

October 21, 2009

VIA HAND DELIVERY & ELECTRONIC MAIL

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

RE: Docket 4077 - Distribution Adjustment Charge 2009
Responses to Division Data Requests - Set 4

Dear Ms. Massaro:

Enclosed please find ten (10) copies of National Grid's¹ responses to the Division of Public Utilities and Carrier's ("Division") Fourth Set of Data Requests issued on September 29, 2009 in the above-captioned proceeding.

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 4077 Service List
Steve Scialabba, Division

¹ Submitted on behalf of The Narragansett Electric Company d/b/a National Grid

Division Data Request 4-1

Request:

Referring to Attachment DIV 2-4-B, Page 1, please provide calculations supporting the “Service Company Allocation to Narragansett Gas.” The response should trace the allocation to the relevant actuarial reports and should indicate the extent to which the “Regulatory (Income)” and “FAS 88 VERO STB Expense” are included in the allocation.

Response:

See Revised Attachment DIV 2-4-B. Pages 1 and 3 of this attachment were revised to reflect a reclassification of the amounts comprising total pension expense and total PBOP expense. The totals for these expenses did not change, just the amounts on certain lines of those pages. The affected lines are: Line 3—Narragansett Gas Pension/PBOP Charged to Capital, Line 6—Service Company Allocation to Narragansett Gas, and Line 8—Other Company Charges to Narragansett Gas. In addition, the sub-total at Line 4 also changed.

See Attachments 1 through 5 to DIV 4-1 for documentation supporting service company charges and other companies’ charges to Narragansett Gas.

The Company receives a share of National Grid USA Service Company’s (NG-USA Service Company) amortization of a regulatory liability as a credit to expense each month. This regulatory liability represents the net unrecognized gains that existed in the pension and PBOP plans as of National Grid’s acquisition of the former New England Electric System and Eastern Utilities Associates. The annual amortization is a credit to (i.e. reduction to) NG-USA Service Company’s pension and PBOP expense of approximately \$3.7 million per year. Included as Attachment 6 of DIV 4-1 is National Grid USA’s journal entry and supporting documentation that it recorded in April 2009 for this regulatory amortization.

The Company’s pension and PBOP deferral reconciliations reflect normal FAS 87 and 106 expense and do not include FAS 88 VERO (early retirement program) costs.

Prepared by or under the supervision of: William R. Richer

Calculation of Pension Expense

	2008
1 Narragansett Gas Actuary Report	1,107,344
2 Narragansett Gas Purchase Accounting Regulatory Asset Amortization	2,710,201
3 Narragansett Gas Pension Charged to Capital	<u>(892,836)</u>
4 Narragansett Gas Pension Charged to Expense	2,924,709
5	
6 Service Company Allocation to Narragansett Gas	644,737
7	
8 Other Company Charges to Narragansett Gas	170,127
9	
10 Total Expense	<u>\$ 3,739,573</u>

NE Qualified Pension Plan

Entries to record US GAAP Monthly Expense - Co 01 - 01220

	<u>Actuary Expense Calculation</u>
2010 portion	894,234
2009 portion	213,110
Total	1,107,344

	<u>Narr</u> <u>Gas</u>
Annual Expense - per Hewitt letter dated	
Service Cost	201,932
Interest Cost	
Expected Return on Assets	
Amortization of Prior Service Cost	-
Amortization of Net (Gain) / Loss	3,375,000
Net Cost	3,576,932
Regulatory Expense / (Income)	
Total Expense / (Income)	<u>3,576,932</u>

Monthly Expense		
Service Cost	16,828	
Interest Cost	-	
Expected Return on Assets	-	
Amortization of Prior Service Cost	-	
Amortization of Net (Gain) / Loss	281,250	
Net Cost	298,078	
Regulatory Expense / (Income)	-	
Total Expense / (Income)	<u>298,078</u>	Monthly Amount times 3 (April, May and June 2009)

AOCI, Regulatory Asset or Deferred Debit?	<u>Reg Asset</u>	
Amortization of Prior Svc Cost	-	
Amortization of Net Loss	281,250	
Amortization	<u>281,250</u>	

Deferred SIT (6.5%)	
Deferred SIT (7.5%)	
Deferred SIT (8.5%)	
Deferred FIT (35%)	(98,438)
Deferred FIT on SIT (35% of Defd SIT)	
Total Deferred FIT and SIT	<u>(98,438)</u>

NET	<u>182,813</u>
	-35.00%

US GAAP Peoplesoft Entry

	<u>Narr</u> <u>Gas</u>
AG1060 - Pension Expense	298,078
182458 - Reg Asset - FAS158 - Pension	(281,250)
186458 - FAS158 - Pension - gross	n/a
186358 - FAS158 - Pension - tax	n/a
219058 - AOCI - FAS158 - Pension - gross	n/a
219058 - AOCI - FAS158 - Pension - def t	n/a
253027 - Accrued Pension Liability	(16,828)
190158 - ADFIT - FAS158 - Pension	(98,438)
190258 - ADSIT - FAS158 - Pension	-
283158 - ADFIT - Rate Reserves	98,438
283258 - ADSIT - Rate Reserves	-

total expense by company per Hewitt -	<u>8,185,932</u>	Ties to Hewitt Report
Less - amortization of reg asset/liab per 4/	<u>4,065,000</u>	

	4,120,932
Less - VERO charges per	<u>544,000</u>

FAS87 Actuarial Pension Expense	3,576,932
Amort - Actuarial (Gain) Loss per 3/31/09	<u>3,375,000</u>
Amort - Prior Service Cost per 3/31/09 dis	-
	<u>3,375,000</u>

Srv Cost + Int Cost +ROA	<u>201,932</u>
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Calculation of PBOP Expense

2008

1 Narragansett Gas Actuary Report	2,465,915
2 Narragansett Gas Purchase Accounting Regulatory Asset Amortization	1,193,152
3 Narragansett Gas PBOP Charged to Capital	<u>(957,464)</u>
4 Narragansett Gas PBOP Charged to Expense	2,701,603
5	
6 Service Company Allocation to Narragansett Gas	783,674
7	
8 Other	362,834
9	
10 Total Expense	<u><u>\$ 3,848,111</u></u>

NE Retiree Welfare (OPEB/FAS106) Plan
Entries to record US GAAP Monthly Expense - Co 01, 01224

	<u>Actuary Expense Calculation</u>
2010 portion	1,065,742
2009 portion	1,400,175
Total	2,465,917

	<u>Narr Gas</u>	
Annual Expense - per Hewitt letter dated		
Service Cost	3,877,966	
Interest Cost		
Expected Return on Assets		
Amortization of Prior Service Cost	-	
Amortization of Net (Gain) / Loss	385,000	
Net Cost	4,262,966	
Regulatory Expense / (Income)		
Total Expense / (Income)	4,262,966	
Monthly Expense		
Service Cost	323,164	
Interest Cost	-	
Expected Return on Assets	-	
Amortization of Prior Service Cost	-	
Amortization of Net (Gain) / Loss	32,083	
Net Cost	355,247	
Regulatory Expense / (Income)	-	
Total Expense / (Income)	355,247	Monthly Amount times 3 (April, May and June 2009)

AOCl, Regulatory Asset or Deferred Debit??	Reg Asset
Amortization of Prior Svc Cost	-
Amortization of Net Loss	32,083
Amortization	32,083
Deferred SIT (6.5%)	
Deferred SIT (7.5%)	
Deferred SIT (8.5%)	
Deferred FIT (35%)	(11,229)
Deferred FIT on SIT (35% of Defd SIT)	
Total Deferred FIT and SIT	(11,229)

NET	20,854	
NONUNION	3,841,845	Ties to Hewitt Report
UNION	2,211,121	Ties to Hewitt Report
total expense by company per Hewitt -	6,052,966	
Less - amortization of reg asset/liab	1,790,000	
	4,262,966	
Less - VERO charges		

FAS87 Actuarial Pension Expense	4,262,966
Amort - Actuarial (Gain) Loss	385,000
Amort - Prior Service Cost	-
	385,000
Srv Cost + Int Cost +ROA	3,877,966

Narragansett Gas
Summary of Calculations supporting the "Service Company Allocation to Narragansett Gas"
Eight months ending June 2009

Pension costs per Attachment DIV 2-4-B, Page 1	<u>644,737</u>	Attachment 2 to DIV 4-1, page 1
Total NGUSA "Service Company Allocations" charged to Narragansett Gas	357,097	Attachment 2 to DIV 4-1, page 1
Total Keyspan "Service Company Allocations" charged to Narragansett Gas	<u>287,641</u>	Attachment 2 to DIV 4-1, page 1
	<u>644,738</u>	
Variance	<u>(0)</u>	
Total NGUSA "Service Company Allocations" charged to Narragansett Gas	357,097	Attachment 2 to DIV 4-1, page 1
Calculation of NGUSA "Service Company Allocations" allocated out of NGUSA Service Company	<u>(193,187)</u>	Attachment 4 to DIV 4-1, page 32
	<u>163,909</u>	
Pension Accrual charged to NGUSA Service Company from 04-09 actuarial report	1,934,002	Attachment 5 to DIV 4-1, page 1
Pension Accrual charged to NGUSA Service Company from 07-08 actuarial report	696,466	Attachment 5 to DIV 4-1, page 2

Benefit costs (including pension) are charged out of NGUSA Service company based upon payroll as summarized here and seen in Attachment 3 to DIV5, page 1

Orig Business Unit	Business Unit	OPEB	Pension	Payroll	OPEB %	Pension %	Payroll %
NGUSA Service Company	Narragansett Gas	648,941	391,881	3,784,542	3.72%	3.82%	3.62%

Narragansett Gas
Pension O&M costs Journal Id Analysis
Eight months ending June 2009

Sum of Posted Jnl \$		JE Type					Grand Total	
Business Unit	Jnl Id	Accrual	Amortization	Capital	Misc.	Service Company		
00048	01220	1,107,344					1,107,344	
	01223		2,710,201				2,710,201	
	05617_MM_2				29		29	
	05681				(3,746)		(3,746)	
	99220				32,613		32,613	
	99616				2,172		2,172	
	BITP480001			(871,124)			(871,124)	
	BP00239FIX					6	6	6 NGUSA
	BPNO050001				949		949	
	BPNO360001				138,201		138,201	
	BPNO480001			(30,032)			(30,032)	
	BPNO490001				(89)		(89)	
	BPNO990001					163,903	163,903	163,903 NGUSA
	DATCTR0001					1,013	1,013	1,851 NGUSA
	FACIL00001					838	838	
	KSA0107067					18,252	18,252	
	KSA0111002					19,301	19,301	
	KSA0111395					274	274	
	KSA0115011					7,497	7,497	
	KSA0118402					14,482	14,482	
	KSA0122696					18,906	18,906	
	KSA0127025					66,071	66,071	
	KSA0130654					77,579	77,579	
	KSA0134421					65,235	65,235	
	PP00624217					44	44	
	PP99904734				28		28	
	PP99905894				25		25	
	PP99907671				12		12	
	PP99910571				39		39	
	PP99913420				1		1	
	PP99913568			2,272			2,272	
	PP99915540			44			44	
	PP99917128			2,027			2,027	
	PP99922324			212			212	
	PP99922477			823			823	
	PP99924229			701			701	
	PP99925015			1,167			1,167	
	PP99928949			(57)			(57)	
	PP99933272			193			193	
	PP99933636			626			626	
	PP99934031			206			206	
	SEC2000001					13,405	13,405	
	SEC2020001					667	667	
	SEC2290001					6,870	6,870	
	SEC2300001					3,746	3,746	
	SEC2350001					32,415	32,415	
	SEC2360001					40,792	40,792	
	SEC2390001					7,512	7,512	
	SEC2720001					291	291	
	SEC3520001					2,764	2,764	
	SEC3530001					13,347	13,347	
	SEC3540001					7,565	7,565	
	SEC3570001					309	309	
	SEC3750001					10,640	10,640	
	SEC3800001					33,397	33,397	
	SEC3820001					11,472	11,472	
	SEC3880001					1,234	1,234	
	SEC3890001					76	76	
	SEC6050001					2,477	2,477	
	SEC6280001					831	831	
	SEC6290001					1,524	1,524	
00048 Total		1,107,344	2,710,201	(892,836)	170,127	644,737	3,739,574	
Grand Total		1,107,344	2,710,201	(892,836)	170,127	644,737	3,739,574	

357,097 Total NGUSA Service company allocations
287,641 Total KeySpan Service company allocations
644,737

Narragansett Gas
Service Company Pension/OPEB Allocation Summary - Excluding VERO
Eight months ending June 2009

Orig Business Unit	Business Unit	OPEB	Pension	Payroll	OPEB %	Pension %	Payroll %
00099	00001	94,423	61,850	639,943	0.54%	0.60%	0.61%
00099	00004	36,555	21,541	196,079	0.21%	0.21%	0.19%
00099	00005	5,163,994	3,005,785	29,440,946	29.57%	29.28%	28.20%
00099	00006	134,907	82,452	888,672	0.77%	0.80%	0.85%
00099	00007	0	0		0.00%	0.00%	0.00%
00099	00008	18,665	11,866	121,855	0.11%	0.12%	0.12%
00099	00010	1,833,955	1,150,384	11,489,695	10.50%	11.20%	11.01%
00099	00020	10,924	6,473	65,046	0.06%	0.06%	0.06%
00099	00021	1,098	679	7,032	0.01%	0.01%	0.01%
00099	00035	11	8	71	0.00%	0.00%	0.00%
00099	00036	5,273,813	3,013,723	31,868,580	30.20%	29.35%	30.52%
00099	00037	4	4		0.00%	0.00%	0.00%
00099	00041	206,172	123,015	1,234,257	1.18%	1.20%	1.18%
00099	00048	653,514	391,881	3,784,542	3.74%	3.82%	3.62%
00099	00049	1,866,817	1,114,743	10,701,747	10.69%	10.86%	10.25%
00099	00070	1,437	879	8,715	0.01%	0.01%	0.01%
00099	00071	133	72	839	0.00%	0.00%	0.00%
00099	00072	98,023	62,383	678,267	0.56%	0.61%	0.65%
00099	00082	20	26		0.00%	0.00%	0.00%
00099	00085	68	42	372	0.00%	0.00%	0.00%
00099	00086	20	11	91	0.00%	0.00%	0.00%
00099	00092	11	5	75	0.00%	0.00%	0.00%
00099	00093	11	5	75	0.00%	0.00%	0.00%
00099	00094	12	6	75	0.00%	0.00%	0.00%
00099	00095	214	100	1,043	0.00%	0.00%	0.00%
00099	00401	237,159	142,887	1,554,171	1.36%	1.39%	1.49%
00099	00402	3,079	1,944	22,458	0.02%	0.02%	0.02%
00099	00403	45,491	27,540	300,891	0.26%	0.27%	0.29%
00099	00404	6,151	3,884	44,496	0.04%	0.04%	0.04%
00099	00406	32,931	20,356	223,662	0.19%	0.20%	0.21%
00099	00434	194,740	114,449	1,239,682	1.12%	1.11%	1.19%
00099	00435	75,874	42,263	461,577	0.43%	0.41%	0.44%
00099	00436	629	367	3,774	0.00%	0.00%	0.00%
00099	00437	148,147	87,989	952,634	0.85%	0.86%	0.91%
00099	00438	275,382	162,082	1,755,782	1.58%	1.58%	1.68%
00099	00442	10,919	5,329	62,835	0.06%	0.05%	0.06%
00099	00444	267	162	1,710	0.00%	0.00%	0.00%
00099	00446	1,646	874	9,913	0.01%	0.01%	0.01%
00099	00448	1,412	771	8,523	0.01%	0.01%	0.01%
00099	00459	2,349	1,688	16,754	0.01%	0.02%	0.02%
00099	00460	65	29	484	0.00%	0.00%	0.00%
00099	00471	3,539	2,064	21,247	0.02%	0.02%	0.02%
00099	00563	267	154	1,571	0.00%	0.00%	0.00%
00099	01401	237,159	142,887	1,558,994	1.36%	1.39%	1.49%
00099	01402	3,079	1,944	22,458	0.02%	0.02%	0.02%
00099	01403	45,491	27,540	301,795	0.26%	0.27%	0.29%
00099	01404	6,151	3,884	44,496	0.04%	0.04%	0.04%
00099	01406	32,931	20,356	223,662	0.19%	0.20%	0.21%
00099	01431	(17,305)	(12,751)	(130,111)	-0.10%	-0.12%	-0.12%
00099	01434	194,740	114,449	1,239,682	1.12%	1.11%	1.19%
00099	01435	75,874	42,263	461,577	0.43%	0.41%	0.44%
00099	01436	629	367	3,774	0.00%	0.00%	0.00%
00099	01437	148,147	87,989	952,634	0.85%	0.86%	0.91%
00099	01438	275,382	162,082	1,755,782	1.58%	1.58%	1.68%
00099	01442	17,022	7,841	98,403	0.10%	0.08%	0.09%
00099	01444	267	162	1,710	0.00%	0.00%	0.00%
00099	01446	1,646	874	9,913	0.01%	0.01%	0.01%
00099	01448	1,412	771	8,523	0.01%	0.01%	0.01%
00099	01459	2,349	1,688	16,754	0.01%	0.02%	0.02%
00099	01460	65	29	484	0.00%	0.00%	0.00%
00099	01471	3,539	2,064	21,247	0.02%	0.02%	0.02%
00099	01563	267	154	1,571	0.00%	0.00%	0.00%
	Sum:	17,463,696	10,267,360	104,403,530	100.00%	100.00%	100.00%

NGUSA Service Company Pension Allocations Analysis
Narragansett Gas
Eight months ending June 2009

Jrnl Id	Jrnl Descr Long	Expense Type	Billing Pool	Period	Posted Jrnl \$ in NGUSA Service Company	Narr Gas Allocation	Alloc \$	ROW
01220	CONSTANT - to record p	B06	00684	1	\$1,934,002	0.0000%	0	#N/A
01220	CONSTANT - to record p	B06	00684	2	\$1,934,002	0.0000%	0	#N/A
01220	CONSTANT - to record p	B06	00684	3	\$1,934,002	0.0000%	0	#N/A
01220	CONSTANT - to record p	B06	00684	8	\$696,466	0.0000%	0	#N/A
01220	CONSTANT - to record p	B06	00684	9	\$696,466	0.0000%	0	#N/A
01220	CONSTANT - to record p	B06	00684	10	\$696,466	0.0000%	0	#N/A
01220	CONSTANT - to record p	B06	00684	11	\$696,466	0.0000%	0	#N/A
01220	CONSTANT - to record p	B06	00684	12	\$696,466	0.0000%	0	#N/A
01221	CONSTANT - Special FA	B06	00684	1	(\$10,419)	0.0000%	0	#N/A
01221	CONSTANT - Special FA	B06	00684	2	(\$10,419)	0.0000%	0	#N/A
01221	CONSTANT - Special FA	B06	00684	3	(\$10,419)	0.0000%	0	#N/A
01221	CONSTANT - Special FA	B06	00684	8	(\$10,763)	0.0000%	0	#N/A
01221	CONSTANT - Special FA	B06	00684	9	(\$10,763)	0.0000%	0	#N/A
01221	CONSTANT - Special FA	B06	00684	10	(\$10,763)	0.0000%	0	#N/A
01221	CONSTANT - Special FA	B06	00684	11	(\$10,763)	0.0000%	0	#N/A
01221	CONSTANT - Special FA	B06	00684	12	(\$10,763)	0.0000%	0	#N/A
01223	CONSTANT - NEES, EU	B06	00684	1	(\$722,409)	0.0000%	0	#N/A
01223	CONSTANT - NEES, EU	B06	00684	2	(\$722,409)	0.0000%	0	#N/A
01223	CONSTANT - NEES, EU	B06	00684	3	(\$722,409)	0.0000%	0	#N/A
01223	RECORD September 200	B06	00684	8	(\$720,371)	0.0000%	0	#N/A
01223	CONSTANT - NEES, EU	B06	00684	9	(\$720,371)	0.0000%	0	#N/A
01223	CONSTANT - NEES, EU	B06	00684	10	(\$720,371)	0.0000%	0	#N/A
01223	CONSTANT - NEES, EU	B06	00684	11	(\$720,371)	0.0000%	0	#N/A
01223	CONSTANT - NEES, EU	B06	00684	12	(\$720,371)	0.0000%	0	#N/A
99220	CONSTANT - to record S	B06	00684	1	\$605,667	0.0000%	0	#N/A
99220	CONSTANT - to record S	B06	00684	2	\$605,667	0.0000%	0	#N/A
99220	CONSTANT - to record S	B06	00684	3	\$605,667	0.0000%	0	#N/A
99220	CONSTANT - to record S	B06	00684	8	\$404,171	0.0000%	0	#N/A
99220	CONSTANT - to record S	B06	00684	9	\$404,171	0.0000%	0	#N/A
99220	CONSTANT - to record S	B06	00684	10	\$404,171	0.0000%	0	#N/A
99220	CONSTANT - to record S	B06	00684	11	\$404,171	0.0000%	0	#N/A
99220	CONSTANT - to record S	B06	00684	12	\$404,171	0.0000%	0	#N/A
99225	CONSTANT - to accrue n	B06	00684	1	\$194,890	0.0000%	0	#N/A
99225	CONSTANT - to accrue n	B06	00684	1	\$508,623	0.0000%	0	#N/A
99225	CONSTANT - to accrue n	B06	00684	2	\$194,890	0.0000%	0	#N/A
99225	CONSTANT - to accrue n	B06	00684	2	\$508,623	0.0000%	0	#N/A
99225	Reclass nonqualified pens	B06	00684	2	(\$14,067)	0.0000%	0	#N/A
99225	CONSTANT - to accrue n	B06	00684	3	\$194,890	0.0000%	0	#N/A
99225	CONSTANT - to accrue n	B06	00684	3	\$508,623	0.0000%	0	#N/A
99225	Reclass nonqualified pens	B06	00684	3	(\$7,034)	0.0000%	0	#N/A
99225	CONSTANT - to accrue n	B06	00684	8	\$199,597	0.0000%	0	#N/A
99225	CONSTANT - to accrue n	B06	00684	8	\$513,119	0.0000%	0	#N/A
99225	CONSTANT - to accrue n	B06	00684	9	\$199,597	0.0000%	0	#N/A
99225	CONSTANT - to accrue n	B06	00684	9	\$513,119	0.0000%	0	#N/A
99225	CONSTANT - to accrue n	B06	00684	10	\$199,597	0.0000%	0	#N/A
99225	CONSTANT - to accrue n	B06	00684	10	\$513,119	0.0000%	0	#N/A
99225	CONSTANT - to accrue n	B06	00684	11	\$199,597	0.0000%	0	#N/A
99225	CONSTANT - to accrue n	B06	00684	11	\$513,119	0.0000%	0	#N/A
99225	CONSTANT - to accrue n	B06	00684	12	\$199,597	0.0000%	0	#N/A
99225	CONSTANT - to accrue n	B06	00684	12	\$513,119	0.0000%	0	#N/A
99616	Millenium Pipeline	B06	00200	12	(\$6,592)	8.6680%	(\$571)	1
99617	Pre-Allocation Journals - J	B06	00203	10	(\$52)	0.0000%	0	4
99617	Pre-Allocation Journals - J	B06	00232	10	(\$27,368)	0.0000%	0	8
99617	Pre-Allocation Journals - J	B06	00232	10	(\$246)	0.0000%	0	8
99617	Pre-Allocation Journals - J	B06	00232	10	(\$22)	0.0000%	0	8
99617	Pre-Allocation Journals - J	B06	00247	10	(\$100)	0.0000%	0	16
99617	Pre-Allocation Journals - J	B06	00247	10	(\$18)	0.0000%	0	16
99617	FFA CSS charges reclass	B06	00999	3	\$17	0.0000%	0	#N/A

Pension
Accruals
per Hewitt

NGUSA Service Company Pension Allocations Analysis
Narragansett Gas
Eight months ending June 2009

Jrnl Id	Jrnl Descr Long	Expense Type	Billing Pool	Period	Posted Jrnl \$ in NGUSA Service Company	Narr Gas Allocation	Alloc \$	ROW
99618	Reclass FFA charges Oct	B06	00999	8	\$54	0.0000%	0	#N/A
0000230439	Correction of Suspense J	B06	00239	2	\$164	3.5270%	\$6	14
BITP990001	Pensions - Capital	B06	00684	1	(\$307,122)	0.0000%	0	#N/A
BITP990001	Pensions - Capital	B06	00684	2	(\$397,886)	0.0000%	0	#N/A
BITP990001	Pensions - Capital	B06	00684	3	(\$421,673)	0.0000%	0	#N/A
BITP990001	Pensions - Capital	B06	00684	8	(\$173,274)	0.0000%	0	#N/A
BITP990001	Pensions - Capital	B06	00684	9	(\$199,041)	0.0000%	0	#N/A
BITP990001	Pensions - Capital	B06	00684	10	(\$179,330)	0.0000%	0	#N/A
BITP990001	Pensions - Capital	B06	00684	11	(\$234,959)	0.0000%	0	#N/A
BITP990001	Pensions - Capital	B06	00684	12	(\$294,651)	0.0000%	0	#N/A
BP00239FIX	Manually allocate overhea	B06	00239	2	(\$164)	3.5270%	(\$6)	14
BPNO05000	Pensions - O&M	B06	00203	1	\$282	0.0000%	0	4
BPNO05000	Pensions - O&M	B06	00203	1	\$451	0.0000%	0	4
BPNO05000	Pensions - O&M	B06	00203	2	\$360	0.0000%	0	4
BPNO05000	Pensions - O&M	B06	00203	2	\$315	0.0000%	0	4
BPNO05000	Pensions - O&M	B06	00203	8	(\$4)	0.0000%	0	4
BPNO05000	Pensions - O&M	B06	00203	8	(\$58)	0.0000%	0	4
BPNO05000	Pensions - O&M	B06	00203	9	(\$44)	0.0000%	0	4
BPNO05000	Pensions - O&M	B06	00203	9	(\$68)	0.0000%	0	4
BPNO05000	Pensions - O&M	B06	00203	10	(\$63)	0.0000%	0	4
BPNO05000	Pensions - O&M	B06	00203	11	(\$92)	0.0000%	0	4
BPNO05000	Pensions - O&M	B06	00203	12	(\$21)	0.0000%	0	4
BPNO05000	Pensions - O&M	B06	00203	12	(\$66)	0.0000%	0	4
BPNO05000	Pensions - O&M	B06	00229	2	\$547	6.5410%	\$36	5
BPNO05000	Pensions - O&M	B06	00231	1	\$1,741	0.0000%	0	7
BPNO05000	Pensions - O&M	B06	00231	2	\$163	0.0000%	0	7
BPNO05000	Pensions - O&M	B06	00231	2	\$1,733	0.0000%	0	7
BPNO05000	Pensions - O&M	B06	00231	3	\$440	0.0000%	0	7
BPNO05000	Pensions - O&M	B06	00231	8	(\$759)	0.0000%	0	7
BPNO05000	Pensions - O&M	B06	00231	9	(\$586)	0.0000%	0	7
BPNO05000	Pensions - O&M	B06	00231	10	(\$485)	0.0000%	0	7
BPNO05000	Pensions - O&M	B06	00231	11	(\$672)	0.0000%	0	7
BPNO05000	Pensions - O&M	B06	00231	12	(\$677)	0.0000%	0	7
BPNO05000	Pensions - O&M	B06	00232	1	\$50	0.0000%	0	8
BPNO05000	Pensions - O&M	B06	00232	2	\$9	0.0000%	0	8
BPNO05000	Pensions - O&M	B06	00232	8	(\$10)	0.0000%	0	8
BPNO05000	Pensions - O&M	B06	00232	9	(\$19)	0.0000%	0	8
BPNO05000	Pensions - O&M	B06	00232	12	(\$26)	0.0000%	0	8
BPNO05000	Pensions - O&M	B06	00235	1	\$10,197	12.6010%	\$1,285	10
BPNO05000	Pensions - O&M	B06	00235	2	\$8,599	12.6010%	\$1,084	10
BPNO05000	Pensions - O&M	B06	00235	3	\$8,037	12.6010%	\$1,013	10
BPNO05000	Pensions - O&M	B06	00235	8	(\$1,080)	11.4090%	(\$123)	10
BPNO05000	Pensions - O&M	B06	00235	9	(\$799)	11.4090%	(\$91)	10
BPNO05000	Pensions - O&M	B06	00235	10	(\$1,149)	11.4090%	(\$131)	10
BPNO05000	Pensions - O&M	B06	00235	11	(\$1,103)	11.4090%	(\$126)	10
BPNO05000	Pensions - O&M	B06	00235	12	(\$1,138)	11.4090%	(\$130)	10
BPNO05000	Pensions - O&M	B06	00239	12	(\$4,744)	3.0110%	(\$143)	14
BPNO05000	Pensions - O&M	B06	00247	3	\$540	0.0000%	0	16
BPNO05000	Pensions - O&M	B06	00247	8	(\$64)	0.0000%	0	16
BPNO05000	Pensions - O&M	B06	00247	11	(\$12)	0.0000%	0	16
BPNO05000	Pensions - O&M	B06	00353	8	(\$2)	6.0900%	(\$0)	23
BPNO05000	Pensions - O&M	B06	00354	2	\$385	3.7500%	\$14	24
BPNO05000	Pensions - O&M	B06	00354	3	\$161	3.7500%	\$6	24
BPNO05000	Pensions - O&M	B06		1	0	0.0000%	0	#N/A
BPNO05000	Pensions - O&M	B06		8	0	0.0000%	0	#N/A
BPNO05000	Pensions - O&M	B06		9	0	0.0000%	0	#N/A
BPNO05000	Pensions - O&M	B06		10	0	0.0000%	0	#N/A
BPNO05000	Pensions - O&M	B06		11	0	0.0000%	0	#N/A
BPNO05000	Pensions - O&M	B06		12	0	0.0000%	0	#N/A

NGUSA Service Company Pension Allocations Analysis
Narragansett Gas
Eight months ending June 2009

Jrnl Id	Jrnl Descr Long	Expense Type	Billing Pool	Period	Posted Jrnl \$ in NGUSA Service Company	Narr Gas Allocation	Alloc \$	ROW
BPNO36000	Pensions - O&M	B06	00200	1	\$2,363	10.0310%	\$237	1
BPNO36000	Pensions - O&M	B06	00200	2	\$4,551	10.0310%	\$456	1
BPNO36000	Pensions - O&M	B06	00200	3	\$3,804	0.0000%	0	#N/A
BPNO36000	Pensions - O&M	B06	00200	8	\$2,034	8.6680%	\$176	1
BPNO36000	Pensions - O&M	B06	00200	9	\$1,927	8.6680%	\$167	1
BPNO36000	Pensions - O&M	B06	00200	9	\$285	8.6680%	\$25	1
BPNO36000	Pensions - O&M	B06	00200	10	\$556	8.6680%	\$48	1
BPNO36000	Pensions - O&M	B06	00200	11	\$283	8.6680%	\$24	1
BPNO36000	Pensions - O&M	B06	00200	12	\$277	8.6680%	\$24	1
BPNO36000	Pensions - O&M	B06	00203	1	\$1,747	0.0000%	0	4
BPNO36000	Pensions - O&M	B06	00203	2	\$4,305	0.0000%	0	4
BPNO36000	Pensions - O&M	B06	00203	3	\$3,633	0.0000%	0	4
BPNO36000	Pensions - O&M	B06	00203	9	\$37	0.0000%	0	4
BPNO36000	Pensions - O&M	B06	00203	9	\$367	0.0000%	0	4
BPNO36000	Pensions - O&M	B06	00203	11	\$216	0.0000%	0	4
BPNO36000	Pensions - O&M	B06	00203	12	\$208	0.0000%	0	4
BPNO36000	Pensions - O&M	B06	00229	1	\$8,826	6.5410%	\$577	5
BPNO36000	Pensions - O&M	B06	00229	2	\$7,379	6.5410%	\$483	5
BPNO36000	Pensions - O&M	B06	00229	3	\$10,058	6.5410%	\$658	5
BPNO36000	Pensions - O&M	B06	00229	8	\$1,323	5.8460%	\$77	5
BPNO36000	Pensions - O&M	B06	00229	9	\$1,167	5.8460%	\$68	5
BPNO36000	Pensions - O&M	B06	00229	12	\$2,596	5.8460%	\$152	5
BPNO36000	Pensions - O&M	B06	00230	1	\$1,867	13.9760%	\$261	6
BPNO36000	Pensions - O&M	B06	00230	2	\$2,092	13.9760%	\$292	6
BPNO36000	Pensions - O&M	B06	00230	3	\$1,219	13.9760%	\$170	6
BPNO36000	Pensions - O&M	B06	00230	8	\$593	12.5410%	\$74	6
BPNO36000	Pensions - O&M	B06	00230	9	\$968	12.5410%	\$121	6
BPNO36000	Pensions - O&M	B06	00230	10	\$1,276	12.5410%	\$160	6
BPNO36000	Pensions - O&M	B06	00230	11	\$898	12.5410%	\$113	6
BPNO36000	Pensions - O&M	B06	00230	12	\$422	12.5410%	\$53	6
BPNO36000	Pensions - O&M	B06	00231	1	\$2,396	0.0000%	0	7
BPNO36000	Pensions - O&M	B06	00231	1	\$7,054	0.0000%	0	7
BPNO36000	Pensions - O&M	B06	00231	1	\$1,567	0.0000%	0	7
BPNO36000	Pensions - O&M	B06	00231	1	\$402	0.0000%	0	7
BPNO36000	Pensions - O&M	B06	00231	2	\$3,527	0.0000%	0	7
BPNO36000	Pensions - O&M	B06	00231	2	\$3,487	0.0000%	0	7
BPNO36000	Pensions - O&M	B06	00231	2	\$1,686	0.0000%	0	7
BPNO36000	Pensions - O&M	B06	00231	3	\$2,844	0.0000%	0	7
BPNO36000	Pensions - O&M	B06	00231	3	\$2,998	0.0000%	0	7
BPNO36000	Pensions - O&M	B06	00231	3	\$1,295	0.0000%	0	7
BPNO36000	Pensions - O&M	B06	00231	8	\$884	0.0000%	0	7
BPNO36000	Pensions - O&M	B06	00231	8	\$4,237	0.0000%	0	7
BPNO36000	Pensions - O&M	B06	00231	8	\$210	0.0000%	0	7
BPNO36000	Pensions - O&M	B06	00231	9	\$1,268	0.0000%	0	7
BPNO36000	Pensions - O&M	B06	00231	9	\$4,679	0.0000%	0	7
BPNO36000	Pensions - O&M	B06	00231	10	\$369	0.0000%	0	7
BPNO36000	Pensions - O&M	B06	00231	10	\$4,514	0.0000%	0	7
BPNO36000	Pensions - O&M	B06	00231	10	\$394	0.0000%	0	7
BPNO36000	Pensions - O&M	B06	00231	10	\$660	0.0000%	0	7
BPNO36000	Pensions - O&M	B06	00231	11	\$1,037	0.0000%	0	7
BPNO36000	Pensions - O&M	B06	00231	11	\$5,255	0.0000%	0	7
BPNO36000	Pensions - O&M	B06	00231	11	\$993	0.0000%	0	7
BPNO36000	Pensions - O&M	B06	00231	11	\$919	0.0000%	0	7
BPNO36000	Pensions - O&M	B06	00231	12	\$1,389	0.0000%	0	7
BPNO36000	Pensions - O&M	B06	00231	12	\$3,639	0.0000%	0	7
BPNO36000	Pensions - O&M	B06	00231	12	\$813	0.0000%	0	7
BPNO36000	Pensions - O&M	B06	00231	12	\$968	0.0000%	0	7
BPNO36000	Pensions - O&M	B06	00232	1	\$1,297	0.0000%	0	8
BPNO36000	Pensions - O&M	B06	00232	2	\$2,605	0.0000%	0	8

NGUSA Service Company Pension Allocations Analysis
Narragansett Gas
Eight months ending June 2009

Jrnl Id	Jrnl Descr Long	Expense Type	Billing Pool	Period	Posted Jrnl \$ in NGUSA Service Company	Narr Gas Allocation	Alloc \$	ROW
BPNO36000	Pensions - O&M	B06	00232	3	\$2,490	0.0000%	0	8
BPNO36000	Pensions - O&M	B06	00232	8	\$42	0.0000%	0	8
BPNO36000	Pensions - O&M	B06	00232	9	\$20	0.0000%	0	8
BPNO36000	Pensions - O&M	B06	00232	9	\$3,503	0.0000%	0	8
BPNO36000	Pensions - O&M	B06	00232	10	\$700	0.0000%	0	8
BPNO36000	Pensions - O&M	B06	00232	11	\$82	0.0000%	0	8
BPNO36000	Pensions - O&M	B06	00232	11	\$14	0.0000%	0	8
BPNO36000	Pensions - O&M	B06	00232	12	\$451	0.0000%	0	8
BPNO36000	Pensions - O&M	B06	00233	1	\$606	0.0000%	0	9
BPNO36000	Pensions - O&M	B06	00233	2	\$674	0.0000%	0	9
BPNO36000	Pensions - O&M	B06	00233	3	\$466	0.0000%	0	9
BPNO36000	Pensions - O&M	B06	00233	3	\$1,298	0.0000%	0	9
BPNO36000	Pensions - O&M	B06	00233	8	\$288	0.0000%	0	9
BPNO36000	Pensions - O&M	B06	00233	9	\$160	0.0000%	0	9
BPNO36000	Pensions - O&M	B06	00233	10	\$17	0.0000%	0	9
BPNO36000	Pensions - O&M	B06	00233	11	\$368	0.0000%	0	9
BPNO36000	Pensions - O&M	B06	00233	12	\$408	0.0000%	0	9
BPNO36000	Pensions - O&M	B06	00235	2	\$212	12.6010%	\$27	10
BPNO36000	Pensions - O&M	B06	00235	3	\$251	12.6010%	\$32	10
BPNO36000	Pensions - O&M	B06	00235	8	\$409	11.4090%	\$47	10
BPNO36000	Pensions - O&M	B06	00235	9	\$52	11.4090%	\$6	10
BPNO36000	Pensions - O&M	B06	00236	1	\$13,438	5.8890%	\$791	11
BPNO36000	Pensions - O&M	B06	00236	1	\$19	5.8890%	\$1	11
BPNO36000	Pensions - O&M	B06	00236	1	\$3,739	5.8890%	\$220	11
BPNO36000	Pensions - O&M	B06	00236	1	\$75	5.8890%	\$4	11
BPNO36000	Pensions - O&M	B06	00236	1	\$2,679	5.8890%	\$158	11
BPNO36000	Pensions - O&M	B06	00236	1	\$263	5.8890%	\$15	11
BPNO36000	Pensions - O&M	B06	00236	2	\$11,355	5.8890%	\$669	11
BPNO36000	Pensions - O&M	B06	00236	2	\$3,023	5.8890%	\$178	11
BPNO36000	Pensions - O&M	B06	00236	2	\$563	5.8890%	\$33	11
BPNO36000	Pensions - O&M	B06	00236	2	\$625	5.8890%	\$37	11
BPNO36000	Pensions - O&M	B06	00236	2	\$1,501	5.8890%	\$88	11
BPNO36000	Pensions - O&M	B06	00236	2	\$1,351	5.8890%	\$80	11
BPNO36000	Pensions - O&M	B06	00236	3	\$9,290	5.8890%	\$547	11
BPNO36000	Pensions - O&M	B06	00236	3	\$3,771	5.8890%	\$222	11
BPNO36000	Pensions - O&M	B06	00236	3	\$75	5.8890%	\$4	11
BPNO36000	Pensions - O&M	B06	00236	3	\$300	5.8890%	\$18	11
BPNO36000	Pensions - O&M	B06	00236	3	\$2,175	5.8890%	\$128	11
BPNO36000	Pensions - O&M	B06	00236	8	\$6,349	5.2850%	\$336	11
BPNO36000	Pensions - O&M	B06	00236	8	\$2,371	5.2850%	\$125	11
BPNO36000	Pensions - O&M	B06	00236	8	\$1,432	5.2850%	\$76	11
BPNO36000	Pensions - O&M	B06	00236	9	\$7,001	5.2850%	\$370	11
BPNO36000	Pensions - O&M	B06	00236	9	\$2,491	5.2850%	\$132	11
BPNO36000	Pensions - O&M	B06	00236	9	\$1,067	5.2850%	\$56	11
BPNO36000	Pensions - O&M	B06	00236	10	\$6,321	5.2850%	\$334	11
BPNO36000	Pensions - O&M	B06	00236	10	\$2,137	5.2850%	\$113	11
BPNO36000	Pensions - O&M	B06	00236	10	\$1,604	5.2850%	\$85	11
BPNO36000	Pensions - O&M	B06	00236	11	\$6,563	5.2850%	\$347	11
BPNO36000	Pensions - O&M	B06	00236	11	\$2,306	5.2850%	\$122	11
BPNO36000	Pensions - O&M	B06	00236	11	\$1,342	5.2850%	\$71	11
BPNO36000	Pensions - O&M	B06	00236	12	\$6,094	5.2850%	\$322	11
BPNO36000	Pensions - O&M	B06	00236	12	\$1,641	5.2850%	\$87	11
BPNO36000	Pensions - O&M	B06	00236	12	\$1,528	5.2850%	\$81	11
BPNO36000	Pensions - O&M	B06	00237	8	\$2,458	0.0000%	0	12
BPNO36000	Pensions - O&M	B06	00237	9	\$2,363	0.0000%	0	12
BPNO36000	Pensions - O&M	B06	00237	10	\$1,625	0.0000%	0	12
BPNO36000	Pensions - O&M	B06	00237	11	\$2,497	0.0000%	0	12
BPNO36000	Pensions - O&M	B06	00238	1	\$4,465	0.0000%	0	13
BPNO36000	Pensions - O&M	B06	00238	2	\$3,269	0.0000%	0	13
BPNO36000	Pensions - O&M	B06	00238	3	\$2,775	0.0000%	0	13

NGUSA Service Company Pension Allocations Analysis
Narragansett Gas
Eight months ending June 2009

Jrnl Id	Jrnl Descr Long	Expense Type	Billing Pool	Period	Posted Jrnl \$ in NGUSA Service Company	Narr Gas Allocation	Alloc \$	ROW
BPNO36000	Pensions - O&M	B06	00238	8	\$1,630	0.0000%	0	13
BPNO36000	Pensions - O&M	B06	00238	9	\$1,538	0.0000%	0	13
BPNO36000	Pensions - O&M	B06	00238	10	\$1,634	0.0000%	0	13
BPNO36000	Pensions - O&M	B06	00238	11	\$1,550	0.0000%	0	13
BPNO36000	Pensions - O&M	B06	00238	12	\$1,787	0.0000%	0	13
BPNO36000	Pensions - O&M	B06	00239	1	\$10,633	3.5270%	\$375	14
BPNO36000	Pensions - O&M	B06	00239	1	\$2,180	3.5270%	\$77	14
BPNO36000	Pensions - O&M	B06	00239	3	\$4,692	3.5270%	\$165	14
BPNO36000	Pensions - O&M	B06	00239	3	\$966	3.5270%	\$34	14
BPNO36000	Pensions - O&M	B06	00239	8	\$2,824	3.0110%	\$85	14
BPNO36000	Pensions - O&M	B06	00239	9	\$7,553	3.0110%	\$227	14
BPNO36000	Pensions - O&M	B06	00239	9	\$44	3.0110%	\$1	14
BPNO36000	Pensions - O&M	B06	00239	10	\$3,797	3.0110%	\$114	14
BPNO36000	Pensions - O&M	B06	00239	10	\$1,530	3.0110%	\$46	14
BPNO36000	Pensions - O&M	B06	00239	11	\$5,758	3.0110%	\$173	14
BPNO36000	Pensions - O&M	B06	00239	11	\$1,367	3.0110%	\$41	14
BPNO36000	Pensions - O&M	B06	00239	12	\$4,352	3.0110%	\$131	14
BPNO36000	Pensions - O&M	B06	00239	12	\$1,357	3.0110%	\$41	14
BPNO36000	Pensions - O&M	B06	00247	1	\$1,158	0.0000%	0	16
BPNO36000	Pensions - O&M	B06	00247	1	\$1,629	0.0000%	0	16
BPNO36000	Pensions - O&M	B06	00247	1	\$756	0.0000%	0	16
BPNO36000	Pensions - O&M	B06	00247	1	\$8,686	0.0000%	0	16
BPNO36000	Pensions - O&M	B06	00247	1	\$18	0.0000%	0	16
BPNO36000	Pensions - O&M	B06	00247	2	\$11,059	0.0000%	0	16
BPNO36000	Pensions - O&M	B06	00247	2	\$1,491	0.0000%	0	16
BPNO36000	Pensions - O&M	B06	00247	2	\$78	0.0000%	0	16
BPNO36000	Pensions - O&M	B06	00247	2	\$2,186	0.0000%	0	16
BPNO36000	Pensions - O&M	B06	00247	2	\$7,694	0.0000%	0	16
BPNO36000	Pensions - O&M	B06	00247	3	\$2,246	0.0000%	0	16
BPNO36000	Pensions - O&M	B06	00247	3	\$7,619	0.0000%	0	16
BPNO36000	Pensions - O&M	B06	00247	8	\$4,940	0.0000%	0	16
BPNO36000	Pensions - O&M	B06	00247	8	\$2,484	0.0000%	0	16
BPNO36000	Pensions - O&M	B06	00247	8	\$7,838	0.0000%	0	16
BPNO36000	Pensions - O&M	B06	00247	8	\$50	0.0000%	0	16
BPNO36000	Pensions - O&M	B06	00247	9	\$4,490	0.0000%	0	16
BPNO36000	Pensions - O&M	B06	00247	9	\$2,676	0.0000%	0	16
BPNO36000	Pensions - O&M	B06	00247	9	\$6,608	0.0000%	0	16
BPNO36000	Pensions - O&M	B06	00247	10	\$551	0.0000%	0	16
BPNO36000	Pensions - O&M	B06	00247	10	\$2,751	0.0000%	0	16
BPNO36000	Pensions - O&M	B06	00247	10	\$6,721	0.0000%	0	16
BPNO36000	Pensions - O&M	B06	00247	11	\$1,189	0.0000%	0	16
BPNO36000	Pensions - O&M	B06	00247	11	\$3,274	0.0000%	0	16
BPNO36000	Pensions - O&M	B06	00247	11	\$7,308	0.0000%	0	16
BPNO36000	Pensions - O&M	B06	00247	12	\$1,345	0.0000%	0	16
BPNO36000	Pensions - O&M	B06	00247	12	\$1,602	0.0000%	0	16
BPNO36000	Pensions - O&M	B06	00247	12	\$5,105	0.0000%	0	16
BPNO36000	Pensions - O&M	B06	00247	12	\$251	0.0000%	0	16
BPNO36000	Pensions - O&M	B06	00353	1	\$1,424	7.4200%	\$106	23
BPNO36000	Pensions - O&M	B06	00353	2	\$843	7.4200%	\$63	23
BPNO36000	Pensions - O&M	B06	00353	3	\$1,535	7.4200%	\$114	23
BPNO36000	Pensions - O&M	B06	00353	9	\$462	6.0900%	\$28	23
BPNO36000	Pensions - O&M	B06	00353	12	\$1,046	6.0900%	\$64	23
BPNO36000	Pensions - O&M	B06	00354	1	\$6,687	3.7500%	\$251	24
BPNO36000	Pensions - O&M	B06	00354	2	\$6,872	3.7500%	\$258	24
BPNO36000	Pensions - O&M	B06	00354	2	\$1,522	3.7500%	\$57	24
BPNO36000	Pensions - O&M	B06	00354	3	\$6,669	3.7500%	\$250	24
BPNO36000	Pensions - O&M	B06	00354	3	\$1,281	3.7500%	\$48	24
BPNO36000	Pensions - O&M	B06	00354	12	\$2,260	3.9140%	\$88	24
BPNO36000	Pensions - O&M	B06	00375	1	\$15,560	4.6320%	\$721	26
BPNO36000	Pensions - O&M	B06	00375	2	\$13,590	4.6320%	\$629	26
BPNO36000	Pensions - O&M	B06	00375	3	\$13,383	4.6320%	\$620	26
BPNO36000	Pensions - O&M	B06	00375	8	\$7,074	4.5310%	\$321	26
BPNO36000	Pensions - O&M	B06	00375	9	\$5,475	4.5310%	\$248	26
BPNO36000	Pensions - O&M	B06	00375	10	\$6,729	4.5310%	\$305	26
BPNO36000	Pensions - O&M	B06	00375	11	\$6,596	4.5310%	\$299	26
BPNO36000	Pensions - O&M	B06	00375	12	\$7,802	4.5310%	\$354	26

NGUSA Service Company Pension Allocations Analysis
Narragansett Gas
Eight months ending June 2009

Jrnl Id	Jrnl Descr Long	Expense Type	Billing Pool	Period	Posted Jrnl \$ in NGUSA Service Company	Narr Gas Allocation	Alloc \$	ROW
BPNO36000	Pensions - O&M	B06	00380	1	\$902	5.8290%	\$53	27
BPNO36000	Pensions - O&M	B06	00380	1	\$103	5.8290%	\$6	27
BPNO36000	Pensions - O&M	B06	00380	2	\$859	5.8290%	\$50	27
BPNO36000	Pensions - O&M	B06	00380	2	\$591	5.8290%	\$34	27
BPNO36000	Pensions - O&M	B06	00380	3	\$730	5.8290%	\$43	27
BPNO36000	Pensions - O&M	B06	00380	3	\$1,154	5.8290%	\$67	27
BPNO36000	Pensions - O&M	B06	00380	8	\$428	5.2210%	\$22	27
BPNO36000	Pensions - O&M	B06	00380	9	\$467	5.2210%	\$24	27
BPNO36000	Pensions - O&M	B06	00380	10	\$363	5.2210%	\$19	27
BPNO36000	Pensions - O&M	B06	00380	10	\$687	5.2210%	\$36	27
BPNO36000	Pensions - O&M	B06	00380	11	\$493	5.2210%	\$26	27
BPNO36000	Pensions - O&M	B06	00380	11	\$1,553	5.2210%	\$81	27
BPNO36000	Pensions - O&M	B06	00380	12	\$519	5.2210%	\$27	27
BPNO36000	Pensions - O&M	B06	00380	12	\$5	5.2210%	\$0	27
BPNO36000	Pensions - O&M	B06	00382	1	\$11,128	3.4890%	\$388	29
BPNO36000	Pensions - O&M	B06	00382	2	\$9,630	3.4890%	\$336	29
BPNO36000	Pensions - O&M	B06	00382	2	\$1,106	3.4890%	\$39	29
BPNO36000	Pensions - O&M	B06	00382	3	\$9,241	3.4890%	\$322	29
BPNO36000	Pensions - O&M	B06	00382	8	\$5,981	2.9960%	\$179	29
BPNO36000	Pensions - O&M	B06	00382	9	\$5,402	2.9960%	\$162	29
BPNO36000	Pensions - O&M	B06	00382	10	\$5,063	2.9960%	\$152	29
BPNO36000	Pensions - O&M	B06	00382	11	\$5,970	2.9960%	\$179	29
BPNO36000	Pensions - O&M	B06	00382	12	\$5,597	2.9960%	\$168	29
BPNO36000	Pensions - O&M	B06	00383	1	\$43	0.0000%	0	#N/A
BPNO36000	Pensions - O&M	B06	00383	2	\$1,586	0.0000%	0	#N/A
BPNO36000	Pensions - O&M	B06	00383	3	\$2,075	0.0000%	0	#N/A
BPNO36000	Pensions - O&M	B06	00383	8	\$146	0.0000%	0	#N/A
BPNO36000	Pensions - O&M	B06	00388	3	\$4,199	3.8210%	\$160	30
BPNO36000	Pensions - O&M	B06	00388	3	\$1,088	3.8210%	\$42	30
BPNO36000	Pensions - O&M	B06	00601	1	\$4,964	0.8880%	\$44	36
BPNO36000	Pensions - O&M	B06	00601	2	\$3,312	0.8880%	\$29	36
BPNO36000	Pensions - O&M	B06	00601	3	\$2,459	0.8880%	\$22	36
BPNO36000	Pensions - O&M	B06	00601	8	\$2,369	0.8880%	\$21	36
BPNO36000	Pensions - O&M	B06	00601	9	\$2,311	0.8880%	\$21	36
BPNO36000	Pensions - O&M	B06	00601	10	\$2,666	0.8880%	\$24	36
BPNO36000	Pensions - O&M	B06	00601	11	\$2,184	0.8880%	\$19	36
BPNO36000	Pensions - O&M	B06	00601	12	\$2,370	0.8880%	\$21	36
BPNO36000	Pensions - O&M	B06	00604	8	\$29	3.6060%	\$1	37
BPNO36000	Pensions - O&M	B06	00605	1	\$1,655	3.7350%	\$62	38
BPNO36000	Pensions - O&M	B06	00605	2	\$1,104	3.7350%	\$41	38
BPNO36000	Pensions - O&M	B06	00605	3	\$820	3.7350%	\$31	38
BPNO36000	Pensions - O&M	B06	00605	8	\$790	3.7350%	\$29	38
BPNO36000	Pensions - O&M	B06	00605	9	\$770	3.7350%	\$29	38
BPNO36000	Pensions - O&M	B06	00605	10	\$889	3.7350%	\$33	38
BPNO36000	Pensions - O&M	B06	00605	11	\$728	3.7350%	\$27	38
BPNO36000	Pensions - O&M	B06	00605	12	\$790	3.7350%	\$30	38
BPNO36000	Pensions - O&M	B06	00629	12	\$53	6.6300%	\$4	41
BPNO36000	Pensions - O&M	B06		8	0	0.0000%	0	#N/A
BPNO36000	Pensions - O&M	B06		12	0	0.0000%	0	#N/A
BPNO41000	Pensions - O&M	B06	00232	10	(\$123)	0.0000%	0	8
BPNO49000	Pensions - O&M	B06	00231	1	\$1,009	0.0000%	0	7
BPNO49000	Pensions - O&M	B06	00231	2	\$1,289	0.0000%	0	7
BPNO49000	Pensions - O&M	B06	00231	3	\$1,167	0.0000%	0	7
BPNO49000	Pensions - O&M	B06	00231	8	(\$1,238)	0.0000%	0	7
BPNO49000	Pensions - O&M	B06	00231	9	(\$1,220)	0.0000%	0	7
BPNO49000	Pensions - O&M	B06	00231	10	(\$564)	0.0000%	0	7
BPNO49000	Pensions - O&M	B06	00231	11	(\$811)	0.0000%	0	7
BPNO49000	Pensions - O&M	B06	00231	12	(\$730)	0.0000%	0	7
BPNO49000	Pensions - O&M	B06	00380	1	\$18	5.8290%	\$1	27
BPNO49000	Pensions - O&M	B06	00380	2	\$38	5.8290%	\$2	27
BPNO49000	Pensions - O&M	B06	00380	3	\$31	5.8290%	\$2	27
BPNO49000	Pensions - O&M	B06	00380	9	(\$10)	5.2210%	(\$1)	27
BPNO49000	Pensions - O&M	B06	00380	10	(\$5)	5.2210%	(\$0)	27
BPNO49000	Pensions - O&M	B06	00380	11	(\$10)	5.2210%	(\$1)	27
BPNO49000	Pensions - O&M	B06	00380	12	(\$11)	5.2210%	(\$1)	27
BPNO99000	Pensions - O&M	B06	00200	1	\$19,269	10.0310%	\$1,933	1

NGUSA Service Company Pension Allocations Analysis
Narragansett Gas
Eight months ending June 2009

Jrnl Id	Jrnl Descr Long	Expense Type	Billing Pool	Period	Posted Jrnl \$ in NGUSA Service Company	Narr Gas Allocation	Alloc \$	ROW
BPNO99000	Pensions - O&M	B06	00200	1	\$108	10.0310%	\$11	1
BPNO99000	Pensions - O&M	B06	00200	1	\$225	10.0310%	\$23	1
BPNO99000	Pensions - O&M	B06	00200	2	\$27,193	10.0310%	\$2,728	1
BPNO99000	Pensions - O&M	B06	00200	2	\$82	10.0310%	\$8	1
BPNO99000	Pensions - O&M	B06	00200	2	\$388	10.0310%	\$39	1
BPNO99000	Pensions - O&M	B06	00200	2	\$15	10.0310%	\$1	1
BPNO99000	Pensions - O&M	B06	00200	2	\$251	10.0310%	\$25	1
BPNO99000	Pensions - O&M	B06	00200	3	\$32,898	0.0000%	0	#N/A
BPNO99000	Pensions - O&M	B06	00200	3	\$271	0.0000%	0	#N/A
BPNO99000	Pensions - O&M	B06	00200	3	\$102	0.0000%	0	#N/A
BPNO99000	Pensions - O&M	B06	00200	3	\$729	0.0000%	0	#N/A
BPNO99000	Pensions - O&M	B06	00200	3	\$241	0.0000%	0	#N/A
BPNO99000	Pensions - O&M	B06	00200	8	\$8,617	8.6680%	\$747	1
BPNO99000	Pensions - O&M	B06	00200	8	\$179	8.6680%	\$16	1
BPNO99000	Pensions - O&M	B06	00200	9	\$7,458	8.6680%	\$646	1
BPNO99000	Pensions - O&M	B06	00200	9	\$486	8.6680%	\$42	1
BPNO99000	Pensions - O&M	B06	00200	9	\$681	8.6680%	\$59	1
BPNO99000	Pensions - O&M	B06	00200	10	\$5,993	8.6680%	\$520	1
BPNO99000	Pensions - O&M	B06	00200	10	\$480	8.6680%	\$42	1
BPNO99000	Pensions - O&M	B06	00200	10	\$869	8.6680%	\$75	1
BPNO99000	Pensions - O&M	B06	00200	10	\$171	8.6680%	\$15	1
BPNO99000	Pensions - O&M	B06	00200	11	\$11,499	8.6680%	\$997	1
BPNO99000	Pensions - O&M	B06	00200	11	\$1,996	8.6680%	\$173	1
BPNO99000	Pensions - O&M	B06	00200	11	\$312	8.6680%	\$27	1
BPNO99000	Pensions - O&M	B06	00200	12	\$19,162	8.6680%	\$1,661	1
BPNO99000	Pensions - O&M	B06	00200	12	(\$9,394)	8.6680%	(\$814)	1
BPNO99000	Pensions - O&M	B06	00200	12	\$342	8.6680%	\$30	1
BPNO99000	Pensions - O&M	B06	00201	1	\$3,904	0.0000%	0	2
BPNO99000	Pensions - O&M	B06	00201	1	\$41	0.0000%	0	2
BPNO99000	Pensions - O&M	B06	00201	2	\$4,787	0.0000%	0	2
BPNO99000	Pensions - O&M	B06	00201	3	\$6,705	0.0000%	0	2
BPNO99000	Pensions - O&M	B06	00201	8	\$2,365	0.0000%	0	2
BPNO99000	Pensions - O&M	B06	00201	9	\$2,477	0.0000%	0	2
BPNO99000	Pensions - O&M	B06	00201	10	\$2,304	0.0000%	0	2
BPNO99000	Pensions - O&M	B06	00201	11	\$3,667	0.0000%	0	2
BPNO99000	Pensions - O&M	B06	00201	12	\$6,812	0.0000%	0	2
BPNO99000	Pensions - O&M	B06	00202	1	\$1,901	3.7370%	\$71	3
BPNO99000	Pensions - O&M	B06	00202	2	\$3,853	3.7370%	\$144	3
BPNO99000	Pensions - O&M	B06	00202	3	\$6,735	3.7370%	\$252	3
BPNO99000	Pensions - O&M	B06	00202	8	\$1,135	3.1740%	\$36	3
BPNO99000	Pensions - O&M	B06	00202	9	\$1,109	3.1740%	\$35	3
BPNO99000	Pensions - O&M	B06	00202	10	\$662	3.1740%	\$21	3
BPNO99000	Pensions - O&M	B06	00202	11	\$1,512	3.1740%	\$48	3
BPNO99000	Pensions - O&M	B06	00202	12	\$1,849	3.1740%	\$59	3
BPNO99000	Pensions - O&M	B06	00203	1	\$13,023	0.0000%	0	4
BPNO99000	Pensions - O&M	B06	00203	1	\$3,006	0.0000%	0	4
BPNO99000	Pensions - O&M	B06	00203	1	\$933	0.0000%	0	4
BPNO99000	Pensions - O&M	B06	00203	1	\$130	0.0000%	0	4
BPNO99000	Pensions - O&M	B06	00203	2	\$21,581	0.0000%	0	4
BPNO99000	Pensions - O&M	B06	00203	2	\$3,135	0.0000%	0	4
BPNO99000	Pensions - O&M	B06	00203	2	\$1,013	0.0000%	0	4
BPNO99000	Pensions - O&M	B06	00203	2	\$597	0.0000%	0	4
BPNO99000	Pensions - O&M	B06	00203	2	\$240	0.0000%	0	4
BPNO99000	Pensions - O&M	B06	00203	3	\$26,384	0.0000%	0	4
BPNO99000	Pensions - O&M	B06	00203	3	\$334	0.0000%	0	4
BPNO99000	Pensions - O&M	B06	00203	3	\$3,864	0.0000%	0	4
BPNO99000	Pensions - O&M	B06	00203	3	\$1,156	0.0000%	0	4
BPNO99000	Pensions - O&M	B06	00203	3	\$983	0.0000%	0	4
BPNO99000	Pensions - O&M	B06	00203	3	\$241	0.0000%	0	4
BPNO99000	Pensions - O&M	B06	00203	8	\$3,744	0.0000%	0	4
BPNO99000	Pensions - O&M	B06	00203	8	\$1,787	0.0000%	0	4
BPNO99000	Pensions - O&M	B06	00203	8	\$249	0.0000%	0	4
BPNO99000	Pensions - O&M	B06	00203	9	\$2,973	0.0000%	0	4
BPNO99000	Pensions - O&M	B06	00203	9	\$2,085	0.0000%	0	4
BPNO99000	Pensions - O&M	B06	00203	9	\$52	0.0000%	0	4
BPNO99000	Pensions - O&M	B06	00203	9	\$1,201	0.0000%	0	4

NGUSA Service Company Pension Allocations Analysis
Narragansett Gas
Eight months ending June 2009

Jrnl Id	Jrnl Descr Long	Expense Type	Billing Pool	Period	Posted Jrnl \$ in NGUSA Service Company	Narr Gas Allocation	Alloc \$	ROW
BPNO99000	Pensions - O&M	B06	00203	10	\$2,998	0.0000%	0	4
BPNO99000	Pensions - O&M	B06	00203	10	\$1,427	0.0000%	0	4
BPNO99000	Pensions - O&M	B06	00203	10	(\$54)	0.0000%	0	4
BPNO99000	Pensions - O&M	B06	00203	10	\$166	0.0000%	0	4
BPNO99000	Pensions - O&M	B06	00203	11	\$5,216	0.0000%	0	4
BPNO99000	Pensions - O&M	B06	00203	11	\$3,688	0.0000%	0	4
BPNO99000	Pensions - O&M	B06	00203	11	\$147	0.0000%	0	4
BPNO99000	Pensions - O&M	B06	00203	12	\$11,598	0.0000%	0	4
BPNO99000	Pensions - O&M	B06	00203	12	\$6,267	0.0000%	0	4
BPNO99000	Pensions - O&M	B06	00203	12	\$641	0.0000%	0	4
BPNO99000	Pensions - O&M	B06	00203	12	\$103	0.0000%	0	4
BPNO99000	Pensions - O&M	B06	00229	1	\$7,585	6.5410%	\$496	5
BPNO99000	Pensions - O&M	B06	00229	1	\$10	6.5410%	\$1	5
BPNO99000	Pensions - O&M	B06	00229	1	\$1,065	6.5410%	\$70	5
BPNO99000	Pensions - O&M	B06	00229	1	\$1,006	6.5410%	\$66	5
BPNO99000	Pensions - O&M	B06	00229	2	\$12,607	6.5410%	\$825	5
BPNO99000	Pensions - O&M	B06	00229	2	\$1,278	6.5410%	\$84	5
BPNO99000	Pensions - O&M	B06	00229	2	\$866	6.5410%	\$57	5
BPNO99000	Pensions - O&M	B06	00229	2	\$304	6.5410%	\$20	5
BPNO99000	Pensions - O&M	B06	00229	2	\$31	6.5410%	\$2	5
BPNO99000	Pensions - O&M	B06	00229	3	\$12,584	6.5410%	\$823	5
BPNO99000	Pensions - O&M	B06	00229	3	\$31	6.5410%	\$2	5
BPNO99000	Pensions - O&M	B06	00229	3	\$69	6.5410%	\$5	5
BPNO99000	Pensions - O&M	B06	00229	3	\$1,535	6.5410%	\$100	5
BPNO99000	Pensions - O&M	B06	00229	3	\$491	6.5410%	\$32	5
BPNO99000	Pensions - O&M	B06	00229	3	\$6	6.5410%	\$0	5
BPNO99000	Pensions - O&M	B06	00229	3	\$278	6.5410%	\$18	5
BPNO99000	Pensions - O&M	B06	00229	8	\$2,243	5.8460%	\$131	5
BPNO99000	Pensions - O&M	B06	00229	8	\$157	5.8460%	\$9	5
BPNO99000	Pensions - O&M	B06	00229	9	\$5,085	5.8460%	\$297	5
BPNO99000	Pensions - O&M	B06	00229	9	\$426	5.8460%	\$25	5
BPNO99000	Pensions - O&M	B06	00229	10	\$4,968	5.8460%	\$290	5
BPNO99000	Pensions - O&M	B06	00229	10	\$87	5.8460%	\$5	5
BPNO99000	Pensions - O&M	B06	00229	11	\$9,884	5.8460%	\$578	5
BPNO99000	Pensions - O&M	B06	00229	11	\$130	5.8460%	\$8	5
BPNO99000	Pensions - O&M	B06	00229	11	\$532	5.8460%	\$31	5
BPNO99000	Pensions - O&M	B06	00229	11	\$1,394	5.8460%	\$81	5
BPNO99000	Pensions - O&M	B06	00229	12	\$10,101	5.8460%	\$590	5
BPNO99000	Pensions - O&M	B06	00229	12	\$26	5.8460%	\$2	5
BPNO99000	Pensions - O&M	B06	00229	12	\$1,302	5.8460%	\$76	5
BPNO99000	Pensions - O&M	B06	00229	12	\$1,622	5.8460%	\$95	5
BPNO99000	Pensions - O&M	B06	00230	1	\$1,033	13.9760%	\$144	6
BPNO99000	Pensions - O&M	B06	00230	1	\$22	13.9760%	\$3	6
BPNO99000	Pensions - O&M	B06	00230	2	\$1,107	13.9760%	\$155	6
BPNO99000	Pensions - O&M	B06	00230	3	\$1,122	13.9760%	\$157	6
BPNO99000	Pensions - O&M	B06	00230	8	\$3,412	12.5410%	\$428	6
BPNO99000	Pensions - O&M	B06	00230	9	\$3,223	12.5410%	\$404	6
BPNO99000	Pensions - O&M	B06	00230	10	\$3,527	12.5410%	\$442	6
BPNO99000	Pensions - O&M	B06	00230	11	\$3,267	12.5410%	\$410	6
BPNO99000	Pensions - O&M	B06	00230	12	\$2,740	12.5410%	\$344	6
BPNO99000	Pensions - O&M	B06	00230	12	\$118	12.5410%	\$15	6
BPNO99000	Pensions - O&M	B06	00231	1	\$34,845	0.0000%	0	7
BPNO99000	Pensions - O&M	B06	00231	1	\$17,132	0.0000%	0	7
BPNO99000	Pensions - O&M	B06	00231	1	\$430	0.0000%	0	7
BPNO99000	Pensions - O&M	B06	00231	1	\$46	0.0000%	0	7
BPNO99000	Pensions - O&M	B06	00231	1	\$13	0.0000%	0	7
BPNO99000	Pensions - O&M	B06	00231	1	\$83	0.0000%	0	7
BPNO99000	Pensions - O&M	B06	00231	1	\$1,324	0.0000%	0	7
BPNO99000	Pensions - O&M	B06	00231	1	\$1,836	0.0000%	0	7
BPNO99000	Pensions - O&M	B06	00231	1	\$987	0.0000%	0	7
BPNO99000	Pensions - O&M	B06	00231	1	\$121	0.0000%	0	7
BPNO99000	Pensions - O&M	B06	00231	1	\$298	0.0000%	0	7
BPNO99000	Pensions - O&M	B06	00231	2	\$46,041	0.0000%	0	7
BPNO99000	Pensions - O&M	B06	00231	2	\$24,671	0.0000%	0	7
BPNO99000	Pensions - O&M	B06	00231	2	\$597	0.0000%	0	7
BPNO99000	Pensions - O&M	B06	00231	2	\$66	0.0000%	0	7

NGUSA Service Company Pension Allocations Analysis
Narragansett Gas
Eight months ending June 2009

Jrnl Id	Jrnl Descr Long	Expense Type	Billing Pool	Period	Posted Jrnl \$ in NGUSA Service Company	Narr Gas Allocation	Alloc \$	ROW
BPNO99000	Pensions - O&M	B06	00231	2	\$42	0.0000%	0	7
BPNO99000	Pensions - O&M	B06	00231	2	\$38	0.0000%	0	7
BPNO99000	Pensions - O&M	B06	00231	2	\$77	0.0000%	0	7
BPNO99000	Pensions - O&M	B06	00231	2	\$2,862	0.0000%	0	7
BPNO99000	Pensions - O&M	B06	00231	2	\$19	0.0000%	0	7
BPNO99000	Pensions - O&M	B06	00231	2	\$2,644	0.0000%	0	7
BPNO99000	Pensions - O&M	B06	00231	2	\$21	0.0000%	0	7
BPNO99000	Pensions - O&M	B06	00231	2	\$736	0.0000%	0	7
BPNO99000	Pensions - O&M	B06	00231	3	\$55,033	0.0000%	0	7
BPNO99000	Pensions - O&M	B06	00231	3	\$26,669	0.0000%	0	7
BPNO99000	Pensions - O&M	B06	00231	3	\$22	0.0000%	0	7
BPNO99000	Pensions - O&M	B06	00231	3	\$272	0.0000%	0	7
BPNO99000	Pensions - O&M	B06	00231	3	\$251	0.0000%	0	7
BPNO99000	Pensions - O&M	B06	00231	3	\$96	0.0000%	0	7
BPNO99000	Pensions - O&M	B06	00231	3	\$21	0.0000%	0	7
BPNO99000	Pensions - O&M	B06	00231	3	\$2,788	0.0000%	0	7
BPNO99000	Pensions - O&M	B06	00231	3	\$344	0.0000%	0	7
BPNO99000	Pensions - O&M	B06	00231	3	\$16	0.0000%	0	7
BPNO99000	Pensions - O&M	B06	00231	3	\$3,985	0.0000%	0	7
BPNO99000	Pensions - O&M	B06	00231	3	\$41	0.0000%	0	7
BPNO99000	Pensions - O&M	B06	00231	3	\$705	0.0000%	0	7
BPNO99000	Pensions - O&M	B06	00231	3	\$5	0.0000%	0	7
BPNO99000	Pensions - O&M	B06	00231	3	\$214	0.0000%	0	7
BPNO99000	Pensions - O&M	B06	00231	3	\$34	0.0000%	0	7
BPNO99000	Pensions - O&M	B06	00231	3	\$162	0.0000%	0	7
BPNO99000	Pensions - O&M	B06	00231	8	\$20,939	0.0000%	0	7
BPNO99000	Pensions - O&M	B06	00231	8	\$12,078	0.0000%	0	7
BPNO99000	Pensions - O&M	B06	00231	8	\$160	0.0000%	0	7
BPNO99000	Pensions - O&M	B06	00231	8	\$129	0.0000%	0	7
BPNO99000	Pensions - O&M	B06	00231	8	\$562	0.0000%	0	7
BPNO99000	Pensions - O&M	B06	00231	8	\$449	0.0000%	0	7
BPNO99000	Pensions - O&M	B06	00231	8	\$64	0.0000%	0	7
BPNO99000	Pensions - O&M	B06	00231	8	\$2,163	0.0000%	0	7
BPNO99000	Pensions - O&M	B06	00231	8	\$552	0.0000%	0	7
BPNO99000	Pensions - O&M	B06	00231	9	\$19,965	0.0000%	0	7
BPNO99000	Pensions - O&M	B06	00231	9	\$8,910	0.0000%	0	7
BPNO99000	Pensions - O&M	B06	00231	9	\$205	0.0000%	0	7
BPNO99000	Pensions - O&M	B06	00231	9	\$333	0.0000%	0	7
BPNO99000	Pensions - O&M	B06	00231	9	\$269	0.0000%	0	7
BPNO99000	Pensions - O&M	B06	00231	9	\$13	0.0000%	0	7
BPNO99000	Pensions - O&M	B06	00231	9	\$63	0.0000%	0	7
BPNO99000	Pensions - O&M	B06	00231	9	\$1,586	0.0000%	0	7
BPNO99000	Pensions - O&M	B06	00231	9	\$872	0.0000%	0	7
BPNO99000	Pensions - O&M	B06	00231	9	\$61	0.0000%	0	7
BPNO99000	Pensions - O&M	B06	00231	10	\$17,581	0.0000%	0	7
BPNO99000	Pensions - O&M	B06	00231	10	\$8,485	0.0000%	0	7
BPNO99000	Pensions - O&M	B06	00231	10	\$271	0.0000%	0	7
BPNO99000	Pensions - O&M	B06	00231	10	\$427	0.0000%	0	7
BPNO99000	Pensions - O&M	B06	00231	10	\$55	0.0000%	0	7
BPNO99000	Pensions - O&M	B06	00231	10	\$1,818	0.0000%	0	7
BPNO99000	Pensions - O&M	B06	00231	10	(\$715)	0.0000%	0	7
BPNO99000	Pensions - O&M	B06	00231	10	\$2,655	0.0000%	0	7
BPNO99000	Pensions - O&M	B06	00231	10	\$714	0.0000%	0	7
BPNO99000	Pensions - O&M	B06	00231	10	\$126	0.0000%	0	7
BPNO99000	Pensions - O&M	B06	00231	11	\$34,759	0.0000%	0	7
BPNO99000	Pensions - O&M	B06	00231	11	\$16,630	0.0000%	0	7
BPNO99000	Pensions - O&M	B06	00231	11	\$657	0.0000%	0	7
BPNO99000	Pensions - O&M	B06	00231	11	\$585	0.0000%	0	7
BPNO99000	Pensions - O&M	B06	00231	11	\$72	0.0000%	0	7
BPNO99000	Pensions - O&M	B06	00231	11	\$78	0.0000%	0	7
BPNO99000	Pensions - O&M	B06	00231	11	\$2,215	0.0000%	0	7
BPNO99000	Pensions - O&M	B06	00231	11	\$1,757	0.0000%	0	7
BPNO99000	Pensions - O&M	B06	00231	11	\$2,149	0.0000%	0	7
BPNO99000	Pensions - O&M	B06	00231	11	\$795	0.0000%	0	7
BPNO99000	Pensions - O&M	B06	00231	12	\$40,650	0.0000%	0	7
BPNO99000	Pensions - O&M	B06	00231	12	\$18,902	0.0000%	0	7

NGUSA Service Company Pension Allocations Analysis
Narragansett Gas
Eight months ending June 2009

Jrnl Id	Jrnl Descr Long	Expense Type	Billing Pool	Period	Posted Jrnl \$ in NGUSA Service Company	Narr Gas Allocation	Alloc \$	ROW
BPNO99000	Pensions - O&M	B06	00231	12	\$491	0.0000%	0	7
BPNO99000	Pensions - O&M	B06	00231	12	\$215	0.0000%	0	7
BPNO99000	Pensions - O&M	B06	00231	12	\$94	0.0000%	0	7
BPNO99000	Pensions - O&M	B06	00231	12	\$1,351	0.0000%	0	7
BPNO99000	Pensions - O&M	B06	00231	12	\$1,949	0.0000%	0	7
BPNO99000	Pensions - O&M	B06	00231	12	\$2,057	0.0000%	0	7
BPNO99000	Pensions - O&M	B06	00231	12	\$688	0.0000%	0	7
BPNO99000	Pensions - O&M	B06	00231	12	\$133	0.0000%	0	7
BPNO99000	Pensions - O&M	B06	00232	1	\$13,604	0.0000%	0	8
BPNO99000	Pensions - O&M	B06	00232	1	\$386	0.0000%	0	8
BPNO99000	Pensions - O&M	B06	00232	1	\$277	0.0000%	0	8
BPNO99000	Pensions - O&M	B06	00232	1	\$394	0.0000%	0	8
BPNO99000	Pensions - O&M	B06	00232	1	\$672	0.0000%	0	8
BPNO99000	Pensions - O&M	B06	00232	1	\$861	0.0000%	0	8
BPNO99000	Pensions - O&M	B06	00232	1	\$230	0.0000%	0	8
BPNO99000	Pensions - O&M	B06	00232	1	\$833	0.0000%	0	8
BPNO99000	Pensions - O&M	B06	00232	1	\$12	0.0000%	0	8
BPNO99000	Pensions - O&M	B06	00232	1	\$40	0.0000%	0	8
BPNO99000	Pensions - O&M	B06	00232	1	\$114	0.0000%	0	8
BPNO99000	Pensions - O&M	B06	00232	1	\$180	0.0000%	0	8
BPNO99000	Pensions - O&M	B06	00232	2	\$23,041	0.0000%	0	8
BPNO99000	Pensions - O&M	B06	00232	2	\$412	0.0000%	0	8
BPNO99000	Pensions - O&M	B06	00232	2	\$362	0.0000%	0	8
BPNO99000	Pensions - O&M	B06	00232	2	\$560	0.0000%	0	8
BPNO99000	Pensions - O&M	B06	00232	2	\$770	0.0000%	0	8
BPNO99000	Pensions - O&M	B06	00232	2	\$1,226	0.0000%	0	8
BPNO99000	Pensions - O&M	B06	00232	2	\$560	0.0000%	0	8
BPNO99000	Pensions - O&M	B06	00232	2	\$1,120	0.0000%	0	8
BPNO99000	Pensions - O&M	B06	00232	2	\$29	0.0000%	0	8
BPNO99000	Pensions - O&M	B06	00232	2	\$325	0.0000%	0	8
BPNO99000	Pensions - O&M	B06	00232	2	\$344	0.0000%	0	8
BPNO99000	Pensions - O&M	B06	00232	2	\$39	0.0000%	0	8
BPNO99000	Pensions - O&M	B06	00232	2	\$5	0.0000%	0	8
BPNO99000	Pensions - O&M	B06	00232	2	\$22	0.0000%	0	8
BPNO99000	Pensions - O&M	B06	00232	3	\$22,161	0.0000%	0	8
BPNO99000	Pensions - O&M	B06	00232	3	\$820	0.0000%	0	8
BPNO99000	Pensions - O&M	B06	00232	3	\$191	0.0000%	0	8
BPNO99000	Pensions - O&M	B06	00232	3	\$604	0.0000%	0	8
BPNO99000	Pensions - O&M	B06	00232	3	\$942	0.0000%	0	8
BPNO99000	Pensions - O&M	B06	00232	3	\$29	0.0000%	0	8
BPNO99000	Pensions - O&M	B06	00232	3	\$1,216	0.0000%	0	8
BPNO99000	Pensions - O&M	B06	00232	3	\$531	0.0000%	0	8
BPNO99000	Pensions - O&M	B06	00232	3	\$1,475	0.0000%	0	8
BPNO99000	Pensions - O&M	B06	00232	3	(\$747)	0.0000%	0	8
BPNO99000	Pensions - O&M	B06	00232	3	\$25	0.0000%	0	8
BPNO99000	Pensions - O&M	B06	00232	3	\$182	0.0000%	0	8
BPNO99000	Pensions - O&M	B06	00232	3	\$298	0.0000%	0	8
BPNO99000	Pensions - O&M	B06	00232	3	\$140	0.0000%	0	8
BPNO99000	Pensions - O&M	B06	00232	3	\$35	0.0000%	0	8
BPNO99000	Pensions - O&M	B06	00232	3	\$53	0.0000%	0	8
BPNO99000	Pensions - O&M	B06	00232	8	\$14,144	0.0000%	0	8
BPNO99000	Pensions - O&M	B06	00232	8	\$350	0.0000%	0	8
BPNO99000	Pensions - O&M	B06	00232	8	\$258	0.0000%	0	8
BPNO99000	Pensions - O&M	B06	00232	8	\$459	0.0000%	0	8
BPNO99000	Pensions - O&M	B06	00232	8	\$25	0.0000%	0	8
BPNO99000	Pensions - O&M	B06	00232	8	\$604	0.0000%	0	8
BPNO99000	Pensions - O&M	B06	00232	8	\$353	0.0000%	0	8
BPNO99000	Pensions - O&M	B06	00232	8	\$249	0.0000%	0	8
BPNO99000	Pensions - O&M	B06	00232	8	\$711	0.0000%	0	8
BPNO99000	Pensions - O&M	B06	00232	8	\$19	0.0000%	0	8
BPNO99000	Pensions - O&M	B06	00232	8	\$19	0.0000%	0	8
BPNO99000	Pensions - O&M	B06	00232	8	\$115	0.0000%	0	8
BPNO99000	Pensions - O&M	B06	00232	8	\$693	0.0000%	0	8
BPNO99000	Pensions - O&M	B06	00232	8	\$17	0.0000%	0	8
BPNO99000	Pensions - O&M	B06	00232	8	\$55	0.0000%	0	8
BPNO99000	Pensions - O&M	B06	00232	8	\$47	0.0000%	0	8

NGUSA Service Company Pension Allocations Analysis
Narragansett Gas
Eight months ending June 2009

Jrnl Id	Jrnl Descr Long	Expense Type	Billing Pool	Period	Posted Jrnl \$ in NGUSA Service Company	Narr Gas Allocation	Alloc \$	ROW
BPNO99000	Pensions - O&M	B06	00232	9	\$8,060	0.0000%	0	8
BPNO99000	Pensions - O&M	B06	00232	9	\$272	0.0000%	0	8
BPNO99000	Pensions - O&M	B06	00232	9	\$297	0.0000%	0	8
BPNO99000	Pensions - O&M	B06	00232	9	\$538	0.0000%	0	8
BPNO99000	Pensions - O&M	B06	00232	9	\$144	0.0000%	0	8
BPNO99000	Pensions - O&M	B06	00232	9	\$587	0.0000%	0	8
BPNO99000	Pensions - O&M	B06	00232	9	\$330	0.0000%	0	8
BPNO99000	Pensions - O&M	B06	00232	9	\$638	0.0000%	0	8
BPNO99000	Pensions - O&M	B06	00232	9	\$151	0.0000%	0	8
BPNO99000	Pensions - O&M	B06	00232	9	\$456	0.0000%	0	8
BPNO99000	Pensions - O&M	B06	00232	9	\$24	0.0000%	0	8
BPNO99000	Pensions - O&M	B06	00232	9	\$24,133	0.0000%	0	8
BPNO99000	Pensions - O&M	B06	00232	10	(\$13,092)	0.0000%	0	8
BPNO99000	Pensions - O&M	B06	00232	10	\$253	0.0000%	0	8
BPNO99000	Pensions - O&M	B06	00232	10	\$25	0.0000%	0	8
BPNO99000	Pensions - O&M	B06	00232	10	\$266	0.0000%	0	8
BPNO99000	Pensions - O&M	B06	00232	10	\$347	0.0000%	0	8
BPNO99000	Pensions - O&M	B06	00232	10	\$34	0.0000%	0	8
BPNO99000	Pensions - O&M	B06	00232	10	\$527	0.0000%	0	8
BPNO99000	Pensions - O&M	B06	00232	10	\$8	0.0000%	0	8
BPNO99000	Pensions - O&M	B06	00232	10	\$33	0.0000%	0	8
BPNO99000	Pensions - O&M	B06	00232	10	\$462	0.0000%	0	8
BPNO99000	Pensions - O&M	B06	00232	10	\$40	0.0000%	0	8
BPNO99000	Pensions - O&M	B06	00232	10	\$142	0.0000%	0	8
BPNO99000	Pensions - O&M	B06	00232	10	\$73	0.0000%	0	8
BPNO99000	Pensions - O&M	B06	00232	10	\$853	0.0000%	0	8
BPNO99000	Pensions - O&M	B06	00232	10	(\$27,081)	0.0000%	0	8
BPNO99000	Pensions - O&M	B06	00232	11	\$35,745	0.0000%	0	8
BPNO99000	Pensions - O&M	B06	00232	11	\$387	0.0000%	0	8
BPNO99000	Pensions - O&M	B06	00232	11	\$285	0.0000%	0	8
BPNO99000	Pensions - O&M	B06	00232	11	\$642	0.0000%	0	8
BPNO99000	Pensions - O&M	B06	00232	11	\$67	0.0000%	0	8
BPNO99000	Pensions - O&M	B06	00232	11	\$841	0.0000%	0	8
BPNO99000	Pensions - O&M	B06	00232	11	\$234	0.0000%	0	8
BPNO99000	Pensions - O&M	B06	00232	11	\$169	0.0000%	0	8
BPNO99000	Pensions - O&M	B06	00232	11	\$990	0.0000%	0	8
BPNO99000	Pensions - O&M	B06	00232	11	\$205	0.0000%	0	8
BPNO99000	Pensions - O&M	B06	00232	11	\$33	0.0000%	0	8
BPNO99000	Pensions - O&M	B06	00232	11	\$359	0.0000%	0	8
BPNO99000	Pensions - O&M	B06	00232	11	\$9	0.0000%	0	8
BPNO99000	Pensions - O&M	B06	00232	11	(\$7)	0.0000%	0	8
BPNO99000	Pensions - O&M	B06	00232	11	\$200	0.0000%	0	8
BPNO99000	Pensions - O&M	B06	00232	12	\$13,205	0.0000%	0	8
BPNO99000	Pensions - O&M	B06	00232	12	\$471	0.0000%	0	8
BPNO99000	Pensions - O&M	B06	00232	12	\$447	0.0000%	0	8
BPNO99000	Pensions - O&M	B06	00232	12	\$498	0.0000%	0	8
BPNO99000	Pensions - O&M	B06	00232	12	\$754	0.0000%	0	8
BPNO99000	Pensions - O&M	B06	00232	12	\$165	0.0000%	0	8
BPNO99000	Pensions - O&M	B06	00232	12	\$1,195	0.0000%	0	8
BPNO99000	Pensions - O&M	B06	00232	12	\$659	0.0000%	0	8
BPNO99000	Pensions - O&M	B06	00232	12	\$64	0.0000%	0	8
BPNO99000	Pensions - O&M	B06	00232	12	\$1,283	0.0000%	0	8
BPNO99000	Pensions - O&M	B06	00232	12	\$72	0.0000%	0	8
BPNO99000	Pensions - O&M	B06	00232	12	\$30	0.0000%	0	8
BPNO99000	Pensions - O&M	B06	00232	12	\$38	0.0000%	0	8
BPNO99000	Pensions - O&M	B06	00232	12	\$261	0.0000%	0	8
BPNO99000	Pensions - O&M	B06	00233	1	\$43,067	0.0000%	0	9
BPNO99000	Pensions - O&M	B06	00233	1	\$384	0.0000%	0	9
BPNO99000	Pensions - O&M	B06	00233	1	\$46	0.0000%	0	9
BPNO99000	Pensions - O&M	B06	00233	1	\$220	0.0000%	0	9
BPNO99000	Pensions - O&M	B06	00233	1	\$266	0.0000%	0	9
BPNO99000	Pensions - O&M	B06	00233	1	\$167	0.0000%	0	9
BPNO99000	Pensions - O&M	B06	00233	1	\$1,180	0.0000%	0	9
BPNO99000	Pensions - O&M	B06	00233	1	\$37	0.0000%	0	9
BPNO99000	Pensions - O&M	B06	00233	1	\$75	0.0000%	0	9
BPNO99000	Pensions - O&M	B06	00233	1	\$306	0.0000%	0	9

NGUSA Service Company Pension Allocations Analysis
Narragansett Gas
Eight months ending June 2009

Jrnl Id	Jrnl Descr Long	Expense Type	Billing Pool	Period	Posted Jrnl \$ in NGUSA Service Company	Narr Gas Allocation	Alloc \$	ROW
BPNO99000	Pensions - O&M	B06	00233	1	\$14	0.0000%	0	9
BPNO99000	Pensions - O&M	B06	00233	1	\$1,644	0.0000%	0	9
BPNO99000	Pensions - O&M	B06	00233	1	\$74	0.0000%	0	9
BPNO99000	Pensions - O&M	B06	00233	1	\$35	0.0000%	0	9
BPNO99000	Pensions - O&M	B06	00233	2	\$57,071	0.0000%	0	9
BPNO99000	Pensions - O&M	B06	00233	2	\$433	0.0000%	0	9
BPNO99000	Pensions - O&M	B06	00233	2	\$60	0.0000%	0	9
BPNO99000	Pensions - O&M	B06	00233	2	\$321	0.0000%	0	9
BPNO99000	Pensions - O&M	B06	00233	2	\$209	0.0000%	0	9
BPNO99000	Pensions - O&M	B06	00233	2	\$44	0.0000%	0	9
BPNO99000	Pensions - O&M	B06	00233	2	\$360	0.0000%	0	9
BPNO99000	Pensions - O&M	B06	00233	2	\$891	0.0000%	0	9
BPNO99000	Pensions - O&M	B06	00233	2	\$150	0.0000%	0	9
BPNO99000	Pensions - O&M	B06	00233	2	\$32	0.0000%	0	9
BPNO99000	Pensions - O&M	B06	00233	2	\$389	0.0000%	0	9
BPNO99000	Pensions - O&M	B06	00233	2	\$605	0.0000%	0	9
BPNO99000	Pensions - O&M	B06	00233	2	\$34	0.0000%	0	9
BPNO99000	Pensions - O&M	B06	00233	2	\$150	0.0000%	0	9
BPNO99000	Pensions - O&M	B06	00233	2	\$335	0.0000%	0	9
BPNO99000	Pensions - O&M	B06	00233	2	\$44	0.0000%	0	9
BPNO99000	Pensions - O&M	B06	00233	2	\$171	0.0000%	0	9
BPNO99000	Pensions - O&M	B06	00233	2	\$33	0.0000%	0	9
BPNO99000	Pensions - O&M	B06	00233	3	\$68,303	0.0000%	0	9
BPNO99000	Pensions - O&M	B06	00233	3	\$940	0.0000%	0	9
BPNO99000	Pensions - O&M	B06	00233	3	\$117	0.0000%	0	9
BPNO99000	Pensions - O&M	B06	00233	3	\$450	0.0000%	0	9
BPNO99000	Pensions - O&M	B06	00233	3	\$247	0.0000%	0	9
BPNO99000	Pensions - O&M	B06	00233	3	\$243	0.0000%	0	9
BPNO99000	Pensions - O&M	B06	00233	3	\$1,484	0.0000%	0	9
BPNO99000	Pensions - O&M	B06	00233	3	\$328	0.0000%	0	9
BPNO99000	Pensions - O&M	B06	00233	3	\$3	0.0000%	0	9
BPNO99000	Pensions - O&M	B06	00233	3	\$168	0.0000%	0	9
BPNO99000	Pensions - O&M	B06	00233	3	\$1,863	0.0000%	0	9
BPNO99000	Pensions - O&M	B06	00233	3	\$479	0.0000%	0	9
BPNO99000	Pensions - O&M	B06	00233	3	\$10	0.0000%	0	9
BPNO99000	Pensions - O&M	B06	00233	3	\$189	0.0000%	0	9
BPNO99000	Pensions - O&M	B06	00233	3	\$401	0.0000%	0	9
BPNO99000	Pensions - O&M	B06	00233	3	\$41	0.0000%	0	9
BPNO99000	Pensions - O&M	B06	00233	3	\$237	0.0000%	0	9
BPNO99000	Pensions - O&M	B06	00233	3	\$170	0.0000%	0	9
BPNO99000	Pensions - O&M	B06	00233	8	\$27,447	0.0000%	0	9
BPNO99000	Pensions - O&M	B06	00233	8	\$1,044	0.0000%	0	9
BPNO99000	Pensions - O&M	B06	00233	8	\$164	0.0000%	0	9
BPNO99000	Pensions - O&M	B06	00233	8	\$564	0.0000%	0	9
BPNO99000	Pensions - O&M	B06	00233	8	\$168	0.0000%	0	9
BPNO99000	Pensions - O&M	B06	00233	8	\$725	0.0000%	0	9
BPNO99000	Pensions - O&M	B06	00233	8	\$41	0.0000%	0	9
BPNO99000	Pensions - O&M	B06	00233	8	\$11	0.0000%	0	9
BPNO99000	Pensions - O&M	B06	00233	8	\$374	0.0000%	0	9
BPNO99000	Pensions - O&M	B06	00233	8	\$279	0.0000%	0	9
BPNO99000	Pensions - O&M	B06	00233	8	\$459	0.0000%	0	9
BPNO99000	Pensions - O&M	B06	00233	8	\$559	0.0000%	0	9
BPNO99000	Pensions - O&M	B06	00233	8	\$68	0.0000%	0	9
BPNO99000	Pensions - O&M	B06	00233	8	\$46	0.0000%	0	9
BPNO99000	Pensions - O&M	B06	00233	8	\$852	0.0000%	0	9
BPNO99000	Pensions - O&M	B06	00233	9	\$26,360	0.0000%	0	9
BPNO99000	Pensions - O&M	B06	00233	9	\$1,022	0.0000%	0	9
BPNO99000	Pensions - O&M	B06	00233	9	\$172	0.0000%	0	9
BPNO99000	Pensions - O&M	B06	00233	9	\$231	0.0000%	0	9
BPNO99000	Pensions - O&M	B06	00233	9	\$156	0.0000%	0	9
BPNO99000	Pensions - O&M	B06	00233	9	\$21	0.0000%	0	9
BPNO99000	Pensions - O&M	B06	00233	9	\$968	0.0000%	0	9
BPNO99000	Pensions - O&M	B06	00233	9	\$248	0.0000%	0	9
BPNO99000	Pensions - O&M	B06	00233	9	\$64	0.0000%	0	9
BPNO99000	Pensions - O&M	B06	00233	9	\$450	0.0000%	0	9
BPNO99000	Pensions - O&M	B06	00233	9	\$1,355	0.0000%	0	9

NGUSA Service Company Pension Allocations Analysis
Narragansett Gas
Eight months ending June 2009

Jrnl Id	Jrnl Descr Long	Expense Type	Billing Pool	Period	Posted Jrnl \$ in NGUSA Service Company	Narr Gas Allocation	Alloc \$	ROW
BPNO99000	Pensions - O&M	B06	00233	9	\$95	0.0000%	0	9
BPNO99000	Pensions - O&M	B06	00233	10	\$22,483	0.0000%	0	9
BPNO99000	Pensions - O&M	B06	00233	10	\$326	0.0000%	0	9
BPNO99000	Pensions - O&M	B06	00233	10	\$250	0.0000%	0	9
BPNO99000	Pensions - O&M	B06	00233	10	\$102	0.0000%	0	9
BPNO99000	Pensions - O&M	B06	00233	10	\$4	0.0000%	0	9
BPNO99000	Pensions - O&M	B06	00233	10	\$52	0.0000%	0	9
BPNO99000	Pensions - O&M	B06	00233	10	\$60	0.0000%	0	9
BPNO99000	Pensions - O&M	B06	00233	10	\$479	0.0000%	0	9
BPNO99000	Pensions - O&M	B06	00233	10	\$61	0.0000%	0	9
BPNO99000	Pensions - O&M	B06	00233	10	\$38	0.0000%	0	9
BPNO99000	Pensions - O&M	B06	00233	10	\$349	0.0000%	0	9
BPNO99000	Pensions - O&M	B06	00233	10	(\$155)	0.0000%	0	9
BPNO99000	Pensions - O&M	B06	00233	10	\$485	0.0000%	0	9
BPNO99000	Pensions - O&M	B06	00233	10	\$122	0.0000%	0	9
BPNO99000	Pensions - O&M	B06	00233	10	\$555	0.0000%	0	9
BPNO99000	Pensions - O&M	B06	00233	10	\$8	0.0000%	0	9
BPNO99000	Pensions - O&M	B06	00233	10	\$360	0.0000%	0	9
BPNO99000	Pensions - O&M	B06	00233	11	\$38,242	0.0000%	0	9
BPNO99000	Pensions - O&M	B06	00233	11	\$10	0.0000%	0	9
BPNO99000	Pensions - O&M	B06	00233	11	\$66	0.0000%	0	9
BPNO99000	Pensions - O&M	B06	00233	11	\$316	0.0000%	0	9
BPNO99000	Pensions - O&M	B06	00233	11	\$424	0.0000%	0	9
BPNO99000	Pensions - O&M	B06	00233	11	\$265	0.0000%	0	9
BPNO99000	Pensions - O&M	B06	00233	11	\$1,126	0.0000%	0	9
BPNO99000	Pensions - O&M	B06	00233	11	\$156	0.0000%	0	9
BPNO99000	Pensions - O&M	B06	00233	11	\$13	0.0000%	0	9
BPNO99000	Pensions - O&M	B06	00233	11	\$445	0.0000%	0	9
BPNO99000	Pensions - O&M	B06	00233	11	\$487	0.0000%	0	9
BPNO99000	Pensions - O&M	B06	00233	11	\$175	0.0000%	0	9
BPNO99000	Pensions - O&M	B06	00233	11	\$3,592	0.0000%	0	9
BPNO99000	Pensions - O&M	B06	00233	11	\$219	0.0000%	0	9
BPNO99000	Pensions - O&M	B06	00233	12	\$54,275	0.0000%	0	9
BPNO99000	Pensions - O&M	B06	00233	12	\$218	0.0000%	0	9
BPNO99000	Pensions - O&M	B06	00233	12	\$80	0.0000%	0	9
BPNO99000	Pensions - O&M	B06	00233	12	\$455	0.0000%	0	9
BPNO99000	Pensions - O&M	B06	00233	12	\$218	0.0000%	0	9
BPNO99000	Pensions - O&M	B06	00233	12	\$218	0.0000%	0	9
BPNO99000	Pensions - O&M	B06	00233	12	\$17	0.0000%	0	9
BPNO99000	Pensions - O&M	B06	00233	12	\$919	0.0000%	0	9
BPNO99000	Pensions - O&M	B06	00233	12	\$276	0.0000%	0	9
BPNO99000	Pensions - O&M	B06	00233	12	\$3	0.0000%	0	9
BPNO99000	Pensions - O&M	B06	00233	12	\$34	0.0000%	0	9
BPNO99000	Pensions - O&M	B06	00233	12	\$475	0.0000%	0	9
BPNO99000	Pensions - O&M	B06	00233	12	\$46	0.0000%	0	9
BPNO99000	Pensions - O&M	B06	00233	12	\$6,181	0.0000%	0	9
BPNO99000	Pensions - O&M	B06	00233	12	\$614	0.0000%	0	9
BPNO99000	Pensions - O&M	B06	00233	12	\$99	0.0000%	0	9
BPNO99000	Pensions - O&M	B06	00235	1	\$28,472	12.6010%	\$3,588	10
BPNO99000	Pensions - O&M	B06	00235	1	\$292	12.6010%	\$37	10
BPNO99000	Pensions - O&M	B06	00235	1	\$8	12.6010%	\$1	10
BPNO99000	Pensions - O&M	B06	00235	1	\$137	12.6010%	\$17	10
BPNO99000	Pensions - O&M	B06	00235	1	\$354	12.6010%	\$45	10
BPNO99000	Pensions - O&M	B06	00235	2	\$34,745	12.6010%	\$4,378	10
BPNO99000	Pensions - O&M	B06	00235	2	\$307	12.6010%	\$39	10
BPNO99000	Pensions - O&M	B06	00235	2	\$213	12.6010%	\$27	10
BPNO99000	Pensions - O&M	B06	00235	2	\$29	12.6010%	\$4	10
BPNO99000	Pensions - O&M	B06	00235	3	\$37,712	12.6010%	\$4,752	10
BPNO99000	Pensions - O&M	B06	00235	3	\$370	12.6010%	\$47	10
BPNO99000	Pensions - O&M	B06	00235	3	\$206	12.6010%	\$26	10
BPNO99000	Pensions - O&M	B06	00235	3	\$18	12.6010%	\$2	10
BPNO99000	Pensions - O&M	B06	00235	3	\$76	12.6010%	\$10	10
BPNO99000	Pensions - O&M	B06	00235	8	\$24,594	11.4090%	\$2,806	10
BPNO99000	Pensions - O&M	B06	00235	8	\$391	11.4090%	\$45	10
BPNO99000	Pensions - O&M	B06	00235	8	\$308	11.4090%	\$35	10
BPNO99000	Pensions - O&M	B06	00235	8	\$34	11.4090%	\$4	10

NGUSA Service Company Pension Allocations Analysis
Narragansett Gas
Eight months ending June 2009

Jrnl Id	Jrnl Descr Long	Expense Type	Billing Pool	Period	Posted Jrnl \$ in NGUSA Service Company	Narr Gas Allocation	Alloc \$	ROW
BPNO99000	Pensions - O&M	B06	00235	8	\$18	11.4090%	\$2	10
BPNO99000	Pensions - O&M	B06	00235	9	\$23,165	11.4090%	\$2,643	10
BPNO99000	Pensions - O&M	B06	00235	9	\$377	11.4090%	\$43	10
BPNO99000	Pensions - O&M	B06	00235	9	\$13	11.4090%	\$1	10
BPNO99000	Pensions - O&M	B06	00235	9	\$199	11.4090%	\$23	10
BPNO99000	Pensions - O&M	B06	00235	9	\$32	11.4090%	\$4	10
BPNO99000	Pensions - O&M	B06	00235	9	\$87	11.4090%	\$10	10
BPNO99000	Pensions - O&M	B06	00235	10	\$21,308	11.4090%	\$2,431	10
BPNO99000	Pensions - O&M	B06	00235	10	\$345	11.4090%	\$39	10
BPNO99000	Pensions - O&M	B06	00235	10	\$109	11.4090%	\$12	10
BPNO99000	Pensions - O&M	B06	00235	10	\$68	11.4090%	\$8	10
BPNO99000	Pensions - O&M	B06	00235	10	\$4	11.4090%	\$0	10
BPNO99000	Pensions - O&M	B06	00235	10	\$129	11.4090%	\$15	10
BPNO99000	Pensions - O&M	B06	00235	11	\$33,776	11.4090%	\$3,853	10
BPNO99000	Pensions - O&M	B06	00235	11	\$542	11.4090%	\$62	10
BPNO99000	Pensions - O&M	B06	00235	11	\$80	11.4090%	\$9	10
BPNO99000	Pensions - O&M	B06	00235	11	\$352	11.4090%	\$40	10
BPNO99000	Pensions - O&M	B06	00235	11	\$29	11.4090%	\$3	10
BPNO99000	Pensions - O&M	B06	00235	11	\$12	11.4090%	\$1	10
BPNO99000	Pensions - O&M	B06	00235	12	\$37,886	11.4090%	\$4,322	10
BPNO99000	Pensions - O&M	B06	00235	12	\$318	11.4090%	\$36	10
BPNO99000	Pensions - O&M	B06	00235	12	\$362	11.4090%	\$41	10
BPNO99000	Pensions - O&M	B06	00235	12	\$507	11.4090%	\$58	10
BPNO99000	Pensions - O&M	B06	00235	12	\$39	11.4090%	\$5	10
BPNO99000	Pensions - O&M	B06	00236	1	\$52,122	5.8890%	\$3,069	11
BPNO99000	Pensions - O&M	B06	00236	1	\$3,544	5.8890%	\$209	11
BPNO99000	Pensions - O&M	B06	00236	1	\$7,002	5.8890%	\$412	11
BPNO99000	Pensions - O&M	B06	00236	1	\$640	5.8890%	\$38	11
BPNO99000	Pensions - O&M	B06	00236	1	\$99	5.8890%	\$6	11
BPNO99000	Pensions - O&M	B06	00236	1	\$2,105	5.8890%	\$124	11
BPNO99000	Pensions - O&M	B06	00236	1	\$3,238	5.8890%	\$191	11
BPNO99000	Pensions - O&M	B06	00236	1	\$114	5.8890%	\$7	11
BPNO99000	Pensions - O&M	B06	00236	2	\$74,350	5.8890%	\$4,378	11
BPNO99000	Pensions - O&M	B06	00236	2	\$4,916	5.8890%	\$289	11
BPNO99000	Pensions - O&M	B06	00236	2	\$9,308	5.8890%	\$548	11
BPNO99000	Pensions - O&M	B06	00236	2	\$1,178	5.8890%	\$69	11
BPNO99000	Pensions - O&M	B06	00236	2	(\$145)	5.8890%	(\$9)	11
BPNO99000	Pensions - O&M	B06	00236	2	\$2,490	5.8890%	\$147	11
BPNO99000	Pensions - O&M	B06	00236	2	(\$4,463)	5.8890%	(\$263)	11
BPNO99000	Pensions - O&M	B06	00236	2	(\$94)	5.8890%	(\$6)	11
BPNO99000	Pensions - O&M	B06	00236	2	\$104	5.8890%	\$6	11
BPNO99000	Pensions - O&M	B06	00236	2	\$261	5.8890%	\$15	11
BPNO99000	Pensions - O&M	B06	00236	2	\$628	5.8890%	\$37	11
BPNO99000	Pensions - O&M	B06	00236	2	\$4,673	5.8890%	\$275	11
BPNO99000	Pensions - O&M	B06	00236	2	\$2,926	5.8890%	\$172	11
BPNO99000	Pensions - O&M	B06	00236	3	\$81,858	5.8890%	\$4,821	11
BPNO99000	Pensions - O&M	B06	00236	3	\$6,174	5.8890%	\$364	11
BPNO99000	Pensions - O&M	B06	00236	3	\$9,528	5.8890%	\$561	11
BPNO99000	Pensions - O&M	B06	00236	3	\$68	5.8890%	\$4	11
BPNO99000	Pensions - O&M	B06	00236	3	\$4,116	5.8890%	\$242	11
BPNO99000	Pensions - O&M	B06	00236	3	\$1,587	5.8890%	\$93	11
BPNO99000	Pensions - O&M	B06	00236	3	\$462	5.8890%	\$27	11
BPNO99000	Pensions - O&M	B06	00236	3	\$1,420	5.8890%	\$84	11
BPNO99000	Pensions - O&M	B06	00236	3	\$810	5.8890%	\$48	11
BPNO99000	Pensions - O&M	B06	00236	8	\$52,635	5.2850%	\$2,782	11
BPNO99000	Pensions - O&M	B06	00236	8	\$2,657	5.2850%	\$140	11
BPNO99000	Pensions - O&M	B06	00236	8	\$5,561	5.2850%	\$294	11
BPNO99000	Pensions - O&M	B06	00236	8	\$33	5.2850%	\$2	11
BPNO99000	Pensions - O&M	B06	00236	8	\$235	5.2850%	\$12	11
BPNO99000	Pensions - O&M	B06	00236	8	\$754	5.2850%	\$40	11
BPNO99000	Pensions - O&M	B06	00236	8	\$2,344	5.2850%	\$124	11
BPNO99000	Pensions - O&M	B06	00236	8	\$30	5.2850%	\$2	11
BPNO99000	Pensions - O&M	B06	00236	8	\$3,378	5.2850%	\$179	11
BPNO99000	Pensions - O&M	B06	00236	9	\$46,785	5.2850%	\$2,473	11
BPNO99000	Pensions - O&M	B06	00236	9	\$2,651	5.2850%	\$140	11
BPNO99000	Pensions - O&M	B06	00236	9	\$5,255	5.2850%	\$278	11

NGUSA Service Company Pension Allocations Analysis
Narragansett Gas
Eight months ending June 2009

Jrnl Id	Jrnl Descr Long	Expense Type	Billing Pool	Period	Posted Jrnl \$ in NGUSA Service Company	Narr Gas Allocation	Alloc \$	ROW
BPNO99000	Pensions - O&M	B06	00236	9	\$317	5.2850%	\$17	11
BPNO99000	Pensions - O&M	B06	00236	9	\$102	5.2850%	\$5	11
BPNO99000	Pensions - O&M	B06	00236	9	\$1,789	5.2850%	\$95	11
BPNO99000	Pensions - O&M	B06	00236	9	\$11	5.2850%	\$1	11
BPNO99000	Pensions - O&M	B06	00236	9	\$2,882	5.2850%	\$152	11
BPNO99000	Pensions - O&M	B06	00236	10	\$43,153	5.2850%	\$2,281	11
BPNO99000	Pensions - O&M	B06	00236	10	\$2,643	5.2850%	\$140	11
BPNO99000	Pensions - O&M	B06	00236	10	\$4,320	5.2850%	\$228	11
BPNO99000	Pensions - O&M	B06	00236	10	\$270	5.2850%	\$14	11
BPNO99000	Pensions - O&M	B06	00236	10	\$55	5.2850%	\$3	11
BPNO99000	Pensions - O&M	B06	00236	10	\$2,024	5.2850%	\$107	11
BPNO99000	Pensions - O&M	B06	00236	10	\$2,632	5.2850%	\$139	11
BPNO99000	Pensions - O&M	B06	00236	11	\$64,715	5.2850%	\$3,420	11
BPNO99000	Pensions - O&M	B06	00236	11	\$4,064	5.2850%	\$215	11
BPNO99000	Pensions - O&M	B06	00236	11	\$6,873	5.2850%	\$363	11
BPNO99000	Pensions - O&M	B06	00236	11	\$17	5.2850%	\$1	11
BPNO99000	Pensions - O&M	B06	00236	11	\$2,880	5.2850%	\$152	11
BPNO99000	Pensions - O&M	B06	00236	11	\$4,233	5.2850%	\$224	11
BPNO99000	Pensions - O&M	B06	00236	11	(\$1,996)	5.2850%	(\$106)	11
BPNO99000	Pensions - O&M	B06	00236	12	\$72,390	5.2850%	\$3,826	11
BPNO99000	Pensions - O&M	B06	00236	12	\$4,513	5.2850%	\$238	11
BPNO99000	Pensions - O&M	B06	00236	12	\$8,346	5.2850%	\$441	11
BPNO99000	Pensions - O&M	B06	00236	12	\$37	5.2850%	\$2	11
BPNO99000	Pensions - O&M	B06	00236	12	\$2,328	5.2850%	\$123	11
BPNO99000	Pensions - O&M	B06	00236	12	\$5,799	5.2850%	\$306	11
BPNO99000	Pensions - O&M	B06	00236	12	\$2,446	5.2850%	\$129	11
BPNO99000	Pensions - O&M	B06	00237	1	\$1,004	0.0000%	0	12
BPNO99000	Pensions - O&M	B06	00237	2	\$141	0.0000%	0	12
BPNO99000	Pensions - O&M	B06	00237	3	\$67	0.0000%	0	12
BPNO99000	Pensions - O&M	B06	00237	8	\$1,453	0.0000%	0	12
BPNO99000	Pensions - O&M	B06	00237	9	\$1,242	0.0000%	0	12
BPNO99000	Pensions - O&M	B06	00237	10	\$728	0.0000%	0	12
BPNO99000	Pensions - O&M	B06	00237	11	\$1,287	0.0000%	0	12
BPNO99000	Pensions - O&M	B06	00237	12	\$814	0.0000%	0	12
BPNO99000	Pensions - O&M	B06	00238	1	\$2,900	0.0000%	0	13
BPNO99000	Pensions - O&M	B06	00238	1	\$405	0.0000%	0	13
BPNO99000	Pensions - O&M	B06	00238	1	\$552	0.0000%	0	13
BPNO99000	Pensions - O&M	B06	00238	2	\$3,695	0.0000%	0	13
BPNO99000	Pensions - O&M	B06	00238	2	\$1,163	0.0000%	0	13
BPNO99000	Pensions - O&M	B06	00238	2	\$636	0.0000%	0	13
BPNO99000	Pensions - O&M	B06	00238	2	\$67	0.0000%	0	13
BPNO99000	Pensions - O&M	B06	00238	3	\$5,049	0.0000%	0	13
BPNO99000	Pensions - O&M	B06	00238	3	\$872	0.0000%	0	13
BPNO99000	Pensions - O&M	B06	00238	3	\$537	0.0000%	0	13
BPNO99000	Pensions - O&M	B06	00238	8	\$8,391	0.0000%	0	13
BPNO99000	Pensions - O&M	B06	00238	8	\$183	0.0000%	0	13
BPNO99000	Pensions - O&M	B06	00238	8	\$514	0.0000%	0	13
BPNO99000	Pensions - O&M	B06	00238	9	\$7,455	0.0000%	0	13
BPNO99000	Pensions - O&M	B06	00238	9	\$112	0.0000%	0	13
BPNO99000	Pensions - O&M	B06	00238	9	\$378	0.0000%	0	13
BPNO99000	Pensions - O&M	B06	00238	9	\$136	0.0000%	0	13
BPNO99000	Pensions - O&M	B06	00238	10	\$5,726	0.0000%	0	13
BPNO99000	Pensions - O&M	B06	00238	10	\$69	0.0000%	0	13
BPNO99000	Pensions - O&M	B06	00238	10	\$304	0.0000%	0	13
BPNO99000	Pensions - O&M	B06	00238	11	\$7,974	0.0000%	0	13
BPNO99000	Pensions - O&M	B06	00238	11	\$205	0.0000%	0	13
BPNO99000	Pensions - O&M	B06	00238	11	\$343	0.0000%	0	13
BPNO99000	Pensions - O&M	B06	00238	12	\$4,051	0.0000%	0	13
BPNO99000	Pensions - O&M	B06	00238	12	\$444	0.0000%	0	13
BPNO99000	Pensions - O&M	B06	00238	12	\$489	0.0000%	0	13
BPNO99000	Pensions - O&M	B06	00239	1	\$34,696	3.5270%	\$1,224	14
BPNO99000	Pensions - O&M	B06	00239	2	\$20,102	3.5270%	\$709	14
BPNO99000	Pensions - O&M	B06	00239	3	\$25,816	3.5270%	\$911	14
BPNO99000	Pensions - O&M	B06	00239	8	\$6,667	3.0110%	\$201	14
BPNO99000	Pensions - O&M	B06	00239	9	\$6,042	3.0110%	\$182	14
BPNO99000	Pensions - O&M	B06	00239	10	\$18,911	3.0110%	\$569	14

NGUSA Service Company Pension Allocations Analysis
Narragansett Gas
Eight months ending June 2009

Jrnl Id	Jrnl Descr Long	Expense Type	Billing Pool	Period	Posted Jrnl \$ in NGUSA Service Company	Narr Gas Allocation	Alloc \$	ROW
BPNO99000	Pensions - O&M	B06	00239	10	\$407	3.0110%	\$12	14
BPNO99000	Pensions - O&M	B06	00239	11	\$32,464	3.0110%	\$977	14
BPNO99000	Pensions - O&M	B06	00239	11	\$512	3.0110%	\$15	14
BPNO99000	Pensions - O&M	B06	00239	12	\$43,414	3.0110%	\$1,307	14
BPNO99000	Pensions - O&M	B06	00239	12	\$13	3.0110%	\$0	14
BPNO99000	Pensions - O&M	B06	00240	1	\$184	0.0000%	0	15
BPNO99000	Pensions - O&M	B06	00240	2	\$413	0.0000%	0	15
BPNO99000	Pensions - O&M	B06	00240	3	\$219	0.0000%	0	15
BPNO99000	Pensions - O&M	B06	00247	1	\$65,214	0.0000%	0	16
BPNO99000	Pensions - O&M	B06	00247	1	\$2,473	0.0000%	0	16
BPNO99000	Pensions - O&M	B06	00247	1	\$241	0.0000%	0	16
BPNO99000	Pensions - O&M	B06	00247	1	\$3,702	0.0000%	0	16
BPNO99000	Pensions - O&M	B06	00247	1	\$4,062	0.0000%	0	16
BPNO99000	Pensions - O&M	B06	00247	1	\$36	0.0000%	0	16
BPNO99000	Pensions - O&M	B06	00247	2	\$105,636	0.0000%	0	16
BPNO99000	Pensions - O&M	B06	00247	2	\$633	0.0000%	0	16
BPNO99000	Pensions - O&M	B06	00247	2	\$1,846	0.0000%	0	16
BPNO99000	Pensions - O&M	B06	00247	2	\$5,726	0.0000%	0	16
BPNO99000	Pensions - O&M	B06	00247	2	\$15	0.0000%	0	16
BPNO99000	Pensions - O&M	B06	00247	3	\$87,548	0.0000%	0	16
BPNO99000	Pensions - O&M	B06	00247	3	(\$2,276)	0.0000%	0	16
BPNO99000	Pensions - O&M	B06	00247	3	\$5,079	0.0000%	0	16
BPNO99000	Pensions - O&M	B06	00247	3	\$6,521	0.0000%	0	16
BPNO99000	Pensions - O&M	B06	00247	3	\$350	0.0000%	0	16
BPNO99000	Pensions - O&M	B06	00247	3	(\$1,085)	0.0000%	0	16
BPNO99000	Pensions - O&M	B06	00247	8	\$49,797	0.0000%	0	16
BPNO99000	Pensions - O&M	B06	00247	8	\$125	0.0000%	0	16
BPNO99000	Pensions - O&M	B06	00247	8	\$4,462	0.0000%	0	16
BPNO99000	Pensions - O&M	B06	00247	8	\$8	0.0000%	0	16
BPNO99000	Pensions - O&M	B06	00247	8	\$7,586	0.0000%	0	16
BPNO99000	Pensions - O&M	B06	00247	8	\$22	0.0000%	0	16
BPNO99000	Pensions - O&M	B06	00247	8	\$1,039	0.0000%	0	16
BPNO99000	Pensions - O&M	B06	00247	8	\$1	0.0000%	0	16
BPNO99000	Pensions - O&M	B06	00247	8	\$2	0.0000%	0	16
BPNO99000	Pensions - O&M	B06	00247	9	\$38,574	0.0000%	0	16
BPNO99000	Pensions - O&M	B06	00247	9	\$188	0.0000%	0	16
BPNO99000	Pensions - O&M	B06	00247	9	\$4,091	0.0000%	0	16
BPNO99000	Pensions - O&M	B06	00247	9	\$75	0.0000%	0	16
BPNO99000	Pensions - O&M	B06	00247	9	\$6,841	0.0000%	0	16
BPNO99000	Pensions - O&M	B06	00247	9	\$126	0.0000%	0	16
BPNO99000	Pensions - O&M	B06	00247	9	\$432	0.0000%	0	16
BPNO99000	Pensions - O&M	B06	00247	9	\$118	0.0000%	0	16
BPNO99000	Pensions - O&M	B06	00247	10	\$50,949	0.0000%	0	16
BPNO99000	Pensions - O&M	B06	00247	10	\$409	0.0000%	0	16
BPNO99000	Pensions - O&M	B06	00247	10	\$2,383	0.0000%	0	16
BPNO99000	Pensions - O&M	B06	00247	10	\$6,021	0.0000%	0	16
BPNO99000	Pensions - O&M	B06	00247	10	\$320	0.0000%	0	16
BPNO99000	Pensions - O&M	B06	00247	10	\$342	0.0000%	0	16
BPNO99000	Pensions - O&M	B06	00247	10	(\$123)	0.0000%	0	16
BPNO99000	Pensions - O&M	B06	00247	11	\$69,716	0.0000%	0	16
BPNO99000	Pensions - O&M	B06	00247	11	\$4,183	0.0000%	0	16
BPNO99000	Pensions - O&M	B06	00247	11	\$9,147	0.0000%	0	16
BPNO99000	Pensions - O&M	B06	00247	11	\$40	0.0000%	0	16
BPNO99000	Pensions - O&M	B06	00247	11	\$540	0.0000%	0	16
BPNO99000	Pensions - O&M	B06	00247	12	\$71,178	0.0000%	0	16
BPNO99000	Pensions - O&M	B06	00247	12	\$5,619	0.0000%	0	16
BPNO99000	Pensions - O&M	B06	00247	12	\$5,314	0.0000%	0	16
BPNO99000	Pensions - O&M	B06	00247	12	\$112	0.0000%	0	16
BPNO99000	Pensions - O&M	B06	00247	12	\$659	0.0000%	0	16
BPNO99000	Pensions - O&M	B06	00247	12	\$7	0.0000%	0	16
BPNO99000	Pensions - O&M	B06	00253	1	\$13,238	0.0000%	0	17
BPNO99000	Pensions - O&M	B06	00253	1	\$580	0.0000%	0	17
BPNO99000	Pensions - O&M	B06	00253	2	\$17,331	0.0000%	0	17
BPNO99000	Pensions - O&M	B06	00253	2	\$623	0.0000%	0	17
BPNO99000	Pensions - O&M	B06	00253	3	\$20,795	0.0000%	0	17
BPNO99000	Pensions - O&M	B06	00253	8	\$8,635	0.0000%	0	17

NGUSA Service Company Pension Allocations Analysis
Narragansett Gas
Eight months ending June 2009

Jrnl Id	Jrnl Descr Long	Expense Type	Billing Pool	Period	Posted Jrnl \$ in NGUSA Service Company	Narr Gas Allocation	Alloc \$	ROW
BPNO99000	Pensions - O&M	B06	00253	8	\$158	0.0000%	0	17
BPNO99000	Pensions - O&M	B06	00253	9	\$8,627	0.0000%	0	17
BPNO99000	Pensions - O&M	B06	00253	9	\$308	0.0000%	0	17
BPNO99000	Pensions - O&M	B06	00253	10	\$8,754	0.0000%	0	17
BPNO99000	Pensions - O&M	B06	00253	10	\$216	0.0000%	0	17
BPNO99000	Pensions - O&M	B06	00253	11	\$13,194	0.0000%	0	17
BPNO99000	Pensions - O&M	B06	00253	11	\$613	0.0000%	0	17
BPNO99000	Pensions - O&M	B06	00253	12	\$16,505	0.0000%	0	17
BPNO99000	Pensions - O&M	B06	00253	12	\$747	0.0000%	0	17
BPNO99000	Pensions - O&M	B06	00256	1	\$2,210	0.0000%	0	18
BPNO99000	Pensions - O&M	B06	00256	2	\$2,503	0.0000%	0	18
BPNO99000	Pensions - O&M	B06	00256	2	\$6	0.0000%	0	18
BPNO99000	Pensions - O&M	B06	00256	3	\$2,764	0.0000%	0	18
BPNO99000	Pensions - O&M	B06	00256	8	\$992	0.0000%	0	18
BPNO99000	Pensions - O&M	B06	00256	9	\$1,200	0.0000%	0	18
BPNO99000	Pensions - O&M	B06	00256	9	\$15	0.0000%	0	18
BPNO99000	Pensions - O&M	B06	00256	10	\$1,395	0.0000%	0	18
BPNO99000	Pensions - O&M	B06	00256	11	\$1,764	0.0000%	0	18
BPNO99000	Pensions - O&M	B06	00256	11	\$19	0.0000%	0	18
BPNO99000	Pensions - O&M	B06	00256	11	\$12	0.0000%	0	18
BPNO99000	Pensions - O&M	B06	00256	12	\$2,425	0.0000%	0	18
BPNO99000	Pensions - O&M	B06	00272	1	\$596	4.8620%	\$29	19
BPNO99000	Pensions - O&M	B06	00272	2	\$703	4.8620%	\$34	19
BPNO99000	Pensions - O&M	B06	00272	3	\$695	4.8620%	\$34	19
BPNO99000	Pensions - O&M	B06	00272	8	\$1,302	4.2510%	\$55	19
BPNO99000	Pensions - O&M	B06	00272	9	\$1,009	4.2510%	\$43	19
BPNO99000	Pensions - O&M	B06	00272	10	\$574	4.2510%	\$24	19
BPNO99000	Pensions - O&M	B06	00272	11	\$598	4.2510%	\$25	19
BPNO99000	Pensions - O&M	B06	00272	12	\$1,085	4.2510%	\$46	19
BPNO99000	Pensions - O&M	B06	00297	1	\$1,778	0.0000%	0	21
BPNO99000	Pensions - O&M	B06	00297	1	\$5	0.0000%	0	21
BPNO99000	Pensions - O&M	B06	00297	1	\$68	0.0000%	0	21
BPNO99000	Pensions - O&M	B06	00297	2	\$2,839	0.0000%	0	21
BPNO99000	Pensions - O&M	B06	00297	2	\$57	0.0000%	0	21
BPNO99000	Pensions - O&M	B06	00297	2	\$137	0.0000%	0	21
BPNO99000	Pensions - O&M	B06	00297	2	\$69	0.0000%	0	21
BPNO99000	Pensions - O&M	B06	00297	3	\$2,935	0.0000%	0	21
BPNO99000	Pensions - O&M	B06	00297	3	\$31	0.0000%	0	21
BPNO99000	Pensions - O&M	B06	00297	3	\$57	0.0000%	0	21
BPNO99000	Pensions - O&M	B06	00297	8	\$1,250	0.0000%	0	21
BPNO99000	Pensions - O&M	B06	00297	8	\$42	0.0000%	0	21
BPNO99000	Pensions - O&M	B06	00297	8	\$24	0.0000%	0	21
BPNO99000	Pensions - O&M	B06	00297	8	\$355	0.0000%	0	21
BPNO99000	Pensions - O&M	B06	00297	9	\$1,319	0.0000%	0	21
BPNO99000	Pensions - O&M	B06	00297	9	\$193	0.0000%	0	21
BPNO99000	Pensions - O&M	B06	00297	9	\$208	0.0000%	0	21
BPNO99000	Pensions - O&M	B06	00297	10	\$1,561	0.0000%	0	21
BPNO99000	Pensions - O&M	B06	00297	10	\$24	0.0000%	0	21
BPNO99000	Pensions - O&M	B06	00297	10	\$97	0.0000%	0	21
BPNO99000	Pensions - O&M	B06	00297	10	\$16	0.0000%	0	21
BPNO99000	Pensions - O&M	B06	00297	11	\$997	0.0000%	0	21
BPNO99000	Pensions - O&M	B06	00297	11	\$20	0.0000%	0	21
BPNO99000	Pensions - O&M	B06	00297	11	\$109	0.0000%	0	21
BPNO99000	Pensions - O&M	B06	00297	11	\$39	0.0000%	0	21
BPNO99000	Pensions - O&M	B06	00297	12	\$1,435	0.0000%	0	21
BPNO99000	Pensions - O&M	B06	00297	12	\$160	0.0000%	0	21
BPNO99000	Pensions - O&M	B06	00297	12	\$118	0.0000%	0	21
BPNO99000	Pensions - O&M	B06	00352	1	\$2,670	13.7260%	\$366	22
BPNO99000	Pensions - O&M	B06	00352	2	\$3,583	13.7260%	\$492	22
BPNO99000	Pensions - O&M	B06	00352	3	\$4,211	13.7260%	\$578	22
BPNO99000	Pensions - O&M	B06	00352	8	\$1,983	11.2600%	\$223	22
BPNO99000	Pensions - O&M	B06	00352	9	\$2,090	11.2600%	\$235	22
BPNO99000	Pensions - O&M	B06	00352	10	\$1,685	11.2600%	\$190	22
BPNO99000	Pensions - O&M	B06	00352	11	\$2,881	11.2600%	\$324	22
BPNO99000	Pensions - O&M	B06	00352	12	\$3,156	11.2600%	\$355	22
BPNO99000	Pensions - O&M	B06	00353	1	\$22,319	7.4200%	\$1,656	23

NGUSA Service Company Pension Allocations Analysis
Narragansett Gas
Eight months ending June 2009

Jrnl Id	Jrnl Descr Long	Expense Type	Billing Pool	Period	Posted Jrnl \$ in NGUSA Service Company	Narr Gas Allocation	Alloc \$	ROW
BPNO99000	Pensions - O&M	B06	00353	1	\$541	7.4200%	\$40	23
BPNO99000	Pensions - O&M	B06	00353	1	\$265	7.4200%	\$20	23
BPNO99000	Pensions - O&M	B06	00353	1	\$1,036	7.4200%	\$77	23
BPNO99000	Pensions - O&M	B06	00353	2	\$29,850	7.4200%	\$2,215	23
BPNO99000	Pensions - O&M	B06	00353	2	\$736	7.4200%	\$55	23
BPNO99000	Pensions - O&M	B06	00353	2	\$491	7.4200%	\$36	23
BPNO99000	Pensions - O&M	B06	00353	2	\$1,274	7.4200%	\$94	23
BPNO99000	Pensions - O&M	B06	00353	3	\$26,920	7.4200%	\$1,997	23
BPNO99000	Pensions - O&M	B06	00353	3	\$1,004	7.4200%	\$74	23
BPNO99000	Pensions - O&M	B06	00353	3	\$41	7.4200%	\$3	23
BPNO99000	Pensions - O&M	B06	00353	3	\$827	7.4200%	\$61	23
BPNO99000	Pensions - O&M	B06	00353	8	\$19,318	6.0900%	\$1,176	23
BPNO99000	Pensions - O&M	B06	00353	8	\$168	6.0900%	\$10	23
BPNO99000	Pensions - O&M	B06	00353	8	\$565	6.0900%	\$34	23
BPNO99000	Pensions - O&M	B06	00353	9	\$19,241	6.0900%	\$1,172	23
BPNO99000	Pensions - O&M	B06	00353	9	\$98	6.0900%	\$6	23
BPNO99000	Pensions - O&M	B06	00353	9	\$831	6.0900%	\$51	23
BPNO99000	Pensions - O&M	B06	00353	9	\$322	6.0900%	\$20	23
BPNO99000	Pensions - O&M	B06	00353	10	\$16,146	6.0900%	\$983	23
BPNO99000	Pensions - O&M	B06	00353	10	\$39	6.0900%	\$2	23
BPNO99000	Pensions - O&M	B06	00353	10	\$767	6.0900%	\$47	23
BPNO99000	Pensions - O&M	B06	00353	10	\$262	6.0900%	\$16	23
BPNO99000	Pensions - O&M	B06	00353	11	\$26,010	6.0900%	\$1,584	23
BPNO99000	Pensions - O&M	B06	00353	11	\$106	6.0900%	\$6	23
BPNO99000	Pensions - O&M	B06	00353	11	\$645	6.0900%	\$39	23
BPNO99000	Pensions - O&M	B06	00353	11	\$106	6.0900%	\$6	23
BPNO99000	Pensions - O&M	B06	00353	11	\$689	6.0900%	\$42	23
BPNO99000	Pensions - O&M	B06	00353	12	\$21,812	6.0900%	\$1,328	23
BPNO99000	Pensions - O&M	B06	00353	12	\$34	6.0900%	\$2	23
BPNO99000	Pensions - O&M	B06	00353	12	\$596	6.0900%	\$36	23
BPNO99000	Pensions - O&M	B06	00353	12	\$530	6.0900%	\$32	23
BPNO99000	Pensions - O&M	B06	00353	12	\$806	6.0900%	\$49	23
BPNO99000	Pensions - O&M	B06	00354	1	\$18,941	3.7500%	\$710	24
BPNO99000	Pensions - O&M	B06	00354	1	\$50	3.7500%	\$2	24
BPNO99000	Pensions - O&M	B06	00354	1	\$584	3.7500%	\$22	24
BPNO99000	Pensions - O&M	B06	00354	2	\$27,117	3.7500%	\$1,017	24
BPNO99000	Pensions - O&M	B06	00354	2	\$41	3.7500%	\$2	24
BPNO99000	Pensions - O&M	B06	00354	2	\$963	3.7500%	\$36	24
BPNO99000	Pensions - O&M	B06	00354	3	\$31,287	3.7500%	\$1,173	24
BPNO99000	Pensions - O&M	B06	00354	3	\$146	3.7500%	\$5	24
BPNO99000	Pensions - O&M	B06	00354	3	\$893	3.7500%	\$34	24
BPNO99000	Pensions - O&M	B06	00354	8	\$9,177	3.9140%	\$359	24
BPNO99000	Pensions - O&M	B06	00354	8	\$52	3.9140%	\$2	24
BPNO99000	Pensions - O&M	B06	00354	9	\$8,861	3.9140%	\$347	24
BPNO99000	Pensions - O&M	B06	00354	9	\$20	3.9140%	\$1	24
BPNO99000	Pensions - O&M	B06	00354	10	\$7,481	3.9140%	\$293	24
BPNO99000	Pensions - O&M	B06	00354	10	\$20	3.9140%	\$1	24
BPNO99000	Pensions - O&M	B06	00354	11	\$14,651	3.9140%	\$573	24
BPNO99000	Pensions - O&M	B06	00354	11	\$93	3.9140%	\$4	24
BPNO99000	Pensions - O&M	B06	00354	11	\$454	3.9140%	\$18	24
BPNO99000	Pensions - O&M	B06	00354	12	\$49,102	3.9140%	\$1,922	24
BPNO99000	Pensions - O&M	B06	00354	12	\$75	3.9140%	\$3	24
BPNO99000	Pensions - O&M	B06	00354	12	\$833	3.9140%	\$33	24
BPNO99000	Pensions - O&M	B06	00355	1	\$12	0.0000%	0	#N/A
BPNO99000	Pensions - O&M	B06	00355	2	\$49	0.0000%	0	#N/A
BPNO99000	Pensions - O&M	B06	00356	3	\$4,511	0.0000%	0	#N/A
BPNO99000	Pensions - O&M	B06	00357	3	\$1,192	0.0000%	0	#N/A
BPNO99000	Pensions - O&M	B06	00358	1	\$806	0.0000%	0	25
BPNO99000	Pensions - O&M	B06	00358	2	\$678	0.0000%	0	25
BPNO99000	Pensions - O&M	B06	00358	3	\$813	0.0000%	0	25
BPNO99000	Pensions - O&M	B06	00358	8	\$348	0.0000%	0	25
BPNO99000	Pensions - O&M	B06	00358	9	\$414	0.0000%	0	25
BPNO99000	Pensions - O&M	B06	00358	10	\$525	0.0000%	0	25
BPNO99000	Pensions - O&M	B06	00358	11	\$810	0.0000%	0	25
BPNO99000	Pensions - O&M	B06	00358	12	\$945	0.0000%	0	25
BPNO99000	Pensions - O&M	B06	00375	1	\$15,029	4.6320%	\$696	26

NGUSA Service Company Pension Allocations Analysis
Narragansett Gas
Eight months ending June 2009

Jrnl Id	Jrnl Descr Long	Expense Type	Billing Pool	Period	Posted Jrnl \$ in NGUSA Service Company	Narr Gas Allocation	Alloc \$	ROW
BPNO99000	Pensions - O&M	B06	00375	1	\$2,412	4.6320%	\$112	26
BPNO99000	Pensions - O&M	B06	00375	1	\$63	4.6320%	\$3	26
BPNO99000	Pensions - O&M	B06	00375	1	\$211	4.6320%	\$10	26
BPNO99000	Pensions - O&M	B06	00375	2	\$19,060	4.6320%	\$883	26
BPNO99000	Pensions - O&M	B06	00375	2	\$3,768	4.6320%	\$175	26
BPNO99000	Pensions - O&M	B06	00375	2	\$5	4.6320%	\$0	26
BPNO99000	Pensions - O&M	B06	00375	2	\$240	4.6320%	\$11	26
BPNO99000	Pensions - O&M	B06	00375	3	\$20,868	4.6320%	\$967	26
BPNO99000	Pensions - O&M	B06	00375	3	\$4,903	4.6320%	\$227	26
BPNO99000	Pensions - O&M	B06	00375	3	\$501	4.6320%	\$23	26
BPNO99000	Pensions - O&M	B06	00375	8	\$13,821	4.5310%	\$626	26
BPNO99000	Pensions - O&M	B06	00375	8	\$1,663	4.5310%	\$75	26
BPNO99000	Pensions - O&M	B06	00375	8	\$117	4.5310%	\$5	26
BPNO99000	Pensions - O&M	B06	00375	8	\$220	4.5310%	\$10	26
BPNO99000	Pensions - O&M	B06	00375	9	\$12,916	4.5310%	\$585	26
BPNO99000	Pensions - O&M	B06	00375	9	\$1,509	4.5310%	\$68	26
BPNO99000	Pensions - O&M	B06	00375	9	\$141	4.5310%	\$6	26
BPNO99000	Pensions - O&M	B06	00375	9	\$193	4.5310%	\$9	26
BPNO99000	Pensions - O&M	B06	00375	10	\$12,229	4.5310%	\$554	26
BPNO99000	Pensions - O&M	B06	00375	10	\$1,180	4.5310%	\$53	26
BPNO99000	Pensions - O&M	B06	00375	10	\$23	4.5310%	\$1	26
BPNO99000	Pensions - O&M	B06	00375	10	\$299	4.5310%	\$14	26
BPNO99000	Pensions - O&M	B06	00375	11	\$17,873	4.5310%	\$810	26
BPNO99000	Pensions - O&M	B06	00375	11	\$2,593	4.5310%	\$117	26
BPNO99000	Pensions - O&M	B06	00375	11	\$19	4.5310%	\$1	26
BPNO99000	Pensions - O&M	B06	00375	11	\$658	4.5310%	\$30	26
BPNO99000	Pensions - O&M	B06	00375	12	\$19,215	4.5310%	\$871	26
BPNO99000	Pensions - O&M	B06	00375	12	\$3,712	4.5310%	\$168	26
BPNO99000	Pensions - O&M	B06	00375	12	\$42	4.5310%	\$2	26
BPNO99000	Pensions - O&M	B06	00375	12	\$680	4.5310%	\$31	26
BPNO99000	Pensions - O&M	B06	00380	1	\$42,782	5.8290%	\$2,494	27
BPNO99000	Pensions - O&M	B06	00380	1	\$296	5.8290%	\$17	27
BPNO99000	Pensions - O&M	B06	00380	1	\$4,223	5.8290%	\$246	27
BPNO99000	Pensions - O&M	B06	00380	1	\$970	5.8290%	\$57	27
BPNO99000	Pensions - O&M	B06	00380	1	\$1,937	5.8290%	\$113	27
BPNO99000	Pensions - O&M	B06	00380	1	\$803	5.8290%	\$47	27
BPNO99000	Pensions - O&M	B06	00380	1	\$2,806	5.8290%	\$164	27
BPNO99000	Pensions - O&M	B06	00380	1	\$146	5.8290%	\$8	27
BPNO99000	Pensions - O&M	B06	00380	1	\$139	5.8290%	\$8	27
BPNO99000	Pensions - O&M	B06	00380	1	\$1,266	5.8290%	\$74	27
BPNO99000	Pensions - O&M	B06	00380	1	\$841	5.8290%	\$49	27
BPNO99000	Pensions - O&M	B06	00380	1	\$45	5.8290%	\$3	27
BPNO99000	Pensions - O&M	B06	00380	1	\$89	5.8290%	\$5	27
BPNO99000	Pensions - O&M	B06	00380	1	\$363	5.8290%	\$21	27
BPNO99000	Pensions - O&M	B06	00380	1	\$413	5.8290%	\$24	27
BPNO99000	Pensions - O&M	B06	00380	1	\$208	5.8290%	\$12	27
BPNO99000	Pensions - O&M	B06	00380	1	\$41	5.8290%	\$2	27
BPNO99000	Pensions - O&M	B06	00380	1	\$46	5.8290%	\$3	27
BPNO99000	Pensions - O&M	B06	00380	1	\$2,982	5.8290%	\$174	27
BPNO99000	Pensions - O&M	B06	00380	1	\$36	5.8290%	\$2	27
BPNO99000	Pensions - O&M	B06	00380	1	\$3,999	5.8290%	\$233	27
BPNO99000	Pensions - O&M	B06	00380	1	\$2,160	5.8290%	\$126	27
BPNO99000	Pensions - O&M	B06	00380	1	\$67	5.8290%	\$4	27
BPNO99000	Pensions - O&M	B06	00380	1	\$11	5.8290%	\$1	27
BPNO99000	Pensions - O&M	B06	00380	2	\$58,774	5.8290%	\$3,426	27
BPNO99000	Pensions - O&M	B06	00380	2	\$614	5.8290%	\$36	27
BPNO99000	Pensions - O&M	B06	00380	2	\$6,025	5.8290%	\$351	27
BPNO99000	Pensions - O&M	B06	00380	2	\$1,475	5.8290%	\$86	27
BPNO99000	Pensions - O&M	B06	00380	2	\$2,711	5.8290%	\$158	27
BPNO99000	Pensions - O&M	B06	00380	2	\$980	5.8290%	\$57	27
BPNO99000	Pensions - O&M	B06	00380	2	\$3,684	5.8290%	\$215	27
BPNO99000	Pensions - O&M	B06	00380	2	\$306	5.8290%	\$18	27
BPNO99000	Pensions - O&M	B06	00380	2	\$95	5.8290%	\$6	27
BPNO99000	Pensions - O&M	B06	00380	2	\$1,827	5.8290%	\$107	27
BPNO99000	Pensions - O&M	B06	00380	2	\$1,371	5.8290%	\$80	27
BPNO99000	Pensions - O&M	B06	00380	2	\$482	5.8290%	\$28	27

NGUSA Service Company Pension Allocations Analysis
Narragansett Gas
Eight months ending June 2009

Jrnl Id	Jrnl Descr Long	Expense Type	Billing Pool	Period	Posted Jrnl \$ in NGUSA Service Company	Narr Gas Allocation	Alloc \$	ROW
BPNO99000	Pensions - O&M	B06	00380	2	\$120	5.8290%	\$7	27
BPNO99000	Pensions - O&M	B06	00380	2	\$338	5.8290%	\$20	27
BPNO99000	Pensions - O&M	B06	00380	2	\$83	5.8290%	\$5	27
BPNO99000	Pensions - O&M	B06	00380	2	\$20	5.8290%	\$1	27
BPNO99000	Pensions - O&M	B06	00380	2	\$264	5.8290%	\$15	27
BPNO99000	Pensions - O&M	B06	00380	2	\$3,666	5.8290%	\$214	27
BPNO99000	Pensions - O&M	B06	00380	2	\$84	5.8290%	\$5	27
BPNO99000	Pensions - O&M	B06	00380	2	(\$50)	5.8290%	(\$3)	27
BPNO99000	Pensions - O&M	B06	00380	2	\$4,429	5.8290%	\$258	27
BPNO99000	Pensions - O&M	B06	00380	2	\$3,192	5.8290%	\$186	27
BPNO99000	Pensions - O&M	B06	00380	2	\$560	5.8290%	\$33	27
BPNO99000	Pensions - O&M	B06	00380	2	\$198	5.8290%	\$12	27
BPNO99000	Pensions - O&M	B06	00380	2	\$116	5.8290%	\$7	27
BPNO99000	Pensions - O&M	B06	00380	2	\$559	5.8290%	\$33	27
BPNO99000	Pensions - O&M	B06	00380	2	\$323	5.8290%	\$19	27
BPNO99000	Pensions - O&M	B06	00380	2	\$700	5.8290%	\$41	27
BPNO99000	Pensions - O&M	B06	00380	2	\$234	5.8290%	\$14	27
BPNO99000	Pensions - O&M	B06	00380	3	\$64,916	5.8290%	\$3,784	27
BPNO99000	Pensions - O&M	B06	00380	3	\$535	5.8290%	\$31	27
BPNO99000	Pensions - O&M	B06	00380	3	\$30	5.8290%	\$2	27
BPNO99000	Pensions - O&M	B06	00380	3	\$6,039	5.8290%	\$352	27
BPNO99000	Pensions - O&M	B06	00380	3	\$1,331	5.8290%	\$78	27
BPNO99000	Pensions - O&M	B06	00380	3	\$2,406	5.8290%	\$140	27
BPNO99000	Pensions - O&M	B06	00380	3	\$826	5.8290%	\$48	27
BPNO99000	Pensions - O&M	B06	00380	3	\$3,811	5.8290%	\$222	27
BPNO99000	Pensions - O&M	B06	00380	3	\$22	5.8290%	\$1	27
BPNO99000	Pensions - O&M	B06	00380	3	\$453	5.8290%	\$26	27
BPNO99000	Pensions - O&M	B06	00380	3	\$1,612	5.8290%	\$94	27
BPNO99000	Pensions - O&M	B06	00380	3	\$1,953	5.8290%	\$114	27
BPNO99000	Pensions - O&M	B06	00380	3	\$439	5.8290%	\$26	27
BPNO99000	Pensions - O&M	B06	00380	3	\$646	5.8290%	\$38	27
BPNO99000	Pensions - O&M	B06	00380	3	\$309	5.8290%	\$18	27
BPNO99000	Pensions - O&M	B06	00380	3	\$262	5.8290%	\$15	27
BPNO99000	Pensions - O&M	B06	00380	3	\$195	5.8290%	\$11	27
BPNO99000	Pensions - O&M	B06	00380	3	\$2,668	5.8290%	\$156	27
BPNO99000	Pensions - O&M	B06	00380	3	\$29	5.8290%	\$2	27
BPNO99000	Pensions - O&M	B06	00380	3	\$4,510	5.8290%	\$263	27
BPNO99000	Pensions - O&M	B06	00380	3	\$4,004	5.8290%	\$233	27
BPNO99000	Pensions - O&M	B06	00380	3	\$370	5.8290%	\$22	27
BPNO99000	Pensions - O&M	B06	00380	3	\$64	5.8290%	\$4	27
BPNO99000	Pensions - O&M	B06	00380	3	\$33	5.8290%	\$2	27
BPNO99000	Pensions - O&M	B06	00380	3	\$220	5.8290%	\$13	27
BPNO99000	Pensions - O&M	B06	00380	3	\$263	5.8290%	\$15	27
BPNO99000	Pensions - O&M	B06	00380	3	\$1,388	5.8290%	\$81	27
BPNO99000	Pensions - O&M	B06	00380	3	\$269	5.8290%	\$16	27
BPNO99000	Pensions - O&M	B06	00380	3	\$79	5.8290%	\$5	27
BPNO99000	Pensions - O&M	B06	00380	8	\$43,766	5.2210%	\$2,285	27
BPNO99000	Pensions - O&M	B06	00380	8	\$377	5.2210%	\$20	27
BPNO99000	Pensions - O&M	B06	00380	8	\$3,570	5.2210%	\$186	27
BPNO99000	Pensions - O&M	B06	00380	8	\$2,507	5.2210%	\$131	27
BPNO99000	Pensions - O&M	B06	00380	8	\$1,014	5.2210%	\$53	27
BPNO99000	Pensions - O&M	B06	00380	8	\$94	5.2210%	\$5	27
BPNO99000	Pensions - O&M	B06	00380	8	\$628	5.2210%	\$33	27
BPNO99000	Pensions - O&M	B06	00380	8	\$2,793	5.2210%	\$146	27
BPNO99000	Pensions - O&M	B06	00380	8	(\$2,293)	5.2210%	(\$120)	27
BPNO99000	Pensions - O&M	B06	00380	8	\$208	5.2210%	\$11	27
BPNO99000	Pensions - O&M	B06	00380	8	\$968	5.2210%	\$51	27
BPNO99000	Pensions - O&M	B06	00380	8	\$728	5.2210%	\$38	27
BPNO99000	Pensions - O&M	B06	00380	8	\$54	5.2210%	\$3	27
BPNO99000	Pensions - O&M	B06	00380	8	(\$1,676)	5.2210%	(\$88)	27
BPNO99000	Pensions - O&M	B06	00380	8	(\$38)	5.2210%	(\$2)	27
BPNO99000	Pensions - O&M	B06	00380	8	\$85	5.2210%	\$4	27
BPNO99000	Pensions - O&M	B06	00380	8	\$52	5.2210%	\$3	27
BPNO99000	Pensions - O&M	B06	00380	8	\$216	5.2210%	\$11	27
BPNO99000	Pensions - O&M	B06	00380	8	\$2,446	5.2210%	\$128	27
BPNO99000	Pensions - O&M	B06	00380	8	\$33	5.2210%	\$2	27

NGUSA Service Company Pension Allocations Analysis
Narragansett Gas
Eight months ending June 2009

Jrnl Id	Jrnl Descr Long	Expense Type	Billing Pool	Period	Posted Jrnl \$ in NGUSA Service Company	Narr Gas Allocation	Alloc \$	ROW
BPNO99000	Pensions - O&M	B06	00380	8	\$611	5.2210%	\$32	27
BPNO99000	Pensions - O&M	B06	00380	9	\$39,506	5.2210%	\$2,063	27
BPNO99000	Pensions - O&M	B06	00380	9	\$280	5.2210%	\$15	27
BPNO99000	Pensions - O&M	B06	00380	9	\$3,543	5.2210%	\$185	27
BPNO99000	Pensions - O&M	B06	00380	9	\$1,843	5.2210%	\$96	27
BPNO99000	Pensions - O&M	B06	00380	9	\$1,241	5.2210%	\$65	27
BPNO99000	Pensions - O&M	B06	00380	9	\$704	5.2210%	\$37	27
BPNO99000	Pensions - O&M	B06	00380	9	\$2,494	5.2210%	\$130	27
BPNO99000	Pensions - O&M	B06	00380	9	\$799	5.2210%	\$42	27
BPNO99000	Pensions - O&M	B06	00380	9	\$31	5.2210%	\$2	27
BPNO99000	Pensions - O&M	B06	00380	9	\$75	5.2210%	\$4	27
BPNO99000	Pensions - O&M	B06	00380	9	\$1,143	5.2210%	\$60	27
BPNO99000	Pensions - O&M	B06	00380	9	\$574	5.2210%	\$30	27
BPNO99000	Pensions - O&M	B06	00380	9	\$2,924	5.2210%	\$153	27
BPNO99000	Pensions - O&M	B06	00380	9	\$1	5.2210%	\$0	27
BPNO99000	Pensions - O&M	B06	00380	9	\$132	5.2210%	\$7	27
BPNO99000	Pensions - O&M	B06	00380	9	\$185	5.2210%	\$10	27
BPNO99000	Pensions - O&M	B06	00380	9	\$196	5.2210%	\$10	27
BPNO99000	Pensions - O&M	B06	00380	9	\$37	5.2210%	\$2	27
BPNO99000	Pensions - O&M	B06	00380	9	\$48	5.2210%	\$3	27
BPNO99000	Pensions - O&M	B06	00380	9	\$71	5.2210%	\$4	27
BPNO99000	Pensions - O&M	B06	00380	9	\$2,011	5.2210%	\$105	27
BPNO99000	Pensions - O&M	B06	00380	9	\$135	5.2210%	\$7	27
BPNO99000	Pensions - O&M	B06	00380	9	\$3	5.2210%	\$0	27
BPNO99000	Pensions - O&M	B06	00380	9	\$472	5.2210%	\$25	27
BPNO99000	Pensions - O&M	B06	00380	10	\$32,828	5.2210%	\$1,714	27
BPNO99000	Pensions - O&M	B06	00380	10	\$187	5.2210%	\$10	27
BPNO99000	Pensions - O&M	B06	00380	10	\$3,347	5.2210%	\$175	27
BPNO99000	Pensions - O&M	B06	00380	10	\$1,348	5.2210%	\$70	27
BPNO99000	Pensions - O&M	B06	00380	10	\$1,181	5.2210%	\$62	27
BPNO99000	Pensions - O&M	B06	00380	10	\$751	5.2210%	\$39	27
BPNO99000	Pensions - O&M	B06	00380	10	\$1,957	5.2210%	\$102	27
BPNO99000	Pensions - O&M	B06	00380	10	\$758	5.2210%	\$40	27
BPNO99000	Pensions - O&M	B06	00380	10	\$35	5.2210%	\$2	27
BPNO99000	Pensions - O&M	B06	00380	10	\$88	5.2210%	\$5	27
BPNO99000	Pensions - O&M	B06	00380	10	\$873	5.2210%	\$46	27
BPNO99000	Pensions - O&M	B06	00380	10	\$597	5.2210%	\$31	27
BPNO99000	Pensions - O&M	B06	00380	10	\$68	5.2210%	\$4	27
BPNO99000	Pensions - O&M	B06	00380	10	\$3,632	5.2210%	\$190	27
BPNO99000	Pensions - O&M	B06	00380	10	\$82	5.2210%	\$4	27
BPNO99000	Pensions - O&M	B06	00380	10	\$41	5.2210%	\$2	27
BPNO99000	Pensions - O&M	B06	00380	10	\$51	5.2210%	\$3	27
BPNO99000	Pensions - O&M	B06	00380	10	(\$362)	5.2210%	(\$19)	27
BPNO99000	Pensions - O&M	B06	00380	10	\$168	5.2210%	\$9	27
BPNO99000	Pensions - O&M	B06	00380	10	\$56	5.2210%	\$3	27
BPNO99000	Pensions - O&M	B06	00380	10	\$32	5.2210%	\$2	27
BPNO99000	Pensions - O&M	B06	00380	10	\$1,837	5.2210%	\$96	27
BPNO99000	Pensions - O&M	B06	00380	10	\$6	5.2210%	\$0	27
BPNO99000	Pensions - O&M	B06	00380	10	\$324	5.2210%	\$17	27
BPNO99000	Pensions - O&M	B06	00380	11	\$49,959	5.2210%	\$2,608	27
BPNO99000	Pensions - O&M	B06	00380	11	\$354	5.2210%	\$18	27
BPNO99000	Pensions - O&M	B06	00380	11	\$4,706	5.2210%	\$246	27
BPNO99000	Pensions - O&M	B06	00380	11	\$2,191	5.2210%	\$114	27
BPNO99000	Pensions - O&M	B06	00380	11	\$1,663	5.2210%	\$87	27
BPNO99000	Pensions - O&M	B06	00380	11	\$1,083	5.2210%	\$57	27
BPNO99000	Pensions - O&M	B06	00380	11	\$3,579	5.2210%	\$187	27
BPNO99000	Pensions - O&M	B06	00380	11	\$1,060	5.2210%	\$55	27
BPNO99000	Pensions - O&M	B06	00380	11	\$191	5.2210%	\$10	27
BPNO99000	Pensions - O&M	B06	00380	11	\$16	5.2210%	\$1	27
BPNO99000	Pensions - O&M	B06	00380	11	\$1,770	5.2210%	\$92	27
BPNO99000	Pensions - O&M	B06	00380	11	\$909	5.2210%	\$47	27
BPNO99000	Pensions - O&M	B06	00380	11	\$1,293	5.2210%	\$68	27
BPNO99000	Pensions - O&M	B06	00380	11	\$146	5.2210%	\$8	27
BPNO99000	Pensions - O&M	B06	00380	11	\$268	5.2210%	\$14	27
BPNO99000	Pensions - O&M	B06	00380	11	\$445	5.2210%	\$23	27
BPNO99000	Pensions - O&M	B06	00380	11	\$56	5.2210%	\$3	27

NGUSA Service Company Pension Allocations Analysis
Narragansett Gas
Eight months ending June 2009

Jrnl Id	Jrnl Descr Long	Expense Type	Billing Pool	Period	Posted Jrnl \$ in NGUSA Service Company	Narr Gas Allocation	Alloc \$	ROW
BPNO99000	Pensions - O&M	B06	00380	11	\$1,840	5.2210%	\$96	27
BPNO99000	Pensions - O&M	B06	00380	11	\$201	5.2210%	\$11	27
BPNO99000	Pensions - O&M	B06	00380	11	\$2,627	5.2210%	\$137	27
BPNO99000	Pensions - O&M	B06	00380	11	\$349	5.2210%	\$18	27
BPNO99000	Pensions - O&M	B06	00380	11	\$418	5.2210%	\$22	27
BPNO99000	Pensions - O&M	B06	00380	11	(\$173)	5.2210%	(\$9)	27
BPNO99000	Pensions - O&M	B06	00380	11	\$7	5.2210%	\$0	27
BPNO99000	Pensions - O&M	B06	00380	11	\$3,437	5.2210%	\$179	27
BPNO99000	Pensions - O&M	B06	00380	11	\$2,725	5.2210%	\$142	27
BPNO99000	Pensions - O&M	B06	00380	12	\$60,886	5.2210%	\$3,179	27
BPNO99000	Pensions - O&M	B06	00380	12	\$381	5.2210%	\$20	27
BPNO99000	Pensions - O&M	B06	00380	12	\$5,362	5.2210%	\$280	27
BPNO99000	Pensions - O&M	B06	00380	12	\$2,519	5.2210%	\$132	27
BPNO99000	Pensions - O&M	B06	00380	12	\$1,777	5.2210%	\$93	27
BPNO99000	Pensions - O&M	B06	00380	12	\$899	5.2210%	\$47	27
BPNO99000	Pensions - O&M	B06	00380	12	\$3,951	5.2210%	\$206	27
BPNO99000	Pensions - O&M	B06	00380	12	\$1,125	5.2210%	\$59	27
BPNO99000	Pensions - O&M	B06	00380	12	\$131	5.2210%	\$7	27
BPNO99000	Pensions - O&M	B06	00380	12	\$223	5.2210%	\$12	27
BPNO99000	Pensions - O&M	B06	00380	12	\$1,766	5.2210%	\$92	27
BPNO99000	Pensions - O&M	B06	00380	12	\$1,282	5.2210%	\$67	27
BPNO99000	Pensions - O&M	B06	00380	12	\$108	5.2210%	\$6	27
BPNO99000	Pensions - O&M	B06	00380	12	\$444	5.2210%	\$23	27
BPNO99000	Pensions - O&M	B06	00380	12	\$497	5.2210%	\$26	27
BPNO99000	Pensions - O&M	B06	00380	12	\$151	5.2210%	\$8	27
BPNO99000	Pensions - O&M	B06	00380	12	\$159	5.2210%	\$8	27
BPNO99000	Pensions - O&M	B06	00380	12	\$179	5.2210%	\$9	27
BPNO99000	Pensions - O&M	B06	00380	12	\$53	5.2210%	\$3	27
BPNO99000	Pensions - O&M	B06	00380	12	\$8	5.2210%	\$0	27
BPNO99000	Pensions - O&M	B06	00380	12	\$3,314	5.2210%	\$173	27
BPNO99000	Pensions - O&M	B06	00380	12	\$13	5.2210%	\$1	27
BPNO99000	Pensions - O&M	B06	00380	12	\$3,835	5.2210%	\$200	27
BPNO99000	Pensions - O&M	B06	00380	12	\$2,449	5.2210%	\$128	27
BPNO99000	Pensions - O&M	B06	00380	12	\$37	5.2210%	\$2	27
BPNO99000	Pensions - O&M	B06	00380	12	\$1,351	5.2210%	\$71	27
BPNO99000	Pensions - O&M	B06	00380	12	\$1,989	5.2210%	\$104	27
BPNO99000	Pensions - O&M	B06	00382	1	\$33,805	3.4890%	\$1,179	29
BPNO99000	Pensions - O&M	B06	00382	1	\$4	3.4890%	\$0	29
BPNO99000	Pensions - O&M	B06	00382	1	\$676	3.4890%	\$24	29
BPNO99000	Pensions - O&M	B06	00382	1	\$469	3.4890%	\$16	29
BPNO99000	Pensions - O&M	B06	00382	1	\$427	3.4890%	\$15	29
BPNO99000	Pensions - O&M	B06	00382	1	\$872	3.4890%	\$30	29
BPNO99000	Pensions - O&M	B06	00382	1	\$16	3.4890%	\$1	29
BPNO99000	Pensions - O&M	B06	00382	2	\$47,398	3.4890%	\$1,654	29
BPNO99000	Pensions - O&M	B06	00382	2	\$980	3.4890%	\$34	29
BPNO99000	Pensions - O&M	B06	00382	2	\$656	3.4890%	\$23	29
BPNO99000	Pensions - O&M	B06	00382	2	\$656	3.4890%	\$23	29
BPNO99000	Pensions - O&M	B06	00382	2	\$7,686	3.4890%	\$268	29
BPNO99000	Pensions - O&M	B06	00382	2	\$1,221	3.4890%	\$43	29
BPNO99000	Pensions - O&M	B06	00382	2	\$2,033	3.4890%	\$71	29
BPNO99000	Pensions - O&M	B06	00382	2	\$541	3.4890%	\$19	29
BPNO99000	Pensions - O&M	B06	00382	3	\$51,712	3.4890%	\$1,804	29
BPNO99000	Pensions - O&M	B06	00382	3	\$679	3.4890%	\$24	29
BPNO99000	Pensions - O&M	B06	00382	3	\$750	3.4890%	\$26	29
BPNO99000	Pensions - O&M	B06	00382	3	\$10,638	3.4890%	\$371	29
BPNO99000	Pensions - O&M	B06	00382	3	\$792	3.4890%	\$28	29
BPNO99000	Pensions - O&M	B06	00382	3	(\$329)	3.4890%	(\$11)	29
BPNO99000	Pensions - O&M	B06	00382	3	\$777	3.4890%	\$27	29
BPNO99000	Pensions - O&M	B06	00382	8	\$17,556	2.9960%	\$526	29
BPNO99000	Pensions - O&M	B06	00382	8	\$43	2.9960%	\$1	29
BPNO99000	Pensions - O&M	B06	00382	8	\$631	2.9960%	\$19	29
BPNO99000	Pensions - O&M	B06	00382	8	\$65	2.9960%	\$2	29
BPNO99000	Pensions - O&M	B06	00382	8	\$33	2.9960%	\$1	29
BPNO99000	Pensions - O&M	B06	00382	9	\$16,222	2.9960%	\$486	29
BPNO99000	Pensions - O&M	B06	00382	9	\$391	2.9960%	\$12	29
BPNO99000	Pensions - O&M	B06	00382	9	\$657	2.9960%	\$20	29

NGUSA Service Company Pension Allocations Analysis
Narragansett Gas
Eight months ending June 2009

Jrnl Id	Jrnl Descr Long	Expense Type	Billing Pool	Period	Posted Jrnl \$ in NGUSA Service Company	Narr Gas Allocation	Alloc \$	ROW
BPNO99000	Pensions - O&M	B06	00382	9	\$29	2.9960%	\$1	29
BPNO99000	Pensions - O&M	B06	00382	10	\$14,153	2.9960%	\$424	29
BPNO99000	Pensions - O&M	B06	00382	10	\$357	2.9960%	\$11	29
BPNO99000	Pensions - O&M	B06	00382	10	\$584	2.9960%	\$17	29
BPNO99000	Pensions - O&M	B06	00382	10	\$21	2.9960%	\$1	29
BPNO99000	Pensions - O&M	B06	00382	11	\$28,232	2.9960%	\$846	29
BPNO99000	Pensions - O&M	B06	00382	11	\$465	2.9960%	\$14	29
BPNO99000	Pensions - O&M	B06	00382	11	\$886	2.9960%	\$27	29
BPNO99000	Pensions - O&M	B06	00382	11	\$97	2.9960%	\$3	29
BPNO99000	Pensions - O&M	B06	00382	12	\$37,812	2.9960%	\$1,133	29
BPNO99000	Pensions - O&M	B06	00382	12	\$8	2.9960%	\$0	29
BPNO99000	Pensions - O&M	B06	00382	12	\$580	2.9960%	\$17	29
BPNO99000	Pensions - O&M	B06	00382	12	\$1,082	2.9960%	\$32	29
BPNO99000	Pensions - O&M	B06	00382	12	(\$0)	2.9960%	(\$0)	29
BPNO99000	Pensions - O&M	B06	00382	12	\$28	2.9960%	\$1	29
BPNO99000	Pensions - O&M	B06	00382	12	\$9,564	2.9960%	\$287	29
BPNO99000	Pensions - O&M	B06	00383	1	\$369	0.0000%	0	#N/A
BPNO99000	Pensions - O&M	B06	00383	1	\$1,321	0.0000%	0	#N/A
BPNO99000	Pensions - O&M	B06	00383	2	\$19	0.0000%	0	#N/A
BPNO99000	Pensions - O&M	B06	00383	2	\$1,580	0.0000%	0	#N/A
BPNO99000	Pensions - O&M	B06	00383	3	\$65	0.0000%	0	#N/A
BPNO99000	Pensions - O&M	B06	00383	3	\$1,534	0.0000%	0	#N/A
BPNO99000	Pensions - O&M	B06	00383	8	\$36	0.0000%	0	#N/A
BPNO99000	Pensions - O&M	B06	00383	8	\$825	0.0000%	0	#N/A
BPNO99000	Pensions - O&M	B06	00383	9	\$4	0.0000%	0	#N/A
BPNO99000	Pensions - O&M	B06	00383	9	\$1,408	0.0000%	0	#N/A
BPNO99000	Pensions - O&M	B06	00383	10	\$18	0.0000%	0	#N/A
BPNO99000	Pensions - O&M	B06	00383	10	\$1,106	0.0000%	0	#N/A
BPNO99000	Pensions - O&M	B06	00383	11	\$5	0.0000%	0	#N/A
BPNO99000	Pensions - O&M	B06	00383	11	\$1,537	0.0000%	0	#N/A
BPNO99000	Pensions - O&M	B06	00383	12	\$131	0.0000%	0	#N/A
BPNO99000	Pensions - O&M	B06	00383	12	\$1,603	0.0000%	0	#N/A
BPNO99000	Pensions - O&M	B06	00388	3	\$27,019	3.8210%	\$1,032	30
BPNO99000	Pensions - O&M	B06	00389	3	\$749	10.0960%	\$76	31
BPNO99000	Pensions - O&M	B06	00396	3	\$783	0.0000%	0	#N/A
BPNO99000	Pensions - O&M	B06	00601	1	\$10,316	0.8880%	\$92	36
BPNO99000	Pensions - O&M	B06	00601	1	\$84	0.8880%	\$1	36
BPNO99000	Pensions - O&M	B06	00601	2	\$15,647	0.8880%	\$139	36
BPNO99000	Pensions - O&M	B06	00601	2	\$31	0.8880%	\$0	36
BPNO99000	Pensions - O&M	B06	00601	3	\$16,841	0.8880%	\$150	36
BPNO99000	Pensions - O&M	B06	00601	3	\$351	0.8880%	\$3	36
BPNO99000	Pensions - O&M	B06	00601	8	\$8,469	0.8880%	\$75	36
BPNO99000	Pensions - O&M	B06	00601	8	\$91	0.8880%	\$1	36
BPNO99000	Pensions - O&M	B06	00601	9	\$7,893	0.8880%	\$70	36
BPNO99000	Pensions - O&M	B06	00601	10	\$7,545	0.8880%	\$67	36
BPNO99000	Pensions - O&M	B06	00601	11	\$11,691	0.8880%	\$104	36
BPNO99000	Pensions - O&M	B06	00601	12	\$12,525	0.8880%	\$111	36
BPNO99000	Pensions - O&M	B06	00604	1	\$3,334	3.6060%	\$120	37
BPNO99000	Pensions - O&M	B06	00604	2	\$3,617	3.6060%	\$130	37
BPNO99000	Pensions - O&M	B06	00604	3	\$80	3.6060%	\$3	37
BPNO99000	Pensions - O&M	B06	00604	3	\$3,422	3.6060%	\$123	37
BPNO99000	Pensions - O&M	B06	00604	8	\$17	3.6060%	\$1	37
BPNO99000	Pensions - O&M	B06	00604	8	\$1,888	3.6060%	\$68	37
BPNO99000	Pensions - O&M	B06	00604	9	\$11	3.6060%	\$0	37
BPNO99000	Pensions - O&M	B06	00604	9	\$1,870	3.6060%	\$67	37
BPNO99000	Pensions - O&M	B06	00604	10	\$2,365	3.6060%	\$85	37
BPNO99000	Pensions - O&M	B06	00604	11	\$2,748	3.6060%	\$99	37
BPNO99000	Pensions - O&M	B06	00604	12	\$3,859	3.6060%	\$139	37
BPNO99000	Pensions - O&M	B06	00605	1	\$6,930	3.7350%	\$259	38
BPNO99000	Pensions - O&M	B06	00605	2	\$9,949	3.7350%	\$372	38
BPNO99000	Pensions - O&M	B06	00605	3	\$10,962	3.7350%	\$409	38
BPNO99000	Pensions - O&M	B06	00605	8	\$6,484	3.7350%	\$242	38
BPNO99000	Pensions - O&M	B06	00605	8	\$91	3.7350%	\$3	38
BPNO99000	Pensions - O&M	B06	00605	9	\$5,472	3.7350%	\$204	38
BPNO99000	Pensions - O&M	B06	00605	10	\$4,738	3.7350%	\$177	38
BPNO99000	Pensions - O&M	B06	00605	11	\$7,093	3.7350%	\$265	38

NGUSA Service Company Pension Allocations Analysis
Narragansett Gas
Eight months ending June 2009

Jrnl Id	Jrnl Descr Long	Expense Type	Billing Pool	Period	Posted Jrnl \$ in NGUSA Service Company	Narr Gas Allocation	Alloc \$	ROW
BPNO99000	Pensions - O&M	B06	00605	12	\$7,054	3.7350%	\$263	38
BPNO99000	Pensions - O&M	B06	00628	1	\$572	19.2270%	\$110	40
BPNO99000	Pensions - O&M	B06	00628	2	\$833	19.2270%	\$160	40
BPNO99000	Pensions - O&M	B06	00628	3	\$745	19.2270%	\$143	40
BPNO99000	Pensions - O&M	B06	00628	8	\$404	17.4000%	\$70	40
BPNO99000	Pensions - O&M	B06	00628	9	\$438	17.4000%	\$76	40
BPNO99000	Pensions - O&M	B06	00628	10	\$362	17.4000%	\$63	40
BPNO99000	Pensions - O&M	B06	00628	11	\$454	17.4000%	\$79	40
BPNO99000	Pensions - O&M	B06	00628	12	\$742	17.4000%	\$129	40
BPNO99000	Pensions - O&M	B06	00629	1	\$2,550	7.4600%	\$190	41
BPNO99000	Pensions - O&M	B06	00629	2	\$3,833	7.4600%	\$286	41
BPNO99000	Pensions - O&M	B06	00629	3	\$3,933	7.4600%	\$293	41
BPNO99000	Pensions - O&M	B06	00629	8	\$1,924	6.6300%	\$128	41
BPNO99000	Pensions - O&M	B06	00629	9	\$1,895	6.6300%	\$126	41
BPNO99000	Pensions - O&M	B06	00629	10	\$1,641	6.6300%	\$109	41
BPNO99000	Pensions - O&M	B06	00629	11	\$2,523	6.6300%	\$167	41
BPNO99000	Pensions - O&M	B06	00629	12	\$3,342	6.6300%	\$222	41
BPNO99000	Pensions - O&M	B06	00684	1	(\$977,983)	0.0000%	0	#N/A
BPNO99000	Pensions - O&M	B06	00684	2	(\$1,342,838)	0.0000%	0	#N/A
BPNO99000	Pensions - O&M	B06	00684	3	(\$1,504,969)	0.0000%	0	#N/A
BPNO99000	Pensions - O&M	B06	00684	8	(\$710,481)	0.0000%	0	#N/A
BPNO99000	Pensions - O&M	B06	00684	9	(\$750,411)	0.0000%	0	#N/A
BPNO99000	Pensions - O&M	B06	00684	10	(\$717,882)	0.0000%	0	#N/A
BPNO99000	Pensions - O&M	B06	00684	11	(\$968,775)	0.0000%	0	#N/A
BPNO99000	Pensions - O&M	B06	00684	12	(\$1,149,605)	0.0000%	0	#N/A
BPNO99000	Pensions - O&M	B06	00999	3	\$19	0.0000%	0	#N/A
BPNO99000	Pensions - O&M	B06	00999	8	\$97	0.0000%	0	#N/A
BPNO99000	Pensions - O&M	B06	90233	2	\$164	0.0000%	0	#N/A
BPNO99000	Pensions - O&M	B06	90233	2	(\$164)	0.0000%	0	#N/A
BPNO99000	Pensions - O&M	B06		1	0	0.0000%	0	#N/A
BPNO99000	Pensions - O&M	B06		2	0	0.0000%	0	#N/A
BPNO99000	Pensions - O&M	B06		3	0	0.0000%	0	#N/A
BPNO99000	Pensions - O&M	B06		8	0	0.0000%	0	#N/A
BPNO99000	Pensions - O&M	B06		9	0	0.0000%	0	#N/A
BPNO99000	Pensions - O&M	B06		10	0	0.0000%	0	#N/A
BPNO99000	Pensions - O&M	B06		11	0	0.0000%	0	#N/A
BPNO99000	Pensions - O&M	B06		12	0	0.0000%	0	#N/A
DATCTR000	Data Center	B06	00601	1	(\$15,280)	0.8880%	(\$136)	36
DATCTR000	Data Center	B06	00601	1	(\$84)	0.8880%	(\$1)	36
DATCTR000	Data Center	B06	00601	2	(\$18,959)	0.8880%	(\$168)	36
DATCTR000	Data Center	B06	00601	2	(\$31)	0.8880%	(\$0)	36
DATCTR000	Data Center	B06	00601	3	(\$19,300)	0.8880%	(\$171)	36
DATCTR000	Data Center	B06	00601	3	(\$351)	0.8880%	(\$3)	36
DATCTR000	Data Center	B06	00601	8	(\$10,838)	0.8880%	(\$96)	36
DATCTR000	Data Center	B06	00601	8	(\$91)	0.8880%	(\$1)	36
DATCTR000	Data Center	B06	00601	9	(\$10,205)	0.8880%	(\$91)	36
DATCTR000	Data Center	B06	00601	10	(\$10,211)	0.8880%	(\$91)	36
DATCTR000	Data Center	B06	00601	11	(\$13,875)	0.8880%	(\$123)	36
DATCTR000	Data Center	B06	00601	12	(\$14,894)	0.8880%	(\$132)	36
EIS0010355	Monthly Payroll Journals	B06	00684	12	\$8,304	0.0000%	0	#N/A
EIS0012639	Monthly Payroll Journals	B06	00684	3	\$15,067	0.0000%	0	#N/A
EIS0012959	Monthly Payroll Journals	B06	00684	10	\$8,304	0.0000%	0	#N/A
EIS0014643	Monthly Payroll Journals	B06	00684	1	\$22,101	0.0000%	0	#N/A
EIS0015229	Monthly Payroll Journals	B06	00684	8	\$8,190	0.0000%	0	#N/A
EIS0016449	Monthly Payroll Journals	B06	00684	11	\$8,304	0.0000%	0	#N/A
EIS0018748	Monthly Payroll Journals	B06	00684	2	\$15,067	0.0000%	0	#N/A
EIS0019135	Monthly Payroll Journals	B06	00684	9	\$8,304	0.0000%	0	#N/A
FACIL00001	Facilities-Bldg&Grds-Off	B06	00604	1	(\$3,334)	3.6060%	(\$120)	37
FACIL00001	Facilities-Bldg&Grds-Off	B06	00604	2	(\$3,617)	3.6060%	(\$130)	37
FACIL00001	Facilities-Bldg&Grds-Off	B06	00604	3	(\$80)	3.6060%	(\$3)	37
FACIL00001	Facilities-Bldg&Grds-Off	B06	00604	3	(\$3,422)	3.6060%	(\$123)	37
FACIL00001	Facilities-Bldg&Grds-Off	B06	00604	8	(\$46)	3.6060%	(\$2)	37
FACIL00001	Facilities-Bldg&Grds-Off	B06	00604	8	(\$1,888)	3.6060%	(\$68)	37
FACIL00001	Facilities-Bldg&Grds-Off	B06	00604	9	(\$11)	3.6060%	(\$0)	37
FACIL00001	Facilities-Bldg&Grds-Off	B06	00604	9	(\$1,870)	3.6060%	(\$67)	37
FACIL00001	Facilities-Bldg&Grds-Off	B06	00604	10	(\$2,365)	3.6060%	(\$85)	37

NGUSA Service Company Pension Allocations Analysis
Narragansett Gas
Eight months ending June 2009

Jrnl Id	Jrnl Descr Long	Expense Type	Billing Pool	Period	Posted Jrnl \$ in NGUSA Service Company	Narr Gas Allocation	Alloc \$	ROW
FACIL00001	Facilities-Bldg&Grds-Off	B06	00604	11	(\$2,748)	3.6060%	(\$99)	37
FACIL00001	Facilities-Bldg&Grds-Off	B06	00604	12	(\$3,859)	3.6060%	(\$139)	37
OUBITP000	Clear Pensions to B/S	B06	00684	1	(\$1,247,350)	0.0000%	0	#N/A
OUBITP000	Clear Pensions to B/S	B06	00684	2	(\$770,630)	0.0000%	0	#N/A
OUBITP000	Clear Pensions to B/S	B06	00684	3	(\$591,746)	0.0000%	0	#N/A
OUBITP000	Clear Pensions to B/S	B06	00684	8	(\$206,655)	0.0000%	0	#N/A
OUBITP000	Clear Pensions to B/S	B06	00684	9	(\$141,071)	0.0000%	0	#N/A
OUBITP000	Clear Pensions to B/S	B06	00684	10	(\$193,312)	0.0000%	0	#N/A
OUBITP000	Clear Pensions to B/S	B06	00684	11	\$113,211	0.0000%	0	#N/A
OUBITP000	Clear Pensions to B/S	B06	00684	12	\$353,733	0.0000%	0	#N/A
OUPC000	Clear Oper Costs to B/S	B06	00999	3	(\$36)	0.0000%	0	#N/A
OUPC000	Clear Oper Costs to B/S	B06	00999	8	(\$151)	0.0000%	0	#N/A
SEC200000	Gas Dist - KS NE NY	B06	00200	1	(\$21,632)	10.0310%	(\$2,170)	1
SEC200000	Gas Dist - KS NE NY	B06	00200	1	(\$108)	10.0310%	(\$11)	1
SEC200000	Gas Dist - KS NE NY	B06	00200	1	(\$225)	10.0310%	(\$23)	1
SEC200000	Gas Dist - KS NE NY	B06	00200	2	(\$31,744)	10.0310%	(\$3,184)	1
SEC200000	Gas Dist - KS NE NY	B06	00200	2	(\$82)	10.0310%	(\$8)	1
SEC200000	Gas Dist - KS NE NY	B06	00200	2	(\$388)	10.0310%	(\$39)	1
SEC200000	Gas Dist - KS NE NY	B06	00200	2	(\$15)	10.0310%	(\$1)	1
SEC200000	Gas Dist - KS NE NY	B06	00200	2	(\$251)	10.0310%	(\$25)	1
SEC200000	Gas Dist - KS NE NY	B06	00200	3	(\$36,702)	10.0310%	(\$3,682)	1
SEC200000	Gas Dist - KS NE NY	B06	00200	3	(\$271)	10.0310%	(\$27)	1
SEC200000	Gas Dist - KS NE NY	B06	00200	3	(\$102)	10.0310%	(\$10)	1
SEC200000	Gas Dist - KS NE NY	B06	00200	3	(\$729)	10.0310%	(\$73)	1
SEC200000	Gas Dist - KS NE NY	B06	00200	3	(\$241)	10.0310%	(\$24)	1
SEC200000	Gas Dist - KS NE NY	B06	00200	8	(\$8,617)	8.6680%	(\$747)	1
SEC200000	Gas Dist - KS NE NY	B06	00200	8	(\$2,034)	8.6680%	(\$176)	1
SEC200000	Gas Dist - KS NE NY	B06	00200	8	(\$179)	8.6680%	(\$16)	1
SEC200000	Gas Dist - KS NE NY	B06	00200	9	(\$7,458)	8.6680%	(\$646)	1
SEC200000	Gas Dist - KS NE NY	B06	00200	9	(\$2,413)	8.6680%	(\$209)	1
SEC200000	Gas Dist - KS NE NY	B06	00200	9	(\$966)	8.6680%	(\$84)	1
SEC200000	Gas Dist - KS NE NY	B06	00200	10	(\$5,993)	8.6680%	(\$520)	1
SEC200000	Gas Dist - KS NE NY	B06	00200	10	(\$1,036)	8.6680%	(\$90)	1
SEC200000	Gas Dist - KS NE NY	B06	00200	10	(\$869)	8.6680%	(\$75)	1
SEC200000	Gas Dist - KS NE NY	B06	00200	10	(\$171)	8.6680%	(\$15)	1
SEC200000	Gas Dist - KS NE NY	B06	00200	11	(\$11,781)	8.6680%	(\$1,021)	1
SEC200000	Gas Dist - KS NE NY	B06	00200	11	(\$1,996)	8.6680%	(\$173)	1
SEC200000	Gas Dist - KS NE NY	B06	00200	11	(\$312)	8.6680%	(\$27)	1
SEC200000	Gas Dist - KS NE NY	B06	00200	12	(\$19,439)	8.6680%	(\$1,685)	1
SEC200000	Gas Dist - KS NE NY	B06	00200	12	\$15,986	8.6680%	\$1,386	1
SEC200000	Gas Dist - KS NE NY	B06	00200	12	(\$342)	8.6680%	(\$30)	1
SEC201000	Elec Dist & Gen - KS NE NY	B06	00201	1	(\$3,904)	0.0000%	0	2
SEC201000	Elec Dist & Gen - KS NE NY	B06	00201	1	(\$41)	0.0000%	0	2
SEC201000	Elec Dist & Gen - KS NE NY	B06	00201	2	(\$4,787)	0.0000%	0	2
SEC201000	Elec Dist & Gen - KS NE NY	B06	00201	3	(\$6,705)	0.0000%	0	2
SEC201000	Elec Dist & Gen - KS NE NY	B06	00201	8	(\$2,365)	0.0000%	0	2
SEC201000	Elec Dist & Gen - KS NE NY	B06	00201	9	(\$2,477)	0.0000%	0	2
SEC201000	Elec Dist & Gen - KS NE NY	B06	00201	10	(\$2,304)	0.0000%	0	2
SEC201000	Elec Dist & Gen - KS NE NY	B06	00201	11	(\$3,667)	0.0000%	0	2
SEC201000	Elec Dist & Gen - KS NE NY	B06	00201	12	(\$6,812)	0.0000%	0	2
SEC202000	Elec & Gas Dist Gen - KS	B06	00202	1	(\$1,901)	3.7370%	(\$71)	3
SEC202000	Elec & Gas Dist Gen - KS	B06	00202	2	(\$3,853)	3.7370%	(\$144)	3
SEC202000	Elec & Gas Dist Gen - KS	B06	00202	3	(\$6,735)	3.7370%	(\$252)	3
SEC202000	Elec & Gas Dist Gen - KS	B06	00202	8	(\$1,135)	3.1740%	(\$36)	3
SEC202000	Elec & Gas Dist Gen - KS	B06	00202	9	(\$1,109)	3.1740%	(\$35)	3
SEC202000	Elec & Gas Dist Gen - KS	B06	00202	10	(\$662)	3.1740%	(\$21)	3
SEC202000	Elec & Gas Dist Gen - KS	B06	00202	11	(\$1,512)	3.1740%	(\$48)	3
SEC202000	Elec & Gas Dist Gen - KS	B06	00202	12	(\$1,849)	3.1740%	(\$59)	3
SEC203000	Elec Dist - Keyspan & NG	B06	00203	1	(\$15,053)	0.0000%	0	4
SEC203000	Elec Dist - Keyspan & NG	B06	00203	1	(\$3,457)	0.0000%	0	4
SEC203000	Elec Dist - Keyspan & NG	B06	00203	1	(\$933)	0.0000%	0	4
SEC203000	Elec Dist - Keyspan & NG	B06	00203	1	(\$130)	0.0000%	0	4
SEC203000	Elec Dist - Keyspan & NG	B06	00203	2	(\$26,246)	0.0000%	0	4
SEC203000	Elec Dist - Keyspan & NG	B06	00203	2	(\$3,450)	0.0000%	0	4
SEC203000	Elec Dist - Keyspan & NG	B06	00203	2	(\$1,013)	0.0000%	0	4
SEC203000	Elec Dist - Keyspan & NG	B06	00203	2	(\$597)	0.0000%	0	4

NGUSA Service Company Pension Allocations Analysis
Narragansett Gas
Eight months ending June 2009

Jrnl Id	Jrnl Descr Long	Expense Type	Billing Pool	Period	Posted Jrnl \$ in NGUSA Service Company	Narr Gas Allocation	Alloc \$	ROW
SEC203000	Elec Dist - Keyspan & NG	B06	00203	2	(\$240)	0.0000%	0	4
SEC203000	Elec Dist - Keyspan & NG	B06	00203	3	(\$30,016)	0.0000%	0	4
SEC203000	Elec Dist - Keyspan & NG	B06	00203	3	(\$334)	0.0000%	0	4
SEC203000	Elec Dist - Keyspan & NG	B06	00203	3	(\$3,864)	0.0000%	0	4
SEC203000	Elec Dist - Keyspan & NG	B06	00203	3	(\$1,156)	0.0000%	0	4
SEC203000	Elec Dist - Keyspan & NG	B06	00203	3	(\$983)	0.0000%	0	4
SEC203000	Elec Dist - Keyspan & NG	B06	00203	3	(\$241)	0.0000%	0	4
SEC203000	Elec Dist - Keyspan & NG	B06	00203	8	(\$3,740)	0.0000%	0	4
SEC203000	Elec Dist - Keyspan & NG	B06	00203	8	(\$1,729)	0.0000%	0	4
SEC203000	Elec Dist - Keyspan & NG	B06	00203	8	(\$249)	0.0000%	0	4
SEC203000	Elec Dist - Keyspan & NG	B06	00203	9	(\$2,929)	0.0000%	0	4
SEC203000	Elec Dist - Keyspan & NG	B06	00203	9	(\$2,054)	0.0000%	0	4
SEC203000	Elec Dist - Keyspan & NG	B06	00203	9	(\$52)	0.0000%	0	4
SEC203000	Elec Dist - Keyspan & NG	B06	00203	9	(\$1,567)	0.0000%	0	4
SEC203000	Elec Dist - Keyspan & NG	B06	00203	10	(\$2,998)	0.0000%	0	4
SEC203000	Elec Dist - Keyspan & NG	B06	00203	10	(\$1,364)	0.0000%	0	4
SEC203000	Elec Dist - Keyspan & NG	B06	00203	10	\$52	0.0000%	0	4
SEC203000	Elec Dist - Keyspan & NG	B06	00203	10	\$54	0.0000%	0	4
SEC203000	Elec Dist - Keyspan & NG	B06	00203	10	(\$166)	0.0000%	0	4
SEC203000	Elec Dist - Keyspan & NG	B06	00203	11	(\$5,432)	0.0000%	0	4
SEC203000	Elec Dist - Keyspan & NG	B06	00203	11	(\$3,596)	0.0000%	0	4
SEC203000	Elec Dist - Keyspan & NG	B06	00203	11	(\$147)	0.0000%	0	4
SEC203000	Elec Dist - Keyspan & NG	B06	00203	12	(\$11,784)	0.0000%	0	4
SEC203000	Elec Dist - Keyspan & NG	B06	00203	12	(\$6,200)	0.0000%	0	4
SEC203000	Elec Dist - Keyspan & NG	B06	00203	12	(\$641)	0.0000%	0	4
SEC203000	Elec Dist - Keyspan & NG	B06	00203	12	(\$103)	0.0000%	0	4
SEC229000	Elec & Gas Dist BU NE &	B06	00229	1	(\$16,412)	6.5410%	(\$1,073)	5
SEC229000	Elec & Gas Dist BU NE &	B06	00229	1	(\$10)	6.5410%	(\$1)	5
SEC229000	Elec & Gas Dist BU NE &	B06	00229	1	(\$1,065)	6.5410%	(\$70)	5
SEC229000	Elec & Gas Dist BU NE &	B06	00229	1	(\$1,006)	6.5410%	(\$66)	5
SEC229000	Elec & Gas Dist BU NE &	B06	00229	2	(\$20,533)	6.5410%	(\$1,343)	5
SEC229000	Elec & Gas Dist BU NE &	B06	00229	2	(\$1,278)	6.5410%	(\$84)	5
SEC229000	Elec & Gas Dist BU NE &	B06	00229	2	(\$866)	6.5410%	(\$57)	5
SEC229000	Elec & Gas Dist BU NE &	B06	00229	2	(\$304)	6.5410%	(\$20)	5
SEC229000	Elec & Gas Dist BU NE &	B06	00229	2	(\$31)	6.5410%	(\$2)	5
SEC229000	Elec & Gas Dist BU NE &	B06	00229	3	(\$22,642)	6.5410%	(\$1,481)	5
SEC229000	Elec & Gas Dist BU NE &	B06	00229	3	(\$31)	6.5410%	(\$2)	5
SEC229000	Elec & Gas Dist BU NE &	B06	00229	3	(\$69)	6.5410%	(\$5)	5
SEC229000	Elec & Gas Dist BU NE &	B06	00229	3	(\$1,535)	6.5410%	(\$100)	5
SEC229000	Elec & Gas Dist BU NE &	B06	00229	3	(\$491)	6.5410%	(\$32)	5
SEC229000	Elec & Gas Dist BU NE &	B06	00229	3	(\$6)	6.5410%	(\$0)	5
SEC229000	Elec & Gas Dist BU NE &	B06	00229	3	(\$278)	6.5410%	(\$18)	5
SEC229000	Elec & Gas Dist BU NE &	B06	00229	8	(\$3,566)	5.8460%	(\$208)	5
SEC229000	Elec & Gas Dist BU NE &	B06	00229	8	(\$157)	5.8460%	(\$9)	5
SEC229000	Elec & Gas Dist BU NE &	B06	00229	9	(\$6,252)	5.8460%	(\$366)	5
SEC229000	Elec & Gas Dist BU NE &	B06	00229	9	(\$426)	5.8460%	(\$25)	5
SEC229000	Elec & Gas Dist BU NE &	B06	00229	10	(\$4,968)	5.8460%	(\$290)	5
SEC229000	Elec & Gas Dist BU NE &	B06	00229	10	(\$87)	5.8460%	(\$5)	5
SEC229000	Elec & Gas Dist BU NE &	B06	00229	11	(\$9,884)	5.8460%	(\$578)	5
SEC229000	Elec & Gas Dist BU NE &	B06	00229	11	(\$130)	5.8460%	(\$8)	5
SEC229000	Elec & Gas Dist BU NE &	B06	00229	11	(\$532)	5.8460%	(\$31)	5
SEC229000	Elec & Gas Dist BU NE &	B06	00229	11	(\$1,394)	5.8460%	(\$81)	5
SEC229000	Elec & Gas Dist BU NE &	B06	00229	12	(\$12,697)	5.8460%	(\$742)	5
SEC229000	Elec & Gas Dist BU NE &	B06	00229	12	(\$26)	5.8460%	(\$2)	5
SEC229000	Elec & Gas Dist BU NE &	B06	00229	12	(\$1,302)	5.8460%	(\$76)	5
SEC229000	Elec & Gas Dist BU NE &	B06	00229	12	(\$1,622)	5.8460%	(\$95)	5
SEC230000	Elec & Gas Dist BU NE O	B06	00230	1	(\$2,900)	13.9760%	(\$405)	6
SEC230000	Elec & Gas Dist BU NE O	B06	00230	1	(\$22)	13.9760%	(\$3)	6
SEC230000	Elec & Gas Dist BU NE O	B06	00230	2	(\$3,200)	13.9760%	(\$447)	6
SEC230000	Elec & Gas Dist BU NE O	B06	00230	3	(\$2,341)	13.9760%	(\$327)	6
SEC230000	Elec & Gas Dist BU NE O	B06	00230	8	(\$4,004)	12.5410%	(\$502)	6
SEC230000	Elec & Gas Dist BU NE O	B06	00230	9	(\$4,191)	12.5410%	(\$526)	6
SEC230000	Elec & Gas Dist BU NE O	B06	00230	10	(\$4,804)	12.5410%	(\$602)	6
SEC230000	Elec & Gas Dist BU NE O	B06	00230	11	(\$4,165)	12.5410%	(\$522)	6
SEC230000	Elec & Gas Dist BU NE O	B06	00230	12	(\$3,161)	12.5410%	(\$396)	6
SEC230000	Elec & Gas Dist BU NE O	B06	00230	12	(\$118)	12.5410%	(\$15)	6

NGUSA Service Company Pension Allocations Analysis
Narragansett Gas
Eight months ending June 2009

Jrnl Id	Jrnl Descr Long	Expense Type	Billing Pool	Period	Posted Jrnl \$ in NGUSA Service Company	Narr Gas Allocation	Alloc \$	ROW
SEC231000	Distribution Companies N	B06	00231	1	(\$37,242)	0.0000%	0	7
SEC231000	Distribution Companies N	B06	00231	1	(\$26,937)	0.0000%	0	7
SEC231000	Distribution Companies N	B06	00231	1	(\$430)	0.0000%	0	7
SEC231000	Distribution Companies N	B06	00231	1	(\$46)	0.0000%	0	7
SEC231000	Distribution Companies N	B06	00231	1	(\$13)	0.0000%	0	7
SEC231000	Distribution Companies N	B06	00231	1	(\$83)	0.0000%	0	7
SEC231000	Distribution Companies N	B06	00231	1	(\$1,324)	0.0000%	0	7
SEC231000	Distribution Companies N	B06	00231	1	(\$3,403)	0.0000%	0	7
SEC231000	Distribution Companies N	B06	00231	1	(\$1,388)	0.0000%	0	7
SEC231000	Distribution Companies N	B06	00231	1	(\$121)	0.0000%	0	7
SEC231000	Distribution Companies N	B06	00231	1	(\$298)	0.0000%	0	7
SEC231000	Distribution Companies N	B06	00231	2	(\$49,732)	0.0000%	0	7
SEC231000	Distribution Companies N	B06	00231	2	(\$31,181)	0.0000%	0	7
SEC231000	Distribution Companies N	B06	00231	2	(\$597)	0.0000%	0	7
SEC231000	Distribution Companies N	B06	00231	2	(\$66)	0.0000%	0	7
SEC231000	Distribution Companies N	B06	00231	2	(\$42)	0.0000%	0	7
SEC231000	Distribution Companies N	B06	00231	2	(\$38)	0.0000%	0	7
SEC231000	Distribution Companies N	B06	00231	2	(\$77)	0.0000%	0	7
SEC231000	Distribution Companies N	B06	00231	2	(\$2,862)	0.0000%	0	7
SEC231000	Distribution Companies N	B06	00231	2	(\$19)	0.0000%	0	7
SEC231000	Distribution Companies N	B06	00231	2	(\$4,330)	0.0000%	0	7
SEC231000	Distribution Companies N	B06	00231	2	(\$21)	0.0000%	0	7
SEC231000	Distribution Companies N	B06	00231	2	(\$736)	0.0000%	0	7
SEC231000	Distribution Companies N	B06	00231	3	(\$57,878)	0.0000%	0	7
SEC231000	Distribution Companies N	B06	00231	3	(\$31,274)	0.0000%	0	7
SEC231000	Distribution Companies N	B06	00231	3	(\$22)	0.0000%	0	7
SEC231000	Distribution Companies N	B06	00231	3	(\$272)	0.0000%	0	7
SEC231000	Distribution Companies N	B06	00231	3	(\$251)	0.0000%	0	7
SEC231000	Distribution Companies N	B06	00231	3	(\$96)	0.0000%	0	7
SEC231000	Distribution Companies N	B06	00231	3	(\$21)	0.0000%	0	7
SEC231000	Distribution Companies N	B06	00231	3	(\$2,788)	0.0000%	0	7
SEC231000	Distribution Companies N	B06	00231	3	(\$344)	0.0000%	0	7
SEC231000	Distribution Companies N	B06	00231	3	(\$16)	0.0000%	0	7
SEC231000	Distribution Companies N	B06	00231	3	(\$5,280)	0.0000%	0	7
SEC231000	Distribution Companies N	B06	00231	3	(\$41)	0.0000%	0	7
SEC231000	Distribution Companies N	B06	00231	3	(\$705)	0.0000%	0	7
SEC231000	Distribution Companies N	B06	00231	3	(\$5)	0.0000%	0	7
SEC231000	Distribution Companies N	B06	00231	3	(\$214)	0.0000%	0	7
SEC231000	Distribution Companies N	B06	00231	3	(\$34)	0.0000%	0	7
SEC231000	Distribution Companies N	B06	00231	3	(\$162)	0.0000%	0	7
SEC231000	Distribution Companies N	B06	00231	8	(\$21,824)	0.0000%	0	7
SEC231000	Distribution Companies N	B06	00231	8	(\$14,318)	0.0000%	0	7
SEC231000	Distribution Companies N	B06	00231	8	(\$160)	0.0000%	0	7
SEC231000	Distribution Companies N	B06	00231	8	(\$129)	0.0000%	0	7
SEC231000	Distribution Companies N	B06	00231	8	(\$562)	0.0000%	0	7
SEC231000	Distribution Companies N	B06	00231	8	(\$449)	0.0000%	0	7
SEC231000	Distribution Companies N	B06	00231	8	(\$64)	0.0000%	0	7
SEC231000	Distribution Companies N	B06	00231	8	(\$2,374)	0.0000%	0	7
SEC231000	Distribution Companies N	B06	00231	8	(\$552)	0.0000%	0	7
SEC231000	Distribution Companies N	B06	00231	9	(\$21,234)	0.0000%	0	7
SEC231000	Distribution Companies N	B06	00231	9	(\$11,783)	0.0000%	0	7
SEC231000	Distribution Companies N	B06	00231	9	(\$205)	0.0000%	0	7
SEC231000	Distribution Companies N	B06	00231	9	(\$333)	0.0000%	0	7
SEC231000	Distribution Companies N	B06	00231	9	(\$269)	0.0000%	0	7
SEC231000	Distribution Companies N	B06	00231	9	(\$13)	0.0000%	0	7
SEC231000	Distribution Companies N	B06	00231	9	(\$63)	0.0000%	0	7
SEC231000	Distribution Companies N	B06	00231	9	(\$1,586)	0.0000%	0	7
SEC231000	Distribution Companies N	B06	00231	9	(\$872)	0.0000%	0	7
SEC231000	Distribution Companies N	B06	00231	9	(\$61)	0.0000%	0	7
SEC231000	Distribution Companies N	B06	00231	10	(\$17,949)	0.0000%	0	7
SEC231000	Distribution Companies N	B06	00231	10	(\$11,950)	0.0000%	0	7
SEC231000	Distribution Companies N	B06	00231	10	(\$271)	0.0000%	0	7
SEC231000	Distribution Companies N	B06	00231	10	(\$427)	0.0000%	0	7
SEC231000	Distribution Companies N	B06	00231	10	(\$55)	0.0000%	0	7
SEC231000	Distribution Companies N	B06	00231	10	(\$1,818)	0.0000%	0	7
SEC231000	Distribution Companies N	B06	00231	10	\$715	0.0000%	0	7

NGUSA Service Company Pension Allocations Analysis
Narragansett Gas
Eight months ending June 2009

Jrnl Id	Jrnl Descr Long	Expense Type	Billing Pool	Period	Posted Jrnl \$ in NGUSA Service Company	Narr Gas Allocation	Alloc \$	ROW
SEC231000	Distribution Companies N	B06	00231	10	(\$3,049)	0.0000%	0	7
SEC231000	Distribution Companies N	B06	00231	10	(\$1,374)	0.0000%	0	7
SEC231000	Distribution Companies N	B06	00231	10	(\$126)	0.0000%	0	7
SEC231000	Distribution Companies N	B06	00231	11	(\$35,796)	0.0000%	0	7
SEC231000	Distribution Companies N	B06	00231	11	(\$20,402)	0.0000%	0	7
SEC231000	Distribution Companies N	B06	00231	11	(\$657)	0.0000%	0	7
SEC231000	Distribution Companies N	B06	00231	11	(\$585)	0.0000%	0	7
SEC231000	Distribution Companies N	B06	00231	11	(\$72)	0.0000%	0	7
SEC231000	Distribution Companies N	B06	00231	11	(\$78)	0.0000%	0	7
SEC231000	Distribution Companies N	B06	00231	11	(\$2,215)	0.0000%	0	7
SEC231000	Distribution Companies N	B06	00231	11	(\$2,751)	0.0000%	0	7
SEC231000	Distribution Companies N	B06	00231	11	(\$3,068)	0.0000%	0	7
SEC231000	Distribution Companies N	B06	00231	11	(\$795)	0.0000%	0	7
SEC231000	Distribution Companies N	B06	00231	12	(\$42,039)	0.0000%	0	7
SEC231000	Distribution Companies N	B06	00231	12	(\$21,133)	0.0000%	0	7
SEC231000	Distribution Companies N	B06	00231	12	(\$491)	0.0000%	0	7
SEC231000	Distribution Companies N	B06	00231	12	(\$215)	0.0000%	0	7
SEC231000	Distribution Companies N	B06	00231	12	(\$94)	0.0000%	0	7
SEC231000	Distribution Companies N	B06	00231	12	(\$1,351)	0.0000%	0	7
SEC231000	Distribution Companies N	B06	00231	12	(\$2,762)	0.0000%	0	7
SEC231000	Distribution Companies N	B06	00231	12	(\$3,025)	0.0000%	0	7
SEC231000	Distribution Companies N	B06	00231	12	(\$688)	0.0000%	0	7
SEC231000	Distribution Companies N	B06	00231	12	(\$133)	0.0000%	0	7
SEC232000	Distribution Companies N	B06	00232	1	(\$14,951)	0.0000%	0	8
SEC232000	Distribution Companies N	B06	00232	1	(\$386)	0.0000%	0	8
SEC232000	Distribution Companies N	B06	00232	1	(\$277)	0.0000%	0	8
SEC232000	Distribution Companies N	B06	00232	1	(\$394)	0.0000%	0	8
SEC232000	Distribution Companies N	B06	00232	1	(\$672)	0.0000%	0	8
SEC232000	Distribution Companies N	B06	00232	1	(\$861)	0.0000%	0	8
SEC232000	Distribution Companies N	B06	00232	1	(\$230)	0.0000%	0	8
SEC232000	Distribution Companies N	B06	00232	1	(\$833)	0.0000%	0	8
SEC232000	Distribution Companies N	B06	00232	1	(\$12)	0.0000%	0	8
SEC232000	Distribution Companies N	B06	00232	1	(\$40)	0.0000%	0	8
SEC232000	Distribution Companies N	B06	00232	1	(\$114)	0.0000%	0	8
SEC232000	Distribution Companies N	B06	00232	1	(\$180)	0.0000%	0	8
SEC232000	Distribution Companies N	B06	00232	2	(\$25,654)	0.0000%	0	8
SEC232000	Distribution Companies N	B06	00232	2	(\$412)	0.0000%	0	8
SEC232000	Distribution Companies N	B06	00232	2	(\$362)	0.0000%	0	8
SEC232000	Distribution Companies N	B06	00232	2	(\$560)	0.0000%	0	8
SEC232000	Distribution Companies N	B06	00232	2	(\$770)	0.0000%	0	8
SEC232000	Distribution Companies N	B06	00232	2	(\$1,226)	0.0000%	0	8
SEC232000	Distribution Companies N	B06	00232	2	(\$560)	0.0000%	0	8
SEC232000	Distribution Companies N	B06	00232	2	(\$1,120)	0.0000%	0	8
SEC232000	Distribution Companies N	B06	00232	2	(\$29)	0.0000%	0	8
SEC232000	Distribution Companies N	B06	00232	2	(\$325)	0.0000%	0	8
SEC232000	Distribution Companies N	B06	00232	2	(\$344)	0.0000%	0	8
SEC232000	Distribution Companies N	B06	00232	2	(\$39)	0.0000%	0	8
SEC232000	Distribution Companies N	B06	00232	2	(\$5)	0.0000%	0	8
SEC232000	Distribution Companies N	B06	00232	2	(\$22)	0.0000%	0	8
SEC232000	Distribution Companies N	B06	00232	3	(\$24,651)	0.0000%	0	8
SEC232000	Distribution Companies N	B06	00232	3	(\$820)	0.0000%	0	8
SEC232000	Distribution Companies N	B06	00232	3	(\$191)	0.0000%	0	8
SEC232000	Distribution Companies N	B06	00232	3	(\$604)	0.0000%	0	8
SEC232000	Distribution Companies N	B06	00232	3	(\$942)	0.0000%	0	8
SEC232000	Distribution Companies N	B06	00232	3	(\$29)	0.0000%	0	8
SEC232000	Distribution Companies N	B06	00232	3	(\$1,216)	0.0000%	0	8
SEC232000	Distribution Companies N	B06	00232	3	(\$531)	0.0000%	0	8
SEC232000	Distribution Companies N	B06	00232	3	(\$1,475)	0.0000%	0	8
SEC232000	Distribution Companies N	B06	00232	3	\$747	0.0000%	0	8
SEC232000	Distribution Companies N	B06	00232	3	(\$25)	0.0000%	0	8
SEC232000	Distribution Companies N	B06	00232	3	(\$182)	0.0000%	0	8
SEC232000	Distribution Companies N	B06	00232	3	(\$298)	0.0000%	0	8
SEC232000	Distribution Companies N	B06	00232	3	(\$140)	0.0000%	0	8
SEC232000	Distribution Companies N	B06	00232	3	(\$35)	0.0000%	0	8
SEC232000	Distribution Companies N	B06	00232	3	(\$53)	0.0000%	0	8
SEC232000	Distribution Companies N	B06	00232	8	(\$14,175)	0.0000%	0	8

NGUSA Service Company Pension Allocations Analysis
Narragansett Gas
Eight months ending June 2009

Jrnl Id	Jrnl Descr Long	Expense Type	Billing Pool	Period	Posted Jrnl \$ in NGUSA Service Company	Narr Gas Allocation	Alloc \$	ROW
SEC232000	Distribution Companies N	B06	00232	8	(\$350)	0.0000%	0	8
SEC232000	Distribution Companies N	B06	00232	8	(\$258)	0.0000%	0	8
SEC232000	Distribution Companies N	B06	00232	8	(\$459)	0.0000%	0	8
SEC232000	Distribution Companies N	B06	00232	8	(\$25)	0.0000%	0	8
SEC232000	Distribution Companies N	B06	00232	8	(\$604)	0.0000%	0	8
SEC232000	Distribution Companies N	B06	00232	8	(\$353)	0.0000%	0	8
SEC232000	Distribution Companies N	B06	00232	8	(\$249)	0.0000%	0	8
SEC232000	Distribution Companies N	B06	00232	8	(\$711)	0.0000%	0	8
SEC232000	Distribution Companies N	B06	00232	8	(\$19)	0.0000%	0	8
SEC232000	Distribution Companies N	B06	00232	8	(\$19)	0.0000%	0	8
SEC232000	Distribution Companies N	B06	00232	8	(\$115)	0.0000%	0	8
SEC232000	Distribution Companies N	B06	00232	8	(\$693)	0.0000%	0	8
SEC232000	Distribution Companies N	B06	00232	8	(\$17)	0.0000%	0	8
SEC232000	Distribution Companies N	B06	00232	8	(\$55)	0.0000%	0	8
SEC232000	Distribution Companies N	B06	00232	8	(\$47)	0.0000%	0	8
SEC232000	Distribution Companies N	B06	00232	9	(\$8,061)	0.0000%	0	8
SEC232000	Distribution Companies N	B06	00232	9	(\$272)	0.0000%	0	8
SEC232000	Distribution Companies N	B06	00232	9	(\$297)	0.0000%	0	8
SEC232000	Distribution Companies N	B06	00232	9	(\$538)	0.0000%	0	8
SEC232000	Distribution Companies N	B06	00232	9	(\$144)	0.0000%	0	8
SEC232000	Distribution Companies N	B06	00232	9	(\$587)	0.0000%	0	8
SEC232000	Distribution Companies N	B06	00232	9	(\$330)	0.0000%	0	8
SEC232000	Distribution Companies N	B06	00232	9	(\$638)	0.0000%	0	8
SEC232000	Distribution Companies N	B06	00232	9	(\$151)	0.0000%	0	8
SEC232000	Distribution Companies N	B06	00232	9	(\$456)	0.0000%	0	8
SEC232000	Distribution Companies N	B06	00232	9	(\$24)	0.0000%	0	8
SEC232000	Distribution Companies N	B06	00232	9	(\$27,636)	0.0000%	0	8
SEC232000	Distribution Companies N	B06	00232	10	\$13,092	0.0000%	0	8
SEC232000	Distribution Companies N	B06	00232	10	(\$253)	0.0000%	0	8
SEC232000	Distribution Companies N	B06	00232	10	(\$25)	0.0000%	0	8
SEC232000	Distribution Companies N	B06	00232	10	(\$266)	0.0000%	0	8
SEC232000	Distribution Companies N	B06	00232	10	(\$347)	0.0000%	0	8
SEC232000	Distribution Companies N	B06	00232	10	(\$34)	0.0000%	0	8
SEC232000	Distribution Companies N	B06	00232	10	(\$527)	0.0000%	0	8
SEC232000	Distribution Companies N	B06	00232	10	(\$8)	0.0000%	0	8
SEC232000	Distribution Companies N	B06	00232	10	(\$33)	0.0000%	0	8
SEC232000	Distribution Companies N	B06	00232	10	(\$462)	0.0000%	0	8
SEC232000	Distribution Companies N	B06	00232	10	(\$40)	0.0000%	0	8
SEC232000	Distribution Companies N	B06	00232	10	(\$142)	0.0000%	0	8
SEC232000	Distribution Companies N	B06	00232	10	(\$73)	0.0000%	0	8
SEC232000	Distribution Companies N	B06	00232	10	(\$853)	0.0000%	0	8
SEC232000	Distribution Companies N	B06	00232	10	\$27,368	0.0000%	0	8
SEC232000	Distribution Companies N	B06	00232	10	\$246	0.0000%	0	8
SEC232000	Distribution Companies N	B06	00232	10	\$26,526	0.0000%	0	8
SEC232000	Distribution Companies N	B06	00232	11	(\$35,827)	0.0000%	0	8
SEC232000	Distribution Companies N	B06	00232	11	(\$387)	0.0000%	0	8
SEC232000	Distribution Companies N	B06	00232	11	(\$285)	0.0000%	0	8
SEC232000	Distribution Companies N	B06	00232	11	(\$642)	0.0000%	0	8
SEC232000	Distribution Companies N	B06	00232	11	(\$67)	0.0000%	0	8
SEC232000	Distribution Companies N	B06	00232	11	(\$841)	0.0000%	0	8
SEC232000	Distribution Companies N	B06	00232	11	(\$234)	0.0000%	0	8
SEC232000	Distribution Companies N	B06	00232	11	(\$169)	0.0000%	0	8
SEC232000	Distribution Companies N	B06	00232	11	(\$990)	0.0000%	0	8
SEC232000	Distribution Companies N	B06	00232	11	(\$205)	0.0000%	0	8
SEC232000	Distribution Companies N	B06	00232	11	(\$33)	0.0000%	0	8
SEC232000	Distribution Companies N	B06	00232	11	(\$359)	0.0000%	0	8
SEC232000	Distribution Companies N	B06	00232	11	(\$9)	0.0000%	0	8
SEC232000	Distribution Companies N	B06	00232	11	(\$7)	0.0000%	0	8
SEC232000	Distribution Companies N	B06	00232	11	(\$200)	0.0000%	0	8
SEC232000	Distribution Companies N	B06	00232	12	(\$13,631)	0.0000%	0	8
SEC232000	Distribution Companies N	B06	00232	12	(\$471)	0.0000%	0	8
SEC232000	Distribution Companies N	B06	00232	12	(\$447)	0.0000%	0	8
SEC232000	Distribution Companies N	B06	00232	12	(\$498)	0.0000%	0	8
SEC232000	Distribution Companies N	B06	00232	12	(\$754)	0.0000%	0	8
SEC232000	Distribution Companies N	B06	00232	12	(\$165)	0.0000%	0	8
SEC232000	Distribution Companies N	B06	00232	12	(\$1,195)	0.0000%	0	8

NGUSA Service Company Pension Allocations Analysis
Narragansett Gas
Eight months ending June 2009

Jrnl Id	Jrnl Descr Long	Expense Type	Billing Pool	Period	Posted Jrnl \$ in NGUSA Service Company	Narr Gas Allocation	Alloc \$	ROW
SEC232000	Distribution Companies N	B06	00232	12	(\$659)	0.0000%	0	8
SEC232000	Distribution Companies N	B06	00232	12	(\$64)	0.0000%	0	8
SEC232000	Distribution Companies N	B06	00232	12	(\$1,283)	0.0000%	0	8
SEC232000	Distribution Companies N	B06	00232	12	(\$72)	0.0000%	0	8
SEC232000	Distribution Companies N	B06	00232	12	(\$30)	0.0000%	0	8
SEC232000	Distribution Companies N	B06	00232	12	(\$38)	0.0000%	0	8
SEC232000	Distribution Companies N	B06	00232	12	(\$261)	0.0000%	0	8
SEC233000	Transmission NE & NY	B06	00233	1	(\$43,673)	0.0000%	0	9
SEC233000	Transmission NE & NY	B06	00233	1	(\$384)	0.0000%	0	9
SEC233000	Transmission NE & NY	B06	00233	1	(\$46)	0.0000%	0	9
SEC233000	Transmission NE & NY	B06	00233	1	(\$220)	0.0000%	0	9
SEC233000	Transmission NE & NY	B06	00233	1	(\$266)	0.0000%	0	9
SEC233000	Transmission NE & NY	B06	00233	1	(\$167)	0.0000%	0	9
SEC233000	Transmission NE & NY	B06	00233	1	(\$1,180)	0.0000%	0	9
SEC233000	Transmission NE & NY	B06	00233	1	(\$37)	0.0000%	0	9
SEC233000	Transmission NE & NY	B06	00233	1	(\$75)	0.0000%	0	9
SEC233000	Transmission NE & NY	B06	00233	1	(\$306)	0.0000%	0	9
SEC233000	Transmission NE & NY	B06	00233	1	(\$14)	0.0000%	0	9
SEC233000	Transmission NE & NY	B06	00233	1	(\$1,644)	0.0000%	0	9
SEC233000	Transmission NE & NY	B06	00233	1	(\$74)	0.0000%	0	9
SEC233000	Transmission NE & NY	B06	00233	1	(\$35)	0.0000%	0	9
SEC233000	Transmission NE & NY	B06	00233	2	(\$57,745)	0.0000%	0	9
SEC233000	Transmission NE & NY	B06	00233	2	(\$433)	0.0000%	0	9
SEC233000	Transmission NE & NY	B06	00233	2	(\$60)	0.0000%	0	9
SEC233000	Transmission NE & NY	B06	00233	2	(\$321)	0.0000%	0	9
SEC233000	Transmission NE & NY	B06	00233	2	(\$209)	0.0000%	0	9
SEC233000	Transmission NE & NY	B06	00233	2	(\$44)	0.0000%	0	9
SEC233000	Transmission NE & NY	B06	00233	2	(\$360)	0.0000%	0	9
SEC233000	Transmission NE & NY	B06	00233	2	(\$891)	0.0000%	0	9
SEC233000	Transmission NE & NY	B06	00233	2	(\$150)	0.0000%	0	9
SEC233000	Transmission NE & NY	B06	00233	2	(\$32)	0.0000%	0	9
SEC233000	Transmission NE & NY	B06	00233	2	(\$389)	0.0000%	0	9
SEC233000	Transmission NE & NY	B06	00233	2	(\$605)	0.0000%	0	9
SEC233000	Transmission NE & NY	B06	00233	2	(\$34)	0.0000%	0	9
SEC233000	Transmission NE & NY	B06	00233	2	(\$150)	0.0000%	0	9
SEC233000	Transmission NE & NY	B06	00233	2	(\$335)	0.0000%	0	9
SEC233000	Transmission NE & NY	B06	00233	2	(\$44)	0.0000%	0	9
SEC233000	Transmission NE & NY	B06	00233	2	(\$171)	0.0000%	0	9
SEC233000	Transmission NE & NY	B06	00233	2	(\$33)	0.0000%	0	9
SEC233000	Transmission NE & NY	B06	00233	3	(\$68,769)	0.0000%	0	9
SEC233000	Transmission NE & NY	B06	00233	3	(\$940)	0.0000%	0	9
SEC233000	Transmission NE & NY	B06	00233	3	(\$117)	0.0000%	0	9
SEC233000	Transmission NE & NY	B06	00233	3	(\$450)	0.0000%	0	9
SEC233000	Transmission NE & NY	B06	00233	3	(\$247)	0.0000%	0	9
SEC233000	Transmission NE & NY	B06	00233	3	(\$243)	0.0000%	0	9
SEC233000	Transmission NE & NY	B06	00233	3	(\$1,484)	0.0000%	0	9
SEC233000	Transmission NE & NY	B06	00233	3	(\$328)	0.0000%	0	9
SEC233000	Transmission NE & NY	B06	00233	3	(\$3)	0.0000%	0	9
SEC233000	Transmission NE & NY	B06	00233	3	(\$1,466)	0.0000%	0	9
SEC233000	Transmission NE & NY	B06	00233	3	(\$1,863)	0.0000%	0	9
SEC233000	Transmission NE & NY	B06	00233	3	(\$479)	0.0000%	0	9
SEC233000	Transmission NE & NY	B06	00233	3	(\$10)	0.0000%	0	9
SEC233000	Transmission NE & NY	B06	00233	3	(\$189)	0.0000%	0	9
SEC233000	Transmission NE & NY	B06	00233	3	(\$401)	0.0000%	0	9
SEC233000	Transmission NE & NY	B06	00233	3	(\$41)	0.0000%	0	9
SEC233000	Transmission NE & NY	B06	00233	3	(\$237)	0.0000%	0	9
SEC233000	Transmission NE & NY	B06	00233	3	(\$170)	0.0000%	0	9
SEC233000	Transmission NE & NY	B06	00233	8	(\$27,736)	0.0000%	0	9
SEC233000	Transmission NE & NY	B06	00233	8	(\$1,044)	0.0000%	0	9
SEC233000	Transmission NE & NY	B06	00233	8	(\$164)	0.0000%	0	9
SEC233000	Transmission NE & NY	B06	00233	8	(\$564)	0.0000%	0	9
SEC233000	Transmission NE & NY	B06	00233	8	(\$168)	0.0000%	0	9
SEC233000	Transmission NE & NY	B06	00233	8	(\$725)	0.0000%	0	9
SEC233000	Transmission NE & NY	B06	00233	8	(\$41)	0.0000%	0	9
SEC233000	Transmission NE & NY	B06	00233	8	(\$11)	0.0000%	0	9
SEC233000	Transmission NE & NY	B06	00233	8	(\$374)	0.0000%	0	9

NGUSA Service Company Pension Allocations Analysis
Narragansett Gas
Eight months ending June 2009

Jrnl Id	Jrnl Descr Long	Expense Type	Billing Pool	Period	Posted Jrnl \$ in NGUSA Service Company	Narr Gas Allocation	Alloc \$	ROW
SEC233000	Transmission NE & NY	B06	00233	8	(\$279)	0.0000%	0	9
SEC233000	Transmission NE & NY	B06	00233	8	(\$459)	0.0000%	0	9
SEC233000	Transmission NE & NY	B06	00233	8	(\$559)	0.0000%	0	9
SEC233000	Transmission NE & NY	B06	00233	8	(\$68)	0.0000%	0	9
SEC233000	Transmission NE & NY	B06	00233	8	(\$46)	0.0000%	0	9
SEC233000	Transmission NE & NY	B06	00233	8	(\$852)	0.0000%	0	9
SEC233000	Transmission NE & NY	B06	00233	9	(\$26,521)	0.0000%	0	9
SEC233000	Transmission NE & NY	B06	00233	9	(\$1,022)	0.0000%	0	9
SEC233000	Transmission NE & NY	B06	00233	9	(\$172)	0.0000%	0	9
SEC233000	Transmission NE & NY	B06	00233	9	(\$231)	0.0000%	0	9
SEC233000	Transmission NE & NY	B06	00233	9	(\$156)	0.0000%	0	9
SEC233000	Transmission NE & NY	B06	00233	9	(\$21)	0.0000%	0	9
SEC233000	Transmission NE & NY	B06	00233	9	(\$968)	0.0000%	0	9
SEC233000	Transmission NE & NY	B06	00233	9	(\$248)	0.0000%	0	9
SEC233000	Transmission NE & NY	B06	00233	9	(\$64)	0.0000%	0	9
SEC233000	Transmission NE & NY	B06	00233	9	(\$450)	0.0000%	0	9
SEC233000	Transmission NE & NY	B06	00233	9	(\$1,355)	0.0000%	0	9
SEC233000	Transmission NE & NY	B06	00233	9	(\$95)	0.0000%	0	9
SEC233000	Transmission NE & NY	B06	00233	10	(\$22,500)	0.0000%	0	9
SEC233000	Transmission NE & NY	B06	00233	10	(\$326)	0.0000%	0	9
SEC233000	Transmission NE & NY	B06	00233	10	(\$250)	0.0000%	0	9
SEC233000	Transmission NE & NY	B06	00233	10	(\$102)	0.0000%	0	9
SEC233000	Transmission NE & NY	B06	00233	10	(\$4)	0.0000%	0	9
SEC233000	Transmission NE & NY	B06	00233	10	(\$52)	0.0000%	0	9
SEC233000	Transmission NE & NY	B06	00233	10	(\$60)	0.0000%	0	9
SEC233000	Transmission NE & NY	B06	00233	10	(\$479)	0.0000%	0	9
SEC233000	Transmission NE & NY	B06	00233	10	(\$61)	0.0000%	0	9
SEC233000	Transmission NE & NY	B06	00233	10	(\$38)	0.0000%	0	9
SEC233000	Transmission NE & NY	B06	00233	10	(\$349)	0.0000%	0	9
SEC233000	Transmission NE & NY	B06	00233	10	\$155	0.0000%	0	9
SEC233000	Transmission NE & NY	B06	00233	10	(\$485)	0.0000%	0	9
SEC233000	Transmission NE & NY	B06	00233	10	(\$122)	0.0000%	0	9
SEC233000	Transmission NE & NY	B06	00233	10	(\$555)	0.0000%	0	9
SEC233000	Transmission NE & NY	B06	00233	10	(\$8)	0.0000%	0	9
SEC233000	Transmission NE & NY	B06	00233	10	(\$360)	0.0000%	0	9
SEC233000	Transmission NE & NY	B06	00233	11	(\$38,610)	0.0000%	0	9
SEC233000	Transmission NE & NY	B06	00233	11	(\$10)	0.0000%	0	9
SEC233000	Transmission NE & NY	B06	00233	11	(\$66)	0.0000%	0	9
SEC233000	Transmission NE & NY	B06	00233	11	(\$316)	0.0000%	0	9
SEC233000	Transmission NE & NY	B06	00233	11	(\$424)	0.0000%	0	9
SEC233000	Transmission NE & NY	B06	00233	11	(\$265)	0.0000%	0	9
SEC233000	Transmission NE & NY	B06	00233	11	(\$1,126)	0.0000%	0	9
SEC233000	Transmission NE & NY	B06	00233	11	(\$156)	0.0000%	0	9
SEC233000	Transmission NE & NY	B06	00233	11	(\$13)	0.0000%	0	9
SEC233000	Transmission NE & NY	B06	00233	11	(\$445)	0.0000%	0	9
SEC233000	Transmission NE & NY	B06	00233	11	(\$487)	0.0000%	0	9
SEC233000	Transmission NE & NY	B06	00233	11	(\$175)	0.0000%	0	9
SEC233000	Transmission NE & NY	B06	00233	11	(\$3,592)	0.0000%	0	9
SEC233000	Transmission NE & NY	B06	00233	11	(\$219)	0.0000%	0	9
SEC233000	Transmission NE & NY	B06	00233	12	(\$54,683)	0.0000%	0	9
SEC233000	Transmission NE & NY	B06	00233	12	(\$218)	0.0000%	0	9
SEC233000	Transmission NE & NY	B06	00233	12	(\$80)	0.0000%	0	9
SEC233000	Transmission NE & NY	B06	00233	12	(\$455)	0.0000%	0	9
SEC233000	Transmission NE & NY	B06	00233	12	(\$218)	0.0000%	0	9
SEC233000	Transmission NE & NY	B06	00233	12	(\$218)	0.0000%	0	9
SEC233000	Transmission NE & NY	B06	00233	12	(\$17)	0.0000%	0	9
SEC233000	Transmission NE & NY	B06	00233	12	(\$919)	0.0000%	0	9
SEC233000	Transmission NE & NY	B06	00233	12	(\$276)	0.0000%	0	9
SEC233000	Transmission NE & NY	B06	00233	12	(\$3)	0.0000%	0	9
SEC233000	Transmission NE & NY	B06	00233	12	(\$34)	0.0000%	0	9
SEC233000	Transmission NE & NY	B06	00233	12	(\$475)	0.0000%	0	9
SEC233000	Transmission NE & NY	B06	00233	12	(\$46)	0.0000%	0	9
SEC233000	Transmission NE & NY	B06	00233	12	(\$6,181)	0.0000%	0	9
SEC233000	Transmission NE & NY	B06	00233	12	(\$614)	0.0000%	0	9
SEC233000	Transmission NE & NY	B06	00233	12	(\$99)	0.0000%	0	9
SEC235000	Utility Operating Company	B06	00235	1	(\$38,669)	12.6010%	(\$4,873)	10

NGUSA Service Company Pension Allocations Analysis
Narragansett Gas
Eight months ending June 2009

Jrnl Id	Jrnl Descr Long	Expense Type	Billing Pool	Period	Posted Jrnl \$ in NGUSA Service Company	Narr Gas Allocation	Alloc \$	ROW
SEC235000	Utility Operating Company	B06	00235	1	(\$292)	12.6010%	(\$37)	10
SEC235000	Utility Operating Company	B06	00235	1	(\$8)	12.6010%	(\$1)	10
SEC235000	Utility Operating Company	B06	00235	1	(\$137)	12.6010%	(\$17)	10
SEC235000	Utility Operating Company	B06	00235	1	(\$354)	12.6010%	(\$45)	10
SEC235000	Utility Operating Company	B06	00235	2	(\$43,556)	12.6010%	(\$5,488)	10
SEC235000	Utility Operating Company	B06	00235	2	(\$307)	12.6010%	(\$39)	10
SEC235000	Utility Operating Company	B06	00235	2	(\$213)	12.6010%	(\$27)	10
SEC235000	Utility Operating Company	B06	00235	2	(\$29)	12.6010%	(\$4)	10
SEC235000	Utility Operating Company	B06	00235	3	(\$46,001)	12.6010%	(\$5,797)	10
SEC235000	Utility Operating Company	B06	00235	3	(\$370)	12.6010%	(\$47)	10
SEC235000	Utility Operating Company	B06	00235	3	(\$206)	12.6010%	(\$26)	10
SEC235000	Utility Operating Company	B06	00235	3	(\$18)	12.6010%	(\$2)	10
SEC235000	Utility Operating Company	B06	00235	3	(\$76)	12.6010%	(\$10)	10
SEC235000	Utility Operating Company	B06	00235	8	(\$23,923)	11.4090%	(\$2,729)	10
SEC235000	Utility Operating Company	B06	00235	8	(\$391)	11.4090%	(\$45)	10
SEC235000	Utility Operating Company	B06	00235	8	(\$308)	11.4090%	(\$35)	10
SEC235000	Utility Operating Company	B06	00235	8	(\$34)	11.4090%	(\$4)	10
SEC235000	Utility Operating Company	B06	00235	8	(\$18)	11.4090%	(\$2)	10
SEC235000	Utility Operating Company	B06	00235	9	(\$22,418)	11.4090%	(\$2,558)	10
SEC235000	Utility Operating Company	B06	00235	9	(\$377)	11.4090%	(\$43)	10
SEC235000	Utility Operating Company	B06	00235	9	(\$13)	11.4090%	(\$1)	10
SEC235000	Utility Operating Company	B06	00235	9	(\$199)	11.4090%	(\$23)	10
SEC235000	Utility Operating Company	B06	00235	9	(\$32)	11.4090%	(\$4)	10
SEC235000	Utility Operating Company	B06	00235	9	(\$87)	11.4090%	(\$10)	10
SEC235000	Utility Operating Company	B06	00235	10	(\$20,158)	11.4090%	(\$2,300)	10
SEC235000	Utility Operating Company	B06	00235	10	(\$345)	11.4090%	(\$39)	10
SEC235000	Utility Operating Company	B06	00235	10	(\$109)	11.4090%	(\$12)	10
SEC235000	Utility Operating Company	B06	00235	10	(\$68)	11.4090%	(\$8)	10
SEC235000	Utility Operating Company	B06	00235	10	(\$4)	11.4090%	(\$0)	10
SEC235000	Utility Operating Company	B06	00235	10	(\$129)	11.4090%	(\$15)	10
SEC235000	Utility Operating Company	B06	00235	11	(\$32,673)	11.4090%	(\$3,728)	10
SEC235000	Utility Operating Company	B06	00235	11	(\$542)	11.4090%	(\$62)	10
SEC235000	Utility Operating Company	B06	00235	11	(\$80)	11.4090%	(\$9)	10
SEC235000	Utility Operating Company	B06	00235	11	(\$352)	11.4090%	(\$40)	10
SEC235000	Utility Operating Company	B06	00235	11	(\$29)	11.4090%	(\$3)	10
SEC235000	Utility Operating Company	B06	00235	11	(\$12)	11.4090%	(\$1)	10
SEC235000	Utility Operating Company	B06	00235	12	(\$36,748)	11.4090%	(\$4,193)	10
SEC235000	Utility Operating Company	B06	00235	12	(\$318)	11.4090%	(\$36)	10
SEC235000	Utility Operating Company	B06	00235	12	(\$362)	11.4090%	(\$41)	10
SEC235000	Utility Operating Company	B06	00235	12	(\$507)	11.4090%	(\$58)	10
SEC235000	Utility Operating Company	B06	00235	12	(\$39)	11.4090%	(\$5)	10
SEC236000	Utility Operating Co NE &	B06	00236	1	(\$65,560)	5.8890%	(\$3,861)	11
SEC236000	Utility Operating Co NE &	B06	00236	1	(\$3,544)	5.8890%	(\$209)	11
SEC236000	Utility Operating Co NE &	B06	00236	1	(\$7,002)	5.8890%	(\$412)	11
SEC236000	Utility Operating Co NE &	B06	00236	1	(\$19)	5.8890%	(\$1)	11
SEC236000	Utility Operating Co NE &	B06	00236	1	(\$640)	5.8890%	(\$38)	11
SEC236000	Utility Operating Co NE &	B06	00236	1	(\$99)	5.8890%	(\$6)	11
SEC236000	Utility Operating Co NE &	B06	00236	1	(\$5,844)	5.8890%	(\$344)	11
SEC236000	Utility Operating Co NE &	B06	00236	1	(\$75)	5.8890%	(\$4)	11
SEC236000	Utility Operating Co NE &	B06	00236	1	(\$5,917)	5.8890%	(\$348)	11
SEC236000	Utility Operating Co NE &	B06	00236	1	(\$263)	5.8890%	(\$15)	11
SEC236000	Utility Operating Co NE &	B06	00236	1	(\$114)	5.8890%	(\$7)	11
SEC236000	Utility Operating Co NE &	B06	00236	2	(\$85,705)	5.8890%	(\$5,047)	11
SEC236000	Utility Operating Co NE &	B06	00236	2	(\$4,916)	5.8890%	(\$289)	11
SEC236000	Utility Operating Co NE &	B06	00236	2	(\$9,308)	5.8890%	(\$548)	11
SEC236000	Utility Operating Co NE &	B06	00236	2	(\$1,178)	5.8890%	(\$69)	11
SEC236000	Utility Operating Co NE &	B06	00236	2	\$145	5.8890%	\$9	11
SEC236000	Utility Operating Co NE &	B06	00236	2	(\$5,513)	5.8890%	(\$325)	11
SEC236000	Utility Operating Co NE &	B06	00236	2	(\$563)	5.8890%	(\$33)	11
SEC236000	Utility Operating Co NE &	B06	00236	2	\$3,838	5.8890%	\$226	11
SEC236000	Utility Operating Co NE &	B06	00236	2	\$94	5.8890%	\$6	11
SEC236000	Utility Operating Co NE &	B06	00236	2	(\$104)	5.8890%	(\$6)	11
SEC236000	Utility Operating Co NE &	B06	00236	2	(\$261)	5.8890%	(\$15)	11
SEC236000	Utility Operating Co NE &	B06	00236	2	(\$628)	5.8890%	(\$37)	11
SEC236000	Utility Operating Co NE &	B06	00236	2	(\$6,174)	5.8890%	(\$364)	11
SEC236000	Utility Operating Co NE &	B06	00236	2	(\$4,277)	5.8890%	(\$252)	11

NGUSA Service Company Pension Allocations Analysis
Narragansett Gas
Eight months ending June 2009

Jrnl Id	Jrnl Descr Long	Expense Type	Billing Pool	Period	Posted Jrnl \$ in NGUSA Service Company	Narr Gas Allocation	Alloc \$	ROW
SEC236000	Utility Operating Co NE &	B06	00236	3	(\$91,148)	5.8890%	(\$5,368)	11
SEC236000	Utility Operating Co NE &	B06	00236	3	(\$6,174)	5.8890%	(\$364)	11
SEC236000	Utility Operating Co NE &	B06	00236	3	(\$9,528)	5.8890%	(\$561)	11
SEC236000	Utility Operating Co NE &	B06	00236	3	(\$68)	5.8890%	(\$4)	11
SEC236000	Utility Operating Co NE &	B06	00236	3	(\$7,887)	5.8890%	(\$464)	11
SEC236000	Utility Operating Co NE &	B06	00236	3	(\$75)	5.8890%	(\$4)	11
SEC236000	Utility Operating Co NE &	B06	00236	3	(\$1,887)	5.8890%	(\$111)	11
SEC236000	Utility Operating Co NE &	B06	00236	3	(\$462)	5.8890%	(\$27)	11
SEC236000	Utility Operating Co NE &	B06	00236	3	(\$1,420)	5.8890%	(\$84)	11
SEC236000	Utility Operating Co NE &	B06	00236	3	(\$2,986)	5.8890%	(\$176)	11
SEC236000	Utility Operating Co NE &	B06	00236	8	(\$58,985)	5.2850%	(\$3,117)	11
SEC236000	Utility Operating Co NE &	B06	00236	8	(\$2,657)	5.2850%	(\$140)	11
SEC236000	Utility Operating Co NE &	B06	00236	8	(\$5,561)	5.2850%	(\$294)	11
SEC236000	Utility Operating Co NE &	B06	00236	8	(\$33)	5.2850%	(\$2)	11
SEC236000	Utility Operating Co NE &	B06	00236	8	(\$235)	5.2850%	(\$12)	11
SEC236000	Utility Operating Co NE &	B06	00236	8	(\$754)	5.2850%	(\$40)	11
SEC236000	Utility Operating Co NE &	B06	00236	8	(\$4,715)	5.2850%	(\$249)	11
SEC236000	Utility Operating Co NE &	B06	00236	8	(\$30)	5.2850%	(\$2)	11
SEC236000	Utility Operating Co NE &	B06	00236	8	(\$4,810)	5.2850%	(\$254)	11
SEC236000	Utility Operating Co NE &	B06	00236	9	(\$53,786)	5.2850%	(\$2,843)	11
SEC236000	Utility Operating Co NE &	B06	00236	9	(\$2,651)	5.2850%	(\$140)	11
SEC236000	Utility Operating Co NE &	B06	00236	9	(\$5,255)	5.2850%	(\$278)	11
SEC236000	Utility Operating Co NE &	B06	00236	9	(\$317)	5.2850%	(\$17)	11
SEC236000	Utility Operating Co NE &	B06	00236	9	(\$102)	5.2850%	(\$5)	11
SEC236000	Utility Operating Co NE &	B06	00236	9	(\$4,280)	5.2850%	(\$226)	11
SEC236000	Utility Operating Co NE &	B06	00236	9	(\$11)	5.2850%	(\$1)	11
SEC236000	Utility Operating Co NE &	B06	00236	9	(\$3,950)	5.2850%	(\$209)	11
SEC236000	Utility Operating Co NE &	B06	00236	10	(\$49,474)	5.2850%	(\$2,615)	11
SEC236000	Utility Operating Co NE &	B06	00236	10	(\$2,643)	5.2850%	(\$140)	11
SEC236000	Utility Operating Co NE &	B06	00236	10	(\$4,320)	5.2850%	(\$228)	11
SEC236000	Utility Operating Co NE &	B06	00236	10	(\$270)	5.2850%	(\$14)	11
SEC236000	Utility Operating Co NE &	B06	00236	10	(\$55)	5.2850%	(\$3)	11
SEC236000	Utility Operating Co NE &	B06	00236	10	(\$4,160)	5.2850%	(\$220)	11
SEC236000	Utility Operating Co NE &	B06	00236	10	(\$4,236)	5.2850%	(\$224)	11
SEC236000	Utility Operating Co NE &	B06	00236	11	(\$71,278)	5.2850%	(\$3,767)	11
SEC236000	Utility Operating Co NE &	B06	00236	11	(\$4,064)	5.2850%	(\$215)	11
SEC236000	Utility Operating Co NE &	B06	00236	11	(\$6,873)	5.2850%	(\$363)	11
SEC236000	Utility Operating Co NE &	B06	00236	11	(\$17)	5.2850%	(\$1)	11
SEC236000	Utility Operating Co NE &	B06	00236	11	(\$5,187)	5.2850%	(\$274)	11
SEC236000	Utility Operating Co NE &	B06	00236	11	(\$5,575)	5.2850%	(\$295)	11
SEC236000	Utility Operating Co NE &	B06	00236	11	\$1,996	5.2850%	\$106	11
SEC236000	Utility Operating Co NE &	B06	00236	12	(\$78,484)	5.2850%	(\$4,148)	11
SEC236000	Utility Operating Co NE &	B06	00236	12	(\$4,513)	5.2850%	(\$238)	11
SEC236000	Utility Operating Co NE &	B06	00236	12	(\$8,346)	5.2850%	(\$441)	11
SEC236000	Utility Operating Co NE &	B06	00236	12	(\$37)	5.2850%	(\$2)	11
SEC236000	Utility Operating Co NE &	B06	00236	12	(\$3,970)	5.2850%	(\$210)	11
SEC236000	Utility Operating Co NE &	B06	00236	12	(\$7,327)	5.2850%	(\$387)	11
SEC236000	Utility Operating Co NE &	B06	00236	12	(\$2,446)	5.2850%	(\$129)	11
SEC237000	Elec - Transm & Distrib - N	B06	00237	1	(\$1,004)	0.0000%	0	12
SEC237000	Elec - Transm & Distrib - N	B06	00237	2	(\$141)	0.0000%	0	12
SEC237000	Elec - Transm & Distrib - N	B06	00237	3	(\$67)	0.0000%	0	12
SEC237000	Elec - Transm & Distrib - N	B06	00237	8	(\$3,912)	0.0000%	0	12
SEC237000	Elec - Transm & Distrib - N	B06	00237	9	(\$3,605)	0.0000%	0	12
SEC237000	Elec - Transm & Distrib - N	B06	00237	10	(\$2,353)	0.0000%	0	12
SEC237000	Elec - Transm & Distrib - N	B06	00237	11	(\$3,784)	0.0000%	0	12
SEC237000	Elec - Transm & Distrib - N	B06	00237	12	(\$814)	0.0000%	0	12
SEC238000	Elec - Transm & Distrib N	B06	00238	1	(\$2,900)	0.0000%	0	13
SEC238000	Elec - Transm & Distrib N	B06	00238	1	(\$405)	0.0000%	0	13
SEC238000	Elec - Transm & Distrib N	B06	00238	1	(\$5,017)	0.0000%	0	13
SEC238000	Elec - Transm & Distrib N	B06	00238	2	(\$3,695)	0.0000%	0	13
SEC238000	Elec - Transm & Distrib N	B06	00238	2	(\$1,163)	0.0000%	0	13
SEC238000	Elec - Transm & Distrib N	B06	00238	2	(\$3,905)	0.0000%	0	13
SEC238000	Elec - Transm & Distrib N	B06	00238	2	(\$67)	0.0000%	0	13
SEC238000	Elec - Transm & Distrib N	B06	00238	3	(\$5,049)	0.0000%	0	13
SEC238000	Elec - Transm & Distrib N	B06	00238	3	(\$872)	0.0000%	0	13
SEC238000	Elec - Transm & Distrib N	B06	00238	3	(\$3,312)	0.0000%	0	13

NGUSA Srv. Co.
Allocation

193,187

NGUSA Service Company Pension Allocations Analysis
Narragansett Gas
Eight months ending June 2009

Jrnl Id	Jrnl Descr Long	Expense Type	Billing Pool	Period	Posted Jrnl \$ in NGUSA Service Company	Narr Gas Allocation	Alloc \$	ROW
SEC238000	Elec - Transm & Distrib N	B06	00238	8	(\$8,391)	0.0000%	0	13
SEC238000	Elec - Transm & Distrib N	B06	00238	8	(\$183)	0.0000%	0	13
SEC238000	Elec - Transm & Distrib N	B06	00238	8	(\$2,143)	0.0000%	0	13
SEC238000	Elec - Transm & Distrib N	B06	00238	9	(\$7,455)	0.0000%	0	13
SEC238000	Elec - Transm & Distrib N	B06	00238	9	(\$112)	0.0000%	0	13
SEC238000	Elec - Transm & Distrib N	B06	00238	9	(\$1,916)	0.0000%	0	13
SEC238000	Elec - Transm & Distrib N	B06	00238	9	(\$136)	0.0000%	0	13
SEC238000	Elec - Transm & Distrib N	B06	00238	10	(\$5,726)	0.0000%	0	13
SEC238000	Elec - Transm & Distrib N	B06	00238	10	(\$69)	0.0000%	0	13
SEC238000	Elec - Transm & Distrib N	B06	00238	10	(\$1,937)	0.0000%	0	13
SEC238000	Elec - Transm & Distrib N	B06	00238	11	(\$7,974)	0.0000%	0	13
SEC238000	Elec - Transm & Distrib N	B06	00238	11	(\$205)	0.0000%	0	13
SEC238000	Elec - Transm & Distrib N	B06	00238	11	(\$1,892)	0.0000%	0	13
SEC238000	Elec - Transm & Distrib N	B06	00238	12	(\$4,051)	0.0000%	0	13
SEC238000	Elec - Transm & Distrib N	B06	00238	12	(\$444)	0.0000%	0	13
SEC238000	Elec - Transm & Distrib N	B06	00238	12	(\$2,277)	0.0000%	0	13
SEC239000	Reg Co - KSpan - NGrid v	B06	00239	1	(\$45,329)	3.5270%	(\$1,599)	14
SEC239000	Reg Co - KSpan - NGrid v	B06	00239	1	(\$2,180)	3.5270%	(\$77)	14
SEC239000	Reg Co - KSpan - NGrid v	B06	00239	2	(\$20,102)	3.5270%	(\$709)	14
SEC239000	Reg Co - KSpan - NGrid v	B06	00239	3	(\$30,508)	3.5270%	(\$1,076)	14
SEC239000	Reg Co - KSpan - NGrid v	B06	00239	3	(\$966)	3.5270%	(\$34)	14
SEC239000	Reg Co - KSpan - NGrid v	B06	00239	8	(\$9,491)	3.0110%	(\$286)	14
SEC239000	Reg Co - KSpan - NGrid v	B06	00239	9	(\$13,595)	3.0110%	(\$409)	14
SEC239000	Reg Co - KSpan - NGrid v	B06	00239	9	(\$44)	3.0110%	(\$1)	14
SEC239000	Reg Co - KSpan - NGrid v	B06	00239	10	(\$22,708)	3.0110%	(\$684)	14
SEC239000	Reg Co - KSpan - NGrid v	B06	00239	10	(\$1,530)	3.0110%	(\$46)	14
SEC239000	Reg Co - KSpan - NGrid v	B06	00239	10	(\$407)	3.0110%	(\$12)	14
SEC239000	Reg Co - KSpan - NGrid v	B06	00239	11	(\$38,222)	3.0110%	(\$1,151)	14
SEC239000	Reg Co - KSpan - NGrid v	B06	00239	11	(\$1,367)	3.0110%	(\$41)	14
SEC239000	Reg Co - KSpan - NGrid v	B06	00239	11	(\$512)	3.0110%	(\$15)	14
SEC239000	Reg Co - KSpan - NGrid v	B06	00239	12	(\$47,766)	3.0110%	(\$1,438)	14
SEC239000	Reg Co - KSpan - NGrid v	B06	00239	12	\$4,744	3.0110%	\$143	14
SEC239000	Reg Co - KSpan - NGrid v	B06	00239	12	(\$1,357)	3.0110%	(\$41)	14
SEC239000	Reg Co - KSpan - NGrid v	B06	00239	12	(\$13)	3.0110%	(\$0)	14
SEC240000	Reg Co - KeySpan and N	B06	00240	1	(\$184)	0.0000%	0	15
SEC240000	Reg Co - KeySpan and N	B06	00240	2	(\$413)	0.0000%	0	15
SEC240000	Reg Co - KeySpan and N	B06	00240	3	(\$219)	0.0000%	0	15
SEC247000	Customer Accounting Ret	B06	00247	1	(\$66,372)	0.0000%	0	16
SEC247000	Customer Accounting Ret	B06	00247	1	(\$4,102)	0.0000%	0	16
SEC247000	Customer Accounting Ret	B06	00247	1	(\$241)	0.0000%	0	16
SEC247000	Customer Accounting Ret	B06	00247	1	(\$4,459)	0.0000%	0	16
SEC247000	Customer Accounting Ret	B06	00247	1	(\$12,748)	0.0000%	0	16
SEC247000	Customer Accounting Ret	B06	00247	1	(\$54)	0.0000%	0	16
SEC247000	Customer Accounting Ret	B06	00247	2	(\$116,695)	0.0000%	0	16
SEC247000	Customer Accounting Ret	B06	00247	2	(\$2,123)	0.0000%	0	16
SEC247000	Customer Accounting Ret	B06	00247	2	(\$1,924)	0.0000%	0	16
SEC247000	Customer Accounting Ret	B06	00247	2	(\$2,186)	0.0000%	0	16
SEC247000	Customer Accounting Ret	B06	00247	2	(\$13,420)	0.0000%	0	16
SEC247000	Customer Accounting Ret	B06	00247	2	(\$15)	0.0000%	0	16
SEC247000	Customer Accounting Ret	B06	00247	3	(\$90,334)	0.0000%	0	16
SEC247000	Customer Accounting Ret	B06	00247	3	\$2,276	0.0000%	0	16
SEC247000	Customer Accounting Ret	B06	00247	3	(\$5,079)	0.0000%	0	16
SEC247000	Customer Accounting Ret	B06	00247	3	(\$14,139)	0.0000%	0	16
SEC247000	Customer Accounting Ret	B06	00247	3	(\$350)	0.0000%	0	16
SEC247000	Customer Accounting Ret	B06	00247	3	\$1,085	0.0000%	0	16
SEC247000	Customer Accounting Ret	B06	00247	8	(\$54,672)	0.0000%	0	16
SEC247000	Customer Accounting Ret	B06	00247	8	(\$125)	0.0000%	0	16
SEC247000	Customer Accounting Ret	B06	00247	8	(\$6,945)	0.0000%	0	16
SEC247000	Customer Accounting Ret	B06	00247	8	(\$8)	0.0000%	0	16
SEC247000	Customer Accounting Ret	B06	00247	8	(\$15,423)	0.0000%	0	16
SEC247000	Customer Accounting Ret	B06	00247	8	(\$50)	0.0000%	0	16
SEC247000	Customer Accounting Ret	B06	00247	8	(\$22)	0.0000%	0	16
SEC247000	Customer Accounting Ret	B06	00247	8	(\$1,039)	0.0000%	0	16
SEC247000	Customer Accounting Ret	B06	00247	8	(\$1)	0.0000%	0	16
SEC247000	Customer Accounting Ret	B06	00247	8	(\$2)	0.0000%	0	16
SEC247000	Customer Accounting Ret	B06	00247	9	(\$43,064)	0.0000%	0	16

NGUSA Service Company Pension Allocations Analysis
Narragansett Gas
Eight months ending June 2009

Jrnl Id	Jrnl Descr Long	Expense Type	Billing Pool	Period	Posted Jrnl \$ in NGUSA Service Company	Narr Gas Allocation	Alloc \$	ROW
SEC247000	Customer Accounting Ret	B06	00247	9	(\$188)	0.0000%	0	16
SEC247000	Customer Accounting Ret	B06	00247	9	(\$6,767)	0.0000%	0	16
SEC247000	Customer Accounting Ret	B06	00247	9	(\$75)	0.0000%	0	16
SEC247000	Customer Accounting Ret	B06	00247	9	(\$13,449)	0.0000%	0	16
SEC247000	Customer Accounting Ret	B06	00247	9	(\$126)	0.0000%	0	16
SEC247000	Customer Accounting Ret	B06	00247	9	(\$432)	0.0000%	0	16
SEC247000	Customer Accounting Ret	B06	00247	9	(\$118)	0.0000%	0	16
SEC247000	Customer Accounting Ret	B06	00247	10	(\$51,500)	0.0000%	0	16
SEC247000	Customer Accounting Ret	B06	00247	10	(\$409)	0.0000%	0	16
SEC247000	Customer Accounting Ret	B06	00247	10	(\$5,134)	0.0000%	0	16
SEC247000	Customer Accounting Ret	B06	00247	10	(\$12,742)	0.0000%	0	16
SEC247000	Customer Accounting Ret	B06	00247	10	(\$320)	0.0000%	0	16
SEC247000	Customer Accounting Ret	B06	00247	10	(\$342)	0.0000%	0	16
SEC247000	Customer Accounting Ret	B06	00247	10	\$100	0.0000%	0	16
SEC247000	Customer Accounting Ret	B06	00247	10	\$18	0.0000%	0	16
SEC247000	Customer Accounting Ret	B06	00247	10	\$123	0.0000%	0	16
SEC247000	Customer Accounting Ret	B06	00247	11	(\$70,893)	0.0000%	0	16
SEC247000	Customer Accounting Ret	B06	00247	11	(\$7,457)	0.0000%	0	16
SEC247000	Customer Accounting Ret	B06	00247	11	(\$16,455)	0.0000%	0	16
SEC247000	Customer Accounting Ret	B06	00247	11	(\$40)	0.0000%	0	16
SEC247000	Customer Accounting Ret	B06	00247	11	(\$540)	0.0000%	0	16
SEC247000	Customer Accounting Ret	B06	00247	12	(\$72,523)	0.0000%	0	16
SEC247000	Customer Accounting Ret	B06	00247	12	(\$7,221)	0.0000%	0	16
SEC247000	Customer Accounting Ret	B06	00247	12	(\$10,419)	0.0000%	0	16
SEC247000	Customer Accounting Ret	B06	00247	12	(\$362)	0.0000%	0	16
SEC247000	Customer Accounting Ret	B06	00247	12	(\$659)	0.0000%	0	16
SEC247000	Customer Accounting Ret	B06	00247	12	(\$7)	0.0000%	0	16
SEC253000	Engineering Distribution C	B06	00253	1	(\$13,238)	0.0000%	0	17
SEC253000	Engineering Distribution C	B06	00253	1	(\$580)	0.0000%	0	17
SEC253000	Engineering Distribution C	B06	00253	2	(\$17,331)	0.0000%	0	17
SEC253000	Engineering Distribution C	B06	00253	2	(\$623)	0.0000%	0	17
SEC253000	Engineering Distribution C	B06	00253	3	(\$20,795)	0.0000%	0	17
SEC253000	Engineering Distribution C	B06	00253	8	(\$8,635)	0.0000%	0	17
SEC253000	Engineering Distribution C	B06	00253	8	(\$158)	0.0000%	0	17
SEC253000	Engineering Distribution C	B06	00253	9	(\$8,627)	0.0000%	0	17
SEC253000	Engineering Distribution C	B06	00253	9	(\$308)	0.0000%	0	17
SEC253000	Engineering Distribution C	B06	00253	10	(\$8,754)	0.0000%	0	17
SEC253000	Engineering Distribution C	B06	00253	10	(\$216)	0.0000%	0	17
SEC253000	Engineering Distribution C	B06	00253	11	(\$13,194)	0.0000%	0	17
SEC253000	Engineering Distribution C	B06	00253	11	(\$613)	0.0000%	0	17
SEC253000	Engineering Distribution C	B06	00253	12	(\$16,505)	0.0000%	0	17
SEC253000	Engineering Distribution C	B06	00253	12	(\$747)	0.0000%	0	17
SEC256000	T&D Supervision	B06	00256	1	(\$2,210)	0.0000%	0	18
SEC256000	T&D Supervision	B06	00256	2	(\$2,503)	0.0000%	0	18
SEC256000	T&D Supervision	B06	00256	2	(\$6)	0.0000%	0	18
SEC256000	T&D Supervision	B06	00256	3	(\$2,764)	0.0000%	0	18
SEC256000	T&D Supervision	B06	00256	8	(\$992)	0.0000%	0	18
SEC256000	T&D Supervision	B06	00256	9	(\$1,200)	0.0000%	0	18
SEC256000	T&D Supervision	B06	00256	9	(\$15)	0.0000%	0	18
SEC256000	T&D Supervision	B06	00256	10	(\$1,395)	0.0000%	0	18
SEC256000	T&D Supervision	B06	00256	11	(\$1,764)	0.0000%	0	18
SEC256000	T&D Supervision	B06	00256	11	(\$19)	0.0000%	0	18
SEC256000	T&D Supervision	B06	00256	11	(\$12)	0.0000%	0	18
SEC256000	T&D Supervision	B06	00256	12	(\$2,425)	0.0000%	0	18
SEC272000	All Company NE & NY Sn	B06	00272	1	(\$596)	4.8620%	(\$29)	19
SEC272000	All Company NE & NY Sn	B06	00272	2	(\$703)	4.8620%	(\$34)	19
SEC272000	All Company NE & NY Sn	B06	00272	3	(\$695)	4.8620%	(\$34)	19
SEC272000	All Company NE & NY Sn	B06	00272	8	(\$1,302)	4.2510%	(\$55)	19
SEC272000	All Company NE & NY Sn	B06	00272	9	(\$1,009)	4.2510%	(\$43)	19
SEC272000	All Company NE & NY Sn	B06	00272	10	(\$574)	4.2510%	(\$24)	19
SEC272000	All Company NE & NY Sn	B06	00272	11	(\$598)	4.2510%	(\$25)	19
SEC272000	All Company NE & NY Sn	B06	00272	12	(\$1,085)	4.2510%	(\$46)	19
SEC297000	Shared Telecommunicatio	B06	00297	1	(\$1,778)	0.0000%	0	21
SEC297000	Shared Telecommunicatio	B06	00297	1	(\$5)	0.0000%	0	21
SEC297000	Shared Telecommunicatio	B06	00297	1	(\$68)	0.0000%	0	21
SEC297000	Shared Telecommunicatio	B06	00297	2	(\$2,839)	0.0000%	0	21

NGUSA Service Company Pension Allocations Analysis
Narragansett Gas
Eight months ending June 2009

Jrnl Id	Jrnl Descr Long	Expense Type	Billing Pool	Period	Posted Jrnl \$ in NGUSA Service Company	Narr Gas Allocation	Alloc \$	ROW
SEC297000	Shared Telecommunicatio	B06	00297	2	(\$57)	0.0000%	0	21
SEC297000	Shared Telecommunicatio	B06	00297	2	(\$137)	0.0000%	0	21
SEC297000	Shared Telecommunicatio	B06	00297	2	(\$69)	0.0000%	0	21
SEC297000	Shared Telecommunicatio	B06	00297	3	(\$2,935)	0.0000%	0	21
SEC297000	Shared Telecommunicatio	B06	00297	3	(\$31)	0.0000%	0	21
SEC297000	Shared Telecommunicatio	B06	00297	3	(\$57)	0.0000%	0	21
SEC297000	Shared Telecommunicatio	B06	00297	8	(\$1,250)	0.0000%	0	21
SEC297000	Shared Telecommunicatio	B06	00297	8	(\$42)	0.0000%	0	21
SEC297000	Shared Telecommunicatio	B06	00297	8	(\$24)	0.0000%	0	21
SEC297000	Shared Telecommunicatio	B06	00297	8	(\$355)	0.0000%	0	21
SEC297000	Shared Telecommunicatio	B06	00297	9	(\$1,319)	0.0000%	0	21
SEC297000	Shared Telecommunicatio	B06	00297	9	(\$193)	0.0000%	0	21
SEC297000	Shared Telecommunicatio	B06	00297	9	(\$208)	0.0000%	0	21
SEC297000	Shared Telecommunicatio	B06	00297	10	(\$1,561)	0.0000%	0	21
SEC297000	Shared Telecommunicatio	B06	00297	10	(\$24)	0.0000%	0	21
SEC297000	Shared Telecommunicatio	B06	00297	10	(\$97)	0.0000%	0	21
SEC297000	Shared Telecommunicatio	B06	00297	10	(\$16)	0.0000%	0	21
SEC297000	Shared Telecommunicatio	B06	00297	11	(\$997)	0.0000%	0	21
SEC297000	Shared Telecommunicatio	B06	00297	11	(\$20)	0.0000%	0	21
SEC297000	Shared Telecommunicatio	B06	00297	11	(\$109)	0.0000%	0	21
SEC297000	Shared Telecommunicatio	B06	00297	11	(\$39)	0.0000%	0	21
SEC297000	Shared Telecommunicatio	B06	00297	12	(\$1,435)	0.0000%	0	21
SEC297000	Shared Telecommunicatio	B06	00297	12	(\$160)	0.0000%	0	21
SEC297000	Shared Telecommunicatio	B06	00297	12	(\$118)	0.0000%	0	21
SEC352000	Human Resources NE	B06	00352	1	(\$2,670)	13.7260%	(\$366)	22
SEC352000	Human Resources NE	B06	00352	2	(\$3,583)	13.7260%	(\$492)	22
SEC352000	Human Resources NE	B06	00352	3	(\$4,211)	13.7260%	(\$578)	22
SEC352000	Human Resources NE	B06	00352	8	(\$1,983)	11.2600%	(\$223)	22
SEC352000	Human Resources NE	B06	00352	9	(\$2,090)	11.2600%	(\$235)	22
SEC352000	Human Resources NE	B06	00352	10	(\$1,685)	11.2600%	(\$190)	22
SEC352000	Human Resources NE	B06	00352	11	(\$2,881)	11.2600%	(\$324)	22
SEC352000	Human Resources NE	B06	00352	12	(\$3,156)	11.2600%	(\$355)	22
SEC353000	Human Resources NE & N	B06	00353	1	(\$23,743)	7.4200%	(\$1,762)	23
SEC353000	Human Resources NE & N	B06	00353	1	(\$541)	7.4200%	(\$40)	23
SEC353000	Human Resources NE & N	B06	00353	1	(\$265)	7.4200%	(\$20)	23
SEC353000	Human Resources NE & N	B06	00353	1	(\$1,036)	7.4200%	(\$77)	23
SEC353000	Human Resources NE & N	B06	00353	2	(\$30,693)	7.4200%	(\$2,277)	23
SEC353000	Human Resources NE & N	B06	00353	2	(\$736)	7.4200%	(\$55)	23
SEC353000	Human Resources NE & N	B06	00353	2	(\$491)	7.4200%	(\$36)	23
SEC353000	Human Resources NE & N	B06	00353	2	(\$1,274)	7.4200%	(\$94)	23
SEC353000	Human Resources NE & N	B06	00353	3	(\$28,456)	7.4200%	(\$2,111)	23
SEC353000	Human Resources NE & N	B06	00353	3	(\$1,004)	7.4200%	(\$74)	23
SEC353000	Human Resources NE & N	B06	00353	3	(\$41)	7.4200%	(\$3)	23
SEC353000	Human Resources NE & N	B06	00353	3	(\$827)	7.4200%	(\$61)	23
SEC353000	Human Resources NE & N	B06	00353	8	(\$19,315)	6.0900%	(\$1,176)	23
SEC353000	Human Resources NE & N	B06	00353	8	(\$168)	6.0900%	(\$10)	23
SEC353000	Human Resources NE & N	B06	00353	8	(\$565)	6.0900%	(\$34)	23
SEC353000	Human Resources NE & N	B06	00353	9	(\$19,702)	6.0900%	(\$1,200)	23
SEC353000	Human Resources NE & N	B06	00353	9	(\$98)	6.0900%	(\$6)	23
SEC353000	Human Resources NE & N	B06	00353	9	(\$831)	6.0900%	(\$51)	23
SEC353000	Human Resources NE & N	B06	00353	9	(\$322)	6.0900%	(\$20)	23
SEC353000	Human Resources NE & N	B06	00353	10	(\$16,146)	6.0900%	(\$983)	23
SEC353000	Human Resources NE & N	B06	00353	10	(\$39)	6.0900%	(\$2)	23
SEC353000	Human Resources NE & N	B06	00353	10	(\$767)	6.0900%	(\$47)	23
SEC353000	Human Resources NE & N	B06	00353	10	(\$262)	6.0900%	(\$16)	23
SEC353000	Human Resources NE & N	B06	00353	11	(\$26,010)	6.0900%	(\$1,584)	23
SEC353000	Human Resources NE & N	B06	00353	11	(\$106)	6.0900%	(\$6)	23
SEC353000	Human Resources NE & N	B06	00353	11	(\$645)	6.0900%	(\$39)	23
SEC353000	Human Resources NE & N	B06	00353	11	(\$106)	6.0900%	(\$6)	23
SEC353000	Human Resources NE & N	B06	00353	11	(\$689)	6.0900%	(\$42)	23
SEC353000	Human Resources NE & N	B06	00353	12	(\$22,858)	6.0900%	(\$1,392)	23
SEC353000	Human Resources NE & N	B06	00353	12	(\$34)	6.0900%	(\$2)	23
SEC353000	Human Resources NE & N	B06	00353	12	(\$596)	6.0900%	(\$36)	23
SEC353000	Human Resources NE & N	B06	00353	12	(\$530)	6.0900%	(\$32)	23
SEC353000	Human Resources NE & N	B06	00353	12	(\$806)	6.0900%	(\$49)	23
SEC354000	Human Resources KS NE	B06	00354	1	(\$25,628)	3.7500%	(\$961)	24

NGUSA Service Company Pension Allocations Analysis
Narragansett Gas
Eight months ending June 2009

Jrnl Id	Jrnl Descr Long	Expense Type	Billing Pool	Period	Posted Jrnl \$ in NGUSA Service Company	Narr Gas Allocation	Alloc \$	ROW
SEC354000	Human Resources KS NE	B06	00354	1	(\$50)	3.7500%	(\$2)	24
SEC354000	Human Resources KS NE	B06	00354	1	(\$584)	3.7500%	(\$22)	24
SEC354000	Human Resources KS NE	B06	00354	2	(\$34,375)	3.7500%	(\$1,289)	24
SEC354000	Human Resources KS NE	B06	00354	2	(\$1,522)	3.7500%	(\$57)	24
SEC354000	Human Resources KS NE	B06	00354	2	(\$41)	3.7500%	(\$2)	24
SEC354000	Human Resources KS NE	B06	00354	2	(\$963)	3.7500%	(\$36)	24
SEC354000	Human Resources KS NE	B06	00354	3	(\$38,118)	3.7500%	(\$1,429)	24
SEC354000	Human Resources KS NE	B06	00354	3	(\$1,281)	3.7500%	(\$48)	24
SEC354000	Human Resources KS NE	B06	00354	3	(\$146)	3.7500%	(\$5)	24
SEC354000	Human Resources KS NE	B06	00354	3	(\$893)	3.7500%	(\$34)	24
SEC354000	Human Resources KS NE	B06	00354	8	(\$9,177)	3.9140%	(\$359)	24
SEC354000	Human Resources KS NE	B06	00354	8	(\$52)	3.9140%	(\$2)	24
SEC354000	Human Resources KS NE	B06	00354	9	(\$8,861)	3.9140%	(\$347)	24
SEC354000	Human Resources KS NE	B06	00354	9	(\$20)	3.9140%	(\$1)	24
SEC354000	Human Resources KS NE	B06	00354	10	(\$7,481)	3.9140%	(\$293)	24
SEC354000	Human Resources KS NE	B06	00354	10	(\$20)	3.9140%	(\$1)	24
SEC354000	Human Resources KS NE	B06	00354	11	(\$14,651)	3.9140%	(\$573)	24
SEC354000	Human Resources KS NE	B06	00354	11	(\$93)	3.9140%	(\$4)	24
SEC354000	Human Resources KS NE	B06	00354	11	(\$454)	3.9140%	(\$18)	24
SEC354000	Human Resources KS NE	B06	00354	12	(\$51,362)	3.9140%	(\$2,010)	24
SEC354000	Human Resources KS NE	B06	00354	12	(\$75)	3.9140%	(\$3)	24
SEC354000	Human Resources KS NE	B06	00354	12	(\$833)	3.9140%	(\$33)	24
SEC355000	Number of Employees - K	B06	00355	1	(\$12)	0.0000%	0 #N/A	
SEC355000	Number of Employees - K	B06	00355	2	(\$49)	0.0000%	0 #N/A	
SEC356000	NE Number of Empl Elec	B06	00356	3	(\$4,511)	0.0000%	0 #N/A	
SEC357000	NE Number of Empl Gas	B06	00357	3	(\$1,192)	0.0000%	0 #N/A	
SEC358000	Test & Perform Lab Activi	B06	00358	1	(\$806)	0.0000%	0	25
SEC358000	Test & Perform Lab Activi	B06	00358	2	(\$678)	0.0000%	0	25
SEC358000	Test & Perform Lab Activi	B06	00358	3	(\$813)	0.0000%	0	25
SEC358000	Test & Perform Lab Activi	B06	00358	8	(\$348)	0.0000%	0	25
SEC358000	Test & Perform Lab Activi	B06	00358	9	(\$414)	0.0000%	0	25
SEC358000	Test & Perform Lab Activi	B06	00358	10	(\$525)	0.0000%	0	25
SEC358000	Test & Perform Lab Activi	B06	00358	11	(\$810)	0.0000%	0	25
SEC358000	Test & Perform Lab Activi	B06	00358	12	(\$945)	0.0000%	0	25
SEC375000	Supply Chain Mgmt Serv	B06	00375	1	(\$30,589)	4.6320%	(\$1,417)	26
SEC375000	Supply Chain Mgmt Serv	B06	00375	1	(\$2,412)	4.6320%	(\$112)	26
SEC375000	Supply Chain Mgmt Serv	B06	00375	1	(\$63)	4.6320%	(\$3)	26
SEC375000	Supply Chain Mgmt Serv	B06	00375	1	(\$211)	4.6320%	(\$10)	26
SEC375000	Supply Chain Mgmt Serv	B06	00375	2	(\$32,650)	4.6320%	(\$1,512)	26
SEC375000	Supply Chain Mgmt Serv	B06	00375	2	(\$3,768)	4.6320%	(\$175)	26
SEC375000	Supply Chain Mgmt Serv	B06	00375	2	(\$5)	4.6320%	(\$0)	26
SEC375000	Supply Chain Mgmt Serv	B06	00375	2	(\$240)	4.6320%	(\$11)	26
SEC375000	Supply Chain Mgmt Serv	B06	00375	3	(\$34,251)	4.6320%	(\$1,587)	26
SEC375000	Supply Chain Mgmt Serv	B06	00375	3	(\$4,903)	4.6320%	(\$227)	26
SEC375000	Supply Chain Mgmt Serv	B06	00375	3	(\$501)	4.6320%	(\$23)	26
SEC375000	Supply Chain Mgmt Serv	B06	00375	8	(\$20,895)	4.5310%	(\$947)	26
SEC375000	Supply Chain Mgmt Serv	B06	00375	8	(\$1,663)	4.5310%	(\$75)	26
SEC375000	Supply Chain Mgmt Serv	B06	00375	8	(\$117)	4.5310%	(\$5)	26
SEC375000	Supply Chain Mgmt Serv	B06	00375	8	(\$220)	4.5310%	(\$10)	26
SEC375000	Supply Chain Mgmt Serv	B06	00375	9	(\$18,391)	4.5310%	(\$833)	26
SEC375000	Supply Chain Mgmt Serv	B06	00375	9	(\$1,509)	4.5310%	(\$68)	26
SEC375000	Supply Chain Mgmt Serv	B06	00375	9	(\$141)	4.5310%	(\$6)	26
SEC375000	Supply Chain Mgmt Serv	B06	00375	9	(\$193)	4.5310%	(\$9)	26
SEC375000	Supply Chain Mgmt Serv	B06	00375	10	(\$18,959)	4.5310%	(\$859)	26
SEC375000	Supply Chain Mgmt Serv	B06	00375	10	(\$1,180)	4.5310%	(\$53)	26
SEC375000	Supply Chain Mgmt Serv	B06	00375	10	(\$23)	4.5310%	(\$1)	26
SEC375000	Supply Chain Mgmt Serv	B06	00375	10	(\$299)	4.5310%	(\$14)	26
SEC375000	Supply Chain Mgmt Serv	B06	00375	11	(\$24,469)	4.5310%	(\$1,109)	26
SEC375000	Supply Chain Mgmt Serv	B06	00375	11	(\$2,593)	4.5310%	(\$117)	26
SEC375000	Supply Chain Mgmt Serv	B06	00375	11	(\$19)	4.5310%	(\$1)	26
SEC375000	Supply Chain Mgmt Serv	B06	00375	11	(\$658)	4.5310%	(\$30)	26
SEC375000	Supply Chain Mgmt Serv	B06	00375	12	(\$27,017)	4.5310%	(\$1,224)	26
SEC375000	Supply Chain Mgmt Serv	B06	00375	12	(\$3,712)	4.5310%	(\$168)	26
SEC375000	Supply Chain Mgmt Serv	B06	00375	12	(\$42)	4.5310%	(\$2)	26
SEC375000	Supply Chain Mgmt Serv	B06	00375	12	(\$680)	4.5310%	(\$31)	26
SEC380000	All Company NE & NY O&	B06	00380	1	(\$43,684)	5.8290%	(\$2,546)	27

NGUSA Service Company Pension Allocations Analysis
Narragansett Gas
Eight months ending June 2009

Jrnl Id	Jrnl Descr Long	Expense Type	Billing Pool	Period	Posted Jrnl \$ in NGUSA Service Company	Narr Gas Allocation	Alloc \$	ROW
SEC380000	All Company NE & NY O&B06	00380	1		(\$296)	5.8290%	(\$17)	27
SEC380000	All Company NE & NY O&B06	00380	1		(\$4,223)	5.8290%	(\$246)	27
SEC380000	All Company NE & NY O&B06	00380	1		(\$970)	5.8290%	(\$57)	27
SEC380000	All Company NE & NY O&B06	00380	1		(\$1,937)	5.8290%	(\$113)	27
SEC380000	All Company NE & NY O&B06	00380	1		(\$803)	5.8290%	(\$47)	27
SEC380000	All Company NE & NY O&B06	00380	1		(\$2,806)	5.8290%	(\$164)	27
SEC380000	All Company NE & NY O&B06	00380	1		(\$146)	5.8290%	(\$8)	27
SEC380000	All Company NE & NY O&B06	00380	1		(\$139)	5.8290%	(\$8)	27
SEC380000	All Company NE & NY O&B06	00380	1		(\$1,266)	5.8290%	(\$74)	27
SEC380000	All Company NE & NY O&B06	00380	1		(\$841)	5.8290%	(\$49)	27
SEC380000	All Company NE & NY O&B06	00380	1		(\$18)	5.8290%	(\$1)	27
SEC380000	All Company NE & NY O&B06	00380	1		(\$45)	5.8290%	(\$3)	27
SEC380000	All Company NE & NY O&B06	00380	1		(\$89)	5.8290%	(\$5)	27
SEC380000	All Company NE & NY O&B06	00380	1		(\$363)	5.8290%	(\$21)	27
SEC380000	All Company NE & NY O&B06	00380	1		(\$413)	5.8290%	(\$24)	27
SEC380000	All Company NE & NY O&B06	00380	1		(\$311)	5.8290%	(\$18)	27
SEC380000	All Company NE & NY O&B06	00380	1		(\$41)	5.8290%	(\$2)	27
SEC380000	All Company NE & NY O&B06	00380	1		(\$46)	5.8290%	(\$3)	27
SEC380000	All Company NE & NY O&B06	00380	1		(\$2,982)	5.8290%	(\$174)	27
SEC380000	All Company NE & NY O&B06	00380	1		(\$36)	5.8290%	(\$2)	27
SEC380000	All Company NE & NY O&B06	00380	1		(\$3,999)	5.8290%	(\$233)	27
SEC380000	All Company NE & NY O&B06	00380	1		(\$2,160)	5.8290%	(\$126)	27
SEC380000	All Company NE & NY O&B06	00380	1		(\$67)	5.8290%	(\$4)	27
SEC380000	All Company NE & NY O&B06	00380	1		(\$11)	5.8290%	(\$1)	27
SEC380000	All Company NE & NY O&B06	00380	2		(\$59,633)	5.8290%	(\$3,476)	27
SEC380000	All Company NE & NY O&B06	00380	2		(\$614)	5.8290%	(\$36)	27
SEC380000	All Company NE & NY O&B06	00380	2		(\$6,025)	5.8290%	(\$351)	27
SEC380000	All Company NE & NY O&B06	00380	2		(\$1,475)	5.8290%	(\$86)	27
SEC380000	All Company NE & NY O&B06	00380	2		(\$2,711)	5.8290%	(\$158)	27
SEC380000	All Company NE & NY O&B06	00380	2		(\$980)	5.8290%	(\$57)	27
SEC380000	All Company NE & NY O&B06	00380	2		(\$3,684)	5.8290%	(\$215)	27
SEC380000	All Company NE & NY O&B06	00380	2		(\$306)	5.8290%	(\$18)	27
SEC380000	All Company NE & NY O&B06	00380	2		(\$95)	5.8290%	(\$6)	27
SEC380000	All Company NE & NY O&B06	00380	2		(\$1,827)	5.8290%	(\$107)	27
SEC380000	All Company NE & NY O&B06	00380	2		(\$1,371)	5.8290%	(\$80)	27
SEC380000	All Company NE & NY O&B06	00380	2		(\$38)	5.8290%	(\$2)	27
SEC380000	All Company NE & NY O&B06	00380	2		(\$482)	5.8290%	(\$28)	27
SEC380000	All Company NE & NY O&B06	00380	2		(\$120)	5.8290%	(\$7)	27
SEC380000	All Company NE & NY O&B06	00380	2		(\$929)	5.8290%	(\$54)	27
SEC380000	All Company NE & NY O&B06	00380	2		(\$83)	5.8290%	(\$5)	27
SEC380000	All Company NE & NY O&B06	00380	2		(\$20)	5.8290%	(\$1)	27
SEC380000	All Company NE & NY O&B06	00380	2		(\$264)	5.8290%	(\$15)	27
SEC380000	All Company NE & NY O&B06	00380	2		(\$3,666)	5.8290%	(\$214)	27
SEC380000	All Company NE & NY O&B06	00380	2		(\$84)	5.8290%	(\$5)	27
SEC380000	All Company NE & NY O&B06	00380	2		\$50	5.8290%	\$3	27
SEC380000	All Company NE & NY O&B06	00380	2		(\$4,429)	5.8290%	(\$258)	27
SEC380000	All Company NE & NY O&B06	00380	2		(\$3,192)	5.8290%	(\$186)	27
SEC380000	All Company NE & NY O&B06	00380	2		(\$560)	5.8290%	(\$33)	27
SEC380000	All Company NE & NY O&B06	00380	2		(\$198)	5.8290%	(\$12)	27
SEC380000	All Company NE & NY O&B06	00380	2		(\$116)	5.8290%	(\$7)	27
SEC380000	All Company NE & NY O&B06	00380	2		(\$559)	5.8290%	(\$33)	27
SEC380000	All Company NE & NY O&B06	00380	2		(\$323)	5.8290%	(\$19)	27
SEC380000	All Company NE & NY O&B06	00380	2		(\$700)	5.8290%	(\$41)	27
SEC380000	All Company NE & NY O&B06	00380	2		(\$234)	5.8290%	(\$14)	27
SEC380000	All Company NE & NY O&B06	00380	3		(\$65,647)	5.8290%	(\$3,827)	27
SEC380000	All Company NE & NY O&B06	00380	3		(\$535)	5.8290%	(\$31)	27
SEC380000	All Company NE & NY O&B06	00380	3		(\$30)	5.8290%	(\$2)	27
SEC380000	All Company NE & NY O&B06	00380	3		(\$6,039)	5.8290%	(\$352)	27
SEC380000	All Company NE & NY O&B06	00380	3		(\$1,331)	5.8290%	(\$78)	27
SEC380000	All Company NE & NY O&B06	00380	3		(\$2,406)	5.8290%	(\$140)	27
SEC380000	All Company NE & NY O&B06	00380	3		(\$826)	5.8290%	(\$48)	27
SEC380000	All Company NE & NY O&B06	00380	3		(\$3,811)	5.8290%	(\$222)	27
SEC380000	All Company NE & NY O&B06	00380	3		(\$22)	5.8290%	(\$1)	27
SEC380000	All Company NE & NY O&B06	00380	3		(\$453)	5.8290%	(\$26)	27
SEC380000	All Company NE & NY O&B06	00380	3		(\$1,612)	5.8290%	(\$94)	27
SEC380000	All Company NE & NY O&B06	00380	3		(\$1,953)	5.8290%	(\$114)	27

NGUSA Service Company Pension Allocations Analysis
Narragansett Gas
Eight months ending June 2009

Jrnl Id	Jrnl Descr Long	Expense Type	Billing Pool	Period	Posted Jrnl \$ in NGUSA Service Company	Narr Gas Allocation	Alloc \$	ROW
SEC380000	All Company NE & NY O&B06	00380	3		(\$31)	5.8290%	(\$2)	27
SEC380000	All Company NE & NY O&B06	00380	3		(\$439)	5.8290%	(\$26)	27
SEC380000	All Company NE & NY O&B06	00380	3		(\$646)	5.8290%	(\$38)	27
SEC380000	All Company NE & NY O&B06	00380	3		(\$309)	5.8290%	(\$18)	27
SEC380000	All Company NE & NY O&B06	00380	3		(\$1,416)	5.8290%	(\$83)	27
SEC380000	All Company NE & NY O&B06	00380	3		(\$195)	5.8290%	(\$11)	27
SEC380000	All Company NE & NY O&B06	00380	3		(\$2,668)	5.8290%	(\$156)	27
SEC380000	All Company NE & NY O&B06	00380	3		(\$29)	5.8290%	(\$2)	27
SEC380000	All Company NE & NY O&B06	00380	3		(\$4,510)	5.8290%	(\$263)	27
SEC380000	All Company NE & NY O&B06	00380	3		(\$4,004)	5.8290%	(\$233)	27
SEC380000	All Company NE & NY O&B06	00380	3		(\$370)	5.8290%	(\$22)	27
SEC380000	All Company NE & NY O&B06	00380	3		(\$64)	5.8290%	(\$4)	27
SEC380000	All Company NE & NY O&B06	00380	3		(\$33)	5.8290%	(\$2)	27
SEC380000	All Company NE & NY O&B06	00380	3		(\$220)	5.8290%	(\$13)	27
SEC380000	All Company NE & NY O&B06	00380	3		(\$263)	5.8290%	(\$15)	27
SEC380000	All Company NE & NY O&B06	00380	3		(\$1,388)	5.8290%	(\$81)	27
SEC380000	All Company NE & NY O&B06	00380	3		(\$269)	5.8290%	(\$16)	27
SEC380000	All Company NE & NY O&B06	00380	3		(\$79)	5.8290%	(\$5)	27
SEC380000	All Company NE & NY O&B06	00380	8		(\$44,194)	5.2210%	(\$2,307)	27
SEC380000	All Company NE & NY O&B06	00380	8		(\$377)	5.2210%	(\$20)	27
SEC380000	All Company NE & NY O&B06	00380	8		(\$3,570)	5.2210%	(\$186)	27
SEC380000	All Company NE & NY O&B06	00380	8		(\$2,507)	5.2210%	(\$131)	27
SEC380000	All Company NE & NY O&B06	00380	8		(\$1,014)	5.2210%	(\$53)	27
SEC380000	All Company NE & NY O&B06	00380	8		(\$94)	5.2210%	(\$5)	27
SEC380000	All Company NE & NY O&B06	00380	8		(\$628)	5.2210%	(\$33)	27
SEC380000	All Company NE & NY O&B06	00380	8		(\$2,793)	5.2210%	(\$146)	27
SEC380000	All Company NE & NY O&B06	00380	8		\$2,293	5.2210%	\$120	27
SEC380000	All Company NE & NY O&B06	00380	8		(\$208)	5.2210%	(\$11)	27
SEC380000	All Company NE & NY O&B06	00380	8		(\$968)	5.2210%	(\$51)	27
SEC380000	All Company NE & NY O&B06	00380	8		(\$728)	5.2210%	(\$38)	27
SEC380000	All Company NE & NY O&B06	00380	8		(\$54)	5.2210%	(\$3)	27
SEC380000	All Company NE & NY O&B06	00380	8		\$1,676	5.2210%	\$88	27
SEC380000	All Company NE & NY O&B06	00380	8		\$38	5.2210%	\$2	27
SEC380000	All Company NE & NY O&B06	00380	8		(\$85)	5.2210%	(\$4)	27
SEC380000	All Company NE & NY O&B06	00380	8		(\$52)	5.2210%	(\$3)	27
SEC380000	All Company NE & NY O&B06	00380	8		(\$216)	5.2210%	(\$11)	27
SEC380000	All Company NE & NY O&B06	00380	8		(\$2,446)	5.2210%	(\$128)	27
SEC380000	All Company NE & NY O&B06	00380	8		(\$33)	5.2210%	(\$2)	27
SEC380000	All Company NE & NY O&B06	00380	8		(\$611)	5.2210%	(\$32)	27
SEC380000	All Company NE & NY O&B06	00380	9		(\$39,973)	5.2210%	(\$2,087)	27
SEC380000	All Company NE & NY O&B06	00380	9		(\$280)	5.2210%	(\$15)	27
SEC380000	All Company NE & NY O&B06	00380	9		(\$3,543)	5.2210%	(\$185)	27
SEC380000	All Company NE & NY O&B06	00380	9		(\$1,843)	5.2210%	(\$96)	27
SEC380000	All Company NE & NY O&B06	00380	9		(\$1,241)	5.2210%	(\$65)	27
SEC380000	All Company NE & NY O&B06	00380	9		(\$704)	5.2210%	(\$37)	27
SEC380000	All Company NE & NY O&B06	00380	9		(\$2,494)	5.2210%	(\$130)	27
SEC380000	All Company NE & NY O&B06	00380	9		(\$799)	5.2210%	(\$42)	27
SEC380000	All Company NE & NY O&B06	00380	9		(\$31)	5.2210%	(\$2)	27
SEC380000	All Company NE & NY O&B06	00380	9		(\$75)	5.2210%	(\$4)	27
SEC380000	All Company NE & NY O&B06	00380	9		(\$1,143)	5.2210%	(\$60)	27
SEC380000	All Company NE & NY O&B06	00380	9		(\$574)	5.2210%	(\$30)	27
SEC380000	All Company NE & NY O&B06	00380	9		\$10	5.2210%	\$1	27
SEC380000	All Company NE & NY O&B06	00380	9		(\$2,924)	5.2210%	(\$153)	27
SEC380000	All Company NE & NY O&B06	00380	9		(\$1)	5.2210%	(\$0)	27
SEC380000	All Company NE & NY O&B06	00380	9		(\$132)	5.2210%	(\$7)	27
SEC380000	All Company NE & NY O&B06	00380	9		(\$185)	5.2210%	(\$10)	27
SEC380000	All Company NE & NY O&B06	00380	9		(\$196)	5.2210%	(\$10)	27
SEC380000	All Company NE & NY O&B06	00380	9		(\$37)	5.2210%	(\$2)	27
SEC380000	All Company NE & NY O&B06	00380	9		(\$48)	5.2210%	(\$3)	27
SEC380000	All Company NE & NY O&B06	00380	9		(\$71)	5.2210%	(\$4)	27
SEC380000	All Company NE & NY O&B06	00380	9		(\$2,011)	5.2210%	(\$105)	27
SEC380000	All Company NE & NY O&B06	00380	9		(\$135)	5.2210%	(\$7)	27
SEC380000	All Company NE & NY O&B06	00380	9		(\$3)	5.2210%	(\$0)	27
SEC380000	All Company NE & NY O&B06	00380	9		(\$472)	5.2210%	(\$25)	27
SEC380000	All Company NE & NY O&B06	00380	10		(\$33,191)	5.2210%	(\$1,733)	27
SEC380000	All Company NE & NY O&B06	00380	10		(\$187)	5.2210%	(\$10)	27

NGUSA Service Company Pension Allocations Analysis
Narragansett Gas
Eight months ending June 2009

Jrnl Id	Jrnl Descr Long	Expense Type	Billing Pool	Period	Posted Jrnl \$ in NGUSA Service Company	Narr Gas Allocation	Alloc \$	ROW
SEC380000	All Company NE & NY O&B06	00380	10		(\$3,347)	5.2210%	(\$175)	27
SEC380000	All Company NE & NY O&B06	00380	10		(\$1,348)	5.2210%	(\$70)	27
SEC380000	All Company NE & NY O&B06	00380	10		(\$1,181)	5.2210%	(\$62)	27
SEC380000	All Company NE & NY O&B06	00380	10		(\$751)	5.2210%	(\$39)	27
SEC380000	All Company NE & NY O&B06	00380	10		(\$1,957)	5.2210%	(\$102)	27
SEC380000	All Company NE & NY O&B06	00380	10		(\$758)	5.2210%	(\$40)	27
SEC380000	All Company NE & NY O&B06	00380	10		(\$35)	5.2210%	(\$2)	27
SEC380000	All Company NE & NY O&B06	00380	10		(\$88)	5.2210%	(\$5)	27
SEC380000	All Company NE & NY O&B06	00380	10		(\$873)	5.2210%	(\$46)	27
SEC380000	All Company NE & NY O&B06	00380	10		(\$597)	5.2210%	(\$31)	27
SEC380000	All Company NE & NY O&B06	00380	10		(\$751)	5.2210%	(\$39)	27
SEC380000	All Company NE & NY O&B06	00380	10		(\$3,632)	5.2210%	(\$190)	27
SEC380000	All Company NE & NY O&B06	00380	10		(\$82)	5.2210%	(\$4)	27
SEC380000	All Company NE & NY O&B06	00380	10		(\$41)	5.2210%	(\$2)	27
SEC380000	All Company NE & NY O&B06	00380	10		(\$51)	5.2210%	(\$3)	27
SEC380000	All Company NE & NY O&B06	00380	10		\$362	5.2210%	\$19	27
SEC380000	All Company NE & NY O&B06	00380	10		(\$168)	5.2210%	(\$9)	27
SEC380000	All Company NE & NY O&B06	00380	10		(\$56)	5.2210%	(\$3)	27
SEC380000	All Company NE & NY O&B06	00380	10		(\$32)	5.2210%	(\$2)	27
SEC380000	All Company NE & NY O&B06	00380	10		(\$1,837)	5.2210%	(\$96)	27
SEC380000	All Company NE & NY O&B06	00380	10		(\$6)	5.2210%	(\$0)	27
SEC380000	All Company NE & NY O&B06	00380	10		(\$324)	5.2210%	(\$17)	27
SEC380000	All Company NE & NY O&B06	00380	11		(\$50,452)	5.2210%	(\$2,634)	27
SEC380000	All Company NE & NY O&B06	00380	11		(\$354)	5.2210%	(\$18)	27
SEC380000	All Company NE & NY O&B06	00380	11		(\$4,706)	5.2210%	(\$246)	27
SEC380000	All Company NE & NY O&B06	00380	11		(\$2,191)	5.2210%	(\$114)	27
SEC380000	All Company NE & NY O&B06	00380	11		(\$1,663)	5.2210%	(\$87)	27
SEC380000	All Company NE & NY O&B06	00380	11		(\$1,083)	5.2210%	(\$57)	27
SEC380000	All Company NE & NY O&B06	00380	11		(\$3,579)	5.2210%	(\$187)	27
SEC380000	All Company NE & NY O&B06	00380	11		(\$1,060)	5.2210%	(\$55)	27
SEC380000	All Company NE & NY O&B06	00380	11		(\$191)	5.2210%	(\$10)	27
SEC380000	All Company NE & NY O&B06	00380	11		(\$16)	5.2210%	(\$1)	27
SEC380000	All Company NE & NY O&B06	00380	11		(\$1,770)	5.2210%	(\$92)	27
SEC380000	All Company NE & NY O&B06	00380	11		(\$909)	5.2210%	(\$47)	27
SEC380000	All Company NE & NY O&B06	00380	11		(\$1,543)	5.2210%	(\$81)	27
SEC380000	All Company NE & NY O&B06	00380	11		(\$1,293)	5.2210%	(\$68)	27
SEC380000	All Company NE & NY O&B06	00380	11		(\$146)	5.2210%	(\$8)	27
SEC380000	All Company NE & NY O&B06	00380	11		(\$268)	5.2210%	(\$14)	27
SEC380000	All Company NE & NY O&B06	00380	11		(\$445)	5.2210%	(\$23)	27
SEC380000	All Company NE & NY O&B06	00380	11		(\$56)	5.2210%	(\$3)	27
SEC380000	All Company NE & NY O&B06	00380	11		(\$1,840)	5.2210%	(\$96)	27
SEC380000	All Company NE & NY O&B06	00380	11		(\$201)	5.2210%	(\$11)	27
SEC380000	All Company NE & NY O&B06	00380	11		(\$2,627)	5.2210%	(\$137)	27
SEC380000	All Company NE & NY O&B06	00380	11		(\$349)	5.2210%	(\$18)	27
SEC380000	All Company NE & NY O&B06	00380	11		(\$418)	5.2210%	(\$22)	27
SEC380000	All Company NE & NY O&B06	00380	11		\$173	5.2210%	\$9	27
SEC380000	All Company NE & NY O&B06	00380	11		(\$7)	5.2210%	(\$0)	27
SEC380000	All Company NE & NY O&B06	00380	11		(\$3,437)	5.2210%	(\$179)	27
SEC380000	All Company NE & NY O&B06	00380	11		(\$2,725)	5.2210%	(\$142)	27
SEC380000	All Company NE & NY O&B06	00380	12		(\$61,406)	5.2210%	(\$3,206)	27
SEC380000	All Company NE & NY O&B06	00380	12		(\$381)	5.2210%	(\$20)	27
SEC380000	All Company NE & NY O&B06	00380	12		(\$5,362)	5.2210%	(\$280)	27
SEC380000	All Company NE & NY O&B06	00380	12		(\$2,524)	5.2210%	(\$132)	27
SEC380000	All Company NE & NY O&B06	00380	12		(\$1,777)	5.2210%	(\$93)	27
SEC380000	All Company NE & NY O&B06	00380	12		(\$899)	5.2210%	(\$47)	27
SEC380000	All Company NE & NY O&B06	00380	12		(\$3,951)	5.2210%	(\$206)	27
SEC380000	All Company NE & NY O&B06	00380	12		(\$1,125)	5.2210%	(\$59)	27
SEC380000	All Company NE & NY O&B06	00380	12		(\$131)	5.2210%	(\$7)	27
SEC380000	All Company NE & NY O&B06	00380	12		(\$223)	5.2210%	(\$12)	27
SEC380000	All Company NE & NY O&B06	00380	12		(\$1,766)	5.2210%	(\$92)	27
SEC380000	All Company NE & NY O&B06	00380	12		(\$1,282)	5.2210%	(\$67)	27
SEC380000	All Company NE & NY O&B06	00380	12		\$11	5.2210%	\$1	27
SEC380000	All Company NE & NY O&B06	00380	12		(\$108)	5.2210%	(\$6)	27
SEC380000	All Company NE & NY O&B06	00380	12		(\$444)	5.2210%	(\$23)	27
SEC380000	All Company NE & NY O&B06	00380	12		(\$497)	5.2210%	(\$26)	27
SEC380000	All Company NE & NY O&B06	00380	12		(\$151)	5.2210%	(\$8)	27

NGUSA Service Company Pension Allocations Analysis
Narragansett Gas
Eight months ending June 2009

Jrnl Id	Jrnl Descr Long	Expense Type	Billing Pool	Period	Posted Jrnl \$ in NGUSA Service Company	Narr Gas Allocation	Alloc \$	ROW
SEC380000	All Company NE & NY O&M	B06	00380	12	(\$159)	5.2210%	(\$8)	27
SEC380000	All Company NE & NY O&M	B06	00380	12	(\$179)	5.2210%	(\$9)	27
SEC380000	All Company NE & NY O&M	B06	00380	12	(\$53)	5.2210%	(\$3)	27
SEC380000	All Company NE & NY O&M	B06	00380	12	(\$8)	5.2210%	(\$0)	27
SEC380000	All Company NE & NY O&M	B06	00380	12	(\$3,314)	5.2210%	(\$173)	27
SEC380000	All Company NE & NY O&M	B06	00380	12	(\$13)	5.2210%	(\$1)	27
SEC380000	All Company NE & NY O&M	B06	00380	12	(\$3,835)	5.2210%	(\$200)	27
SEC380000	All Company NE & NY O&M	B06	00380	12	(\$2,449)	5.2210%	(\$128)	27
SEC380000	All Company NE & NY O&M	B06	00380	12	(\$37)	5.2210%	(\$2)	27
SEC380000	All Company NE & NY O&M	B06	00380	12	(\$1,351)	5.2210%	(\$71)	27
SEC380000	All Company NE & NY O&M	B06	00380	12	(\$1,989)	5.2210%	(\$104)	27
SEC382000	All Co O&M Based - KS N	B06	00382	1	(\$44,933)	3.4890%	(\$1,568)	29
SEC382000	All Co O&M Based - KS N	B06	00382	1	(\$4)	3.4890%	(\$0)	29
SEC382000	All Co O&M Based - KS N	B06	00382	1	(\$676)	3.4890%	(\$24)	29
SEC382000	All Co O&M Based - KS N	B06	00382	1	(\$469)	3.4890%	(\$16)	29
SEC382000	All Co O&M Based - KS N	B06	00382	1	(\$427)	3.4890%	(\$15)	29
SEC382000	All Co O&M Based - KS N	B06	00382	1	(\$872)	3.4890%	(\$30)	29
SEC382000	All Co O&M Based - KS N	B06	00382	1	(\$16)	3.4890%	(\$1)	29
SEC382000	All Co O&M Based - KS N	B06	00382	2	(\$57,028)	3.4890%	(\$1,990)	29
SEC382000	All Co O&M Based - KS N	B06	00382	2	(\$980)	3.4890%	(\$34)	29
SEC382000	All Co O&M Based - KS N	B06	00382	2	(\$656)	3.4890%	(\$23)	29
SEC382000	All Co O&M Based - KS N	B06	00382	2	(\$656)	3.4890%	(\$23)	29
SEC382000	All Co O&M Based - KS N	B06	00382	2	(\$8,793)	3.4890%	(\$307)	29
SEC382000	All Co O&M Based - KS N	B06	00382	2	(\$1,221)	3.4890%	(\$43)	29
SEC382000	All Co O&M Based - KS N	B06	00382	2	(\$2,033)	3.4890%	(\$71)	29
SEC382000	All Co O&M Based - KS N	B06	00382	2	(\$541)	3.4890%	(\$19)	29
SEC382000	All Co O&M Based - KS N	B06	00382	3	(\$60,953)	3.4890%	(\$2,127)	29
SEC382000	All Co O&M Based - KS N	B06	00382	3	(\$679)	3.4890%	(\$24)	29
SEC382000	All Co O&M Based - KS N	B06	00382	3	(\$750)	3.4890%	(\$26)	29
SEC382000	All Co O&M Based - KS N	B06	00382	3	(\$10,638)	3.4890%	(\$371)	29
SEC382000	All Co O&M Based - KS N	B06	00382	3	(\$792)	3.4890%	(\$28)	29
SEC382000	All Co O&M Based - KS N	B06	00382	3	\$329	3.4890%	\$11	29
SEC382000	All Co O&M Based - KS N	B06	00382	3	(\$777)	3.4890%	(\$27)	29
SEC382000	All Co O&M Based - KS N	B06	00382	8	(\$23,536)	2.9960%	(\$705)	29
SEC382000	All Co O&M Based - KS N	B06	00382	8	(\$43)	2.9960%	(\$1)	29
SEC382000	All Co O&M Based - KS N	B06	00382	8	(\$631)	2.9960%	(\$19)	29
SEC382000	All Co O&M Based - KS N	B06	00382	8	(\$65)	2.9960%	(\$2)	29
SEC382000	All Co O&M Based - KS N	B06	00382	8	(\$33)	2.9960%	(\$1)	29
SEC382000	All Co O&M Based - KS N	B06	00382	9	(\$21,624)	2.9960%	(\$648)	29
SEC382000	All Co O&M Based - KS N	B06	00382	9	(\$391)	2.9960%	(\$12)	29
SEC382000	All Co O&M Based - KS N	B06	00382	9	(\$657)	2.9960%	(\$20)	29
SEC382000	All Co O&M Based - KS N	B06	00382	9	(\$29)	2.9960%	(\$1)	29
SEC382000	All Co O&M Based - KS N	B06	00382	10	(\$19,216)	2.9960%	(\$576)	29
SEC382000	All Co O&M Based - KS N	B06	00382	10	(\$357)	2.9960%	(\$11)	29
SEC382000	All Co O&M Based - KS N	B06	00382	10	(\$584)	2.9960%	(\$17)	29
SEC382000	All Co O&M Based - KS N	B06	00382	10	(\$21)	2.9960%	(\$1)	29
SEC382000	All Co O&M Based - KS N	B06	00382	11	(\$34,202)	2.9960%	(\$1,025)	29
SEC382000	All Co O&M Based - KS N	B06	00382	11	(\$465)	2.9960%	(\$14)	29
SEC382000	All Co O&M Based - KS N	B06	00382	11	(\$886)	2.9960%	(\$27)	29
SEC382000	All Co O&M Based - KS N	B06	00382	11	(\$97)	2.9960%	(\$3)	29
SEC382000	All Co O&M Based - KS N	B06	00382	12	(\$43,409)	2.9960%	(\$1,301)	29
SEC382000	All Co O&M Based - KS N	B06	00382	12	(\$8)	2.9960%	(\$0)	29
SEC382000	All Co O&M Based - KS N	B06	00382	12	(\$580)	2.9960%	(\$17)	29
SEC382000	All Co O&M Based - KS N	B06	00382	12	(\$1,082)	2.9960%	(\$32)	29
SEC382000	All Co O&M Based - KS N	B06	00382	12	\$0	2.9960%	\$0	29
SEC382000	All Co O&M Based - KS N	B06	00382	12	(\$28)	2.9960%	(\$1)	29
SEC382000	All Co O&M Based - KS N	B06	00382	12	(\$9,564)	2.9960%	(\$287)	29
SEC383000	All Co O&M Based - KS Q	B06	00383	1	(\$412)	0.0000%	0	#N/A
SEC383000	All Co O&M Based - KS Q	B06	00383	1	(\$1,321)	0.0000%	0	#N/A
SEC383000	All Co O&M Based - KS Q	B06	00383	2	(\$1,605)	0.0000%	0	#N/A
SEC383000	All Co O&M Based - KS Q	B06	00383	2	(\$1,580)	0.0000%	0	#N/A
SEC383000	All Co O&M Based - KS Q	B06	00383	3	(\$2,140)	0.0000%	0	#N/A
SEC383000	All Co O&M Based - KS Q	B06	00383	3	(\$1,534)	0.0000%	0	#N/A
SEC383000	All Co O&M Based - KS Q	B06	00383	8	(\$182)	0.0000%	0	#N/A
SEC383000	All Co O&M Based - KS Q	B06	00383	8	(\$825)	0.0000%	0	#N/A
SEC383000	All Co O&M Based - KS Q	B06	00383	9	(\$4)	0.0000%	0	#N/A

NGUSA Service Company Pension Allocations Analysis
Narragansett Gas
Eight months ending June 2009

Jrnl Id	Jrnl Descr Long	Expense Type	Billing Pool	Period	Posted Jrnl \$ in NGUSA Service Company	Narr Gas Allocation	Alloc \$	ROW
SEC383000	All Co O&M Based - KS Q	B06	00383	9	(\$1,408)	0.0000%	0	#N/A
SEC383000	All Co O&M Based - KS Q	B06	00383	10	(\$18)	0.0000%	0	#N/A
SEC383000	All Co O&M Based - KS Q	B06	00383	10	(\$1,106)	0.0000%	0	#N/A
SEC383000	All Co O&M Based - KS Q	B06	00383	11	(\$5)	0.0000%	0	#N/A
SEC383000	All Co O&M Based - KS Q	B06	00383	11	(\$1,537)	0.0000%	0	#N/A
SEC383000	All Co O&M Based - KS Q	B06	00383	12	(\$131)	0.0000%	0	#N/A
SEC383000	All Co O&M Based - KS Q	B06	00383	12	(\$1,603)	0.0000%	0	#N/A
SEC388000	NG&KS Gas&Elec Dist O	B06	00388	3	(\$31,218)	3.8210%	(\$1,193)	30
SEC388000	NG&KS Gas&Elec Dist O	B06	00388	3	(\$1,088)	3.8210%	(\$42)	30
SEC389000	NG-NE&KS Elec&Gas Ds	B06	00389	3	(\$749)	10.0960%	(\$76)	31
SEC396000	NY Regulated O&M Base	B06	00396	3	(\$783)	0.0000%	0	#N/A
SEC605000	Mid-Range Servers	B06	00605	1	(\$8,585)	3.7350%	(\$321)	38
SEC605000	Mid-Range Servers	B06	00605	2	(\$11,053)	3.7350%	(\$413)	38
SEC605000	Mid-Range Servers	B06	00605	3	(\$11,782)	3.7350%	(\$440)	38
SEC605000	Mid-Range Servers	B06	00605	8	(\$7,273)	3.7350%	(\$272)	38
SEC605000	Mid-Range Servers	B06	00605	8	(\$91)	3.7350%	(\$3)	38
SEC605000	Mid-Range Servers	B06	00605	9	(\$6,243)	3.7350%	(\$233)	38
SEC605000	Mid-Range Servers	B06	00605	10	(\$5,627)	3.7350%	(\$210)	38
SEC605000	Mid-Range Servers	B06	00605	11	(\$7,821)	3.7350%	(\$292)	38
SEC605000	Mid-Range Servers	B06	00605	12	(\$7,844)	3.7350%	(\$293)	38
SEC628000	Transportation Supervisio	B06	00628	1	(\$572)	19.2270%	(\$110)	40
SEC628000	Transportation Supervisio	B06	00628	2	(\$833)	19.2270%	(\$160)	40
SEC628000	Transportation Supervisio	B06	00628	3	(\$745)	19.2270%	(\$143)	40
SEC628000	Transportation Supervisio	B06	00628	8	(\$404)	17.4000%	(\$70)	40
SEC628000	Transportation Supervisio	B06	00628	9	(\$438)	17.4000%	(\$76)	40
SEC628000	Transportation Supervisio	B06	00628	10	(\$362)	17.4000%	(\$63)	40
SEC628000	Transportation Supervisio	B06	00628	11	(\$454)	17.4000%	(\$79)	40
SEC628000	Transportation Supervisio	B06	00628	12	(\$742)	17.4000%	(\$129)	40
SEC629000	Transp Supervision - NE	B06	00629	1	(\$2,550)	7.4600%	(\$190)	41
SEC629000	Transp Supervision - NE	B06	00629	2	(\$3,833)	7.4600%	(\$286)	41
SEC629000	Transp Supervision - NE	B06	00629	3	(\$3,933)	7.4600%	(\$293)	41
SEC629000	Transp Supervision - NE	B06	00629	8	(\$1,924)	6.6300%	(\$128)	41
SEC629000	Transp Supervision - NE	B06	00629	9	(\$1,895)	6.6300%	(\$126)	41
SEC629000	Transp Supervision - NE	B06	00629	10	(\$1,641)	6.6300%	(\$109)	41
SEC629000	Transp Supervision - NE	B06	00629	11	(\$2,523)	6.6300%	(\$167)	41
SEC629000	Transp Supervision - NE	B06	00629	12	(\$3,395)	6.6300%	(\$225)	41

NGUSA
NE Qualified Pension Plan
Entries to record US GAAP Monthly Expense - Co 01 - 01220

	<u>NGUSA Trust</u>	<u>Nant Elec</u>	<u>Mass Elec</u>	<u>NEP</u>	<u>GS Elec</u>	<u>Narr Gas</u>	<u>Narr Elect</u>	<u>Service Company</u>	<u>NM (excl Svc Co)</u>	<u>TOTAL</u>
Annual Expense - per April 2009 Hewitt letter										
Service Cost	-	135,156	7,238,613	116,909	253,149	201,932	2,804,218	10,802,023	-	21,552,000
Interest Cost										-
Expected Return on Assets										-
Amortization of Prior Service Cost	-	4,000	622,000	208,000	23,000	-	307,000	569,000	-	1,733,000
Amortization of Net (Gain) / Loss	-	93,000	9,080,000	2,557,000	359,000	3,375,000	4,247,000	11,837,000	-	31,548,000
Net Cost	-	232,156	16,940,613	2,881,909	635,149	3,576,932	7,358,218	23,208,023	-	54,833,000
Regulatory Expense / (Income)	-								-	-
Total Expense / (Income)	-	232,156	16,940,613	2,881,909	635,149	3,576,932	7,358,218	23,208,023	-	54,833,000

Monthly Expense

Service Cost	-	11,263	603,218	9,742	21,096	16,828	233,685	900,169	-	1,796,000
Interest Cost	-	-	-	-	-	-	-	-	-	-
Expected Return on Assets	-	-	-	-	-	-	-	-	-	-
Amortization of Prior Service Cost	-	333	51,833	17,333	1,917	-	25,583	47,417	-	144,417
Amortization of Net (Gain) / Loss	-	7,750	756,667	213,083	29,917	281,250	353,917	986,417	-	2,629,000
Net Cost	-	19,346	1,411,718	240,159	52,929	298,078	613,185	1,934,002	-	4,569,417
Regulatory Expense / (Income)	-	-	-	-	-	-	-	-	-	-
Total Expense / (Income)	-	19,346	1,411,718	240,159	52,929	298,078	613,185	1,934,002	-	4,569,417

AOCl, Regulatory Asset or Deferred Debit??

	<u>AOCl</u>	<u>AOCl</u>	<u>AOCl</u>	<u>Reg Asset</u>	<u>AOCl</u>	<u>Reg Asset</u>	<u>AOCl</u>	<u>Deferred Debit</u>	<u>n/a</u>	
Amortization of Prior Svc Cost	-	333	51,833	17,333	1,917	-	25,583	47,417	-	144,417
Amortization of Net Loss	-	7,750	756,667	213,083	29,917	281,250	353,917	986,417	-	2,629,000
Amortization	-	8,083	808,500	230,417	31,833	281,250	379,500	1,033,833	-	2,773,417
Deferred SIT (6.5%)		(525)	(52,553)	(14,977)						(68,055)
Deferred SIT (7.5%)										-
Deferred SIT (8.5%)					(2,706)					(2,706)
Deferred FIT (35%)	-	(2,829)	(282,975)	(80,646)	(11,142)	(98,438)	(132,825)	(361,842)		(970,696)
Deferred FIT on SIT (35% of Defd SIT)		184	18,393	5,242	947					24,766
Total Deferred FIT and SIT	-	(3,171)	(317,134)	(90,381)	(12,900)	(98,438)	(132,825)	(361,842)	-	(1,016,690)
NET	-	4,913	491,366	140,036	18,933	182,813	246,675	671,992	-	1,756,726

-39.23% -39.23% -39.23% -40.53% -35.00% -35.00% -35.00%

US GAAP Peoplesoft Entry

	<u>NGUSA Trust</u>	<u>Nant Elec</u>	<u>Mass Elec</u>	<u>NEP</u>	<u>GS Elec</u>	<u>Narr Gas</u>	<u>Narr Elect</u>	<u>Service Company</u>	<u>NM (excl Svc Co)</u>	<u>TOTAL</u>
AG1060 - Pension Expense	-	19,346	1,411,718	240,159	52,929	298,078	613,185	1,934,002	-	4,569,417
182458 - Reg Asset - FAS158 - Pension	n/a	n/a	n/a	(230,417)	n/a	(281,250)	n/a	n/a	-	(511,667)

186458 - FAS158 - Pension - gross	n/a	n/a	n/a	n/a	n/a	n/a	n/a	(1,033,833)	n/a	(1,033,833)
186358 - FAS158 - Pension - tax	n/a	n/a	n/a	n/a	n/a	n/a	n/a	361,842	n/a	361,842
219058 - AOCI - FAS158 - Pension - gross	-	(8,083)	(808,500)	n/a	(31,833)	n/a	(379,500)	n/a	n/a	(1,227,917)
219058 - AOCI - FAS158 - Pension -def taxes	-	3,171	317,134	n/a	12,900	n/a	132,825	n/a	n/a	466,030
253027 - Accrued Pension Liability	-	(11,263)	(603,218)	(9,742)	(21,096)	(16,828)	(233,685)	(900,169)	-	(1,796,000)
190158 - ADFIT - FAS158 - Pension	-	(2,645)	(264,582)	(75,404)	(10,195)	(98,438)	(132,825)	(361,842)	-	(945,930)
190258 - ADSIT - FAS158 - Pension	-	(525)	(52,553)	(14,977)	(2,706)	-	-	-	-	(70,761)
283158 - ADFIT - Rate Reserves	-	-	-	75,404	-	98,438	-	-	-	173,841
283258 - ADSIT - Rate Reserves	-	-	-	14,977	-	-	-	-	-	14,977
		-	-		-		-			
total expense by company per Hewitt -		194,156	10,326,613	414,909	343,149	8,185,932	3,591,218	21,586,023		44,642,000
Less - amortization of reg asset/liab per 4/2/09 email to Hewitt		(38,000)	(6,648,000)	(2,467,000)	(292,000)	4,065,000	(3,767,000)	(9,344,000)		(18,491,000)
		232,156	16,974,613	2,881,909	635,149	4,120,932	7,358,218	30,930,023		63,133,000
Less - VERO charges per			34,000			544,000		7,722,000		8,300,000
FAS87 Actuarial Pension Expense		232,156	16,940,613	2,881,909	635,149	3,576,932	7,358,218	23,208,023		54,833,000
Amort - Actuarial (Gain) Loss per 3/31/09 disclosure		93,000	9,080,000	2,557,000	359,000	3,375,000	4,247,000	11,837,000		31,548,000
Amort - Prior Service Cost per 3/31/09 disclosure		4,000	622,000	208,000	23,000	-	307,000	569,000		1,733,000
		97,000	9,702,000	2,765,000	382,000	3,375,000	4,554,000	12,406,000	-	33,281,000
Srv Cost + Int Cost +ROA		135,156	7,238,613	116,909	253,149	201,932	2,804,218	10,802,023	-	21,552,000

NGUSA
NE Qualified Pension Plan
Entries to record US GAAP Monthly Expense - Co 01 - 01220

	<u>NGUSA Trust</u>	<u>Nant Elec</u>	<u>Mass Elec</u>	<u>NEP</u>	<u>GS Elec</u>	<u>Narr Gas</u>	<u>Narr Elect</u>	<u>Service Company</u>	<u>NM (excl Svc Co)</u>	<u>TOTAL</u>
Annual Expense - per July 2008 Hewitt letter										
Service Cost	-	147,884	7,759,510	-	265,852	3,242,237	2,967,961	11,719,859	-	26,103,303
Interest Cost		284,860	27,358,441	7,690,730	1,086,129	9,962,503	12,760,717	34,853,202		93,996,582
Expected Return on Assets		(361,729)	(35,391,410)	(9,982,241)	(1,402,931)	(12,887,115)	(16,578,891)	(45,216,101)		(121,820,418)
Amortization of Prior Service Cost	-	3,700	622,295	208,400	23,462	-	306,844	568,704	-	1,733,405
Amortization of Net (Gain) / Loss	-	51,455	5,034,375	1,419,959	199,565	193,840	2,358,323	6,431,923	-	15,689,440
Net Cost	-	126,170	5,383,211	(663,152)	172,077	511,465	1,814,954	8,357,587	-	15,702,312
Regulatory Expense / (Income)	-								-	-
Total Expense / (Income)	-	126,170	5,383,211	(663,152)	172,077	511,465	1,814,954	8,357,587	-	15,702,312
Monthly Expense										
Service Cost	-	12,324	646,626	-	22,154	270,186	247,330	976,655	-	2,175,275
Interest Cost	-	23,738	2,279,870	640,894	90,511	830,209	1,063,393	2,904,434	-	7,833,049
Expected Return on Assets	-	(30,144)	(2,949,284)	(831,853)	(116,911)	(1,073,926)	(1,381,574)	(3,768,008)	-	(10,151,702)
Amortization of Prior Service Cost	-	308	51,858	17,367	1,955	-	25,570	47,392	-	144,450
Amortization of Net (Gain) / Loss	-	4,288	419,531	118,330	16,630	16,153	196,527	535,994	-	1,307,453
Net Cost	-	10,514	448,601	(55,263)	14,340	42,622	151,246	696,466	-	1,308,526
Regulatory Expense / (Income)	-	-	-	-	-	-	-	-	-	-
Total Expense / (Income)	-	10,514	448,601	(55,263)	14,340	42,622	151,246	696,466	-	1,308,526
AOCI, Regulatory Asset or Defd Dr??										
	AOCI	AOCI	AOCI	Reg Asset	AOCI	AOCI	AOCI	Deferred Debit	n/a	
Amortization of Prior Svc Cost	-	308	51,858	17,367	1,955	-	25,570	47,392	-	144,450
Amortization of Net Loss	-	4,288	419,531	118,330	16,630	16,153	196,527	535,994	-	1,307,453
Amortization	-	4,596	471,389	135,697	18,586	16,153	222,097	583,386	-	1,451,904
Deferred SIT (6.5%)		(299)	(30,640)	(8,820)						(39,759)
Deferred SIT (7.5%)										-
Deferred SIT (8.5%)					(1,580)					(1,580)
Deferred FIT (35%)	-	(1,609)	(164,986)	(47,494)	(6,505)	(5,654)	(77,734)	(204,185)		(508,166)
Deferred FIT on SIT (35% of Defd SIT)		105	10,724	3,087	553					14,469
Total Deferred FIT and SIT	-	(1,803)	(184,902)	(53,227)	(7,532)	(5,654)	(77,734)	(204,185)	-	(535,037)
NET	-	2,793	286,487	82,470	11,054	10,500	144,363	379,201	-	916,867
		-39.23%	-39.23%	-39.23%	-40.53%	-35.00%	-35.00%	-35.00%		

US GAAP Peoplesoft Entry

	<u>NGUSA Trust</u>	<u>Nant Elec</u>	<u>Mass Elec</u>	<u>NEP</u>	<u>GS Elec</u>	<u>Narr Gas</u>	<u>Narr Elect</u>	<u>Service Company</u>	<u>NM (excl Svc Co)</u>	<u>TOTAL</u>
AG1060 - Pension Expense	-	10,514	448,601	(55,263)	14,340	42,622	151,246	696,466	-	1,308,526
182458 - Reg Asset - FAS158 - Pension	n/a	n/a	n/a	(135,697)	n/a	n/a	n/a	n/a	-	(135,697)
186458 - FAS158 - Pension - gross	n/a	n/a	n/a	n/a	n/a	n/a	n/a	(583,386)	n/a	(583,386)
186358 - FAS158 - Pension - tax	n/a	n/a	n/a	n/a	n/a	n/a	n/a	204,185	n/a	204,185
219058 - AOCI - FAS158 - Pension - gros	-	(4,596)	(471,389)	n/a	(18,586)	(16,153)	(222,097)	n/a	n/a	(732,822)
219058 - AOCI - FAS158 - Pension -def 1	-	1,803	184,902	n/a	7,532	5,654	77,734	n/a	n/a	277,625
253027 - Accrued Pension Liability	-	(5,918)	22,788	190,959	4,246	(26,469)	70,851	(113,080)	-	143,378
190158 - ADFIT - FAS158 - Pension	-	(1,504)	(154,262)	(44,407)	(5,952)	(5,654)	(77,734)	(204,185)	-	(493,698)
190258 - ADSIT - FAS158 - Pension	-	(299)	(30,640)	(8,820)	(1,580)	-	-	-	-	(41,339)
283158 - ADFIT - Rate Reserves	-	-	-	44,407	-	-	-	-	-	44,407
283258 - ADSIT - Rate Reserves	-	-	-	8,820	-	-	-	-	-	8,820

<u>Bus Unit</u>	<u>Ledger</u>	<u>Account</u>	<u>Activity</u>	<u>Orig Dept</u>	<u>Chrg Dept</u>	<u>Bill Pool</u>	<u>WO</u>	<u>Exp Type</u>	<u>Segment</u>	<u>Amount</u>
00004	ACTUALS	223020	AG1060	16999	16999			B06		10,514
00004	ACTUALS	692007	253027							(5,918)
00004	ACTUALS	688010	190158							(1,504)
00004	ACTUALS	688010	190258							(299)
00004	ACTUALS	778073	219058							(4,596)
00004	ACTUALS	776073	219058							1,803
00005	ACTUALS	223020	AG1060	16999	16999			B06		448,601
00005	ACTUALS	692007	253027							22,788
00005	ACTUALS	688010	190158							(154,262)
00005	ACTUALS	688010	190258							(30,640)
00005	ACTUALS	778073	219058							(471,389)
00005	ACTUALS	776073	219058							184,902
00010	ACTUALS	223020	AG1060	16999	16999			B06		(55,263)
00010	ACTUALS	529402	182458							(135,697)
00010	ACTUALS	688010	190158							(44,407)
00010	ACTUALS	688010	190258							(8,820)
00010	ACTUALS	688010	283152							44,407
00010	ACTUALS	688010	283252							8,820
00010	ACTUALS	692007	253027							190,959
00041	ACTUALS	223020	AG1060	16999	16999			B06		14,340
00041	ACTUALS	692007	253027							4,246
00041	ACTUALS	688010	190158							(5,952)
00041	ACTUALS	688010	190258							(1,580)
00041	ACTUALS	778073	219058							(18,586)
00041	ACTUALS	776073	219058							7,532
00048	ACTUALS	223020	AG1060	16999	16999			B06		42,622
00048	ACTUALS	692007	253027							(26,469)
00048	ACTUALS	688010	190158							(5,654)
00048	ACTUALS	688010	190258							-
00049	ACTUALS	778073	219058							(16,153)

00049	ACTUALS	776073	219058					5,654
00049	ACTUALS	223020	AG1060	16999	16999		B06	151,246
00049	ACTUALS	692007	253027					70,851
00049	ACTUALS	688010	190158					(77,734)
00049	ACTUALS	688010	190258					-
00049	ACTUALS	778073	219058					(222,097)
00049	ACTUALS	776073	219058					77,734
00099	ACTUALS	223020	AG1060	16999	16999		9000027527 B06	696,466
00099	ACTUALS	692007	253027					(113,080)
00099	ACTUALS	688010	190158					(204,185)
00099	ACTUALS	528022	186458					(583,386)
00099	ACTUALS	528022	186358					204,185
00001	ACTUALS	471060	123204					2,793
00001	ACTUALS	471060	123205					286,487
00001	ACTUALS	471060	123210					-
00001	ACTUALS	471060	123241					11,054
00001	ACTUALS	471060	123249					10,500
00001	ACTUALS	471060	123249					144,363
00001	ACTUALS	778073	219058					(732,822)
00001	ACTUALS	776073	219058					277,625

total expense by comopany per Hewitt - 4	-	77,579	(503,373)	(3,083,521)	(133,858)	7,521,624	(1,469,354)	13,622,903	16,032,000
Less - amortization of reg asset/liab		(38,000)	(6,648,000)	(2,467,000)	(292,000)	4,065,000	(3,767,000)	(9,344,000)	(18,491,000)
		115,579	6,144,627	(616,521)	158,142	3,456,624	2,297,646	22,966,903	34,523,000
Less - VERO charges		-	702,000	-	-	2,097,000	387,000	14,502,000	17,688,000
FAS87 Actuarial Pension Expense		115,579	5,442,627	(616,521)	158,142	1,359,624	1,910,646	8,464,903	16,835,000
Amort - Actuarial (Gain) Loss		42,000	4,471,000	1,211,000	172,000	1,645,000	2,116,000	6,060,000	15,717,000
Amort - Prior Service Cost		4,000	618,000	210,000	23,000	-	307,000	571,000	1,733,000
		46,000	5,089,000	1,421,000	195,000	1,645,000	2,423,000	6,631,000	-
Srvc Cost + Int Cost +ROA		69,579	353,627	(2,037,521)	(36,858)	(285,376)	(512,354)	1,833,903	(615,000)

Division Data Request 4-2

Request:

Referring to Attachment DIV 2-4-B, Page 1, please provide calculations supporting the “Other Company Charges to Narragansett Gas.”

Response:

See response to Division Data Request 4-1.

Prepared by or under the supervision of: William R. Richer

Division Data Request 4-3

Request:

Referring to Attachment DIV 2-4-B Page 1, please explain why the “Other Company Charges to Narragansett Gas” are included in the total recorded expense, although such charges were not included in the rate year pension expense in Docket No. 3943.

Response:

The category “Other Company charges to Narragansett Gas” reflects the pension or PBOP costs incurred in connection with services charged from National Grid affiliates other than the Service Companies to Narragansett Gas. This category captures the appropriate pension and PBOP costs to be charged in the same way that employee labor and benefits costs flow from the Service Companies to Narragansett Gas. For example, currently services including Accounts Payable services, Information Systems services, and Information Customer Service are performed by Niagara Mohawk Power Company personnel under their union contract on behalf of the electric and gas companies outside of the Service Company, and the costs of those services are billed to other National Grid affiliates who receive them, including Narragansett Gas. The pension and PBOP costs charged to the Company by these non-Service Company affiliates are identical to the pension and PBOP costs charged from the Service Company. In order to ensure that all appropriate pension and PBOP costs for Narragansett Gas are accounted for in the Pension & PBOP tracker, it is necessary to include these costs in the Company’s reconciliation mechanism.

Prepared by or under the supervision of: William R. Richer

Division Data Request 4-4

Request:

Referring to Attachment DIV 2-4-B, Page 3, please explain why the “Narragansett Gas PBOP Charged to Capital” is *added* to the total PBOP cost in the determination of PBOP charged to expense.

Response:

Attachment DIV 2-4-B, Page 3 has been revised as discussed in the response to Division Data Request 4-1. The amount charged to capital is now being deducted in the determination of PBOP costs charged to expense.

Prepared by or under the supervision of William R. Richer:

Division Data Request 4-5

Request:

Referring to Attachment DIV 2-4-B, Page 3, please provide calculations supporting the “Service Company Allocation to Narragansett Gas” and the “Other.”

Response:

See response to Division Data Request 4-1.

Prepared by or under the supervision of: William R. Richer

Narragansett Gas
Summary of Calculations supporting the "Service Company Allocation to Narragansett Gas"
Eight months ending June 2009

Pension costs per Attachment DIV 2-4-B, Page 3	<u>783,674</u>	Attachment 2 to DIV 4-5, page 1
Total NGUSA "Service Company Allocations" charged to Narragansett Gas	612,847	Attachment 2 to DIV 4-5, page 1
Total Keyspan "Service Company Allocations" charged to Narragansett Gas	<u>170,827</u>	Attachment 2 to DIV 4-5, page 1
	<u>783,674</u>	
Variance	<u>-</u>	
Total NGUSA "Service Company Allocations" charged to Narragansett Gas	612,847	Attachment 2 to DIV 4-5, page 1
Calculation of NGUSA "Service Company Allocations" allocated out of NGUSA Service Company	<u>(342,630)</u>	Attachment 4 to DIV 4-5, page 32
	<u>270,217</u>	
OPEB Accrual charged to NGUSA Service Company from 04-09 actuarial report	1,578,273	Attachment 5 to DIV 4-5, page 1
OPEB Accrual charged to NGUSA Service Company from 07-08 actuarial report	1,349,647	Attachment 5 to DIV 4-5, page 2

Benefit costs (including OPEB's) are charged out of NGUSA Service company based upon payroll as summarized here and seen in Attachment 3 to DIV5, page 1

Orig Business Unit	Business Unit	OPEB	Pension	Payroll	OPEB %	Pension %	Payroll %
NGUSA Service Company	Narragansett Gas	648,941	391,881	3,784,542	3.72%	3.82%	3.62%

Narragansett Gas
OPEB O&M costs Journal Id Analysis
Eight months ending June 2009

Sum of Posted Jnl \$	JE Type						
Jnl Id	Accrual	Amortization	Capital	Misc.	Service Company	True-up	Grand Total
01223		1,193,152					1,193,152
01224	2,485,423						2,485,423
05617_MM_2				80			80
05681				(6,539)			(6,539)
486264D						(794,663)	(794,663)
99224						33,143	33,143
99616						2,944	2,944
BP00239FIX				7			7
DATCTR0001					1,880		1,880
FACIL00001					1,394		1,394
FS10480001		(932,652)					(932,652)
FSO0050001				(7,658)			(7,658)
FSO0360001				376,702			376,702
FSO0480001		(33,858)					(33,858)
FSO0490001				243			243
FSO0990001					270,217		270,217
KSA0107067					9,932		9,932
KSA0111002					11,703		11,703
KSA0111395					178		178
KSA0115011					7,983		7,983
KSA0118402					15,003		15,003
KSA0122696					20,746		20,746
KSA0127025					34,277		34,277
KSA0130654					40,351		40,351
KSA0134421					30,654		30,654
PP00624217			44				44
PP99904734			41				41
PP99905894			36				36
PP99907671			18				18
PP99910571			58				58
PP99913420			1				1
PP99913568		2,252					2,252
PP99915540		65					65
PP99917128		2,008					2,008
PP99922324		211					211
PP99922477		819					819
PP99924229		697					697
PP99925015		1,511					1,511
PP99928949		(44)					(44)
PP99933272		222					222
PP99933636		806					806
PP99934031		301					301
SEC2000001					21,453		21,453
SEC2020001					954		954
SEC2290001					12,516		12,516
SEC2300001					8,076		8,076
SEC2350001					61,256		61,256
SEC2360001					73,426		73,426
SEC2390001					15,335		15,335
SEC2720001					518		518
SEC3520001					4,450		4,450
SEC3530001					22,532		22,532
SEC3540001					12,366		12,366
SEC3570001					330		330
SEC3750001					21,230		21,230
SEC3800001					55,481		55,481
SEC3820001					19,568		19,568
SEC3880001					1,576		1,576
SEC3890001					81		81
SEC6050001					4,410		4,410
SEC6280001					1,346		1,346
SEC6290001					2,456		2,456
Grand Total	2,485,423	1,193,152	(957,464)	362,835	783,674	(758,576)	3,109,044

612,847 Total NGUSA Service company allocations
170,827 Total KeySpan Service company allocations
783,674
612,847

7 BP00239FIX
33,143 99224
2,944 99616
648,941

Narragansett Gas
Service Company Pension/OPEB Allocation Summary - Excluding VERO
Eight months ending June 2009

Orig Business Unit	Business Unit	OPEB	Pension	Payroll	OPEB %	Pension %	Payroll %
00099	00001	94,423	61,850	639,943	0.54%	0.60%	0.61%
00099	00004	36,555	21,541	196,079	0.21%	0.21%	0.19%
00099	00005	5,163,994	3,005,785	29,440,946	29.58%	29.28%	28.20%
00099	00006	134,907	82,452	888,672	0.77%	0.80%	0.85%
00099	00007	0	0		0.00%	0.00%	0.00%
00099	00008	18,665	11,866	121,855	0.11%	0.12%	0.12%
00099	00010	1,833,955	1,150,384	11,489,695	10.50%	11.20%	11.01%
00099	00020	10,924	6,473	65,046	0.06%	0.06%	0.06%
00099	00021	1,098	679	7,032	0.01%	0.01%	0.01%
00099	00035	11	8	71	0.00%	0.00%	0.00%
00099	00036	5,273,813	3,013,723	31,868,580	30.21%	29.35%	30.52%
00099	00037	4	4		0.00%	0.00%	0.00%
00099	00041	206,172	123,015	1,234,257	1.18%	1.20%	1.18%
00099	00048	648,941	391,881	3,784,542	3.72%	3.82%	3.62%
00099	00049	1,866,817	1,114,743	10,701,747	10.69%	10.86%	10.25%
00099	00070	1,437	879	8,715	0.01%	0.01%	0.01%
00099	00071	133	72	839	0.00%	0.00%	0.00%
00099	00072	98,023	62,383	678,267	0.56%	0.61%	0.65%
00099	00082	20	26		0.00%	0.00%	0.00%
00099	00085	68	42	372	0.00%	0.00%	0.00%
00099	00086	20	11	91	0.00%	0.00%	0.00%
00099	00092	11	5	75	0.00%	0.00%	0.00%
00099	00093	11	5	75	0.00%	0.00%	0.00%
00099	00094	12	6	75	0.00%	0.00%	0.00%
00099	00095	214	100	1,043	0.00%	0.00%	0.00%
00099	00401	237,159	142,887	1,554,171	1.36%	1.39%	1.49%
00099	00402	3,079	1,944	22,458	0.02%	0.02%	0.02%
00099	00403	45,491	27,540	300,891	0.26%	0.27%	0.29%
00099	00404	6,151	3,884	44,496	0.04%	0.04%	0.04%
00099	00406	32,931	20,356	223,662	0.19%	0.20%	0.21%
00099	00434	194,740	114,449	1,239,682	1.12%	1.11%	1.19%
00099	00435	75,874	42,263	461,577	0.43%	0.41%	0.44%
00099	00436	629	367	3,774	0.00%	0.00%	0.00%
00099	00437	148,147	87,989	952,634	0.85%	0.86%	0.91%
00099	00438	275,382	162,082	1,755,782	1.58%	1.58%	1.68%
00099	00442	10,919	5,329	62,835	0.06%	0.05%	0.06%
00099	00444	267	162	1,710	0.00%	0.00%	0.00%
00099	00446	1,646	874	9,913	0.01%	0.01%	0.01%
00099	00448	1,412	771	8,523	0.01%	0.01%	0.01%
00099	00459	2,349	1,688	16,754	0.01%	0.02%	0.02%
00099	00460	65	29	484	0.00%	0.00%	0.00%
00099	00471	3,539	2,064	21,247	0.02%	0.02%	0.02%
00099	00563	267	154	1,571	0.00%	0.00%	0.00%
00099	01401	237,159	142,887	1,558,994	1.36%	1.39%	1.49%
00099	01402	3,079	1,944	22,458	0.02%	0.02%	0.02%
00099	01403	45,491	27,540	301,795	0.26%	0.27%	0.29%
00099	01404	6,151	3,884	44,496	0.04%	0.04%	0.04%
00099	01406	32,931	20,356	223,662	0.19%	0.20%	0.21%
00099	01431	(17,305)	(12,751)	(130,111)	-0.10%	-0.12%	-0.12%
00099	01434	194,740	114,449	1,239,682	1.12%	1.11%	1.19%
00099	01435	75,874	42,263	461,577	0.43%	0.41%	0.44%
00099	01436	629	367	3,774	0.00%	0.00%	0.00%
00099	01437	148,147	87,989	952,634	0.85%	0.86%	0.91%
00099	01438	275,382	162,082	1,755,782	1.58%	1.58%	1.68%
00099	01442	17,022	7,841	98,403	0.10%	0.08%	0.09%
00099	01444	267	162	1,710	0.00%	0.00%	0.00%
00099	01446	1,646	874	9,913	0.01%	0.01%	0.01%
00099	01448	1,412	771	8,523	0.01%	0.01%	0.01%
00099	01459	2,349	1,688	16,754	0.01%	0.02%	0.02%
00099	01460	65	29	484	0.00%	0.00%	0.00%
00099	01471	3,539	2,064	21,247	0.02%	0.02%	0.02%
00099	01563	267	154	1,571	0.00%	0.00%	0.00%
	Sum:	17,459,123	10,267,360	104,403,530	100.00%	100.00%	100.00%

NGUSA Service Company OPEB Allocations Analysis
Narragansett Gas
Eight months ending June 2009

Jrnl Id	Jrnl Descr Long	Expense Type	Billing Pool	Period	Posted Jrnl \$ in NGUSA Service Company	Narr Gas Allocation	Alloc \$	
01221	CONSTANT - Special FAS106/P	B01	00685	1	(\$937)	0.0000%	0	
01221	CONSTANT - Special FAS106/P	B01	00685	2	(\$937)	0.0000%	0	
01221	CONSTANT - Special FAS106/P	B01	00685	3	(\$937)	0.0000%	0	
01221	CONSTANT - Special FAS106/P	B01	00685	8	(\$937)	0.0000%	0	
01221	CONSTANT - Special FAS106/P	B01	00685	9	(\$937)	0.0000%	0	
01221	CONSTANT - Special FAS106/P	B01	00685	10	(\$937)	0.0000%	0	
01221	CONSTANT - Special FAS106/P	B01	00685	11	(\$937)	0.0000%	0	
01221	CONSTANT - Special FAS106/P	B01	00685	12	(\$937)	0.0000%	0	
01223	CONSTANT - NEES, EUA, NE G	B01	00685	1	\$90,266	0.0000%	0	
01223	CONSTANT - NEES, EUA, NE G	B01	00685	2	\$90,266	0.0000%	0	
01223	CONSTANT - NEES, EUA, NE G	B01	00685	3	\$90,266	0.0000%	0	
01223	CONSTANT - NEES, EUA, NE G	B01	00685	9	\$90,888	0.0000%	0	
01223	CONSTANT - NEES, EUA, NE G	B01	00685	10	\$90,888	0.0000%	0	
01223	CONSTANT - NEES, EUA, NE G	B01	00685	11	\$90,888	0.0000%	0	
01223	CONSTANT - NEES, EUA, NE G	B01	00685	12	\$90,888	0.0000%	0	
01223	RECORD September 2008 - NE	B01	00685	8	\$90,888	0.0000%	0	
01224	CONSTANT - to record Retiree V	B01	00685	9	\$1,349,647	0.0000%	0	} OPEB Accruals per Hewitt
01224	CONSTANT - to record Retiree V	B01	00685	10	\$1,349,647	0.0000%	0	
01224	CONSTANT - to record Retiree V	B01	00685	11	\$1,349,647	0.0000%	0	
01224	CONSTANT - to record Retiree V	B01	00685	12	\$1,349,647	0.0000%	0	
01224	CONSTANT - to record Retiree V	B01	00685	1	\$1,578,273	0.0000%	0	
01224	CONSTANT - to record Retiree V	B01	00685	2	\$1,578,273	0.0000%	0	
01224	CONSTANT - to record Retiree V	B01	00685	3	\$1,578,273	0.0000%	0	
01224	#MULTIVALUE	B01	00685	8	\$1,293,280	0.0000%	0	
99224	CONSTANT - F109 Svc Co	B01	00685	8	\$500,622	0.0000%	0	
99224	CONSTANT - F109 Svc Co	B01	00685	9	\$500,622	0.0000%	0	
99224	CONSTANT - F109 Svc Co	B01	00685	10	\$500,622	0.0000%	0	
99224	CONSTANT - F109 Svc Co	B01	00685	11	\$500,622	0.0000%	0	
99224	CONSTANT - F109 Svc Co	B01	00685	12	\$500,622	0.0000%	0	
99224	CONSTANT - F109 Svc Co	B01	00685	1	\$502,917	0.0000%	0	
99224	CONSTANT - F109 Svc Co	B01	00685	2	\$502,917	0.0000%	0	
99224	CONSTANT - F109 Svc Co	B01	00685	3	\$502,917	0.0000%	0	
99616	Millenium Pipeline	B01	00200	12	(\$17,167)	8.6680%	(\$1,488)	
99617	FFA CSS charges reclass Jun 09	B01	00999	3	\$20	0.0000%	0	
99617	Pre-Allocation Journals - John B	B01	00203	10	(\$116)	0.0000%	0	
99617	Pre-Allocation Journals - John B	B01	00232	10	(\$64,199)	0.0000%	0	
99617	Pre-Allocation Journals - John B	B01	00232	10	(\$551)	0.0000%	0	
99617	Pre-Allocation Journals - John B	B01	00232	10	(\$49)	0.0000%	0	
99617	Pre-Allocation Journals - John B	B01	00247	10	(\$225)	0.0000%	0	
99617	Pre-Allocation Journals - John B	B01	00247	10	(\$40)	0.0000%	0	
99618	Reclass FFA charges Oct 08	B01	00999	8	\$332	0.0000%	0	
0000230441	Correction of Suspense Journal F	B01	00239	2	\$200	3.5270%	\$7	
BP00239FIX	Manually allocate overheads from	B01	00239	2	(\$200)	3.5270%	(\$7)	
DATCTR0001	Data Center	B01	00601	1	(\$29,949)	0.8880%	(\$266)	} NGUSA Allocation (1,880) a
DATCTR0001	Data Center	B01	00601	2	(\$26,850)	0.8880%	(\$238)	
DATCTR0001	Data Center	B01	00601	3	(\$23,737)	0.8880%	(\$211)	
DATCTR0001	Data Center	B01	00601	8	(\$26,319)	0.8880%	(\$234)	
DATCTR0001	Data Center	B01	00601	9	(\$24,768)	0.8880%	(\$220)	
DATCTR0001	Data Center	B01	00601	10	(\$25,005)	0.8880%	(\$222)	
DATCTR0001	Data Center	B01	00601	11	(\$30,079)	0.8880%	(\$267)	
DATCTR0001	Data Center	B01	00601	12	(\$24,264)	0.8880%	(\$215)	
DATCTR0001	Data Center	B01	00601	1	(\$149)	0.8880%	(\$1)	
DATCTR0001	Data Center	B01	00601	2	(\$37)	0.8880%	(\$0)	
DATCTR0001	Data Center	B01	00601	3	(\$374)	0.8880%	(\$3)	
DATCTR0001	Data Center	B01	00601	8	(\$205)	0.8880%	(\$2)	
EIS0010355	Monthly Payroll Journals	B01	00685	12	\$6,246	0.0000%	0	
EIS0012639	Monthly Payroll Journals	B01	00685	3	\$6,246	0.0000%	0	
EIS0012959	Monthly Payroll Journals	B01	00685	10	\$6,246	0.0000%	0	
EIS0014643	Monthly Payroll Journals	B01	00685	1	\$6,246	0.0000%	0	

NGUSA Service Company OPEB Allocations Analysis
Narragansett Gas
Eight months ending June 2009

Jrnl Id	Jrnl Descr Long	Expense Type	Billing Pool	Period	Posted Jrnl \$ in NGUSA Service Company	Narr Gas Allocation	Alloc \$
EIS0015229	Monthly Payroll Journals	B01	00685	8	\$6,246	0.0000%	0
EIS0016449	Monthly Payroll Journals	B01	00685	11	\$6,246	0.0000%	0
EIS0018748	Monthly Payroll Journals	B01	00685	2	\$6,246	0.0000%	0
EIS0019135	Monthly Payroll Journals	B01	00685	9	\$6,246	0.0000%	0
FACIL00001	Facilities-Bldg&Grds-Off Srv	B01	00604	3	(\$86)	3.6060%	(\$3)
FACIL00001	Facilities-Bldg&Grds-Off Srv	B01	00604	8	(\$127)	3.6060%	(\$5)
FACIL00001	Facilities-Bldg&Grds-Off Srv	B01	00604	9	(\$25)	3.6060%	(\$1)
FACIL00001	Facilities-Bldg&Grds-Off Srv	B01	00604	1	(\$5,912)	3.6060%	(\$213)
FACIL00001	Facilities-Bldg&Grds-Off Srv	B01	00604	2	(\$4,410)	3.6060%	(\$159)
FACIL00001	Facilities-Bldg&Grds-Off Srv	B01	00604	3	(\$3,651)	3.6060%	(\$132)
FACIL00001	Facilities-Bldg&Grds-Off Srv	B01	00604	8	(\$4,248)	3.6060%	(\$153)
FACIL00001	Facilities-Bldg&Grds-Off Srv	B01	00604	9	(\$4,189)	3.6060%	(\$151)
FACIL00001	Facilities-Bldg&Grds-Off Srv	B01	00604	10	(\$5,275)	3.6060%	(\$190)
FACIL00001	Facilities-Bldg&Grds-Off Srv	B01	00604	11	(\$5,495)	3.6060%	(\$198)
FACIL00001	Facilities-Bldg&Grds-Off Srv	B01	00604	12	(\$5,237)	3.6060%	(\$189)
FAS1060001	Clear Post-Ret Health to B/S	B01	00685	1	\$102,151	0.0000%	0
FAS1060001	Clear Post-Ret Health to B/S	B01	00685	2	(\$54,741)	0.0000%	0
FAS1060001	Clear Post-Ret Health to B/S	B01	00685	3	(\$121,680)	0.0000%	0
FAS1060001	Clear Post-Ret Health to B/S	B01	00685	8	\$98,346	0.0000%	0
FAS1060001	Clear Post-Ret Health to B/S	B01	00685	9	\$180,306	0.0000%	0
FAS1060001	Clear Post-Ret Health to B/S	B01	00685	10	\$55,004	0.0000%	0
FAS1060001	Clear Post-Ret Health to B/S	B01	00685	11	\$461,001	0.0000%	0
FAS1060001	Clear Post-Ret Health to B/S	B01	00685	12	\$13,595	0.0000%	0
FS10990001	Post-Ret Health Ins - Capital	B01	00685	1	(\$544,628)	0.0000%	0
FS10990001	Post-Ret Health Ins - Capital	B01	00685	2	(\$485,041)	0.0000%	0
FS10990001	Post-Ret Health Ins - Capital	B01	00685	3	(\$449,784)	0.0000%	0
FS10990001	Post-Ret Health Ins - Capital	B01	00685	8	(\$389,864)	0.0000%	0
FS10990001	Post-Ret Health Ins - Capital	B01	00685	9	(\$445,851)	0.0000%	0
FS10990001	Post-Ret Health Ins - Capital	B01	00685	10	(\$400,043)	0.0000%	0
FS10990001	Post-Ret Health Ins - Capital	B01	00685	11	(\$469,917)	0.0000%	0
FS10990001	Post-Ret Health Ins - Capital	B01	00685	12	(\$399,883)	0.0000%	0
FSO0050001	Post-Ret Health Ins - O&M	B01		1	0	0.0000%	0
FSO0050001	Post-Ret Health Ins - O&M	B01		8	0	0.0000%	0
FSO0050001	Post-Ret Health Ins - O&M	B01		9	0	0.0000%	0
FSO0050001	Post-Ret Health Ins - O&M	B01		10	0	0.0000%	0
FSO0050001	Post-Ret Health Ins - O&M	B01		11	0	0.0000%	0
FSO0050001	Post-Ret Health Ins - O&M	B01		12	0	0.0000%	0
FSO0050001	Post-Ret Health Ins - O&M	B01	00203	1	\$568	0.0000%	0
FSO0050001	Post-Ret Health Ins - O&M	B01	00203	2	\$724	0.0000%	0
FSO0050001	Post-Ret Health Ins - O&M	B01	00203	8	\$29	0.0000%	0
FSO0050001	Post-Ret Health Ins - O&M	B01	00203	9	\$351	0.0000%	0
FSO0050001	Post-Ret Health Ins - O&M	B01	00203	12	\$173	0.0000%	0
FSO0050001	Post-Ret Health Ins - O&M	B01	00229	2	\$1,099	6.5410%	\$72
FSO0050001	Post-Ret Health Ins - O&M	B01	00231	2	\$328	0.0000%	0
FSO0050001	Post-Ret Health Ins - O&M	B01	00232	1	\$101	0.0000%	0
FSO0050001	Post-Ret Health Ins - O&M	B01	00232	2	\$17	0.0000%	0
FSO0050001	Post-Ret Health Ins - O&M	B01	00232	8	\$80	0.0000%	0
FSO0050001	Post-Ret Health Ins - O&M	B01	00232	9	\$152	0.0000%	0
FSO0050001	Post-Ret Health Ins - O&M	B01	00232	12	\$209	0.0000%	0
FSO0050001	Post-Ret Health Ins - O&M	B01	00235	1	\$20,490	12.6010%	\$2,582
FSO0050001	Post-Ret Health Ins - O&M	B01	00235	2	\$17,279	12.6010%	\$2,177
FSO0050001	Post-Ret Health Ins - O&M	B01	00235	3	\$16,150	12.6010%	\$2,035
FSO0050001	Post-Ret Health Ins - O&M	B01	00235	8	\$8,715	11.4090%	\$994
FSO0050001	Post-Ret Health Ins - O&M	B01	00235	9	\$6,446	11.4090%	\$735
FSO0050001	Post-Ret Health Ins - O&M	B01	00235	10	\$9,276	11.4090%	\$1,058
FSO0050001	Post-Ret Health Ins - O&M	B01	00235	11	\$8,905	11.4090%	\$1,016
FSO0050001	Post-Ret Health Ins - O&M	B01	00235	12	\$9,187	11.4090%	\$1,048
FSO0050001	Post-Ret Health Ins - O&M	B01	00247	3	\$1,086	0.0000%	0
FSO0050001	Post-Ret Health Ins - O&M	B01	00247	8	\$517	0.0000%	0
FSO0050001	Post-Ret Health Ins - O&M	B01	00247	11	\$99	0.0000%	0
FSO0050001	Post-Ret Health Ins - O&M	B01	00353	8	\$19	6.0900%	\$1
FSO0050001	Post-Ret Health Ins - O&M	B01	00354	2	\$774	3.7500%	\$29

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NGUSA Service Company OPEB Allocations Analysis
Narragansett Gas
Eight months ending June 2009

Jrnl Id	Jrnl Descr Long	Expense Type	Billing Pool	Period	Posted Jrnl \$ in NGUSA Service Company	Narr Gas Allocation	Alloc \$
FSO0050001	Post-Ret Health Ins - O&M	B01	00354	3	\$324	3.7500%	\$12
FSO0050001	Post-Ret Health Ins - O&M	B01	00239	12	\$38,291	3.0110%	\$1,153
FSO0050001	Post-Ret Health Ins - O&M	B01	00203	1	\$906	0.0000%	0
FSO0050001	Post-Ret Health Ins - O&M	B01	00203	2	\$632	0.0000%	0
FSO0050001	Post-Ret Health Ins - O&M	B01	00203	8	\$472	0.0000%	0
FSO0050001	Post-Ret Health Ins - O&M	B01	00203	9	\$548	0.0000%	0
FSO0050001	Post-Ret Health Ins - O&M	B01	00203	10	\$510	0.0000%	0
FSO0050001	Post-Ret Health Ins - O&M	B01	00203	11	\$742	0.0000%	0
FSO0050001	Post-Ret Health Ins - O&M	B01	00203	12	\$537	0.0000%	0
FSO0050001	Post-Ret Health Ins - O&M	B01	00231	1	\$3,498	0.0000%	0
FSO0050001	Post-Ret Health Ins - O&M	B01	00231	2	\$3,483	0.0000%	0
FSO0050001	Post-Ret Health Ins - O&M	B01	00231	3	\$884	0.0000%	0
FSO0050001	Post-Ret Health Ins - O&M	B01	00231	8	\$6,124	0.0000%	0
FSO0050001	Post-Ret Health Ins - O&M	B01	00231	9	\$4,731	0.0000%	0
FSO0050001	Post-Ret Health Ins - O&M	B01	00231	10	\$3,914	0.0000%	0
FSO0050001	Post-Ret Health Ins - O&M	B01	00231	11	\$5,426	0.0000%	0
FSO0050001	Post-Ret Health Ins - O&M	B01	00231	12	\$5,465	0.0000%	0
FSO0360001	Post-Ret Health Ins - O&M	B01		8	0	0.0000%	0
FSO0360001	Post-Ret Health Ins - O&M	B01		12	0	0.0000%	0
FSO0360001	Post-Ret Health Ins - O&M	B01	00200	1	\$5,549	10.0310%	\$557
FSO0360001	Post-Ret Health Ins - O&M	B01	00200	2	\$10,685	10.0310%	\$1,072
FSO0360001	Post-Ret Health Ins - O&M	B01	00200	3	\$8,932	10.0310%	\$896
FSO0360001	Post-Ret Health Ins - O&M	B01	00200	11	\$867	8.6680%	\$75
FSO0360001	Post-Ret Health Ins - O&M	B01	00200	12	\$849	8.6680%	\$74
FSO0360001	Post-Ret Health Ins - O&M	B01	00203	1	\$4,101	0.0000%	0
FSO0360001	Post-Ret Health Ins - O&M	B01	00203	2	\$10,108	0.0000%	0
FSO0360001	Post-Ret Health Ins - O&M	B01	00203	3	\$8,530	0.0000%	0
FSO0360001	Post-Ret Health Ins - O&M	B01	00203	11	\$662	0.0000%	0
FSO0360001	Post-Ret Health Ins - O&M	B01	00203	12	\$637	0.0000%	0
FSO0360001	Post-Ret Health Ins - O&M	B01	00229	1	\$20,724	6.5410%	\$1,356
FSO0360001	Post-Ret Health Ins - O&M	B01	00229	2	\$17,327	6.5410%	\$1,133
FSO0360001	Post-Ret Health Ins - O&M	B01	00229	3	\$23,616	6.5410%	\$1,545
FSO0360001	Post-Ret Health Ins - O&M	B01	00229	8	\$4,056	5.8460%	\$237
FSO0360001	Post-Ret Health Ins - O&M	B01	00229	9	\$3,578	5.8460%	\$209
FSO0360001	Post-Ret Health Ins - O&M	B01	00229	12	\$7,961	5.8460%	\$465
FSO0360001	Post-Ret Health Ins - O&M	B01	00230	1	\$4,384	13.9760%	\$613
FSO0360001	Post-Ret Health Ins - O&M	B01	00230	2	\$4,912	13.9760%	\$687
FSO0360001	Post-Ret Health Ins - O&M	B01	00230	3	\$2,862	13.9760%	\$400
FSO0360001	Post-Ret Health Ins - O&M	B01	00230	8	\$1,818	12.5410%	\$228
FSO0360001	Post-Ret Health Ins - O&M	B01	00230	9	\$2,967	12.5410%	\$372
FSO0360001	Post-Ret Health Ins - O&M	B01	00230	10	\$3,914	12.5410%	\$491
FSO0360001	Post-Ret Health Ins - O&M	B01	00230	11	\$2,752	12.5410%	\$345
FSO0360001	Post-Ret Health Ins - O&M	B01	00230	12	\$1,293	12.5410%	\$162
FSO0360001	Post-Ret Health Ins - O&M	B01	00231	1	\$5,627	0.0000%	0
FSO0360001	Post-Ret Health Ins - O&M	B01	00231	2	\$8,282	0.0000%	0
FSO0360001	Post-Ret Health Ins - O&M	B01	00231	3	\$6,678	0.0000%	0
FSO0360001	Post-Ret Health Ins - O&M	B01	00231	8	\$2,712	0.0000%	0
FSO0360001	Post-Ret Health Ins - O&M	B01	00231	9	\$3,889	0.0000%	0
FSO0360001	Post-Ret Health Ins - O&M	B01	00231	10	\$1,130	0.0000%	0
FSO0360001	Post-Ret Health Ins - O&M	B01	00231	11	\$3,180	0.0000%	0
FSO0360001	Post-Ret Health Ins - O&M	B01	00231	12	\$4,258	0.0000%	0
FSO0360001	Post-Ret Health Ins - O&M	B01	00232	1	\$3,045	0.0000%	0
FSO0360001	Post-Ret Health Ins - O&M	B01	00232	2	\$6,116	0.0000%	0
FSO0360001	Post-Ret Health Ins - O&M	B01	00232	3	\$5,845	0.0000%	0
FSO0360001	Post-Ret Health Ins - O&M	B01	00232	8	\$128	0.0000%	0
FSO0360001	Post-Ret Health Ins - O&M	B01	00232	9	\$62	0.0000%	0
FSO0360001	Post-Ret Health Ins - O&M	B01	00232	11	\$250	0.0000%	0
FSO0360001	Post-Ret Health Ins - O&M	B01	00232	12	\$1,384	0.0000%	0
FSO0360001	Post-Ret Health Ins - O&M	B01	00233	1	\$1,422	0.0000%	0
FSO0360001	Post-Ret Health Ins - O&M	B01	00233	2	\$1,583	0.0000%	0
FSO0360001	Post-Ret Health Ins - O&M	B01	00233	3	\$1,094	0.0000%	0
FSO0360001	Post-Ret Health Ins - O&M	B01	00233	8	\$884	0.0000%	0

NGUSA Service Company OPEB Allocations Analysis
Narragansett Gas
Eight months ending June 2009

Jrnl Id	Jrnl Descr Long	Expense Type	Billing Pool	Period	Posted Jrnl \$ in NGUSA Service Company	Narr Gas Allocation	Alloc \$
FSO0360001	Post-Ret Health Ins - O&M	B01	00233	9	\$491	0.0000%	0
FSO0360001	Post-Ret Health Ins - O&M	B01	00233	10	\$51	0.0000%	0
FSO0360001	Post-Ret Health Ins - O&M	B01	00233	11	\$1,128	0.0000%	0
FSO0360001	Post-Ret Health Ins - O&M	B01	00233	12	\$1,251	0.0000%	0
FSO0360001	Post-Ret Health Ins - O&M	B01	00235	2	\$497	12.6010%	\$63
FSO0360001	Post-Ret Health Ins - O&M	B01	00235	3	\$590	12.6010%	\$74
FSO0360001	Post-Ret Health Ins - O&M	B01	00235	8	\$1,253	11.4090%	\$143
FSO0360001	Post-Ret Health Ins - O&M	B01	00235	9	\$160	11.4090%	\$18
FSO0360001	Post-Ret Health Ins - O&M	B01	00236	1	\$31,553	5.8890%	\$1,858
FSO0360001	Post-Ret Health Ins - O&M	B01	00236	2	\$26,661	5.8890%	\$1,570
FSO0360001	Post-Ret Health Ins - O&M	B01	00236	3	\$21,812	5.8890%	\$1,285
FSO0360001	Post-Ret Health Ins - O&M	B01	00236	8	\$19,469	5.2850%	\$1,029
FSO0360001	Post-Ret Health Ins - O&M	B01	00236	9	\$21,466	5.2850%	\$1,134
FSO0360001	Post-Ret Health Ins - O&M	B01	00236	10	\$19,382	5.2850%	\$1,024
FSO0360001	Post-Ret Health Ins - O&M	B01	00236	11	\$20,123	5.2850%	\$1,063
FSO0360001	Post-Ret Health Ins - O&M	B01	00236	12	\$18,685	5.2850%	\$988
FSO0360001	Post-Ret Health Ins - O&M	B01	00237	8	\$7,538	0.0000%	0
FSO0360001	Post-Ret Health Ins - O&M	B01	00237	9	\$7,246	0.0000%	0
FSO0360001	Post-Ret Health Ins - O&M	B01	00237	10	\$4,984	0.0000%	0
FSO0360001	Post-Ret Health Ins - O&M	B01	00237	11	\$7,655	0.0000%	0
FSO0360001	Post-Ret Health Ins - O&M	B01	00239	1	\$24,966	3.5270%	\$881
FSO0360001	Post-Ret Health Ins - O&M	B01	00239	3	\$11,018	3.5270%	\$389
FSO0360001	Post-Ret Health Ins - O&M	B01	00239	8	\$8,660	3.0110%	\$261
FSO0360001	Post-Ret Health Ins - O&M	B01	00239	9	\$23,160	3.0110%	\$697
FSO0360001	Post-Ret Health Ins - O&M	B01	00239	10	\$11,641	3.0110%	\$351
FSO0360001	Post-Ret Health Ins - O&M	B01	00239	11	\$17,654	3.0110%	\$532
FSO0360001	Post-Ret Health Ins - O&M	B01	00239	12	\$13,344	3.0110%	\$402
FSO0360001	Post-Ret Health Ins - O&M	B01	00247	1	\$2,719	0.0000%	0
FSO0360001	Post-Ret Health Ins - O&M	B01	00247	2	\$25,966	0.0000%	0
FSO0360001	Post-Ret Health Ins - O&M	B01	00247	3	\$5,274	0.0000%	0
FSO0360001	Post-Ret Health Ins - O&M	B01	00247	8	\$15,147	0.0000%	0
FSO0360001	Post-Ret Health Ins - O&M	B01	00247	9	\$13,767	0.0000%	0
FSO0360001	Post-Ret Health Ins - O&M	B01	00247	10	\$1,689	0.0000%	0
FSO0360001	Post-Ret Health Ins - O&M	B01	00247	11	\$3,646	0.0000%	0
FSO0360001	Post-Ret Health Ins - O&M	B01	00247	12	\$4,124	0.0000%	0
FSO0360001	Post-Ret Health Ins - O&M	B01	00353	1	\$3,344	7.4200%	\$248
FSO0360001	Post-Ret Health Ins - O&M	B01	00353	2	\$1,979	7.4200%	\$147
FSO0360001	Post-Ret Health Ins - O&M	B01	00353	3	\$3,605	7.4200%	\$267
FSO0360001	Post-Ret Health Ins - O&M	B01	00353	9	\$1,416	6.0900%	\$86
FSO0360001	Post-Ret Health Ins - O&M	B01	00353	12	\$3,207	6.0900%	\$195
FSO0360001	Post-Ret Health Ins - O&M	B01	00354	1	\$15,702	3.7500%	\$589
FSO0360001	Post-Ret Health Ins - O&M	B01	00354	2	\$16,137	3.7500%	\$605
FSO0360001	Post-Ret Health Ins - O&M	B01	00354	3	\$15,660	3.7500%	\$587
FSO0360001	Post-Ret Health Ins - O&M	B01	00354	12	\$6,931	3.9140%	\$271
FSO0360001	Post-Ret Health Ins - O&M	B01	00375	1	\$36,535	4.6320%	\$1,692
FSO0360001	Post-Ret Health Ins - O&M	B01	00375	2	\$31,910	4.6320%	\$1,478
FSO0360001	Post-Ret Health Ins - O&M	B01	00375	3	\$31,423	4.6320%	\$1,456
FSO0360001	Post-Ret Health Ins - O&M	B01	00375	8	\$21,692	4.5310%	\$983
FSO0360001	Post-Ret Health Ins - O&M	B01	00375	9	\$16,787	4.5310%	\$761
FSO0360001	Post-Ret Health Ins - O&M	B01	00375	10	\$20,634	4.5310%	\$935
FSO0360001	Post-Ret Health Ins - O&M	B01	00375	11	\$20,225	4.5310%	\$916
FSO0360001	Post-Ret Health Ins - O&M	B01	00375	12	\$23,924	4.5310%	\$1,084
FSO0360001	Post-Ret Health Ins - O&M	B01	00380	1	\$2,119	5.8290%	\$123
FSO0360001	Post-Ret Health Ins - O&M	B01	00380	2	\$2,018	5.8290%	\$118
FSO0360001	Post-Ret Health Ins - O&M	B01	00380	3	\$1,715	5.8290%	\$100
FSO0360001	Post-Ret Health Ins - O&M	B01	00380	8	\$1,313	5.2210%	\$69
FSO0360001	Post-Ret Health Ins - O&M	B01	00380	9	\$1,432	5.2210%	\$75
FSO0360001	Post-Ret Health Ins - O&M	B01	00380	10	\$1,114	5.2210%	\$58
FSO0360001	Post-Ret Health Ins - O&M	B01	00380	11	\$1,512	5.2210%	\$79
FSO0360001	Post-Ret Health Ins - O&M	B01	00380	12	\$1,591	5.2210%	\$83
FSO0360001	Post-Ret Health Ins - O&M	B01	00382	1	\$26,128	3.4890%	\$912
FSO0360001	Post-Ret Health Ins - O&M	B01	00382	2	\$22,611	3.4890%	\$789
FSO0360001	Post-Ret Health Ins - O&M	B01	00382	3	\$21,697	3.4890%	\$757

NGUSA Service Company OPEB Allocations Analysis
Narragansett Gas
Eight months ending June 2009

Jrnl Id	Jrnl Descr Long	Expense Type	Billing Pool	Period	Posted Jrnl \$ in NGUSA Service Company	Narr Gas Allocation	Alloc \$
FSO0360001	Post-Ret Health Ins - O&M	B01	00382	8	\$18,338	2.9960%	\$549
FSO0360001	Post-Ret Health Ins - O&M	B01	00382	9	\$16,564	2.9960%	\$496
FSO0360001	Post-Ret Health Ins - O&M	B01	00382	10	\$15,524	2.9960%	\$465
FSO0360001	Post-Ret Health Ins - O&M	B01	00382	11	\$18,306	2.9960%	\$548
FSO0360001	Post-Ret Health Ins - O&M	B01	00382	12	\$17,163	2.9960%	\$514
FSO0360001	Post-Ret Health Ins - O&M	B01	00383	1	\$101	0.0000%	0
FSO0360001	Post-Ret Health Ins - O&M	B01	00383	2	\$3,723	0.0000%	0
FSO0360001	Post-Ret Health Ins - O&M	B01	00383	3	\$4,872	0.0000%	0
FSO0360001	Post-Ret Health Ins - O&M	B01	00383	8	\$447	0.0000%	0
FSO0360001	Post-Ret Health Ins - O&M	B01	00388	3	\$9,860	3.8210%	\$377
FSO0360001	Post-Ret Health Ins - O&M	B01	00601	1	\$11,655	0.8880%	\$103
FSO0360001	Post-Ret Health Ins - O&M	B01	00601	2	\$7,775	0.8880%	\$69
FSO0360001	Post-Ret Health Ins - O&M	B01	00601	3	\$5,774	0.8880%	\$51
FSO0360001	Post-Ret Health Ins - O&M	B01	00601	8	\$7,264	0.8880%	\$65
FSO0360001	Post-Ret Health Ins - O&M	B01	00601	9	\$7,087	0.8880%	\$63
FSO0360001	Post-Ret Health Ins - O&M	B01	00601	10	\$8,174	0.8880%	\$73
FSO0360001	Post-Ret Health Ins - O&M	B01	00601	11	\$6,697	0.8880%	\$59
FSO0360001	Post-Ret Health Ins - O&M	B01	00601	12	\$7,266	0.8880%	\$65
FSO0360001	Post-Ret Health Ins - O&M	B01	00604	8	\$89	3.6060%	\$3
FSO0360001	Post-Ret Health Ins - O&M	B01	00605	1	\$3,885	3.7350%	\$145
FSO0360001	Post-Ret Health Ins - O&M	B01	00605	2	\$2,592	3.7350%	\$97
FSO0360001	Post-Ret Health Ins - O&M	B01	00605	3	\$1,925	3.7350%	\$72
FSO0360001	Post-Ret Health Ins - O&M	B01	00605	8	\$2,421	3.7350%	\$90
FSO0360001	Post-Ret Health Ins - O&M	B01	00605	9	\$2,362	3.7350%	\$88
FSO0360001	Post-Ret Health Ins - O&M	B01	00605	10	\$2,725	3.7350%	\$102
FSO0360001	Post-Ret Health Ins - O&M	B01	00605	11	\$2,232	3.7350%	\$83
FSO0360001	Post-Ret Health Ins - O&M	B01	00605	12	\$2,422	3.7350%	\$90
FSO0360001	Post-Ret Health Ins - O&M	B01	00629	12	\$163	6.6300%	\$11
FSO0360001	Post-Ret Health Ins - O&M	B01	00380	12	\$15	5.2210%	\$1
FSO0360001	Post-Ret Health Ins - O&M	B01	00236	1	\$44	5.8890%	\$3
FSO0360001	Post-Ret Health Ins - O&M	B01	00247	1	\$3,826	0.0000%	0
FSO0360001	Post-Ret Health Ins - O&M	B01	00247	2	\$3,500	0.0000%	0
FSO0360001	Post-Ret Health Ins - O&M	B01	00247	8	\$7,616	0.0000%	0
FSO0360001	Post-Ret Health Ins - O&M	B01	00247	9	\$8,206	0.0000%	0
FSO0360001	Post-Ret Health Ins - O&M	B01	00247	10	\$8,435	0.0000%	0
FSO0360001	Post-Ret Health Ins - O&M	B01	00247	11	\$10,038	0.0000%	0
FSO0360001	Post-Ret Health Ins - O&M	B01	00247	12	\$4,913	0.0000%	0
FSO0360001	Post-Ret Health Ins - O&M	B01	00354	2	\$3,573	3.7500%	\$134
FSO0360001	Post-Ret Health Ins - O&M	B01	00354	3	\$3,009	3.7500%	\$113
FSO0360001	Post-Ret Health Ins - O&M	B01	00380	10	\$2,106	5.2210%	\$110
FSO0360001	Post-Ret Health Ins - O&M	B01	00380	11	\$4,763	5.2210%	\$249
FSO0360001	Post-Ret Health Ins - O&M	B01	00203	9	\$113	0.0000%	0
FSO0360001	Post-Ret Health Ins - O&M	B01	00231	1	\$16,564	0.0000%	0
FSO0360001	Post-Ret Health Ins - O&M	B01	00231	2	\$8,187	0.0000%	0
FSO0360001	Post-Ret Health Ins - O&M	B01	00231	3	\$7,040	0.0000%	0
FSO0360001	Post-Ret Health Ins - O&M	B01	00231	8	\$12,991	0.0000%	0
FSO0360001	Post-Ret Health Ins - O&M	B01	00231	9	\$14,347	0.0000%	0
FSO0360001	Post-Ret Health Ins - O&M	B01	00231	10	\$13,841	0.0000%	0
FSO0360001	Post-Ret Health Ins - O&M	B01	00231	11	\$16,114	0.0000%	0
FSO0360001	Post-Ret Health Ins - O&M	B01	00231	12	\$11,158	0.0000%	0
FSO0360001	Post-Ret Health Ins - O&M	B01	00247	1	\$1,776	0.0000%	0
FSO0360001	Post-Ret Health Ins - O&M	B01	00247	2	\$183	0.0000%	0
FSO0360001	Post-Ret Health Ins - O&M	B01	00382	2	\$2,598	3.4890%	\$91
FSO0360001	Post-Ret Health Ins - O&M	B01	00239	1	\$5,119	3.5270%	\$181
FSO0360001	Post-Ret Health Ins - O&M	B01	00239	3	\$2,267	3.5270%	\$80
FSO0360001	Post-Ret Health Ins - O&M	B01	00239	9	\$136	3.0110%	\$4
FSO0360001	Post-Ret Health Ins - O&M	B01	00239	10	\$4,691	3.0110%	\$141
FSO0360001	Post-Ret Health Ins - O&M	B01	00239	11	\$4,191	3.0110%	\$126
FSO0360001	Post-Ret Health Ins - O&M	B01	00239	12	\$4,160	3.0110%	\$125
FSO0360001	Post-Ret Health Ins - O&M	B01	00247	2	\$5,132	0.0000%	0
FSO0360001	Post-Ret Health Ins - O&M	B01	00388	3	\$2,553	3.8210%	\$98
FSO0360001	Post-Ret Health Ins - O&M	B01	00233	3	\$3,047	0.0000%	0
FSO0360001	Post-Ret Health Ins - O&M	B01	00231	8	\$645	0.0000%	0
FSO0360001	Post-Ret Health Ins - O&M	B01	00380	1	\$242	5.8290%	\$14
FSO0360001	Post-Ret Health Ins - O&M	B01	00380	2	\$1,388	5.8290%	\$81
FSO0360001	Post-Ret Health Ins - O&M	B01	00380	3	\$2,709	5.8290%	\$158
FSO0360001	Post-Ret Health Ins - O&M	B01	00236	1	\$8,778	5.8890%	\$517
FSO0360001	Post-Ret Health Ins - O&M	B01	00236	2	\$7,097	5.8890%	\$418
FSO0360001	Post-Ret Health Ins - O&M	B01	00236	3	\$8,855	5.8890%	\$521

NGUSA Service Company OPEB Allocations Analysis
Narragansett Gas
Eight months ending June 2009

Jrnl Id	Jrnl Descr Long	Expense Type	Billing Pool	Period	Posted Jrnl \$ in NGUSA Service Company	Narr Gas Allocation	Alloc \$
FSO0360001	Post-Ret Health Ins - O&M	B01	00236	8	\$7,271	5.2850%	\$384
FSO0360001	Post-Ret Health Ins - O&M	B01	00236	9	\$7,639	5.2850%	\$404
FSO0360001	Post-Ret Health Ins - O&M	B01	00236	10	\$6,551	5.2850%	\$346
FSO0360001	Post-Ret Health Ins - O&M	B01	00236	11	\$7,072	5.2850%	\$374
FSO0360001	Post-Ret Health Ins - O&M	B01	00236	12	\$5,032	5.2850%	\$266
FSO0360001	Post-Ret Health Ins - O&M	B01	00247	1	\$20,395	0.0000%	0
FSO0360001	Post-Ret Health Ins - O&M	B01	00247	2	\$18,066	0.0000%	0
FSO0360001	Post-Ret Health Ins - O&M	B01	00247	3	\$17,889	0.0000%	0
FSO0360001	Post-Ret Health Ins - O&M	B01	00247	8	\$24,032	0.0000%	0
FSO0360001	Post-Ret Health Ins - O&M	B01	00247	9	\$20,260	0.0000%	0
FSO0360001	Post-Ret Health Ins - O&M	B01	00247	10	\$20,608	0.0000%	0
FSO0360001	Post-Ret Health Ins - O&M	B01	00247	11	\$22,407	0.0000%	0
FSO0360001	Post-Ret Health Ins - O&M	B01	00247	12	\$15,653	0.0000%	0
FSO0360001	Post-Ret Health Ins - O&M	B01	00236	1	\$176	5.8890%	\$10
FSO0360001	Post-Ret Health Ins - O&M	B01	00236	2	\$1,321	5.8890%	\$78
FSO0360001	Post-Ret Health Ins - O&M	B01	00236	3	\$176	5.8890%	\$10
FSO0360001	Post-Ret Health Ins - O&M	B01	00238	1	\$10,484	0.0000%	0
FSO0360001	Post-Ret Health Ins - O&M	B01	00238	2	\$7,675	0.0000%	0
FSO0360001	Post-Ret Health Ins - O&M	B01	00238	3	\$6,516	0.0000%	0
FSO0360001	Post-Ret Health Ins - O&M	B01	00238	8	\$4,997	0.0000%	0
FSO0360001	Post-Ret Health Ins - O&M	B01	00238	9	\$4,716	0.0000%	0
FSO0360001	Post-Ret Health Ins - O&M	B01	00238	10	\$5,009	0.0000%	0
FSO0360001	Post-Ret Health Ins - O&M	B01	00238	11	\$4,752	0.0000%	0
FSO0360001	Post-Ret Health Ins - O&M	B01	00238	12	\$5,480	0.0000%	0
FSO0360001	Post-Ret Health Ins - O&M	B01	00236	1	\$6,290	5.8890%	\$370
FSO0360001	Post-Ret Health Ins - O&M	B01	00236	2	\$1,467	5.8890%	\$86
FSO0360001	Post-Ret Health Ins - O&M	B01	00236	3	\$705	5.8890%	\$42
FSO0360001	Post-Ret Health Ins - O&M	B01	00236	8	\$4,391	5.2850%	\$232
FSO0360001	Post-Ret Health Ins - O&M	B01	00236	9	\$3,272	5.2850%	\$173
FSO0360001	Post-Ret Health Ins - O&M	B01	00236	10	\$4,918	5.2850%	\$260
FSO0360001	Post-Ret Health Ins - O&M	B01	00236	11	\$4,115	5.2850%	\$217
FSO0360001	Post-Ret Health Ins - O&M	B01	00236	12	\$4,685	5.2850%	\$248
FSO0360001	Post-Ret Health Ins - O&M	B01	00247	1	\$43	0.0000%	0
FSO0360001	Post-Ret Health Ins - O&M	B01	00247	8	\$152	0.0000%	0
FSO0360001	Post-Ret Health Ins - O&M	B01	00247	12	\$768	0.0000%	0
FSO0360001	Post-Ret Health Ins - O&M	B01	00200	8	\$6,235	8.6680%	\$540
FSO0360001	Post-Ret Health Ins - O&M	B01	00200	9	\$5,910	8.6680%	\$512
FSO0360001	Post-Ret Health Ins - O&M	B01	00200	10	\$1,704	8.6680%	\$148
FSO0360001	Post-Ret Health Ins - O&M	B01	00232	9	\$10,742	0.0000%	0
FSO0360001	Post-Ret Health Ins - O&M	B01	00232	10	\$2,146	0.0000%	0
FSO0360001	Post-Ret Health Ins - O&M	B01	00232	11	\$43	0.0000%	0
FSO0360001	Post-Ret Health Ins - O&M	B01	00231	1	\$3,680	0.0000%	0
FSO0360001	Post-Ret Health Ins - O&M	B01	00231	2	\$3,959	0.0000%	0
FSO0360001	Post-Ret Health Ins - O&M	B01	00231	3	\$3,041	0.0000%	0
FSO0360001	Post-Ret Health Ins - O&M	B01	00231	10	\$1,207	0.0000%	0
FSO0360001	Post-Ret Health Ins - O&M	B01	00231	11	\$3,046	0.0000%	0
FSO0360001	Post-Ret Health Ins - O&M	B01	00231	12	\$2,493	0.0000%	0
FSO0360001	Post-Ret Health Ins - O&M	B01	00200	9	\$874	8.6680%	\$76
FSO0360001	Post-Ret Health Ins - O&M	B01	00203	9	\$1,124	0.0000%	0
FSO0360001	Post-Ret Health Ins - O&M	B01	00231	1	\$943	0.0000%	0
FSO0360001	Post-Ret Health Ins - O&M	B01	00231	10	\$2,024	0.0000%	0
FSO0360001	Post-Ret Health Ins - O&M	B01	00231	11	\$2,816	0.0000%	0
FSO0360001	Post-Ret Health Ins - O&M	B01	00231	12	\$2,968	0.0000%	0
FSO0360001	Post-Ret Health Ins - O&M	B01	00236	1	\$617	5.8890%	\$36
FSO0360001	Post-Ret Health Ins - O&M	B01	00236	2	\$3,524	5.8890%	\$208
FSO0360001	Post-Ret Health Ins - O&M	B01	00236	2	\$3,173	5.8890%	\$187
FSO0360001	Post-Ret Health Ins - O&M	B01	00236	3	\$5,108	5.8890%	\$301
FSO0410001	Post-Ret Health Ins - O&M	B01	00232	10	\$497	0.0000%	0
FSO0490001	Post-Ret Health Ins - O&M	B01	00380	1	\$49	5.8290%	\$3
FSO0490001	Post-Ret Health Ins - O&M	B01	00380	2	\$103	5.8290%	\$6
FSO0490001	Post-Ret Health Ins - O&M	B01	00380	3	\$85	5.8290%	\$5
FSO0490001	Post-Ret Health Ins - O&M	B01	00380	9	\$26	5.2210%	\$1
FSO0490001	Post-Ret Health Ins - O&M	B01	00380	10	\$12	5.2210%	\$1
FSO0490001	Post-Ret Health Ins - O&M	B01	00380	11	\$27	5.2210%	\$1
FSO0490001	Post-Ret Health Ins - O&M	B01	00380	12	\$29	5.2210%	\$1
FSO0490001	Post-Ret Health Ins - O&M	B01	00231	1	\$2,740	0.0000%	0
FSO0490001	Post-Ret Health Ins - O&M	B01	00231	2	\$3,501	0.0000%	0
FSO0490001	Post-Ret Health Ins - O&M	B01	00231	3	\$3,168	0.0000%	0
FSO0490001	Post-Ret Health Ins - O&M	B01	00231	8	\$3,357	0.0000%	0

NGUSA Service Company OPEB Allocations Analysis
Narragansett Gas
Eight months ending June 2009

Jrnl Id	Jrnl Descr Long	Expense Type	Billing Pool	Period	Posted Jrnl \$ in NGUSA Service Company	Narr Gas Allocation	Alloc \$
FSO0490001	Post-Ret Health Ins - O&M	B01	00231	9	\$3,308	0.0000%	0
FSO0490001	Post-Ret Health Ins - O&M	B01	00231	10	\$1,531	0.0000%	0
FSO0490001	Post-Ret Health Ins - O&M	B01	00231	11	\$2,201	0.0000%	0
FSO0490001	Post-Ret Health Ins - O&M	B01	00231	12	\$1,981	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01		1	0	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01		2	0	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01		3	0	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01		8	0	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01		9	0	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01		10	0	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01		11	0	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01		12	0	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00200	1	\$34,170	10.0310%	\$3,428
FSO0990001	Post-Ret Health Ins - O&M	B01	00200	2	\$33,149	10.0310%	\$3,325
FSO0990001	Post-Ret Health Ins - O&M	B01	00200	3	\$35,091	10.0310%	\$3,520
FSO0990001	Post-Ret Health Ins - O&M	B01	00200	8	\$19,388	8.6680%	\$1,681
FSO0990001	Post-Ret Health Ins - O&M	B01	00200	9	\$16,706	8.6680%	\$1,448
FSO0990001	Post-Ret Health Ins - O&M	B01	00200	10	\$13,370	8.6680%	\$1,159
FSO0990001	Post-Ret Health Ins - O&M	B01	00200	11	\$22,998	8.6680%	\$1,993
FSO0990001	Post-Ret Health Ins - O&M	B01	00200	12	\$26,006	8.6680%	\$2,254
FSO0990001	Post-Ret Health Ins - O&M	B01	00201	1	\$6,923	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00201	2	\$5,835	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00201	3	\$7,152	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00201	8	\$5,322	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00201	9	\$5,549	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00201	10	\$5,139	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00201	11	\$7,334	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00201	12	\$9,245	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00202	1	\$3,371	3.7370%	\$126
FSO0990001	Post-Ret Health Ins - O&M	B01	00202	2	\$4,697	3.7370%	\$176
FSO0990001	Post-Ret Health Ins - O&M	B01	00202	3	\$7,184	3.7370%	\$268
FSO0990001	Post-Ret Health Ins - O&M	B01	00202	8	\$2,553	3.1740%	\$81
FSO0990001	Post-Ret Health Ins - O&M	B01	00202	9	\$2,483	3.1740%	\$79
FSO0990001	Post-Ret Health Ins - O&M	B01	00202	10	\$1,476	3.1740%	\$47
FSO0990001	Post-Ret Health Ins - O&M	B01	00202	11	\$3,024	3.1740%	\$96
FSO0990001	Post-Ret Health Ins - O&M	B01	00202	12	\$2,509	3.1740%	\$80
FSO0990001	Post-Ret Health Ins - O&M	B01	00203	1	\$23,095	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00203	2	\$26,308	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00203	3	\$28,142	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00203	8	\$8,423	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00203	9	\$6,659	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00203	10	\$6,688	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00203	11	\$10,433	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00203	12	\$15,740	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00229	1	\$13,451	6.5410%	\$880
FSO0990001	Post-Ret Health Ins - O&M	B01	00229	2	\$15,368	6.5410%	\$1,005
FSO0990001	Post-Ret Health Ins - O&M	B01	00229	3	\$13,423	6.5410%	\$878
FSO0990001	Post-Ret Health Ins - O&M	B01	00229	8	\$5,046	5.8460%	\$295
FSO0990001	Post-Ret Health Ins - O&M	B01	00229	9	\$11,391	5.8460%	\$666
FSO0990001	Post-Ret Health Ins - O&M	B01	00229	10	\$11,082	5.8460%	\$648
FSO0990001	Post-Ret Health Ins - O&M	B01	00229	11	\$19,768	5.8460%	\$1,156
FSO0990001	Post-Ret Health Ins - O&M	B01	00229	12	\$13,708	5.8460%	\$801
FSO0990001	Post-Ret Health Ins - O&M	B01	00230	1	\$1,832	13.9760%	\$256
FSO0990001	Post-Ret Health Ins - O&M	B01	00230	2	\$1,350	13.9760%	\$189
FSO0990001	Post-Ret Health Ins - O&M	B01	00230	3	\$1,197	13.9760%	\$167
FSO0990001	Post-Ret Health Ins - O&M	B01	00230	8	\$7,676	12.5410%	\$963
FSO0990001	Post-Ret Health Ins - O&M	B01	00230	9	\$7,219	12.5410%	\$905
FSO0990001	Post-Ret Health Ins - O&M	B01	00230	10	\$7,868	12.5410%	\$987
FSO0990001	Post-Ret Health Ins - O&M	B01	00230	11	\$6,534	12.5410%	\$819
FSO0990001	Post-Ret Health Ins - O&M	B01	00230	12	\$3,718	12.5410%	\$466
FSO0990001	Post-Ret Health Ins - O&M	B01	00231	1	\$61,793	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00231	2	\$56,126	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00231	3	\$58,702	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00231	8	\$47,114	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00231	9	\$44,722	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00231	10	\$39,219	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00231	11	\$69,517	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00231	12	\$55,168	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00232	1	\$24,124	0.0000%	0

NGUSA Service Company OPEB Allocations Analysis
Narragansett Gas
Eight months ending June 2009

Jrnl Id	Jrnl Descr Long	Expense Type	Billing Pool	Period	Posted Jrnl \$ in NGUSA Service Company	Narr Gas Allocation	Alloc \$
FSO0990001	Post-Ret Health Ins - O&M	B01	00232	2	\$28,088	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00232	3	\$23,638	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00232	8	\$31,823	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00232	9	\$18,054	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00232	10	(\$29,205)	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00232	11	\$71,490	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00232	12	\$17,921	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	1	\$76,373	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	2	\$69,573	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	3	\$72,856	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	8	\$61,756	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	9	\$59,047	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	10	\$50,155	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	11	\$76,484	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	12	\$73,659	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00235	1	\$50,491	12.6010%	\$6,362
FSO0990001	Post-Ret Health Ins - O&M	B01	00235	2	\$42,356	12.6010%	\$5,337
FSO0990001	Post-Ret Health Ins - O&M	B01	00235	3	\$40,226	12.6010%	\$5,069
FSO0990001	Post-Ret Health Ins - O&M	B01	00235	8	\$55,337	11.4090%	\$6,313
FSO0990001	Post-Ret Health Ins - O&M	B01	00235	9	\$51,889	11.4090%	\$5,920
FSO0990001	Post-Ret Health Ins - O&M	B01	00235	10	\$47,532	11.4090%	\$5,423
FSO0990001	Post-Ret Health Ins - O&M	B01	00235	11	\$67,552	11.4090%	\$7,707
FSO0990001	Post-Ret Health Ins - O&M	B01	00235	12	\$51,417	11.4090%	\$5,866
FSO0990001	Post-Ret Health Ins - O&M	B01	00236	1	\$92,430	5.8890%	\$5,443
FSO0990001	Post-Ret Health Ins - O&M	B01	00236	2	\$90,636	5.8890%	\$5,338
FSO0990001	Post-Ret Health Ins - O&M	B01	00236	3	\$87,315	5.8890%	\$5,142
FSO0990001	Post-Ret Health Ins - O&M	B01	00236	8	\$118,430	5.2850%	\$6,259
FSO0990001	Post-Ret Health Ins - O&M	B01	00236	9	\$104,799	5.2850%	\$5,539
FSO0990001	Post-Ret Health Ins - O&M	B01	00236	10	\$96,265	5.2850%	\$5,088
FSO0990001	Post-Ret Health Ins - O&M	B01	00236	11	\$129,430	5.2850%	\$6,840
FSO0990001	Post-Ret Health Ins - O&M	B01	00236	12	\$98,243	5.2850%	\$5,192
FSO0990001	Post-Ret Health Ins - O&M	B01	00237	1	\$1,780	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00237	2	\$171	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00237	3	\$71	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00237	8	\$3,270	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00237	9	\$2,782	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00237	10	\$1,623	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00237	11	\$2,574	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00237	12	\$1,105	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00238	1	\$5,143	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00238	2	\$4,505	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00238	3	\$5,385	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00238	8	\$18,879	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00238	9	\$16,700	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00238	10	\$12,773	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00238	11	\$15,949	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00238	12	\$5,497	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00239	1	\$61,528	3.5270%	\$2,170
FSO0990001	Post-Ret Health Ins - O&M	B01	00239	2	\$24,506	3.5270%	\$864
FSO0990001	Post-Ret Health Ins - O&M	B01	00239	3	\$27,537	3.5270%	\$971
FSO0990001	Post-Ret Health Ins - O&M	B01	00239	8	\$15,001	3.0110%	\$452
FSO0990001	Post-Ret Health Ins - O&M	B01	00239	9	\$13,533	3.0110%	\$407
FSO0990001	Post-Ret Health Ins - O&M	B01	00239	10	\$42,187	3.0110%	\$1,270
FSO0990001	Post-Ret Health Ins - O&M	B01	00239	11	\$64,928	3.0110%	\$1,955
FSO0990001	Post-Ret Health Ins - O&M	B01	00239	12	\$58,919	3.0110%	\$1,774
FSO0990001	Post-Ret Health Ins - O&M	B01	00240	1	\$326	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00240	2	\$504	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00240	3	\$233	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00247	1	\$115,646	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00247	2	\$128,776	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00247	3	\$93,385	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00247	8	\$112,042	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00247	9	\$86,405	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00247	10	\$113,656	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00247	11	\$139,432	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00247	12	\$96,599	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00253	1	\$23,476	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00253	2	\$21,127	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00253	3	\$22,182	0.0000%	0

NGUSA Service Company OPEB Allocations Analysis
Narragansett Gas
Eight months ending June 2009

Jrnl Id	Jrnl Descr Long	Expense Type	Billing Pool	Period	Posted Jrnl \$ in NGUSA Service Company	Narr Gas Allocation	Alloc \$
FSO0990001	Post-Ret Health Ins - O&M	B01	00253	8	\$19,428	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00253	9	\$19,323	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00253	10	\$19,527	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00253	11	\$26,388	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00253	12	\$22,399	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00256	1	\$3,918	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00256	2	\$3,051	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00256	3	\$2,949	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00256	8	\$2,233	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00256	9	\$2,689	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00256	10	\$3,111	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00256	11	\$3,528	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00256	12	\$3,291	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00272	1	\$1,057	4.8620%	\$51
FSO0990001	Post-Ret Health Ins - O&M	B01	00272	2	\$857	4.8620%	\$42
FSO0990001	Post-Ret Health Ins - O&M	B01	00272	3	\$741	4.8620%	\$36
FSO0990001	Post-Ret Health Ins - O&M	B01	00272	8	\$2,929	4.2510%	\$124
FSO0990001	Post-Ret Health Ins - O&M	B01	00272	9	\$2,260	4.2510%	\$96
FSO0990001	Post-Ret Health Ins - O&M	B01	00272	10	\$1,281	4.2510%	\$54
FSO0990001	Post-Ret Health Ins - O&M	B01	00272	11	\$1,196	4.2510%	\$51
FSO0990001	Post-Ret Health Ins - O&M	B01	00272	12	\$1,473	4.2510%	\$63
FSO0990001	Post-Ret Health Ins - O&M	B01	00297	1	\$3,153	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00297	2	\$3,461	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00297	3	\$3,131	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00297	8	\$2,812	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00297	9	\$2,955	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00297	10	\$3,483	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00297	11	\$1,993	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00297	12	\$1,948	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00352	1	\$4,734	13.7260%	\$650
FSO0990001	Post-Ret Health Ins - O&M	B01	00352	2	\$4,368	13.7260%	\$599
FSO0990001	Post-Ret Health Ins - O&M	B01	00352	3	\$4,492	13.7260%	\$617
FSO0990001	Post-Ret Health Ins - O&M	B01	00352	8	\$4,461	11.2600%	\$502
FSO0990001	Post-Ret Health Ins - O&M	B01	00352	9	\$4,682	11.2600%	\$527
FSO0990001	Post-Ret Health Ins - O&M	B01	00352	10	\$3,760	11.2600%	\$423
FSO0990001	Post-Ret Health Ins - O&M	B01	00352	11	\$5,761	11.2600%	\$649
FSO0990001	Post-Ret Health Ins - O&M	B01	00352	12	\$4,283	11.2600%	\$482
FSO0990001	Post-Ret Health Ins - O&M	B01	00353	1	\$39,579	7.4200%	\$2,937
FSO0990001	Post-Ret Health Ins - O&M	B01	00353	2	\$36,388	7.4200%	\$2,700
FSO0990001	Post-Ret Health Ins - O&M	B01	00353	3	\$28,715	7.4200%	\$2,131
FSO0990001	Post-Ret Health Ins - O&M	B01	00353	8	\$43,464	6.0900%	\$2,647
FSO0990001	Post-Ret Health Ins - O&M	B01	00353	9	\$43,099	6.0900%	\$2,625
FSO0990001	Post-Ret Health Ins - O&M	B01	00353	10	\$36,017	6.0900%	\$2,193
FSO0990001	Post-Ret Health Ins - O&M	B01	00353	11	\$52,020	6.0900%	\$3,168
FSO0990001	Post-Ret Health Ins - O&M	B01	00353	12	\$29,602	6.0900%	\$1,803
FSO0990001	Post-Ret Health Ins - O&M	B01	00354	1	\$33,589	3.7500%	\$1,260
FSO0990001	Post-Ret Health Ins - O&M	B01	00354	2	\$33,057	3.7500%	\$1,240
FSO0990001	Post-Ret Health Ins - O&M	B01	00354	3	\$33,373	3.7500%	\$1,251
FSO0990001	Post-Ret Health Ins - O&M	B01	00354	8	\$20,647	3.9140%	\$808
FSO0990001	Post-Ret Health Ins - O&M	B01	00354	9	\$19,849	3.9140%	\$777
FSO0990001	Post-Ret Health Ins - O&M	B01	00354	10	\$16,689	3.9140%	\$653
FSO0990001	Post-Ret Health Ins - O&M	B01	00354	11	\$29,303	3.9140%	\$1,147
FSO0990001	Post-Ret Health Ins - O&M	B01	00354	12	\$66,638	3.9140%	\$2,608
FSO0990001	Post-Ret Health Ins - O&M	B01	00355	1	\$22	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00355	2	\$60	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00356	3	\$4,812	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00357	3	\$1,271	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00358	1	\$1,430	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00358	2	\$827	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00358	3	\$867	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00358	8	\$784	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00358	9	\$926	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00358	10	\$1,171	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00358	11	\$1,619	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00358	12	\$1,283	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00375	1	\$26,652	4.6320%	\$1,235
FSO0990001	Post-Ret Health Ins - O&M	B01	00375	2	\$23,235	4.6320%	\$1,076
FSO0990001	Post-Ret Health Ins - O&M	B01	00375	3	\$22,259	4.6320%	\$1,031
FSO0990001	Post-Ret Health Ins - O&M	B01	00375	8	\$31,096	4.5310%	\$1,409

NGUSA Service Company OPEB Allocations Analysis
Narragansett Gas
Eight months ending June 2009

Jrnl Id	Jrnl Descr Long	Expense Type	Billing Pool	Period	Posted Jrnl \$ in NGUSA Service Company	Narr Gas Allocation	Alloc \$
FSO0990001	Post-Ret Health Ins - O&M	B01	00375	9	\$28,933	4.5310%	\$1,311
FSO0990001	Post-Ret Health Ins - O&M	B01	00375	10	\$27,281	4.5310%	\$1,236
FSO0990001	Post-Ret Health Ins - O&M	B01	00375	11	\$35,746	4.5310%	\$1,620
FSO0990001	Post-Ret Health Ins - O&M	B01	00375	12	\$26,077	4.5310%	\$1,182
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	1	\$75,867	5.8290%	\$4,422
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	2	\$71,648	5.8290%	\$4,176
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	3	\$69,244	5.8290%	\$4,036
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	8	\$98,473	5.2210%	\$5,141
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	9	\$88,493	5.2210%	\$4,620
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	10	\$73,232	5.2210%	\$3,823
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	11	\$99,918	5.2210%	\$5,217
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	12	\$82,632	5.2210%	\$4,314
FSO0990001	Post-Ret Health Ins - O&M	B01	00382	1	\$59,947	3.4890%	\$2,092
FSO0990001	Post-Ret Health Ins - O&M	B01	00382	2	\$57,781	3.4890%	\$2,016
FSO0990001	Post-Ret Health Ins - O&M	B01	00382	3	\$55,160	3.4890%	\$1,925
FSO0990001	Post-Ret Health Ins - O&M	B01	00382	8	\$39,501	2.9960%	\$1,183
FSO0990001	Post-Ret Health Ins - O&M	B01	00382	9	\$36,337	2.9960%	\$1,089
FSO0990001	Post-Ret Health Ins - O&M	B01	00382	10	\$31,572	2.9960%	\$946
FSO0990001	Post-Ret Health Ins - O&M	B01	00382	11	\$56,463	2.9960%	\$1,692
FSO0990001	Post-Ret Health Ins - O&M	B01	00382	12	\$51,316	2.9960%	\$1,537
FSO0990001	Post-Ret Health Ins - O&M	B01	00383	1	\$654	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00383	2	\$23	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00383	3	\$69	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00383	8	\$82	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00383	9	\$10	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00383	10	\$41	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00383	11	\$10	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00383	12	\$177	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00388	3	\$28,820	3.8210%	\$1,101
FSO0990001	Post-Ret Health Ins - O&M	B01	00389	3	\$799	10.0960%	\$81
FSO0990001	Post-Ret Health Ins - O&M	B01	00396	3	\$835	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00601	1	\$18,294	0.8880%	\$162
FSO0990001	Post-Ret Health Ins - O&M	B01	00601	2	\$19,074	0.8880%	\$169
FSO0990001	Post-Ret Health Ins - O&M	B01	00601	3	\$17,963	0.8880%	\$160
FSO0990001	Post-Ret Health Ins - O&M	B01	00601	8	\$19,055	0.8880%	\$169
FSO0990001	Post-Ret Health Ins - O&M	B01	00601	9	\$17,681	0.8880%	\$157
FSO0990001	Post-Ret Health Ins - O&M	B01	00601	10	\$16,830	0.8880%	\$149
FSO0990001	Post-Ret Health Ins - O&M	B01	00601	11	\$23,382	0.8880%	\$208
FSO0990001	Post-Ret Health Ins - O&M	B01	00601	12	\$16,998	0.8880%	\$151
FSO0990001	Post-Ret Health Ins - O&M	B01	00604	3	\$86	3.6060%	\$3
FSO0990001	Post-Ret Health Ins - O&M	B01	00604	8	\$38	3.6060%	\$1
FSO0990001	Post-Ret Health Ins - O&M	B01	00604	9	\$25	3.6060%	\$1
FSO0990001	Post-Ret Health Ins - O&M	B01	00605	1	\$12,289	3.7350%	\$459
FSO0990001	Post-Ret Health Ins - O&M	B01	00605	2	\$12,128	3.7350%	\$453
FSO0990001	Post-Ret Health Ins - O&M	B01	00605	3	\$11,693	3.7350%	\$437
FSO0990001	Post-Ret Health Ins - O&M	B01	00605	8	\$14,588	3.7350%	\$545
FSO0990001	Post-Ret Health Ins - O&M	B01	00605	9	\$12,258	3.7350%	\$458
FSO0990001	Post-Ret Health Ins - O&M	B01	00605	10	\$10,570	3.7350%	\$395
FSO0990001	Post-Ret Health Ins - O&M	B01	00605	11	\$14,186	3.7350%	\$530
FSO0990001	Post-Ret Health Ins - O&M	B01	00605	12	\$9,573	3.7350%	\$358
FSO0990001	Post-Ret Health Ins - O&M	B01	00628	1	\$1,015	19.2270%	\$195
FSO0990001	Post-Ret Health Ins - O&M	B01	00628	2	\$1,016	19.2270%	\$195
FSO0990001	Post-Ret Health Ins - O&M	B01	00628	3	\$795	19.2270%	\$153
FSO0990001	Post-Ret Health Ins - O&M	B01	00628	8	\$910	17.4000%	\$158
FSO0990001	Post-Ret Health Ins - O&M	B01	00628	9	\$980	17.4000%	\$171
FSO0990001	Post-Ret Health Ins - O&M	B01	00628	10	\$807	17.4000%	\$140
FSO0990001	Post-Ret Health Ins - O&M	B01	00628	11	\$907	17.4000%	\$158
FSO0990001	Post-Ret Health Ins - O&M	B01	00628	12	\$1,008	17.4000%	\$175
FSO0990001	Post-Ret Health Ins - O&M	B01	00629	1	\$4,521	7.4600%	\$337
FSO0990001	Post-Ret Health Ins - O&M	B01	00629	2	\$4,672	7.4600%	\$349
FSO0990001	Post-Ret Health Ins - O&M	B01	00629	3	\$4,195	7.4600%	\$313
FSO0990001	Post-Ret Health Ins - O&M	B01	00629	8	\$4,329	6.6300%	\$287
FSO0990001	Post-Ret Health Ins - O&M	B01	00629	9	\$4,245	6.6300%	\$281
FSO0990001	Post-Ret Health Ins - O&M	B01	00629	10	\$3,661	6.6300%	\$243
FSO0990001	Post-Ret Health Ins - O&M	B01	00629	11	\$5,046	6.6300%	\$335
FSO0990001	Post-Ret Health Ins - O&M	B01	00629	12	\$4,535	6.6300%	\$301
FSO0990001	Post-Ret Health Ins - O&M	B01	00685	1	(\$1,734,288)	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00685	2	(\$1,636,983)	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00685	3	(\$1,605,300)	0.0000%	0

NGUSA Service Company OPEB Allocations Analysis
Narragansett Gas
Eight months ending June 2009

Jrnl Id	Jrnl Descr Long	Expense Type	Billing Pool	Period	Posted Jrnl \$ in NGUSA Service Company	Narr Gas Allocation	Alloc \$
FSO0990001	Post-Ret Health Ins - O&M	B01	00685	8	(\$1,598,580)	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00685	9	(\$1,680,921)	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00685	10	(\$1,601,427)	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00685	11	(\$1,937,549)	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00685	12	(\$1,560,178)	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00999	3	\$20	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00999	8	\$218	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	90233	2	\$200	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00232	1	\$684	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00232	2	\$502	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00232	3	\$875	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00232	8	\$787	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00232	9	\$608	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00232	10	\$565	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00232	11	\$774	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00232	12	\$639	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00232	10	\$56	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00232	1	\$491	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00232	2	\$441	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00232	3	\$204	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00232	12	\$606	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00232	1	\$699	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00232	2	\$683	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00232	3	\$644	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00232	8	\$580	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00232	9	\$665	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00232	10	\$593	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00232	11	\$570	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00232	12	\$676	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00232	1	\$1,192	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00232	2	\$939	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00232	3	\$1,005	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00232	8	\$1,033	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00232	9	\$1,206	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00232	10	\$775	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00232	11	\$1,283	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00232	12	\$1,023	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00235	1	\$519	12.6010%	\$65
FSO0990001	Post-Ret Health Ins - O&M	B01	00235	2	\$374	12.6010%	\$47
FSO0990001	Post-Ret Health Ins - O&M	B01	00235	3	\$395	12.6010%	\$50
FSO0990001	Post-Ret Health Ins - O&M	B01	00235	8	\$880	11.4090%	\$100
FSO0990001	Post-Ret Health Ins - O&M	B01	00235	9	\$844	11.4090%	\$96
FSO0990001	Post-Ret Health Ins - O&M	B01	00235	10	\$769	11.4090%	\$88
FSO0990001	Post-Ret Health Ins - O&M	B01	00235	11	\$1,084	11.4090%	\$124
FSO0990001	Post-Ret Health Ins - O&M	B01	00235	12	\$432	11.4090%	\$49
FSO0990001	Post-Ret Health Ins - O&M	B01	00382	1	\$8	3.4890%	\$0
FSO0990001	Post-Ret Health Ins - O&M	B01	00382	12	\$11	2.9960%	\$0
FSO0990001	Post-Ret Health Ins - O&M	B01	00604	1	\$5,912	3.6060%	\$213
FSO0990001	Post-Ret Health Ins - O&M	B01	00604	2	\$4,410	3.6060%	\$159
FSO0990001	Post-Ret Health Ins - O&M	B01	00604	3	\$3,651	3.6060%	\$132
FSO0990001	Post-Ret Health Ins - O&M	B01	00604	8	\$4,248	3.6060%	\$153
FSO0990001	Post-Ret Health Ins - O&M	B01	00604	9	\$4,189	3.6060%	\$151
FSO0990001	Post-Ret Health Ins - O&M	B01	00604	10	\$5,275	3.6060%	\$190
FSO0990001	Post-Ret Health Ins - O&M	B01	00604	11	\$5,495	3.6060%	\$198
FSO0990001	Post-Ret Health Ins - O&M	B01	00604	12	\$5,237	3.6060%	\$189
FSO0990001	Post-Ret Health Ins - O&M	B01	00353	8	\$378	6.0900%	\$23
FSO0990001	Post-Ret Health Ins - O&M	B01	00353	9	\$220	6.0900%	\$13
FSO0990001	Post-Ret Health Ins - O&M	B01	00353	10	\$87	6.0900%	\$5
FSO0990001	Post-Ret Health Ins - O&M	B01	00353	11	\$211	6.0900%	\$13
FSO0990001	Post-Ret Health Ins - O&M	B01	00353	12	\$46	6.0900%	\$3
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	1	\$525	5.8290%	\$31
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	2	\$748	5.8290%	\$44
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	3	\$571	5.8290%	\$33
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	8	\$848	5.2210%	\$44
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	9	\$627	5.2210%	\$33
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	10	\$416	5.2210%	\$22
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	11	\$707	5.2210%	\$37
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	12	\$518	5.2210%	\$27
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	1	\$681	0.0000%	0

NGUSA Service Company OPEB Allocations Analysis
Narragansett Gas
Eight months ending June 2009

Jrnl Id	Jrnl Descr Long	Expense Type	Billing Pool	Period	Posted Jrnl \$ in NGUSA Service Company	Narr Gas Allocation	Alloc \$
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	2	\$527	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	3	\$1,002	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	8	\$2,350	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	9	\$2,289	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	10	\$727	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	11	\$20	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	12	\$296	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	3	\$32	5.8290%	\$2
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	1	\$7,490	5.8290%	\$437
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	2	\$7,345	5.8290%	\$428
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	3	\$6,441	5.8290%	\$375
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	8	\$8,032	5.2210%	\$419
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	9	\$7,937	5.2210%	\$414
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	10	\$7,466	5.2210%	\$390
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	11	\$9,411	5.2210%	\$491
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	12	\$7,277	5.2210%	\$380
FSO0990001	Post-Ret Health Ins - O&M	B01	00235	9	\$29	11.4090%	\$3
FSO0990001	Post-Ret Health Ins - O&M	B01	00236	1	\$6,284	5.8890%	\$370
FSO0990001	Post-Ret Health Ins - O&M	B01	00236	2	\$5,993	5.8890%	\$353
FSO0990001	Post-Ret Health Ins - O&M	B01	00236	3	\$6,586	5.8890%	\$388
FSO0990001	Post-Ret Health Ins - O&M	B01	00236	8	\$5,977	5.2850%	\$316
FSO0990001	Post-Ret Health Ins - O&M	B01	00236	9	\$5,938	5.2850%	\$314
FSO0990001	Post-Ret Health Ins - O&M	B01	00236	10	\$5,896	5.2850%	\$312
FSO0990001	Post-Ret Health Ins - O&M	B01	00236	11	\$8,128	5.2850%	\$430
FSO0990001	Post-Ret Health Ins - O&M	B01	00236	12	\$6,124	5.2850%	\$324
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	1	\$1,720	5.8290%	\$100
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	2	\$1,798	5.8290%	\$105
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	3	\$1,420	5.8290%	\$83
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	8	\$5,641	5.2210%	\$295
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	9	\$4,128	5.2210%	\$215
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	10	\$3,006	5.2210%	\$157
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	11	\$4,382	5.2210%	\$229
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	12	\$3,419	5.2210%	\$178
FSO0990001	Post-Ret Health Ins - O&M	B01	00601	1	\$149	0.8880%	\$1
FSO0990001	Post-Ret Health Ins - O&M	B01	00601	2	\$37	0.8880%	\$0
FSO0990001	Post-Ret Health Ins - O&M	B01	00601	3	\$374	0.8880%	\$3
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	1	\$3,435	5.8290%	\$200
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	2	\$3,305	5.8290%	\$193
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	3	\$2,566	5.8290%	\$150
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	8	\$2,280	5.2210%	\$119
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	9	\$2,781	5.2210%	\$145
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	10	\$2,635	5.2210%	\$138
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	11	\$3,326	5.2210%	\$174
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	12	\$2,412	5.2210%	\$126
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	8	\$212	5.2210%	\$11
FSO0990001	Post-Ret Health Ins - O&M	B01	00601	8	\$205	0.8880%	\$2
FSO0990001	Post-Ret Health Ins - O&M	B01	00605	8	\$205	3.7350%	\$8
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	1	\$1,423	5.8290%	\$83
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	2	\$1,195	5.8290%	\$70
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	3	\$881	5.8290%	\$51
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	8	\$1,412	5.2210%	\$74
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	9	\$1,577	5.2210%	\$82
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	10	\$1,675	5.2210%	\$87
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	11	\$2,166	5.2210%	\$113
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	12	\$1,220	5.2210%	\$64
FSO0990001	Post-Ret Health Ins - O&M	B01	00236	1	\$12,416	5.8890%	\$731
FSO0990001	Post-Ret Health Ins - O&M	B01	00236	2	\$11,347	5.8890%	\$668
FSO0990001	Post-Ret Health Ins - O&M	B01	00236	3	\$10,163	5.8890%	\$599
FSO0990001	Post-Ret Health Ins - O&M	B01	00236	8	\$12,512	5.2850%	\$661
FSO0990001	Post-Ret Health Ins - O&M	B01	00236	9	\$11,771	5.2850%	\$622
FSO0990001	Post-Ret Health Ins - O&M	B01	00236	10	\$9,636	5.2850%	\$509
FSO0990001	Post-Ret Health Ins - O&M	B01	00236	11	\$13,746	5.2850%	\$726
FSO0990001	Post-Ret Health Ins - O&M	B01	00236	12	\$11,326	5.2850%	\$599
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	1	\$4,976	5.8290%	\$290
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	2	\$4,491	5.8290%	\$262
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	3	\$4,065	5.8290%	\$237
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	8	\$6,285	5.2210%	\$328
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	9	\$5,586	5.2210%	\$292
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	10	\$4,365	5.2210%	\$228

NGUSA Service Company OPEB Allocations Analysis
Narragansett Gas
Eight months ending June 2009

Jrnl Id	Jrnl Descr Long	Expense Type	Billing Pool	Period	Posted Jrnl \$ in NGUSA Service Company	Narr Gas Allocation	Alloc \$
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	11	\$7,159	5.2210%	\$374
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	12	\$5,363	5.2210%	\$280
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	1	\$82	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	2	\$73	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	3	\$125	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	11	\$133	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	12	\$108	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00236	8	\$75	5.2850%	\$4
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	8	(\$5,160)	5.2210%	(\$269)
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	9	\$1,789	5.2210%	\$93
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	10	\$1,691	5.2210%	\$88
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	11	\$2,119	5.2210%	\$111
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	12	\$1,527	5.2210%	\$80
FSO0990001	Post-Ret Health Ins - O&M	B01	00382	1	\$1,198	3.4890%	\$42
FSO0990001	Post-Ret Health Ins - O&M	B01	00382	2	\$1,195	3.4890%	\$42
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	1	\$258	5.8290%	\$15
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	2	\$373	5.8290%	\$22
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	3	\$23	5.8290%	\$1
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	9	\$70	5.2210%	\$4
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	10	\$79	5.2210%	\$4
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	11	\$382	5.2210%	\$20
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	12	\$178	5.2210%	\$9
FSO0990001	Post-Ret Health Ins - O&M	B01	00256	11	\$37	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00297	1	\$9	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00297	2	\$69	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00297	3	\$33	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00297	8	\$93	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00297	10	\$54	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00297	11	\$39	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00235	1	\$14	12.6010%	\$2
FSO0990001	Post-Ret Health Ins - O&M	B01	00256	2	\$8	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00256	9	\$35	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00256	11	\$23	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00297	2	\$167	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00297	8	\$54	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00297	9	\$432	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00297	10	\$215	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00297	11	\$218	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00297	12	\$218	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00382	1	\$831	3.4890%	\$29
FSO0990001	Post-Ret Health Ins - O&M	B01	00382	2	\$800	3.4890%	\$28
FSO0990001	Post-Ret Health Ins - O&M	B01	00382	3	\$724	3.4890%	\$25
FSO0990001	Post-Ret Health Ins - O&M	B01	00247	8	\$281	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00247	9	\$422	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00247	10	\$912	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00247	1	\$4,385	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00247	2	\$772	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00247	3	(\$2,428)	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00247	8	\$10,039	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00247	9	\$9,165	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00247	10	\$5,316	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00247	11	\$8,366	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00247	12	\$7,625	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00232	3	\$31	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00232	8	\$56	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00232	9	\$322	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00232	10	\$76	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00232	12	\$224	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00232	11	\$133	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	1	\$247	5.8290%	\$14
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	2	\$116	5.8290%	\$7
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	3	\$483	5.8290%	\$28
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	8	\$468	5.2210%	\$24
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	9	\$167	5.2210%	\$9
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	10	\$197	5.2210%	\$10
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	11	\$32	5.2210%	\$2
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	12	\$303	5.2210%	\$16
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	1	\$2,246	5.8290%	\$131
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	2	\$2,228	5.8290%	\$130

NGUSA Service Company OPEB Allocations Analysis
Narragansett Gas
Eight months ending June 2009

Jrnl Id	Jrnl Descr Long	Expense Type	Billing Pool	Period	Posted Jrnl \$ in NGUSA Service Company	Narr Gas Allocation	Alloc \$
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	3	\$1,720	5.8290%	\$100
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	8	\$2,179	5.2210%	\$114
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	9	\$2,559	5.2210%	\$134
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	10	\$1,948	5.2210%	\$102
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	11	\$3,539	5.2210%	\$185
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	12	\$2,397	5.2210%	\$125
FSO0990001	Post-Ret Health Ins - O&M	B01	00235	1	\$242	12.6010%	\$31
FSO0990001	Post-Ret Health Ins - O&M	B01	00235	2	\$259	12.6010%	\$33
FSO0990001	Post-Ret Health Ins - O&M	B01	00235	3	\$220	12.6010%	\$28
FSO0990001	Post-Ret Health Ins - O&M	B01	00235	8	\$694	11.4090%	\$79
FSO0990001	Post-Ret Health Ins - O&M	B01	00235	9	\$445	11.4090%	\$51
FSO0990001	Post-Ret Health Ins - O&M	B01	00235	10	\$243	11.4090%	\$28
FSO0990001	Post-Ret Health Ins - O&M	B01	00235	11	\$160	11.4090%	\$18
FSO0990001	Post-Ret Health Ins - O&M	B01	00235	12	\$491	11.4090%	\$56
FSO0990001	Post-Ret Health Ins - O&M	B01	00297	1	\$121	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00297	2	\$84	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00297	3	\$61	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00297	8	\$799	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00297	9	\$466	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00297	10	\$36	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00297	11	\$78	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00297	12	\$161	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00232	1	\$1,526	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00232	2	\$1,495	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00232	3	\$1,298	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00232	8	\$1,359	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00232	9	\$1,315	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00232	10	\$1,176	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00232	11	\$1,683	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00232	12	\$1,621	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00232	1	\$407	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00232	2	\$683	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00232	3	\$567	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00232	8	\$795	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00232	9	\$739	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00232	10	\$18	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00232	11	\$467	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00232	12	\$894	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	1	\$1,491	5.8290%	\$87
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	2	\$1,672	5.8290%	\$97
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	3	\$2,083	5.8290%	\$121
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	8	\$1,638	5.2210%	\$85
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	9	\$1,286	5.2210%	\$67
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	10	\$1,331	5.2210%	\$69
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	11	\$1,817	5.2210%	\$95
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	12	\$1,740	5.2210%	\$91
FSO0990001	Post-Ret Health Ins - O&M	B01	00200	3	\$289	10.0310%	\$29
FSO0990001	Post-Ret Health Ins - O&M	B01	00201	1	\$73	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00203	3	\$356	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00229	1	\$18	6.5410%	\$1
FSO0990001	Post-Ret Health Ins - O&M	B01	00229	3	\$34	6.5410%	\$2
FSO0990001	Post-Ret Health Ins - O&M	B01	00229	8	\$354	5.8460%	\$21
FSO0990001	Post-Ret Health Ins - O&M	B01	00229	9	\$955	5.8460%	\$56
FSO0990001	Post-Ret Health Ins - O&M	B01	00229	10	\$194	5.8460%	\$11
FSO0990001	Post-Ret Health Ins - O&M	B01	00229	11	\$259	5.8460%	\$15
FSO0990001	Post-Ret Health Ins - O&M	B01	00229	12	\$36	5.8460%	\$2
FSO0990001	Post-Ret Health Ins - O&M	B01	00235	1	\$627	12.6010%	\$79
FSO0990001	Post-Ret Health Ins - O&M	B01	00235	10	\$152	11.4090%	\$17
FSO0990001	Post-Ret Health Ins - O&M	B01	00235	11	\$704	11.4090%	\$80
FSO0990001	Post-Ret Health Ins - O&M	B01	00235	12	\$688	11.4090%	\$78
FSO0990001	Post-Ret Health Ins - O&M	B01	00236	8	\$528	5.2850%	\$28
FSO0990001	Post-Ret Health Ins - O&M	B01	00236	9	\$711	5.2850%	\$38
FSO0990001	Post-Ret Health Ins - O&M	B01	00236	10	\$602	5.2850%	\$32
FSO0990001	Post-Ret Health Ins - O&M	B01	00247	1	\$427	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00247	8	\$19	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00247	9	\$168	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	8	\$121	5.2210%	\$6
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	10	\$152	5.2210%	\$8
FSO0990001	Post-Ret Health Ins - O&M	B01	00382	1	\$758	3.4890%	\$26

NGUSA Service Company OPEB Allocations Analysis
Narragansett Gas
Eight months ending June 2009

Jrnl Id	Jrnl Descr Long	Expense Type	Billing Pool	Period	Posted Jrnl \$ in NGUSA Service Company	Narr Gas Allocation	Alloc \$
FSO0990001	Post-Ret Health Ins - O&M	B01	00382	2	\$800	3.4890%	\$28
FSO0990001	Post-Ret Health Ins - O&M	B01	00382	3	\$800	3.4890%	\$28
FSO0990001	Post-Ret Health Ins - O&M	B01	00382	8	\$97	2.9960%	\$3
FSO0990001	Post-Ret Health Ins - O&M	B01	00382	9	\$875	2.9960%	\$26
FSO0990001	Post-Ret Health Ins - O&M	B01	00382	10	\$795	2.9960%	\$24
FSO0990001	Post-Ret Health Ins - O&M	B01	00382	11	\$929	2.9960%	\$28
FSO0990001	Post-Ret Health Ins - O&M	B01	00382	12	\$788	2.9960%	\$24
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	1	\$390	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	2	\$391	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	3	\$480	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	8	\$369	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	9	\$385	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	10	\$557	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	11	\$632	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	12	\$618	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	1	\$471	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	2	\$255	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	3	\$264	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	8	\$1,268	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	9	\$518	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	10	\$227	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	11	\$848	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	12	\$295	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	8	(\$3,771)	5.2210%	(\$197)
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	9	\$6,550	5.2210%	\$342
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	10	\$8,101	5.2210%	\$423
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	11	\$2,586	5.2210%	\$135
FSO0990001	Post-Ret Health Ins - O&M	B01	00236	1	\$1,135	5.8890%	\$67
FSO0990001	Post-Ret Health Ins - O&M	B01	00236	2	\$1,436	5.8890%	\$85
FSO0990001	Post-Ret Health Ins - O&M	B01	00232	12	\$87	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00203	1	\$5,331	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00203	2	\$3,822	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00203	3	\$4,121	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00203	8	\$4,021	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00203	9	\$4,671	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00203	10	\$3,183	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00203	11	\$7,375	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00203	12	\$8,505	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00231	1	\$30,381	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00231	2	\$30,075	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00231	3	\$28,447	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00231	8	\$27,175	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00231	9	\$19,959	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00231	10	\$18,929	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00231	11	\$33,259	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00231	12	\$25,652	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00232	8	\$561	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00232	10	\$73	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00232	11	\$337	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00253	1	\$1,029	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00253	2	\$760	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00253	8	\$356	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00253	9	\$690	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00253	10	\$481	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00253	11	\$1,227	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00253	12	\$1,014	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00375	1	\$4,278	4.6320%	\$198
FSO0990001	Post-Ret Health Ins - O&M	B01	00375	2	\$4,593	4.6320%	\$213
FSO0990001	Post-Ret Health Ins - O&M	B01	00375	3	\$5,230	4.6320%	\$242
FSO0990001	Post-Ret Health Ins - O&M	B01	00375	8	\$3,742	4.5310%	\$170
FSO0990001	Post-Ret Health Ins - O&M	B01	00375	9	\$3,381	4.5310%	\$153
FSO0990001	Post-Ret Health Ins - O&M	B01	00375	10	\$2,631	4.5310%	\$119
FSO0990001	Post-Ret Health Ins - O&M	B01	00375	11	\$5,186	4.5310%	\$235
FSO0990001	Post-Ret Health Ins - O&M	B01	00375	12	\$5,038	4.5310%	\$228
FSO0990001	Post-Ret Health Ins - O&M	B01	00232	1	\$1,478	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00232	2	\$1,366	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00232	3	\$1,574	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00232	8	\$1,599	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00232	9	\$1,429	0.0000%	0

NGUSA Service Company OPEB Allocations Analysis
Narragansett Gas
Eight months ending June 2009

Jrnl Id	Jrnl Descr Long	Expense Type	Billing Pool	Period	Posted Jrnl \$ in NGUSA Service Company	Narr Gas Allocation	Alloc \$
FSO0990001	Post-Ret Health Ins - O&M	B01	00232	10	\$1,030	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00232	11	\$1,980	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00232	12	\$1,741	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00247	1	\$6,566	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00247	2	\$2,251	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00247	3	\$5,417	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00382	2	\$9,370	3.4890%	\$327
FSO0990001	Post-Ret Health Ins - O&M	B01	00382	3	\$11,347	3.4890%	\$396
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	2	\$53	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	10	\$9	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	1	\$296	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	2	\$438	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	3	\$259	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	8	\$379	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	9	\$350	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	10	\$116	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	11	\$530	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	12	\$297	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	9	\$47	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	10	\$135	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	12	\$23	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	1	\$2,092	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	2	\$1,087	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	3	\$1,583	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	8	\$1,632	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	9	\$2,168	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	10	\$1,070	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	11	\$2,252	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	12	\$1,247	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	1	\$65	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	2	\$182	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	3	\$350	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	8	\$92	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	9	\$555	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	10	\$136	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	11	\$312	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	12	\$375	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00231	1	\$763	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00231	2	\$728	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00231	3	\$23	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00231	8	\$361	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00231	9	\$460	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00231	10	\$604	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00231	11	\$1,315	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00231	12	\$666	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	8	\$25	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	11	\$26	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00382	1	\$1,546	3.4890%	\$54
FSO0990001	Post-Ret Health Ins - O&M	B01	00382	2	\$1,488	3.4890%	\$52
FSO0990001	Post-Ret Health Ins - O&M	B01	00382	3	\$845	3.4890%	\$29
FSO0990001	Post-Ret Health Ins - O&M	B01	00382	8	\$1,420	2.9960%	\$43
FSO0990001	Post-Ret Health Ins - O&M	B01	00382	9	\$1,473	2.9960%	\$44
FSO0990001	Post-Ret Health Ins - O&M	B01	00382	10	\$1,303	2.9960%	\$39
FSO0990001	Post-Ret Health Ins - O&M	B01	00382	11	\$1,771	2.9960%	\$53
FSO0990001	Post-Ret Health Ins - O&M	B01	00382	12	\$1,469	2.9960%	\$44
FSO0990001	Post-Ret Health Ins - O&M	B01	00231	1	\$81	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00231	2	\$80	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00231	3	\$290	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00231	8	\$289	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00231	9	\$747	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00231	10	\$952	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00231	11	\$1,170	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00231	12	\$292	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	8	(\$85)	5.2210%	(\$4)
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	9	\$3	5.2210%	\$0
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	10	\$183	5.2210%	\$10
FSO0990001	Post-Ret Health Ins - O&M	B01	00231	1	\$23	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00231	2	\$51	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00231	3	\$268	0.0000%	0

NGUSA Service Company OPEB Allocations Analysis
Narragansett Gas
Eight months ending June 2009

Jrnl Id	Jrnl Descr Long	Expense Type	Billing Pool	Period	Posted Jrnl \$ in NGUSA Service Company	Narr Gas Allocation	Alloc \$
FSO0990001	Post-Ret Health Ins - O&M	B01	00231	8	\$1,264	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00231	9	\$604	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00231	11	\$143	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00236	1	\$176	5.8890%	\$10
FSO0990001	Post-Ret Health Ins - O&M	B01	00236	3	\$72	5.8890%	\$4
FSO0990001	Post-Ret Health Ins - O&M	B01	00236	8	\$1,695	5.2850%	\$90
FSO0990001	Post-Ret Health Ins - O&M	B01	00236	9	\$229	5.2850%	\$12
FSO0990001	Post-Ret Health Ins - O&M	B01	00236	10	\$122	5.2850%	\$6
FSO0990001	Post-Ret Health Ins - O&M	B01	00236	11	\$35	5.2850%	\$2
FSO0990001	Post-Ret Health Ins - O&M	B01	00236	12	\$50	5.2850%	\$3
FSO0990001	Post-Ret Health Ins - O&M	B01	00382	12	(\$0)	2.9960%	(\$0)
FSO0990001	Post-Ret Health Ins - O&M	B01	00235	2	\$36	12.6010%	\$5
FSO0990001	Post-Ret Health Ins - O&M	B01	00235	3	\$19	12.6010%	\$2
FSO0990001	Post-Ret Health Ins - O&M	B01	00235	8	\$76	11.4090%	\$9
FSO0990001	Post-Ret Health Ins - O&M	B01	00235	9	\$72	11.4090%	\$8
FSO0990001	Post-Ret Health Ins - O&M	B01	00235	10	\$10	11.4090%	\$1
FSO0990001	Post-Ret Health Ins - O&M	B01	00235	11	\$59	11.4090%	\$7
FSO0990001	Post-Ret Health Ins - O&M	B01	00235	12	\$54	11.4090%	\$6
FSO0990001	Post-Ret Health Ins - O&M	B01	00382	1	\$28	3.4890%	\$1
FSO0990001	Post-Ret Health Ins - O&M	B01	00382	8	\$147	2.9960%	\$4
FSO0990001	Post-Ret Health Ins - O&M	B01	00382	12	\$38	2.9960%	\$1
FSO0990001	Post-Ret Health Ins - O&M	B01	00354	1	\$88	3.7500%	\$3
FSO0990001	Post-Ret Health Ins - O&M	B01	00354	2	\$49	3.7500%	\$2
FSO0990001	Post-Ret Health Ins - O&M	B01	00354	3	\$156	3.7500%	\$6
FSO0990001	Post-Ret Health Ins - O&M	B01	00354	8	\$116	3.9140%	\$5
FSO0990001	Post-Ret Health Ins - O&M	B01	00354	9	\$46	3.9140%	\$2
FSO0990001	Post-Ret Health Ins - O&M	B01	00354	10	\$46	3.9140%	\$2
FSO0990001	Post-Ret Health Ins - O&M	B01	00354	11	\$187	3.9140%	\$7
FSO0990001	Post-Ret Health Ins - O&M	B01	00354	12	\$102	3.9140%	\$4
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	3	\$4	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	12	\$4	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00232	8	\$43	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00231	9	\$28	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	1	\$79	5.8290%	\$5
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	3	\$468	5.8290%	\$27
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	10	\$91	5.2210%	\$5
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	11	\$292	5.2210%	\$15
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	12	\$146	5.2210%	\$8
FSO0990001	Post-Ret Health Ins - O&M	B01	00382	2	\$2,478	3.4890%	\$86
FSO0990001	Post-Ret Health Ins - O&M	B01	00382	3	(\$350)	3.4890%	(\$12)
FSO0990001	Post-Ret Health Ins - O&M	B01	00382	12	\$12,979	2.9960%	\$389
FSO0990001	Post-Ret Health Ins - O&M	B01	00382	8	\$74	2.9960%	\$2
FSO0990001	Post-Ret Health Ins - O&M	B01	00382	9	\$65	2.9960%	\$2
FSO0990001	Post-Ret Health Ins - O&M	B01	00382	10	\$47	2.9960%	\$1
FSO0990001	Post-Ret Health Ins - O&M	B01	00382	11	\$195	2.9960%	\$6
FSO0990001	Post-Ret Health Ins - O&M	B01	00354	1	\$1,036	3.7500%	\$39
FSO0990001	Post-Ret Health Ins - O&M	B01	00354	2	\$1,173	3.7500%	\$44
FSO0990001	Post-Ret Health Ins - O&M	B01	00354	3	\$953	3.7500%	\$36
FSO0990001	Post-Ret Health Ins - O&M	B01	00354	11	\$909	3.9140%	\$36
FSO0990001	Post-Ret Health Ins - O&M	B01	00354	12	\$1,130	3.9140%	\$44
FSO0990001	Post-Ret Health Ins - O&M	B01	00383	1	\$2,343	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00383	2	\$1,925	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00383	3	\$1,636	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00383	8	\$1,857	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00383	9	\$3,154	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00383	10	\$2,467	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00383	11	\$3,074	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00383	12	\$2,176	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00231	2	\$47	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00231	3	\$103	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00231	8	\$1,010	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	2	\$39	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	3	\$179	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	8	\$842	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00231	2	\$94	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00231	3	\$22	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00232	10	\$90	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00236	2	(\$177)	5.8890%	(\$10)
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	1	\$157	5.8290%	\$9

NGUSA Service Company OPEB Allocations Analysis
Narragansett Gas
Eight months ending June 2009

Jrnl Id	Jrnl Descr Long	Expense Type	Billing Pool	Period	Posted Jrnl \$ in NGUSA Service Company	Narr Gas Allocation	Alloc \$
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	9	\$296	5.2210%	\$15
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	10	\$114	5.2210%	\$6
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	11	\$536	5.2210%	\$28
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	12	\$603	5.2210%	\$31
FSO0990001	Post-Ret Health Ins - O&M	B01	00231	1	\$148	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00231	8	\$143	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00231	9	\$140	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00231	10	\$123	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00231	11	\$156	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00231	12	\$128	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00203	1	\$1,655	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00203	2	\$1,234	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00203	3	\$1,233	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00203	12	\$870	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00231	1	\$2,347	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00231	2	\$3,489	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00231	3	\$2,974	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00231	8	\$4,868	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00231	9	\$3,552	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00231	10	\$4,056	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00231	11	\$4,431	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00231	12	\$1,833	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00232	3	(\$797)	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	1	\$644	5.8290%	\$38
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	2	\$588	5.8290%	\$34
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	3	\$690	5.8290%	\$40
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	9	\$414	5.2210%	\$22
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	10	(\$808)	5.2210%	(\$42)
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	11	\$890	5.2210%	\$46
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	12	\$675	5.2210%	\$35
FSO0990001	Post-Ret Health Ins - O&M	B01	00230	1	\$39	13.9760%	\$5
FSO0990001	Post-Ret Health Ins - O&M	B01	00230	12	\$160	12.5410%	\$20
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	1	\$732	5.8290%	\$43
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	2	\$146	5.8290%	\$9
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	3	\$330	5.8290%	\$19
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	12	\$204	5.2210%	\$11
FSO0990001	Post-Ret Health Ins - O&M	B01	00232	2	\$36	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00232	3	\$27	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	1	\$368	5.8290%	\$21
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	2	\$412	5.8290%	\$24
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	3	\$280	5.8290%	\$16
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	9	\$440	5.2210%	\$23
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	10	\$374	5.2210%	\$20
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	11	\$111	5.2210%	\$6
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	12	\$215	5.2210%	\$11
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	1	\$73	5.8290%	\$4
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	2	\$101	5.8290%	\$6
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	8	\$191	5.2210%	\$10
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	9	\$84	5.2210%	\$4
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	10	\$125	5.2210%	\$7
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	11	\$3,680	5.2210%	\$192
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	12	\$243	5.2210%	\$13
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	1	\$82	5.8290%	\$5
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	2	\$24	5.8290%	\$1
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	8	\$117	5.2210%	\$6
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	9	\$108	5.2210%	\$6
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	12	\$72	5.2210%	\$4
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	2	\$322	5.8290%	\$19
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	3	\$208	5.8290%	\$12
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	8	\$487	5.2210%	\$25
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	9	\$159	5.2210%	\$8
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	10	\$71	5.2210%	\$4
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	11	\$402	5.2210%	\$21
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	12	\$10	5.2210%	\$1
FSO0990001	Post-Ret Health Ins - O&M	B01	00375	1	\$111	4.6320%	\$5
FSO0990001	Post-Ret Health Ins - O&M	B01	00375	2	\$6	4.6320%	\$0
FSO0990001	Post-Ret Health Ins - O&M	B01	00375	8	\$264	4.5310%	\$12
FSO0990001	Post-Ret Health Ins - O&M	B01	00375	9	\$316	4.5310%	\$14
FSO0990001	Post-Ret Health Ins - O&M	B01	00375	10	\$51	4.5310%	\$2

NGUSA Service Company OPEB Allocations Analysis
Narragansett Gas
Eight months ending June 2009

Jrnl Id	Jrnl Descr Long	Expense Type	Billing Pool	Period	Posted Jrnl \$ in NGUSA Service Company	Narr Gas Allocation	Alloc \$
FSO0990001	Post-Ret Health Ins - O&M	B01	00375	11	\$39	4.5310%	\$2
FSO0990001	Post-Ret Health Ins - O&M	B01	00375	12	\$57	4.5310%	\$3
FSO0990001	Post-Ret Health Ins - O&M	B01	00232	1	\$21	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00232	2	\$396	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00232	3	\$194	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00232	2	\$420	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00232	3	\$318	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	1	\$134	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	2	\$474	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	3	\$1,987	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	8	\$627	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	9	\$144	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	10	\$85	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	11	\$890	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	12	\$47	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00232	1	\$71	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00232	8	\$44	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00232	10	\$316	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00232	11	\$411	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00232	12	\$98	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00236	1	\$3,733	5.8890%	\$220
FSO0990001	Post-Ret Health Ins - O&M	B01	00236	2	\$3,035	5.8890%	\$179
FSO0990001	Post-Ret Health Ins - O&M	B01	00236	3	\$4,390	5.8890%	\$259
FSO0990001	Post-Ret Health Ins - O&M	B01	00236	8	\$5,274	5.2850%	\$279
FSO0990001	Post-Ret Health Ins - O&M	B01	00236	9	\$4,007	5.2850%	\$212
FSO0990001	Post-Ret Health Ins - O&M	B01	00236	10	\$4,515	5.2850%	\$239
FSO0990001	Post-Ret Health Ins - O&M	B01	00236	11	\$5,760	5.2850%	\$304
FSO0990001	Post-Ret Health Ins - O&M	B01	00236	12	\$3,160	5.2850%	\$167
FSO0990001	Post-Ret Health Ins - O&M	B01	00238	1	\$718	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00238	2	\$1,418	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00238	3	\$930	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00238	8	\$412	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00238	9	\$251	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00238	10	\$153	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00238	11	\$411	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00238	12	\$602	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00247	1	\$7,204	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00247	2	\$6,980	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00247	3	\$6,955	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00247	8	\$17,068	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00247	9	\$15,325	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00247	10	\$13,432	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00247	11	\$18,294	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00247	12	\$7,212	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00236	8	\$68	5.2850%	\$4
FSO0990001	Post-Ret Health Ins - O&M	B01	00236	9	\$25	5.2850%	\$1
FSO0990001	Post-Ret Health Ins - O&M	B01	00238	1	\$979	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00238	2	\$775	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00238	3	\$572	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00238	8	\$1,156	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00238	9	\$846	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00238	10	\$677	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00238	11	\$685	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00238	12	\$664	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00353	1	\$959	7.4200%	\$71
FSO0990001	Post-Ret Health Ins - O&M	B01	00353	2	\$897	7.4200%	\$67
FSO0990001	Post-Ret Health Ins - O&M	B01	00353	3	\$1,070	7.4200%	\$79
FSO0990001	Post-Ret Health Ins - O&M	B01	00353	8	\$1,271	6.0900%	\$77
FSO0990001	Post-Ret Health Ins - O&M	B01	00353	9	\$1,861	6.0900%	\$113
FSO0990001	Post-Ret Health Ins - O&M	B01	00353	10	\$1,710	6.0900%	\$104
FSO0990001	Post-Ret Health Ins - O&M	B01	00353	11	\$1,289	6.0900%	\$79
FSO0990001	Post-Ret Health Ins - O&M	B01	00353	12	\$809	6.0900%	\$49
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	1	\$5,288	5.8290%	\$308
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	2	\$4,469	5.8290%	\$261
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	3	\$2,846	5.8290%	\$166
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	8	\$5,503	5.2210%	\$287
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	9	\$4,505	5.2210%	\$235
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	10	\$4,098	5.2210%	\$214
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	11	\$5,254	5.2210%	\$274

NGUSA Service Company OPEB Allocations Analysis
Narragansett Gas
Eight months ending June 2009

Jrnl Id	Jrnl Descr Long	Expense Type	Billing Pool	Period	Posted Jrnl \$ in NGUSA Service Company	Narr Gas Allocation	Alloc \$
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	12	\$4,497	5.2210%	\$235
FSO0990001	Post-Ret Health Ins - O&M	B01	00232	1	\$201	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00232	2	\$48	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00232	3	\$150	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00232	8	\$259	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00232	9	\$338	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00232	10	\$164	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00232	11	\$66	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00232	12	\$41	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	1	\$542	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	2	\$737	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	3	\$510	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	8	\$1,034	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	9	\$1,009	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	10	\$779	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	11	\$974	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	12	\$644	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00231	2	\$23	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00231	3	\$367	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	11	\$697	5.2210%	\$36
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	11	\$835	5.2210%	\$44
FSO0990001	Post-Ret Health Ins - O&M	B01	00232	2	\$6	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00232	8	\$1,560	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00232	9	\$1,021	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00232	10	\$1,903	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00232	11	\$718	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00232	12	\$51	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00236	1	\$5,743	5.8890%	\$338
FSO0990001	Post-Ret Health Ins - O&M	B01	00236	2	(\$5,440)	5.8890%	(\$320)
FSO0990001	Post-Ret Health Ins - O&M	B01	00236	3	\$1,692	5.8890%	\$100
FSO0990001	Post-Ret Health Ins - O&M	B01	00236	8	\$7,601	5.2850%	\$402
FSO0990001	Post-Ret Health Ins - O&M	B01	00236	9	\$6,456	5.2850%	\$341
FSO0990001	Post-Ret Health Ins - O&M	B01	00236	10	\$5,872	5.2850%	\$310
FSO0990001	Post-Ret Health Ins - O&M	B01	00236	11	\$8,466	5.2850%	\$447
FSO0990001	Post-Ret Health Ins - O&M	B01	00236	12	\$7,870	5.2850%	\$416
FSO0990001	Post-Ret Health Ins - O&M	B01	00247	1	\$64	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00247	2	\$19	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00247	3	\$374	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00247	11	\$80	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00247	12	\$152	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00232	8	\$38	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00231	3	\$18	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00232	2	\$27	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00229	3	\$74	6.5410%	\$5
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	9	\$302	5.2210%	\$16
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	11	(\$345)	5.2210%	(\$18)
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	2	\$103	5.8290%	\$6
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	3	\$31	5.8290%	\$2
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	8	\$75	5.2210%	\$4
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	9	\$6	5.2210%	\$0
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	10	\$13	5.2210%	\$1
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	11	\$15	5.2210%	\$1
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	12	\$17	5.2210%	\$1
FSO0990001	Post-Ret Health Ins - O&M	B01	00235	3	\$81	12.6010%	\$10
FSO0990001	Post-Ret Health Ins - O&M	B01	00235	8	\$42	11.4090%	\$5
FSO0990001	Post-Ret Health Ins - O&M	B01	00235	9	\$195	11.4090%	\$22
FSO0990001	Post-Ret Health Ins - O&M	B01	00235	10	\$288	11.4090%	\$33
FSO0990001	Post-Ret Health Ins - O&M	B01	00235	11	\$24	11.4090%	\$3
FSO0990001	Post-Ret Health Ins - O&M	B01	00200	1	\$191	10.0310%	\$19
FSO0990001	Post-Ret Health Ins - O&M	B01	00200	2	\$100	10.0310%	\$10
FSO0990001	Post-Ret Health Ins - O&M	B01	00200	3	\$109	10.0310%	\$11
FSO0990001	Post-Ret Health Ins - O&M	B01	00200	9	\$1,088	8.6680%	\$94
FSO0990001	Post-Ret Health Ins - O&M	B01	00200	10	\$1,071	8.6680%	\$93
FSO0990001	Post-Ret Health Ins - O&M	B01	00200	11	\$3,993	8.6680%	\$346
FSO0990001	Post-Ret Health Ins - O&M	B01	00200	12	(\$12,748)	8.6680%	(\$1,105)
FSO0990001	Post-Ret Health Ins - O&M	B01	00236	11	(\$3,993)	5.2850%	(\$211)
FSO0990001	Post-Ret Health Ins - O&M	B01	00236	12	\$3,319	5.2850%	\$175
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	1	\$63	5.8290%	\$4
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	2	(\$61)	5.8290%	(\$4)

NGUSA Service Company OPEB Allocations Analysis
Narragansett Gas
Eight months ending June 2009

Jrnl Id	Jrnl Descr Long	Expense Type	Billing Pool	Period	Posted Jrnl \$ in NGUSA Service Company	Narr Gas Allocation	Alloc \$
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	8	\$1,375	5.2210%	\$72
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	9	\$1,057	5.2210%	\$55
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	10	\$724	5.2210%	\$38
FSO0990001	Post-Ret Health Ins - O&M	B01	00200	10	\$1,939	8.6680%	\$168
FSO0990001	Post-Ret Health Ins - O&M	B01	00231	10	(\$1,594)	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	10	(\$345)	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00247	8	\$50	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00247	9	\$283	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00247	8	\$2,338	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00247	9	\$968	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00247	10	\$714	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00247	11	\$1,079	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00247	12	\$895	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00247	8	\$3	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00247	10	\$764	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00247	8	\$4	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00232	8	\$123	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00232	9	\$54	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00232	11	\$17	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	1	\$26	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	2	\$41	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	3	\$11	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	8	\$1,258	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	9	\$3,034	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	10	\$1,083	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00238	9	\$304	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	8	\$153	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00203	9	\$116	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00203	10	(\$121)	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00232	9	\$54,058	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00232	10	(\$60,412)	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00232	11	(\$15)	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00247	9	\$265	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00247	10	(\$275)	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00232	1	\$319	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00232	11	\$399	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00232	12	\$354	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	2	\$183	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	3	\$202	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	8	\$103	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	9	\$213	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	10	\$271	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	11	\$350	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	12	\$62	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00375	1	\$375	4.6320%	\$17
FSO0990001	Post-Ret Health Ins - O&M	B01	00375	2	\$292	4.6320%	\$14
FSO0990001	Post-Ret Health Ins - O&M	B01	00375	3	\$534	4.6320%	\$25
FSO0990001	Post-Ret Health Ins - O&M	B01	00375	8	\$495	4.5310%	\$22
FSO0990001	Post-Ret Health Ins - O&M	B01	00375	9	\$432	4.5310%	\$20
FSO0990001	Post-Ret Health Ins - O&M	B01	00375	10	\$667	4.5310%	\$30
FSO0990001	Post-Ret Health Ins - O&M	B01	00375	11	\$1,316	4.5310%	\$60
FSO0990001	Post-Ret Health Ins - O&M	B01	00375	12	\$923	4.5310%	\$42
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	1	\$2,915	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	2	\$409	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	3	\$428	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	10	\$1,237	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	11	\$7,184	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	12	\$8,388	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	90233	2	(\$200)	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00231	1	\$3,256	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00231	2	\$3,223	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00231	3	\$4,250	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00231	8	\$1,242	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00231	9	\$1,952	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00231	10	\$5,923	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00231	11	\$3,514	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00231	12	\$2,645	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00200	1	\$398	10.0310%	\$40
FSO0990001	Post-Ret Health Ins - O&M	B01	00200	2	\$473	10.0310%	\$47

NGUSA Service Company OPEB Allocations Analysis
Narragansett Gas
Eight months ending June 2009

Jrnl Id	Jrnl Descr Long	Expense Type	Billing Pool	Period	Posted Jrnl \$ in NGUSA Service Company	Narr Gas Allocation	Alloc \$
FSO0990001	Post-Ret Health Ins - O&M	B01	00200	3	\$778	10.0310%	\$78
FSO0990001	Post-Ret Health Ins - O&M	B01	00200	11	\$624	8.6680%	\$54
FSO0990001	Post-Ret Health Ins - O&M	B01	00200	12	\$464	8.6680%	\$40
FSO0990001	Post-Ret Health Ins - O&M	B01	00203	1	\$231	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00203	2	\$728	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00203	3	\$1,048	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00203	11	\$294	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00203	12	\$140	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	1	\$132	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	2	\$53	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	8	\$1,917	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	12	\$833	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00247	12	\$9	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00232	8	\$105	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00200	8	\$403	8.6680%	\$35
FSO0990001	Post-Ret Health Ins - O&M	B01	00200	9	\$1,525	8.6680%	\$132
FSO0990001	Post-Ret Health Ins - O&M	B01	00200	10	\$381	8.6680%	\$33
FSO0990001	Post-Ret Health Ins - O&M	B01	00203	8	\$560	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00203	9	\$2,690	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00203	10	\$371	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00353	1	\$470	7.4200%	\$35
FSO0990001	Post-Ret Health Ins - O&M	B01	00353	2	\$599	7.4200%	\$44
FSO0990001	Post-Ret Health Ins - O&M	B01	00353	3	\$44	7.4200%	\$3
FSO0990001	Post-Ret Health Ins - O&M	B01	00353	11	\$212	6.0900%	\$13
FSO0990001	Post-Ret Health Ins - O&M	B01	00353	12	\$719	6.0900%	\$44
FSO0990001	Post-Ret Health Ins - O&M	B01	00231	1	\$1,750	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00231	10	\$1,593	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00231	11	\$4,299	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00231	12	\$2,792	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00236	2	(\$115)	5.8890%	(\$7)
FSO0990001	Post-Ret Health Ins - O&M	B01	00231	1	\$215	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00231	2	\$25	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00231	3	\$44	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00231	9	\$136	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00231	10	\$281	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00231	11	\$1,589	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00231	12	\$934	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00232	3	\$37	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	1	\$63	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	3	\$44	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	10	\$19	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	11	\$438	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	12	\$134	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00353	1	\$1,836	7.4200%	\$136
FSO0990001	Post-Ret Health Ins - O&M	B01	00353	2	\$1,552	7.4200%	\$115
FSO0990001	Post-Ret Health Ins - O&M	B01	00353	3	\$883	7.4200%	\$65
FSO0990001	Post-Ret Health Ins - O&M	B01	00353	9	\$722	6.0900%	\$44
FSO0990001	Post-Ret Health Ins - O&M	B01	00353	10	\$585	6.0900%	\$36
FSO0990001	Post-Ret Health Ins - O&M	B01	00353	11	\$1,378	6.0900%	\$84
FSO0990001	Post-Ret Health Ins - O&M	B01	00353	12	\$1,094	6.0900%	\$67
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	10	\$802	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00239	10	\$907	3.0110%	\$27
FSO0990001	Post-Ret Health Ins - O&M	B01	00239	11	\$1,025	3.0110%	\$31
FSO0990001	Post-Ret Health Ins - O&M	B01	00239	12	\$18	3.0110%	\$1
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	1	\$7,092	5.8290%	\$413
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	2	\$5,399	5.8290%	\$315
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	3	\$4,811	5.8290%	\$280
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	11	\$6,875	5.2210%	\$359
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	12	\$5,205	5.2210%	\$272
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	1	\$3,830	5.8290%	\$223
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	2	\$3,891	5.8290%	\$227
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	3	\$4,271	5.8290%	\$249
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	11	\$5,450	5.2210%	\$285
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	12	\$3,324	5.2210%	\$174
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	2	\$682	5.8290%	\$40
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	3	\$394	5.8290%	\$23
FSO0990001	Post-Ret Health Ins - O&M	B01	00229	1	\$1,888	6.5410%	\$124
FSO0990001	Post-Ret Health Ins - O&M	B01	00229	2	\$1,558	6.5410%	\$102
FSO0990001	Post-Ret Health Ins - O&M	B01	00229	3	\$1,637	6.5410%	\$107

NGUSA Service Company OPEB Allocations Analysis
Narragansett Gas
Eight months ending June 2009

Jrnl Id	Jrnl Descr Long	Expense Type	Billing Pool	Period	Posted Jrnl \$ in NGUSA Service Company	Narr Gas Allocation	Alloc \$
FSO0990001	Post-Ret Health Ins - O&M	B01	00229	11	\$1,063	5.8460%	\$62
FSO0990001	Post-Ret Health Ins - O&M	B01	00229	12	\$1,767	5.8460%	\$103
FSO0990001	Post-Ret Health Ins - O&M	B01	00229	1	\$1,784	6.5410%	\$117
FSO0990001	Post-Ret Health Ins - O&M	B01	00229	2	\$1,056	6.5410%	\$69
FSO0990001	Post-Ret Health Ins - O&M	B01	00229	3	\$524	6.5410%	\$34
FSO0990001	Post-Ret Health Ins - O&M	B01	00229	11	\$2,788	5.8460%	\$163
FSO0990001	Post-Ret Health Ins - O&M	B01	00229	12	\$2,201	5.8460%	\$129
FSO0990001	Post-Ret Health Ins - O&M	B01	00247	3	(\$1,158)	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	1	\$119	5.8290%	\$7
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	2	\$242	5.8290%	\$14
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	3	\$69	5.8290%	\$4
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	12	\$50	5.2210%	\$3
FSO0990001	Post-Ret Health Ins - O&M	B01	00231	1	\$529	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00231	2	\$897	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00231	3	\$752	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00231	12	\$181	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	1	\$19	5.8290%	\$1
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	2	\$141	5.8290%	\$8
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	3	\$36	5.8290%	\$2
FSO0990001	Post-Ret Health Ins - O&M	B01	00236	1	\$202	5.8890%	\$12
FSO0990001	Post-Ret Health Ins - O&M	B01	00236	2	\$127	5.8890%	\$7
FSO0990001	Post-Ret Health Ins - O&M	B01	00236	3	\$493	5.8890%	\$29
FSO0990001	Post-Ret Health Ins - O&M	B01	00229	3	\$6	6.5410%	\$0
FSO0990001	Post-Ret Health Ins - O&M	B01	00229	2	\$371	6.5410%	\$24
FSO0990001	Post-Ret Health Ins - O&M	B01	00229	3	\$296	6.5410%	\$19
FSO0990001	Post-Ret Health Ins - O&M	B01	00231	3	\$6	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00238	2	\$82	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00231	3	\$229	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00236	2	\$319	5.8890%	\$19
FSO0990001	Post-Ret Health Ins - O&M	B01	00231	3	\$36	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00236	2	\$765	5.8890%	\$45
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	2	\$681	5.8290%	\$40
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	3	\$234	5.8290%	\$14
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	2	\$394	5.8290%	\$23
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	3	\$280	5.8290%	\$16
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	2	\$208	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	3	\$253	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	2	\$40	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00233	3	\$182	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00200	2	\$18	10.0310%	\$2
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	2	\$854	5.8290%	\$50
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	3	\$1,480	5.8290%	\$86
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	12	\$1,833	5.2210%	\$96
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	2	\$285	5.8290%	\$17
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	3	\$287	5.8290%	\$17
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	12	\$2,699	5.2210%	\$141
FSO0990001	Post-Ret Health Ins - O&M	B01	00382	2	\$659	3.4890%	\$23
FSO0990001	Post-Ret Health Ins - O&M	B01	00382	3	\$828	3.4890%	\$29
FSO0990001	Post-Ret Health Ins - O&M	B01	00229	2	\$38	6.5410%	\$2
FSO0990001	Post-Ret Health Ins - O&M	B01	00236	2	\$5,697	5.8890%	\$335
FSO0990001	Post-Ret Health Ins - O&M	B01	00236	3	\$1,514	5.8890%	\$89
FSO0990001	Post-Ret Health Ins - O&M	B01	00236	2	\$3,566	5.8890%	\$210
FSO0990001	Post-Ret Health Ins - O&M	B01	00236	3	\$864	5.8890%	\$51
FSO0990001	Post-Ret Health Ins - O&M	B01	00200	2	\$307	10.0310%	\$31
FSO0990001	Post-Ret Health Ins - O&M	B01	00200	3	\$257	10.0310%	\$26
FSO0990001	Post-Ret Health Ins - O&M	B01	00203	2	\$293	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00203	3	\$257	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00232	3	\$56	0.0000%	0
FSO0990001	Post-Ret Health Ins - O&M	B01	00380	3	\$84	5.8290%	\$5
FSO0990001	Post-Ret Health Ins - O&M	B01	00231	3	\$172	0.0000%	0
OUOPC00001	Clear Oper Costs to B/S	B01	00999	3	(\$40)	0.0000%	0
OUOPC00001	Clear Oper Costs to B/S	B01	00999	8	(\$550)	0.0000%	0
SEC2000001	Gas Dist - KS NE NY	B01	00200	1	(\$39,719)	10.0310%	(\$3,984)
SEC2000001	Gas Dist - KS NE NY	B01	00200	2	(\$43,835)	10.0310%	(\$4,397)
SEC2000001	Gas Dist - KS NE NY	B01	00200	3	(\$44,023)	10.0310%	(\$4,416)
SEC2000001	Gas Dist - KS NE NY	B01	00200	8	(\$19,388)	8.6680%	(\$1,681)
SEC2000001	Gas Dist - KS NE NY	B01	00200	9	(\$16,706)	8.6680%	(\$1,448)
SEC2000001	Gas Dist - KS NE NY	B01	00200	10	(\$13,370)	8.6680%	(\$1,159)
SEC2000001	Gas Dist - KS NE NY	B01	00200	11	(\$23,864)	8.6680%	(\$2,069)

NGUSA Service Company OPEB Allocations Analysis
Narragansett Gas
Eight months ending June 2009

Jrnl Id	Jrnl Descr Long	Expense Type	Billing Pool	Period	Posted Jrnl \$ in NGUSA Service Company	Narr Gas Allocation	Alloc \$
SEC2000001	Gas Dist - KS NE NY	B01	00200	12	(\$26,854)	8.6680%	(\$2,328)
SEC2000001	Gas Dist - KS NE NY	B01	00200	3	(\$289)	10.0310%	(\$29)
SEC2000001	Gas Dist - KS NE NY	B01	00200	1	(\$191)	10.0310%	(\$19)
SEC2000001	Gas Dist - KS NE NY	B01	00200	2	(\$100)	10.0310%	(\$10)
SEC2000001	Gas Dist - KS NE NY	B01	00200	3	(\$109)	10.0310%	(\$11)
SEC2000001	Gas Dist - KS NE NY	B01	00200	8	(\$6,235)	8.6680%	(\$540)
SEC2000001	Gas Dist - KS NE NY	B01	00200	9	(\$6,999)	8.6680%	(\$607)
SEC2000001	Gas Dist - KS NE NY	B01	00200	10	(\$2,775)	8.6680%	(\$241)
SEC2000001	Gas Dist - KS NE NY	B01	00200	11	(\$3,993)	8.6680%	(\$346)
SEC2000001	Gas Dist - KS NE NY	B01	00200	12	\$29,915	8.6680%	\$2,593
SEC2000001	Gas Dist - KS NE NY	B01	00200	10	(\$1,939)	8.6680%	(\$168)
SEC2000001	Gas Dist - KS NE NY	B01	00200	1	(\$398)	10.0310%	(\$40)
SEC2000001	Gas Dist - KS NE NY	B01	00200	2	(\$473)	10.0310%	(\$47)
SEC2000001	Gas Dist - KS NE NY	B01	00200	3	(\$778)	10.0310%	(\$78)
SEC2000001	Gas Dist - KS NE NY	B01	00200	11	(\$624)	8.6680%	(\$54)
SEC2000001	Gas Dist - KS NE NY	B01	00200	12	(\$464)	8.6680%	(\$40)
SEC2000001	Gas Dist - KS NE NY	B01	00200	8	(\$403)	8.6680%	(\$35)
SEC2000001	Gas Dist - KS NE NY	B01	00200	9	(\$2,400)	8.6680%	(\$208)
SEC2000001	Gas Dist - KS NE NY	B01	00200	10	(\$381)	8.6680%	(\$33)
SEC2000001	Gas Dist - KS NE NY	B01	00200	2	(\$18)	10.0310%	(\$2)
SEC2000001	Gas Dist - KS NE NY	B01	00200	2	(\$307)	10.0310%	(\$31)
SEC2000001	Gas Dist - KS NE NY	B01	00200	3	(\$257)	10.0310%	(\$26)
SEC2010001	Elec Dist & Gen - KS NE NY	B01	00201	1	(\$6,923)	0.0000%	0
SEC2010001	Elec Dist & Gen - KS NE NY	B01	00201	2	(\$5,835)	0.0000%	0
SEC2010001	Elec Dist & Gen - KS NE NY	B01	00201	3	(\$7,152)	0.0000%	0
SEC2010001	Elec Dist & Gen - KS NE NY	B01	00201	8	(\$5,322)	0.0000%	0
SEC2010001	Elec Dist & Gen - KS NE NY	B01	00201	9	(\$5,549)	0.0000%	0
SEC2010001	Elec Dist & Gen - KS NE NY	B01	00201	10	(\$5,139)	0.0000%	0
SEC2010001	Elec Dist & Gen - KS NE NY	B01	00201	11	(\$7,334)	0.0000%	0
SEC2010001	Elec Dist & Gen - KS NE NY	B01	00201	12	(\$9,245)	0.0000%	0
SEC2010001	Elec Dist & Gen - KS NE NY	B01	00201	1	(\$73)	0.0000%	0
SEC2020001	Elec & Gas Dist Gen - KS NE NY	B01	00202	1	(\$3,371)	3.7370%	(\$126)
SEC2020001	Elec & Gas Dist Gen - KS NE NY	B01	00202	2	(\$4,697)	3.7370%	(\$176)
SEC2020001	Elec & Gas Dist Gen - KS NE NY	B01	00202	3	(\$7,184)	3.7370%	(\$268)
SEC2020001	Elec & Gas Dist Gen - KS NE NY	B01	00202	8	(\$2,553)	3.1740%	(\$81)
SEC2020001	Elec & Gas Dist Gen - KS NE NY	B01	00202	9	(\$2,483)	3.1740%	(\$79)
SEC2020001	Elec & Gas Dist Gen - KS NE NY	B01	00202	10	(\$1,476)	3.1740%	(\$47)
SEC2020001	Elec & Gas Dist Gen - KS NE NY	B01	00202	11	(\$3,024)	3.1740%	(\$96)
SEC2020001	Elec & Gas Dist Gen - KS NE NY	B01	00202	12	(\$2,509)	3.1740%	(\$80)
SEC2030001	Elec Dist - Keyspan & NGrid	B01	00203	1	(\$27,764)	0.0000%	0
SEC2030001	Elec Dist - Keyspan & NGrid	B01	00203	2	(\$37,140)	0.0000%	0
SEC2030001	Elec Dist - Keyspan & NGrid	B01	00203	3	(\$36,672)	0.0000%	0
SEC2030001	Elec Dist - Keyspan & NGrid	B01	00203	8	(\$8,452)	0.0000%	0
SEC2030001	Elec Dist - Keyspan & NGrid	B01	00203	9	(\$7,010)	0.0000%	0
SEC2030001	Elec Dist - Keyspan & NGrid	B01	00203	10	(\$6,688)	0.0000%	0
SEC2030001	Elec Dist - Keyspan & NGrid	B01	00203	11	(\$11,095)	0.0000%	0
SEC2030001	Elec Dist - Keyspan & NGrid	B01	00203	12	(\$16,549)	0.0000%	0
SEC2030001	Elec Dist - Keyspan & NGrid	B01	00203	3	(\$356)	0.0000%	0
SEC2030001	Elec Dist - Keyspan & NGrid	B01	00203	1	(\$6,237)	0.0000%	0
SEC2030001	Elec Dist - Keyspan & NGrid	B01	00203	2	(\$4,454)	0.0000%	0
SEC2030001	Elec Dist - Keyspan & NGrid	B01	00203	3	(\$4,121)	0.0000%	0
SEC2030001	Elec Dist - Keyspan & NGrid	B01	00203	8	(\$4,493)	0.0000%	0
SEC2030001	Elec Dist - Keyspan & NGrid	B01	00203	9	(\$5,332)	0.0000%	0
SEC2030001	Elec Dist - Keyspan & NGrid	B01	00203	10	(\$3,693)	0.0000%	0
SEC2030001	Elec Dist - Keyspan & NGrid	B01	00203	11	(\$8,118)	0.0000%	0
SEC2030001	Elec Dist - Keyspan & NGrid	B01	00203	12	(\$9,041)	0.0000%	0
SEC2030001	Elec Dist - Keyspan & NGrid	B01	00203	1	(\$1,655)	0.0000%	0
SEC2030001	Elec Dist - Keyspan & NGrid	B01	00203	2	(\$1,234)	0.0000%	0
SEC2030001	Elec Dist - Keyspan & NGrid	B01	00203	3	(\$1,233)	0.0000%	0
SEC2030001	Elec Dist - Keyspan & NGrid	B01	00203	12	(\$870)	0.0000%	0
SEC2030001	Elec Dist - Keyspan & NGrid	B01	00203	10	\$116	0.0000%	0
SEC2030001	Elec Dist - Keyspan & NGrid	B01	00203	9	(\$116)	0.0000%	0
SEC2030001	Elec Dist - Keyspan & NGrid	B01	00203	10	\$121	0.0000%	0
SEC2030001	Elec Dist - Keyspan & NGrid	B01	00203	1	(\$231)	0.0000%	0
SEC2030001	Elec Dist - Keyspan & NGrid	B01	00203	2	(\$728)	0.0000%	0
SEC2030001	Elec Dist - Keyspan & NGrid	B01	00203	3	(\$1,048)	0.0000%	0
SEC2030001	Elec Dist - Keyspan & NGrid	B01	00203	11	(\$294)	0.0000%	0
SEC2030001	Elec Dist - Keyspan & NGrid	B01	00203	12	(\$140)	0.0000%	0
SEC2030001	Elec Dist - Keyspan & NGrid	B01	00203	8	(\$560)	0.0000%	0

NGUSA Service Company OPEB Allocations Analysis
Narragansett Gas
Eight months ending June 2009

Jrnl Id	Jrnl Descr Long	Expense Type	Billing Pool	Period	Posted Jrnl \$ in NGUSA Service Company	Narr Gas Allocation	Alloc \$
SEC2030001	Elec Dist - Keyspan & NGrid	B01	00203	9	(\$3,814)	0.0000%	0
SEC2030001	Elec Dist - Keyspan & NGrid	B01	00203	10	(\$371)	0.0000%	0
SEC2030001	Elec Dist - Keyspan & NGrid	B01	00203	2	(\$293)	0.0000%	0
SEC2030001	Elec Dist - Keyspan & NGrid	B01	00203	3	(\$257)	0.0000%	0
SEC2290001	Elec & Gas Dist BU NE & NY	B01	00229	1	(\$34,175)	6.5410%	(\$2,235)
SEC2290001	Elec & Gas Dist BU NE & NY	B01	00229	2	(\$33,794)	6.5410%	(\$2,210)
SEC2290001	Elec & Gas Dist BU NE & NY	B01	00229	3	(\$37,039)	6.5410%	(\$2,423)
SEC2290001	Elec & Gas Dist BU NE & NY	B01	00229	8	(\$9,102)	5.8460%	(\$532)
SEC2290001	Elec & Gas Dist BU NE & NY	B01	00229	9	(\$14,969)	5.8460%	(\$875)
SEC2290001	Elec & Gas Dist BU NE & NY	B01	00229	10	(\$11,082)	5.8460%	(\$648)
SEC2290001	Elec & Gas Dist BU NE & NY	B01	00229	11	(\$19,768)	5.8460%	(\$1,156)
SEC2290001	Elec & Gas Dist BU NE & NY	B01	00229	12	(\$21,669)	5.8460%	(\$1,267)
SEC2290001	Elec & Gas Dist BU NE & NY	B01	00229	1	(\$18)	6.5410%	(\$1)
SEC2290001	Elec & Gas Dist BU NE & NY	B01	00229	3	(\$34)	6.5410%	(\$2)
SEC2290001	Elec & Gas Dist BU NE & NY	B01	00229	8	(\$354)	5.8460%	(\$21)
SEC2290001	Elec & Gas Dist BU NE & NY	B01	00229	9	(\$955)	5.8460%	(\$56)
SEC2290001	Elec & Gas Dist BU NE & NY	B01	00229	10	(\$194)	5.8460%	(\$11)
SEC2290001	Elec & Gas Dist BU NE & NY	B01	00229	11	(\$259)	5.8460%	(\$15)
SEC2290001	Elec & Gas Dist BU NE & NY	B01	00229	12	(\$36)	5.8460%	(\$2)
SEC2290001	Elec & Gas Dist BU NE & NY	B01	00229	3	(\$74)	6.5410%	(\$5)
SEC2290001	Elec & Gas Dist BU NE & NY	B01	00229	1	(\$1,888)	6.5410%	(\$124)
SEC2290001	Elec & Gas Dist BU NE & NY	B01	00229	2	(\$1,558)	6.5410%	(\$102)
SEC2290001	Elec & Gas Dist BU NE & NY	B01	00229	3	(\$1,637)	6.5410%	(\$107)
SEC2290001	Elec & Gas Dist BU NE & NY	B01	00229	11	(\$1,063)	5.8460%	(\$62)
SEC2290001	Elec & Gas Dist BU NE & NY	B01	00229	12	(\$1,767)	5.8460%	(\$103)
SEC2290001	Elec & Gas Dist BU NE & NY	B01	00229	1	(\$1,784)	6.5410%	(\$117)
SEC2290001	Elec & Gas Dist BU NE & NY	B01	00229	2	(\$1,056)	6.5410%	(\$69)
SEC2290001	Elec & Gas Dist BU NE & NY	B01	00229	3	(\$524)	6.5410%	(\$34)
SEC2290001	Elec & Gas Dist BU NE & NY	B01	00229	11	(\$2,788)	5.8460%	(\$163)
SEC2290001	Elec & Gas Dist BU NE & NY	B01	00229	12	(\$2,201)	5.8460%	(\$129)
SEC2290001	Elec & Gas Dist BU NE & NY	B01	00229	3	(\$6)	6.5410%	(\$0)
SEC2290001	Elec & Gas Dist BU NE & NY	B01	00229	2	(\$371)	6.5410%	(\$24)
SEC2290001	Elec & Gas Dist BU NE & NY	B01	00229	3	(\$296)	6.5410%	(\$19)
SEC2290001	Elec & Gas Dist BU NE & NY	B01	00229	2	(\$38)	6.5410%	(\$2)
SEC2300001	Elec & Gas Dist BU NE Only	B01	00230	1	(\$6,216)	13.9760%	(\$869)
SEC2300001	Elec & Gas Dist BU NE Only	B01	00230	2	(\$6,262)	13.9760%	(\$875)
SEC2300001	Elec & Gas Dist BU NE Only	B01	00230	3	(\$4,059)	13.9760%	(\$567)
SEC2300001	Elec & Gas Dist BU NE Only	B01	00230	8	(\$9,494)	12.5410%	(\$1,191)
SEC2300001	Elec & Gas Dist BU NE Only	B01	00230	9	(\$10,186)	12.5410%	(\$1,277)
SEC2300001	Elec & Gas Dist BU NE Only	B01	00230	10	(\$11,782)	12.5410%	(\$1,478)
SEC2300001	Elec & Gas Dist BU NE Only	B01	00230	11	(\$9,287)	12.5410%	(\$1,165)
SEC2300001	Elec & Gas Dist BU NE Only	B01	00230	12	(\$5,011)	12.5410%	(\$628)
SEC2300001	Elec & Gas Dist BU NE Only	B01	00230	1	(\$39)	13.9760%	(\$5)
SEC2300001	Elec & Gas Dist BU NE Only	B01	00230	12	(\$160)	12.5410%	(\$20)
SEC2310001	Distribution Companies NE & NY	B01	00231	1	(\$67,419)	0.0000%	0
SEC2310001	Distribution Companies NE & NY	B01	00231	2	(\$64,736)	0.0000%	0
SEC2310001	Distribution Companies NE & NY	B01	00231	3	(\$65,381)	0.0000%	0
SEC2310001	Distribution Companies NE & NY	B01	00231	8	(\$49,825)	0.0000%	0
SEC2310001	Distribution Companies NE & NY	B01	00231	9	(\$48,611)	0.0000%	0
SEC2310001	Distribution Companies NE & NY	B01	00231	10	(\$40,349)	0.0000%	0
SEC2310001	Distribution Companies NE & NY	B01	00231	11	(\$72,698)	0.0000%	0
SEC2310001	Distribution Companies NE & NY	B01	00231	12	(\$59,426)	0.0000%	0
SEC2310001	Distribution Companies NE & NY	B01	00231	1	(\$53,184)	0.0000%	0
SEC2310001	Distribution Companies NE & NY	B01	00231	2	(\$45,246)	0.0000%	0
SEC2310001	Distribution Companies NE & NY	B01	00231	3	(\$39,539)	0.0000%	0
SEC2310001	Distribution Companies NE & NY	B01	00231	8	(\$49,647)	0.0000%	0
SEC2310001	Distribution Companies NE & NY	B01	00231	9	(\$42,344)	0.0000%	0
SEC2310001	Distribution Companies NE & NY	B01	00231	10	(\$38,214)	0.0000%	0
SEC2310001	Distribution Companies NE & NY	B01	00231	11	(\$57,001)	0.0000%	0
SEC2310001	Distribution Companies NE & NY	B01	00231	12	(\$44,255)	0.0000%	0
SEC2310001	Distribution Companies NE & NY	B01	00231	1	(\$763)	0.0000%	0
SEC2310001	Distribution Companies NE & NY	B01	00231	2	(\$728)	0.0000%	0
SEC2310001	Distribution Companies NE & NY	B01	00231	3	(\$23)	0.0000%	0
SEC2310001	Distribution Companies NE & NY	B01	00231	8	(\$361)	0.0000%	0
SEC2310001	Distribution Companies NE & NY	B01	00231	9	(\$460)	0.0000%	0
SEC2310001	Distribution Companies NE & NY	B01	00231	10	(\$604)	0.0000%	0
SEC2310001	Distribution Companies NE & NY	B01	00231	11	(\$1,315)	0.0000%	0
SEC2310001	Distribution Companies NE & NY	B01	00231	12	(\$666)	0.0000%	0
SEC2310001	Distribution Companies NE & NY	B01	00231	1	(\$81)	0.0000%	0

NGUSA Service Company OPEB Allocations Analysis
Narragansett Gas
Eight months ending June 2009

Jrnl Id	Jrnl Descr Long	Expense Type	Billing Pool	Period	Posted Jrnl \$ in NGUSA Service Company	Narr Gas Allocation	Alloc \$
SEC2310001	Distribution Companies NE & NY	B01	00231	2	(\$80)	0.0000%	0
SEC2310001	Distribution Companies NE & NY	B01	00231	3	(\$290)	0.0000%	0
SEC2310001	Distribution Companies NE & NY	B01	00231	8	(\$289)	0.0000%	0
SEC2310001	Distribution Companies NE & NY	B01	00231	9	(\$747)	0.0000%	0
SEC2310001	Distribution Companies NE & NY	B01	00231	10	(\$952)	0.0000%	0
SEC2310001	Distribution Companies NE & NY	B01	00231	11	(\$1,170)	0.0000%	0
SEC2310001	Distribution Companies NE & NY	B01	00231	12	(\$292)	0.0000%	0
SEC2310001	Distribution Companies NE & NY	B01	00231	1	(\$23)	0.0000%	0
SEC2310001	Distribution Companies NE & NY	B01	00231	2	(\$51)	0.0000%	0
SEC2310001	Distribution Companies NE & NY	B01	00231	3	(\$268)	0.0000%	0
SEC2310001	Distribution Companies NE & NY	B01	00231	8	(\$1,264)	0.0000%	0
SEC2310001	Distribution Companies NE & NY	B01	00231	9	(\$604)	0.0000%	0
SEC2310001	Distribution Companies NE & NY	B01	00231	11	(\$143)	0.0000%	0
SEC2310001	Distribution Companies NE & NY	B01	00231	9	(\$28)	0.0000%	0
SEC2310001	Distribution Companies NE & NY	B01	00231	2	(\$47)	0.0000%	0
SEC2310001	Distribution Companies NE & NY	B01	00231	3	(\$103)	0.0000%	0
SEC2310001	Distribution Companies NE & NY	B01	00231	8	(\$1,010)	0.0000%	0
SEC2310001	Distribution Companies NE & NY	B01	00231	2	(\$94)	0.0000%	0
SEC2310001	Distribution Companies NE & NY	B01	00231	3	(\$22)	0.0000%	0
SEC2310001	Distribution Companies NE & NY	B01	00231	1	(\$148)	0.0000%	0
SEC2310001	Distribution Companies NE & NY	B01	00231	8	(\$143)	0.0000%	0
SEC2310001	Distribution Companies NE & NY	B01	00231	9	(\$140)	0.0000%	0
SEC2310001	Distribution Companies NE & NY	B01	00231	10	(\$123)	0.0000%	0
SEC2310001	Distribution Companies NE & NY	B01	00231	11	(\$156)	0.0000%	0
SEC2310001	Distribution Companies NE & NY	B01	00231	12	(\$128)	0.0000%	0
SEC2310001	Distribution Companies NE & NY	B01	00231	1	(\$2,347)	0.0000%	0
SEC2310001	Distribution Companies NE & NY	B01	00231	2	(\$3,489)	0.0000%	0
SEC2310001	Distribution Companies NE & NY	B01	00231	3	(\$2,974)	0.0000%	0
SEC2310001	Distribution Companies NE & NY	B01	00231	8	(\$5,513)	0.0000%	0
SEC2310001	Distribution Companies NE & NY	B01	00231	9	(\$3,552)	0.0000%	0
SEC2310001	Distribution Companies NE & NY	B01	00231	10	(\$4,056)	0.0000%	0
SEC2310001	Distribution Companies NE & NY	B01	00231	11	(\$4,431)	0.0000%	0
SEC2310001	Distribution Companies NE & NY	B01	00231	12	(\$1,833)	0.0000%	0
SEC2310001	Distribution Companies NE & NY	B01	00231	2	(\$23)	0.0000%	0
SEC2310001	Distribution Companies NE & NY	B01	00231	3	(\$367)	0.0000%	0
SEC2310001	Distribution Companies NE & NY	B01	00231	3	(\$18)	0.0000%	0
SEC2310001	Distribution Companies NE & NY	B01	00231	10	\$1,594	0.0000%	0
SEC2310001	Distribution Companies NE & NY	B01	00231	1	(\$6,936)	0.0000%	0
SEC2310001	Distribution Companies NE & NY	B01	00231	2	(\$7,182)	0.0000%	0
SEC2310001	Distribution Companies NE & NY	B01	00231	3	(\$7,292)	0.0000%	0
SEC2310001	Distribution Companies NE & NY	B01	00231	8	(\$1,242)	0.0000%	0
SEC2310001	Distribution Companies NE & NY	B01	00231	9	(\$1,952)	0.0000%	0
SEC2310001	Distribution Companies NE & NY	B01	00231	10	(\$7,131)	0.0000%	0
SEC2310001	Distribution Companies NE & NY	B01	00231	11	(\$6,560)	0.0000%	0
SEC2310001	Distribution Companies NE & NY	B01	00231	12	(\$5,138)	0.0000%	0
SEC2310001	Distribution Companies NE & NY	B01	00231	1	(\$2,693)	0.0000%	0
SEC2310001	Distribution Companies NE & NY	B01	00231	10	(\$3,617)	0.0000%	0
SEC2310001	Distribution Companies NE & NY	B01	00231	11	(\$7,115)	0.0000%	0
SEC2310001	Distribution Companies NE & NY	B01	00231	12	(\$5,760)	0.0000%	0
SEC2310001	Distribution Companies NE & NY	B01	00231	1	(\$215)	0.0000%	0
SEC2310001	Distribution Companies NE & NY	B01	00231	2	(\$25)	0.0000%	0
SEC2310001	Distribution Companies NE & NY	B01	00231	3	(\$44)	0.0000%	0
SEC2310001	Distribution Companies NE & NY	B01	00231	9	(\$136)	0.0000%	0
SEC2310001	Distribution Companies NE & NY	B01	00231	10	(\$281)	0.0000%	0
SEC2310001	Distribution Companies NE & NY	B01	00231	11	(\$1,589)	0.0000%	0
SEC2310001	Distribution Companies NE & NY	B01	00231	12	(\$934)	0.0000%	0
SEC2310001	Distribution Companies NE & NY	B01	00231	1	(\$529)	0.0000%	0
SEC2310001	Distribution Companies NE & NY	B01	00231	2	(\$897)	0.0000%	0
SEC2310001	Distribution Companies NE & NY	B01	00231	3	(\$752)	0.0000%	0
SEC2310001	Distribution Companies NE & NY	B01	00231	12	(\$181)	0.0000%	0
SEC2310001	Distribution Companies NE & NY	B01	00231	3	(\$6)	0.0000%	0
SEC2310001	Distribution Companies NE & NY	B01	00231	3	(\$229)	0.0000%	0
SEC2310001	Distribution Companies NE & NY	B01	00231	3	(\$36)	0.0000%	0
SEC2310001	Distribution Companies NE & NY	B01	00231	3	(\$172)	0.0000%	0
SEC2320001	Distribution Companies NE	B01	00232	1	(\$27,271)	0.0000%	0
SEC2320001	Distribution Companies NE	B01	00232	2	(\$34,220)	0.0000%	0
SEC2320001	Distribution Companies NE	B01	00232	3	(\$29,484)	0.0000%	0
SEC2320001	Distribution Companies NE	B01	00232	8	(\$32,031)	0.0000%	0
SEC2320001	Distribution Companies NE	B01	00232	9	(\$18,268)	0.0000%	0

NGUSA Service Company OPEB Allocations Analysis
Narragansett Gas
Eight months ending June 2009

Jrnl Id	Jrnl Descr Long	Expense Type	Billing Pool	Period	Posted Jrnl \$ in NGUSA Service Company	Narr Gas Allocation	Alloc \$
SEC2320001	Distribution Companies NE	B01	00232	10	\$29,205	0.0000%	0
SEC2320001	Distribution Companies NE	B01	00232	11	(\$71,740)	0.0000%	0
SEC2320001	Distribution Companies NE	B01	00232	12	(\$19,514)	0.0000%	0
SEC2320001	Distribution Companies NE	B01	00232	1	(\$684)	0.0000%	0
SEC2320001	Distribution Companies NE	B01	00232	2	(\$502)	0.0000%	0
SEC2320001	Distribution Companies NE	B01	00232	3	(\$875)	0.0000%	0
SEC2320001	Distribution Companies NE	B01	00232	8	(\$787)	0.0000%	0
SEC2320001	Distribution Companies NE	B01	00232	9	(\$608)	0.0000%	0
SEC2320001	Distribution Companies NE	B01	00232	10	(\$565)	0.0000%	0
SEC2320001	Distribution Companies NE	B01	00232	11	(\$774)	0.0000%	0
SEC2320001	Distribution Companies NE	B01	00232	12	(\$639)	0.0000%	0
SEC2320001	Distribution Companies NE	B01	00232	10	(\$56)	0.0000%	0
SEC2320001	Distribution Companies NE	B01	00232	1	(\$491)	0.0000%	0
SEC2320001	Distribution Companies NE	B01	00232	2	(\$441)	0.0000%	0
SEC2320001	Distribution Companies NE	B01	00232	3	(\$204)	0.0000%	0
SEC2320001	Distribution Companies NE	B01	00232	12	(\$606)	0.0000%	0
SEC2320001	Distribution Companies NE	B01	00232	1	(\$699)	0.0000%	0
SEC2320001	Distribution Companies NE	B01	00232	2	(\$683)	0.0000%	0
SEC2320001	Distribution Companies NE	B01	00232	3	(\$644)	0.0000%	0
SEC2320001	Distribution Companies NE	B01	00232	8	(\$580)	0.0000%	0
SEC2320001	Distribution Companies NE	B01	00232	9	(\$665)	0.0000%	0
SEC2320001	Distribution Companies NE	B01	00232	10	(\$593)	0.0000%	0
SEC2320001	Distribution Companies NE	B01	00232	11	(\$570)	0.0000%	0
SEC2320001	Distribution Companies NE	B01	00232	12	(\$676)	0.0000%	0
SEC2320001	Distribution Companies NE	B01	00232	1	(\$1,192)	0.0000%	0
SEC2320001	Distribution Companies NE	B01	00232	2	(\$939)	0.0000%	0
SEC2320001	Distribution Companies NE	B01	00232	3	(\$1,005)	0.0000%	0
SEC2320001	Distribution Companies NE	B01	00232	8	(\$1,033)	0.0000%	0
SEC2320001	Distribution Companies NE	B01	00232	9	(\$1,206)	0.0000%	0
SEC2320001	Distribution Companies NE	B01	00232	10	(\$775)	0.0000%	0
SEC2320001	Distribution Companies NE	B01	00232	11	(\$1,283)	0.0000%	0
SEC2320001	Distribution Companies NE	B01	00232	12	(\$1,023)	0.0000%	0
SEC2320001	Distribution Companies NE	B01	00232	3	(\$31)	0.0000%	0
SEC2320001	Distribution Companies NE	B01	00232	8	(\$56)	0.0000%	0
SEC2320001	Distribution Companies NE	B01	00232	9	(\$322)	0.0000%	0
SEC2320001	Distribution Companies NE	B01	00232	10	(\$76)	0.0000%	0
SEC2320001	Distribution Companies NE	B01	00232	12	(\$224)	0.0000%	0
SEC2320001	Distribution Companies NE	B01	00232	11	(\$133)	0.0000%	0
SEC2320001	Distribution Companies NE	B01	00232	1	(\$1,526)	0.0000%	0
SEC2320001	Distribution Companies NE	B01	00232	2	(\$1,495)	0.0000%	0
SEC2320001	Distribution Companies NE	B01	00232	3	(\$1,298)	0.0000%	0
SEC2320001	Distribution Companies NE	B01	00232	8	(\$1,359)	0.0000%	0
SEC2320001	Distribution Companies NE	B01	00232	9	(\$1,315)	0.0000%	0
SEC2320001	Distribution Companies NE	B01	00232	10	(\$1,176)	0.0000%	0
SEC2320001	Distribution Companies NE	B01	00232	11	(\$1,683)	0.0000%	0
SEC2320001	Distribution Companies NE	B01	00232	12	(\$1,621)	0.0000%	0
SEC2320001	Distribution Companies NE	B01	00232	1	(\$407)	0.0000%	0
SEC2320001	Distribution Companies NE	B01	00232	2	(\$683)	0.0000%	0
SEC2320001	Distribution Companies NE	B01	00232	3	(\$567)	0.0000%	0
SEC2320001	Distribution Companies NE	B01	00232	8	(\$795)	0.0000%	0
SEC2320001	Distribution Companies NE	B01	00232	9	(\$739)	0.0000%	0
SEC2320001	Distribution Companies NE	B01	00232	10	(\$18)	0.0000%	0
SEC2320001	Distribution Companies NE	B01	00232	11	(\$467)	0.0000%	0
SEC2320001	Distribution Companies NE	B01	00232	12	(\$894)	0.0000%	0
SEC2320001	Distribution Companies NE	B01	00232	12	(\$87)	0.0000%	0
SEC2320001	Distribution Companies NE	B01	00232	8	(\$561)	0.0000%	0
SEC2320001	Distribution Companies NE	B01	00232	10	(\$73)	0.0000%	0
SEC2320001	Distribution Companies NE	B01	00232	11	(\$337)	0.0000%	0
SEC2320001	Distribution Companies NE	B01	00232	1	(\$1,478)	0.0000%	0
SEC2320001	Distribution Companies NE	B01	00232	2	(\$1,366)	0.0000%	0
SEC2320001	Distribution Companies NE	B01	00232	3	(\$1,574)	0.0000%	0
SEC2320001	Distribution Companies NE	B01	00232	8	(\$1,599)	0.0000%	0
SEC2320001	Distribution Companies NE	B01	00232	9	(\$1,429)	0.0000%	0
SEC2320001	Distribution Companies NE	B01	00232	10	(\$1,030)	0.0000%	0
SEC2320001	Distribution Companies NE	B01	00232	11	(\$1,980)	0.0000%	0
SEC2320001	Distribution Companies NE	B01	00232	12	(\$1,741)	0.0000%	0
SEC2320001	Distribution Companies NE	B01	00232	8	(\$43)	0.0000%	0
SEC2320001	Distribution Companies NE	B01	00232	10	(\$90)	0.0000%	0
SEC2320001	Distribution Companies NE	B01	00232	3	\$797	0.0000%	0

NGUSA Service Company OPEB Allocations Analysis
Narragansett Gas
Eight months ending June 2009

Jrnl Id	Jrnl Descr Long	Expense Type	Billing Pool	Period	Posted Jrnl \$ in NGUSA Service Company	Narr Gas Allocation	Alloc \$
SEC2320001	Distribution Companies NE	B01	00232	2	(\$36)	0.0000%	0
SEC2320001	Distribution Companies NE	B01	00232	3	(\$27)	0.0000%	0
SEC2320001	Distribution Companies NE	B01	00232	1	(\$21)	0.0000%	0
SEC2320001	Distribution Companies NE	B01	00232	2	(\$396)	0.0000%	0
SEC2320001	Distribution Companies NE	B01	00232	3	(\$194)	0.0000%	0
SEC2320001	Distribution Companies NE	B01	00232	2	(\$420)	0.0000%	0
SEC2320001	Distribution Companies NE	B01	00232	3	(\$318)	0.0000%	0
SEC2320001	Distribution Companies NE	B01	00232	1	(\$71)	0.0000%	0
SEC2320001	Distribution Companies NE	B01	00232	8	(\$44)	0.0000%	0
SEC2320001	Distribution Companies NE	B01	00232	10	(\$316)	0.0000%	0
SEC2320001	Distribution Companies NE	B01	00232	11	(\$411)	0.0000%	0
SEC2320001	Distribution Companies NE	B01	00232	12	(\$98)	0.0000%	0
SEC2320001	Distribution Companies NE	B01	00232	1	(\$201)	0.0000%	0
SEC2320001	Distribution Companies NE	B01	00232	2	(\$48)	0.0000%	0
SEC2320001	Distribution Companies NE	B01	00232	3	(\$150)	0.0000%	0
SEC2320001	Distribution Companies NE	B01	00232	8	(\$259)	0.0000%	0
SEC2320001	Distribution Companies NE	B01	00232	9	(\$338)	0.0000%	0
SEC2320001	Distribution Companies NE	B01	00232	10	(\$164)	0.0000%	0
SEC2320001	Distribution Companies NE	B01	00232	11	(\$66)	0.0000%	0
SEC2320001	Distribution Companies NE	B01	00232	12	(\$41)	0.0000%	0
SEC2320001	Distribution Companies NE	B01	00232	2	(\$6)	0.0000%	0
SEC2320001	Distribution Companies NE	B01	00232	8	(\$1,560)	0.0000%	0
SEC2320001	Distribution Companies NE	B01	00232	9	(\$1,021)	0.0000%	0
SEC2320001	Distribution Companies NE	B01	00232	10	(\$1,903)	0.0000%	0
SEC2320001	Distribution Companies NE	B01	00232	11	(\$718)	0.0000%	0
SEC2320001	Distribution Companies NE	B01	00232	12	(\$51)	0.0000%	0
SEC2320001	Distribution Companies NE	B01	00232	8	(\$38)	0.0000%	0
SEC2320001	Distribution Companies NE	B01	00232	2	(\$27)	0.0000%	0
SEC2320001	Distribution Companies NE	B01	00232	8	(\$123)	0.0000%	0
SEC2320001	Distribution Companies NE	B01	00232	9	(\$54)	0.0000%	0
SEC2320001	Distribution Companies NE	B01	00232	11	(\$17)	0.0000%	0
SEC2320001	Distribution Companies NE	B01	00232	10	\$64,199	0.0000%	0
SEC2320001	Distribution Companies NE	B01	00232	10	\$551	0.0000%	0
SEC2320001	Distribution Companies NE	B01	00232	9	(\$64,800)	0.0000%	0
SEC2320001	Distribution Companies NE	B01	00232	10	\$57,819	0.0000%	0
SEC2320001	Distribution Companies NE	B01	00232	11	(\$28)	0.0000%	0
SEC2320001	Distribution Companies NE	B01	00232	1	(\$319)	0.0000%	0
SEC2320001	Distribution Companies NE	B01	00232	11	(\$399)	0.0000%	0
SEC2320001	Distribution Companies NE	B01	00232	12	(\$354)	0.0000%	0
SEC2320001	Distribution Companies NE	B01	00232	8	(\$105)	0.0000%	0
SEC2320001	Distribution Companies NE	B01	00232	3	(\$37)	0.0000%	0
SEC2320001	Distribution Companies NE	B01	00232	3	(\$56)	0.0000%	0
SEC2330001	Transmission NE & NY	B01	00233	1	(\$77,795)	0.0000%	0
SEC2330001	Transmission NE & NY	B01	00233	2	(\$71,155)	0.0000%	0
SEC2330001	Transmission NE & NY	B01	00233	3	(\$73,950)	0.0000%	0
SEC2330001	Transmission NE & NY	B01	00233	8	(\$62,640)	0.0000%	0
SEC2330001	Transmission NE & NY	B01	00233	9	(\$59,539)	0.0000%	0
SEC2330001	Transmission NE & NY	B01	00233	10	(\$50,206)	0.0000%	0
SEC2330001	Transmission NE & NY	B01	00233	11	(\$77,612)	0.0000%	0
SEC2330001	Transmission NE & NY	B01	00233	12	(\$74,910)	0.0000%	0
SEC2330001	Transmission NE & NY	B01	00233	1	(\$681)	0.0000%	0
SEC2330001	Transmission NE & NY	B01	00233	2	(\$527)	0.0000%	0
SEC2330001	Transmission NE & NY	B01	00233	3	(\$1,002)	0.0000%	0
SEC2330001	Transmission NE & NY	B01	00233	8	(\$2,350)	0.0000%	0
SEC2330001	Transmission NE & NY	B01	00233	9	(\$2,289)	0.0000%	0
SEC2330001	Transmission NE & NY	B01	00233	10	(\$727)	0.0000%	0
SEC2330001	Transmission NE & NY	B01	00233	11	(\$20)	0.0000%	0
SEC2330001	Transmission NE & NY	B01	00233	12	(\$296)	0.0000%	0
SEC2330001	Transmission NE & NY	B01	00233	1	(\$82)	0.0000%	0
SEC2330001	Transmission NE & NY	B01	00233	2	(\$73)	0.0000%	0
SEC2330001	Transmission NE & NY	B01	00233	3	(\$125)	0.0000%	0
SEC2330001	Transmission NE & NY	B01	00233	11	(\$133)	0.0000%	0
SEC2330001	Transmission NE & NY	B01	00233	12	(\$108)	0.0000%	0
SEC2330001	Transmission NE & NY	B01	00233	1	(\$390)	0.0000%	0
SEC2330001	Transmission NE & NY	B01	00233	2	(\$391)	0.0000%	0
SEC2330001	Transmission NE & NY	B01	00233	3	(\$480)	0.0000%	0
SEC2330001	Transmission NE & NY	B01	00233	8	(\$369)	0.0000%	0
SEC2330001	Transmission NE & NY	B01	00233	9	(\$385)	0.0000%	0
SEC2330001	Transmission NE & NY	B01	00233	10	(\$557)	0.0000%	0

NGUSA Service Company OPEB Allocations Analysis
Narragansett Gas
Eight months ending June 2009

Jrnl Id	Jrnl Descr Long	Expense Type	Billing Pool	Period	Posted Jrnl \$ in NGUSA Service Company	Narr Gas Allocation	Alloc \$
SEC2330001	Transmission NE & NY	B01	00233	11	(\$632)	0.0000%	0
SEC2330001	Transmission NE & NY	B01	00233	12	(\$618)	0.0000%	0
SEC2330001	Transmission NE & NY	B01	00233	1	(\$471)	0.0000%	0
SEC2330001	Transmission NE & NY	B01	00233	2	(\$255)	0.0000%	0
SEC2330001	Transmission NE & NY	B01	00233	3	(\$264)	0.0000%	0
SEC2330001	Transmission NE & NY	B01	00233	8	(\$1,268)	0.0000%	0
SEC2330001	Transmission NE & NY	B01	00233	9	(\$518)	0.0000%	0
SEC2330001	Transmission NE & NY	B01	00233	10	(\$227)	0.0000%	0
SEC2330001	Transmission NE & NY	B01	00233	11	(\$848)	0.0000%	0
SEC2330001	Transmission NE & NY	B01	00233	12	(\$295)	0.0000%	0
SEC2330001	Transmission NE & NY	B01	00233	2	(\$53)	0.0000%	0
SEC2330001	Transmission NE & NY	B01	00233	10	(\$9)	0.0000%	0
SEC2330001	Transmission NE & NY	B01	00233	1	(\$296)	0.0000%	0
SEC2330001	Transmission NE & NY	B01	00233	2	(\$438)	0.0000%	0
SEC2330001	Transmission NE & NY	B01	00233	3	(\$259)	0.0000%	0
SEC2330001	Transmission NE & NY	B01	00233	8	(\$379)	0.0000%	0
SEC2330001	Transmission NE & NY	B01	00233	9	(\$350)	0.0000%	0
SEC2330001	Transmission NE & NY	B01	00233	10	(\$116)	0.0000%	0
SEC2330001	Transmission NE & NY	B01	00233	11	(\$530)	0.0000%	0
SEC2330001	Transmission NE & NY	B01	00233	12	(\$297)	0.0000%	0
SEC2330001	Transmission NE & NY	B01	00233	9	(\$47)	0.0000%	0
SEC2330001	Transmission NE & NY	B01	00233	10	(\$135)	0.0000%	0
SEC2330001	Transmission NE & NY	B01	00233	12	(\$23)	0.0000%	0
SEC2330001	Transmission NE & NY	B01	00233	1	(\$2,092)	0.0000%	0
SEC2330001	Transmission NE & NY	B01	00233	2	(\$1,087)	0.0000%	0
SEC2330001	Transmission NE & NY	B01	00233	3	(\$1,583)	0.0000%	0
SEC2330001	Transmission NE & NY	B01	00233	8	(\$1,632)	0.0000%	0
SEC2330001	Transmission NE & NY	B01	00233	9	(\$2,168)	0.0000%	0
SEC2330001	Transmission NE & NY	B01	00233	10	(\$1,070)	0.0000%	0
SEC2330001	Transmission NE & NY	B01	00233	11	(\$2,252)	0.0000%	0
SEC2330001	Transmission NE & NY	B01	00233	12	(\$1,247)	0.0000%	0
SEC2330001	Transmission NE & NY	B01	00233	1	(\$65)	0.0000%	0
SEC2330001	Transmission NE & NY	B01	00233	2	(\$182)	0.0000%	0
SEC2330001	Transmission NE & NY	B01	00233	3	(\$350)	0.0000%	0
SEC2330001	Transmission NE & NY	B01	00233	8	(\$92)	0.0000%	0
SEC2330001	Transmission NE & NY	B01	00233	9	(\$555)	0.0000%	0
SEC2330001	Transmission NE & NY	B01	00233	10	(\$136)	0.0000%	0
SEC2330001	Transmission NE & NY	B01	00233	11	(\$312)	0.0000%	0
SEC2330001	Transmission NE & NY	B01	00233	12	(\$375)	0.0000%	0
SEC2330001	Transmission NE & NY	B01	00233	8	(\$25)	0.0000%	0
SEC2330001	Transmission NE & NY	B01	00233	11	(\$26)	0.0000%	0
SEC2330001	Transmission NE & NY	B01	00233	3	(\$4)	0.0000%	0
SEC2330001	Transmission NE & NY	B01	00233	12	(\$4)	0.0000%	0
SEC2330001	Transmission NE & NY	B01	00233	2	(\$39)	0.0000%	0
SEC2330001	Transmission NE & NY	B01	00233	3	(\$3,226)	0.0000%	0
SEC2330001	Transmission NE & NY	B01	00233	8	(\$842)	0.0000%	0
SEC2330001	Transmission NE & NY	B01	00233	1	(\$134)	0.0000%	0
SEC2330001	Transmission NE & NY	B01	00233	2	(\$474)	0.0000%	0
SEC2330001	Transmission NE & NY	B01	00233	3	(\$1,987)	0.0000%	0
SEC2330001	Transmission NE & NY	B01	00233	8	(\$627)	0.0000%	0
SEC2330001	Transmission NE & NY	B01	00233	9	(\$144)	0.0000%	0
SEC2330001	Transmission NE & NY	B01	00233	10	(\$85)	0.0000%	0
SEC2330001	Transmission NE & NY	B01	00233	11	(\$890)	0.0000%	0
SEC2330001	Transmission NE & NY	B01	00233	12	(\$47)	0.0000%	0
SEC2330001	Transmission NE & NY	B01	00233	1	(\$542)	0.0000%	0
SEC2330001	Transmission NE & NY	B01	00233	2	(\$737)	0.0000%	0
SEC2330001	Transmission NE & NY	B01	00233	3	(\$510)	0.0000%	0
SEC2330001	Transmission NE & NY	B01	00233	8	(\$1,034)	0.0000%	0
SEC2330001	Transmission NE & NY	B01	00233	9	(\$1,009)	0.0000%	0
SEC2330001	Transmission NE & NY	B01	00233	10	(\$779)	0.0000%	0
SEC2330001	Transmission NE & NY	B01	00233	11	(\$974)	0.0000%	0
SEC2330001	Transmission NE & NY	B01	00233	12	(\$644)	0.0000%	0
SEC2330001	Transmission NE & NY	B01	00233	10	\$345	0.0000%	0
SEC2330001	Transmission NE & NY	B01	00233	1	(\$26)	0.0000%	0
SEC2330001	Transmission NE & NY	B01	00233	2	(\$41)	0.0000%	0
SEC2330001	Transmission NE & NY	B01	00233	3	(\$11)	0.0000%	0
SEC2330001	Transmission NE & NY	B01	00233	8	(\$1,258)	0.0000%	0
SEC2330001	Transmission NE & NY	B01	00233	9	(\$3,034)	0.0000%	0
SEC2330001	Transmission NE & NY	B01	00233	10	(\$1,083)	0.0000%	0

NGUSA Service Company OPEB Allocations Analysis
Narragansett Gas
Eight months ending June 2009

Jrnl Id	Jrnl Descr Long	Expense Type	Billing Pool	Period	Posted Jrnl \$ in NGUSA Service Company	Narr Gas Allocation	Alloc \$
SEC2330001	Transmission NE & NY	B01	00233	8	(\$153)	0.0000%	0
SEC2330001	Transmission NE & NY	B01	00233	2	(\$183)	0.0000%	0
SEC2330001	Transmission NE & NY	B01	00233	3	(\$202)	0.0000%	0
SEC2330001	Transmission NE & NY	B01	00233	8	(\$103)	0.0000%	0
SEC2330001	Transmission NE & NY	B01	00233	9	(\$213)	0.0000%	0
SEC2330001	Transmission NE & NY	B01	00233	10	(\$271)	0.0000%	0
SEC2330001	Transmission NE & NY	B01	00233	11	(\$350)	0.0000%	0
SEC2330001	Transmission NE & NY	B01	00233	12	(\$62)	0.0000%	0
SEC2330001	Transmission NE & NY	B01	00233	1	(\$2,915)	0.0000%	0
SEC2330001	Transmission NE & NY	B01	00233	2	(\$409)	0.0000%	0
SEC2330001	Transmission NE & NY	B01	00233	3	(\$428)	0.0000%	0
SEC2330001	Transmission NE & NY	B01	00233	10	(\$1,237)	0.0000%	0
SEC2330001	Transmission NE & NY	B01	00233	11	(\$7,184)	0.0000%	0
SEC2330001	Transmission NE & NY	B01	00233	12	(\$8,388)	0.0000%	0
SEC2330001	Transmission NE & NY	B01	00233	1	(\$132)	0.0000%	0
SEC2330001	Transmission NE & NY	B01	00233	2	(\$53)	0.0000%	0
SEC2330001	Transmission NE & NY	B01	00233	8	(\$1,917)	0.0000%	0
SEC2330001	Transmission NE & NY	B01	00233	12	(\$833)	0.0000%	0
SEC2330001	Transmission NE & NY	B01	00233	1	(\$63)	0.0000%	0
SEC2330001	Transmission NE & NY	B01	00233	3	(\$44)	0.0000%	0
SEC2330001	Transmission NE & NY	B01	00233	10	(\$19)	0.0000%	0
SEC2330001	Transmission NE & NY	B01	00233	11	(\$438)	0.0000%	0
SEC2330001	Transmission NE & NY	B01	00233	12	(\$134)	0.0000%	0
SEC2330001	Transmission NE & NY	B01	00233	10	(\$802)	0.0000%	0
SEC2330001	Transmission NE & NY	B01	00233	2	(\$208)	0.0000%	0
SEC2330001	Transmission NE & NY	B01	00233	3	(\$253)	0.0000%	0
SEC2330001	Transmission NE & NY	B01	00233	2	(\$40)	0.0000%	0
SEC2330001	Transmission NE & NY	B01	00233	3	(\$182)	0.0000%	0
SEC2350001	Utility Operating Companies NE	B01	00235	1	(\$70,981)	12.6010%	(\$8,944)
SEC2350001	Utility Operating Companies NE	B01	00235	2	(\$60,131)	12.6010%	(\$7,577)
SEC2350001	Utility Operating Companies NE	B01	00235	3	(\$56,966)	12.6010%	(\$7,178)
SEC2350001	Utility Operating Companies NE	B01	00235	8	(\$65,306)	11.4090%	(\$7,451)
SEC2350001	Utility Operating Companies NE	B01	00235	9	(\$58,494)	11.4090%	(\$6,674)
SEC2350001	Utility Operating Companies NE	B01	00235	10	(\$56,808)	11.4090%	(\$6,481)
SEC2350001	Utility Operating Companies NE	B01	00235	11	(\$76,457)	11.4090%	(\$8,723)
SEC2350001	Utility Operating Companies NE	B01	00235	12	(\$60,604)	11.4090%	(\$6,914)
SEC2350001	Utility Operating Companies NE	B01	00235	1	(\$519)	12.6010%	(\$65)
SEC2350001	Utility Operating Companies NE	B01	00235	2	(\$374)	12.6010%	(\$47)
SEC2350001	Utility Operating Companies NE	B01	00235	3	(\$395)	12.6010%	(\$50)
SEC2350001	Utility Operating Companies NE	B01	00235	8	(\$880)	11.4090%	(\$100)
SEC2350001	Utility Operating Companies NE	B01	00235	9	(\$844)	11.4090%	(\$96)
SEC2350001	Utility Operating Companies NE	B01	00235	10	(\$769)	11.4090%	(\$88)
SEC2350001	Utility Operating Companies NE	B01	00235	11	(\$1,084)	11.4090%	(\$124)
SEC2350001	Utility Operating Companies NE	B01	00235	12	(\$432)	11.4090%	(\$49)
SEC2350001	Utility Operating Companies NE	B01	00235	9	(\$29)	11.4090%	(\$3)
SEC2350001	Utility Operating Companies NE	B01	00235	1	(\$14)	12.6010%	(\$2)
SEC2350001	Utility Operating Companies NE	B01	00235	1	(\$242)	12.6010%	(\$31)
SEC2350001	Utility Operating Companies NE	B01	00235	2	(\$259)	12.6010%	(\$33)
SEC2350001	Utility Operating Companies NE	B01	00235	3	(\$220)	12.6010%	(\$28)
SEC2350001	Utility Operating Companies NE	B01	00235	8	(\$694)	11.4090%	(\$79)
SEC2350001	Utility Operating Companies NE	B01	00235	9	(\$445)	11.4090%	(\$51)
SEC2350001	Utility Operating Companies NE	B01	00235	10	(\$243)	11.4090%	(\$28)
SEC2350001	Utility Operating Companies NE	B01	00235	11	(\$160)	11.4090%	(\$18)
SEC2350001	Utility Operating Companies NE	B01	00235	12	(\$491)	11.4090%	(\$56)
SEC2350001	Utility Operating Companies NE	B01	00235	1	(\$627)	12.6010%	(\$79)
SEC2350001	Utility Operating Companies NE	B01	00235	10	(\$152)	11.4090%	(\$17)
SEC2350001	Utility Operating Companies NE	B01	00235	11	(\$704)	11.4090%	(\$80)
SEC2350001	Utility Operating Companies NE	B01	00235	12	(\$688)	11.4090%	(\$78)
SEC2350001	Utility Operating Companies NE	B01	00235	2	(\$36)	12.6010%	(\$5)
SEC2350001	Utility Operating Companies NE	B01	00235	3	(\$19)	12.6010%	(\$2)
SEC2350001	Utility Operating Companies NE	B01	00235	8	(\$76)	11.4090%	(\$9)
SEC2350001	Utility Operating Companies NE	B01	00235	9	(\$72)	11.4090%	(\$8)
SEC2350001	Utility Operating Companies NE	B01	00235	10	(\$10)	11.4090%	(\$1)
SEC2350001	Utility Operating Companies NE	B01	00235	11	(\$59)	11.4090%	(\$7)
SEC2350001	Utility Operating Companies NE	B01	00235	12	(\$54)	11.4090%	(\$6)
SEC2350001	Utility Operating Companies NE	B01	00235	3	(\$81)	12.6010%	(\$10)
SEC2350001	Utility Operating Companies NE	B01	00235	8	(\$42)	11.4090%	(\$5)
SEC2350001	Utility Operating Companies NE	B01	00235	9	(\$195)	11.4090%	(\$22)
SEC2350001	Utility Operating Companies NE	B01	00235	10	(\$288)	11.4090%	(\$33)

NGUSA Service Company OPEB Allocations Analysis
Narragansett Gas
Eight months ending June 2009

Jrnl Id	Jrnl Descr Long	Expense Type	Billing Pool	Period	Posted Jrnl \$ in NGUSA Service Company	Narr Gas Allocation	Alloc \$
SEC2350001	Utility Operating Companies NE	B01	00235	11	(\$24)	11.4090%	(\$3)
SEC2360001	Utility Operating Co NE & NY	B01	00236	1	(\$123,983)	5.8890%	(\$7,777)
SEC2360001	Utility Operating Co NE & NY	B01	00236	2	(\$117,298)	5.8890%	(\$6,908)
SEC2360001	Utility Operating Co NE & NY	B01	00236	3	(\$109,128)	5.8890%	(\$6,427)
SEC2360001	Utility Operating Co NE & NY	B01	00236	8	(\$137,898)	5.2850%	(\$7,288)
SEC2360001	Utility Operating Co NE & NY	B01	00236	9	(\$126,265)	5.2850%	(\$6,673)
SEC2360001	Utility Operating Co NE & NY	B01	00236	10	(\$115,646)	5.2850%	(\$6,112)
SEC2360001	Utility Operating Co NE & NY	B01	00236	11	(\$149,553)	5.2850%	(\$7,904)
SEC2360001	Utility Operating Co NE & NY	B01	00236	12	(\$116,929)	5.2850%	(\$6,180)
SEC2360001	Utility Operating Co NE & NY	B01	00236	1	(\$6,284)	5.8890%	(\$370)
SEC2360001	Utility Operating Co NE & NY	B01	00236	2	(\$5,993)	5.8890%	(\$353)
SEC2360001	Utility Operating Co NE & NY	B01	00236	3	(\$6,586)	5.8890%	(\$388)
SEC2360001	Utility Operating Co NE & NY	B01	00236	8	(\$5,977)	5.2850%	(\$316)
SEC2360001	Utility Operating Co NE & NY	B01	00236	9	(\$5,938)	5.2850%	(\$314)
SEC2360001	Utility Operating Co NE & NY	B01	00236	10	(\$5,896)	5.2850%	(\$312)
SEC2360001	Utility Operating Co NE & NY	B01	00236	11	(\$8,128)	5.2850%	(\$430)
SEC2360001	Utility Operating Co NE & NY	B01	00236	12	(\$6,124)	5.2850%	(\$324)
SEC2360001	Utility Operating Co NE & NY	B01	00236	1	(\$12,416)	5.8890%	(\$731)
SEC2360001	Utility Operating Co NE & NY	B01	00236	2	(\$11,347)	5.8890%	(\$668)
SEC2360001	Utility Operating Co NE & NY	B01	00236	3	(\$10,163)	5.8890%	(\$599)
SEC2360001	Utility Operating Co NE & NY	B01	00236	8	(\$12,512)	5.2850%	(\$661)
SEC2360001	Utility Operating Co NE & NY	B01	00236	9	(\$11,771)	5.2850%	(\$622)
SEC2360001	Utility Operating Co NE & NY	B01	00236	10	(\$9,636)	5.2850%	(\$509)
SEC2360001	Utility Operating Co NE & NY	B01	00236	11	(\$13,746)	5.2850%	(\$726)
SEC2360001	Utility Operating Co NE & NY	B01	00236	12	(\$11,326)	5.2850%	(\$599)
SEC2360001	Utility Operating Co NE & NY	B01	00236	8	(\$75)	5.2850%	(\$4)
SEC2360001	Utility Operating Co NE & NY	B01	00236	1	(\$44)	5.8890%	(\$3)
SEC2360001	Utility Operating Co NE & NY	B01	00236	8	(\$528)	5.2850%	(\$28)
SEC2360001	Utility Operating Co NE & NY	B01	00236	9	(\$711)	5.2850%	(\$38)
SEC2360001	Utility Operating Co NE & NY	B01	00236	10	(\$602)	5.2850%	(\$32)
SEC2360001	Utility Operating Co NE & NY	B01	00236	1	(\$1,135)	5.8890%	(\$67)
SEC2360001	Utility Operating Co NE & NY	B01	00236	2	(\$1,436)	5.8890%	(\$85)
SEC2360001	Utility Operating Co NE & NY	B01	00236	1	(\$176)	5.8890%	(\$10)
SEC2360001	Utility Operating Co NE & NY	B01	00236	3	(\$72)	5.8890%	(\$4)
SEC2360001	Utility Operating Co NE & NY	B01	00236	8	(\$1,695)	5.2850%	(\$90)
SEC2360001	Utility Operating Co NE & NY	B01	00236	9	(\$229)	5.2850%	(\$12)
SEC2360001	Utility Operating Co NE & NY	B01	00236	10	(\$122)	5.2850%	(\$6)
SEC2360001	Utility Operating Co NE & NY	B01	00236	11	(\$35)	5.2850%	(\$2)
SEC2360001	Utility Operating Co NE & NY	B01	00236	12	(\$50)	5.2850%	(\$3)
SEC2360001	Utility Operating Co NE & NY	B01	00236	2	\$177	5.8890%	\$10
SEC2360001	Utility Operating Co NE & NY	B01	00236	1	(\$12,512)	5.8890%	(\$737)
SEC2360001	Utility Operating Co NE & NY	B01	00236	2	(\$10,133)	5.8890%	(\$597)
SEC2360001	Utility Operating Co NE & NY	B01	00236	3	(\$13,246)	5.8890%	(\$780)
SEC2360001	Utility Operating Co NE & NY	B01	00236	8	(\$12,545)	5.2850%	(\$663)
SEC2360001	Utility Operating Co NE & NY	B01	00236	9	(\$11,646)	5.2850%	(\$616)
SEC2360001	Utility Operating Co NE & NY	B01	00236	10	(\$11,066)	5.2850%	(\$585)
SEC2360001	Utility Operating Co NE & NY	B01	00236	11	(\$12,832)	5.2850%	(\$678)
SEC2360001	Utility Operating Co NE & NY	B01	00236	12	(\$8,192)	5.2850%	(\$433)
SEC2360001	Utility Operating Co NE & NY	B01	00236	1	(\$176)	5.8890%	(\$10)
SEC2360001	Utility Operating Co NE & NY	B01	00236	2	(\$1,321)	5.8890%	(\$78)
SEC2360001	Utility Operating Co NE & NY	B01	00236	3	(\$176)	5.8890%	(\$10)
SEC2360001	Utility Operating Co NE & NY	B01	00236	8	(\$68)	5.2850%	(\$4)
SEC2360001	Utility Operating Co NE & NY	B01	00236	9	(\$25)	5.2850%	(\$1)
SEC2360001	Utility Operating Co NE & NY	B01	00236	1	(\$12,033)	5.8890%	(\$709)
SEC2360001	Utility Operating Co NE & NY	B01	00236	2	\$3,974	5.8890%	\$234
SEC2360001	Utility Operating Co NE & NY	B01	00236	3	(\$2,397)	5.8890%	(\$141)
SEC2360001	Utility Operating Co NE & NY	B01	00236	8	(\$11,992)	5.2850%	(\$634)
SEC2360001	Utility Operating Co NE & NY	B01	00236	9	(\$9,729)	5.2850%	(\$514)
SEC2360001	Utility Operating Co NE & NY	B01	00236	10	(\$10,790)	5.2850%	(\$570)
SEC2360001	Utility Operating Co NE & NY	B01	00236	11	(\$12,581)	5.2850%	(\$665)
SEC2360001	Utility Operating Co NE & NY	B01	00236	12	(\$12,555)	5.2850%	(\$664)
SEC2360001	Utility Operating Co NE & NY	B01	00236	11	\$3,993	5.2850%	\$211
SEC2360001	Utility Operating Co NE & NY	B01	00236	12	(\$3,319)	5.2850%	(\$175)
SEC2360001	Utility Operating Co NE & NY	B01	00236	1	(\$617)	5.8890%	(\$36)
SEC2360001	Utility Operating Co NE & NY	B01	00236	2	\$115	5.8890%	\$7
SEC2360001	Utility Operating Co NE & NY	B01	00236	1	(\$202)	5.8890%	(\$12)
SEC2360001	Utility Operating Co NE & NY	B01	00236	2	(\$127)	5.8890%	(\$7)
SEC2360001	Utility Operating Co NE & NY	B01	00236	3	(\$493)	5.8890%	(\$29)
SEC2360001	Utility Operating Co NE & NY	B01	00236	2	(\$319)	5.8890%	(\$19)

NGUSA Service Company OPEB Allocations Analysis
Narragansett Gas
Eight months ending June 2009

Jrnl Id	Jrnl Descr Long	Expense Type	Billing Pool	Period	Posted Jrnl \$ in NGUSA Service Company	Narr Gas Allocation	Alloc \$
SEC2360001	Utility Operating Co NE & NY	B01	00236	2	(\$765)	5.8890%	(\$45)
SEC2360001	Utility Operating Co NE & NY	B01	00236	2	(\$9,221)	5.8890%	(\$543)
SEC2360001	Utility Operating Co NE & NY	B01	00236	3	(\$1,514)	5.8890%	(\$89)
SEC2360001	Utility Operating Co NE & NY	B01	00236	2	(\$6,739)	5.8890%	(\$397)
SEC2360001	Utility Operating Co NE & NY	B01	00236	3	(\$5,972)	5.8890%	(\$352)
SEC2370001	Elec - Transm & Distrib - NE	B01	00237	1	(\$1,780)	0.0000%	0
SEC2370001	Elec - Transm & Distrib - NE	B01	00237	2	(\$171)	0.0000%	0
SEC2370001	Elec - Transm & Distrib - NE	B01	00237	3	(\$71)	0.0000%	0
SEC2370001	Elec - Transm & Distrib - NE	B01	00237	8	(\$10,807)	0.0000%	0
SEC2370001	Elec - Transm & Distrib - NE	B01	00237	9	(\$10,028)	0.0000%	0
SEC2370001	Elec - Transm & Distrib - NE	B01	00237	10	(\$6,607)	0.0000%	0
SEC2370001	Elec - Transm & Distrib - NE	B01	00237	11	(\$10,230)	0.0000%	0
SEC2370001	Elec - Transm & Distrib - NE	B01	00237	12	(\$1,105)	0.0000%	0
SEC2380001	Elec - Transm & Distrib NE&NY	B01	00238	1	(\$5,143)	0.0000%	0
SEC2380001	Elec - Transm & Distrib NE&NY	B01	00238	2	(\$4,505)	0.0000%	0
SEC2380001	Elec - Transm & Distrib NE&NY	B01	00238	3	(\$5,385)	0.0000%	0
SEC2380001	Elec - Transm & Distrib NE&NY	B01	00238	8	(\$18,879)	0.0000%	0
SEC2380001	Elec - Transm & Distrib NE&NY	B01	00238	9	(\$16,700)	0.0000%	0
SEC2380001	Elec - Transm & Distrib NE&NY	B01	00238	10	(\$12,773)	0.0000%	0
SEC2380001	Elec - Transm & Distrib NE&NY	B01	00238	11	(\$15,949)	0.0000%	0
SEC2380001	Elec - Transm & Distrib NE&NY	B01	00238	12	(\$5,497)	0.0000%	0
SEC2380001	Elec - Transm & Distrib NE&NY	B01	00238	1	(\$718)	0.0000%	0
SEC2380001	Elec - Transm & Distrib NE&NY	B01	00238	2	(\$1,418)	0.0000%	0
SEC2380001	Elec - Transm & Distrib NE&NY	B01	00238	3	(\$930)	0.0000%	0
SEC2380001	Elec - Transm & Distrib NE&NY	B01	00238	8	(\$412)	0.0000%	0
SEC2380001	Elec - Transm & Distrib NE&NY	B01	00238	9	(\$251)	0.0000%	0
SEC2380001	Elec - Transm & Distrib NE&NY	B01	00238	10	(\$153)	0.0000%	0
SEC2380001	Elec - Transm & Distrib NE&NY	B01	00238	11	(\$411)	0.0000%	0
SEC2380001	Elec - Transm & Distrib NE&NY	B01	00238	12	(\$602)	0.0000%	0
SEC2380001	Elec - Transm & Distrib NE&NY	B01	00238	1	(\$11,463)	0.0000%	0
SEC2380001	Elec - Transm & Distrib NE&NY	B01	00238	2	(\$8,451)	0.0000%	0
SEC2380001	Elec - Transm & Distrib NE&NY	B01	00238	3	(\$7,088)	0.0000%	0
SEC2380001	Elec - Transm & Distrib NE&NY	B01	00238	8	(\$6,153)	0.0000%	0
SEC2380001	Elec - Transm & Distrib NE&NY	B01	00238	9	(\$5,562)	0.0000%	0
SEC2380001	Elec - Transm & Distrib NE&NY	B01	00238	10	(\$5,686)	0.0000%	0
SEC2380001	Elec - Transm & Distrib NE&NY	B01	00238	11	(\$5,437)	0.0000%	0
SEC2380001	Elec - Transm & Distrib NE&NY	B01	00238	12	(\$6,144)	0.0000%	0
SEC2380001	Elec - Transm & Distrib NE&NY	B01	00238	9	(\$304)	0.0000%	0
SEC2380001	Elec - Transm & Distrib NE&NY	B01	00238	2	(\$82)	0.0000%	0
SEC2390001	Reg Co - KSpan - NGrid w/Gas	B01	00239	1	(\$86,494)	3.5270%	(\$3,051)
SEC2390001	Reg Co - KSpan - NGrid w/Gas	B01	00239	2	(\$24,506)	3.5270%	(\$864)
SEC2390001	Reg Co - KSpan - NGrid w/Gas	B01	00239	3	(\$38,555)	3.5270%	(\$1,360)
SEC2390001	Reg Co - KSpan - NGrid w/Gas	B01	00239	8	(\$23,661)	3.0110%	(\$712)
SEC2390001	Reg Co - KSpan - NGrid w/Gas	B01	00239	9	(\$36,693)	3.0110%	(\$1,105)
SEC2390001	Reg Co - KSpan - NGrid w/Gas	B01	00239	10	(\$53,828)	3.0110%	(\$1,621)
SEC2390001	Reg Co - KSpan - NGrid w/Gas	B01	00239	11	(\$82,582)	3.0110%	(\$2,487)
SEC2390001	Reg Co - KSpan - NGrid w/Gas	B01	00239	12	(\$72,263)	3.0110%	(\$2,176)
SEC2390001	Reg Co - KSpan - NGrid w/Gas	B01	00239	12	(\$38,291)	3.0110%	(\$1,153)
SEC2390001	Reg Co - KSpan - NGrid w/Gas	B01	00239	1	(\$5,119)	3.5270%	(\$181)
SEC2390001	Reg Co - KSpan - NGrid w/Gas	B01	00239	3	(\$2,267)	3.5270%	(\$80)
SEC2390001	Reg Co - KSpan - NGrid w/Gas	B01	00239	9	(\$136)	3.0110%	(\$4)
SEC2390001	Reg Co - KSpan - NGrid w/Gas	B01	00239	10	(\$4,691)	3.0110%	(\$141)
SEC2390001	Reg Co - KSpan - NGrid w/Gas	B01	00239	11	(\$4,191)	3.0110%	(\$126)
SEC2390001	Reg Co - KSpan - NGrid w/Gas	B01	00239	12	(\$4,160)	3.0110%	(\$125)
SEC2390001	Reg Co - KSpan - NGrid w/Gas	B01	00239	10	(\$907)	3.0110%	(\$27)
SEC2390001	Reg Co - KSpan - NGrid w/Gas	B01	00239	11	(\$1,025)	3.0110%	(\$31)
SEC2390001	Reg Co - KSpan - NGrid w/Gas	B01	00239	12	(\$18)	3.0110%	(\$1)
SEC2400001	Reg Co - KeySpan and NGrid	B01	00240	1	(\$326)	0.0000%	0
SEC2400001	Reg Co - KeySpan and NGrid	B01	00240	2	(\$504)	0.0000%	0
SEC2400001	Reg Co - KeySpan and NGrid	B01	00240	3	(\$233)	0.0000%	0
SEC2470001	Customer Accounting Retails NE	B01	00247	1	(\$118,365)	0.0000%	0
SEC2470001	Customer Accounting Retails NE	B01	00247	2	(\$154,742)	0.0000%	0
SEC2470001	Customer Accounting Retails NE	B01	00247	3	(\$99,744)	0.0000%	0
SEC2470001	Customer Accounting Retails NE	B01	00247	8	(\$127,707)	0.0000%	0
SEC2470001	Customer Accounting Retails NE	B01	00247	9	(\$100,172)	0.0000%	0
SEC2470001	Customer Accounting Retails NE	B01	00247	10	(\$115,344)	0.0000%	0
SEC2470001	Customer Accounting Retails NE	B01	00247	11	(\$143,178)	0.0000%	0
SEC2470001	Customer Accounting Retails NE	B01	00247	12	(\$100,724)	0.0000%	0
SEC2470001	Customer Accounting Retails NE	B01	00247	8	(\$281)	0.0000%	0

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NGUSA Service Company OPEB Allocations Analysis
Narragansett Gas
Eight months ending June 2009

Jrnl Id	Jrnl Descr Long	Expense Type	Billing Pool	Period	Posted Jrnl \$ in NGUSA Service Company	Narr Gas Allocation	Alloc \$
SEC2470001	Customer Accounting Retails NE	B01	00247	9	(\$422)	0.0000%	0
SEC2470001	Customer Accounting Retails NE	B01	00247	10	(\$912)	0.0000%	0
SEC2470001	Customer Accounting Retails NE	B01	00247	1	(\$8,211)	0.0000%	0
SEC2470001	Customer Accounting Retails NE	B01	00247	2	(\$4,271)	0.0000%	0
SEC2470001	Customer Accounting Retails NE	B01	00247	3	\$2,428	0.0000%	0
SEC2470001	Customer Accounting Retails NE	B01	00247	8	(\$17,654)	0.0000%	0
SEC2470001	Customer Accounting Retails NE	B01	00247	9	(\$17,370)	0.0000%	0
SEC2470001	Customer Accounting Retails NE	B01	00247	10	(\$13,751)	0.0000%	0
SEC2470001	Customer Accounting Retails NE	B01	00247	11	(\$18,404)	0.0000%	0
SEC2470001	Customer Accounting Retails NE	B01	00247	12	(\$12,538)	0.0000%	0
SEC2470001	Customer Accounting Retails NE	B01	00247	1	(\$427)	0.0000%	0
SEC2470001	Customer Accounting Retails NE	B01	00247	8	(\$19)	0.0000%	0
SEC2470001	Customer Accounting Retails NE	B01	00247	9	(\$168)	0.0000%	0
SEC2470001	Customer Accounting Retails NE	B01	00247	1	(\$8,341)	0.0000%	0
SEC2470001	Customer Accounting Retails NE	B01	00247	2	(\$2,433)	0.0000%	0
SEC2470001	Customer Accounting Retails NE	B01	00247	3	(\$5,417)	0.0000%	0
SEC2470001	Customer Accounting Retails NE	B01	00247	2	(\$5,132)	0.0000%	0
SEC2470001	Customer Accounting Retails NE	B01	00247	1	(\$27,599)	0.0000%	0
SEC2470001	Customer Accounting Retails NE	B01	00247	2	(\$25,046)	0.0000%	0
SEC2470001	Customer Accounting Retails NE	B01	00247	3	(\$24,844)	0.0000%	0
SEC2470001	Customer Accounting Retails NE	B01	00247	8	(\$41,100)	0.0000%	0
SEC2470001	Customer Accounting Retails NE	B01	00247	9	(\$35,585)	0.0000%	0
SEC2470001	Customer Accounting Retails NE	B01	00247	10	(\$34,041)	0.0000%	0
SEC2470001	Customer Accounting Retails NE	B01	00247	11	(\$40,701)	0.0000%	0
SEC2470001	Customer Accounting Retails NE	B01	00247	12	(\$22,866)	0.0000%	0
SEC2470001	Customer Accounting Retails NE	B01	00247	1	(\$107)	0.0000%	0
SEC2470001	Customer Accounting Retails NE	B01	00247	2	(\$19)	0.0000%	0
SEC2470001	Customer Accounting Retails NE	B01	00247	3	(\$374)	0.0000%	0
SEC2470001	Customer Accounting Retails NE	B01	00247	8	(\$152)	0.0000%	0
SEC2470001	Customer Accounting Retails NE	B01	00247	11	(\$80)	0.0000%	0
SEC2470001	Customer Accounting Retails NE	B01	00247	12	(\$920)	0.0000%	0
SEC2470001	Customer Accounting Retails NE	B01	00247	8	(\$50)	0.0000%	0
SEC2470001	Customer Accounting Retails NE	B01	00247	9	(\$283)	0.0000%	0
SEC2470001	Customer Accounting Retails NE	B01	00247	8	(\$2,338)	0.0000%	0
SEC2470001	Customer Accounting Retails NE	B01	00247	9	(\$968)	0.0000%	0
SEC2470001	Customer Accounting Retails NE	B01	00247	10	(\$714)	0.0000%	0
SEC2470001	Customer Accounting Retails NE	B01	00247	11	(\$1,079)	0.0000%	0
SEC2470001	Customer Accounting Retails NE	B01	00247	12	(\$895)	0.0000%	0
SEC2470001	Customer Accounting Retails NE	B01	00247	8	(\$3)	0.0000%	0
SEC2470001	Customer Accounting Retails NE	B01	00247	10	(\$764)	0.0000%	0
SEC2470001	Customer Accounting Retails NE	B01	00247	8	(\$4)	0.0000%	0
SEC2470001	Customer Accounting Retails NE	B01	00247	10	\$225	0.0000%	0
SEC2470001	Customer Accounting Retails NE	B01	00247	10	\$40	0.0000%	0
SEC2470001	Customer Accounting Retails NE	B01	00247	9	(\$265)	0.0000%	0
SEC2470001	Customer Accounting Retails NE	B01	00247	10	\$275	0.0000%	0
SEC2470001	Customer Accounting Retails NE	B01	00247	12	(\$9)	0.0000%	0
SEC2470001	Customer Accounting Retails NE	B01	00247	3	\$1,158	0.0000%	0
SEC2530001	Engineering Distribution O&M	B01	00253	1	(\$23,476)	0.0000%	0
SEC2530001	Engineering Distribution O&M	B01	00253	2	(\$21,127)	0.0000%	0
SEC2530001	Engineering Distribution O&M	B01	00253	3	(\$22,182)	0.0000%	0
SEC2530001	Engineering Distribution O&M	B01	00253	8	(\$19,428)	0.0000%	0
SEC2530001	Engineering Distribution O&M	B01	00253	9	(\$19,323)	0.0000%	0
SEC2530001	Engineering Distribution O&M	B01	00253	10	(\$19,527)	0.0000%	0
SEC2530001	Engineering Distribution O&M	B01	00253	11	(\$26,388)	0.0000%	0
SEC2530001	Engineering Distribution O&M	B01	00253	12	(\$22,399)	0.0000%	0
SEC2530001	Engineering Distribution O&M	B01	00253	1	(\$1,029)	0.0000%	0
SEC2530001	Engineering Distribution O&M	B01	00253	2	(\$760)	0.0000%	0
SEC2530001	Engineering Distribution O&M	B01	00253	8	(\$356)	0.0000%	0
SEC2530001	Engineering Distribution O&M	B01	00253	9	(\$690)	0.0000%	0
SEC2530001	Engineering Distribution O&M	B01	00253	10	(\$481)	0.0000%	0
SEC2530001	Engineering Distribution O&M	B01	00253	11	(\$1,227)	0.0000%	0
SEC2530001	Engineering Distribution O&M	B01	00253	12	(\$1,014)	0.0000%	0
SEC2560001	T&D Supervision	B01	00256	1	(\$3,918)	0.0000%	0
SEC2560001	T&D Supervision	B01	00256	2	(\$3,051)	0.0000%	0
SEC2560001	T&D Supervision	B01	00256	3	(\$2,949)	0.0000%	0
SEC2560001	T&D Supervision	B01	00256	8	(\$2,233)	0.0000%	0
SEC2560001	T&D Supervision	B01	00256	9	(\$2,689)	0.0000%	0
SEC2560001	T&D Supervision	B01	00256	10	(\$3,111)	0.0000%	0
SEC2560001	T&D Supervision	B01	00256	11	(\$3,528)	0.0000%	0

NGUSA Service Company OPEB Allocations Analysis
Narragansett Gas
Eight months ending June 2009

Jrnl Id	Jrnl Descr Long	Expense Type	Billing Pool	Period	Posted Jrnl \$ in NGUSA Service Company	Narr Gas Allocation	Alloc \$
SEC2560001	T&D Supervision	B01	00256	12	(\$3,291)	0.0000%	0
SEC2560001	T&D Supervision	B01	00256	11	(\$37)	0.0000%	0
SEC2560001	T&D Supervision	B01	00256	2	(\$8)	0.0000%	0
SEC2560001	T&D Supervision	B01	00256	9	(\$35)	0.0000%	0
SEC2560001	T&D Supervision	B01	00256	11	(\$23)	0.0000%	0
SEC2720001	All Company NE & NY Srv Based	B01	00272	1	(\$1,057)	4.8620%	(\$51)
SEC2720001	All Company NE & NY Srv Based	B01	00272	2	(\$857)	4.8620%	(\$42)
SEC2720001	All Company NE & NY Srv Based	B01	00272	3	(\$741)	4.8620%	(\$36)
SEC2720001	All Company NE & NY Srv Based	B01	00272	8	(\$2,929)	4.2510%	(\$124)
SEC2720001	All Company NE & NY Srv Based	B01	00272	9	(\$2,260)	4.2510%	(\$96)
SEC2720001	All Company NE & NY Srv Based	B01	00272	10	(\$1,281)	4.2510%	(\$54)
SEC2720001	All Company NE & NY Srv Based	B01	00272	11	(\$1,196)	4.2510%	(\$51)
SEC2720001	All Company NE & NY Srv Based	B01	00272	12	(\$1,473)	4.2510%	(\$63)
SEC2970001	Shared Telecommunication Exp	B01	00297	1	(\$3,153)	0.0000%	0
SEC2970001	Shared Telecommunication Exp	B01	00297	2	(\$3,461)	0.0000%	0
SEC2970001	Shared Telecommunication Exp	B01	00297	3	(\$3,131)	0.0000%	0
SEC2970001	Shared Telecommunication Exp	B01	00297	8	(\$2,812)	0.0000%	0
SEC2970001	Shared Telecommunication Exp	B01	00297	9	(\$2,955)	0.0000%	0
SEC2970001	Shared Telecommunication Exp	B01	00297	10	(\$3,483)	0.0000%	0
SEC2970001	Shared Telecommunication Exp	B01	00297	11	(\$1,993)	0.0000%	0
SEC2970001	Shared Telecommunication Exp	B01	00297	12	(\$1,948)	0.0000%	0
SEC2970001	Shared Telecommunication Exp	B01	00297	1	(\$9)	0.0000%	0
SEC2970001	Shared Telecommunication Exp	B01	00297	2	(\$69)	0.0000%	0
SEC2970001	Shared Telecommunication Exp	B01	00297	3	(\$33)	0.0000%	0
SEC2970001	Shared Telecommunication Exp	B01	00297	8	(\$93)	0.0000%	0
SEC2970001	Shared Telecommunication Exp	B01	00297	10	(\$54)	0.0000%	0
SEC2970001	Shared Telecommunication Exp	B01	00297	11	(\$39)	0.0000%	0
SEC2970001	Shared Telecommunication Exp	B01	00297	2	(\$167)	0.0000%	0
SEC2970001	Shared Telecommunication Exp	B01	00297	8	(\$54)	0.0000%	0
SEC2970001	Shared Telecommunication Exp	B01	00297	9	(\$432)	0.0000%	0
SEC2970001	Shared Telecommunication Exp	B01	00297	10	(\$215)	0.0000%	0
SEC2970001	Shared Telecommunication Exp	B01	00297	11	(\$218)	0.0000%	0
SEC2970001	Shared Telecommunication Exp	B01	00297	12	(\$218)	0.0000%	0
SEC2970001	Shared Telecommunication Exp	B01	00297	1	(\$121)	0.0000%	0
SEC2970001	Shared Telecommunication Exp	B01	00297	2	(\$84)	0.0000%	0
SEC2970001	Shared Telecommunication Exp	B01	00297	3	(\$61)	0.0000%	0
SEC2970001	Shared Telecommunication Exp	B01	00297	8	(\$799)	0.0000%	0
SEC2970001	Shared Telecommunication Exp	B01	00297	9	(\$466)	0.0000%	0
SEC2970001	Shared Telecommunication Exp	B01	00297	10	(\$36)	0.0000%	0
SEC2970001	Shared Telecommunication Exp	B01	00297	11	(\$78)	0.0000%	0
SEC2970001	Shared Telecommunication Exp	B01	00297	12	(\$161)	0.0000%	0
SEC3520001	Human Resources NE	B01	00352	1	(\$4,734)	13.7260%	(\$650)
SEC3520001	Human Resources NE	B01	00352	2	(\$4,368)	13.7260%	(\$599)
SEC3520001	Human Resources NE	B01	00352	3	(\$4,492)	13.7260%	(\$617)
SEC3520001	Human Resources NE	B01	00352	8	(\$4,461)	11.2600%	(\$502)
SEC3520001	Human Resources NE	B01	00352	9	(\$4,682)	11.2600%	(\$527)
SEC3520001	Human Resources NE	B01	00352	10	(\$3,760)	11.2600%	(\$423)
SEC3520001	Human Resources NE	B01	00352	11	(\$5,761)	11.2600%	(\$649)
SEC3520001	Human Resources NE	B01	00352	12	(\$4,283)	11.2600%	(\$482)
SEC3530001	Human Resources NE & NY	B01	00353	1	(\$42,923)	7.4200%	(\$3,185)
SEC3530001	Human Resources NE & NY	B01	00353	2	(\$38,367)	7.4200%	(\$2,847)
SEC3530001	Human Resources NE & NY	B01	00353	3	(\$32,320)	7.4200%	(\$2,398)
SEC3530001	Human Resources NE & NY	B01	00353	8	(\$43,483)	6.0900%	(\$2,648)
SEC3530001	Human Resources NE & NY	B01	00353	9	(\$44,515)	6.0900%	(\$2,711)
SEC3530001	Human Resources NE & NY	B01	00353	10	(\$36,017)	6.0900%	(\$2,193)
SEC3530001	Human Resources NE & NY	B01	00353	11	(\$52,020)	6.0900%	(\$3,168)
SEC3530001	Human Resources NE & NY	B01	00353	12	(\$32,809)	6.0900%	(\$1,998)
SEC3530001	Human Resources NE & NY	B01	00353	8	(\$378)	6.0900%	(\$23)
SEC3530001	Human Resources NE & NY	B01	00353	9	(\$220)	6.0900%	(\$13)
SEC3530001	Human Resources NE & NY	B01	00353	10	(\$87)	6.0900%	(\$5)
SEC3530001	Human Resources NE & NY	B01	00353	11	(\$211)	6.0900%	(\$13)
SEC3530001	Human Resources NE & NY	B01	00353	12	(\$46)	6.0900%	(\$3)
SEC3530001	Human Resources NE & NY	B01	00353	1	(\$959)	7.4200%	(\$71)
SEC3530001	Human Resources NE & NY	B01	00353	2	(\$897)	7.4200%	(\$67)
SEC3530001	Human Resources NE & NY	B01	00353	3	(\$1,070)	7.4200%	(\$79)
SEC3530001	Human Resources NE & NY	B01	00353	8	(\$1,271)	6.0900%	(\$77)
SEC3530001	Human Resources NE & NY	B01	00353	9	(\$1,861)	6.0900%	(\$113)
SEC3530001	Human Resources NE & NY	B01	00353	10	(\$1,710)	6.0900%	(\$104)
SEC3530001	Human Resources NE & NY	B01	00353	11	(\$1,289)	6.0900%	(\$79)

NGUSA Service Company OPEB Allocations Analysis
Narragansett Gas
Eight months ending June 2009

Jrnl Id	Jrnl Descr Long	Expense Type	Billing Pool	Period	Posted Jrnl \$ in NGUSA Service Company	Narr Gas Allocation	Alloc \$
SEC3530001	Human Resources NE & NY	B01	00353	12	(\$809)	6.0900%	(\$49)
SEC3530001	Human Resources NE & NY	B01	00353	1	(\$470)	7.4200%	(\$35)
SEC3530001	Human Resources NE & NY	B01	00353	2	(\$599)	7.4200%	(\$44)
SEC3530001	Human Resources NE & NY	B01	00353	3	(\$44)	7.4200%	(\$3)
SEC3530001	Human Resources NE & NY	B01	00353	11	(\$212)	6.0900%	(\$13)
SEC3530001	Human Resources NE & NY	B01	00353	12	(\$719)	6.0900%	(\$44)
SEC3530001	Human Resources NE & NY	B01	00353	1	(\$1,836)	7.4200%	(\$136)
SEC3530001	Human Resources NE & NY	B01	00353	2	(\$1,552)	7.4200%	(\$115)
SEC3530001	Human Resources NE & NY	B01	00353	3	(\$883)	7.4200%	(\$65)
SEC3530001	Human Resources NE & NY	B01	00353	9	(\$722)	6.0900%	(\$44)
SEC3530001	Human Resources NE & NY	B01	00353	10	(\$585)	6.0900%	(\$36)
SEC3530001	Human Resources NE & NY	B01	00353	11	(\$1,378)	6.0900%	(\$84)
SEC3530001	Human Resources NE & NY	B01	00353	12	(\$1,094)	6.0900%	(\$67)
SEC3540001	Human Resources KS NE NY	B01	00354	1	(\$49,291)	3.7500%	(\$1,848)
SEC3540001	Human Resources KS NE NY	B01	00354	2	(\$49,968)	3.7500%	(\$1,874)
SEC3540001	Human Resources KS NE NY	B01	00354	3	(\$49,357)	3.7500%	(\$1,851)
SEC3540001	Human Resources KS NE NY	B01	00354	8	(\$20,647)	3.9140%	(\$808)
SEC3540001	Human Resources KS NE NY	B01	00354	9	(\$19,849)	3.9140%	(\$777)
SEC3540001	Human Resources KS NE NY	B01	00354	10	(\$16,689)	3.9140%	(\$653)
SEC3540001	Human Resources KS NE NY	B01	00354	11	(\$29,303)	3.9140%	(\$1,147)
SEC3540001	Human Resources KS NE NY	B01	00354	12	(\$73,569)	3.9140%	(\$2,880)
SEC3540001	Human Resources KS NE NY	B01	00354	2	(\$3,573)	3.7500%	(\$134)
SEC3540001	Human Resources KS NE NY	B01	00354	3	(\$3,009)	3.7500%	(\$113)
SEC3540001	Human Resources KS NE NY	B01	00354	1	(\$88)	3.7500%	(\$3)
SEC3540001	Human Resources KS NE NY	B01	00354	2	(\$49)	3.7500%	(\$2)
SEC3540001	Human Resources KS NE NY	B01	00354	3	(\$156)	3.7500%	(\$6)
SEC3540001	Human Resources KS NE NY	B01	00354	8	(\$116)	3.9140%	(\$5)
SEC3540001	Human Resources KS NE NY	B01	00354	9	(\$46)	3.9140%	(\$2)
SEC3540001	Human Resources KS NE NY	B01	00354	10	(\$46)	3.9140%	(\$2)
SEC3540001	Human Resources KS NE NY	B01	00354	11	(\$187)	3.9140%	(\$7)
SEC3540001	Human Resources KS NE NY	B01	00354	12	(\$102)	3.9140%	(\$4)
SEC3540001	Human Resources KS NE NY	B01	00354	1	(\$1,036)	3.7500%	(\$39)
SEC3540001	Human Resources KS NE NY	B01	00354	2	(\$1,173)	3.7500%	(\$44)
SEC3540001	Human Resources KS NE NY	B01	00354	3	(\$953)	3.7500%	(\$36)
SEC3540001	Human Resources KS NE NY	B01	00354	11	(\$909)	3.9140%	(\$36)
SEC3540001	Human Resources KS NE NY	B01	00354	12	(\$1,130)	3.9140%	(\$44)
SEC3550001	Number of Employees - KS Only	B01	00355	1	(\$22)	0.0000%	0
SEC3550001	Number of Employees - KS Only	B01	00355	2	(\$60)	0.0000%	0
SEC3560001	NE Number of Empl Elec Dist	B01	00356	3	(\$4,812)	0.0000%	0
SEC3570001	NE Number of Empl Gas	B01	00357	3	(\$1,271)	0.0000%	0
SEC3580001	Test & Perform Lab Activities	B01	00358	1	(\$1,430)	0.0000%	0
SEC3580001	Test & Perform Lab Activities	B01	00358	2	(\$827)	0.0000%	0
SEC3580001	Test & Perform Lab Activities	B01	00358	3	(\$867)	0.0000%	0
SEC3580001	Test & Perform Lab Activities	B01	00358	8	(\$784)	0.0000%	0
SEC3580001	Test & Perform Lab Activities	B01	00358	9	(\$926)	0.0000%	0
SEC3580001	Test & Perform Lab Activities	B01	00358	10	(\$1,171)	0.0000%	0
SEC3580001	Test & Perform Lab Activities	B01	00358	11	(\$1,619)	0.0000%	0
SEC3580001	Test & Perform Lab Activities	B01	00358	12	(\$1,283)	0.0000%	0
SEC3750001	Supply Chain Mgmt Services	B01	00375	1	(\$63,187)	4.6320%	(\$2,927)
SEC3750001	Supply Chain Mgmt Services	B01	00375	2	(\$55,144)	4.6320%	(\$2,554)
SEC3750001	Supply Chain Mgmt Services	B01	00375	3	(\$53,682)	4.6320%	(\$2,487)
SEC3750001	Supply Chain Mgmt Services	B01	00375	8	(\$52,788)	4.5310%	(\$2,392)
SEC3750001	Supply Chain Mgmt Services	B01	00375	9	(\$45,720)	4.5310%	(\$2,072)
SEC3750001	Supply Chain Mgmt Services	B01	00375	10	(\$47,915)	4.5310%	(\$2,171)
SEC3750001	Supply Chain Mgmt Services	B01	00375	11	(\$55,971)	4.5310%	(\$2,536)
SEC3750001	Supply Chain Mgmt Services	B01	00375	12	(\$50,001)	4.5310%	(\$2,266)
SEC3750001	Supply Chain Mgmt Services	B01	00375	1	(\$4,278)	4.6320%	(\$198)
SEC3750001	Supply Chain Mgmt Services	B01	00375	2	(\$4,593)	4.6320%	(\$213)
SEC3750001	Supply Chain Mgmt Services	B01	00375	3	(\$5,230)	4.6320%	(\$242)
SEC3750001	Supply Chain Mgmt Services	B01	00375	8	(\$3,742)	4.5310%	(\$170)
SEC3750001	Supply Chain Mgmt Services	B01	00375	9	(\$3,381)	4.5310%	(\$153)
SEC3750001	Supply Chain Mgmt Services	B01	00375	10	(\$2,631)	4.5310%	(\$119)
SEC3750001	Supply Chain Mgmt Services	B01	00375	11	(\$5,186)	4.5310%	(\$235)
SEC3750001	Supply Chain Mgmt Services	B01	00375	12	(\$5,038)	4.5310%	(\$228)
SEC3750001	Supply Chain Mgmt Services	B01	00375	1	(\$111)	4.6320%	(\$5)
SEC3750001	Supply Chain Mgmt Services	B01	00375	2	(\$6)	4.6320%	(\$0)
SEC3750001	Supply Chain Mgmt Services	B01	00375	8	(\$264)	4.5310%	(\$12)
SEC3750001	Supply Chain Mgmt Services	B01	00375	9	(\$316)	4.5310%	(\$14)
SEC3750001	Supply Chain Mgmt Services	B01	00375	10	(\$51)	4.5310%	(\$2)

NGUSA Service Company OPEB Allocations Analysis
Narragansett Gas
Eight months ending June 2009

Jrnl Id	Jrnl Descr Long	Expense Type	Billing Pool	Period	Posted Jrnl \$ in NGUSA Service Company	Narr Gas Allocation	Alloc \$
SEC3750001	Supply Chain Mgmt Services	B01	00375	11	(\$39)	4.5310%	(\$2)
SEC3750001	Supply Chain Mgmt Services	B01	00375	12	(\$57)	4.5310%	(\$3)
SEC3750001	Supply Chain Mgmt Services	B01	00375	1	(\$375)	4.6320%	(\$17)
SEC3750001	Supply Chain Mgmt Services	B01	00375	2	(\$292)	4.6320%	(\$14)
SEC3750001	Supply Chain Mgmt Services	B01	00375	3	(\$534)	4.6320%	(\$25)
SEC3750001	Supply Chain Mgmt Services	B01	00375	8	(\$495)	4.5310%	(\$22)
SEC3750001	Supply Chain Mgmt Services	B01	00375	9	(\$432)	4.5310%	(\$20)
SEC3750001	Supply Chain Mgmt Services	B01	00375	10	(\$667)	4.5310%	(\$30)
SEC3750001	Supply Chain Mgmt Services	B01	00375	11	(\$1,316)	4.5310%	(\$60)
SEC3750001	Supply Chain Mgmt Services	B01	00375	12	(\$923)	4.5310%	(\$42)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	1	(\$77,985)	5.8290%	(\$4,546)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	2	(\$73,666)	5.8290%	(\$4,294)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	3	(\$70,959)	5.8290%	(\$4,136)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	8	(\$99,786)	5.2210%	(\$5,210)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	9	(\$89,925)	5.2210%	(\$4,695)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	10	(\$74,346)	5.2210%	(\$3,882)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	11	(\$101,430)	5.2210%	(\$5,296)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	12	(\$84,223)	5.2210%	(\$4,397)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	1	(\$525)	5.8290%	(\$31)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	2	(\$748)	5.8290%	(\$44)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	3	(\$571)	5.8290%	(\$33)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	8	(\$848)	5.2210%	(\$44)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	9	(\$627)	5.2210%	(\$33)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	10	(\$416)	5.2210%	(\$22)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	11	(\$707)	5.2210%	(\$37)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	12	(\$518)	5.2210%	(\$27)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	3	(\$32)	5.8290%	(\$2)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	1	(\$7,490)	5.8290%	(\$437)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	2	(\$7,345)	5.8290%	(\$428)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	3	(\$6,441)	5.8290%	(\$375)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	8	(\$8,032)	5.2210%	(\$419)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	9	(\$7,937)	5.2210%	(\$414)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	10	(\$7,466)	5.2210%	(\$390)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	11	(\$9,411)	5.2210%	(\$491)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	12	(\$7,277)	5.2210%	(\$380)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	1	(\$1,720)	5.8290%	(\$100)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	2	(\$1,798)	5.8290%	(\$105)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	3	(\$1,420)	5.8290%	(\$83)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	8	(\$5,641)	5.2210%	(\$295)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	9	(\$4,128)	5.2210%	(\$215)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	10	(\$3,006)	5.2210%	(\$157)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	11	(\$4,382)	5.2210%	(\$229)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	12	(\$3,433)	5.2210%	(\$179)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	1	(\$3,435)	5.8290%	(\$200)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	2	(\$3,305)	5.8290%	(\$193)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	3	(\$2,566)	5.8290%	(\$150)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	8	(\$2,280)	5.2210%	(\$119)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	9	(\$2,781)	5.2210%	(\$145)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	10	(\$2,635)	5.2210%	(\$138)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	11	(\$3,326)	5.2210%	(\$174)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	12	(\$2,412)	5.2210%	(\$126)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	8	(\$212)	5.2210%	(\$11)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	1	(\$1,423)	5.8290%	(\$83)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	2	(\$1,195)	5.8290%	(\$70)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	3	(\$881)	5.8290%	(\$51)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	8	(\$1,412)	5.2210%	(\$74)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	9	(\$1,577)	5.2210%	(\$82)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	10	(\$1,675)	5.2210%	(\$87)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	11	(\$2,166)	5.2210%	(\$113)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	12	(\$1,220)	5.2210%	(\$64)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	1	(\$4,976)	5.8290%	(\$290)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	2	(\$4,491)	5.8290%	(\$262)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	3	(\$4,065)	5.8290%	(\$237)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	8	(\$6,285)	5.2210%	(\$328)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	9	(\$5,586)	5.2210%	(\$292)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	10	(\$4,365)	5.2210%	(\$228)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	11	(\$7,159)	5.2210%	(\$374)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	12	(\$5,363)	5.2210%	(\$280)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	8	\$5,160	5.2210%	\$269

NGUSA Service Company OPEB Allocations Analysis
Narragansett Gas
Eight months ending June 2009

Jrnl Id	Jrnl Descr Long	Expense Type	Billing Pool	Period	Posted Jrnl \$ in NGUSA Service Company	Narr Gas Allocation	Alloc \$
SEC3800001	All Company NE & NY O&M Bas	B01	00380	9	(\$1,789)	5.2210%	(\$93)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	10	(\$1,691)	5.2210%	(\$88)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	11	(\$2,119)	5.2210%	(\$111)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	12	(\$1,527)	5.2210%	(\$80)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	1	(\$258)	5.8290%	(\$15)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	2	(\$373)	5.8290%	(\$22)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	3	(\$23)	5.8290%	(\$1)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	9	(\$70)	5.2210%	(\$4)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	10	(\$79)	5.2210%	(\$4)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	11	(\$382)	5.2210%	(\$20)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	12	(\$178)	5.2210%	(\$9)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	1	(\$247)	5.8290%	(\$14)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	2	(\$116)	5.8290%	(\$7)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	3	(\$483)	5.8290%	(\$28)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	8	(\$468)	5.2210%	(\$24)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	9	(\$167)	5.2210%	(\$9)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	10	(\$197)	5.2210%	(\$10)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	11	(\$32)	5.2210%	(\$2)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	12	(\$303)	5.2210%	(\$16)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	1	(\$2,246)	5.8290%	(\$131)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	2	(\$2,228)	5.8290%	(\$130)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	3	(\$1,720)	5.8290%	(\$100)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	8	(\$2,179)	5.2210%	(\$114)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	9	(\$2,559)	5.2210%	(\$134)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	10	(\$1,948)	5.2210%	(\$102)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	11	(\$3,539)	5.2210%	(\$185)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	12	(\$2,397)	5.2210%	(\$125)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	1	(\$1,491)	5.8290%	(\$87)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	2	(\$1,672)	5.8290%	(\$97)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	3	(\$2,083)	5.8290%	(\$121)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	8	(\$1,638)	5.2210%	(\$85)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	9	(\$1,286)	5.2210%	(\$67)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	10	(\$1,331)	5.2210%	(\$69)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	11	(\$1,817)	5.2210%	(\$95)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	12	(\$1,740)	5.2210%	(\$91)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	1	(\$49)	5.8290%	(\$3)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	2	(\$103)	5.8290%	(\$6)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	3	(\$85)	5.8290%	(\$5)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	8	(\$121)	5.2210%	(\$6)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	9	(\$26)	5.2210%	(\$1)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	10	(\$2,271)	5.2210%	(\$119)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	11	(\$4,790)	5.2210%	(\$250)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	12	(\$29)	5.2210%	(\$1)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	8	\$3,771	5.2210%	\$197
SEC3800001	All Company NE & NY O&M Bas	B01	00380	9	(\$6,550)	5.2210%	(\$342)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	10	(\$8,101)	5.2210%	(\$423)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	11	(\$2,586)	5.2210%	(\$135)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	8	\$85	5.2210%	\$4
SEC3800001	All Company NE & NY O&M Bas	B01	00380	9	(\$3)	5.2210%	(\$0)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	10	(\$183)	5.2210%	(\$10)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	1	(\$79)	5.8290%	(\$5)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	3	(\$468)	5.8290%	(\$27)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	10	(\$91)	5.2210%	(\$5)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	11	(\$292)	5.2210%	(\$15)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	12	(\$146)	5.2210%	(\$8)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	1	(\$157)	5.8290%	(\$9)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	9	(\$296)	5.2210%	(\$15)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	10	(\$114)	5.2210%	(\$6)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	11	(\$536)	5.2210%	(\$28)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	12	(\$603)	5.2210%	(\$31)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	1	(\$644)	5.8290%	(\$38)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	2	(\$588)	5.8290%	(\$34)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	3	(\$690)	5.8290%	(\$40)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	9	(\$414)	5.2210%	(\$22)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	10	\$808	5.2210%	\$42
SEC3800001	All Company NE & NY O&M Bas	B01	00380	11	(\$890)	5.2210%	(\$46)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	12	(\$675)	5.2210%	(\$35)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	1	(\$732)	5.8290%	(\$43)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	2	(\$146)	5.8290%	(\$9)

NGUSA Service Company OPEB Allocations Analysis
Narragansett Gas
Eight months ending June 2009

Jrnl Id	Jrnl Descr Long	Expense Type	Billing Pool	Period	Posted Jrnl \$ in NGUSA Service Company	Narr Gas Allocation	Alloc \$
SEC3800001	All Company NE & NY O&M Bas	B01	00380	3	(\$330)	5.8290%	(\$19)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	12	(\$204)	5.2210%	(\$11)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	1	(\$611)	5.8290%	(\$36)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	2	(\$1,799)	5.8290%	(\$105)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	3	(\$2,989)	5.8290%	(\$174)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	9	(\$440)	5.2210%	(\$23)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	10	(\$374)	5.2210%	(\$20)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	11	(\$111)	5.2210%	(\$6)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	12	(\$215)	5.2210%	(\$11)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	1	(\$73)	5.8290%	(\$4)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	2	(\$101)	5.8290%	(\$6)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	8	(\$191)	5.2210%	(\$10)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	9	(\$84)	5.2210%	(\$4)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	10	(\$125)	5.2210%	(\$7)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	11	(\$3,680)	5.2210%	(\$192)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	12	(\$243)	5.2210%	(\$13)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	1	(\$82)	5.8290%	(\$5)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	2	(\$24)	5.8290%	(\$1)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	8	(\$117)	5.2210%	(\$6)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	9	(\$108)	5.2210%	(\$6)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	12	(\$72)	5.2210%	(\$4)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	2	(\$322)	5.8290%	(\$19)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	3	(\$208)	5.8290%	(\$12)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	8	(\$487)	5.2210%	(\$25)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	9	(\$159)	5.2210%	(\$8)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	10	(\$71)	5.2210%	(\$4)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	11	(\$402)	5.2210%	(\$21)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	12	(\$10)	5.2210%	(\$1)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	1	(\$5,288)	5.8290%	(\$308)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	2	(\$4,469)	5.8290%	(\$261)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	3	(\$2,846)	5.8290%	(\$166)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	8	(\$5,503)	5.2210%	(\$287)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	9	(\$4,505)	5.2210%	(\$235)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	10	(\$4,098)	5.2210%	(\$214)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	11	(\$5,254)	5.2210%	(\$274)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	12	(\$4,497)	5.2210%	(\$235)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	11	(\$697)	5.2210%	(\$36)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	11	(\$835)	5.2210%	(\$44)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	9	(\$302)	5.2210%	(\$16)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	11	\$345	5.2210%	\$18
SEC3800001	All Company NE & NY O&M Bas	B01	00380	2	(\$103)	5.8290%	(\$6)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	3	(\$31)	5.8290%	(\$2)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	8	(\$75)	5.2210%	(\$4)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	9	(\$6)	5.2210%	(\$0)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	10	(\$13)	5.2210%	(\$1)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	11	(\$15)	5.2210%	(\$1)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	12	(\$17)	5.2210%	(\$1)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	1	(\$63)	5.8290%	(\$4)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	2	\$61	5.8290%	\$4
SEC3800001	All Company NE & NY O&M Bas	B01	00380	8	(\$1,375)	5.2210%	(\$72)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	9	(\$1,057)	5.2210%	(\$55)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	10	(\$724)	5.2210%	(\$38)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	1	(\$7,092)	5.8290%	(\$413)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	2	(\$5,399)	5.8290%	(\$315)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	3	(\$4,811)	5.8290%	(\$280)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	11	(\$6,875)	5.2210%	(\$359)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	12	(\$5,205)	5.2210%	(\$272)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	1	(\$3,830)	5.8290%	(\$223)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	2	(\$3,891)	5.8290%	(\$227)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	3	(\$4,271)	5.8290%	(\$249)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	11	(\$5,450)	5.2210%	(\$285)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	12	(\$3,324)	5.2210%	(\$174)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	2	(\$682)	5.8290%	(\$40)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	3	(\$394)	5.8290%	(\$23)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	1	(\$119)	5.8290%	(\$7)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	2	(\$242)	5.8290%	(\$14)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	3	(\$69)	5.8290%	(\$4)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	12	(\$50)	5.2210%	(\$3)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	1	(\$19)	5.8290%	(\$1)

NGUSA Service Company OPEB Allocations Analysis
Narragansett Gas
Eight months ending June 2009

Jrnl Id	Jrnl Descr Long	Expense Type	Billing Pool	Period	Posted Jrnl \$ in NGUSA Service Company	Narr Gas Allocation	Alloc \$
SEC3800001	All Company NE & NY O&M Bas	B01	00380	2	(\$141)	5.8290%	(\$8)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	3	(\$36)	5.8290%	(\$2)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	2	(\$681)	5.8290%	(\$40)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	3	(\$234)	5.8290%	(\$14)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	2	(\$394)	5.8290%	(\$23)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	3	(\$280)	5.8290%	(\$16)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	2	(\$854)	5.8290%	(\$50)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	3	(\$1,480)	5.8290%	(\$86)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	12	(\$1,833)	5.2210%	(\$96)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	2	(\$285)	5.8290%	(\$17)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	3	(\$287)	5.8290%	(\$17)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	12	(\$2,699)	5.2210%	(\$141)
SEC3800001	All Company NE & NY O&M Bas	B01	00380	3	(\$84)	5.8290%	(\$5)
SEC3820001	All Co O&M Based - KS NE NY	B01	00382	1	(\$86,075)	3.4890%	(\$3,003)
SEC3820001	All Co O&M Based - KS NE NY	B01	00382	2	(\$80,392)	3.4890%	(\$2,805)
SEC3820001	All Co O&M Based - KS NE NY	B01	00382	3	(\$76,857)	3.4890%	(\$2,682)
SEC3820001	All Co O&M Based - KS NE NY	B01	00382	8	(\$57,839)	2.9960%	(\$1,733)
SEC3820001	All Co O&M Based - KS NE NY	B01	00382	9	(\$52,902)	2.9960%	(\$1,585)
SEC3820001	All Co O&M Based - KS NE NY	B01	00382	10	(\$47,096)	2.9960%	(\$1,411)
SEC3820001	All Co O&M Based - KS NE NY	B01	00382	11	(\$74,769)	2.9960%	(\$2,240)
SEC3820001	All Co O&M Based - KS NE NY	B01	00382	12	(\$68,479)	2.9960%	(\$2,052)
SEC3820001	All Co O&M Based - KS NE NY	B01	00382	1	(\$8)	3.4890%	(\$0)
SEC3820001	All Co O&M Based - KS NE NY	B01	00382	12	(\$11)	2.9960%	(\$0)
SEC3820001	All Co O&M Based - KS NE NY	B01	00382	1	(\$1,198)	3.4890%	(\$42)
SEC3820001	All Co O&M Based - KS NE NY	B01	00382	2	(\$1,195)	3.4890%	(\$42)
SEC3820001	All Co O&M Based - KS NE NY	B01	00382	1	(\$831)	3.4890%	(\$29)
SEC3820001	All Co O&M Based - KS NE NY	B01	00382	2	(\$800)	3.4890%	(\$28)
SEC3820001	All Co O&M Based - KS NE NY	B01	00382	3	(\$724)	3.4890%	(\$25)
SEC3820001	All Co O&M Based - KS NE NY	B01	00382	1	(\$758)	3.4890%	(\$26)
SEC3820001	All Co O&M Based - KS NE NY	B01	00382	2	(\$800)	3.4890%	(\$28)
SEC3820001	All Co O&M Based - KS NE NY	B01	00382	3	(\$800)	3.4890%	(\$28)
SEC3820001	All Co O&M Based - KS NE NY	B01	00382	8	(\$97)	2.9960%	(\$3)
SEC3820001	All Co O&M Based - KS NE NY	B01	00382	9	(\$875)	2.9960%	(\$26)
SEC3820001	All Co O&M Based - KS NE NY	B01	00382	10	(\$795)	2.9960%	(\$24)
SEC3820001	All Co O&M Based - KS NE NY	B01	00382	11	(\$929)	2.9960%	(\$28)
SEC3820001	All Co O&M Based - KS NE NY	B01	00382	12	(\$788)	2.9960%	(\$24)
SEC3820001	All Co O&M Based - KS NE NY	B01	00382	2	(\$11,968)	3.4890%	(\$418)
SEC3820001	All Co O&M Based - KS NE NY	B01	00382	3	(\$11,347)	3.4890%	(\$396)
SEC3820001	All Co O&M Based - KS NE NY	B01	00382	1	(\$1,546)	3.4890%	(\$54)
SEC3820001	All Co O&M Based - KS NE NY	B01	00382	2	(\$1,488)	3.4890%	(\$52)
SEC3820001	All Co O&M Based - KS NE NY	B01	00382	3	(\$845)	3.4890%	(\$29)
SEC3820001	All Co O&M Based - KS NE NY	B01	00382	8	(\$1,420)	2.9960%	(\$43)
SEC3820001	All Co O&M Based - KS NE NY	B01	00382	9	(\$1,473)	2.9960%	(\$44)
SEC3820001	All Co O&M Based - KS NE NY	B01	00382	10	(\$1,303)	2.9960%	(\$39)
SEC3820001	All Co O&M Based - KS NE NY	B01	00382	11	(\$1,771)	2.9960%	(\$53)
SEC3820001	All Co O&M Based - KS NE NY	B01	00382	12	(\$1,469)	2.9960%	(\$44)
SEC3820001	All Co O&M Based - KS NE NY	B01	00382	12	\$0	2.9960%	\$0
SEC3820001	All Co O&M Based - KS NE NY	B01	00382	1	(\$28)	3.4890%	(\$1)
SEC3820001	All Co O&M Based - KS NE NY	B01	00382	8	(\$147)	2.9960%	(\$4)
SEC3820001	All Co O&M Based - KS NE NY	B01	00382	12	(\$38)	2.9960%	(\$1)
SEC3820001	All Co O&M Based - KS NE NY	B01	00382	2	(\$2,478)	3.4890%	(\$86)
SEC3820001	All Co O&M Based - KS NE NY	B01	00382	3	\$350	3.4890%	\$12
SEC3820001	All Co O&M Based - KS NE NY	B01	00382	12	(\$12,979)	2.9960%	(\$389)
SEC3820001	All Co O&M Based - KS NE NY	B01	00382	8	(\$74)	2.9960%	(\$2)
SEC3820001	All Co O&M Based - KS NE NY	B01	00382	9	(\$65)	2.9960%	(\$2)
SEC3820001	All Co O&M Based - KS NE NY	B01	00382	10	(\$47)	2.9960%	(\$1)
SEC3820001	All Co O&M Based - KS NE NY	B01	00382	11	(\$195)	2.9960%	(\$6)
SEC3820001	All Co O&M Based - KS NE NY	B01	00382	2	(\$659)	3.4890%	(\$23)
SEC3820001	All Co O&M Based - KS NE NY	B01	00382	3	(\$828)	3.4890%	(\$29)
SEC3830001	All Co O&M Based - KS Only	B01	00383	1	(\$755)	0.0000%	0
SEC3830001	All Co O&M Based - KS Only	B01	00383	2	(\$3,747)	0.0000%	0
SEC3830001	All Co O&M Based - KS Only	B01	00383	3	(\$4,942)	0.0000%	0
SEC3830001	All Co O&M Based - KS Only	B01	00383	8	(\$529)	0.0000%	0
SEC3830001	All Co O&M Based - KS Only	B01	00383	9	(\$10)	0.0000%	0
SEC3830001	All Co O&M Based - KS Only	B01	00383	10	(\$41)	0.0000%	0
SEC3830001	All Co O&M Based - KS Only	B01	00383	11	(\$10)	0.0000%	0
SEC3830001	All Co O&M Based - KS Only	B01	00383	12	(\$177)	0.0000%	0
SEC3830001	All Co O&M Based - KS Only	B01	00383	1	(\$2,343)	0.0000%	0
SEC3830001	All Co O&M Based - KS Only	B01	00383	2	(\$1,925)	0.0000%	0

NGUSA Service Company OPEB Allocations Analysis
Narragansett Gas
Eight months ending June 2009

Jrnl Id	Jrnl Descr Long	Expense Type	Billing Pool	Period	Posted Jrnl \$ in NGUSA Service Company	Narr Gas Allocation	Alloc \$
SEC3830001	All Co O&M Based - KS Only	B01	00383	3	(\$1,636)	0.0000%	0
SEC3830001	All Co O&M Based - KS Only	B01	00383	8	(\$1,857)	0.0000%	0
SEC3830001	All Co O&M Based - KS Only	B01	00383	9	(\$3,154)	0.0000%	0
SEC3830001	All Co O&M Based - KS Only	B01	00383	10	(\$2,467)	0.0000%	0
SEC3830001	All Co O&M Based - KS Only	B01	00383	11	(\$3,074)	0.0000%	0
SEC3830001	All Co O&M Based - KS Only	B01	00383	12	(\$2,176)	0.0000%	0
SEC3880001	NG&KS Gas&Elec Dist O&M Bas	B01	00388	3	(\$38,680)	3.8210%	(\$1,478)
SEC3880001	NG&KS Gas&Elec Dist O&M Bas	B01	00388	3	(\$2,553)	3.8210%	(\$98)
SEC3890001	NG-NE&KS Elec&Gas Dst O&M	B01	00389	3	(\$799)	10.0960%	(\$81)
SEC3960001	NY Regulated O&M Base	B01	00396	3	(\$835)	0.0000%	0
SEC6050001	Mid-Range Servers	B01	00605	1	(\$16,174)	3.7350%	(\$604)
SEC6050001	Mid-Range Servers	B01	00605	2	(\$14,720)	3.7350%	(\$550)
SEC6050001	Mid-Range Servers	B01	00605	3	(\$13,618)	3.7350%	(\$509)
SEC6050001	Mid-Range Servers	B01	00605	8	(\$17,009)	3.7350%	(\$635)
SEC6050001	Mid-Range Servers	B01	00605	9	(\$14,620)	3.7350%	(\$546)
SEC6050001	Mid-Range Servers	B01	00605	10	(\$13,295)	3.7350%	(\$497)
SEC6050001	Mid-Range Servers	B01	00605	11	(\$16,418)	3.7350%	(\$613)
SEC6050001	Mid-Range Servers	B01	00605	12	(\$11,996)	3.7350%	(\$448)
SEC6050001	Mid-Range Servers	B01	00605	8	(\$205)	3.7350%	(\$8)
SEC6280001	Transportation Supervision	B01	00628	1	(\$1,015)	19.2270%	(\$195)
SEC6280001	Transportation Supervision	B01	00628	2	(\$1,016)	19.2270%	(\$195)
SEC6280001	Transportation Supervision	B01	00628	3	(\$795)	19.2270%	(\$153)
SEC6280001	Transportation Supervision	B01	00628	8	(\$910)	17.4000%	(\$158)
SEC6280001	Transportation Supervision	B01	00628	9	(\$980)	17.4000%	(\$171)
SEC6280001	Transportation Supervision	B01	00628	10	(\$807)	17.4000%	(\$140)
SEC6280001	Transportation Supervision	B01	00628	11	(\$907)	17.4000%	(\$158)
SEC6280001	Transportation Supervision	B01	00628	12	(\$1,008)	17.4000%	(\$175)
SEC6290001	Transp Supervision - NE & NY	B01	00629	1	(\$4,521)	7.4600%	(\$337)
SEC6290001	Transp Supervision - NE & NY	B01	00629	2	(\$4,672)	7.4600%	(\$349)
SEC6290001	Transp Supervision - NE & NY	B01	00629	3	(\$4,195)	7.4600%	(\$313)
SEC6290001	Transp Supervision - NE & NY	B01	00629	8	(\$4,329)	6.6300%	(\$287)
SEC6290001	Transp Supervision - NE & NY	B01	00629	9	(\$4,245)	6.6300%	(\$281)
SEC6290001	Transp Supervision - NE & NY	B01	00629	10	(\$3,661)	6.6300%	(\$243)
SEC6290001	Transp Supervision - NE & NY	B01	00629	11	(\$5,046)	6.6300%	(\$335)
SEC6290001	Transp Supervision - NE & NY	B01	00629	12	(\$4,699)	6.6300%	(\$312)

NE Retiree Welfare (OPEB/FAS106) Plan
Entries to record US GAAP Monthly Expense - Co 01, 01224

	<u>NGUSA Trust</u>	<u>Nant Elec</u>	<u>Mass Elec</u>	<u>NEP</u>	<u>GS Elec</u>	<u>Narr Gas</u>	<u>Narr Elect</u>	<u>Service Company</u>
Annual Expense - per September 2008 Hewitt letter								
Service Cost	-	25,424	3,469,893	-	137,335	561,165	1,480,966	4,663,071
Interest Cost		64,381	18,454,227	3,217,294	743,456	3,853,182	9,004,578	16,751,414
Expected Return on Assets		1,062	(14,612,541)	(3,427,807)	(582,981)	(1,358,158)	(6,665,922)	(9,612,614)
Amortization of Prior Service Cost	-	(1,990)	(500,495)	(25,098)	(21,478)	-	(191,749)	(482,663)
Amortization of Net (Gain) / Loss	-	13,553	3,877,310	837,674	190,994	270,789	2,494,150	4,876,560
Net Cost	-	102,430	10,688,394	602,063	467,326	3,326,978	6,122,023	16,195,768
Regulatory Expense / (Income)								
Total Expense / (Income)	-	102,430	10,688,394	602,063	467,326	3,326,978	6,122,023	16,195,768
		-	-	-	-	-	-	-
Monthly Expense								
Service Cost	-	2,119	289,158	-	11,445	46,764	123,414	388,589
Interest Cost	-	5,365	1,537,852	268,108	61,955	321,099	750,382	1,395,951
Expected Return on Assets	-	89	(1,217,712)	(285,651)	(48,582)	(113,180)	(555,494)	(801,051)
Amortization of Prior Service Cost	-	(166)	(41,708)	(2,092)	(1,790)	-	(15,979)	(40,222)
Amortization of Net (Gain) / Loss	-	1,129	323,109	69,806	15,916	22,566	207,846	406,380
Net Cost	-	8,536	890,700	50,172	38,944	277,248	510,169	1,349,647
Regulatory Expense / (Income)	-	-	-	-	-	-	-	-
Total Expense / (Income)	-	8,536	890,700	50,172	38,944	277,248	510,169	1,349,647
AOCI, Regulatory Asset or Deferred Debit??	<u>AOCI</u>	<u>AOCI</u>	<u>AOCI</u>	<u>Reg Asset</u>	<u>AOCI</u>	<u>AOCI</u>	<u>AOCI</u>	<u>Deferred Debit</u>
Amortization of Prior Svc Cost	-	(166)	(41,708)	(2,092)	(1,790)	-	(15,979)	(40,222)
Amortization of Net Loss	-	1,129	323,109	69,806	15,916	22,566	207,846	406,380
Amortization	-	964	281,401	67,715	14,126	22,566	191,867	366,158
Deferred SIT (6.5%)		(63)	(18,291)	(4,401)				
Deferred SIT (7.5%)								
Deferred SIT (8.5%)					(1,201)			
Deferred FIT (35%)	-	(337)	(98,490)	(23,700)	(4,944)	(7,898)	(67,153)	(128,155)
Deferred FIT on SIT (35% of Defd SIT)		22	6,402	1,541	420			
Total Deferred FIT and SIT	-	(378)	(110,380)	(26,561)	(5,725)	(7,898)	(67,153)	(128,155)

NET	-	586	171,022	8,402	14,668	124,713	238,003
	-39.23%		-39.23%	-40.53%	-35.00%	-35.00%	-35.00%

US GAAP Peoplesoft Entry

	<u>NGUSA Trust</u>	<u>Nant Elec</u>	<u>Mass Elec</u>	<u>NEP</u>	<u>GS Elec</u>	<u>Narr Gas</u>	<u>Narr Elect</u>	<u>Service Company</u>
AG1070 - FAS106 Expense	-	8,536	890,700	50,172	38,944	277,248	510,169	1,349,647
182459 - Reg Asset - FAS158 - FAS106	n/a	n/a	n/a	(67,715)	n/a	n/a	n/a	n/a
186459 - FAS158 - FAS106 - gross	n/a	n/a	n/a	n/a	n/a	n/a	n/a	(366,158)
186359 - FAS158 - FAS106 - tax	n/a	n/a	n/a	n/a	n/a	n/a	n/a	128,155
219059 - AOCI - FAS158 - FAS106 - gross	n/a	(964)	(281,401)	n/a	(14,126)	(22,566)	(191,867)	n/a
219059 - AOCI - FAS158 - FAS106 -def taxes	n/a	378	110,380	n/a	5,725	7,898	67,153	n/a
253106 - Accrued FAS106 Liability	n/a	(7,572)	(609,298)	17,543	(24,818)	(254,682)	(318,302)	(983,489)
190159 - ADFIT - FAS158 - FAS106	n/a	(315)	(92,089)	(22,160)	(4,524)	(7,898)	(67,153)	(128,155)
190259 - ADSIT - FAS158 - FAS106	n/a	(63)	(18,291)	(4,401)	(1,201)	-	-	-
283152 - ADFIT - Rate Reserves	n/a	n/a	n/a	22,160	n/a	n/a	n/a	n/a
283252 - ADSIT - Rate Reserves	n/a	n/a	n/a	4,401	n/a	n/a	n/a	n/a

<u>Bus Unit</u>	<u>Ledger</u>	<u>Account</u>	<u>Activity</u>	<u>Orig Dept</u>	<u>Chrg Dept</u>	<u>Bill Pool</u>	<u>WO</u>	<u>Exp Type</u>	<u>Segment</u>
00004	ACTU/	223021	AG1070	16999	16999			B01	
00004	ACTU/	692008	253106						
00004	ACTU/	688010	190159						
00004	ACTU/	688010	190259						
00004	ACTU/	778073	219059						
00004	ACTU/	776073	219059						
00005	ACTU/	223021	AG1070	16999	16999			B01	
00005	ACTU/	692008	253106						
00005	ACTU/	688010	190159						
00005	ACTU/	688010	190259						
00005	ACTU/	778073	219059						
00005	ACTU/	776073	219059						
00010	ACTU/	223021	AG1070	16999	16999			B01	
00010	ACTU/	529402	182459						
00010	ACTU/	688010	190159						
00010	ACTU/	688010	190259						
00010	ACTU/	688010	283152						
00010	ACTU/	688010	283252						
00010	ACTU/	692008	253106						
00041	ACTU/	223021	AG1070	16999	16999			B01	
00041	ACTU/	692008	253106						
00041	ACTU/	688010	190159						
00041	ACTU/	688010	190259						
00041	ACTU/	778073	219059						

00041	ACTU/ 776073	219059						
00048	ACTU/ 223021	AG1070	16999	16999			B01	
00048	ACTU/ 692008	253106						
00048	ACTU/ 688010	190159						
00048	ACTU/ 688010	190259						
00048	ACTU/ 778073	219059						
00048	ACTU/ 776073	219059						
00049	ACTU/ 223021	AG1070	16999	16999			B01	
00049	ACTU/ 692008	253106						
00049	ACTU/ 688010	190159						
00049	ACTU/ 688010	190259						
00049	ACTU/ 778073	219059						
00049	ACTU/ 776073	219059						
00099	ACTU/ 223021	AG1070	16999	16999	00685	9000027528	B01	
00099	ACTU/ 692008	253106						
00099	ACTU/ 688010	190159						
00099	ACTU/ 688010	190259						
00099	ACTU/ 528022	186459						
00099	ACTU/ 528022	186359						
00001	ACTU/ 471060	123204						
00001	ACTU/ 471060	123205						
00001	ACTU/ 471060	123210						
00001	ACTU/ 471060	123241						
00001	ACTU/ 471060	123249						
00001	ACTU/ 471060	123249						
00001	ACTU/ 778073	219059						
00001	ACTU/ 776073	219059						
NONUNION		69,308	8,673,028	(509,412)	386,891	3,386,913	4,051,223	14,453,049
UNION		12,591	6,954,218	(369,688)	211,584	1,583,716	3,837,841	1,841,738
total expense by company per Hewitt -		81,899	15,627,246	(879,100)	598,475	4,970,629	7,889,064	16,294,787
Less - amortization of reg asset/liab		16,000	3,864,000	(1,528,000)	116,000	1,789,000	1,697,000	1,089,000
		65,899	11,763,246	648,900	482,475	3,181,629	6,192,064	15,205,787
Less - VERO charges			14,000			54,000	7,000	305,000
FAS87 Actuarial Pension Expense		65,899	11,749,246	648,900	482,475	3,127,629	6,185,064	14,900,787
Amort - Actuarial (Gain) Loss		(3,000)	3,881,000	892,000	200,000	-	2,555,000	4,590,000
Amort - Prior Service Cost		(2,000)	(501,000)	(25,000)	(21,000)	-	(192,000)	(482,000)
		(5,000)	3,380,000	867,000	179,000	-	2,363,000	4,108,000
Srv Cost + Int Cost +ROA		70,899	8,369,246	(218,100)	303,475	3,127,629	3,822,064	10,792,787

NE Retiree Welfare (OPEB/FAS106) Plan
Entries to record US GAAP Monthly Expense - Co 01, 01224

	<u>NGUSA Trust</u>	<u>Nant Elec</u>	<u>Mass Elec</u>	<u>NEP</u>	<u>GS Elec</u>	<u>Narr Gas</u>	<u>Narr Elect</u>	<u>Service Company</u>	<u>NM (excl Svc Co)</u>	<u>TOTAL</u>
Annual Expense - per April 2009 Hewitt letter										
Service Cost	-	101,250	12,865,153	501,082	468,232	3,877,966	5,612,035	13,800,281	-	37,225,999
Interest Cost										-
Expected Return on Assets										-
Amortization of Prior Service Cost	-	(2,000)	(501,000)	(25,000)	(21,000)	-	(192,000)	(482,000)	-	(1,223,000)
Amortization of Net (Gain) / Loss	-	11,000	5,503,000	1,240,000	243,000	385,000	3,455,000	5,621,000	-	16,458,000
Net Cost	-	110,250	17,867,153	1,716,082	690,232	4,262,966	8,875,035	18,939,281	-	52,460,999
Regulatory Expense / (Income)										-
Total Expense / (Income)	-	110,250	17,867,153	1,716,082	690,232	4,262,966	8,875,035	18,939,281	-	52,460,999
Monthly Expense										
Service Cost	-	8,438	1,072,096	41,757	39,019	323,164	467,670	1,150,023	-	3,102,167
Interest Cost	-	-	-	-	-	-	-	-	-	-
Expected Return on Assets	-	-	-	-	-	-	-	-	-	-
Amortization of Prior Service Cost	-	(167)	(41,750)	(2,083)	(1,750)	-	(16,000)	(40,167)	-	(101,917)
Amortization of Net (Gain) / Loss	-	917	458,583	103,333	20,250	32,083	287,917	468,417	-	1,371,500
Net Cost	-	9,188	1,488,929	143,007	57,519	355,247	739,586	1,578,273	-	4,371,750
Regulatory Expense / (Income)	-	-	-	-	-	-	-	-	-	-
Total Expense / (Income)	-	9,188	1,488,929	143,007	57,519	355,247	739,586	1,578,273	-	4,371,750
AOCl, Regulatory Asset or Deferred Debit??	AOCl	AOCl	AOCl	Reg Asset	AOCl	Reg Asset	AOCl	Deferred Debit	n/a	
Amortization of Prior Svc Cost	-	(167)	(41,750)	(2,083)	(1,750)	-	(16,000)	(40,167)	-	(101,917)
Amortization of Net Loss	-	917	458,583	103,333	20,250	32,083	287,917	468,417	-	1,371,500
Amortization	-	750	416,833	101,250	18,500	32,083	271,917	428,250	-	1,269,583
Deferred SIT (6.5%)		(49)	(27,094)	(6,581)						(33,724)
Deferred SIT (7.5%)										-
Deferred SIT (8.5%)					(1,573)					(1,573)
Deferred FIT (35%)	-	(263)	(145,892)	(35,438)	(6,475)	(11,229)	(95,171)	(149,888)		(444,354)
Deferred FIT on SIT (35% of Defd SIT)		17	9,483	2,303	550					12,354
Total Deferred FIT and SIT	-	(294)	(163,503)	(39,715)	(7,497)	(11,229)	(95,171)	(149,888)	-	(467,297)

NET	-	456	253,330	11,003	20,854	176,746	278,363	-	740,752
	-39.23%	-39.23%		-40.53%	-35.00%	-35.00%	-35.00%		
NONUNION	72,355	9,311,431	(342,818)	442,529	3,841,845	4,526,384	16,578,274		34,430,000
UNION	53,895	12,419,722	530,900	363,703	2,211,121	6,045,651	3,632,007		25,256,999
total expense by company per Hewitt -	126,250	21,731,153	188,082	806,232	6,052,966	10,572,035	20,210,281	-	59,686,999
Less - amortization of reg asset/liab	16,000	3,864,000	(1,528,000)	116,000	1,790,000	1,697,000	1,083,000		7,038,000
	110,250	17,867,153	1,716,082	690,232	4,262,966	8,875,035	19,127,281		52,648,999
Less - VERO charges							188,000		188,000
FAS87 Actuarial Pension Expense	110,250	17,867,153	1,716,082	690,232	4,262,966	8,875,035	18,939,281		52,460,999
Amort - Actuarial (Gain) Loss	11,000	5,503,000	1,240,000	243,000	385,000	3,455,000	5,621,000		16,458,000
Amort - Prior Service Cost	(2,000)	(501,000)	(25,000)	(21,000)	-	(192,000)	(482,000)		(1,223,000)
	9,000	5,002,000	1,215,000	222,000	385,000	3,263,000	5,139,000	-	15,235,000
Srv Cost + Int Cost +ROA	101,250	12,865,153	501,082	468,232	3,877,966	5,612,035	13,800,281	-	37,225,999