

Division 12-13

Request:

Please provide a list of all of the FERC-approved allocators available to be used to allocate Service Company charges. For each allocator, please provide a summary sheet similar to the one provided in Attachment DIV 3-32, page 1 of 1.

Response:

Please see Attachment DIV 12-13 for all allocators available for National Grid USA Service Company, Inc. charges.

C - Number of Customers via Count of Meters Installed

Description:

The purpose of this sheet is to provide a listing of approved C-allocations which can be used to allocate Service Company charges based on the number of customers each company has.

Source Data:

Number of retail customers (via count of installed service meters) able to receive receiving utility services by company as a percent of the CYE total. Note that this number will be different from the Form 1 numbers as Form 1's only report customers who take commodity from us.

Notes:

1. PA Consulting called this method "# of Customers" but then stated to count premises receiving both gas & electric service as 2 customers. Therefore, this method should be called the "# of Installed Meters".
2. Installed meters includes active and inactive installed at a premise.
3. Duplicate codes have been identified and listed below

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	FY 2018 Number of Installed Meters	FY2018 Percentage
Number of Customers Reported as Basis for Allocation	5210	5210E	Niagara Mohawk Power Corp.- Electric Distr.	1,718,053	23.28%
	5210	5210G	Niagara Mohawk Power Corp. - Gas	639,493	8.67%
	5220	5220G	KeySpan Energy Delivery New York	1,315,562	17.83%
	5230	5230G	KeySpan Energy Delivery Long Island	609,071	8.25%
	5310	5310E	Massachusetts Electric Company	1,358,869	18.41%
	5320	5320E	Nantucket Electric Company	13,704	0.19%
	5330	5330G	Boston Gas Company	723,122	9.80%
	5340	5340G	Colonial Gas Company	211,077	2.86%
	5360	5360E	Narragansett Electric Company	512,318	6.94%
	5360	5360G	Narragansett Gas Company	278,403	3.77%
			Totals	7,379,672	100.00%

C - Number of Customers via Count of Meters Installed

Inactivated due to Duplicates	
Active Codes	Duplicates / Inactive Codes
C-113	C-114
C-164	C-075, C-077, C-166
C-170	C-117, C-171
C-175	C-004, C-072, C-131, C-134, C-135, C-136, C-138, C-151, C-154, C-156, C-173, C-174, C-326, C-357
C-198	C-194, C-192, C-199, C-370
C-210	C-211
C-220	G-220
C-225	C-226
C-278	C-283
C-284	C-289, C-290, C-292, C-293, C-294, C-347, C-392, C-394
C-310	C-315
C-313	C-314
C-343	C-246
C-378	C-212
Direct Charge	C-248

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	%
NGUS and Legacy NG New England Retails, NEP-T, and Hydros	C-089	5310E	Massachusetts Electric Company	1,358,869	62.82%
	C-089	5320E	Nantucket Electric Company	13,704	0.63%
	C-089	5360E	Narragansett Electric Company	512,318	23.68%
	C-089	5360G	Narragansett Gas Company	278,403	12.87%
			Totals	2,163,294	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	%
NMPC Electric and NMPC Gas	C-113	5210E	Niagara Mohawk Power Corp.- Electric Distr.	1,718,053	72.87%
	C-113	5210G	Niagara Mohawk Power Corp. - Gas	639,493	27.13%
			Totals	2,357,546	100.00%

C - Number of Customers via Count of Meters Installed

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	%
Legacy NG Retail Companies	C-164	5210E	Niagara Mohawk Power Corp.- Electric Distr.	1,718,053	37.99%
	C-164	5210G	Niagara Mohawk Power Corp. - Gas	639,493	14.15%
	C-164	5310E	Massachusetts Electric Company	1,358,869	30.06%
	C-164	5320E	Nantucket Electric Company	13,704	0.30%
	C-164	5360E	Narragansett Electric Company	512,318	11.33%
	C-164	5360G	Narragansett Gas Company	278,403	6.17%
Totals			Totals	4,520,840	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	%
NMPC-E&G and KEDNY	C-169	5210E	Niagara Mohawk Power Corp.- Electric Distr.	1,718,053	46.77%
	C-169	5210G	Niagara Mohawk Power Corp. - Gas	639,493	17.41%
	C-169	5220G	KeySpan Energy Delivery New York	1,315,562	35.82%
			Totals	3,673,108	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	%
NMPC-E&G, KEDNY, KEDLI	C-170	5210E	Niagara Mohawk Power Corp.- Electric Distr.	1,718,053	40.13%
	C-170	5210G	Niagara Mohawk Power Corp. - Gas	639,493	14.93%
	C-170	5220G	KeySpan Energy Delivery New York	1,315,562	30.72%
	C-170	5230G	KeySpan Energy Delivery Long Island	609,071	14.22%
			Totals	4,282,179	100.00%

Description	Code	Co./Seg	Company Description	Customers	%
All Retail Companies	C-175	5210E	Niagara Mohawk Power Corp.- Electric Distr.	1,718,053	23.28%
	C-175	5210G	Niagara Mohawk Power Corp. - Gas	639,493	8.67%
	C-175	5220G	KeySpan Energy Delivery New York	1,315,562	17.83%
	C-175	5230G	KeySpan Energy Delivery Long Island	609,071	8.25%
	C-175	5310E	Massachusetts Electric Company	1,358,869	18.41%
	C-175	5320E	Nantucket Electric Company	13,704	0.19%
	C-175	5330G	Boston Gas Company	723,122	9.80%
	C-175	5340G	Colonial Gas Company	211,077	2.86%
	C-175	5360E	Narragansett Electric Company	512,318	6.94%
	C-175	5360G	Narragansett Gas Company	278,403	3.77%
Totals			Totals	7,379,672	100.00%

C - Number of Customers via Count of Meters Installed

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	%
NIMO & KEDLI	C-195	5210E	Niagara Mohawk Power Corp.- Electric Distr.	1,718,053	57.91%
	C-195	5210G	Niagara Mohawk Power Corp. - Gas	639,493	21.56%
	C-195	5230G	KeySpan Energy Delivery Long Island	609,071	20.53%
Totals			Totals	2,966,617	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	%
All Electric Distribution	C-198	5210E	Niagara Mohawk Power Corp.- Electric Distr.	1,718,053	47.68%
	C-198	5310E	Massachusetts Electric Company	1,358,869	37.72%
	C-198	5320E	Nantucket Electric Company	13,704	0.38%
	C-198	5360E	Narragansett Electric Company	512,318	14.22%
			Totals	3,602,944	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	%
Niagara Mohawk Gas, KEDNY and KEDLI	C-207	5210G	Niagara Mohawk Power Corp. - Gas	639,493	24.94%
	C-207	5220G	KeySpan Energy Delivery New York	1,315,562	51.31%
	C-207	5230G	KeySpan Energy Delivery Long Island	609,071	23.75%
			Totals	2,564,126	100.00%

C - Number of Customers via Count of Meters Installed

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	%
All Gas Retails	C-210	5210G	Niagara Mohawk Power Corp. - Gas	639,493	16.93%
	C-210	5220G	KeySpan Energy Delivery New York	1,315,562	34.83%
	C-210	5230G	KeySpan Energy Delivery Long Island	609,071	16.13%
	C-210	5330G	Boston Gas Company	723,122	19.15%
	C-210	5340G	Colonial Gas Company	211,077	5.59%
	C-210	5360G	Narragansett Gas Company	278,403	7.37%
			Totals	3,776,728	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	%
KEDNY and KEDLI	C-225	5220G	KeySpan Energy Delivery New York	1,315,562	68.35%
	C-225	5230G	KeySpan Energy Delivery Long Island	609,071	31.65%
			Totals	1,924,633	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	%
KEDNY, KEDLI, Boston Gas and Colonial Gas	C-239	5220G	KeySpan Energy Delivery New York	1,315,562	46.03%
	C-239	5230G	KeySpan Energy Delivery Long Island	609,071	21.30%
	C-239	5330G	Boston Gas Company	723,122	25.29%
	C-239	5340G	Colonial Gas Company	211,077	7.38%
			Totals	2,858,832	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	%
Gas Retails, plus LNG, excl NMPC Gas	C-241	5220G	KeySpan Energy Delivery New York	1,315,562	41.94%
	C-241	5230G	KeySpan Energy Delivery Long Island	609,071	19.41%
	C-241	5330G	Boston Gas Company	723,122	23.05%
	C-241	5340G	Colonial Gas Company	211,077	6.73%
	C-241	5360G	Narragansett Gas Company	278,403	8.87%
			Totals	3,137,235	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	%
Mass. Electric and Nantucket Electric	C-277	5310E	Massachusetts Electric Company	1,358,869	99.00%
	C-277	5320E	Nantucket Electric Company	13,704	1.00%
			Totals	1,372,573	100.00%

C - Number of Customers via Count of Meters Installed

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	%
Mass. Elec,Nantucket Elec,Boston Gas,Colonial Gas	C-278	5310E	Massachusetts Electric Company	1,358,869	58.91%
	C-278	5320E	Nantucket Electric Company	13,704	0.59%
	C-278	5330G	Boston Gas Company	723,122	31.35%
	C-278	5340G	Colonial Gas Company	211,077	9.15%
			Totals	2,306,772	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	%
New England Retails	C-280	5310E	Massachusetts Electric Company	1,358,869	43.87%
	C-280	5320E	Nantucket Electric Company	13,704	0.44%
	C-280	5330G	Boston Gas Company	723,122	23.35%
	C-280	5340G	Colonial Gas Company	211,077	6.81%
	C-280	5360E	Narragansett Electric Company	512,318	16.54%
	C-280	5360G	Narragansett Gas Company	278,403	8.99%
			Totals	3,097,493	100.00%

C - Number of Customers via Count of Meters Installed

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	%
New England-Electric Distribution	C-284	5310E	Massachusetts Electric Company	1,358,869	72.09%
	C-284	5320E	Nantucket Electric Company	13,704	0.73%
	C-284	5360E	Narragansett Electric Company	512,318	27.18%
			Totals	1,884,891	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	%
Boston Gas and Colonial Gas	C-310	5330G	Boston Gas Company	723,122	77.41%
	C-310	5340G	Colonial Gas Company	211,077	22.59%
			Totals	934,199	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	%
New England - Gas Retails	C-313	5330G	Boston Gas Company	723,122	59.63%
	C-313	5340G	Colonial Gas Company	211,077	17.41%
	C-313	5360G	Narragansett Gas Company	278,403	22.96%
			Totals	1,212,602	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	%
Narragansett Electric and Narragansett Gas	C-316	5360E	Narragansett Electric Company	512,318	64.79%
	C-316	5360G	Narragansett Gas Company	278,403	35.21%
			Totals	790,721	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	%
KEDNY, Boston Gas and Colonial Gas	C-343	5220G	KeySpan Energy Delivery New York	1,315,562	58.48%
	C-343	5330G	Boston Gas Company	723,122	32.14%
	C-343	5340G	Colonial Gas Company	211,077	9.38%
			Totals	2,249,761	100.00%

C - Number of Customers via Count of Meters Installed

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	%
NMPC -G, Boston Gas, Colonial Gas and Narragansett Gas	C-378	5210G	Niagara Mohawk Power Corp. - Gas	639,493	34.53%
	C-378	5330G	Boston Gas Company	723,122	39.04%
	C-378	5340G	Colonial Gas Company	211,077	11.40%
	C-378	5360G	Narragansett Gas Company	278,403	15.03%
Totals			Totals	1,852,095	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	%
NMPC-G, KEDLI	C-428	5210G	Niagara Mohawk Power Corp. - Gas	639,493	51.22%
	C-428	5230G	KeySpan Energy Delivery Long Island	609,071	48.78%
			Totals	1,248,564	100.00%

Description	Code	Co./Seg	Company Description	Customers	%
Legacy NG Retails and KEDLI	C-434	5210E	Niagara Mohawk Power Corp.- Electric Distr.	1,718,053	33.48%
	C-434	5210G	Niagara Mohawk Power Corp. - Gas	639,493	12.47%
	C-434	5230G	KeySpan Energy Delivery Long Island	609,071	11.87%
	C-434	5310E	Massachusetts Electric Company	1,358,869	26.49%
	C-434	5320E	Nantucket Electric Company	13,704	0.27%
	C-434	5360E	Narragansett Electric Company	512,318	9.99%
	C-434	5360G	Narragansett Gas Company	278,403	5.43%
			Totals	5,129,911	100.00%

C - Number of Customers via Count of Meters Installed

Description	Code	Co./Seg	Company Description	Customers	%
C-226 plus LIPA TSA Billing entity (5)	C-T70	5220G	KeySpan Energy Delivery New York	1,315,562	41.40%
	C-T70	5230G	KeySpan Energy Delivery Long Island	609,071	19.16%
	C-T70	5190S	LIPA TSA Billing Company	1,253,593	39.44%
Totals				3,178,226	100.00%

Description	Code	Co./Seg	Company Description	Customers	%
NY and MA Retail	C-436	5210E	Niagara Mohawk Power Corp.- Electric Distr.	1,718,053	26.13%
Eff. 05.23.17	C-436	5210G	Niagara Mohawk Power Corp. - Gas	639,493	9.73%
	C-436	5220G	KeySpan Energy Delivery New York	1,315,562	20.01%
	C-436	5230G	KeySpan Energy Delivery Long Island	609,071	9.26%
	C-436	5310E	Massachusetts Electric Company	1,358,869	20.67%
	C-436	5330G	Boston Gas Company	723,122	11.00%
	C-436	5340G	Colonial Gas Company	211,077	3.20%
Totals				6,575,247	100.00%

D - Number of Inbound and Outbound Collection Calls

Description:

The purpose of this sheet is to provide a listing of approved D-allocations which can be used to allocate Service Company charges based on the number of inbound and outbound collection calls.

Source Data:

Number of inbound and outbound collection telephone calls by utility as a percent of the total based on call center telephone statistics.
Data provided by Collections Strategy & Execution: Douglas Haynes, David Hillery, Jeff Virkler for Outbound Collection Calls & Kadian Brown & James MacVicar for Inbound Collection Calls

Notes:

Duplicate codes have been identified and listed below.

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	FY2018 # of Inbound Collection Calls	FY2018 # of Outbound Collection Calls	FY2018 Percentage
		5210	5210E	Niagara Mohawk Power Corp.- Electric Distr.	1,781,910	7,003,396	30.69%
		5210	5210G	Niagara Mohawk Power Corp. - Gas	364,969	1,434,431	6.28%
		5220	5220G	KeySpan Energy Delivery New York	264,246	3,336,468	12.58%
		5230	5230G	KeySpan Energy Delivery Long Island	414,832	2,290,418	9.45%
		5310	5310E	Massachusetts Electric Company	1,201,655	4,663,844	20.49%
		5320	5320E	Nantucket Electric Company	3,570	28,513	0.11%
		5330	5330G	Boston Gas Company	301,766	1,600,102	6.64%
		5340	5340G	Colonial Gas Company	31,506	323,918	1.24%
		5360	5360E	Narragansett Electric Company	509,386	1,842,450	8.21%
		5360	5360G	Narragansett Gas Company	150,561	1,083,511	4.31%
				Totals	5,024,401	23,607,051	100.00%

Inactivated due to Duplicates	
Active Codes	Duplicates / Inactive Codes
D-326	D-004
Direct Charge	D-043

Inactive due to Lack of Use
Inactive Codes
D-347

D - Number of Inbound and Outbound Collection Calls

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	# of Inbound Collection Calls	# of Outbound Collection Calls	FY2018 Percentage
All Retail and All TRAN	D-326	5210	5210E	Niagara Mohawk Power Corp.- Electric Distr.	1,781,910	7,003,396	30.69%
	D-326	5210	5210G	Niagara Mohawk Power Corp. - Gas	364,969	1,434,431	6.28%
	D-326	5220	5220G	KeySpan Energy Delivery New York	264,246	3,336,468	12.58%
	D-326	5230	5230G	KeySpan Energy Delivery Long Island	414,832	2,290,418	9.45%
	D-326	5310	5310E	Massachusetts Electric Company	1,201,655	4,663,844	20.49%
	D-326	5320	5320E	Nantucket Electric Company	3,570	28,513	0.11%
	D-326	5330	5330G	Boston Gas Company	301,766	1,600,102	6.64%
	D-326	5340	5340G	Colonial Gas Company	31,506	323,918	1.24%
	D-326	5360	5360E	Narragansett Electric Company	509,386	1,842,450	8.21%
	D-326	5360	5360G	Narragansett Gas Company	150,561	1,083,511	4.31%
				Totals	5,024,401	23,607,051	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	# of Inbound Collection Calls	# of Outbound Collection Calls	FY2018 Percentage
Boston Gas and Colonial Gas	D-349	5330	5330G	Boston Gas Company	301,766	1,600,102	84.25%
	D-349	5340	5340G	Colonial Gas Company	31,506	323,918	15.75%
				Totals	333,272	1,924,020	100.00%

E - Number of Joint-Use Poles

Description:

The purpose of this sheet is to provide a listing of approved E-allocations which can be used to allocate Service Company charges based on the number of Joint-Use Poles.

Source Data:

Number of electric poles with 3rd party attachments (joint use poles) by Company as a percent of total joint use poles.

Notes:

KPFeeney Note: The Third Party Attachment Group stated that there are very few wired attachments on Transmission structures so it is not a meaningful metric for Transmission Companies.

Description	SAP Allocation Code	SAP Co. Code	SAP Co./Seg	Company Name	Data for FY2018	FY2018 Percentage
All Electric Distribution	E-198	5210	5210E	NIAGARA MOHAWK	785,482	49.57%
	E-198	5360	5360E	NARRAGANSETT ELECTRIC	226,902	14.32%
	E-198	5310	5310E	MASSACHUSETTS ELECTRIC	569,650	35.95%
	E-198	5320	5320E	NANTUCKET ELECTRIC	2,612	0.16%
				Total	1,584,646	100.00%

F - Number of Inbound Call Minutes

Description:

The purpose of this sheet is to provide a listing of approved F-allocations which can be used to allocate Service Company charges based on the number of the Number of Inbound Call Minutes.

Source Data:

Number of minutes call center representatives are on the telephone with specific operating companies' customers based on contact center reporting systems as a percent of the total.

Notes:

1. No separate data for NMPC segments, used 83/17 split.

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	FY2018 # of Inbound Call Minutes	FY2018 Percentage
Total Inbound Call Minutes Reported as Basis for Allocation						
		5210	5210E	Niagara Mohawk Power Corp.- Electric Distr.	4,201,335	17.42%
		5210	5210G	Niagara Mohawk Power Corp. - Gas	860,514	3.57%
		5220	5220G	KeySpan Energy Delivery New York	8,497,454	35.21%
		5230	5230G	KeySpan Energy Delivery Long Island	2,965,706	12.29%
		5260	5260E	KeySpan Electric Services LLC	0	0.00%
		5310	5310E	Massachusetts Electric Company	3,330,917	13.81%
		5320	5320E	Nantucket Electric Company	16,402	0.07%
		5330	5330G	Boston Gas Company	2,286,031	9.48%
		5340	5340G	Colonial Gas Company	271,833	1.13%
		5360	5360E	Narragansett Electric Company	1,155,489	4.79%
		5360	5360G	Narragansett Gas Company	537,192	2.23%
				Total	24,122,873	100.00%

Inactive Due to Duplicates	
Active Codes	Duplicates / Inactive Codes
Direct Charge	F-248
F-175	F-174, F-173,
F-280	F-281
F-284	F-050, F-347, F-290
F-310	F-315

Inactive due to Lack of Use
Inactive Codes
F-246
F-434

F - Number of Inbound Call Minutes

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	# of Inbound Call Minutes	FY2018 Percentage
NMPC Electric and NMPC Gas	F-113	5210	5210E	Niagara Mohawk Power Corp.- Electric Distr.	4,201,335	83.00%
	F-113	5210	5210G	Niagara Mohawk Power Corp. - Gas	860,514	17.00%
				Totals	5,061,849	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	# of Inbound Call Minutes	FY2018 Percentage
NMPC-E&G and KEDNY	F-169	5210	5210E	Niagara Mohawk Power Corp.- Electric Distr.	4,201,335	30.98%
	F-169	5210	5210G	Niagara Mohawk Power Corp. - Gas	860,514	6.35%
	F-169	5220	5220G	KeySpan Energy Delivery New York	8,497,454	62.67%
				Totals	13,559,303	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	# of Inbound Call Minutes	FY2018 Percentage
All Retail Companies	F-175	5210	5210E	Niagara Mohawk Power Corp.- Electric Distr.	4,201,335	17.42%
	F-175	5210	5210G	Niagara Mohawk Power Corp. - Gas	860,514	3.57%
	F-175	5220	5220G	KeySpan Energy Delivery New York	8,497,454	35.21%
	F-175	5230	5230G	KeySpan Energy Delivery Long Island	2,965,706	12.29%
	F-175	5310	5310E	Massachusetts Electric Company	3,330,917	13.81%
	F-175	5320	5320E	Nantucket Electric Company	16,402	0.07%
	F-175	5330	5330G	Boston Gas Company	2,286,031	9.48%
	F-175	5340	5340G	Colonial Gas Company	271,833	1.13%
	F-175	5360	5360E	Narragansett Electric Company	1,155,489	4.79%
	F-175	5360	5360G	Narragansett Gas Company	537,192	2.23%
				Totals	24,122,873	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	# of Inbound Call Minutes	FY2018 Percentage
Mass. Electric and Nantucket Electric	F-277	5310	5310E	Massachusetts Electric Company	3,330,917	99.51%
	F-277	5320	5320E	Nantucket Electric Company	16,402	0.49%
				Totals	3,347,319	100.00%

F - Number of Inbound Call Minutes

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	# of Inbound Call Minutes	FY2018 Percentage
New England Retails	F-280	5310	5310E	Massachusetts Electric Company	3,330,917	43.83%
	F-280	5320	5320E	Nantucket Electric Company	16,402	0.22%
	F-280	5330	5330G	Boston Gas Company	2,286,031	30.09%
	F-280	5340	5340G	Colonial Gas Company	271,833	3.58%
	F-280	5360	5360E	Narragansett Electric Company	1,155,489	15.21%
	F-280	5360	5360G	Narragansett Gas Company	537,192	7.07%
				Totals	7,597,864	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	# of Inbound Call Minutes	FY2018 Percentage
New England-Electric Distribution	F-284	5310	5310E	Massachusetts Electric Company	3,330,917	73.98%
	F-284	5320	5320E	Nantucket Electric Company	16,402	0.36%
	F-284	5360	5360E	Narragansett Electric Company	1,155,489	25.66%
				Totals	4,502,808	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	# of Inbound Call Minutes	FY2018 Percentage
Mass. Electric, Nantucket Electric, Narragansett Electric and Gas	F-285	5310	5310E	Massachusetts Electric Company	3,330,917	66.08%
	F-285	5320	5320E	Nantucket Electric Company	16,402	0.33%
	F-285	5360	5360E	Narragansett Electric Company	1,155,489	22.93%
	F-285	5360	5360G	Narragansett Gas Company	537,192	10.66%
				Totals	5,040,000	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	# of Inbound Call Minutes	FY2018 Percentage
Boston Gas and Colonial Gas	F-310	5330	5330G	Boston Gas Company	2,286,031	89.37%
	F-310	5340	5340G	Colonial Gas Company	271,833	10.63%
				Totals	2,557,864	100.00%

G - General Allocator, 3-Point Formula

Description:

The purpose of this sheet is to provide a listing of approved G-allocations which can be used to allocate Service Company charges based on the 3-Point Formula (Net Plant, Net Margin, Net O&M).

Source Data:

Data provided by Service Company Finance

Notes:

3 Pt. Data for FY17

Allocation Basis	SAP Alloc. Code	SAP Co./Seg.	SAP Co. Code	SAP Segment	Company Description	FY18 3 Pt. Allocation %	FY18 3 Point (G) Alloc. Code	FY18 Net Margin	FY18 Net Plant	FY18 Net O&M
All KS and NG Companies		5020R	5020	PARENT	National Grid USA Parent	0.09%	0.09%	\$ -	\$ -	\$ 10,678,534
		5030R	5030	PARENT	NIMO Holdings	0.00%	0.00%	\$ -	\$ -	\$ 22,171
		5040R	5040	PARENT	KeySpan Energy Corp.	0.01%	0.01%	\$ -	\$ -	\$ 669,841
		5050	5050	PARENT	Keyspan NE	0.00%	0.00%	\$ -	\$ -	\$ 139,226
		5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	15.72%	15.72%	\$ 1,198,921,609	\$ 4,264,491,304	\$ 619,066,340
		5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	4.75%	4.75%	\$ 346,680,591	\$ 1,491,438,437	\$ 165,095,195
		5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	5.59%	5.59%	\$ 385,690,791	\$ 2,415,788,723	\$ 106,731,443
		5220G	5220	NYGASD	KeySpan Energy Delivery New York	12.38%	12.38%	\$ 993,070,386	\$ 3,676,541,909	\$ 416,418,656
		5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	8.51%	8.51%	\$ 668,892,495	\$ 2,981,821,126	\$ 225,375,331
		5310E	5310	MAELEC	Massachusetts Electric Company	20.02%	20.01%	\$ 1,598,840,493	\$ 2,680,685,854	\$ 1,159,865,088
		5310F	5310	FRELEC	Massachusetts Electric Company	0.00%	0.00%	\$ -	\$ -	\$ -
		5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.17%	0.17%	\$ 17,339,390	\$ 52,007,344	\$ 4,203,096
		5320E	5320	MAELEC	Nantucket Electric Company	0.27%	0.27%	\$ 22,878,224	\$ 68,758,022	\$ 10,060,149
		5330G	5330	MAGASD	Boston Gas Company	9.02%	9.02%	\$ 716,665,901	\$ 2,406,613,994	\$ 347,617,727
		5340G	5340	MAGASD	Colonial Gas Company	2.04%	2.04%	\$ 161,327,519	\$ 581,444,275	\$ 73,390,098
		5360E	5360	RIELEC	Narragansett Electric Company	6.60%	6.60%	\$ 574,052,546	\$ 926,658,890	\$ 353,600,201
		5360F	5360	FRELEC	Narragansett Electric Company	0.00%	0.00%	\$ -	\$ -	\$ -
		5360G	5360	RIGASD	Narragansett Gas Company	2.85%	2.85%	\$ 231,782,063	\$ 761,289,647	\$ 106,868,890
		5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	1.77%	1.77%	\$ 133,930,510	\$ 862,645,421	\$ 13,013,773
		5410F	5410	FRELEC	New England Power Company	0.00%	0.00%	\$ -	\$ -	\$ -
		5410T	5410	FRTRAN	New England Power Company - Transmission	5.00%	5.00%	\$ 378,086,156	\$ 2,221,166,435	\$ 69,879,050
		5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.17%	0.17%	\$ 16,753,717	\$ 31,800,443	\$ 7,178,838
		5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.11%	0.11%	\$ 11,910,006	\$ 4,272,818	\$ 6,000,534
		5413F	5413	FRELEC	New England Electric Trans Corp	0.01%	0.01%	\$ 1,374,412	\$ 0	\$ 204,770
		5420G	5420	FRGASO	NG LNG LP Regulated Entity	0.17%	0.17%	\$ 8,230,443	\$ 82,150,480	\$ 3,828,666
		5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	4.03%	4.03%	\$ 464,650,405	\$ 594,113,557	\$ 156,428,992
		5430	5430	FRPGEN	National Grid Generation-GAAP	0.00%	0.00%	\$ -	\$ -	\$ -
		5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.13%	0.13%	\$ 11,845,255	\$ 38,062,111	\$ 4,152,842
		5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.15%	0.15%	\$ 13,342,875	\$ 45,737,978	\$ 4,298,071
		5803N	5803	NONREG	Metrowest Realty LLC	0.00%	0.00%	\$ -	\$ 1,769,219	\$ -
		5804N	5804	NONREG	Wayfinder Group	0.01%	0.01%	\$ 1,034,023	\$ -	\$ 1,096,184
		5805N	5805	NONREG	EUA Energy Investment	0.00%	0.00%	\$ -	\$ 317,539	\$ -
		5815N	5815	NONREG	Opinac	0.00%	0.00%	\$ -	\$ -	\$ -
		5820R	5820	PARENT	Keyspan Energy Trading Services	0.00%	0.00%	\$ -	\$ 308,494	\$ 158,770
		5825N	5825	NONREG	Transgas Inc	0.08%	0.08%	\$ 3,982,586	\$ 7,837,743	\$ 6,208,446
		5830N	5830	NONREG	KS Energy Corp - West Hold	0.00%	0.00%	\$ -	\$ -	\$ -
		5840N	5840	NONREG	KeySpan Energy Development Corporation	0.18%	0.18%	\$ -	\$ 74,017,254	\$ 10,567,625
		5850N	5850	NONREG	KeySpan Services Inc.	0.16%	0.16%	\$ 14,478,322	\$ 6,613,711	\$ 11,009,061
						99.99%	100.00%	\$ 7,975,760,715	\$ 26,278,352,726	\$ 3,893,827,608
								\$ -	\$ -	\$ -

G - General Allocator, 3-Point Formula

Inactive Due to Duplicates	
Active Codes	Duplicates / Inactive Codes
G-020	G-018, G-016, G-402 G-403
G-027	G-119, G-124, G-125
G-072	G-155, G-151, G-131, G-412
G-073	G-028
G-077	G-079, G-166
G-097	G-351
G-102	G-101, G-230, G-231, G-233
G-109	G-106, G-236
G-114	G-064, G-003
G-138	G-098, G-135
G-148	G-128, G-146, G-015, G-326
G-149	G-069, G-127, G-329, G-398
G-156	G-154, G-429
G-160	G-334
G-175	G-173
G-188	G-187
G-196	G-420
G-198	G-194, G-199
G-210	G-211
G-220	G-380
G-221	G-222
G-224	G-218, G-219, G- 223
G-225	G-226
G-228	G-382
G-232	G-104
G-239	G-227, G-229, G-242
G-251	G-423
G-253	G-263, G-047
G-272	G-271
G-280	G-086, G-281
G-284	G-290, G-393
G-294	G-292, G-291
G-310	G-303, G-315, G-112, G349
G-313	G-314
G-323	G-322
G-324	G-320, G-325
G-327	G-005
G-328	G-006
G-363	G-161
G-364	G-165
G-370	G-191, G-192, G-369
G-376	G-204
G-377	G-205
G-378	G-212
G-383	G-240
G-385	G-250
G-384	G-246, G-343
G-396	G-309
G-399	G-129, G-352, G-410
G-424	G-301
G-431	G-417, G-418
Direct Charge	G-110, G-248, G-252, G-321, G-053, G-300

Inactive Due to Lack of Use	
Inactive Codes	
G-088	
G-092	
G-193	
G-295	
G-298	
G-311	
G-345	
G-353	
G-365	
G-371	
G-395	
G-405	
G-408	

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Retail incl NMPC-T, Mass-T, Narr-T	G-004	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	17.53%	17.53%	\$ 1,198,921,609	\$ 4,264,491,304	\$ 619,066,340
	G-004	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	5.31%	5.31%	\$ 346,680,591	\$ 1,491,438,437	\$ 165,095,195
	G-004	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	6.29%	6.29%	\$ 385,690,791	\$ 2,415,788,723	\$ 106,731,443
	G-004	5220G	5220	NYGASD	KeySpan Energy Delivery New York	13.84%	13.84%	\$ 993,070,386	\$ 3,676,541,909	\$ 416,418,656
	G-004	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	9.54%	9.54%	\$ 668,892,495	\$ 2,981,821,126	\$ 225,375,331
	G-004	5310E	5310	MAELEC	Massachusetts Electric Company	22.15%	22.15%	\$ 1,598,840,493	\$ 2,680,685,854	\$ 1,159,865,088
	G-004	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.20%	0.20%	\$ 17,339,390	\$ 52,007,344	\$ 4,203,096
	G-004	5320E	5320	MAELEC	Nantucket Electric Company	0.30%	0.30%	\$ 22,878,224	\$ 68,758,022	\$ 10,060,149
	G-004	5330G	5330	MAGASD	Boston Gas Company	10.07%	10.07%	\$ 716,665,901	\$ 2,406,613,994	\$ 347,617,727
	G-004	5340G	5340	MAGASD	Colonial Gas Company	2.28%	2.28%	\$ 161,327,519	\$ 581,444,275	\$ 73,390,098
	G-004	5360E	5360	RIELEC	Narragansett Electric Company	7.32%	7.32%	\$ 574,052,546	\$ 926,658,890	\$ 353,600,201
	G-004	5360G	5360	RIGASD	Narragansett Gas Company	3.18%	3.18%	\$ 231,782,063	\$ 761,289,647	\$ 106,868,890
	G-004	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	1.99%	1.99%	\$ 133,930,510	\$ 862,645,421	\$ 13,013,773

G - General Allocator, 3-Point Formula

					Total	100.00%	100.00%	\$	7,050,072,516	\$	23,170,184,945	\$	3,601,305,987
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G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Companies (largest set)	G-012	5020R	5020	PARENT	National Grid USA Parent	0.09%	0.09%	\$ -	\$ -	\$ 10,678,534
	G-012	5030R	5030	PARENT	NIMO Holdings	0.00%	0.00%	\$ -	\$ -	\$ 22,171
	G-012	5040R	5040	PARENT	KeySpan Energy Corp.	0.01%	0.01%	\$ -	\$ -	\$ 669,841
	G-012	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	15.72%	15.72%	\$ 1,198,921,609	\$ 4,264,491,304	\$ 619,066,340
	G-012	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	4.75%	4.75%	\$ 346,680,591	\$ 1,491,438,437	\$ 165,095,195
	G-012	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	5.59%	5.59%	\$ 385,690,791	\$ 2,415,788,723	\$ 106,731,443
	G-012	5220G	5220	NYGASD	KeySpan Energy Delivery New York	12.38%	12.38%	\$ 993,070,386	\$ 3,676,541,909	\$ 416,418,656
	G-012	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	8.51%	8.51%	\$ 668,892,495	\$ 2,981,821,126	\$ 225,375,331
	G-012	5310E	5310	MAELEC	Massachusetts Electric Company	20.02%	20.02%	\$ 1,598,840,493	\$ 2,680,685,854	\$ 1,159,865,088
	G-012	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.17%	0.17%	\$ 17,339,390	\$ 52,007,344	\$ 4,203,096
	G-012	5320E	5320	MAELEC	Nantucket Electric Company	0.27%	0.27%	\$ 22,878,224	\$ 68,758,022	\$ 10,060,149
	G-012	5330G	5330	MAGASD	Boston Gas Company	9.03%	9.03%	\$ 716,665,901	\$ 2,406,613,994	\$ 347,617,727
	G-012	5340G	5340	MAGASD	Colonial Gas Company	2.04%	2.04%	\$ 161,327,519	\$ 581,444,275	\$ 73,390,098
	G-012	5360E	5360	RIELEC	Narragansett Electric Company	6.60%	6.60%	\$ 574,052,546	\$ 926,658,890	\$ 353,600,201
	G-012	5360G	5360	RIGASD	Narragansett Gas Company	2.85%	2.85%	\$ 231,782,063	\$ 761,289,647	\$ 106,868,890
	G-012	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	1.77%	1.77%	\$ 133,930,510	\$ 862,645,421	\$ 13,013,773
	G-012	5410T	5410	FRTRAN	New England Power Company - Transmission	5.00%	5.00%	\$ 378,086,156	\$ 2,221,166,435	\$ 69,879,050
	G-012	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.17%	0.17%	\$ 16,753,717	\$ 31,800,443	\$ 7,178,838
	G-012	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.11%	0.11%	\$ 11,910,006	\$ 4,272,818	\$ 6,000,534
	G-012	5413F	5413	FRELEC	New England Electric Trans Corp	0.01%	0.01%	\$ 1,374,412	\$ 0	\$ 204,770
	G-012	5420G	5420	FRGASO	NG LNG LP Regulated Entity	0.17%	0.17%	\$ 8,230,443	\$ 82,150,480	\$ 3,828,666
	G-012	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	4.04%	4.04%	\$ 464,650,405	\$ 594,113,557	\$ 156,428,992
	G-012	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.13%	0.13%	\$ 11,845,255	\$ 38,062,111	\$ 4,152,842
	G-012	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.15%	0.15%	\$ 13,342,875	\$ 45,737,978	\$ 4,298,071
	G-012	5820R	5820	PARENT	Keyspan Energy Trading Services	0.00%	0.00%	\$ -	\$ 308,494	\$ 158,770
	G-012	5825N	5825	NONREG	Transgas Inc	0.08%	0.08%	\$ 3,982,586	\$ 7,837,743	\$ 6,208,446
	G-012	5840N	5840	NONREG	KeySpan Energy Development Corporation	0.18%	0.18%	\$ -	\$ 74,017,254	\$ 10,567,625
	G-012	5850N	5850	NONREG	KeySpan Services Inc.	0.16%	0.16%	\$ 14,478,322	\$ 6,613,711	\$ 11,009,061
					Total	100.00%	100.00%	\$ 7,974,726,692	\$ 26,276,265,968	\$ 3,892,592,198

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
	G-020	5020R	5020	PARENT	National Grid USA Parent	0.09%	0.09%	\$ -	\$ -	\$ 10,678,534
Parents, Retail, TRAN, Hydros, NG LNG Reg, KS Generation, GW, Port Jefferson, Metrowest Realty, Wayfinder, Transgas, KS Energy Development, KS Services Inc	G-020	5040R	5040	PARENT	KeySpan Energy Corp.	0.01%	0.01%	\$ -	\$ -	\$ 669,841
	G-020	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	15.72%	15.72%	\$ 1,198,921,609	\$ 4,264,491,304	\$ 619,066,340
	G-020	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	4.75%	4.75%	\$ 346,680,591	\$ 1,491,438,437	\$ 165,095,195
	G-020	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	5.59%	5.59%	\$ 385,690,791	\$ 2,415,788,723	\$ 106,731,443
	G-020	5220G	5220	NYGASD	KeySpan Energy Delivery New York	12.38%	12.38%	\$ 993,070,386	\$ 3,676,541,909	\$ 416,418,656
	G-020	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	8.51%	8.51%	\$ 668,892,495	\$ 2,981,821,126	\$ 225,375,331
	G-020	5310E	5310	MAELEC	Massachusetts Electric Company	20.02%	20.02%	\$ 1,598,840,493	\$ 2,680,685,854	\$ 1,159,865,088
	G-020	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.17%	0.17%	\$ 17,339,390	\$ 52,007,344	\$ 4,203,096
	G-020	5320E	5320	MAELEC	Nantucket Electric Company	0.27%	0.27%	\$ 22,878,224	\$ 68,758,022	\$ 10,060,149
	G-020	5330G	5330	MAGASD	Boston Gas Company	9.03%	9.03%	\$ 716,665,901	\$ 2,406,613,994	\$ 347,617,727
	G-020	5340G	5340	MAGASD	Colonial Gas Company	2.04%	2.04%	\$ 161,327,519	\$ 581,444,275	\$ 73,390,098
	G-020	5360E	5360	RIELEC	Narragansett Electric Company	6.60%	6.60%	\$ 574,052,546	\$ 926,658,890	\$ 353,600,201
	G-020	5360G	5360	RIGASD	Narragansett Gas Company	2.85%	2.85%	\$ 231,782,063	\$ 761,289,647	\$ 106,868,890
	G-020	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	1.77%	1.77%	\$ 133,930,510	\$ 862,645,421	\$ 13,013,773
	G-020	5410T	5410	FRTRAN	New England Power Company - Transmission	5.00%	5.00%	\$ 378,086,156	\$ 2,221,166,435	\$ 69,879,050
	G-020	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.17%	0.17%	\$ 16,753,717	\$ 31,800,443	\$ 7,178,838
	G-020	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.11%	0.11%	\$ 11,910,006	\$ 4,272,818	\$ 6,000,534
	G-020	5413F	5413	FRELEC	New England Electric Trans Corp	0.01%	0.01%	\$ 1,374,412	\$ 0	\$ 204,770
	G-020	5420G	5420	FRGASO	NG LNG LP Regulated Entity	0.17%	0.17%	\$ 8,230,443	\$ 82,150,480	\$ 3,828,666
	G-020	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	4.04%	4.04%	\$ 464,650,405	\$ 594,113,557	\$ 156,428,992
	G-020	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.13%	0.13%	\$ 11,845,255	\$ 38,062,111	\$ 4,152,842
	G-020	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.15%	0.15%	\$ 13,342,875	\$ 45,737,978	\$ 4,298,071
	G-020	5820R	5820	PARENT	Keyspan Energy Trading Services	0.00%	0.00%	\$ -	\$ 308,494	\$ 158,770
	G-020	5825N	5825	NONREG	Transgas Inc	0.08%	0.08%	\$ 3,982,586	\$ 7,837,743	\$ 6,208,446
	G-020	5840N	5840	NONREG	KeySpan Energy Development Corporation	0.18%	0.18%	\$ -	\$ 74,017,254	\$ 10,567,625
	G-020	5850N	5850	NONREG	KeySpan Services Inc.	0.16%	0.16%	\$ 14,478,322	\$ 6,613,711	\$ 11,009,061
					Total	100.00%	100.00%	\$ 7,974,726,692	\$ 26,276,265,968	\$ 3,892,570,026

G - General Allocator, 3-Point Formula

G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Retail, All TRAN, Hydros, KS Generation, GW, Port Jefferson, KS Services Inc	G-026	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	15.81%	15.81%	\$ 1,198,921,609	\$ 4,264,491,304	\$ 619,066,340
	G-026	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	4.78%	4.78%	\$ 346,680,591	\$ 1,491,438,437	\$ 165,095,195
	G-026	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	5.62%	5.62%	\$ 385,690,791	\$ 2,415,788,723	\$ 106,731,443
	G-026	5220G	5220	NYGASD	KeySpan Energy Delivery New York	12.45%	12.45%	\$ 993,070,386	\$ 3,676,541,909	\$ 416,418,656
	G-026	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	8.55%	8.55%	\$ 668,892,495	\$ 2,981,821,126	\$ 225,375,331
	G-026	5310E	5310	MAELEC	Massachusetts Electric Company	20.15%	20.13%	\$ 1,598,840,493	\$ 2,680,685,854	\$ 1,159,865,088
	G-026	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.18%	0.18%	\$ 17,339,390	\$ 52,007,344	\$ 4,203,096
	G-026	5320E	5320	MAELEC	Nantucket Electric Company	0.27%	0.27%	\$ 22,878,224	\$ 68,758,022	\$ 10,060,149
	G-026	5330G	5330	MAGASD	Boston Gas Company	9.07%	9.07%	\$ 716,665,901	\$ 2,406,613,994	\$ 347,617,727
	G-026	5340G	5340	MAGASD	Colonial Gas Company	2.05%	2.05%	\$ 161,327,519	\$ 581,444,275	\$ 73,390,098
	G-026	5360E	5360	RIELEC	Narragansett Electric Company	6.64%	6.64%	\$ 574,052,546	\$ 926,658,890	\$ 353,600,201
	G-026	5360G	5360	RIGASD	Narragansett Gas Company	2.86%	2.86%	\$ 231,782,063	\$ 761,289,647	\$ 106,868,890
	G-026	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	1.77%	1.77%	\$ 133,930,510	\$ 862,645,421	\$ 13,013,773
	G-026	5410T	5410	FRTRAN	New England Power Company - Transmission	5.02%	5.02%	\$ 378,086,156	\$ 2,221,166,435	\$ 69,879,050
	G-026	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.17%	0.17%	\$ 16,753,717	\$ 31,800,443	\$ 7,178,838
	G-026	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.11%	0.11%	\$ 11,910,006	\$ 4,272,818	\$ 6,000,534
	G-026	5413F	5413	FRELEC	New England Electric Trans Corp	0.01%	0.01%	\$ 1,374,412	\$ 0	\$ 204,770
	G-026	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	4.06%	4.06%	\$ 464,650,405	\$ 594,113,557	\$ 156,428,992
	G-026	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.13%	0.13%	\$ 11,845,255	\$ 38,062,111	\$ 4,152,842
	G-026	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.15%	0.15%	\$ 13,342,875	\$ 45,737,978	\$ 4,298,071
	G-026	5850N	5850	NONREG	KeySpan Services Inc.	0.16%	0.16%	\$ 14,478,322	\$ 6,613,711	\$ 11,009,061
					Total	100.00%	100.00%	\$ 7,962,513,663	\$ 26,111,951,997	\$ 3,860,458,145

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Retail, all TRAN, Hydros, NG LNG Reg, KS Generation, GW, Port Jefferson	G-027	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	15.81%	15.81%	\$ 1,198,921,609	\$ 4,264,491,304	\$ 619,066,340
	G-027	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	4.78%	4.78%	\$ 346,680,591	\$ 1,491,438,437	\$ 165,095,195
	G-027	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	5.61%	5.61%	\$ 385,690,791	\$ 2,415,788,723	\$ 106,731,443
	G-027	5220G	5220	NYGASD	KeySpan Energy Delivery New York	12.44%	12.44%	\$ 993,070,386	\$ 3,676,541,909	\$ 416,418,656
	G-027	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	8.55%	8.55%	\$ 668,892,495	\$ 2,981,821,126	\$ 225,375,331
	G-027	5310E	5310	MAELEC	Massachusetts Electric Company	20.15%	20.14%	\$ 1,598,840,493	\$ 2,680,685,854	\$ 1,159,865,088
	G-027	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.18%	0.18%	\$ 17,339,390	\$ 52,007,344	\$ 4,203,096
	G-027	5320E	5320	MAELEC	Nantucket Electric Company	0.27%	0.27%	\$ 22,878,224	\$ 68,758,022	\$ 10,060,149
	G-027	5330G	5330	MAGASD	Boston Gas Company	9.07%	9.07%	\$ 716,665,901	\$ 2,406,613,994	\$ 347,617,727
	G-027	5340G	5340	MAGASD	Colonial Gas Company	2.05%	2.05%	\$ 161,327,519	\$ 581,444,275	\$ 73,390,098
	G-027	5360E	5360	RIELEC	Narragansett Electric Company	6.64%	6.64%	\$ 574,052,546	\$ 926,658,890	\$ 353,600,201
	G-027	5360G	5360	RIGASD	Narragansett Gas Company	2.86%	2.86%	\$ 231,782,063	\$ 761,289,647	\$ 106,868,890
	G-027	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	1.77%	1.77%	\$ 133,930,510	\$ 862,645,421	\$ 13,013,773
	G-027	5410T	5410	FRTRAN	New England Power Company - Transmission	5.02%	5.02%	\$ 378,086,156	\$ 2,221,166,435	\$ 69,879,050
	G-027	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.17%	0.17%	\$ 16,753,717	\$ 31,800,443	\$ 7,178,838
	G-027	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.11%	0.11%	\$ 11,910,006	\$ 4,272,818	\$ 6,000,534
	G-027	5413F	5413	FRELEC	New England Electric Trans Corp	0.01%	0.01%	\$ 1,374,412	\$ 0	\$ 204,770
	G-027	5420G	5420	FRGASO	NG LNG LP Regulated Entity	0.17%	0.17%	\$ 8,230,443	\$ 82,150,480	\$ 3,828,666
	G-027	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	4.06%	4.06%	\$ 464,650,405	\$ 594,113,557	\$ 156,428,992
	G-027	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.13%	0.13%	\$ 11,845,255	\$ 38,062,111	\$ 4,152,842
	G-027	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.15%	0.15%	\$ 13,342,875	\$ 45,737,978	\$ 4,298,071
					Total	100.00%	100.00%	\$ 7,956,265,785	\$ 26,187,488,766	\$ 3,853,277,750

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
KEDLI & KS Parent	G-043	5040R	5040	PARENT	KeySpan Energy Corp.	0.10%	0.10%	\$ -	\$ -	\$ 669,841
	G-043	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	99.90%	99.90%	\$ 668,892,495	\$ 2,981,821,126	\$ 225,375,331
					Total	100.00%	100.00%	\$ 668,892,495	\$ 2,981,821,126	\$ 226,045,172

G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Retail, NMPC-T, Mass-T, NEP-T, Hydros, KS Generation, GW, Port Jefferson	G-065	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	16.12%	16.12%	\$ 1,198,921,609	\$ 4,264,491,304	\$ 619,066,340
	G-065	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	4.88%	4.88%	\$ 346,680,591	\$ 1,491,438,437	\$ 165,095,195
	G-065	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	5.76%	5.76%	\$ 385,690,791	\$ 2,415,788,723	\$ 106,731,443
	G-065	5220G	5220	NYGASD	KeySpan Energy Delivery New York	12.71%	12.71%	\$ 993,070,386	\$ 3,676,541,909	\$ 416,418,656
	G-065	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	8.75%	8.75%	\$ 668,892,495	\$ 2,981,821,126	\$ 225,375,331
	G-065	5310E	5310	MAELEC	Massachusetts Electric Company	20.44%	20.44%	\$ 1,598,840,493	\$ 2,680,685,854	\$ 1,159,865,088
	G-065	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.18%	0.18%	\$ 17,339,390	\$ 52,007,344	\$ 4,203,096
	G-065	5320E	5320	MAELEC	Nantucket Electric Company	0.28%	0.28%	\$ 22,878,224	\$ 68,758,022	\$ 10,060,149
	G-065	5330G	5330	MAGASD	Boston Gas Company	9.26%	9.26%	\$ 716,665,901	\$ 2,406,613,994	\$ 347,617,727
	G-065	5340G	5340	MAGASD	Colonial Gas Company	2.09%	2.09%	\$ 161,327,519	\$ 581,444,275	\$ 73,390,098
	G-065	5360E	5360	RIELEC	Narragansett Electric Company	6.74%	6.74%	\$ 574,052,546	\$ 926,658,890	\$ 353,600,201
	G-065	5360G	5360	RIGASD	Narragansett Gas Company	2.92%	2.92%	\$ 231,782,063	\$ 761,289,647	\$ 106,868,890
	G-065	5410T	5410	FRTRAN	New England Power Company - Transmission	5.15%	5.15%	\$ 378,086,156	\$ 2,221,166,435	\$ 69,879,050
	G-065	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.18%	0.18%	\$ 16,753,717	\$ 31,800,443	\$ 7,178,838
	G-065	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.11%	0.11%	\$ 11,910,006	\$ 4,272,818	\$ 6,000,534
	G-065	5413F	5413	FRELEC	New England Electric Trans Corp	0.01%	0.01%	\$ 1,374,412	\$ 0	\$ 204,770
	G-065	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	4.13%	4.13%	\$ 464,650,405	\$ 594,113,557	\$ 156,428,992
	G-065	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.14%	0.14%	\$ 11,845,255	\$ 38,062,111	\$ 4,152,842
	G-065	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.15%	0.15%	\$ 13,342,875	\$ 45,737,978	\$ 4,298,071
					Total	100.00%	100.00%	\$ 7,814,104,831	\$ 25,242,692,865	\$ 3,836,435,311

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NGUS, Retails, TRAN, Hydros, NG LNG Reg, KS Generation, GW, Port Jefferson, Metrowest Realty, Wayfinder, , Transgas, KS Energy Development, KS Services Inc	G-067	5020R	5020	PARENT	National Grid USA Parent	0.09%	0.09%	\$ -	\$ -	\$ 10,678,534
	G-067	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	15.72%	15.72%	\$ 1,198,921,609	\$ 4,264,491,304	\$ 619,066,340
	G-067	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	4.76%	4.76%	\$ 346,680,591	\$ 1,491,438,437	\$ 165,095,195
	G-067	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	5.59%	5.59%	\$ 385,690,791	\$ 2,415,788,723	\$ 106,731,443
	G-067	5220G	5220	NYGASD	KeySpan Energy Delivery New York	12.38%	12.38%	\$ 993,070,386	\$ 3,676,541,909	\$ 416,418,656
	G-067	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	8.51%	8.51%	\$ 668,892,495	\$ 2,981,821,126	\$ 225,375,331
	G-067	5310E	5310	MAELEC	Massachusetts Electric Company	20.02%	20.02%	\$ 1,598,840,493	\$ 2,680,685,854	\$ 1,159,865,088
	G-067	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.17%	0.17%	\$ 17,339,390	\$ 52,007,344	\$ 4,203,096
	G-067	5320E	5320	MAELEC	Nantucket Electric Company	0.27%	0.27%	\$ 22,878,224	\$ 68,758,022	\$ 10,060,149
	G-067	5330G	5330	MAGASD	Boston Gas Company	9.03%	9.03%	\$ 716,665,901	\$ 2,406,613,994	\$ 347,617,727
	G-067	5340G	5340	MAGASD	Colonial Gas Company	2.04%	2.04%	\$ 161,327,519	\$ 581,444,275	\$ 73,390,098
	G-067	5360E	5360	RIELEC	Narragansett Electric Company	6.60%	6.60%	\$ 574,052,546	\$ 926,658,890	\$ 353,600,201
	G-067	5360G	5360	RIGASD	Narragansett Gas Company	2.85%	2.85%	\$ 231,782,063	\$ 761,289,647	\$ 106,868,890
	G-067	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	1.77%	1.77%	\$ 133,930,510	\$ 862,645,421	\$ 13,013,773
	G-067	5410T	5410	FRTRAN	New England Power Company - Transmission	5.00%	5.00%	\$ 378,086,156	\$ 2,221,166,435	\$ 69,879,050
	G-067	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.17%	0.17%	\$ 16,753,717	\$ 31,800,443	\$ 7,178,838
	G-067	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.11%	0.11%	\$ 11,910,006	\$ 4,272,818	\$ 6,000,534
	G-067	5413F	5413	FRELEC	New England Electric Trans Corp	0.01%	0.01%	\$ 1,374,412	\$ 0	\$ 204,770
	G-067	5420G	5420	FRGASO	NG LNG LP Regulated Entity	0.17%	0.17%	\$ 8,230,443	\$ 82,150,480	\$ 3,828,666
	G-067	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	4.04%	4.04%	\$ 464,650,405	\$ 594,113,557	\$ 156,428,992
	G-067	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.13%	0.13%	\$ 11,845,255	\$ 38,062,111	\$ 4,152,842
	G-067	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.15%	0.15%	\$ 13,342,875	\$ 45,737,978	\$ 4,298,071
	G-067	5820R	5820	PARENT	KeySpan Energy Trading Services	0.00%	0.00%	\$ -	\$ 308,494	\$ 158,770
	G-067	5825N	5825	NONREG	Transgas Inc	0.08%	0.08%	\$ 3,982,586	\$ 7,837,743	\$ 6,208,446
	G-067	5840N	5840	NONREG	KeySpan Energy Development Corporation	0.18%	0.18%	\$ -	\$ 74,017,254	\$ 10,567,625
	G-067	5850N	5850	NONREG	KeySpan Services Inc.	0.16%	0.16%	\$ 14,478,322	\$ 6,613,711	\$ 11,009,061
					Total	100.00%	100.00%	\$ 7,974,726,692	\$ 26,276,265,968	\$ 3,891,900,186

G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NGUS, Retails, TRAN, Hydros, NG LNG Reg, KS Generation, GW, Port Jefferson, Metrowest Realty, , Transgas, KS Services Inc	G-068	5020R	5020	PARENT	National Grid USA Parent	0.09%	0.09%	\$ -	\$ -	\$ 10,678,534
	G-068	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	15.75%	15.75%	\$ 1,198,921,609	\$ 4,264,491,304	\$ 619,066,340
	G-068	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	4.76%	4.76%	\$ 346,680,591	\$ 1,491,438,437	\$ 165,095,195
	G-068	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	5.60%	5.60%	\$ 385,690,791	\$ 2,415,788,723	\$ 106,731,443
	G-068	5220G	5220	NYGASD	KeySpan Energy Delivery New York	12.40%	12.40%	\$ 993,070,386	\$ 3,676,541,909	\$ 416,418,656
	G-068	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	8.52%	8.52%	\$ 668,892,495	\$ 2,981,821,126	\$ 225,375,331
	G-068	5310E	5310	MAELEC	Massachusetts Electric Company	20.08%	20.05%	\$ 1,598,840,493	\$ 2,680,685,854	\$ 1,159,865,088
	G-068	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.17%	0.17%	\$ 17,339,390	\$ 52,007,344	\$ 4,203,096
	G-068	5320E	5320	MAELEC	Nantucket Electric Company	0.27%	0.27%	\$ 22,878,224	\$ 68,758,022	\$ 10,060,149
	G-068	5330G	5330	MAGASD	Boston Gas Company	9.04%	9.04%	\$ 716,665,901	\$ 2,406,613,994	\$ 347,617,727
	G-068	5340G	5340	MAGASD	Colonial Gas Company	2.04%	2.04%	\$ 161,327,519	\$ 581,444,275	\$ 73,390,098
	G-068	5360E	5360	RIELEC	Narragansett Electric Company	6.62%	6.62%	\$ 574,052,546	\$ 926,658,890	\$ 353,600,201
	G-068	5360G	5360	RIGASD	Narragansett Gas Company	2.86%	2.86%	\$ 231,782,063	\$ 761,289,647	\$ 106,868,890
	G-068	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	1.77%	1.77%	\$ 133,930,510	\$ 862,645,421	\$ 13,013,773
	G-068	5410T	5410	FRTRAN	New England Power Company - Transmission	5.01%	5.01%	\$ 378,086,156	\$ 2,221,166,435	\$ 69,879,050
	G-068	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.17%	0.17%	\$ 16,753,717	\$ 31,800,443	\$ 7,178,838
	G-068	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.11%	0.11%	\$ 11,910,006	\$ 4,272,818	\$ 6,000,534
	G-068	5413F	5413	FRELEC	New England Electric Trans Corp	0.01%	0.01%	\$ 1,374,412	\$ 0	\$ 204,770
	G-068	5420G	5420	FRGASO	NG LNG LP Regulated Entity	0.17%	0.17%	\$ 8,230,443	\$ 82,150,480	\$ 3,828,666
	G-068	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	4.04%	4.04%	\$ 464,650,405	\$ 594,113,557	\$ 156,428,992
	G-068	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.13%	0.13%	\$ 11,845,255	\$ 38,062,111	\$ 4,152,842
	G-068	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.15%	0.15%	\$ 13,342,875	\$ 45,737,978	\$ 4,298,071
	G-068	5820R	5820	PARENT	Keyspan Energy Trading Services	0.00%	0.00%	\$ -	\$ 308,494	\$ 158,770
	G-068	5825N	5825	NONREG	Transgas Inc	0.08%	0.08%	\$ 3,982,586	\$ 7,837,743	\$ 6,208,446
	G-068	5850N	5850	NONREG	KeySpan Services Inc.	0.16%	0.16%	\$ 14,478,322	\$ 6,613,711	\$ 11,009,061
					Total	100.00%	100.00%	\$ 7,974,726,692	\$ 26,202,248,714	\$ 3,881,332,561

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NGUS, Retails and NMPC-T	G-072	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	17.94%	17.94%	\$ 1,198,921,609	\$ 4,264,491,304	\$ 619,066,340
	G-072	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	5.44%	5.44%	\$ 346,680,591	\$ 1,491,438,437	\$ 165,095,195
	G-072	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	6.47%	6.47%	\$ 385,690,791	\$ 2,415,788,723	\$ 106,731,443
	G-072	5220G	5220	NYGASD	KeySpan Energy Delivery New York	14.18%	14.18%	\$ 993,070,386	\$ 3,676,541,909	\$ 416,418,656
	G-072	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	9.79%	9.79%	\$ 668,892,495	\$ 2,981,821,126	\$ 225,375,331
	G-072	5310E	5310	MAELEC	Massachusetts Electric Company	22.54%	22.53%	\$ 1,598,840,493	\$ 2,680,685,854	\$ 1,159,865,088
	G-072	5320E	5320	MAELEC	Nantucket Electric Company	0.31%	0.31%	\$ 22,878,224	\$ 68,758,022	\$ 10,060,149
	G-072	5330G	5330	MAGASD	Boston Gas Company	10.30%	10.30%	\$ 716,665,901	\$ 2,406,613,994	\$ 347,617,727
	G-072	5340G	5340	MAGASD	Colonial Gas Company	2.33%	2.33%	\$ 161,327,519	\$ 581,444,275	\$ 73,390,098
	G-072	5360E	5360	RIELEC	Narragansett Electric Company	7.45%	7.45%	\$ 574,052,546	\$ 926,658,890	\$ 353,600,201
	G-072	5360G	5360	RIGASD	Narragansett Gas Company	3.25%	3.25%	\$ 231,782,063	\$ 761,289,647	\$ 106,868,890
					Total	100.00%	100.00%	\$ 6,898,802,616	\$ 22,255,532,180	\$ 3,584,089,118

G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Retail, TRAN, Hydros, NG LNG LLC, KS Generation, GW, Port Jefferson, Metrowest Realty, Wayfinder, , Transgas, KS Energy Development, KS Services Inc	G-073	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	15.74%	15.74%	1,198,921,608.55	4,264,491,304.30	619,066,339.77
	G-073	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	4.76%	4.76%	346,680,590.92	1,491,438,436.65	165,095,195.45
	G-073	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	5.59%	5.59%	385,690,790.72	2,415,788,722.61	106,731,443.48
	G-073	5220G	5220	NYGASD	KeySpan Energy Delivery New York	12.39%	12.39%	993,070,385.58	3,676,541,908.93	416,418,655.60
	G-073	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	8.51%	8.51%	668,892,495.19	2,981,821,125.87	225,375,331.35
	G-073	5310E	5310	MAELEC	Massachusetts Electric Company	20.07%	20.04%	1,598,840,492.57	2,680,685,854.46	1,159,865,088.37
	G-073	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.17%	0.17%	17,339,390.23	52,007,343.88	4,203,095.54
	G-073	5320E	5320	MAELEC	Nantucket Electric Company	0.27%	0.27%	22,878,223.74	68,758,022.25	10,060,148.71
	G-073	5330G	5330	MAGASD	Boston Gas Company	9.03%	9.03%	716,665,901.26	2,406,613,993.69	347,617,726.61
	G-073	5340G	5340	MAGASD	Colonial Gas Company	2.04%	2.04%	161,327,518.74	581,444,274.75	73,390,097.83
	G-073	5360E	5360	RIELEC	Narragansett Electric Company	6.61%	6.61%	574,052,546.02	926,658,890.11	353,600,201.28
	G-073	5360G	5360	RIGASD	Narragansett Gas Company	2.85%	2.85%	231,782,062.74	761,289,646.67	106,868,889.57
	G-073	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	1.77%	1.77%	133,930,510.17	862,645,420.89	13,013,773.35
	G-073	5410T	5410	FRTRAN	New England Power Company - Transmission	5.00%	5.00%	378,086,155.55	2,221,166,435.02	69,879,049.62
	G-073	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.17%	0.17%	16,753,716.56	31,800,442.82	7,178,837.72
	G-073	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.11%	0.11%	11,910,006.44	4,272,817.70	6,000,533.52
	G-073	5413F	5413	FRELEC	New England Electric Trans Corp	0.01%	0.01%	1,374,412.14	0.08	204,770.41
	G-073	5420G	5420	FRGASO	NG LNG LP Regulated Entity	0.17%	0.17%	8,230,443.48	82,150,480.03	3,828,666.09
	G-073	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	4.04%	4.04%	464,650,404.89	594,113,556.58	156,428,992.32
	G-073	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.13%	0.13%	11,845,254.70	38,062,111.29	4,152,842.46
	G-073	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.15%	0.15%	13,342,874.67	45,737,977.67	4,298,070.91
	G-073	5820R	5820	PARENT	Keyspan Energy Trading Services	0.00%	0.00%	-	308,494.42	158,769.90
	G-073	5825N	5825	NONREG	Transgas Inc	0.08%	0.08%	3,982,585.57	7,837,742.93	6,208,445.51
	G-073	5840N	5840	NONREG	KeySpan Energy Development Corporation	0.18%	0.18%	-	74,017,253.61	10,567,625.19
	G-073	5850N	5850	NONREG	KeySpan Services Inc.	0.16%	0.16%	14,478,322.06	6,613,710.65	11,009,061.06
					Total	100.00%	100.00%	7,974,726,692	26,276,265,968	3,881,221,652

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NGUS Parent, Legacy NG Retails, NEP & Hydros	G-075	5020R	5020	PARENT	National Grid USA Parent	0.14%	0.14%	\$ -	\$ -	\$ 10,678,534
	G-075	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	25.84%	25.84%	\$ 1,198,921,609	\$ 4,264,491,304	\$ 619,066,340
	G-075	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	7.87%	7.87%	\$ 346,680,591	\$ 1,491,438,437	\$ 165,095,195
	G-075	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	9.47%	9.47%	\$ 385,690,791	\$ 2,415,788,723	\$ 106,731,443
	G-075	5310E	5310	MAELEC	Massachusetts Electric Company	31.98%	31.97%	\$ 1,598,840,493	\$ 2,680,685,854	\$ 1,159,865,088
	G-075	5320E	5320	MAELEC	Nantucket Electric Company	0.44%	0.44%	\$ 22,878,224	\$ 68,758,022	\$ 10,060,149
	G-075	5360E	5360	RIELEC	Narragansett Electric Company	10.60%	10.60%	\$ 574,052,546	\$ 926,658,890	\$ 353,600,201
	G-075	5360G	5360	RIGASD	Narragansett Gas Company	4.69%	4.69%	\$ 231,782,063	\$ 761,289,647	\$ 106,868,890
	G-075	5410T	5410	FRTRAN	New England Power Company - Transmission	8.51%	8.51%	\$ 378,086,156	\$ 2,221,166,435	\$ 69,879,050
	G-075	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.28%	0.28%	\$ 16,753,717	\$ 31,800,443	\$ 7,178,838
	G-075	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.17%	0.17%	\$ 11,910,006	\$ 4,272,818	\$ 6,000,534
	G-075	5413F	5413	FRELEC	New England Electric Trans Corp	0.01%	0.01%	\$ 1,374,412	\$ 0	\$ 204,770
					Total	100.00%	100.00%	\$ 4,766,970,606	\$ 14,866,350,573	\$ 2,615,229,032

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Legacy NG Retails, NMPC-T, NEP-T, Hydros	G-077	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	25.87%	25.87%	\$ 1,198,921,609	\$ 4,264,491,304	\$ 619,066,340
	G-077	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	7.88%	7.88%	\$ 346,680,591	\$ 1,491,438,437	\$ 165,095,195
	G-077	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	9.48%	9.48%	\$ 385,690,791	\$ 2,415,788,723	\$ 106,731,443
	G-077	5310E	5310	MAELEC	Massachusetts Electric Company	32.03%	32.03%	\$ 1,598,840,493	\$ 2,680,685,854	\$ 1,159,865,088
	G-077	5320E	5320	MAELEC	Nantucket Electric Company	0.44%	0.44%	\$ 22,878,224	\$ 68,758,022	\$ 10,060,149
	G-077	5360E	5360	RIELEC	Narragansett Electric Company	10.62%	10.62%	\$ 574,052,546	\$ 926,658,890	\$ 353,600,201
	G-077	5360G	5360	RIGASD	Narragansett Gas Company	4.70%	4.70%	\$ 231,782,063	\$ 761,289,647	\$ 106,868,890
	G-077	5410T	5410	FRTRAN	New England Power Company - Transmission	8.52%	8.52%	\$ 378,086,156	\$ 2,221,166,435	\$ 69,879,050
	G-077	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.28%	0.28%	\$ 16,753,717	\$ 31,800,443	\$ 7,178,838
	G-077	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.17%	0.17%	\$ 11,910,006	\$ 4,272,818	\$ 6,000,534
	G-077	5413F	5413	FRELEC	New England Electric Trans Corp	0.01%	0.01%	\$ 1,374,412	\$ 0	\$ 204,770
					Total	100.00%	100.00%	\$ 4,766,970,606	\$ 14,866,350,573	\$ 2,604,550,498

G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Legacy NG Retails, NMPC-T, NEP-T, Hydros, KS Energy Development	G-080	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	25.79%	25.79%	\$ 1,198,921,609	\$ 4,264,491,304	\$ 619,066,340
	G-080	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	7.86%	7.86%	\$ 346,680,591	\$ 1,491,438,437	\$ 165,095,195
	G-080	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	9.45%	9.45%	\$ 385,690,791	\$ 2,415,788,723	\$ 106,731,443
	G-080	5310E	5310	MAELEC	Massachusetts Electric Company	31.94%	31.94%	\$ 1,598,840,493	\$ 2,680,685,854	\$ 1,159,865,088
	G-080	5320E	5320	MAELEC	Nantucket Electric Company	0.44%	0.44%	\$ 22,878,224	\$ 68,758,022	\$ 10,060,149
	G-080	5360E	5360	RIELEC	Narragansett Electric Company	10.59%	10.59%	\$ 574,052,546	\$ 926,658,890	\$ 353,600,201
	G-080	5360G	5360	RIGASD	Narragansett Gas Company	4.68%	4.68%	\$ 231,782,063	\$ 761,289,647	\$ 106,868,890
	G-080	5410T	5410	FRTRAN	New England Power Company - Transmission	8.49%	8.49%	\$ 378,086,156	\$ 2,221,166,435	\$ 69,879,050
	G-080	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.28%	0.28%	\$ 16,753,717	\$ 31,800,443	\$ 7,178,838
	G-080	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.17%	0.17%	\$ 11,910,006	\$ 4,272,818	\$ 6,000,534
	G-080	5413F	5413	FRELEC	New England Electric Trans Corp.	0.01%	0.01%	\$ 1,374,412	\$ 0	\$ 204,770
	G-080	5840N	5840	NONREG	KeySpan Energy Development Corporation	0.30%	0.30%	\$ 0	\$ 74,017,254	\$ 10,567,625
					Total	100.00%	100.00%	\$ 4,766,970,606	\$ 14,940,367,826	\$ 2,615,118,123

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Legacy NG Retails incl NMPC-T, Mass-T, NEP-T, Hydros	G-081	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	44.85%	44.85%	\$ 1,198,921,609	\$ 4,264,491,304	\$ 619,066,340
	G-081	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	13.26%	13.26%	\$ 346,680,591	\$ 1,491,438,437	\$ 165,095,195
	G-081	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	14.51%	14.51%	\$ 385,690,791	\$ 2,415,788,723	\$ 106,731,443
	G-081	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.48%	0.48%	\$ 17,339,390	\$ 52,007,344	\$ 4,203,096
	G-081	5320E	5320	MAELEC	Nantucket Electric Company	0.77%	0.77%	\$ 22,878,224	\$ 68,758,022	\$ 10,060,149
	G-081	5360G	5360	RIGASD	Narragansett Gas Company	8.11%	8.11%	\$ 231,782,063	\$ 761,289,647	\$ 106,868,890
	G-081	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	4.38%	4.38%	\$ 133,930,510	\$ 862,645,421	\$ 13,013,773
	G-081	5410T	5410	FRTRAN	New England Power Company - Transmission	12.77%	12.77%	\$ 378,086,156	\$ 2,221,166,435	\$ 69,879,050
	G-081	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.51%	0.51%	\$ 16,753,717	\$ 31,800,443	\$ 7,178,838
	G-081	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.34%	0.34%	\$ 11,910,006	\$ 4,272,818	\$ 6,000,534
	G-081	5413F	5413	FRELEC	New England Electric Trans Corp	0.02%	0.02%	\$ 1,374,412	\$ 0	\$ 204,770
					Total	100.00%	100.00%	\$ 2,745,347,468	\$ 12,173,658,593	\$ 1,108,302,077

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
New England Retails, Mass-T, NEP-T, Hydros	G-084	5310E	5310	MAELEC	Massachusetts Electric Company	41.54%	41.54%	\$ 1,598,840,493	\$ 2,680,685,854	\$ 1,159,865,088
	G-084	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.40%	0.40%	\$ 17,339,390	\$ 52,007,344	\$ 4,203,096
	G-084	5320E	5320	MAELEC	Nantucket Electric Company	0.60%	0.60%	\$ 22,878,224	\$ 68,758,022	\$ 10,060,149
	G-084	5330G	5330	MAGASD	Boston Gas Company	20.06%	20.06%	\$ 716,665,901	\$ 2,406,613,994	\$ 347,617,727
	G-084	5340G	5340	MAGASD	Colonial Gas Company	4.58%	4.58%	\$ 161,327,519	\$ 581,444,275	\$ 73,390,098
	G-084	5360E	5360	RIELEC	Narragansett Electric Company	13.81%	13.81%	\$ 574,052,546	\$ 926,658,890	\$ 353,600,201
	G-084	5360G	5360	RIGASD	Narragansett Gas Company	6.34%	6.34%	\$ 231,782,063	\$ 761,289,647	\$ 106,868,890
	G-084	5410T	5410	FRTRAN	New England Power Company - Transmission	12.07%	12.07%	\$ 378,086,156	\$ 2,221,166,435	\$ 69,879,050
	G-084	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.37%	0.37%	\$ 16,753,717	\$ 31,800,443	\$ 7,178,838
	G-084	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.21%	0.21%	\$ 11,910,006	\$ 4,272,818	\$ 6,000,534
	G-084	5413F	5413	FRELEC	New England Electric Trans Corp	0.02%	0.02%	\$ 1,374,412	\$ 0	\$ 204,770
					Total	100.00%	100.00%	\$ 3,731,010,426	\$ 9,734,697,721	\$ 2,138,868,439

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NGUS and Legacy NG New England Retails, NEP-T, and Hydros	G-089	5020R	5020	PARENT	National Grid USA Parent	0.21%	0.21%	\$ -	\$ -	\$ 10,678,534
	G-089	5310E	5310	MAELEC	Massachusetts Electric Company	54.56%	54.56%	\$ 1,598,840,493	\$ 2,680,685,854	\$ 1,159,865,088
	G-089	5320E	5320	MAELEC	Nantucket Electric Company	0.81%	0.81%	\$ 22,878,224	\$ 68,758,022	\$ 10,060,149
	G-089	5360E	5360	RIELEC	Narragansett Electric Company	18.20%	18.20%	\$ 574,052,546	\$ 926,658,890	\$ 353,600,201
	G-089	5360G	5360	RIGASD	Narragansett Gas Company	8.58%	8.58%	\$ 231,782,063	\$ 761,289,647	\$ 106,868,890
	G-089	5410T	5410	FRTRAN	New England Power Company - Transmission	16.85%	16.85%	\$ 378,086,156	\$ 2,221,166,435	\$ 69,879,050
	G-089	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.49%	0.49%	\$ 16,753,717	\$ 31,800,443	\$ 7,178,838
	G-089	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.28%	0.28%	\$ 11,910,006	\$ 4,272,818	\$ 6,000,534
	G-089	5413F	5413	FRELEC	New England Electric Trans Corp	0.02%	0.02%	\$ 1,374,412	\$ 0	\$ 204,770
					Total	100.00%	100.00%	\$ 2,835,677,616	\$ 6,694,632,109	\$ 1,724,336,053

G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Keyspan Energy Corp, Retail, incl TRAN, NEH, NHH, KS Generation, GW, Port Jefferson, NG Trans Svcs, Wayfinder, KS Energy Devlp Co	G-097	5040R	5040	PARENT	KeySpan Energy Corp.	0.01%	0.01%	\$ -	\$ -	\$ 669,841
	G-097	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	15.83%	15.83%	\$ 1,198,921,609	\$ 4,264,491,304	\$ 619,066,340
	G-097	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	4.79%	4.79%	\$ 346,680,591	\$ 1,491,438,437	\$ 165,095,195
	G-097	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	5.63%	5.63%	\$ 385,690,791	\$ 2,415,788,723	\$ 106,731,443
	G-097	5220G	5220	NYGASD	KeySpan Energy Delivery New York	12.47%	12.47%	\$ 993,070,386	\$ 3,676,541,909	\$ 416,418,656
	G-097	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	8.56%	8.56%	\$ 668,892,495	\$ 2,981,821,126	\$ 225,375,331
	G-097	5310E	5310	MAELEC	Massachusetts Electric Company	20.17%	20.17%	\$ 1,598,840,493	\$ 2,680,685,854	\$ 1,159,865,088
	G-097	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.18%	0.18%	\$ 17,339,390	\$ 52,007,344	\$ 4,203,096
	G-097	5320E	5320	MAELEC	Nantucket Electric Company	0.27%	0.27%	\$ 22,878,224	\$ 68,758,022	\$ 10,060,149
	G-097	5330G	5330	MAGASD	Boston Gas Company	9.09%	9.09%	\$ 716,665,901	\$ 2,406,613,994	\$ 347,617,727
	G-097	5340G	5340	MAGASD	Colonial Gas Company	2.05%	2.05%	\$ 161,327,519	\$ 581,444,275	\$ 73,390,098
	G-097	5360E	5360	RIELEC	Narragansett Electric Company	6.65%	6.65%	\$ 574,052,546	\$ 926,658,890	\$ 353,600,201
	G-097	5360G	5360	RIGASD	Narragansett Gas Company	2.87%	2.87%	\$ 231,782,063	\$ 761,289,647	\$ 106,868,890
	G-097	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	1.78%	1.78%	\$ 133,930,510	\$ 862,645,421	\$ 13,013,773
	G-097	5410T	5410	FRTRAN	New England Power Company - Transmission	5.03%	5.03%	\$ 378,086,156	\$ 2,221,166,435	\$ 69,879,050
	G-097	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.17%	0.17%	\$ 16,753,717	\$ 31,800,443	\$ 7,178,838
	G-097	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.11%	0.11%	\$ 11,910,006	\$ 4,272,818	\$ 6,000,534
	G-097	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	4.06%	4.06%	\$ 464,650,405	\$ 594,113,557	\$ 156,428,992
	G-097	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.13%	0.13%	\$ 11,845,255	\$ 38,062,111	\$ 4,152,842
	G-097	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.15%	0.15%	\$ 13,342,875	\$ 45,737,978	\$ 4,298,071
	G-097	5820R	5820	PARENT	Keyspan Energy Trading Services	0.00%	0.00%	\$ -	\$ 308,494	\$ 158,770
					Total	100.00%	100.00%	\$ 7,946,660,929	\$ 26,105,646,781	\$ 3,850,072,924

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Legacy KS Retails,KS Generation, GW, Port Jefferson, KS Energy Devlp Co	G-102	5220G	5220	NYGASD	KeySpan Energy Delivery New York	34.10%	34.10%	993,070,385.58	3,676,541,908.93	416,418,655.60
	G-102	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	23.11%	23.11%	668,892,495.19	2,981,821,125.87	225,375,331.35
	G-102	5330G	5330	MAGASD	Boston Gas Company	25.09%	25.09%	716,665,901.26	2,406,613,993.69	347,617,726.61
	G-102	5340G	5340	MAGASD	Colonial Gas Company	5.64%	5.64%	161,327,518.74	581,444,274.75	73,390,097.83
	G-102	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	11.28%	11.28%	464,650,404.89	594,113,556.58	156,428,992.32
	G-102	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.37%	0.37%	11,845,254.70	38,062,111.29	4,152,842.46
	G-102	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.41%	0.41%	13,342,874.67	45,737,977.67	4,298,070.91
					Total	100.00%	100.00%	3,029,794,835.03	10,324,334,948.78	1,227,681,717.08

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Keyspan Energy Corp, KEDNY, KEDLI, KS Generation, GW, Port Jefferson, , KS Services Inc	G-107	5040R	5040	PARENT	KeySpan Energy Corp.	0.03%	0.03%	\$ -	\$ -	\$ 669,841
	G-107	5220G	5220	NYGASD	KeySpan Energy Delivery New York	48.93%	48.93%	\$ 993,070,386	\$ 3,676,541,909	\$ 416,418,656
	G-107	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	33.01%	33.01%	\$ 668,892,495	\$ 2,981,821,126	\$ 225,375,331
	G-107	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	16.22%	16.22%	\$ 464,650,405	\$ 594,113,557	\$ 156,428,992
	G-107	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.52%	0.52%	\$ 11,845,255	\$ 38,062,111	\$ 4,152,842
	G-107	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.59%	0.59%	\$ 13,342,875	\$ 45,737,978	\$ 4,298,071
	G-107	5850N	5850	NONREG	KeySpan Services Inc.	0.70%	0.70%	\$ 14,478,322	\$ 6,613,711	\$ 11,009,061
					Total	100.00%	100.00%	\$ 2,166,279,737	\$ 7,342,890,391	\$ 818,352,794

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Keyspan Energy Corp, KEDNY, KEDLI, KS Generation	G-108	5040R	5040	PARENT	KeySpan Energy Corp.	0.03%	0.03%	\$ -	\$ -	\$ 669,841
	G-108	5220G	5220	NYGASD	KeySpan Energy Delivery New York	49.84%	49.84%	\$ 993,070,386	\$ 3,676,541,909	\$ 416,418,656
	G-108	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	33.59%	33.59%	\$ 668,892,495	\$ 2,981,821,126	\$ 225,375,331
	G-108	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	16.54%	16.54%	\$ 464,650,405	\$ 594,113,557	\$ 156,428,992
					Total	100.00%	100.00%	\$ 2,126,613,286	\$ 7,252,476,591	\$ 798,892,820

G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
KEDNY, KEDLI, KS Generation, GW, Port Jefferson	G-109	5220G	5220	NYGASD	KeySpan Energy Delivery New York	49.30%	49.30%	993,070,385.58	3,676,541,908.93	416,418,655.60
	G-109	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	33.22%	33.22%	668,892,495.19	2,981,821,125.87	225,375,331.35
	G-109	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	16.36%	16.36%	464,650,404.89	594,113,556.58	156,428,992.32
	G-109	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.53%	0.53%	11,845,254.70	38,062,111.29	4,152,842.46
	G-109	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.59%	0.59%	13,342,874.67	45,737,977.67	4,298,070.91
					Total	100.00%	100.00%	2,151,801,415.03	7,336,276,680.34	806,673,892.63

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
KEDLI, KS Generation, GW, Port Jefferson	G-111	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	65.65%	65.65%	\$ 668,892,495	\$ 2,981,821,126	\$ 225,375,331
	G-111	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	32.14%	32.14%	\$ 464,650,405	\$ 594,113,557	\$ 156,428,992
	G-111	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	1.04%	1.04%	\$ 11,845,255	\$ 38,062,111	\$ 4,152,842
	G-111	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	1.17%	1.17%	\$ 13,342,875	\$ 45,737,978	\$ 4,298,071
					Total	100.00%	100.00%	\$ 1,158,731,029	\$ 3,659,734,771	\$ 390,255,237

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NMPC Electric and NMPC Gas	G-113	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	76.87%	76.87%	\$ 1,198,921,609	\$ 4,264,491,304	\$ 619,066,340
	G-113	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	23.13%	23.13%	\$ 346,680,591	\$ 1,491,438,437	\$ 165,095,195
					Total	100.00%	100.00%	\$ 1,545,602,199	\$ 5,755,929,741	\$ 784,161,535

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Niagara Mohawk (Elec, Gas and Trans)	G-114	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	61.26%	61.25%	\$ 1,198,921,609	\$ 4,264,491,304	\$ 619,066,340
	G-114	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	18.24%	18.24%	\$ 346,680,591	\$ 1,491,438,437	\$ 165,095,195
	G-114	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	20.50%	20.50%	\$ 385,690,791	\$ 2,415,788,723	\$ 106,731,443
					Total	100.00%	100.00%	\$ 1,931,292,990	\$ 8,171,718,464	\$ 890,892,979

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Niagara Mohawk (Elec, Gas and Trans), KEDNY and KEDLI	G-116	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	34.17%	34.17%	\$ 1,198,921,609	\$ 4,264,491,304	\$ 619,066,340
	G-116	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	10.16%	10.16%	\$ 346,680,591	\$ 1,491,438,437	\$ 165,095,195
	G-116	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	11.33%	11.33%	\$ 385,690,791	\$ 2,415,788,723	\$ 106,731,443
	G-116	5220G	5220	NYGASD	KeySpan Energy Delivery New York	26.53%	26.53%	\$ 993,070,386	\$ 3,676,541,909	\$ 416,418,656
	G-116	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	17.81%	17.81%	\$ 668,892,495	\$ 2,981,821,126	\$ 225,375,331
					Total	100.00%	100.00%	\$ 3,593,255,871	\$ 14,830,081,498	\$ 1,532,686,966

G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Retail Companies, NMPC-T, Mass-T, Narr-T, Hydros, KS Generation, GW, Port Jefferson	G-122	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	17.06%	17.03%	\$ 1,198,921,609	\$ 4,264,491,304	\$ 619,066,340
	G-122	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	5.17%	5.17%	\$ 346,680,591	\$ 1,491,438,437	\$ 165,095,195
	G-122	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	6.17%	6.17%	\$ 385,690,791	\$ 2,415,788,723	\$ 106,731,443
	G-122	5220G	5220	NYGASD	KeySpan Energy Delivery New York	13.46%	13.46%	\$ 993,070,386	\$ 3,676,541,909	\$ 416,418,656
	G-122	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	9.31%	9.31%	\$ 668,892,495	\$ 2,981,821,126	\$ 225,375,331
	G-122	5310E	5310	MAELEC	Massachusetts Electric Company	21.31%	21.31%	\$ 1,598,840,493	\$ 2,680,685,854	\$ 1,159,865,088
	G-122	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.19%	0.19%	\$ 17,339,390	\$ 52,007,344	\$ 4,203,096
	G-122	5320E	5320	MAELEC	Nantucket Electric Company	0.29%	0.29%	\$ 22,878,224	\$ 68,758,022	\$ 10,060,149
	G-122	5330G	5330	MAGASD	Boston Gas Company	9.77%	9.77%	\$ 716,665,901	\$ 2,406,613,994	\$ 347,617,727
	G-122	5340G	5340	MAGASD	Colonial Gas Company	2.21%	2.21%	\$ 161,327,519	\$ 581,444,275	\$ 73,390,098
	G-122	5360E	5360	RIELEC	Narragansett Electric Company	7.04%	7.04%	\$ 574,052,546	\$ 926,658,890	\$ 353,600,201
	G-122	5360G	5360	RIGASD	Narragansett Gas Company	3.09%	3.09%	\$ 231,782,063	\$ 761,289,647	\$ 106,868,890
	G-122	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.18%	0.18%	\$ 16,753,717	\$ 31,800,443	\$ 7,178,838
	G-122	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.11%	0.11%	\$ 11,910,006	\$ 4,272,818	\$ 6,000,534
	G-122	5413F	5413	FRELEC	New England Electric Trans Corp	0.01%	0.01%	\$ 1,374,412	\$ 0	\$ 204,770
	G-122	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	4.33%	4.33%	\$ 464,650,405	\$ 594,113,557	\$ 156,428,992
	G-122	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.14%	0.14%	\$ 11,845,255	\$ 38,062,111	\$ 4,152,842
	G-122	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.16%	0.16%	\$ 13,342,875	\$ 45,737,978	\$ 4,298,071
					Total	100.00%	100.00%	\$ 7,436,018,676	\$ 23,021,526,430	\$ 3,766,556,261

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Retails, TRAN, Hydros, NG LNG Reg, KS Generation, GW, Port Jefferson, Metrowest Realty, Wayfinder, , Transgas, KS Services Inc	G-126	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	15.77%	15.77%	\$ 1,198,921,609	\$ 4,264,491,304	\$ 619,066,340
	G-126	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	4.77%	4.77%	\$ 346,680,591	\$ 1,491,438,437	\$ 165,095,195
	G-126	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	5.60%	5.60%	\$ 385,690,791	\$ 2,415,788,723	\$ 106,731,443
	G-126	5220G	5220	NYGASD	KeySpan Energy Delivery New York	12.41%	12.41%	\$ 993,070,386	\$ 3,676,541,909	\$ 416,418,656
	G-126	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	8.53%	8.53%	\$ 668,892,495	\$ 2,981,821,126	\$ 225,375,331
	G-126	5310E	5310	MAELEC	Massachusetts Electric Company	20.09%	20.09%	\$ 1,598,840,493	\$ 2,680,685,854	\$ 1,159,865,088
	G-126	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.17%	0.17%	\$ 17,339,390	\$ 52,007,344	\$ 4,203,096
	G-126	5320E	5320	MAELEC	Nantucket Electric Company	0.27%	0.27%	\$ 22,878,224	\$ 68,758,022	\$ 10,060,149
	G-126	5330G	5330	MAGASD	Boston Gas Company	9.05%	9.05%	\$ 716,665,901	\$ 2,406,613,994	\$ 347,617,727
	G-126	5340G	5340	MAGASD	Colonial Gas Company	2.05%	2.05%	\$ 161,327,519	\$ 581,444,275	\$ 73,390,098
	G-126	5360E	5360	RIELEC	Narragansett Electric Company	6.62%	6.62%	\$ 574,052,546	\$ 926,658,890	\$ 353,600,201
	G-126	5360G	5360	RIGASD	Narragansett Gas Company	2.86%	2.86%	\$ 231,782,063	\$ 761,289,647	\$ 106,868,890
	G-126	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	1.77%	1.77%	\$ 133,930,510	\$ 862,645,421	\$ 13,013,773
	G-126	5410T	5410	FRTRAN	New England Power Company - Transmission	5.01%	5.01%	\$ 378,086,156	\$ 2,221,166,435	\$ 69,879,050
	G-126	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.17%	0.17%	\$ 16,753,717	\$ 31,800,443	\$ 7,178,838
	G-126	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.11%	0.11%	\$ 11,910,006	\$ 4,272,818	\$ 6,000,534
	G-126	5413F	5413	FRELEC	New England Electric Trans Corp	0.01%	0.01%	\$ 1,374,412	\$ 0	\$ 204,770
	G-126	5420G	5420	FRGASO	NG LNG LP Regulated Entity	0.17%	0.17%	\$ 8,230,443	\$ 82,150,480	\$ 3,828,666
	G-126	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	4.05%	4.05%	\$ 464,650,405	\$ 594,113,557	\$ 156,428,992
	G-126	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.13%	0.13%	\$ 11,845,255	\$ 38,062,111	\$ 4,152,842
	G-126	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.15%	0.15%	\$ 13,342,875	\$ 45,737,978	\$ 4,298,071
	G-126	5820R	5820	PARENT	Keyspan Energy Trading Services	0.00%	0.00%	\$ -	\$ 308,494	\$ 158,770
	G-126	5825N	5825	NONREG	Transgas Inc	0.08%	0.08%	\$ 3,982,586	\$ 7,837,743	\$ 6,208,446
	G-126	5850N	5850	NONREG	KeySpan Services Inc.	0.16%	0.16%	\$ 14,478,322	\$ 6,613,711	\$ 11,009,061
					Total	100.00%	100.00%	\$ 7,974,726,692	\$ 26,202,248,714	\$ 3,870,654,026

G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Retails, NMPC-T, NECO-T, NEP-T, Hydros, NG LNG Reg, KS Generation, GW, Port Jefferson, Metrowest Realty, Wayfinder, Transgas	G-132	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	15.82%	15.82%	\$ 1,198,921,609	\$ 4,264,491,304	\$ 619,066,340
	G-132	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	4.78%	4.78%	\$ 346,680,591	\$ 1,491,438,437	\$ 165,095,195
	G-132	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	5.62%	5.62%	\$ 385,690,791	\$ 2,415,788,723	\$ 106,731,443
	G-132	5220G	5220	NYGASD	KeySpan Energy Delivery New York	12.46%	12.46%	\$ 993,070,386	\$ 3,676,541,909	\$ 416,418,656
	G-132	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	8.56%	8.56%	\$ 668,892,495	\$ 2,981,821,126	\$ 225,375,331
	G-132	5310E	5310	MAELEC	Massachusetts Electric Company	20.17%	20.16%	\$ 1,598,840,493	\$ 2,680,685,854	\$ 1,159,865,088
	G-132	5320E	5320	MAELEC	Nantucket Electric Company	0.27%	0.27%	\$ 22,878,224	\$ 68,758,022	\$ 10,060,149
	G-132	5330G	5330	MAGASD	Boston Gas Company	9.08%	9.08%	\$ 716,665,901	\$ 2,406,613,994	\$ 347,617,727
	G-132	5340G	5340	MAGASD	Colonial Gas Company	2.05%	2.05%	\$ 161,327,519	\$ 581,444,275	\$ 73,390,098
	G-132	5360E	5360	RIELEC	Narragansett Electric Company	6.65%	6.65%	\$ 574,052,546	\$ 926,658,890	\$ 353,600,201
	G-132	5360G	5360	RIGASD	Narragansett Gas Company	2.87%	2.87%	\$ 231,782,063	\$ 761,289,647	\$ 106,868,890
	G-132	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	1.77%	1.77%	\$ 133,930,510	\$ 862,645,421	\$ 13,013,773
	G-132	5410T	5410	FRTRAN	New England Power Company - Transmission	5.02%	5.02%	\$ 378,086,156	\$ 2,221,166,435	\$ 69,879,050
	G-132	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.17%	0.17%	\$ 16,753,717	\$ 31,800,443	\$ 7,178,838
	G-132	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.11%	0.11%	\$ 11,910,006	\$ 4,272,818	\$ 6,000,534
	G-132	5413F	5413	FRELEC	New England Electric Trans Corp	0.01%	0.01%	\$ 1,374,412	\$ 0	\$ 204,770
	G-132	5420G	5420	FRGASO	NG LNG LP Regulated Entity	0.17%	0.17%	\$ 8,230,443	\$ 82,150,480	\$ 3,828,666
	G-132	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	4.06%	4.06%	\$ 464,650,405	\$ 594,113,557	\$ 156,428,992
	G-132	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.13%	0.13%	\$ 11,845,255	\$ 38,062,111	\$ 4,152,842
	G-132	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.15%	0.15%	\$ 13,342,875	\$ 45,737,978	\$ 4,298,071
	G-132	5820R	5820	PARENT	Keyspan Energy Trading Services	0.00%	0.00%	\$ -	\$ 308,494	\$ 158,770
	G-132	5825N	5825	NONREG	Transgas Inc	0.08%	0.08%	\$ 3,982,586	\$ 7,837,743	\$ 6,208,446
					Total	100.00%	100.00%	\$ 7,942,908,980	\$ 26,143,627,660	\$ 3,855,441,870

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Retail, NMPC-T, NEP-T, Hydros, KS Generation, GW, Port Jeff	G-137	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	16.15%	16.15%	\$ 1,198,921,609	\$ 4,264,491,304	\$ 619,066,340
	G-137	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	4.89%	4.89%	\$ 346,680,591	\$ 1,491,438,437	\$ 165,095,195
	G-137	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	5.77%	5.77%	\$ 385,690,791	\$ 2,415,788,723	\$ 106,731,443
	G-137	5220G	5220	NYGASD	KeySpan Energy Delivery New York	12.73%	12.73%	\$ 993,070,386	\$ 3,676,541,909	\$ 416,418,656
	G-137	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	8.77%	8.77%	\$ 668,892,495	\$ 2,981,821,126	\$ 225,375,331
	G-137	5310E	5310	MAELEC	Massachusetts Electric Company	20.47%	20.47%	\$ 1,598,840,493	\$ 2,680,685,854	\$ 1,159,865,088
	G-137	5320E	5320	MAELEC	Nantucket Electric Company	0.28%	0.28%	\$ 22,878,224	\$ 68,758,022	\$ 10,060,149
	G-137	5330G	5330	MAGASD	Boston Gas Company	9.27%	9.27%	\$ 716,665,901	\$ 2,406,613,994	\$ 347,617,727
	G-137	5340G	5340	MAGASD	Colonial Gas Company	2.10%	2.10%	\$ 161,327,519	\$ 581,444,275	\$ 73,390,098
	G-137	5360E	5360	RIELEC	Narragansett Electric Company	6.76%	6.76%	\$ 574,052,546	\$ 926,658,890	\$ 353,600,201
	G-137	5360G	5360	RIGASD	Narragansett Gas Company	2.93%	2.93%	\$ 231,782,063	\$ 761,289,647	\$ 106,868,890
	G-137	5410T	5410	FRTRAN	New England Power Company - Transmission	5.16%	5.16%	\$ 378,086,156	\$ 2,221,166,435	\$ 69,879,050
	G-137	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.18%	0.18%	\$ 16,753,717	\$ 31,800,443	\$ 7,178,838
	G-137	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.11%	0.11%	\$ 11,910,006	\$ 4,272,818	\$ 6,000,534
	G-137	5413F	5413	FRELEC	New England Electric Trans Corp	0.01%	0.01%	\$ 1,374,412	\$ 0	\$ 204,770
	G-137	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	4.13%	4.13%	\$ 464,650,405	\$ 594,113,557	\$ 156,428,992
	G-137	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.14%	0.14%	\$ 11,845,255	\$ 38,062,111	\$ 4,152,842
	G-137	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.15%	0.15%	\$ 13,342,875	\$ 45,737,978	\$ 4,298,071
					Total	100.00%	100.00%	\$ 7,796,765,441	\$ 25,190,685,521	\$ 3,832,232,215

G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Retail, NMPC-T, NEP-T, KS Generation, GW and Port Jefferson	G-138	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	16.20%	16.20%	1,198,921,608.55	4,264,491,304.30	619,066,339.77
	G-138	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	4.91%	4.91%	346,680,590.92	1,491,438,436.65	165,095,195.45
	G-138	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	5.79%	5.79%	385,690,790.72	2,415,788,722.61	106,731,443.48
	G-138	5220G	5220	NYGASD	KeySpan Energy Delivery New York	12.77%	12.77%	993,070,385.58	3,676,541,908.93	416,418,655.60
	G-138	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	8.79%	8.79%	668,892,495.19	2,981,821,125.87	225,375,331.35
	G-138	5310E	5310	MAELEC	Massachusetts Electric Company	20.51%	20.54%	1,598,840,492.57	2,680,685,854.46	1,159,865,088.37
	G-138	5320E	5320	MAELEC	Nantucket Electric Company	0.28%	0.28%	22,878,223.74	68,758,022.25	10,060,148.71
	G-138	5330G	5330	MAGASD	Boston Gas Company	9.30%	9.30%	716,665,901.26	2,406,613,993.69	347,617,726.61
	G-138	5340G	5340	MAGASD	Colonial Gas Company	2.10%	2.10%	161,327,518.74	581,444,274.75	73,390,097.83
	G-138	5360E	5360	RIELEC	Narragansett Electric Company	6.78%	6.78%	574,052,546.02	926,658,890.11	353,600,201.28
	G-138	5360G	5360	RIGASD	Narragansett Gas Company	2.94%	2.94%	231,782,062.74	761,289,646.67	106,868,889.57
	G-138	5410T	5410	FRTRAN	New England Power Company - Transmission	5.18%	5.18%	378,086,155.55	2,221,166,435.02	69,879,049.62
	G-138	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	4.15%	4.15%	464,650,404.89	594,113,556.58	156,428,992.32
	G-138	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.14%	0.14%	11,845,254.70	38,062,111.29	4,152,842.46
	G-138	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.16%	0.16%	13,342,874.67	45,737,977.67	4,298,070.91
					Total	100.00%	100.00%	7,766,727,305.83	25,154,612,260.85	3,818,848,073.34

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Retails, NMPC-T, KS Generation, Energy Development, Keyspan Services	G-139	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	17.11%	17.10%	\$ 1,198,921,609	\$ 4,264,491,304	\$ 619,066,340
	G-139	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	5.20%	5.20%	\$ 346,680,591	\$ 1,491,438,437	\$ 165,095,195
	G-139	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	6.20%	6.20%	\$ 385,690,791	\$ 2,415,788,723	\$ 106,731,443
	G-139	5220G	5220	NYGASD	KeySpan Energy Delivery New York	13.52%	13.52%	\$ 993,070,386	\$ 3,676,541,909	\$ 416,418,656
	G-139	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	9.35%	9.35%	\$ 668,892,495	\$ 2,981,821,126	\$ 225,375,331
	G-139	5260E	5260	LIELTD	KeySpan Electric Services LLC	0.00%	0.00%	\$ -	\$ -	\$ -
	G-139	5310E	5310	MAELEC	Massachusetts Electric Company	21.40%	21.40%	\$ 1,598,840,493	\$ 2,680,685,854	\$ 1,159,865,088
	G-139	5320E	5320	MAELEC	Nantucket Electric Company	0.29%	0.29%	\$ 22,878,224	\$ 68,758,022	\$ 10,060,149
	G-139	5330G	5330	MAGASD	Boston Gas Company	9.82%	9.82%	\$ 716,665,901	\$ 2,406,613,994	\$ 347,617,727
	G-139	5340G	5340	MAGASD	Colonial Gas Company	2.22%	2.22%	\$ 161,327,519	\$ 581,444,275	\$ 73,390,098
	G-139	5360E	5360	RIELEC	Narragansett Electric Company	7.07%	7.07%	\$ 574,052,546	\$ 926,658,890	\$ 353,600,201
	G-139	5360G	5360	RIGASD	Narragansett Gas Company	3.10%	3.10%	\$ 231,782,063	\$ 761,289,647	\$ 106,868,890
	G-139	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	4.35%	4.35%	\$ 464,650,405	\$ 594,113,557	\$ 156,428,992
	G-139	5820R	5820	PARENT	Keyspan Energy Trading Services	0.00%	0.00%	\$ -	\$ 308,494	\$ 158,770
	G-139	5840N	5840	NONREG	KeySpan Energy Development Corporation	0.20%	0.20%	\$ -	\$ 74,017,254	\$ 10,567,625
	G-139	5850N	5850	NONREG	KeySpan Services Inc.	0.17%	0.17%	\$ 14,478,322	\$ 6,613,711	\$ 11,009,061
					Total	100.00%	100.00%	\$ 7,377,931,343	\$ 22,930,585,196	\$ 3,762,253,566

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NMPC-EG&T, KEDNY, KEDLI, KS Generation, GW, Port Jefferson, , KS Energy Development, KS Services Inc	G-140	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	30.88%	30.88%	\$ 1,198,921,609	\$ 4,264,491,304	\$ 619,066,340
	G-140	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	9.21%	9.21%	\$ 346,680,591	\$ 1,491,438,437	\$ 165,095,195
	G-140	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	10.37%	10.37%	\$ 385,690,791	\$ 2,415,788,723	\$ 106,731,443
	G-140	5220G	5220	NYGASD	KeySpan Energy Delivery New York	24.01%	24.01%	\$ 993,070,386	\$ 3,676,541,909	\$ 416,418,656
	G-140	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	16.19%	16.19%	\$ 668,892,495	\$ 2,981,821,126	\$ 225,375,331
	G-140	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	8.08%	8.08%	\$ 464,650,405	\$ 594,113,557	\$ 156,428,992
	G-140	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.26%	0.26%	\$ 11,845,255	\$ 38,062,111	\$ 4,152,842
	G-140	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.29%	0.29%	\$ 13,342,875	\$ 45,737,978	\$ 4,298,071
	G-140	5840N	5840	NONREG	KeySpan Energy Development Corporation	0.36%	0.36%	\$ -	\$ 74,017,254	\$ 10,567,625
	G-140	5850N	5850	NONREG	KeySpan Services Inc.	0.35%	0.35%	\$ 14,478,322	\$ 6,613,711	\$ 11,009,061
					Total	100.00%	100.00%	\$ 4,097,572,727	\$ 15,588,626,108	\$ 1,719,143,558

G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NMPC-EG&T, KEDNY, KEDLI, GW and Port Jefferson	G-141	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	33.97%	33.97%	\$ 1,198,921,609	\$ 4,264,491,304	\$ 619,066,340
	G-141	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	10.10%	10.10%	\$ 346,680,591	\$ 1,491,438,437	\$ 165,095,195
	G-141	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	11.26%	11.26%	\$ 385,690,791	\$ 2,415,788,723	\$ 106,731,443
	G-141	5220G	5220	NYGASD	KeySpan Energy Delivery New York	26.37%	26.37%	\$ 993,070,386	\$ 3,676,541,909	\$ 416,418,656
	G-141	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	17.70%	17.70%	\$ 668,892,495	\$ 2,981,821,126	\$ 225,375,331
	G-141	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.28%	0.28%	\$ 11,845,255	\$ 38,062,111	\$ 4,152,842
	G-141	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.32%	0.32%	\$ 13,342,875	\$ 45,737,978	\$ 4,298,071
					Total	100.00%	100.00%	\$ 3,618,444,000	\$ 14,913,881,587	\$ 1,541,137,879

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Retails, Transission	G-148	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	16.60%	16.60%	\$ 1,198,921,608.55	\$ 4,264,491,304.30	\$ 619,066,339.77
	G-148	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	5.01%	5.01%	\$ 346,680,590.92	\$ 1,491,438,436.65	\$ 165,095,195.45
	G-148	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	5.87%	5.87%	\$ 385,690,790.72	\$ 2,415,788,722.61	\$ 106,731,443.48
	G-148	5220G	5220	NYGASD	KeySpan Energy Delivery New York	13.06%	13.06%	\$ 993,070,385.58	\$ 3,676,541,908.93	\$ 416,418,655.60
	G-148	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	8.96%	8.96%	\$ 668,892,495.19	\$ 2,981,821,125.87	\$ 225,375,331.35
	G-148	5310E	5310	MAELEC	Massachusetts Electric Company	21.25%	21.23%	\$ 1,598,840,492.57	\$ 2,680,685,854.46	\$ 1,159,865,088.37
	G-148	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.18%	0.18%	\$ 17,339,390.23	\$ 52,007,343.88	\$ 4,203,095.54
	G-148	5320E	5320	MAELEC	Nantucket Electric Company	0.28%	0.28%	\$ 22,878,223.74	\$ 68,758,022.25	\$ 10,060,148.71
	G-148	5330G	5330	MAGASD	Boston Gas Company	9.53%	9.53%	\$ 716,665,901.26	\$ 2,406,613,993.69	\$ 347,617,726.61
	G-148	5340G	5340	MAGASD	Colonial Gas Company	2.15%	2.15%	\$ 161,327,518.74	\$ 581,444,274.75	\$ 73,390,097.83
	G-148	5360E	5360	RIELEC	Narragansett Electric Company	7.00%	7.00%	\$ 574,052,546.02	\$ 926,658,890.11	\$ 353,600,201.28
	G-148	5360G	5360	RIGASD	Narragansett Gas Company	3.01%	3.01%	\$ 231,782,062.74	\$ 761,289,646.67	\$ 106,868,889.57
	G-148	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	1.85%	1.85%	\$ 133,930,510.17	\$ 862,645,420.89	\$ 13,013,773.35
	G-148	5410T	5410	FRTRAN	New England Power Company - Transmission	5.25%	5.25%	\$ 378,086,155.55	\$ 2,221,166,435.02	\$ 69,879,049.62
					Total	100.00%	100.00%	\$ 7,428,158,671.97	\$ 25,391,351,380.08	\$ 3,671,185,036.54

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Retails, TRAN, Hydros, NG LNG Reg, KS Generation, GW and Port Jefferson	G-149	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	15.83%	15.83%	\$ 1,198,921,609	\$ 4,264,491,304	\$ 619,066,340
	G-149	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	4.79%	4.79%	\$ 346,680,591	\$ 1,491,438,437	\$ 165,095,195
	G-149	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	5.63%	5.63%	\$ 385,690,791	\$ 2,415,788,723	\$ 106,731,443
	G-149	5220G	5220	NYGASD	KeySpan Energy Delivery New York	12.47%	12.47%	\$ 993,070,386	\$ 3,676,541,909	\$ 416,418,656
	G-149	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	8.56%	8.56%	\$ 668,892,495	\$ 2,981,821,126	\$ 225,375,331
	G-149	5310E	5310	MAELEC	Massachusetts Electric Company	20.17%	20.17%	\$ 1,598,840,493	\$ 2,680,685,854	\$ 1,159,865,088
	G-149	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.18%	0.18%	\$ 17,339,390	\$ 52,007,344	\$ 4,203,096
	G-149	5320E	5320	MAELEC	Nantucket Electric Company	0.27%	0.27%	\$ 22,878,224	\$ 68,758,022	\$ 10,060,149
	G-149	5330G	5330	MAGASD	Boston Gas Company	9.09%	9.09%	\$ 716,665,901	\$ 2,406,613,994	\$ 347,617,727
	G-149	5340G	5340	MAGASD	Colonial Gas Company	2.05%	2.05%	\$ 161,327,519	\$ 581,444,275	\$ 73,390,098
	G-149	5360E	5360	RIELEC	Narragansett Electric Company	6.65%	6.65%	\$ 574,052,546	\$ 926,658,890	\$ 353,600,201
	G-149	5360G	5360	RIGASD	Narragansett Gas Company	2.87%	2.87%	\$ 231,782,063	\$ 761,289,647	\$ 106,868,890
	G-149	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	1.78%	1.78%	\$ 133,930,510	\$ 862,645,421	\$ 13,013,773
	G-149	5410T	5410	FRTRAN	New England Power Company - Transmission	5.03%	5.03%	\$ 378,086,156	\$ 2,221,166,435	\$ 69,879,050
	G-149	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.17%	0.17%	\$ 16,753,717	\$ 31,800,443	\$ 7,178,838
	G-149	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.11%	0.11%	\$ 11,910,006	\$ 4,272,818	\$ 6,000,534
	G-149	5413F	5413	FRELEC	New England Electric Trans Corp	0.01%	0.01%	\$ 1,374,412	\$ 0	\$ 204,770
	G-149	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	4.06%	4.06%	\$ 464,650,405	\$ 594,113,557	\$ 156,428,992
	G-149	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.13%	0.13%	\$ 11,845,255	\$ 38,062,111	\$ 4,152,842
	G-149	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.15%	0.15%	\$ 13,342,875	\$ 45,737,978	\$ 4,298,071
					Total	100.00%	100.00%	\$ 7,948,035,341	\$ 26,105,338,286	\$ 3,849,449,084

G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Retail Companies excl. NH, plus NMPC-T and NEP-T	G-156	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	16.95%	16.95%	1,198,921,608.55	4,264,491,304.30	619,066,339.77
	G-156	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	5.13%	5.13%	346,680,590.92	1,491,438,436.65	165,095,195.45
	G-156	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	6.03%	6.03%	385,690,790.72	2,415,788,722.61	106,731,443.48
	G-156	5220G	5220	NYGASD	KeySpan Energy Delivery New York	13.35%	13.35%	993,070,385.58	3,676,541,908.93	416,418,655.60
	G-156	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	9.18%	9.18%	668,892,495.19	2,981,821,125.87	225,375,331.35
	G-156	5310E	5310	MAELEC	Massachusetts Electric Company	21.56%	21.56%	1,598,840,492.57	2,680,685,854.46	1,159,865,088.37
	G-156	5320E	5320	MAELEC	Nantucket Electric Company	0.29%	0.29%	22,878,223.74	68,758,022.25	10,060,148.71
	G-156	5330G	5330	MAGASD	Boston Gas Company	9.73%	9.73%	716,665,901.26	2,406,613,993.69	347,617,726.61
	G-156	5340G	5340	MAGASD	Colonial Gas Company	2.20%	2.20%	161,327,518.74	581,444,274.75	73,390,097.83
	G-156	5360E	5360	RIELEC	Narragansett Electric Company	7.12%	7.12%	574,052,546.02	926,658,890.11	353,600,201.28
	G-156	5360G	5360	RIGASD	Narragansett Gas Company	3.07%	3.07%	231,782,062.74	761,289,646.67	106,868,889.57
	G-156	5410T	5410	FRTRAN	New England Power Company - Transmission	5.39%	5.39%	378,086,155.55	2,221,166,435.02	69,879,049.62
Total						100.00%	100.00%	7,276,888,771.57	24,476,698,615.31	3,653,968,167.65

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Retails, plus NMPC-T, KS Generation, GW and Port Jefferson	G-157	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	17.11%	17.11%	\$ 1,198,921,609	\$ 4,264,491,304	\$ 619,066,340
	G-157	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	5.20%	5.20%	\$ 346,680,591	\$ 1,491,438,437	\$ 165,095,195
	G-157	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	6.20%	6.20%	\$ 385,690,791	\$ 2,415,788,723	\$ 106,731,443
	G-157	5220G	5220	NYGASD	KeySpan Energy Delivery New York	13.53%	13.53%	\$ 993,070,386	\$ 3,676,541,909	\$ 416,418,656
	G-157	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	9.36%	9.36%	\$ 668,892,495	\$ 2,981,821,126	\$ 225,375,331
	G-157	5310E	5310	MAELEC	Massachusetts Electric Company	21.42%	21.42%	\$ 1,598,840,493	\$ 2,680,685,854	\$ 1,159,865,088
	G-157	5320E	5320	MAELEC	Nantucket Electric Company	0.29%	0.29%	\$ 22,878,224	\$ 68,758,022	\$ 10,060,149
	G-157	5330G	5330	MAGASD	Boston Gas Company	9.82%	9.82%	\$ 716,665,901	\$ 2,406,613,994	\$ 347,617,727
	G-157	5340G	5340	MAGASD	Colonial Gas Company	2.23%	2.23%	\$ 161,327,519	\$ 581,444,275	\$ 73,390,098
	G-157	5360E	5360	RIELEC	Narragansett Electric Company	7.08%	7.08%	\$ 574,052,546	\$ 926,658,890	\$ 353,600,201
	G-157	5360G	5360	RIGASD	Narragansett Gas Company	3.10%	3.10%	\$ 231,782,063	\$ 761,289,647	\$ 106,868,890
	G-157	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	4.35%	4.35%	\$ 464,650,405	\$ 594,113,557	\$ 156,428,992
	G-157	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.15%	0.15%	\$ 11,845,255	\$ 38,062,111	\$ 4,152,842
	G-157	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.16%	0.16%	\$ 13,342,875	\$ 45,737,978	\$ 4,298,071
Total						100.00%	100.00%	\$ 7,388,641,150	\$ 22,933,445,826	\$ 3,748,969,024

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
LegNG Retail, TRAN segment	G-160	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	25.11%	25.12%	\$ 1,198,921,609	\$ 4,264,491,304	\$ 619,066,340
	G-160	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	7.63%	7.63%	\$ 346,680,591	\$ 1,491,438,437	\$ 165,095,195
	G-160	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	9.11%	9.11%	\$ 385,690,791	\$ 2,415,788,723	\$ 106,731,443
	G-160	5310E	5310	MAELEC	Massachusetts Electric Company	31.40%	31.40%	\$ 1,598,840,493	\$ 2,680,685,854	\$ 1,159,865,088
	G-160	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.28%	0.28%	\$ 17,339,390	\$ 52,007,344	\$ 4,203,096
	G-160	5320E	5320	MAELEC	Nantucket Electric Company	0.43%	0.43%	\$ 22,878,224	\$ 68,758,022	\$ 10,060,149
	G-160	5360E	5360	RIELEC	Narragansett Electric Company	10.40%	10.40%	\$ 574,052,546	\$ 926,658,890	\$ 353,600,201
	G-160	5360G	5360	RIGASD	Narragansett Gas Company	4.56%	4.56%	\$ 231,782,063	\$ 761,289,647	\$ 106,868,890
	G-160	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	2.91%	2.91%	\$ 133,930,510	\$ 862,645,421	\$ 13,013,773
	G-160	5410T	5410	FRTRAN	New England Power Company - Transmission	8.17%	8.17%	\$ 378,086,156	\$ 2,221,166,435	\$ 69,879,050
Total						100.00%	100.00%	\$ 4,888,202,371	\$ 15,744,930,077	\$ 2,608,383,225

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Legacy NG Retail and TRAN segment, excl NH	G-162	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	25.08%	25.08%	\$ 1,198,921,609	\$ 4,264,491,304	\$ 619,066,340
	G-162	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	7.62%	7.62%	\$ 346,680,591	\$ 1,491,438,437	\$ 165,095,195
	G-162	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	9.10%	9.10%	\$ 385,690,791	\$ 2,415,788,723	\$ 106,731,443
	G-162	5310E	5310	MAELEC	Massachusetts Electric Company	31.33%	31.33%	\$ 1,598,840,493	\$ 2,680,685,854	\$ 1,159,865,088
	G-162	5320E	5320	MAELEC	Nantucket Electric Company	0.43%	0.43%	\$ 22,878,224	\$ 68,758,022	\$ 10,060,149
	G-162	5360E	5360	RIELEC	Narragansett Electric Company	10.37%	10.37%	\$ 574,052,546	\$ 926,658,890	\$ 353,600,201
	G-162	5360G	5360	RIGASD	Narragansett Gas Company	4.55%	4.55%	\$ 231,782,063	\$ 761,289,647	\$ 106,868,890
	G-162	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	2.90%	2.90%	\$ 133,930,510	\$ 862,645,421	\$ 13,013,773
	G-162	5410T	5410	FRTRAN	New England Power Company - Transmission	8.17%	8.17%	\$ 378,086,156	\$ 2,221,166,435	\$ 69,879,050

G - General Allocator, 3-Point Formula

	G-162	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.17%	0.17%	\$	11,910,006	\$	4,272,818	\$	6,000,534
	G-162	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.27%	0.27%	\$	16,753,717	\$	31,800,443	\$	7,178,838
	G-162	5413F	5413	FRELEC	New England Electric Trans Corp	0.01%	0.01%	\$	1,374,412	\$	0	\$	204,770
					Total	100.00%	100.00%	\$	4,900,901,116	\$	15,728,995,994	\$	2,617,564,271

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	
NMPC-EG&T, MECO-T, Nantucket, NECO-E&G and NEP-T	G-168	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	38.70%	38.69%	\$ 1,198,921,609	\$ 4,264,491,304	\$ 619,066,340	
	G-168	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	11.57%	11.57%	\$ 346,680,591	\$ 1,491,438,437	\$ 165,095,195	
	G-168	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	13.15%	13.15%	\$ 385,690,791	\$ 2,415,788,723	\$ 106,731,443	
	G-168	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.42%	0.42%	\$ 17,339,390	\$ 52,007,344	\$ 4,203,096	
	G-168	5320E	5320	MAELEC	Nantucket Electric Company	0.66%	0.66%	\$ 22,878,224	\$ 68,758,022	\$ 10,060,149	
	G-168	5360E	5360	RIELEC	Narragansett Electric Company	16.81%	16.81%	\$ 574,052,546	\$ 926,658,890	\$ 353,600,201	
	G-168	5360G	5360	RIGASD	Narragansett Gas Company	7.01%	7.01%	\$ 231,782,063	\$ 761,289,647	\$ 106,868,890	
	G-168	5410T	5410	FRTRAN	New England Power Company - Transmission	11.68%	11.68%	\$ 378,086,156	\$ 2,221,166,435	\$ 69,879,050	
						Total	100.00%	100.00%	\$ 3,155,431,368	\$ 12,201,598,801	\$ 1,435,504,363

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NMPC-E&G, KEDNY, KEDLI	G-170	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	38.37%	38.38%	\$ 1,198,921,609	\$ 4,264,491,304	\$ 619,066,340
	G-170	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	11.47%	11.47%	\$ 346,680,591	\$ 1,491,438,437	\$ 165,095,195
	G-170	5220G	5220	NYGASD	KeySpan Energy Delivery New York	29.93%	29.93%	\$ 993,070,386	\$ 3,676,541,909	\$ 416,418,656
	G-170	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	20.23%	20.23%	\$ 668,892,495	\$ 2,981,821,126	\$ 225,375,331
					Total	100.00%	100.00%	\$ 3,207,565,080	\$ 12,414,292,776	\$ 1,425,955,522

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Retail, excl Narragansett Gas	G-172	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	19.93%	19.94%	\$ 1,198,921,609	\$ 4,264,491,304	\$ 619,066,340
	G-172	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	6.08%	6.08%	\$ 346,680,591	\$ 1,491,438,437	\$ 165,095,195
	G-172	5220G	5220	NYGASD	KeySpan Energy Delivery New York	15.81%	15.81%	\$ 993,070,386	\$ 3,676,541,909	\$ 416,418,656
	G-172	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	10.99%	10.99%	\$ 668,892,495	\$ 2,981,821,126	\$ 225,375,331
	G-172	5310E	5310	MAELEC	Massachusetts Electric Company	24.64%	24.64%	\$ 1,598,840,493	\$ 2,680,685,854	\$ 1,159,865,088
	G-172	5320E	5320	MAELEC	Nantucket Electric Company	0.34%	0.34%	\$ 22,878,224	\$ 68,758,022	\$ 10,060,149
	G-172	5330G	5330	MAGASD	Boston Gas Company	11.45%	11.45%	\$ 716,665,901	\$ 2,406,613,994	\$ 347,617,727
	G-172	5340G	5340	MAGASD	Colonial Gas Company	2.60%	2.60%	\$ 161,327,519	\$ 581,444,275	\$ 73,390,098
	G-172	5360E	5360	RIELEC	Narragansett Electric Company	8.16%	8.16%	\$ 574,052,546	\$ 926,658,890	\$ 353,600,201
					Total	100.00%	100.00%	\$ 6,281,329,763	\$ 19,078,453,811	\$ 3,370,488,785

G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Retail Companies	G-175	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	19.25%	19.24%	1,198,921,608.55	4,264,491,304.30	619,066,339.77
	G-175	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	5.86%	5.86%	346,680,590.92	1,491,438,436.65	165,095,195.45
	G-175	5220G	5220	NYGASD	KeySpan Energy Delivery New York	15.25%	15.25%	993,070,385.58	3,676,541,908.93	416,418,655.60
	G-175	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	10.59%	10.59%	668,892,495.19	2,981,821,125.87	225,375,331.35
	G-175	5310E	5310	MAELEC	Massachusetts Electric Company	23.80%	23.80%	1,598,840,492.57	2,680,685,854.46	1,159,865,088.37
	G-175	5320E	5320	MAELEC	Nantucket Electric Company	0.33%	0.33%	22,878,223.74	68,758,022.25	10,060,148.71
	G-175	5330G	5330	MAGASD	Boston Gas Company	11.04%	11.04%	716,665,901.26	2,406,613,993.69	347,617,726.61
	G-175	5340G	5340	MAGASD	Colonial Gas Company	2.51%	2.51%	161,327,518.74	581,444,274.75	73,390,097.83
	G-175	5360E	5360	RIELEC	Narragansett Electric Company	7.88%	7.88%	574,052,546.02	926,658,890.11	353,600,201.28
	G-175	5360G	5360	RIGASD	Narragansett Gas Company	3.49%	3.49%	231,782,062.74	761,289,646.67	106,868,889.57
					Total	100.00%	100.00%	6,513,111,825.30	19,839,743,457.68	3,477,357,674.55

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Retail, plus KS Generation, GW, Port Jefferson and KS Energy Development	G-177	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	18.26%	18.26%	\$ 1,198,921,609	\$ 4,264,491,304	\$ 619,066,340
	G-177	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	5.57%	5.57%	\$ 346,680,591	\$ 1,491,438,437	\$ 165,095,195
	G-177	5220G	5220	NYGASD	KeySpan Energy Delivery New York	14.48%	14.48%	\$ 993,070,386	\$ 3,676,541,909	\$ 416,418,656
	G-177	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	10.07%	10.07%	\$ 668,892,495	\$ 2,981,821,126	\$ 225,375,331
	G-177	5310E	5310	MAELEC	Massachusetts Electric Company	22.52%	22.53%	\$ 1,598,840,493	\$ 2,680,685,854	\$ 1,159,865,088
	G-177	5320E	5320	MAELEC	Nantucket Electric Company	0.31%	0.31%	\$ 22,878,224	\$ 68,758,022	\$ 10,060,149
	G-177	5330G	5330	MAGASD	Boston Gas Company	10.48%	10.48%	\$ 716,665,901	\$ 2,406,613,994	\$ 347,617,727
	G-177	5340G	5340	MAGASD	Colonial Gas Company	2.38%	2.38%	\$ 161,327,519	\$ 581,444,275	\$ 73,390,098
	G-177	5360E	5360	RIELEC	Narragansett Electric Company	7.46%	7.46%	\$ 574,052,546	\$ 926,658,890	\$ 353,600,201
	G-177	5360G	5360	RIGASD	Narragansett Gas Company	3.31%	3.31%	\$ 231,782,063	\$ 761,289,647	\$ 106,868,890
	G-177	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	4.60%	4.60%	\$ 464,650,405	\$ 594,113,557	\$ 156,428,992
	G-177	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.16%	0.16%	\$ 11,845,255	\$ 38,062,111	\$ 4,152,842
	G-177	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.18%	0.18%	\$ 13,342,875	\$ 45,737,978	\$ 4,298,071
	G-177	5840N	5840	NONREG	KeySpan Energy Development Corporation	0.22%	0.22%	\$ -	\$ 74,017,254	\$ 10,567,625
					Total	100.00%	100.00%	\$ 7,002,950,360	\$ 20,591,674,357	\$ 3,652,805,205

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Retail except KEDNY	G-178	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	22.78%	22.78%	\$ 1,198,921,609	\$ 4,264,491,304	\$ 619,066,340
	G-178	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	6.97%	6.97%	\$ 346,680,591	\$ 1,491,438,437	\$ 165,095,195
	G-178	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	12.64%	12.64%	\$ 668,892,495	\$ 2,981,821,126	\$ 225,375,331
	G-178	5310E	5310	MAELEC	Massachusetts Electric Company	27.81%	27.81%	\$ 1,598,840,493	\$ 2,680,685,854	\$ 1,159,865,088
	G-178	5320E	5320	MAELEC	Nantucket Electric Company	0.39%	0.39%	\$ 22,878,224	\$ 68,758,022	\$ 10,060,149
	G-178	5330G	5330	MAGASD	Boston Gas Company	13.08%	13.08%	\$ 716,665,901	\$ 2,406,613,994	\$ 347,617,727
	G-178	5340G	5340	MAGASD	Colonial Gas Company	2.97%	2.97%	\$ 161,327,519	\$ 581,444,275	\$ 73,390,098
	G-178	5360E	5360	RIELEC	Narragansett Electric Company	9.23%	9.23%	\$ 574,052,546	\$ 926,658,890	\$ 353,600,201
	G-178	5360G	5360	RIGASD	Narragansett Gas Company	4.13%	4.13%	\$ 231,782,063	\$ 761,289,647	\$ 106,868,890
					Total	100.00%	100.00%	\$ 5,520,041,440	\$ 16,163,201,549	\$ 3,060,939,019

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Legacy NG Retail Companies	G-179	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	32.55%	32.55%	\$ 1,198,921,609	\$ 4,264,491,304	\$ 619,066,340
	G-179	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	10.06%	10.06%	\$ 346,680,591	\$ 1,491,438,437	\$ 165,095,195
	G-179	5310E	5310	MAELEC	Massachusetts Electric Company	38.19%	38.19%	\$ 1,598,840,493	\$ 2,680,685,854	\$ 1,159,865,088
	G-179	5320E	5320	MAELEC	Nantucket Electric Company	0.56%	0.56%	\$ 22,878,224	\$ 68,758,022	\$ 10,060,149
	G-179	5360E	5360	RIELEC	Narragansett Electric Company	12.73%	12.73%	\$ 574,052,546	\$ 926,658,890	\$ 353,600,201
	G-179	5360G	5360	RIGASD	Narragansett Gas Company	5.91%	5.91%	\$ 231,782,063	\$ 761,289,647	\$ 106,868,890
					Total	100.00%	100.00%	\$ 3,973,155,525	\$ 10,193,322,154	\$ 2,414,555,863

G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Legacy NG Retail, excl Narragansett Electric	G-180	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	37.11%	37.11%	\$ 1,198,921,609	\$ 4,264,491,304	\$ 619,066,340
	G-180	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	11.43%	11.43%	\$ 346,680,591	\$ 1,491,438,437	\$ 165,095,195
	G-180	5310E	5310	MAELEC	Massachusetts Electric Company	44.09%	44.08%	\$ 1,598,840,493	\$ 2,680,685,854	\$ 1,159,865,088
	G-180	5320E	5320	MAELEC	Nantucket Electric Company	0.63%	0.63%	\$ 22,878,224	\$ 68,758,022	\$ 10,060,149
	G-180	5360G	5360	RIGASD	Narragansett Gas Company	6.74%	6.74%	\$ 231,782,063	\$ 761,289,647	\$ 106,868,890
					Total	100.00%	100.00%	\$ 3,399,102,979	\$ 9,266,663,264	\$ 2,060,955,662

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Niagara Mohawk Electric and Transmission	G-181	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	74.93%	74.93%	\$ 1,198,921,609	\$ 4,264,491,304	\$ 619,066,340
	G-181	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	25.07%	25.07%	\$ 385,690,791	\$ 2,415,788,723	\$ 106,731,443
					Total	100.00%	100.00%	\$ 1,584,612,399	\$ 6,680,280,027	\$ 725,797,783

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NMPC-E&T, MECO-E, Nantucket, NECO-E, NEP-T, KS Generation, GW, and Port Jefferson	G-182	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	27.63%	27.63%	\$ 1,198,921,609	\$ 4,264,491,304	\$ 619,066,340
	G-182	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	10.27%	10.27%	\$ 385,690,791	\$ 2,415,788,723	\$ 106,731,443
	G-182	5310E	5310	MAELEC	Massachusetts Electric Company	33.77%	33.77%	\$ 1,598,840,493	\$ 2,680,685,854	\$ 1,159,865,088
	G-182	5320E	5320	MAELEC	Nantucket Electric Company	0.47%	0.47%	\$ 22,878,224	\$ 68,758,022	\$ 10,060,149
	G-182	5360E	5360	RIELEC	Narragansett Electric Company	11.19%	11.19%	\$ 574,052,546	\$ 926,658,890	\$ 353,600,201
	G-182	5410T	5410	FRTRAN	New England Power Company - Transmission	9.23%	9.23%	\$ 378,086,156	\$ 2,221,166,435	\$ 69,879,050
	G-182	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	6.93%	6.93%	\$ 464,650,405	\$ 594,113,557	\$ 156,428,992
	G-182	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.24%	0.24%	\$ 11,845,255	\$ 38,062,111	\$ 4,152,842
	G-182	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.27%	0.27%	\$ 13,342,875	\$ 45,737,978	\$ 4,298,071
					Total	100.00%	100.00%	\$ 4,648,308,351	\$ 13,255,462,874	\$ 2,484,082,177

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NMPC-E&T, MECO-E, Nantucket, NECO-E, KS Generation, GW, Port Jefferson	G-183	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	30.79%	30.79%	\$ 1,198,921,609	\$ 4,264,491,304	\$ 619,066,340
	G-183	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	11.78%	11.78%	\$ 385,690,791	\$ 2,415,788,723	\$ 106,731,443
	G-183	5310E	5310	MAELEC	Massachusetts Electric Company	36.60%	36.59%	\$ 1,598,840,493	\$ 2,680,685,854	\$ 1,159,865,088
	G-183	5320E	5320	MAELEC	Nantucket Electric Company	0.53%	0.53%	\$ 22,878,224	\$ 68,758,022	\$ 10,060,149
	G-183	5360E	5360	RIELEC	Narragansett Electric Company	12.16%	12.16%	\$ 574,052,546	\$ 926,658,890	\$ 353,600,201
	G-183	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	7.58%	7.58%	\$ 464,650,405	\$ 594,113,557	\$ 156,428,992
	G-183	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.26%	0.26%	\$ 11,845,255	\$ 38,062,111	\$ 4,152,842
	G-183	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.30%	0.30%	\$ 13,342,875	\$ 45,737,978	\$ 4,298,071
					Total	100.00%	100.00%	\$ 4,270,222,196	\$ 11,034,296,439	\$ 2,414,203,127

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NMPC-E&T, MECO-E&T, Nantucket, NECO-E&T, NEP-T and Hydros	G-185	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	28.50%	28.50%	\$ 1,198,921,609	\$ 4,264,491,304	\$ 619,066,340
	G-185	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	10.43%	10.43%	\$ 385,690,791	\$ 2,415,788,723	\$ 106,731,443
	G-185	5310E	5310	MAELEC	Massachusetts Electric Company	35.33%	35.34%	\$ 1,598,840,493	\$ 2,680,685,854	\$ 1,159,865,088
	G-185	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.32%	0.32%	\$ 17,339,390	\$ 52,007,344	\$ 4,203,096
	G-185	5320E	5320	MAELEC	Nantucket Electric Company	0.49%	0.49%	\$ 22,878,224	\$ 68,758,022	\$ 10,060,149
	G-185	5360E	5360	RIELEC	Narragansett Electric Company	11.71%	11.71%	\$ 574,052,546	\$ 926,658,890	\$ 353,600,201
	G-185	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	3.34%	3.34%	\$ 133,930,510	\$ 862,645,421	\$ 13,013,773
	G-185	5410T	5410	FRTRAN	New England Power Company - Transmission	9.37%	9.37%	\$ 378,086,156	\$ 2,221,166,435	\$ 69,879,050
	G-185	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.31%	0.31%	\$ 16,753,717	\$ 31,800,443	\$ 7,178,838
	G-185	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.19%	0.19%	\$ 11,910,006	\$ 4,272,818	\$ 6,000,534
	G-185	5413F	5413	FRELEC	New England Electric Trans Corp	0.01%	0.01%	\$ 1,374,412	\$ 0	\$ 204,770
					Total	100.00%	100.00%	\$ 4,339,777,853	\$ 13,528,275,254	\$ 2,349,803,282

G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NMPC-E&T, MECO-E&T, Nantucket, NECO-E&T, and NEP-T	G-186	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	28.64%	28.64%	\$ 1,198,921,609	\$ 4,264,491,304	\$ 619,066,340
	G-186	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	10.47%	10.47%	\$ 385,690,791	\$ 2,415,788,723	\$ 106,731,443
	G-186	5310E	5310	MAELEC	Massachusetts Electric Company	35.55%	35.54%	\$ 1,598,840,493	\$ 2,680,685,854	\$ 1,159,865,088
	G-186	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.32%	0.32%	\$ 17,339,390	\$ 52,007,344	\$ 4,203,096
	G-186	5320E	5320	MAELEC	Nantucket Electric Company	0.49%	0.49%	\$ 22,878,224	\$ 68,758,022	\$ 10,060,149
	G-186	5360E	5360	RIELEC	Narragansett Electric Company	11.77%	11.77%	\$ 574,052,546	\$ 926,658,890	\$ 353,600,201
	G-186	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	3.35%	3.35%	\$ 133,930,510	\$ 862,645,421	\$ 13,013,773
	G-186	5410T	5410	FRTRAN	New England Power Company - Transmission	9.41%	9.41%	\$ 378,086,156	\$ 2,221,166,435	\$ 69,879,050
					Total	100.00%	100.00%	\$ 4,309,739,718	\$ 13,492,201,994	\$ 2,336,419,140

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Niagara Mohawk (E&T), Mass. Elec (E&T), Nantucket Elec, Narragansett Elec, and NEP -T	G-188	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	29.71%	29.71%	1,198,921,608.55	4,264,491,304.30	619,066,339.77
	G-188	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	10.99%	10.99%	385,690,790.72	2,415,788,722.61	106,731,443.48
	G-188	5310E	5310	MAELEC	Massachusetts Electric Company	36.47%	36.48%	1,598,840,492.57	2,680,685,854.46	1,159,865,088.37
	G-188	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.34%	0.34%	17,339,390.23	52,007,343.88	4,203,095.54
	G-188	5320E	5320	MAELEC	Nantucket Electric Company	0.51%	0.51%	22,878,223.74	68,758,022.25	10,060,148.71
	G-188	5360E	5360	RIELEC	Narragansett Electric Company	12.10%	12.10%	574,052,546.02	926,658,890.11	353,600,201.28
	G-188	5410T	5410	FRTRAN	New England Power Company - Transmission	9.88%	9.88%	378,086,155.55	2,221,166,435.02	69,879,049.62
					Total	100.00%	100.00%	4,175,809,207.38	12,629,556,572.63	2,323,405,366.78

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Elec Retails, KS Generation, GW and Port Jefferson	G-196	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	35.72%	35.72%	\$ 1,198,921,609	\$ 4,264,491,304	\$ 619,066,340
	G-196	5310E	5310	MAELEC	Massachusetts Electric Company	40.85%	40.84%	\$ 1,598,840,493	\$ 2,680,685,854	\$ 1,159,865,088
	G-196	5320E	5320	MAELEC	Nantucket Electric Company	0.61%	0.61%	\$ 22,878,224	\$ 68,758,022	\$ 10,060,149
	G-196	5360E	5360	RIELEC	Narragansett Electric Company	13.62%	13.62%	\$ 574,052,546	\$ 926,658,890	\$ 353,600,201
	G-196	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	8.54%	8.54%	\$ 464,650,405	\$ 594,113,557	\$ 156,428,992
	G-196	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.31%	0.31%	\$ 11,845,255	\$ 38,062,111	\$ 4,152,842
	G-196	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.35%	0.35%	\$ 13,342,875	\$ 45,737,978	\$ 4,298,071
					Total	100.00%	100.00%	\$ 3,884,531,405	\$ 8,618,507,717	\$ 2,307,471,684

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Electric Distribution	G-198	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	39.31%	39.31%	\$ 1,198,921,609	\$ 4,264,491,304	\$ 619,066,340
	G-198	5310E	5310	MAELEC	Massachusetts Electric Company	44.99%	45.00%	\$ 1,598,840,493	\$ 2,680,685,854	\$ 1,159,865,088
	G-198	5320E	5320	MAELEC	Nantucket Electric Company	0.67%	0.67%	\$ 22,878,224	\$ 68,758,022	\$ 10,060,149
	G-198	5360E	5360	RIELEC	Narragansett Electric Company	15.03%	15.03%	\$ 574,052,546	\$ 926,658,890	\$ 353,600,201
					Total	100.00%	100.00%	\$ 3,394,692,870.88	\$ 7,940,594,071.12	\$ 2,142,591,778.13

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NMPC-G&T, Mass. Elec -T, Nantucket, Narragansett-G&T	G-206	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	32.50%	32.50%	\$ 346,680,591	\$ 1,491,438,437	\$ 165,095,195
	G-206	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	34.31%	34.31%	\$ 385,690,791	\$ 2,415,788,723	\$ 106,731,443
	G-206	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	1.16%	1.16%	\$ 17,339,390	\$ 52,007,344	\$ 4,203,096
	G-206	5320E	5320	MAELEC	Nantucket Electric Company	1.90%	1.90%	\$ 22,878,224	\$ 68,758,022	\$ 10,060,149
	G-206	5360G	5360	RIGASD	Narragansett Gas Company	20.05%	20.05%	\$ 231,782,063	\$ 761,289,647	\$ 106,868,890
	G-206	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	10.08%	10.08%	\$ 133,930,510	\$ 862,645,421	\$ 13,013,773
					Total	100.00%	100.00%	\$ 1,138,301,569	\$ 5,651,927,593	\$ 405,972,546

G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Niagara Mohawk Gas, KEDNY and KEDLI	G-207	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	18.67%	18.67%	\$ 346,680,591	\$ 1,491,438,437	\$ 165,095,195
	G-207	5220G	5220	NYGASD	KeySpan Energy Delivery New York	48.72%	48.72%	\$ 993,070,386	\$ 3,676,541,909	\$ 416,418,656
	G-207	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	32.61%	32.61%	\$ 668,892,495	\$ 2,981,821,126	\$ 225,375,331
					Total	100.00%	100.00%	\$ 2,008,643,472	\$ 8,149,801,471	\$ 806,889,182

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NMPC-G, KEDNY, KEDLI, Boston Gas and Colonial Gas	G-209	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	12.95%	12.95%	\$ 346,680,591	\$ 1,491,438,437	\$ 165,095,195
	G-209	5220G	5220	NYGASD	KeySpan Energy Delivery New York	33.77%	33.77%	\$ 993,070,386	\$ 3,676,541,909	\$ 416,418,656
	G-209	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	22.77%	22.77%	\$ 668,892,495	\$ 2,981,821,126	\$ 225,375,331
	G-209	5330G	5330	MAGASD	Boston Gas Company	24.91%	24.91%	\$ 716,665,901	\$ 2,406,613,994	\$ 347,617,727
	G-209	5340G	5340	MAGASD	Colonial Gas Company	5.60%	5.60%	\$ 161,327,519	\$ 581,444,275	\$ 73,390,098
					Total	100.00%	100.00%	\$ 2,886,636,892	\$ 11,137,859,740	\$ 1,227,897,007

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Gas Retails	G-210	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	12.01%	12.01%	\$ 346,680,591	\$ 1,491,438,437	\$ 165,095,195
	G-210	5220G	5220	NYGASD	KeySpan Energy Delivery New York	31.31%	31.31%	\$ 993,070,386	\$ 3,676,541,909	\$ 416,418,656
	G-210	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	21.13%	21.13%	\$ 668,892,495	\$ 2,981,821,126	\$ 225,375,331
	G-210	5330G	5330	MAGASD	Boston Gas Company	23.08%	23.08%	\$ 716,665,901	\$ 2,406,613,994	\$ 347,617,727
	G-210	5340G	5340	MAGASD	Colonial Gas Company	5.19%	5.19%	\$ 161,327,519	\$ 581,444,275	\$ 73,390,098
	G-210	5360G	5360	RIGASD	Narragansett Gas Company	7.28%	7.28%	\$ 231,782,063	\$ 761,289,647	\$ 106,868,890
					Total	100.00%	100.00%	\$ 3,118,418,954	\$ 11,899,149,387	\$ 1,334,765,896

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NMPC Transmission, Mass. Elec, Nantucket Electric, Narr. Elec	G-213	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	20.38%	20.38%	\$ 385,690,791	\$ 2,415,788,723	\$ 106,731,443
	G-213	5310E	5310	MAELEC	Massachusetts Electric Company	59.03%	59.03%	\$ 1,598,840,493	\$ 2,680,685,854	\$ 1,159,865,088
	G-213	5320E	5320	MAELEC	Nantucket Electric Company	0.88%	0.88%	\$ 22,878,224	\$ 68,758,022	\$ 10,060,149
	G-213	5360E	5360	RIELEC	Narragansett Electric Company	19.71%	19.71%	\$ 574,052,546	\$ 926,658,890	\$ 353,600,201
					Total	100.00%	100.00%	\$ 2,581,462,053	\$ 6,091,891,489	\$ 1,630,256,882

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NMPC Transmission, Mass. Elec, Narr. Elec	G-214	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	20.59%	20.59%	\$ 385,690,791	\$ 2,415,788,723	\$ 106,731,443
	G-214	5310E	5310	MAELEC	Massachusetts Electric Company	59.53%	59.53%	\$ 1,598,840,493	\$ 2,680,685,854	\$ 1,159,865,088
	G-214	5360E	5360	RIELEC	Narragansett Electric Company	19.88%	19.88%	\$ 574,052,546	\$ 926,658,890	\$ 353,600,201
					Total	100.00%	100.00%	\$ 2,558,583,829	\$ 6,023,133,467	\$ 1,620,196,733

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NMPC -T, Mass. Elec -T, Nantucket (E), Narragansett (G&T)	G-215	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	50.36%	50.37%	\$ 385,690,791	\$ 2,415,788,723	\$ 106,731,443
	G-215	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	1.73%	1.73%	\$ 17,339,390	\$ 52,007,344	\$ 4,203,096
	G-215	5320E	5320	MAELEC	Nantucket Electric Company	2.91%	2.91%	\$ 22,878,224	\$ 68,758,022	\$ 10,060,149
	G-215	5360G	5360	RIGASD	Narragansett Gas Company	30.65%	30.65%	\$ 231,782,063	\$ 761,289,647	\$ 106,868,890
	G-215	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	14.35%	14.35%	\$ 133,930,510	\$ 862,645,421	\$ 13,013,773
					Total	100.00%	100.00%	\$ 791,620,978	\$ 4,160,489,156	\$ 240,877,351

G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NMPC -T, Mass. Elec -T, Nantucket (E), Narragansett -T	G-216	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	73.20%	73.20%	\$ 385,690,791	\$ 2,415,788,723	\$ 106,731,443
	G-216	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	2.59%	2.59%	\$ 17,339,390	\$ 52,007,344	\$ 4,203,096
	G-216	5320E	5320	MAELEC	Nantucket Electric Company	4.54%	4.54%	\$ 22,878,224	\$ 68,758,022	\$ 10,060,149
	G-216	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	19.67%	19.67%	\$ 133,930,510	\$ 862,645,421	\$ 13,013,773
					Total	100.00%	100.00%	\$ 559,838,915	\$ 3,399,199,510	\$ 134,008,461

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NMPC -T, Mass. Elec -T, Nantucket (E), Narragansett -T and NEET	G-217	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	73.11%	73.11%	\$ 385,690,791	\$ 2,415,788,723	\$ 106,731,443
	G-217	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	2.58%	2.58%	\$ 17,339,390	\$ 52,007,344	\$ 4,203,096
	G-217	5320E	5320	MAELEC	Nantucket Electric Company	4.53%	4.53%	\$ 22,878,224	\$ 68,758,022	\$ 10,060,149
	G-217	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	19.65%	19.65%	\$ 133,930,510	\$ 862,645,421	\$ 13,013,773
	G-217	5413F	5413	FRELEC	New England Electric Trans Corp	0.13%	0.13%	\$ 1,374,412	\$ 0	\$ 204,770
					Total	100.00%	100.00%	\$ 561,213,327	\$ 3,399,199,510	\$ 134,213,231

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Transmission, excl Hydro	G-220	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	46.90%	46.91%	\$ 385,690,791	\$ 2,415,788,723	\$ 106,731,443
	G-220	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	1.67%	1.67%	\$ 17,339,390	\$ 52,007,344	\$ 4,203,096
	G-220	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	12.30%	12.30%	\$ 133,930,510	\$ 862,645,421	\$ 13,013,773
	G-220	5410T	5410	FRTRAN	New England Power Company - Transmission	39.13%	39.13%	\$ 378,086,156	\$ 2,221,166,435	\$ 69,879,050
					Total	100.00%	100.00%	\$ 915,046,847	\$ 5,551,607,922	\$ 193,827,362

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Transmission and Hydros	G-221	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	45.18%	45.18%	\$ 385,690,791	\$ 2,415,788,723	\$ 106,731,443
	G-221	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	1.60%	1.60%	\$ 17,339,390	\$ 52,007,344	\$ 4,203,096
	G-221	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	11.96%	11.96%	\$ 133,930,510	\$ 862,645,421	\$ 13,013,773
	G-221	5410T	5410	FRTRAN	New England Power Company - Transmission	37.83%	37.83%	\$ 378,086,156	\$ 2,221,166,435	\$ 69,879,050
	G-221	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	1.94%	1.94%	\$ 16,753,717	\$ 31,800,443	\$ 7,178,838
	G-221	5412F	5412	FRELEC	New England Hydro - Trans Corp.	1.41%	1.41%	\$ 11,910,006	\$ 4,272,817	\$ 6,000,534
	G-221	5413F	5413	FRELEC	New England Electric Trans Corp	0.08%	0.08%	\$ 1,374,412	\$ 0	\$ 204,770
					Total	100.00%	100.00%	\$ 945,084,982	\$ 5,587,681,183	\$ 207,211,504

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Transmission, Hydros, KS Generation, GW and Port Jefferson	G-224	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	31.36%	31.37%	\$ 385,690,790.72	\$ 2,415,788,722.61	\$ 106,731,443.48
	G-224	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	1.06%	1.06%	\$ 17,339,390.23	\$ 52,007,343.88	\$ 4,203,095.54
	G-224	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	8.87%	8.87%	\$ 133,930,510.17	\$ 862,645,420.89	\$ 13,013,773.35
	G-224	5410T	5410	FRTRAN	New England Power Company - Transmission	26.86%	26.86%	\$ 378,086,155.55	\$ 2,221,166,435.02	\$ 69,879,049.62
	G-224	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	1.20%	1.20%	\$ 16,753,716.56	\$ 31,800,442.82	\$ 7,178,837.72
	G-224	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.84%	0.84%	\$ 11,910,006.44	\$ 4,272,817.70	\$ 6,000,533.52
	G-224	5413F	5413	FRELEC	New England Electric Trans Corp	0.05%	0.05%	\$ 1,374,412.14	\$ 0.08	\$ 204,770.41
	G-224	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	27.97%	27.97%	\$ 464,650,404.89	\$ 594,113,556.58	\$ 156,428,992.32
	G-224	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.85%	0.85%	\$ 11,845,254.70	\$ 38,062,111.29	\$ 4,152,842.46
	G-224	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.94%	0.94%	\$ 13,342,874.67	\$ 45,737,977.67	\$ 4,298,070.91
					Total	100.00%	100.00%	\$ 1,434,923,516.07	\$ 6,265,594,828.54	\$ 372,091,409.33

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
KEDNY and KEDLI	G-225	5220G	5220	NYGASD	KeySpan Energy Delivery New York	59.95%	59.95%	\$ 993,070,386	\$ 3,676,541,909	\$ 416,418,656
	G-225	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	40.05%	40.05%	\$ 668,892,495	\$ 2,981,821,126	\$ 225,375,331

G - General Allocator, 3-Point Formula

					Total	100.00%	100.00%	\$	1,661,962,881	\$	6,658,363,035	\$	641,793,987
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G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Legacy KS Retails, Narragansett Electric, KS Generation, GW and Port Jefferson	G-228	5220G	5220	NYGASD	KeySpan Energy Delivery New York	28.96%	28.96%	\$ 993,070,386	\$ 3,676,541,909	\$ 416,418,656
	G-228	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	19.84%	19.84%	\$ 668,892,495	\$ 2,981,821,126	\$ 225,375,331
	G-228	5330G	5330	MAGASD	Boston Gas Company	21.16%	21.16%	\$ 716,665,901	\$ 2,406,613,994	\$ 347,617,727
	G-228	5340G	5340	MAGASD	Colonial Gas Company	4.78%	4.78%	\$ 161,327,519	\$ 581,444,275	\$ 73,390,098
	G-228	5360E	5360	RIELEC	Narragansett Electric Company	15.56%	15.56%	\$ 574,052,546	\$ 926,658,890	\$ 353,600,201
	G-228	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	9.39%	9.39%	\$ 464,650,405	\$ 594,113,557	\$ 156,428,992
	G-228	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.31%	0.31%	\$ 11,845,255	\$ 38,062,111	\$ 4,152,842
					Total	100.00%	100.00%	\$ 3,590,504,506	\$ 11,205,255,861	\$ 1,576,983,847

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Legacy KS Retails, All Generation, Development, KSI	G-232	5220G	5220	NYGASD	KeySpan Energy Delivery New York	33.77%	33.76%	993,070,385.58	3,676,541,908.93	416,418,655.60
	G-232	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	22.89%	22.89%	668,892,495.19	2,981,821,125.87	225,375,331.35
	G-232	5330G	5330	MAGASD	Boston Gas Company	24.83%	24.83%	716,665,901.26	2,406,613,993.69	347,617,726.61
	G-232	5340G	5340	MAGASD	Colonial Gas Company	5.59%	5.59%	161,327,518.74	581,444,274.75	73,390,097.83
	G-232	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	11.16%	11.16%	464,650,404.89	594,113,556.58	156,428,992.32
	G-232	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.36%	0.36%	11,845,254.70	38,062,111.29	4,152,842.46
	G-232	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.41%	0.41%	13,342,874.67	45,737,977.67	4,298,070.91
	G-232	5840N	5840	NONREG	KeySpan Energy Development Corporation	0.52%	0.52%	-	74,017,253.61	10,567,625.19
	G-232	5850N	5850	NONREG	KeySpan Services Inc.	0.47%	0.47%	14,478,322.06	6,613,710.65	11,009,061.06
					Total	100.00%	100.00%	3,044,273,157.09	10,404,965,913.04	1,249,258,403.33

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Legacy KS Retails excl. Boston Gas, plus GW, Port Jefferson, KS Energy Development and KS Services Inc.	G-234	5220G	5220	NYGASD	KeySpan Energy Delivery New York	52.94%	52.95%	\$ 993,070,386	\$ 3,676,541,909	\$ 416,418,656
	G-234	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	35.47%	35.47%	\$ 668,892,495	\$ 2,981,821,126	\$ 225,375,331
	G-234	5340G	5340	MAGASD	Colonial Gas Company	8.79%	8.79%	\$ 161,327,519	\$ 581,444,275	\$ 73,390,098
	G-234	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.57%	0.57%	\$ 11,845,255	\$ 38,062,111	\$ 4,152,842
	G-234	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.64%	0.64%	\$ 13,342,875	\$ 45,737,978	\$ 4,298,071
	G-234	5840N	5840	NONREG	KeySpan Energy Development Corporation	0.81%	0.81%	\$ -	\$ 74,017,254	\$ 10,567,625
	G-234	5850N	5850	NONREG	KeySpan Services Inc.	0.78%	0.78%	\$ 14,478,322	\$ 6,613,711	\$ 11,009,061
					Total	100.00%	100.00%	\$ 1,862,956,851	\$ 7,404,238,363	\$ 745,211,684

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
KEDNY, KEDLI, KS Generation	G-235	5220G	5220	NYGASD	KeySpan Energy Delivery New York	49.85%	49.85%	\$ 993,070,386	\$ 3,676,541,909	\$ 416,418,656
	G-235	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	33.60%	33.60%	\$ 668,892,495	\$ 2,981,821,126	\$ 225,375,331
	G-235	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	16.55%	16.55%	\$ 464,650,405	\$ 594,113,557	\$ 156,428,992
					Total	100.00%	100.00%	\$ 2,126,613,286	\$ 7,252,476,591	\$ 798,222,979

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
KEDNY, KEDLI, Boston Gas and Colonial Gas	G-239	5220G	5220	NYGASD	KeySpan Energy Delivery New York	38.80%	38.80%	\$ 993,070,386	\$ 3,676,541,909	\$ 416,418,656
	G-239	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	26.15%	26.15%	\$ 668,892,495	\$ 2,981,821,126	\$ 225,375,331
	G-239	5330G	5330	MAGASD	Boston Gas Company	28.62%	28.62%	\$ 716,665,901	\$ 2,406,613,994	\$ 347,617,727
	G-239	5340G	5340	MAGASD	Colonial Gas Company	6.43%	6.43%	\$ 161,327,519	\$ 581,444,275	\$ 73,390,098
					Total	100.00%	100.00%	\$ 2,539,956,300.77	\$ 9,646,421,303.24	\$ 1,062,801,811.40

G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
KEDNY, KEDLI, MECO, Keyspan Generation, GW, Port Jefferson	G-238	5220G	5220	NYGASD	KeySpan Energy Delivery New York	28.12%	28.12%	\$ 993,070,386	\$ 3,676,541,909	\$ 416,418,656
	G-238	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	19.69%	19.69%	\$ 668,892,495	\$ 2,981,821,126	\$ 225,375,331
	G-238	5310E	5310	MAELEC	Massachusetts Electric Company	42.79%	42.79%	\$ 1,598,840,493	\$ 2,680,685,854	\$ 1,159,865,088
	G-238	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	8.76%	8.76%	\$ 464,650,405	\$ 594,113,557	\$ 156,428,992
	G-238	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.30%	0.30%	\$ 11,845,255	\$ 38,062,111	\$ 4,152,842
	G-238	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.34%	0.34%	\$ 13,342,875	\$ 45,737,978	\$ 4,298,071
					Total	100.00%	100.00%	\$ 3,750,641,908	\$ 10,016,962,535	\$ 1,966,538,981

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
KEDNY, KS Generation, GW and Port Jefferson	G-244	5220G	5220	NYGASD	KeySpan Energy Delivery New York	74.34%	74.35%	\$ 993,070,386	\$ 3,676,541,909	\$ 416,418,656
	G-244	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	23.96%	23.96%	\$ 464,650,405	\$ 594,113,557	\$ 156,428,992
	G-244	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.80%	0.80%	\$ 11,845,255	\$ 38,062,111	\$ 4,152,842
	G-244	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.90%	0.90%	\$ 13,342,875	\$ 45,737,978	\$ 4,298,071
					Total	100.00%	100.00%	\$ 1,482,908,920	\$ 4,354,455,554	\$ 581,298,561

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
KEDNY and Mass. Electric	G-245	5220G	5220	NYGASD	KeySpan Energy Delivery New York	40.85%	40.85%	\$ 993,070,386	\$ 3,676,541,909	\$ 416,418,656
	G-245	5310E	5310	MAELEC	Massachusetts Electric Company	59.15%	59.15%	\$ 1,598,840,493	\$ 2,680,685,854	\$ 1,159,865,088
					Total	100.00%	100.00%	\$ 2,591,910,878	\$ 6,357,227,763	\$ 1,576,283,744

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
KEDNY and Colonial Gas	G-247	5220G	5220	NYGASD	KeySpan Energy Delivery New York	85.80%	85.80%	\$ 993,070,386	\$ 3,676,541,909	\$ 416,418,656
	G-247	5340G	5340	MAGASD	Colonial Gas Company	14.20%	14.20%	\$ 161,327,519	\$ 581,444,275	\$ 73,390,098
					Total	100.00%	100.00%	\$ 1,154,397,904	\$ 4,257,986,184	\$ 489,808,753

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
KEDLI, KS Generation	G-251	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	67.14%	67.14%	\$ 668,892,495	\$ 2,981,821,126	\$ 225,375,331
	G-251	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	32.86%	32.86%	\$ 464,650,405	\$ 594,113,557	\$ 156,428,992
					Total	100.00%	100.00%	\$ 1,133,542,900	\$ 3,575,934,682	\$ 381,804,324

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Mass. Electric (Elec and Trans)	G-253	5310E	5310	MAELEC	Massachusetts Electric Company	98.89%	98.89%	\$ 1,598,840,493	\$ 2,680,685,854	\$ 1,159,865,088
	G-253	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	1.11%	1.11%	\$ 17,339,390	\$ 52,007,344	\$ 4,203,096
					Total	100.00%	100.00%	\$ 1,616,179,883	\$ 2,732,693,198	\$ 1,164,068,184

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Mass. Electric (Elec and Trans) and Nantucket Electric	G-254	5310E	5310	MAELEC	Massachusetts Electric Company	97.34%	97.34%	\$ 1,598,840,493	\$ 2,680,685,854	\$ 1,159,865,088
	G-254	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	1.09%	1.09%	\$ 17,339,390	\$ 52,007,344	\$ 4,203,096
	G-254	5320E	5320	MAELEC	Nantucket Electric Company	1.57%	1.57%	\$ 22,878,224	\$ 68,758,022	\$ 10,060,149
					Total	100.00%	100.00%	\$ 1,639,058,107	\$ 2,801,451,221	\$ 1,174,128,333

G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NE Retails with Mass. Elec -T, Hydros, NG LNG Reg, KS Generation, GW and Port Jefferson	G-257	5310E	5310	MAELEC	Massachusetts Electric Company	41.92%	41.92%	\$ 1,598,840,493	\$ 2,680,685,854	\$ 1,159,865,088
	G-257	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.42%	0.42%	\$ 17,339,390	\$ 52,007,344	\$ 4,203,096
	G-257	5320E	5320	MAELEC	Nantucket Electric Company	0.62%	0.62%	\$ 22,878,224	\$ 68,758,022	\$ 10,060,149
	G-257	5330G	5330	MAGASD	Boston Gas Company	21.08%	21.08%	\$ 716,665,901	\$ 2,406,613,994	\$ 347,617,727
	G-257	5340G	5340	MAGASD	Colonial Gas Company	4.83%	4.83%	\$ 161,327,519	\$ 581,444,275	\$ 73,390,098
	G-257	5360E	5360	RIELEC	Narragansett Electric Company	13.97%	13.97%	\$ 574,052,546	\$ 926,658,890	\$ 353,600,201
	G-257	5360G	5360	RIGASD	Narragansett Gas Company	6.67%	6.67%	\$ 231,782,063	\$ 761,289,647	\$ 106,868,890
	G-257	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.38%	0.38%	\$ 16,753,717	\$ 31,800,443	\$ 7,178,838
	G-257	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.21%	0.21%	\$ 11,910,006	\$ 4,272,818	\$ 6,000,534
	G-257	5413F	5413	FRELEC	New England Electric Trans Corp	0.01%	0.01%	\$ 1,374,412	\$ 0	\$ 204,770
	G-257	5420G	5420	FRGASO	NG LNG LP Regulated Entity	0.46%	0.46%	\$ 8,230,443	\$ 82,150,480	\$ 3,828,666
	G-257	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	8.75%	8.75%	\$ 464,650,405	\$ 594,113,557	\$ 156,428,992
	G-257	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.32%	0.32%	\$ 11,845,255	\$ 38,062,111	\$ 4,152,842
	G-257	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.36%	0.36%	\$ 13,342,875	\$ 45,737,978	\$ 4,298,071
					Total	100.00%	100.00%	\$ 3,850,993,248	\$ 8,273,595,412	\$ 2,237,697,961

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
New England Elec Retails, MECO-T, NECO-G&T, NEP-T	G-259	5310E	5310	MAELEC	Massachusetts Electric Company	52.33%	52.33%	\$ 1,598,840,493	\$ 2,680,685,854	\$ 1,159,865,088
	G-259	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.51%	0.51%	\$ 17,339,390	\$ 52,007,344	\$ 4,203,096
	G-259	5320E	5320	MAELEC	Nantucket Electric Company	0.76%	0.76%	\$ 22,878,224	\$ 68,758,022	\$ 10,060,149
	G-259	5360E	5360	RIELEC	Narragansett Electric Company	17.41%	17.41%	\$ 574,052,546	\$ 926,658,890	\$ 353,600,201
	G-259	5360G	5360	RIGASD	Narragansett Gas Company	8.04%	8.04%	\$ 231,782,063	\$ 761,289,647	\$ 106,868,890
	G-259	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	5.56%	5.56%	\$ 133,930,510	\$ 862,645,421	\$ 13,013,773
	G-259	5410T	5410	FRTRAN	New England Power Company - Transmission	15.39%	15.39%	\$ 378,086,156	\$ 2,221,166,435	\$ 69,879,050
					Total	100.00%	100.00%	\$ 2,956,909,381	\$ 7,573,211,613	\$ 1,717,490,246

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Mass. Electric-E&T, Nantucket Electric and Narragansett-E&T	G-260	5310E	5310	MAELEC	Massachusetts Electric Company	67.27%	67.26%	\$ 1,598,840,493	\$ 2,680,685,854	\$ 1,159,865,088
	G-260	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.71%	0.71%	\$ 17,339,390	\$ 52,007,344	\$ 4,203,096
	G-260	5320E	5320	MAELEC	Nantucket Electric Company	1.04%	1.04%	\$ 22,878,224	\$ 68,758,022	\$ 10,060,149
	G-260	5360E	5360	RIELEC	Narragansett Electric Company	22.53%	22.53%	\$ 574,052,546	\$ 926,658,890	\$ 353,600,201
	G-260	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	8.45%	8.45%	\$ 133,930,510	\$ 862,645,421	\$ 13,013,773
					Total	100.00%	100.00%	\$ 2,347,041,163	\$ 4,590,755,532	\$ 1,540,742,307

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
New England Retails with their Transmission segments & NEP-T	G-266	5310E	5310	MAELEC	Massachusetts Electric Company	40.44%	40.44%	\$ 1,598,840,493	\$ 2,680,685,854	\$ 1,159,865,088
	G-266	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.38%	0.38%	\$ 17,339,390	\$ 52,007,344	\$ 4,203,096
	G-266	5320E	5320	MAELEC	Nantucket Electric Company	0.57%	0.57%	\$ 22,878,224	\$ 68,758,022	\$ 10,060,149
	G-266	5330G	5330	MAGASD	Boston Gas Company	19.24%	19.24%	\$ 716,665,901	\$ 2,406,613,994	\$ 347,617,727
	G-266	5340G	5340	MAGASD	Colonial Gas Company	4.38%	4.38%	\$ 161,327,519	\$ 581,444,275	\$ 73,390,098
	G-266	5360E	5360	RIELEC	Narragansett Electric Company	13.43%	13.43%	\$ 574,052,546	\$ 926,658,890	\$ 353,600,201
	G-266	5360G	5360	RIGASD	Narragansett Gas Company	6.08%	6.08%	\$ 231,782,063	\$ 761,289,647	\$ 106,868,890
	G-266	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	4.09%	4.09%	\$ 133,930,510	\$ 862,645,421	\$ 13,013,773
	G-266	5410T	5410	FRTRAN	New England Power Company - Transmission	11.39%	11.39%	\$ 378,086,156	\$ 2,221,166,435	\$ 69,879,050
					Total	100.00%	100.00%	\$ 3,834,902,801	\$ 10,561,269,882	\$ 2,138,498,071

G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
New England Retails, MECO-T, NEP-T	G-267	5310E	5310	MAELEC	Massachusetts Electric Company	41.80%	41.80%	\$ 1,598,840,493	\$ 2,680,685,854	\$ 1,159,865,088
	G-267	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.40%	0.40%	\$ 17,339,390	\$ 52,007,344	\$ 4,203,096
	G-267	5320E	5320	MAELEC	Nantucket Electric Company	0.60%	0.60%	\$ 22,878,224	\$ 68,758,022	\$ 10,060,149
	G-267	5330G	5330	MAGASD	Boston Gas Company	20.18%	20.18%	\$ 716,665,901	\$ 2,406,613,994	\$ 347,617,727
	G-267	5340G	5340	MAGASD	Colonial Gas Company	4.60%	4.60%	\$ 161,327,519	\$ 581,444,275	\$ 73,390,098
	G-267	5360E	5360	RIELEC	Narragansett Electric Company	13.90%	13.90%	\$ 574,052,546	\$ 926,658,890	\$ 353,600,201
	G-267	5360G	5360	RIGASD	Narragansett Gas Company	6.38%	6.38%	\$ 231,782,063	\$ 761,289,647	\$ 106,868,890
	G-267	5410T	5410	FRTRAN	New England Power Company - Transmission	12.14%	12.14%	\$ 378,086,156	\$ 2,221,166,435	\$ 69,879,050
					Total	100.00%	100.00%	\$ 3,700,972,291	\$ 9,698,624,461	\$ 2,125,484,298

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NE Electric Retails, and TRAN	G-272	5310E	5310	MAELEC	Massachusetts Electric Company	56.69%	56.68%	\$ 1,598,840,492.57	\$ 2,680,685,854.46	\$ 1,159,865,088.37
	G-272	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.55%	0.55%	\$ 17,339,390.23	\$ 52,007,343.88	\$ 4,203,095.54
	G-272	5320E	5320	MAELEC	Nantucket Electric Company	0.82%	0.82%	\$ 22,878,223.74	\$ 68,758,022.25	\$ 10,060,148.71
	G-272	5360E	5360	RIELEC	Narragansett Electric Company	18.87%	18.87%	\$ 574,052,546.02	\$ 926,658,890.11	\$ 353,600,201.28
	G-272	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	6.13%	6.13%	\$ 133,930,510.17	\$ 862,645,420.89	\$ 13,013,773.35
	G-272	5410T	5410	FRTRAN	New England Power Company - Transmission	16.94%	16.94%	\$ 378,086,155.55	\$ 2,221,166,435.02	\$ 69,879,049.62
					Total	100.00%	100.00%	\$ 2,725,127,318	\$ 6,811,921,967	\$ 1,610,621,357

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Mass. Electric-E&T, Narragansett-E, NEP -T, Hydros, LNG Reg, KS Generation, GW, Port Jefferson	G-274	5310E	5310	MAELEC	Massachusetts Electric Company	52.69%	52.70%	\$ 1,598,840,493	\$ 2,680,685,854	\$ 1,159,865,088
	G-274	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.53%	0.53%	\$ 17,339,390	\$ 52,007,344	\$ 4,203,096
	G-274	5360E	5360	RIELEC	Narragansett Electric Company	17.56%	17.56%	\$ 574,052,546	\$ 926,658,890	\$ 353,600,201
	G-274	5410T	5410	FRTRAN	New England Power Company - Transmission	16.63%	16.63%	\$ 378,086,156	\$ 2,221,166,435	\$ 69,879,050
	G-274	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.48%	0.48%	\$ 16,753,717	\$ 31,800,443	\$ 7,178,838
	G-274	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.26%	0.26%	\$ 11,910,006	\$ 4,272,818	\$ 6,000,534
	G-274	5413F	5413	FRELEC	New England Electric Trans Corp	0.02%	0.02%	\$ 1,374,412	\$ 0	\$ 204,770
	G-274	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	10.97%	10.97%	\$ 464,650,405	\$ 594,113,557	\$ 156,428,992
	G-274	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.40%	0.40%	\$ 11,845,255	\$ 38,062,111	\$ 4,152,842
	G-274	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.46%	0.46%	\$ 13,342,875	\$ 45,737,978	\$ 4,298,071
					Total	100.00%	100.00%	\$ 3,088,195,254	\$ 6,594,505,430	\$ 1,765,811,482

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Mass. Electric and Nantucket Electric	G-277	5310E	5310	MAELEC	Massachusetts Electric Company	98.41%	98.41%	\$ 1,598,840,493	\$ 2,680,685,854	\$ 1,159,865,088
	G-277	5320E	5320	MAELEC	Nantucket Electric Company	1.59%	1.59%	\$ 22,878,224	\$ 68,758,022	\$ 10,060,149
					Total	100.00%	100.00%	\$ 1,621,718,716	\$ 2,749,443,877	\$ 1,169,925,237

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Mass. Elec,Nantucket Elec,Boston Gas,Colonial Gas	G-278	5310E	5310	MAELEC	Massachusetts Electric Company	61.19%	61.20%	\$ 1,598,840,493	\$ 2,680,685,854	\$ 1,159,865,088
	G-278	5320E	5320	MAELEC	Nantucket Electric Company	0.92%	0.92%	\$ 22,878,224	\$ 68,758,022	\$ 10,060,149
	G-278	5330G	5330	MAGASD	Boston Gas Company	30.82%	30.82%	\$ 716,665,901	\$ 2,406,613,994	\$ 347,617,727
	G-278	5340G	5340	MAGASD	Colonial Gas Company	7.07%	7.07%	\$ 161,327,519	\$ 581,444,275	\$ 73,390,098
					Total	100.00%	100.00%	\$ 2,499,712,136	\$ 5,737,502,145	\$ 1,590,933,062

G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
New England Retails	G-280	5310E	5310	MAELEC	Massachusetts Electric Company	47.01%	47.00%	1,598,840,492.57	2,680,685,854.46	1,159,865,088.37
	G-280	5320E	5320	MAELEC	Nantucket Electric Company	0.70%	0.70%	22,878,223.74	68,758,022.25	10,060,148.71
	G-280	5330G	5330	MAGASD	Boston Gas Company	23.68%	23.68%	716,665,901.26	2,406,613,993.69	347,617,726.61
	G-280	5340G	5340	MAGASD	Colonial Gas Company	5.43%	5.43%	161,327,518.74	581,444,274.75	73,390,097.83
	G-280	5360E	5360	RIELEC	Narragansett Electric Company	15.69%	15.69%	574,052,546.02	926,658,890.11	353,600,201.28
	G-280	5360G	5360	RIGASD	Narragansett Gas Company	7.49%	7.49%	231,782,062.74	761,289,646.67	106,868,889.57
					Total	100.00%	100.00%	3,305,546,745.06	7,425,450,681.93	2,051,402,152.38

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
New England-Electric Distribution	G-284	5310E	5310	MAELEC	Massachusetts Electric Company	73.96%	73.96%	\$ 1,598,840,493	\$ 2,680,685,854	\$ 1,159,865,088
	G-284	5320E	5320	MAELEC	Nantucket Electric Company	1.19%	1.19%	\$ 22,878,224	\$ 68,758,022	\$ 10,060,149
	G-284	5360E	5360	RIELEC	Narragansett Electric Company	24.85%	24.85%	\$ 574,052,546	\$ 926,658,890	\$ 353,600,201
					Total	100.00%	100.00%	\$ 2,195,771,262	\$ 3,676,102,767	\$ 1,523,525,438

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Mass. Electric, Nantucket Electric, Narragansett Electric and Gas	G-285	5310E	5310	MAELEC	Massachusetts Electric Company	65.80%	65.80%	\$ 1,598,840,493	\$ 2,680,685,854	\$ 1,159,865,088
	G-285	5320E	5320	MAELEC	Nantucket Electric Company	1.04%	1.04%	\$ 22,878,224	\$ 68,758,022	\$ 10,060,149
	G-285	5360E	5360	RIELEC	Narragansett Electric Company	22.07%	22.07%	\$ 574,052,546	\$ 926,658,890	\$ 353,600,201
	G-285	5360G	5360	RIGASD	Narragansett Gas Company	11.09%	11.09%	\$ 231,782,063	\$ 761,289,647	\$ 106,868,890
					Total	100.00%	100.00%	\$ 2,427,553,325	\$ 4,437,392,413	\$ 1,630,394,328

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Mass. Electric, Nantucket Electric and Narragansett-EG&T	G-286	5310E	5310	MAELEC	Massachusetts Electric Company	61.20%	61.19%	\$ 1,598,840,493	\$ 2,680,685,854	\$ 1,159,865,088
	G-286	5320E	5320	MAELEC	Nantucket Electric Company	0.93%	0.93%	\$ 22,878,224	\$ 68,758,022	\$ 10,060,149
	G-286	5360E	5360	RIELEC	Narragansett Electric Company	20.47%	20.47%	\$ 574,052,546	\$ 926,658,890	\$ 353,600,201
	G-286	5360G	5360	RIGASD	Narragansett Gas Company	9.97%	9.97%	\$ 231,782,063	\$ 761,289,647	\$ 106,868,890
	G-286	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	7.43%	7.43%	\$ 133,930,510	\$ 862,645,421	\$ 13,013,773
					Total	100.00%	100.00%	\$ 2,561,483,835	\$ 5,300,037,834	\$ 1,643,408,101

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Mass. Electric, Nantucket, Narragansett-E&G, NEP-T, Hydros	G-288	5310E	5310	MAELEC	Massachusetts Electric Company	54.71%	54.70%	\$ 1,598,840,493	\$ 2,680,685,854	\$ 1,159,865,088
	G-288	5320E	5320	MAELEC	Nantucket Electric Company	0.81%	0.81%	\$ 22,878,224	\$ 68,758,022	\$ 10,060,149
	G-288	5360E	5360	RIELEC	Narragansett Electric Company	18.24%	18.24%	\$ 574,052,546	\$ 926,658,890	\$ 353,600,201
	G-288	5360G	5360	RIGASD	Narragansett Gas Company	8.59%	8.59%	\$ 231,782,063	\$ 761,289,647	\$ 106,868,890
	G-288	5410T	5410	FRTRAN	New England Power Company - Transmission	16.86%	16.86%	\$ 378,086,156	\$ 2,221,166,435	\$ 69,879,050
	G-288	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.49%	0.49%	\$ 16,753,717	\$ 31,800,443	\$ 7,178,838
	G-288	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.28%	0.28%	\$ 11,910,006	\$ 4,272,818	\$ 6,000,534
	G-288	5413F	5413	FRELEC	New England Electric Trans Corp	0.02%	0.02%	\$ 1,374,412	\$ 0	\$ 204,770
					Total	100.00%	100.00%	\$ 2,835,677,616	\$ 6,694,632,109	\$ 1,713,657,519

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
New England Elec Retails and NEP-T	G-294	5310E	5310	MAELEC	Massachusetts Electric Company	60.12%	60.12%	1,598,840,492.57	2,680,685,854.46	1,159,865,088.37
	G-294	5320E	5320	MAELEC	Nantucket Electric Company	0.90%	0.90%	22,878,223.74	68,758,022.25	10,060,148.71
	G-294	5360E	5360	RIELEC	Narragansett Electric Company	20.07%	20.07%	574,052,546.02	926,658,890.11	353,600,201.28
	G-294	5410T	5410	FRTRAN	New England Power Company - Transmission	18.91%	18.91%	378,086,155.55	2,221,166,435.02	69,879,049.62
					Total	100.00%	100.00%	2,573,857,417.88	5,897,269,201.84	1,593,404,487.99

G - General Allocator, 3-Point Formula

G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Mass. Electric and Narragansett Electric	G-296	5310E	5310	MAELEC	Massachusetts Electric Company	74.84%	74.84%	\$ 1,598,840,493	\$ 2,680,685,854	\$ 1,159,865,088
	G-296	5360E	5360	RIELEC	Narragansett Electric Company	25.16%	25.16%	\$ 574,052,546	\$ 926,658,890	\$ 353,600,201
					Total	100.00%	100.00%	\$ 2,172,893,039	\$ 3,607,344,745	\$ 1,513,465,290

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Mass. Electric-E, Narragansett-E, Hydros, KS Generation, GW, Port Jefferson	G-297	5310E	5310	MAELEC	Massachusetts Electric Company	63.33%	63.32%	\$ 1,598,840,493	\$ 2,680,685,854	\$ 1,159,865,088
	G-297	5360E	5360	RIELEC	Narragansett Electric Company	21.22%	21.22%	\$ 574,052,546	\$ 926,658,890	\$ 353,600,201
	G-297	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.59%	0.59%	\$ 16,753,717	\$ 31,800,443	\$ 7,178,838
	G-297	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.30%	0.30%	\$ 11,910,006	\$ 4,272,818	\$ 6,000,534
	G-297	5413F	5413	FRELEC	New England Electric Trans Corp	0.02%	0.02%	\$ 1,374,412	\$ 0	\$ 204,770
	G-297	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	13.42%	13.42%	\$ 464,650,405	\$ 594,113,557	\$ 156,428,992
	G-297	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.52%	0.52%	\$ 11,845,255	\$ 38,062,111	\$ 4,152,842
	G-297	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.60%	0.60%	\$ 13,342,875	\$ 45,737,978	\$ 4,298,071
					Total	100.00%	100.00%	\$ 2,692,769,708	\$ 4,321,331,651	\$ 1,691,729,337

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Mass. Electric-T, Narragansett Electric-T and NEP-T	G-305	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	3.25%	3.25%	\$ 17,339,390	\$ 52,007,344	\$ 4,203,096
	G-305	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	22.58%	22.58%	\$ 133,930,510	\$ 862,645,421	\$ 13,013,773
	G-305	5410T	5410	FRTRAN	New England Power Company - Transmission	74.17%	74.16%	\$ 378,086,156	\$ 2,221,166,435	\$ 69,879,050
					Total	100.00%	100.00%	\$ 529,356,056	\$ 3,135,819,200	\$ 87,095,919

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Mass. Electric-T, Narragansett Electric-T, NEP-T and Hydros	G-306	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	2.97%	2.97%	\$ 17,339,390	\$ 52,007,344	\$ 4,203,096
	G-306	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	21.36%	21.36%	\$ 133,930,510	\$ 862,645,421	\$ 13,013,773
	G-306	5410T	5410	FRTRAN	New England Power Company - Transmission	69.06%	69.05%	\$ 378,086,156	\$ 2,221,166,435	\$ 69,879,050
	G-306	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	3.71%	3.71%	\$ 16,753,717	\$ 31,800,443	\$ 7,178,838
	G-306	5412F	5412	FRELEC	New England Hydro - Trans Corp.	2.75%	2.75%	\$ 11,910,006	\$ 4,272,818	\$ 6,000,534
	G-306	5413F	5413	FRELEC	New England Electric Trans Corp	0.15%	0.15%	\$ 1,374,412	\$ 0	\$ 204,770
					Total	100.00%	100.00%	\$ 559,394,191	\$ 3,171,892,460	\$ 100,480,060

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
MECO -T and NEP -T	G-307	5410T	5410	FRTRAN	New England Power Company - Transmission	95.88%	95.88%	\$ 378,086,156	\$ 2,221,166,435	\$ 69,879,050
	G-307	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	4.12%	4.12%	\$ 17,339,390	\$ 52,007,344	\$ 4,203,096
					Total	100.00%	100.00%	\$ 395,425,546	\$ 2,273,173,779	\$ 74,082,145

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Boston Gas and Colonial Gas	G-310	5330G	5330	MAGASD	Boston Gas Company	81.58%	81.58%	\$ 716,665,901.26	\$ 2,406,613,993.69	\$ 347,617,726.61
	G-310	5340G	5340	MAGASD	Colonial Gas Company	18.42%	18.42%	\$ 161,327,518.74	\$ 581,444,274.75	\$ 73,390,097.83
					Total	100.00%	100.00%	\$ 877,993,419.99	\$ 2,988,058,268.44	\$ 421,007,824.45

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
New England - Gas Retails	G-313	5330G	5330	MAGASD	Boston Gas Company	64.87%	64.87%	\$ 716,665,901	\$ 2,406,613,994	\$ 347,617,727
	G-313	5340G	5340	MAGASD	Colonial Gas Company	14.65%	14.65%	\$ 161,327,519	\$ 581,444,275	\$ 73,390,098
	G-313	5360G	5360	RIGASD	Narragansett Gas Company	20.48%	20.48%	\$ 231,782,063	\$ 761,289,647	\$ 106,868,890

G - General Allocator, 3-Point Formula

					Total	100.00%	100.00%	\$	1,109,775,483	\$	3,749,347,915	\$	527,876,714
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G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Narragansett Electric and Narragansett Gas	G-316	5360E	5360	RIELEC	Narragansett Electric Company	67.64%	67.64%	\$ 574,052,546	\$ 926,658,890	\$ 353,600,201
	G-316	5360G	5360	RIGASD	Narragansett Gas Company	32.36%	32.36%	\$ 231,782,063	\$ 761,289,647	\$ 106,868,890
					Total	100.00%	100.00%	\$ 805,834,609	\$ 1,687,948,537	\$ 460,469,091

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Narragansett (Elec, Gas and Trans)	G-317	5360E	5360	RIELEC	Narragansett Electric Company	57.37%	57.37%	\$ 574,052,546	\$ 926,658,890	\$ 353,600,201
	G-317	5360G	5360	RIGASD	Narragansett Gas Company	25.69%	25.69%	\$ 231,782,063	\$ 761,289,647	\$ 106,868,890
	G-317	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	16.94%	16.94%	\$ 133,930,510	\$ 862,645,421	\$ 13,013,773
					Total	100.00%	100.00%	\$ 939,765,119	\$ 2,550,593,958	\$ 473,482,864

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Hydros	G-323	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	65.85%	65.86%	16,753,716.56	31,800,442.82	7,178,837.72
	G-323	5412F	5412	FRELEC	New England Hydro - Trans Corp.	32.11%	32.11%	11,910,006.44	4,272,817.70	6,000,533.52
	G-323	5413F	5413	FRELEC	New England Electric Trans Corp	2.04%	2.04%	1,374,412.14	0.08	204,770.41
					Total	100.00%	100.00%	30,038,135.14	36,073,260.60	13,384,141.65

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
KS Generation, Glenwood and Port Jefferson	G-324	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	92.45%	92.46%	464,650,404.89	594,113,556.58	156,428,992.32
	G-324	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	3.52%	3.52%	11,845,254.70	38,062,111.29	4,152,842.46
	G-324	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	4.03%	4.03%	13,342,874.67	45,737,977.67	4,298,070.91
					Total	100.00%	100.00%	489,838,534.26	677,913,645.54	164,879,905.68

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Retail and Trans segments, NEP-T, Hydros	G-327	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	16.55%	16.55%	1,198,921,608.55	4,264,491,304.30	619,066,339.77
	G-327	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	5.00%	5.00%	346,680,590.92	1,491,438,436.65	165,095,195.45
	G-327	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	5.86%	5.86%	385,690,790.72	2,415,788,722.61	106,731,443.48
	G-327	5220G	5220	NYGASD	KeySpan Energy Delivery New York	13.03%	13.03%	993,070,385.58	3,676,541,908.93	416,418,655.60
	G-327	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	8.94%	8.94%	668,892,495.19	2,981,821,125.87	225,375,331.35
	G-327	5310E	5310	MAELEC	Massachusetts Electric Company	21.15%	21.15%	1,598,840,492.57	2,680,685,854.46	1,159,865,088.37
	G-327	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.18%	0.18%	17,339,390.23	52,007,343.88	4,203,095.54
	G-327	5320E	5320	MAELEC	Nantucket Electric Company	0.28%	0.28%	22,878,223.74	68,758,022.25	10,060,148.71
	G-327	5330G	5330	MAGASD	Boston Gas Company	9.50%	9.50%	716,665,901.26	2,406,613,993.69	347,617,726.61
	G-327	5340G	5340	MAGASD	Colonial Gas Company	2.15%	2.15%	161,327,518.74	581,444,274.75	73,390,097.83
	G-327	5360E	5360	RIELEC	Narragansett Electric Company	6.98%	6.98%	574,052,546.02	926,658,890.11	353,600,201.28
	G-327	5360G	5360	RIGASD	Narragansett Gas Company	3.00%	3.00%	231,782,062.74	761,289,646.67	106,868,889.57
	G-327	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	1.85%	1.85%	133,930,510.17	862,645,420.89	13,013,773.35
	G-327	5410T	5410	FRTRAN	New England Power Company - Transmission	5.23%	5.23%	378,086,155.55	2,221,166,435.02	69,879,049.62
	G-327	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.18%	0.18%	16,753,716.56	31,800,442.82	7,178,837.72
	G-327	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.11%	0.11%	11,910,006.44	4,272,817.70	6,000,533.52
	G-327	5413F	5413	FRELEC	New England Electric Trans Corp	0.01%	0.01%	1,374,412.14	0.08	204,770.41
					Total	100.00%	100.00%	7,458,196,807.11	25,427,424,640.68	3,684,569,178.19

G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Retail and Trans segments, NEP-T, Hydros, KS Generation	G-328	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	15.88%	15.88%	1,198,921,608.55	4,264,491,304.30	619,066,339.77
	G-328	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	4.80%	4.80%	346,680,590.92	1,491,438,436.65	165,095,195.45
	G-328	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	5.64%	5.64%	385,690,790.72	2,415,788,722.61	106,731,443.48
	G-328	5220G	5220	NYGASD	KeySpan Energy Delivery New York	12.50%	12.50%	993,070,385.58	3,676,541,908.93	416,418,655.60
	G-328	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	8.59%	8.59%	668,892,495.19	2,981,821,125.87	225,375,331.35
	G-328	5310E	5310	MAELEC	Massachusetts Electric Company	20.24%	20.23%	1,598,840,492.57	2,680,685,854.46	1,159,865,088.37
	G-328	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.18%	0.18%	17,339,390.23	52,007,343.88	4,203,095.54
	G-328	5320E	5320	MAELEC	Nantucket Electric Company	0.27%	0.27%	22,878,223.74	68,758,022.25	10,060,148.71
	G-328	5330G	5330	MAGASD	Boston Gas Company	9.11%	9.11%	716,665,901.26	2,406,613,993.69	347,617,726.61
	G-328	5340G	5340	MAGASD	Colonial Gas Company	2.06%	2.06%	161,327,518.74	581,444,274.75	73,390,097.83
	G-328	5360E	5360	RIELEC	Narragansett Electric Company	6.67%	6.67%	574,052,546.02	926,658,890.11	353,600,201.28
	G-328	5360G	5360	RIGASD	Narragansett Gas Company	2.88%	2.88%	231,782,062.74	761,289,646.67	106,868,889.57
	G-328	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	1.78%	1.78%	133,930,510.17	862,645,420.89	13,013,773.35
	G-328	5410T	5410	FRTRAN	New England Power Company - Transmission	5.04%	5.04%	378,086,155.55	2,221,166,435.02	69,879,049.62
	G-328	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.17%	0.17%	16,753,716.56	31,800,442.82	7,178,837.72
	G-328	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.11%	0.11%	11,910,006.44	4,272,817.70	6,000,533.52
	G-328	5413F	5413	FRELEC	New England Electric Trans Corp	0.01%	0.01%	1,374,412.14	0.08	204,770.41
	G-328	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	4.07%	4.07%	464,650,404.89	594,113,556.58	156,428,992.32
					Total	100.00%	100.00%	7,922,847,212.00	26,021,538,197.26	3,840,998,170.51

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Retail and Trans segments, NEP-T, Hydros, KS Generation, GW, Port Jefferson, , KS Energy Development, KS Services Inc	G-330	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	15.78%	15.78%	\$ 1,198,921,609	\$ 4,264,491,304	\$ 619,066,340
	G-330	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	4.77%	4.77%	\$ 346,680,591	\$ 1,491,438,437	\$ 165,095,195
	G-330	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	5.61%	5.61%	\$ 385,690,791	\$ 2,415,788,723	\$ 106,731,443
	G-330	5220G	5220	NYGASD	KeySpan Energy Delivery New York	12.42%	12.42%	\$ 993,070,386	\$ 3,676,541,909	\$ 416,418,656
	G-330	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	8.54%	8.54%	\$ 668,892,495	\$ 2,981,821,126	\$ 225,375,331
	G-330	5310E	5310	MAELEC	Massachusetts Electric Company	20.09%	20.09%	\$ 1,598,840,493	\$ 2,680,685,854	\$ 1,159,865,088
	G-330	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.17%	0.17%	\$ 17,339,390	\$ 52,007,344	\$ 4,203,096
	G-330	5320E	5320	MAELEC	Nantucket Electric Company	0.27%	0.27%	\$ 22,878,224	\$ 68,758,022	\$ 10,060,149
	G-330	5330G	5330	MAGASD	Boston Gas Company	9.06%	9.06%	\$ 716,665,901	\$ 2,406,613,994	\$ 347,617,727
	G-330	5340G	5340	MAGASD	Colonial Gas Company	2.05%	2.05%	\$ 161,327,519	\$ 581,444,275	\$ 73,390,098
	G-330	5360E	5360	RIELEC	Narragansett Electric Company	6.63%	6.63%	\$ 574,052,546	\$ 926,658,890	\$ 353,600,201
	G-330	5360G	5360	RIGASD	Narragansett Gas Company	2.86%	2.86%	\$ 231,782,063	\$ 761,289,647	\$ 106,868,890
	G-330	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	1.77%	1.77%	\$ 133,930,510	\$ 862,645,421	\$ 13,013,773
	G-330	5410T	5410	FRTRAN	New England Power Company - Transmission	5.01%	5.01%	\$ 378,086,156	\$ 2,221,166,435	\$ 69,879,050
	G-330	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.17%	0.17%	\$ 16,753,717	\$ 31,800,443	\$ 7,178,838
	G-330	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.11%	0.11%	\$ 11,910,006	\$ 4,272,818	\$ 6,000,534
	G-330	5413F	5413	FRELEC	New England Electric Trans Corp	0.01%	0.01%	\$ 1,374,412	\$ 0	\$ 204,770
	G-330	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	4.05%	4.05%	\$ 464,650,405	\$ 594,113,557	\$ 156,428,992
	G-330	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.13%	0.13%	\$ 11,845,255	\$ 38,062,111	\$ 4,152,842
	G-330	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.15%	0.15%	\$ 13,342,875	\$ 45,737,978	\$ 4,298,071
	G-330	5840N	5840	NONREG	KeySpan Energy Development Corporation	0.19%	0.19%	\$ -	\$ 74,017,254	\$ 10,567,625
	G-330	5850N	5850	NONREG	KeySpan Services Inc.	0.16%	0.16%	\$ 14,478,322	\$ 6,613,711	\$ 11,009,061
					Total	100.00%	100.00%	\$ 7,962,513,663	\$ 26,185,969,250	\$ 3,871,025,770

G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Parents, All Retail and Trans segments, Mass., NEP -T, KS Generation										
	G-331	5020R	5020	PARENT	National Grid USA Parent	0.09%	0.09%	\$ -	\$ -	\$ 10,678,534
	G-331	5040R	5040	PARENT	KeySpan Energy Corp.	0.01%	0.01%	\$ -	\$ -	\$ 669,841
	G-331	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	15.91%	15.91%	\$ 1,198,921,609	\$ 4,264,491,304	\$ 619,066,340
	G-331	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	4.81%	4.81%	\$ 346,680,591	\$ 1,491,438,437	\$ 165,095,195
	G-331	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	5.65%	5.65%	\$ 385,690,791	\$ 2,415,788,723	\$ 106,731,443
	G-331	5220G	5220	NYGASD	KeySpan Energy Delivery New York	12.53%	12.53%	\$ 993,070,386	\$ 3,676,541,909	\$ 416,418,656
	G-331	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	8.61%	8.61%	\$ 668,892,495	\$ 2,981,821,126	\$ 225,375,331
	G-331	5310E	5310	MAELEC	Massachusetts Electric Company	20.27%	20.26%	\$ 1,598,840,493	\$ 2,680,685,854	\$ 1,159,865,088
	G-331	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.18%	0.18%	\$ 17,339,390	\$ 52,007,344	\$ 4,203,096
	G-331	5320E	5320	MAELEC	Nantucket Electric Company	0.27%	0.27%	\$ 22,878,224	\$ 68,758,022	\$ 10,060,149
	G-331	5330G	5330	MAGASD	Boston Gas Company	9.13%	9.13%	\$ 716,665,901	\$ 2,406,613,994	\$ 347,617,727
	G-331	5340G	5340	MAGASD	Colonial Gas Company	2.06%	2.06%	\$ 161,327,519	\$ 581,444,275	\$ 73,390,098
	G-331	5360E	5360	RIELEC	Narragansett Electric Company	6.68%	6.68%	\$ 574,052,546	\$ 926,658,890	\$ 353,600,201
	G-331	5360G	5360	RIGASD	Narragansett Gas Company	2.88%	2.88%	\$ 231,782,063	\$ 761,289,647	\$ 106,868,890
	G-331	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	1.79%	1.79%	\$ 133,930,510	\$ 862,645,421	\$ 13,013,773
	G-331	5410T	5410	FRTRAN	New England Power Company - Transmission	5.05%	5.05%	\$ 378,086,156	\$ 2,221,166,435	\$ 69,879,050
	G-331	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	4.08%	4.08%	\$ 464,650,405	\$ 594,113,557	\$ 156,428,992
					Total	100.00%	100.00%	\$ 7,892,809,077	\$ 25,985,464,937	\$ 3,838,962,404

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Parents, All Retail and Trans segments, NEP -T, NEH, NHH, KS Generation, Port Jefferson										
	G-332	5020R	5020	PARENT	National Grid USA Parent	0.09%	0.09%	\$ -	\$ -	\$ 10,678,534
	G-332	5040R	5040	PARENT	KeySpan Energy Corp.	0.01%	0.01%	\$ -	\$ -	\$ 669,841
	G-332	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	15.88%	15.88%	\$ 1,198,921,609	\$ 4,264,491,304	\$ 619,066,340
	G-332	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	4.80%	4.80%	\$ 346,680,591	\$ 1,491,438,437	\$ 165,095,195
	G-332	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	5.65%	5.65%	\$ 385,690,791	\$ 2,415,788,723	\$ 106,731,443
	G-332	5220G	5220	NYGASD	KeySpan Energy Delivery New York	12.51%	12.51%	\$ 993,070,386	\$ 3,676,541,909	\$ 416,418,656
	G-332	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	8.59%	8.59%	\$ 668,892,495	\$ 2,981,821,126	\$ 225,375,331
	G-332	5310E	5310	MAELEC	Massachusetts Electric Company	20.24%	20.23%	\$ 1,598,840,493	\$ 2,680,685,854	\$ 1,159,865,088
	G-332	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.18%	0.18%	\$ 17,339,390	\$ 52,007,344	\$ 4,203,096
	G-332	5320E	5320	MAELEC	Nantucket Electric Company	0.27%	0.27%	\$ 22,878,224	\$ 68,758,022	\$ 10,060,149
	G-332	5330G	5330	MAGASD	Boston Gas Company	9.12%	9.12%	\$ 716,665,901	\$ 2,406,613,994	\$ 347,617,727
	G-332	5340G	5340	MAGASD	Colonial Gas Company	2.06%	2.06%	\$ 161,327,519	\$ 581,444,275	\$ 73,390,098
	G-332	5360E	5360	RIELEC	Narragansett Electric Company	6.67%	6.67%	\$ 574,052,546	\$ 926,658,890	\$ 353,600,201
	G-332	5360G	5360	RIGASD	Narragansett Gas Company	2.88%	2.88%	\$ 231,782,063	\$ 761,289,647	\$ 106,868,890
	G-332	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	1.78%	1.78%	\$ 133,930,510	\$ 862,645,421	\$ 13,013,773
	G-332	5410T	5410	FRTRAN	New England Power Company - Transmission	5.04%	5.04%	\$ 378,086,156	\$ 2,221,166,435	\$ 69,879,050
	G-332	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	4.08%	4.08%	\$ 464,650,405	\$ 594,113,557	\$ 156,428,992
	G-332	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.15%	0.15%	\$ 13,342,875	\$ 45,737,978	\$ 4,298,071
					Total	100.00%	100.00%	\$ 7,906,151,952	\$ 26,031,202,914	\$ 3,843,260,475

G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Parents, All Retail, All TRAN, Hydros, KS Generation, GW, Port Jefferson	G-333	5020R	5020	PARENT	National Grid USA Parent	0.09%	0.09%	\$ -	\$ -	\$ 10,678,534
	G-333	5040R	5040	PARENT	KeySpan Energy Corp.	0.01%	0.01%	\$ -	\$ -	\$ 669,841
	G-333	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	15.82%	15.82%	\$ 1,198,921,609	\$ 4,264,491,304	\$ 619,066,340
	G-333	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	4.78%	4.78%	\$ 346,680,591	\$ 1,491,438,437	\$ 165,095,195
	G-333	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	5.62%	5.62%	\$ 385,690,791	\$ 2,415,788,723	\$ 106,731,443
	G-333	5220G	5220	NYGASD	KeySpan Energy Delivery New York	12.45%	12.45%	\$ 993,070,386	\$ 3,676,541,909	\$ 416,418,656
	G-333	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	8.56%	8.56%	\$ 668,892,495	\$ 2,981,821,126	\$ 225,375,331
	G-333	5310E	5310	MAELEC	Massachusetts Electric Company	20.14%	20.14%	\$ 1,598,840,493	\$ 2,680,685,854	\$ 1,159,865,088
	G-333	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.18%	0.18%	\$ 17,339,390	\$ 52,007,344	\$ 4,203,096
	G-333	5320E	5320	MAELEC	Nantucket Electric Company	0.27%	0.27%	\$ 22,878,224	\$ 68,758,022	\$ 10,060,149
	G-333	5330G	5330	MAGASD	Boston Gas Company	9.08%	9.08%	\$ 716,665,901	\$ 2,406,613,994	\$ 347,617,727
	G-333	5340G	5340	MAGASD	Colonial Gas Company	2.05%	2.05%	\$ 161,327,519	\$ 581,444,275	\$ 73,390,098
	G-333	5360E	5360	RIELEC	Narragansett Electric Company	6.64%	6.64%	\$ 574,052,546	\$ 926,658,890	\$ 353,600,201
	G-333	5360G	5360	RIGASD	Narragansett Gas Company	2.87%	2.87%	\$ 231,782,063	\$ 761,289,647	\$ 106,868,890
	G-333	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	1.78%	1.78%	\$ 133,930,510	\$ 862,645,421	\$ 13,013,773
	G-333	5410T	5410	FRTRAN	New England Power Company - Transmission	5.03%	5.03%	\$ 378,086,156	\$ 2,221,166,435	\$ 69,879,050
	G-333	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.17%	0.17%	\$ 16,753,717	\$ 31,800,443	\$ 7,178,838
	G-333	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.11%	0.11%	\$ 11,910,006	\$ 4,272,818	\$ 6,000,534
	G-333	5413F	5413	FRELEC	New England Electric Trans Corp	0.01%	0.01%	\$ 1,374,412	\$ 0	\$ 204,770
	G-333	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	4.06%	4.06%	\$ 464,650,405	\$ 594,113,557	\$ 156,428,992
	G-333	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.13%	0.13%	\$ 11,845,255	\$ 38,062,111	\$ 4,152,842
	G-333	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.15%	0.15%	\$ 13,342,875	\$ 45,737,978	\$ 4,298,071
					Total	100.00%	100.00%	\$ 7,948,035,341	\$ 26,105,338,286	\$ 3,860,797,459

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Legacy NG Retails and Trans segments, NEP-T and Hydros	G-335	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	25.00%	25.00%	\$ 1,198,921,609	\$ 4,264,491,304	\$ 619,066,340
	G-335	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	7.60%	7.60%	\$ 346,680,591	\$ 1,491,438,437	\$ 165,095,195
	G-335	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	9.07%	9.07%	\$ 385,690,791	\$ 2,415,788,723	\$ 106,731,443
	G-335	5310E	5310	MAELEC	Massachusetts Electric Company	31.25%	31.24%	\$ 1,598,840,493	\$ 2,680,685,854	\$ 1,159,865,088
	G-335	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.28%	0.28%	\$ 17,339,390	\$ 52,007,344	\$ 4,203,096
	G-335	5320E	5320	MAELEC	Nantucket Electric Company	0.43%	0.43%	\$ 22,878,224	\$ 68,758,022	\$ 10,060,149
	G-335	5360E	5360	RIELEC	Narragansett Electric Company	10.34%	10.34%	\$ 574,052,546	\$ 926,658,890	\$ 353,600,201
	G-335	5360G	5360	RIGASD	Narragansett Gas Company	4.54%	4.54%	\$ 231,782,063	\$ 761,289,647	\$ 106,868,890
	G-335	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	2.90%	2.90%	\$ 133,930,510	\$ 862,645,421	\$ 13,013,773
	G-335	5410T	5410	FRTRAN	New England Power Company - Transmission	8.14%	8.14%	\$ 378,086,156	\$ 2,221,166,435	\$ 69,879,050
	G-335	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.27%	0.27%	\$ 16,753,717	\$ 31,800,443	\$ 7,178,838
	G-335	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.17%	0.17%	\$ 11,910,006	\$ 4,272,818	\$ 6,000,534
	G-335	5413F	5413	FRELEC	New England Electric Trans Corp	0.01%	0.01%	\$ 1,374,412	\$ 0	\$ 204,770
					Total	100.00%	100.00%	\$ 4,918,240,506	\$ 15,781,003,337	\$ 2,621,767,367

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Parents, Legacy NG Retails, NMPC - T, Mass. Electric -T	G-337	5020R	5020	PARENT	National Grid USA Parent	0.14%	0.14%	\$ -	\$ -	\$ 10,678,534
	G-337	5040R	5040	PARENT	KeySpan Energy Corp.	0.01%	0.01%	\$ -	\$ -	\$ 669,841
	G-337	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	28.49%	28.49%	\$ 1,198,921,609	\$ 4,264,491,304	\$ 619,066,340
	G-337	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	8.74%	8.74%	\$ 346,680,591	\$ 1,491,438,437	\$ 165,095,195
	G-337	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	10.70%	10.70%	\$ 385,690,791	\$ 2,415,788,723	\$ 106,731,443
	G-337	5310E	5310	MAELEC	Massachusetts Electric Company	34.48%	34.48%	\$ 1,598,840,493	\$ 2,680,685,854	\$ 1,159,865,088
	G-337	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.32%	0.32%	\$ 17,339,390	\$ 52,007,344	\$ 4,203,096
	G-337	5320E	5320	MAELEC	Nantucket Electric Company	0.49%	0.49%	\$ 22,878,224	\$ 68,758,022	\$ 10,060,149
	G-337	5360E	5360	RIELEC	Narragansett Electric Company	11.46%	11.46%	\$ 574,052,546	\$ 926,658,890	\$ 353,600,201
	G-337	5360G	5360	RIGASD	Narragansett Gas Company	5.17%	5.17%	\$ 231,782,063	\$ 761,289,647	\$ 106,868,890
					Total	100.00%	100.00%	\$ 4,376,185,705	\$ 12,661,118,221	\$ 2,536,838,777

G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Parents, All Retail, Transmission segments	G-338	5020R	5020	PARENT	National Grid USA Parent	0.10%	0.10%	\$ -	\$ -	\$ 10,678,534
	G-338	5040R	5040	PARENT	KeySpan Energy Corp.	0.01%	0.01%	\$ -	\$ -	\$ 669,841
	G-338	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	18.73%	18.73%	\$ 1,198,921,609	\$ 4,264,491,304	\$ 619,066,340
	G-338	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	5.70%	5.70%	\$ 346,680,591	\$ 1,491,438,437	\$ 165,095,195
	G-338	5220G	5220	NYGASD	KeySpan Energy Delivery New York	14.83%	14.83%	\$ 993,070,386	\$ 3,676,541,909	\$ 416,418,656
	G-338	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	10.28%	10.28%	\$ 668,892,495	\$ 2,981,821,126	\$ 225,375,331
	G-338	5310E	5310	MAELEC	Massachusetts Electric Company	23.33%	23.33%	\$ 1,598,840,493	\$ 2,680,685,854	\$ 1,159,865,088
	G-338	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.21%	0.21%	\$ 17,339,390	\$ 52,007,344	\$ 4,203,096
	G-338	5320E	5320	MAELEC	Nantucket Electric Company	0.32%	0.32%	\$ 22,878,224	\$ 68,758,022	\$ 10,060,149
	G-338	5330G	5330	MAGASD	Boston Gas Company	10.75%	10.75%	\$ 716,665,901	\$ 2,406,613,994	\$ 347,617,727
	G-338	5340G	5340	MAGASD	Colonial Gas Company	2.44%	2.44%	\$ 161,327,519	\$ 581,444,275	\$ 73,390,098
	G-338	5360E	5360	RIELEC	Narragansett Electric Company	7.72%	7.72%	\$ 574,052,546	\$ 926,658,890	\$ 353,600,201
	G-338	5360G	5360	RIGASD	Narragansett Gas Company	3.40%	3.40%	\$ 231,782,063	\$ 761,289,647	\$ 106,868,890
	G-338	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	2.18%	2.18%	\$ 133,930,510	\$ 862,645,421	\$ 13,013,773
					Total	100.00%	100.00%	\$ 6,664,381,726	\$ 20,754,396,222	\$ 3,505,922,918

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Parents, KEDNY, NE Retail, Transmission segments	G-342	5020R	5020	PARENT	National Grid USA Parent	0.15%	0.15%	\$ -	\$ -	\$ 10,678,534
	G-342	5040R	5040	PARENT	KeySpan Energy Corp.	0.01%	0.01%	\$ -	\$ -	\$ 669,841
	G-342	5220G	5220	NYGASD	KeySpan Energy Delivery New York	24.54%	24.54%	\$ 993,070,386	\$ 3,676,541,909	\$ 416,418,656
	G-342	5310E	5310	MAELEC	Massachusetts Electric Company	36.77%	36.75%	\$ 1,598,840,493	\$ 2,680,685,854	\$ 1,159,865,088
	G-342	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.35%	0.35%	\$ 17,339,390	\$ 52,007,344	\$ 4,203,096
	G-342	5320E	5320	MAELEC	Nantucket Electric Company	0.52%	0.52%	\$ 22,878,224	\$ 68,758,022	\$ 10,060,149
	G-342	5330G	5330	MAGASD	Boston Gas Company	17.64%	17.64%	\$ 716,665,901	\$ 2,406,613,994	\$ 347,617,727
	G-342	5340G	5340	MAGASD	Colonial Gas Company	4.02%	4.02%	\$ 161,327,519	\$ 581,444,275	\$ 73,390,098
	G-342	5360E	5360	RIELEC	Narragansett Electric Company	12.21%	12.21%	\$ 574,052,546	\$ 926,658,890	\$ 353,600,201
	G-342	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	3.79%	3.79%	\$ 133,930,510	\$ 862,645,421	\$ 13,013,773
					Total	100.00%	100.00%	\$ 4,218,104,968	\$ 11,255,355,709	\$ 2,389,517,162

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Parents, Mass-E&T and Nantucket	G-344	5020R	5020	PARENT	National Grid USA Parent	0.30%	0.30%	\$ -	\$ -	\$ 10,678,534
	G-344	5040R	5040	PARENT	KeySpan Energy Corp.	0.02%	0.02%	\$ -	\$ -	\$ 669,841
	G-344	5310E	5310	MAELEC	Massachusetts Electric Company	97.02%	97.03%	\$ 1,598,840,493	\$ 2,680,685,854	\$ 1,159,865,088
	G-344	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	1.09%	1.09%	\$ 17,339,390	\$ 52,007,344	\$ 4,203,096
	G-344	5320E	5320	MAELEC	Nantucket Electric Company	1.57%	1.57%	\$ 22,878,224	\$ 68,758,022	\$ 10,060,149
					Total	100.00%	100.00%	\$ 1,639,058,107	\$ 2,801,451,221	\$ 1,185,476,707

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Hydros & NEP	G-350	5410T	5410	FRTRAN	New England Power Company - Transmission	91.66%	91.66%	\$ 378,086,155.55	\$ 2,221,166,435.02	\$ 69,879,049.62
	G-350	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	4.71%	4.71%	\$ 16,753,716.56	\$ 31,800,442.82	\$ 7,178,837.72
	G-350	5412F	5412	FRELEC	New England Hydro - Trans Corp.	3.44%	3.44%	\$ 11,910,006.44	\$ 4,272,817.70	\$ 6,000,533.52
	G-350	5413F	5413	FRELEC	New England Electric Trans Corp	0.19%	0.19%	\$ 1,374,412.14	\$ 0.08	\$ 204,770.41
					Total	100.00%	100.00%	\$ 408,124,290.69	\$ 2,257,239,695.62	\$ 83,263,191.28

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NEP, Hydros, LNG and GenCo	G-355	5410T	5410	FRTRAN	New England Power Company - Transmission	49.11%	49.11%	\$ 378,086,156	\$ 2,221,166,435	\$ 69,879,050
	G-355	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	1.98%	1.98%	\$ 16,753,717	\$ 31,800,443	\$ 7,178,838
	G-355	5412F	5412	FRELEC	New England Hydro - Trans Corp.	1.32%	1.32%	\$ 11,910,006	\$ 4,272,818	\$ 6,000,534
	G-355	5413F	5413	FRELEC	New England Electric Trans Corp	0.08%	0.08%	\$ 1,374,412	\$ 0	\$ 204,770
	G-355	5420G	5420	FRGASO	NG LNG LP Regulated Entity	1.77%	1.77%	\$ 8,230,443	\$ 82,150,480	\$ 3,828,666
	G-355	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	45.74%	45.74%	\$ 464,650,405	\$ 594,113,557	\$ 156,428,992
					Total	100.00%	100.00%	\$ 881,005,139.06	\$ 2,933,503,732.23	\$ 243,520,849.68

G - General Allocator, 3-Point Formula

G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Retail, TRAN, NG LNG, KS Generation, GW, Port Jefferson, NG Trans Svcs, Metrowest Realty, Wayfinder and Transgas										
	G-356	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	15.79%	15.79%	\$ 1,198,921,609	\$ 4,264,491,304	\$ 619,066,340
	G-356	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	4.78%	4.78%	\$ 346,680,591	\$ 1,491,438,437	\$ 165,095,195
	G-356	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	5.61%	5.61%	\$ 385,690,791	\$ 2,415,788,723	\$ 106,731,443
	G-356	5220G	5220	NYGASD	KeySpan Energy Delivery New York	12.43%	12.43%	\$ 993,070,386	\$ 3,676,541,909	\$ 416,418,656
	G-356	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	8.54%	8.54%	\$ 668,892,495	\$ 2,981,821,126	\$ 225,375,331
	G-356	5310E	5310	MAELEC	Massachusetts Electric Company	20.13%	20.12%	\$ 1,598,840,493	\$ 2,680,685,854	\$ 1,159,865,088
	G-356	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.18%	0.18%	\$ 17,339,390	\$ 52,007,344	\$ 4,203,096
	G-356	5320E	5320	MAELEC	Nantucket Electric Company	0.27%	0.27%	\$ 22,878,224	\$ 68,758,022	\$ 10,060,149
	G-356	5330G	5330	MAGASD	Boston Gas Company	9.07%	9.07%	\$ 716,665,901	\$ 2,406,613,994	\$ 347,617,727
	G-356	5340G	5340	MAGASD	Colonial Gas Company	2.05%	2.05%	\$ 161,327,519	\$ 581,444,275	\$ 73,390,098
	G-356	5360E	5360	RIELEC	Narragansett Electric Company	6.64%	6.64%	\$ 574,052,546	\$ 926,658,890	\$ 353,600,201
	G-356	5360G	5360	RIGASD	Narragansett Gas Company	2.86%	2.86%	\$ 231,782,063	\$ 761,289,647	\$ 106,868,890
	G-356	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	1.77%	1.77%	\$ 133,930,510	\$ 862,645,421	\$ 13,013,773
	G-356	5410T	5410	FRTRAN	New England Power Company - Transmission	5.01%	5.01%	\$ 378,086,156	\$ 2,221,166,435	\$ 69,879,050
	G-356	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.17%	0.17%	\$ 16,753,717	\$ 31,800,443	\$ 7,178,838
	G-356	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.11%	0.11%	\$ 11,910,006	\$ 4,272,818	\$ 6,000,534
	G-356	5413F	5413	FRELEC	New England Electric Trans Corp	0.01%	0.01%	\$ 1,374,412	\$ 0	\$ 204,770
	G-356	5420G	5420	FRGASO	NG LNG LP Regulated Entity	0.17%	0.17%	\$ 8,230,443	\$ 82,150,480	\$ 3,828,666
	G-356	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	4.05%	4.05%	\$ 464,650,405	\$ 594,113,557	\$ 156,428,992
	G-356	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.13%	0.13%	\$ 11,845,255	\$ 38,062,111	\$ 4,152,842
	G-356	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.15%	0.15%	\$ 13,342,875	\$ 45,737,978	\$ 4,298,071
	G-356	5825N	5825	NONREG	Transgas Inc	0.08%	0.08%	\$ 3,982,586	\$ 7,837,743	\$ 6,208,446
					Total	100.00%	100.00%	\$ 7,960,248,370	\$ 26,195,326,509	\$ 3,859,486,195

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NMPC-EG&T, Mass-E&T, Nantucket, Boston Gas, Narragansett-E&T, NEP -T, NHH, NEET, NG Trans Svcs, Metrowest Realty										
	G-363	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	22.82%	22.82%	1,198,921,608.55	4,264,491,304.30	619,066,339.77
	G-363	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	6.93%	6.93%	346,680,590.92	1,491,438,436.65	165,095,195.45
	G-363	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	8.26%	8.26%	385,690,790.72	2,415,788,722.61	106,731,443.48
	G-363	5310E	5310	MAELEC	Massachusetts Electric Company	28.58%	28.57%	1,598,840,492.57	2,680,685,854.46	1,159,865,088.37
	G-363	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.26%	0.26%	17,339,390.23	52,007,343.88	4,203,095.54
	G-363	5320E	5320	MAELEC	Nantucket Electric Company	0.39%	0.39%	22,878,223.74	68,758,022.25	10,060,148.71
	G-363	5330G	5330	MAGASD	Boston Gas Company	13.10%	13.10%	716,665,901.26	2,406,613,993.69	347,617,726.61
	G-363	5360E	5360	RIELEC	Narragansett Electric Company	9.46%	9.46%	574,052,546.02	926,658,890.11	353,600,201.28
	G-363	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	2.63%	2.63%	133,930,510.17	862,645,420.89	13,013,773.35
	G-363	5410T	5410	FRTRAN	New England Power Company - Transmission	7.41%	7.41%	378,086,155.55	2,221,166,435.02	69,879,049.62
	G-363	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.15%	0.15%	11,910,006.44	4,272,817.70	6,000,533.52
	G-363	5413F	5413	FRELEC	New England Electric Trans Corp	0.01%	0.01%	1,374,412.14	0.08	204,770.41
					Total	100.00%	100.00%	5,386,370,628.30	17,394,527,241.64	2,855,337,366.12

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NMPC-EG&T, Mass-E, Nantucket, Narragansett-E&G, NEP -T, NHH, NEET										
	G-364	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	25.94%	25.94%	1,198,921,608.55	4,264,491,304.30	619,066,339.77
	G-364	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	7.90%	7.90%	346,680,590.92	1,491,438,436.65	165,095,195.45
	G-364	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	9.50%	9.50%	385,690,790.72	2,415,788,722.61	106,731,443.48
	G-364	5310E	5310	MAELEC	Massachusetts Electric Company	32.14%	32.13%	1,598,840,492.57	2,680,685,854.46	1,159,865,088.37
	G-364	5320E	5320	MAELEC	Nantucket Electric Company	0.44%	0.44%	22,878,223.74	68,758,022.25	10,060,148.71
	G-364	5360E	5360	RIELEC	Narragansett Electric Company	10.65%	10.65%	574,052,546.02	926,658,890.11	353,600,201.28
	G-364	5360G	5360	RIGASD	Narragansett Gas Company	4.71%	4.71%	231,782,062.74	761,289,646.67	106,868,889.57
	G-364	5410T	5410	FRTRAN	New England Power Company - Transmission	8.54%	8.54%	378,086,155.55	2,221,166,435.02	69,879,049.62
	G-364	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.17%	0.17%	11,910,006.44	4,272,817.70	6,000,533.52
	G-364	5413F	5413	FRELEC	New England Electric Trans Corp	0.01%	0.01%	1,374,412.14	0.08	204,770.41
					Total	100.00%	100.00%	4,750,216,889.38	14,834,550,129.85	2,597,371,660.19

G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Legacy NG Elec Retails, NMPC-T and NEP-T	G-370	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	29.81%	29.81%	1,198,921,608.55	4,264,491,304.30	619,066,339.77
	G-370	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	11.03%	11.03%	385,690,790.72	2,415,788,722.61	106,731,443.48
	G-370	5310E	5310	MAELEC	Massachusetts Electric Company	36.59%	36.59%	1,598,840,492.57	2,680,685,854.46	1,159,865,088.37
	G-370	5320E	5320	MAELEC	Nantucket Electric Company	0.51%	0.51%	22,878,223.74	68,758,022.25	10,060,148.71
	G-370	5360E	5360	RIELEC	Narragansett Electric Company	12.14%	12.14%	574,052,546.02	926,658,890.11	353,600,201.28
	G-370	5410T	5410	FRTRAN	New England Power Company - Transmission	9.92%	9.92%	378,086,155.55	2,221,166,435.02	69,879,049.62
					Total	100.00%	100.00%	4,158,469,817.15	12,577,549,228.75	2,319,202,271.24

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Retail excl NMPC-E, plus NMPC-T, NECO-T and KS Generation	G-376	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	6.15%	6.15%	346,680,590.92	1,491,438,436.65	165,095,195.45
	G-376	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	7.32%	7.32%	385,690,790.72	2,415,788,722.61	106,731,443.48
	G-376	5220G	5220	NYGASD	KeySpan Energy Delivery New York	15.99%	15.99%	993,070,385.58	3,676,541,908.93	416,418,655.60
	G-376	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	11.05%	11.05%	668,892,495.19	2,981,821,125.87	225,375,331.35
	G-376	5310E	5310	MAELEC	Massachusetts Electric Company	25.37%	25.37%	1,598,840,492.57	2,680,685,854.46	1,159,865,088.37
	G-376	5320E	5320	MAELEC	Nantucket Electric Company	0.35%	0.35%	22,878,223.74	68,758,022.25	10,060,148.71
	G-376	5330G	5330	MAGASD	Boston Gas Company	11.61%	11.61%	716,665,901.26	2,406,613,993.69	347,617,726.61
	G-376	5340G	5340	MAGASD	Colonial Gas Company	2.63%	2.63%	161,327,518.74	581,444,274.75	73,390,097.83
	G-376	5360E	5360	RIELEC	Narragansett Electric Company	8.39%	8.39%	574,052,546.02	926,658,890.11	353,600,201.28
	G-376	5360G	5360	RIGASD	Narragansett Gas Company	3.67%	3.67%	231,782,062.74	761,289,646.67	106,868,889.57
	G-376	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	2.33%	2.33%	133,930,510.17	862,645,420.89	13,013,773.35
	G-376	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	5.14%	5.14%	464,650,404.89	594,113,556.58	156,428,992.32
					Total	100.00%	100.00%	6,298,461,922.53	19,447,799,853.46	3,134,465,543.93

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NMPC -G, Boston Gas, Colonial Gas and Narragansett Gas	G-378	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	25.36%	25.36%	346,680,590.92	1,491,438,436.65	165,095,195.45
	G-378	5330G	5330	MAGASD	Boston Gas Company	48.43%	48.43%	716,665,901.26	2,406,613,993.69	347,617,726.61
	G-378	5340G	5340	MAGASD	Colonial Gas Company	10.92%	10.92%	161,327,518.74	581,444,274.75	73,390,097.83
	G-378	5360G	5360	RIGASD	Narragansett Gas Company	15.29%	15.29%	231,782,062.74	761,289,646.67	106,868,889.57
					Total	100.00%	100.00%	1,456,456,073.65	5,240,786,351.76	692,971,909.47

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NMPC-G&T, Mass-T, Nantucket and Narragansett-G&T	G-377	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	23.39%	23.39%	346,680,590.92	1,491,438,436.65	165,095,195.45
	G-377	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	27.00%	27.00%	385,690,790.72	2,415,788,722.61	106,731,443.48
	G-377	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.86%	0.86%	17,339,390.23	52,007,343.88	4,203,095.54
	G-377	5320E	5320	MAELEC	Nantucket Electric Company	1.33%	1.33%	22,878,223.74	68,758,022.25	10,060,148.71
	G-377	5360E	5360	RIELEC	Narragansett Electric Company	33.31%	33.31%	574,052,546.02	926,658,890.11	353,600,201.28
	G-377	5360G	5360	RIGASD	Narragansett Gas Company	14.11%	14.11%	231,782,062.74	761,289,646.67	106,868,889.57
					Total	100.00%	100.00%	1,578,423,604.37	5,715,941,062.17	746,558,974.03

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NECO-T, NEP-T	G-381	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	23.28%	23.28%	\$ 133,930,510	\$ 862,645,421	\$ 13,013,773
	G-381	5410T	5410	FRTRAN	New England Power Company - Transmission	76.72%	76.72%	\$ 378,086,156	\$ 2,221,166,435	\$ 69,879,050
					Total	100.00%	100.00%	\$ 512,016,666	\$ 3,083,811,856	\$ 82,892,823

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Gas Retails excl Niagara Mohawk	G-383	5220G	5220	NYGASD	KeySpan Energy Delivery New York	35.59%	35.59%	993,070,385.58	3,676,541,908.93	416,418,655.60
	G-383	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	24.02%	24.02%	668,892,495.19	2,981,821,125.87	225,375,331.35
	G-383	5330G	5330	MAGASD	Boston Gas Company	26.23%	26.23%	716,665,901.26	2,406,613,993.69	347,617,726.61

G - General Allocator, 3-Point Formula

	G-383	5340G	5340	MAGASD	Colonial Gas Company	5.89%	5.89%	161,327,518.74	581,444,274.75	73,390,097.83
	G-383	5360G	5360	RIGASD	Narragansett Gas Company	8.27%	8.27%	231,782,062.74	761,289,646.67	106,868,889.57
					Total	100.00%	100.00%	2,771,738,363.50	10,407,710,949.91	1,169,670,700.97

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
KEDNY, Boston Gas and Colonial Gas	G-384	5220G	5220	NYGASD	KeySpan Energy Delivery New York	52.66%	52.66%	993,070,385.58	3,676,541,908.93	416,418,655.60
	G-384	5330G	5330	MAGASD	Boston Gas Company	38.64%	38.64%	716,665,901.26	2,406,613,993.69	347,617,726.61
	G-384	5340G	5340	MAGASD	Colonial Gas Company	8.70%	8.70%	161,327,518.74	581,444,274.75	73,390,097.83
					Total	100.00%	100.00%	1,871,063,805.58	6,664,600,177.37	837,426,480.05

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
KEDLI, Boston Gas, Colonial Gas	G-385	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	42.69%	42.69%	668,892,495.19	2,981,821,125.87	225,375,331.35
	G-385	5330G	5330	MAGASD	Boston Gas Company	46.80%	46.81%	716,665,901.26	2,406,613,993.69	347,617,726.61
	G-385	5340G	5340	MAGASD	Colonial Gas Company	10.51%	10.51%	161,327,518.74	581,444,274.75	73,390,097.83
					Total	100.00%	100.00%	1,546,885,915.18	5,969,879,394.31	646,383,155.79

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Nantucket Electric, Narragansett Electric	G-396	5320E	5320	MAELEC	Nantucket Electric Company	4.50%	4.50%	22,878,223.74	68,758,022.25	10,060,148.71
	G-396	5360E	5360	RIELEC	Narragansett Electric Company	95.50%	95.50%	574,052,546.02	926,658,890.11	353,600,201.28
					Total	100.00%	100.00%	596,930,769.76	995,416,912.36	363,660,349.99

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Elec & Gas & NEP & Gencos	G-399	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	15.88%	15.88%	1,198,921,608.55	4,264,491,304.30	619,066,339.77
	G-399	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	4.80%	4.80%	346,680,590.92	1,491,438,436.65	165,095,195.45
	G-399	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	5.64%	5.64%	385,690,790.72	2,415,788,722.61	106,731,443.48
	G-399	5220G	5220	NYGASD	KeySpan Energy Delivery New York	12.50%	12.50%	993,070,385.58	3,676,541,908.93	416,418,655.60
	G-399	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	8.59%	8.59%	668,892,495.19	2,981,821,125.87	225,375,331.35
	G-399	5310E	5310	MAELEC	Massachusetts Electric Company	20.24%	20.24%	1,598,840,492.57	2,680,685,854.46	1,159,865,088.37
	G-399	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.18%	0.18%	17,339,390.23	52,007,343.88	4,203,095.54
	G-399	5320E	5320	MAELEC	Nantucket Electric Company	0.27%	0.27%	22,878,223.74	68,758,022.25	10,060,148.71
	G-399	5330G	5330	MAGASD	Boston Gas Company	9.11%	9.11%	716,665,901.26	2,406,613,993.69	347,617,726.61
	G-399	5340G	5340	MAGASD	Colonial Gas Company	2.06%	2.06%	161,327,518.74	581,444,274.75	73,390,097.83
	G-399	5360E	5360	RIELEC	Narragansett Electric Company	6.67%	6.67%	574,052,546.02	926,658,890.11	353,600,201.28
	G-399	5360G	5360	RIGASD	Narragansett Gas Company	2.88%	2.88%	231,782,062.74	761,289,646.67	106,868,889.57
	G-399	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	1.78%	1.78%	133,930,510.17	862,645,420.89	13,013,773.35
	G-399	5410T	5410	FRTRAN	New England Power Company - Transmission	5.04%	5.04%	378,086,155.55	2,221,166,435.02	69,879,049.62
	G-399	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	4.08%	4.08%	464,650,404.89	594,113,556.58	156,428,992.32
	G-399	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.13%	0.13%	11,845,254.70	38,062,111.29	4,152,842.46
	G-399	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.15%	0.15%	13,342,874.67	45,737,977.67	4,298,070.91
					Total	100.00%	100.00%	7,917,997,206.23	26,069,265,025.62	3,836,064,942.22

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NGUSA, NMPC-EG&T, NE Retails, NEP-T	G-407	5020R	5020	PARENT	National Grid USA Parent	0.14%	0.14%	\$ -	\$ -	\$ 10,678,534
	G-407	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	25.95%	25.95%	\$ 1,198,921,609	\$ 4,264,491,304	\$ 619,066,340
	G-407	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	7.91%	7.91%	\$ 346,680,591	\$ 1,491,438,437	\$ 165,095,195
	G-407	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	9.51%	9.51%	\$ 385,690,791	\$ 2,415,788,723	\$ 106,731,443
	G-407	5310E	5310	MAELEC	Massachusetts Electric Company	32.14%	32.14%	\$ 1,598,840,493	\$ 2,680,685,854	\$ 1,159,865,088
	G-407	5320E	5320	MAELEC	Nantucket Electric Company	0.44%	0.44%	\$ 22,878,224	\$ 68,758,022	\$ 10,060,149
	G-407	5360E	5360	RIELEC	Narragansett Electric Company	10.65%	10.65%	\$ 574,052,546	\$ 926,658,890	\$ 353,600,201
	G-407	5360G	5360	RIGASD	Narragansett Gas Company	4.71%	4.71%	\$ 231,782,063	\$ 761,289,647	\$ 106,868,890
	G-407	5410T	5410	FRTRAN	New England Power Company - Transmission	8.55%	8.55%	\$ 378,086,156	\$ 2,221,166,435	\$ 69,879,050
					Total	100.00%	100.00%	\$ 4,736,932,471	\$ 14,830,277,312	\$ 2,601,844,890

G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Retail,TRAN,Hydr,LNGR,Gens,KSSvcs,Other	G-411	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	15.74%	15.74%	\$ 1,198,921,609	\$ 4,264,491,304	\$ 619,066,340
	G-411	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	4.76%	4.76%	\$ 346,680,591	\$ 1,491,438,437	\$ 165,095,195
	G-411	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	5.59%	5.59%	\$ 385,690,791	\$ 2,415,788,723	\$ 106,731,443
	G-411	5220G	5220	NYGASD	KeySpan Energy Delivery New York	12.39%	12.39%	\$ 993,070,386	\$ 3,676,541,909	\$ 416,418,656
	G-411	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	8.51%	8.51%	\$ 668,892,495	\$ 2,981,821,126	\$ 225,375,331
	G-411	5310E	5310	MAELEC	Massachusetts Electric Company	20.07%	20.05%	\$ 1,598,840,493	\$ 2,680,685,854	\$ 1,159,865,088
	G-411	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.17%	0.17%	\$ 17,339,390	\$ 52,007,344	\$ 4,203,096
	G-411	5320E	5320	MAELEC	Nantucket Electric Company	0.27%	0.27%	\$ 22,878,224	\$ 68,758,022	\$ 10,060,149
	G-411	5330G	5330	MAGASD	Boston Gas Company	9.03%	9.03%	\$ 716,665,901	\$ 2,406,613,994	\$ 347,617,727
	G-411	5340G	5340	MAGASD	Colonial Gas Company	2.04%	2.04%	\$ 161,327,519	\$ 581,444,275	\$ 73,390,098
	G-411	5360E	5360	RIELEC	Narragansett Electric Company	6.61%	6.61%	\$ 574,052,546	\$ 926,658,890	\$ 353,600,201
	G-411	5360G	5360	RIGASD	Narragansett Gas Company	2.85%	2.85%	\$ 231,782,063	\$ 761,289,647	\$ 106,868,890
	G-411	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	1.77%	1.77%	\$ 133,930,510	\$ 862,645,421	\$ 13,013,773
	G-411	5410T	5410	FRTRAN	New England Power Company - Transmission	5.00%	5.00%	\$ 378,086,156	\$ 2,221,166,435	\$ 69,879,050
	G-411	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.17%	0.17%	\$ 16,753,717	\$ 31,800,443	\$ 7,178,838
	G-411	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.11%	0.11%	\$ 11,910,006	\$ 4,272,818	\$ 6,000,534
	G-411	5413F	5413	FRELEC	New England Electric Trans Corp	0.01%	0.01%	\$ 1,374,412	\$ 0	\$ 204,770
	G-411	5420G	5420	FRGASO	NG LNG LP Regulated Entity	0.17%	0.17%	\$ 8,230,443	\$ 82,150,480	\$ 3,828,666
	G-411	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	4.04%	4.04%	\$ 464,650,405	\$ 594,113,557	\$ 156,428,992
	G-411	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.13%	0.13%	\$ 11,845,255	\$ 38,062,111	\$ 4,152,842
	G-411	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.15%	0.15%	\$ 13,342,875	\$ 45,737,978	\$ 4,298,071
	G-411	5825N	5825	NONREG	Transgas Inc	0.08%	0.08%	\$ 3,982,586	\$ 7,837,743	\$ 6,208,446
	G-411	5840N	5840	NONREG	KeySpan Energy Development Corporation	0.18%	0.18%	\$ -	\$ 74,017,254	\$ 10,567,625
	G-411	5850N	5850	NONREG	KeySpan Services Inc.	0.16%	0.16%	\$ 14,478,322	\$ 6,613,711	\$ 11,009,061
Total						100.00%	100.00%	\$ 7,974,726,692	\$ 26,275,957,473	\$ 3,881,062,882

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Legacy NG Retails, NEP-T	G-415	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	25.99%	25.99%	\$ 1,198,921,609	\$ 4,264,491,304	\$ 619,066,340
	G-415	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	7.92%	7.92%	\$ 346,680,591	\$ 1,491,438,437	\$ 165,095,195
	G-415	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	9.52%	9.52%	\$ 385,690,791	\$ 2,415,788,723	\$ 106,731,443
	G-415	5310E	5310	MAELEC	Massachusetts Electric Company	32.19%	32.20%	\$ 1,598,840,493	\$ 2,680,685,854	\$ 1,159,865,088
	G-415	5320E	5320	MAELEC	Nantucket Electric Company	0.44%	0.44%	\$ 22,878,224	\$ 68,758,022	\$ 10,060,149
	G-415	5360E	5360	RIELEC	Narragansett Electric Company	10.67%	10.67%	\$ 574,052,546	\$ 926,658,890	\$ 353,600,201
	G-415	5360G	5360	RIGASD	Narragansett Gas Company	4.72%	4.72%	\$ 231,782,063	\$ 761,289,647	\$ 106,868,890
	G-415	5410T	5410	FRTRAN	New England Power Company - Transmission	8.55%	8.55%	\$ 378,086,156	\$ 2,221,166,435	\$ 69,879,050
Total						100.00%	100.00%	\$ 4,736,932,471	\$ 14,830,277,312	\$ 2,591,166,356

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Legacy NG Retails, NEP-T, plus Gencos	G-416	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	24.41%	24.41%	\$ 1,198,921,609	\$ 4,264,491,304	\$ 619,066,340
	G-416	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	7.45%	7.45%	\$ 346,680,591	\$ 1,491,438,437	\$ 165,095,195
	G-416	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	8.99%	8.99%	\$ 385,690,791	\$ 2,415,788,723	\$ 106,731,443
	G-416	5310E	5310	MAELEC	Massachusetts Electric Company	30.10%	30.11%	\$ 1,598,840,493	\$ 2,680,685,854	\$ 1,159,865,088
	G-416	5320E	5320	MAELEC	Nantucket Electric Company	0.42%	0.42%	\$ 22,878,224	\$ 68,758,022	\$ 10,060,149
	G-416	5360E	5360	RIELEC	Narragansett Electric Company	9.97%	9.97%	\$ 574,052,546	\$ 926,658,890	\$ 353,600,201
	G-416	5360G	5360	RIGASD	Narragansett Gas Company	4.43%	4.43%	\$ 231,782,063	\$ 761,289,647	\$ 106,868,890
	G-416	5410T	5410	FRTRAN	New England Power Company - Transmission	8.07%	8.07%	\$ 378,086,156	\$ 2,221,166,435	\$ 69,879,050
	G-416	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	6.16%	6.16%	\$ 464,650,405	\$ 594,113,557	\$ 156,428,992
Total						100.00%	100.00%	\$ 5,201,582,876	\$ 15,424,390,869	\$ 2,747,595,349

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Gas Retails excl Narr, NMPC-E	G-419	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	30.18%	30.18%	\$ 1,198,921,609	\$ 4,264,491,304	\$ 619,066,340
	G-419	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	9.04%	9.04%	\$ 346,680,591	\$ 1,491,438,437	\$ 165,095,195
	G-419	5220G	5220	NYGASD	KeySpan Energy Delivery New York	23.57%	23.57%	\$ 993,070,386	\$ 3,676,541,909	\$ 416,418,656
	G-419	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	15.98%	15.98%	\$ 668,892,495	\$ 2,981,821,126	\$ 225,375,331
	G-419	5330G	5330	MAGASD	Boston Gas Company	17.33%	17.33%	\$ 716,665,901	\$ 2,406,613,994	\$ 347,617,727
	G-419	5340G	5340	MAGASD	Colonial Gas Company	3.90%	3.90%	\$ 161,327,519	\$ 581,444,275	\$ 73,390,098
Total						100.00%	100.00%	\$ 4,085,558,500	\$ 15,402,351,044	\$ 1,846,963,347

G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NE 3 Trans, Hydros, LNG, Gencos	G-424	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	1.51%	1.51%	17,339,390.23	52,007,343.88	4,203,095.54
	G-424	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	13.15%	13.15%	133,930,510.17	862,645,420.89	13,013,773.35
	G-424	5410T	5410	FRTRAN	New England Power Company - Transmission	39.40%	39.40%	378,086,155.55	2,221,166,435.02	69,879,049.62
	G-424	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	1.69%	1.69%	16,753,716.56	31,800,442.82	7,178,837.72
	G-424	5412F	5412	FRELEC	New England Hydro - Trans Corp.	1.15%	1.15%	11,910,006.44	4,272,817.70	6,000,533.52
	G-424	5413F	5413	FRELEC	New England Electric Trans Corp.	0.07%	0.07%	1,374,412.14	0.08	204,770.41
	G-424	5420G	5420	FRGASO	NG LNG LP Regulated Entity	1.43%	1.43%	8,230,443.48	82,150,480.03	3,828,666.09
	G-424	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	39.05%	39.05%	464,650,404.89	594,113,556.58	156,428,992.32
	G-424	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	1.21%	1.21%	11,845,254.70	38,062,111.29	4,152,842.46
	G-424	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	1.34%	1.34%	13,342,874.67	45,737,977.67	4,298,070.91
					Total	100.00%	100.00%	1,057,463,168.83	3,931,956,585.96	269,188,631.93

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NE 3 Trans, Narr Gas, Hydros, LNG, Gencos	G-425	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	1.19%	1.19%	\$ 17,339,390	\$ 52,007,344	\$ 4,203,096
	G-425	5360G	5360	RIGASD	Narragansett Gas Company	20.87%	20.87%	\$ 231,782,063	\$ 761,289,647	\$ 106,868,890
	G-425	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	10.74%	10.74%	\$ 133,930,510	\$ 862,645,421	\$ 13,013,773
	G-425	5410T	5410	FRTRAN	New England Power Company - Transmission	31.75%	31.75%	\$ 378,086,156	\$ 2,221,166,435	\$ 69,879,050
	G-425	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	1.30%	1.30%	\$ 16,753,717	\$ 31,800,443	\$ 7,178,838
	G-425	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.87%	0.87%	\$ 11,910,006	\$ 4,272,818	\$ 6,000,534
	G-425	5413F	5413	FRELEC	New England Electric Trans Corp.	0.05%	0.05%	\$ 1,374,412	\$ 0	\$ 204,770
	G-425	5420G	5420	FRGASO	NG LNG LP Regulated Entity	1.14%	1.14%	\$ 8,230,443	\$ 82,150,480	\$ 3,828,666
	G-425	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	30.10%	30.10%	\$ 464,650,405	\$ 594,113,557	\$ 156,428,992
	G-425	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.94%	0.94%	\$ 11,845,255	\$ 38,062,111	\$ 4,152,842
	G-425	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	1.05%	1.05%	\$ 13,342,875	\$ 45,737,978	\$ 4,298,071
					Total	100.00%	100.00%	\$ 1,289,245,232	\$ 4,693,246,233	\$ 376,057,522

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
MECO-T, NECO-T, Nantucket-E, GSE	G-426	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	10.22%	10.22%	\$ 17,339,390	\$ 52,007,344	\$ 4,203,096
	G-426	5320E	5320	MAELEC	Nantucket Electric Company	19.00%	19.00%	\$ 22,878,224	\$ 68,758,022	\$ 10,060,149
	G-426	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	70.78%	70.78%	\$ 133,930,510	\$ 862,645,421	\$ 13,013,773
					Total	100.00%	100.00%	\$ 174,148,124	\$ 983,410,787	\$ 27,277,018

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NE Retails+3 Trans, Hydros, LNG, Gencos	G-427	5310E	5310	MAELEC	Massachusetts Electric Company	36.76%	36.74%	\$ 1,598,840,493	\$ 2,680,685,854	\$ 1,159,865,088
	G-427	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.35%	0.35%	\$ 17,339,390	\$ 52,007,344	\$ 4,203,096
	G-427	5320E	5320	MAELEC	Nantucket Electric Company	0.52%	0.52%	\$ 22,878,224	\$ 68,758,022	\$ 10,060,149
	G-427	5330G	5330	MAGASD	Boston Gas Company	17.53%	17.53%	\$ 716,665,901	\$ 2,406,613,994	\$ 347,617,727
	G-427	5340G	5340	MAGASD	Colonial Gas Company	3.99%	3.99%	\$ 161,327,519	\$ 581,444,275	\$ 73,390,098
	G-427	5360G	5360	RIGASD	Narragansett Gas Company	5.54%	5.54%	\$ 231,782,063	\$ 761,289,647	\$ 106,868,890
	G-427	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	3.74%	3.74%	\$ 133,930,510	\$ 862,645,421	\$ 13,013,773
	G-427	5360E	5360	RIELEC	Narragansett Electric Company	12.18%	12.18%	\$ 574,052,546	\$ 926,658,890	\$ 353,600,201
	G-427	5410T	5410	FRTRAN	New England Power Company - Transmission	10.41%	10.41%	\$ 378,086,156	\$ 2,221,166,435	\$ 69,879,050
	G-427	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.32%	0.32%	\$ 16,753,717	\$ 31,800,443	\$ 7,178,838
	G-427	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.19%	0.19%	\$ 11,910,006	\$ 4,272,818	\$ 6,000,534
	G-427	5413F	5413	FRELEC	New England Electric Trans Corp.	0.01%	0.01%	\$ 1,374,412	\$ 0	\$ 204,770
	G-427	5420G	5420	FRGASO	NG LNG LP Regulated Entity	0.36%	0.36%	\$ 8,230,443	\$ 82,150,480	\$ 3,828,666
	G-427	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	7.54%	7.54%	\$ 464,650,405	\$ 594,113,557	\$ 156,428,992
	G-427	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.26%	0.26%	\$ 11,845,255	\$ 38,062,111	\$ 4,152,842
	G-427	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.30%	0.30%	\$ 13,342,875	\$ 45,737,978	\$ 4,298,071
					Total	100.00%	100.00%	\$ 4,363,009,914	\$ 11,357,407,268	\$ 2,320,590,784

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
MECO-E, NECO-E, NEP-T	G-430	5310E	5310	MAELEC	Massachusetts Electric Company	60.65%	60.64%	\$ 1,598,840,493	\$ 2,680,685,854	\$ 1,159,865,088
	G-430	5360E	5360	RIELEC	Narragansett Electric Company	20.24%	20.24%	\$ 574,052,546	\$ 926,658,890	\$ 353,600,201
	G-430	5410T	5410	FRTRAN	New England Power Company - Transmission	19.11%	19.11%	\$ 378,086,156	\$ 2,221,166,435	\$ 69,879,050
					Total	100.00%	100.00%	\$ 2,550,979,194	\$ 5,828,511,180	\$ 1,583,344,339

G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Retails excl NH Cos, plus Gencos	G-431	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	18.30%	18.30%	1,198,921,608.55	4,264,491,304.30	619,066,339.77
	G-431	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	5.58%	5.58%	346,680,590.92	1,491,438,436.65	165,095,195.45
	G-431	5220G	5220	NYGASD	KeySpan Energy Delivery New York	14.51%	14.51%	993,070,385.58	3,676,541,908.93	416,418,655.60
	G-431	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	10.09%	10.09%	668,892,495.19	2,981,821,125.87	225,375,331.35
	G-431	5310E	5310	MAELEC	Massachusetts Electric Company	22.58%	22.58%	1,598,840,492.57	2,680,685,854.46	1,159,865,088.37
	G-431	5320E	5320	MAELEC	Nantucket Electric Company	0.31%	0.31%	22,878,223.74	68,758,022.25	10,060,148.71
	G-431	5330G	5330	MAGASD	Boston Gas Company	10.50%	10.50%	716,665,901.26	2,406,613,993.69	347,617,726.61
	G-431	5340G	5340	MAGASD	Colonial Gas Company	2.38%	2.38%	161,327,518.74	581,444,274.75	73,390,097.83
	G-431	5360E	5360	RIELEC	Narragansett Electric Company	7.47%	7.47%	574,052,546.02	926,658,890.11	353,600,201.28
	G-431	5360G	5360	RIGASD	Narragansett Gas Company	3.32%	3.32%	231,792,062.74	761,289,646.67	106,868,889.67
	G-431	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	4.61%	4.61%	464,650,404.89	594,113,556.58	156,428,992.32
	G-431	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.16%	0.16%	11,845,254.70	38,062,111.29	4,152,842.46
	G-431	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.18%	0.18%	13,342,874.67	45,737,977.67	4,298,070.91
					Total	100.00%	100.00%	\$ 7,002,950,360	\$ 20,517,657,103	\$ 3,642,237,580

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NMPC-T, NECO-T, NEP-T, KS Generation	G-432	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	32.93%	32.93%	\$ 385,690,791	\$ 2,415,788,723	\$ 106,731,443
	G-432	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	9.25%	9.25%	\$ 133,930,510	\$ 862,645,421	\$ 13,013,773
	G-432	5410T	5410	FRTRAN	New England Power Company - Transmission	28.13%	28.13%	\$ 378,086,156	\$ 2,221,166,435	\$ 69,879,050
	G-432	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	29.69%	29.69%	\$ 464,650,405	\$ 594,113,557	\$ 156,428,992
					Total	100.00%	100.00%	\$ 1,362,357,861	\$ 6,093,714,135	\$ 346,053,259

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Transmission, Hydros, LNG Reg and Generation	G-433	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	31.06%	31.06%	\$ 385,690,791	\$ 2,415,788,723	\$ 106,731,443
	G-433	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	1.05%	1.05%	\$ 17,339,390	\$ 52,007,344	\$ 4,203,096
Requested by Jeff Higgins 10/17/13	G-433	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	8.78%	8.78%	\$ 133,930,510	\$ 862,645,421	\$ 13,013,773
Approved by Colleen Dowling 10/22/13	G-433	5410T	5410	FRTRAN	New England Power Company - Transmission	26.59%	26.59%	\$ 378,086,156	\$ 2,221,166,435	\$ 69,879,050
	G-433	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	1.19%	1.19%	\$ 16,753,717	\$ 31,800,443	\$ 7,178,838
	G-433	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.83%	0.83%	\$ 11,910,006	\$ 4,272,818	\$ 6,000,534
	G-433	5413F	5413	FRELEC	New England Electric Trans Corp	0.05%	0.05%	\$ 1,374,412	\$ 0	\$ 204,770
	G-433	5420G	5420	FRGASO	NG LNG LP Regulated Entity	0.96%	0.96%	\$ 8,230,443	\$ 82,150,480	\$ 3,828,666
	G-433	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	27.72%	27.72%	\$ 464,650,405	\$ 594,113,557	\$ 156,428,992
	G-433	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.84%	0.84%	\$ 11,845,255	\$ 38,062,111	\$ 4,152,842
	G-433	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.93%	0.93%	\$ 13,342,875	\$ 45,737,978	\$ 4,298,071
					Total	100.00%	100.00%	\$ 1,443,153,960	\$ 6,347,745,309	\$ 375,920,075

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Legacy NG Retails and KEDLI	G-434	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	27.22%	27.22%	\$ 1,198,921,609	\$ 4,264,491,304	\$ 619,066,340
	G-434	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	8.35%	8.35%	\$ 346,680,591	\$ 1,491,438,437	\$ 165,095,195
	G-434	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	15.19%	15.19%	\$ 668,892,495	\$ 2,981,821,126	\$ 225,375,331
	G-434	5310E	5310	MAELEC	Massachusetts Electric Company	32.90%	32.91%	\$ 1,598,840,493	\$ 2,680,685,854	\$ 1,159,865,088
	G-434	5320E	5320	MAELEC	Nantucket Electric Company	0.47%	0.47%	\$ 22,878,224	\$ 68,758,022	\$ 10,060,149
	G-434	5360E	5360	RIELEC	Narragansett Electric Company	10.93%	10.93%	\$ 574,052,546	\$ 926,658,890	\$ 353,600,201
	G-434	5360G	5360	RIGASD	Narragansett Gas Company	4.94%	4.94%	\$ 231,792,063	\$ 761,289,647	\$ 106,868,890
					Total	100.00%	100.00%	\$ 4,642,048,020	\$ 13,175,143,280	\$ 2,639,931,194

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NMPC - Internal allocation negotiated with NYPSC	G-750	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	83.00%	83.00%	Based on agreement with NYPSC		
	G-750	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	17.00%	17.00%			
					Total	100.00%	100.00%	\$ -	\$ -	\$ -

LIPA TSA G - General Allocator, 3-Point Formula

Description:

The purpose of this sheet is to provide a listing of approved G-allocations which can be used to allocate Service Company charges based on the 3-Point Formula (Net Plant, Net Margin, Net O&M),

ONLY for allocations that include orders that still need to be charged to the LIPA TSA company or the LIPA Residual company.

Prepared By:	Service Co Finance	3/21/2017
Business Sign Off:	C.Dowling\V.Shah	3/22/2017
ServCo Review:	C.Dowling\V.Shah	3/22/2017
Final Sign Off:	C.Dowling\V.Shah	3/22/2017

Source Data:

Data provided by Service Company Finance

Notes:

Allocation Basis	Oracle Co. Code	SAP Co./Seg.	Company Description	SAP Co. Code	3 Point (G) Alloc. Code	Net Margin	Net Plant	Net O&M
3 Point Formula		5020R	National Grid USA Parent	5020	0.09%	\$ -	\$ -	\$ 10,678,534
All KS and NG Companies		5030R	NIMO Holdings	5030	0.00%	\$ -	\$ -	\$ 22,171
		5040R	KeySpan Energy Corp.	5040	0.01%	\$ -	\$ -	\$ 669,841
		5050	Keyspan NE	5050	0.00%	\$ -	\$ -	\$ 139,226
		5180E	National Grid Elec. Services	5180	0.00%	\$ -	\$ -	\$ -
		5190S	LIPA TSA Billing Company	5190	9.02%	\$ 806,723,264	\$ 3,757,641,402	\$ 221,172,203
		5210E	Niagara Mohawk Power Corp. - Electric Distr.	5210	14.30%	\$ 1,198,921,609	\$ 4,264,491,304	\$ 619,066,340
		5210G	Niagara Mohawk Power Corp. - Gas	5210	4.31%	\$ 346,680,591	\$ 1,491,438,437	\$ 165,095,195
		5210T	Niagara Mohawk Power Corp. - Transmission	5210	5.01%	\$ 385,690,791	\$ 2,415,788,723	\$ 106,731,443
		5220G	KeySpan Energy Delivery New York	5220	11.22%	\$ 993,070,386	\$ 3,676,541,909	\$ 416,418,656
		5230G	KeySpan Energy Delivery Long Island	5230	7.67%	\$ 668,892,495	\$ 2,981,821,126	\$ 225,375,331
		5260E	KeySpan Electric Services LLC	5260	0.00%	\$ -	\$ -	\$ -
		5310E	Massachusetts Electric Company	5310	18.44%	\$ 1,598,840,493	\$ 2,680,685,854	\$ 1,159,865,088
		5310F	Massachusetts Electric Company	5310	0.00%	\$ -	\$ -	\$ -
		5310T	Massachusetts Electric Company - Transmission	5310	0.16%	\$ 17,339,390	\$ 52,007,344	\$ 4,203,096
		5320E	Nantucket Electric Company	5320	0.24%	\$ 22,878,224	\$ 68,758,022	\$ 10,060,149
		5330G	Boston Gas Company	5330	8.21%	\$ 716,665,901	\$ 2,406,613,994	\$ 347,617,727
		5340G	Colonial Gas Company	5340	1.85%	\$ 161,327,519	\$ 581,444,275	\$ 73,390,098
		5360E	Narragansett Electric Company	5360	6.07%	\$ 574,052,546	\$ 926,658,890	\$ 353,600,201
		5360F	Narragansett Electric Company	5360	0.00%	\$ -	\$ -	\$ -
		5360G	Narragansett Gas Company	5360	2.59%	\$ 231,782,063	\$ 761,289,647	\$ 106,868,890
		5360T	Narragansett Electric Company - Transmission	5360	1.57%	\$ 133,930,510	\$ 862,645,421	\$ 13,013,773
		5381E	Granite State Electric Co. - Post Sale (Note - 2011 Data)	5381	0.00%	\$ -	\$ -	\$ -
		5391G	EnergyNorth Natural Gas Inc. - Post Sale (Note - 2011 Data)	5391	0.00%	\$ -	\$ -	\$ -
		5410F	New England Power Company	5410	0.00%	\$ -	\$ -	\$ -
		5410T	New England Power Company - Transmission	5410	4.47%	\$ 378,086,156	\$ 2,221,166,435	\$ 69,879,050
		5411F	NE Hydro - Trans Electric Co.	5411	0.16%	\$ 16,753,717	\$ 31,800,443	\$ 7,178,838
		5412F	New England Hydro - Trans Corp.	5412	0.10%	\$ 11,910,006	\$ 4,272,818	\$ 6,000,534
		5413F	New England Electric Trans Corp	5413	0.01%	\$ 1,374,412	\$ 0	\$ 204,770
		5420G	NG LNG LP Regulated Entity	5420	0.15%	\$ 8,230,443	\$ 82,150,480	\$ 3,828,666
		5430P	KeySpan Generation LLC (PSA)	5430	3.69%	\$ 464,650,405	\$ 594,113,557	\$ 156,428,992
		5430	National Grid Generation-GAAP	5430	0.00%	\$ -	\$ -	\$ -
		5431P	KeySpan Glenwood Energy Center	5431	0.12%	\$ 11,845,255	\$ 38,062,111	\$ 4,152,842
		5432P	KeySpan Port Jefferson Energy Center	5432	0.14%	\$ 13,342,875	\$ 45,737,978	\$ 4,298,071
		5803N	Metrowest Realty LLC	5803	0.00%	\$ -	\$ 1,769,219	\$ -
		5804N	Wayfinder Group	5804	0.01%	\$ 1,034,023	\$ -	\$ 1,096,184
		5805N	EUA Energy Investment	5805	0.00%	\$ -	\$ 317,539	\$ -
		5815N	Opinac	5815	0.00%	\$ -	\$ -	\$ -
		5820R	Keyspan Energy Trading Services	5820	0.00%	\$ -	\$ 308,494	\$ 158,770
		5825N	Transgas Inc	5825	0.07%	\$ 3,982,586	\$ 7,837,743	\$ 6,208,446
		5830N	KS Energy Corp - West Hold	5830	0.00%	\$ -	\$ -	\$ -
		5840N	KeySpan Energy Development Corporation	5840	0.17%	\$ -	\$ 74,017,254	\$ 10,567,625
		5850N	KeySpan Services Inc.	5850	0.15%	\$ 14,478,322	\$ 6,613,711	\$ 11,009,061
			Totals		100.00%	\$ 8,782,483,979	\$ 30,035,994,128	\$ 4,114,999,811
						\$ -	\$ -	\$ -

LIPA TSA G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
G-016 plus LIPA TSA Billing entity	G-T01	5020R	National Grid USA Parent	0.09%	0.09%	\$ -	\$ -	\$ 10,678,534
	G-T01	5040R	KeySpan Energy Corp.	0.01%	0.01%	\$ -	\$ -	\$ 669,841
	G-T01	5210E	Niagara Mohawk Power Corp.- Electric Distr.	14.30%	14.30%	\$ 1,198,921,609	\$ 4,264,491,304	\$ 619,066,340
	G-T01	5210G	Niagara Mohawk Power Corp. - Gas	4.31%	4.31%	\$ 346,680,591	\$ 1,491,438,437	\$ 165,095,195
	G-T01	5210T	Niagara Mohawk Power Corp. - Transmission	5.01%	5.01%	\$ 385,690,791	\$ 2,415,788,723	\$ 106,731,443
	G-T01	5220G	KeySpan Energy Delivery New York	11.22%	11.22%	\$ 993,070,386	\$ 3,676,541,909	\$ 416,418,656
	G-T01	5230G	KeySpan Energy Delivery Long Island	7.67%	7.67%	\$ 668,892,495	\$ 2,981,821,126	\$ 225,375,331
	G-T01	5190S	LIPA TSA Billing Company	9.02%	9.02%	\$ 806,723,264	\$ 3,757,641,402	\$ 221,172,203
	G-T01	5310E	Massachusetts Electric Company	18.45%	18.44%	\$ 1,598,840,493	\$ 2,680,685,854	\$ 1,159,865,088
	G-T01	5310T	Massachusetts Electric Company - Transmission	0.16%	0.16%	\$ 17,339,390	\$ 52,007,344	\$ 4,203,096
	G-T01	5320E	Nantucket Electric Company	0.24%	0.24%	\$ 22,878,224	\$ 68,758,022	\$ 10,060,149
	G-T01	5330G	Boston Gas Company	8.21%	8.21%	\$ 716,665,901	\$ 2,406,613,994	\$ 347,617,727
	G-T01	5340G	Colonial Gas Company	1.85%	1.85%	\$ 161,327,519	\$ 581,444,275	\$ 73,390,098
	G-T01	5360E	Narragansett Electric Company	6.07%	6.07%	\$ 574,052,546	\$ 926,658,890	\$ 353,600,201
	G-T01	5360G	Narragansett Gas Company	2.59%	2.59%	\$ 231,782,063	\$ 761,289,647	\$ 106,868,890
	G-T01	5360T	Narragansett Electric Company - Transmission	1.57%	1.57%	\$ 133,930,510	\$ 862,645,421	\$ 13,013,773
	G-T01	5381E	Granite State Electric Co. - Post Sale (Note - 2011 Data)	0.00%	0.00%	\$ -	\$ -	\$ -
	G-T01	5410T	New England Power Company - Transmission	4.47%	4.47%	\$ 378,086,156	\$ 2,221,166,435	\$ 69,879,050
	G-T01	5411F	NE Hydro - Trans Electric Co.	0.16%	0.16%	\$ 16,753,717	\$ 31,800,443	\$ 7,178,838
	G-T01	5412F	New England Hydro - Trans Corp.	0.10%	0.10%	\$ 11,910,006	\$ 4,272,818	\$ 6,000,534
	G-T01	5413F	New England Electric Trans Corp	0.01%	0.01%	\$ 1,374,412	\$ 0	\$ 204,770
	G-T01	5420G	NG LNG LP Regulated Entity	0.15%	0.15%	\$ 8,230,443	\$ 82,150,480	\$ 3,828,666
	G-T01	5430P	KeySpan Generation LLC (PSA)	3.69%	3.69%	\$ 464,650,405	\$ 594,113,557	\$ 156,428,992
	G-T01	5431P	KeySpan Glenwood Energy Center	0.12%	0.12%	\$ 11,845,255	\$ 38,062,111	\$ 4,152,842
	G-T01	5432P	KeySpan Port Jefferson Energy Center	0.14%	0.14%	\$ 13,342,875	\$ 45,737,978	\$ 4,298,071
	G-T01	5820R	Keyspan Energy Trading Services	0.00%	0.00%	\$ -	\$ 308,494	\$ 158,770
	G-T01	5825N	Transgas Inc	0.07%	0.07%	\$ 3,982,586	\$ 7,837,743	\$ 6,208,446
	G-T01	5840N	KeySpan Energy Development Corporation	0.17%	0.17%	\$ -	\$ 74,017,254	\$ 10,567,625
	G-T01	5850N	KeySpan Services Inc.	0.15%	0.15%	\$ 14,478,322	\$ 6,613,711	\$ 11,009,061
			Total	100.00%	100.00%	\$ 8,781,449,956	\$ 30,033,907,370	\$ 4,113,742,229

LIPA TSA G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
G-017 plus LIPA TSA billing entity	G-T02	5020R	National Grid USA Parent	0.09%	0.09%	\$ -	\$ -	\$ 10,678,534
	G-T02	5040R	KeySpan Energy Corp.	0.01%	0.01%	\$ -	\$ -	\$ 669,841
	G-T02	5210E	Niagara Mohawk Power Corp.- Electric Distr.	14.38%	14.38%	\$ 1,198,921,609	\$ 4,264,491,304	\$ 619,066,340
	G-T02	5210G	Niagara Mohawk Power Corp. - Gas	4.33%	4.33%	\$ 346,680,591	\$ 1,491,438,437	\$ 165,095,195
	G-T02	5210T	Niagara Mohawk Power Corp. - Transmission	5.04%	5.04%	\$ 385,690,791	\$ 2,415,788,723	\$ 106,731,443
	G-T02	5220G	KeySpan Energy Delivery New York	11.29%	11.29%	\$ 993,070,386	\$ 3,676,541,909	\$ 416,418,656
	G-T02	5230G	KeySpan Energy Delivery Long Island	7.72%	7.72%	\$ 668,892,495	\$ 2,981,821,126	\$ 225,375,331
	G-T02	5190S	LIPA TSA Billing Company	9.07%	9.07%	\$ 806,723,264	\$ 3,757,641,402	\$ 221,172,203
	G-T02	5310E	Massachusetts Electric Company	18.53%	18.55%	\$ 1,598,840,493	\$ 2,680,685,854	\$ 1,159,865,088
	G-T02	5310T	Massachusetts Electric Company - Transmission	0.16%	0.16%	\$ 17,339,390	\$ 52,007,344	\$ 4,203,096
	G-T02	5320E	Nantucket Electric Company	0.25%	0.25%	\$ 22,878,224	\$ 68,758,022	\$ 10,060,149
	G-T02	5330G	Boston Gas Company	8.25%	8.25%	\$ 716,665,901	\$ 2,406,613,994	\$ 347,617,727
	G-T02	5340G	Colonial Gas Company	1.86%	1.86%	\$ 161,327,519	\$ 581,444,275	\$ 73,390,098
	G-T02	5360E	Narragansett Electric Company	6.11%	6.11%	\$ 574,052,546	\$ 926,658,890	\$ 353,600,201
	G-T02	5360G	Narragansett Gas Company	2.61%	2.61%	\$ 231,782,063	\$ 761,289,647	\$ 106,868,890
	G-T02	5360T	Narragansett Electric Company - Transmission	1.58%	1.58%	\$ 133,930,510	\$ 862,645,421	\$ 13,013,773
	G-T02	5391G	EnergyNorth Natural Gas Inc. - Post Sale (Note - 2011 Data)	0.00%	0.00%	\$ -	\$ -	\$ -
	G-T02	5410T	New England Power Company - Transmission	4.49%	4.49%	\$ 378,086,156	\$ 2,221,166,435	\$ 69,879,050
	G-T02	5411F	NE Hydro - Trans Electric Co.	0.16%	0.16%	\$ 16,753,717	\$ 31,800,443	\$ 7,178,838
	G-T02	5412F	New England Hydro - Trans Corp.	0.10%	0.10%	\$ 11,910,006	\$ 4,272,818	\$ 6,000,534
	G-T02	5430P	KeySpan Generation LLC (PSA)	3.71%	3.71%	\$ 464,650,405	\$ 594,113,557	\$ 156,428,992
	G-T02	5431P	KeySpan Glenwood Energy Center	0.12%	0.12%	\$ 11,845,255	\$ 38,062,111	\$ 4,152,842
	G-T02	5432P	KeySpan Port Jefferson Energy Center	0.14%	0.14%	\$ 13,342,875	\$ 45,737,978	\$ 4,298,071
	G-T02	5820R	Keyspan Energy Trading Services	0.00%	0.00%	\$ -	\$ 308,494	\$ 158,770
			Total	100.00%	100.00%	\$ 8,753,384,193	\$ 29,863,288,183	\$ 4,081,923,661

LIPA TSA G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
G-020 plus LIPA TSA Billing entity	G-T03	5020R	National Grid USA Parent	0.09%	0.09%	\$ -	\$ -	\$ 10,678,534
	G-T03	5040R	KeySpan Energy Corp.	0.01%	0.01%	\$ -	\$ -	\$ 669,841
	G-T03	5190S	LIPA TSA Billing Company	9.02%	9.02%	\$ 806,723,264	\$ 3,757,641,402	\$ 221,172,203
	G-T03	5210E	Niagara Mohawk Power Corp.- Electric Distr.	14.30%	14.30%	\$ 1,198,921,609	\$ 4,264,491,304	\$ 619,066,340
	G-T03	5210G	Niagara Mohawk Power Corp. - Gas	4.31%	4.31%	\$ 346,680,591	\$ 1,491,438,437	\$ 165,095,195
	G-T03	5210T	Niagara Mohawk Power Corp. - Transmission	5.01%	5.01%	\$ 385,690,791	\$ 2,415,788,723	\$ 106,731,443
	G-T03	5220G	KeySpan Energy Delivery New York	11.22%	11.22%	\$ 993,070,386	\$ 3,676,541,909	\$ 416,418,656
	G-T03	5230G	KeySpan Energy Delivery Long Island	7.67%	7.67%	\$ 668,892,495	\$ 2,981,821,126	\$ 225,375,331
	G-T03	5310E	Massachusetts Electric Company	18.45%	18.44%	\$ 1,598,840,493	\$ 2,680,685,854	\$ 1,159,865,088
	G-T03	5310T	Massachusetts Electric Company - Transmission	0.16%	0.16%	\$ 17,339,390	\$ 52,007,344	\$ 4,203,096
	G-T03	5320E	Nantucket Electric Company	0.24%	0.24%	\$ 22,878,224	\$ 68,758,022	\$ 10,060,149
	G-T03	5330G	Boston Gas Company	8.21%	8.21%	\$ 716,665,901	\$ 2,406,613,994	\$ 347,617,727
	G-T03	5340G	Colonial Gas Company	1.85%	1.85%	\$ 161,327,519	\$ 581,444,275	\$ 73,390,098
	G-T03	5360E	Narragansett Electric Company	6.07%	6.07%	\$ 574,052,546	\$ 926,658,890	\$ 353,600,201
	G-T03	5360G	Narragansett Gas Company	2.59%	2.59%	\$ 231,782,063	\$ 761,289,647	\$ 106,868,890
	G-T03	5360T	Narragansett Electric Company - Transmission	1.57%	1.57%	\$ 133,930,510	\$ 862,645,421	\$ 13,013,773
	G-T03	5410T	New England Power Company - Transmission	4.47%	4.47%	\$ 378,086,156	\$ 2,221,166,435	\$ 69,879,050
	G-T03	5411F	NE Hydro - Trans Electric Co.	0.16%	0.16%	\$ 16,753,717	\$ 31,800,443	\$ 7,178,838
	G-T03	5412F	New England Hydro - Trans Corp.	0.10%	0.10%	\$ 11,910,006	\$ 4,272,818	\$ 6,000,534
	G-T03	5413F	New England Electric Trans Corp	0.01%	0.01%	\$ 1,374,412	\$ 0	\$ 204,770
	G-T03	5420G	NG LNG LP Regulated Entity	0.15%	0.15%	\$ 8,230,443	\$ 82,150,480	\$ 3,828,666
	G-T03	5430P	KeySpan Generation LLC (PSA)	3.69%	3.69%	\$ 464,650,405	\$ 594,113,557	\$ 156,428,992
	G-T03	5431P	KeySpan Glenwood Energy Center	0.12%	0.12%	\$ 11,845,255	\$ 38,062,111	\$ 4,152,842
	G-T03	5432P	KeySpan Port Jefferson Energy Center	0.14%	0.14%	\$ 13,342,875	\$ 45,737,978	\$ 4,298,071
	G-T03	5820R	Keyspan Energy Trading Services	0.00%	0.00%	\$ -	\$ 308,494	\$ 158,770
	G-T03	5825N	Transgas Inc	0.07%	0.07%	\$ 3,982,586	\$ 7,837,743	\$ 6,208,446
	G-T03	5840N	KeySpan Energy Development Corporation	0.17%	0.17%	\$ -	\$ 74,017,254	\$ 10,567,625
	G-T03	5850N	KeySpan Services Inc.	0.15%	0.15%	\$ 14,478,322	\$ 6,613,711	\$ 11,009,061
			Total	100.00%	100.00%	\$ 8,781,449,956	\$ 30,033,907,370	\$ 4,113,742,229

LIPA TSA G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
G-097 plus LIPA TSA Billing entity	G-T04	5040R	KeySpan Energy Corp.	0.01%	0.01%	\$ -	\$ -	\$ 669,841
	G-T04	5210E	Niagara Mohawk Power Corp.- Electric Distr.	14.39%	14.39%	\$ 1,198,921,609	\$ 4,264,491,304	\$ 619,066,340
	G-T04	5210G	Niagara Mohawk Power Corp. - Gas	4.34%	4.34%	\$ 346,680,591	\$ 1,491,438,437	\$ 165,095,195
	G-T04	5210T	Niagara Mohawk Power Corp. - Transmission	5.04%	5.04%	\$ 385,690,791	\$ 2,415,788,723	\$ 106,731,443
	G-T04	5220G	KeySpan Energy Delivery New York	11.29%	11.29%	\$ 993,070,386	\$ 3,676,541,909	\$ 416,418,656
	G-T04	5230G	KeySpan Energy Delivery Long Island	7.72%	7.72%	\$ 668,892,495	\$ 2,981,821,126	\$ 225,375,331
	G-T04	5190S	LIPA TSA Billing Company	9.08%	9.08%	\$ 806,723,264	\$ 3,757,641,402	\$ 221,172,203
	G-T04	5310E	Massachusetts Electric Company	18.57%	18.57%	\$ 1,598,840,493	\$ 2,680,685,854	\$ 1,159,865,088
	G-T04	5310T	Massachusetts Electric Company - Transmission	0.16%	0.16%	\$ 17,339,390	\$ 52,007,344	\$ 4,203,096
	G-T04	5320E	Nantucket Electric Company	0.25%	0.25%	\$ 22,878,224	\$ 68,758,022	\$ 10,060,149
	G-T04	5330G	Boston Gas Company	8.26%	8.26%	\$ 716,665,901	\$ 2,406,613,994	\$ 347,617,727
	G-T04	5340G	Colonial Gas Company	1.86%	1.86%	\$ 161,327,519	\$ 581,444,275	\$ 73,390,098
	G-T04	5360E	Narragansett Electric Company	6.12%	6.12%	\$ 574,052,546	\$ 926,658,890	\$ 353,600,201
	G-T04	5360G	Narragansett Gas Company	2.61%	2.61%	\$ 231,782,063	\$ 761,289,647	\$ 106,868,890
	G-T04	5360T	Narragansett Electric Company - Transmission	1.58%	1.58%	\$ 133,930,510	\$ 862,645,421	\$ 13,013,773
	G-T04	5381E	Granite State Electric Co. - Post Sale (Note - 2011 Data)	0.00%	0.00%	\$ -	\$ -	\$ -
	G-T04	5391G	EnergyNorth Natural Gas Inc. - Post Sale (Note - 2011 Data)	0.00%	0.00%	\$ -	\$ -	\$ -
	G-T04	5410T	New England Power Company - Transmission	4.49%	4.49%	\$ 378,086,156	\$ 2,221,166,435	\$ 69,879,050
	G-T04	5411F	NE Hydro - Trans Electric Co.	0.16%	0.16%	\$ 16,753,717	\$ 31,800,443	\$ 7,178,838
	G-T04	5412F	New England Hydro - Trans Corp.	0.10%	0.10%	\$ 11,910,006	\$ 4,272,818	\$ 6,000,534
	G-T04	5430P	KeySpan Generation LLC (PSA)	3.71%	3.71%	\$ 464,650,405	\$ 594,113,557	\$ 156,428,992
	G-T04	5431P	KeySpan Glenwood Energy Center	0.12%	0.12%	\$ 11,845,255	\$ 38,062,111	\$ 4,152,842
	G-T04	5432P	KeySpan Port Jefferson Energy Center	0.14%	0.14%	\$ 13,342,875	\$ 45,737,978	\$ 4,298,071
	G-T04	5820R	Keyspan Energy Trading Services	0.00%	0.00%	\$ -	\$ 308,494	\$ 158,770
			Total	100.00%	100.00%	\$ 8,753,384,193	\$ 29,863,288,183	\$ 4,071,245,127

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
G-098 plus LIPA TSA Billing entity	G-T05	5210E	Niagara Mohawk Power Corp.- Electric Distr.	14.69%	14.69%	\$ 1,198,921,609	\$ 4,264,491,304	\$ 619,066,340
	G-T05	5210G	Niagara Mohawk Power Corp. - Gas	4.43%	4.43%	\$ 346,680,591	\$ 1,491,438,437	\$ 165,095,195
	G-T05	5210T	Niagara Mohawk Power Corp. - Transmission	5.17%	5.17%	\$ 385,690,791	\$ 2,415,788,723	\$ 106,731,443
	G-T05	5220G	KeySpan Energy Delivery New York	11.54%	11.54%	\$ 993,070,386	\$ 3,676,541,909	\$ 416,418,656
	G-T05	5230G	KeySpan Energy Delivery Long Island	7.90%	7.90%	\$ 668,892,495	\$ 2,981,821,126	\$ 225,375,331
	G-T05	5190S	LIPA TSA Billing Company	9.29%	9.29%	\$ 806,723,264	\$ 3,757,641,402	\$ 221,172,203
	G-T05	5310E	Massachusetts Electric Company	18.87%	18.88%	\$ 1,598,840,493	\$ 2,680,685,854	\$ 1,159,865,088
	G-T05	5320E	Nantucket Electric Company	0.25%	0.25%	\$ 22,878,224	\$ 68,758,022	\$ 10,060,149
	G-T05	5330G	Boston Gas Company	8.43%	8.43%	\$ 716,665,901	\$ 2,406,613,994	\$ 347,617,727
	G-T05	5340G	Colonial Gas Company	1.90%	1.90%	\$ 161,327,519	\$ 581,444,275	\$ 73,390,098
	G-T05	5360E	Narragansett Electric Company	6.22%	6.22%	\$ 574,052,546	\$ 926,658,890	\$ 353,600,201
	G-T05	5360G	Narragansett Gas Company	2.66%	2.66%	\$ 231,782,063	\$ 761,289,647	\$ 106,868,890
	G-T05	5381E	Granite State Electric Co. - Post Sale (Note - 2011 Data)	0.00%	0.00%	\$ -	\$ -	\$ -
	G-T05	5391G	EnergyNorth Natural Gas Inc. - Post Sale (Note - 2011 Data)	0.00%	0.00%	\$ -	\$ -	\$ -
	G-T05	5410T	New England Power Company - Transmission	4.61%	4.61%	\$ 378,086,156	\$ 2,221,166,435	\$ 69,879,050
	G-T05	5430P	KeySpan Generation LLC (PSA)	3.78%	3.78%	\$ 464,650,405	\$ 594,113,557	\$ 156,428,992
	G-T05	5431P	KeySpan Glenwood Energy Center	0.12%	0.12%	\$ 11,845,255	\$ 38,062,111	\$ 4,152,842
	G-T05	5432P	KeySpan Port Jefferson Energy Center	0.14%	0.14%	\$ 13,342,875	\$ 45,737,978	\$ 4,298,071
			Total	100.00%	100.00%	\$ 8,573,450,570	\$ 28,912,253,663	\$ 4,040,020,276

LIPA TSA G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
G-102 plus LIPA TSA Billing entity	G-T06	5220G	KeySpan Energy Delivery New York	26.91%	26.91%	\$ 993,070,386	\$ 3,676,541,909	\$ 416,418,656
	G-T06	5230G	KeySpan Energy Delivery Long Island	18.06%	18.06%	\$ 668,892,495	\$ 2,981,821,126	\$ 225,375,331
	G-T06	5190S	LIPA TSA Billing Company	20.99%	20.99%	\$ 806,723,264	\$ 3,757,641,402	\$ 221,172,203
	G-T06	5330G	Boston Gas Company	19.92%	19.92%	\$ 716,665,901	\$ 2,406,613,994	\$ 347,617,727
	G-T06	5340G	Colonial Gas Company	4.47%	4.47%	\$ 161,327,519	\$ 581,444,275	\$ 73,390,098
	G-T06	5391G	EnergyNorth Natural Gas Inc. - Post Sale (Note - 2011 Data)	0.00%	0.00%	\$ -	\$ -	\$ -
	G-T06	5430P	KeySpan Generation LLC (PSA)	9.04%	9.04%	\$ 464,650,405	\$ 594,113,557	\$ 156,428,992
	G-T06	5431P	KeySpan Glenwood Energy Center	0.29%	0.29%	\$ 11,845,255	\$ 38,062,111	\$ 4,152,842
	G-T06	5432P	KeySpan Port Jefferson Energy Center	0.32%	0.32%	\$ 13,342,875	\$ 45,737,978	\$ 4,298,071
			Total	100.00%	100.00%	\$ 3,836,518,099	\$ 14,081,976,351	\$ 1,448,853,920

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
G-227 plus LIPA TSA Billing entity	G-T07	5220G	KeySpan Energy Delivery New York	29.84%	29.84%	\$ 993,070,386	\$ 3,676,541,909	\$ 416,418,656
	G-T07	5230G	KeySpan Energy Delivery Long Island	19.93%	19.93%	\$ 668,892,495	\$ 2,981,821,126	\$ 225,375,331
	G-T07	5190S	LIPA TSA Billing Company	23.12%	23.12%	\$ 806,723,264	\$ 3,757,641,402	\$ 221,172,203
	G-T07	5330G	Boston Gas Company	22.15%	22.15%	\$ 716,665,901	\$ 2,406,613,994	\$ 347,617,727
	G-T07	5340G	Colonial Gas Company	4.96%	4.96%	\$ 161,327,519	\$ 581,444,275	\$ 73,390,098
			Total	100.00%	100.00%	\$ 3,346,679,565	\$ 13,404,062,705	\$ 1,283,974,014

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
G-228 plus LIPA TSA Billing entity	G-T08	5220G	KeySpan Energy Delivery New York	23.43%	23.44%	\$ 993,070,386	\$ 3,676,541,909	\$ 416,418,656
	G-T08	5230G	KeySpan Energy Delivery Long Island	15.89%	15.89%	\$ 668,892,495	\$ 2,981,821,126	\$ 225,375,331
	G-T08	5190S	LIPA TSA Billing Company	18.59%	18.59%	\$ 806,723,264	\$ 3,757,641,402	\$ 221,172,203
	G-T08	5330G	Boston Gas Company	17.24%	17.24%	\$ 716,665,901	\$ 2,406,613,994	\$ 347,617,727
	G-T08	5340G	Colonial Gas Company	3.88%	3.88%	\$ 161,327,519	\$ 581,444,275	\$ 73,390,098
	G-T08	5360E	Narragansett Electric Company	12.97%	12.97%	\$ 574,052,546	\$ 926,658,890	\$ 353,600,201
	G-T08	5391G	EnergyNorth Natural Gas Inc. - Post Sale (Note - 2011 Data)	0.00%	0.00%	\$ -	\$ -	\$ -
	G-T08	5430P	KeySpan Generation LLC (PSA)	7.75%	7.75%	\$ 464,650,405	\$ 594,113,557	\$ 156,428,992
	G-T08	5431P	KeySpan Glenwood Energy Center	0.25%	0.25%	\$ 11,845,255	\$ 38,062,111	\$ 4,152,842
			Total	100.00%	100.00%	\$ 4,397,227,770	\$ 14,962,897,263	\$ 1,798,156,050

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
G-229 plus LIPA TSA Billing entity	G-T09	5220G	KeySpan Energy Delivery New York	29.84%	29.84%	\$ 993,070,386	\$ 3,676,541,909	\$ 416,418,656
	G-T09	5230G	KeySpan Energy Delivery Long Island	19.93%	19.93%	\$ 668,892,495	\$ 2,981,821,126	\$ 225,375,331
	G-T09	5190S	LIPA TSA Billing Company	23.12%	23.12%	\$ 806,723,264	\$ 3,757,641,402	\$ 221,172,203
	G-T09	5330G	Boston Gas Company	22.15%	22.15%	\$ 716,665,901	\$ 2,406,613,994	\$ 347,617,727
	G-T09	5340G	Colonial Gas Company	4.96%	4.96%	\$ 161,327,519	\$ 581,444,275	\$ 73,390,098
	G-T09	5391G	EnergyNorth Natural Gas Inc. - Post Sale (Note - 2011 Data)	0.00%	0.00%	\$ -	\$ -	\$ -
			Total	100.00%	100.00%	\$ 3,346,679,565	\$ 13,404,062,705	\$ 1,283,974,014

LIPA TSA G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
G-248 plus LIPA TSA Billing entity	G-T10	5230G	KeySpan Energy Delivery Long Island	46.68%	46.68%	\$ 668,892,495	\$ 2,981,821,126	\$ 225,375,331
	G-T10	5190S	LIPA TSA Billing Company	53.32%	53.32%	\$ 806,723,264	\$ 3,757,641,402	\$ 221,172,203
			Total	100.00%	100.00%	\$ 1,475,615,759	\$ 6,739,462,528	\$ 446,547,534

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
G-250 plus LIPA TSA Billing entity	G-T11	5230G	KeySpan Energy Delivery Long Island	28.35%	28.35%	\$ 668,892,495	\$ 2,981,821,126	\$ 225,375,331
	G-T11	5190S	LIPA TSA Billing Company	32.80%	32.80%	\$ 806,723,264	\$ 3,757,641,402	\$ 221,172,203
	G-T11	5330G	Boston Gas Company	31.75%	31.75%	\$ 716,665,901	\$ 2,406,613,994	\$ 347,617,727
	G-T11	5340G	Colonial Gas Company	7.10%	7.10%	\$ 161,327,519	\$ 581,444,275	\$ 73,390,098
	G-T11	5391G	EnergyNorth Natural Gas Inc. - Post Sale (Note - 2011 Data)	0.00%	0.00%	\$ -	\$ -	\$ -
			Total	100.00%	100.00%	\$ 2,353,609,179	\$ 9,727,520,796	\$ 867,555,359

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
G-251 plus LIPA TSA Billing entity	G-T12	5230G	KeySpan Energy Delivery Long Island	37.50%	37.50%	\$ 668,892,495	\$ 2,981,821,126	\$ 225,375,331
	G-T12	5190S	LIPA TSA Billing Company	43.17%	43.17%	\$ 806,723,264	\$ 3,757,641,402	\$ 221,172,203
	G-T12	5430P	KeySpan Generation LLC (PSA)	19.33%	19.33%	\$ 464,650,405	\$ 594,113,557	\$ 156,428,992
			Total	100.00%	100.00%	\$ 1,940,266,164	\$ 7,333,576,084	\$ 602,976,527

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
G-352 plus LIPA TSA Billing entity	G-T13	5210E	Niagara Mohawk Power Corp.- Electric Distr.	14.43%	14.43%	\$ 1,198,921,609	\$ 4,264,491,304	\$ 619,066,340
	G-T13	5210G	Niagara Mohawk Power Corp. - Gas	4.35%	4.35%	\$ 346,680,591	\$ 1,491,438,437	\$ 165,095,195
	G-T13	5210T	Niagara Mohawk Power Corp. - Transmission	5.05%	5.05%	\$ 385,690,791	\$ 2,415,788,723	\$ 106,731,443
	G-T13	5220G	KeySpan Energy Delivery New York	11.32%	11.32%	\$ 993,070,386	\$ 3,676,541,909	\$ 416,418,656
	G-T13	5230G	KeySpan Energy Delivery Long Island	7.74%	7.74%	\$ 668,892,495	\$ 2,981,821,126	\$ 225,375,331
	G-T13	5190S	LIPA TSA Billing Company	9.10%	9.10%	\$ 806,723,264	\$ 3,757,641,402	\$ 221,172,203
	G-T13	5310E	Massachusetts Electric Company	18.65%	18.63%	\$ 1,598,840,493	\$ 2,680,685,854	\$ 1,159,865,088
	G-T13	5310T	Massachusetts Electric Company - Transmission	0.16%	0.16%	\$ 17,339,390	\$ 52,007,344	\$ 4,203,096
	G-T13	5320E	Nantucket Electric Company	0.25%	0.25%	\$ 22,878,224	\$ 68,758,022	\$ 10,060,149
	G-T13	5330G	Boston Gas Company	8.28%	8.28%	\$ 716,665,901	\$ 2,406,613,994	\$ 347,617,727
	G-T13	5340G	Colonial Gas Company	1.87%	1.87%	\$ 161,327,519	\$ 581,444,275	\$ 73,390,098
	G-T13	5360E	Narragansett Electric Company	6.13%	6.13%	\$ 574,052,546	\$ 926,658,890	\$ 353,600,201
	G-T13	5360G	Narragansett Gas Company	2.61%	2.61%	\$ 231,782,063	\$ 761,289,647	\$ 106,868,890
	G-T13	5360T	Narragansett Electric Company - Transmission	1.58%	1.58%	\$ 133,930,510	\$ 862,645,421	\$ 13,013,773
	G-T13	5410T	New England Power Company - Transmission	4.50%	4.50%	\$ 378,086,156	\$ 2,221,166,435	\$ 69,879,050
	G-T13	5430P	KeySpan Generation LLC (PSA)	3.72%	3.72%	\$ 464,650,405	\$ 594,113,557	\$ 156,428,992
	G-T13	5431P	KeySpan Glenwood Energy Center	0.12%	0.12%	\$ 11,845,255	\$ 38,062,111	\$ 4,152,842
	G-T13	5432P	KeySpan Port Jefferson Energy Center	0.14%	0.14%	\$ 13,342,875	\$ 45,737,978	\$ 4,298,071
			Total	100.00%	100.00%	\$ 8,724,720,470	\$ 29,826,906,428	\$ 4,057,237,145

LIPA TSA G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
G-382 plus LIPA TSA billing entity	G-T14	5220G	KeySpan Energy Delivery New York	23.43%	23.44%	\$ 993,070,386	\$ 3,676,541,909	\$ 416,418,656
	G-T14	5230G	KeySpan Energy Delivery Long Island	15.89%	15.89%	\$ 668,892,495	\$ 2,981,821,126	\$ 225,375,331
	G-T14	5190S	LIPA TSA Billing Company	18.59%	18.59%	\$ 806,723,264	\$ 3,757,641,402	\$ 221,172,203
	G-T14	5330G	Boston Gas Company	17.24%	17.24%	\$ 716,665,901	\$ 2,406,613,994	\$ 347,617,727
	G-T14	5340G	Colonial Gas Company	3.88%	3.88%	\$ 161,327,519	\$ 581,444,275	\$ 73,390,098
	G-T14	5360E	Narragansett Electric Company	12.97%	12.97%	\$ 574,052,546	\$ 926,658,890	\$ 353,600,201
	G-T14	5430P	KeySpan Generation LLC (PSA)	7.75%	7.75%	\$ 464,650,405	\$ 594,113,557	\$ 156,428,992
	G-T14	5431P	KeySpan Glenwood Energy Center	0.25%	0.25%	\$ 11,845,255	\$ 38,062,111	\$ 4,152,842
			Total	100.00%	100.00%	\$ 4,397,227,770	\$ 14,962,897,263	\$ 1,798,156,050

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
G-385 plus LIPA TSA Billing entity	G-T15	5230G	KeySpan Energy Delivery Long Island	28.35%	28.35%	\$ 668,892,495	\$ 2,981,821,126	\$ 225,375,331
	G-T15	5190S	LIPA TSA Billing Company	32.80%	32.80%	\$ 806,723,264	\$ 3,757,641,402	\$ 221,172,203
	G-T15	5330G	Boston Gas Company	31.75%	31.75%	\$ 716,665,901	\$ 2,406,613,994	\$ 347,617,727
	G-T15	5340G	Colonial Gas Company	7.10%	7.10%	\$ 161,327,519	\$ 581,444,275	\$ 73,390,098
			Total	100.00%	100.00%	\$ 2,353,609,179	\$ 9,727,520,796	\$ 867,555,359

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
G-402 plus LIPA TSA Billing entity	G-T16	5020R	National Grid USA Parent	0.09%	0.09%	\$ -	\$ -	\$ 10,678,534
	G-T16	5040R	KeySpan Energy Corp.	0.01%	0.01%	\$ -	\$ -	\$ 669,841
	G-T16	5190S	LIPA TSA Billing Company	9.02%	9.02%	\$ 806,723,264	\$ 3,757,641,402	\$ 221,172,203
	G-T16	5210E	Niagara Mohawk Power Corp. - Electric Distr.	14.30%	14.30%	\$ 1,198,921,609	\$ 4,264,491,304	\$ 619,066,340
	G-T16	5210G	Niagara Mohawk Power Corp. - Gas	4.31%	4.31%	\$ 346,680,591	\$ 1,491,438,437	\$ 165,095,195
	G-T16	5210T	Niagara Mohawk Power Corp. - Transmission	5.01%	5.01%	\$ 385,690,791	\$ 2,415,788,723	\$ 106,731,443
	G-T16	5220G	KeySpan Energy Delivery New York	11.22%	11.22%	\$ 993,070,386	\$ 3,676,541,909	\$ 416,418,656
	G-T16	5230G	KeySpan Energy Delivery Long Island	7.67%	7.67%	\$ 668,892,495	\$ 2,981,821,126	\$ 225,375,331
	G-T16	5310E	Massachusetts Electric Company	18.45%	18.44%	\$ 1,598,840,493	\$ 2,680,685,854	\$ 1,159,865,088
	G-T16	5310T	Massachusetts Electric Company - Transmission	0.16%	0.16%	\$ 17,339,390	\$ 52,007,344	\$ 4,203,096
	G-T16	5320E	Nantucket Electric Company	0.24%	0.24%	\$ 22,878,224	\$ 68,758,022	\$ 10,060,149
	G-T16	5330G	Boston Gas Company	8.21%	8.21%	\$ 716,665,901	\$ 2,406,613,994	\$ 347,617,727
	G-T16	5340G	Colonial Gas Company	1.85%	1.85%	\$ 161,327,519	\$ 581,444,275	\$ 73,390,098
	G-T16	5360E	Narragansett Electric Company	6.07%	6.07%	\$ 574,052,546	\$ 926,658,890	\$ 353,600,201
	G-T16	5360G	Narragansett Gas Company	2.59%	2.59%	\$ 231,782,063	\$ 761,289,647	\$ 106,868,890
	G-T16	5360T	Narragansett Electric Company - Transmission	1.57%	1.57%	\$ 133,930,510	\$ 862,645,421	\$ 13,013,773
	G-T16	5381E	Granite State Electric Co. - Post Sale (Note - 2011 Data)	0.00%	0.00%	\$ -	\$ -	\$ -
	G-T16	5391G	EnergyNorth Natural Gas Inc. - Post Sale (Note - 2011 Data)	0.00%	0.00%	\$ -	\$ -	\$ -
	G-T16	5410T	New England Power Company - Transmission	4.47%	4.47%	\$ 378,086,156	\$ 2,221,166,435	\$ 69,879,050
	G-T16	5411F	NE Hydro - Trans Electric Co.	0.16%	0.16%	\$ 16,753,717	\$ 31,800,443	\$ 7,178,838
	G-T16	5412F	New England Hydro - Trans Corp.	0.10%	0.10%	\$ 11,910,006	\$ 4,272,818	\$ 6,000,534
	G-T16	5413F	New England Electric Trans Corp	0.01%	0.01%	\$ 1,374,412	\$ 0	\$ 204,770
	G-T16	5420G	NG LNG LP Regulated Entity	0.15%	0.15%	\$ 8,230,443	\$ 82,150,480	\$ 3,828,666
	G-T16	5430P	KeySpan Generation LLC (PSA)	3.69%	3.69%	\$ 464,650,405	\$ 594,113,557	\$ 156,428,992
	G-T16	5431P	KeySpan Glenwood Energy Center	0.12%	0.12%	\$ 11,845,255	\$ 38,062,111	\$ 4,152,842
	G-T16	5432P	KeySpan Port Jefferson Energy Center	0.14%	0.14%	\$ 13,342,875	\$ 45,737,978	\$ 4,298,071
	G-T16	5820R	Keyspan Energy Trading Services	0.00%	0.00%	\$ -	\$ 308,494	\$ 158,770
	G-T16	5825N	Transgas Inc	0.07%	0.07%	\$ 3,982,586	\$ 7,837,743	\$ 6,208,446
	G-T16	5840N	KeySpan Energy Development Corporation	0.17%	0.17%	\$ -	\$ 74,017,254	\$ 10,567,625
	G-T16	5850N	KeySpan Services Inc.	0.15%	0.15%	\$ 14,478,322	\$ 6,613,711	\$ 11,009,061
			Total	100.00%	100.00%	\$ 8,781,449,956	\$ 30,033,907,370	\$ 4,113,742,229

LIPA TSA G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
G-016 plus LIPA TSA Residual entity	G-T51	5020R	National Grid USA Parent	0.09%	0.09%	\$ -	\$ -	\$ 10,678,534
	G-T51	5040R	KeySpan Energy Corp.	0.01%	0.01%	\$ -	\$ -	\$ 669,841
	G-T51	5210E	Niagara Mohawk Power Corp. - Electric Distr.	15.72%	15.72%	\$ 1,198,921,609	\$ 4,264,491,304	\$ 619,066,340
	G-T51	5210G	Niagara Mohawk Power Corp. - Gas	4.75%	4.75%	\$ 346,680,591	\$ 1,491,438,437	\$ 165,095,195
	G-T51	5210T	Niagara Mohawk Power Corp. - Transmission	5.59%	5.59%	\$ 385,690,791	\$ 2,415,788,723	\$ 106,731,443
	G-T51	5220G	KeySpan Energy Delivery New York	12.38%	12.38%	\$ 993,070,386	\$ 3,676,541,909	\$ 416,418,656
	G-T51	5230G	KeySpan Energy Delivery Long Island	8.51%	8.51%	\$ 668,892,495	\$ 2,981,821,126	\$ 225,375,331
	G-T51	5180E	National Grid Elec. Services	0.00%	0.00%	\$ -	\$ -	\$ -
	G-T51	5310E	Massachusetts Electric Company	20.02%	20.02%	\$ 1,598,840,493	\$ 2,680,685,854	\$ 1,159,865,088
	G-T51	5310T	Massachusetts Electric Company - Transmission	0.17%	0.17%	\$ 17,339,390	\$ 52,007,344	\$ 4,203,096
	G-T51	5320E	Nantucket Electric Company	0.27%	0.27%	\$ 22,878,224	\$ 68,758,022	\$ 10,060,149
	G-T51	5330G	Boston Gas Company	9.03%	9.03%	\$ 716,665,901	\$ 2,406,613,994	\$ 347,617,727
	G-T51	5340G	Colonial Gas Company	2.04%	2.04%	\$ 161,327,519	\$ 581,444,275	\$ 73,390,098
	G-T51	5360E	Narragansett Electric Company	6.60%	6.60%	\$ 574,052,546	\$ 926,658,890	\$ 353,600,201
	G-T51	5360G	Narragansett Gas Company	2.85%	2.85%	\$ 231,782,063	\$ 761,289,647	\$ 106,868,890
	G-T51	5360T	Narragansett Electric Company - Transmission	1.77%	1.77%	\$ 133,930,510	\$ 862,645,421	\$ 13,013,773
	G-T51	5381E	Granite State Electric Co. - Post Sale (Note - 2011 Data)	0.00%	0.00%	\$ -	\$ -	\$ -
	G-T51	5410T	New England Power Company - Transmission	5.00%	5.00%	\$ 378,086,156	\$ 2,221,166,435	\$ 69,879,050
	G-T51	5411F	NE Hydro - Trans Electric Co.	0.17%	0.17%	\$ 16,753,717	\$ 31,800,443	\$ 7,178,838
	G-T51	5412F	New England Hydro - Trans Corp.	0.11%	0.11%	\$ 11,910,006	\$ 4,272,818	\$ 6,000,534
	G-T51	5413F	New England Electric Trans Corp	0.01%	0.01%	\$ 1,374,412	\$ 0	\$ 204,770
	G-T51	5420G	NG LNG LP Regulated Entity	0.17%	0.17%	\$ 8,230,443	\$ 82,150,480	\$ 3,828,666
	G-T51	5430P	KeySpan Generation LLC (PSA)	4.04%	4.04%	\$ 464,650,405	\$ 594,113,557	\$ 156,428,992
	G-T51	5431P	KeySpan Glenwood Energy Center	0.13%	0.13%	\$ 11,845,255	\$ 38,062,111	\$ 4,152,842
	G-T51	5432P	KeySpan Port Jefferson Energy Center	0.15%	0.15%	\$ 13,342,875	\$ 45,737,978	\$ 4,298,071
	G-T51	5820R	Keyspan Energy Trading Services	0.00%	0.00%	\$ -	\$ 308,494	\$ 158,770
	G-T51	5825N	Transgas Inc	0.08%	0.08%	\$ 3,982,586	\$ 7,837,743	\$ 6,208,446
	G-T51	5840N	KeySpan Energy Development Corporation	0.18%	0.18%	\$ -	\$ 74,017,254	\$ 10,567,625
	G-T51	5850N	KeySpan Services Inc.	0.16%	0.16%	\$ 14,478,322	\$ 6,613,711	\$ 11,009,061
			Total	100.00%	100.00%	\$ 7,974,726,692	\$ 26,276,265,968	\$ 3,892,570,026

LIPA TSA G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
G-017 plus LIPA TSA Residual entity	G-T52	5020R	National Grid USA Parent	0.09%	0.09%	\$ -	\$ -	\$ 10,678,534
	G-T52	5040R	KeySpan Energy Corp.	0.01%	0.01%	\$ -	\$ -	\$ 669,841
	G-T52	5210E	Niagara Mohawk Power Corp.- Electric Distr.	15.82%	15.82%	\$ 1,198,921,609	\$ 4,264,491,304	\$ 619,066,340
	G-T52	5210G	Niagara Mohawk Power Corp. - Gas	4.78%	4.78%	\$ 346,680,591	\$ 1,491,438,437	\$ 165,095,195
	G-T52	5210T	Niagara Mohawk Power Corp. - Transmission	5.62%	5.62%	\$ 385,690,791	\$ 2,415,788,723	\$ 106,731,443
	G-T52	5220G	KeySpan Energy Delivery New York	12.46%	12.46%	\$ 993,070,386	\$ 3,676,541,909	\$ 416,418,656
	G-T52	5230G	KeySpan Energy Delivery Long Island	8.56%	8.56%	\$ 668,892,495	\$ 2,981,821,126	\$ 225,375,331
	G-T52	5180E	National Grid Elec. Services	0.00%	0.00%	\$ -	\$ -	\$ -
	G-T52	5310E	Massachusetts Electric Company	20.14%	20.14%	\$ 1,598,840,493	\$ 2,680,685,854	\$ 1,159,865,088
	G-T52	5310T	Massachusetts Electric Company - Transmission	0.18%	0.18%	\$ 17,339,390	\$ 52,007,344	\$ 4,203,096
	G-T52	5320E	Nantucket Electric Company	0.27%	0.27%	\$ 22,878,224	\$ 68,758,022	\$ 10,060,149
	G-T52	5330G	Boston Gas Company	9.08%	9.08%	\$ 716,665,901	\$ 2,406,613,994	\$ 347,617,727
	G-T52	5340G	Colonial Gas Company	2.05%	2.05%	\$ 161,327,519	\$ 581,444,275	\$ 73,390,098
	G-T52	5360E	Narragansett Electric Company	6.64%	6.64%	\$ 574,052,546	\$ 926,658,890	\$ 353,600,201
	G-T52	5360G	Narragansett Gas Company	2.87%	2.87%	\$ 231,782,063	\$ 761,289,647	\$ 106,868,890
	G-T52	5360T	Narragansett Electric Company - Transmission	1.78%	1.78%	\$ 133,930,510	\$ 862,645,421	\$ 13,013,773
	G-T52	5391G	EnergyNorth Natural Gas Inc. - Post Sale (Note - 2011 Data)	0.00%	0.00%	\$ -	\$ -	\$ -
	G-T52	5410T	New England Power Company - Transmission	5.03%	5.03%	\$ 378,086,156	\$ 2,221,166,435	\$ 69,879,050
	G-T52	5411F	NE Hydro - Trans Electric Co.	0.17%	0.17%	\$ 16,753,717	\$ 31,800,443	\$ 7,178,838
	G-T52	5412F	New England Hydro - Trans Corp.	0.11%	0.11%	\$ 11,910,006	\$ 4,272,818	\$ 6,000,534
	G-T52	5430P	KeySpan Generation LLC (PSA)	4.06%	4.06%	\$ 464,650,405	\$ 594,113,557	\$ 156,428,992
	G-T52	5431P	KeySpan Glenwood Energy Center	0.13%	0.13%	\$ 11,845,255	\$ 38,062,111	\$ 4,152,842
	G-T52	5432P	KeySpan Port Jefferson Energy Center	0.15%	0.15%	\$ 13,342,875	\$ 45,737,978	\$ 4,298,071
	G-T52	5820R	Keyspan Energy Trading Services	0.00%	0.00%	\$ -	\$ 308,494	\$ 158,770
			Total	100.00%	100.00%	\$ 7,946,660,929	\$ 26,105,646,781	\$ 3,860,751,458

LIPA TSA G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
G-020 plus LIPA TSA Residual entity	G-T53	5020R	National Grid USA Parent	0.09%	0.09%	\$ -	\$ -	\$ 10,678,534
	G-T53	5040R	KeySpan Energy Corp.	0.01%	0.01%	\$ -	\$ -	\$ 669,841
	G-T53	5180E	LIPA TSA Billing Company	0.00%	0.00%	\$ -	\$ -	\$ -
	G-T53	5210E	Niagara Mohawk Power Corp.- Electric Distr.	15.72%	15.72%	\$ 1,198,921,609	\$ 4,264,491,304	\$ 619,066,340
	G-T53	5210G	Niagara Mohawk Power Corp. - Gas	4.75%	4.75%	\$ 346,680,591	\$ 1,491,438,437	\$ 165,095,195
	G-T53	5210T	Niagara Mohawk Power Corp. - Transmission	5.59%	5.59%	\$ 385,690,791	\$ 2,415,788,723	\$ 106,731,443
	G-T53	5220G	KeySpan Energy Delivery New York	12.38%	12.38%	\$ 993,070,386	\$ 3,676,541,909	\$ 416,418,656
	G-T53	5230G	KeySpan Energy Delivery Long Island	8.51%	8.51%	\$ 668,892,495	\$ 2,981,821,126	\$ 225,375,331
	G-T53	5310E	Massachusetts Electric Company	20.02%	20.02%	\$ 1,598,840,493	\$ 2,680,685,854	\$ 1,159,865,088
	G-T53	5310T	Massachusetts Electric Company - Transmission	0.17%	0.17%	\$ 17,339,390	\$ 52,007,344	\$ 4,203,096
	G-T53	5320E	Nantucket Electric Company	0.27%	0.27%	\$ 22,878,224	\$ 68,758,022	\$ 10,060,149
	G-T53	5330G	Boston Gas Company	9.03%	9.03%	\$ 716,665,901	\$ 2,406,613,994	\$ 347,617,727
	G-T53	5340G	Colonial Gas Company	2.04%	2.04%	\$ 161,327,519	\$ 581,444,275	\$ 73,390,098
	G-T53	5360E	Narragansett Electric Company	6.60%	6.60%	\$ 574,052,546	\$ 926,658,890	\$ 353,600,201
	G-T53	5360G	Narragansett Gas Company	2.85%	2.85%	\$ 231,782,063	\$ 761,289,647	\$ 106,868,890
	G-T53	5360T	Narragansett Electric Company - Transmission	1.77%	1.77%	\$ 133,930,510	\$ 862,645,421	\$ 13,013,773
	G-T53	5410T	New England Power Company - Transmission	5.00%	5.00%	\$ 378,086,156	\$ 2,221,166,435	\$ 69,879,050
	G-T53	5411F	NE Hydro - Trans Electric Co.	0.17%	0.17%	\$ 16,753,717	\$ 31,800,443	\$ 7,178,838
	G-T53	5412F	New England Hydro - Trans Corp.	0.11%	0.11%	\$ 11,910,006	\$ 4,272,818	\$ 6,000,534
	G-T53	5413F	New England Electric Trans Corp	0.01%	0.01%	\$ 1,374,412	\$ 0	\$ 204,770
	G-T53	5420G	NG LNG LP Regulated Entity	0.17%	0.17%	\$ 8,230,443	\$ 82,150,480	\$ 3,828,666
	G-T53	5430P	KeySpan Generation LLC (PSA)	4.04%	4.04%	\$ 464,650,405	\$ 594,113,557	\$ 156,428,992
	G-T53	5431P	KeySpan Glenwood Energy Center	0.13%	0.13%	\$ 11,845,255	\$ 38,062,111	\$ 4,152,842
	G-T53	5432P	KeySpan Port Jefferson Energy Center	0.15%	0.15%	\$ 13,342,875	\$ 45,737,978	\$ 4,298,071
	G-T53	5820R	Keyspan Energy Trading Services	0.00%	0.00%	\$ -	\$ 308,494	\$ 158,770
	G-T53	5825N	Transgas Inc	0.08%	0.08%	\$ 3,982,586	\$ 7,837,743	\$ 6,208,446
	G-T53	5840N	KeySpan Energy Development Corporation	0.18%	0.18%	\$ -	\$ 74,017,254	\$ 10,567,625
	G-T53	5850N	KeySpan Services Inc.	0.16%	0.16%	\$ 14,478,322	\$ 6,613,711	\$ 11,009,061
			Total	100.00%	100.00%	\$ 7,974,726,692	\$ 26,276,265,968	\$ 3,892,570,026

LIPA TSA G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
G-097 plus LIPA TSA Residual entity	G-T54	5040R	KeySpan Energy Corp.	0.01%	0.01%	\$ -	\$ -	\$ 669,841
	G-T54	5210E	Niagara Mohawk Power Corp.- Electric Distr.	15.83%	15.83%	\$ 1,198,921,609	\$ 4,264,491,304	\$ 619,066,340
	G-T54	5210G	Niagara Mohawk Power Corp. - Gas	4.79%	4.79%	\$ 346,680,591	\$ 1,491,438,437	\$ 165,095,195
	G-T54	5210T	Niagara Mohawk Power Corp. - Transmission	5.63%	5.63%	\$ 385,690,791	\$ 2,415,788,723	\$ 106,731,443
	G-T54	5220G	KeySpan Energy Delivery New York	12.47%	12.47%	\$ 993,070,386	\$ 3,676,541,909	\$ 416,418,656
	G-T54	5230G	KeySpan Energy Delivery Long Island	8.56%	8.56%	\$ 668,892,495	\$ 2,981,821,126	\$ 225,375,331
	G-T54	5180E	National Grid Elec. Services	0.00%	0.00%	\$ -	\$ -	\$ -
	G-T54	5310E	Massachusetts Electric Company	20.17%	20.17%	\$ 1,598,840,493	\$ 2,680,685,854	\$ 1,159,865,088
	G-T54	5310T	Massachusetts Electric Company - Transmission	0.18%	0.18%	\$ 17,339,390	\$ 52,007,344	\$ 4,203,096
	G-T54	5320E	Nantucket Electric Company	0.27%	0.27%	\$ 22,878,224	\$ 68,758,022	\$ 10,060,149
	G-T54	5330G	Boston Gas Company	9.09%	9.09%	\$ 716,665,901	\$ 2,406,613,994	\$ 347,617,727
	G-T54	5340G	Colonial Gas Company	2.05%	2.05%	\$ 161,327,519	\$ 581,444,275	\$ 73,390,098
	G-T54	5360E	Narragansett Electric Company	6.65%	6.65%	\$ 574,052,546	\$ 926,658,890	\$ 353,600,201
	G-T54	5360G	Narragansett Gas Company	2.87%	2.87%	\$ 231,782,063	\$ 761,289,647	\$ 106,868,890
	G-T54	5360T	Narragansett Electric Company - Transmission	1.78%	1.78%	\$ 133,930,510	\$ 862,645,421	\$ 13,013,773
	G-T54	5381E	Granite State Electric Co. - Post Sale (Note - 2011 Data)	0.00%	0.00%	\$ -	\$ -	\$ -
	G-T54	5391G	EnergyNorth Natural Gas Inc. - Post Sale (Note - 2011 Data)	0.00%	0.00%	\$ -	\$ -	\$ -
	G-T54	5410T	New England Power Company - Transmission	5.03%	5.03%	\$ 378,086,156	\$ 2,221,166,435	\$ 69,879,050
	G-T54	5411F	NE Hydro - Trans Electric Co.	0.17%	0.17%	\$ 16,753,717	\$ 31,800,443	\$ 7,178,838
	G-T54	5412F	New England Hydro - Trans Corp.	0.11%	0.11%	\$ 11,910,006	\$ 4,272,818	\$ 6,000,534
	G-T54	5430P	KeySpan Generation LLC (PSA)	4.06%	4.06%	\$ 464,650,405	\$ 594,113,557	\$ 156,428,992
	G-T54	5431P	KeySpan Glenwood Energy Center	0.13%	0.13%	\$ 11,845,255	\$ 38,062,111	\$ 4,152,842
	G-T54	5432P	KeySpan Port Jefferson Energy Center	0.15%	0.15%	\$ 13,342,875	\$ 45,737,978	\$ 4,298,071
	G-T54	5820R	Keyspan Energy Trading Services	0.00%	0.00%	\$ -	\$ 308,494	\$ 158,770
			Total	100.00%	100.00%	\$ 7,946,660,929	\$ 26,105,646,781	\$ 3,850,072,924

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
G-098 plus LIPA TSA Residual entity	G-T55	5210E	Niagara Mohawk Power Corp.- Electric Distr.	16.20%	16.20%	\$ 1,198,921,609	\$ 4,264,491,304	\$ 619,066,340
	G-T55	5210G	Niagara Mohawk Power Corp. - Gas	4.91%	4.91%	\$ 346,680,591	\$ 1,491,438,437	\$ 165,095,195
	G-T55	5210T	Niagara Mohawk Power Corp. - Transmission	5.79%	5.79%	\$ 385,690,791	\$ 2,415,788,723	\$ 106,731,443
	G-T55	5220G	KeySpan Energy Delivery New York	12.77%	12.77%	\$ 993,070,386	\$ 3,676,541,909	\$ 416,418,656
	G-T55	5230G	KeySpan Energy Delivery Long Island	8.79%	8.79%	\$ 668,892,495	\$ 2,981,821,126	\$ 225,375,331
	G-T55	5180E	National Grid Elec. Services	0.00%	0.00%	\$ -	\$ -	\$ -
	G-T55	5310E	Massachusetts Electric Company	20.51%	20.54%	\$ 1,598,840,493	\$ 2,680,685,854	\$ 1,159,865,088
	G-T55	5320E	Nantucket Electric Company	0.28%	0.28%	\$ 22,878,224	\$ 68,758,022	\$ 10,060,149
	G-T55	5330G	Boston Gas Company	9.30%	9.30%	\$ 716,665,901	\$ 2,406,613,994	\$ 347,617,727
	G-T55	5340G	Colonial Gas Company	2.10%	2.10%	\$ 161,327,519	\$ 581,444,275	\$ 73,390,098
	G-T55	5360E	Narragansett Electric Company	6.78%	6.78%	\$ 574,052,546	\$ 926,658,890	\$ 353,600,201
	G-T55	5360G	Narragansett Gas Company	2.94%	2.94%	\$ 231,782,063	\$ 761,289,647	\$ 106,868,890
	G-T55	5381E	Granite State Electric Co. - Post Sale (Note - 2011 Data)	0.00%	0.00%	\$ -	\$ -	\$ -
	G-T55	5391G	EnergyNorth Natural Gas Inc. - Post Sale (Note - 2011 Data)	0.00%	0.00%	\$ -	\$ -	\$ -
	G-T55	5410T	New England Power Company - Transmission	5.18%	5.18%	\$ 378,086,156	\$ 2,221,166,435	\$ 69,879,050
	G-T55	5430P	KeySpan Generation LLC (PSA)	4.15%	4.15%	\$ 464,650,405	\$ 594,113,557	\$ 156,428,992
	G-T55	5431P	KeySpan Glenwood Energy Center	0.14%	0.14%	\$ 11,845,255	\$ 38,062,111	\$ 4,152,842
	G-T55	5432P	KeySpan Port Jefferson Energy Center	0.16%	0.16%	\$ 13,342,875	\$ 45,737,978	\$ 4,298,071
			Total	100.00%	100.00%	\$ 7,766,727,306	\$ 25,154,612,261	\$ 3,818,848,073

LIPA TSA G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
G-102 plus LIPA TSA Residual Entity	G-T56	5220G	KeySpan Energy Delivery New York	34.10%	34.10%	\$ 993,070,386	\$ 3,676,541,909	\$ 416,418,656
	G-T56	5230G	KeySpan Energy Delivery Long Island	23.11%	23.11%	\$ 668,892,495	\$ 2,981,821,126	\$ 225,375,331
	G-T56	5180E	National Grid Elec. Services	0.00%	0.00%	\$ -	\$ -	\$ -
	G-T56	5330G	Boston Gas Company	25.09%	25.09%	\$ 716,665,901	\$ 2,406,613,994	\$ 347,617,727
	G-T56	5340G	Colonial Gas Company	5.64%	5.64%	\$ 161,327,519	\$ 581,444,275	\$ 73,390,098
	G-T56	5391G	EnergyNorth Natural Gas Inc. - Post Sale (Note - 2011 Data)	0.00%	0.00%	\$ -	\$ -	\$ -
	G-T56	5430P	KeySpan Generation LLC (PSA)	11.28%	11.28%	\$ 464,650,405	\$ 594,113,557	\$ 156,428,992
	G-T56	5431P	KeySpan Glenwood Energy Center	0.37%	0.37%	\$ 11,845,255	\$ 38,062,111	\$ 4,152,842
	G-T56	5432P	KeySpan Port Jefferson Energy Center	0.41%	0.41%	\$ 13,342,875	\$ 45,737,978	\$ 4,298,071
			Total	100.00%	100.00%	\$ 3,029,794,835	\$ 10,324,334,949	\$ 1,227,681,717

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
G-227 plus LIPA TSA Residual entity	G-T57	5220G	KeySpan Energy Delivery New York	38.80%	38.80%	\$ 993,070,386	\$ 3,676,541,909	\$ 416,418,656
	G-T57	5230G	KeySpan Energy Delivery Long Island	26.15%	26.15%	\$ 668,892,495	\$ 2,981,821,126	\$ 225,375,331
	G-T57	5180E	National Grid Elec. Services	0.00%	0.00%	\$ -	\$ -	\$ -
	G-T57	5330G	Boston Gas Company	28.62%	28.62%	\$ 716,665,901	\$ 2,406,613,994	\$ 347,617,727
	G-T57	5340G	Colonial Gas Company	6.43%	6.43%	\$ 161,327,519	\$ 581,444,275	\$ 73,390,098
			Total	100.00%	100.00%	\$ 2,539,956,301	\$ 9,646,421,303	\$ 1,062,801,811

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
G-228 plus LIPA TSA Residual entity	G-T58	5220G	KeySpan Energy Delivery New York	28.96%	28.96%	\$ 993,070,386	\$ 3,676,541,909	\$ 416,418,656
	G-T58	5230G	KeySpan Energy Delivery Long Island	19.84%	19.84%	\$ 668,892,495	\$ 2,981,821,126	\$ 225,375,331
	G-T58	5180E	National Grid Elec. Services	0.00%	0.00%	\$ -	\$ -	\$ -
	G-T58	5330G	Boston Gas Company	21.16%	21.16%	\$ 716,665,901	\$ 2,406,613,994	\$ 347,617,727
	G-T58	5340G	Colonial Gas Company	4.78%	4.78%	\$ 161,327,519	\$ 581,444,275	\$ 73,390,098
	G-T58	5360E	Narragansett Electric Company	15.56%	15.56%	\$ 574,052,546	\$ 926,658,890	\$ 353,600,201
	G-T58	5391G	EnergyNorth Natural Gas Inc. - Post Sale (Note - 2011 Data)	0.00%	0.00%	\$ -	\$ -	\$ -
	G-T58	5430P	KeySpan Generation LLC (PSA)	9.39%	9.39%	\$ 464,650,405	\$ 594,113,557	\$ 156,428,992
	G-T58	5431P	KeySpan Glenwood Energy Center	0.31%	0.31%	\$ 11,845,255	\$ 38,062,111	\$ 4,152,842
			Total	100.00%	100.00%	\$ 3,590,504,506	\$ 11,205,255,861	\$ 1,576,983,847

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
G-229 plus LIPA TSA Residual entity	G-T59	5220G	KeySpan Energy Delivery New York	38.80%	38.80%	\$ 993,070,386	\$ 3,676,541,909	\$ 416,418,656
	G-T59	5230G	KeySpan Energy Delivery Long Island	26.15%	26.15%	\$ 668,892,495	\$ 2,981,821,126	\$ 225,375,331
	G-T59	5180E	National Grid Elec. Services	0.00%	0.00%	\$ -	\$ -	\$ -
	G-T59	5330G	Boston Gas Company	28.62%	28.62%	\$ 716,665,901	\$ 2,406,613,994	\$ 347,617,727
	G-T59	5340G	Colonial Gas Company	6.43%	6.43%	\$ 161,327,519	\$ 581,444,275	\$ 73,390,098
	G-T59	5391G	EnergyNorth Natural Gas Inc. - Post Sale (Note - 2011 Data)	0.00%	0.00%	\$ -	\$ -	\$ -
			Total	100.00%	100.00%	\$ 2,539,956,301	\$ 9,646,421,303	\$ 1,062,801,811

LIPA TSA G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
G-250 plus LIPA TSA Residual Entity	G-T61	5230G	KeySpan Energy Delivery Long Island	42.69%	42.69%	\$ 668,892,495	\$ 2,981,821,126	\$ 225,375,331
	G-T61	5180E	National Grid Elec. Services	0.00%	0.00%	\$ -	\$ -	\$ -
	G-T61	5330G	Boston Gas Company	46.80%	46.81%	\$ 716,665,901	\$ 2,406,613,994	\$ 347,617,727
	G-T61	5340G	Colonial Gas Company	10.51%	10.51%	\$ 161,327,519	\$ 581,444,275	\$ 73,390,098
	G-T61	5391G	EnergyNorth Natural Gas Inc. - Post Sale (Note - 2011 Data)	0.00%	0.00%	\$ -	\$ -	\$ -
			Total	100.00%	100.00%	\$ 1,546,885,915	\$ 5,969,879,394	\$ 646,383,156

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
G-251 plus LIPA TSA Residual Entity	G-T62	5230G	KeySpan Energy Delivery Long Island	67.14%	67.14%	\$ 668,892,495	\$ 2,981,821,126	\$ 225,375,331
	G-T62	5180E	National Grid Elec. Services	0.00%	0.00%	\$ -	\$ -	\$ -
	G-T62	5430P	KeySpan Generation LLC (PSA)	32.86%	32.86%	\$ 464,650,405	\$ 594,113,557	\$ 156,428,992
			Total	100.00%	100.00%	\$ 1,133,542,900	\$ 3,575,934,682	\$ 381,804,324

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
G-352 plus LIPA TSA Residual entity	G-T63	5210E	Niagara Mohawk Power Corp.- Electric Distr.	15.88%	15.88%	\$ 1,198,921,609	\$ 4,264,491,304	\$ 619,066,340
	G-T63	5210G	Niagara Mohawk Power Corp. - Gas	4.80%	4.80%	\$ 346,680,591	\$ 1,491,438,437	\$ 165,095,195
	G-T63	5210T	Niagara Mohawk Power Corp. - Transmission	5.64%	5.64%	\$ 385,690,791	\$ 2,415,788,723	\$ 106,731,443
	G-T63	5220G	KeySpan Energy Delivery New York	12.50%	12.50%	\$ 993,070,386	\$ 3,676,541,909	\$ 416,418,656
	G-T63	5230G	KeySpan Energy Delivery Long Island	8.59%	8.59%	\$ 668,892,495	\$ 2,981,821,126	\$ 225,375,331
	G-T63	5180E	National Grid Elec. Services	0.00%	0.00%	\$ -	\$ -	\$ -
	G-T63	5310E	Massachusetts Electric Company	20.24%	20.24%	\$ 1,598,840,493	\$ 2,680,685,854	\$ 1,159,865,088
	G-T63	5310T	Massachusetts Electric Company - Transmission	0.18%	0.18%	\$ 17,339,390	\$ 52,007,344	\$ 4,203,096
	G-T63	5320E	Nantucket Electric Company	0.27%	0.27%	\$ 22,878,224	\$ 68,758,022	\$ 10,060,149
	G-T63	5330G	Boston Gas Company	9.11%	9.11%	\$ 716,665,901	\$ 2,406,613,994	\$ 347,617,727
	G-T63	5340G	Colonial Gas Company	2.06%	2.06%	\$ 161,327,519	\$ 581,444,275	\$ 73,390,098
	G-T63	5360E	Narragansett Electric Company	6.67%	6.67%	\$ 574,052,546	\$ 926,658,890	\$ 353,600,201
	G-T63	5360G	Narragansett Gas Company	2.88%	2.88%	\$ 231,782,063	\$ 761,289,647	\$ 106,868,890
	G-T63	5360T	Narragansett Electric Company - Transmission	1.78%	1.78%	\$ 133,930,510	\$ 862,645,421	\$ 13,013,773
	G-T63	5410T	New England Power Company - Transmission	5.04%	5.04%	\$ 378,086,156	\$ 2,221,166,435	\$ 69,879,050
	G-T63	5430P	KeySpan Generation LLC (PSA)	4.08%	4.08%	\$ 464,650,405	\$ 594,113,557	\$ 156,428,992
	G-T63	5431P	KeySpan Glenwood Energy Center	0.13%	0.13%	\$ 11,845,255	\$ 38,062,111	\$ 4,152,842
	G-T63	5432P	KeySpan Port Jefferson Energy Center	0.15%	0.15%	\$ 13,342,875	\$ 45,737,978	\$ 4,298,071
			Total	100.00%	100.00%	\$ 7,917,997,206	\$ 26,069,265,026	\$ 3,836,064,942

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
G-382 plus LIPA TSA Residual entity	G-T64	5220G	KeySpan Energy Delivery New York	28.96%	28.96%	\$ 993,070,386	\$ 3,676,541,909	\$ 416,418,656
	G-T64	5230G	KeySpan Energy Delivery Long Island	19.84%	19.84%	\$ 668,892,495	\$ 2,981,821,126	\$ 225,375,331
	G-T64	5180E	National Grid Elec. Services	0.00%	0.00%	\$ -	\$ -	\$ -
	G-T64	5330G	Boston Gas Company	21.16%	21.16%	\$ 716,665,901	\$ 2,406,613,994	\$ 347,617,727
	G-T64	5340G	Colonial Gas Company	4.78%	4.78%	\$ 161,327,519	\$ 581,444,275	\$ 73,390,098
	G-T64	5360E	Narragansett Electric Company	15.56%	15.56%	\$ 574,052,546	\$ 926,658,890	\$ 353,600,201
	G-T64	5430P	KeySpan Generation LLC (PSA)	9.39%	9.39%	\$ 464,650,405	\$ 594,113,557	\$ 156,428,992
	G-T64	5431P	KeySpan Glenwood Energy Center	0.31%	0.31%	\$ 11,845,255	\$ 38,062,111	\$ 4,152,842
			Total	100.00%	100.00%	\$ 3,590,504,506	\$ 11,205,255,861	\$ 1,576,983,847

LIPA TSA G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
G-385 plus LIPA TSA Residual entity	G-T65	5230G	KeySpan Energy Delivery Long Island	42.69%	42.69%	\$ 668,892,495	\$ 2,981,821,126	\$ 225,375,331
	G-T65	5180E	National Grid Elec. Services	0.00%	0.00%	\$ -	\$ -	\$ -
	G-T65	5330G	Boston Gas Company	46.80%	46.81%	\$ 716,665,901	\$ 2,406,613,994	\$ 347,617,727
	G-T65	5340G	Colonial Gas Company	10.51%	10.51%	\$ 161,327,519	\$ 581,444,275	\$ 73,390,098
			Total	100.00%	100.00%	\$ 1,546,885,915	\$ 5,969,879,394	\$ 646,383,156

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
G-402 plus LIPA TSA	G-T66	5020R	National Grid USA Parent	0.09%	0.09%	\$ -	\$ -	\$ 10,678,534
	G-T66	5040R	KeySpan Energy Corp.	0.01%	0.01%	\$ -	\$ -	\$ 669,841
	G-T66	5180E	National Grid Elec. Services	0.00%	0.00%	\$ -	\$ -	\$ -
	G-T66	5210E	Niagara Mohawk Power Corp. - Electric Distr.	15.72%	15.72%	\$ 1,198,921,609	\$ 4,264,491,304	\$ 619,066,340
	G-T66	5210G	Niagara Mohawk Power Corp. - Gas	4.75%	4.75%	\$ 346,680,591	\$ 1,491,438,437	\$ 165,095,195
	G-T66	5210T	Niagara Mohawk Power Corp. - Transmission	5.59%	5.59%	\$ 385,690,791	\$ 2,415,788,723	\$ 106,731,443
	G-T66	5220G	KeySpan Energy Delivery New York	12.38%	12.38%	\$ 993,070,386	\$ 3,676,541,909	\$ 416,418,656
	G-T66	5230G	KeySpan Energy Delivery Long Island	8.51%	8.51%	\$ 668,892,495	\$ 2,981,821,126	\$ 225,375,331
	G-T66	5310E	Massachusetts Electric Company	20.02%	20.02%	\$ 1,598,840,493	\$ 2,680,685,854	\$ 1,159,865,088
	G-T66	5310T	Massachusetts Electric Company - Transmission	0.17%	0.17%	\$ 17,339,390	\$ 52,007,344	\$ 4,203,096
	G-T66	5320E	Nantucket Electric Company	0.27%	0.27%	\$ 22,878,224	\$ 68,758,022	\$ 10,060,149
	G-T66	5330G	Boston Gas Company	9.03%	9.03%	\$ 716,665,901	\$ 2,406,613,994	\$ 347,617,727
	G-T66	5340G	Colonial Gas Company	2.04%	2.04%	\$ 161,327,519	\$ 581,444,275	\$ 73,390,098
	G-T66	5360E	Narragansett Electric Company	6.60%	6.60%	\$ 574,052,546	\$ 926,658,890	\$ 353,600,201
	G-T66	5360G	Narragansett Gas Company	2.85%	2.85%	\$ 231,782,063	\$ 761,289,647	\$ 106,868,890
	G-T66	5360T	Narragansett Electric Company - Transmission	1.77%	1.77%	\$ 133,930,510	\$ 862,645,421	\$ 13,013,773
	G-T66	5381E	Granite State Electric Co. - Post Sale (Note - 2011 Data)	0.00%	0.00%	\$ -	\$ -	\$ -
	G-T66	5391G	EnergyNorth Natural Gas Inc. - Post Sale (Note - 2011 Data)	0.00%	0.00%	\$ -	\$ -	\$ -
	G-T66	5410T	New England Power Company - Transmission	5.00%	5.00%	\$ 378,086,156	\$ 2,221,166,435	\$ 69,879,050
	G-T66	5411F	NE Hydro - Trans Electric Co.	0.17%	0.17%	\$ 16,753,717	\$ 31,800,443	\$ 7,178,838
	G-T66	5412F	New England Hydro - Trans Corp.	0.11%	0.11%	\$ 11,910,006	\$ 4,272,818	\$ 6,000,534
	G-T66	5413F	New England Electric Trans Corp	0.01%	0.01%	\$ 1,374,412	\$ 0	\$ 204,770
	G-T66	5420G	NG LNG LP Regulated Entity	0.17%	0.17%	\$ 8,230,443	\$ 82,150,480	\$ 3,828,666
	G-T66	5430P	KeySpan Generation LLC (PSA)	4.04%	4.04%	\$ 464,650,405	\$ 594,113,557	\$ 156,428,992
	G-T66	5431P	KeySpan Glenwood Energy Center	0.13%	0.13%	\$ 11,845,255	\$ 38,062,111	\$ 4,152,842
	G-T66	5432P	KeySpan Port Jefferson Energy Center	0.15%	0.15%	\$ 13,342,875	\$ 45,737,978	\$ 4,298,071
	G-T66	5820R	Keyspan Energy Trading Services	0.00%	0.00%	\$ -	\$ 308,494	\$ 158,770
	G-T66	5825N	Transgas Inc	0.08%	0.08%	\$ 3,982,586	\$ 7,837,743	\$ 6,208,446
	G-T66	5840N	KeySpan Energy Development Corporation	0.18%	0.18%	\$ -	\$ 74,017,254	\$ 10,567,625
	G-T66	5850N	KeySpan Services Inc.	0.16%	0.16%	\$ 14,478,322	\$ 6,613,711	\$ 11,009,061
			Total	100.00%	100.00%	\$ 7,974,726,692	\$ 26,276,265,968	\$ 3,892,570,026

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
	G-T67	5190S	LIPA TSA Billing Company	46.01%	46.01%	\$ 806,723,264	\$ 3,757,641,402	\$ 221,172,203
	G-T67	5330G	Boston Gas Company	44.12%	44.12%	\$ 716,665,901	\$ 2,406,613,994	\$ 347,617,727
	G-T67	5340G	Colonial Gas Company	9.87%	9.87%	\$ 161,327,519	\$ 581,444,275	\$ 73,390,098
			Total	100.00%	100.00%	\$ 1,684,716,684	\$ 6,745,699,670	\$ 642,180,027

LIPA TSA G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
	G-T68	5020R	National Grid USA Parent	0.09%	0.09%	\$ -	\$ -	\$ 10,678,534
	G-T68	5040R	KeySpan Energy Corp.	0.01%	0.01%	\$ -	\$ -	\$ 669,841
	G-T68	5190S	LIPA TSA Billing Company	9.07%	9.07%	\$ 806,723,264	\$ 3,757,641,402	\$ 221,172,203
	G-T68	5210E	Niagara Mohawk Power Corp.- Electric Distr.	14.38%	14.38%	\$ 1,198,921,609	\$ 4,264,491,304	\$ 619,066,340
	G-T68	5210G	Niagara Mohawk Power Corp. - Gas	4.33%	4.33%	\$ 346,680,591	\$ 1,491,438,437	\$ 165,095,195
	G-T68	5210T	Niagara Mohawk Power Corp. - Transmission	5.04%	5.04%	\$ 385,690,791	\$ 2,415,788,723	\$ 106,731,443
	G-T68	5220G	KeySpan Energy Delivery New York	11.29%	11.29%	\$ 993,070,386	\$ 3,676,541,909	\$ 416,418,656
	G-T68	5230G	KeySpan Energy Delivery Long Island	7.72%	7.72%	\$ 668,892,495	\$ 2,981,821,126	\$ 225,375,331
	G-T68	5310E	Massachusetts Electric Company	18.53%	18.55%	\$ 1,598,840,493	\$ 2,680,685,854	\$ 1,159,865,088
	G-T68	5310T	Massachusetts Electric Company - Transmission	0.16%	0.16%	\$ 17,339,390	\$ 52,007,344	\$ 4,203,096
	G-T68	5320E	Nantucket Electric Company	0.25%	0.25%	\$ 22,878,224	\$ 68,758,022	\$ 10,060,149
	G-T68	5330G	Boston Gas Company	8.25%	8.25%	\$ 716,665,901	\$ 2,406,613,994	\$ 347,617,727
	G-T68	5340G	Colonial Gas Company	1.86%	1.86%	\$ 161,327,519	\$ 581,444,275	\$ 73,390,098
	G-T68	5360E	Narragansett Electric Company	6.11%	6.11%	\$ 574,052,546	\$ 926,658,890	\$ 353,600,201
	G-T68	5360G	Narragansett Gas Company	2.60%	2.60%	\$ 231,782,063	\$ 761,289,647	\$ 106,868,890
	G-T68	5360T	Narragansett Electric Company - Transmission	1.58%	1.58%	\$ 133,930,510	\$ 862,645,421	\$ 13,013,773
	G-T68	5410T	New England Power Company - Transmission	4.49%	4.49%	\$ 378,086,156	\$ 2,221,166,435	\$ 69,879,050
	G-T68	5411F	NE Hydro - Trans Electric Co.	0.16%	0.16%	\$ 16,753,717	\$ 31,800,443	\$ 7,178,838
	G-T68	5412F	New England Hydro - Trans Corp.	0.10%	0.10%	\$ 11,910,006	\$ 4,272,818	\$ 6,000,534
	G-T68	5413F	New England Electric Trans Corp	0.01%	0.01%	\$ 1,374,412	\$ 0	\$ 204,770
	G-T68	5430P	KeySpan Generation LLC (PSA)	3.71%	3.71%	\$ 464,650,405	\$ 594,113,557	\$ 156,428,992
	G-T68	5431P	KeySpan Glenwood Energy Center	0.12%	0.12%	\$ 11,845,255	\$ 38,062,111	\$ 4,152,842
	G-T68	5432P	KeySpan Port Jefferson Energy Center	0.14%	0.14%	\$ 13,342,875	\$ 45,737,978	\$ 4,298,071
			Total	100.00%	100.00%	\$ 8,754,758,605	\$ 29,862,979,688	\$ 4,081,969,662

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
	G-T69	5040R	KeySpan Energy Corp.	0.02%	0.02%	\$ -	\$ -	\$ 669,841
	G-T69	5190S	LIPA TSA Billing Company	20.99%	20.99%	\$ 806,723,264	\$ 3,757,641,402	\$ 221,172,203
	G-T69	5220G	KeySpan Energy Delivery New York	26.90%	26.91%	\$ 993,070,386	\$ 3,676,541,909	\$ 416,418,656
	G-T69	5230G	KeySpan Energy Delivery Long Island	18.05%	18.05%	\$ 668,892,495	\$ 2,981,821,126	\$ 225,375,331
	G-T69	5330G	Boston Gas Company	19.92%	19.92%	\$ 716,665,901	\$ 2,406,613,994	\$ 347,617,727
	G-T69	5340G	Colonial Gas Company	4.47%	4.47%	\$ 161,327,519	\$ 581,444,275	\$ 73,390,098
	G-T69	5430P	KeySpan Generation LLC (PSA)	9.04%	9.04%	\$ 464,650,405	\$ 594,113,557	\$ 156,428,992
	G-T69	5431P	KeySpan Glenwood Energy Center	0.29%	0.29%	\$ 11,845,255	\$ 38,062,111	\$ 4,152,842
	G-T69	5432P	KeySpan Port Jefferson Energy Center	0.32%	0.32%	\$ 13,342,875	\$ 45,737,978	\$ 4,298,071
			Total	100.00%	100.00%	\$ 3,836,518,099	\$ 14,081,976,351	\$ 1,449,523,761

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
	G-T70	5190S	LIPA TSA Billing Company	31.46%	31.46%	\$ 806,723,264	\$ 3,757,641,402	\$ 221,172,203
	G-T70	5220G	KeySpan Energy Delivery New York	41.26%	41.26%	\$ 993,070,386	\$ 3,676,541,909	\$ 416,418,656
	G-T70	5230G	KeySpan Energy Delivery Long Island	27.28%	27.28%	\$ 668,892,495	\$ 2,981,821,126	\$ 225,375,331
			Total	100.00%	100.00%	\$ 2,468,686,145	\$ 10,416,004,437	\$ 862,966,190

LIPA TSA G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
	G-T71	5190S	LIPA TSA Billing Company	10.98%	10.98%	\$ 806,723,264	\$ 3,757,641,402	\$ 221,172,203
	G-T71	5210E	Niagara Mohawk Power Corp.- Electric Distr.	17.06%	17.06%	\$ 1,198,921,609	\$ 4,264,491,304	\$ 619,066,340
	G-T71	5210G	Niagara Mohawk Power Corp. - Gas	5.17%	5.17%	\$ 346,680,591	\$ 1,491,438,437	\$ 165,095,195
	G-T71	5220G	KeySpan Energy Delivery New York	13.47%	13.47%	\$ 993,070,386	\$ 3,676,541,909	\$ 416,418,656
	G-T71	5230G	KeySpan Energy Delivery Long Island	9.29%	9.29%	\$ 668,892,495	\$ 2,981,821,126	\$ 225,375,331
	G-T71	5310E	Massachusetts Electric Company	21.52%	21.52%	\$ 1,598,840,493	\$ 2,680,685,854	\$ 1,159,865,088
	G-T71	5320E	Nantucket Electric Company	0.29%	0.29%	\$ 22,878,224	\$ 68,758,022	\$ 10,060,149
	G-T71	5330G	Boston Gas Company	9.80%	9.80%	\$ 716,665,901	\$ 2,406,613,994	\$ 347,617,727
	G-T71	5340G	Colonial Gas Company	2.22%	2.22%	\$ 161,327,519	\$ 581,444,275	\$ 73,390,098
	G-T71	5360E	Narragansett Electric Company	7.11%	7.11%	\$ 574,052,546	\$ 926,658,890	\$ 353,600,201
	G-T71	5360G	Narragansett Gas Company	3.09%	3.09%	\$ 231,782,063	\$ 761,289,647	\$ 106,868,890
			Total	100.00%	100.00%	\$ 7,319,835,089	\$ 23,597,384,860	\$ 3,698,529,878

H - Number of Bills Rendered

Description

The purpose of this sheet is to provide a listing of approved H-allocations which can be used to allocate Service Company charges based on the number of bills rendered by each company.

Source Data:

Number of bills issued to customers by utility as a percent of the total bills in a given year.
Data provided by Billing Office Management: Jeff Martin, Patricia Graham, Jeff Virkler, Charles Kailer.

Notes:

NMPC Elec/Gas split on 73/27% basis to match the Number of Meters data provided for C allocations. The data originally supplied by the POC was based on company approved splits.

Description	SAP Co./Seg	SAP Co./Seg	Company Name	FY 2018 Number of bills	FY2018 Percentage
Total Number of Bills Rendered - All Co's	5210E	5210E	Niagara Mohawk (Electric)	15,219,042	18.86%
	5210G	5210G	Niagara Mohawk (Gas)	5,664,826	7.02%
	5220G	5220G	KEDNY	15,330,738	19.00%
	5230G	5230G	KEDLI	7,134,411	8.84%
	5310E	5310E	Massachusetts Electric	16,102,561	19.96%
	5320E	5320E	Nantucket Electric	160,292	0.20%
	5330G	5330G	Boston Gas Company	8,470,530	10.50%
	5340G	5340G	Colonial Gas Company	2,515,685	3.12%
	5360E	5360E	Narragansett Electric	6,584,868	8.16%
	5360G	5360G	Narragansett Gas	3,494,516	4.33%
			Totals	80,677,469	99.99%
	5381E	5381E	Granite State Electric		
	5391G	5391G	Energy North		
	5190S	5190S	LIPA TSA Billing Company	-	
			Grand Total	80,677,469	

Inactive Due to Duplicates		Inactive due to
Active Codes	Duplicates / Inactive Codes	Inactive
H-052	H-346, H-348	H-434
H-173	H-004, H-326	

Description	SAP Allocation Code	SAP Co./Seg	Company Name	Number of bills	FY2018 Percentage
New England Elec Retails	H-052	5310E	Massachusetts Electric	16,102,561	70.48%
	H-052	5320E	Nantucket Electric	160,292	0.70%
	H-052	5360E	Narragansett Electric	6,584,868	28.82%
			Totals	22,847,721	100.00%

H - Number of Bills Rendered

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of bills	FY2018 Percentage
NGUS and Legacy NG New England Retails, NEP-T, and Hydros	H-089	5310E	Massachusetts Electric	16,102,561	61.12%
	H-089	5320E	Nantucket Electric	160,292	0.61%
	H-089	5360E	Narragansett Electric	6,584,868	25.00%
	H-089	5360G	Narragansett Gas	3,494,516	13.27%
			Totals	26,342,237	100.00%

Description	SAP Allocation Code	SAP Co./Seg	Company Name	Number of bills	FY2018 Percentage
NMPC Electric and NMPC Gas	H-113	5210E	Niagara Mohawk (Electric)	15,219,042	72.87%
	H-113	5210G	Niagara Mohawk (Gas)	5,664,826	27.13%
			Totals	20,883,868	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of bills	FY2018 Percentage
Niagara Mohawk (Elec, Gas and Trans), KEDNY and KEDLI	H-117	5210E	Niagara Mohawk (Electric)	15,219,042	35.10%
	H-117	5210G	Niagara Mohawk (Gas)	5,664,826	13.07%
	H-117	5220G	KEDNY	15,330,738	35.37%
	H-117	5230G	KEDLI	7,134,411	16.46%
			Totals	43,349,017	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of bills	FY2018 Percentage
All Retail Companies	H-173	5210E	Niagara Mohawk (Electric)	15,219,042	18.87%
	H-173	5210G	Niagara Mohawk (Gas)	5,664,826	7.02%
	H-173	5220G	KEDNY	15,330,738	19.00%
	H-173	5230G	KEDLI	7,134,411	8.84%
	H-173	5310E	Massachusetts Electric	16,102,561	19.96%
	H-173	5320E	Nantucket Electric	160,292	0.20%
	H-173	5330G	Boston Gas Company	8,470,530	10.50%
	H-173	5340G	Colonial Gas Company	2,515,685	3.12%
	H-173	5360E	Narragansett Electric	6,584,868	8.16%
	H-173	5360G	Narragansett Gas	3,494,516	4.33%
			Totals	80,677,469	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of bills	FY2018 Percentage
NMPC-E&T, Mass. Elec, Nantucket, Narragansett-E, NEP -T	H-192	5210E	Niagara Mohawk (Electric)	15,219,042	39.98%
	H-192	5310E	Massachusetts Electric	16,102,561	42.30%
	H-192	5320E	Nantucket Electric	160,292	0.42%
	H-192	5360E	Narragansett Electric	6,584,868	17.30%
			Totals	38,066,763	100.00%

H - Number of Bills Rendered

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of bills	FY2018 Percentage
Niagara Mohawk Gas, KEDNY and KEDLI	H-207	5210G	Niagara Mohawk (Gas)	5,664,826	20.14%
	H-207	5220G	KEDNY	15,330,738	54.50%
	H-207	5230G	KEDLI	7,134,411	25.36%
			Totals	28,129,975	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of bills	FY2018 Percentage
All Gas Retails	H-210	5210G	Niagara Mohawk (Gas)	5,664,826	13.29%
	H-210	5220G	KEDNY	15,330,738	35.99%
	H-210	5230G	KEDLI	7,134,411	16.74%
	H-210	5330G	Boston Gas Company	8,470,530	19.88%
	H-210	5340G	Colonial Gas Company	2,515,685	5.90%
	H-210	5360G	Narragansett Gas	3,494,516	8.20%
			Totals	42,610,706	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of bills	FY2018 Percentage
KEDNY and KEDLI	H-225	5220G	KEDNY	15,330,738	68.24%
	H-225	5230G	KEDLI	7,134,411	31.76%
			Totals	22,465,149	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of bills	FY2018 Percentage
Mass. Elec,Nantucket Elec,Boston Gas,Colonial Gas	H-278	5310E	Massachusetts Electric	16,102,561	59.09%
	H-278	5320E	Nantucket Electric	160,292	0.59%
	H-278	5330G	Boston Gas Company	8,470,530	31.09%
	H-278	5340G	Colonial Gas Company	2,515,685	9.23%
			Totals	27,249,068	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of bills	FY2018 Percentage
Mass. Electric and Nantucket Electric	H-277	5310E	Massachusetts Electric	16,102,561	99.01%
	H-277	5320E	Nantucket Electric	160,292	0.99%
			Totals	16,262,853	100.00%

H - Number of Bills Rendered

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of bills	FY2018 Percentage
New England Retails	H-280	5310E	Massachusetts Electric	16,102,561	43.14%
	H-280	5320E	Nantucket Electric	160,292	0.43%
	H-280	5330G	Boston Gas Company	8,470,530	22.69%
	H-280	5340G	Colonial Gas Company	2,515,685	6.74%
	H-280	5360E	Narragansett Electric	6,584,868	17.64%
	H-280	5360G	Narragansett Gas	3,494,516	9.36%
			Totals	37,328,452	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of bills	FY2018 Percentage
Boston Gas and Colonial Gas	H-310	5330G	Boston Gas Company	8,470,530	77.10%
	H-310	5340G	Colonial Gas Company	2,515,685	22.90%
			Totals	10,986,215	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of bills	FY2018 Percentage
New England - Gas Retails	H-313	5330G	Boston Gas Company	8,470,530	58.50%
	H-313	5340G	Colonial Gas Company	2,515,685	17.37%
	H-313	5360G	Narragansett Gas	3,494,516	24.13%
			Totals	14,480,731	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	FY2018 Percentage
Narragansett Electric and Narragansett Gas	H-316	5360E	Narragansett Electric	6,584,868	65.33%
	H-316	5360G	Narragansett Gas	3,494,516	34.67%
			Totals	10,079,384	100.00%

Description	SAP Allocation Code	SAP Co. Code	Company Name	Number of bills	FY2018 Percentage
Parents, Legacy NG Retails, plus other segments that have no data	H-339	5210E	Niagara Mohawk (Electric)	15,219,042	32.22%
	H-339	5210G	Niagara Mohawk (Gas)	5,664,826	12.00%
	H-339	5310E	Massachusetts Electric	16,102,561	34.10%
	H-339	5320E	Nantucket Electric	160,292	0.34%
	H-339	5360E	Narragansett Electric	6,584,868	13.94%
	H-339	5360G	Narragansett Gas	3,494,516	7.40%
			Totals	47,226,105	100.00%

H - Number of Bills Rendered

Description	SAP Allocation Code	SAP Co./Seg	Company Name	Number of bills	FY2018 Percentage
Parents and Legacy KS Gas	H-341	5220G	KEDNY	15,330,738	45.83%
	H-341	5230G	KEDLI	7,134,411	21.33%
	H-341	5330G	Boston Gas Company	8,470,530	25.32%
	H-341	5340G	Colonial Gas Company	2,515,685	7.52%
			Totals	33,451,364	100.00%

Description	SAP Allocation Code	SAP Co./Seg	Company Name	Number of bills	FY2018 Percentage
KEDNY, Boston Gas and Colonial Gas	H-343	5220G	KEDNY	15,330,738	58.25%
	H-343	5330G	Boston Gas Company	8,470,530	32.19%
	H-343	5340G	Colonial Gas Company	2,515,685	9.56%
			Totals	26,316,953	100.00%

Description	SAP Allocation Code	SAP Co./Seg	Company Name	Number of bills	FY2018 Percentage
Retails plus LIPA TSA Billing Entity (5190S)	H-T71	5210E	Niagara Mohawk (Electric)	15,219,042	16.48%
	H-T71	5210G	Niagara Mohawk (Gas)	5,664,826	6.13%
	H-T71	5220G	KEDNY	15,330,738	16.58%
	H-T71	5230G	KEDLI	7,134,411	7.72%
	H-T71	5310E	Massachusetts Electric	16,102,561	17.42%
	H-T71	5320E	Nantucket Electric	160,292	0.17%
	H-T71	5330G	Boston Gas Company	8,470,530	9.16%
	H-T71	5340G	Colonial Gas Company	2,515,685	2.72%
	H-T71	5360E	Narragansett Electric	6,584,868	7.12%
	H-T71	5360G	Narragansett Gas	3,494,516	3.78%
	H-T71	5190S	LIPA TSA Billing Company	11,761,785	12.72%
			Totals	92,439,254	100.00%

I - Value of Property Owned

Description

The purpose of this sheet is to provide a listing of approved I-allocations which can be used to allocate Service Company charges based on the Value of Property Owned by each company.

Source Data:

Data provided by Service Company Finance

A ratio based on gross fixed assets, valued at original acquisition costs, and investments owned in other companies, including construction work in progress, at the end of the calendar year, the numerator of which is for a specific client company and the denominator being all recipient client companies (utilities, plant, non-utilities, equipment and investments in other Co's.

Notes:

In the prior years ServCo picked up the property data directly from the form 1's for the I method, which for KEDNY / KEDLI did not Goodwill. For the current period Goodwill is being included for both KEDNY /KEDLI which is driving the YOY increases.

Description	Jim's Alloc Code	Oracle Co. Code	SAP Co. Code	SAP Co./Seg	Company Description	Value of Property Owned (in 000's) For FY2018	FY2018 Percentage
Total Value of Property Owned Reported as Basis for Allocation							
	5210E	NE	5210	5210E	Niagara Mohawk Power Corp. - Electric Distr.	7,083,844	15.73%
	5210G	NP	5210	5210G	Niagara Mohawk Power Corp. - Gas	2,535,290	5.63%
	5210T	NQ	5210	5210T	Niagara Mohawk Power Corp. - Transmission	3,323,772	7.38%
	5220G	38	5220	5220G	KeySpan Energy Delivery New York	6,500,477	14.44%
	5230G	37	5230	5230G	KeySpan Energy Delivery Long Island	4,824,430	10.71%
	5310E	NC	5310	5310E	Massachusetts Electric Company	5,407,951	12.01%
	5310T	NC	5310	5310T	Massachusetts Electric Company (Transmission)	68,514	0.15%
	5320E	NB	5320	5320E	Nantucket Electric Company	136,397	0.30%
	5330G	01	5330	5330G	Boston Gas Company	4,310,299	9.57%
	5340G	03	5340	5340G	Colonial Gas Company	965,451	2.14%
	5360E	NH	5360	5360E	Narragansett Electric Company	2,319,013	5.15%
	5360G	NG	5360	5360G	Narragansett Gas Company	1,396,437	3.10%
	5360T	NH	5360	5360T	Narragansett Electric Company (Transmission)	738,763	1.64%
	5410T	ND	5410	5410T	New England Power (Transmission)	3,036,077	6.74%
	5411F	NL	5411	5411F	NE Hydro - Trans Electric Co.	262,638	0.58%
	5412F	NN	5412	5412F	New England Hydro - Trans Corp.	177,765	0.39%
	5413F	NO	5413	5413F	New England Electric Trans Corp	6,788	0.02%
	5420G	C4	5420	5420G	KeySpan LNG LP Regulated Entity	115,112	0.26%
	5430P	35	5430	5430P	KeySpan Generation LLC (PSA)	1,822,138	4.05%
					Totals	\$ 45,031,155	100.00%

Inactive due to Duplicates	
Active Codes	Duplicates / Inactive Codes
I-064	I-114
I-076	I-160
Direct Charge	I-083, I-325

Inactive due to Lack of Use	
Inactive Codes	
I-084, I-116, I-122, I-173, I-194, I-226, I-245	
I-247, I-254, I-260, I-275, I-280, I-297, I-310, I-316, I-322	

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Value of Property Owned (in 000's)	FY2018 Percentage
Niagara Mohawk (Elec, Gas and Trans)	I-064	5210E	Niagara Mohawk Power Corp.- Electric Distr.	\$ 7,083,844	54.73%
	I-064	5210G	Niagara Mohawk Power Corp. - Gas	\$ 2,535,290	19.59%
	I-064	5210T	Niagara Mohawk Power Corp. - Transmission	\$ 3,323,772	25.68%
			Totals	\$ 12,942,906	100.00%

I - Value of Property Owned

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Value of Property Owned (in 000's)	FY2018 Percentage
NGUS, Retails, TRAN, Hydros, Gens	I-070	5210E	Niagara Mohawk Power Corp.- Electric Distr.	\$ 7,083,844	15.78%
Eff. 06.30.17	I-070	5210G	Niagara Mohawk Power Corp. - Gas	\$ 2,535,290	5.64%
	I-070	5210T	Niagara Mohawk Power Corp. - Transmission	\$ 3,323,772	7.40%
	I-070	5220G	KeySpan Energy Delivery New York	\$ 6,500,477	14.46%
	I-070	5230G	KeySpan Energy Delivery Long Island	\$ 4,824,430	10.74%
	I-070	5310E	Massachusetts Electric Company	\$ 5,407,951	12.04%
	I-070	5310T	Massachusetts Electric Company (Transmission)	\$ 68,514	0.15%
	I-070	5320E	Nantucket Electric Company	\$ 136,397	0.30%
	I-070	5330G	Boston Gas Company	\$ 4,310,299	9.60%
	I-070	5340G	Colonial Gas Company	\$ 965,451	2.15%
	I-070	5360E	Narragansett Electric Company	\$ 2,319,013	5.17%
	I-070	5360G	Narragansett Gas Company	\$ 1,396,437	3.11%
	I-070	5360T	Narragansett Electric Company (Transmission)	\$ 738,763	1.64%
	I-070	5410T	New England Power (Transmission)	\$ 3,036,077	6.76%
	I-070	5411F	NE Hydro - Trans Electric Co.	\$ 262,638	0.58%
	I-070	5412F	New England Hydro - Trans Corp.	\$ 177,765	0.40%
	I-070	5413F	New England Electric Trans Corp	\$ 6,788	0.02%
	I-070	5430P	KeySpan Generation LLC (PSA)	\$ 1,822,138	4.06%
			Totals	\$ 44,916,042	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Value of Property Owned (in 000's)	FY2018 Percentage
Legacy NG Retail Companies, all TRAN	I-076	5210E	Niagara Mohawk Power Corp.- Electric Distr.	\$ 7,083,844	27.22%
Eff. 06.30.17	I-076	5210G	Niagara Mohawk Power Corp. - Gas	\$ 2,535,290	9.73%
	I-076	5210T	Niagara Mohawk Power Corp. - Transmission	\$ 3,323,772	12.76%
	I-076	5310E	Massachusetts Electric Company	\$ 5,407,951	20.76%
	I-076	5310T	Massachusetts Electric Company (Transmission)	\$ 68,514	0.26%
	I-076	5320E	Nantucket Electric Company	\$ 136,397	0.52%
	I-076	5360E	Narragansett Electric Company	\$ 2,319,013	8.89%
	I-076	5360G	Narragansett Gas Company	\$ 1,396,437	5.36%
	I-076	5360T	Narragansett Electric Company (Transmission)	\$ 738,763	2.84%
	I-076	5410T	New England Power (Transmission)	\$ 3,036,077	11.66%
			Totals	\$ 26,046,057	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Value of Property Owned (in 000's)	FY2018 Percentage
Legacy NG Retails, all TRAN, Hydros	I-078	5210E	Niagara Mohawk Power Corp.- Electric Distr.	\$ 7,083,844	26.75%
Eff. 06.30.17	I-078	5210G	Niagara Mohawk Power Corp. - Gas	\$ 2,535,290	9.57%
	I-078	5210T	Niagara Mohawk Power Corp. - Transmission	\$ 3,323,772	12.55%
	I-078	5310E	Massachusetts Electric Company	\$ 5,407,951	20.41%
	I-078	5310T	Massachusetts Electric Company (Transmission)	\$ 68,514	0.26%
	I-078	5320E	Nantucket Electric Company	\$ 136,397	0.51%
	I-078	5360E	Narragansett Electric Company	\$ 2,319,013	8.74%
	I-078	5360G	Narragansett Gas Company	\$ 1,396,437	5.27%
	I-078	5360T	Narragansett Electric Company (Transmission)	\$ 738,763	2.79%
	I-078	5410T	New England Power (Transmission)	\$ 3,036,077	11.46%
	I-078	5411F	NE Hydro - Trans Electric Co.	\$ 262,638	0.99%
	I-078	5412F	New England Hydro - Trans Corp.	\$ 177,765	0.67%
	I-078	5413F	New England Electric Trans Corp	\$ 6,788	0.03%
			Totals	\$ 26,493,248	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Value of Property Owned (in 000's)	FY2018 Percentage
Legacy KS Retail and Generation	I-082	5220G	KeySpan Energy Delivery New York	\$ 6,500,477	35.28%
	I-082	5230G	KeySpan Energy Delivery Long Island	\$ 4,824,430	26.19%
	I-082	5330G	Boston Gas Company	\$ 4,310,299	23.40%
	I-082	5340G	Colonial Gas Company	\$ 965,451	5.24%
	I-082	5430P	KeySpan Generation LLC (PSA)	\$ 1,822,138	9.89%
			Totals	\$ 18,422,795	100.00%

J - Facilities - Multiple Sites

Description

The purpose of this sheet is to provide a listing of approved J allocation which is used for multiple sites to allocate Service Company charges based on the Facility Usage by each company.

Source Data:

Data provided by Paul Flaherty, Patrick Burns, HANA Labor Data, Joe Marrese, Scott Bell

Notes:

Co. Count	Allo	SAP Allocation Code	Location ID in WBS	SAP Co. Code	Company Name	New %
1	J-063	Reservoir Woods, Waltham	X000748	5020R	National Grid USA	0.95%
2	J-063		X000748	5040R	KeySpan Energy Corp.	0.02%
3	J-063		X000748	5190S	LIPA / PSEG-LI Billing Entity	0.00%
4	J-063		X000748	5210E	Niagara Mohawk Power Corp. - Elec D.	10.09%
5	J-063		X000748	5210G	Niagara Mohawk Power Corp. - Gas	1.71%
6	J-063		X000748	5210T	Niagara Mohawk Power Corp. - Trans	4.99%
7	J-063		X000748	5220G	KeySpan Energy Delivery New York	5.96%
8	J-063		X000748	5230G	KeySpan Energy Delivery Long Island	4.05%
9	J-063		X000748	5310E	Massachusetts Electric Company	21.50%
10	J-063		X000748	5320E	Nantucket Electric Company	0.34%
11	J-063		X000748	5330G	Boston Gas Company	15.33%
12	J-063		X000748	5340G	Colonial Gas Company	4.07%
13	J-063		X000748	5360E	Narragansett Electric Company	9.69%
14	J-063		X000748	5360G	Narragansett Gas Company	4.09%
15	J-063		X000748	5360T	Narragansett Electric Co - Trans	0.00%
16	J-063		X000748	5410T	New England Power Co - Trans	10.55%
17	J-063		X000748	5411F	NE Hydro - Trans Electric Co.	0.21%
18	J-063		X000748	5412F	New England Hydro - Trans Corp.	0.18%
19	J-063		X000748	5413F	New England Electric Trans Corp	0.03%
20	J-063		X000748	5430P	KeySpan Generation LLC (PSA)	4.01%
21	J-063		X000748	5431P	KeySpan Glenwood Energy Center	0.13%
22	J-063		X000748	5432P	KeySpan Port Jefferson Energy Center	0.14%
23	J-063		X000748	5811N	Grid Holdings	0.00%
24	J-063		X000748	5825N	Transgas	0.00%
25	J-063		X000748	5840N	KeySpan Energy Development Corp	1.90%
26	J-063		X000748	5850N	KeySpan Services Inc.	0.08%
					Totals	100.02%

J - Facilities - Multiple Sites

Co Count	Allo	Description	Location ID in WBS	SAP Co. Code	Company Name	New %
1	J-101	Brightwaters - Suffolk	X000719	5190S	LIPA / PSEG-LI Billing Entity	0.00%
2	J-101		X000719	5230G	KeySpan Energy Delivery Long Island	100.00%
3	J-101		X000719	5430P	KeySpan Generation LLC (PSA)	0.00%
Totals						100.00%

Co Count	Allo	Description	Location ID in WBS	SAP Co. Code	Company Name	New %
1	J-105	Shoreham - Suffolk	X000755	5190S	LIPA / PSEG-LI Billing Entity	0.00%
2	J-105		X000755	5230G	KeySpan Energy Delivery Long Island	0.00%
3	J-105		X000755	5430P	KeySpan Generation LLC (PSA)	100.00%
Totals						100.00%

Co Count	Allo	Description	Location ID in WBS	SAP Co. Code	Company Name	New %
1	J-106	Bellmore	X000713	5040R	KeySpan Energy Corp.	0.00%
2	J-106		X000713	5190S	LIPA / PSEG-LI Billing Entity	0.00%
3	J-106		X000713	5220G	KeySpan Energy Delivery New York	1.65%
4	J-106		X000713	5230G	KeySpan Energy Delivery Long Island	98.35%
5	J-106		X000713	5330G	Boston Gas Company	0.00%
6	J-106		X000713	5340G	Colonial Gas Company	0.00%
7	J-106		X000713	5430P	KeySpan Generation LLC (PSA)	0.00%
8	J-106		X000713	5840N	KeySpan Energy Development Corporation	0.00%
Totals						100.00%

Co Count	Allo	Description	Location ID in WBS	SAP Co. Code	Company Name	New %
1	J-107	Brentwood Bldg Site	X000714	5040R	KeySpan Energy Corp.	0.00%
2	J-107		X000714	5190S	LIPA / PSEG-LI Billing Entity	80.44%
3	J-107		X000714	5220G	KeySpan Energy Delivery New York	1.45%
4	J-107		X000714	5230G	KeySpan Energy Delivery Long Island	18.11%
5	J-107		X000714	5330G	Boston Gas Company	0.00%
6	J-107		X000714	5340G	Colonial Gas Company	0.00%
7	J-107		X000714	5430P	KeySpan Generation LLC (PSA)	0.00%
8	J-107		X000714	5840N	KeySpan Energy Development Corporation	0.00%
Totals						100.00%

J - Facilities - Multiple Sites

Co Count	Allo	Description	Location ID in WBS	SAP Co. Code	Company Name	New %
1	J-108	Brentwood General Shops Bldg	X000715	5040R	KeySpan Energy Corp.	0.00%
2	J-108		X000715	5190S	LIPA / PSEG-LI Billing Entity	88.82%
3	J-108		X000715	5220G	KeySpan Energy Delivery New York	0.83%
4	J-108		X000715	5230G	KeySpan Energy Delivery Long Island	10.35%
5	J-108		X000715	5330G	Boston Gas Company	0.00%
6	J-108		X000715	5340G	Colonial Gas Company	0.00%
7	J-108		X000715	5430P	KeySpan Generation LLC (PSA)	0.00%
8	J-108		X000715	5840N	KeySpan Energy Development Corporation	0.00%
Totals						100.00%

Co Count	Allo	Description	Location ID in WBS	SAP Co. Code	Company Name	New %
1	J-109	Brentwood Main Office Bldg	X000716	5040R	KeySpan Energy Corp.	0.00%
2	J-109		X000716	5190S	LIPA / PSEG-LI Billing Entity	56.91%
3	J-109		X000716	5220G	KeySpan Energy Delivery New York	3.19%
4	J-109		X000716	5230G	KeySpan Energy Delivery Long Island	39.90%
5	J-109		X000716	5330G	Boston Gas Company	0.00%
6	J-109		X000716	5340G	Colonial Gas Company	0.00%
7	J-109		X000716	5430P	KeySpan Generation LLC (PSA)	0.00%
8	J-109		X000716	5840N	KeySpan Energy Development Corporation	0.00%
Totals						100.00%

Co Count	Allo	Description	Location ID in WBS	SAP Co. Code	Company Name	New %
1	J-110	Brentwood Warehouse Bldg	X000717	5190S	LIPA / PSEG-LI Billing Entity	88.82%
2	J-110		X000717	5220G	KeySpan Energy Delivery New York	0.83%
3	J-110		X000717	5230G	KeySpan Energy Delivery Long Island	10.35%
4	J-110		X000717	5330G	Boston Gas Company	0.00%
5	J-110		X000717	5340G	Colonial Gas Company	0.00%
6	J-110		X000717	5430P	KeySpan Generation LLC (PSA)	0.00%
7	J-110		X000717	5840N	KeySpan Energy Development Corporation	0.00%
Totals						100.00%

J - Facilities - Multiple Sites

Co Count	Allo	Description	Location ID in WBS	SAP Co. Code	Company Name	New %
1	J-111	Brentwood Transportation Bldg	X000757	5040R	KeySpan Energy Corp.	0.00%
2	J-111		X000757	5190S	LIPA / PSEG-LI Billing Entity	50.86%
3	J-111		X000757	5220G	KeySpan Energy Delivery New York	3.64%
4	J-111		X000757	5230G	KeySpan Energy Delivery Long Island	45.50%
5	J-111		X000757	5330G	Boston Gas Company	0.00%
6	J-111		X000757	5340G	Colonial Gas Company	0.00%
7	J-111		X000757	5430P	KeySpan Generation LLC (PSA)	0.00%
8	J-111		X000757	5840N	KeySpan Energy Development Corporation	0.00%
Totals						100.00%

Co Count	Allo	Description	Location ID in WBS	SAP Co. Code	Company Name	New %
1	J-112	Bridgehamton	X000718	5040R	KeySpan Energy Corp.	0.00%
2	J-112		X000718	5190S	LIPA / PSEG-LI Billing Entity	86.67%
3	J-112		X000718	5220G	KeySpan Energy Delivery New York	0.00%
4	J-112		X000718	5230G	KeySpan Energy Delivery Long Island	13.33%
5	J-112		X000718	5330G	Boston Gas Company	0.00%
6	J-112		X000718	5340G	Colonial Gas Company	0.00%
7	J-112		X000718	5430P	KeySpan Generation LLC (PSA)	0.00%
8	J-112		X000718	5840N	KeySpan Energy Development Corporation	0.00%
Totals						100.00%

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Co Count	Allo	Description	Location ID in WBS	SAP Co. Code	Company Name	New %
1	J-113	Bridgehamton Bldg Site	X009460	5190S	LIPA / PSEG-LI Billing Entity	92.92%
2	J-113		X009460	5220G	KeySpan Energy Delivery New York	0.00%
3	J-113		X009460	5230G	KeySpan Energy Delivery Long Island	7.08%
4	J-113		X009460	5330G	Boston Gas Company	0.00%
5	J-113		X009460	5340G	Colonial Gas Company	0.00%
6	J-113		X009460	5430P	KeySpan Generation LLC (PSA)	0.00%
7	J-113		X009460	5840N	KeySpan Energy Development Corporation	0.00%
Totals						100.00%

J - Facilities - Multiple Sites

Co Count	Allo	Description	Location ID in WBS	SAP Co. Code	Company Name	New %
1	J-114	GARDEN CITY BUILDING	X000721	5040R	KeySpan Energy Corp.	0.00%
2	J-114		X000721	5190S	LIPA / PSEG-LI Billing Entity	0.00%
3	J-114		X000721	5220G	KeySpan Energy Delivery New York	48.11%
4	J-114		X000721	5230G	KeySpan Energy Delivery Long Island	36.42%
5	J-114		X000721	5330G	Boston Gas Company	5.80%
6	J-114		X000721	5340G	Colonial Gas Company	1.31%
7	J-114		X000721	5360G	Narragansett Gas Company	6.26%
8	J-114		X000721	5430P	KeySpan Generation LLC (PSA)	2.10%
9	J-114		X000721	5431P	KeySpan Glenwood Energy Center	0.00%
10	J-114		X000721	5432P	KeySpan Port Jefferson Energy Center	0.00%
11	J-114		X000721	5820R	NG Energy Trading Services	0.00%
12	J-114		X000721	5840N	KeySpan Energy Development Corporation	0.00%
Totals						100.00%

Co Count	Allo	Description	Location ID in WBS	SAP Co. Code	Company Name	New %
1	J-115	Greenlawn Bldg Site	X000722	5040R	KeySpan Energy Corp.	0.00%
2	J-115		X000722	5190S	LIPA / PSEG-LI Billing Entity	57.12%
3	J-115		X000722	5220G	KeySpan Energy Delivery New York	0.00%
4	J-115		X000722	5230G	KeySpan Energy Delivery Long Island	42.88%
5	J-115		X000722	5330G	Boston Gas Company	0.00%
6	J-115		X000722	5340G	Colonial Gas Company	0.00%
7	J-115		X000722	5430P	KeySpan Generation LLC (PSA)	0.00%
8	J-115		X000722	5840N	KeySpan Energy Development Corporation	0.00%
Totals						100.00%

Co Count	Allo	Description	Location ID in WBS	SAP Co. Code	Company Name	New %
1	J-116	Greenlawn	X009461	5040R	KeySpan Energy Corp.	0.00%
2	J-116		X009461	5190S	LIPA / PSEG-LI Billing Entity	77.58%
3	J-116		X009461	5220G	KeySpan Energy Delivery New York	0.00%
4	J-116		X009461	5230G	KeySpan Energy Delivery Long Island	22.42%
5	J-116		X009461	5330G	Boston Gas Company	0.00%
6	J-116		X009461	5340G	Colonial Gas Company	0.00%
7	J-116		X009461	5430P	KeySpan Generation LLC (PSA)	0.00%
8	J-116		X009461	5840N	KeySpan Energy Development Corporation	0.00%
Totals						100.00%

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J - Facilities - Multiple Sites

Co Count	Allo	Description	Location ID in WBS	SAP Co. Code	Company Name	New %
1	J-117	Hewlett Bldg Site	X000723	5190S	LIPA / PSEG-LI Billing Entity	53.92%
2	J-117		X000723	5220G	KeySpan Energy Delivery New York	0.93%
3	J-117		X000723	5230G	KeySpan Energy Delivery Long Island	45.15%
4	J-117		X000723	5330G	Boston Gas Company	0.00%
5	J-117		X000723	5340G	Colonial Gas Company	0.00%
6	J-117		X000723	5430P	KeySpan Generation LLC (PSA)	0.00%
7	J-117		X000723	5840N	KeySpan Energy Development Corporation	0.00%
Totals						100.00%

Co Count	Allo	Description	Location ID in WBS	SAP Co. Code	Company Name	New %
1	J-118	Hewlett General Shops Bldg	X000724	5190S	LIPA / PSEG-LI Billing Entity	89.00%
2	J-118		X000724	5220G	KeySpan Energy Delivery New York	0.22%
3	J-118		X000724	5230G	KeySpan Energy Delivery Long Island	10.78%
4	J-118		X000724	5330G	Boston Gas Company	0.00%
5	J-118		X000724	5340G	Colonial Gas Company	0.00%
6	J-118		X000724	5430P	KeySpan Generation LLC (PSA)	0.00%
7	J-118		X000724	5840N	KeySpan Energy Development Corporation	0.00%
Totals						100.00%

Co Count	Allo	Description	Location ID in WBS	SAP Co. Code	Company Name	New %
1	J-119	Hewlett Main Office Bldg	X000725	5190S	LIPA / PSEG-LI Billing Entity	48.85%
2	J-119		X000725	5220G	KeySpan Energy Delivery New York	1.03%
3	J-119		X000725	5230G	KeySpan Energy Delivery Long Island	50.12%
4	J-119		X000725	5330G	Boston Gas Company	0.00%
5	J-119		X000725	5340G	Colonial Gas Company	0.00%
6	J-119		X000725	5430P	KeySpan Generation LLC (PSA)	0.00%
7	J-119		X000725	5840N	KeySpan Energy Development Corporation	0.00%
Totals						100.00%

J - Facilities - Multiple Sites

Co Count	Allo	Description	Location ID in WBS	SAP Co. Code	Company Name	New %
1	J-120	Hewlett Transportation Bldg	X000726	5190S	LIPA / PSEG-LI Billing Entity	50.79%
2	J-120		X000726	5220G	KeySpan Energy Delivery New York	0.99%
3	J-120		X000726	5230G	KeySpan Energy Delivery Long Island	48.22%
4	J-120		X000726	5330G	Boston Gas Company	0.00%
5	J-120		X000726	5340G	Colonial Gas Company	0.00%
6	J-120		X000726	5430P	KeySpan Generation LLC (PSA)	0.00%
7	J-120		X000726	5840N	KeySpan Energy Development Corporation	0.00%
Totals						100.00%

Co Count	Allo	Description	Location ID in WBS	SAP Co. Code	Company Name	New %
1	J-121	Hewlett Warehouse Bldg	X000727	5190S	LIPA / PSEG-LI Billing Entity	82.10%
2	J-121		X000727	5220G	KeySpan Energy Delivery New York	0.36%
3	J-121		X000727	5230G	KeySpan Energy Delivery Long Island	17.54%
4	J-121		X000727	5330G	Boston Gas Company	0.00%
5	J-121		X000727	5340G	Colonial Gas Company	0.00%
6	J-121		X000727	5430P	KeySpan Generation LLC (PSA)	0.00%
7	J-121		X000727	5840N	KeySpan Energy Development Corporation	0.00%
Totals						100.00%

J - Facilities - Multiple Sites

Co Count	Allo	Description	Location ID in WBS	SAP Co. Code	Company Name	New %
1	J-122	Hicksville Bldg Site	X000728	5020R	National Grid USA (Parent)	0.10%
2	J-122		X000728	5040R	KeySpan Energy Corp. (Parent)	0.03%
3	J-122		X000728	5190S	LIPA / PSEG-LI Billing Entity	76.90%
4	J-122		X000728	5210E	Niagara Mohawk Power Corp.- Electric Distr.	1.33%
5	J-122		X000728	5210G	Niagara Mohawk Power Corp. - Gas	0.48%
6	J-122		X000728	5210T	Niagara Mohawk Power Corp. - Transmission	0.28%
7	J-122		X000728	5220G	KeySpan Energy Delivery New York	2.74%
8	J-122		X000728	5230G	KeySpan Energy Delivery Long Island	12.94%
9	J-122		X000728	5310E	Massachusetts Electric Company	1.06%
10	J-122		X000728	5320E	Nantucket Electric Company	0.01%
11	J-122		X000728	5330G	Boston Gas Company	0.90%
12	J-122		X000728	5340G	Colonial Gas Company	0.18%
13	J-122		X000728	5360E	Narragansett Electric Company	0.48%
14	J-122		X000728	5360G	Narragansett Gas Company	0.24%
15	J-122		X000728	5410T	New England Power Company - Transmission	0.23%
16	J-122		X000728	5412F	New England Hydro - Trans Corp.	0.00%
17	J-122		X000728	5430P	KeySpan Generation LLC (PSA)	2.03%
18	J-122		X000728	5431P	KeySpan Glenwood Energy Center	0.02%
19	J-122		X000728	5432P	KeySpan Port Jefferson Energy Center	0.03%
20	J-122		X000728	5820R	NG Energy Trading Services	0.00%
21	J-122		X000728	5840N	KeySpan Energy Development Corporation	0.02%
Totals						100.00%

J - Facilities - Multiple Sites

Co Count	Allo	Description	Location ID in WBS	SAP Co. Code	Company Name	New %
1	J-123	Hicksville Cafeteria Bldg	X000729	5020R	National Grid USA (Parent)	0.00%
2	J-123		X000729	5040R	KeySpan Energy Corp. (Parent)	0.00%
3	J-123		X000729	5190S	LIPA / PSEG-LI Billing Entity	45.53%
4	J-123		X000729	5210E	Niagara Mohawk Power Corp.- Electric Distr.	0.24%
5	J-123		X000729	5210G	Niagara Mohawk Power Corp. - Gas	0.09%
6	J-123		X000729	5210T	Niagara Mohawk Power Corp. - Transmission	0.05%
7	J-123		X000729	5220G	KeySpan Energy Delivery New York	0.18%
8	J-123		X000729	5230G	KeySpan Energy Delivery Long Island	52.97%
9	J-123		X000729	5310E	Massachusetts Electric Company	0.25%
10	J-123		X000729	5320E	Nantucket Electric Company	0.01%
11	J-123		X000729	5330G	Boston Gas Company	0.14%
12	J-123		X000729	5340G	Colonial Gas Company	0.05%
13	J-123		X000729	5360E	Narragansett Electric Company	0.12%
14	J-123		X000729	5360G	Narragansett Gas Company	0.06%
15	J-123		X000729	5410T	New England Power Company - Transmission	0.08%
16	J-123		X000729	5411F	NE Hydro - Trans Electric Co.	0.00%
17	J-123		X000729	5412F	New England Hydro - Trans Corp.	0.00%
18	J-123		X000729	5430P	KeySpan Generation LLC (PSA)	0.25%
19	J-123		X000729	5431P	KeySpan Glenwood Energy Center	0.00%
20	J-123		X000729	5432P	KeySpan Port Jefferson Energy Center	0.00%
21	J-123		X000729	5820R	NG Energy Trading Services	0.00%
22	J-123		X000729	5840N	KeySpan Energy Development Corporation	0.00%
Totals						100.00%

J - Facilities - Multiple Sites

Co Count	Allo	Description	Location ID in WBS	SAP Co. Code	Company Name	New %
1	J-124	Hicksville East Office Bldg	X000730	5020R	National Grid USA (Parent)	0.00%
2	J-124		X000730	5040R	KeySpan Energy Corp. (Parent)	0.00%
3	J-124		X000730	5190S	LIPA / PSEG-LI Billing Entity	100.00%
4	J-124		X000730	5210E	Niagara Mohawk Power Corp.- Electric Distr.	0.00%
5	J-124		X000730	5210G	Niagara Mohawk Power Corp. - Gas	0.00%
6	J-124		X000730	5210T	Niagara Mohawk Power Corp. - Transmission	0.00%
7	J-124		X000730	5220G	KeySpan Energy Delivery New York	0.00%
8	J-124		X000730	5230G	KeySpan Energy Delivery Long Island	0.00%
9	J-124		X000730	5310E	Massachusetts Electric Company	0.00%
10	J-124		X000730	5320E	Nantucket Electric Company	0.00%
11	J-124		X000730	5330G	Boston Gas Company	0.00%
12	J-124		X000730	5340G	Colonial Gas Company	0.00%
13	J-124		X000730	5360E	Narragansett Electric Company	0.00%
14	J-124		X000730	5360G	Narragansett Gas Company	0.00%
15	J-124		X000730	5410T	New England Power Company - Transmission	0.00%
16	J-124		X000730	5411F	NE Hydro - Trans Electric Co.	0.00%
17	J-124		X000730	5412F	New England Hydro - Trans Corp.	0.00%
18	J-124		X000730	5413F	New England Electric Trans Corp	0.00%
19	J-124		X000730	5430P	KeySpan Generation LLC (PSA)	0.00%
20	J-124		X000730	5431P	KeySpan Glenwood Energy Center	0.00%
21	J-124		X000730	5432P	KeySpan Port Jefferson Energy Center	0.00%
22	J-124		X000730	5820R	NG Energy Trading Services	0.00%
23	J-124		X000730	5840N	KeySpan Energy Development Corporation	0.00%
24	J-124		X000730	5850N	KeySpan Services Inc.	0.00%
Totals						100.00%

J - Facilities - Multiple Sites

Co Count	Allo	Description	Location ID in WBS	SAP Co. Code	Company Name	New %
1	J-125	Hicksville Gen. Shops Bldg	X000731	5020R	National Grid USA (Parent)	0.00%
2	J-125		X000731	5040R	KeySpan Energy Corp. (Parent)	0.00%
3	J-125		X000731	5190S	LIPA / PSEG-LI Billing Entity	14.35%
4	J-125		X000731	5210E	Niagara Mohawk Power Corp.- Electric Distr.	0.00%
5	J-125		X000731	5210G	Niagara Mohawk Power Corp. - Gas	0.00%
6	J-125		X000731	5210T	Niagara Mohawk Power Corp. - Transmission	0.00%
7	J-125		X000731	5220G	KeySpan Energy Delivery New York	0.00%
8	J-125		X000731	5230G	KeySpan Energy Delivery Long Island	2.50%
9	J-125		X000731	5310E	Massachusetts Electric Company	0.00%
10	J-125		X000731	5320E	Nantucket Electric Company	0.00%
11	J-125		X000731	5330G	Boston Gas Company	0.00%
12	J-125		X000731	5340G	Colonial Gas Company	0.00%
13	J-125		X000731	5360E	Narragansett Electric Company	0.00%
14	J-125		X000731	5360G	Narragansett Gas Company	0.00%
15	J-125		X000731	5410T	New England Power Company - Transmission	0.00%
16	J-125		X000731	5412F	New England Hydro - Trans Corp.	0.00%
17	J-125		X000731	5430P	KeySpan Generation LLC (PSA)	81.34%
18	J-125		X000731	5431P	KeySpan Glenwood Energy Center	0.69%
19	J-125		X000731	5432P	KeySpan Port Jefferson Energy Center	1.12%
20	J-125		X000731	5820R	NG Energy Trading Services	0.00%
21	J-125		X000731	5840N	KeySpan Energy Development Corporation	0.00%
Totals						100.00%

J - Facilities - Multiple Sites

Co Count	Allo	Description	Location ID in WBS	SAP Co. Code	Company Name	New %
1	J-126	Hicksville Hotstick Bldg	X000732	5020R	National Grid USA (Parent)	0.00%
2	J-126		X000732	5040R	KeySpan Energy Corp. (Parent)	0.00%
3	J-126		X000732	5190S	LIPA / PSEG-LI Billing Entity	0.00%
4	J-126		X000732	5210E	Niagara Mohawk Power Corp.- Electric Distr.	3.62%
5	J-126		X000732	5210G	Niagara Mohawk Power Corp. - Gas	1.31%
6	J-126		X000732	5210T	Niagara Mohawk Power Corp. - Transmission	0.77%
7	J-126		X000732	5220G	KeySpan Energy Delivery New York	11.61%
8	J-126		X000732	5230G	KeySpan Energy Delivery Long Island	71.11%
9	J-126		X000732	5310E	Massachusetts Electric Company	2.44%
10	J-126		X000732	5320E	Nantucket Electric Company	0.00%
11	J-126		X000732	5330G	Boston Gas Company	3.66%
12	J-126		X000732	5340G	Colonial Gas Company	0.67%
13	J-126		X000732	5360E	Narragansett Electric Company	1.39%
14	J-126		X000732	5360G	Narragansett Gas Company	0.68%
15	J-126		X000732	5410T	New England Power Company - Transmission	0.00%
16	J-126		X000732	5412F	New England Hydro - Trans Corp.	0.00%
17	J-126		X000732	5430P	KeySpan Generation LLC (PSA)	2.73%
18	J-126		X000732	5431P	KeySpan Glenwood Energy Center	0.00%
19	J-126		X000732	5432P	KeySpan Port Jefferson Energy Center	0.00%
20	J-126		X000732	5820R	NG Energy Trading Services	0.00%
21	J-126		X000732	5840N	KeySpan Energy Development Corporation	0.00%
Totals						99.99%

J - Facilities - Multiple Sites

Co Count	Allo	Description	Location ID in WBS	SAP Co. Code	Company Name	New %
1	J-127	Hicksville Main Office Bldg	X000733	5020R	National Grid USA (Parent)	0.57%
2	J-127		X000733	5040R	KeySpan Energy Corp. (Parent)	0.00%
3	J-127		X000733	5190S	LIPA / PSEG-LI Billing Entity	0.2100%
4	J-127		X000733	5210E	Niagara Mohawk Power Corp.- Electric Distr.	10.83%
5	J-127		X000733	5210G	Niagara Mohawk Power Corp. - Gas	3.94%
6	J-127		X000733	5210T	Niagara Mohawk Power Corp. - Transmission	2.30%
7	J-127		X000733	5220G	KeySpan Energy Delivery New York	14.91%
8	J-127		X000733	5230G	KeySpan Energy Delivery Long Island	12.80%
9	J-127		X000733	5310E	Massachusetts Electric Company	10.11%
10	J-127		X000733	5320E	Nantucket Electric Company	0.28%
11	J-127		X000733	5330G	Boston Gas Company	5.07%
12	J-127		X000733	5340G	Colonial Gas Company	1.50%
13	J-127		X000733	5360E	Narragansett Electric Company	4.28%
14	J-127		X000733	5360G	Narragansett Gas Company	2.10%
15	J-127		X000733	5410T	New England Power Company - Transmission	2.43%
16	J-127		X000733	5411F	NE Hydro - Trans Electric Co.	0.13%
17	J-127		X000733	5412F	New England Hydro - Trans Corp.	0.06%
18	J-127		X000733	5430P	KeySpan Generation LLC (PSA)	27.78%
19	J-127		X000733	5431P	KeySpan Glenwood Energy Center	0.30%
20	J-127		X000733	5432P	KeySpan Port Jefferson Energy Center	0.40%
21	J-127		X000733	5820R	NG Energy Trading Services	0.00%
22	J-127		X000733	5840N	KeySpan Energy Development Corporation	0.00%
Totals						100.00%

J - Facilities - Multiple Sites

Co Count	Allo	Description	Location ID in WBS	SAP Co. Code	Company Name	New %
1	J-128	Hicksville Operations 1	X000734	5020R	National Grid USA (Parent)	0.00%
2	J-128		X000734	5040R	KeySpan Energy Corp. (Parent)	0.00%
3	J-128		X000734	5190S	LIPA / PSEG-LI Billing Entity	85.01%
4	J-128		X000734	5210E	Niagara Mohawk Power Corp.- Electric Distr.	0.00%
5	J-128		X000734	5210G	Niagara Mohawk Power Corp. - Gas	0.00%
6	J-128		X000734	5210T	Niagara Mohawk Power Corp. - Transmission	0.00%
7	J-128		X000734	5220G	KeySpan Energy Delivery New York	0.00%
8	J-128		X000734	5230G	KeySpan Energy Delivery Long Island	14.99%
9	J-128		X000734	5310E	Massachusetts Electric Company	0.00%
10	J-128		X000734	5320E	Nantucket Electric Company	0.00%
11	J-128		X000734	5330G	Boston Gas Company	0.00%
12	J-128		X000734	5340G	Colonial Gas Company	0.00%
13	J-128		X000734	5360E	Narragansett Electric Company	0.00%
14	J-128		X000734	5360G	Narragansett Gas Company	0.00%
15	J-128		X000734	5410T	New England Power Company - Transmission	0.00%
16	J-128		X000734	5412F	New England Hydro - Trans Corp.	0.00%
17	J-128		X000734	5430P	KeySpan Generation LLC (PSA)	0.00%
18	J-128		X000734	5431P	KeySpan Glenwood Energy Center	0.00%
19	J-128		X000734	5432P	KeySpan Port Jefferson Energy Center	0.00%
20	J-128		X000734	5820R	NG Energy Trading Services	0.00%
21	J-128		X000734	5840N	KeySpan Energy Development Corporation	0.00%
Totals						100.00%

J - Facilities - Multiple Sites

Co Count	Allo	Description	Location ID in WBS	SAP Co. Code	Company Name	New %
1	J-129	Hicksville Operations 2	X000735	5020R	National Grid USA (Parent)	0.00%
2	J-129		X000735	5040R	KeySpan Energy Corp. (Parent)	0.00%
3	J-129		X000735	5190S	LIPA / PSEG-LI Billing Entity	100.00%
4	J-129		X000735	5210E	Niagara Mohawk Power Corp.- Electric Distr.	0.00%
5	J-129		X000735	5210G	Niagara Mohawk Power Corp. - Gas	0.00%
6	J-129		X000735	5210T	Niagara Mohawk Power Corp. - Transmission	0.00%
7	J-129		X000735	5220G	KeySpan Energy Delivery New York	0.00%
8	J-129		X000735	5230G	KeySpan Energy Delivery Long Island	0.00%
9	J-129		X000735	5310E	Massachusetts Electric Company	0.00%
10	J-129		X000735	5320E	Nantucket Electric Company	0.00%
11	J-129		X000735	5330G	Boston Gas Company	0.00%
12	J-129		X000735	5340G	Colonial Gas Company	0.00%
13	J-129		X000735	5360E	Narragansett Electric Company	0.00%
14	J-129		X000735	5360G	Narragansett Gas Company	0.00%
15	J-129		X000735	5410T	New England Power Company - Transmission	0.00%
16	J-129		X000735	5411F	NE Hydro - Trans Electric Co.	0.00%
17	J-129		X000735	5412F	New England Hydro - Trans Corp.	0.00%
18	J-129		X000735	5413F	New England Electric Trans Corp	0.00%
19	J-129		X000735	5430P	KeySpan Generation LLC (PSA)	0.00%
20	J-129		X000735	5431P	KeySpan Glenwood Energy Center	0.00%
21	J-129		X000735	5432P	KeySpan Port Jefferson Energy Center	0.00%
22	J-129		X000735	5820R	NG Energy Trading Services	0.00%
23	J-129		X000735	5840N	KeySpan Energy Development Corporation	0.00%
24	J-129		X000735	5850N	KeySpan Services Inc.	0.00%
Totals						100.00%

J - Facilities - Multiple Sites

Co Count	Allo	Description	Location ID in WBS	SAP Co. Code	Company Name	New %
1	J-130	Hicksville Operations 3	X000736	5020R	National Grid USA (Parent)	0.00%
2	J-130		X000736	5040R	KeySpan Energy Corp. (Parent)	0.00%
3	J-130		X000736	5190S	LIPA / PSEG-LI Billing Entity	36.06%
4	J-130		X000736	5210E	Niagara Mohawk Power Corp.- Electric Distr.	5.46%
5	J-130		X000736	5210G	Niagara Mohawk Power Corp. - Gas	1.98%
6	J-130		X000736	5210T	Niagara Mohawk Power Corp. - Transmission	1.16%
7	J-130		X000736	5220G	KeySpan Energy Delivery New York	9.67%
8	J-130		X000736	5230G	KeySpan Energy Delivery Long Island	32.16%
9	J-130		X000736	5310E	Massachusetts Electric Company	4.72%
10	J-130		X000736	5320E	Nantucket Electric Company	0.00%
11	J-130		X000736	5330G	Boston Gas Company	3.45%
12	J-130		X000736	5340G	Colonial Gas Company	0.95%
13	J-130		X000736	5360E	Narragansett Electric Company	2.19%
14	J-130		X000736	5360G	Narragansett Gas Company	1.08%
15	J-130		X000736	5410T	New England Power Company - Transmission	0.29%
16	J-130		X000736	5412F	New England Hydro - Trans Corp.	0.00%
17	J-130		X000736	5430P	KeySpan Generation LLC (PSA)	0.82%
18	J-130		X000736	5431P	KeySpan Glenwood Energy Center	0.00%
19	J-130		X000736	5432P	KeySpan Port Jefferson Energy Center	0.00%
20	J-130		X000736	5820R	NG Energy Trading Services	0.00%
21	J-130		X000736	5840N	KeySpan Energy Development Corporation	0.00%
Totals						100.00%

J - Facilities - Multiple Sites

Co Count	Allo	Description	Location ID in WBS	SAP Co. Code	Company Name	New %
1	J-131	Hicksville PCB Storage Bldg	X000737	5190S	LIPA / PSEG-LI Billing Entity	100.00%
2	J-131		X000737	5210E	Niagara Mohawk Power Corp.- Electric Distr.	0.00%
3	J-131		X000737	5210G	Niagara Mohawk Power Corp. - Gas	0.00%
4	J-131		X000737	5210T	Niagara Mohawk Power Corp. - Transmission	0.00%
5	J-131		X000737	5220G	KeySpan Energy Delivery New York	0.00%
6	J-131		X000737	5230G	KeySpan Energy Delivery Long Island	0.00%
7	J-131		X000737	5310E	Massachusetts Electric Company	0.00%
8	J-131		X000737	5320E	Nantucket Electric Company	0.00%
9	J-131		X000737	5330G	Boston Gas Company	0.00%
10	J-131		X000737	5340G	Colonial Gas Company	0.00%
11	J-131		X000737	5360E	Narragansett Electric Company	0.00%
12	J-131		X000737	5360G	Narragansett Gas Company	0.00%
13	J-131		X000737	5410T	New England Power Company - Transmission	0.00%
14	J-131		X000737	5411F	NE Hydro - Trans Electric Co.	0.00%
15	J-131		X000737	5412F	New England Hydro - Trans Corp.	0.00%
16	J-131		X000737	5413F	New England Electric Trans Corp	0.00%
17	J-131		X000737	5430P	KeySpan Generation LLC (PSA)	0.00%
18	J-131		X000737	5431P	KeySpan Glenwood Energy Center	0.00%
19	J-131		X000737	5432P	KeySpan Port Jefferson Energy Center	0.00%
20	J-131		X000737	5820R	NG Energy Trading Services	0.00%
21	J-131		X000737	5840N	KeySpan Energy Development Corporation	0.00%
22	J-131		X000737	5850N	KeySpan Services Inc.	0.00%
Totals						100.00%

J - Facilities - Multiple Sites

Co Count	Allo	Description	Location ID in WBS	SAP Co. Code	Company Name	New %
1	J-132	Hicksville Tape Storage Bldg	X000738	5190S	LIPA / PSEG-LI Billing Entity	0.00%
2	J-132		X000738	5210E	Niagara Mohawk Power Corp.- Electric Distr.	6.30%
3	J-132		X000738	5210G	Niagara Mohawk Power Corp. - Gas	2.29%
4	J-132		X000738	5210T	Niagara Mohawk Power Corp. - Transmission	1.34%
5	J-132		X000738	5220G	KeySpan Energy Delivery New York	14.78%
6	J-132		X000738	5230G	KeySpan Energy Delivery Long Island	48.56%
7	J-132		X000738	5310E	Massachusetts Electric Company	5.24%
8	J-132		X000738	5320E	Nantucket Electric Company	0.00%
9	J-132		X000738	5330G	Boston Gas Company	3.53%
10	J-132		X000738	5340G	Colonial Gas Company	0.84%
11	J-132		X000738	5360E	Narragansett Electric Company	2.29%
12	J-132		X000738	5360G	Narragansett Gas Company	1.12%
13	J-132		X000738	5410T	New England Power Company - Transmission	1.19%
14	J-132		X000738	5412F	New England Hydro - Trans Corp.	0.00%
15	J-132		X000738	5430P	KeySpan Generation LLC (PSA)	12.52%
16	J-132		X000738	5431P	KeySpan Glenwood Energy Center	0.00%
17	J-132		X000738	5432P	KeySpan Port Jefferson Energy Center	0.00%
18	J-132		X000738	5820R	NG Energy Trading Services	0.00%
19	J-132		X000738	5840N	KeySpan Energy Development Corporation	0.00%
					Totals	100.00%

J - Facilities - Multiple Sites

Co Count	Allo	Description	Location ID in WBS	SAP Co. Code	Company Name	New %
1	J-133	Hicksville Tombs Bldg	X000739	5190S	LIPA / PSEG-LI Billing Entity	100.00%
2	J-133		X000739	5210E	Niagara Mohawk Power Corp.- Electric Distr.	0.00%
3	J-133		X000739	5210G	Niagara Mohawk Power Corp. - Gas	0.00%
4	J-133		X000739	5210T	Niagara Mohawk Power Corp. - Transmission	0.00%
5	J-133		X000739	5220G	KeySpan Energy Delivery New York	0.00%
6	J-133		X000739	5230G	KeySpan Energy Delivery Long Island	0.00%
7	J-133		X000739	5310E	Massachusetts Electric Company	0.00%
8	J-133		X000739	5320E	Nantucket Electric Company	0.00%
9	J-133		X000739	5330G	Boston Gas Company	0.00%
10	J-133		X000739	5340G	Colonial Gas Company	0.00%
11	J-133		X000739	5360E	Narragansett Electric Company	0.00%
12	J-133		X000739	5360G	Narragansett Gas Company	0.00%
13	J-133		X000739	5410T	New England Power Company - Transmission	0.00%
14	J-133		X000739	5411F	NE Hydro - Trans Electric Co.	0.00%
15	J-133		X000739	5412F	New England Hydro - Trans Corp.	0.00%
16	J-133		X000739	5413F	New England Electric Trans Corp	0.00%
17	J-133		X000739	5430P	KeySpan Generation LLC (PSA)	0.00%
18	J-133		X000739	5431P	KeySpan Glenwood Energy Center	0.00%
19	J-133		X000739	5432P	KeySpan Port Jefferson Energy Center	0.00%
20	J-133		X000739	5820R	NG Energy Trading Services	0.00%
21	J-133		X000739	5840N	KeySpan Energy Development Corporation	0.00%
Totals						100.00%

Co Count	Allo	Description	Location ID in WBS	SAP Co. Code	Company Name	New %
1	J-134	Hicksville Warehouse Bldg	X000740	5020R	National Grid USA (Parent)	0.00%
2	J-134		X000740	5190S	LIPA / PSEG-LI Billing Entity	99.58%
3	J-134		X000740	5210E	Niagara Mohawk Power Corp.- Electric Distr.	0.08%
4	J-134		X000740	5210G	Niagara Mohawk Power Corp. - Gas	0.03%
5	J-134		X000740	5220G	KeySpan Energy Delivery New York	0.06%
6	J-134		X000740	5230G	KeySpan Energy Delivery Long Island	0.04%
7	J-134		X000740	5310E	Massachusetts Electric Company	0.09%
8	J-134		X000740	5330G	Boston Gas Company	0.04%
9	J-134		X000740	5340G	Colonial Gas Company	0.01%
10	J-134		X000740	5360E	Narragansett Electric Company	0.03%
11	J-134		X000740	5360G	Narragansett Gas Company	0.02%
12	J-134		X000740	5410T	New England Power Company - Transmission	0.02%
13	J-134		X000740	5430P	KeySpan Generation LLC (PSA)	0.00%
14	J-134		X000740	5431P	KeySpan Glenwood Energy Center	0.00%
15	J-134		X000740	5820R	NG Energy Trading Services	0.00%
Totals						100.00%

J - Facilities - Multiple Sites

Co Count	Allo	Description	Location ID in WBS	SAP Co. Code	Company Name	New %
1	J-135	HIX 100 Old Country Rd. Bldg	X000741	5020R	National Grid USA (Parent)	0.00%
2	J-135		X000741	5040R	KeySpan Energy Corp. (Parent)	0.00%
3	J-135		X000741	5190S	LIPA / PSEG-LI Billing Entity	0.00%
4	J-135		X000741	5210E	Niagara Mohawk Power Corp.- Electric Distr.	8.14%
5	J-135		X000741	5210G	Niagara Mohawk Power Corp. - Gas	2.96%
6	J-135		X000741	5210T	Niagara Mohawk Power Corp. - Transmission	1.73%
7	J-135		X000741	5220G	KeySpan Energy Delivery New York	36.12%
8	J-135		X000741	5230G	KeySpan Energy Delivery Long Island	24.12%
9	J-135		X000741	5310E	Massachusetts Electric Company	6.95%
10	J-135		X000741	5320E	Nantucket Electric Company	0.00%
11	J-135		X000741	5330G	Boston Gas Company	4.33%
12	J-135		X000741	5340G	Colonial Gas Company	1.64%
13	J-135		X000741	5360E	Narragansett Electric Company	3.39%
14	J-135		X000741	5360G	Narragansett Gas Company	1.67%
15	J-135		X000741	5410T	New England Power Company - Transmission	0.72%
16	J-135		X000741	5412F	New England Hydro - Trans Corp.	0.00%
17	J-135		X000741	5430P	KeySpan Generation LLC (PSA)	8.23%
18	J-135		X000741	5431P	KeySpan Glenwood Energy Center	0.00%
19	J-135		X000741	5432P	KeySpan Port Jefferson Energy Center	0.00%
20	J-135		X000741	5820R	NG Energy Trading Services	0.00%
21	J-135		X000741	5840N	KeySpan Energy Development Corporation	0.00%
Totals						100.00%

J - Facilities - Multiple Sites

Co Count	Allo	Description	Location ID in WBS	SAP Co. Code	Company Name	New %
1	J-136	HIX Linesman Acad/ENVTL Bldg	X000742	5020R	National Grid USA (Parent)	0.00%
2	J-136		X000742	5040R	KeySpan Energy Corp. (Parent)	0.00%
3	J-136		X000742	5190S	LIPA / PSEG-LI Billing Entity	90.11%
4	J-136		X000742	5210E	Niagara Mohawk Power Corp.- Electric Distr.	0.00%
5	J-136		X000742	5210G	Niagara Mohawk Power Corp. - Gas	0.00%
6	J-136		X000742	5210T	Niagara Mohawk Power Corp. - Transmission	0.00%
7	J-136		X000742	5220G	KeySpan Energy Delivery New York	1.40%
8	J-136		X000742	5230G	KeySpan Energy Delivery Long Island	7.37%
9	J-136		X000742	5310E	Massachusetts Electric Company	0.00%
10	J-136		X000742	5330G	Boston Gas Company	0.73%
11	J-136		X000742	5340G	Colonial Gas Company	0.16%
12	J-136		X000742	5360E	Narragansett Electric Company	0.00%
13	J-136		X000742	5360G	Narragansett Gas Company	0.23%
14	J-136		X000742	5410T	New England Power Company - Transmission	0.00%
15	J-136		X000742	5412F	New England Hydro - Trans Corp.	0.00%
16	J-136		X000742	5430P	KeySpan Generation LLC (PSA)	0.00%
17	J-136		X000742	5431P	KeySpan Glenwood Energy Center	0.00%
18	J-136		X000742	5432P	KeySpan Port Jefferson Energy Center	0.00%
19	J-136		X000742	5820R	NG Energy Trading Services	0.00%
20	J-136		X000742	5840N	KeySpan Energy Development Corporation	0.00%
Totals						100.00%

J - Facilities - Multiple Sites

Co Count	Allo	Description	Location ID in WBS	SAP Co. Code	Company Name	New %
1	J-137	Hicksville Transportation Bldg	X000759	5020R	National Grid USA (Parent)	0.00%
2	J-137		X000759	5040R	KeySpan Energy Corp. (Parent)	0.00%
3	J-137		X000759	5190S	LIPA / PSEG-LI Billing Entity	42.91%
4	J-137		X000759	5210E	Niagara Mohawk Power Corp.- Electric Distr.	1.66%
5	J-137		X000759	5210G	Niagara Mohawk Power Corp. - Gas	0.60%
6	J-137		X000759	5210T	Niagara Mohawk Power Corp. - Transmission	0.35%
7	J-137		X000759	5220G	KeySpan Energy Delivery New York	6.15%
8	J-137		X000759	5230G	KeySpan Energy Delivery Long Island	43.75%
9	J-137		X000759	5310E	Massachusetts Electric Company	0.99%
10	J-137		X000759	5320E	Nantucket Electric Company	0.00%
11	J-137		X000759	5330G	Boston Gas Company	2.10%
12	J-137		X000759	5340G	Colonial Gas Company	0.36%
13	J-137		X000759	5360E	Narragansett Electric Company	0.66%
14	J-137		X000759	5360G	Narragansett Gas Company	0.32%
15	J-137		X000759	5410T	New England Power Company - Transmission	0.00%
16	J-137		X000759	5412F	New England Hydro - Trans Corp.	0.00%
17	J-137		X000759	5430P	KeySpan Generation LLC (PSA)	0.14%
18	J-137		X000759	5431P	KeySpan Glenwood Energy Center	0.00%
19	J-137		X000759	5432P	KeySpan Port Jefferson Energy Center	0.00%
20	J-137		X000759	5820R	NG Energy Trading Services	0.00%
21	J-137		X000759	5840N	KeySpan Energy Development Corporation	0.00%
Totals						100.00%

J - Facilities - Multiple Sites

Co Count	Allo	Description	Location ID in WBS	SAP Co. Code	Company Name	New %
1	J-138	Melville CAC Site	X000745	5020R	National Grid USA (Parent)	0.00%
2	J-138		X000745	5190S	LIPA / PSEG-LI Billing Entity	100.00%
3	J-138		X000745	5210E	Niagara Mohawk Power Corp.- Electric Distr.	0.00%
4	J-138		X000745	5210G	Niagara Mohawk Power Corp. - Gas	0.00%
5	J-138		X000745	5210T	Niagara Mohawk Power Corp. - Transmission	0.00%
6	J-138		X000745	5220G	KeySpan Energy Delivery New York	0.00%
7	J-138		X000745	5230G	KeySpan Energy Delivery Long Island	0.00%
8	J-138		X000745	5260E	KeySpan Electric Services LLC	0.00%
9	J-138		X000745	5310E	Massachusetts Electric Company	0.00%
10	J-138		X000745	5320E	Nantucket Electric Company	0.00%
11	J-138		X000745	5330G	Boston Gas Company	0.00%
12	J-138		X000745	5340G	Colonial Gas Company	0.00%
13	J-138		X000745	5360E	Narragansett Electric Company	0.00%
14	J-138		X000745	5360G	Narragansett Gas Company	0.00%
15	J-138		X000745	5381E	Granite State Electric Company- Deleted	0.00%
16	J-138		X000745	5391G	EnergyNorth Company- Deleted	0.00%
17	J-138		X000745	5410T	New England Power Company - Transmission	0.00%
18	J-138		X000745	5411F	NE Hydro - Trans Electric Co.	0.00%
19	J-138		X000745	5412F	New England Hydro - Trans Corp.	0.00%
20	J-138		X000745	5413F	New England Electric Trans Corp	0.00%
21	J-138		X000745	5430P	KeySpan Generation LLC (PSA)	0.00%
22	J-138		X000745	5431P	KeySpan Glenwood Energy Center	0.00%
23	J-138		X000745	5432P	KeySpan Port Jefferson Energy Center	0.00%
24	J-138		X000745	5840N	KeySpan Energy Development Corporation	0.00%
25	J-138		X000745	5850N	KeySpan Services Inc.	0.00%
					Totals	100.00%

J - Facilities - Multiple Sites

Co Count	Allo	Description	Location ID in WBS	SAP Co. Code	Company Name	New %
1	J-139	Metrotech Center, Brooklyn	X000746	5020R	National Grid USA (Parent)	0.10%
2	J-139		X000746	5040R	KeySpan Energy Corp.	0.00%
3	J-139		X000746	5190S	LIPA / PSEG-LI Billing Entity	0.00%
4	J-139		X000746	5210E	Niagara Mohawk Power Corp.- Electric Distr.	10.58%
5	J-139		X000746	5210G	Niagara Mohawk Power Corp. - Gas	3.57%
6	J-139		X000746	5210T	Niagara Mohawk Power Corp. - Transmission	2.91%
7	J-139		X000746	5220G	KeySpan Energy Delivery New York	33.19%
8	J-139		X000746	5230G	KeySpan Energy Delivery Long Island	20.00%
9	J-139		X000746	5310E	Massachusetts Electric Company	9.00%
10	J-139		X000746	5320E	Nantucket Electric Company	0.22%
11	J-139		X000746	5330G	Boston Gas Company	7.72%
12	J-139		X000746	5340G	Colonial Gas Company	1.82%
13	J-139		X000746	5360E	Narragansett Electric Company	3.80%
14	J-139		X000746	5360G	Narragansett Gas Company	1.53%
15	J-139		X000746	5410T	New England Power Company - Transmission	2.48%
16	J-139		X000746	5411F	NE Hydro - Trans Electric Co.	0.16%
17	J-139		X000746	5412F	New England Hydro - Trans Corp.	0.12%
18	J-139		X000746	5413F	New England Electric Trans Corp	0.03%
19	J-139		X000746	5430P	KeySpan Generation LLC (PSA)	2.14%
20	J-139		X000746	5431P	KeySpan Glenwood Energy Center	0.08%
21	J-139		X000746	5432P	KeySpan Port Jefferson Energy Center	0.09%
22	J-139		X000746	5820R	NG Energy Trading Services	0.00%
23	J-139		X000746	5825N	Transgas	0.04%
24	J-139		X000746	5840N	KeySpan Energy Development Corporation	0.34%
25	J-139		X000746	5850N	KeySpan Services Inc.	0.07%
Totals						100.00%

Co Count	Allo	Description	Location ID in WBS	SAP Co. Code	Company Name	New %
1	J-140	Patchogue	X000747	5040R	KeySpan Energy Corp (Parent)	0.00%
2	J-140		X000747	5190S	LIPA / PSEG-LI Billing Entity	67.29%
3	J-140		X000747	5220G	KeySpan Energy Delivery New York	1.28%
4	J-140		X000747	5230G	KeySpan Energy Delivery Long Island	31.43%
5	J-140		X000747	5330G	Boston Gas Company	0.00%
6	J-140		X000747	5340G	Colonial Gas Company	0.00%
7	J-140		X000747	5430P	KeySpan Generation LLC (PSA)	0.00%
8	J-140		X000747	5840N	KeySpan Energy Development Corporation	0.00%
Totals						100.00%

J - Facilities - Multiple Sites

Co Count	Allo	Description	Location ID in WBS	SAP Co. Code	Company Name	New %
1	J-141	Patchogue Bldg Site	X009462	5040R	KeySpan Energy Corp (Parent)	0.00%
2	J-141		X009462	5190S	LIPA / PSEG-LI Billing Entity	58.00%
3	J-141		X009462	5220G	KeySpan Energy Delivery New York	1.65%
4	J-141		X009462	5230G	KeySpan Energy Delivery Long Island	40.35%
5	J-141		X009462	5330G	Boston Gas Company	0.00%
6	J-141		X009462	5340G	Colonial Gas Company	0.00%
7	J-141		X009462	5430P	KeySpan Generation LLC (PSA)	0.00%
8	J-141		X009462	5840N	KeySpan Energy Development Corporation	0.00%
Totals						100.00%

Co Count	Allo	Description	Location ID in WBS	SAP Co. Code	Company Name	New %
1	J-143	Riverhead Bldg Site	X000750	5040R	KeySpan Energy Corp (Parent)	0.00%
2	J-143		X000750	5190S	LIPA / PSEG-LI Billing Entity	79.77%
3	J-143		X000750	5220G	KeySpan Energy Delivery New York	0.00%
4	J-143		X000750	5230G	KeySpan Energy Delivery Long Island	20.23%
5	J-143		X000750	5330G	Boston Gas Company	0.00%
6	J-143		X000750	5340G	Colonial Gas Company	0.00%
7	J-143		X000750	5430P	KeySpan Generation LLC (PSA)	0.00%
8	J-143		X000750	5820R	NG Energy Tading Services	0.00%
9	J-143		X000750	5840N	KeySpan Energy Development Corporation	0.00%
Totals						100.00%

Co Count	Allo	Description	Location ID in WBS	SAP Co. Code	Company Name	New %
1	J-144	Riverhead Main Office Bldg	X000752	5040R	KeySpan Energy Corp (Parent)	0.00%
2	J-144		X000752	5190S	LIPA / PSEG-LI Billing Entity	65.79%
3	J-144		X000752	5220G	KeySpan Energy Delivery New York	0.00%
4	J-144		X000752	5230G	KeySpan Energy Delivery Long Island	34.21%
5	J-144		X000752	5330G	Boston Gas Company	0.00%
6	J-144		X000752	5340G	Colonial Gas Company	0.00%
7	J-144		X000752	5430P	KeySpan Generation LLC (PSA)	0.00%
8	J-144		X000752	5820R	NG Energy Tading Services	0.00%
9	J-144		X000752	5840N	KeySpan Energy Development Corporation	0.00%
Totals						100.00%

J - Facilities - Multiple Sites

Co Count	Allo	Description	Location ID in WBS	SAP Co. Code	Company Name	New %
1	J-145	Riverhead Warehouse Bldg	X000753	5040R	KeySpan Energy Corp (Parent)	0.00%
2	J-145		X000753	5190S	LIPA / PSEG-LI Billing Entity	73.37%
3	J-145		X000753	5220G	KeySpan Energy Delivery New York	0.00%
4	J-145		X000753	5230G	KeySpan Energy Delivery Long Island	26.63%
5	J-145		X000753	5330G	Boston Gas Company	0.00%
6	J-145		X000753	5340G	Colonial Gas Company	0.00%
7	J-145		X000753	5430P	KeySpan Generation LLC (PSA)	0.00%
8	J-145		X000753	5820R	NG Energy Tading Services	0.00%
9	J-145		X000753	5840N	KeySpan Energy Development Corporation	0.00%
Totals						100.00%

Co Count	Allo	Description	Location ID in WBS	SAP Co. Code	Company Name	New %
1	J-146	Riverhead Transportation Bldg	X000758	5040R	KeySpan Energy Corp (Parent)	0.00%
2	J-146		X000758	5190S	LIPA / PSEG-LI Billing Entity	73.37%
3	J-146		X000758	5220G	KeySpan Energy Delivery New York	0.00%
4	J-146		X000758	5230G	KeySpan Energy Delivery Long Island	26.63%
5	J-146		X000758	5330G	Boston Gas Company	0.00%
6	J-146		X000758	5340G	Colonial Gas Company	0.00%
7	J-146		X000758	5430P	KeySpan Generation LLC (PSA)	0.00%
8	J-146		X000758	5820R	NG Energy Tading Services	0.00%
9	J-146		X000758	5840N	KeySpan Energy Development Corporation	0.00%
Totals						100.00%

Co Count	Allo	Description	Location ID in WBS	SAP Co. Code	Company Name	New %
1	J-147	Roslyn	X000754	5040R	KeySpan Energy Corp (Parent)	0.00%
2	J-147		X000754	5190S	LIPA / PSEG-LI Billing Entity	50.40%
3	J-147		X000754	5220G	KeySpan Energy Delivery New York	0.00%
4	J-147		X000754	5230G	KeySpan Energy Delivery Long Island	49.60%
5	J-147		X000754	5330G	Boston Gas Company	0.00%
6	J-147		X000754	5340G	Colonial Gas Company	0.00%
7	J-147		X000754	5430P	KeySpan Generation LLC (PSA)	0.00%
8	J-147		X000754	5820R	NG Energy Tading Services	0.00%
9	J-147		X000754	5840N	KeySpan Energy Development Corporation	0.00%
Totals						100.00%

J - Facilities - Multiple Sites

Co Count	Allo	Description	Location ID in WBS	SAP Co. Code	Company Name	New %
1	J-148	Roslyn Bldg Site	X009463	5040R	KeySpan Energy Corp (Parent)	0.00%
2	J-148		X009463	5190S	LIPA / PSEG-LI Billing Entity	64.97%
3	J-148		X009463	5220G	KeySpan Energy Delivery New York	0.00%
4	J-148		X009463	5230G	KeySpan Energy Delivery Long Island	35.03%
5	J-148		X009463	5330G	Boston Gas Company	0.00%
6	J-148		X009463	5340G	Colonial Gas Company	0.00%
7	J-148		X009463	5430P	KeySpan Generation LLC (PSA)	0.00%
8	J-148		X009463	5820R	NG Energy Tading Services	0.00%
9	J-148		X009463	5840N	KeySpan Energy Development Corporation	0.00%
Totals						100.00%

Co. Count	Allo	Description	Location ID in WBS	SAP Co. Code	Company Name	New %
1	J-233	Second Ave, Waltham, MA	X000711	5040R	KeySpan Energy Corp.	100.00%
2	J-233		X000711	5220G	KeySpan Energy Delivery New York	0.00%
3	J-233		X000711	5230G	KeySpan Energy Delivery Long Island	0.00%
4	J-233		X000711	5330G	Boston Gas Company	0.00%
5	J-233		X000711	5340G	Colonial Gas Company	0.00%
6	J-233		X000711	5430P	KeySpan Generation LLC (PSA)	0.00%
7	J-233		X000711	5431P	KeySpan Glenwood Energy Center	0.00%
8	J-233		X000711	5432P	KeySpan Port Jefferson Energy Center	0.00%
9	J-233		X000711	5840N	KeySpan Energy Development Corporation	0.00%
Totals						100.00%

J - Facilities - Depreciation

Description

The purpose of this sheet is to provide a listing of approved J Depreciation allocators which is used for multiple sites to allocate Service Company charges based on the Facility Depreciation.

Source Data:

Original percentages provided by Howard Kamensky.
Percentages for Post-LIPA Separation were provided by M&A (Steve Bern).

Notes:

Co Count	A	Description	O	SAP Co. Code	Company Name	New %
1	J-149	Brentwood Facility Depreciation	XP00054	5040R	KeySpan Energy Corp.	0.00%
2	J-149		XP00054	5190S	LIPA / PSEG-LI Billing Entity	61.89%
3	J-149		XP00054	5220G	KeySpan Energy Delivery New York	2.82%
4	J-149		XP00054	5230G	KeySpan Energy Delivery Long Island	35.29%
5	J-149		XP00054	5330G	Boston Gas Company	0.00%
6	J-149		XP00054	5340G	Colonial Gas Company	0.00%
7	J-149		XP00054	5430P	KeySpan Generation LLC (PSA)	0.00%
8	J-149		XP00054	5840N	KeySpan Energy Development Corporation	0.00%
					Totals	100.00%

Co Count		Description		SAP Co. Code	Company Name	New %
1	J-150	Bridgehampton Facility Depreciation	XP00055	5040R	KeySpan Energy Corp.	0.00%
2	J-150		XP00055	5190S	LIPA / PSEG-LI Billing Entity	86.67%
3	J-150		XP00055	5220G	KeySpan Energy Delivery New York	0.00%
4	J-150		XP00055	5230G	KeySpan Energy Delivery Long Island	13.33%
5	J-150		XP00055	5330G	Boston Gas Company	0.00%
6	J-150		XP00055	5340G	Colonial Gas Company	0.00%
7	J-150		XP00055	5430P	KeySpan Generation LLC (PSA)	0.00%
8	J-150		XP00055	5840N	KeySpan Energy Development Corporation	0.00%
					Totals	100.00%

J - Facilities - Depreciation

Co Count		Description		SAP Co. Code	Company Name	New %
1	J-151	Greenlawn Facility Depreciation	XP00056	5040R	KeySpan Energy Corp.	0.00%
2	J-151		XP00056	5190S	LIPA / PSEG-LI Billing Entity	57.12%
3	J-151		XP00056	5220G	KeySpan Energy Delivery New York	0.00%
4	J-151		XP00056	5230G	KeySpan Energy Delivery Long Island	42.88%
5	J-151		XP00056	5330G	Boston Gas Company	0.00%
6	J-151		XP00056	5340G	Colonial Gas Company	0.00%
7	J-151		XP00056	5430P	KeySpan Generation LLC (PSA)	0.00%
8	J-151		XP00056	5840N	KeySpan Energy Development Corporation	0.00%
					Totals	100.00%

Co Count		Description		SAP Co. Code	Company Name	New %
1	J-152	Hewlett Facility Depreciation	XP00057	5190S	LIPA / PSEG-LI Billing Entity	55.41%
2	J-152		XP00057	5220G	KeySpan Energy Delivery New York	0.90%
3	J-152		XP00057	5230G	KeySpan Energy Delivery Long Island	43.69%
4	J-152		XP00057	5330G	Boston Gas Company	0.00%
5	J-152		XP00057	5340G	Colonial Gas Company	0.00%
6	J-152		XP00057	5430P	KeySpan Generation LLC (PSA)	0.00%
7	J-152		XP00057	5840N	KeySpan Energy Development Corporation	0.00%
					Totals	100.00%

J - Facilities - Depreciation

Co Count		Description		SAP Co. Code	Company Name	New %
Percent GRID						
1	J-153	Hicksville Facility Depreciation	XP00058	5020R	National Grid USA (Parent)	0.31%
2	J-153		XP00058	5040R	KeySpan Energy Corp. (Parent)	0.10%
3	J-153		XP00058	5190S	LIPA / PSEG-LI Billing Entity	55.24%
4	J-153		XP00058	5210E	Niagara Mohawk Power Corp. - Electric Distr.	2.97%
5	J-153		XP00058	5210G	Niagara Mohawk Power Corp. - Gas	1.84%
6	J-153		XP00058	5210T	Niagara Mohawk Power Corp. - Transmission	0.61%
7	J-153		XP00058	5220G	KeySpan Energy Delivery New York	5.41%
8	J-153		XP00058	5230G	KeySpan Energy Delivery Long Island	16.11%
9	J-153		XP00058	5310E	Massachusetts Electric Company	2.98%
10	J-153		XP00058	5320E	Nantucket Electric Company	0.04%
11	J-153		XP00058	5330G	Boston Gas Company	1.76%
12	J-153		XP00058	5340G	Colonial Gas Company	0.39%
13	J-153		XP00058	5360E	Narragansett Electric Company	1.18%
14	J-153		XP00058	5360G	Narragansett Gas Company	0.62%
15	J-153		XP00058	5410T	New England Power Company - Transmission	0.66%
16	J-153		XP00058	5412F	New England Hydro - Trans Corp.	0.00%
17	J-153		XP00058	5430P	KeySpan Generation LLC (PSA)	9.56%
18	J-153		XP00058	5431P	KeySpan Glenwood Energy Center	0.09%
19	J-153		XP00058	5432P	KeySpan Port Jefferson Energy Center	0.13%
20	J-153		XP00058	5820R	NG Energy Trading Services	0.00%
21	J-153		XP00058	5840N	KeySpan Energy Development Corporation	0.00%
Totals						100.00%

Co Count		Description		SAP Co. Code	Company Name	New %
1	J-154	Patchogue Facility Depreciation	XP00060	5040R	KeySpan Energy Corp.	0.00%
2	J-154		XP00060	5190S	LIPA / PSEG-LI Billing Entity	67.29%
3	J-154		XP00060	5220G	KeySpan Energy Delivery New York	1.28%
4	J-154		XP00060	5230G	KeySpan Energy Delivery Long Island	31.43%
5	J-154		XP00060	5330G	Boston Gas Company	0.00%
6	J-154		XP00060	5340G	Colonial Gas Company	0.00%
7	J-154		XP00060	5430P	KeySpan Generation LLC (PSA)	0.00%
8	J-154		XP00060	5840N	KeySpan Energy Development Corporation	0.00%
Totals						100.00%

J - Facilities - Depreciation

Co Count		Description		SAP Co. Code	Company Name	New %
1	J-155	Riverhead Facility Depreciation	XP00061	5040R	KeySpan Energy Corp.	0.00%
2	J-155		XP00061	5190S	LIPA / PSEG-LI Billing Entity	68.51%
3	J-155		XP00061	5220G	KeySpan Energy Delivery New York	0.00%
4	J-155		XP00061	5230G	KeySpan Energy Delivery Long Island	31.49%
5	J-155		XP00061	5330G	Boston Gas Company	0.00%
6	J-155		XP00061	5340G	Colonial Gas Company	0.00%
7	J-155		XP00061	5430P	KeySpan Generation LLC (PSA)	0.00%
8	J-155		XP00061	5820R	NG Energy Trading Services	0.00%
9	J-155		XP00061	5840N	KeySpan Energy Development Corporation	0.00%
Totals						100.00%

Co Count		Description		SAP Co. Code	Company Name	New %
1	J-156	Roslyn Facility Depreciation	XP00062	5040R	KeySpan Energy Corp.	0.00%
2	J-156		XP00062	5190S	LIPA / PSEG-LI Billing Entity	50.40%
3	J-156		XP00062	5220G	KeySpan Energy Delivery New York	0.00%
4	J-156		XP00062	5230G	KeySpan Energy Delivery Long Island	49.60%
5	J-156		XP00062	5330G	Boston Gas Company	0.00%
6	J-156		XP00062	5340G	Colonial Gas Company	0.00%
7	J-156		XP00062	5430P	KeySpan Generation LLC (PSA)	0.00%
8	J-156		XP00062	5820R	NG Energy Trading Services	0.00%
9	J-156		XP00062	5840N	KeySpan Energy Development Corporation	0.00%
Totals						100.00%

K - Level of Debt Outstanding

Description

The purpose of this sheet is to provide a listing of approved K-allocations which can be used to allocate Service Company charges based on the Level of Debt Outstanding by each company.

Source Data:

Average level of long-term debt, short-term borrowing limits and advances for prior CY by Company as a percent of the average level of long-term debt for all companies and short-term borrowing levels for all companies.
Data provided by US Treasury: Wai-Sang Chi, Christopher DiGilio, Patrick Connolly

Notes:

1. Treasury only knows which legal entity has the debt but not which segments. So we discussed with Regulatory Pricing Directors (J. Molloy, T. Burns, W. Richer and M. Laflamme) and decided to use net plant values to break out the company segments for NMPC & Narragansett.

2. The Net Plant amounts for NMPC & Narragansett are the values used in the Collection

Description		SAP Co./Seg	Company Description	2018 Long-Term Debt	2018 Advances	2018 Short-Term Debt Limit	2018 Total Level of Debt Outstanding	FY2018 Percentage
Total Debt Outstanding Reported as								
		5210E	Niagara Mohawk Power Corp. - Electric Distr.	\$ 1,468,669,306	\$ -	\$ 528,400,000	\$ 1,997,069,306	14.24%
		5210G	Niagara Mohawk Power Corp. - Gas	\$ 509,753,881	\$ -	\$ 183,400,000	\$ 693,153,881	4.95%
		5210T	Niagara Mohawk Power Corp. - Transmission	\$ 801,041,813	\$ -	\$ 288,200,000	\$ 1,089,241,813	7.77%
		5220G	KeySpan Energy Delivery New York	\$ 1,035,555,556	\$ -	\$ 600,000,000	\$ 1,635,555,556	11.67%
		5230G	KeySpan Energy Delivery Long Island	\$ 853,888,889	\$ -	\$ 700,000,000	\$ 1,553,888,889	11.09%
		5310E	Massachusetts Electric Company	\$ 987,500,000	\$ 402,083,333	\$ -	\$ 1,389,583,333	9.91%
		5320E	Nantucket Electric Company	\$ 51,360,833	\$ -	\$ 15,000,000	\$ 66,360,833	0.47%
		5330G	Boston Gas Company	\$ 613,500,000	\$ -	\$ 800,000,000	\$ 1,413,500,000	10.09%
		5340G	Colonial Gas Company	\$ 125,000,000	\$ -	\$ 400,000,000	\$ 525,000,000	3.75%
		5360E	Narragansett Electric Company	\$ 317,703,922	\$ -	\$ 149,760,000	\$ 467,463,922	3.34%
		5360G	Narragansett Gas Company	\$ 251,685,318	\$ -	\$ 118,640,000	\$ 370,325,318	2.64%
		5360T	Narragansett Electric Company (Transmission)	\$ 279,178,927	\$ -	\$ 131,600,000	\$ 410,778,927	2.93%
		5410T	New England Power (Transmission)	\$ 371,850,000	\$ -	\$ 1,500,000,000	\$ 1,871,850,000	13.36%
		5430P	KeySpan Generation LLC (PSA)	\$ 222,605,000	\$ -	\$ 250,000,000	\$ 472,605,000	3.37%
		5431P	KeySpan Glenwood Energy Center	\$ 25,687,500	\$ -	\$ -	\$ 25,687,500	0.18%
		5432P	KeySpan Port Jefferson Energy Center	\$ 33,320,000	\$ -	\$ -	\$ 33,320,000	0.24%
Totals				\$ 7,948,300,945	\$ 402,083,333	\$ 5,665,000,000	\$ 14,015,384,278	100.00%
		5020R	National Grid USA	\$ -	\$ -	\$ 2,115,000,000	\$ 2,115,000,000	
		5010R	National Grid Holdings Inc.	\$ 4,386,089,450	\$ -	\$ 615,000,000	\$ 5,001,089,450	
		5040R	Keyspan Corporation	\$ 707,200,000	\$ -	\$ 1,500,000,000	\$ 2,207,200,000	
		5110S	National Grid USA Service Co.	\$ 475,044,311	\$ -	\$ 150,000,000	\$ 625,044,311	
		5180E	Keyspan Corporate Services LLC	\$ 39,466,650	\$ -	\$ -	\$ 39,466,650	
							\$ -	
Grand Totals				\$ 13,556,101,356	\$ 402,083,333	\$ 10,045,000,000	\$ 24,003,184,690	

Inactive Due to Duplicates

Active Codes	Duplicates / Inactive Code
K-386	K-249

Inactive due to Lack of Use

Inactive Codes
K-250
K-385

K - Level of Debt Outstanding

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Long-Term Debt	Advances	Short-Term Debt Limit	Total Level of Debt Outstanding	FY2018 Percentage
Legacy KS Retails, All Generation, Development, KSI	K-232	5220G	KeySpan Energy Delivery New York	\$ 1,035,555,556	\$ -	\$ 600,000,000	\$ 1,635,555,556	28.89%
	K-232	5230G	KeySpan Energy Delivery Long Island	\$ 853,888,889	\$ -	\$ 700,000,000	\$ 1,553,888,889	27.46%
	K-232	5330G	Boston Gas Company	\$ 613,500,000	\$ -	\$ 800,000,000	\$ 1,413,500,000	24.98%
	K-232	5340G	Colonial Gas Company	\$ 125,000,000	\$ -	\$ 400,000,000	\$ 525,000,000	9.28%
	K-232	5430P	KeySpan Generation LLC (PSA)	\$ 222,605,000	\$ -	\$ 250,000,000	\$ 472,605,000	8.35%
	K-232	5431P	KeySpan Glenwood Energy Center	\$ 25,687,500	\$ -	\$ -	\$ 25,687,500	0.45%
	K-232	5432P	KeySpan Port Jefferson Energy Center	\$ 33,320,000	\$ -	\$ -	\$ 33,320,000	0.59%
			Totals	\$ 2,909,556,945	\$ -	\$ 2,750,000,000	\$ 5,659,556,945	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Long-Term Debt	Advances	Short-Term Debt Limit	Total Level of Debt Outstanding	FY2018 Percentage
KEDLI, BGC, CGC, NECO-G, Genco	K-386	5230G	KeySpan Energy Delivery Long Island	\$ 853,888,889	\$ -	\$ 700,000,000	\$ 1,553,888,889	35.63%
	K-386	5330G	Boston Gas Company	\$ 613,500,000	\$ -	\$ 800,000,000	\$ 1,413,500,000	32.41%
	K-386	5340G	Colonial Gas Company	\$ 125,000,000	\$ -	\$ 400,000,000	\$ 525,000,000	12.04%
	K-386	5360G	Narragansett Gas Company	\$ 251,685,318	\$ -	\$ 118,640,000	\$ 370,325,318	8.49%
	K-386	5430P	KeySpan Generation LLC (PSA)	\$ 222,605,000	\$ -	\$ 250,000,000	\$ 472,605,000	10.84%
	K-386	5431P	KeySpan Glenwood Energy Center	\$ 25,687,500	\$ -	\$ -	\$ 25,687,500	0.59%
			Totals	\$ 2,092,366,707	\$ -	\$ 2,268,640,000	\$ 4,361,006,707	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Long-Term Debt	Advances	Short-Term Debt Limit	Total Level of Debt Outstanding	FY2018 Percentage
KSE, KS Gas Retails, KS Svcs	K-409	5040R	Keyspan Corporation	\$ 707,200,000	\$ -	\$ 1,500,000,000	\$ 2,207,200,000	30.09%
	K-409	5220G	KeySpan Energy Delivery New York	\$ 1,035,555,556	\$ -	\$ 600,000,000	\$ 1,635,555,556	22.30%
	K-409	5230G	KeySpan Energy Delivery Long Island	\$ 853,888,889	\$ -	\$ 700,000,000	\$ 1,553,888,889	21.18%
	K-409	5330G	Boston Gas Company	\$ 613,500,000	\$ -	\$ 800,000,000	\$ 1,413,500,000	19.27%
	K-409	5340G	Colonial Gas Company	\$ 125,000,000	\$ -	\$ 400,000,000	\$ 525,000,000	7.16%
			Totals	\$ 3,335,144,445	\$ -	\$ 4,000,000,000	\$ 7,335,144,445	100.00%

L - Miles of Overhead Lines

Description

The purpose of this sheet is to provide a listing of approved L-allocation which can be used to allocate Service Company charges based on the Miles of Overhead Lines each company has.

Source Data:

Number of miles of overhead transmission and distribution lines by utility as a percent of the total.

Notes:

Description		SAP Co./Seg	Company Description	FY 2018 Data	FY2018 Percentage
Miles of Overhead Lines Reported as Basis for Allocation		5210E	Niagara Mohawk Power Corp.- Electric Distr.	39,228	58.61%
		5210T	Niagara Mohawk Power Corp. - Transmission	5,713	8.54%
		5310T	Massachusetts Electric Company (Transmission)	142	0.21%
		5310E	Massachusetts Electric Company	13,727	20.51%
		5320E	Nantucket Electric Company	73	0.11%
		5360E	Narragansett Electric Company	5,313	7.94%
		5360F	Narragansett Electric Company - GNSC	0	0.00%
		5360T	Narragansett Electric Company (Transmission)	338	0.50%
		5410T	New England Power (Transmission)	2,394	3.58%
Totals				66,928	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Miles of Overhead Lines	Percentage
Elec Retails, NECO-G, TRAN Segments of retails	L-184	5210E	Niagara Mohawk Power Corp.- Electric Distr.	39,228	60.80%
	L-184	5210T	Niagara Mohawk Power Corp. - Transmission	5,713	8.85%
	L-184	5310E	Massachusetts Electric Company	13,727	21.27%
	L-184	5310T	Massachusetts Electric Company (Transmission)	142	0.22%
	L-184	5320E	Nantucket Electric Company	73	0.11%
	L-184	5360E	Narragansett Electric Company	5,313	8.23%
	L-184	5360T	Narragansett Electric Company (Transmission)	338	0.52%
			Totals	64,534	100.00%

L - Miles of Overhead Lines

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Miles of Overhead Lines	Percentage
Elec Retails excl Nantucket, NEP and Transmission Segments of retails	L-189	5210E	Niagara Mohawk Power Corp.- Electric Distr.	39,228	58.68%
	L-189	5210T	Niagara Mohawk Power Corp. - Transmission	5,713	8.55%
	L-189	5310E	Massachusetts Electric Company	13,727	20.53%
	L-189	5310T	Massachusetts Electric Company (Transmission)	142	0.21%
	L-189	5360E	Narragansett Electric Company	5,313	7.95%
	L-189	5360T	Narragansett Electric Company (Transmission)	338	0.50%
	L-189	5410T	New England Power (Transmission)	2,394	3.58%
			Totals	66,855	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Miles of Overhead Lines	Percentage
All Electric Distribution	L-198	5210E	Niagara Mohawk Power Corp.- Electric Distr.	39,228	67.23%
	L-198	5310E	Massachusetts Electric Company	13,727	23.53%
	L-198	5320E	Nantucket Electric Company	73	0.13%
	L-198	5360E	Narragansett Electric Company	5,313	9.11%
			Totals	58,341	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Miles of Overhead Lines	Percentage
Transmission, excl Hydro	L-220	5210T	Niagara Mohawk Power Corp. - Transmission	5,713	66.53%
	L-220	5310T	Massachusetts Electric Company (Transmission)	142	1.66%
	L-220	5360T	Narragansett Electric Company (Transmission)	338	3.93%
	L-220	5410T	New England Power (Transmission)	2,394	27.88%
			Totals	8,587	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Miles of Overhead Lines	Percentage
NEP, MECO and NECO with their Transmission Segments	L-273	5310E	Massachusetts Electric Company	13,727	62.64%
	L-273	5310T	Massachusetts Electric Company (Transmission)	142	0.65%
	L-273	5360E	Narragansett Electric Company	5,313	24.24%
	L-273	5360T	Narragansett Electric Company (Transmission)	338	1.54%
	L-273	5410T	New England Power (Transmission)	2,394	10.93%
			Totals	21,914	100.00%

L - Miles of Overhead Lines

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Miles of Overhead Lines	Percentage
New England-Electric Distribution	L-284	5310E	Massachusetts Electric Company	13,727	71.82%
	L-284	5320E	Nantucket Electric Company	73	0.38%
	L-284	5360E	Narragansett Electric Company	5,313	27.80%
			Totals	19,113	100.00%

N - Number of Employees

Description

The purpose of this sheet is to provide a listing of approved N-allocations which can be used to allocate Service Company charges based on the Number of Employees each company has.

Source Data:

Number of active and inactive employees (both full and part-time) at the end of the preceding calendar year by Company.
Data provided by HRIS and Org Management: Laurie Whiting, Glenn Mallinson & Gerard Huntley

Notes:

Total number of employees by company excluding the service company as a percent of the total. Count part time employees the same as full time employees.

Description		SAP Co./Seg	Company Description	FY2018 Number of Employees	FY2018 Percentage
Total Employees Reported and Used as Basis for Method		5110S	NGUSA Service Company	5,950	37.19%
		5120S	NG Engineering Services. LLC	341	2.13%
		5210E	Niagara Mohawk Power Corp.- Electric Distr.	2,907	18.17%
		5210G	Niagara Mohawk Power Corp. - Gas	958	5.99%
		5210T	Niagara Mohawk Power Corp. - Transmission	22	0.14%
		5220G	KeySpan Energy Delivery New York	1,456	9.10%
		5230G	KeySpan Energy Delivery Long Island	713	4.46%
		5310E	Massachusetts Electric Company	1,253	7.83%
		5320E	Nantucket Electric Company	11	0.07%
		5330G	Boston Gas Company	1,085	6.78%
		5340G	Colonial Gas Company	221	1.38%
		5360E	Narragansett Electric Company	370	2.31%
		5360G	Narragansett Gas Company	392	2.45%
		5420G	KeySpan LNG LP Regulated Entity	12	0.08%
		5430P	KeySpan Generation LLC (PSA)	249	1.56%
		5825N	Transgas Inc	16	0.10%
		5860N	NG Energy Management LLC	42	0.26%
Totals				15,998	100.00%

Inactive Due to Duplicates	
Active Codes	Duplicates / Inactive Codes
N-012	N-018, N-067
N-139	N-071, N-130, N-328
N-151	N-072, N-131
N-237	N-235, N-236, N-243
N-280	N-085
Direct Charge	N-248

Inactive due to
Inactive
N-115
N-251
N-254
N-336

N - Number of Employees

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of EE's	Percentage
All Companies (largest set)	N-012	5210E	Niagara Mohawk Power Corp.- Electric Distr.	2907	30.07%
	N-012	5210G	Niagara Mohawk Power Corp. - Gas	958	9.91%
	N-012	5210T	Niagara Mohawk Power Corp. - Transmission	22	0.23%
	N-012	5220G	KeySpan Energy Delivery New York	1456	15.06%
	N-012	5230G	KeySpan Energy Delivery Long Island	713	7.38%
	N-012	5310E	Massachusetts Electric Company	1253	12.96%
	N-012	5320E	Nantucket Electric Company	11	0.11%
	N-012	5330G	Boston Gas Company	1085	11.23%
	N-012	5340G	Colonial Gas Company	221	2.29%
	N-012	5360E	Narragansett Electric Company	370	3.83%
	N-012	5360G	Narragansett Gas Company	392	4.06%
	N-012	5420G	KeySpan LNG LP Regulated Entity	12	0.12%
	N-012	5430P	KeySpan Generation LLC (PSA)	249	2.58%
	N-012	5825N	Transgas Inc	16	0.17%
			Totals	9,665	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of EE's	Percentage
Retail, Genco, KEDC, KSI, ex NMPC-E&G	N-035	5210T	Niagara Mohawk Power Corp. - Transmission	22	0.38%
same as N012 but without 5210e 5210g 5310E 5310F	N-035	5220G	KeySpan Energy Delivery New York	1,456	25.10%
removes NIMO E&G and MECO E employees	N-035	5230G	KeySpan Energy Delivery Long Island	713	12.29%
	N-035	5310E	Massachusetts Electric Company	1,253	21.60%
	N-035	5320E	Nantucket Electric Company	11	0.19%
	N-035	5330G	Boston Gas Company	1,085	18.71%
	N-035	5340G	Colonial Gas Company	221	3.81%
	N-035	5360E	Narragansett Electric Company	370	6.38%
	N-035	5360G	Narragansett Gas Company	392	6.76%
	N-035	5420G	KeySpan LNG LP Regulated Entity	12	0.21%
	N-035	5430P	KeySpan Generation LLC (PSA)	249	4.29%
	N-035	5825N	Transgas Inc	16	0.28%
			Totals	5,800	100.00%

N - Number of Employees

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of EE's	Percentage
Niagara Mohawk (Elec, Gas and Trans)	N-114	5210E	Niagara Mohawk Power Corp.- Electric Distr.	2,907	74.78%
	N-114	5210G	Niagara Mohawk Power Corp. - Gas	958	24.65%
	N-114	5210T	Niagara Mohawk Power Corp. - Transmission	22	0.57%
			Totals	3,887	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of EE's	Percentage
Niagara Mohawk (Elec, Gas and Trans), KEDNY and KEDLI	N-116	5210E	Niagara Mohawk Power Corp.- Electric Distr.	2,907	48.01%
	N-116	5210G	Niagara Mohawk Power Corp. - Gas	958	15.82%
	N-116	5210T	Niagara Mohawk Power Corp. - Transmission	22	0.36%
	N-116	5220G	KeySpan Energy Delivery New York	1,456	24.04%
	N-116	5230G	KeySpan Energy Delivery Long Island	713	11.77%
			Totals	6,056	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of EE's	Percentage
All Retails, NMPC-T, KS Generation, Energy Development, Keyspan Services	N-139	5210E	Niagara Mohawk Power Corp.- Electric Distr.	2,907	30.17%
Same as N012 but less co's with no EE's	N-139	5210G	Niagara Mohawk Power Corp. - Gas	958	9.94%
	N-139	5210T	Niagara Mohawk Power Corp. - Transmission	22	0.23%
	N-139	5220G	KeySpan Energy Delivery New York	1,456	15.11%
	N-139	5230G	KeySpan Energy Delivery Long Island	713	7.40%
	N-139	5310E	Massachusetts Electric Company	1,253	13.00%
	N-139	5320E	Nantucket Electric Company	11	0.11%
	N-139	5330G	Boston Gas Company	1,085	11.26%
	N-139	5340G	Colonial Gas Company	221	2.29%
	N-139	5360E	Narragansett Electric Company	370	3.84%
	N-139	5360G	Narragansett Gas Company	392	4.07%
	N-139	5430P	KeySpan Generation LLC (PSA)	249	2.58%
			Totals	9,637	100.00%

N - Number of Employees

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of EE's	Percentage
All Retail Companies and NMPC-T	N-151	5210E	Niagara Mohawk Power Corp.- Electric Distr.	2,907	30.97%
	N-151	5210G	Niagara Mohawk Power Corp. - Gas	958	10.20%
	N-151	5210T	Niagara Mohawk Power Corp. - Transmission	22	0.23%
	N-151	5220G	KeySpan Energy Delivery New York	1,456	15.51%
	N-151	5230G	KeySpan Energy Delivery Long Island	713	7.59%
	N-151	5310E	Massachusetts Electric Company	1,253	13.35%
	N-151	5320E	Nantucket Electric Company	11	0.12%
	N-151	5330G	Boston Gas Company	1,085	11.56%
	N-151	5340G	Colonial Gas Company	221	2.35%
	N-151	5360E	Narragansett Electric Company	370	3.94%
	N-151	5360G	Narragansett Gas Company	392	4.18%
			Totals	9,388	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of EE's	Percentage
NMPC-EG&T, KEDNY, NE Retail and GENCO	N-158	5210E	Niagara Mohawk Power Corp.- Electric Distr.	2,907	32.56%
	N-158	5210G	Niagara Mohawk Power Corp. - Gas	958	10.74%
	N-158	5210T	Niagara Mohawk Power Corp. - Transmission	22	0.25%
	N-158	5220G	KeySpan Energy Delivery New York	1,456	16.32%
	N-158	5310E	Massachusetts Electric Company	1,253	14.04%
	N-158	5320E	Nantucket Electric Company	11	0.12%
	N-158	5330G	Boston Gas Company	1,085	12.16%
	N-158	5340G	Colonial Gas Company	221	2.48%
	N-158	5360E	Narragansett Electric Company	370	4.15%
	N-158	5360G	Narragansett Gas Company	392	4.39%
	N-158	5430P	KeySpan Generation LLC (PSA)	249	2.79%
			Totals	8,924	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of EE's	Percentage
LegNG Retail, NMPC-T, NECO-T, NEP-T, Hydros, LNG	N-163	5210E	Niagara Mohawk Power Corp.- Electric Distr.	2,907	49.06%
	N-163	5210G	Niagara Mohawk Power Corp. - Gas	958	16.17%
	N-163	5210T	Niagara Mohawk Power Corp. - Transmission	22	0.37%
	N-163	5310E	Massachusetts Electric Company	1,253	21.15%
	N-163	5320E	Nantucket Electric Company	11	0.19%
	N-163	5360E	Narragansett Electric Company	370	6.24%
	N-163	5360G	Narragansett Gas Company	392	6.62%
	N-163	5420G	KeySpan LNG LP Regulated Entity	12	0.20%
			Totals	5,925	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of EE's	Percentage
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N - Number of Employees

Niagara Mohawk Electric and Transmission	N-181	5210E	Niagara Mohawk Power Corp.- Electric Distr.	2,907	99.25%
	N-181	5210T	Niagara Mohawk Power Corp. - Transmission	22	0.75%
			Totals	2,929	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of EE's	Percentage
All Electric Distribution	N-194	5210E	Niagara Mohawk Power Corp.- Electric Distr.	2,907	64.02%
	N-194	5310E	Massachusetts Electric Company	1,253	27.59%
	N-194	5320E	Nantucket Electric Company	11	0.24%
	N-194	5360E	Narragansett Electric Company	370	8.15%
			Totals	4,541	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of EE's	Percentage
All Gas Retails	N-210	5210G	Niagara Mohawk Power Corp. - Gas	958	19.85%
	N-210	5220G	KeySpan Energy Delivery New York	1,456	30.18%
	N-210	5230G	KeySpan Energy Delivery Long Island	713	14.78%
	N-210	5330G	Boston Gas Company	1,085	22.49%
	N-210	5340G	Colonial Gas Company	221	4.58%
	N-210	5360G	Narragansett Gas Company	392	8.12%
			Totals	4,825	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of EE's	Percentage
KEDNY and KEDLI	N-225	5220G	KeySpan Energy Delivery New York	1,456	67.13%
	N-225	5230G	KeySpan Energy Delivery Long Island	713	32.87%
			Totals	2,169	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of EE's	Percentage
KEDLI, KEDNY, KS Generation	N-237	5220G	KeySpan Energy Delivery New York	1,456	60.21%
	N-237	5230G	KeySpan Energy Delivery Long Island	713	29.49%
	N-237	5430P	KeySpan Generation LLC (PSA)	249	10.30%
			Totals	2,418	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of EE's	Percentage
Mass. Elec,Nantucket Elec,Boston Gas,Colonial Gas	N-278	5310E	Massachusetts Electric Company	1,253	48.75%
	N-278	5320E	Nantucket Electric Company	11	0.43%
	N-278	5330G	Boston Gas Company	1,085	42.22%

N - Number of Employees

	N-278	5340G	Colonial Gas Company	221	8.60%
			Totals	2,570	100.00%

N - Number of Employees

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of EE's	Percentage
New England Retails	N-280	5310E	Massachusetts Electric Company	1,253	37.62%
	N-280	5320E	Nantucket Electric Company	11	0.33%
	N-280	5330G	Boston Gas Company	1,085	32.56%
	N-280	5340G	Colonial Gas Company	221	6.63%
	N-280	5360G	Narragansett Gas Company	392	11.76%
	N-280	5360E	Narragansett Electric Company	370	11.10%
			Totals	3,332	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of EE's	Percentage
MECO, NANT, Boston, Colonial, Narragansett Gas	N-282	5310E	Massachusetts Electric Company	1,253	42.31%
	N-282	5320E	Nantucket Electric Company	11	0.37%
	N-282	5330G	Boston Gas Company	1,085	36.63%
	N-282	5340G	Colonial Gas Company	221	7.46%
	N-282	5360G	Narragansett Gas Company	392	13.23%
			Totals	2,962	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of EE's	Percentage
New England-Electric Distribution	N-284	5310E	Massachusetts Electric Company	1,253	76.69%
	N-284	5320E	Nantucket Electric Company	11	0.67%
	N-284	5360E	Narragansett Electric Company	370	22.64%
			Totals	1,634	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of EE's	Percentage
Mass. Electric, Nantucket Electric and Narragansett Gas	N-295	5310E	Massachusetts Electric Company	1,253	75.67%
	N-295	5320E	Nantucket Electric Company	11	0.66%
	N-295	5360G	Narragansett Gas Company	392	23.67%
			Totals	1,656	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of EE's	Percentage
New England - Gas Retails	N-313	5330G	Boston Gas Company	1,085	63.89%
	N-313	5340G	Colonial Gas Company	221	13.02%

N - Number of Employees

	N-313	5360G	Narragansett Gas Company	392	23.09%
			Totals	1,698	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of EE's	Percentage
Narragansett Electric and Narragansett Gas	N-316	5360E	Narragansett Electric Company	370	48.56%
	N-316	5360G	Narragansett Gas Company	392	51.44%
			Totals	762	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of EE's	Percentage
Legacy KS Gas, Genco, KEDC	N-340	5220G	KeySpan Energy Delivery New York	1,456	39.09%
	N-340	5230G	KeySpan Energy Delivery Long Island	713	19.15%
	N-340	5330G	Boston Gas Company	1,085	29.14%
	N-340	5340G	Colonial Gas Company	221	5.93%
	N-340	5430P	KeySpan Generation LLC (PSA)	249	6.69%
			Totals	3,724	100.00%

O - Number of Purchase Order Lines Processed

Description

The purpose of this sheet is to provide a listing of approved O-allocations which can be used to allocate Service Company charges based on the Number of Purchase Order Lines Processed by each company.

Source Data:

Number of purchase order lines for stock and non-stock materials and supplies and services by Company as a percent of the total.

Notes:

Use net plant values to break out the company segments for NMPC & Narragansett from G Allocator.

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	FY 2018 P.O. Lines Processed	FY 2018 Percentage
O - # of Purchase Order Lines Processed for 2015		5210E	Niagara Mohawk Power Corp.- Electric Distr.	14,368	15.98%
		5210G	Niagara Mohawk Power Corp. - Gas	4,987	5.55%
		5210T	Niagara Mohawk Power Corp. - Transmission	7,836	8.72%
		5220G	KeySpan Energy Delivery New York	14,332	15.94%
		5230G	KeySpan Energy Delivery Long Island	5,117	5.69%
		5310E	Massachusetts Electric Company	10,000	11.12%
		5320E	Nantucket Electric Company	83	0.09%
		5330G	Boston Gas Company	9,811	10.91%
		5340G	Colonial Gas Company	2,001	2.23%
		5360E	Narragansett Electric Company	1,891	2.10%
		5360G	Narragansett Gas Company	1,498	1.67%
		5360T	Narragansett Electric Company (Transmission)	1,662	1.85%
		5410T	New England Power (Transmission)	1,825	2.03%
		5411F	NE Hydro - Trans Electric Co.	172	0.19%
		5412F	New England Hydro - Trans Corp.	1	0.00%
		5413F	New England Electric Trans Corp	1	0.00%
		5420G	KeySpan LNG LP Regulated Entity	252	0.28%
		5430P	KeySpan Generation LLC (PSA)	13,207	14.69%
		5431P	KeySpan Glenwood Energy Center	423	0.47%
		5432P	KeySpan Port Jefferson Energy Center	445	0.49%
Totals				89,913	100%

O - Number of Purchase Order Lines Processed

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	P.O. Lines Processed	Percentage
All Companies (largest set)	O-012	5210E	Niagara Mohawk Power Corp.- Electric Distr.	14,368	15.98%
	O-012	5210G	Niagara Mohawk Power Corp. - Gas	4,987	5.55%
	O-012	5210T	Niagara Mohawk Power Corp. - Transmission	7,836	8.72%
	O-012	5220G	KeySpan Energy Delivery New York	14,332	15.94%
	O-012	5230G	KeySpan Energy Delivery Long Island	5,117	5.69%
	O-012	5310E	Massachusetts Electric Company	10,000	11.12%
	O-012	5320E	Nantucket Electric Company	83	0.09%
	O-012	5330G	Boston Gas Company	9,811	10.91%
	O-012	5340G	Colonial Gas Company	2,001	2.23%
	O-012	5360E	Narragansett Electric Company	1,891	2.10%
	O-012	5360G	Narragansett Gas Company	1,498	1.67%
	O-012	5360T	Narragansett Electric Company (Transmission)	1,662	1.85%
	O-012	5410T	New England Power (Transmission)	1,825	2.03%
	O-012	5411F	NE Hydro - Trans Electric Co.	172	0.19%
	O-012	5412F	New England Hydro - Trans Corp.	1	0.00%
	O-012	5420G	KeySpan LNG LP Regulated Entity	252	0.28%
	O-012	5430P	KeySpan Generation LLC (PSA)	13,207	14.69%
	O-012	5431P	KeySpan Glenwood Energy Center	423	0.47%
	O-012	5432P	KeySpan Port Jefferson Energy Center	445	0.49%
			Totals	89,912	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	P.O. Lines Processed	Percentage
Niagara Mohawk (Elec, Gas and Trans)	O-114	5210E	Niagara Mohawk Power Corp.- Electric Distr.	14,368	52.84%
	O-114	5210G	Niagara Mohawk Power Corp. - Gas	4,987	18.34%
	O-114	5210T	Niagara Mohawk Power Corp. - Transmission	7,836	28.82%
			Totals	27,191	100.00%

Q - Number of Third-Party Liability Claims Processed

Description

The purpose of this sheet is to provide a listing of approved Q-allocations which can be used to allocate Service Company charges based on the Number of Third Party Liability Claims Processed by each company.

Source Data:

Number of claims processed by company based on claims department claims tracking system as a percent of the total.

Notes:

- 1 NG Electric Services claims excluded as LIPA/PSEG TSA was closed 1/1/15
2. Energy North Natural Gas excluded as NH TSA is closed.

Description		SAP Co./Seg	Company Description	FY2018 # of Claims Processed	FY2018 Percentage
Total Number of Third-Party Liability Claims Reported as Basis for Allocation - 2014		5110S	NGUSA Service Company	7	0.09%
		5210E	Niagara Mohawk Power Corp.- Electric Distr.	2,120	28.27%
		5210G	Niagara Mohawk Power Corp. - Gas	478	6.37%
		5210T	Niagara Mohawk Power Corp. - Transmission	28	0.37%
		5220G	KeySpan Energy Delivery New York	772	10.29%
		5230G	KeySpan Energy Delivery Long Island	1,000	13.33%
		5310E	Massachusetts Electric Company	985	13.13%
		5310T	Massachusetts Electric Company (Transmission)	0	0.00%
		5320E	Nantucket Electric Company	3	0.04%
		5330G	Boston Gas Company	1,006	13.41%
		5340G	Colonial Gas Company	324	4.32%
		5360E	Narragansett Electric Company	439	5.85%
		5360G	Narragansett Gas Company	314	4.19%
		5410T	New England Power (Transmission)	13	0.17%
		5430P	KeySpan Generation LLC (PSA)	12	0.16%
		5850N	National Grid Services Inc.	1	0.01%
Total				7,502	100.00%

Inactive due to duplicates	
Active Codes	Duplicates / Inactive Codes

Inactive Due to Lack of Use	
Inactive Codes	
Q-114	Q-226
Q-116	Q-235
Q-142	Q-267
Q-143	Q-278
Q-160	Q-310
Q-225	Q-317

Q - Number of Third-Party Liability Claims Processed

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of Claims Processed	Percentage
Retails, Transission	Q-146	5210E	Niagara Mohawk Power Corp.- Electric Distr.	2,120	28.33%
	Q-146	5210G	Niagara Mohawk Power Corp. - Gas	478	6.39%
	Q-146	5210T	Niagara Mohawk Power Corp. - Transmission	28	0.37%
	Q-146	5220G	KeySpan Energy Delivery New York	772	10.32%
	Q-146	5230G	KeySpan Energy Delivery Long Island	1,000	13.37%
	Q-146	5310E	Massachusetts Electric Company	985	13.16%
	Q-146	5310T	Massachusetts Electric Company (Transmission)	0	0.00%
	Q-146	5320E	Nantucket Electric Company	3	0.04%
	Q-146	5330G	Boston Gas Company	1,006	13.45%
	Q-146	5340G	Colonial Gas Company	324	4.33%
	Q-146	5360E	Narragansett Electric Company	439	5.87%
	Q-146	5360G	Narragansett Gas Company	314	4.20%
	Q-146	5410T	New England Power (Transmission)	13	0.17%
			Totals	7,482	100.00%

Source: Joe Weber, Director of Claims

FY18 Notes:

1. NG Electric Services - 2 claims.Do not include since the LIPA/PSEG TSA was closed as of 1/1/15.

R - Number of Invoice Lines Processed

Description

The purpose of this sheet is to provide a listing of approved R-allocations which can be used to allocate Service Company charges based on the Number of Invoice Lines Processed by each company.

Source Data:

Number of individual invoice lines processed by company as a percent of the total. Invoices may contain items purchased; each line represents the purchase of a specific good or service on behalf of a specific company.

Notes:

R - Number of Invoice Lines Processed

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Data for FY2018	FY 2018 Percentage
R - Number of Invoice Lines Processed		5020R	National Grid USA	2,767	0.13%
		5040R	Keyspan Corporation	6,150	0.28%
		5210E	Niagara Mohawk Power Corp.- Electric Distr.	460,704	21.26%
		5210G	Niagara Mohawk Power Corp. - Gas	158,652	7.32%
		5210T	Niagara Mohawk Power Corp. - Transmission	64,721	2.99%
		5220G	KeySpan Energy Delivery New York	345,756	15.95%
		5230G	KeySpan Energy Delivery Long Island	167,469	7.72%
		5310E	Massachusetts Electric Company	320,267	14.77%
		5310T	Massachusetts Electric Company (Transmission)	3,094	0.14%
		5320E	Nantucket Electric Company	13,030	0.60%
		5330G	Boston Gas Company	232,630	10.73%
		5340G	Colonial Gas Company	54,292	2.50%
		5360E	Narragansett Electric Company	133,848	6.17%
		5360G	Narragansett Gas Company	84,591	3.90%
		5360T	Narragansett Electric Company (Transmission)	10,525	0.49%
		5410T	New England Power (Transmission)	51,126	2.36%
		5411F	NE Hydro - Trans Electric Co.	1,422	0.07%
		5412F	New England Hydro - Trans Corp.	331	0.02%
		5413F	New England Electric Trans Corp	0	0.00%
		5420G	KeySpan LNG LP Regulated Entity	1,908	0.09%
		5430P	KeySpan Generation LLC (PSA)	50,619	2.33%
		5431P	KeySpan Glenwood Energy Center	1,806	0.08%
		5432P	KeySpan Port Jefferson Energy Center	1,815	0.08%
		5802N	National Grid Transmission Services Corp.	0	0.00%
		5803N	Metrowest Realty LLC	8	0.00%
		5804N	Wayfinder Group	159	0.01%
		5820R	KeySpan Energy Trading Services	4	0.00%
		5825N	Transgas Inc	24	0.00%
		5840N	KeySpan Energy Development Corporation	0	0.00%
		5850N	KeySpan Services Inc.	168	0.01%
Totals				2,167,886	100.00%

R - Number of Invoice Lines Processed

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Data for FY2018	FY 2018 Percentage
All Companies (largest set)	R-012	5020R	National Grid USA	2,767	0.13%
	R-012	5040R	Keyspan Corporation	6,150	0.28%
	R-012	5210E	Niagara Mohawk Power Corp.- Electric Distr.	460,704	21.25%
	R-012	5210G	Niagara Mohawk Power Corp. - Gas	158,652	7.32%
	R-012	5210T	Niagara Mohawk Power Corp. - Transmission	64,721	2.99%
	R-012	5220G	KeySpan Energy Delivery New York	345,756	15.95%
	R-012	5230G	KeySpan Energy Delivery Long Island	167,469	7.73%
	R-012	5310E	Massachusetts Electric Company	320,267	14.77%
	R-012	5310T	Massachusetts Electric Company (Transmission)	3,094	0.14%
	R-012	5320E	Nantucket Electric Company	13,030	0.60%
	R-012	5330G	Boston Gas Company	232,630	10.73%
	R-012	5340G	Colonial Gas Company	54,292	2.50%
	R-012	5360E	Narragansett Electric Company	133,848	6.17%
	R-012	5360G	Narragansett Gas Company	84,591	3.90%
	R-012	5360T	Narragansett Electric Company (Transmission)	10,525	0.49%
	R-012	5410T	New England Power (Transmission)	51,126	2.36%
	R-012	5411F	NE Hydro - Trans Electric Co.	1,422	0.07%
	R-012	5412F	New England Hydro - Trans Corp.	331	0.02%
	R-012	5413F	New England Electric Trans Corp	0	0.00%
	R-012	5420G	KeySpan LNG LP Regulated Entity	1,908	0.09%
	R-012	5430P	KeySpan Generation LLC (PSA)	50,619	2.34%
	R-012	5431P	KeySpan Glenwood Energy Center	1,806	0.08%
	R-012	5432P	KeySpan Port Jefferson Energy Center	1,815	0.08%
	R-012	5820R	KeySpan Energy Trading Services	4	0.00%
	R-012	5825N	Transgas Inc	24	0.00%
	R-012	5840N	KeySpan Energy Development Corporation	0	0.00%
	R-012	5850N	KeySpan Services Inc.	168	0.01%
			Totals	2,167,719	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Data for FY2018	FY 2018 Percentage
All Retail Companies	R-173	5210E	Niagara Mohawk Power Corp.- Electric Distr.	460,704	23.37%
	R-173	5210G	Niagara Mohawk Power Corp. - Gas	158,652	8.05%
	R-173	5220G	KeySpan Energy Delivery New York	345,756	17.54%
	R-173	5230G	KeySpan Energy Delivery Long Island	167,469	8.50%
	R-173	5310E	Massachusetts Electric Company	320,267	16.25%
	R-173	5320E	Nantucket Electric Company	13,030	0.66%
	R-173	5330G	Boston Gas Company	232,630	11.80%
	R-173	5340G	Colonial Gas Company	54,292	2.75%
	R-173	5360E	Narragansett Electric Company	133,848	6.79%
	R-173	5360G	Narragansett Gas Company	84,591	4.29%

R - Number of Invoice Lines Processed

			Totals	1,971,239	100.00%
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R - Number of Invoice Lines Processed

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Data for FY2018	FY 2018 Percentage
All Electric Distribution	R-198	5210E	Niagara Mohawk Power Corp.- Electric Distr.	460,704	49.65%
	R-198	5310E	Massachusetts Electric Company	320,267	34.52%
	R-198	5320E	Nantucket Electric Company	13,030	1.40%
	R-198	5360E	Narragansett Electric Company	133,848	14.43%
			Totals	927,849	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Data for FY2018	FY 2018 Percentage
All Gas Retails	R-210	5210G	Niagara Mohawk Power Corp. - Gas	158,652	15.21%
	R-210	5220G	KeySpan Energy Delivery New York	345,756	33.13%
	R-210	5230G	KeySpan Energy Delivery Long Island	167,469	16.05%
	R-210	5330G	Boston Gas Company	232,630	22.30%
	R-210	5340G	Colonial Gas Company	54,292	5.20%
	R-210	5360G	Narragansett Gas Company	84,591	8.11%
			Totals	1,043,390	100.00%

T - Total T&D Expenditures

Description

The purpose of this sheet is to provide a listing of approved T-allocations which can be used to allocate Service Company charges based on Total T&D Expenditures by each company.

Source Data:

Sum of T&D and capital expenditures and O&M expenditures by Utility as a percent of total Utility T&D O&M and capital and O&M expenditures.

Notes:

1. Source data based on FS
2. Data for segments breakdown of MECO, NECO and Niagara Mohawk are derived from Ferc Form 1 Capex amount using the X Allocator Capex Budget Rates.
3. Duplicate codes have been identified and listed below

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	FY2018 Capex	FY2018 T&D O&M	FY2018 Total T&D Expenditures	FY2018 Percentage
		5210E	Niagara Mohawk Power Corp.- Electric Distr.	273,134,564	308,019,307	581,153,871	10.87%
		5210G	Niagara Mohawk Power Corp. - Gas	117,495,628	132,502,169	249,997,797	4.68%
		5210T	Niagara Mohawk Power Corp. - Transmission	195,961,593	220,989,805	416,951,398	7.80%
		5220G	KeySpan Energy Delivery New York	484,809,528	270,921,823	755,731,351	14.14%
		5230G	KeySpan Energy Delivery Long Island	267,653,084	100,942,746	368,595,830	6.89%
		5310E	Massachusetts Electric Company	275,452,392	1,030,957,438	1,306,409,831	24.44%
		5310T	Massachusetts Electric Company (Transmission)	4,140,939	15,498,618	19,639,556	0.37%
		5320E	Nantucket Electric Company	3,051,677	9,130,958	12,182,635	0.23%
		5330G	Boston Gas Company	401,284,516	173,520,427	574,804,943	10.75%
		5340G	Colonial Gas Company	92,837,000	28,678,697	121,515,697	2.27%
		5360E	Narragansett Electric Company	134,811,055	79,716,574	214,527,629	4.01%
		5360G	Narragansett Gas Company	152,336,181	90,079,545	242,415,726	4.53%
		5360T	Narragansett Electric Company (Transmission)	37,539,219	22,197,719	59,736,939	1.12%
		5410T	New England Power (Transmission)	202,780,012	101,846,813	304,626,825	5.70%
		5411F	NE Hydro - Trans Electric Co.	15,144,020	7,578,550	22,722,570	0.43%
		5412F	New England Hydro - Trans Corp.	6	10,471,157	10,471,163	0.20%
		5413F	New England Electric Trans Corp	-	1,209,299	1,209,299	0.02%
		5420G	KeySpan LNG LP Regulated Entity	37,044,391	630	37,045,021	0.69%
		5430P	KeySpan Generation LLC (PSA)	46,235,000	35,293	46,270,293	0.87%
			Totals	2,741,710,805	2,604,297,568	5,346,008,374	100.00%

T - Total T&D Expenditures

Inactive Due to Duplicates	
Active Codes	Duplicates/Inactive Codes
T-148	T-361
T-156	T-154
T-175	T-174, T-173, T-176
T-198	T-199, T-200, T-201, T-372, T-374
T-210	T-211
T-221	T-222
T-225	T-226
T-280	T-281
T-284	T-290, T-391
T-294	T-292
T-313	T-314
T-360	T-359, T-144
T-367	T-182
T-370	T-192
T-388	T-266

Inactive Due to Lack of Use	
Inactive Codes	
T-170	
T-240	
T-285	
T-373	
T-383	
T-387	

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
Boston Gas, Colonial Gas and Narragansett -E&G	T-009	5330G	Boston Gas Company	401,284,516	173,520,427	574,804,943	49.84%
	T-009	5340G	Colonial Gas Company	92,837,000	28,678,697	121,515,697	10.54%
	T-009	5360E	Narragansett Electric Company	134,811,055	79,716,574	214,527,629	18.60%
	T-009	5360G	Narragansett Gas Company	152,336,181	90,079,545	242,415,726	21.02%
Totals						1,153,263,995	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
NMPC Electric and NMPC Gas	T-113	5210E	Niagara Mohawk Power Corp.- Electric Distr.	273,134,564	308,019,307	581,153,871	69.92%
	T-113	5210G	Niagara Mohawk Power Corp. - Gas	117,495,628	132,502,169	249,997,797	30.08%
Totals						831,151,668	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
Niagara Mohawk (Elec, Gas and Trans)	T-114	5210E	Niagara Mohawk Power Corp.- Electric Distr.	273,134,564	308,019,307	581,153,871	46.56%
	T-114	5210G	Niagara Mohawk Power Corp. - Gas	117,495,628	132,502,169	249,997,797	20.03%
	T-114	5210T	Niagara Mohawk Power Corp. - Transmission	195,961,593	220,989,805	416,951,398	33.41%
Totals						1,248,103,066	100.00%

T - Total T&D Expenditures

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
Niagara Mohawk (Elec, Gas and Trans), KEDNY and KEDLI	T-116	5210E	Niagara Mohawk Power Corp.- Electric Distr.	273,134,564	308,019,307	581,153,871	24.50%
	T-116	5210G	Niagara Mohawk Power Corp. - Gas	117,495,628	132,502,169	249,997,797	10.54%
	T-116	5210T	Niagara Mohawk Power Corp. - Transmission	195,961,593	220,989,805	416,951,398	17.57%
	T-116	5220G	KeySpan Energy Delivery New York	484,809,528	270,921,823	755,731,351	31.85%
	T-116	5230G	KeySpan Energy Delivery Long Island	267,653,084	100,942,746	368,595,830	15.54%
			Totals			2,372,430,247	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
Retails, including, NMPC-T, NEP-T, Hydros, Gens	T-134	5210E	Niagara Mohawk Power Corp.- Electric Distr.	273,134,564	308,019,307	581,153,871	11.11%
	T-134	5210G	Niagara Mohawk Power Corp. - Gas	117,495,628	132,502,169	249,997,797	4.78%
	T-134	5210T	Niagara Mohawk Power Corp. - Transmission	195,961,593	220,989,805	416,951,398	7.97%
	T-134	5220G	KeySpan Energy Delivery New York	484,809,528	270,921,823	755,731,351	14.45%
	T-134	5230G	KeySpan Energy Delivery Long Island	267,653,084	100,942,746	368,595,830	7.05%
	T-134	5310E	Massachusetts Electric Company	275,452,392	1,030,957,438	1,306,409,831	25.00%
	T-134	5320E	Nantucket Electric Company	3,051,677	9,130,958	12,182,635	0.23%
	T-134	5330G	Boston Gas Company	401,284,516	173,520,427	574,804,943	10.99%
	T-134	5340G	Colonial Gas Company	92,837,000	28,678,697	121,515,697	2.32%
	T-134	5360E	Narragansett Electric Company	134,811,055	79,716,574	214,527,629	4.10%
	T-134	5360G	Narragansett Gas Company	152,336,181	90,079,545	242,415,726	4.64%
	T-134	5410T	New England Power (Transmission)	202,780,012	101,846,813	304,626,825	5.83%
	T-134	5411F	NE Hydro - Trans Electric Co.	15,144,020	7,578,550	22,722,570	0.43%
	T-134	5412F	New England Hydro - Trans Corp.	6	10,471,157	10,471,163	0.20%
	T-134	5413F	New England Electric Trans Corp	-	1,209,299	1,209,299	0.02%
	T-134	5430P	KeySpan Generation LLC (PSA)	46,235,000	35,293	46,270,293	0.88%
	T-134	5431P	KeySpan Glenwood Energy Center	-	-	-	0.00%
	T-134	5432P	KeySpan Port Jefferson Energy Center	-	-	-	0.00%
	T-134	5802N	NG Trans Services Corp	-	-	-	0.00%
			Totals			5,229,586,858	100.00%

T - Total T&D Expenditures

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
Retails, Transission	T-148	5210E	Niagara Mohawk Power Corp.- Electric Distr.	273,134,564	308,019,307	581,153,871	11.12%
	T-148	5210G	Niagara Mohawk Power Corp. - Gas	117,495,628	132,502,169	249,997,797	4.78%
	T-148	5210T	Niagara Mohawk Power Corp. - Transmission	195,961,593	220,989,805	416,951,398	7.97%
	T-148	5220G	KeySpan Energy Delivery New York	484,809,528	270,921,823	755,731,351	14.45%
	T-148	5230G	KeySpan Energy Delivery Long Island	267,653,084	100,942,746	368,595,830	7.05%
	T-148	5310E	Massachusetts Electric Company	275,452,392	1,030,957,438	1,306,409,831	25.00%
	T-148	5310T	Massachusetts Electric Company (Transmission)	4,140,939	15,498,618	19,639,556	0.38%
	T-148	5320E	Nantucket Electric Company	3,051,677	9,130,958	12,182,635	0.23%
	T-148	5330G	Boston Gas Company	401,284,516	173,520,427	574,804,943	10.99%
	T-148	5340G	Colonial Gas Company	92,837,000	28,678,697	121,515,697	2.32%
	T-148	5360E	Narragansett Electric Company	134,811,055	79,716,574	214,527,629	4.10%
	T-148	5360G	Narragansett Gas Company	152,336,181	90,079,545	242,415,726	4.64%
	T-148	5360T	Narragansett Electric Company (Transmission)	37,539,219	22,197,719	59,736,939	1.14%
	T-148	5410T	New England Power (Transmission)	202,780,012	101,846,813	304,626,825	5.83%
Totals						5,228,290,028	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
Retail Companies, excl Narr. Gas, GSE and Energy North	T-150	5210E	Niagara Mohawk Power Corp.- Electric Distr.	273,134,564	308,019,307	581,153,871	11.66%
	T-150	5210G	Niagara Mohawk Power Corp. - Gas	117,495,628	132,502,169	249,997,797	5.01%
	T-150	5210T	Niagara Mohawk Power Corp. - Transmission	195,961,593	220,989,805	416,951,398	8.36%
	T-150	5220G	KeySpan Energy Delivery New York	484,809,528	270,921,823	755,731,351	15.16%
	T-150	5230G	KeySpan Energy Delivery Long Island	267,653,084	100,942,746	368,595,830	7.39%
	T-150	5310E	Massachusetts Electric Company	275,452,392	1,030,957,438	1,306,409,831	26.21%
	T-150	5310T	Massachusetts Electric Company (Transmission)	4,140,939	15,498,618	19,639,556	0.39%
	T-150	5320E	Nantucket Electric Company	3,051,677	9,130,958	12,182,635	0.24%
	T-150	5330G	Boston Gas Company	401,284,516	173,520,427	574,804,943	11.53%
	T-150	5340G	Colonial Gas Company	92,837,000	28,678,697	121,515,697	2.44%
	T-150	5360E	Narragansett Electric Company	134,811,055	79,716,574	214,527,629	4.30%
	T-150	5360T	Narragansett Electric Company (Transmission)	37,539,219	22,197,719	59,736,939	1.20%
	T-150	5410T	New England Power (Transmission)	202,780,012	101,846,813	304,626,825	6.11%
Totals						4,985,874,302	100.00%

T - Total T&D Expenditures

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
All Retail, plus NMPC-T, Narr-T, NEP-T	T-152	5210E	Niagara Mohawk Power Corp.- Electric Distr.	273,134,564	308,019,307	581,153,871	11.16%
	T-152	5210G	Niagara Mohawk Power Corp. - Gas	117,495,628	132,502,169	249,997,797	4.80%
	T-152	5210T	Niagara Mohawk Power Corp. - Transmission	195,961,593	220,989,805	416,951,398	8.00%
	T-152	5220G	KeySpan Energy Delivery New York	484,809,528	270,921,823	755,731,351	14.51%
	T-152	5230G	KeySpan Energy Delivery Long Island	267,653,084	100,942,746	368,595,830	7.08%
	T-152	5310E	Massachusetts Electric Company	275,452,392	1,030,957,438	1,306,409,831	25.08%
	T-152	5320E	Nantucket Electric Company	3,051,677	9,130,958	12,182,635	0.23%
	T-152	5330G	Boston Gas Company	401,284,516	173,520,427	574,804,943	11.04%
	T-152	5340G	Colonial Gas Company	92,837,000	28,678,697	121,515,697	2.33%
	T-152	5360E	Narragansett Electric Company	134,811,055	79,716,574	214,527,629	4.12%
	T-152	5360G	Narragansett Gas Company	152,336,181	90,079,545	242,415,726	4.65%
	T-152	5360T	Narragansett Electric Company (Transmission)	37,539,219	22,197,719	59,736,939	1.15%
	T-152	5410T	New England Power (Transmission)	202,780,012	101,846,813	304,626,825	5.85%
			Totals			5,208,650,472	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
All Retail Companies excl. NH, plus NMPC-T	T-155	5210E	Niagara Mohawk Power Corp.- Electric Distr.	273,134,564	308,019,307	581,153,871	12.00%
	T-155	5210G	Niagara Mohawk Power Corp. - Gas	117,495,628	132,502,169	249,997,797	5.16%
	T-155	5210T	Niagara Mohawk Power Corp. - Transmission	195,961,593	220,989,805	416,951,398	8.61%
	T-155	5220G	KeySpan Energy Delivery New York	484,809,528	270,921,823	755,731,351	15.60%
	T-155	5230G	KeySpan Energy Delivery Long Island	267,653,084	100,942,746	368,595,830	7.61%
	T-155	5310E	Massachusetts Electric Company	275,452,392	1,030,957,438	1,306,409,831	26.96%
	T-155	5320E	Nantucket Electric Company	3,051,677	9,130,958	12,182,635	0.25%
	T-155	5330G	Boston Gas Company	401,284,516	173,520,427	574,804,943	11.87%
	T-155	5340G	Colonial Gas Company	92,837,000	28,678,697	121,515,697	2.51%
	T-155	5360E	Narragansett Electric Company	134,811,055	79,716,574	214,527,629	4.43%
	T-155	5360G	Narragansett Gas Company	152,336,181	90,079,545	242,415,726	5.00%
			Totals			4,844,286,708	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
All Retail Companies excl. NH, plus NMPC-T and NEP-T	T-156	5210E	Niagara Mohawk Power Corp.- Electric Distr.	273,134,564	308,019,307	581,153,871	11.29%
	T-156	5210G	Niagara Mohawk Power Corp. - Gas	117,495,628	132,502,169	249,997,797	4.86%
	T-156	5210T	Niagara Mohawk Power Corp. - Transmission	195,961,593	220,989,805	416,951,398	8.10%
	T-156	5220G	KeySpan Energy Delivery New York	484,809,528	270,921,823	755,731,351	14.68%
	T-156	5230G	KeySpan Energy Delivery Long Island	267,653,084	100,942,746	368,595,830	7.16%
	T-156	5310E	Massachusetts Electric Company	275,452,392	1,030,957,438	1,306,409,831	25.35%
	T-156	5320E	Nantucket Electric Company	3,051,677	9,130,958	12,182,635	0.24%
	T-156	5330G	Boston Gas Company	401,284,516	173,520,427	574,804,943	11.16%
	T-156	5340G	Colonial Gas Company	92,837,000	28,678,697	121,515,697	2.36%
	T-156	5360E	Narragansett Electric Company	134,811,055	79,716,574	214,527,629	4.17%
	T-156	5360G	Narragansett Gas Company	152,336,181	90,079,545	242,415,726	4.71%
	T-156	5410T	New England Power (Transmission)	202,780,012	101,846,813	304,626,825	5.92%
			Totals			5,148,913,533	100.00%

T - Total T&D Expenditures

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
Legacy NG Retail and TRAN segment, excl NH	T-162	5210E	Niagara Mohawk Power Corp.- Electric Distr.	273,134,564	308,019,307	581,153,871	16.88%
	T-162	5210G	Niagara Mohawk Power Corp. - Gas	117,495,628	132,502,169	249,997,797	7.26%
	T-162	5210T	Niagara Mohawk Power Corp. - Transmission	195,961,593	220,989,805	416,951,398	12.11%
	T-162	5310E	Massachusetts Electric Company	275,452,392	1,030,957,438	1,306,409,831	37.97%
	T-162	5310T	Massachusetts Electric Company (Transmission)	4,140,939	15,498,618	19,639,556	0.57%
	T-162	5320E	Nantucket Electric Company	3,051,677	9,130,958	12,182,635	0.35%
	T-162	5360E	Narragansett Electric Company	134,811,055	79,716,574	214,527,629	6.23%
	T-162	5360G	Narragansett Gas Company	152,336,181	90,079,545	242,415,726	7.04%
	T-162	5360T	Narragansett Electric Company (Transmission)	37,539,219	22,197,719	59,736,939	1.74%
	T-162	5410T	New England Power (Transmission)	202,780,012	101,846,813	304,626,825	8.85%
	T-162	5411F	NE Hydro - Trans Electric Co.	15,144,020	7,578,550	22,722,570	0.66%
	T-162	5412F	New England Hydro - Trans Corp.	6	10,471,157	10,471,163	0.30%
	T-162	5413F	New England Electric Trans Corp	-	1,209,299	1,209,299	0.04%
Totals						3,442,045,239	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
All Retail Companies	T-175	5210E	Niagara Mohawk Power Corp.- Electric Distr.	273,134,564	308,019,307	581,153,871	13.13%
	T-175	5210G	Niagara Mohawk Power Corp. - Gas	117,495,628	132,502,169	249,997,797	5.65%
	T-175	5220G	KeySpan Energy Delivery New York	484,809,528	270,921,823	755,731,351	17.07%
	T-175	5230G	KeySpan Energy Delivery Long Island	267,653,084	100,942,746	368,595,830	8.33%
	T-175	5310E	Massachusetts Electric Company	275,452,392	1,030,957,438	1,306,409,831	29.49%
	T-175	5320E	Nantucket Electric Company	3,051,677	9,130,958	12,182,635	0.28%
	T-175	5330G	Boston Gas Company	401,284,516	173,520,427	574,804,943	12.98%
	T-175	5340G	Colonial Gas Company	92,837,000	28,678,697	121,515,697	2.74%
	T-175	5360E	Narragansett Electric Company	134,811,055	79,716,574	214,527,629	4.85%
	T-175	5360G	Narragansett Gas Company	152,336,181	90,079,545	242,415,726	5.48%
Totals						4,427,335,310	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
Niagara Mohawk Electric and Transmission	T-181	5210E	Niagara Mohawk Power Corp.- Electric Distr.	273,134,564	308,019,307	581,153,871	58.23%
	T-181	5210T	Niagara Mohawk Power Corp. - Transmission	195,961,593	220,989,805	416,951,398	41.77%
Totals						998,105,269	100.00%

T - Total T&D Expenditures

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
NMPC-E&T, MECO-E&T, Nantucket, NECO-E&T, and NEP-T	T-186	5210E	Niagara Mohawk Power Corp.- Electric Distr.	273,134,564	308,019,307	581,153,871	19.94%
	T-186	5210T	Niagara Mohawk Power Corp. - Transmission	195,961,593	220,989,805	416,951,398	14.30%
	T-186	5310E	Massachusetts Electric Company	275,452,392	1,030,957,438	1,306,409,831	44.81%
	T-186	5310T	Massachusetts Electric Company (Transmission)	4,140,939	15,498,618	19,639,556	0.67%
	T-186	5320E	Nantucket Electric Company	3,051,677	9,130,958	12,182,635	0.42%
	T-186	5360E	Narragansett Electric Company	134,811,055	79,716,574	214,527,629	7.36%
	T-186	5360T	Narragansett Electric Company (Transmission)	37,539,219	22,197,719	59,736,939	2.05%
	T-186	5410T	New England Power (Transmission)	202,780,012	101,846,813	304,626,825	10.45%
			Totals			2,915,228,684	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
Elec Retail Companies, excl NH, and Transmission	T-190	5210E	Niagara Mohawk Power Corp.- Electric Distr.	273,134,564	308,019,307	581,153,871	20.07%
	T-190	5210T	Niagara Mohawk Power Corp. - Transmission	195,961,593	220,989,805	416,951,398	14.40%
	T-190	5310E	Massachusetts Electric Company	275,452,392	1,030,957,438	1,306,409,831	45.12%
	T-190	5320E	Nantucket Electric Company	3,051,677	9,130,958	12,182,635	0.42%
	T-190	5360E	Narragansett Electric Company	134,811,055	79,716,574	214,527,629	7.41%
	T-190	5360T	Narragansett Electric Company (Transmission)	37,539,219	22,197,719	59,736,939	2.06%
	T-190	5410T	New England Power (Transmission)	202,780,012	101,846,813	304,626,825	10.52%
			Totals			2,895,589,128	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
All Electric Distribution	T-198	5210E	Niagara Mohawk Power Corp.- Electric Distr.	273,134,564	308,019,307	581,153,871	27.48%
	T-198	5310E	Massachusetts Electric Company	275,452,392	1,030,957,438	1,306,409,831	61.79%
	T-198	5320E	Nantucket Electric Company	3,051,677	9,130,958	12,182,635	0.58%
	T-198	5360E	Narragansett Electric Company	134,811,055	79,716,574	214,527,629	10.15%
			Totals			2,114,273,966	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
Niagara Mohawk Gas, KEDNY and KEDLI	T-207	5210G	Niagara Mohawk Power Corp. - Gas	117,495,628	132,502,169	249,997,797	18.19%
	T-207	5220G	KeySpan Energy Delivery New York	484,809,528	270,921,823	755,731,351	54.99%
	T-207	5230G	KeySpan Energy Delivery Long Island	267,653,084	100,942,746	368,595,830	26.82%
			Totals			1,374,324,978	100.00%

T - Total T&D Expenditures

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
NMPC-G, KEDNY, KEDLI, Boston Gas and Colonial Gas	T-209	5210G	Niagara Mohawk Power Corp. - Gas	117,495,628	132,502,169	249,997,797	12.07%
	T-209	5220G	KeySpan Energy Delivery New York	484,809,528	270,921,823	755,731,351	36.50%
	T-209	5230G	KeySpan Energy Delivery Long Island	267,653,084	100,942,746	368,595,830	17.80%
	T-209	5330G	Boston Gas Company	401,284,516	173,520,427	574,804,943	27.76%
	T-209	5340G	Colonial Gas Company	92,837,000	28,678,697	121,515,697	5.87%
			Totals			2,070,645,618	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
All Gas Retails	T-210	5210G	Niagara Mohawk Power Corp. - Gas	117,495,628	132,502,169	249,997,797	10.81%
	T-210	5220G	KeySpan Energy Delivery New York	484,809,528	270,921,823	755,731,351	32.67%
	T-210	5230G	KeySpan Energy Delivery Long Island	267,653,084	100,942,746	368,595,830	15.94%
	T-210	5330G	Boston Gas Company	401,284,516	173,520,427	574,804,943	24.85%
	T-210	5340G	Colonial Gas Company	92,837,000	28,678,697	121,515,697	5.25%
	T-210	5360G	Narragansett Gas Company	152,336,181	90,079,545	242,415,726	10.48%
			Totals			2,313,061,344	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
Transmission, excl Hydro	T-220	5210T	Niagara Mohawk Power Corp. - Transmission	195,961,593	220,989,805	416,951,398	52.06%
	T-220	5310T	Massachusetts Electric Company (Transmission)	4,140,939	15,498,618	19,639,556	2.45%
	T-220	5360T	Narragansett Electric Company (Transmission)	37,539,219	22,197,719	59,736,939	7.46%
	T-220	5410T	New England Power (Transmission)	202,780,012	101,846,813	304,626,825	38.03%
			Totals			800,954,718	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
Transmission and Hydros	T-221	5210T	Niagara Mohawk Power Corp. - Transmission	195,961,593	220,989,805	416,951,398	49.92%
	T-221	5310T	Massachusetts Electric Company (Transmission)	4,140,939	15,498,618	19,639,556	2.35%
	T-221	5360T	Narragansett Electric Company (Transmission)	37,539,219	22,197,719	59,736,939	7.15%
	T-221	5410T	New England Power (Transmission)	202,780,012	101,846,813	304,626,825	36.47%
	T-221	5411F	NE Hydro - Trans Electric Co.	15,144,020	7,578,550	22,722,570	2.72%
	T-221	5412F	New England Hydro - Trans Corp.	6	10,471,157	10,471,163	1.25%
	T-221	5413F	New England Electric Trans Corp	-	1,209,299	1,209,299	0.1400%
			Totals			835,357,750	100.00%

T - Total T&D Expenditures

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
Transmission, Hydros, KS Generation, GW and Port Jefferson	T-224	5210T	Niagara Mohawk Power Corp. - Transmission	195,961,593	220,989,805	416,951,398	47.28%
	T-224	5310T	Massachusetts Electric Company (Transmission)	4,140,939	15,498,618	19,639,556	2.23%
	T-224	5360T	Narragansett Electric Company (Transmission)	37,539,219	22,197,719	59,736,939	6.78%
	T-224	5410T	New England Power (Transmission)	202,780,012	101,846,813	304,626,825	34.55%
	T-224	5411F	NE Hydro - Trans Electric Co.	15,144,020	7,578,550	22,722,570	2.58%
	T-224	5412F	New England Hydro - Trans Corp.	6	10,471,157	10,471,163	1.19%
	T-224	5413F	New England Electric Trans Corp	-	1,209,299	1,209,299	0.14%
	T-224	5430P	KeySpan Generation LLC (PSA)	46,235,000	35,293	46,270,293	5.25%
	T-224	5431P	KeySpan Glenwood Energy Center	-	-	-	0.00%
	T-224	5432P	KeySpan Port Jefferson Energy Center	-	-	-	0.00%
			Totals			881,628,043	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
KEDNY and KEDLI	T-225	5220G	KeySpan Energy Delivery New York	484,809,528	270,921,823	755,731,351	67.22%
	T-225	5230G	KeySpan Energy Delivery Long Island	267,653,084	100,942,746	368,595,830	32.78%
			Totals			1,124,327,181	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
KEDNY, KEDLI, KS Generation	T-235	5220G	KeySpan Energy Delivery New York	484,809,528	270,921,823	755,731,351	64.56%
	T-235	5230G	KeySpan Energy Delivery Long Island	267,653,084	100,942,746	368,595,830	31.49%
	T-235	5430P	KeySpan Generation LLC (PSA)	46,235,000	35,293	46,270,293	3.95%
			Totals			1,170,597,474	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
Mass. Electric and Nantucket	T-264	5310E	Massachusetts Electric Company	275,452,392	1,030,957,438	1,306,409,831	97.62%
	T-264	5310T	Massachusetts Electric Company (Transmission)	4,140,939	15,498,618	19,639,556	1.47%
	T-264	5320E	Nantucket Electric Company	3,051,677	9,130,958	12,182,635	0.91%
			Totals			1,338,232,022	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
NE Electric Retails, and TRAN	T-272	5310E	Massachusetts Electric Company	275,452,392	1,030,957,438	1,306,409,831	68.14%
	T-272	5310T	Massachusetts Electric Company (Transmission)	4,140,939	15,498,618	19,639,556	1.02%
	T-272	5320E	Nantucket Electric Company	3,051,677	9,130,958	12,182,635	0.64%
	T-272	5360E	Narragansett Electric Company	134,811,055	79,716,574	214,527,629	11.19%
	T-272	5360T	Narragansett Electric Company (Transmission)	37,539,219	22,197,719	59,736,939	3.12%
	T-272	5410T	New England Power (Transmission)	202,780,012	101,846,813	304,626,825	15.89%
			Totals			1,917,123,415	100.00%

T - Total T&D Expenditures

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
MECO-E&T and NEP-T	T-276	5310E	Massachusetts Electric Company	275,452,392	1,030,957,438	1,306,409,831	80%
	T-276	5310T	Massachusetts Electric Company (Transmission)	4,140,939	15,498,618	19,639,556	1%
	T-276	5410T	New England Power (Transmission)	202,780,012	101,846,813	304,626,825	19%
			Totals			1,630,676,212	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
Mass. Electric and Nantucket Electric	T-277	5310E	Massachusetts Electric Company	275,452,392	1,030,957,438	1,306,409,831	99.08%
	T-277	5320E	Nantucket Electric Company	3,051,677	9,130,958	12,182,635	0.92%
			Totals			1,318,592,466	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
New England Retails	T-280	5310E	Massachusetts Electric Company	275,452,392	1,030,957,438	1,306,409,831	52.85%
	T-280	5320E	Nantucket Electric Company	3,051,677	9,130,958	12,182,635	0.49%
	T-280	5330G	Boston Gas Company	401,284,516	173,520,427	574,804,943	23.25%
	T-280	5340G	Colonial Gas Company	92,837,000	28,678,697	121,515,697	4.92%
	T-280	5360E	Narragansett Electric Company	134,811,055	79,716,574	214,527,629	8.68%
	T-280	5360G	Narragansett Gas Company	152,336,181	90,079,545	242,415,726	9.81%
			Totals			2,471,856,461	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
New England-Electric Distribution	T-284	5310E	Massachusetts Electric Company	275,452,392	1,030,957,438	1,306,409,831	85.22%
	T-284	5320E	Nantucket Electric Company	3,051,677	9,130,958	12,182,635	0.79%
	T-284	5360E	Narragansett Electric Company	134,811,055	79,716,574	214,527,629	13.99%
			Totals			1,533,120,095	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
New England Elec Retails and NEP-T	T-294	5310E	Massachusetts Electric Company	275,452,392	1,030,957,438	1,306,409,830	71.09%
	T-294	5320E	Nantucket Electric Company	3,051,677	9,130,958	12,182,635	0.66%
	T-294	5360E	Narragansett Electric Company	134,811,055	79,716,574	214,527,629	11.67%
	T-294	5410T	New England Power (Transmission)	202,780,012	101,846,813	304,626,825	16.58%
			Totals			1,837,746,919	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
Mass. Electric-T, Narragansett Electric-T and NEP-T	T-305	5310T	Massachusetts Electric Company (Transmission)	4,140,939	15,498,618	19,639,556	5.11%
	T-305	5360T	Narragansett Electric Company (Transmission)	37,539,219	22,197,719	59,736,939	15.56%
	T-305	5410T	New England Power (Transmission)	202,780,012	101,846,813	304,626,825	79.33%
			Totals			384,003,320	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
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T - Total T&D Expenditures

Mass. Electric-T, Narragansett Electric-T, NEP-T and Hydros	T-306	5310T	Massachusetts Electric Company (Transmission)	4,140,939	15,498,618	19,639,556	4.69%
	T-306	5360T	Narragansett Electric Company (Transmission)	37,539,219	22,197,719	59,736,939	14.28%
	T-306	5410T	New England Power (Transmission)	202,780,012	101,846,813	304,626,825	72.81%
	T-306	5411F	NE Hydro - Trans Electric Co.	15,144,020	7,578,550	22,722,570	5.43%
	T-306	5412F	New England Hydro - Trans Corp.	6	10,471,157	10,471,163	2.50%
	T-306	5413F	New England Electric Trans Corp	-	1,209,299	1,209,299	0.29%
			Totals			418,406,352	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
MECO -T and NEP -T	T-307	5310T	Massachusetts Electric Company (Transmission)	4,140,939	15,498,618	19,639,556	6.06%
	T-307	5410T	New England Power (Transmission)	202,780,012	101,846,813	304,626,825	93.94%
			Totals			324,266,381	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
Boston Gas and Colonial Gas	T-310	5330G	Boston Gas Company	401,284,516	173,520,427	574,804,943	82.55%
	T-310	5340G	Colonial Gas Company	92,837,000	28,678,697	121,515,697	17.45%
			Totals			696,320,640	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
New England - Gas Retails	T-313	5330G	Boston Gas Company	401,284,516	173,520,427	574,804,943	61.24%
	T-313	5340G	Colonial Gas Company	92,837,000	28,678,697	121,515,697	12.94%
	T-313	5360G	Narragansett Gas Company	152,336,181	90,079,545	242,415,726	25.82%
			Totals			938,736,366	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
Hydros	T-323	5411F	NE Hydro - Trans Electric Co.	15,144,020	7,578,550	22,722,570	66.04%
	T-323	5412F	New England Hydro - Trans Corp.	6	10,471,157	10,471,163	30.44%
	T-323	5413F	New England Electric Trans Corp	-	1,209,299	1,209,299	3.52%
			Totals			34,403,032	100.00%

T - Total T&D Expenditures

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
Retails, NMPC-T, NEP-T, Hydros, Genration	T-357	5210E	Niagara Mohawk Power Corp.- Electric Distr.	273,134,564	308,019,307	581,153,871	11.11%
	T-357	5210G	Niagara Mohawk Power Corp. - Gas	117,495,628	132,502,169	249,997,797	4.78%
	T-357	5210T	Niagara Mohawk Power Corp. - Transmission	195,961,593	220,989,805	416,951,398	7.97%
	T-357	5220G	KeySpan Energy Delivery New York	484,809,528	270,921,823	755,731,351	14.45%
	T-357	5230G	KeySpan Energy Delivery Long Island	267,653,084	100,942,746	368,595,830	7.05%
	T-357	5310E	Massachusetts Electric Company	275,452,392	1,030,957,438	1,306,409,831	25.00%
	T-357	5320E	Nantucket Electric Company	3,051,677	9,130,958	12,182,635	0.23%
	T-357	5330G	Boston Gas Company	401,284,516	173,520,427	574,804,943	10.99%
	T-357	5340G	Colonial Gas Company	92,837,000	28,678,697	121,515,697	2.32%
	T-357	5360E	Narragansett Electric Company	134,811,055	79,716,574	214,527,629	4.10%
	T-357	5360G	Narragansett Gas Company	152,336,181	90,079,545	242,415,726	4.64%
	T-357	5410T	New England Power (Transmission)	202,780,012	101,846,813	304,626,825	5.83%
	T-357	5411F	NE Hydro - Trans Electric Co.	15,144,020	7,578,550	22,722,570	0.43%
	T-357	5412F	New England Hydro - Trans Corp.	6	10,471,157	10,471,163	0.20%
	T-357	5413F	New England Electric Trans Corp	-	1,209,299	1,209,299	0.02%
	T-357	5430P	KeySpan Generation LLC (PSA)	46,235,000	35,293	46,270,293	0.88%
	T-357	5431P	KeySpan Glenwood Energy Center	-	-	-	0.00%
	T-357	5432P	KeySpan Port Jefferson Energy Center	-	-	-	0.00%
	T-357	5802N	NG Trans Services Corp	-	-	-	0.00%
			Totals			5,229,586,858	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
Retails, Transmission, Hydros, LNG, Genration	T-358	5210E	Niagara Mohawk Power Corp.- Electric Distr.	273,134,564	308,019,307	581,153,871	10.87%
	T-358	5210G	Niagara Mohawk Power Corp. - Gas	117,495,628	132,502,169	249,997,797	4.68%
	T-358	5210T	Niagara Mohawk Power Corp. - Transmission	195,961,593	220,989,805	416,951,398	7.80%
	T-358	5220G	KeySpan Energy Delivery New York	484,809,528	270,921,823	755,731,351	14.14%
	T-358	5230G	KeySpan Energy Delivery Long Island	267,653,084	100,942,746	368,595,830	6.89%
	T-358	5310E	Massachusetts Electric Company	275,452,392	1,030,957,438	1,306,409,831	24.43%
	T-358	5310T	Massachusetts Electric Company (Transmission)	4,140,939	15,498,618	19,639,556	0.37%
	T-358	5320E	Nantucket Electric Company	3,051,677	9,130,958	12,182,635	0.23%
	T-358	5330G	Boston Gas Company	401,284,516	173,520,427	574,804,943	10.75%
	T-358	5340G	Colonial Gas Company	92,837,000	28,678,697	121,515,697	2.27%
	T-358	5360E	Narragansett Electric Company	134,811,055	79,716,574	214,527,629	4.01%
	T-358	5360G	Narragansett Gas Company	152,336,181	90,079,545	242,415,726	4.53%
	T-358	5360T	Narragansett Electric Company (Transmission)	37,539,219	22,197,719	59,736,939	1.12%
	T-358	5410T	New England Power (Transmission)	202,780,012	101,846,813	304,626,825	5.70%
	T-358	5411F	NE Hydro - Trans Electric Co.	15,144,020	7,578,550	22,722,570	0.43%
	T-358	5412F	New England Hydro - Trans Corp.	6	10,471,157	10,471,163	0.20%
	T-358	5413F	New England Electric Trans Corp	-	1,209,299	1,209,299	0.02%
	T-358	5420G	KeySpan LNG LP Regulated Entity	37,044,391	630	37,045,021	0.69%
	T-358	5421G	NG LNG LP LLC	-	-	-	0.00%
	T-358	5430P	KeySpan Generation LLC (PSA)	46,235,000	35,293	46,270,293	0.87%
	T-358	5431P	KeySpan Glenwood Energy Center	-	-	-	0.00%
	T-358	5432P	KeySpan Port Jefferson Energy Center	-	-	-	0.00%
			Totals			5,346,008,374	100.00%

T - Total T&D Expenditures

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
Retails, Transmission, Generation	T-360	5210E	Niagara Mohawk Power Corp.- Electric Distr.	273,134,564	308,019,307	581,153,871	11.01%
	T-360	5210G	Niagara Mohawk Power Corp. - Gas	117,495,628	132,502,169	249,997,797	4.74%
	T-360	5210T	Niagara Mohawk Power Corp. - Transmission	195,961,593	220,989,805	416,951,398	7.90%
	T-360	5220G	KeySpan Energy Delivery New York	484,809,528	270,921,823	755,731,351	14.33%
	T-360	5230G	KeySpan Energy Delivery Long Island	267,653,084	100,942,746	368,595,830	6.99%
	T-360	5310E	Massachusetts Electric Company	275,452,392	1,030,957,438	1,306,409,831	24.77%
	T-360	5310T	Massachusetts Electric Company (Transmission)	4,140,939	15,498,618	19,639,556	0.37%
	T-360	5320E	Nantucket Electric Company	3,051,677	9,130,958	12,182,635	0.23%
	T-360	5330G	Boston Gas Company	401,284,516	173,520,427	574,804,943	10.90%
	T-360	5340G	Colonial Gas Company	92,837,000	28,678,697	121,515,697	2.30%
	T-360	5360E	Narragansett Electric Company	134,811,055	79,716,574	214,527,629	4.07%
	T-360	5360G	Narragansett Gas Company	152,336,181	90,079,545	242,415,726	4.60%
	T-360	5360T	Narragansett Electric Company (Transmission)	37,539,219	22,197,719	59,736,938	1.13%
	T-360	5410T	New England Power (Transmission)	202,780,012	101,846,813	304,626,825	5.78%
	T-360	5430P	KeySpan Generation LLC (PSA)	46,235,000	35,293	46,270,293	0.88%
	T-360	5431P	KeySpan Glenwood Energy Center	-	-	-	0.00%
	T-360	5432P	KeySpan Port Jefferson Energy Center	-	-	-	0.00%
Totals						5,274,560,321	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
Retail Companies, excl KEDLand KEDNY	T-362	5210E	Niagara Mohawk Power Corp.- Electric Distr.	273,134,564	308,019,307	581,153,871	14.04%
	T-362	5210G	Niagara Mohawk Power Corp. - Gas	117,495,628	132,502,169	249,997,797	6.04%
	T-362	5210T	Niagara Mohawk Power Corp. - Transmission	195,961,593	220,989,805	416,951,398	10.08%
	T-362	5310E	Massachusetts Electric Company	275,452,392	1,030,957,438	1,306,409,830	31.58%
	T-362	5310T	Massachusetts Electric Company (Transmission)	4,140,939	15,498,618	19,639,557	0.47%
	T-362	5320E	Nantucket Electric Company	3,051,677	9,130,958	12,182,635	0.29%
	T-362	5330G	Boston Gas Company	401,284,516	173,520,427	574,804,943	13.89%
	T-362	5340G	Colonial Gas Company	92,837,000	28,678,697	121,515,697	2.94%
	T-362	5360E	Narragansett Electric Company	134,811,055	79,716,574	214,527,629	5.18%
	T-362	5360G	Narragansett Gas Company	152,336,181	90,079,545	242,415,726	5.86%
	T-362	5360T	Narragansett Electric Company (Transmission)	37,539,219	22,197,719	59,736,938	1.44%
	T-362	5410T	New England Power (Transmission)	202,780,012	101,846,813	304,626,825	7.36%
	T-362	5411F	NE Hydro - Trans Electric Co.	15,144,020	7,578,550	22,722,570	0.55%
	T-362	5412F	New England Hydro - Trans Corp.	6	10,471,157	10,471,163	0.25%
	T-362	5413F	New England Electric Trans Corp	-	1,209,299	1,209,299	0.03%
Totals						4,138,365,878	100.00%

T - Total T&D Expenditures

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
Elec Retails, NMPC-T, NEP-T, KS Generation, GW and Port Jefferson	T-367	5210E	Niagara Mohawk Power Corp.- Electric Distr.	273,134,564	308,019,307	581,153,871	20.16%
	T-367	5210T	Niagara Mohawk Power Corp. - Transmission	195,961,593	220,989,805	416,951,398	14.47%
	T-367	5310E	Massachusetts Electric Company	275,452,392	1,030,957,438	1,306,409,830	45.33%
	T-367	5320E	Nantucket Electric Company	3,051,677	9,130,958	12,182,635	0.42%
	T-367	5360E	Narragansett Electric Company	134,811,055	79,716,574	214,527,629	7.44%
	T-367	5410T	New England Power (Transmission)	202,780,012	101,846,813	304,626,825	10.57%
	T-367	5430P	KeySpan Generation LLC (PSA)	46,235,000	35,293	46,270,293	1.61%
	T-367	5431P	KeySpan Glenwood Energy Center	-	-	-	0.00%
	T-367	5432P	KeySpan Port Jefferson Energy Center	-	-	-	0.00%
			Totals			2,882,122,481	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
Legacy NG Elec Retails, NMPC-T and NEP-T	T-370	5210E	Niagara Mohawk Power Corp.- Electric Distr.	273,134,564	308,019,307	581,153,871	20.49%
	T-370	5210T	Niagara Mohawk Power Corp. - Transmission	195,961,593	220,989,805	416,951,398	14.70%
	T-370	5310E	Massachusetts Electric Company	275,452,392	1,030,957,438	1,306,409,831	46.08%
	T-370	5320E	Nantucket Electric Company	3,051,677	9,130,958	12,182,635	0.43%
	T-370	5360E	Narragansett Electric Company	134,811,055	79,716,574	214,527,629	7.56%
	T-370	5410T	New England Power (Transmission)	202,780,012	101,846,813	304,626,825	10.74%
			Totals			2,835,852,189	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
NMPC, MECO and NECO Electric	T-375	5210E	Niagara Mohawk Power Corp.- Electric Distr.	273,134,564	308,019,307	581,153,871	27.65%
	T-375	5310E	Massachusetts Electric Company	275,452,392	1,030,957,438	1,306,409,831	62.14%
	T-375	5360E	Narragansett Electric Company	134,811,055	79,716,574	214,527,629	10.21%
			Totals			2,102,091,331	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
New England Retails and Transmission	T-388	5310E	Massachusetts Electric Company	275,452,392	1,030,957,438	1,306,409,831	45.74%
	T-388	5310T	Massachusetts Electric Company (Transmission)	4,140,939	15,498,618	19,639,556	0.69%
	T-388	5320E	Nantucket Electric Company	3,051,677	9,130,958	12,182,635	0.43%
	T-388	5330G	Boston Gas Company	401,284,516	173,520,427	574,804,943	20.13%
	T-388	5340G	Colonial Gas Company	92,837,000	28,678,697	121,515,697	4.25%
	T-388	5360E	Narragansett Electric Company	134,811,055	79,716,574	214,527,629	7.51%
	T-388	5360G	Narragansett Gas Company	152,336,181	90,079,545	242,415,726	8.49%
	T-388	5360T	Narragansett Electric Company (Transmission)	37,539,219	22,197,719	59,736,939	2.09%
	T-388	5410T	New England Power (Transmission)	202,780,012	101,846,813	304,626,825	10.67%
			Totals			2,855,859,781	100.00%

T - Total T&D Expenditures

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
New England Elec Retails and Narragansett Gas	T-389	5310E	Massachusetts Electric Company	275,452,392	1,030,957,438	1,306,409,831	70.42%
	T-389	5310T	Massachusetts Electric Company (Transmission)	4,140,939	15,498,618	19,639,556	1.06%
	T-389	5320E	Nantucket Electric Company	3,051,677	9,130,958	12,182,635	0.66%
	T-389	5360E	Narragansett Electric Company	134,811,055	79,716,574	214,527,629	11.57%
	T-389	5360G	Narragansett Gas Company	152,336,181	90,079,545	242,415,726	13.07%
	T-389	5360T	Narragansett Electric Company (Transmission)	37,539,219	22,197,719	59,736,939	3.22%
			Totals			1,854,912,316	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
New England Retails, plus NECO-T	T-390	5310E	Massachusetts Electric Company	275,452,392	1,030,957,438	1,306,409,831	51.60%
	T-390	5320E	Nantucket Electric Company	3,051,677	9,130,958	12,182,635	0.48%
	T-390	5330G	Boston Gas Company	401,284,516	173,520,427	574,804,943	22.71%
	T-390	5340G	Colonial Gas Company	92,837,000	28,678,697	121,515,697	4.80%
	T-390	5360E	Narragansett Electric Company	134,811,055	79,716,574	214,527,629	8.47%
	T-390	5360G	Narragansett Gas Company	152,336,181	90,079,545	242,415,726	9.58%
	T-390	5360T	Narragansett Electric Company (Transmission)	37,539,219	22,197,719	59,736,939	2.36%
			Totals			2,531,593,400	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
Transmission, Hydros, LNG Reg	T-400	5210T	Niagara Mohawk Power Corp. - Transmission	195,961,593	220,989,805	416,951,398	47.79%
	T-400	5310T	Massachusetts Electric Company (Transmission)	4,140,939	15,498,618	19,639,556	2.25%
	T-400	5360T	Narragansett Electric Company (Transmission)	37,539,219	22,197,719	59,736,939	6.85%
	T-400	5410T	New England Power (Transmission)	202,780,012	101,846,813	304,626,825	34.92%
	T-400	5411F	NE Hydro - Trans Electric Co.	15,144,020	7,578,550	22,722,570	2.60%
	T-400	5412F	New England Hydro - Trans Corp.	6	10,471,157	10,471,163	1.20%
	T-400	5413F	New England Electric Trans Corp	-	1,209,299	1,209,299	0.14%
	T-400	5420G	KeySpan LNG LP Regulated Entity	37,044,391	630	37,045,021	4.25%
			Totals			872,402,771	100.00%

U - RTU's

Description

The purpose of this sheet is to provide a listing of approved U-allocations which can be used to allocate Service Company charges based on the Number of RTU's (includes Pole Top Reclosers) each company has.

Source Data:

Allocation to distribute the on going implementation of a new EMS system between the various New England Electric Operations based on the # of RTUs.

Notes:

Description		SAP Co./Seg	Company Description	FY 2018 RTU's	FY 2018 Percentage
Basis Data for RTU allocation		5210E	Niagara Mohawk Power Corp.- Electric Distr.	305.5	25.33%
		5210T	Niagara Mohawk Power Corp. - Transmission	392.5	32.54%
		5310E	Massachusetts Electric Company	225.0	18.66%
		5310T	Massachusetts Electric Company (Transmission)	43.5	3.61%
		5360E	Narragansett Electric Company	68.0	5.64%
		5360T	Narragansett Electric Company (Transmission)	45.0	3.73%
		5410T	New England Power (Transmission)	126.5	10.49%
Totals				1,206.0	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	FY 2018 RTU's	FY 2018 Percentage
Niagara Mohawk Electric and Transmission	U-181	5210E	Niagara Mohawk Power Corp.- Electric Distr.	305.5	43.77%
	U-181	5210T	Niagara Mohawk Power Corp. - Transmission	392.5	56.23%
			Totals	698.0	100.00%

Description		SAP Co./Seg	Company Description	FY 2018 RTU's	FY 2018 Percentage
NMPC-E&T, MECO-E&T, Nantucket, NECO-E&T, and NEP-T	U-186	5210E	Niagara Mohawk Power Corp.- Electric Distr.	305.5	25.33%
	U-186	5210T	Niagara Mohawk Power Corp. - Transmission	392.5	32.54%
	U-186	5310E	Massachusetts Electric Company	225.0	18.66%
	U-186	5310T	Massachusetts Electric Company (Transmission)	43.5	3.61%
	U-186	5320E	Nantucket Electric Company	-	0.00%
	U-186	5360E	Narragansett Electric Company	68.0	5.64%
	U-186	5360T	Narragansett Electric Company (Transmission)	45.0	3.73%
	U-186	5410T	New England Power (Transmission)	126.5	10.49%
			Totals	1,206.0	100.00%

U - RTU's

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	FY 2018 RTU's	FY 2018 Percentage
Mass. Electric-E&T	U-263	5310E	Massachusetts Electric Company	225.0	83.80%
	U-263	5310T	Massachusetts Electric Company (Transmission)	43.5	16.20%
			Totals	268.5	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	FY 2018 RTU's	FY 2018 Percentage
NEP, MECO and NECO with their Transmission Segments	U-273	5310E	Massachusetts Electric Company	225.0	44.29%
	U-273	5310T	Massachusetts Electric Company (Transmission)	43.5	8.56%
	U-273	5360E	Narragansett Electric Company	68.0	13.39%
	U-273	5360T	Narragansett Electric Company (Transmission)	45.0	8.86%
	U-273	5410T	New England Power (Transmission)	126.5	24.90%
			Totals	508.0	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	FY 2018 RTU's	FY 2018 Percentage
MECO-E&T and NEP-T	U-276	5310E	Massachusetts Electric Company	225.0	56.96%
	U-276	5310T	Massachusetts Electric Company (Transmission)	43.5	11.01%
	U-276	5410T	New England Power (Transmission)	126.5	32.03%
			Totals	395.0	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	FY 2018 RTU's	FY 2018 Percentage
Mass. Electric-T, Narragansett Electric-T and NEP-T	U-305	5310T	Massachusetts Electric Company (Transmission)	43.5	20.23%
	U-305	5360T	Narragansett Electric Company (Transmission)	45.0	20.93%
	U-305	5410T	New England Power (Transmission)	126.5	58.84%
			Totals	215.0	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	FY 2018 RTU's	FY 2018 Percentage
Narragansett-E&T	U-435	5360E	Narragansett Electric Company	68.0	60.18%
	U-435	5360T	Narragansett Electric Company (Transmission)	45.0	39.82%
			Totals	113.0	100.00%

U - RTU's

Notes:

A **remote terminal unit (RTU)** is a microprocessor-controlled electronic device that interfaces objects in the physical world to a distributed control system or SCADA (supervisory control and data acquisition) system by transmitting **telemetry** data to a master system, and by using messages from the master supervisory system to control connected objects.^[1] Another term that may be used for RTU is **remote telecontrol unit**.

I will attempt to summarize the methodology change as follows:

- Reclosers were originally counted in FY15.
- In FY16 it was determined that Reclosers were predominately being installed on the Distribution side. This gave an undo weighting to Distribution companies. Additionally, though hundreds of reclosers were being added to the system, the Control Center is only receiving a single signal for all Distribution reclosers.
- The reclosers are sending their output signals to a facility across the Country. These signals are consolidated into a single feed to the control center (thus the input is determined as 1 unit in the EMS system)

V - Energy Efficiency

Description

The purpose of this sheet is to provide a listing of approved V-allocations which can be used to allocate Service Company charges based on budgeted spend instead of general allocator (G) or capital budget allocator (X) .

Source Data:

Data provided by Fran LaRiviere.

Notes:

Description		SAP Co./Seg	Company Description	EE Budgets	FY 2018 Percentage
Basis Data for Energy Efficiency		5310E	Massachusetts Electric Company	67,650,173	44.80%
		5320E	Nantucket Electric Company	679,533	0.45%
		5330G	Boston Gas Company	28,035,228	18.57%
		5340G	Colonial Gas Company	8,374,158	5.55%
		5360E	Narragansett Electric Company	22,682,551	15.02%
		5360G	Narragansett Gas Company	7,887,781	5.22%
		5210E	Niagara Mohawk Power Company	11,494,710	7.61%
		5210G	Niagara Mohawk Power - Gas Company	4,185,887	2.77%
		5230G	KeySpan Energy Delivery Long Island	-	0.00%
		5220G	KeySpan Energy Delivery New York	-	0.00%
			Totals	150,990,022	100.00%

V - Energy Efficiency

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	FY 2018 EE Budget	FY 2018 EE Percentage
Basis Data for Energy Efficiency	V-175	5310E	Massachusetts Electric Company	\$ 67,650,173	44.81%
	V-175	5320E	Nantucket Electric Company	\$ 679,533	0.45%
	V-175	5330G	Boston Gas Company	\$ 28,035,228	18.57%
	V-175	5340G	Colonial Gas Company	\$ 8,374,158	5.55%
	V-175	5360E	Narragansett Electric Company	\$ 22,682,551	15.02%
	V-175	5360G	Narragansett Gas Company	\$ 7,887,781	5.22%
	V-175	5210E	Niagara Mohawk Power Company	\$ 11,494,710	7.61%
	V-175	5210G	Niagara Mohawk Power - Gas Company	\$ 4,185,887	2.77%
	V-175	5230G	KeySpan Energy Delivery Long Island	\$ -	0.00%
	V-175	5220G	KeySpan Energy Delivery New York	\$ -	0.00%
			Totals	\$ 150,990,022	100.00%

X - Capital Expenditures

Description

The purpose of this sheet is to provide a listing of approved X-allocations which can be used to allocate Service Company charges based on the Capital Expenditures of each company.

Source Data:

Capital expenditures by company as a percent of the total.
Data provided by Service Company Finance.

Notes:

1. Data for segments breakdown of MECO and Narragansett are derived from Ferc Form 1 Capex amount using the X Allocator Capex Budget Rates.

Description	SAP Alloc. Code	SAP Code with Segment	SAP Co./Seg	Company Description	Budgeted CapEx	FY18 Percentage
Capital Expenditures Spend by Company		5210E	521E	Niagara Mohawk Power Corp.- Electric Distr.	\$273,134,564	9.96%
Base Data for Calculations		5210G	521G	Niagara Mohawk Power Corp. - Gas	\$117,495,628	4.29%
Use for populating Codes Below		5210T	521T	Niagara Mohawk Power Corp. - Transmission	\$195,961,593	7.15%
		5220G	5220	KeySpan Energy Delivery New York	\$484,809,528	17.68%
		5230G	5230	KeySpan Energy Delivery Long Island	\$267,653,084	9.76%
		5310E	531E	Massachusetts Electric Company	\$275,452,392	10.05%
		5310T	531T	Massachusetts Electric Company (Transmission)	\$4,140,939	0.15%
		5320E	532E	Nantucket Electric Company	\$3,051,677	0.11%
		5330G	5330	Boston Gas Company	\$401,284,516	14.64%
		5340G	5340	Colonial Gas Company	\$92,837,000	3.39%
		5360E	536E	Narragansett Electric Company	\$134,811,055	4.92%
		5360G	536G	Narragansett Gas Company	\$152,336,181	5.56%
		5360T	536T	Narragansett Electric Company (Transmission)	\$37,539,219	1.37%
		5410T	541T	New England Power (Transmission)	\$202,780,012	7.40%
		5411F	5411	NE Hydro - Trans Electric Co.	\$15,144,020	0.55%
		5420G	5420	KeySpan LNG LP Regulated Entity	\$37,044,391	1.35%
		5430P	5430	KeySpan Generation LLC (PSA)	\$46,235,000	1.69%
				Totals - Base Data	\$2,741,710,799	100.02%

Inactive Due to Duplicates

Active Codes	Duplicates/Inactive Codes
X-133	X-129
X-198	X-194
X-260	X-270
Direct Charge	X-322, X-325

Inactive Due to Lack of Use

Inactive Codes	
X-114	X-245
X-116	X-247
X-122	X-260
X-133	X-280
X-160	X-297

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co./Seg	Company Description	Budgeted CapEx	%
All Retails, TRAN, NEP, Genco	X-133	5210E	5210E	Niagara Mohawk Power Corp.- Electric Distr.	\$273,134,564	10.16%
	X-133	5210G	5210G	Niagara Mohawk Power Corp. - Gas	\$117,495,628	4.37%
	X-133	5210T	5210T	Niagara Mohawk Power Corp. - Transmission	\$195,961,593	7.29%
	X-133	5220G	5220G	KeySpan Energy Delivery New York	\$484,809,528	18.03%
	X-133	5230G	5230G	KeySpan Energy Delivery Long Island	\$267,653,084	9.95%
	X-133	5310E	5310E	Massachusetts Electric Company	\$275,452,392	10.24%
	X-133	5310T	5310T	Massachusetts Electric Company (Transmission)	\$4,140,939	0.15%
	X-133	5320E	5320E	Nantucket Electric Company	\$3,051,677	0.11%
	X-133	5330G	5330G	Boston Gas Company	\$401,284,516	14.92%
	X-133	5340G	5340G	Colonial Gas Company	\$92,837,000	3.45%
	X-133	5360E	5360E	Narragansett Electric Company	\$134,811,055	5.01%
	X-133	5360G	5360G	Narragansett Gas Company	\$152,336,181	5.66%
	X-133	5360T	5360T	Narragansett Electric Company (Transmission)	\$37,539,219	1.40%
	X-133	5410T	5410T	New England Power (Transmission)	\$202,780,012	7.54%
	X-133	5430P	5430P	KeySpan Generation LLC (PSA)	\$46,235,000	1.72%
				Totals	\$2,689,522,388	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co./Seg	Company Description	Budgeted CapEx	%
All Retail, plus NMPC-T, Narr-T, NEP-T	X-152	5210E	5210E	Niagara Mohawk Power Corp.- Electric Distr.	\$273,134,564	10.35%
	X-152	5210G	5210G	Niagara Mohawk Power Corp. - Gas	\$117,495,628	4.45%
	X-152	5210T	5210T	Niagara Mohawk Power Corp. - Transmission	\$195,961,593	7.43%
	X-152	5220G	5220G	KeySpan Energy Delivery New York	\$484,809,528	18.37%
	X-152	5230G	5230G	KeySpan Energy Delivery Long Island	\$267,653,084	10.14%
	X-152	5310E	5310E	Massachusetts Electric Company	\$275,452,392	10.44%
	X-152	5320E	5320E	Nantucket Electric Company	\$3,051,677	0.12%
	X-152	5330G	5330G	Boston Gas Company	\$401,284,516	15.20%
	X-152	5340G	5340G	Colonial Gas Company	\$92,837,000	3.52%
	X-152	5360E	5360E	Narragansett Electric Company	\$134,811,055	5.11%
	X-152	5360G	5360G	Narragansett Gas Company	\$152,336,181	5.77%
	X-152	5360T	5360T	Narragansett Electric Company (Transmission)	\$37,539,219	1.42%
	X-152	5410T	5410T	New England Power (Transmission)	\$202,780,012	7.68%
				Totals	\$2,639,146,449	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co./Seg	Company Description	Budgeted CapEx	%
All Retail Companies	X-173	5210E	5210E	Niagara Mohawk Power Corp.- Electric Distr.	\$273,134,564	12.40%
	X-173	5210G	5210G	Niagara Mohawk Power Corp. - Gas	\$117,495,628	5.33%
	X-173	5220G	5220G	KeySpan Energy Delivery New York	\$484,809,528	22.01%
	X-173	5230G	5230G	KeySpan Energy Delivery Long Island	\$267,653,084	12.15%
	X-173	5310E	5310E	Massachusetts Electric Company	\$275,452,392	12.50%
	X-173	5320E	5320E	Nantucket Electric Company	\$3,051,677	0.14%
	X-173	5330G	5330G	Boston Gas Company	\$401,284,516	18.22%
	X-173	5340G	5340G	Colonial Gas Company	\$92,837,000	4.21%
	X-173	5360E	5360E	Narragansett Electric Company	\$134,811,055	6.12%
	X-173	5360G	5360G	Narragansett Gas Company	\$152,336,181	6.92%
				Totals	\$2,202,865,625	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co./Seg	Company Description	Budgeted CapEx	%
NMPC-E&T, MECO-E&T, Nantucket, NECO-E&T, and NEP-T	X-186	5210E	5210E	Niagara Mohawk Power Corp.- Electric Distr.	\$273,134,564	24.25%
	X-186	5210T	5210T	Niagara Mohawk Power Corp. - Transmission	\$195,961,593	17.39%
	X-186	5310E	5310E	Massachusetts Electric Company	\$275,452,392	24.44%
	X-186	5310T	5310T	Massachusetts Electric Company (Transmission)	\$4,140,939	0.37%
	X-186	5320E	5320E	Nantucket Electric Company	\$3,051,677	0.27%
	X-186	5360E	5360E	Narragansett Electric Company	\$134,811,055	11.96%
	X-186	5360T	5360T	Narragansett Electric Company (Transmission)	\$37,539,219	3.33%
	X-186	5410T	5410T	New England Power (Transmission)	\$202,780,012	17.99%
				Totals	\$1,126,871,451	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co./Seg	Company Description	Budgeted CapEx	%
Niagara Mohawk (E&T), Mass. Elec (E&T), Nantucket Elec, Narragansett Elec, and NEP -T	X-188	5210E	5210E	Niagara Mohawk Power Corp.- Electric Distr.	\$273,134,564	25.06%
	X-188	5210T	5210T	Niagara Mohawk Power Corp. - Transmission	\$195,961,593	17.99%
	X-188	5310E	5310E	Massachusetts Electric Company	\$275,452,392	25.29%
	X-188	5310T	5310T	Massachusetts Electric Company (Transmission)	\$4,140,939	0.38%
	X-188	5320E	5320E	Nantucket Electric Company	\$3,051,677	0.28%
	X-188	5360E	5360E	Narragansett Electric Company	\$134,811,055	12.38%
	X-188	5410T	5410T	New England Power (Transmission)	\$202,780,012	18.62%
				Totals	\$1,089,332,232	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co./Seg	Company Description	Budgeted CapEx	%
All Electric Distribution	X-198	5210E	5210E	Niagara Mohawk Power Corp. - Electric Distr.	\$273,134,564	39.79%
	X-198	5310E	5310E	Massachusetts Electric Company	\$275,452,392	40.13%
	X-198	5320E	5320E	Nantucket Electric Company	\$3,051,677	0.44%
	X-198	5360E	5360E	Narragansett Electric Company	\$134,811,055	19.64%
				Totals	\$686,449,688	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co./Seg	Company Description	Budgeted CapEx	%
All Gas Retails	X-210	5210G	5210G	Niagara Mohawk Power Corp. - Gas	\$117,495,628	7.75%
	X-210	5220G	5220G	KeySpan Energy Delivery New York	\$484,809,528	31.97%
	X-210	5230G	5230G	KeySpan Energy Delivery Long Island	\$267,653,084	17.65%
	X-210	5330G	5330G	Boston Gas Company	\$401,284,516	26.46%
	X-210	5340G	5340G	Colonial Gas Company	\$92,837,000	6.12%
	X-210	5360G	5360G	Narragansett Gas Company	\$152,336,181	10.05%
				Totals	\$1,516,415,937	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co./Seg	Company Description	Budgeted CapEx	%
Transmission, excl Hydro	X-220	5210T	5210T	Niagara Mohawk Power Corp. - Transmission	\$195,961,593	44.50%
	X-220	5310T	5310T	Massachusetts Electric Company (Transmission)	\$4,140,939	0.94%
	X-220	5360T	5360T	Narragansett Electric Company (Transmission)	\$37,539,219	8.52%
	X-220	5410T	5410T	New England Power (Transmission)	\$202,780,012	46.04%
				Totals	\$440,421,763	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co./Seg	Company Description	Budgeted CapEx	%
KEDNY and KEDLI	X-225	5220G	5220G	KeySpan Energy Delivery New York	\$484,809,528	64.43%
	X-225	5230G	5230G	KeySpan Energy Delivery Long Island	\$267,653,084	35.57%
				Totals	\$752,462,612	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co./Seg	Company Description	Budgeted CapEx	%
NE Electric Retails, and TRAN	X-272	5310E	5310E	Massachusetts Electric Company	\$275,452,392	41.87%
	X-272	5310T	5310T	Massachusetts Electric Company (Transmission)	\$4,140,939	0.63%
	X-272	5320E	5320E	Nantucket Electric Company	\$3,051,677	0.46%
	X-272	5360E	5360E	Narragansett Electric Company	\$134,811,055	20.50%
	X-272	5360T	5360T	Narragansett Electric Company (Transmission)	\$37,539,219	5.71%
	X-272	5410T	5410T	New England Power (Transmission)	\$202,780,012	30.83%
				Totals	\$657,775,294	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co./Seg	Company Description	Budgeted CapEx	%
New England-Electric Distribution	X-284	5310E	5310E	Massachusetts Electric Company	\$275,452,392	66.64%
	X-284	5320E	5320E	Nantucket Electric Company	\$3,051,677	0.74%
	X-284	5360E	5360E	Narragansett Electric Company	\$134,811,055	32.62%
				Totals	\$413,315,124	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co./Seg	Company Description	Budgeted CapEx	%
New England Elec Retails and NEP-T	X-294	5310E	5310E	Massachusetts Electric Company	\$275,452,392	44.71%
	X-294	5320E	5320E	Nantucket Electric Company	\$3,051,677	0.50%
	X-294	5360E	5360E	Narragansett Electric Company	\$134,811,055	21.88%
	X-294	5410T	5410T	New England Power (Transmission)	\$202,780,012	32.91%
				Totals	\$616,095,136	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co./Seg	Company Description	Budgeted CapEx	%
Mass. Electric-T, Narragansett Electric-T and NEP-T	X-305	5310T	5310T	Massachusetts Electric Company (Transmission)	\$4,140,939	1.69%
	X-305	5360T	5360T	Narragansett Electric Company (Transmission)	\$37,539,219	15.36%
	X-305	5410T	5410T	New England Power (Transmission)	\$202,780,012	82.95%
				Totals	\$244,460,170	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co./Seg	Company Description	Budgeted CapEx	%
Boston Gas and Colonial Gas	X-310	5330G	5330G	Boston Gas Company	\$401,284,516	81.21%
	X-310	5340G	5340G	Colonial Gas Company	\$92,837,000	18.79%
				Totals	\$494,121,516	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co./Seg	Company Description	Budgeted CapEx	%
New England - Gas Retails	X-313	5330G	5330G	Boston Gas Company	\$401,284,516	62.08%
	X-313	5340G	5340G	Colonial Gas Company	\$92,837,000	14.36%
	X-313	5360G	5360G	Narragansett Gas Company	\$152,336,181	23.56%
				Totals	\$646,457,697	100.00%

Division 12-14

Request:

Referring to Workpaper 6a-6c Service Company Rents, tab IS New Projects RY1, for all projects, please update data in columns "Inception to Date \$", "Forecast to Complete", "Total Spend" and "In-Service Date" for all activities through year-end 2017 to reflect the most recent historical information and associated updates to forecasted spending and in-service dates. For each project, to the extent that there has been a material change in project scope or expected project benefits, please also provide a detailed explanation of and reason for the change(s) in project scope or expected projected benefits.

Response:

Please see Attachment DIV 12-14 for the updated project information and variance explanations. A material change was viewed as any change that was over/under \$1M in total spend. Regarding the Cyber Security Program, the Cyber team has recently recast and re-prioritized the projects they will be undertaking. This was a result of a review/update to their Cyber strategy and to address emerging cyber threats. This change effectively brought forward some projects from Rate Year 2 and Rate Year 3 into Rate Year 1, added new projects to Program, and deferred some projects to outside this rate proceeding. Because of the breadth of these changes, there was no straightforward way to incorporate the changes into the format of the RY1 tab. Instead, National Grid is providing a summary view of the changes in the table below. National Grid will provide the individual project details if necessary.

Cyber Security Projects	FY18	FY19	FY20	FY21	FY22
Docket 4770 - Original Submittal	\$2.38	\$12.34	\$11.12	\$15.37	
Docket 4770 - Updated Cyber 2 Program	\$1.92	\$16.13	\$18.94	\$16.88	\$0.52 (1)

Note 1: the Cyber 2 program consists of two groups of investments (INVP 4975 and INVP 3683)

The Company is still assessing the revenue requirement impact resulting from the updated project information described above. As soon as that analysis is completed, the Company will supplement this response with the revised Rate Year Service Company rent expense for Narragansett Electric and Narragansett Gas.

Narragansett Electric Company and Narragansett Gas Company d/b/a National Grid
Service Company Rents
Existing Service Company Capital Software allocated to Operating Companies as Rent Expense
For the Rate Year beginning 09/01/2018 and ending 08/31/2019

Line	Investment Name	Description	INVP #	Work Order	Bill Pool				
						Inception to Date \$	Forecasted to Complete	Total Spend	In Service Date
293	S005242 M112 Systemic Improvement	FY18 Plan		90000156074	G020	\$8,354,545	\$0	\$8,354,545	07/10/17
294	INVP 4400 Annual HR & Payroll Mandatory Service Pack Upgrade (HRSP) - FY18	Mandate	4400	90000182311	G020	\$131,564	\$1,133,436	\$1,265,000	08/14/17
295	INVP 4397 Ariba TLS and CI Update	FY18 Plan	4397	90000179463	G020	\$423,275	\$1,039,000	\$1,462,275	08/28/17
296	INVP 4464 Data Visualization	FY18 Plan	4464	90000181341	G020	\$6,062,970	\$2,005,119	\$8,068,089	09/30/17
298	INVP 3956 WIFI for Fleet Services Diagnostic Laptops	FY18 Plan	3956	90000182134	G352	\$515,644	\$329,121	\$844,765	11/01/17
299	INVP 4411AB Distributed Generation Portal	Mandate	4411A+B	90000179919	C198	\$2,521,972	\$1,606,514	\$4,128,486	11/30/17
300	INVP 4124 Auto Remote Net Meter	Mandate	4124	90000167406	C198	\$1,446,917	\$594,827	\$2,041,744	11/30/17
301	INVP 4307 US Win 7 Refresh Ph 3	Tech. Modernization	4307	90000175959	G020	\$13,133,973	\$483,484	\$13,617,457	12/31/17
302	INVP 4632 US Video Conferencing upgrade for RW	Tech. Modernization	4632	90000182162	G020	\$1,588,097	\$0	\$1,588,097	12/31/17
303	INVP 4693 Enterprise Labs	Tech. Modernization	4693	90000183035	G020	\$431,477	\$815,606	\$1,247,083	12/31/17
304	INVP 3430 Mobility - (MDM) Mobile Device	Tech. Modernization	3430	90000181476	G020	\$796,442	\$221,251	\$1,017,693	12/31/17
305	INVP 4577 Call Manager Upgrade	Tech. Modernization	4577	90000182166	G020	\$377,785	\$211,213	\$588,998	12/31/17
306	INVP 4645 Refresh of network equipment at Verizon supported Sites (transformed sites-core infrastructure sites)	Tech. Modernization	4645	90000182165	G020	\$270,339	\$94,405	\$364,744	12/31/17
307	INVP 4392 PPMI	Tech. Modernization	4392	90000183489	G020	\$265,651	(\$1,296)	\$264,355	12/31/17
308	INVP 4687 Network Tx-NB/MTC	Tech. Modernization	4687	90000182169	G020	\$194,930	\$15,981	\$210,910	12/31/17
309	INVP 3614D1 Ent Network Security	Cyber Security	3614D1	90000141765	G020	\$8,849,386	\$1,433,885	\$10,283,271	01/31/18
310	INVP 3614B7 CNI Network Security	Cyber Security	3614B7	90000141753	G020	\$2,734,702	\$1,433,885	\$4,168,587	03/31/18
311	INVP 3614E4 US CNI Security I&E	Cyber Security	3614E4	90000172406	G020	\$1,375,059	\$0	\$1,375,059	03/31/18
312	INVP 4395 US Mobile Device Refresh	FY18 Plan	4395	90000184599	G020	\$105,733	\$4,387,211	\$4,492,944	03/31/18
313	INVP 4348 US SAP: Infrastructure Landscape	FY18 Plan	4348	90000185525	G020	\$772,984	\$2,226,083	\$2,999,067	03/31/18
314	INVP 4188 Aging System Stabilize	FY18 Plan	4188	90000176078	G148	\$453,849	\$1,005,656	\$1,459,505	03/31/18
315	INVP 3486 US MDS-Itron Enterprise Edition (IEE)	FY18 Plan	3486	90000181573	G186	\$420,559	\$773,300	\$1,193,859	03/31/18
316	INVP 4390 Plastic Fusion II	FY18 Plan	4390	90000184883	G207	\$0	\$456,000	\$456,000	03/31/18
317	INVP 4588 US SAP: Solution Manager Upgrade	FY18 Plan	4588	90000182172	G020	\$303,612	\$0	\$303,612	03/31/18
318	INVP 3718 New Medical System	FY18 Plan	3718	90000185436	G020	\$3,913	\$288,742	\$292,654	03/31/18
319	All Companies Physical Security Replacements - FY18	Physical Security	N/A	90000180292	G020	\$1,701,013	\$1,515,640	\$3,216,653	03/31/18
321	INVP 4680 WAP Density deployment	Tech. Modernization	4680	90000182163	G020	\$515,579	\$2,030,554	\$2,546,133	03/31/18
322	INVP 4364 Wireless Network	Tech. Modernization	4364	90000176079	G020	\$2,174,320	\$47,500	\$2,221,820	03/31/18
323	INVP 4280 US VSTIG Bandwidth Ph2	Tech. Modernization	4280	90000176460	G020	\$2,074,174	\$15,000	\$2,089,174	03/31/18
324	INVP 4289 US Network Improvement	Tech. Modernization	4289	90000178447	G020	\$1,179,702	\$35,845	\$1,215,547	03/31/18
325	INVP 4676 Hix D/C Improvement Server Refresh	Tech. Modernization	4676	90000182183	G020	\$761,465	\$88,217	\$849,682	03/31/18
326	INVP 4688 Legacy DMZ Firewalls	Tech. Modernization	4688	90000182173	G020	\$463,771	\$25,399	\$489,170	03/31/18
327	INVP 4674 Log Logic	Tech. Modernization	4674	90000182182	G020	\$296,195	\$139,355	\$435,550	03/31/18
328	INVP 4274 VSTIG Hardware Refresh	Tech. Modernization	4274	90000181680	G020	\$258,873	\$121,889	\$380,763	03/31/18
329	INVP 4705 - NG Labs	Tech. Modernization	4705	90000183033	G020	\$99,776	\$0	\$99,776	03/31/18
330	INVP 4398 Storms/ISched Upgrade	FY18 Plan	4398	90000179024	G160	\$4,878,263	\$4,625,000	\$9,503,263	04/23/18
331	INVP 4408 Doc Mgmt Systems Replacement Delivery	FY18 Plan	4408	90000181343	G149	\$3,022,116	\$3,027,139	\$6,049,256	06/22/18
332	INVP 3932 Call Center Customer Contact Center/SDC Technology Upgrade Implement Solution	FY18 Plan	3932	90000179806	C175	\$718,036	\$27,006,964	\$27,725,000	09/02/18
333	INVP 4461 Unix51 Interface Migration	Tech. Modernization	4461	90000182375	G020	\$209,781	\$1,098,270	\$1,308,051	09/30/18
334	INVP 4491 ICE Replacement	Tech. Modernization	4491	90000184581	G020	\$495,534	\$2,952,188	\$3,447,722	12/31/18
335	INVP 4222 Governance Risk & Compliance (GRC) Optimization/Upgrade	Growth Play Book-Finance	4222	90000186318	G020		\$2,522,000	\$2,522,000	03/01/19
336	INVP 4217 US SAP: Business Planning	Growth Play Book-Finance	4217	90000186317	G020		\$2,645,000	\$2,645,000	03/31/19
337	All Companies Physical Security Replacements - FY19	Physical Security	N/A	90000180292	G020		\$825,000	\$825,000	03/31/19

Narragansett Electric Company and Narragansett Gas Company d/b/a National Grid
Service Company Rents
Existing Service Company Capital Software allocated to Operating Companies as Rent E)
For the Rate Year beginning 09/01/2018 and ending 08/31/2019

		Updated as of 12/31/17					Major Variance Note:
Line	Investment Name	Inception to Date \$ (12/31/17)	Forecasted to Complete (12/31/17)	Total Spend	In Service Date (as of 12/31/17)	Total Spend Variance	
293	S005242 M112 Systemic Improvement	\$9,742,201	(\$594,000)	\$9,148,201	07/10/17	\$793,657	
294	INVP 4400 Annual HR & Payroll Mandatory Service Pack Upgrade (HRSP) - FY18	\$660,254	\$0	\$660,254	12/11/17	(\$604,746)	
295	INVP 4397 Ariba TLS and CI Update	\$1,647,281	\$0	\$1,647,281	09/11/17	\$185,006	
296	INVP 4464 Data Visualization	\$8,023,855	\$161,116	\$8,184,972	02/09/18	\$116,883	
298	INVP 3956 WIFI for Fleet Services Diagnostic Laptops	\$420,877	\$48,000	\$468,877	02/28/18	(\$375,888)	
299	INVP 4411AB Distributed Generation Portal	\$3,359,637	\$485,022	\$3,844,659	05/31/18	(\$283,827)	
300	INVP 4124 Auto Remote Net Meter	\$1,899,576	\$84,363	\$1,983,939	02/09/18	(\$57,805)	
301	INVP 4307 US Win 7 Refresh Ph 3	\$13,857,885	\$0	\$13,857,885	05/30/17	\$240,428	
302	INVP 4632 US Video Conferencing upgrade for RW	\$1,747,674	\$0	\$1,747,674	12/31/17	\$159,576	
303	INVP 4693 Enterprise Labs	\$437,510	\$258,000	\$695,510	04/15/18	(\$551,573)	
304	INVP 3430 Mobility - (MDM) Mobile Device	\$879,194	\$95,000	\$974,194	11/03/17	(\$43,499)	
305	INVP 4577 Call Manager Upgrade	\$408,326	\$0	\$408,326	10/11/17	(\$180,671)	
306	INVP 4645 Refresh of network equipment at Verizon supported Sites (transformed sites-core infrastructure sites)	\$328,983	\$0	\$328,983	10/30/17	(\$35,760)	
307	INVP 4392 PPMI	\$266,173	\$0	\$266,173	12/31/17	\$1,818	
308	INVP 4687 Network Tx-NB/MTC	\$243,733	\$61,324	\$305,057	01/29/18	\$94,147	
309	INVP 3614D1 Ent Network Security	\$10,047,238	\$900,777	\$10,948,015	01/31/18	\$664,744	
310	INVP 3614B7 CNI Network Security	\$3,904,670	\$1,095,468	\$5,000,139	03/31/18	\$831,552	
311	INVP 3614E4 US CNI Security I&E	\$1,362,880	\$0	\$1,362,880	03/31/18	(\$12,179)	
312	INVP 4395 US Mobile Device Refresh	\$2,366,527	\$2,406,548	\$4,773,074	03/30/18	\$280,130	
313	INVP 4348 US SAP: Infrastructure Landscape	\$2,365,807	\$580,000	\$2,945,807	03/31/18	(\$53,260)	
314	INVP 4188 Aging System Stabilize	\$1,145,460	\$350,897	\$1,496,357	03/31/18	\$36,852	
315	INVP 3486 US MDS-Iron Enterprise Edition (IEE)	\$1,012,528	\$637,188	\$1,649,716	03/31/18	\$455,857	
316	INVP 4390 Plastic Fusion II	\$905	\$0	\$905	03/31/18	(\$455,095)	
317	INVP 4588 US SAP: Solution Manager Upgrade	\$360,956	\$0	\$360,956	07/18/17	\$57,344	
318	INVP 3718 New Medical System	\$107,982	\$157,000	\$264,982	02/11/18	(\$27,673)	
319	All Companies Physical Security Replacements - FY18	\$2,955,573	\$625,783	\$3,581,356	03/31/18	\$364,703	
321	INVP 4680 WAP Density deployment	\$1,930,636	\$198,821	\$2,129,457	04/25/18	(\$416,676)	
322	INVP 4364 Wireless Network	\$2,303,834	\$72,032	\$2,375,866	02/22/18	\$154,045	
323	INVP 4280 US VSTIG Bandwidth Ph2	\$2,426,520	\$0	\$2,426,520	10/30/17	\$337,346	
324	INVP 4289 US Network Improvement	\$1,394,455	\$203,060	\$1,597,515	04/16/18	\$381,968	
325	INVP 4676 Hix D/C Improvement Server Refresh	\$866,656	\$0	\$866,656	10/21/17	\$16,974	
326	INVP 4688 Legacy DMZ Firewalls	\$549,002	\$0	\$549,002	12/16/17	\$59,832	
327	INVP 4674 Log Logic	\$369,206	\$0	\$369,206	12/27/17	(\$66,344)	
328	INVP 4274 VSTIG Hardware Refresh	\$359,104	\$9,631	\$368,734	01/31/18	(\$12,028)	
329	INVP 4705 - NG Labs	\$112,249	\$0	\$112,249	03/31/18	\$12,473	
330	INVP 4398 Storms/ISched Upgrade	\$6,738,227	\$2,863,617	\$9,601,844	04/23/18	\$98,582	
331	INVP 4408 Doc Mgmt Systems Replacement Delivery	\$4,483,905	\$8,178,064	\$12,661,969	04/01/19	\$6,612,714	The incremental cost is associated with additional documents (250K) being migrated to the new tool. Also, purchases of additional AutoCAD licenses and upgrade of associated infrastructure. This extends the delivery timeline, which increases the overall labor costs for the project. AutoCAD is a commercial computer-aided design and drafting software application.
332	INVP 3932 Call Center Customer Contact Center/SDC Technology Upgrade Implement Solution	\$5,217,956	\$12,691,166	\$17,909,122	09/01/18	(\$9,815,878)	Vendor Contract negotiation resulted in projected savings - SAAS licenses will be used instead of the originally planned IaaS solution, which eliminated the option to purchase software licenses. ~ \$10 M Capex dollars was originally allocated for software licenses (Note: this may result in RTB cost increase, a portion of which will impact NECO)
333	INVP 4461 Unix51 Interface Migration	\$1,302,228	\$647,454	\$1,949,682	01/12/18	\$641,631	
334	INVP 4491 ICE Replacement	\$1,900,752	\$1,723,260	\$3,624,012	05/24/18	\$176,290	
335	INVP 4222 Governance Risk & Compliance (GRC) Optimization/Upgrade	\$1,731,874	\$189,000	\$1,920,874	03/01/18	(\$601,126)	
336	INVP 4217 US SAP: Business Planning	\$1,959,389	\$113,000	\$2,072,389	03/01/18	(\$572,611)	
337	All Companies Physical Security Replacements - FY19		\$1,043,000	\$1,043,000	03/31/19	\$218,000	

Narragansett Electric Company and Narragansett Gas Company d/b/a National Grid
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For the Rate Year beginning 09/01/2018 and ending 08/31/2019

Line	Investment Name	Description	INVP #	Work Order		Inception to Date \$	Forecasted to Complete	Total Spend	In Service Date
				Bill Pool					
339	INVP 4568 US CNI-EMS Lifecycle Hardware and Software Upgrade	FY18 Plan	4568	90000183145	U186	\$3,144,063	\$0	\$3,144,063	08/01/19
340	INVP 4480 US Control-Gas System Operating Procedure (SOP) Upgrade	FY18 Plan	4480	90000189704	G210		\$542,000	\$542,000	10/02/17
341	INVP 3986 Cascade Electric Application Upgrade Project	FY18 Plan	3986	90000189707	G198		\$375,000	\$375,000	10/31/17
342	Cloud Security (Cloud Access Security Broker)	Cyber Security	3683B	90000186955	G020		\$1,460,000	\$1,460,000	12/01/17
343	Develop Robust Incident Response	Cyber Security	3683		G020		\$280,000	\$280,000	12/31/17
345	INVP 4466 Gas Capital Investment Planning Tool	FY18 Plan	4466		G210		\$572,000	\$572,000	01/17/18
346	INVP 4662 - Concur Licenses	FY18 Plan	4662	90000188716	G020		\$1,232,000	\$1,232,000	01/31/18
347	Risk Based Authentication - 2FA token alternative (Multi Factor Authentication)	Cyber Security	3683X2		G020		\$637,880	\$637,880	03/01/18
348	INPV 4462 Computapole Enhancements to Support Inspection Types	FY18 Plan	4462	90000189709	G186		\$450,000	\$450,000	03/01/18
349	Regulatory Mandates - FY18	Other Mandates			G020		\$2,729,000	\$2,729,000	03/31/18
350	INVP 4261 Service Now - Release 3	Tech. Modernization	4261		G020		\$383,000	\$383,000	03/31/18
351	INVP 4267 - WAN Bandwidth Upgrades	Tech. Modernization	4267		G020		\$239,583	\$239,583	03/31/18
352	INVP 4269 RAS/VPN Re-Platform/Mobile	Tech. Modernization	4269	90000187979	G020		\$600,000	\$600,000	03/31/18
353	INVP 4270 RSA Re-platform	Tech. Modernization	4270		G020		\$311,111	\$311,111	03/31/18
354	INVP 4279 Citrix Infrastructure Upgrade (Xenapp and NetScaler)	Tech. Modernization	4279		G020		\$333,333	\$333,333	03/31/18
355	INVP 4493 Monitoring and Alerting	Tech. Modernization	4493		G020		\$300,000	\$300,000	03/31/18
356	INVP 4707 Business Innovation Projects 1	Tech. Modernization	4707		G020		\$3,368,613	\$3,368,613	03/31/18
357	INVP 4714-EMM Phase2	Tech. Modernization	4714	90000188992	G020		\$616,677	\$616,677	03/31/18
358	INVP 4749 VSTIG Hardware Refresh - IDS Card Replacement	Tech. Modernization	4749	90000186956	G020		\$244,649	\$244,649	03/31/18
359	INVP 4759 MTC and Syracuse Boardrooms & Auditoriums	Tech. Modernization	4759	90000187211	G020		\$352,000	\$352,000	03/31/18
360	INVP 4760 Mainframe DR Machine	Tech. Modernization	4760	90000188532	G020		\$650,000	\$650,000	03/31/18
361	INVP 4761 US Foundation Hosting Renewal	Tech. Modernization	4761	90000188990	G020		\$1,636,250	\$1,636,250	03/31/18
362	INVP 4411C New Electric Connections	Mandate	4411C	90000189703	C198		\$343,000	\$343,000	04/30/18
364	INVP 4479 US Control-Gas Electronic Bulletin Board (EBB) Upgrade	Mandates	4479		G210		\$3,000,000	\$3,000,000	05/01/18
365	INVP 4487 Changes to ACIS for PMCC Civil Vendor Billing	FY18 Plan	4487		G186		\$382,000	\$382,000	07/31/18
366	INVP 4778 - Dev Test to Cloud	Tech. Modernization	4778		G020		\$464,286	\$464,286	09/30/18
367	VC - MetroTech Auditorium VC	Tech. Modernization	4840		G020		\$300,000	\$300,000	09/30/18
368	Perimeter Enhancements	Cyber Security	4975USA		G020		\$125,000	\$125,000	10/01/18
369	Internal PKI (Public Key) Infrastructure	Cyber Security	4975USF		G020		\$100,000	\$100,000	10/01/18
370	INVP 4481 US MDS-Energy Accounting System (EAS) migration to Wholesale Settlement Application (WSA)	FY18 Plan	4481	90000190193	G186		\$2,160,000	\$2,160,000	10/01/18
371	INVP 4411D New Gas Connections	Mandate	4411D		C210		\$860,000	\$860,000	10/31/18
372	US CNI Intrusion Detection/Prevention Phase 1 (CNI IDS Refresh)	Cyber Security	3683X1		G020		\$550,000	\$550,000	12/01/18
373	Enterprise Centralized Patch Management	Cyber Security			G020		\$500,000	\$500,000	12/01/18
374	Fundamentals Package	Cyber Security			G020		\$500,000	\$500,000	12/01/18
375	Virtualized Browser	Cyber Security			G020		\$250,000	\$250,000	12/01/18
376	INVP 4362 Legacy DMZ migration to vSTIG	Tech. Modernization	4362		G020		\$150,000	\$150,000	12/31/18
377	INVP 4489 Active Directory Improvements	Tech. Modernization	4489	90000188606	G020		\$3,555,000	\$3,555,000	12/31/18
378	INVP 4490 Application Performance Management (APM)	Tech. Modernization	4490		G020		\$250,000	\$250,000	12/31/18

Narragansett Electric Company and Narragansett Gas Company d/b/a National Grid
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For the Rate Year beginning 09/01/2018 and ending 08/31/2019

		Updated as of 12/31/17				Total Spend Variance	Major Variance Note:
Line	Investment Name	Inception to Date \$ (12/31/17)	Forecasted to Complete (12/31/17)	Total Spend	In Service Date (as of 12/31/17)		
339	INVP 4568 US CNI-EMS Lifecycle Hardware and Software Upgrade	\$3,231,181	\$0	\$3,231,181	01/31/20	\$87,118	
340	INVP 4480 US Control-Gas System Operating Procedure (SOP) Upgrade	\$12,138	\$487,660	\$499,798	04/27/18	(\$42,202)	
341	INVP 3986 Cascade Electric Application Upgrade Project		\$513,270	\$513,270	06/30/18	\$138,270	
342	Cloud Security (Cloud Access Security Broker)	\$124,142	\$0	\$124,142	12/01/17	(\$1,335,858)	See Response to DIV 12-14
343	Develop Robust Incident Response		\$453,122	\$453,122	08/01/18	\$173,122	
345	INVP 4466 Gas Capital Investment Planning Tool		\$1,300,000	\$1,300,000	08/31/18	\$728,000	
346	INVP 4662 - Concur Licenses	\$470,903	\$1,983,311	\$2,454,214	02/26/18	\$1,222,214	The project implementation was more complex than planned for resulting in an increase in vendor labor costs.
347	Risk Based Authentication - 2FA token alternative (Multi Factor Authentication)		\$143,105	\$143,105	03/01/18	(\$494,775)	
348	INPV 4462 Computapole Enhancements to Support Inspection Types		\$290,000	\$290,000	03/31/18	(\$160,000)	
349	Regulatory Mandates - FY18		\$255,000	\$255,000	03/31/18	(\$2,474,000)	This project placeholder contained the remaining FY18 funding to address any emerging mandated projects. The funding has since been consumed by individual mandate projects (including 1 Rhode Island project) leaving a future forecast of '0' and a variance to what was originally filed.
350	INVP 4261 Service Now - Release 3		\$0	\$0	03/31/18	(\$383,000)	
351	INVP 4267 - WAN Bandwidth Upgrades		\$0	\$0	03/31/18	(\$239,583)	
352	INVP 4269 RAS/VPN Re-Platform/Mobile	\$12,788	\$448,840	\$461,628	05/01/18	(\$138,372)	
353	INVP 4270 RSA Re-platform		\$311,111	\$311,111	03/31/18	\$0	
354	INVP 4279 Citrix Infrastructure Upgrade (Xenapp and NetScaler)		\$154,089	\$154,089	05/15/18	(\$179,244)	
355	INVP 4493 Monitoring and Alerting		\$300,000	\$300,000	03/31/18	\$0	
356	INVP 4707 Business Innovation Projects 1		\$3,368,613	\$3,368,613	03/31/18	\$0	
357	INVP 4714-EMM Phase2		\$1,448,000	\$1,448,000	05/15/18	\$831,323	
358	INVP 4749 VSTIG Hardware Refresh - IDS Card Replacement	\$137,661	\$12,660	\$150,321	01/31/18	(\$94,328)	
359	INVP 4759 MTC and Syracuse Boardrooms & Auditoriums	\$30,798	\$379,806	\$410,604	01/31/18	\$58,604	
360	INVP 4760 Mainframe DR Machine	\$369,946	\$15,056	\$385,001	01/31/18	(\$264,999)	
361	INVP 4761 US Foundation Hosting Renewal	\$414,758	\$4,659,336	\$5,074,094	06/30/18	\$3,437,844	The original project estimate was based on a rough order of magnitude with many unknowns. The project has since issued a request for proposal (RFP) and is in negotiation with the selected vendor. The new estimate reflects the results of the competitive bid event.
362	INVP 4411C New Electric Connections		\$645,000	\$645,000	04/30/18	\$302,000	
364	INVP 4479 US Control-Gas Electronic Bulletin Board (EBB) Upgrade		\$3,000,000	\$3,000,000	04/01/20	\$0	
365	INVP 4487 Changes to ACIS for PMCC Civil Vendor Billing		\$1,258,770	\$1,258,770	07/31/18	\$876,770	
366	INVP 4778 - Dev Test to Cloud		\$0	\$0	09/30/18	(\$464,286)	
367	VC - MetroTech Auditorium VC		\$450,000	\$450,000	09/30/18	\$150,000	
368	Perimeter Enhancements		\$102,300	\$102,300	10/01/18	(\$22,700)	
369	Internal PKI (Public Key) Infrastructure		\$205,092	\$205,092	10/01/18	\$105,092	
370	INVP 4481 US MDS-Energy Accounting System (EAS) migration to Wholesale Settlement Application (WSA)		\$2,157,532	\$2,157,532	10/01/18	(\$2,468)	
371	INVP 4411D New Gas Connections		\$0	\$0	10/31/18	(\$860,000)	
372	US CNI Intrusion Detection/Prevention Phase 1 (CNI IDS Refresh)		\$503,000	\$503,000	12/01/18	(\$47,000)	
373	Enterprise Centralized Patch Management		\$461,071	\$461,071	12/01/18	(\$38,929)	
374	Fundamentals Package		\$643,910	\$643,910	12/01/18	\$143,910	
375	Virtualized Browser		\$0	\$0	12/01/18	(\$250,000)	
376	INVP 4362 Legacy DMZ migration to vSTIG		\$50,000	\$50,000	06/01/18	(\$100,000)	
377	INVP 4489 Active Directory Improvements	\$10,136	\$6,864,956	\$6,875,092	12/31/18	\$3,320,092	Project scope change: Detailed requirements and project design identified are now complete resulting in a better understanding of the scope and costs. At the time of the original estimates, the current technical environments were not documented, and the application assessment and migration strategy were not fully vetted. The new forecast also includes the following additions: hardware strategy for the new environment, Cloud strategy, and costs for the test environment.
378	INVP 4490 Application Performance Management (APM)		\$375,000	\$375,000	12/31/18	\$125,000	

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For the Rate Year beginning 09/01/2018 and ending 08/31/2019

Line	Investment Name	Description	INVP #	Work Order	Bill Pool				
						Inception to Date \$	Forecasted to Complete	Total Spend	In Service Date
379	INVP 4713 EMM Licenses	Tech. Modernization	4713		G020		\$660,000	\$660,000	12/31/18
380	INVP 4725 MWORK and Netmotion Risk Avoidance	Tech. Modernization	4725		G020		\$500,000	\$500,000	12/31/18
381	EMM Single Sign on	Tech. Modernization	4826		G020		\$600,000	\$600,000	12/31/18
382	vStig Scaling Upgrades	Cyber Security	3683X12		G020		\$1,000,000	\$1,000,000	03/01/19
383	Domain Based Security Phase 1	Cyber Security	3683X13		G020		\$800,000	\$800,000	03/01/19
384	Identity & Access Management: Fine Grain Access Management (Unified Platform)	Cyber Security	3683X5		G020		\$1,650,000	\$1,650,000	03/01/19
385	Identity & Access Management: Privileged Access Management	Cyber Security	3683X5		G020		\$1,379,800	\$1,379,800	03/01/19
386	US CNI Security Enhancements Phase 1	Cyber Security	3683X6		G020		\$1,650,000	\$1,650,000	03/01/19
387	INVP 4467 STORMS Capital Cost Estimates	FY18 Plan	4467		G148		\$776,000	\$776,000	03/01/19
388	Endpoint Scanning (Tanium)	Cyber Security			G020		\$2,300,000	\$2,300,000	03/31/19
389	INVP 4704Q Customer Bill Redesign	FY18 Plan	4704Q		H173		\$2,108,147	\$2,108,147	03/31/19
390	INVP 4563 US SAP: FERC on Hana (FOH)	Growth Play Book-Finance	4563		G020		\$2,115,000	\$2,115,000	03/31/19
391	Regulatory Mandates - FY19	Other Mandates			G020		\$19,140,000	\$19,140,000	03/31/19
392	Mobile Application Development Platform (MADP)	Tech. Modernization	3996		G020		\$200,000	\$200,000	03/31/19
393	Wireless LAN Management Tools	Tech. Modernization	4284		G020		\$150,000	\$150,000	03/31/19
394	INVP 4377 Data Centre Migration & Capacity Increase	Tech. Modernization	4377	90000188609	G020		\$856,480	\$856,480	03/31/19
355	INVP 4493 Monitoring and Alerting	Tech. Modernization	4493		G020		\$500,000	\$500,000	03/31/19
396	INVP 4562 US SAP: Business Warehouse (BW) Consolidation to HANA Enterprise Cloud (HEC)	Tech. Modernization	4562		G020		\$2,366,000	\$2,366,000	03/31/19
397	INVP 4708 Business Innovation Projects 2	Tech. Modernization	4708		G020		\$3,368,613	\$3,368,613	03/31/19
398	INVP 4709 Data Centre Consolidation efforts	Tech. Modernization	4709		G020		\$2,000,000	\$2,000,000	03/31/19
399	INVP 4710 Data Security	Tech. Modernization	4710		G020		\$500,000	\$500,000	03/31/19
400	INVP 4728 Business Innovation Projects 3	Tech. Modernization	4728		G020		\$3,368,613	\$3,368,613	03/31/19
401	Hicksville Fiber	Tech. Modernization	4828		G020		\$600,000	\$600,000	03/31/19
402	SD-WAN Core, automation, orchestration tools and pilot sites	Tech. Modernization	4837		G020		\$1,200,000	\$1,200,000	03/31/19
403	Cloud Orchestration, Self service and Broker	Tech. Modernization			G020		\$750,000	\$750,000	03/31/19
404	INVP 4606 Data Visualisation Expansion	Tech. Modernization	4606	90000188602	G020		\$3,435,000	\$3,435,000	06/30/19
405	INVP 4706 1327 Interfaces - 523 FTS, 340 RDX, 245 MQSI, 253 JCAPS, 44 PM4D, 7 VB	Tech. Modernization	4706		G020		\$3,083,333	\$3,083,333	06/30/19
406	VC - Syracuse A39/40	Tech. Modernization	4841		G020		\$200,000	\$200,000	06/30/19
407	Continuous review of Reference Security Architecture	Cyber Security			G020		\$277,000	\$277,000	08/01/19
408	INVP 4570 US CNI Tech Services-Network Equipment Lifecycle Replacements	FY18 Plan	4570	90000182161	G186		\$9,169,203	\$9,169,203	08/01/19
409	INVP 4914 US CNI-EMS Lifecycle Hardware and Software Upgrade	FY18 Plan	4914	90000190192	U186		\$14,897,000	\$14,897,000	08/01/19
410	INVP 4750 Customer Experience Transformation Tech Program	Growth Play Book	4750	90000187233	C175		\$10,496,000	\$10,496,000	08/31/19

Total IS	\$73,528,038	\$192,172,956	\$265,700,994
Inception for total	<u>(\$73,528,038)</u>	<u>\$73,528,038</u>	
Total Projects	<u>\$0</u>	\$265,700,994	

Narragansett Electric Company and Narragansett Gas Company d/b/a National Grid
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For the Rate Year beginning 09/01/2018 and ending 08/31/2019

		Updated as if 12/31/17				
Line	Investment Name	Inception to Date \$ (12/31/17)	Forecasted to Complete (12/31/17)	Total Spend	In Service Date (as of 12/31/17)	Total Spend Variance
379	INVP 4713 EMM Licenses		\$660,000	\$660,000	12/31/18	\$0
380	INVP 4725 MWORK and Netmotion Risk Avoidance		\$500,000	\$500,000	12/31/18	\$0
381	EMM Single Sign on		\$600,000	\$600,000	12/31/18	\$0
382	vStig Scaling Upgrades		\$0	\$0	03/01/19	(\$1,000,000)
383	Domain Based Security Phase 1		\$0	\$0	03/01/19	(\$800,000)
384	Identity & Access Management: Fine Grain Access Management (Unified Platform)		\$364,257	\$364,257	03/01/19	(\$1,285,743)
385	Identity & Access Management: Privileged Access Management		\$927,040	\$927,040	03/01/19	(\$452,760)
386	US CNI Security Enhancements Phase 1		\$1,176,526	\$1,176,526	03/01/19	(\$473,474)
387	INVP 4467 STORMS Capital Cost Estimates		\$776,000	\$776,000	03/01/19	\$0
388	Endpoint Scanning (Tanium)		\$1,180,195	\$1,180,195	03/31/19	(\$1,119,805)
389	INVP 4704Q Customer Bill Redesign		\$2,108,147	\$2,108,147	03/31/19	\$0
390	INVP 4563 US SAP: FERC on Hana (FOH)		\$2,115,000	\$2,115,000	03/31/19	\$0
391	Regulatory Mandates - FY19		\$19,140,000	\$19,140,000	03/31/19	\$0
392	Mobile Application Development Platform (MADP)		\$200,000	\$200,000	03/31/19	\$0
393	Wireless LAN Management Tools		\$150,000	\$150,000	03/31/19	\$0
394	INVP 4377 Data Centre Migration & Capacity Increase		\$0	\$0	02/20/18	(\$856,480)
355	INVP 4493 Monitoring and Alerting		\$325,000	\$325,000	03/31/19	(\$175,000)
396	INVP 4562 US SAP: Business Warehouse (BW) Consolidation to HANA Enterprise Cloud (HEC)		\$2,366,000	\$2,366,000	03/31/19	\$0
397	INVP 4708 Business Innovation Projects 2		\$3,368,613	\$3,368,613	03/31/19	\$0
398	INVP 4709 Data Centre Consolidation efforts		\$2,000,000	\$2,000,000	03/31/19	\$0
399	INVP 4710 Data Security		\$500,000	\$500,000	03/31/19	\$0
400	INVP 4728 Business Innovation Projects 3		\$3,368,613	\$3,368,613	03/31/19	\$0
401	Hicksville Fiber		\$1,300,000	\$1,300,000	03/31/19	\$700,000
402	SD-WAN Core, automation, orchestration tools and pilot sites		\$1,200,000	\$1,200,000	03/31/19	\$0
403	Cloud Orchestration, Self service and Broker		\$750,000	\$750,000	03/31/19	\$0
404	INVP 4606 Data Visualisation Expansion	\$490,065	\$3,095,717	\$3,585,782	06/30/19	\$150,782
405	INVP 4706 1327 Interfaces - 523 FTS, 340 RDX, 245 MQSI, 253 JCAPS, 44 PM4D, 7 VB		\$2,703,991	\$2,703,991	06/30/19	(\$379,342)
406	VC - Syracuse A39/40		\$200,000	\$200,000	06/30/19	\$0
407	Continuous review of Reference Security Architecture		\$102,000	\$102,000	08/01/19	(\$175,000)
408	INVP 4570 US CNI Tech Services-Network Equipment Lifecycle Replacements	\$9,211,230	\$0	\$9,211,230	01/31/20	\$42,027
409	INVP 4914 US CNI-EMS Lifecycle Hardware and Software Upgrade		\$15,328,258	\$15,328,258	01/31/20	\$431,258
410	INVP 4750 Customer Experience Transformation Tech Program		\$18,801,990	\$18,801,990	08/31/19	\$8,305,990
						Variance is due to an expected increase in licensing and implementation costs. The project team is actively engaged with Accenture on a strategic statement of work (SOW) on the toolsets to be delivered, and the timeline and resources required to implement. Once finalized, the estimate will be further refined.

\$117,715,422 \$153,831,547 \$271,546,969 \$5,845,976
 (\$117,715,422) (\$153,831,547)
 \$0 \$0

Division 12-15

Request:

Referring to the response to Attachment DIV 3-23, page 2 of 43, please provide an explanation of the "Growth Playbook Plays (#4, 5, 6, 7, 8, 9, 10)" identified on that page. Please also provide all documentation related to the Company's "Growth Play Book Plays."

Response:

National Grid's Growth Playbook is:

- The US three- to five-year strategic plan to enable growth and prepare for the future; and
- A plan for gaining alignment in support of US enterprise-wide initiatives, or "Plays" that overlay three-year jurisdictional operating company plans.

As part of this process, functional departments, such as Information Services raise strategic initiatives (*i.e.*, Technology Modernization) that are evaluated for potential funding and alignment with other competing strategic investments. As noted in the Technology Modernization business case, there is a dependency between it and the "Plays" noted below. Lastly, it is important to note that the Growth Playbook is not a replacement for annual objectives and functional plans.

Growth Playbook Plays (#4-10):

- 4) Data, Intelligence and Advanced Analytics - Divided into two programs that moved forward:
Advanced Analytics - Transform the company into a modern insights-driven enterprise through 1) modernizing our business intelligence platform for self-service analytics and 2) scaling up of our Advanced Analytics capability and acceleration of the development of our Connect 21 model to drive enterprise-wide (descriptive, diagnostic and predictive) insights and:
Data Management Governance - Implement data management and governance within the US business to enable a data-driven culture, a solid foundation on which to layer analytics to gain new insights, and drive the adoption of data standards across National Grid.
- 5) National Grid Controls Enhancement - The National Grid US Finance Organization is currently executing on a structured and comprehensive plan to design and implement controls to remediate various identified control deficiencies.
- 6) Gas Business Enablement - Transform the US gas business by simplifying and standardizing our business processes and training, re-platform the many aged front office solutions onto a

Prepared by or under the supervision of: John Gilbert, Daniel DeMauro, and Mukund Ravipaty

modern enterprise platform and implementing a new operating model focused on value and agility to deliver: 1) a reduction in operational risk and compliance violations, 2) improved business performance (safety & compliance, customer satisfaction, efficiency, and employee engagement) and 3) a platform for future growth.

- 7) Customer Experience and Systems Transformation – Customer Experience Transformation (CXT) – Driven by the Voice of the Customer (VOC), we have embarked on a comprehensive CXT program to fundamentally change how we interact, serve, and communicate with customers. Our Mission is: Drive and support transformational changes to our Customer Experience that increase value and stronger engagement during Moments that Matter by dramatically improving processes, building team capabilities, and leveraging new technology. Through a series of process and technology projects, National Grid will deliver an enhanced, easy and frictionless Customer Experience, increased value and stronger engagement during moments that matter; offering access to tools and services through the channels customers prefer.
- 8) Mergers and Acquisition (M&A) Integration Capability Build - Play did not move forward within the Critical Program Portfolio
- 9) Innovation Strategy and Structure - Play did not move forward within the Critical Program Portfolio
- 10) Smart Customer and Network Solutions - Play did not move forward within the Critical Program Portfolio

Division 12-16

Request:

Referring to the response to Attachment DIV 3-23, page 17 of 43, please provide the full Gartner's IT Key Metrics Data 2016: Key Industry Measures: Utilities report and any related Gartner explanations of the report including but not limited to how the information is gathered and compiled and how it should be used and interpreted.

Response:

Please see Attachment DIV 12-16 for a copy of the Gartner's IT Key Metrics Data 2016: Key Industry Measures: Utilities Analysis report, which includes explanations regarding how the information was gathered and how it should be used and interpreted.

IT Key Metrics Data 2016: Key Industry Measures: Utilities Analysis: Current Year

Published: 14 December 2015

Analyst(s): Linda Hall, Eric Stegman, Shreya Futela, Disha Gupta

This research contains enterprise-level IT spending, staffing and cost metrics, as well as business productivity ratios for the Utilities vertical industry. Information provided was collected throughout 2015 from a global audience of CIOs and IT Leaders.

Key Findings

- By using multiple IT investment metrics, organizations are better able to view IT spending within the context of IT supply and demand requirements relative to business performance.
- The 2015 Utilities vertical industry average IT spending as a percent of revenue is 2.9%, up from 2.8% in 2014.
- The 2015 Utilities vertical industry average IT spending as a percent of operating expense is 3.8%, up from 3.7% in 2014.
- The 2015 Utilities vertical industry average IT spending per employee is \$20,351, up from \$19,759 in 2014.

Recommendations

- Use this research (or your Gartner ITBudget Tool comparison report) as a source of comparative data to assist IT and enterprise leaders with fact-based decisions related to investments, planning, budgeting, ongoing operational assumptions and identification of quantitative best practices.
- These measures should be considered in the creation of future-state (both short and long term) objectives to quantify IT planning assumptions and to better understand niche or industry competitive drivers, inhibitors, conditions and trends.
- Use of this information should be considered the beginning of an ongoing measurement program. Organizations should consider investing in customized, refined, prescriptive or in-depth benchmarking engagements on a recurring basis to support the budget cycle, or whenever making significant, fact-based IT or business decisions.

Table of Contents

Analysis.....	4
How Does Your IT Organization Stack Up Against the Competition?.....	4
IT Key Metrics Data Research Background.....	4
IT Key Metrics Data Key Industry Measures Overview.....	4
Using This Research.....	7
Gartner's ITBudget Tool: Compare Your IT Metrics to Your Industry.....	8
Gartner IT Key Metrics Data Series.....	9
IT Key Metrics Data Source.....	10
Data Variations.....	10
Demographics.....	10
Utilities Industry Definition.....	10
Revenue Size Categories.....	11
IT Investment Measures.....	11
Total IT Spending/Budget Definition.....	11
Points of Clarification.....	13
IT Intensity.....	14
IT Spending as a Percent of Revenue.....	14
IT Spending as a Percent of Operating Expense.....	16
IT Spending per Employee.....	17
IT Full-Time Equivalents as a Percent of Employees.....	18
Business Productivity Ratios.....	20
Revenue per Employee.....	20
Operating Income per Employee.....	21
Profitability.....	22
IT Resource Distributions.....	23
IT Operational Versus Capital Spending.....	23
Strategic IT Spending Categories: IT Spending to Run the Business, IT Spending to Grow the Business and IT Spending to Transform the Business.....	24
IT Spending Distribution: Hardware, Software, Personnel and Outsourcing.....	26
Distribution of IT FTEs: Insourced Versus Contractor.....	28
Distribution of IT Resources by IT Functional Area.....	29
Conclusions.....	40
Related IT Key Metrics Data Research.....	40
Appendix: Exploring Gartner's Prescriptive Benchmark Analytics Capabilities.....	41

Gartner Benchmark Analytics Select Case Studies.....	42
Gartner Recommended Reading.....	44

List of Tables

Table 1. ITKMD Key Industry Measures: Vertical Industry Document Index.....	6
Table 2. Number of Observations, Average Revenue and Enterprise Employees.....	11
Table 3. Utilities: IT Spending as a Percent of Revenue: by Revenue Scale.....	15
Table 4. Utilities: IT Spending as a Percent of Operational Expense: by Revenue Scale.....	17
Table 5. Utilities: IT Spending per Employee: by Revenue Scale.....	18
Table 6. Utilities: IT FTEs as a Percent of Employees: by Revenue Scale.....	19
Table 7. Utilities: Revenue per Employee: by Revenue Scale.....	20
Table 8. Utilities: Operating Income per Employee: by Revenue Scale.....	21
Table 9. Utilities: Profitability: by Revenue Scale.....	23
Table 10. ITKMD 2016: Overview Document Index.....	41

List of Figures

Figure 1. ITBudget Tool Location.....	8
Figure 2. Utilities: IT Spending as a Percent of Revenue.....	15
Figure 3. Utilities: IT Spending as a Percent of Operational Expense.....	16
Figure 4. Utilities: IT Spending per Employee.....	18
Figure 5. Utilities: IT FTEs as a Percent of Employees.....	19
Figure 6. Utilities: Revenue per Employee.....	20
Figure 7. Utilities: Operating Income per Employee.....	21
Figure 8. Utilities: Profitability.....	22
Figure 9. Utilities: IT Operational vs. Capital Spending.....	24
Figure 10. Utilities: IT Spending to Run, Grow and Transform the Business.....	25
Figure 11. Business Value Category Decision Tree.....	26
Figure 12. Utilities: Distribution of IT Spending on Hardware, Software, Personnel, Outsourcing.....	28
Figure 13. Utilities: Distribution of IT FTEs: Insourced vs. Contractor.....	29
Figure 14. Utilities: Distribution of IT Cost and Staffing by IT Functional Area.....	30

Analysis

How Does Your IT Organization Stack Up Against the Competition?

IT and enterprise leaders are challenged constantly with dynamic market conditions, wherein the organization is evolving and technology is changing. The 2016 edition of the Gartner IT Key Metrics Data (ITKMD) series, provides insight into the latest industry trends to help enterprises change, make fact-based decisions and help answer key questions similar to these:

- Are you measuring the alignment between business and IT?
- Are your staffing and investment levels competitive in infrastructure and operations?
- Are you measuring your technology performance?
- Can you prove the success of current and future IT investments?

Big enterprise changes require fact-based decisions regarding IT investments and costs. A critical evaluation of IT capabilities — past, present and future — is the cornerstone of delivering business value. In general, clients find their journeys with benchmarking are more successful by participating in surveys, and in effect, they "get better at benchmarking by doing benchmarking."

This research provides an overview of the key findings on spending and staffing trends from leading organizations around the world and also provides the current comparison data included in the Gartner ITBudget Tool (see gartner.com/itbudget).

IT Key Metrics Data Research Background

The Gartner ITKMD series of reports was established in 1995 to support strategic IT investment decisions, and today the annual publication delivers more than 2,000 metrics, across 96 documents and covers 21 different industries. Allowing you to rapidly identify high-level IT spending, staffing, technology and performance trends.

In an ongoing effort to study, analyze, evolve and improve enterprise performance, Gartner drives a number of initiatives to continuously capture IT data and information from the greater Gartner client and non-client community to support the growth of the database, the industry insight and the published IT metrics series. We invite you to participate in and contribute to the study to represent your vertical industry and region. The Gartner client community provides an exemplary window into the global IT community, and, therefore, your participation is essential to this publication series.

To contribute to Gartner ITKMD research, start a survey and represent your industry and region. Surveys are available at: gartner.com/surveys.

IT Key Metrics Data Key Industry Measures Overview

This research contains relevant database averages and ranges from a subset of metrics and prescriptive engagements available through [Gartner Benchmark Analytics](#) consulting-based capabilities. While database averages are indicative of enterprise IT spending levels, actual

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spending will vary around these averages when considering the variations of unique competitive landscapes, niche vertical industry subsectors, business scale, and IT complexity and demand, which may be justified by specific enterprise needs. These factors typically drive the context of an IT cost or performance evaluation and often dictate long-term support requirements. Ultimately, business value IT spending and staffing data should be used as a high-level directional indicator and in the creation of planning assumptions — not viewed as a prescriptive benchmark in which significant budget decisions are made.

For detailed information and metrics specific to each of the listed ITKMD vertical industries, see Table 1 or review "IT Key Metrics Data 2016: Index of Published Documents and Metrics" for a comprehensive list of all available IT Key Metrics Data 2016 research.

Table 1. ITKMD Key Industry Measures: Vertical Industry Document Index

Document	Current Year	Multiyear
Executive Summary	G00291328	
Small and Midsize Enterprise Executive Summary	G00291329	
Cross-Industry	G00291337	G00291338
Banking and Financial Services	G00291339	G00291340
Chemicals	G00291341	G00291342
Construction, Materials and Natural Resources	G00291343	G00291344
Consumer Products	G00291345	G00291346
Education	G00291347	G00291348
Energy	G00291349	G00291350
Food and Beverage Processing	G00291351	G00291352
Government — National and International	G00291353	G00291354
Government — State and Local	G00291355	G00291356
Healthcare Providers	G00291357	G00291358
Industrial Electronics and Electrical Equipment	G00291359	G00291360
Industrial Manufacturing	G00291361	G00291362
Insurance	G00291363	G00291364
Media and Entertainment	G00291365	G00291366
Pharmaceuticals, Life Sciences and Medical Products	G00291367	G00291368
Professional Services	G00291369	G00291370
Retail and Wholesale	G00291371	G00291372
Software Publishing and Internet Services	G00291373	G00291374
Telecommunications	G00291375	G00291376
Transportation	G00291377	G00291378

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Document	Current Year	Multiyear
Utilities	G00291379	G00291380

Source: Gartner IT Key Metrics Data (December 2015)

Using This Research

This research was commissioned to help IT and enterprise leaders compare IT investment levels (operational and capital expenses) with standard industry categories (revenue, operating expense, and total employees). To ensure a like for like comparison to the Gartner metrics it is important to adhere to the data definitions, which can be found throughout this report.

As with any published data, many potential interpretations and analyses exist. The dataset represents a mix of organizations of different sizes and vertical industry segmentations. The industry-specific spending profiles published here represent key metrics data collected directly from CIOs, CTOs, IT leaders and practitioners with respect to their organization's IT investment levels and future IT budgets. Most IT organizations follow an annual IT budgeting process and adjust their budgets based on changing economic and business conditions. In many organizations, IT spending levels are reviewed and revised on a quarterly or even monthly basis. Therefore, published IT spending benchmarks represent a "snapshot in time," and do not necessarily indicate what enterprises will or have ultimately spent on IT in the coming year or in the past.

Although the published figures represent what Gartner calls a "stalking horse" (that is, a position resulting from analysis of data that represents trends and results), each organization should assess its own situation carefully, and should not arbitrarily change to conform to published results (which do not necessarily represent best practices). For example, the metric of IT spending as a percent of revenue does not, by itself, provide valid comparative information that should be used to allocate IT or business resources. Moreover, IT spending statistics alone do not measure IT effectiveness and are not a gauge of successful IT organizations. They simply provide an indicative view of global investment levels for the market in general.

While the industry-specific spending metrics published here and in other research provide a high-level overview of spending priorities, many organizations feel the need to further evaluate their organization as compared to their niche competitive landscape when benchmarking. Many firms decide that a formal benchmarking exercise — one that is highly customized and prescriptive for the individual firm — is a natural follow-on to using the results presented in this research and in Gartner ITKMD publications. In such exercises, companies can be more assured that they are getting an "apples to apples" benchmark with a more refined peer group, and that the benchmark takes into consideration variations in complexity (such as the elements of industry, enterprise size, platforms, applications and other key variables).

Gartner recommends that organizations consider an investment in such customized or in-depth benchmarking engagements to support the budget cycle, significant IT or enterprise changes, or whenever making significant IT cost-based decisions. The information published in this research

can be used during the time periods between prescriptive or consulting-led benchmark engagements.

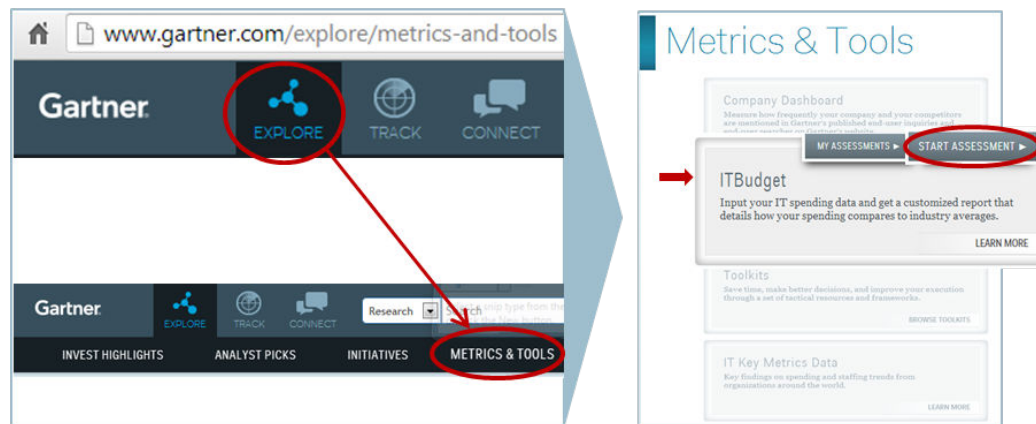
To explore Gartner's consulting-based prescriptive benchmark analytics capabilities and case studies, see the [Appendix](#).

Gartner's ITBudget Tool: Compare Your IT Metrics to Your Industry

As an easier way to access the information in this report, you can use the Gartner ITBudget Tool to start your benchmarking journey and compare your enterprise IT metrics (see gartner.com/itbudget). The tool can be used on an on-going basis, to analysis your current and future expenditure.

To start a new assessment and generate an IT metrics comparison report versus your industry, from gartner.com, select "Explore," "Metrics & Tools," and under "ITBudget," select "Start Assessment."

Figure 1. ITBudget Tool Location



Source: Gartner (December 2015)

Note: Many CIOs and IT leaders leverage the "Delegation" feature to email data collection and financial alignment activities to a colleague to complete on their behalf; as well as to drive a common measurement reporting structure across independent divisions, agencies, or business units to support coordinated budgeting, planning and communication exercises. Delegates do not need to have access to Gartner.

Once you have completed an assessment, the following notes highlight next steps to support IT business value discussions through IT financial transparency and cost optimization initiatives.

- "IT Key Metrics Data 2016: Resources to Review Your ITBudget Comparison Report"
- "Use Benchmarking to Identify IT Cost Optimization Opportunities"
- "Measure the Value of the IT Organization From Your Stakeholder's Perspective"
- "Making the Case for IT Investments by Focusing on the Business Strategy"

Access to the ITBudget Tool is dependent on your level of Gartner subscription.

Gartner IT Key Metrics Data Series

Depending on your subscription level for Gartner services, some clients have access to the complete Gartner ITKMD publication series. To access the series from gartner.com, select "Explore," "Metrics & Tools," and "IT Key Metrics Data."

ITKMD is part of the Gartner Benchmark Analytics range of solutions and offers a macro level look at Gartner's global database of comprehensive cost and performance measures. ITKMD provides you with immediate access to authoritative data on IT staffing and investment levels, as well as key technology cost and performance metrics. These metrics enable improved budget and investment decisions with regard to the changing environments of business and IT.

The ITKMD annual publication series contains more than 2,000 IT metrics published by way of 96 Gartner Benchmark Analytics research notes. In addition to the key IT financial metrics in this research, a variety of IT staffing and productivity metrics are available in the areas listed below. Some reports show vertical industry tendencies, while others tend to be cross-industry perspectives. Many of the metrics show averages by revenue scale or size of IT infrastructure environment supported (e.g. number of server operating system instances, number of installed MIPS, number of personal computing devices).

These key metrics reports are broadly defined by five key areas of the IT portfolio:

- **Key Industry Measures.** Enterprise-level total IT spending and staffing metrics across 21 vertical industries, including current-year and multiyear averages. Metrics based on enterprise size in terms of annual revenues are often provided.
- **Key Infrastructure Measures.** IT functional area-specific unit cost, productivity and performance measures for the IT infrastructure environments, including current-year and multiyear averages for the Windows server, Unix server, Linux x86 server, mainframe, storage, end-user computing, IT service desk, data and voice network environments. Metrics by workload size are often provided.
- **Key Applications Measures.** Application development and application support spending and staffing metrics, project measures, life cycle phases, productivity and quality measures (current year and multiyear).
- **Key Information Security Measures.** Enterprise-level total spending and staffing measures by industry and region.
- **Key Outsourcing Measures.** Enterprise-level total spending and staffing measures by industry and region.

For a complete outline of all related published research in the series, see "IT Key Metrics Data 2016: Index of Published Documents and Metrics."

IT Key Metrics Data Source

Information for ITKMD is continuously collected worldwide via direct fact-finding in our many benchmarking and consulting engagements, through surveys of the Gartner community and at Gartner events, in addition to surveys of non-Gartner-based communities. Financial information, such as revenue and operating income, is also collected from secondary research sources, such as annual reports and public databases.

Data Variations

As information for ITKMD is compiled by Gartner from multiple sources, we do not use a specific sampling method. The data collected each year may have a different distribution of organization sizes (revenue/business operating expenses/employees), and geographies. While we do group similar companies within each of the individual industry categories, there is always some diversity in businesses represented. For this reason, there may be minor or significant fluctuations in metrics from year to year.

IT Key Metrics Data industry reports contain tables below each box and whisker chart that break out the metric by revenue ranges (e.g., Greater than \$10B, \$1B-\$10B etc.) The sample size available for each of these ranges is much smaller than the sample size for the whole industry category. For this reason there may be larger year to year fluctuations in the revenue range metrics than there are for each industry as a whole. While the revenue ranges can provide useful information, we believe that the best way to evaluate the metrics is through the average, middle quartiles, and range information available in the box and whisker charts.

Demographics

Utilities Industry Definition

Organizations from which their primary revenue stream is derived from one or more of the following:

Electric Utilities, Electric Power Generation by Solar, Wind, Fossil Fuels, Nuclear, and Hydro, Electric Power Distribution, Electric Power Transmission and Control, Gas Utilities, Natural Gas Transmission, Retail Energy Marketing, Independent/Merchant Power, Water Utilities, Wastewater Treatment, Water Distribution

Table 2 outlines the number of observations as well as the average size of the organizations (annual revenue and number of employees) that are represented in the “current year” analysis.

Table 2. Number of Observations, Average Revenue and Enterprise Employees

Industry	Number of Observations	2014 Revenue (Billions of USD)	2015 Employees (Thousands)
Utilities	131	7.7	8.3
Notes: (1) The revenue figures reported are final and official for 2014; the 2015 revenue figures were not announced or were otherwise unavailable at the time of this publication. (2) Government operating budget is used as a proxy for "revenue."			

Source: Gartner IT Key Metrics Data (December 2015)

Revenue Size Categories

The niche subsector, business scale and future state strategy of each organization in the Utilities vertical industry drive many of the variables required to understand the appropriate level of total IT investment required to remain competitive.

To offer some high-level insight into the effect of business scale relative to IT investment, this report will look at five environment scales within our represented data for selective metrics, in terms of USD *revenue size* as defined below.

- Less than \$250 million in revenue
- Between \$250 million and \$500 million in revenue
- Between \$500 million and \$1 billion in revenue
- Between \$1 billion and \$10 billion in revenue
- \$10 billion and greater in revenue

IT Investment Measures

Total IT Spending/Budget Definition

For the purpose of this research, Gartner has defined "total IT spending" as the following:

"The best estimate of total spending at the end of the 12-month budget period for IT to support the enterprise. IT spending/budget can come from anywhere in the enterprise that incurs IT costs, and it is not limited to the IT organization. It includes estimates by enterprises on decentralized IT spending and or 'shadow' IT. It is calculated on an annualized 'cash flow view' basis, and, therefore, contains capital spending and operational expenses, but not depreciation or amortization."

What the IT Spending/Budget Includes, From a Resource or Cost Perspective

- Hardware, software, personnel (including contractors, travel, benefits and training), outsourcing (external IT services like consulting, system integration, data and voice transmission, software

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as a service, infrastructure as a service), disaster recovery and occupancy costs associated with supporting IT within the enterprise. Costs also include all taxes (except value-added tax where it is recovered or refunded to the organization).

- Note: Occupancy costs, include fully burdened costs for the facilities being used by the IT staff supporting the enterprise. Some examples include office space, furniture, electricity, maintenance, property taxes, security and office supplies. Occupancy costs for space dedicated to IT functions, such as the data center, including power/heat management and raised floor, are also included.

What the IT Spending/Budget Includes, From an IT Functional Area or Activity Perspective

- The data center (for example, mainframes, servers and storage), end-user computing devices (for example, desktops, laptops, tablets, thin clients and smartphones), voice and data networks (including, but not limited to, voice and data transmissions, fixed and mobile telephony, and Internet access services), IT service desk, and applications (for example, development and maintenance).
- IT support functions, such as the office of the CIO; supervisory management; finance and administrative costs, such as purchasing; asset management; process management; and marketing of IT services.
- Dedicated data processing equipment used in operations, production and engineering environments — examples are computer-aided design/computer-aided manufacturing (CAD/CAM) and standard computing equipment used in devices for factory automation, and tablet PCs used by healthcare professionals.

What the IT Spending/Budget Does Not Include

- Costs for technology or services that are resold. Examples include salaries for developers involved in building commercially packaged software, or IT-skilled employees who provide services for the organizations' external clients.
- Operational technology that is:
 - Equipment-built or purchased for non-data-processing purposes, but which has computerized components. Examples include robotic manufacturing machines, automated teller machines, specialized point-of-sale devices, scanners, blood pressure monitors and sensors on a supervisory control and data acquisition (SCADA) system.
 - Appliance-like or proprietary data processing equipment that has a single (typically industry vertical) purpose and cannot be used for other general purposes. A typical example is a computer that can only control the flow of electricity through the power grid. Since it cannot be repurposed, it is not included in our model. Note that other systems that gather data from this type of computer and can be used for other purposes would not be considered operational technology and, therefore, would be in scope of our model.
- Depreciation or amortization expenses, which could lead to double counting from an accounting perspective.

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- Internal "cross charges" and corporate allocations related to large, significant and/or unusual one-time expenses, such as reductions in workforce, redundancy, relocations, retirement, human resources and chairperson's salary.
- Business data subscriptions and services (such as Bloomberg), even if they are managed by the IT organization.
- Business process outsourcing services (BPO) where organizations outsource entire business functions such as payroll or benefits management. This includes cases where the BPO vendor provides access to software, and also guarantees that the outcomes of their services will meet business requirements, such as tax and withholding regulations. Note: where a vendor provides Software as a Service and only guarantees that the software will perform as specified, then this is in scope of the IT spending/budget. Traditional outsourcing of IT functions, for example servers and email, are also still within scope.

Points of Clarification

The IT Key Metrics Data: Key Industry Measures publication series looks at IT spending from a "cash flow" view, in that IT spending is defined as "the total of the IT operating budget (excluding depreciation and amortization), plus IT capital expenditure for the current year." This view allows organizations to understand the current year's cash outlay based on current-year management, plans and future-state strategy objectives. Many organizations monitor IT spending results using what is sometimes called the annualized "book view" or "accounting view," which represents the IT operating expenditure budget, including current depreciation (the allocation of prior years' IT capitalized expenses, which the enterprise records on its books for the current year). Capital budgets for the year in this accounting-based view are typically collected and reported separately. While this accounting view is helpful in outlining the annual cost of IT, it often does not accurately reflect the current strategy (and the respective investment decisions) because depreciation represents decisions made in the past. In this research, the ratio of IT operating versus capital spending is provided so that detailed comparisons can be made.

It should be noted that IT spending as a percent of revenue in the ITKMD is calculated on the basis of the current year's IT spending (budget) divided by the previous year's stated revenue. The calculation is made in this way because the current year's financial data is typically not available at the time of publication, while the IT spending/budget data is available. Also, the IT budget for a future year is based on experience from the current year.

Although Gartner publishes worldwide vertical-industry-specific IT spending and staffing metrics, ITKMD does not publish metrics by vertical industries within key geographic regions because previous research has shown that spending patterns are broadly similar by vertical market across regions. So, for example, financial services tend to spend a relatively high percentage of revenue compared with other vertical industries, whether the company is in Europe, Asia/Pacific or North America. While this information may not be available through published research, Gartner does provide prescriptive benchmarking services versus unique peer groups by industry subsector and or marketplace through the Gartner Consulting capabilities on a service for a fee basis.

To explore Gartner's consulting based prescriptive benchmark analytics capabilities and case studies, see the [Appendix](#).

IT Intensity

IT intensity, which is defined as "the level of IT investment relative to business results," is a fundamental tool in business strategy and IT communications. Although many organizations focus on one measure to understand their relative IT investment levels, Gartner has found that no single measure tells the whole story, and that the metrics need a business context to drive value and meaning for the greater enterprise to leverage. Gartner suggests that clients view IT investment against multiple measures of business volume and financial performance, and then triangulate on these as compared with various ratios of business efficiency and productivity. Next, incorporate these metrics into regular communications with the appropriate business context to link IT investment to business performance indicators.

For the purpose of the IT Key Metrics Data: Key Industry Measures publication series, Gartner suggests that clients triangulate between IT spending as a percent of revenue, IT spending as a percent of operating expense, and IT spending per company employee to understand relative IT intensity levels. Next, clients should cross-examine those measures against business productivity ratios (such as revenue per employee, operating income per employee and profitability ratios) to understand the impact on the business. For more information on these metrics, see "IT Key Metrics Data 2016: Index of Published Documents and Metrics" for a comprehensive list of all available IT Key Metrics Data 2016 research.

IT Spending as a Percent of Revenue

IT spending as a percent of revenue is the most recognized measure of total IT investment relative to top-line business results.

Revenue is defined as:

"The enterprise revenue associated with the business units supported by the IT organization (banks should use total interest income plus noninterest income minus provision for loan losses, while insurance companies should use gross written premiums and other income)."

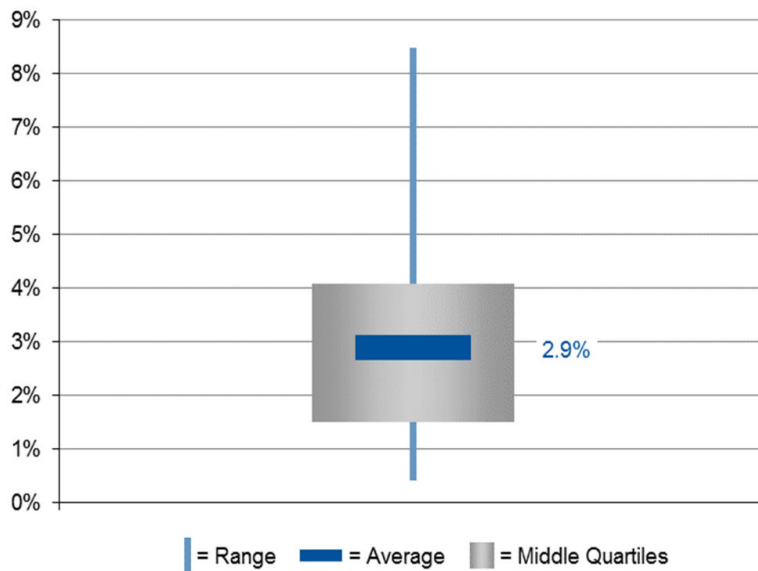
The value of this measure is that it assists in identifying the competitiveness of investment levels relative to the most fundamental measure of business performance: revenue. While this has been viewed as a must-have and readily available metric for many enterprises, common misuses include:

- Looking at a single year rather than multiyear trends
- Basing decisions on the assumption that this figure will not change in the future, sometimes dramatically
- Failing to understand and address changes in the numerator and the denominator of the calculation
- Considering just the average rather than the range of values or the upper and lower quartiles.

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IT spending as a percent of revenue alone does not highlight why spending levels are at, above or below average (which are often misinterpreted as "good" or "bad"), nor does it reflect IT's contribution to business performance. Thus, IT spending as a percent of revenue needs to be considered in tandem with other IT intensity measures, as well as the context of business objectives, the rate of change and the overall circumstances affecting the numerator, as well as the denominator, of the calculation.

Figure 2. Utilities: IT Spending as a Percent of Revenue



Source: Gartner IT Key Metrics Data (December 2015)

Table 3. Utilities: IT Spending as a Percent of Revenue: by Revenue Scale

<\$250M in Revenue	\$250M- \$500M in Revenue	\$500M- \$1B in Revenue	\$1B- \$10B in Revenue	\$10B+ in Revenue
3.6%	3.3%	3.7%	2.8%	1.9%

Source: Gartner IT Key Metrics Data (December 2015)

It should be noted that IT spending as a percent of revenue is calculated on the basis of the current year's IT spending divided by the previous year's revenue. We make the calculation in this way because the IT budget for a future year is based on experience from the current year. However, for practical reasons, we use the previous year's revenue because the current year's financial information is not available to us at the same time as the IT spending numbers are.

IT Spending as a Percent of Operating Expense

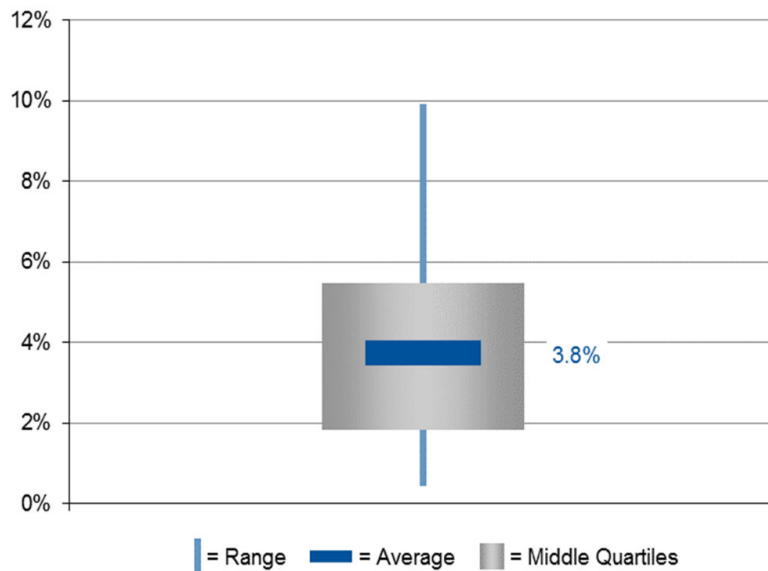
IT spending as a percent of operating expense is another view of IT investment levels in terms of the role IT plays in overall business spending patterns.

Business operational expense is defined as:

"The total expense associated with the business units supported by the IT organization. This includes items such as selling, general and administrative expenses, cost of goods sold (or cost of revenue), research and development, depreciation, and depletion and amortization expenses. For insurance, this includes underwriting expenses and loss and loss-adjustment expenses; for banking organizations, it includes interest expenses and noninterest expenses; for government and nonprofit organizations, it is represented by the enterprise operating budget."

While revenue may be subject to external-market-based volatilities, business operational expense typically remains much more consistent and predictable year over year. Therefore, it better reflects the overall business investment strategy. Typically, organizations with a greater level of IT investment relative to operating expense view IT as a strategic enabler, and this can improve business performance and productivity levels.

Figure 3. Utilities: IT Spending as a Percent of Operational Expense



Source: Gartner IT Key Metrics Data (December 2015)

Table 4. Utilities: IT Spending as a Percent of Operational Expense: by Revenue Scale

<\$250M in Revenue	\$250M- \$500M in Revenue	\$500M- \$1B in Revenue	\$1B- \$10B in Revenue	\$10B+ in Revenue
4.1%	5.1%	4.8%	3.7%	2.3%

Source: Gartner IT Key Metrics Data (December 2015)

IT Spending per Employee

IT spending per employee is often used to determine the amount of IT support the average organization's workforce receives.

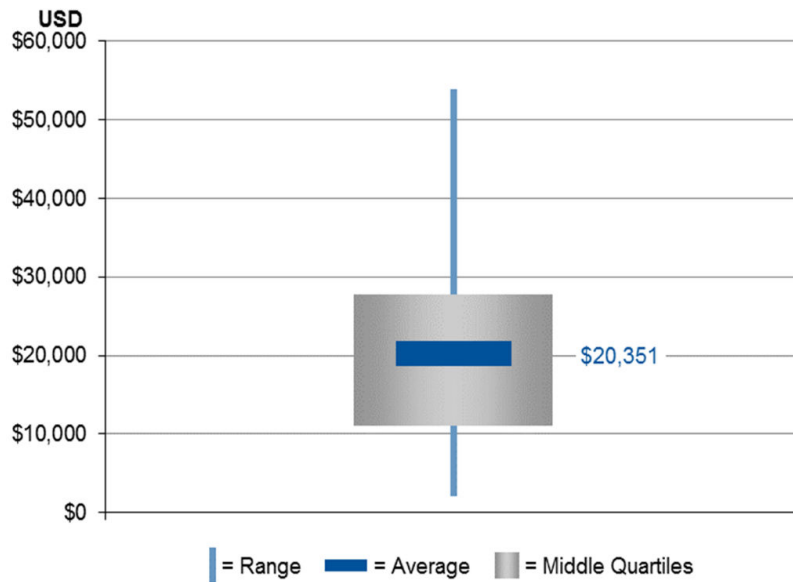
Company employee count is defined as:

"The count of employees (i.e., head count, excluding enterprise contractors and consultants), regardless of whether these employees are frequent users of the technology supported by the IT organization. This includes full-time and part-time employees, or as reported in the public record."

This measure helps to establish a link between IT investment and automation levels within the context of the workforce that supports revenue. Variations in this measure can represent niche-industry-specific delivery processes for service or product delivery, and, thus, should be viewed in conjunction with revenue and operating income per employee. Organizational staffing strategies and the use of contract employees can also impact this measure.

An increase in IT spending per employee is often viewed as a negative trend. However, this may not always be the case, as a decrease in employees (or a lack of increase of additional employees when business improves) can result in a higher value, simply because there is a smaller number of employees that are divided into the same or increasing IT spending size. Therefore, the overall trend may have been impacted by continuing lower levels of general employment and the fact that, in many cases, organizations have returned to profitability, but have been reluctant to increase hiring. For information-intensive enterprises, an increase in their figure for IT spending per employee may indicate a productivity improvement, due to automation or digitization.

Figure 4. Utilities: IT Spending per Employee



Source: Gartner IT Key Metrics Data (December 2015)

Table 5. Utilities: IT Spending per Employee: by Revenue Scale

<\$250M in Revenue	\$250M- \$500M in Revenue	\$500M- \$1B in Revenue	\$1B- \$10B in Revenue	\$10B+ in Revenue
\$17,168	\$24,764	\$22,017	\$20,221	\$18,291

Source: Gartner IT Key Metrics Data (December 2015)

IT Full-Time Equivalents as a Percent of Employees

IT FTEs as a percent of employees is a key measure of IT support and IT intensity from a human capital perspective.

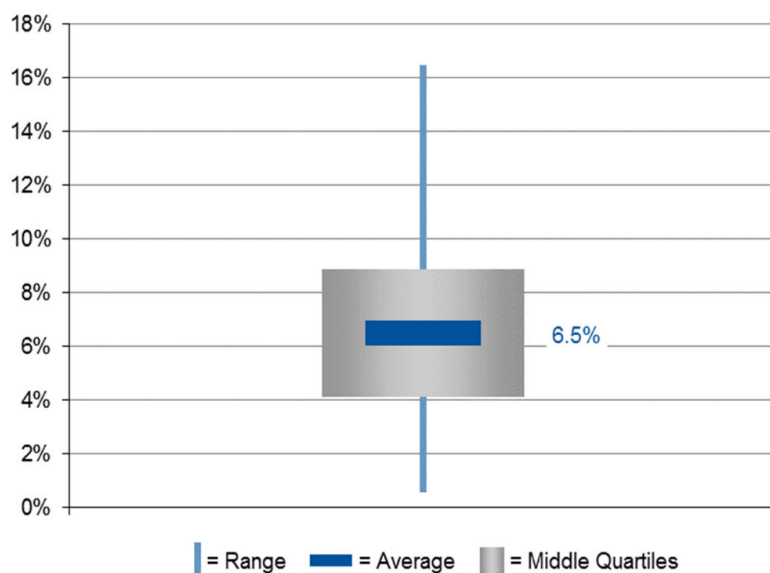
We define an IT FTE as follows:

"An IT FTE represents the logical staff to support functions performed by the physical staff, measured in calendar time. This includes all staffing levels within the organization, from managers and project leaders to daily operations personnel. This also includes insourced FTEs and contract FTEs. However, this excludes the staff of a third-party vendor (for example, IT outsourcing), which is not operationally managed by the in-house staff, but rather is managed by the vendor."

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Understanding the relative level of IT staff dedicated to supporting the business can also assist in identifying whether the staff size is appropriate. This should be considered within the context of the overall enterprise sourcing strategy and future-state objectives. Variables to consider in tandem with this metric include IT staffing distribution, contract versus insourced FTEs, and IT outsourcing as a percent of IT spending, as well as the enterprise sourcing strategy — Does the total employee count accurately represent the organization's workforce that is supported by IT? Do you have the ability to track the total number of internal users supported by IT?

Figure 5. Utilities: IT FTEs as a Percent of Employees



Source: Gartner IT Key Metrics Data (December 2015)

Table 6. Utilities: IT FTEs as a Percent of Employees: by Revenue Scale

<\$250M in Revenue	\$250M- \$500M in Revenue	\$500M- \$1B in Revenue	\$1B- \$10B in Revenue	\$10B+ in Revenue
5.1%	7.0%	7.2%	6.3%	6.2%

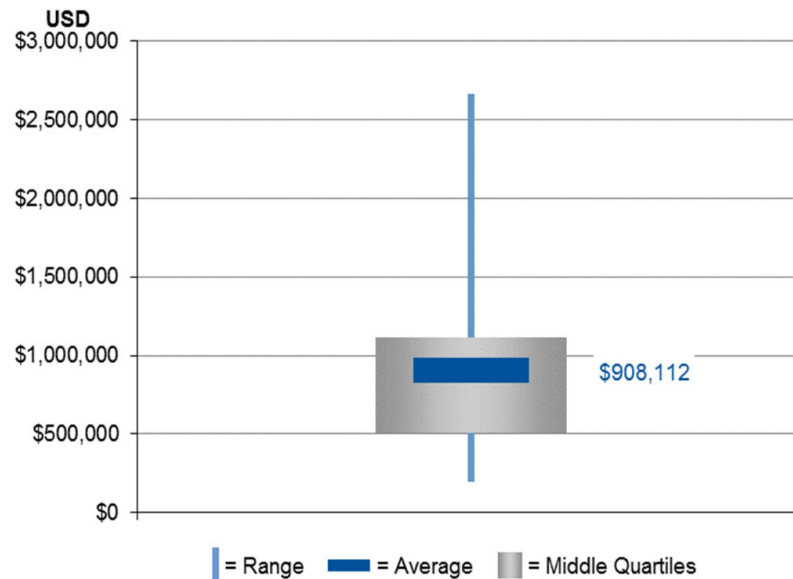
Source: Gartner IT Key Metrics Data (December 2015)

Business Productivity Ratios

Revenue per Employee

Revenue per employee can help determine employee productivity in terms of revenue generation intensity. This measure is typically influenced by company business model and staffing strategy. Those enterprises that are highly labor intensive operations tend to generate a lesser amount of revenue per individual as compared to those enterprises who are highly automated. Effective and efficient uses of IT enable business processes to be streamlined, thus increase the level of employee productivity in terms of business results. While revenue may represent top line business results, it does not represent an organization's ability to generate income. This measure should be considered within the context of the enterprise operating model which drives operating income and profit margin as well as within the context of the total workforce strategy.

Figure 6. Utilities: Revenue per Employee



Source: Gartner IT Key Metrics Data (December 2015)

Table 7. Utilities: Revenue per Employee: by Revenue Scale

<\$250M in Revenue	\$250M- \$500M in Revenue	\$500M- \$1B in Revenue	\$1B- \$10B in Revenue	\$10B+ in Revenue
\$557,611	\$839,192	\$918,564	\$879,419	\$1,154,542

Source: Gartner IT Key Metrics Data (December 2015)

Operating Income per Employee

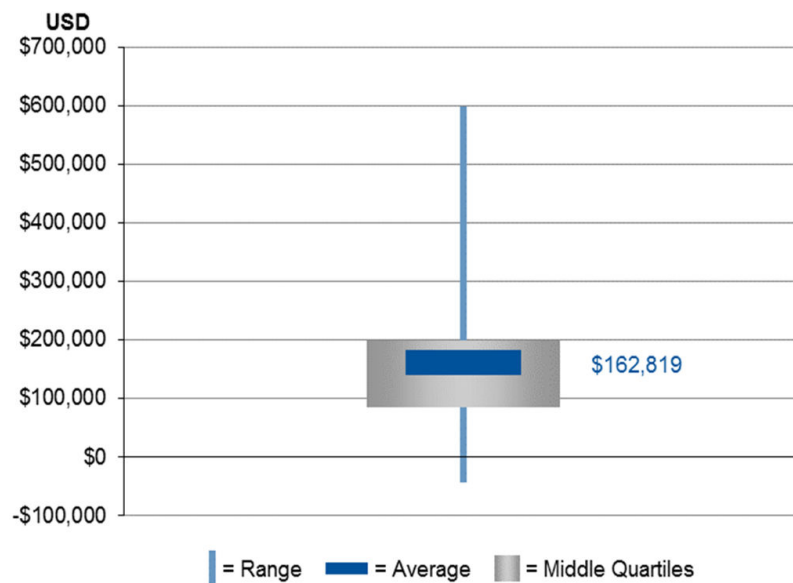
Operating income per employee is often employed as a measure of cost efficiency and productivity at an enterprise level.

Operating Income is defined as:

- Revenue minus business operational expenses

Operating income is a measure of a firm's profitability, which excludes interest and income tax expenses. By linking this measure to the workforce and associated IT investments to improve workforce processes (productivity), organizations can effectively communicate efficient uses of IT investment with regards to change in the level of operating income generated by the workforce.

Figure 7. Utilities: Operating Income per Employee



Source: Gartner IT Key Metrics Data (December 2015)

Table 8. Utilities: Operating Income per Employee: by Revenue Scale

<\$250M in Revenue	\$250M- \$500M in Revenue	\$500M- \$1B in Revenue	\$1B- \$10B in Revenue	\$10B+ in Revenue
\$51,831	\$185,651	\$218,317	\$159,434	\$140,127

Source: Gartner IT Key Metrics Data (December 2015)

Profitability

Profitability is a measure of enterprise cost efficiency and can help outline an enterprise's position relative to industry as it is often related to investment patterns.

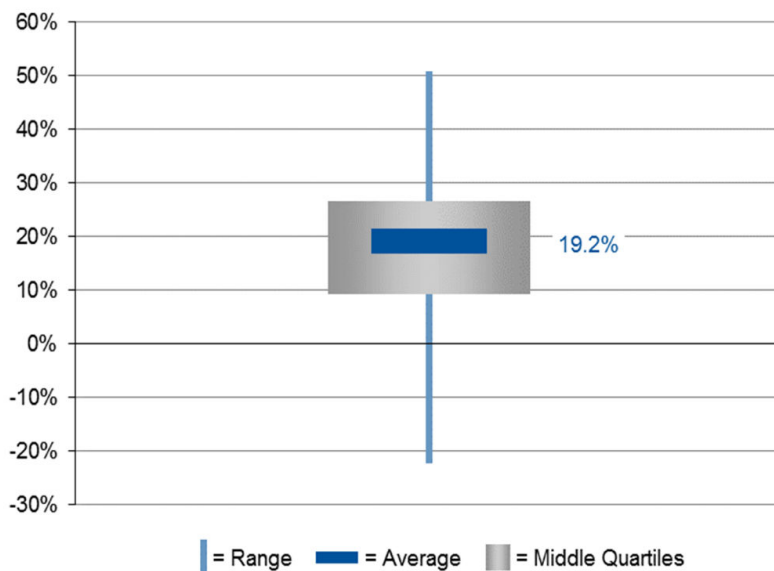
Profitability is defined as:

- Operating Income as a percent of Revenue

Also referred to as "Profit Margin," this financial measure aids in understanding the effective use enterprise resources (expenses and associated costs) as compared to the enterprise's ability to generate earnings. Looking at only revenue to reflect business results may be misleading as operating expenses can move in sync or even faster than revenue in a given period of time. Profitability, based on an income statement, provides a fundamental measure of an organization's business success in terms of relative health as well as efficient and effective use of resources.

By linking and tracking IT investment levels alongside profitability levels, IT organizations may be more able to effectively communicate IT's enablement of future business success. To get beyond an arbitrary view of allocated costs and aggregated profitability, an organization needs to collect and analyze data at the individual customer, product or supplier level. Although there is sufficient rigor and accuracy in the derivation and production of consolidated financial statements, the data is often too abstract or aggregated to provide a true picture of where underlying costs are incurred and where true profit is generated.

Figure 8. Utilities: Profitability



Source: Gartner IT Key Metrics Data (December 2015)

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Table 9. Utilities: Profitability: by Revenue Scale

<\$250M in Revenue	\$250M- \$500M in Revenue	\$500M- \$1B in Revenue	\$1B- \$10B in Revenue	\$10B+ in Revenue
8.4%	26.7%	24.3%	20.9%	12.4%

Source: Gartner IT Key Metrics Data (December 2015)

IT Resource Distributions

Up to this point, the figures have shown spending and staffing trends overall, without distinguishing between the strategic, financial or operational categories that compose them. Through these categories, you can draw conclusions about critical investment areas, key investment themes and competitive spending and staffing levels.

IT Operational Versus Capital Spending

IT operational versus capital spending helps to portray the IT investment profile for an organization in a given year.

IT operational expense is defined as:

"The total day-to-day operations and maintenance expenses for this fiscal year that have not been capitalized. These do not include any amortization and depreciation expenses."

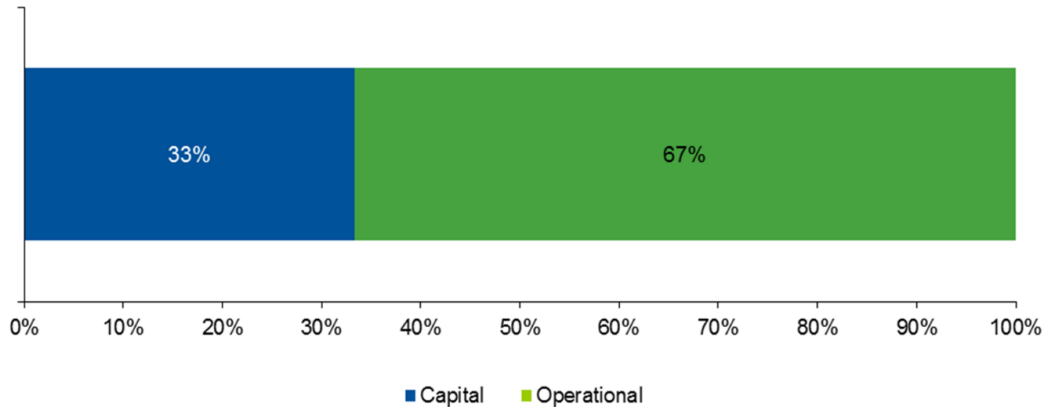
IT capital spending is defined as:

"The total capitalized IT spending for the fiscal year (that is, the full value of capitalized assets acquired in the fiscal year). This includes investments in new application development and IT infrastructure."

This information is typically available in most accounting or IT finance departments, and, thus, it may be easy to obtain year over year. This metric can provide visibility into the cyclical nature of capital investments (such as hardware, software and large service contracts) compared with recurring operational expenses (such as personnel, facilities and maintenance expenses). The challenge is in leveraging this information to communicate the linkage between IT investment and business results, because it is a traditional accounting view of IT cash flow and does not highlight how IT investment enables improved business performance.

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Figure 9. Utilities: IT Operational vs. Capital Spending



Source: Gartner IT Key Metrics Data (December 2015)

Strategic IT Spending Categories: IT Spending to Run the Business, IT Spending to Grow the Business and IT Spending to Transform the Business

The distribution of IT spending to run the business, grow the business and transform the business provides a view of the IT investment profile to support business performance. In some industries, it is not uncommon to see a high "run" focus — typically because organizations in the industry are not planning strong changes in business model growth or high organic growth — which often translates into a more "cost center" role for IT in the industry or niche sector.

Classifying IT spending into categories that show impact on business outcomes or success can aid alignment and quantify underinvestment in IT. Gartner uses the following portfolio spending categories and defines them as follows:

- **Run the business:** This is an indicator of how much of the IT resource is consumed and focused on the continuing operation of the business. It includes all nondiscretionary expenses as part of the run-the-business cost.
- **Grow the business:** This is an indicator of how much of the IT resource is consumed and focused on developing and enhancing IT systems in support of business growth (typically organic growth). Discretionary investments are more likely to be included in the grow-the-business or transform-the-business cost.
- **Transform the business:** This is an indicator of how much of the IT resource is consumed and focused on implementing technology systems that enable the enterprise to enact new business models. This is very much a "venture" category and would be represented by activities such as an insurer introducing usage-based insurance products such as telematics or a supermarket combining real time analytic monitoring with in-store task management to provide automated alerts to store staff to perform preemptive tasks.

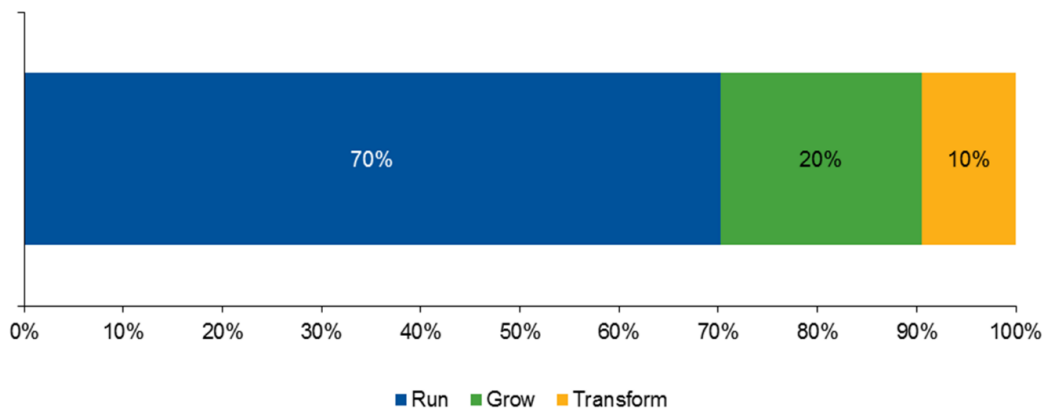
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Gaps in business alignment can be found by examining IT spending as it relates to the day-to-day operations of a business (run), the organic growth of the business or productivity improvement (grow) and its support of major business transformation, new products, services or business models (transform).

A common misconception with this measure is that an IT initiative that may transform the IT organization, such as data center modernization or virtualization, should be classified as a "transform the business" investment. While these IT initiatives do transform the IT organization, they should primarily be classified as "run the business" investments because they support pre-existing IT services. IT transformation often leads to new business process improvements that enable the business to grow or build new revenue streams. Therefore, these costs would need to be evaluated and distributed based on IT service and business performance.

The run, grow and transform business framework should always be viewed in business terms with respect to how IT will enable the business to grow or transform revenue, operating income and/or profit margins.

Figure 10. Utilities: IT Spending to Run, Grow and Transform the Business



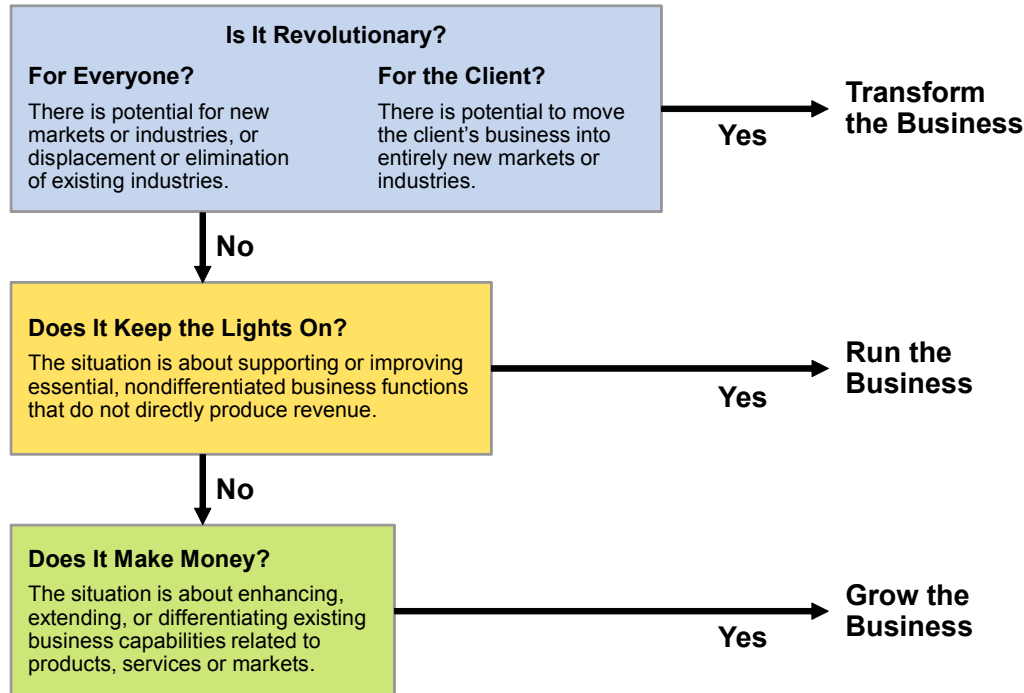
Source: Gartner IT Key Metrics Data (December 2015)

Determining the Business Context for Value

As organizations leverage the run-the-business, grow-the-business and transform-the-business concepts at a macro level, Gartner has found it helpful to define various IT investments (and portions of investments) with the same basic framework to illustrate the projected impact at the individual IT initiative and project levels.

With a basic understanding of the framework, as outlined here, organizations can apply the decision tree to select the category that best describes business value for their IT initiatives.

Figure 11. Business Value Category Decision Tree



Source: Gartner (December 2015)

The Link to Strategy

The run-grow-transform framework is a starting point for the overall process of describing, forecasting and measuring IT value. Gartner believes that the initial language and metrics used for business value are critical success factors in the organization's ability to make good IT investment decisions. For organizations that are looking for best practice, consider linking individual IT services to individual business process performances in a causal chain. For more information, see "A Simple Framework to Translate IT Benefits Into Business Value Impact"; this document has been archived; some of its content may not reflect current conditions.

IT Spending Distribution: Hardware, Software, Personnel and Outsourcing

The distribution of spending between hardware, software, personnel and outsourcing costs can show the dynamics of IT investments. For the purpose of this research, personnel includes occupancy/facilities costs.

The definitions of each category are as follows:

- **Hardware Expenses:** These include all hardware expenses described in the [IT spending/budget](#) definition.

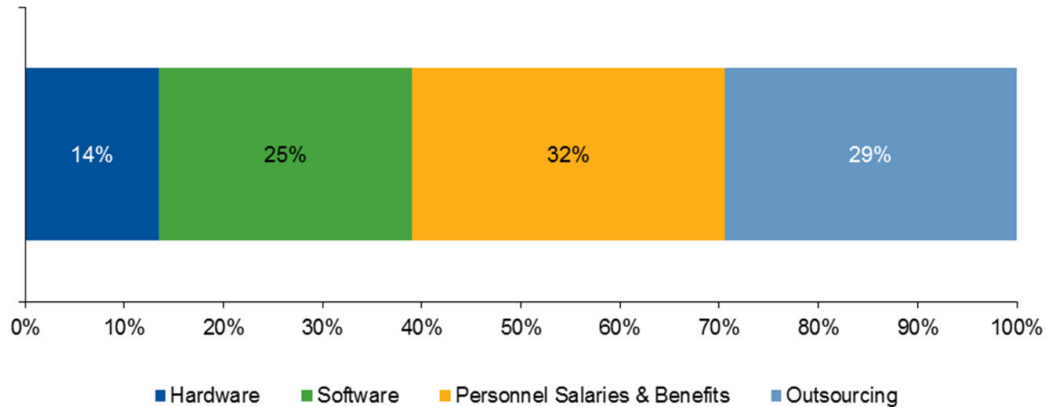
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- **Software Expenses:** These include all software expenses described in the [IT spending/budget](#) definition.
- **Personnel Expenses:** These include:
 - **Salary and Benefits Expenses:** These should include salary (including overtime pay), benefits and "other" employee costs, such as travel and training for all IT FTEs. The "benefit load" should include costs for bonuses, paid holidays, vacations, medical/dental coverage, life and accident insurance, retirement plans, stock plans, disability, Social Security, unemployment compensation, dependent care, tuition reimbursements and employee assistance programs (for example, physical exams, exercise programs and similar costs).
 - **Occupancy/Facilities Expenses:** These include fully burdened costs for the facilities being used by the staff that supports the enterprise. Some examples include office space, furniture, electricity, maintenance, property taxes, security and office supplies. Occupancy costs for space dedicated to IT functions, such as the data center (including power/heat management and raised floors), are also included.
- **Outsourcing Expenses:** These include the fees for third-party or outsourcing contracts in which "outsourcing" is defined as "any situation in which the full operational responsibility for IT services is completely handed over to an external service provider (for example, print, maintenance, procurement, system management and equipment)." This includes outsourced transmission services/expenses, as well as Public Cloud IT services, such as SaaS, PaaS, and IaaS.

This measure can be helpful in adding context to the IT investment strategy from a sourcing perspective, in terms of accounting-based resources that may be insourced (for example, IT hardware, software, personnel and occupancy/facilities costs) versus services delivered by a third party (for example, outsourced services and data/voice transmission costs). As an organization increases or decreases the level of third-party/outsourced services, it may find an inverse effect in its associated personnel, hardware and/or software expenditures, depending on the scope of third-party services retained and on business requirements. The cyclical nature of capital investments in IT hardware and software may also play a significant role in an organization's IT spending outlay during a given year.

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Figure 12. Utilities: Distribution of IT Spending on Hardware, Software, Personnel, Outsourcing



Source: Gartner IT Key Metrics Data (December 2015)

Distribution of IT FTEs: Insourced Versus Contractor

The distribution of IT FTEs (insourced versus contractor) can help provide a view of the IT staffing strategy.

Insourced IT FTEs are defined as:

"FTEs who are employed by the IT organization (excluding contractors and consultants). These include all full-time and part-time employees supporting the IT environment, as defined by [IT spending/budget](#)."

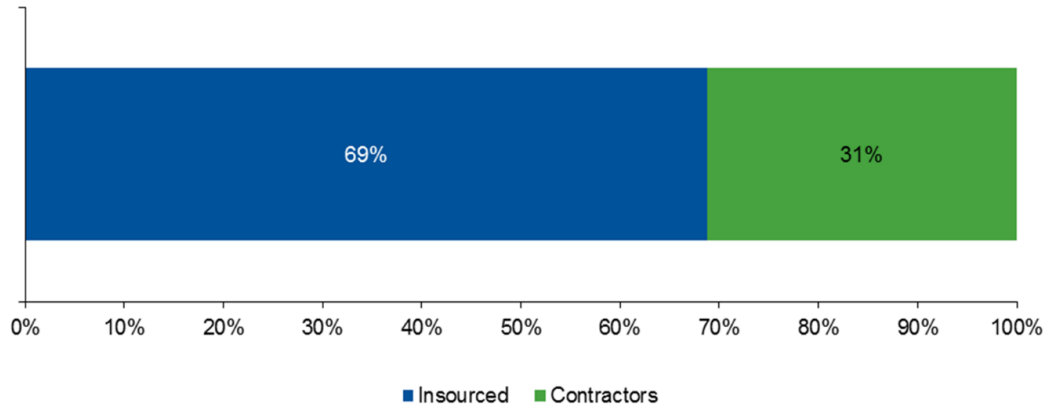
Contract IT FTEs are defined as:

"Contract FTEs (contractors) who are supplemental to your staff and are "operationally" managed by the in-house staff. These include all full-time, part-time and temporary contractors supporting the IT environment, as defined by [IT spending/budget](#)."

IT contract labor or contractor usage can be an effective approach to maintaining flexibility and agility when business conditions are changing. However, keeping contractors for extended periods can be costly and limit process standardization.

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Figure 13. Utilities: Distribution of IT FTEs: Insourced vs. Contractor



Source: Gartner IT Key Metrics Data (December 2015)

Distribution of IT Resources by IT Functional Area

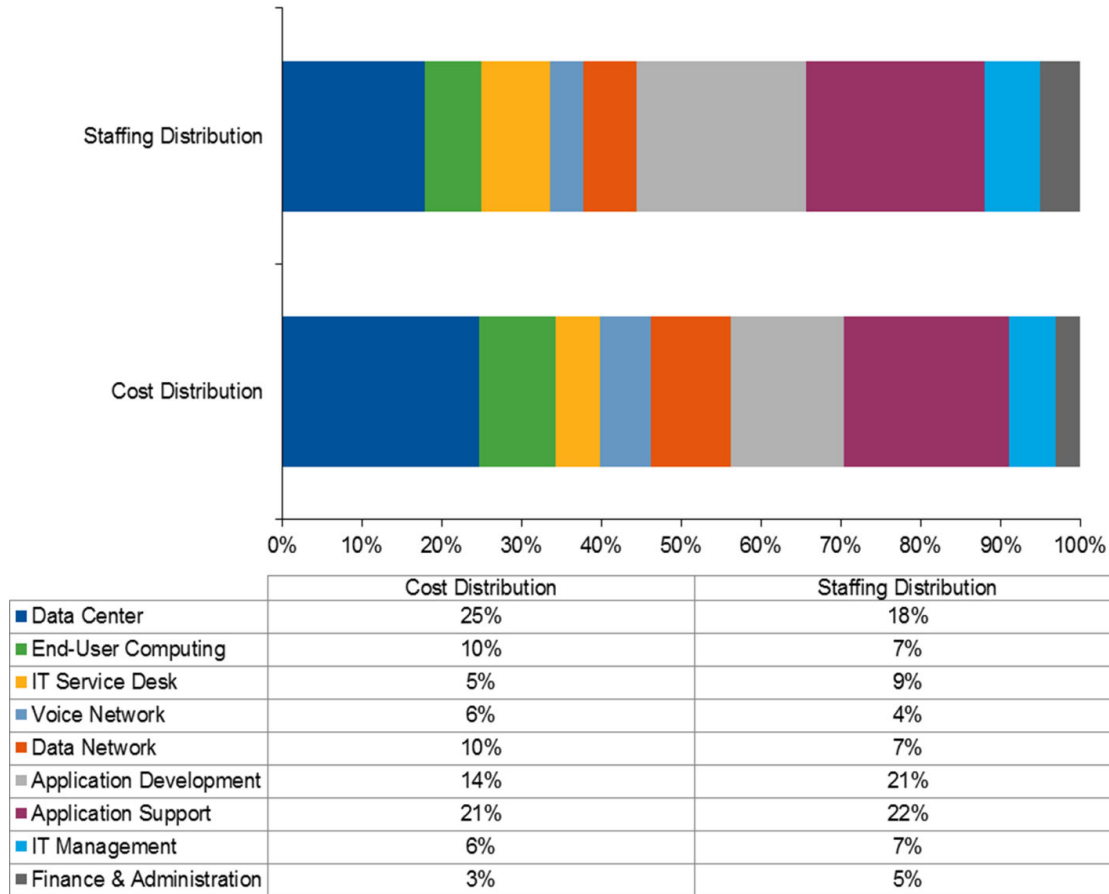
The distribution of IT cost by IT functional area provides a view of key IT resource consumption in the context of the overall IT portfolio:

- Definitions for the [IT Functional Area Framework](#) are defined below.
- This distribution is different from all the previous metrics because it represents an annual "expense view" of IT costs, which includes depreciation and amortization, as well as the current year's operational, lease and maintenance expenses. However, this view excludes the full capital expense outlay of the given year, to reflect the total annual cost of the IT environment.

The distribution of IT expenses into these categories helps to define the relative level of IT resources required per year to support the technology environment portfolio. This is often leveraged in tandem with IT resource planning exercises, wherein annual cost and staff resource allocations can be viewed in terms of IT infrastructure (data center, end-user computing, IT service desk, data network and voice network) versus applications (application development and application support) versus IT overhead (IT management, IT finance and IT administration). While this measure is helpful in identifying relative volumes of IT resource consumption by IT functional area, as compared to industry, it does not aid in identifying whether resources are being leveraged in a cost-effective or productive manner.

By viewing human resources (IT FTEs) within the context of the total portfolio, organizations are able to identify which environment is the most labor-intensive as a percent of the IT labor pool. Typically, application activities (development and support) demand the most resources from both cost and staffing perspectives. The degree to which an organization outsources should be considered alongside such staffing metrics.

Figure 14. Utilities: Distribution of IT Cost and Staffing by IT Functional Area



Source: Gartner IT Key Metrics Data (December 2015)

To better understand IT functional area cost-efficiency levels, Gartner recommends evaluating individual IT functional area annual costs compared with the workload supported, within the context of service levels, complexity, demand and scale. For more information on cost measures by IT functional area, see Gartner's various IT Key Metrics Data: Key Infrastructure Measures research (which is cited throughout this report and in the [IT Functional Area Framework](#) section).

IT Functional Area Framework

The following sections provide guidance on how to count costs and FTE numbers, as defined by the scope of the IT functional area framework/chart of accounts. This includes costs associated with the operation, lease, maintenance, and depreciation of hardware, software, connectivity, disaster recovery, occupancy/facilities and personnel to support the environment as defined below.

Data Center

Note: Data center (enterprise computing, storage and facilities) includes Windows, Unix and Linux servers, mainframe, storage, and any other platform running in the data center.

Hardware

- Processing devices: Include all hardware in server platform configurations, including internal disk storage, controllers, external disk arrays, tape libraries, optical jukeboxes, processors, memory, cards and other offline media supplies.

Software

- Annual costs for host and virtual OS licenses, virtualization and partitioning software, utilities, databases, middleware, content/document management search engines, messaging, communications (TCP/IP, FTP and host-based) and server security software.

Connectivity

- Intra-data-center connectivity: This typically includes routers, switches, load balancers, controllers and appliances. Data center communication networks are dedicated networks that are segregated or isolated from the general-purpose LANs or WANs. General-purpose or shared network costs are excluded from the data center and should be allocated to the data network.
- Inter-data-center connectivity: This typically includes the transmission cost and hardware cost for the fiber, used and unused (dark fiber), and the switches and controllers. Data center remote communication networks are dedicated networks that are segregated or isolated from the general-purpose LAN or WAN. General-purpose or shared network costs are excluded from the data center and should be allocated to the data network.

Disaster Recovery

- Includes disaster recovery contracts (compute and communications) for hot sites (shell facilities), dedicated hardware, software and connectivity.

Facilities/Occupancy

- Costs for power/heat management, furniture, access systems, office space, raised floor and / or slab using overhead cable trays etc.

Personnel

- Operations/maintenance, engineering technical services, planning and process management, service administration, management and administration, and facilities management.

For more detailed information, see "IT Key Metrics Data 2016: Key Infrastructure Measures: Windows Server Analysis: Current Year," "IT Key Metrics Data 2016: Key Infrastructure Measures: Unix Server Analysis: Current Year," "IT Key Metrics Data 2016: Key Infrastructure Measures: Linux x86 Server Analysis: Current Year," "IT Key Metrics Data 2016: Key Infrastructure Measures: Mainframe Analysis: Current Year" and "IT Key Metrics Data 2016: Key Infrastructure Measures:

Storage Analysis: Current Year." (Access to these documents is dependent on your level of Gartner subscription.)

End-User Computing

Hardware

- User client and peripheral hardware: desktop, laptop, thin-client and tablet PCs, personal and shared printers, multi-functional printers (MFPs or MFDs), handheld devices such as smartphones, and messaging devices. Transmission costs for these devices are excluded and should be allocated to the data network.
- IT management hardware: This encompasses hardware that primarily supports an IT process, not a business or user process. Examples are test and training devices, servers hosting network and system management (NSM) or asset management software, and devices used by the IT staff supporting the end-user computing environment. This also includes supporting a hosted virtual desktop (HVD) installation.

Software

- User client software.
- Personal productivity and database: This includes new word processors, spreadsheets, presentation packages, personal databases and other personal productivity software executing on client systems. It also includes upgrades.
- Messaging and groupware: This includes new and upgraded email, groupware and collaboration software.
- IT Management Software: This includes IT software that is used exclusively for IT functions including network, systems, storage and asset management, training and computer-based training (CBT) software as well as security software (antivirus, personal firewall, encryption, etc.) as well as mobile device management which offers software distribution, policy management, inventory management, security management and service management for smartphones and media tablets. This also includes supporting a hosted virtual desktop (HVD) installation.

Disaster Recovery

- Annual costs of hardware, software, connectivity, occupancy and contracts specifically dedicated to disaster recovery for end-user computing.

Occupancy

- Occupancy costs should include fully burdened costs for the facilities being used by the staff supporting the end-user computing environment. Some examples include office space, furniture, electricity, maintenance, property taxes, security and office supplies.

Personnel

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- Operations/maintenance, engineering technical services, planning and process management, service administration, management and administration.

For more detailed information, see "IT Key Metrics Data 2016: Key Infrastructure Measures: End-User Computing Analysis: Current Year." (Access to this document is dependent on your level of Gartner subscription.)

IT Service Desk

Hardware

- PBX, ACD, interactive voice response, computer-telephony integration, IT service desk end-user computing devices, and IT service desk application servers.

Software

- This includes all software that is necessary to operate the IT service desk, such as expert knowledge tools, problem management tools, quality monitoring, self-service, workforce management software, workflow management software and IT service desk management portal software.

Occupancy

- Occupancy costs should include fully burdened costs for the facilities being used by the staff supporting the IT service desk environment. Some examples include office space, furniture, electricity, maintenance, property taxes, security and office supplies.

Transmission

- Includes inbound 800 service, dedicated trunking, local service, outbound long distance, Internet access (for example, IT service desk portal) and networking between IT service desks.

Disaster Recovery

- Annual costs of hardware, software, connectivity, occupancy and contracts specifically dedicated to disaster recovery for IT service desk.

Personnel

- IT service desk agents, operations/maintenance, engineering technical services, planning and process management, service administration, management and administration.

For more detailed information, see "IT Key Metrics Data 2016: Key Infrastructure Measures: IT Service Desk Analysis: Current Year." (Access to this document is dependent on your level of Gartner subscription.)

Voice Network

Note: Total voice network includes voice premise technology and wide-area voice network costs, as well as dedicated cellular (mobile) voice network costs.

Hardware

- Wide-area voice network hardware: Switching and routing, as well as terminating hardware. Terminating hardware includes microwave, satellite, compression, multiplexer/channel bank, PBX network interface card and channel service unit/data service unit (CSU/DSU).
- Voice premise: Telephone system equipment (such as voice switch/server and peripherals, including modules and uninterruptible power supply [UPS]), premise system phones (voice only; smartphones such as BlackBerry, iPhone and Android-based devices are excluded and should be allocated to the end-user computing environment), voice mail hardware (for example, processors and storage) and message authentication control (MAC) materials.
- IT management (network operations center [NOC]): This includes hardware that is located within a client's NOC and is used to support a client's centrally managed voice infrastructure/network. This includes client devices (PCs on NOC desktops) as well as servers (NOC), located within the NOC or elsewhere, but used primarily by the NOC to support the voice network infrastructure. The costs for these client devices/servers may need to be prorated between voice and data services, depending on a client's NOC environment.

Software

- Switch/voice server and peripherals (e.g., automatic call distribution [ACD], voice response unit [VRU]) and voice mail software costs.
- IT management (NOC): Software used by the NOC primarily to support/manage a client's voice networks. The costs for this software may need to be prorated between voice and data services, depending on a client's NOC environment.

Transmission

- Includes all outbound and inbound transmission costs. It also includes the annual cost for local central office lines (where applicable) as well as cellular (mobile) voice only transmission costs.

Disaster Recovery

- Disaster recovery contracts (communications) for hot sites (shell facilities), dedicated hardware, software, and connectivity.

Occupancy (For Personnel Only)

- Occupancy costs should include fully burdened costs for the facilities being used by the staff supporting the voice network service. Some examples would include office space, furniture, electricity, maintenance, property taxes, security and office supplies. Occupancy for hardware (for example, closet space) is specifically excluded (that is, occupancy costs should apply only to the people supporting a client's voice network).

Personnel

- Operations/maintenance, engineering technical services, planning and process management, service administration, management and administration.

For more detailed information, see "IT Key Metrics Data 2016: Key Infrastructure Measures: Voice Network Analysis: Current Year," "IT Key Metrics Data 2016: Key Infrastructure Measures: Wide-Area Voice Network Analysis: Current Year" and "IT Key Metrics Data 2016: Key Infrastructure Measures: Voice Premise Technology Analysis: Current Year." (Access to these documents is dependent on your level of Gartner subscription.)

Data Network

Note: Data network includes WAN, LAN and Internet access services (IASs), as well as dedicated cellular (mobile) data network costs:

- WAN: Connectivity and transmission of business-critical data between enterprise locations and business partners
- LAN: Accounts for the provisioning of communications and connectivity to critical business systems within enterprise sites and campuses (Note: Costs associated with permanent building cabling, horizontal and vertical, are excluded. Likewise, costs for any interbuilding cabling — copper and/or fiber — that would be found on a campus are also excluded.)
- IAS: Enterprise access to the global Internet, for the use of its personnel and for the use of its external customers to access enterprise websites

Hardware

- Security hardware: Dedicated data network firewall hardware/servers, intrusion/detection servers and devices, as well as encryption hardware.
- NOC hardware: This includes hardware that is located within a NOC to support a centrally managed data network infrastructure/network. This includes test equipment and remote monitoring equipment, client devices (PCs on NOC desktops) and network management servers (NOCs).
- Switching, routing and wireless hardware, including switches and routers, multiplexers, satellite equipment, boundary (branch) routers, backbone routers and bridges, and wireless access points.
- Other dedicated data network hardware, including Domain Name System (DNS) and Dynamic Host Configuration Protocol (DHCP) servers, optimization equipment such as Internet load-balancing hardware, UPS, MAC hardware and MAC cable (closet to desktop).
- Some of this may need to be prorated between the voice and data network.

Software

- Security software: Dedicated data network firewall software, intrusion/detection software as well as encryption software.
- NOC software: All NSM software costs related to the NOC's support of the data network infrastructure/network.

Transmission

- Annual data network transmission costs, such as carrier digital services including Frame Relay access, ports and PVCs (Permanent Virtual Circuits), ATM (Asynchronous Transfer Mode) access, ports and PVCs, MPLS (Multiprotocol Label Switching) access, ports, and CARs (Committed Access Rates) which also includes specific charges for Quality of Service (QoS) commitments, sometimes referred to as traffic shaping, T3/E3, dial backup service, Synchronous Optical Network (SONET), metropolitan Ethernet, and dark fiber, as well as annual cost for circuits connected to the Internet service provider, and cellular (mobile) data transmission costs.

Disaster Recovery

- Disaster recovery contracts (communications) for hot sites (shell facilities), dedicated hardware, software, and connectivity.

Occupancy (For Personnel Only)

- Fully burdened costs for the facilities being used by the staff supporting the data network. Some examples include office space, furniture, electricity, maintenance, property taxes, security and office supplies.

Personnel

- Operations/maintenance, engineering technical services, planning and process management, service administration, management and administration.

For more detailed information, see "IT Key Metrics Data 2016: Key Infrastructure Measures: Data Network Analysis: Current Year," "IT Key Metrics Data 2016: Key Infrastructure Measures: Wide-Area Data Network Analysis: Current Year" and "IT Key Metrics Data 2016: Key Infrastructure Measures: Local-Area Data Network Analysis: Current Year." (Access to these documents is dependent on your level of Gartner subscription.)

Applications

Application Development

- New code for a new application and functional enhancements to the current code that take more than two person-weeks, or that typically add eight function points or more. A "functional enhancement" is defined as "a change made for a user that allows additional capabilities (from a business point of view) that were not there before. In some environments, major enhancements can actually be added in less than two person-weeks. If this is the case, and

eight function points or more are added (about 800 lines of COBOL or 300 lines of a database language), then this is still categorized as development

Application Support

- Bug fixes of any size or duration, maintenance of hard-coded data or tables (including field size changes) embedded within the programs (any size or duration), and functional enhancements to current code that take less than two person-weeks and typically add fewer than eight function points, or any project that produces no new business functionality for the user.
- A "functional enhancement" is defined as "a change made for a user that allows additional capabilities (from a business point of view) that were not there before." In some environments, major enhancements can actually be added in less than two person-weeks. If this is the case, and eight function points or more are added (about 800 lines of COBOL or 300 lines of a database language), then this is categorized as development rather than support.

Hardware

- This includes only hardware (mainframes, servers, end-user computing devices) used by the application development or support staff members to do their jobs (that is, client devices as well as servers and a portion of the mainframe used for application development and testing). This excludes end-user or production hardware.

Software

- Development and support software required by the application development and support staff members to do their jobs. It may include the languages/compilers/databases, development/testing tools and IT management software tools, such as project estimators and project schedulers.
- Business functionality software: For application support, this includes the maintenance cost of off-the-shelf vendor packages, as well the annualized cost of the software.

Occupancy

- Fully burdened costs for the facilities used by the development or support staff and included in this analysis view. Some examples would include office space, furniture, electricity, maintenance, property taxes, security and office supplies.

Personnel

- Application development: This includes staff involved in developing new applications, enhancing existing applications, installing new packages and installing major functional enhancements to existing packages.
- Application support: This includes staff involved in supporting applications that exist within the current portfolio. It also includes personnel who are responsible for fixing programming problems uncovered when applications are running in production. It does not include any personnel who are responsible for running the production applications. If an upgrade for a

packaged application primarily contains fixes for existing problems, then the efforts involved in installing such a maintenance upgrade are included in application support.

For more detailed information, see "IT Key Metrics Data 2016: Key Applications Measures: Cost and Staff Profile: Current Year," "IT Key Metrics Data 2016: Key Applications Measures: Application Development: Current Year" and "IT Key Metrics Data 2016: Key Applications Measures: Application Support: Current Year." (Access to these documents is dependent on your level of Gartner subscription.)

Corporate IT Management

Only include functions that are at a level within the IT organization that, after best effort, cannot be allocated to an IT functional area.

Office of the CIO/CTO

- This includes the "C-level" IT management, including the CIO and CTO functions. Also included here are the direct reports of the CIO, who spend the majority of their time providing enterprise-wide support other than the functions outlined below (that is, special projects).

IT Human Resources

- This includes resources dedicated to human resource issues surrounding the recruiting and retention of IT staff.

IT Marketing

- This includes resources dedicated to marketing the capabilities of the IT organization to the business units.

Technology Planning and Process Management

- This includes activities related to the planning for and management of current and future technology needs, and the establishment of policies and processes relating to technology. This also includes, but is not limited to, systems research, product management, technology evaluation and purchase decision making, the establishment of processes surrounding security and virus protection, and business continuity/recovery.

Disaster Recovery

- This includes resources dedicated to planning, testing and implementing contingency procedures across all IT functions. This also includes the staff dedicated to safeguarding the enterprise's ability to continue operations of vital business functions following physical damage or other catastrophes that impact business facilities. Responsibilities include:
 - Maintaining disaster recovery documentation
 - Negotiating contingency site arrangements and serving as liaison with the vendor
 - Managing off-site data retention

Security

- This includes resources that oversee the development of standards and procedures for ensuring overall network and systems integrity.

IT Finance and Administration

Only include functions that are at a level within the IT organization that, after best effort, cannot be allocated to an IT functional area.

IT Administration

- This includes direct administrative and clerical support to enterprise-level IT. Positions include secretary, receptionist and administrative assistant.

Budget and Chargeback

- This area establishes the overall IT budget, monitors actual expenses versus the budget, arranges financing for purchases and performs financial reporting to other enterprise areas. Staff members also handle the operation of the chargeback system. Positions include financial analyst and chargeback administrator.

Asset Management

- **Tracking:** This area provides the administrative support for tracking systems and system components. It accounts for labor and contract costs for managing depreciation records and lease contracts, performing asset inventories (physical or automatic management), asset identification and tracking, asset database management, change recording and reconciliation. It also includes the creation and maintenance of an up-to-date record of installations, moves, adds, changes, removals and final disposal of all assets (for example, hardware, software and circuits). The record contains information for locating, assessing, auditing, troubleshooting, counting and assigning assets, or performing other technical and business functions without the need to repeatedly visit the asset location or reassemble data records. It also includes the determination of an asset's useful life, including planning for the installation, upgrade, and removal/disposal of the asset and executing the plan.
- **Procurement:** This area solicits bids, negotiates purchasing agreements, establishes purchase orders, validates vendors' bills, coordinates with accounts payable for payments and handles contract administration.

Quality Assurance

- This includes staff responsibility for monitoring, tracking and recommending solutions for improving the content and delivery of services provided by the customer service contact center.

Training

- This refers to the primary source for the delivery of training within the IT organization and for end users in the business units. This area may also prepare the training materials, evaluate employee skills and assist in the creation of custom training programs for the organization.

Conclusions

A successful IT performance measurement program communicates metrics that are important to a target audience. This remains true when communicating IT investments to the business. The metrics and benchmarks that Gartner has identified here provide a high-level view of current trends in IT by industry. They also reveal trends in business alignment, staffing, technology and outsourcing. They can be used to assist in communicating alignment with the business and in evaluating targets in key technology areas. They provide context for key business decisions and internal performance measures.

It is important to understand that the published averages are not targets, and decisions of "good" or "bad" performance should not be based on these metrics. They are indicative reference points from which to view current performance and investment levels to help you identify differences that could merit further analysis. Articulating why your organization is higher or lower than these metrics is the first step in better business alignment and the communication of IT's impact on business performance.

For more detailed metrics focused on IT infrastructure cost and performance, consult Gartner's various IT Key Metrics Data: Key Infrastructure Measures research, which can help provide more insight into IT-centric cost-efficiency and productivity metrics.

For more detailed metrics focused on IT application spending, staffing and project measures, consult Gartner's IT Key Metrics Data: Key Applications Measures research, which can help provide more insight into total application development versus support metrics.

ITKMD is a Gartner Benchmark Analytics solution that delivers indicative IT metrics in a published format as directional insight for IT organizations. This solution represents a subset of the metrics and prescriptive benchmark analysis capability that is available through Gartner Benchmark Analytics. For ongoing and more targeted analyses, Gartner Benchmark Analytics provides clients with in-depth, personalized benchmarking and customized assessments. These prescriptive, client-focused engagements are structured to identify technology performance strengths, to prioritize opportunities for IT and business optimization, and to assist in communicating IT's role in creating business value through strategy enablement and process improvement.

Related IT Key Metrics Data Research

This research is part of a set of Gartner Benchmark Analytics research pieces.

Depending on your subscription level for Gartner services, some clients have access to the Gartner ITKMD publication series from gartner.com, select "Explore," "Metrics & Tools," and "IT Key Metrics Data."

For detailed information and metrics specific to each of the IT Key Metrics Data: Key Industry Measures, see individual documents outlined in Table 1 above, or review "IT Key Metrics Data 2016:

Index of Published Documents and Metrics" for a comprehensive list of all available IT Key Metrics Data 2016 research.

Table 10. ITKMD 2016: Overview Document Index

Document Title	Current Year
Executive Summary	G00291328
Small and Midsize Enterprise Executive Summary	G00291329
Resources to Review Your ITBudget Comparison Report	G00291330
Index of Published Documents and Metrics	G00291331
Demographics	G00291332
Surveys	G00291333
Frequently Asked Questions	G00291334
Glossary of Terms	G00291335
Definition of Industries	G00291336

Source: Gartner IT Key Metrics Data (December 2015)

Appendix: Exploring Gartner's Prescriptive Benchmark Analytics Capabilities

The world's leading organizations use Gartner Benchmark Analytics to support the execution of Missions-Critical Priorities. Gartner's consulting-based benchmark analytics capabilities deliver unbiased comparisons of IT performance relative to unique client-specific peer organizations and those considered best in class. Benchmarks can help you assess your IT organization's performance to ensure delivery of cost-effective and efficient IT services, identify opportunities for improving performance and effectively communicate value to the business.

Gartner Consulting led benchmarks are individually configured, project-specific benchmarks that help support such IT challenges as growth planning, charging for IT services, budget validation, mergers and acquisitions, end-user satisfaction, application rationalization, or the support of outsourced service contract evaluation. Benchmarking offers a stake in the ground, to determine where an enterprise is today, and a future road map, which shows where opportunities lie.

Gartner Benchmarking can help you:

- Plan your IT budget with relevant facts and metrics to justify your IT spending and staffing costs.
- Identify opportunities for cost optimization and investment prioritization.

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- Use data to improve dialogue and align with business units and the board.
- Select the right mix of insourcing and outsourcing at fair-market prices and service levels available today.

Gartner Benchmark Analytics Select Case Studies

CIO and IT Executive Benchmarks

CIO and IT executive benchmarks evaluate performance from two perspectives: a cost and maturity assessment of critical IT competencies and IT business value. Learn more at [Gartner Consulting: For Your IT Role](#).

CIO Benchmarking Case Studies

- [CIO Wants to Move IT to a Process-Focused Delivery Model](#)
- [CIO Wants to Obtain a Better Understanding of IT Performance](#)
- [Organization Establishes a Baseline and Looks to the Future](#)
- [Organization Evaluates IT's Ability to Support the Dean's Vision](#)
- [CIO Balancing Increased Demand With Flat Resources](#)

IT Budget Benchmarking Case Studies

- [Organization Ensures Industry Competitiveness](#)
- [Organization Assesses Merger and Acquisition Activity Implications on IT Spend](#)

Consortium Benchmarking Case Studies

- [Organizations Share Best Practices](#)

Infrastructure and Operations Benchmarks

Infrastructure and operations benchmarks create a starting point in the process of helping IT organizations identify and assess all IT performance levels. Learn more at Gartner Consulting's Benchmarking: [For Your IT Challenges — Infrastructure and Operations](#).

Infrastructure and Operations Benchmarking Case Studies

- [Organization Assesses IT Performance to Ensure Effectiveness and Competitiveness](#)
- [Organization Benchmarks IT Costs to Ensure Ongoing Cost-Effectiveness and Consistency With Industry](#)
- [Organization Undergoes Cost-Optimization Assessment](#)

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- [Organization Creates a Foundation for Continual Improvement](#)

Enterprise Computing Benchmarking Case Study

- [Organization Benchmarks Data Center Costs to Ensure Cost-Effectiveness](#)

End-User Computing Benchmarking Case Study

- [Organization Creates Foundational Components for Increased Transparency of Services to End Users](#)

Applications Benchmarks

Applications benchmarks are the starting point in the process to help IT organizations identify and assess application development and support performance levels. Learn more at Gartner Consulting's Benchmarking: [For Your IT Challenges — Applications](#).

Application Development and Support Benchmarking Case Studies

- [Organization Ensures Competitiveness and Quality](#)
- [Organization Maintains a Foundation for Continual Improvement](#)
- [Organization Manages Stakeholders and Identifies Performance Improvement](#)
- [Organization Creates a Foundation for Continual Improvement](#)

SAP Benchmarking Case Study

- [Agency Ensures Delivery of Cost-Effective SAP Services](#)

Sourcing and Vendor Relationship Benchmarks

Sourcing and vendor relationship benchmarks provide an accurate answer to the question, "Is this a good market price for the services being provided?" Learn more at Gartner Consulting's Benchmarking: [For Your IT Challenges — Sourcing and Vendor Relationships](#).

Market Assessment Benchmarking Case Studies

- [Organization Implements Third-Party Benchmark Clause](#)
- [Organization Wants to Execute a Global Consolidation Strategy](#)
- [Organization Accelerates Business Growth](#)

IT Service Catalog Benchmarking Case Study

- [Organization Assesses IT Service Catalog Rates to Validate Current Competitiveness](#)

Cloud as a Service Benchmarking Case Studies

- [Organization Looks to Procure Cloud Email](#)
- [Organization Evaluates Backup as a Service](#)
- [Organization Requires Third-Party Assessment of Storage as a Service Offering](#)
- [Organization Desires Unified Communications as a Service Contract Evaluation](#)

End-User Satisfaction Benchmarks

IT customer satisfaction benchmarks establish a baseline for customer satisfaction and create a road map that helps prioritize efforts to increase these levels. Learn more at Gartner Consulting's Benchmarking: [For Your IT Challenges — IT Customer Satisfaction](#).

IT Customer Satisfaction Benchmarking Case Study

- [Organization Undergoes an Assessment of End-User Satisfaction](#)
- [Agency Assesses End-User Satisfaction](#)

IT Business Effectiveness Benchmarks

IT business effectiveness benchmarks establish a baseline for IT's effectiveness in meeting business needs and identify opportunities to better align the IT organization with the enterprise for maximum results. Learn more at Gartner Consulting's Benchmarking: [For Your IT Challenges — IT Business Effectiveness](#).

Business Effectiveness Benchmarking Case Study

- [Agency Undergoes an Assessment of Business Effectiveness](#)

More information on Gartner Benchmark Analytics can be obtained by contacting your account executive, or by email: benchmarkinginfo@gartner.com.

Gartner Recommended Reading

Some documents may not be available as part of your current Gartner subscription.

"IT Key Metrics Data 2016: Resources to Review Your IT Budget Comparison Report"

"How to Shift the Focus From IT Cost Cutting to Business Optimization"

"Use Benchmarking to Identify IT Cost Optimization Opportunities"

"The Ongoing Opportunity for IT Cost and Value Optimization, 3Q15 Update"

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"Developing a Financial Transparency Roadmap"

"10 Absolute Truths for Measuring the Business Value of IT"

"Four Keys to Effective Service Costing"

"10 Absolute Truths for Costing IT"

"One More Time: This Is How You Express Costs in Business Value Terms"

"The Gartner Cost Value Matrix: Assess If Cost Optimization Initiatives Balance Cost Reduction and Business Value"

Evidence

- This research contains relevant database averages and ranges from a subset of metrics and prescriptive engagements available through [Gartner Benchmark Analytics](#) consulting-based capabilities.
- Employee, income and revenue data is based on the most recently completed fiscal year.
- Calculations were made using worldwide observations.

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Division 12-17

Request:

Referring to the response to Attachment DIV 3-23, page 30 of 43, please provide an explanation of the "Confidence level of the cost and resource estimate is medium" for the second phase programs for technology modernization, application remediation, upgrades and rationalization. Please also provide an explanation of the Company's confidence level rating system used to set its confidence level.

Response:

A confidence level of "medium" means that there is additional pre-work and analysis that needs to be performed to further refine the project scope and cost estimates. The Company does not have a formal confidence level rating system but project managers are able to provide a general sense of their confidence in the scope and costs estimates based on where a project is in its system development lifecycle. Regarding the Technology Modernization Program, the Company only included the shovel ready programs referenced on Page 29 of Attachment DIV 3-23 in this rate proceeding because they were the only projects sufficiently scoped at the time of the filing. The remaining projects will be included in future rate proceedings once the scope and cost estimates are further refined. Also, please see the Company's response to Division 3-25 for some added background.

Division 12-18

Request:

Referring to the response to Attachment DIV 3-23, there does not appear to be a date given for when this Business Case document was presented to management. Please indicate the date the document was presented to management. Please also indicate the date upon which the analysis commenced that led to the document being created.

Response:

The analysis that ultimately resulted in the commencement of the Technology Modernization Business Case was approximately in the second calendar quarter of 2016. In November 2016, a preliminary submission of the case was presented to management for consideration. In April 2017, management approved the business case to proceed with refinement of estimates of costs and benefits. In November 2017, the business case was finalized.

Division 12-19

Request:

Referring to the response to Attachment DIV 3-23, page 9 of 43, please explain the "US Executive Risk Register" process identified on that page.

Response:

National Grid's Enterprise Risk Management (ERM) process is intended to ensure that controls are in-place and consistently applied to monitor and manage uncertainties that could prevent achievement of National Grid's business objectives. The ERM program is intended to achieve the following objectives:

1. Identify and assess risks faced by the business including those risks which the organization is willing to take to achieve our strategic objectives;
2. Identify and monitor meaningful risk management actions so as to achieve risk management targets;
3. Articulate National Grid's appetite for risk and ensure corresponding risk management targets are established;
4. Assess the potential impact of National Grid's most significant or principal risks upon National Grids viability; and
5. Maintain stakeholder confidence in our ability to manage the significant risks inherent in the delivery of electricity and natural gas.

A fundamental premise of the ERM program is that, although the Board of Directors for National Grid plc has overall accountability for ensuring that risk is managed effectively across National Grid, each business area owns their risks and is responsible for consistently performing risk identification, measurement, monitoring and reporting, and management activities. All business areas have risk champions and submit risk registers on a quarterly basis. The Risk Management team uses this bottom-up information in combination with top-down senior management input to develop the US Regional Risk Profile as well as the Group Level Risk Profile. All risks are scored by the business areas at their current status for Financial Impact, Reputational Impact, and Likelihood of Occurrence, and a Control Opinion is assigned. Target risk management scores are also developed by the business and actions implemented to achieve the target scores.

Division 12-20

Request:

Referring to the response to Attachment DIV 3-23, page 9 of 43, please provide copies of all "US Executive Risk Registers," if any, in calendar years 2015, 2016, and 2017.

Response:

Please see Confidential Attachment DIV 12-20 for the requested information.

Confidential Attachment DIV 12-20 – REDACTED INFORMATION

National Grid plc's Enterprise Risk Management (ERM) process ensures that controls are in-place and consistently applied to monitor and manage uncertainties that could prevent achievement of National Grid plc's business objectives. The ERM program is intended to achieve the following objectives:

1. Identify and assess risks faced by the business including those risks which the organization is willing to take in order to achieve our strategic objectives;
2. Identify and monitor meaningful risk management actions so as to achieve risk management targets;
3. Articulate National Grid plc's appetite for risk and ensure corresponding risk management targets are established;
4. Assess the potential impact of National Grid plc's most significant or Principal Risks upon National Grid plc's viability; and
5. Maintain stakeholder confidence in our ability to manage the significant risks inherent in the delivery of electricity and natural gas.

A fundamental premise of the ERM program is that, although the Board of Directors of National Grid plc has overall accountability for ensuring that risk is effectively managed across National Grid plc, each business area owns their risks and is responsible for consistently performing risk identification, measurement, monitoring and reporting, and management activities. All business areas have risk champions and submit risk registers on a quarterly basis. The Risk Management team uses this bottom-up information in combination with top-down senior management input to develop the US Regional Risk Profile as well as the Group Level Risk Profile. All risks are scored by the business areas at their current status for Financial Impact, Reputational Impact, and Likelihood of Occurrence and a Control Opinion is assigned. Target risk management scores are also developed by the business and actions implemented to achieve the target scores.

The Company is requesting confidential treatment of the Executive Risk Registers that are available for the calendar years of 2015, 2016, and 2017 and are offering to provide them for *in camera* review.

Division 12-21

Request:

Referring to the response to Attachment DIV 3-23, page 9 of 43, please provide an explanation of the risk identified in the chart, labeled as number 9, "NGUSA could incur significant costs related to regulatory compliance with gas safety."

Response:

The identified risk was in reference to a Notice of Proposed Rulemaking (NPRM) for Pipeline Safety, Safety of Gas Transmission, and Gathering Pipelines from the Pipeline & Hazardous Materials Safety Administration (PHMSA) that could potentially require large amounts of gas transmission pipeline to be replaced, requiring large investment and resources. The NPRM would require remedial steps for pipelines with inadequate records. PHMSA proposes changes to the integrity management (IM) requirements and proposes changes to address issues related to non-IM requirements. Additional operating expenses due to the new regulations may not be recovered immediately based on current rate plans. The timeline of events tied to the NPRM are as follows:

1. Notice of Proposed Ruling Making issued (March 2016)
2. National Grid and others filed comments on the proposed rule (May 2016)
3. PHMSA review comments/meet with Gas Pipeline Advisory Committee (March 2017)
4. Final Rule publication (November 2017)
5. Final Rule effective date (May 2018)

National Grid has introduced a comprehensive programmatic approach to addressing long term pipeline safety transformation capability defined as Gas Business Enablement. These multi-year investments are directed at overall IS system improvements, staffing, process, and equipment enhancements necessary to meet the projected future state of pipeline safety regulatory compliance.

Division 12-22

Request:

Referring to the response to Attachment DIV 3-23, page 2 of 43 and page 5 of 43, and page 17 of 43, the document identifies an issue as: “elongated period of underinvestment compared to peer utilities,” “long periods of underinvestment,” and “capability against industry standards has shown continued underinvestment for the last four years (sweating the assets).” Please explain why the Company managed its IS in such a manner that resulted in underinvestment.

Response:

In recent years, National Grid's IS budget has been prioritized to address mandated, cyber and a few tactical projects where the application or infrastructure was at risk of failure. Thus, there was limited funding remaining to address a modernization of the technology infrastructure. The references to underinvestment were included in the business case to assist those reviewing the business case to assess how National Grid compared to its peers. Although this is an important data point, it is just one point to consider within the overall business case. Of equal importance (as noted on page 17 of the business case) is that such an investment in the infrastructure is based on business priorities and often coincides with a company undertaking strategic and transformational initiatives such as Gas Business Enablement and Customer Experience. Thus, although it is accurate that National Grid has underinvested in new technologies, the timing of such investment must also align with a company's priorities. IS works closely with each business area to understand these priorities and the technology that is required to support them. With regard to the Technology Modernization Program, IS recognized the enormity of the requirements being requested and that they could not be delivered under the base budget. Therefore, National Grid is raising this strategic program at this time.

Division 12-23

Request:

Referring to the response to Attachment DIV 3-23, page 2 of 43, page 5 of 43, and page 17 of 43, has the Company performed any type of root cause analysis for the problems associated with underinvestment in IT? If so, please explain the root cause and provide any presentations and memos submitted to management that address the issue. If not, please explain why no root cause analysis has been performed.

Response:

Please see the Company's response to Division 12-22 for an explanation of the underinvestment. There are no presentations or memoranda focused on root cause analysis. However, there are some contributing factors to explain the underinvestment, such as:

- Information Services (IS) is highly outsourced with long-standing partners that are effective at delivery commodity services (*i.e.* data center services). However, current business demand is focused more on newer technologies, such as cloud services, for which the current mix of partners are not as effective. Because the partner contracts will be expiring soon, IS' Commercial Management is currently evaluating IS' Sourcing Strategy with a goal of adding a number of new partners to deliver the services and skills that are required by National Grid.
- The IS Resourcing Model was too heavily weighted towards outsourcing; therefore, IS did not have enough internal resources and resources with the proper skill sets to deliver the added investment. IS recognizes this and is in the process of rebalancing its resource pool by insourcing a number of critical technical roles in areas such as Data Analytics, Mobility, and Cloud Computing. In addition, IS has been on-boarding various Project Management roles to deliver on the expanded Capital Plan.

The above-referenced Project Management resources will also be able to accelerate the level of investment in replacing or upgrading several critical applications that are running on unsupported platforms. Many of these applications could not be transitioned to newer infrastructure during previous transformation efforts because of their complexity. Therefore, National Grid deferred the investment until such time as the added resources were on-boarded to manage the effort.

Division 12-24

Request:

Referring to the response to Attachment DIV 3-23, did the Company perform any other business case analyses associated with management of IT systems in the U.S. prior to the Business Case presented in 3-23? If yes, please provide copies. If not, please explain why not.

Response:

No. In recent years, National Grid has not performed any other business case analysis of a similar scale to the Technology Modernization Program to address the reliability and capability challenges within the Information Technology (IT) infrastructure. Prior to the Technology Modernization Program analysis, individual Information Services (IS) project demands were addressed from a tactical perspective and prioritized as part of the annual IS Investment Planning process. However, given the breadth and growing number of Technology Modernization projects, the IS Function chose to prepare a comprehensive business case as part of National Grid's Growth Playbook process, which effectively pulled the individual projects together into a strategic program of work. In addition to providing greater visibility to Senior Management of the long-term investment needs, the business case also highlighted the dependencies between the Technology Modernization Program and other strategic programs such as Gas Business Enablement and Customer Experience.

Division 12-25

Request:

Referring to the response to Attachment DIV 3-23, and the chart on page 14 of 43, please explain the comment in the Rhode Island column that states “significant overspend compared to cost of service.”

Response:

The comment referenced in this request refers to the fact that the Information Services (IS) operating expenses have increased since the Company's last general rate case proceeding in 2012 (Docket No. 4323). Therefore, the Company is currently spending more on IS services to support Rhode Island than it is recovering under the current rates.

Division 12-26

Request:

Referring to the response to Attachment DIV 3-23, and the chart on page 14 of 43, please explain the comment in the Rhode Island column that states "Significant lag and overspend compared to cost of service."

Response:

The reference to significant lag recognizes that Information Services (IS) capital expenditures have increased significantly in recent years but current recoveries are based on an IS capital investment forecast from 2012, the time of the Company's last general rate case proceeding. Therefore, the lag refers to the timing between the capital spending and the rate recovery. The comment was included in the Technology Modernization business case as an added point of information for the reviewers/approvers to consider. Also, please see the Company's response to Division 12-25 for an explanation regarding the reference to the significant overspend.

Division 12-27

Request:

Referring to the response to Attachment DIV 3-23, and the chart on page 14 of 43, please explain why the objectives of the Technology Modernization Program are different for each jurisdiction.

Response:

The Technology Modernization Program has the same objectives across all jurisdictions. The objectives shown on page 14 of Attachment DIV 3-23 are the objectives for each of the jurisdiction, not the Technology Modernization Program. The purpose of the chart is to explain the strategic fit between the Technology Modernization Program and jurisdictional objectives. Without the Technology Modernization Program, these objectives would be difficult to achieve.

Division 12-28

Request:

Referring to the response to Attachment DIV 3-23, page 19 of 43, please explain why National Grid's IT costs have been higher than average across industries.

Response:

National Grid's Information Technology (IT) costs have been higher than average across industries for two major reasons: First, National Grid's contracts with its outsourced partners were negotiated in the 2010-2011 timeframe; therefore, they are more than seven years old. Second, National Grid often pays a premium to support some of the aged applications and infrastructure that are unable to run on the newer infrastructure. A key component of the Information Services (IS) Strategy is to re-evaluate National Grid's vendor selection and relationships because there are a number of new technology solutions in the market, particularly in area of Cloud Computing that will drive down costs. Additionally, IS will be addressing the aged applications and infrastructure as part of the Technology Modernization Program. As noted above, the Company often pays a premium to the vendor to support these technologies and, in other cases, the applications need to remain in National Grid data centers because they will not run on the vendor's newer infrastructure. National Grid will be upgrading or replacing a number of these systems as part of the Gas Business Enablement Program. However, there are still a large number of applications and their underlying infrastructure outside of that program that need to be moved to modern platforms that are supported by vendors.

Division 12-29

Request:

Referring to the response to Attachment DIV 3-23, page 35 of 43, the chart contains a statement defining the “priorities” for Rhode Island as: “Exceed the needs of customers, stakeholders and regulators while delivering allowed ROE.” Please explain how the Technology Modernization Program will exceed the needs of customers if implemented as planned. Please also explain why the priority is not to simply meet the needs of customers.

Response:

The Technology Modernization Program is a foundational program, which means that the program will update the Company's core technology infrastructure upon which several key strategic programs (*i.e.* Gas Business Enablement and Customer Experience) rely; therefore, the Technology Modernization Program is a significant enabler of the benefits that those programs will deliver to customers. Additionally, several of National Grid's key operational applications, which are utilized to serve customers, are running on high risk and obsolete technology, which is a major contributor to application outages. The modernization of these applications and their underlying infrastructure will improve the reliability of these systems and, in turn, the level of service that National Grid's employees can provide to customers. Regarding the reference that the priorities exceed the needs of customers, National Grid's employees are always striving to exceed (not just meet) the expectations our customers; however, in doing so, National Grid does not lose sight of the value proposition when making investments. National Grid follows a robust investment sanctioning process under which all viable alternatives are considered before the alternative providing the best value to customers is selected.

Division 12-30

Request:

Please explain how the Technology Modernization Program will be able to promote greater ROE.

Response:

The business case for the Technology Modernization proposal anticipates that the program will be cost-effective, reducing operating and maintenance expense between rate cases and helping to alleviate earnings attrition between rate cases. This concept is stated in the business case, as follows: "Re-platforming and replacing infrastructure and systems that contribute to application outages, inefficiency and impede growth will greatly improve the value proposition for each future investment in the business by promoting greater ROE through greater operational performance." This statement reflects the fact that the cost of maintaining aged infrastructure and applications typically exceeds the allowance in base distribution rates (set at the time of the last general rate case), which has the impact of degrading the Company's earned return.

Absent the Technology Modernization Program, the Company's operating and maintenance expenses would likely exceed the allowed cost recovery year-to-year following the rate case, and would, therefore, prevent the Company from earning its authorized return. With the program in place, the Company expects to provide enhanced services, at a lower relative cost-basis. The Company's requested Technology Modernization cost recovery would increase the opportunity for the Company to earn its authorized return as opposed to the downward pressure on earnings that the Company experiences as a consequence of higher operating and maintenance expenses between rate cases.

Division 12-31

Request:

By how many basis points does the Company estimate that the ROE will increase as a result of the Technology Modernization Program?

Response:

There is no quantification of the amount by which operating and maintenance expense associated with the legacy systems replaced by the Technology Modernization Program will be reduced. Savings achieved will proliferate through a number of business processes and are virtually impossible to quantify. As a result, there is no computation of the number of basis points on ROE that the savings would represent. Moreover, ROE would be affected at the same time by all other operation and maintenance inflationary pressures so that the savings achieved may be netted out by other cost increases and, in that case, would not result in a net increase to ROE, but rather would assist in simply maintaining ROE. Over time, the ratemaking process subsumes all cost efficiencies that are gained in relation to the implementation of new systems. This dynamic will happen in relation to the Technology Modernization Program, which is the reason that the system is in the interests of customers to implement.

Division 12-32

Request:

Referring to the response to DIV 3-32, the question asked the Company to explain why it believes the chosen allocator is reasonable, but no response was given. Please explain why the Company is using a general allocator to allocate the costs of the program rather than allocator(s) that tie to cost causation for each cost component and why the Company believes it reasonable. Given the fact that the Company carries the burden of proof, please be as complete as possible in this explanation to support the reasonableness of this allocation method.

Response:

Please see Attachment DIV 12-32, which provides additional information and cost allocation rationale for each Technology Modernization investment listed in Schedule ISP-2.

TECHNOLOGY MODERNIZATION INVESTMENTS

Project/INVP #	In Service Date(s)	Description of Project/Customer Benefits	Cost Allocation Rationale
US Win7 Refresh Phase 3 - INVP 4307	December 2017	The End User Device Refresh-Windows 7 project will transition the remaining users from XP to the current standard operating system of Windows 7. Currently, there are approximately 6000 users that rely on XP due to legacy applications. XP is no longer in support and Microsoft has stopped producing security patches, thus posing reliability and security risks to the company. This project will remediate the legacy applications to work on Windows 7 and upgrade the users laptops to Windows 7	There are a number of applications that run on the Windows 7 platform, including everything from customer, employee, work management, back office, supply chain, inventory and many other applications that do not lend themselves to any single cost causative allocation methodology. Data is not readily available that could be used to develop a cost causative approach and it would not be cost effective to attempt to develop one with reasonable assurance that the resulting allocation would be fair and reasonable and capable of being consistently applied over time. Based on these considerations, the general allocator was determined to be the most cost effective, fair and reasonable methodology to allocate the related service company rents associated with this investment back to the benefitting operating companies. Since Windows 7 is used throughout National Grid for the benefit of all NG companies, the G020 allocation code is being used to allocate these costs.

Project/INVP #	In Service Date(s)	Description of Project/Customer Benefits	Cost Allocation Rationale
Office 365 (ICE Replacement) - INVP 4491	December 2018	This investment is required to replace the current instant messaging, collaboration, and email (ICE) services with a set of similar, or enhanced, services provided by Office 365. The current ICE platform cannot support the business demand due to limitations in the current functionality and the inability of the current service to be upgraded.	There was no one cost causative approach that could be used to allocate this investment which is required to replace the current Instant Messaging, Collaboration, and Email (ICE) services with a set of similar, or enhanced, services provided by Office 365. Cost allocation data is not readily available that could be used to develop a cost causative approach and it would not be cost effective to attempt to develop one with reasonable assurance that the resulting allocation would be fair and reasonable and capable of being consistently applied over time. Office 365 will be used throughout National Grid for the benefit of all NG companies, therefore, it was determined that the general allocator G020 code is most appropriate for this investment.

Project/INVP #	In Service Date(s)	Description of Project/Customer Benefits	Cost Allocation Rationale
WAP Density Deployment - INVP 4680	March 2018	This project will deploy new wireless access points in high density configurations to improve wireless capacity and coverage at 30 identified U.S. sites. In addition, it will decommission and replace currently unsupported wireless bridge equipment to migrate risks associated with failure of that equipment.	The business information and transactions being transmitted over the wireless network do not lend themselves to any one cost causative allocation. Data is not readily available that could be used to develop a cost causative approach and it would not be cost effective to attempt to develop one with reasonable assurance that the resulting allocation would be fair and reasonable and capable of being consistently applied over time. The wireless network is used for the benefit of all NG Companies, therefore, it was determined that the general allocator G020 code is most appropriate for this investment.

Project/INVP #	In Service Date(s)	Description of Project/Customer Benefits	Cost Allocation Rationale
Wireless Network - INVP 4364	March 2018	This project will replace end of life equipment, decommission legacy wireless networks, and install or expand the current coverage and capacity of the Wireless Local Area Network (WLAN) at various National Grid sites that have been identified as a priority. The project will also strengthen the stability of the wireless network by providing current supported equipment with additional capacity. In addition this project will renew the outdoor (Yard) wireless network for these prioritized sites by replacing out of support access points at field locations to ensure Wi-Fi vehicle communications remain supportable.	The business information and transactions being transmitted over the wireless network do not lend themselves to any one cost causative allocation. Data is not readily available that could be used to develop a cost causative approach and it would not be cost effective to attempt to develop one with reasonable assurance that the resulting allocation would be fair and reasonable and capable of being consistently applied over time. The wireless network is used for the benefit of all NG Companies, therefore, it was determined that the general allocator G020 code is most appropriate for this investment.

Project/INVP #	In Service Date(s)	Description of Project/Customer Benefits	Cost Allocation Rationale
US VSTIG Bandwidth Ph2 - INVP 4280	March 2018	The purpose of the Verizon Secured Telecommunications Gateway (VSTIG) network services is to connect National Grid securely to the internet and other external business partners. Due to the growth of these services, and other demands within the VSTIG environment, an upgrade is now required. The utilization of National Grid's two VSTIGs are reaching the capacity limits of the network hardware, which, if not addressed, will lead to poor network performance, impact key business processes, and result in the potential loss of gateway services (such as internet access, cloud services and guest wireless internet access). This "phase 2" project builds upon the additional capacity provided by the phase 1 VSTIG upgrade, which will only alleviate the most pressing capacity constraint issues. Phase 2 will enable the network capacity to be increased up to 1gb/s per VSTIG. This capacity will meet the National Grid demands in the short to medium term.	The information that is enabled and transmitted over the VSTIG network covers a wide range of activities and business functions that do not lend themselves to any single cost causative allocation approach. Data is not readily available that could be used to develop a cost causative approach and it would not be cost effective to attempt to develop one with reasonable assurance that the resulting allocation would be fair and reasonable and capable of being consistently applied over time. The VSTIG network is used for the benefit of all NG Companies, therefore, it was determined that the general allocator G020 code is most appropriate for this investment.

Project/INVP #	In Service Date(s)	Description of Project/Customer Benefits	Cost Allocation Rationale
US Video Conferencing upgrade for Reservoir Woods office - INVP 4632	December 2017	The current video conferencing units at Reservoir Woods (Waltham) are on aged technology that does not provide a consistent user interface. This project will replace the Video Conference units in Reservoir Woods with the current Video Conferencing platform of CISCO's Call Manager. This upgrade will provide consistent integration with the rest of the Video Conferencing estate.	Video Conferencing assets are used by a large number of business functions at NG to collaborate , including everything from customer, employee, work management, back office, supply chain, inventory and many other functions and activities that do not lend themselves to any single cost causative allocation methodology. Data is not readily available that could be used to develop a cost causative approach and it would not be cost effective to attempt to develop one with reasonable assurance that the resulting allocation would be fair and reasonable and capable of being consistently applied over time. Based on these considerations, the general allocator was determined to be the most cost effective, fair and reasonable methodology to allocate the related service company rents associated with this investment back to the benefitting operating companies. Since Video Conferencing is used throughout the Reservoir Woods office for the benefit of all NG companies, the general allocator G020 allocation code is being used to allocate these costs.

Project/INVP #	In Service Date(s)	Description of Project/Customer Benefits	Cost Allocation Rationale
Unix51 Interface Migration - INVP 4461	September 2018	<p>At National Grid, a majority of the file transfers are facilitated through the UNIX 51 File Transfer Service (FTS) tool. There are over 70 third parties receiving and sending critical data to National Grid via this service. UNIX 51 is running on aged technology and infrastructure without any support. The business critical interfaces that utilize UNIX 51 from the Customer Related Information System (CRIS) and Customer Service System (CSS) systems to numerous third parties are at risk of failure with no viable contingency plan in place.</p> <p>This investment will provide a centralized expandable environment - Comprehensive Integration Services (CIS) - for additional interfaces to be implemented.</p>	<p>At National Grid, a majority of the file transfers are facilitated through the UNIX 51 File Transfer Service (FTS) tool. UNIX 51 is running on aged technology and infrastructure without any support. There are over 70 third parties receiving and sending critical data to National Grid via this service. Migrating UNIX 51 interfaces to a centralized expandable environment - Comprehensive Integration Services (CIS) platform will enable decommissioning of the UNIX 51 server. There are a number of systems, applications and business functions that utilize the file transfer service that do not lend themselves to any single cost causative allocation approach. Data is not readily available that could be used to develop a cost causative approach and it would not be cost effective to attempt to develop one with reasonable assurance that the resulting allocation would be fair and reasonable and capable of being consistently applied over time. The file transfer service is used for the benefit of all NG Companies, therefore, it was determined that the general allocator G020 code is most appropriate for this investment.</p>

Project/INVP #	In Service Date(s)	Description of Project/Customer Benefits	Cost Allocation Rationale
Enterprise Labs - INVP 4693	December 2017	The project is an initiative to construct and equip an Enterprise Laboratory, which will be available as a Proving Ground to accelerate the speed of innovation and new technology integration into the Enterprise. The E-Lab will be used to perform trials, tests, and showcase technologies for our customers.	The lab and testing facility will be used for a variety of applications, systems and technologies that do not lend themselves to any single cost causative allocation approach. Data is not readily available that could be used to develop a cost causative approach and it would not be cost effective to attempt to develop one with reasonable assurance that the resulting allocation would be fair and reasonable and capable of being consistently applied over time. Based on these considerations, the general allocator was determined to be the most cost effective, fair and reasonable methodology to allocate the related service company rents associated with this investment back to the benefitting operating companies. Since the enterprise lab will be used for a variety of uses throughout National Grid for the benefit of all NG companies, the G020 allocation code is being used to allocate these costs.

Project/INVP #	In Service Date(s)	Description of Project/Customer Benefits	Cost Allocation Rationale
US Network Improvement - INVP 4289	March 2018	This project will migrate four of the existing legacy network sites onto the new Verizon service. This will provide business users on-site with a supportable, more reliable service with greater availability and lower outage times. This will allow us to leverage Verizon's capacity management process which is tightly aligned with National Grid's problem, incident, and change management processes. This in turn should allow us to proactively identify network bottlenecks leading to greater availability and lower outage times.	There are a number of systems, applications and equipment devices that run on the US Network, including everything from customer, employee, work management, back office, supply chain, inventory and many other functions that do not lend themselves to any single cost causative allocation methodology. Data is not readily available that could be used to develop a cost causative approach and it would not be cost effective to attempt to develop one with reasonable assurance that the resulting allocation would be fair and reasonable and capable of being consistently applied over time. Based on these considerations, the general allocator was determined to be the most cost effective, fair and reasonable methodology to allocate the related service company rents associated with this investment back to the benefitting operating companies. Since the US Network is used throughout National Grid for the benefit of all NG companies, the G020 allocation code is being used to allocate these costs.

Project/INVP #	In Service Date(s)	Description of Project/Customer Benefits	Cost Allocation Rationale
Mobility (MDM) Mobile Device - INVP 3430	December 2017	<p>This project will implement an Enterprise Mobility Management (EMM) service that will allow National Grid to secure and manage mobile apps and content across a variety of mobile devices. National Grid has over 4000 mobile devices that are used by the workforce to store information and gain access to network applications, such as email. In addition, Time Transformation project (Time entry system) will be integrated between mobile devices and our backend systems (<i>i.e.</i>, iPhone, iPad, making external and internal apps available to NG via NG site - push and pull) to enable our workforce to work in a more flexible and efficient manner. Due to the growing use of mobile devices, it is more critical than ever that we have a way to manage these devices so that we can comply with internal corporate policy, distribute applications, and secure the data on these devices through a central EMM platform.</p>	<p>The data, content, transactions and other information that is being transmitted over mobile devices varies greatly including everything from customer, employee, work management, back office, supply chain, inventory and many other applications and functions that do not lend themselves to any single cost causative allocation methodology. Data is not readily available that could be used to develop a cost causative approach and it would not be cost effective to attempt to develop one with reasonable assurance that the resulting allocation would be fair and reasonable and capable of being consistently applied over time. Based on these considerations, the general allocator was determined to be the most cost effective, fair and reasonable methodology to allocate the related service company rents associated with this investment back to the benefitting operating companies. Since Enterprise Mobility Management is used throughout National Grid for the benefit of all NG companies, the G020 allocation code is being used to allocate these costs.</p>

Project/INVP #	In Service Date(s)	Description of Project/Customer Benefits	Cost Allocation Rationale
Hicksville Data Center Improvement (Forward Proxy Upgrade) - INVP 4676	March 2018	Replace end of life proxy appliances with new appliances that support higher throughput capacity. All internet proxy services will be migrated to the new infrastructure and the old hardware decommissioned. If capacity is reached, there will be performance issues that affect services and applications that utilize the Internet.	When clients make a connection attempt on the Internet, its request has to pass through the forward proxy first. Depending on the forward proxy's settings, a request can be allowed or denied. If allowed, then the request is forwarded to the firewall and then to the appropriate server. This equipment does not lend itself to any single cost causative allocation methodology. Data is not readily available that could be used to develop a cost causative approach and it would not be cost effective to attempt to develop one with reasonable assurance that the resulting allocation would be fair and reasonable and capable of being consistently applied over time. Based on these considerations, the general allocator was determined to be the most cost effective, fair and reasonable methodology to allocate the related service company rents associated with this investment back to the benefitting operating companies. Since forward proxy servers are used throughout National Grid for the benefit of all NG companies, the G020 allocation code is being used to allocate these costs.

Project/INVP #	In Service Date(s)	Description of Project/Customer Benefits	Cost Allocation Rationale
Call Manager Upgrade - INVP 4577	December 2017	This project will refresh the Cisco Call Manager hardware and software used for managing the Internet Protocol (IP) telephony estate – call distribution and voice mail. This project will also consolidate the call manager from two clusters to one cluster and provide monthly Run-the-Business savings under an updated financial model.	Cisco Unified Communication Manager (CUCM) is the central platform through which all phone and video conferencing (VC) traffic is routed. Telecommunications and videoconferencing are used to support every aspect of National Grid’s business and does not lend itself to any single cost causative allocation methodology. Data is not readily available that could be used to develop a cost causative approach and it would not be cost effective to attempt to develop one with reasonable assurance that the resulting allocation would be fair and reasonable and capable of being consistently applied over time. Based on these considerations, the general allocator was determined to be the most cost effective, fair and reasonable methodology to allocate the related service company rents associated with this investment back to the benefitting operating companies. Since these assets are used throughout National Grid for the benefit of all NG companies, the G020 allocation code is being used to allocate these costs.

Project/INVP #	In Service Date(s)	Description of Project/Customer Benefits	Cost Allocation Rationale
Legacy DMZ Firewalls - INVP 4688	March 2018	New firewalls will be purchased to support the legacy internet gateway at the Metrotech and Henry Clay Boulevard data centers.	The network infrastructure that underpins all of National Grid's systems to enable communication is critical to the running of all services. Therefore it is vital that this network and communication infrastructure is reliable, with low outage and high availability. Provision of new firewalls for the Legacy Internet Gateway, known as Legacy DMZ (Demilitarized Zone), will ensure reliable operation of legacy internet gateway services until these services can be migrated to the new strategic service (known as VSTIG). These assets support the entire US operation and do not lend itself to to any single cost causative allocation methodology. Data is not readily available that could be used to develop a cost causative approach and it would not be cost effective to attempt to develop one with reasonable assurance that the resulting allocation would be fair and reasonable and capable of being consistently applied over time. Based on these considerations, the general allocator was determined to be the best means to allocate these costs. Since these assets are used throughout National Grid for the benefit of all NG companies, the G020 allocation code is being used to allocate these costs.

Project/INVP #	In Service Date(s)	Description of Project/Customer Benefits	Cost Allocation Rationale
Log Logic - INVP 4674	March 2018	This project will replace the Logging services in the VSTIG which are at the end of their useful life and, are currently being supported by Verizon on a best endeavors basis only. The Log Logic service will be replaced by the new Cisco Hyperflex service.	The purpose of the Verizon Secured Telecommunications Gateway (VSTIG) network services is to connect National Grid securely to the internet and other external business partners. The Logging services in the VSTIG are at the end of their useful life. The information that is enabled and transmitted over the VSTIG network covers a wide range of activities and business functions that do not lend themselves to any single cost causative allocation approach. Data is not readily available that could be used to develop a cost causative approach and it would not be cost effective to attempt to develop one with reasonable assurance that the resulting allocation would be fair and reasonable and capable of being consistently applied over time. The VSTIG network is used for the benefit of all NG Companies, therefore, it was determined that the general allocator G020 code is most appropriate for this investment.

Project/INVP #	In Service Date(s)	Description of Project/Customer Benefits	Cost Allocation Rationale
VSTIG Hardware Refresh - INVP 4274	March 2018	Within the VSTIG (Verizon Secure Telecommunications Gateway) solution, the Reverse Proxy (Bluecoat) servers have reached end of life and are no longer supported by Verizon as of February 2017. From that point, any support provided would be on a best endeavors basis only meaning contractual service level agreements (SLAs) cannot be guaranteed. This project will procure, install, and transition the replacement Bluecoat reverse proxy servers which will be fully supported for five years and provide an increase in bandwidth to the existing servers.	The information that is enabled and transmitted over the VSTIG network covers a wide range of activities and business functions that do not lend themselves to any single cost causative allocation approach. Data is not readily available that could be used to develop a cost causative approach and it would not be cost effective to attempt to develop one with reasonable assurance that the resulting allocation would be fair and reasonable and capable of being consistently applied over time. The VSTIG network is used for the benefit of all NG Companies, therefore, it was determined that the general allocator G020 code is most appropriate for this investment.

Project/INVP #	In Service Date(s)	Description of Project/Customer Benefits	Cost Allocation Rationale
Refresh of network equipment at Verizon supported Sites (transformed sites-core infrastructure sites) - INVP 4645	December 2017	This project is a replacement of aged, unsupported network infrastructure across Verizon Supported sites (Non Reservoir-Woods sites ONLY).	There are a number of systems, applications and equipment devices that run on the US Network, including everything from customer, employee, work management, back office, supply chain, inventory and many other functions that do not lend themselves to any single cost causative allocation methodology. Data is not readily available that could be used to develop a cost causative approach and it would not be cost effective to attempt to develop one with reasonable assurance that the resulting allocation would be fair and reasonable and capable of being consistently applied over time. Based on these considerations, the general allocator was determined to be the most cost effective, fair and reasonable methodology to allocate the related service company rents associated with this investment back to the benefitting operating companies. Since the US Network is used throughout National Grid for the benefit of all NG companies, the G020 allocation code is being used to allocate these costs.

Project/INVP #	In Service Date(s)	Description of Project/Customer Benefits	Cost Allocation Rationale
PPMI - INVP 4392	December 2017	This project will improve the IS Project and Portfolio management (PPM) capability in the US with the introduction of the Microsoft Project Online tool to manage Projects, Portfolios, Programs and provide status reporting via a centralized view.	The investment in the Microsoft Project Online tool is being made to manage a wide variety of projects, portfolios, programs and status reporting in such a manner that do not lend themselves to any single cost causative allocation approach. Data is not readily available that could be used to develop a cost causative approach and it would not be cost effective to attempt to develop one with reasonable assurance that the resulting allocation would be fair and reasonable and capable of being consistently applied over time. Based on these considerations, the general allocator was determined to be the most cost effective, fair and reasonable methodology to allocate the related service company rents associated with this investment back to the benefitting operating companies. Since the Project Online tool will be used for a variety of uses throughout National Grid for the benefit of all NG companies, the G020 allocation code is being used to allocate these costs.

Project/INVP #	In Service Date(s)	Description of Project/Customer Benefits	Cost Allocation Rationale
Network Tx-NB/MTC - INVP 4687	December 2017	This project will replace aged network infrastructure at the Metrotech and Northborough sites. This infrastructure is largely unsupported today. Once completed, the new equipment will be brought under Verizon Support Contract.	There are a number of systems, applications and equipment devices that run on the US Network, including everything from customer, employee, work management, back office, supply chain, inventory and many other functions that do not lend themselves to any single cost causative allocation methodology. Data is not readily available that could be used to develop a cost causative approach and it would not be cost effective to attempt to develop one with reasonable assurance that the resulting allocation would be fair and reasonable and capable of being consistently applied over time. Based on these considerations, the general allocator was determined to be the most cost effective, fair and reasonable methodology to allocate the related service company rents associated with this investment back to the benefitting operating companies. Since the US Network infrastructure at the Metrotech and Northborough sites is used throughout National Grid for the benefit of all NG companies, the G020 allocation code is being used to allocate these costs.

Project/INVP #	In Service Date(s)	Description of Project/Customer Benefits	Cost Allocation Rationale
NG Labs - INVP 4705	March 2018	This project will equip ngLabs with the necessary hardware and software to serve as proving ground for technology innovation and proof of concept projects. The mission is to bring current and emergent tech in house, execute technology scouting, and partner with the business to create products and solutions to address their needs.	NG Labs evaluates the potential of emerging technologies within the utility industry. The team of software developers and researchers builds custom applications to drive efficiencies for both operations and management employees at National Grid. In addition, they create prototypes to showcase the use of new technologies in utility applications. The lab and testing facility will be used for a variety of purposes that do not lend themselves to any single cost causative allocation approach. Data is not readily available that could be used to develop a cost causative approach and it would not be cost effective to attempt to develop one with reasonable assurance that the resulting allocation would be fair and reasonable and capable of being consistently applied over time. Based on these considerations, the general allocator was determined to be the most cost effective, fair and reasonable methodology to allocate the related service company rents associated with this investment back to the benefitting operating companies. Since the lab will be used for a variety of uses throughout National Grid for the benefit of all NG companies, the G020 allocation code is being used to allocate these costs.

Project/INVP #	In Service Date(s)	Description of Project/Customer Benefits	Cost Allocation Rationale
SharePoint 2007 Decommission - INVP 3667	December 2019	This project will migrate the SharePoint 2007 sites and applications onto a new service as the current service is no longer able to meet service level and functional requirements. Failure of the aged and out of support infrastructure would result in many business processes and teams being unable to access shared data held on the service.	SharePoint 2007 is a global content management service and went out of mainstream support in 2012. It is assumed that the majority of content held on SharePoint 2007 will be able to move to SP Online. Content Management tools do not lend themselves to any single cost causative allocation methodology. Data is not readily available that could be used to develop a cost causative approach and it would not be cost effective to attempt to develop one with reasonable assurance that the resulting allocation would be fair and reasonable and capable of being consistently applied over time. Based on these considerations, the general allocator was determined to be the most cost effective, fair and reasonable methodology to allocate the related service company rents associated with this investment back to the benefitting operating companies. Since content management tools are used throughout National Grid for the benefit of all NG companies, the G020 allocation code is being used to allocate these costs.

Project/INVP #	In Service Date(s)	Description of Project/Customer Benefits	Cost Allocation Rationale
Mobile Application Development Platform (MADP) – INVP 3996	March 2019	This platform will contain the frameworks and tools needed for the development and deployment of custom mobile applications.	The data, content, transactions and other information that is being transmitted over mobile devices and applications varies greatly including everything from customer, employee, work management, back office, supply chain, inventory and many other applications and functions that do not lend themselves to any single cost causative allocation methodology. Data is not readily available that could be used to develop a cost causative approach and it would not be cost effective to attempt to develop one with reasonable assurance that the resulting allocation would be fair and reasonable and capable of being consistently applied over time. Based on these considerations, the general allocator was determined to be the most cost effective, fair and reasonable methodology to allocate the related service company rents associated with this investment back to the benefitting operating companies. Since the Mobile Application Development Platform will be used for the benefit of all NG companies, the G020 allocation code is being used to allocate these costs.

Project/INVP #	In Service Date(s)	Description of Project/Customer Benefits	Cost Allocation Rationale
Service Now – Release 3 – INVP 4261	March 2018	This is a continual project to improve the Service Management Integration (SMI) processes, including the extension of channels available for contacting help desk and resolving issues.	Enterprise ServiceNow is a key tool that underpins the successful delivery of Global Service Delivery objectives; associated with reducing the time to on-board resources, efficiency improvements by enabling employee self-service and workflow automation, improved IS asset and configuration management and improvements to IS process and workflow automation. This tool does not lend itself to any single cost causative allocation methodology. Data is not readily available that could be used to develop a cost causative approach and it would not be cost effective to attempt to develop one with reasonable assurance that the resulting allocation would be fair and reasonable and capable of being consistently applied over time. Based on these considerations, the general allocator was determined to be the most cost effective, fair and reasonable methodology to allocate the related service company rents associated with this investment back to the benefitting operating companies. Since the Service Now Tool will be used for the benefit of all NG companies, the G020 allocation code is being used to allocate these costs.

Project/INVP #	In Service Date(s)	Description of Project/Customer Benefits	Cost Allocation Rationale
WAN Bandwidth Upgrades - INVP 4267	March 2018	This is to rollout and deploy additional Wireless Access Points and increase the bandwidth of WAN at selected US sites.	The business information and transactions being transmitted over the wireless network do not lend themselves to any one cost causative allocation. Data is not readily available that could be used to develop a cost causative approach and it would not be cost effective to attempt to develop one with reasonable assurance that the resulting allocation would be fair and reasonable and capable of being consistently applied over time. The wireless network is used for the benefit of all NG Companies, therefore, it was determined that the general allocator G020 code is most appropriate for this investment.

Project/INVP #	In Service Date(s)	Description of Project/Customer Benefits	Cost Allocation Rationale
RAS/VPN Re-Platform/Mobile - NVP 4269	March 2018	The original Juniper Remote Access SSL VPN (RAS) deployed by Verizon is now five years old and doesn't support some of the latest mobile capability or integrate easily with other technologies that have been implemented (Cisco ISE). This Project proposes to replace the existing RAS VPN solution with a more modern platform that has improved mobile VPN capability and improved integration with National Grid technologies.	Remote access technology investments allow for remote access to the network to perform a variety of tasks including everything from customer, employee, work management, back office, supply chain, inventory and many other functions that do not lend themselves to any single cost causative allocation methodology. Data is not readily available that could be used to develop a cost causative approach and it would not be cost effective to attempt to develop one with reasonable assurance that the resulting allocation would be fair and reasonable and capable of being consistently applied over time. Based on these considerations, the general allocator was determined to be the most cost effective, fair and reasonable methodology to allocate the related service company rents associated with this investment back to the benefitting operating companies. Since remote access platforms are used throughout National Grid for the benefit of all NG companies, the G020 allocation code is being used to allocate these costs.

Project/INVP #	In Service Date(s)	Description of Project/Customer Benefits	Cost Allocation Rationale
RSA Re-platform - INVP 4270	March 2018	The existing Managed One Time Password service (MTOP) has been eliminated by Verizon and National Grid is one of the last customers on the service. This project will migrate this service to the current RSA product which provides one time passwords via RSA token or a smartphone app, but also includes a risk based authentication engine that can increase or decrease the password requirements based on your location, device, and access required.	Remote access technology investments allow for remote access to the network to perform a variety of tasks including everything from customer, employee, work management, back office, supply chain, inventory and many other functions that do not lend themselves to any single cost causative allocation methodology. Data is not readily available that could be used to develop a cost causative approach and it would not be cost effective to attempt to develop one with reasonable assurance that the resulting allocation would be fair and reasonable and capable of being consistently applied over time. Based on these considerations, the general allocator was determined to be the most cost effective, fair and reasonable methodology to allocate the related service company rents associated with this investment back to the benefitting operating companies. Since remote access platforms are used throughout National Grid for the benefit of all NG companies, the G020 allocation code is being used to allocate these costs.

Project/INVP #	In Service Date(s)	Description of Project/Customer Benefits	Cost Allocation Rationale
4279 - Citrix Infrastructure Upgrade (Xenapp and NetScaler) - INVP 4729	March 2018	Upgrade/rationalization of Global Citrix infrastructure	Citrix is a product in the National Grid environment that is used to virtualize various business applications, such as ArcGIS, Cascade, Small World GIS, Maximo, etc. Citrix is also a key method of remote access for National Grid users, eco-system partners and other outside contractors via our secure gateway solutions. These tools do not lend themselves to any one cost causative allocation. Data is not readily available that could be used to develop a cost causative approach and it would not be cost effective to attempt to develop one with reasonable assurance that the resulting allocation would be fair and reasonable and capable of being consistently applied over time. The Citrix infrastructure is used for the benefit of all NG Companies, therefore, it was determined that the general allocator G020 code is most appropriate for this investment.

Project/INVP #	In Service Date(s)	Description of Project/Customer Benefits	Cost Allocation Rationale
Wireless LAN Management Tools – INVP 4284	March 2019	This project is to develop a service level for WLAN and implement the tools required to measure the use, understand capacity/utilization, support connectivity issues and troubleshooting, and help plan for additional growth of the service.	The business information and transactions being transmitted over the wireless network do not lend themselves to any one cost causative allocation. Data is not readily available that could be used to develop a cost causative approach and it would not be cost effective to attempt to develop one with reasonable assurance that the resulting allocation would be fair and reasonable and capable of being consistently applied over time. The wireless network is used for the benefit of all NG Companies, therefore, it was determined that the general allocator G020 code is most appropriate for this investment.

Project/INVP #	In Service Date(s)	Description of Project/Customer Benefits	Cost Allocation Rationale
Legacy DMZ migration to vSTIG - INVP 4362	December 2018	Our internet gateway services are currently comprised of the new strategic service vSTIG and a legacy DMZ service. The internet gateway connects National Grid securely to the internet and other external business partners. The legacy services are currently supporting a significant number of business critical systems and network traffic flows. The hardware and software that make up the legacy network services are experiencing operational issues that are impacting users. This legacy hardware no longer meets the required specifications and cannot be easily restored in the event of a failure. To resolve these issues, this project will migrate all legacy service to the new vStig service.	The information that is enabled and transmitted over the VSTIG network covers a wide range of activities and business functions that do not lend themselves to any single cost causative allocation approach. Data is not readily available that could be used to develop a cost causative approach and it would not be cost effective to attempt to develop one with reasonable assurance that the resulting allocation would be fair and reasonable and capable of being consistently applied over time. The VSTIG network is used for the benefit of all NG Companies, therefore, it was determined that the general allocator G020 code is most appropriate for this investment.

Project/INVP #	In Service Date(s)	Description of Project/Customer Benefits	Cost Allocation Rationale
Data Centre Migration and Capacity Increase Melville - INVP 4377	March 2019	This project will migrate equipment from the Melville Data Center to the company's primary data centers and increase capacity in support of the legacy applications that will remain.	This project will migrate all remaining equipment (servers, storage, hardware/software, etc.) from the Melville Data Center to the DXC (Digital Transformation Multiplier Company formerly Computer Sciences Corporation - CSC) data centers in Norwich, Connecticut and Newark, Delaware. It will eliminate dependency on and decommission unsupported equipment and increase capacity at the DXC data center to support the migration of equipment. Data center assets serve a wide variety of business functions across National Grid and do not lend themselves to any single cost causative allocation approach. Data is not readily available that could be used to develop a cost causative approach and it would not be cost effective to attempt to develop one with reasonable assurance that the resulting allocation would be fair and reasonable and capable of being consistently applied over time. The data center is used for the benefit of all NG Companies, therefore, it was determined that the general allocator G020 code is most appropriate for this investment.

Project/INVP #	In Service Date(s)	Description of Project/Customer Benefits	Cost Allocation Rationale
Active Directory Improvements - INVP 4489	December 2018	<p>Active Directory (AD) is a key service that supports core authentication for all National Grid computers and servers logging onto the corporate network in both the United States (US) and United Kingdom (UK). Therefore, AD provides access to all Information Systems (IS).</p> <p>The scope of this initiative is to implement a refreshed global AD infrastructure and support services. The new AD environment will unify all global applications that use the AD service. It is critical that National Grid can ensure that the AD service is reliable and supports core authentication requirements to all current and proposed applications.</p>	<p>Active Directory (AD) is a key service that supports core authentication for all National Grid computers and servers logging onto the corporate network, Therefore, AD provides access to all Information Systems (IS). The purpose of this investment is to ensure the reliability of a key service supporting authentication and security of applications logging into the corporate network and internet based services. These services do not lend themselves to any single cost causative allocation approach. Data is not readily available that could be used to develop a cost causative approach and it would not be cost effective to attempt to develop one with reasonable assurance that the resulting allocation would be fair and reasonable and capable of being consistently applied over time. Active Directory is used for the benefit of all NG Companies, therefore, it was determined that the general allocator G020 code is most appropriate for this investment.</p>

Project/INVP #	In Service Date(s)	Description of Project/Customer Benefits	Cost Allocation Rationale
Application Performance Management (APM) - INVP 4490	December 2018 December 2020	This project will implement an Application Performance Management tool to capture and report on application issues.	The diagnosis of performance issues requires a level of instrumentation not currently available. APM tools will provide end to end (full stack) analysis to quickly diagnose these issues. APM tools will reduce the time taken for support teams and incident managers to diagnose incidents and reduce the time taken for developers to identify and fix performance issues during development and testing. These tools do not lend themselves to any single cost causative allocation approach. Data is not readily available that could be used to develop a cost causative approach and it would not be cost effective to attempt to develop one with reasonable assurance that the resulting allocation would be fair and reasonable and capable of being consistently applied over time. APM tools are used for the benefit of all NG Companies, therefore, it was determined that the general allocator G020 code is most appropriate for this investment.

Project/INVP #	In Service Date(s)	Description of Project/Customer Benefits	Cost Allocation Rationale
Monitoring and Alerting - INVP 4493	March 2018 March 2019 March 2020 March 2021	<p>Build a centralized Application Performance Monitoring platform to collect, present and store data from an end user experience to achieve the following:</p> <p>*Step-change reduction in incident MTTR (Mean Time To Recover):</p> <ul style="list-style-type: none"> •Earlier detection of performance issues •Fewer false alarms (P1/P2) by having empirical evidence of scale of problem (#users impacted, impact of slowdowns) •Real-time dashboards shared with customer will build transparency showing good performance as well as the true scale of slowdowns/outages 	<p>Monitoring and Alerting tools that oversee the entire network transcend all business functions and do not lend themselves to any single cost causative allocation methodology. Data is not readily available that could be used to develop a cost causative approach and it would not be cost effective to attempt to develop one with reasonable assurance that the resulting allocation would be fair and reasonable and capable of being consistently applied over time. Based on these considerations, the general allocator was determined to be the most cost effective, fair and reasonable methodology to allocate the related service company rents associated with this investment back to the benefitting operating companies. Since the Monitoring and Alerting platform will be used throughout National Grid's network for the benefit of all NG companies, the G020 allocation code is being used to allocate these costs.</p>

Project/INVP #	In Service Date(s)	Description of Project/Customer Benefits	Cost Allocation Rationale
US SAP: Business Warehouse (BW) Consolidation to HANA Enterprise Cloud (HEC) - INVP 4562	March 2019	<p>This investment is to consolidate National Grid Business Intelligence (BI)/Business Warehouse (BW) to HANA Enterprise Cloud (HEC). This will:</p> <p>Consolidate the reporting solutions onto a single platform to reduce costs, including infrastructure hosting and application support costs.</p> <p>Simplify the reporting solution for the business users.</p> <p>Increase cross functional reporting capabilities.</p>	<p>Data warehouse solutions encompass the data and serves as the basis for reporting and analytics for a wide variety of data that do not lend them to any single cost causative allocation approach. Data is not readily available that could be used to develop a cost causative approach and it would not be cost effective to attempt to develop one with reasonable assurance that the resulting allocation would be fair and reasonable and capable of being consistently applied over time. The data warehousing tools are used for the benefit of all NG Companies, therefore, it was determined that the general allocator G020 code is most appropriate for this investment.</p>

Project/INVP #	In Service Date(s)	Description of Project/Customer Benefits	Cost Allocation Rationale
US SAP: Enhancement Pack 9 Upgrade - INVP 4564	March 2020	The Upgrade Project will apply the latest SAP service packs for Enterprise Central Component (ECC), Supplier Relationship Management (SRM), Process Integration (PI), Portal, Business Planning and Consolidation (BPC), and Solution Manager to ensure that the SAP application stays within current vendor support and mitigates the risk of system failure by remaining current every two years on the SAP core application.	SAP software represents the general ledger and back office suite of system modules that do not lend themselves to any single cost causative allocation approach. Data is not readily available that could be used to develop a cost causative approach and it would not be cost effective to attempt to develop one with reasonable assurance that the resulting allocation would be fair and reasonable and capable of being consistently applied over time. SAP is used for the benefit of all NG Companies, therefore, it was determined that the general allocator G020 code is most appropriate for this investment.

Project/INVP #	In Service Date(s)	Description of Project/Customer Benefits	Cost Allocation Rationale
Data Visualization Expansion - INVP 4606	June 2019	This investment will expand the use of the Tableau, reporting platform across more use cases and business areas. Tableau provides data visualizations and analytics that aid management in the development of strategic and operational Plans.	This investment will advance the capabilities and use of visualization and data analytics within National Grid. In particular, the new capabilities will allow access of additional types of data, cleanse and store data and provide advanced analysis and reporting of data. The investment will introduce additional dashboards within Finance, Customer and Operations in support of reporting requirements. The Tableau reporting platform does not lend itself to any single cost causative allocation approach. Data is not readily available that could be used to develop a cost causative approach and it would not be cost effective to attempt to develop one with reasonable assurance that the resulting allocation would be fair and reasonable and capable of being consistently applied over time. Tableau is used for the benefit of all NG Companies, therefore, it was determined that the general allocator G020 code is most appropriate for this investment.

Project/INVP #	In Service Date(s)	Description of Project/Customer Benefits	Cost Allocation Rationale
1327 Interfaces - INVP 4706	June 2019	This project will migrate legacy interfaces to new supported middleware services that support file transfers (SAP PI and Oracle Fusion). The current technology is unsupported and is at risk since security patches are no longer being provided.	The primary driver for this project is to mitigate the risks of continuing to be reliant on out of support infrastructure. These risks include increased security risk as out of support infrastructure will not receive security patches. In addition, in the event of failure, National Grid IS will be unable to meet the agreed Service Level Agreements (SLAs) for many key applications once the middleware infrastructure goes out of support. Also, the File Transfer Service environment has a single point of failure/no redundancy. The new technology provides functional benefits which will provide productivity improvements enabling improvements in the efficiency of data and file transfer. These assets do not lend themselves to any single cost causative allocation approach. Data is not readily available that could be used to develop a cost causative approach and it would not be cost effective to attempt to develop one with reasonable assurance that the resulting allocation would be fair and reasonable and capable of being consistently applied over time. These assets are used for the benefit of all NG Companies, therefore, it was determined that the general allocator G020 code is most appropriate for this investment.

Project/INVP #	In Service Date(s)	Description of Project/Customer Benefits	Cost Allocation Rationale
Business Innovation Projects 4707 4708 4728	March 2018 March 2019 March 2020 March 2021	The Business Innovation Program will deliver a series projects that include: Big Data Analytics, Process, and Workflow automation with Robotics, CSS system upgrade pilot, and Mobile device capability enhancements. Additionally, application rationalization will be covered under the scope of this investment.	The Business Innovation Projects are enabling investments in infrastructure and software for a number of business platforms, systems and applications that will support a number of business functions across National Grid's US Operation. These investments do not lend themselves to any single cost causative allocation approach. Data is not readily available that could be used to develop a cost causative approach and it would not be cost effective to attempt to develop one with reasonable assurance that the resulting allocation would be fair and reasonable and capable of being consistently applied over time. These assets will be used for the benefit of all NG Companies, therefore, it was determined that the general allocator G020 code is most appropriate for this investment.

Project/INVP #	In Service Date(s)	Description of Project/Customer Benefits	Cost Allocation Rationale
Data Center Consolidation - INVP 4709	March 2019	This project will consolidate legacy data centers as remediation work is carried out on legacy applications (retained apps). Once all retained applications are remediated and moved to the new data center, the legacy data centers will be decommissioned.	This project will migrate all remaining equipment (servers, storage, hardware/software, etc.) from the legacy data centers to the DXC (Digital Transformation Multiplier Company formerly Computer Sciences Corporation - CSC) data centers in Norwich, Connecticut and Newark, Delaware. It will remove dependency on and decommission unsupported equipment and increase capacity at the DXC data center to support the migration of equipment. Data center assets serve a wide variety of business functions across National Grid and do not lend themselves to any single cost causative allocation approach. Data is not readily available that could be used to develop a cost causative approach and it would not be cost effective to attempt to develop one with reasonable assurance that the resulting allocation would be fair and reasonable and capable of being consistently applied over time. The data centers are used for the benefit of all NG Companies, therefore, it was determined that the general allocator G020 code is most appropriate for this investment.

Project/INVP #	In Service Date(s)	Description of Project/Customer Benefits	Cost Allocation Rationale
Data Security - INVP 4710	March 2019 March 2020 March 2021	This project is based around a move to protect data through information rights management and advanced cyber protection both for end points and cloud services. The project will be delivered using Microsoft Secure Productive Enterprise Plan E5, a SAAS based subscription product.	The deployment of Office 365 provides capability to collaborate internally and with partners in a more flexible manner. However with this capability there is an increased risk to the integrity of our data, as our current services assume that data resides and is consumed on corporate devices to ensure security. To fully realize the benefits of the modern workplace and collaborative working with our partners and across devices we need to shift our thinking to managing and securing our data. This project will work with DR&S and utilize Microsoft security services and technologies to provide an IT platform that allows our data to be shared in secured manner. As we move to any device working in the cloud our focus will change from end points and applications to data and the need to protect the data regardless of where it resides. This investment does not lend itself to any single cost causative allocation approach. Data is not readily available that could be used to develop a cost causative approach and it would not be cost effective to attempt to develop one with reasonable assurance that the resulting allocation would be fair and reasonable and capable of being consistently applied over time. Data Security investments are used for the benefit of all NG Companies, therefore, it was determined that the general allocator G020 code is most appropriate for this investment.

Project/INVP #	In Service Date(s)	Description of Project/Customer Benefits	Cost Allocation Rationale
EMM Licenses - INVP 4713	December 2018	The Enterprise Mobile Management System (EMM) project will secure corporate data and information stored on mobile devices, mainly by ensuring that policies are enforced on the device. This project will procure the necessary licenses to manage these mobile devices	The data, content, transactions and other information that is being transmitted over mobile devices varies greatly including everything from customer, employee, work management, back office, supply chain, inventory and many other applications and functions that do not lend themselves to any single cost causative allocation methodology. Data is not readily available that could be used to develop a cost causative approach and it would not be cost effective to attempt to develop one with reasonable assurance that the resulting allocation would be fair and reasonable and capable of being consistently applied over time. Based on these considerations, the general allocator was determined to be the most cost effective, fair and reasonable methodology to allocate the related service company rents associated with this investment back to the benefitting operating companies. Since Enterprise Mobility Management is used throughout National Grid for the benefit of all NG companies, the G020 allocation code is being used to allocate these costs.

Project/INVP #	In Service Date(s)	Description of Project/Customer Benefits	Cost Allocation Rationale
EMM Phase2 – INVP 4714	March 2018	Rollout of EMM to all corporate mobile devices across the US (about 6000 users).	The data, content, transactions and other information that is being transmitted over mobile devices varies greatly including everything from customer, employee, work management, back office, supply chain, inventory and many other applications and functions that do not lend themselves to any single cost causative allocation methodology. Data is not readily available that could be used to develop a cost causative approach and it would not be cost effective to attempt to develop one with reasonable assurance that the resulting allocation would be fair and reasonable and capable of being consistently applied over time. Based on these considerations, the general allocator was determined to be the most cost effective, fair and reasonable methodology to allocate the related service company rents associated with this investment back to the benefitting operating companies. Since Enterprise Mobility Management is used throughout National Grid for the benefit of all NG companies, the G020 allocation code is being used to allocate these costs.

Project/INVP #	In Service Date(s)	Description of Project/Customer Benefits	Cost Allocation Rationale
MWORK and Netmotion Risk Avoidance – INVP 4725	December 2018	Netmotion will be the strategic direction for the MWork application. It is used when mobile field workers move in and out of wireless coverage areas and roam between networks, the product maintains and secures their data connections in order to maximize worker productivity. This project will implement a new solution for MWork that replaces the current Birdstep product with Netmotion.	Netmotion will be the strategic direction for the MWork application. It is used when mobile field workers move in and out of wireless coverage areas and roam between networks, the product maintains and secures their data connections in order to maximize worker productivity. This project will implement a new solution for MWork that replaces the current Birdstep product with Netmotion. The business information and transactions being transmitted over the wireless network do not lend themselves to any one cost causative allocation. Data is not readily available that could be used to develop a cost causative approach and it would not be cost effective to attempt to develop one with reasonable assurance that the resulting allocation would be fair and reasonable and capable of being consistently applied over time. The wireless network is used for the benefit of all NG Companies, therefore, it was determined that the general allocator G020 code is most appropriate for this investment.

Project/INVP #	In Service Date(s)	Description of Project/Customer Benefits	Cost Allocation Rationale
Virtual Desktop – DaaS - INVP 4727	December 2019	This project will implement a cloud based desktop as a service (DaaS) offering,	<p>The Virtual Desktop (VD) allows a user's desktop environment (icons, wallpaper, windows, folders, toolbars, widgets, etc.) to be stored on a remote server, rather than on a designated Personal Computer (PC). Implementing a virtual desktop environment will replace the traditional model of providing a device to each user. This investment will deploy a Virtual Desktop (DaaS) solution and virtual desktop (VMware) environment starting with approximately 800 devices for IS support staff and others. These assets do not lend themselves to any one cost causative allocation. Data is not readily available that could be used to develop a cost causative approach and it would not be cost effective to attempt to develop one with reasonable assurance that the resulting allocation would be fair and reasonable and capable of being consistently applied over time. Virtual Desktop technology will be used for the benefit of all NG Companies, therefore, it was determined that the general allocator G020 code is most appropriate for this investment.</p>

Project/INVP #	In Service Date(s)	Description of Project/Customer Benefits	Cost Allocation Rationale
VSTIG Hardware Refresh - IDS Card Replacement - INVP 4749	March 2018	Refresh of the IDS cards in VSTIG to support connectivity up to 10Gb. In addition this project will increase of the MPLS port speed to the VSTIG from 1Gb to 1.5Gb and modify various VSTIG networks (VRFs) to support pent up network bandwidth demand.	The information that is enabled and transmitted over the VSTIG network covers a wide range of activities and business functions that do not lend themselves to any single cost causative allocation approach. Data is not readily available that could be used to develop a cost causative approach and it would not be cost effective to attempt to develop one with reasonable assurance that the resulting allocation would be fair and reasonable and capable of being consistently applied over time. The VSTIG network is used for the benefit of all NG Companies, therefore, it was determined that the general allocator G020 code is most appropriate for this investment.

Project/INVP #	In Service Date(s)	Description of Project/Customer Benefits	Cost Allocation Rationale
MTC and Syracuse Boardrooms & Auditoriums - INVP 4759	March 2018	This project will upgrade and install new Video Conference units.	Video Conferencing assets are used by a large number of business functions at NG to collaborate , including everything from customer, employee, work management, back office, supply chain, inventory and many other functions and activities that do not lend themselves to any single cost causative allocation methodology. Data is not readily available that could be used to develop a cost causative approach and it would not be cost effective to attempt to develop one with reasonable assurance that the resulting allocation would be fair and reasonable and capable of being consistently applied over time. Based on these considerations, the general allocator was determined to be the most cost effective, fair and reasonable methodology to allocate the related service company rents associated with this investment back to the benefitting operating companies. Since Video Conferencing is used at NG offices for the benefit of all NG operating companies, the general allocator G020 allocation code is being used to allocate these costs.

Project/INVP #	In Service Date(s)	Description of Project/Customer Benefits	Cost Allocation Rationale
Mainframe DR Machine - INVP 4760	March 2018	This project will upgrade and improve the performance and capacity profile of National Grid's Mainframe Disaster Recovery platform. This investment will help to avoid potential adverse impact to systems operating on the mainframe.	There are many business applications that depend on mainframe processing and there isn't any single cost causative allocation methodology that would fairly and reasonably allocate the cost of this investment. Data is not readily available that could be used to develop a cost causative approach and it would not be cost effective to attempt to develop one with reasonable assurance that the resulting allocation would be fair and reasonable and capable of being consistently applied over time. Based on these considerations, the general allocator was determined to be the most cost effective, fair and reasonable methodology to allocate the related service company rents associated with this investment back to the benefitting operating companies. Mainframes are used used for the benefit of all NG Companies, therefore, it was determined that the general allocator G020 code is most appropriate for this investment.

Project/INVP #	In Service Date(s)	Description of Project/Customer Benefits	Cost Allocation Rationale
US Foundation Hosting Renewal - INVP 4671	March 2018	To address its growing business environment, National Grid must enhance its SAP and HANA application hosting services. Currently the application hosting support is provided by T-Systems out of Houston, Texas and SAP HANA services are provided by SAP HANA Enterprise Cloud (HEC) out of Virginia. This project and the new vendor will consolidate these two datacenters under one platform for both primary and Disaster Recovery (DR) in the US. The service provider will supply Platform as a Service (PaaS) for SAP and HANA applications, and ancillary applications including PowerPlan, Open Text, uPerform, and SABRIX. National Grid IS will work with the provider to move the SAP application portfolio to a new datacenter. The new provider was selected through a formal Request For Proposal (RFP) process supported by INVP 3924.	These investments serve a wide variety of business functions across National Grid and do not lend themselves to any single cost causative allocation approach. Data is not readily available that could be used to develop a cost causative approach and it would not be cost effective to attempt to develop one with reasonable assurance that the resulting allocation would be fair and reasonable and capable of being consistently applied over time. These platforms are used for the benefit of all NG Companies, therefore, it was determined that the general allocator G020 code is most appropriate for this investment.

Project/INVP #	In Service Date(s)	Description of Project/Customer Benefits	Cost Allocation Rationale
Dev Test to Cloud - INVP 4778	September 2018	The project will move Development and Test environments from physical to cloud based infrastructure	Development and Test environments are used to implement new software solutions, upgrades and enhancements across all of National Grid's US operations. These assets do not lend themselves to any single cost causative allocation approach. Data is not readily available that could be used to develop a cost causative approach and it would not be cost effective to attempt to develop one with reasonable assurance that the resulting allocation would be fair and reasonable and capable of being consistently applied over time. These development and test environments are used for the benefit of all NG Companies, therefore, it was determined that the general allocator G020 code is most appropriate for this investment.

Project/INVP #	In Service Date(s)	Description of Project/Customer Benefits	Cost Allocation Rationale
DR Priority 2 Apps Remediation - INVP 4824	December 2019	Implement the supporting technology tools that National Grid and our suppliers can utilize to design and deploy Disaster Recovery services for Priority 2 Applications.	Disaster recovery tools will be utilized all across National Grid for the benefit of all business functions. These tools do not do not lend themselves to any single cost causative allocation approach. Data is not readily available that could be used to develop a cost causative approach and it would not be cost effective to attempt to develop one with reasonable assurance that the resulting allocation would be fair and reasonable and capable of being consistently applied over time. These disaster recovery tools are used for the benefit of all NG Companies, therefore, it was determined that the general allocator G020 code is most appropriate for this investment.

Project/INVP #	In Service Date(s)	Description of Project/Customer Benefits	Cost Allocation Rationale
DR Priority 3 Apps Remediation – INVP 4825	December 2020	Implement the supporting technology tools that National Grid and our suppliers can utilize to design and deploy Disaster Recovery services for Priority 3 Applications.	Disaster recovery tools will be utilized all across National Grid for the benefit of all business functions. These tools do not do not lend themselves to any single cost causative allocation approach. Data is not readily available that could be used to develop a cost causative approach and it would not be cost effective to attempt to develop one with reasonable assurance that the resulting allocation would be fair and reasonable and capable of being consistently applied over time. These disaster recovery tools are used for the benefit of all NG Companies, therefore, it was determined that the general allocator G020 code is most appropriate for this investment.

Project/INVP #	In Service Date(s)	Description of Project/Customer Benefits	Cost Allocation Rationale
EMM Single Sign on - INVP 4826	December 2018	This project will implement VMWare's Workspace One to support single sign on to mobile apps. This will eliminate the need to login more than once to access National Grid mobile apps which are expected to grow significantly in the next few years.	The data, content, transactions and other information that is being transmitted over mobile devices varies greatly including everything from customer, employee, work management, back office, supply chain, inventory and many other applications and functions that do not lend themselves to any single cost causative allocation methodology. Data is not readily available that could be used to develop a cost causative approach and it would not be cost effective to attempt to develop one with reasonable assurance that the resulting allocation would be fair and reasonable and capable of being consistently applied over time. Based on these considerations, the general allocator was determined to be the most cost effective, fair and reasonable methodology to allocate the related service company rents associated with this investment back to the benefitting operating companies. Since Enterprise Mobility Management is used throughout National Grid for the benefit of all NG companies, the G020 allocation code is being used to allocate these costs.

Project/INVP #	In Service Date(s)	Description of Project/Customer Benefits	Cost Allocation Rationale
Hicksville Fiber - INVP 4828	March 2019	This project will replace the aged multi-mode fiber optic plant that supports the Hicksville campus with an optimally routed single mode fiber optic cable plant. The project will also include the associated replacement of the Hicksville LAN switches' multimode fiber interfaces (GBICs) with single mode fiber interfaces as part of the migration to the new fiber facilities.	The fiber cable network infrastructure that underpins all of National Grid's systems to enable communication is critical to the running of all services and the productivity of all of the end users located at Hicksville campus. This investment will ensure this network infrastructure is reliable with high availability and the bandwidth it provides is sufficient to ensure the required performance to enable the end users to undertake their day to day duties. The fiber cable network does not lend itself to any single cost causative allocation methodology. Data is not readily available that could be used to develop a cost causative approach and it would not be cost effective to attempt to develop one with reasonable assurance that the resulting allocation would be fair and reasonable and capable of being consistently applied over time. Based on these considerations, the general allocator was determined to be the most cost effective, fair and reasonable methodology to allocate the related service company rents associated with this investment back to the benefitting operating companies. Since the fiber optic network is used to transmit data throughout NG for the benefit of all NG companies, the G020 allocation code is being used to allocate these costs.

Project/INVP #	In Service Date(s)	Description of Project/Customer Benefits	Cost Allocation Rationale
Migration of Oracle to Linux – INVP 4830	August 2021	This project will migrate Oracle Database applications that reside on expensive Unix P-Series hardware, to less expensive Wintel/Linux based hardware.	These database applications are utilized in business functions all across National Grid and a single cost causative allocation methodology does not exist to allocate these costs. Data is not readily available that could be used to develop a cost causative approach and it would not be cost effective to attempt to develop one with reasonable assurance that the resulting allocation would be fair and reasonable and capable of being consistently applied over time. Based on these considerations, the general allocator was determined to be the most cost effective, fair and reasonable methodology to allocate the related service company rents associated with this investment back to the benefitting operating companies. Since these database applications are used throughout NG for the benefit of all NG companies, the G020 allocation code is being used to allocate these costs.

Project/INVP #	In Service Date(s)	Description of Project/Customer Benefits	Cost Allocation Rationale
Network Transformation Continuation-Risk Avoidance - INVP 4834	March 2020	This project will replace aged networking equipment including telephone PBXs.	There are a number of systems, applications and equipment devices that run on the US Network that do not lend them to any single cost causative allocation methodology. Data is not readily available that could be used to develop a cost causative approach and it would not be cost effective to attempt to develop one with reasonable assurance that the resulting allocation would be fair and reasonable and capable of being consistently applied over time. Based on these considerations, the general allocator was determined to be the most cost effective, fair and reasonable methodology to allocate the related service company rents associated with this investment back to the benefitting operating companies. Since the US Network is used throughout National Grid for the benefit of all NG companies, the G020 allocation code is being used to allocate these costs.

Project/INVP #	In Service Date(s)	Description of Project/Customer Benefits	Cost Allocation Rationale
Network Transformation Continuation-Substations – INVP 4835	December 2020	National Grid’s Transformation project with Verizon included only the office locations and did not include the substations that require card key access and therefore these sites were left on the legacy network. This project is to refresh the network equipment and migrate these sites over to the standard network environment to ensure operational reliability and management under the standard support model.	There are a number of systems, applications and equipment devices that run on the US Network that do not lend them to any single cost causative allocation methodology. Data is not readily available that could be used to develop a cost causative approach and it would not be cost effective to attempt to develop one with reasonable assurance that the resulting allocation would be fair and reasonable and capable of being consistently applied over time. Based on these considerations, the general allocator was determined to be the most cost effective, fair and reasonable methodology to allocate the related service company rents associated with this investment back to the benefitting operating companies. Since the US Network is used throughout National Grid for the benefit of all NG companies, the G020 allocation code is being used to allocate these costs.

Project/INVP #	In Service Date(s)	Description of Project/Customer Benefits	Cost Allocation Rationale
Network Transformation Continuation-Substations and Security Sites – INVP 4836	December 2020	National Grid’s Transformation project with Verizon included only the office locations and did not include the Security sites that require card key access and therefore these sites were left on the legacy network. This project is to refresh the network equipment and migrate these sites over to the standard network environment to ensure operational reliability and management under the standard support model.	There are a number of systems, applications and equipment devices that run on the US Network that do not lend them to any single cost causative allocation methodology. Data is not readily available that could be used to develop a cost causative approach and it would not be cost effective to attempt to develop one with reasonable assurance that the resulting allocation would be fair and reasonable and capable of being consistently applied over time. Based on these considerations, the general allocator was determined to be the most cost effective, fair and reasonable methodology to allocate the related service company rents associated with this investment back to the benefitting operating companies. Since the US Network is used throughout National Grid for the benefit of all NG companies, the G020 allocation code is being used to allocate these costs.

Project/INVP #	In Service Date(s)	Description of Project/Customer Benefits	Cost Allocation Rationale
SD-WAN Core, automation, orchestration tools and pilot sites – INVP 4837	March 2019	This project will build and deploy the SD-WAN core infrastructure and tools in the Network data centers which in turn will be used to support the deployment of the SD-WAN to the branch locations.	Software Defined (SD) –Wide Area Network (WAN) provides dynamic routing capabilities that allow the network to identify the quality of the available network paths in real time and route application traffic in the most cost effective manner that meets required services levels. These assets that run on the US Network do not lend themselves to any single cost causative allocation methodology. Data is not readily available that could be used to develop a cost causative approach and it would not be cost effective to attempt to develop one with reasonable assurance that the resulting allocation would be fair and reasonable and capable of being consistently applied over time. Based on these considerations, the general allocator was determined to be the most cost effective, fair and reasonable methodology to allocate the related service company rents associated with this investment back to the benefitting operating companies. Since SD-WAN Virtualized Branches are used for the benefit of all NG companies, the G020 allocation code is being used to allocate these costs.

Project/INVP #	In Service Date(s)	Description of Project/Customer Benefits	Cost Allocation Rationale
VC - Metrotech Auditorium – INVP 4840	September 2018	Currently there are not adequate video conferencing facilities in the Metrotech auditorium. This project will upgrade and install new Video Conference units.	Video Conferencing assets are used by a large number of business functions at National Grid (NG) to collaborate , including everything from customer, employee, work management, back office, supply chain, inventory and many other functions and activities that do not lend themselves to any single cost causative allocation methodology. Data is not readily available that could be used to develop a cost causative approach and it would not be cost effective to attempt to develop one with reasonable assurance that the resulting allocation would be fair and reasonable and capable of being consistently applied over time. Based on these considerations, the general allocator was determined to be the most cost effective, fair and reasonable methodology to allocate the related service company rents associated with this investment back to the benefitting operating companies. Since Video Conferencing is used at the MetroTech Auditorium for the benefit of all NG operating companies, the general allocator G020 allocation code is being used to allocate these costs.

Project/INVP #	In Service Date(s)	Description of Project/Customer Benefits	Cost Allocation Rationale
VC - Syracuse A39/40 – INVP 4841	June 2019	Install new video conferencing equipment in various rooms throughout the Syracuse Office Complex. Focus on deployment at standard conference rooms given recent deployments of video conferencing at large rooms in Syracuse (auditorium and boardroom).	Video Conferencing assets are used by a large number of business functions at NG to collaborate, including everything from customer, employee, work management, back office, supply chain, inventory and many other functions and activities that do not lend themselves to any single cost causative allocation methodology. Data is not readily available that could be used to develop a cost causative approach and it would not be cost effective to attempt to develop one with reasonable assurance that the resulting allocation would be fair and reasonable and capable of being consistently applied over time. Based on these considerations, the general allocator was determined to be the most cost effective, fair and reasonable methodology to allocate the related service company rents associated with this investment back to the benefitting operating companies. Since Video Conferencing is used at the Syracuse office for the benefit of all NG operating companies, the general allocator G020 allocation code is being used to allocate these costs.

Project/INVP #	In Service Date(s)	Description of Project/Customer Benefits	Cost Allocation Rationale
Virtualized Branches – INVP 4843	March 2020	In coordination with the SD_WAN core infrastructure project, this project will build and deploy the SD-WAN environment at the branch locations. This will support the delivery of WAN automation, application based routing and use of the Internet for network transport.	Software Defined (SD) –Wide Area Network (WAN) provides dynamic routing capabilities that allow the network to identify the quality of the available network paths in real time and route application traffic in the most cost effective manner that meets required services levels. These assets that run on the US Network do not lend themselves to any single cost causative allocation methodology. Data is not readily available that could be used to develop a cost causative approach and it would not be cost effective to attempt to develop one with reasonable assurance that the resulting allocation would be fair and reasonable and capable of being consistently applied over time. Based on these considerations, the general allocator was determined to be the most cost effective, fair and reasonable methodology to allocate the related service company rents associated with this investment back to the benefitting operating companies. Since SD-WAN Virtualized Branches are used for the benefit of all NG companies, the G020 allocation code is being used to allocate these costs.

Project/INVP #	In Service Date(s)	Description of Project/Customer Benefits	Cost Allocation Rationale
Cloud Orchestration, Self-service and Broker -INVP 4981	March 2019	This project will provide the capability for users to provision Cloud storage and launch applications without going through an external cloud service provider. Cloud orchestration will arrange or coordinate the ability to automate tasks.	This investment does not lend itself to any single cost causative allocation methodology. Data is not readily available that could be used to develop a cost causative approach and it would not be cost effective to attempt to develop one with reasonable assurance that the resulting allocation would be fair and reasonable and capable of being consistently applied over time. Based on these considerations, the general allocator was determined to be the most cost effective, fair, and reasonable methodology to allocate the related service company rents associated with this investment back to the benefitting operating companies. Since these assets are used for the benefit of all NG companies, the G020 allocation code is being used to allocate these costs.

Project/INVP #	In Service Date(s)	Description of Project/Customer Benefits	Cost Allocation Rationale
Lincoln Control Room Telephony Replacement – INVP 4984	March 2020	Replacement of aged telephony equipment in the Lincoln CNI control room.	<p>The phone system is a legacy Avaya system; it is at the end of life and at risk of extended failure. This project will provide a modern fully supported Internet Protocol Telephony (IPT) platform with the capability to take advantage of unified communications technologies that can be integrated with other control room systems to support improved delivery of services and processes. The phone system is used by a number of different departments and functions all serving different purposes and aspects of the US operation and does not lend itself to any one cost causative allocation. Data is not readily available that could be used to develop a cost causative approach and it would not be cost effective to attempt to develop one with reasonable assurance that the resulting allocation would be fair and reasonable and capable of being consistently applied over time. The Telephony assets are used for the benefit of all NG Companies; therefore, it was determined that the general allocator G020 code is most appropriate for this investment.</p> <p>.</p>

Division 12-33

Request:

Referring to the response to DIV 3-32, if the Company were to allocate the costs of the Technology Modernization Program based on cost causation principles, which allocation methods would the Company select for each of the major components of the program? If the Company does not offer an alternative allocation method in response to this request, please explain why not.

Response:

Please see the Company's response to Division 12-32 and Attachment DIV 12-32 provided with that response, which provides the cost allocation rationale for each project under the Technology Modernization program.