Master File

Allocation Code Calculations by Method for LIPA Separation

	Name	Date
Prepared By:		
Business Sign Off:		
ServCo Review:	Chuck D'Agostino	3/20/2015
Final Sign Off:	Colleen Dowling	3/31/2015

Background

Prior to the implementation of the SAP accounting system in FY13, there were two legacy accounting systems used by National Grid. The PeopleSoft application (prior to its acquisition by Oracle) was used by the legacy National Grid business, while an Oracle application was used by the legacy KeySpan business. National Grid and KeySpan also maintained separate Service Company Allocation systems. In November 2012, the new SAP system was implemented. For FY13, accounting was based on a combination of the SAP and legacy systems. Note that in FY14, National Grid is now fully using the SAP system.

Purpose

The purpose of this workbook is to serve as the key SOX control for Service Company Allocations. The control operates as follows –

1. The file is the means by which Service Company defines and manages the various allocation codes that are used to charge the Operating Companies for services provided by Service Company. The allocation codes are updated annually, or whenever there is a major change in the company, such as the LIPA separation. Once the annual update process is completed, the allocation percentages calculated in this file are downloaded to a flat file that is used by the SAP data team to update the open internal orders and WBS's in SAP. A copy of this updated file is then stored on the Allocations page of the Infonet so it is available for users to look up and use the various approved allocations to create new orders and WBS's.

2. Each allocation type (i.e., **C - Number of Customers/Meters, G - General Allocator**) is based on "causality." Causality would be the "driver" that determines the percentage share that each receiving company is charged for a given allocation code. For example, Customer based systems and projects would be charged, based on the number of retail customers/meters that each company has (C-allocation codes).

3. The "Business Combinations" tab defines the various combinations of companies and allocations that have been requested by Decision Support.

Data Source

Data sources vary by worksheet page and are referenced in each worksheet. See the Point of Contact tab in this workbook for a list of the data sources by allocator.

Workpaper Setup

This workbook is self-sufficient to illustrate the analysis for this specific control as described in the purpose.

Conclusions

Assumptions

Purpose

The purpose of this tab is to list the various assumptions that were made when compiling this workbook.

Sold Companies

The following companies have been sold and are no longer owned by National Grid. However, they are included in the percentage calculations because National Grid is providing transition services. These companies will eventually be zeroed out as the National Grid activity and services are reduced.

The following companies were sold:

- **5381** - Granite State Electric
- **5391** - Energy North

LIPA Separation

Previously, National Grid had provided management services for the Long Island Power Authority (LIPA) business. At the end of 2013, the service contract with LIPA expired and was transferred to PSEG. The cost allocations in this workbook reflect post-LIPA percentages.

The company codes associated with LIPA are:

- **5260** - This is the historical company code that was used when National Grid obtained the LIPA business. This code has been removed from the cost allocation calculations and is no longer in use.
- **5190** - This code was created after the LIPA separation and is used when charging LIPA for transition services that are still being performed by National Grid. This code will eventually will be removed when the transition is complete.
- **5180** - This code was created after the LIPA separation and is used for the charges that National Grid will absorb during the transition.

Electric/Gas Split

For NIMO **(5210)** and Narrangansett **(5360),** costs are allocated between the electric and gas segments, but occasionally, information obtained from the data providers is consolidated and will need to be split. The split percentages are based on historical values determined by the Public Service Commission (PSC).

The NIMO percentage breakdown is below. Within the workbook calculations, the Electric Transmission segment is combined with Electric Distribution.

NIMO Common Assets		$ 337,040,447.22
Electric Dist	73%	$ 246,039,526.47
Gas	17%	$ 57,296,876.03
Electric Tran	10%	$ 33,704,044.72

The breakdown for Narrangansett is as follows:

Narrangansett Breakdown	
Electric	65.47%
Gas	34.53%

Percentage Rounding

SAP requires that number fields can contain no more than four decimal places (one hundredth of a percent); therefore, the allocation percentages must be rounded. However, rounding will occasionally result in the allocator sum to be less than or greater than 100.00%, which will result in an error when uploading the flat file to SAP. These percentages should be manually adjusted by adding .0001 to each of the companies with the largest allocations until the sum is equal to 100.00%.

Please note that even though the cell may display the correct number of digits, the underlying numbers may exceed the four decimal place threshold and will need to be adjusted.

Labeling Keys

Prepared By:
Business Sign Off:
ServCo Review:
Final Sign Off:

Description

The purpose of this sheet is to provide a listing of suggested abreviatons for various groups of companies in order to meet the required 50-character field in Column C of the Business Combinations tab.

Source Data

Created by Lou Tabaldi for the initial SAP upload of existing orders.

Notes

For reference only.

Co./Seg	Company Name	SAP Segment	Company Grouping				
5020R	National Grid USA Parent	NGUS					Parents
5040R	KeySpan Energy Corp.	KSE					
5260E	KeySpan Electric Services LLC	LIPA			NY Elec	Elec Retail	All Retail
5210E	Niagara Mohawk Power Corp.- Electric Distr	NMPC-E	LegNG Elec				
5310E	Massachusetts Electric Company	MECO-E		NE Elec	MA Elec		
5320E	Nantucket Electric Company	Nant					
5360E	Narragansett Electric Company	NECO-E					
5210G	Niagara Mohawk Power Corp. - Gas	NMPC-G				Gas Retail	
5220G	KeySpan Energy Delivery New York	KEDNY	LegKS Gas		NY Gas		
5230G	KeySpan Energy Delivery Long Islan	KEDLI					
5330G	Boston Gas Company	BGC		NE Gas	MA Gas		
5340G	Colonial Gas Company	CGC					
5360G	Narragansett Gas Company	NECO-G					
5381E	Granite State Electric	GSE					NH
5391G	EnergyNorth Natural Gas Inc	ENI					
5210T	Niagara Mohawk Power Corp. - Transmission	NMPC-T					TRAN
5310T	Massachusetts Electric Company - Transmission	MECO-T	FRTRAN				
5360T	Narragansett Electric Company - Transmission	NECO-T					
5410T	New England Power Company - Transmissior	NEP-T					
5310F	Massachusetts Electric Company - GNSC	MECO-F					GNSC
5360F	Narragansett Electric Company - GNSC	NECO-F					
5410F	New England Power Company - GNSC	NEP-F					
5411F	NE Hydro - Trans Electric Co.	NEH					INTE
5412F	New England Hydro - Trans Corp.	NHH	Hydr				
5413F	New England Electric Trans Corp	NEET					
5414F	NE Hydro Finance Co, Inc	HFIN					
5420G	NG LNG LP Regualted Entity	LNGR					All LNG
5421G	NG LNG LP LLC	LNGLLC	Zero data - Receives no allocations				
5430P	KeySpan Generation LLC (PSA)	Genco					Gens
5431P	KeySpan Glenwood Energy Center	GW					
5432P	KeySpan Port Jefferson Energy Cente	Pt Jeff					
5802N	NG Transmission Services Corp	TSRV					NonReg
5970N	Valley Appliance & Merch	VAM	Zero Data Companies	Note: Zero data companies receive no allocations - can only be charged directly			
5810N	NEES Energy, Inc.	NEESEn					
5885N	KS Energy Devlp Co.	Devlp					
5803N	Metrowest Realty LLC	Met	NGoth	Other			
5804N	Wayfinder Group	Way					
5820R	KeySpan Energy Trading Svc LLC	EnTr	KSoth				
5825N	Transgas Inc	TGas					
5840N	KeySpan Energy Development Corporation	KEDC					
5850N	KeySpan Services Inc.	KSI					

Company-Segment Table

Description

The purpose of this sheet is to provide a reference table to tie the 5-digit CoSeg field used in the allocation pages to ALL ACTIVE SAP Company Codes and Segments.

Source Data:

Created by Lou Tabaldi based on original Code Block Training Job Aid, for Company Segment Mapping.

Notes:

For reference only.

CoSeg	Company Name	SAP Co.	SAP Segment
5020R	National Grid USA Parent	5020	PARENT
5040R	KeySpan Energy Corp.	5040	PARENT
5180E	National Grid Elec. Services	5180	SERVCO
5190S	LIPA TSA Billing Company	5190	SERVCO
5210E	Niagara Mohawk Power Corp.- Electric Distr.	5210	NYELEC
5210G	Niagara Mohawk Power Corp. - Gas	5210	NYGASD
5210T	Niagara Mohawk Power Corp. - Transmission	5210	NYTRAN
5220G	KeySpan Energy Delivery New York	5220	NYGASD
5230G	KeySpan Energy Delivery Long Island	5230	NYGASD
5310E	Massachusetts Electric Company	5310	MAELEC
5310F	Massachusetts Electric Company - GNSC	5310	FRELEC
5310T	Massachusetts Electric Company - Transmission	5310	FRTRAN
5320E	Nantucket Electric Company	5320	MAELEC
5330G	Boston Gas Company	5330	MAGASD
5340G	Colonial Gas Company	5340	MAGASD
5360E	Narragansett Electric Company	5360	RIELEC
5360F	Narragansett Electric Company - GNSC	5360	FRELEC
5360G	Narragansett Gas Company	5360	RIGASD
5360T	Narragansett Electric Company - Transmission	5360	FRTRAN
5381E	Granite State Electric (Post Sale)	5381	NHELEC
5391G	Energy North (Post Sale)	5391	NHGASD
5410F	New England Power Company - GNSC	5410	FRELEC
5410T	New England Power Company - Transmission	5410	FRTRAN
5411F	NE Hydro - Trans Electric Co.	5411	FRELEC
5412F	New England Hydro - Trans Corp.	5412	FRELEC
5413F	New England Electric Trans Corp	5413	FRELEC
5414F	NE Hydro Finance Co, Inc.	5414	FRELEC
5420G	NG LNG LP Regualted Entity	5420	FRGASO
5421G	NG LNG LP LLC	5421	FRGASO
5430P	KeySpan Generation LLC (PSA)	5430	FRPGEN
5431P	KeySpan Glenwood Energy Center	5431	FRPGEN
5432P	KeySpan Port Jefferson Energy Center	5432	FRPGEN
5802N	NG Transmission Services Corp	5802	NONREG
5803N	Metrowest Realty LLC	5803	NONREG
5804N	Wayfinder Group	5804	NONREG
5810N	NEES Energy, Inc.	5810	NONREG
5820N	KS Energy Trading	5820	PARENT
5825N	Transgas Inc	5825	NONREG
5840N	KeySpan Energy Development Corporation	5840	NONREG
5850N	KeySpan Services Inc.	5850	NONREG
5885N	KS Energy Devlp Co.	5885	NONREG
5970N	Valley Appliance & Merch	5970	NONREG
5980E	LIPA KS Gen Services, LLC	5980	LIELTD

Direct Charging Codes

Description

The purpose of this sheet is to provide a reference table to tie the 5-digit Internal Order naming convention (Column C) to the SAP Company Code, SAP Segment, and the historical NG and KS company numbers and segments.

Notes:

For reference only. Per discussion with Matt Mills of Deloitte, the SAP references vary slightly depending on what field is being used:
- SAP Co. Code is a 4 digit number: 5010, 5020, etc.
- SAP Co. segment is 4 digits plus one letter: 5010R, 5110S, 5210E, etc.
- ServCo Internal Order Prefix uses a 5 character reference: X5010, X521E, X521T, etc.
- Allocation Code for ServCo direct charges is 4 characters: 5040, 5120, 521E, 521T

Note: There were a few different Company codes used within different methods. Ensured consistency for entire Cost Allocation File. Example: Boston Gas is both 5330 & 533G.

Service Company Internal Order Naming Convention for "A" Method (100% to one company)

Inactive or sold Companies		Servco					
SAP Segment	**SAP Company Name**	**Internal Order for Direct Chg**	**Percent**	**SAP Company Code**	**PeopleSoft Business Unit**	**KeySpan Company**	**Historic Segment**
NYELEC	Niagara Mohawk Power Corp	X521E	100% to	5210	00036	NE	DIST
NYELEC	Niagara Mohawk Power Corp	X521E	100% to	5210	00036	NE	GNSC
NYTRAN	Niagara Mohawk Power Corp	X521T	100% to	5210	00036	NQ	TRAN
NYGASD	Niagara Mohawk Power Corp	X521G	100% to	5210	00036	NP	GAS
NYGASD	Brooklyn Union Gas-KEDNY	X5220	100% to	5220	00438	38	GAS
NYGASD	KS Gas East Corp-KEDLI	X5230	100% to	5230	00437	37	GAS
MAELEC	Massachusetts Electric Co	X531E	100% to	5310	00005	NC	DIST
MAELEC	Nantucket Electric Co	X5320	100% to	5320	00004	NB	DIST
MAELEC	Nantucket Electric Co	X5320	100% to	5320	00004	NB	GNSC
MAELEC	Nantucket Electric Co	X5320	100% to	5320	00004	NB	TRAN
MAGASD	Boston Gas Company	X5330	100% to	5330	00401	01	GAS
MAGASD	Essex Gas Company	X5330	100% to	5330	00402	02	GAS
MAGASD	Colonial Gas-Lowell Div	X5340	100% to	5340	00403	03	GAS
MAGASD	Colonial Gas-Cape Cod Div	X5340	100% to	5340	00404	04	GAS
MAGASD	Colonial Gas Company	X5340	100% to	5340	00405	05	GAS
RIELEC	Narragansett Electric Co	X536E	100% to	5360	00049	NH	DIST
RIGASD	Narragansett Gas Company	X536G	100% to	5360	00048	NG	GAS
NHELEC	Granite State Electric Co	X5380		5380	00041	NF	DIST
NHELEC	Granite State Electric Co	X5380		5380	00041	NF	GNSC
NHELEC	Granite State Electric Co	X5380		5380	00041	NF	TRAN
NHELEC	Granite State Electric Co - Billing	X5381	100% to	5381	00043		
NHGASD	EnergyNorth Natural Gas	X5390		5390	00406	06	GAS
NHGASD	EnergyNorth Natural Gas - Billing	X5391	100% to	5391	00486	86	GAS

FRELEC	Massachusetts Electric Co	X531F	100% to	5310	00005	NC	GNSC
FRELEC	Narragansett Electric Co	X536F	100% to	5360	00049	NH	GNSC
FRELEC	New England Power Company	X541F	100% to	5410	00010	ND	GNSC
FRELEC	NE Hydro-Trans Elec Co	X5411	100% to	5411	00006	NL	INTE
FRELEC	NE Hydro-Trans Corp	X5412	100% to	5412	00008	NN	INTE
FRELEC	NE Electric Trans Corp	X5413	100% to	5413	00020	NO	INTE
FRELEC	NE Hydro Finance Co, Inc.	X5414	100% to	5414	00007		INTE
FRTRAN	Massachusetts Electric Co	X531T	100% to	5310	00005	NV	TRAN
FRTRAN	Narragansett Electric Co	X536T	100% to	5360	00049	NU	TRAN
FRTRAN	New England Power Company	X541T	100% to	5410	00010	ND	TRAN
FRPGEN	NG Generation LLC	X5430	100% to	5430	00435	35	GEN
FRPGEN	NG Generation-GAAP	X5430	100% to	5430	00535	GA	GEN
FRPGEN	NG Glenwood Energy Center	X5431	100% to	5431	00446	46	GEN
FRPGEN	NG Port Jeff Energy Center	X5432	100% to	5432	00448	48	GEN
FRGASO	NG LNG LP RegulatedEntity	X5420	100% to	5420	00554	C4	NREG
FRGASO	NG LNG LP LLC	X5421	100% to	5421	00570	HH	NREG
FRGASO	NG LNG GP LLC	X5422	100% to	5422	00569	HG	NREG
FRGASO	NG IGTS Corp.	X5460	100% to	5460	00557	C8	NREG
FRGASO	NG Millennium LLC	X5470	100% to	5470	00473	73	NREG
FRGASO	North East Transmission Co	X5480	100% to	5480	00551	B3	NREG
SERVCO	National Grid Elec. Services	X5180	100% to	5180	00431	31	OTH
SERVCO	LIPA TSA Billing Company	X5190	100% to	5190	00432	32	OTH
LIELTD	NG Electric Services LLC			5260	00434	34	DIST
SERVCO	NGUSA Service Company			5110	00099	NK	OTH
SERVCO	NGUSA Service Company			5110	00098		OTH
SERVCO	NG Engineering Srvcs, LLC			5120	00433	33	OTH
PARENT	Nat Grid Holdings, Inc.	X5010	100% to	5010	70001		OTH
PARENT	National Grid USA Parent	X5020	100% to	5020	00001	NA	OTH
PARENT	National Grid USA Parent	X5020	100% to	5020	00001	NA	BDEV
PARENT	National Grid USA Parent	X5020	100% to	5020	00001	NA	GAS
PARENT	Niagara Mohawk Holdings	X5030	100% to	5030	00035		OTH
PARENT	KeySpan Corporation	X5040	100% to	5040	00460	60	OTH
PARENT	NG Gas Portfolio Company	X5040	100% to	5040	00423	23	GAS
PARENT	NG Insurance Co-Captive	X5040	100% to	5040	00575	HQ	OTH
PARENT	Ravenswood VIE			5040	00451	51	GEN
PARENT	NG Money Pool Company	X5040	100% to	5040	00429	29	OTH
PARENT	NG NE Holdings 2 LLC	X5050	100% to	5050	00407	07	OTH
PARENT	NG Energy Trading Services LLC	X5820	100% to	5820	00444	44	GEN
NONREG	National Grid US LLC	X5801	100% to	5801	70003		OTH
NONREG	NG Trans Services Corp	X5802	100% to	5802	00021		TRAN
NONREG	NG Trans Services Corp	X5802	100% to	5802	00021		BDEV
NONREG	Metrowest Realty LLC	X5803	100% to	5803	00095		OTH
NONREG	Wayfinder Group, Inc.	X5804	100% to	5804	00070		OTH
NONREG	EUA Energy Investment	X5805	100% to	5805	00086		OTH
NONREG	Prudence Corporation	X5806	100% to	5806	00092		OTH
NONREG	Patience Corporation	X5807	100% to	5807	00093		OTH
NONREG	Newport America Corp	X5808	100% to	5808	00094		OTH
NONREG	Unit 40 Sub Lessor, LLC			5809	00073		OTH
NONREG	NEES Energy, Inc.	X5810	100% to	5810	00085		OTH
NONREG	GridAmerica Holdings Inc.	X5811	100% to	5811	00082		OTH

NONREG	Opinac North America, Inc.	X5815	100% to	5815	00037		OTH
NONREG	NG Exploration&Production			5822	00563	F1	NREG
NONREG	PCC Land Company, Inc.	X5823	100% to	5823	00561	D8	OTH
NONREG	Philadelphia Coke Co.	X5824	100% to	5824	00562	D9	OTH
NONREG	Transgas Inc	X5825	100% to	5825	00559	D1	NREG
NONREG	KS Energy Corp-West Hold	X5830	100% to	5830	00461	61	OTH
NONREG	NG Technologies Inc			5831	00577	KT	OTH
NONREG	KeySpan MHK, Inc.			5832	00578	MK	OTH
NONREG	NG Islander East Pipeline			5835	00472	72	NREG
NONREG	NG Development Holdings Corp	X5840	100% to	5840	00436	36	NREG
NONREG	Spagnoli Rd Energy Center			5840	00447	47	NREG
NONREG	Broken Bridge Corp.	X5842	100% to	5842	00558	CA	OTH
NONREG	NG North East Ventures			5845	00553	C2	NREG
NONREG	NG Services, Inc.	X5850	100% to	5850	00459	59	NREG
NONREG	KS Communications Corp			5850	00501	A2	TELE
NONREG	NG Energy Supply LLC			5851	00458	58	GEN
NONREG	KSI Mechanical, LLC			5852	00513	AU	NREG
NONREG	KSI Contracting, LLC			5852	00508	AM	NREG
NONREG	KSI Electrical, LLC			5852	00515	AW	NREG
NONREG	KS Home Energy Srvcs, LLC			5855	00502	A4	NREG
NONREG	KS Plumbing Solutions Inc			5856	00510	AP	NREG
NONREG	KS Plumbing & Heating Sol			5857	00516	AX	NREG
NONREG	NG Energy Services LLC			5858	00457	57	DIST
NONREG	NG Energy Management LLC	X5860	100% to	5860	00503	A8	NREG
NONREG	Metro Energy L.L.C.	X5861	100% to	5861	00514	AV	NREG
NONREG	Northeast Gas Markets LLC			5879	00568	HF	NREG
NONREG	Seneca-Upshur Petroleum			5880	00471	71	NREG
NONREG	KeySpan Midstream, Inc.			5881	00556	C7	OTH
NONREG	KS CI Midstream Limited			5882	00571	HJ	OTH
NONREG	KS Luxembourg S.A.R.L.			5883	00572	HK	OTH
NONREG	Nicodama Beheer V.B.V.			5884	00573	HL	OTH
NONREG	KS Energy Devlp Co (NS)			5885	00574	HM	OTH
NONREG	KS International Corp			5886	00555	C6	OTH
NONREG	KeySpan C.I., LTD.			5887	00564	HA	OTH
NONREG	KeySpan UK			5888	00565	HB	OTH
NONREG	KeySpan C.I. II, LTD			5889	00566	HC	OTH
NONREG	KeySpan Ravenswood Inc.			5893	00441	81	OTH
NONREG	KS-Ravenswood Srvcs, LLC			5894	00442	82	OTH
NONREG	Honeoye Storage Corp			5895	00576	HY	NREG
NONREG	Fritze LLC			5896	00506	AK	NREG
NONREG	KS Home Energy Srvcs (NE)			5897	00505	AH	NREG
NONREG	KeySpan Energy Solutions			5898	00504	AS	NREG
NONREG	Paulus, Sokolowski&Sartor			5899	00511	AT	NREG
NONREG	BR&A Consulting Engineers			5899	00512	AN	NREG
NONREG	KS Engineering Associates			5899	00509		NREG
NONREG	Valley Appliance & Merch	X5970	100% to	5970	00071	45	OTH
LIELTD	LIPA KS Gen Services, LLC	X5980	100% to	5980	00445	NI	DIST
NONREG	NG Billing Entity	X5990	100% to	5990	00072		OTH

C - Number of Customers via Count of Meters Installed

Updated for FY2016

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:

Data provided by Billing Office Management: Jeff Martin, Patricia Graham, Jeff Virkler, Charles Kailer.

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. LIPA is taken out of the mix and included below with other companies that were sold.

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	FY 2016 Number of Installed Meters	FY2016 Percentage	FY 2015 Number of Installed Meters	FY2015 Percentage	Amount Inc (Dec)	% Inc (Dec)
Number of Customers Reported as Basis for Allocation	5210	5210E	Niagara Mohawk Power Corp.- Electric Distr.	1,704,600	23.32%	1,682,985	23.33%	21,615	-0.01%
	5210	5210G	Niagara Mohawk Power Corp. - Gas	631,805	8.64%	621,823	8.62%	9,982	0.02%
	5210	5210T	Niagara Mohawk Power Corp. - Transmission	0	0.00%	-	0.00%	-	0.00%
	5220	5220G	KeySpan Energy Delivery New York	1,310,795	17.92%	1,307,579	18.13%	3,216	-0.21%
	5230	5230G	KeySpan Energy Delivery Long Island	606,527	8.29%	599,473	8.31%	7,054	-0.02%
	5310	5310E	Massachusetts Electric Company	1,344,146	18.38%	1,313,989	18.21%	30,157	0.17%
	5310	5310T	Massachusetts Electric Company (Transmission)	0	0.00%	-	0.00%	-	0.00%
	5320	5320E	Nantucket Electric Company	13,484	0.18%	13,276	0.18%	208	0.00%
	5330	5330G	Boston Gas Company	709,742	9.71%	701,428	9.72%	8,314	-0.01%
	5340	5340G	Colonial Gas Company	208,003	2.84%	205,273	2.85%	2,730	-0.01%
	5360	5360E	Narragansett Electric Company	508,140	6.95%	500,661	6.94%	7,479	0.01%
	5360	5360G	Narragansett Gas Company	275,570	3.77%	267,459	3.71%	8,111	0.06%
			Totals	7,312,812	100.00%	7,213,946	100.00%	98,866	0.00%
	Sold	5381E	Granite State Electric						
	Sold	5391G	Energy North						
		5190S	LIPA TSA Billing Company	1,253,593					
			Grand Total	8,566,405					

	Name	Date
Prepared By:	Jeff Virkler	2/11/2015
Business Sign Off:		
ServCo Review:	Chuck D'Agostino	3/20/2015
Final Sign Off:	Colleen Dowling	3/31/2015

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	%
All Retail incl NMPC-T, Mass-T, Narr-T	**C-004**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	1,704,600	23.32%
	C-004	5210G	Niagara Mohawk Power Corp. - Gas	631,805	8.64%
	C-004	5210T	Niagara Mohawk Power Corp. - Transmission	-	0.00%
	C-004	5220G	KeySpan Energy Delivery New York	1,310,795	17.92%

	C-004	5230G	KeySpan Energy Delivery Long Island	606,527	8.29%
	C-004	5310E	Massachusetts Electric Company	1,344,146	18.38%
	C-004	5310T	Massachusetts Electric Company (Transmission)	-	0.00%
	C-004	5320E	Nantucket Electric Company	13,484	0.18%
	C-004	5330G	Boston Gas Company	709,742	9.71%
	C-004	5340G	Colonial Gas Company	208,003	2.84%
	C-004	5360E	Narragansett Electric Company	508,140	6.95%
	C-004	5360G	Narragansett Gas Company	275,570	3.77%
	C-004	5381E	Granite State Electric	-	0.00%
	C-004	5391G	Energy North	-	0.00%
			Totals	7,312,812	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	%
NGUS, Retails and NMPC-T	**C-072**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	1,704,600	23.32%
	C-072	5210G	Niagara Mohawk Power Corp. - Gas	631,805	8.64%
	C-072	5210T	Niagara Mohawk Power Corp. - Transmission	-	0.00%
	C-072	5220G	KeySpan Energy Delivery New York	1,310,795	17.92%
	C-072	5230G	KeySpan Energy Delivery Long Island	606,527	8.29%
	C-072	5310E	Massachusetts Electric Company	1,344,146	18.38%
	C-072	5320E	Nantucket Electric Company	13,484	0.18%
	C-072	5330G	Boston Gas Company	709,742	9.71%
	C-072	5340G	Colonial Gas Company	208,003	2.84%
	C-072	5360E	Narragansett Electric Company	508,140	6.95%
	C-072	5360G	Narragansett Gas Company	275,570	3.77%
			Totals	7,312,812	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	%
NGUS and Retails, KEDNY and KEDLI	**C-075**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	1,704,600	38.07%
	C-075	5210G	Niagara Mohawk Power Corp. - Gas	631,805	14.11%
	C-075	5210T	Niagara Mohawk Power Corp. - Transmission	-	0.00%
	C-075	5310E	Massachusetts Electric Company	1,344,146	30.02%
	C-075	5320E	Nantucket Electric Company	13,484	0.30%
	C-075	5360E	Narragansett Electric Company	508,140	11.35%
	C-075	5360G	Narragansett Gas Company	275,570	6.15%
	C-075	5381E	Granite State Electric	-	0.00%
			Totals	4,477,745	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	%
Legacy NG Retails, NMPC-T, NEP-T, Hydros	**C-077**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	1,704,600	38.07%
	C-077	5210G	Niagara Mohawk Power Corp. - Gas	631,805	14.11%
	C-077	5210T	Niagara Mohawk Power Corp. - Transmission	-	0.00%
	C-077	5310E	Massachusetts Electric Company	1,344,146	30.02%
	C-077	5320E	Nantucket Electric Company	13,484	0.30%
	C-077	5360E	Narragansett Electric Company	508,140	11.35%
	C-077	5360G	Narragansett Gas Company	275,570	6.15%
			Totals	4,477,745	100.00%

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	1,344,146	62.77%
	C-089	5320E	Nantucket Electric Company	13,484	0.63%
	C-089	5360E	Narragansett Electric Company	508,140	23.73%
	C-089	5360G	Narragansett Gas Company	275,570	12.87%
			Totals	2,141,340	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.	1,704,600	72.96%
	C-113	5210G	Niagara Mohawk Power Corp. - Gas	631,805	27.04%
			Totals	2,336,405	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	%
Niagara Mohawk (Elec, Gas and Trans)	**C-114**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	1,704,600	72.96%
	C-114	5210G	Niagara Mohawk Power Corp. - Gas	631,805	27.04%
	C-114	5210T	Niagara Mohawk Power Corp. - Transmission	-	0.00%
			Totals	2,336,405	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	%
Niagara Mohawk (Elec, Gas and Trans), KEDNY and KEDLI	**C-117**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	1,704,600	40.07%
	C-117	5210G	Niagara Mohawk Power Corp. - Gas	631,805	14.85%
	C-117	5210T	Niagara Mohawk Power Corp. - Transmission	-	0.00%
	C-117	5220G	KeySpan Energy Delivery New York	1,310,795	30.82%
	C-117	5230G	KeySpan Energy Delivery Long Island	606,527	14.26%
			Totals	4,253,727	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	%
All Retail Companies, plus NMPC-T	**C-131**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	1,704,600	23.32%
	C-131	5210G	Niagara Mohawk Power Corp. - Gas	631,805	8.64%
	C-131	5210T	Niagara Mohawk Power Corp. - Transmission	-	0.00%
	C-131	5220G	KeySpan Energy Delivery New York	1,310,795	17.92%
	C-131	5230G	KeySpan Energy Delivery Long Island	606,527	8.29%
	C-131	5310E	Massachusetts Electric Company	1,344,146	18.38%
	C-131	5320E	Nantucket Electric Company	13,484	0.18%
	C-131	5330G	Boston Gas Company	709,742	9.71%
	C-131	5340G	Colonial Gas Company	208,003	2.84%
	C-131	5360E	Narragansett Electric Company	508,140	6.95%
	C-131	5360G	Narragansett Gas Company	275,570	3.77%
			Totals	7,312,812	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	%

Retails, inclu GSE and Energy North (Sold), NMPC-T, NEP-T, Hydros, Gens	**C-134**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	1,704,600	23.32%
	C-134	5210G	Niagara Mohawk Power Corp. - Gas	631,805	8.64%
	C-134	5210T	Niagara Mohawk Power Corp. - Transmission	-	0.00%
	C-134	5220G	KeySpan Energy Delivery New York	1,310,795	17.92%
	C-134	5230G	KeySpan Energy Delivery Long Island	606,527	8.29%
	C-134	5310E	Massachusetts Electric Company	1,344,146	18.38%
	C-134	5320E	Nantucket Electric Company	13,484	0.18%
	C-134	5330G	Boston Gas Company	709,742	9.71%
	C-134	5340G	Colonial Gas Company	208,003	2.84%
	C-134	5360E	Narragansett Electric Company	508,140	6.95%
	C-134	5360G	Narragansett Gas Company	275,570	3.77%
	C-134	5381E	Granite State Electric	-	0.00%
	C-134	5391G	Energy North	-	0.00%
			Totals	7,312,812	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	%
Retails, inclu GSE and Energy North (Sold), NMPC-T, NEP-T, Gens	**C-135**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	1,704,600	23.32%
	C-135	5210G	Niagara Mohawk Power Corp. - Gas	631,805	8.64%
	C-135	5210T	Niagara Mohawk Power Corp. - Transmission	-	0.00%
	C-135	5220G	KeySpan Energy Delivery New York	1,310,795	17.92%
	C-135	5230G	KeySpan Energy Delivery Long Island	606,527	8.29%
	C-135	5310E	Massachusetts Electric Company	1,344,146	18.38%
	C-135	5320E	Nantucket Electric Company	13,484	0.18%
	C-135	5330G	Boston Gas Company	709,742	9.71%
	C-135	5340G	Colonial Gas Company	208,003	2.84%
	C-135	5360E	Narragansett Electric Company	508,140	6.95%
	C-135	5360G	Narragansett Gas Company	275,570	3.77%
	C-135	5381E	Granite State Electric	-	0.00%
	C-135	5391G	Energy North	-	0.00%
			Totals	7,312,812	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	%
Retail Companies, excl GSE and Energy North (Sold)	**C-136**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	1,704,600	23.32%
	C-136	5210G	Niagara Mohawk Power Corp. - Gas	631,805	8.64%
	C-136	5210T	Niagara Mohawk Power Corp. - Transmission	-	0.00%
	C-136	5220G	KeySpan Energy Delivery New York	1,310,795	17.92%
	C-136	5230G	KeySpan Energy Delivery Long Island	606,527	8.29%
	C-136	5310E	Massachusetts Electric Company	1,344,146	18.38%
	C-136	5320E	Nantucket Electric Company	13,484	0.18%
	C-136	5330G	Boston Gas Company	709,742	9.71%
	C-136	5340G	Colonial Gas Company	208,003	2.84%
	C-136	5360E	Narragansett Electric Company	508,140	6.95%
	C-136	5360G	Narragansett Gas Company	275,570	3.77%
			Totals	7,312,812	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	%
All Retail, NMPC-T, NEP-T, KS Generation, GW and Port Jefferson	**C-138**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	1,704,600	23.32%

	C-138	5210G	Niagara Mohawk Power Corp. - Gas	631,805	8.64%
	C-138	5210T	Niagara Mohawk Power Corp. - Transmission	-	0.00%
	C-138	5220G	KeySpan Energy Delivery New York	1,310,795	17.92%
	C-138	5230G	KeySpan Energy Delivery Long Island	606,527	8.29%
	C-138	5310E	Massachusetts Electric Company	1,344,146	18.38%
	C-138	5320E	Nantucket Electric Company	13,484	0.18%
	C-138	5330G	Boston Gas Company	709,742	9.71%
	C-138	5340G	Colonial Gas Company	208,003	2.84%
	C-138	5360E	Narragansett Electric Company	508,140	6.95%
	C-138	5360G	Narragansett Gas Company	275,570	3.77%
			Totals	7,312,812	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	%
All Retail Companies and NMPC-T	**C-151**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	1,704,600	23.32%
	C-151	5210G	Niagara Mohawk Power Corp. - Gas	631,805	8.64%
	C-151	5210T	Niagara Mohawk Power Corp. - Transmission	-	0.00%
	C-151	5220G	KeySpan Energy Delivery New York	1,310,795	17.92%
	C-151	5230G	KeySpan Energy Delivery Long Island	606,527	8.29%
	C-151	5310E	Massachusetts Electric Company	1,344,146	18.38%
	C-151	5320E	Nantucket Electric Company	13,484	0.18%
	C-151	5330G	Boston Gas Company	709,742	9.71%
	C-151	5340G	Colonial Gas Company	208,003	2.84%
	C-151	5360E	Narragansett Electric Company	508,140	6.95%
	C-151	5360G	Narragansett Gas Company	275,570	3.77%
			Totals	7,312,812	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	%
Retails, incl GSE and Energy North, plus NMPC-T and NEP-T	**C-154**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	1,704,600	23.32%
	C-154	5210G	Niagara Mohawk Power Corp. - Gas	631,805	8.64%
	C-154	5210T	Niagara Mohawk Power Corp. - Transmission	-	0.00%
	C-154	5220G	KeySpan Energy Delivery New York	1,310,795	17.92%
	C-154	5230G	KeySpan Energy Delivery Long Island	606,527	8.29%
	C-154	5310E	Massachusetts Electric Company	1,344,146	18.38%
	C-154	5320E	Nantucket Electric Company	13,484	0.18%
	C-154	5330G	Boston Gas Company	709,742	9.71%
	C-154	5340G	Colonial Gas Company	208,003	2.84%
	C-154	5360E	Narragansett Electric Company	508,140	6.95%
	C-154	5360G	Narragansett Gas Company	275,570	3.77%
	C-154	5381E	Granite State Electric	-	0.00%
	C-154	5391G	Energy North	-	0.00%
			Totals	7,312,812	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	%
All Retail Companies excl. NH, plus NMPC-T and NEP-T	**C-156**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	1,704,600	23.32%
	C-156	5210G	Niagara Mohawk Power Corp. - Gas	631,805	8.64%
	C-156	5210T	Niagara Mohawk Power Corp. - Transmission	-	0.00%
	C-156	5220G	KeySpan Energy Delivery New York	1,310,795	17.92%
	C-156	5230G	KeySpan Energy Delivery Long Island	606,527	8.29%
	C-156	5310E	Massachusetts Electric Company	1,344,146	18.38%

	C-156	5320E	Nantucket Electric Company	13,484	0.18%
	C-156	5330G	Boston Gas Company	709,742	9.71%
	C-156	5340G	Colonial Gas Company	208,003	2.84%
	C-156	5360E	Narragansett Electric Company	508,140	6.95%
	C-156	5360G	Narragansett Gas Company	275,570	3.77%
			Totals	7,312,812	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	%
Legacy NG Retail Companies, incl GSE	**C-164**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	1,704,600	38.07%
	C-164	5210G	Niagara Mohawk Power Corp. - Gas	631,805	14.11%
	C-164	5210T	Niagara Mohawk Power Corp. - Transmission	-	0.00%
	C-164	5310E	Massachusetts Electric Company	1,344,146	30.02%
	C-164	5320E	Nantucket Electric Company	13,484	0.30%
	C-164	5360E	Narragansett Electric Company	508,140	11.35%
	C-164	5360G	Narragansett Gas Company	275,570	6.15%
	C-164	5381E	Granite State Electric	-	0.00%
			Totals	4,477,745	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	%
NMPC-EG&T, MECO-E, Nantucket, NECO-E&G, NEP-T, and Hydros	**C-166**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	1,704,600	38.07%
	C-166	5210G	Niagara Mohawk Power Corp. - Gas	631,805	14.11%
	C-166	5210T	Niagara Mohawk Power Corp. - Transmission	-	0.00%
	C-166	5310E	Massachusetts Electric Company	1,344,146	30.02%
	C-166	5320E	Nantucket Electric Company	13,484	0.30%
	C-166	5360E	Narragansett Electric Company	508,140	11.35%
	C-166	5360G	Narragansett Gas Company	275,570	6.15%
			Totals	4,477,745	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	%
	C-169	5210E	Niagara Mohawk Power Corp.- Electric Distr.	1,704,600	46.74%
	C-169	5210G	Niagara Mohawk Power Corp. - Gas	631,805	17.32%
	C-169	5220G	KeySpan Energy Delivery New York	1,310,795	35.94%
			Totals	3,647,200	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.	1,704,600	40.07%
	C-170	5210G	Niagara Mohawk Power Corp. - Gas	631,805	14.85%
	C-170	5220G	KeySpan Energy Delivery New York	1,310,795	30.82%
	C-170	5230G	KeySpan Energy Delivery Long Island	606,527	14.26%
			Totals	4,253,727	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	%
NMPC-E&G, KEDNY, KEDLI	**C-171**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	1,704,600	40.07%

	C-171	5210G	Niagara Mohawk Power Corp. - Gas	631,805	14.85%
	C-171	5220G	KeySpan Energy Delivery New York	1,310,795	30.82%
	C-171	5230G	KeySpan Energy Delivery Long Island	606,527	14.26%
			Totals	4,253,727	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	%
All Retail Companies	**C-173**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	1,704,600	23.32%
	C-173	5210G	Niagara Mohawk Power Corp. - Gas	631,805	8.64%
	C-173	5220G	KeySpan Energy Delivery New York	1,310,795	17.92%
	C-173	5230G	KeySpan Energy Delivery Long Island	606,527	8.29%
	C-173	5310E	Massachusetts Electric Company	1,344,146	18.38%
	C-173	5320E	Nantucket Electric Company	13,484	0.18%
	C-173	5330G	Boston Gas Company	709,742	9.71%
	C-173	5340G	Colonial Gas Company	208,003	2.84%
	C-173	5360E	Narragansett Electric Company	508,140	6.95%
	C-173	5360G	Narragansett Gas Company	275,570	3.77%
			Totals	7,312,812	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	%
All Retail Companies incl GSE and Energy North	**C-174**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	1,704,600	23.32%
	C-174	5210G	Niagara Mohawk Power Corp. - Gas	631,805	8.64%
	C-174	5220G	KeySpan Energy Delivery New York	1,310,795	17.92%
	C-174	5230G	KeySpan Energy Delivery Long Island	606,527	8.29%
	C-174	5310E	Massachusetts Electric Company	1,344,146	18.38%
	C-174	5320E	Nantucket Electric Company	13,484	0.18%
	C-174	5330G	Boston Gas Company	709,742	9.71%
	C-174	5340G	Colonial Gas Company	208,003	2.84%
	C-174	5360E	Narragansett Electric Company	508,140	6.95%
	C-174	5360G	Narragansett Gas Company	275,570	3.77%
	C-174	5381E	Granite State Electric	-	0.00%
	C-174	5391G	Energy North	-	0.00%
			Totals	7,312,812	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	%
All Retail Companies	**C-175**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	1,704,600	23.32%
	C-175	5210G	Niagara Mohawk Power Corp. - Gas	631,805	8.64%
	C-175	5220G	KeySpan Energy Delivery New York	1,310,795	17.92%
	C-175	5230G	KeySpan Energy Delivery Long Island	606,527	8.29%
	C-175	5310E	Massachusetts Electric Company	1,344,146	18.38%
	C-175	5320E	Nantucket Electric Company	13,484	0.18%
	C-175	5330G	Boston Gas Company	709,742	9.71%
	C-175	5340G	Colonial Gas Company	208,003	2.84%
	C-175	5360E	Narragansett Electric Company	508,140	6.95%
	C-175	5360G	Narragansett Gas Company	275,570	3.77%
			Totals	7,312,812	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	%
NMPC-E&T, Mass. Elec, Nantucket, Narragansett-E, GSE and NEP -T	**C-192**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	1,704,600	47.74%
	C-192	5210T	Niagara Mohawk Power Corp. - Transmission	-	0.00%
	C-192	5310E	Massachusetts Electric Company	1,344,146	37.65%
	C-192	5320E	Nantucket Electric Company	13,484	0.38%
	C-192	5360E	Narragansett Electric Company	508,140	14.23%
	C-192	5381E	Granite State Electric	-	0.00%
			Totals	3,570,370	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	%
All Electric Distribution	**C-194**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	1,704,600	47.74%
	C-194	5310E	Massachusetts Electric Company	1,344,146	37.65%
	C-194	5320E	Nantucket Electric Company	13,484	0.38%
	C-194	5360E	Narragansett Electric Company	508,140	14.23%
			Totals	3,570,370	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.	1,704,600	47.74%
	C-198	5310E	Massachusetts Electric Company	1,344,146	37.65%
	C-198	5320E	Nantucket Electric Company	13,484	0.38%
	C-198	5360E	Narragansett Electric Company	508,140	14.23%
			Totals	3,570,370	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	%
Legacy NG Elec Retails, incl GSE	**C-199**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	1,704,600	47.74%
	C-199	5310E	Massachusetts Electric Company	1,344,146	37.65%
	C-199	5320E	Nantucket Electric Company	13,484	0.38%
	C-199	5360E	Narragansett Electric Company	508,140	14.23%
	C-199	5381E	Granite State Electric	-	0.00%
			Totals	3,570,370	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	631,805	24.79%
	C-207	5220G	KeySpan Energy Delivery New York	1,310,795	51.42%
	C-207	5230G	KeySpan Energy Delivery Long Island	606,527	23.79%
			Totals	2,549,127	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	%
All Gas Retails	**C-210**	5210G	Niagara Mohawk Power Corp. - Gas	631,805	16.88%
	C-210	5220G	KeySpan Energy Delivery New York	1,310,795	35.03%

	C-210	5230G	KeySpan Energy Delivery Long Island	606,527	16.21%
	C-210	5330G	Boston Gas Company	709,742	18.96%
	C-210	5340G	Colonial Gas Company	208,003	5.56%
	C-210	5360G	Narragansett Gas Company	275,570	7.36%
			Totals	3,742,442	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	%
All Gas Retails, incl Energy North	**C-211**	5210G	Niagara Mohawk Power Corp. - Gas	631,805	16.88%
	C-211	5220G	KeySpan Energy Delivery New York	1,310,795	35.03%
	C-211	5230G	KeySpan Energy Delivery Long Island	606,527	16.21%
	C-211	5330G	Boston Gas Company	709,742	18.96%
	C-211	5340G	Colonial Gas Company	208,003	5.56%
	C-211	5360G	Narragansett Gas Company	275,570	7.36%
	C-211	5391G	Energy North	-	0.00%
			Totals	3,742,442	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	%
Gas Retail Companies incl Energy North, exclu KEDNY and KEDLI	**C-212**	5210G	Niagara Mohawk Power Corp. - Gas	631,805	34.62%
	C-212	5330G	Boston Gas Company	709,742	38.88%
	C-212	5340G	Colonial Gas Company	208,003	11.40%
	C-212	5360G	Narragansett Gas Company	275,570	15.10%
	C-212	5391G	Energy North	-	0.00%
			Totals	1,825,120	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	%
Transmission, excl Hydro (NO C-data, USE G220)	**C-220**	5210T	Niagara Mohawk Power Corp. - Transmission	**Use G-220**	0.00%
	C-220	5310T	Massachusetts Electric Company (Transmission)	**Use G-220**	0.00%
	C-220	5360T	#N/A	**Use G-220**	0.00%
	C-220	5410T	#N/A	**Use G-220**	0.00%
			Totals	-	0.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	%
KEDNY and KEDLI	**C-225**	5220G	KeySpan Energy Delivery New York	1,310,795	68.37%
	C-225	5230G	KeySpan Energy Delivery Long Island	606,527	31.63%
			Totals	1,917,322	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	%
KEDNY and KEDLI	**C-226**	5220G	KeySpan Energy Delivery New York	1,310,795	68.37%
	C-226	5230G	KeySpan Energy Delivery Long Island	606,527	31.63%
			Totals	1,917,322	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	1,310,795	42.13%
	C-241	5230G	KeySpan Energy Delivery Long Island	606,527	19.50%
	C-241	5330G	Boston Gas Company	709,742	22.82%
	C-241	5340G	Colonial Gas Company	208,003	6.69%
	C-241	5360G	Narragansett Gas Company	275,570	8.86%
			Totals	3,110,637	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	%
KEDNY, Boston Gas, Colonial Gas, Energy North	**C-246**	5220G	KeySpan Energy Delivery New York	1,310,795	58.82%
	C-246	5330G	Boston Gas Company	709,742	31.85%
	C-246	5340G	Colonial Gas Company	208,003	9.33%
	C-246	5391G	Energy North	-	0.00%
			Totals	2,228,540	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	%
KEDLI (Use A5230)	**C-248**	5230G	KeySpan Energy Delivery Long Island	606,527	100.00%
			Totals	606,527	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	%
Mass. Electeric and Nantucket Electric	**C-277**	5310E	Massachusetts Electric Company	1,344,146	99.01%
	C-277	5320E	Nantucket Electric Company	13,484	0.99%
			Totals	1,357,630	100.00%

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	1,344,146	59.07%
	C-278	5320E	Nantucket Electric Company	13,484	0.60%
	C-278	5330G	Boston Gas Company	709,742	31.19%
	C-278	5340G	Colonial Gas Company	208,003	9.14%
			Totals	2,275,375	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	%
New England Retails	**C-280**	5310E	Massachusetts Electric Company	1,344,146	43.94%
	C-280	5320E	Nantucket Electric Company	13,484	0.44%
	C-280	5330G	Boston Gas Company	709,742	23.20%
	C-280	5340G	Colonial Gas Company	208,003	6.80%
	C-280	5360E	Narragansett Electric Company	508,140	16.61%
	C-280	5360G	Narragansett Gas Company	275,570	9.01%
			Totals	3,059,085	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	%
MECO, NANT, Boston Gas, Colonial Gas, NEP (No data)	**C-283**	5310E	Massachusetts Electric Company	1,344,146	59.07%
	C-283	5320E	Nantucket Electric Company	13,484	0.60%
	C-283	5330G	Boston Gas Company	709,742	31.19%
	C-283	5340G	Colonial Gas Company	208,003	9.14%
			Totals	2,275,375	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	%
New England-Electric Distribution	**C-284**	5310E	Massachusetts Electric Company	1,344,146	72.04%
	C-284	5320E	Nantucket Electric Company	13,484	0.73%
	C-284	5360E	Narragansett Electric Company	508,140	27.23%
			Totals	1,865,770	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	%
MECO, NANT, NARR Electric, plus GSE, NEP-T, Narr-T	**C-289**	5310E	Massachusetts Electric Company	1,344,146	72.04%
	C-289	5320E	Nantucket Electric Company	13,484	0.73%
	C-289	5360E	Narragansett Electric Company	508,140	27.23%
	C-289	5381E	Granite State Electric	-	0.00%
			Totals	1,865,770	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	%
New England-Electric Distr., incl GSE	**C-290**	5310E	Massachusetts Electric Company	1,344,146	72.04%
	C-290	5320E	Nantucket Electric Company	13,484	0.73%
	C-290	5360E	Narragansett Electric Company	508,140	27.23%
	C-290	5381E	Granite State Electric	-	0.00%
			Totals	1,865,770	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	%
New England Elec Retails, inc GSE and NEP-T	**C-292**	5310E	Massachusetts Electric Company	1,344,146	72.04%
	C-292	5320E	Nantucket Electric Company	13,484	0.73%
	C-292	5360E	Narragansett Electric Company	508,140	27.23%
	C-292	5381E	Granite State Electric	-	0.00%
			Totals	1,865,770	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	%
MECO, NANT, NARR Electric, plus GSE with Trans	**C-293**	5310E	Massachusetts Electric Company	1,344,146	72.04%
	C-293	5320E	Nantucket Electric Company	13,484	0.73%
	C-293	5360E	Narragansett Electric Company	508,140	27.23%
	C-293	5381E	Granite State Electric	-	0.00%
			Totals	1,865,770	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	%
New England Elec Retails and NEP-T	**C-294**	5310E	Massachusetts Electric Company	1,344,146	72.05%
	C-294	5320E	Nantucket Electric Company	13,484	0.72%
	C-294	5360E	Narragansett Electric Company	508,140	27.23%
			Totals	1,865,770	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	709,742	77.34%
	C-310	5340G	Colonial Gas Company	208,003	22.66%
			Totals	917,745	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	%
New England - Gas Retails	**C-313**	5330G	Boston Gas Company	709,742	59.48%
	C-313	5340G	Colonial Gas Company	208,003	17.43%
	C-313	5360G	Narragansett Gas Company	275,570	23.09%
			Totals	1,193,315	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	%
New England - Gas Retails, incl Energy North	**C-314**	5330G	Boston Gas Company	709,742	59.48%
	C-314	5340G	Colonial Gas Company	208,003	17.43%
	C-314	5360G	Narragansett Gas Company	275,570	23.09%
	C-314	5391G	Energy North	-	0.00%
			Totals	1,193,315	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	%
Boston Gas, Colonial Gas and Energy North	**C-315**	5330G	Boston Gas Company	709,742	77.34%
	C-315	5340G	Colonial Gas Company	208,003	22.66%
	C-315	5391G	Energy North	-	0.00%
			Totals	917,745	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	508,140	64.84%
	C-316	5360G	Narragansett Gas Company	275,570	35.16%
			Totals	783,710	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	%
Granie State Electric and Energy North (Sold)	**C-319**	5381E	Granite State Electric	-	#DIV/0!

	C-319	5391G	Energy North	-	#DIV/0!
			Totals	**-**	#DIV/0!

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	%
All Retail and All TRAN	**C-326**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	1,704,600	23.32%
	C-326	5210G	Niagara Mohawk Power Corp. - Gas	631,805	8.64%
	C-326	5210T	Niagara Mohawk Power Corp. - Transmission	-	0.00%
	C-326	5220G	KeySpan Energy Delivery New York	1,310,795	17.92%
	C-326	5230G	KeySpan Energy Delivery Long Island	606,527	8.29%
	C-326	5310E	Massachusetts Electric Company	1,344,146	18.38%
	C-326	5310T	Massachusetts Electric Company (Transmission)	-	0.00%
	C-326	5320E	Nantucket Electric Company	13,484	0.18%
	C-326	5330G	Boston Gas Company	709,742	9.71%
	C-326	5340G	Colonial Gas Company	208,003	2.84%
	C-326	5360E	Narragansett Electric Company	508,140	6.95%
	C-326	5360G	Narragansett Gas Company	275,570	3.77%
			Totals	7,312,812	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	%
KEDNY, Boston & Colonial Gas	**C-343**	5220G	KeySpan Energy Delivery New York	1,310,795	58.82%
	C-343	5330G	Boston Gas Company	709,742	31.85%
	C-343	5340G	Colonial Gas Company	208,003	9.33%
			Totals	2,228,540	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	%
NE Elec Retails, plus Mass-T and Narr-T	**C-347**	5310E	Massachusetts Electric Company	1,344,146	72.04%
	C-347	5310T	Massachusetts Electric Company (Transmission)	-	0.00%
	C-347	5320E	Nantucket Electric Company	13,484	0.73%
	C-347	5360E	Narragansett Electric Company	508,140	27.23%
			Totals	1,865,770	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	%
Retails, NMPC-T, NEP-T, Hydros, Genration	**C-357**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	1,704,600	23.31%
	C-357	5210G	Niagara Mohawk Power Corp. - Gas	631,805	8.64%
	C-357	5210T	Niagara Mohawk Power Corp. - Transmission	-	0.00%
	C-357	5220G	KeySpan Energy Delivery New York	1,310,795	17.92%
	C-357	5230G	KeySpan Energy Delivery Long Island	606,527	8.29%
	C-357	5310E	Massachusetts Electric Company	1,344,146	18.38%
	C-357	5320E	Nantucket Electric Company	13,484	0.19%
	C-357	5330G	Boston Gas Company	709,742	9.71%
	C-357	5340G	Colonial Gas Company	208,003	2.84%
	C-357	5360E	Narragansett Electric Company	508,140	6.95%
	C-357	5360G	Narragansett Gas Company	275,570	3.77%
			Totals	7,312,812	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	%
Legacy NG Elec Retails, NMPC-T and NEP-T	**C-370**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	1,704,600	47.73%
	C-370	5210T	Niagara Mohawk Power Corp. - Transmission	-	0.00%
	C-370	5310E	Massachusetts Electric Company	1,344,146	37.65%
	C-370	5320E	Nantucket Electric Company	13,484	0.39%
	C-370	5360E	Narragansett Electric Company	508,140	14.23%
			Totals	3,570,370	100.00%

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	631,805	34.62%
	C-378	5330G	Boston Gas Company	709,742	38.88%
	C-378	5340G	Colonial Gas Company	208,003	11.40%
	C-378	5360G	Narragansett Gas Company	275,570	15.10%
			Totals	1,825,120	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	%
NE Elec Retails, plus Narr and NEP Transmission	**C-392**	5310E	Massachusetts Electric Company	1,344,146	72.04%
	C-392	5320E	Nantucket Electric Company	13,484	0.73%
	C-392	5360E	Narragansett Electric Company	508,140	27.23%
			Totals	1,865,770	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	%
NE Elec Retails, plus NEP and NHH Transmission	**C-394**	5310E	Massachusetts Electric Company	1,344,146	72.04%
	C-394	5320E	Nantucket Electric Company	13,484	0.73%
	C-394	5360E	Narragansett Electric Company	508,140	27.23%
			Totals	1,865,770	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	631,805	51.02%
	C-428	5230G	KeySpan Energy Delivery Long Island	606,527	48.98%
			Totals	1,238,332	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	%
Legacy NG Retails and KEDLI	**C-434**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	1,704,600	33.52%
	C-434	5210G	Niagara Mohawk Power Corp. - Gas	631,805	12.43%
	C-434	5230G	KeySpan Energy Delivery Long Island	606,527	11.93%
	C-434	5310E	Massachusetts Electric Company	1,344,146	26.44%
	C-434	5320E	Nantucket Electric Company	13,484	0.27%
	C-434	5360E	Narragansett Electric Company	508,140	9.99%
	C-434	5360G	Narragansett Gas Company	275,570	5.42%
			Totals	5,084,272	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	%
C-226 plus LIPA TSA Billing entity (5190S)	**C-T70**	5220G	KeySpan Energy Delivery New York	1,310,795	41.34%
	C-T70	5230G	KeySpan Energy Delivery Long Island	606,527	19.13%
	C-T70	5190S	LIPA TSA Billing Company	1,253,593	39.53%
			Totals	3,170,915	100.00%

D - Number of Inbound and Outbound Collection Calls

Updated for FY2016

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:

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:

1. Since the call system in upstate NY cannot provide the data by segment, the 83/17% standard split for NMPC segments is used in the percentage calculation (as noted in the Assumptions tab in this workbook). 2. LIPA charges have been but to zero

Total Inbound & Outbound Collection Calls Reported as Basis for Allocation	SAP Alloc. Code	SAP Co./Seg	Company Description	2016 # of Inbound Collection Calls	2016 # of Outbound Collection Calls	FY2016 Percentage
		5210E	Niagara Mohawk Power Corp.- Electric Distr.	1,818,414	5,684,599	26.41%
		5210G	Niagara Mohawk Power Corp. - Gas	372,446	1,164,316	5.41%
		5210T	Niagara Mohawk Power Corp. - Transmission		0	0.00%
		5220G	KeySpan Energy Delivery New York	310,386	5,324,049	19.84%
		5230G	KeySpan Energy Delivery Long Island	198,056	1,568,339	6.22%
LIPA removed 11/8/13.		5260E	KeySpan Electric Services LLC - LIPA	0	0	0.00%
		5310E	Massachusetts Electric Company	1,179,938	4,269,860	19.19%
		5310T	Massachusetts Electric Company (Transmission)		0	0.00%
		5320E	Nantucket Electric Company	4,323	20,227	0.09%
		5330G	Boston Gas Company	325,276	2,227,466	8.99%
		5340G	Colonial Gas Company	50,186	680,463	2.57%
		5360E	Narragansett Electric Company	296,742	1,692,644	7.00%
		5360G	Narragansett Gas Company	175,390	1,041,080	4.28%
		5360T	Narragansett Electric Company (Transmission)			0.00%
		5410T	New England Power Company			0.00%
			Totals	4,731,157	23,673,043	100.00%

5381E	Granite State Electric			
5391G	Energy North			
5190S	LIPA TSA Billing Company			
	Grand Totals	4,731,157	23,673,043	

	Name	Date
Prepared By:	D. Haynes -2/9/15 & K. Brown - 3/6/15	
Business Sign Off:		

ServCo Review:	Chuck D'Agostino	3/20/2015
Final Sign Off:	Colleen Dowling	3/31/2015

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of Inbound Collection Calls	# of Outbound Collection	FY2016 Percentage
All Retail incl NMPC-T, Mass-T, Narr-T	**D-004**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	1,818,414	5,684,599	26.41%
	D-004	5210G	Niagara Mohawk Power Corp. - Gas	372,446	1,164,316	5.41%
	D-004	5210T	Niagara Mohawk Power Corp. - Transmission	0	0	0.00%
	D-004	5220G	KeySpan Energy Delivery New York	310,386	5,324,049	19.84%
	D-004	5230G	KeySpan Energy Delivery Long Island	198,056	1,568,339	6.22%
	D-004	5310E	Massachusetts Electric Company	1,179,938	4,269,860	19.19%
	D-004	5310T	Massachusetts Electric Company (Transmission)	0	0	0.00%
	D-004	5320E	Nantucket Electric Company	4,323	20,227	0.09%
	D-004	5330G	Boston Gas Company	325,276	2,227,466	8.99%
	D-004	5340G	Colonial Gas Company	50,186	680,463	2.57%
	D-004	5360E	Narragansett Electric Company	296,742	1,692,644	7.00%
	D-004	5360G	Narragansett Gas Company	175,390	1,041,080	4.28%
	D-004	5360T	Narragansett Electric Company (Transmission)	0	0	0.00%
	D-004	5381E	Granite State Electric	0	0	0.00%
	D-004	5391G	Energy North	0	0	0.00%
			Totals	4,731,157	23,673,043	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of Inbound Collection Calls	# of Outbound Collection	FY2016 Percentage
KEDLI (Use A5230)	**D-043**	5230G	KeySpan Energy Delivery Long Island	198,056	1,568,339	100.00%
			Totals	198,056	1,568,339	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of Inbound Collection Calls	Outbound Collection Calls	FY2016 Percentage
All Retail and All TRAN	**D-326**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	1,818,414	5,684,599	26.41%
	D-326	5210G	Niagara Mohawk Power Corp. - Gas	372,446	1,164,316	5.41%
	D-326	5210T	Niagara Mohawk Power Corp. - Transmission	0	0	0.00%
	D-326	5220G	KeySpan Energy Delivery New York	310,386	5,324,049	19.84%
	D-326	5230G	KeySpan Energy Delivery Long Island	198,056	1,568,339	6.22%
	D-326	5310E	Massachusetts Electric Company	1,179,938	4,269,860	19.19%
	D-326	5310T	Massachusetts Electric Company (Transmission)	0	0	0.00%
	D-326	5320E	Nantucket Electric Company	4,323	20,227	0.09%
	D-326	5330G	Boston Gas Company	325,276	2,227,466	8.99%
	D-326	5340G	Colonial Gas Company	50,186	680,463	2.57%

	D-326	5360E	Narragansett Electric Company	296,742	1,692,644	7.00%
	D-326	5360G	Narragansett Gas Company	175,390	1,041,080	4.28%
	D-326	5360T	Narragansett Electric Company (Transmission)	0	0	0.00%
	D-326	5410T	New England Power Company	0	0	0.00%
			Totals	4,731,157	23,673,043	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of Inbound Collection Calls	# of Outbound Collection	FY2016 Percentage
NE Elec Retails, plus Mass-T and Narr-T	**D-347**	5310E	Massachusetts Electric Company	1,179,938	4,269,860	73.02%
	D-347	5310T	Massachusetts Electric Company (Transmission)	0	0	0.00%
	D-347	5320E	Nantucket Electric Company	4,323	20,227	0.33%
	D-347	5360E	Narragansett Electric Company	296,742	1,692,644	26.65%
	D-347	5360T	Narragansett Electric Company (Transmission)	0	0	0.00%
			Totals	1,481,003	5,982,731	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of Inbound Collection Calls	# of Outbound Collection	FY2016 Percentage
Boston Gas and Colonial Gas	**D-349**	5330G	Boston Gas Company	325,276	2,227,466	77.75%
	D-349	5340G	Colonial Gas Company	50,186	680,463	22.25%
			Totals	375,462	2,907,929	100.00%

E - Number of Joint-Use Poles

Updated for FY2016

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:

Data provided by Asset Data & Analytics: Ben Binger, Preston Large

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./Seg	Company Name	Data for 2016	FY2016 Percentage
All Electric Distribution	**E-198**	5210E	NIAGARA MOHAWK	776,821	49.31%
	E-198	5360E	NARRAGANSETT ELECTRIC	226,761	14.40%
	E-198	5310E	MASSACHUSETTS ELECTRIC	568,819	36.12%
	E-198	5320E	NANTUCKET ELECTRIC	2,601	0.17%
				1,575,002	100.00%

Sold	GRANITE STATE ELECTRIC		

	Name	Date
Prepared By:	Ben Binger	3/4/2015
Business Sign Off:	*Robert Sheridan*	3/11/2015
ServCo Review:	Chuck D'Agostino	3/20/2015
Final Sign Off:	Colleen Dowling	3/31/2015

F - Number of Inbound Call Minutes

Updated for FY2016

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:

Data provided by Workforce Management: Kadian Brown, James MacVicar

Notes:

1. No separate data for NMPC segments, used 83/17 split.
2. 2015 data includes Vendor Support Minutes.

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	FY2016 # of Inbound Call Minutes	FY2016 Percentage
Total Inbound Call Minutes Reported as Basis for Allocation - for 2015		5190S	LIPA TSA Billing Company	0	0.00%
		5210E	Niagara Mohawk Power Corp.- Electric Distr.	6,366,584	19.96%
		5210G	Niagara Mohawk Power Corp. - Gas	1,303,999	4.09%
		5210T	Niagara Mohawk Power Corp. - Transmission		0.00%
		5220G	KeySpan Energy Delivery New York	9,762,293	30.59%
		5230G	KeySpan Energy Delivery Long Island	6,290,828	19.72%
		5260E	KeySpan Electric Services LLC		0.00%
		5310E	Massachusetts Electric Company	3,542,882	11.10%
		5310T	Massachusetts Electric Company (Transmission)		0.00%
		5320E	Nantucket Electric Company	19,885	0.06%
		5330G	Boston Gas Company	2,409,929	7.55%
		5340G	Colonial Gas Company	390,970	1.23%
		5360E	Narragansett Electric Company	1,159,863	3.64%
		5360G	Narragansett Gas Company	657,299	2.06%
		5360T	Narragansett Electric Company (Transmission)	0	0.00%
			Totals	31,904,532	100.00%

Sold	5381E	Granite State Electric		
Sold	5391G	Energy North		
		Grand Total	31,904,532	

Name	Date

10/7/2015 4:40 PM
Attachment MA-AG-1-92-3.xls\F - # Inbound Call Minutes

Prepared By:	Kadian Brown	3/6/2015
Business Sign Off:	James MacVicar	3/11/2015
ServCo Review:	Chuck D'Agostino	3/20/2015
Final Sign Off:	Colleen Dowling	3/31/2015

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of Inbound Call Minutes	FY2016 Percentage
NMPC Electric and NMPC Gas	**F-113**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	6,366,584	83.00%
	F-113	5210G	Niagara Mohawk Power Corp. - Gas	1,303,999	17.00%
			Totals	7,670,583	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of Inbound Call Minutes	FY2016 Percentage
NMPC-E&G and KEDNY	**F-169**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	6,366,584	36.52%
	F-169	5210G	Niagara Mohawk Power Corp. - Gas	1,303,999	7.48%
	F-169	5220G	KeySpan Energy Delivery New York	9,762,293	56.00%
			Totals	17,432,876	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of Inbound Call Minutes	FY2016 Percentage
All Retail Companies	**F-173**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	6,366,584	19.96%
	F-173	5210G	Niagara Mohawk Power Corp. - Gas	1,303,999	4.09%
	F-173	5220G	KeySpan Energy Delivery New York	9,762,293	30.59%
	F-173	5230G	KeySpan Energy Delivery Long Island	6,290,828	19.72%
	F-173	5310E	Massachusetts Electric Company	3,542,882	11.10%
	F-173	5320E	Nantucket Electric Company	19,885	0.06%
	F-173	5330G	Boston Gas Company	2,409,929	7.55%
	F-173	5340G	Colonial Gas Company	390,970	1.23%
	F-173	5360E	Narragansett Electric Company	1,159,863	3.64%
	F-173	5360G	Narragansett Gas Company	657,299	2.06%
			Totals	31,904,532	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of Inbound Call Minutes	FY2016 Percentage
All Retail Companies incl GSE and Energy North	**F-174**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	6,366,584	19.96%
	F-174	5210G	Niagara Mohawk Power Corp. - Gas	1,303,999	4.09%

	F-174	5220G	KeySpan Energy Delivery New York	9,762,293	30.59%
	F-174	5230G	KeySpan Energy Delivery Long Island	6,290,828	19.72%
	F-174	5310E	Massachusetts Electric Company	3,542,882	11.10%
	F-174	5320E	Nantucket Electric Company	19,885	0.06%
	F-174	5330G	Boston Gas Company	2,409,929	7.55%
	F-174	5340G	Colonial Gas Company	390,970	1.23%
	F-174	5360E	Narragansett Electric Company	1,159,863	3.64%
	F-174	5360G	Narragansett Gas Company	657,299	2.06%
	F-174	5381E	Granite State Electric	0	0.00%
	F-174	5391G	Energy North	0	0.00%
			Totals	31,904,532	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of Inbound Call Minutes	FY2016 Percentage
All Retail Companies	**F-175**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	6,366,584	19.96%
	F-175	5210G	Niagara Mohawk Power Corp. - Gas	1,303,999	4.09%
	F-175	5220G	KeySpan Energy Delivery New York	9,762,293	30.59%
	F-175	5230G	KeySpan Energy Delivery Long Island	6,290,828	19.72%
	F-175	5310E	Massachusetts Electric Company	3,542,882	11.10%
	F-175	5320E	Nantucket Electric Company	19,885	0.06%
	F-175	5330G	Boston Gas Company	2,409,929	7.55%
	F-175	5340G	Colonial Gas Company	390,970	1.23%
	F-175	5360E	Narragansett Electric Company	1,159,863	3.64%
	F-175	5360G	Narragansett Gas Company	657,299	2.06%
			Totals	31,904,532	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of Inbound Call Minutes	FY2016 Percentage
KEDNY, Boston Gas, Colonial Gas, Energy North	**F-246**	5220G	KeySpan Energy Delivery New York	9,762,293	77.71%
	F-246	5330G	Boston Gas Company	2,409,929	19.18%
	F-246	5340G	Colonial Gas Company	390,970	3.11%
	F-246	5391G	Energy North	0	0.00%
			Totals	12,563,192	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of Inbound Call Minutes	FY2016 Percentage
KEDLI (Use A5230)	**F-248**	5230G	KeySpan Energy Delivery Long Island	6,290,828	100.00%
			Totals	6,290,828	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of Inbound Call Minutes	FY2016 Percentage
New England Retails	**F-280**	5310E	Massachusetts Electric Company	3,542,882	43.31%
	F-280	5320E	Nantucket Electric Company	19,885	0.24%
	F-280	5330G	Boston Gas Company	2,409,929	29.46%
	F-280	5340G	Colonial Gas Company	390,970	4.78%
	F-280	5360E	Narragansett Electric Company	1,159,863	14.18%
	F-280	5360G	Narragansett Gas Company	657,299	8.03%
			Totals	8,180,828	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of Inbound Call Minutes	FY2016 Percentage
New England Retails, incl GSE and Energy North	**F-281**	5310E	Massachusetts Electric Company	3,542,882	43.31%
	F-281	5320E	Nantucket Electric Company	19,885	0.24%
	F-281	5330G	Boston Gas Company	2,409,929	29.46%
	F-281	5340G	Colonial Gas Company	390,970	4.78%
	F-281	5360E	Narragansett Electric Company	1,159,863	14.18%
	F-281	5360G	Narragansett Gas Company	657,299	8.03%
	F-281	5381E	Granite State Electric	0	0.00%
	F-281	5391G	Energy North	0	0.00%
			Totals	8,180,828	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of Inbound Call Minutes	FY2016 Percentage
New England-Electric Distribution	**F-284**	5310E	Massachusetts Electric Company	3,542,882	75.02%
	F-284	5320E	Nantucket Electric Company	19,885	0.42%
	F-284	5360E	Narragansett Electric Company	1,159,863	24.56%
			Totals	4,722,630	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of Inbound Call Minutes	FY2016 Percentage
Mass. Electric, Nantucket Electric, Narragansett Electric and Gas	**F-285**	5310E	Massachusetts Electric Company	3,542,882	65.86%
	F-285	5320E	Nantucket Electric Company	19,885	0.37%
	F-285	5360E	Narragansett Electric Company	1,159,863	21.56%
	F-285	5360G	Narragansett Gas Company	657,299	12.22%

			Totals	5,379,929	100.01%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of Inbound Call Minutes	FY2016 Percentage
New England-Electric Distr., incl GSE	**F-290**	5310E	Massachusetts Electric Company	3,542,882	75.02%
	F-290	5320E	Nantucket Electric Company	19,885	0.42%
	F-290	5360E	Narragansett Electric Company	1,159,863	24.56%
	F-290	5381E	Granite State Electric	0	0.00%
			Totals	4,722,630	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of Inbound Call Minutes	FY2016 Percentage
Boston Gas and Colonial Gas	**F-310**	5330G	Boston Gas Company	2,409,929	86.04%
	F-310	5340G	Colonial Gas Company	390,970	13.96%
			Totals	2,800,899	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of Inbound Call Minutes	FY2016 Percentage
Boston Gas, Colonial Gas and Energy North	**F-315**	5330G	Boston Gas Company	2,409,929	86.04%
	F-315	5340G	Colonial Gas Company	390,970	13.96%
	F-315	5391G	Energy North	0	0.00%
			Totals	2,800,899	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of Inbound Call Minutes	FY2016 Percentage
Granie State Electric and Energy North (Sold)	**F-319**	5381E	Granite State Electric	0	#DIV/0!
	F-319	5391G	Energy North	0	#DIV/0!
			Totals	0	#DIV/0!

G - General Allocator, 3-Point Formula

Updated for 2016

	Name	Date
Prepared By:		
Business Sign Off:		
ServCo Review:	Chuck D'Agostino	3/20/2015
Final Sign Off:	Colleen Dowling	3/31/2015

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 Rommel Thielman, Service Company Accounting. For FY2015, all data is derived from SAP.

Notes:

3 Pt. Data for FY15

Allocation Basis	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All KS and NG Companies		5020R	5020	PARENT	National Grid USA Parent	0.09%	$ (0)	$ (0)	$ 11,443,582
		5030R	5030	PARENT	NIMO Holdings	0.00%	$ -	$ -	$ 66,675
		5040R	5040	PARENT	KeySpan Energy Corp.	0.01%	$ 0	$ 0	$ 1,551,341
		5050	5050	PARENT	Keyspan NE	0.00%	$ -	$ -	$ 113,600
		5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	18.56%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
		5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	5.01%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
		5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	6.11%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
		5220G	5220	NYGASD	KeySpan Energy Delivery New York	11.50%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
		5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	8.68%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
		5310E	5310	MAELEC	Massachusetts Electric Company	18.59%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
		5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.19%	$ 15,476,265	$ 49,885,292	$ 6,515,760
		5320E	5320	MAELEC	Nantucket Electric Company	0.27%	$ 17,964,413	$ 68,588,978	$ 11,043,085
		5330G	5330	MAGASD	Boston Gas Company	8.00%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
		5340G	5340	MAGASD	Colonial Gas Company	1.84%	$ 148,634,088	$ 467,145,247	$ 63,465,939
		5360E	5360	RIELEC	Narragansett Electric Company	6.77%	$ 570,214,672	$ 822,959,604	$ 386,291,490
		5360G	5360	RIGASD	Narragansett Gas Company	2.50%	$ 208,316,733	$ 611,732,048	$ 88,098,054
		5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	1.61%	$ 112,217,897	$ 688,509,308	$ 14,113,370
		5410T	5410	FRTRAN	New England Power Company - Transmission	5.07%	$ 382,427,208	$ 1,890,486,675	$ 80,112,035
		5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.17%	$ 21,459,445	$ 24,160,748	$ 4,827,475
		5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.16%	$ 20,109,350	$ 12,284,489	$ 7,344,776
		5413F	5413	FRELEC	New England Electric Trans Corp	0.02%	$ 1,430,662	$ 213,315	$ 1,499,293
		5420G	5420	FRGASO	NG LNG LP Regulated Entity	0.11%	$ 8,230,443	$ 27,129,086	$ 3,772,359
		5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	3.90%	$ 446,813,901	$ 608,530,107	$ 135,390,988
		5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.16%	$ 11,843,582	$ 45,516,134	$ 5,305,152
		5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.17%	$ 14,527,716	$ 54,124,312	$ 3,953,319
		5803N	5803	NONREG	Metrowest Realty LLC	0.00%	$ -	$ 1,853,675	$ -
		5804N	5804	NONREG	Wayfinder Group	0.00%	$ 986,596	$ 0	$ 95,358
		5805N	5805	NONREG	EUA Energy Investment	0.00%	$ -	$ 317,539	$ 44
		5815N	5815	NONREG	Opinac	0.00%	$ -	$ -	$ 5,192
		5820R	5820	PARENT	Keyspan Energy Trading Services	0.01%	$ 228,629	$ 375,584	$ 870,229
		5825N	5825	NONREG	Transgas Inc	0.18%	$ 7,052,854	$ 8,783,218	$ 16,562,633
		5830N	5830	NONREG	KS Energy Corp - West Hold	0.00%	$ -	$ -	$ 154,028
		5840N	5840	NONREG	KeySpan Energy Development Corporation	0.17%	$ -	$ 75,283,855	$ 7,126,438
		5850N	5850	NONREG	KeySpan Services Inc.	0.15%	$ 15,388,373	$ 8,014,184	$ 9,468,960
						100.00%	**$ 7,813,642,100**	**$ 22,590,114,028**	**$ 4,128,519,379**

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Niagara Mohawk (E,G&T)	**G-003**	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	62.89%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-003	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	16.79%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
	G-003	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	20.32%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
					Total	100.00%	$ 2,102,814,560	$ 7,382,484,312	$ 1,216,640,006

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Retail incl GSE and Energy North, plus NMPC-T, Mass-T, Narr-T	**G-004**	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	20.68%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-004	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	5.60%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
	G-004	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	6.87%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
	G-004	5220G	5220	NYGASD	KeySpan Energy Delivery New York	12.89%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-004	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	9.74%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-004	5310E	5310	MAELEC	Massachusetts Electric Company	20.56%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-004	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.22%	$ 15,476,265	$ 49,885,292	$ 6,515,760
	G-004	5320E	5320	MAELEC	Nantucket Electric Company	0.30%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-004	5330G	5330	MAGASD	Boston Gas Company	8.96%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-004	5340G	5340	MAGASD	Colonial Gas Company	2.06%	$ 148,634,088	$ 467,145,247	$ 63,465,939
	G-004	5360E	5360	RIELEC	Narragansett Electric Company	7.50%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-004	5360G	5360	RIGASD	Narragansett Gas Company	2.80%	$ 208,316,733	$ 611,732,048	$ 88,098,054
	G-004	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	1.82%	$ 112,217,897	$ 688,509,308	$ 14,113,370
	G-004	5381E	5381	NHELEC	Granite State Electric Co. - Post Sale (2011 Data)	0.00%	$ -	$ -	$ -
	G-004	5391G	5391	NHGASD	EnergyNorth Natural Gas Inc. - Post Sale (2011 Data)	0.00%	$ -	$ -	$ -
					Total	100.00%	$ 6,883,143,341	$ 19,833,041,107	$ 3,838,855,901

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Retail incl GSE and ENI, All TRAN, Hydros	**G-005**	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	19.53%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-005	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	5.26%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
	G-005	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	6.42%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
	G-005	5220G	5220	NYGASD	KeySpan Energy Delivery New York	12.10%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-005	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	9.12%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-005	5310E	5310	MAELEC	Massachusetts Electric Company	19.59%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-005	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.20%	$ 15,476,265	$ 49,885,292	$ 6,515,760
	G-005	5320E	5320	MAELEC	Nantucket Electric Company	0.28%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-005	5330G	5330	MAGASD	Boston Gas Company	8.42%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-005	5340G	5340	MAGASD	Colonial Gas Company	1.93%	$ 148,634,088	$ 467,145,247	$ 63,465,939
	G-005	5360E	5360	RIELEC	Narragansett Electric Company	7.14%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-005	5360G	5360	RIGASD	Narragansett Gas Company	2.63%	$ 208,316,733	$ 611,732,048	$ 88,098,054

	G-005	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	1.69%	$ 112,217,897	$ 688,509,308	$ 14,113,370
	G-005	5410T	5410	FRTRAN	New England Power Company - Transmission	5.32%	$ 382,427,208	$ 1,890,486,675	$ 80,112,035
	G-005	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.18%	$ 21,459,445	$ 24,160,748	$ 4,827,475
	G-005	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.17%	$ 20,109,350	$ 12,284,489	$ 7,344,776
	G-005	5413F	5413	FRELEC	New England Electric Trans Corp	0.02%	$ 1,430,662	$ 213,315	$ 1,499,293
					Total	100.00%	$ 7,308,570,005	$ 21,760,186,334	$ 3,932,639,480

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Retail incl GSE & ENI, All TRAN, Hydros, KS Generation	**G-006**	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	18.76%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-006	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	5.06%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
	G-006	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	6.18%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
	G-006	5220G	5220	NYGASD	KeySpan Energy Delivery New York	11.62%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-006	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	8.77%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-006	5310E	5310	MAELEC	Massachusetts Electric Company	18.80%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-006	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.19%	$ 15,476,265	$ 49,885,292	$ 6,515,760
	G-006	5320E	5320	MAELEC	Nantucket Electric Company	0.27%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-006	5330G	5330	MAGASD	Boston Gas Company	8.09%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-006	5340G	5340	MAGASD	Colonial Gas Company	1.86%	$ 148,634,088	$ 467,145,247	$ 63,465,939
	G-006	5360E	5360	RIELEC	Narragansett Electric Company	6.84%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-006	5360G	5360	RIGASD	Narragansett Gas Company	2.53%	$ 208,316,733	$ 611,732,048	$ 88,098,054
	G-006	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	1.62%	$ 112,217,897	$ 688,509,308	$ 14,113,370
	G-006	5410T	5410	FRTRAN	New England Power Company - Transmission	5.12%	$ 382,427,208	$ 1,890,486,675	$ 80,112,035
	G-006	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.17%	$ 21,459,445	$ 24,160,748	$ 4,827,475
	G-006	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.16%	$ 20,109,350	$ 12,284,489	$ 7,344,776
	G-006	5413F	5413	FRELEC	New England Electric Trans Corp	0.02%	$ 1,430,662	$ 213,315	$ 1,499,293
	G-006	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	3.94%	$ 446,813,901	$ 608,530,107	$ 135,390,988
					Total	100.00%	$ 7,755,383,906	$ 22,368,716,441	$ 4,068,030,468

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Parents, Retail, TRAN, Hydros, NG LNG Reg, KS Generation, GW, Port Jefferson, Metrowest Realty, Wayfinder, Transgas, KS Energy Development, KS Services Inc	**G-012**	5020R	5020	PARENT	National Grid USA Parent	0.09%	$ (0)	$ (0)	$ 11,443,582
	G-012	5030R	5030	PARENT	NIMO Holdings	0.00%	$ -	$ -	$ 66,675
	G-012	5040R	5040	PARENT	KeySpan Energy Corp.	0.01%	$ 0	$ 0	$ 1,551,341
	G-012	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	18.57%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-012	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	5.01%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
	G-012	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	6.11%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
	G-012	5220G	5220	NYGASD	KeySpan Energy Delivery New York	11.50%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-012	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	8.68%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159

	G-012	5310E	5310	MAELEC	Massachusetts Electric Company	18.58%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-012	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.19%	$ 15,476,265	$ 49,885,292	$ 6,515,760
	G-012	5320E	5320	MAELEC	Nantucket Electric Company	0.27%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-012	5330G	5330	MAGASD	Boston Gas Company	8.00%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-012	5340G	5340	MAGASD	Colonial Gas Company	1.84%	$ 148,634,088	$ 467,145,247	$ 63,465,939
	G-012	5360E	5360	RIELEC	Narragansett Electric Company	6.77%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-012	5360G	5360	RIGASD	Narragansett Gas Company	2.50%	$ 208,316,733	$ 611,732,048	$ 88,098,054
	G-012	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	1.61%	$ 112,217,897	$ 688,509,308	$ 14,113,370
	G-012	5410T	5410	FRTRAN	New England Power Company - Transmission	5.07%	$ 382,427,208	$ 1,890,486,675	$ 80,112,035
	G-012	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.17%	$ 21,459,445	$ 24,160,748	$ 4,827,475
	G-012	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.16%	$ 20,109,350	$ 12,284,489	$ 7,344,776
	G-012	5413F	5413	FRELEC	New England Electric Trans Corp	0.02%	$ 1,430,662	$ 213,315	$ 1,499,293
	G-012	5420G	5420	FRGASO	NG LNG LP Regulated Entity	0.11%	$ 8,230,443	$ 27,129,086	$ 3,772,359
	G-012	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	3.90%	$ 446,813,901	$ 608,530,107	$ 135,390,988
	G-012	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.16%	$ 11,843,582	$ 45,516,134	$ 5,305,152
	G-012	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.17%	$ 14,527,716	$ 54,124,312	$ 3,953,319
	G-012	5820R	5820	PARENT	Keyspan Energy Trading Services	0.01%	$ 228,629	$ 375,584	$ 870,229
	G-012	5825N	5825	NONREG	Transgas Inc	0.18%	$ 7,052,854	$ 8,783,218	$ 16,562,633
	G-012	5840N	5840	NONREG	KeySpan Energy Development Corporation	0.17%	$ -	$ 75,283,855	$ 7,126,438
	G-012	5850N	5850	NONREG	KeySpan Services Inc.	0.15%	$ 15,388,373	$ 8,014,184	$ 9,468,960
					Total	100.00%	$ 7,812,655,504	$ 22,587,942,814	$ 4,128,151,157

Description	**SAP Alloc. Code**	**Old Values**	**SAP Co. Code**	**SAP Segment**	**Company Description**	**3 Pt. Allocation %**	**Net Margin**	**Net Plant**	**Net O&M**
All Retail and TRAN	**G-015**	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	19.61%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-015	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	5.28%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
	G-015	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	6.44%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
	G-015	5220G	5220	NYGASD	KeySpan Energy Delivery New York	12.15%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-015	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	9.15%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-015	5310E	5310	MAELEC	Massachusetts Electric Company	19.66%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-015	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.20%	$ 15,476,265	$ 49,885,292	$ 6,515,760
	G-015	5320E	5320	MAELEC	Nantucket Electric Company	0.28%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-015	5330G	5330	MAGASD	Boston Gas Company	8.46%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-015	5340G	5340	MAGASD	Colonial Gas Company	1.94%	$ 148,634,088	$ 467,145,247	$ 63,465,939
	G-015	5360E	5360	RIELEC	Narragansett Electric Company	7.16%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-015	5360G	5360	RIGASD	Narragansett Gas Company	2.64%	$ 208,316,733	$ 611,732,048	$ 88,098,054
	G-015	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	1.69%	$ 112,217,897	$ 688,509,308	$ 14,113,370
	G-015	5410T	5410	FRTRAN	New England Power Company - Transmission	5.34%	$ 382,427,208	$ 1,890,486,675	$ 80,112,035
					Total	100.00%	$ 7,265,570,548	$ 21,723,527,782	$ 3,918,967,937

Description	**SAP Alloc. Code**	**Old Values**	**SAP Co. Code**	**SAP Segment**	**Company Description**	**3 Pt. Allocation %**	**Net Margin**	**Net Plant**	**Net O&M**
For IT Use ONLY, All Co. incl NH (Combined) Post Sale	**G-016**	5020R	5020	PARENT	National Grid USA Parent	0.09%	$ (0)	$ (0)	$ 11,443,582
	G-016	5040R	5040	PARENT	KeySpan Energy Corp.	0.01%	$ 0	$ 0	$ 1,551,341

Parents, All Retail incl GSE, All TRAN, Hydros, NG LNG Reg, KS Generation, GW, Port Jefferson, Metrowest Realty, Wayfinder, , Transgas, KS Energy Development, KS Services Inc (IT USE ONLY)	**G-016**	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	18.57%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-016	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	5.01%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
	G-016	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	6.11%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
	G-016	5220G	5220	NYGASD	KeySpan Energy Delivery New York	11.50%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-016	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	8.68%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-016	5310E	5310	MAELEC	Massachusetts Electric Company	18.58%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-016	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.19%	$ 15,476,265	$ 49,885,292	$ 6,515,760
	G-016	5320E	5320	MAELEC	Nantucket Electric Company	0.27%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-016	5330G	5330	MAGASD	Boston Gas Company	8.00%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-016	5340G	5340	MAGASD	Colonial Gas Company	1.84%	$ 148,634,088	$ 467,145,247	$ 63,465,939
	G-016	5360E	5360	RIELEC	Narragansett Electric Company	6.77%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-016	5360G	5360	RIGASD	Narragansett Gas Company	2.50%	$ 208,316,733	$ 611,732,048	$ 88,098,054
	G-016	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	1.61%	$ 112,217,897	$ 688,509,308	$ 14,113,370
	G-016	5410T	5410	FRTRAN	New England Power Company - Transmission	5.07%	$ 382,427,208	$ 1,890,486,675	$ 80,112,035
	G-016	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.17%	$ 21,459,445	$ 24,160,748	$ 4,827,475
	G-016	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.16%	$ 20,109,350	$ 12,284,489	$ 7,344,776
	G-016	5413F	5413	FRELEC	New England Electric Trans Corp	0.02%	$ 1,430,662	$ 213,315	$ 1,499,293
	G-016	5420G	5420	FRGASO	NG LNG LP Regulated Entity	0.11%	$ 8,230,443	$ 27,129,086	$ 3,772,359
	G-016	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	3.90%	$ 446,813,901	$ 608,530,107	$ 135,390,988
	G-016	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.16%	$ 11,843,582	$ 45,516,134	$ 5,305,152
	G-016	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.17%	$ 14,527,716	$ 54,124,312	$ 3,953,319
	G-016	5820R	5820	PARENT	Keyspan Energy Trading Services	0.01%	$ 228,629	$ 375,584	$ 870,229
	G-016	5825N	5825	NONREG	Transgas Inc	0.18%	$ 7,052,854	$ 8,783,218	$ 16,562,633
	G-016	5840N	5840	NONREG	KeySpan Energy Development Corporation	0.17%	$ -	$ 75,283,855	$ 7,126,438
	G-016	5850N	5850	NONREG	KeySpan Services Inc.	0.15%	$ 15,388,373	$ 8,014,184	$ 9,468,960
					Total	100.00%	$ 7,812,655,504	$ 22,587,942,814	$ 4,128,084,482

Description	**SAP Alloc. Code**	**Old Values**	**SAP Co. Code**	**SAP Segment**	**Company Description**	**3 Pt. Allocation %**	**Net Margin**	**Net Plant**	**Net O&M**
Parents, Retails, TRAN, Hydros, NG LNG Reg, KS Generation, GW, Port Jefferson, Metrowest Realty, Wayfinder, , Transgas, KS Energy Development, KS Services Inc	**G-018**	5020R	5020	PARENT	National Grid USA Parent	0.09%	$ (0)	$ (0)	$ 11,443,582
	G-018	5040R	5040	PARENT	KeySpan Energy Corp.	0.01%	$ 0	$ 0	$ 1,551,341
	G-018	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	18.57%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-018	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	5.01%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
	G-018	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	6.11%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
	G-018	5220G	5220	NYGASD	KeySpan Energy Delivery New York	11.50%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-018	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	8.68%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-018	5310E	5310	MAELEC	Massachusetts Electric Company	18.58%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-018	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.19%	$ 15,476,265	$ 49,885,292	$ 6,515,760
	G-018	5320E	5320	MAELEC	Nantucket Electric Company	0.27%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-018	5330G	5330	MAGASD	Boston Gas Company	8.00%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-018	5340G	5340	MAGASD	Colonial Gas Company	1.84%	$ 148,634,088	$ 467,145,247	$ 63,465,939
	G-018	5360E	5360	RIELEC	Narragansett Electric Company	6.77%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-018	5360G	5360	RIGASD	Narragansett Gas Company	2.50%	$ 208,316,733	$ 611,732,048	$ 88,098,054
	G-018	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	1.61%	$ 112,217,897	$ 688,509,308	$ 14,113,370
	G-018	5410T	5410	FRTRAN	New England Power Company - Transmission	5.07%	$ 382,427,208	$ 1,890,486,675	$ 80,112,035
	G-018	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.17%	$ 21,459,445	$ 24,160,748	$ 4,827,475

	G-018	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.16%	$ 20,109,350	$ 12,284,489	$ 7,344,776
	G-018	5413F	5413	FRELEC	New England Electric Trans Corp	0.02%	$ 1,430,662	$ 213,315	$ 1,499,293
	G-018	5420G	5420	FRGASO	NG LNG LP Regulated Entity	0.11%	$ 8,230,443	$ 27,129,086	$ 3,772,359
	G-018	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	3.90%	$ 446,813,901	$ 608,530,107	$ 135,390,988
	G-018	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.16%	$ 11,843,582	$ 45,516,134	$ 5,305,152
	G-018	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.17%	$ 14,527,716	$ 54,124,312	$ 3,953,319
	G-018	5820R	5820	PARENT	Keyspan Energy Trading Services	0.01%	$ 228,629	$ 375,584	$ 870,229
	G-018	5825N	5825	NONREG	Transgas Inc	0.18%	$ 7,052,854	$ 8,783,218	$ 16,562,633
	G-018	5840N	5840	NONREG	KeySpan Energy Development Corporation	0.17%	$ -	$ 75,283,855	$ 7,126,438
	G-018	5850N	5850	NONREG	KeySpan Services Inc.	0.15%	$ 15,388,373	$ 8,014,184	$ 9,468,960
					Total	100.00%	$ 7,812,655,504	$ 22,587,942,814	$ 4,128,084,482

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
For IT Use ONLY	**G-020**	5020R	5020	PARENT	National Grid USA Parent	0.09%	$ (0)	$ (0)	$ 11,443,582
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	$ 0	$ 1,551,341
	G-020	5190S	5190	SERVCO	LIPA TSA Billing Company	0.00%	$ -	$ -	$ -
	G-020	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	18.57%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-020	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	5.01%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
	G-020	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	6.11%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
	G-020	5220G	5220	NYGASD	KeySpan Energy Delivery New York	11.50%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-020	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	8.68%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-020	5310E	5310	MAELEC	Massachusetts Electric Company	18.58%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-020	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.19%	$ 15,476,265	$ 49,885,292	$ 6,515,760
	G-020	5320E	5320	MAELEC	Nantucket Electric Company	0.27%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-020	5330G	5330	MAGASD	Boston Gas Company	8.00%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-020	5340G	5340	MAGASD	Colonial Gas Company	1.84%	$ 148,634,088	$ 467,145,247	$ 63,465,939
	G-020	5360E	5360	RIELEC	Narragansett Electric Company	6.77%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-020	5360G	5360	RIGASD	Narragansett Gas Company	2.50%	$ 208,316,733	$ 611,732,048	$ 88,098,054
	G-020	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	1.61%	$ 112,217,897	$ 688,509,308	$ 14,113,370
	G-020	5410T	5410	FRTRAN	New England Power Company - Transmission	5.07%	$ 382,427,208	$ 1,890,486,675	$ 80,112,035
	G-020	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.17%	$ 21,459,445	$ 24,160,748	$ 4,827,475
	G-020	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.16%	$ 20,109,350	$ 12,284,489	$ 7,344,776
	G-020	5413F	5413	FRELEC	New England Electric Trans Corp	0.02%	$ 1,430,662	$ 213,315	$ 1,499,293
	G-020	5420G	5420	FRGASO	NG LNG LP Regulated Entity	0.11%	$ 8,230,443	$ 27,129,086	$ 3,772,359
	G-020	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	3.90%	$ 446,813,901	$ 608,530,107	$ 135,390,988
	G-020	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.16%	$ 11,843,582	$ 45,516,134	$ 5,305,152
	G-020	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.17%	$ 14,527,716	$ 54,124,312	$ 3,953,319
	G-020	5820R	5820	PARENT	Keyspan Energy Trading Services	0.01%	$ 228,629	$ 375,584	$ 870,229
	G-020	5825N	5825	NONREG	Transgas Inc	0.18%	$ 7,052,854	$ 8,783,218	$ 16,562,633
	G-020	5840N	5840	NONREG	KeySpan Energy Development Corporation	0.17%	$ -	$ 75,283,855	$ 7,126,438
	G-020	5850N	5850	NONREG	KeySpan Services Inc.	0.15%	$ 15,388,373	$ 8,014,184	$ 9,468,960

					Total	100.00%	$ 7,812,655,504	$ 22,587,942,814	$ 4,128,084,482

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	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.	18.67%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-026	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	5.04%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
	G-026	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	6.15%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
	G-026	5220G	5220	NYGASD	KeySpan Energy Delivery New York	11.56%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-026	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	8.72%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-026	5310E	5310	MAELEC	Massachusetts Electric Company	18.71%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-026	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.19%	$ 15,476,265	$ 49,885,292	$ 6,515,760
	G-026	5320E	5320	MAELEC	Nantucket Electric Company	0.27%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-026	5330G	5330	MAGASD	Boston Gas Company	8.05%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-026	5340G	5340	MAGASD	Colonial Gas Company	1.85%	$ 148,634,088	$ 467,145,247	$ 63,465,939
	G-026	5360E	5360	RIELEC	Narragansett Electric Company	6.81%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-026	5360G	5360	RIGASD	Narragansett Gas Company	2.52%	$ 208,316,733	$ 611,732,048	$ 88,098,054
	G-026	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	1.62%	$ 112,217,897	$ 688,509,308	$ 14,113,370
	G-026	5410T	5410	FRTRAN	New England Power Company - Transmission	5.09%	$ 382,427,208	$ 1,890,486,675	$ 80,112,035
	G-026	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.17%	$ 21,459,445	$ 24,160,748	$ 4,827,475
	G-026	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.16%	$ 20,109,350	$ 12,284,489	$ 7,344,776
	G-026	5413F	5413	FRELEC	New England Electric Trans Corp	0.02%	$ 1,430,662	$ 213,315	$ 1,499,293
	G-026	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	3.92%	$ 446,813,901	$ 608,530,107	$ 135,390,988
	G-026	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.16%	$ 11,843,582	$ 45,516,134	$ 5,305,152
	G-026	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.17%	$ 14,527,716	$ 54,124,312	$ 3,953,319
	G-026	5850N	5850	NONREG	KeySpan Services Inc.	0.15%	$ 15,388,373	$ 8,014,184	$ 9,468,960
					Total	100.00%	$ 7,797,143,578	$ 22,476,371,071	$ 4,086,757,900

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	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.	18.69%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-027	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	5.04%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
	G-027	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	6.15%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
	G-027	5220G	5220	NYGASD	KeySpan Energy Delivery New York	11.57%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-027	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	8.72%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-027	5310E	5310	MAELEC	Massachusetts Electric Company	18.72%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-027	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.19%	$ 15,476,265	$ 49,885,292	$ 6,515,760
	G-027	5320E	5320	MAELEC	Nantucket Electric Company	0.27%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-027	5330G	5330	MAGASD	Boston Gas Company	8.05%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-027	5340G	5340	MAGASD	Colonial Gas Company	1.85%	$ 148,634,088	$ 467,145,247	$ 63,465,939
	G-027	5360E	5360	RIELEC	Narragansett Electric Company	6.81%	$ 570,214,672	$ 822,959,604	$ 386,291,490

	G-027	5360G	5360	RIGASD	Narragansett Gas Company	2.52%	$ 208,316,733	$ 611,732,048	$ 88,098,054
	G-027	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	1.62%	$ 112,217,897	$ 688,509,308	$ 14,113,370
	G-027	5410T	5410	FRTRAN	New England Power Company - Transmission	5.09%	$ 382,427,208	$ 1,890,486,675	$ 80,112,035
	G-027	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.17%	$ 21,459,445	$ 24,160,748	$ 4,827,475
	G-027	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.16%	$ 20,109,350	$ 12,284,489	$ 7,344,776
	G-027	5413F	5413	FRELEC	New England Electric Trans Corp	0.02%	$ 1,430,662	$ 213,315	$ 1,499,293
	G-027	5420G	5420	FRGASO	NG LNG LP Regulated Entity	0.11%	$ 8,230,443	$ 27,129,086	$ 3,772,359
	G-027	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	3.92%	$ 446,813,901	$ 608,530,107	$ 135,390,988
	G-027	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.16%	$ 11,843,582	$ 45,516,134	$ 5,305,152
	G-027	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.17%	$ 14,527,716	$ 54,124,312	$ 3,953,319
					Total	100.00%	$ 7,789,985,648	$ 22,495,485,972	$ 4,081,061,299

Description	**SAP Alloc. Code**	**Old Values**	**SAP Co. Code**	**SAP Segment**	**Company Description**	**3 Pt. Allocation %**	**Net Margin**	**Net Plant**	**Net O&M**
All Retail, all TRAN, Hydros, NG LNG Reg, KS Generation, GW, Port Jefferson, Metrowest Realty, Wayfinder, , Transgas, KS Energy Development, KS Services inc	**G-028**	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	18.59%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-028	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	5.01%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
	G-028	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	6.12%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
	G-028	5220G	5220	NYGASD	KeySpan Energy Delivery New York	11.51%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-028	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	8.68%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-028	5310E	5310	MAELEC	Massachusetts Electric Company	18.61%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-028	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.19%	$ 15,476,265	$ 49,885,292	$ 6,515,760
	G-028	5320E	5320	MAELEC	Nantucket Electric Company	0.27%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-028	5330G	5330	MAGASD	Boston Gas Company	8.01%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-028	5340G	5340	MAGASD	Colonial Gas Company	1.84%	$ 148,634,088	$ 467,145,247	$ 63,465,939
	G-028	5360E	5360	RIELEC	Narragansett Electric Company	6.78%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-028	5360G	5360	RIGASD	Narragansett Gas Company	2.51%	$ 208,316,733	$ 611,732,048	$ 88,098,054
	G-028	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	1.61%	$ 112,217,897	$ 688,509,308	$ 14,113,370
	G-028	5410T	5410	FRTRAN	New England Power Company - Transmission	5.07%	$ 382,427,208	$ 1,890,486,675	$ 80,112,035
	G-028	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.17%	$ 21,459,445	$ 24,160,748	$ 4,827,475
	G-028	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.16%	$ 20,109,350	$ 12,284,489	$ 7,344,776
	G-028	5413F	5413	FRELEC	New England Electric Trans Corp	0.02%	$ 1,430,662	$ 213,315	$ 1,499,293
	G-028	5420G	5420	FRGASO	NG LNG LP Regulated Entity	0.11%	$ 8,230,443	$ 27,129,086	$ 3,772,359
	G-028	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	3.90%	$ 446,813,901	$ 608,530,107	$ 135,390,988
	G-028	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.16%	$ 11,843,582	$ 45,516,134	$ 5,305,152
	G-028	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.17%	$ 14,527,716	$ 54,124,312	$ 3,953,319
	G-028	5820R	5820	PARENT	Keyspan Energy Trading Services	0.01%	$ 228,629	$ 375,584	$ 870,229
	G-028	5825N	5825	NONREG	Transgas Inc	0.18%	$ 7,052,854	$ 8,783,218	$ 16,562,633
	G-028	5840N	5840	NONREG	KeySpan Energy Development Corporation	0.17%	$ -	$ 75,283,855	$ 7,126,438
	G-028	5850N	5850	NONREG	KeySpan Services Inc.	0.15%	$ 15,388,373	$ 8,014,184	$ 9,468,960
					Total	100.00%	$ 7,812,655,504	$ 22,587,942,814	$ 4,115,089,559

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
KEDLI and LIPA	**G-043**	5040R	5040	PARENT	KeySpan Energy Corp.	0.20%	$ 0	$ 0	$ 1,551,341
	G-043	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	99.80%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
					Total	100.00%	$ 643,765,784	$ 2,580,762,966	$ 264,285,500

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Massachusetts Electric (E&T)	**G-047**	5310E	5310	MAELEC	Massachusetts Electric Company	98.75%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-047	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	1.25%	$ 15,476,265	$ 49,885,292	$ 6,515,760
					Total	100.00%	$ 1,450,806,272	$ 2,387,938,431	$ 1,122,397,443

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Nantucket Electric (USE A5320)	**G-053**	5320E	5320	MAELEC	Nantucket Electric Company	100.00%	$ 17,964,413	$ 68,588,978	$ 11,043,085
					Total	100.00%	$ 17,964,413	$ 68,588,978	$ 11,043,085

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Niagara Mohawk (Elec, Gas and Trans)	**G-064**	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	62.89%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-064	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	16.79%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
	G-064	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	20.32%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
					Total	100.00%	$ 2,102,814,560	$ 7,382,484,312	$ 1,216,640,006

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	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.	19.01%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-065	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	5.14%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
	G-065	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	6.28%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
	G-065	5220G	5220	NYGASD	KeySpan Energy Delivery New York	11.79%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-065	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	8.90%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-065	5310E	5310	MAELEC	Massachusetts Electric Company	18.97%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-065	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.20%	$ 15,476,265	$ 49,885,292	$ 6,515,760
	G-065	5320E	5320	MAELEC	Nantucket Electric Company	0.27%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-065	5330G	5330	MAGASD	Boston Gas Company	8.20%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-065	5340G	5340	MAGASD	Colonial Gas Company	1.88%	$ 148,634,088	$ 467,145,247	$ 63,465,939

	G-065	5360E	5360	RIELEC	Narragansett Electric Company	6.91%	$	570,214,672	$ 822,959,604	$ 386,291,490
	G-065	5360G	5360	RIGASD	Narragansett Gas Company	2.56%	$	208,316,733	$ 611,732,048	$ 88,098,054
	G-065	5410T	5410	FRTRAN	New England Power Company - Transmission	5.21%	$	382,427,208	$ 1,890,486,675	$ 80,112,035
	G-065	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.17%	$	21,459,445	$ 24,160,748	$ 4,827,475
	G-065	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.17%	$	20,109,350	$ 12,284,489	$ 7,344,776
	G-065	5413F	5413	FRELEC	New England Electric Trans Corp	0.02%	$	1,430,662	$ 213,315	$ 1,499,293
	G-065	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	3.98%	$	446,813,901	$ 608,530,107	$ 135,390,988
	G-065	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.16%	$	11,843,582	$ 45,516,134	$ 5,305,152
	G-065	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.18%	$	14,527,716	$ 54,124,312	$ 3,953,319
					Total	100.00%	$	7,669,537,308	$ 21,779,847,579	$ 4,063,175,569

Description	**SAP Alloc. Code**	**Old Values**	**SAP Co. Code**	**SAP Segment**	**Company Description**	**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)	$ (0)	$ 11,443,582
	G-067	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	18.56%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-067	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	5.01%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
	G-067	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	6.12%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
	G-067	5220G	5220	NYGASD	KeySpan Energy Delivery New York	11.50%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-067	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	8.68%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-067	5310E	5310	MAELEC	Massachusetts Electric Company	18.58%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-067	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.19%	$ 15,476,265	$ 49,885,292	$ 6,515,760
	G-067	5320E	5320	MAELEC	Nantucket Electric Company	0.27%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-067	5330G	5330	MAGASD	Boston Gas Company	8.01%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-067	5340G	5340	MAGASD	Colonial Gas Company	1.84%	$ 148,634,088	$ 467,145,247	$ 63,465,939
	G-067	5360E	5360	RIELEC	Narragansett Electric Company	6.77%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-067	5360G	5360	RIGASD	Narragansett Gas Company	2.50%	$ 208,316,733	$ 611,732,048	$ 88,098,054
	G-067	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	1.61%	$ 112,217,897	$ 688,509,308	$ 14,113,370
	G-067	5410T	5410	FRTRAN	New England Power Company - Transmission	5.07%	$ 382,427,208	$ 1,890,486,675	$ 80,112,035
	G-067	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.17%	$ 21,459,445	$ 24,160,748	$ 4,827,475
	G-067	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.16%	$ 20,109,350	$ 12,284,489	$ 7,344,776
	G-067	5413F	5413	FRELEC	New England Electric Trans Corp	0.02%	$ 1,430,662	$ 213,315	$ 1,499,293
	G-067	5420G	5420	FRGASO	NG LNG LP Regulated Entity	0.11%	$ 8,230,443	$ 27,129,086	$ 3,772,359
	G-067	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	3.90%	$ 446,813,901	$ 608,530,107	$ 135,390,988
	G-067	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.16%	$ 11,843,582	$ 45,516,134	$ 5,305,152
	G-067	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.17%	$ 14,527,716	$ 54,124,312	$ 3,953,319
	G-067	5820R	5820	PARENT	Keyspan Energy Trading Services	0.01%	$ 228,629	$ 375,584	$ 870,229
	G-067	5825N	5825	NONREG	Transgas Inc	0.18%	$ 7,052,854	$ 8,783,218	$ 16,562,633
	G-067	5840N	5840	NONREG	KeySpan Energy Development Corporation	0.17%	$ -	$ 75,283,855	$ 7,126,438
	G-067	5850N	5850	NONREG	KeySpan Services Inc.	0.15%	$ 15,388,373	$ 8,014,184	$ 9,468,960
					Total	100.00%	$ 7,812,655,504	$ 22,587,942,814	$ 4,126,533,141

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	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)	$ (0)	$ 11,443,582
	G-068	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	18.60%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-068	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	5.02%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
	G-068	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	6.13%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
	G-068	5220G	5220	NYGASD	KeySpan Energy Delivery New York	11.52%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-068	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	8.69%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-068	5310E	5310	MAELEC	Massachusetts Electric Company	18.62%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-068	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.19%	$ 15,476,265	$ 49,885,292	$ 6,515,760
	G-068	5320E	5320	MAELEC	Nantucket Electric Company	0.27%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-068	5330G	5330	MAGASD	Boston Gas Company	8.02%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-068	5340G	5340	MAGASD	Colonial Gas Company	1.84%	$ 148,634,088	$ 467,145,247	$ 63,465,939
	G-068	5360E	5360	RIELEC	Narragansett Electric Company	6.78%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-068	5360G	5360	RIGASD	Narragansett Gas Company	2.51%	$ 208,316,733	$ 611,732,048	$ 88,098,054
	G-068	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	1.61%	$ 112,217,897	$ 688,509,308	$ 14,113,370
	G-068	5410T	5410	FRTRAN	New England Power Company - Transmission	5.08%	$ 382,427,208	$ 1,890,486,675	$ 80,112,035
	G-068	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.17%	$ 21,459,445	$ 24,160,748	$ 4,827,475
	G-068	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.16%	$ 20,109,350	$ 12,284,489	$ 7,344,776
	G-068	5413F	5413	FRELEC	New England Electric Trans Corp	0.02%	$ 1,430,662	$ 213,315	$ 1,499,293
	G-068	5420G	5420	FRGASO	NG LNG LP Regulated Entity	0.11%	$ 8,230,443	$ 27,129,086	$ 3,772,359
	G-068	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	3.90%	$ 446,813,901	$ 608,530,107	$ 135,390,988
	G-068	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.16%	$ 11,843,582	$ 45,516,134	$ 5,305,152
	G-068	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.17%	$ 14,527,716	$ 54,124,312	$ 3,953,319
	G-068	5820R	5820	PARENT	Keyspan Energy Trading Services	0.01%	$ 228,629	$ 375,584	$ 870,229
	G-068	5825N	5825	NONREG	Transgas Inc	0.18%	$ 7,052,854	$ 8,783,218	$ 16,562,633
	G-068	5850N	5850	NONREG	KeySpan Services Inc.	0.15%	$ 15,388,373	$ 8,014,184	$ 9,468,960
					Total	100.00%	$ 7,812,655,504	$ 22,512,658,959	$ 4,119,406,703

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Retails, TRAN, Hydros, KS Generation, GW, Port Jefferson	**G-069**	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	18.71%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-069	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	5.05%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
	G-069	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	6.16%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
	G-069	5220G	5220	NYGASD	KeySpan Energy Delivery New York	11.58%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-069	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	8.73%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-069	5310E	5310	MAELEC	Massachusetts Electric Company	18.74%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-069	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.19%	$ 15,476,265	$ 49,885,292	$ 6,515,760
	G-069	5320E	5320	MAELEC	Nantucket Electric Company	0.27%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-069	5330G	5330	MAGASD	Boston Gas Company	8.06%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-069	5340G	5340	MAGASD	Colonial Gas Company	1.85%	$ 148,634,088	$ 467,145,247	$ 63,465,939

	G-069	5360E	5360	RIELEC	Narragansett Electric Company	6.82%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-069	5360G	5360	RIGASD	Narragansett Gas Company	2.52%	$ 208,316,733	$ 611,732,048	$ 88,098,054
	G-069	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	1.62%	$ 112,217,897	$ 688,509,308	$ 14,113,370
	G-069	5410T	5410	FRTRAN	New England Power Company - Transmission	5.10%	$ 382,427,208	$ 1,890,486,675	$ 80,112,035
	G-069	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.17%	$ 21,459,445	$ 24,160,748	$ 4,827,475
	G-069	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.16%	$ 20,109,350	$ 12,284,489	$ 7,344,776
	G-069	5413F	5413	FRELEC	New England Electric Trans Corp	0.02%	$ 1,430,662	$ 213,315	$ 1,499,293
	G-069	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	3.92%	$ 446,813,901	$ 608,530,107	$ 135,390,988
	G-069	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.16%	$ 11,843,582	$ 45,516,134	$ 5,305,152
	G-069	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.17%	$ 14,527,716	$ 54,124,312	$ 3,953,319
					Total	100.00%	$ 7,781,755,205	$ 22,468,356,887	$ 4,077,288,939

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NE Retail Co. and Niagara Mohawk (Elec, Gas and Trans), KEDNY and KEDLI	**G-072**	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	21.12%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-072	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	5.73%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
	G-072	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	7.04%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
	G-072	5220G	5220	NYGASD	KeySpan Energy Delivery New York	13.18%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-072	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	9.98%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-072	5310E	5310	MAELEC	Massachusetts Electric Company	20.91%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-072	5320E	5320	MAELEC	Nantucket Electric Company	0.30%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-072	5330G	5330	MAGASD	Boston Gas Company	9.16%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-072	5340G	5340	MAGASD	Colonial Gas Company	2.10%	$ 148,634,088	$ 467,145,247	$ 63,465,939
	G-072	5360E	5360	RIELEC	Narragansett Electric Company	7.62%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-072	5360G	5360	RIGASD	Narragansett Gas Company	2.86%	$ 208,316,733	$ 611,732,048	$ 88,098,054
					Total	100.00%	$ 6,755,449,179	$ 19,094,646,507	$ 3,818,226,771

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Retail excl LIPA, 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.	18.59%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-073	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	5.01%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
	G-073	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	6.12%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
	G-073	5220G	5220	NYGASD	KeySpan Energy Delivery New York	11.51%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-073	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	8.68%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-073	5310E	5310	MAELEC	Massachusetts Electric Company	18.61%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-073	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.19%	$ 15,476,265	$ 49,885,292	$ 6,515,760
	G-073	5320E	5320	MAELEC	Nantucket Electric Company	0.27%	$ 17,964,413	$ 68,588,978	$ 11,043,085

	G-073	5330G	5330	MAGASD	Boston Gas Company	8.01%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-073	5340G	5340	MAGASD	Colonial Gas Company	1.84%	$ 148,634,088	$ 467,145,247	$ 63,465,939
	G-073	5360E	5360	RIELEC	Narragansett Electric Company	6.78%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-073	5360G	5360	RIGASD	Narragansett Gas Company	2.51%	$ 208,316,733	$ 611,732,048	$ 88,098,054
	G-073	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	1.61%	$ 112,217,897	$ 688,509,308	$ 14,113,370
	G-073	5410T	5410	FRTRAN	New England Power Company - Transmission	5.07%	$ 382,427,208	$ 1,890,486,675	$ 80,112,035
	G-073	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.17%	$ 21,459,445	$ 24,160,748	$ 4,827,475
	G-073	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.16%	$ 20,109,350	$ 12,284,489	$ 7,344,776
	G-073	5413F	5413	FRELEC	New England Electric Trans Corp	0.02%	$ 1,430,662	$ 213,315	$ 1,499,293
	G-073	5420G	5420	FRGASO	NG LNG LP Regulated Entity	0.11%	$ 8,230,443	$ 27,129,086	$ 3,772,359
	G-073	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	3.90%	$ 446,813,901	$ 608,530,107	$ 135,390,988
	G-073	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.16%	$ 11,843,582	$ 45,516,134	$ 5,305,152
	G-073	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.17%	$ 14,527,716	$ 54,124,312	$ 3,953,319
	G-073	5820R	5820	PARENT	Keyspan Energy Trading Services	0.01%	$ 228,629	$ 375,584	$ 870,229
	G-073	5825N	5825	NONREG	Transgas Inc	0.18%	$ 7,052,854	$ 8,783,218	$ 16,562,633
	G-073	5840N	5840	NONREG	KeySpan Energy Development Corporation	0.17%	$ -	$ 75,283,855	$ 7,126,438
	G-073	5850N	5850	NONREG	KeySpan Services Inc.	0.15%	$ 15,388,373	$ 8,014,184	$ 9,468,960
					Total	100.00%	$ 7,812,655,504	$ 22,587,942,814	$ 4,115,089,560

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NGUSA, Retails exclud LIPA, KEDNY, KEDLI, Include GSE (Sold)	**G-075**	5020R	5020	PARENT	National Grid USA Parent	0.13%	$ (0)	$ (0)	$ 11,443,582
	G-075	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	29.35%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-075	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	8.02%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
	G-075	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	9.94%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
	G-075	5310E	5310	MAELEC	Massachusetts Electric Company	28.70%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-075	5320E	5320	MAELEC	Nantucket Electric Company	0.43%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-075	5360E	5360	RIELEC	Narragansett Electric Company	10.48%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-075	5360G	5360	RIGASD	Narragansett Gas Company	4.01%	$ 208,316,733	$ 611,732,048	$ 88,098,054
	G-075	5410T	5410	FRTRAN	New England Power Company - Transmission	8.38%	$ 382,427,208	$ 1,890,486,675	$ 80,112,035
	G-075	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.27%	$ 21,459,445	$ 24,160,748	$ 4,827,475
	G-075	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.26%	$ 20,109,350	$ 12,284,489	$ 7,344,776
	G-075	5413F	5413	FRELEC	New England Electric Trans Corp	0.03%	$ 1,430,662	$ 213,315	$ 1,499,293
					Total	100.00%	$ 4,760,067,050	$ 13,150,963,307	$ 2,923,181,478

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	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.	29.38%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-077	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	8.03%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
	G-077	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	9.94%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
	G-077	5310E	5310	MAELEC	Massachusetts Electric Company	28.75%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-077	5320E	5320	MAELEC	Nantucket Electric Company	0.43%	$ 17,964,413	$ 68,588,978	$ 11,043,085

	G-077	5360E	5360	RIELEC	Narragansett Electric Company	10.50%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-077	5360G	5360	RIGASD	Narragansett Gas Company	4.02%	$ 208,316,733	$ 611,732,048	$ 88,098,054
	G-077	5410T	5410	FRTRAN	New England Power Company - Transmission	8.39%	$ 382,427,208	$ 1,890,486,675	$ 80,112,035
	G-077	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.27%	$ 21,459,445	$ 24,160,748	$ 4,827,475
	G-077	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.26%	$ 20,109,350	$ 12,284,489	$ 7,344,776
	G-077	5413F	5413	FRELEC	New England Electric Trans Corp	0.03%	$ 1,430,662	$ 213,315	$ 1,499,293
					Total	100.00%	$ 4,760,067,050	$ 13,150,963,307	$ 2,911,737,896

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NGUS and Legacy NG Retails, NMPC-T, NEP-T, Hydros, Wayfinder	**G-079**	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	29.38%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-079	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	8.03%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
	G-079	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	9.94%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
	G-079	5310E	5310	MAELEC	Massachusetts Electric Company	28.75%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-079	5320E	5320	MAELEC	Nantucket Electric Company	0.43%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-079	5360E	5360	RIELEC	Narragansett Electric Company	10.50%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-079	5360G	5360	RIGASD	Narragansett Gas Company	4.02%	$ 208,316,733	$ 611,732,048	$ 88,098,054
	G-079	5410T	5410	FRTRAN	New England Power Company - Transmission	8.39%	$ 382,427,208	$ 1,890,486,675	$ 80,112,035
	G-079	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.27%	$ 21,459,445	$ 24,160,748	$ 4,827,475
	G-079	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.26%	$ 20,109,350	$ 12,284,489	$ 7,344,776
	G-079	5413F	5413	FRELEC	New England Electric Trans Corp	0.03%	$ 1,430,662	$ 213,315	$ 1,499,293
					Total	100.00%	$ 4,760,067,050	$ 13,150,963,307	$ 2,911,737,896

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	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.	29.30%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-080	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	8.01%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
	G-080	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	9.91%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
	G-080	5310E	5310	MAELEC	Massachusetts Electric Company	28.68%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-080	5320E	5320	MAELEC	Nantucket Electric Company	0.42%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-080	5360E	5360	RIELEC	Narragansett Electric Company	10.48%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-080	5360G	5360	RIGASD	Narragansett Gas Company	4.01%	$ 208,316,733	$ 611,732,048	$ 88,098,054
	G-080	5410T	5410	FRTRAN	New England Power Company - Transmission	8.36%	$ 382,427,208	$ 1,890,486,675	$ 80,112,035
	G-080	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.27%	$ 21,459,445	$ 24,160,748	$ 4,827,475
	G-080	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.26%	$ 20,109,350	$ 12,284,489	$ 7,344,776
	G-080	5413F	5413	FRELEC	New England Electric Trans Corp	0.03%	$ 1,430,662	$ 213,315	$ 1,499,293
	G-080	5840N	5840	NONREG	KeySpan Energy Development Corporation	0.27%	$ -	$ 75,283,855	$ 7,126,438
					Total	100.00%	$ 4,760,067,050	$ 13,226,247,163	$ 2,918,864,334

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Legacy NG Retails incl GSE, NMPC-T, Mass-T, NEP-T, Hydros	**G-081**	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	47.94%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-081	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	12.63%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
	G-081	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	15.04%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
	G-081	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.49%	$ 15,476,265	$ 49,885,292	$ 6,515,760
	G-081	5320E	5320	MAELEC	Nantucket Electric Company	0.68%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-081	5360G	5360	RIGASD	Narragansett Gas Company	6.36%	$ 208,316,733	$ 611,732,048	$ 88,098,054
	G-081	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	3.77%	$ 112,217,897	$ 688,509,308	$ 14,113,370
	G-081	5410T	5410	FRTRAN	New England Power Company - Transmission	12.16%	$ 382,427,208	$ 1,890,486,675	$ 80,112,035
	G-081	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.44%	$ 21,459,445	$ 24,160,748	$ 4,827,475
	G-081	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.44%	$ 20,109,350	$ 12,284,489	$ 7,344,776
	G-081	5413F	5413	FRELEC	New England Electric Trans Corp	0.05%	$ 1,430,662	$ 213,315	$ 1,499,293
					Total	100.00%	$ 2,882,216,532	$ 10,728,345,164	$ 1,430,193,854

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	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	41.32%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-084	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.46%	$ 15,476,265	$ 49,885,292	$ 6,515,760
	G-084	5320E	5320	MAELEC	Nantucket Electric Company	0.63%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-084	5330G	5330	MAGASD	Boston Gas Company	18.85%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-084	5340G	5340	MAGASD	Colonial Gas Company	4.35%	$ 148,634,088	$ 467,145,247	$ 63,465,939
	G-084	5360E	5360	RIELEC	Narragansett Electric Company	15.06%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-084	5360G	5360	RIGASD	Narragansett Gas Company	5.91%	$ 208,316,733	$ 611,732,048	$ 88,098,054
	G-084	5410T	5410	FRTRAN	New England Power Company - Transmission	12.64%	$ 382,427,208	$ 1,890,486,675	$ 80,112,035
	G-084	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.38%	$ 21,459,445	$ 24,160,748	$ 4,827,475
	G-084	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.36%	$ 20,109,350	$ 12,284,489	$ 7,344,776
	G-084	5413F	5413	FRELEC	New England Electric Trans Corp	0.04%	$ 1,430,662	$ 213,315	$ 1,499,293
					Total	100.00%	$ 3,481,631,475	$ 8,208,026,151	$ 2,056,179,381

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
New England Retail Companies	**G-086**	5310E	5310	MAELEC	Massachusetts Electric Company	47.26%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-086	5320E	5320	MAELEC	Nantucket Electric Company	0.75%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-086	5330G	5330	MAGASD	Boston Gas Company	22.48%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-086	5340G	5340	MAGASD	Colonial Gas Company	5.21%	$ 148,634,088	$ 467,145,247	$ 63,465,939
	G-086	5360E	5360	RIELEC	Narragansett Electric Company	17.24%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-086	5360G	5360	RIGASD	Narragansett Gas Company	7.06%	$ 208,316,733	$ 611,732,048	$ 88,098,054
					Total	100.00%	$ 3,040,728,545	$ 6,230,995,633	$ 1,955,880,043

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	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	0.22%	$ (0)	$ (0)	$ 11,443,582
	G-089	5310E	5310	MAELEC	Massachusetts Electric Company	53.31%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-089	5320E	5320	MAELEC	Nantucket Electric Company	0.84%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-089	5360E	5360	RIELEC	Narragansett Electric Company	19.45%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-089	5360G	5360	RIGASD	Narragansett Gas Company	7.87%	$ 208,316,733	$ 611,732,048	$ 88,098,054
	G-089	5410T	5410	FRTRAN	New England Power Company - Transmission	17.29%	$ 382,427,208	$ 1,890,486,675	$ 80,112,035
	G-089	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.50%	$ 21,459,445	$ 24,160,748	$ 4,827,475
	G-089	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.47%	$ 20,109,350	$ 12,284,489	$ 7,344,776
	G-089	5413F	5413	FRELEC	New England Electric Trans Corp	0.05%	$ 1,430,662	$ 213,315	$ 1,499,293
					Total	100.00%	$ 2,657,252,489	$ 5,768,478,996	$ 1,706,541,472

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
For IT Use ONLY	**G-097**	5040R	5040	PARENT	KeySpan Energy Corp.	0.01%	$ 0	$ 0	$ 1,551,341
Keyspan Energy Corp, Retail, incl GSE and Energy North, TRAN, NEH, NHH, KS Generation, GW, Port Jefferson, NG Trans Svcs, Wayfinder, KS Energy Devlp Co	**G-097**	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	18.71%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-097	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	5.05%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
	G-097	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	6.16%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
	G-097	5220G	5220	NYGASD	KeySpan Energy Delivery New York	11.58%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-097	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	8.73%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-097	5310E	5310	MAELEC	Massachusetts Electric Company	18.74%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-097	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.19%	$ 15,476,265	$ 49,885,292	$ 6,515,760
	G-097	5320E	5320	MAELEC	Nantucket Electric Company	0.27%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-097	5330G	5330	MAGASD	Boston Gas Company	8.06%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-097	5340G	5340	MAGASD	Colonial Gas Company	1.85%	$ 148,634,088	$ 467,145,247	$ 63,465,939
	G-097	5360E	5360	RIELEC	Narragansett Electric Company	6.82%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-097	5360G	5360	RIGASD	Narragansett Gas Company	2.52%	$ 208,316,733	$ 611,732,048	$ 88,098,054
	G-097	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	1.62%	$ 112,217,897	$ 688,509,308	$ 14,113,370
	G-097	5410T	5410	FRTRAN	New England Power Company - Transmission	5.10%	$ 382,427,208	$ 1,890,486,675	$ 80,112,035
	G-097	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.17%	$ 21,459,445	$ 24,160,748	$ 4,827,475
	G-097	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.16%	$ 20,109,350	$ 12,284,489	$ 7,344,776
	G-097	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	3.92%	$ 446,813,901	$ 608,530,107	$ 135,390,988
	G-097	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.16%	$ 11,843,582	$ 45,516,134	$ 5,305,152
	G-097	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.17%	$ 14,527,716	$ 54,124,312	$ 3,953,319
	G-097	5820R	5820	PARENT	Keyspan Energy Trading Services	0.01%	$ 228,629	$ 375,584	$ 870,229
					Total	100.00%	$ 7,780,553,172	$ 22,468,519,157	$ 4,078,211,216

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
For IT Use ONLY	G-098	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	19.11%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
All Retail, incl GSE and Energy North, plus NMPC-T, NEP-T, KS Generation, GW, Port Jefferson	G-098	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	5.16%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
	G-098	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	6.31%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
	G-098	5220G	5220	NYGASD	KeySpan Energy Delivery New York	11.85%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-098	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	8.95%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-098	5310E	5310	MAELEC	Massachusetts Electric Company	19.07%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-098	5320E	5320	MAELEC	Nantucket Electric Company	0.28%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-098	5330G	5330	MAGASD	Boston Gas Company	8.25%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-098	5340G	5340	MAGASD	Colonial Gas Company	1.89%	$ 148,634,088	$ 467,145,247	$ 63,465,939
	G-098	5360E	5360	RIELEC	Narragansett Electric Company	6.95%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-098	5360G	5360	RIGASD	Narragansett Gas Company	2.58%	$ 208,316,733	$ 611,732,048	$ 88,098,054
	G-098	5410T	5410	FRTRAN	New England Power Company - Transmission	5.24%	$ 382,427,208	$ 1,890,486,675	$ 80,112,035
	G-098	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	4.01%	$ 446,813,901	$ 608,530,107	$ 135,390,988
	G-098	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.17%	$ 11,843,582	$ 45,516,134	$ 5,305,152
	G-098	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.18%	$ 14,527,716	$ 54,124,312	$ 3,953,319
					Total	100.00%	$ 7,611,061,586	$ 21,693,303,736	$ 4,042,988,265

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Legacy KS Retails, Energy North, KS Generation, GW, Port Jefferson, , KS Energy Devlp Co	G-101	5220G	5220	NYGASD	KeySpan Energy Delivery New York	33.58%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-101	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	25.09%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-101	5330G	5330	MAGASD	Boston Gas Company	23.55%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-101	5340G	5340	MAGASD	Colonial Gas Company	5.37%	$ 148,634,088	$ 467,145,247	$ 63,465,939
	G-101	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	11.45%	$ 446,813,901	$ 608,530,107	$ 135,390,988
	G-101	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.47%	$ 11,843,582	$ 45,516,134	$ 5,305,152
	G-101	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.49%	$ 14,527,716	$ 54,124,312	$ 3,953,319
					Total	100.00%	$ 2,893,993,994	$ 8,578,998,980	$ 1,144,921,913

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
For IT Use ONLY	G-102	5220G	5220	NYGASD	KeySpan Energy Delivery New York	33.58%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
Legacy KS Retails, Energy North, KS Generation, GW, Port Jefferson, KS Energy Devlp Co	G-102	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	25.09%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-102	5330G	5330	MAGASD	Boston Gas Company	23.55%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-102	5340G	5340	MAGASD	Colonial Gas Company	5.37%	$ 148,634,088	$ 467,145,247	$ 63,465,939
	G-102	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	11.45%	$ 446,813,901	$ 608,530,107	$ 135,390,988

	G-102	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.47%	$ 11,843,582	$ 45,516,134	$ 5,305,152
	G-102	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.49%	$ 14,527,716	$ 54,124,312	$ 3,953,319
					Total	100.00%	$ 2,893,993,994	$ 8,578,998,980	$ 1,144,921,913

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Legacy KS Retails, KS Generation, GW, Port Jefferson, , KS Energy Development, KS Services Inc	**G-104**	5220G	5220	NYGASD	KeySpan Energy Delivery New York	33.24%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-104	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	24.85%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-104	5330G	5330	MAGASD	Boston Gas Company	23.32%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-104	5340G	5340	MAGASD	Colonial Gas Company	5.32%	$ 148,634,088	$ 467,145,247	$ 63,465,939
	G-104	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	11.35%	$ 446,813,901	$ 608,530,107	$ 135,390,988
	G-104	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.46%	$ 11,843,582	$ 45,516,134	$ 5,305,152
	G-104	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.49%	$ 14,527,716	$ 54,124,312	$ 3,953,319
	G-104	5840N	5840	NONREG	KeySpan Energy Development Corporation	0.49%	$ -	$ 75,283,855	$ 7,126,438
	G-104	5850N	5850	NONREG	KeySpan Services Inc.	0.48%	$ 15,388,373	$ 8,014,184	$ 9,468,960
					Total	100.00%	$ 2,909,382,366	$ 8,662,297,020	$ 1,161,517,311

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
KEDNY, KEDLI, LIPA, KS Generation, GW, Port Jefferson	**G-106**	5220G	5220	NYGASD	KeySpan Energy Delivery New York	47.25%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-106	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	35.27%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-106	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	16.13%	$ 446,813,901	$ 608,530,107	$ 135,390,988
	G-106	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.66%	$ 11,843,582	$ 45,516,134	$ 5,305,152
	G-106	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.69%	$ 14,527,716	$ 54,124,312	$ 3,953,319
					Total	100.00%	$ 2,085,091,273	$ 6,189,337,116	$ 790,356,182

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Keyspan Energy Corp, KEDNY, KEDLI, LIPA, KS Generation, GW, Port Jefferson, , KS Services Inc	**G-107**	5040R	5040	PARENT	KeySpan Energy Corp.	0.06%	$ 0	$ 0	$ 1,551,341
	G-107	5220G	5220	NYGASD	KeySpan Energy Delivery New York	46.89%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-107	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	35.03%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-107	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	16.00%	$ 446,813,901	$ 608,530,107	$ 135,390,988
	G-107	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.65%	$ 11,843,582	$ 45,516,134	$ 5,305,152
	G-107	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.69%	$ 14,527,716	$ 54,124,312	$ 3,953,319
	G-107	5850N	5850	NONREG	KeySpan Services Inc.	0.68%	$ 15,388,373	$ 8,014,184	$ 9,468,960
					Total	100.00%	$ 2,100,479,646	$ 6,197,351,301	$ 801,376,483

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Keyspan Energy Corp, KEDNY, KEDLI, LIPA, KS Generation	**G-108**	5040R	5040	PARENT	KeySpan Energy Corp.	0.07%	$ 0	$ 0	$ 1,551,341
	G-108	5220G	5220	NYGASD	KeySpan Energy Delivery New York	47.86%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-108	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	35.74%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-108	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	16.33%	$ 446,813,901	$ 608,530,107	$ 135,390,988
					Total	100.00%	$ 2,058,719,974	$ 6,089,696,670	$ 782,649,051

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	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	47.25%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-109	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	35.27%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-109	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	16.13%	$ 446,813,901	$ 608,530,107	$ 135,390,988
	G-109	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.66%	$ 11,843,582	$ 45,516,134	$ 5,305,152
	G-109	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.69%	$ 14,527,716	$ 54,124,312	$ 3,953,319
					Total	100.00%	$ 2,085,091,273	$ 6,189,337,116	$ 790,356,182

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
KEDLI and LIPA	**G-110**	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	100.00%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
					Total	100.00%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
KEDLI, LIPA, KS Generation, GW Port Jefferson	**G-111**	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	66.86%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-111	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	30.58%	$ 446,813,901	$ 608,530,107	$ 135,390,988
	G-111	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	1.25%	$ 11,843,582	$ 45,516,134	$ 5,305,152
	G-111	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	1.31%	$ 14,527,716	$ 54,124,312	$ 3,953,319
					Total	100.00%	$ 1,116,950,984	$ 3,288,933,519	$ 407,383,618

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Boston Gas and Colonial Gas	**G-112**	5330G	5330	MAGASD	Boston Gas Company	81.39%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-112	5340G	5340	MAGASD	Colonial Gas Company	18.61%	$ 148,634,088	$ 467,145,247	$ 63,465,939
					Total	100.00%	$ 808,902,721	$ 2,389,661,864	$ 354,565,731

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	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.	78.73%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-113	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	21.27%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
					Total	100.00%	$ 1,696,091,591	$ 5,379,587,507	$ 1,040,301,857

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	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.	62.89%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-114	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	16.79%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
	G-114	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	20.32%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
					Total	100.00%	$ 2,102,814,560	$ 7,382,484,312	$ 1,216,640,006

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	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.	37.76%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-116	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	10.01%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
	G-116	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	12.00%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
	G-116	5220G	5220	NYGASD	KeySpan Energy Delivery New York	23.06%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-116	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	17.17%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
					Total	100.00%	$ 3,714,720,634	$ 12,863,650,874	$ 1,862,346,729

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Retail Companies, incl LIPA, NMPC-T, Mass-T, Narr-T, NEP -T, Hydros, NG LNG LLC, KS Generation, GW, Port Jefferson	**G-119**	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	18.69%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-119	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	5.04%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
	G-119	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	6.15%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
	G-119	5220G	5220	NYGASD	KeySpan Energy Delivery New York	11.57%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-119	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	8.72%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-119	5310E	5310	MAELEC	Massachusetts Electric Company	18.72%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-119	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.19%	$ 15,476,265	$ 49,885,292	$ 6,515,760
	G-119	5320E	5320	MAELEC	Nantucket Electric Company	0.27%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-119	5330G	5330	MAGASD	Boston Gas Company	8.05%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-119	5340G	5340	MAGASD	Colonial Gas Company	1.85%	$ 148,634,088	$ 467,145,247	$ 63,465,939

	G-119	5360E	5360	RIELEC	Narragansett Electric Company	6.81%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-119	5360G	5360	RIGASD	Narragansett Gas Company	2.52%	$ 208,316,733	$ 611,732,048	$ 88,098,054
	G-119	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	1.62%	$ 112,217,897	$ 688,509,308	$ 14,113,370
	G-119	5410T	5410	FRTRAN	New England Power Company - Transmission	5.09%	$ 382,427,208	$ 1,890,486,675	$ 80,112,035
	G-119	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.17%	$ 21,459,445	$ 24,160,748	$ 4,827,475
	G-119	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.16%	$ 20,109,350	$ 12,284,489	$ 7,344,776
	G-119	5413F	5413	FRELEC	New England Electric Trans Corp	0.02%	$ 1,430,662	$ 213,315	$ 1,499,293
	G-119	5420G	5420	FRGASO	NG LNG LP Regulated Entity	0.11%	$ 8,230,443	$ 27,129,086	$ 3,772,359
	G-119	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	3.92%	$ 446,813,901	$ 608,530,107	$ 135,390,988
	G-119	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.16%	$ 11,843,582	$ 45,516,134	$ 5,305,152
	G-119	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.17%	$ 14,527,716	$ 54,124,312	$ 3,953,319
					Total	100.00%	$ 7,789,985,648	$ 22,495,485,972	$ 4,081,061,299

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Retail Companies, incl LIPA, NMPC-T, Mass-T, Narr-T, Hydros, KS Generation, GW, Port Jefferson	**G-122**	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	20.04%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-122	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	5.44%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
	G-122	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	6.69%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
	G-122	5220G	5220	NYGASD	KeySpan Energy Delivery New York	12.49%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-122	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	9.47%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-122	5310E	5310	MAELEC	Massachusetts Electric Company	19.83%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-122	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.21%	$ 15,476,265	$ 49,885,292	$ 6,515,760
	G-122	5320E	5320	MAELEC	Nantucket Electric Company	0.29%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-122	5330G	5330	MAGASD	Boston Gas Company	8.68%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-122	5340G	5340	MAGASD	Colonial Gas Company	1.99%	$ 148,634,088	$ 467,145,247	$ 63,465,939
	G-122	5360E	5360	RIELEC	Narragansett Electric Company	7.22%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-122	5360G	5360	RIGASD	Narragansett Gas Company	2.72%	$ 208,316,733	$ 611,732,048	$ 88,098,054
	G-122	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.18%	$ 21,459,445	$ 24,160,748	$ 4,827,475
	G-122	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.17%	$ 20,109,350	$ 12,284,489	$ 7,344,776
	G-122	5413F	5413	FRELEC	New England Electric Trans Corp	0.02%	$ 1,430,662	$ 213,315	$ 1,499,293
	G-122	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	4.20%	$ 446,813,901	$ 608,530,107	$ 135,390,988
	G-122	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.17%	$ 11,843,582	$ 45,516,134	$ 5,305,152
	G-122	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.19%	$ 14,527,716	$ 54,124,312	$ 3,953,319
					Total	100.00%	$ 7,287,110,101	$ 19,889,360,904	$ 3,983,063,534

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Retails, incl LIPA, GSE, ENI, TRAN, Hydros, NG LNG Reg, KS Generation, GW, Port Jefferson	**G-124**	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	18.69%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-124	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	5.04%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
	G-124	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	6.15%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149

	G-124	5220G	5220	NYGASD	KeySpan Energy Delivery New York	11.57%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-124	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	8.72%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-124	5310E	5310	MAELEC	Massachusetts Electric Company	18.72%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-124	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.19%	$ 15,476,265	$ 49,885,292	$ 6,515,760
	G-124	5320E	5320	MAELEC	Nantucket Electric Company	0.27%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-124	5330G	5330	MAGASD	Boston Gas Company	8.05%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-124	5340G	5340	MAGASD	Colonial Gas Company	1.85%	$ 148,634,088	$ 467,145,247	$ 63,465,939
	G-124	5360E	5360	RIELEC	Narragansett Electric Company	6.81%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-124	5360G	5360	RIGASD	Narragansett Gas Company	2.52%	$ 208,316,733	$ 611,732,048	$ 88,098,054
	G-124	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	1.62%	$ 112,217,897	$ 688,509,308	$ 14,113,370
	G-124	5410T	5410	FRTRAN	New England Power Company - Transmission	5.09%	$ 382,427,208	$ 1,890,486,675	$ 80,112,035
	G-124	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.17%	$ 21,459,445	$ 24,160,748	$ 4,827,475
	G-124	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.16%	$ 20,109,350	$ 12,284,489	$ 7,344,776
	G-124	5413F	5413	FRELEC	New England Electric Trans Corp	0.02%	$ 1,430,662	$ 213,315	$ 1,499,293
	G-124	5420G	5420	FRGASO	NG LNG LP Regulated Entity	0.11%	$ 8,230,443	$ 27,129,086	$ 3,772,359
	G-124	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	3.92%	$ 446,813,901	$ 608,530,107	$ 135,390,988
	G-124	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.16%	$ 11,843,582	$ 45,516,134	$ 5,305,152
	G-124	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.17%	$ 14,527,716	$ 54,124,312	$ 3,953,319
					Total	100.00%	$ 7,789,985,648	$ 22,495,485,972	$ 4,081,061,299

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Retail, TRAN, Hydr, LNGR, Gens, NGoth	**G-125**	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	18.69%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-125	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	5.04%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
	G-125	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	6.15%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
	G-125	5220G	5220	NYGASD	KeySpan Energy Delivery New York	11.57%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-125	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	8.72%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-125	5310E	5310	MAELEC	Massachusetts Electric Company	18.72%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-125	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.19%	$ 15,476,265	$ 49,885,292	$ 6,515,760
	G-125	5320E	5320	MAELEC	Nantucket Electric Company	0.27%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-125	5330G	5330	MAGASD	Boston Gas Company	8.05%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-125	5340G	5340	MAGASD	Colonial Gas Company	1.85%	$ 148,634,088	$ 467,145,247	$ 63,465,939
	G-125	5360E	5360	RIELEC	Narragansett Electric Company	6.81%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-125	5360G	5360	RIGASD	Narragansett Gas Company	2.52%	$ 208,316,733	$ 611,732,048	$ 88,098,054
	G-125	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	1.62%	$ 112,217,897	$ 688,509,308	$ 14,113,370
	G-125	5410T	5410	FRTRAN	New England Power Company - Transmission	5.09%	$ 382,427,208	$ 1,890,486,675	$ 80,112,035
	G-125	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.17%	$ 21,459,445	$ 24,160,748	$ 4,827,475
	G-125	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.16%	$ 20,109,350	$ 12,284,489	$ 7,344,776
	G-125	5413F	5413	FRELEC	New England Electric Trans Corp	0.02%	$ 1,430,662	$ 213,315	$ 1,499,293
	G-125	5420G	5420	FRGASO	NG LNG LP Regulated Entity	0.11%	$ 8,230,443	$ 27,129,086	$ 3,772,359
	G-125	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	3.92%	$ 446,813,901	$ 608,530,107	$ 135,390,988
	G-125	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.16%	$ 11,843,582	$ 45,516,134	$ 5,305,152
	G-125	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.17%	$ 14,527,716	$ 54,124,312	$ 3,953,319
					Total	100.00%	$ 7,789,985,648	$ 22,495,485,972	$ 4,081,061,299

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Retail, TRAN, Hydr, LNGR, Gens, Other excl KEDC	**G-126**	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	18.62%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-126	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	5.02%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
	G-126	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	6.13%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
	G-126	5220G	5220	NYGASD	KeySpan Energy Delivery New York	11.53%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-126	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	8.70%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-126	5310E	5310	MAELEC	Massachusetts Electric Company	18.64%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-126	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.19%	$ 15,476,265	$ 49,885,292	$ 6,515,760
	G-126	5320E	5320	MAELEC	Nantucket Electric Company	0.27%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-126	5330G	5330	MAGASD	Boston Gas Company	8.03%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-126	5340G	5340	MAGASD	Colonial Gas Company	1.84%	$ 148,634,088	$ 467,145,247	$ 63,465,939
	G-126	5360E	5360	RIELEC	Narragansett Electric Company	6.79%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-126	5360G	5360	RIGASD	Narragansett Gas Company	2.51%	$ 208,316,733	$ 611,732,048	$ 88,098,054
	G-126	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	1.61%	$ 112,217,897	$ 688,509,308	$ 14,113,370
	G-126	5410T	5410	FRTRAN	New England Power Company - Transmission	5.08%	$ 382,427,208	$ 1,890,486,675	$ 80,112,035
	G-126	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.17%	$ 21,459,445	$ 24,160,748	$ 4,827,475
	G-126	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.16%	$ 20,109,350	$ 12,284,489	$ 7,344,776
	G-126	5413F	5413	FRELEC	New England Electric Trans Corp	0.02%	$ 1,430,662	$ 213,315	$ 1,499,293
	G-126	5420G	5420	FRGASO	NG LNG LP Regulated Entity	0.11%	$ 8,230,443	$ 27,129,086	$ 3,772,359
	G-126	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	3.91%	$ 446,813,901	$ 608,530,107	$ 135,390,988
	G-126	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.16%	$ 11,843,582	$ 45,516,134	$ 5,305,152
	G-126	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.17%	$ 14,527,716	$ 54,124,312	$ 3,953,319
	G-126	5820R	5820	PARENT	Keyspan Energy Trading Services	0.01%	$ 228,629	$ 375,584	$ 870,229
	G-126	5825N	5825	NONREG	Transgas Inc	0.18%	$ 7,052,854	$ 8,783,218	$ 16,562,633
	G-126	5850N	5850	NONREG	KeySpan Services Inc.	0.15%	$ 15,388,373	$ 8,014,184	$ 9,468,960
					Total	100.00%	$ 7,812,655,504	$ 22,512,658,959	$ 4,107,963,121

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Retails, incl LIPA, TRAN, Hydros, KS Generation, GW, Port Jefferson	**G-127**	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	18.71%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-127	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	5.05%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
	G-127	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	6.16%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
	G-127	5220G	5220	NYGASD	KeySpan Energy Delivery New York	11.58%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-127	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	8.73%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-127	5310E	5310	MAELEC	Massachusetts Electric Company	18.74%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-127	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.19%	$ 15,476,265	$ 49,885,292	$ 6,515,760
	G-127	5320E	5320	MAELEC	Nantucket Electric Company	0.27%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-127	5330G	5330	MAGASD	Boston Gas Company	8.06%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-127	5340G	5340	MAGASD	Colonial Gas Company	1.85%	$ 148,634,088	$ 467,145,247	$ 63,465,939
	G-127	5360E	5360	RIELEC	Narragansett Electric Company	6.82%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-127	5360G	5360	RIGASD	Narragansett Gas Company	2.52%	$ 208,316,733	$ 611,732,048	$ 88,098,054

	G-127	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	1.62%	$ 112,217,897	$ 688,509,308	$ 14,113,370
	G-127	5410T	5410	FRTRAN	New England Power Company - Transmission	5.10%	$ 382,427,208	$ 1,890,486,675	$ 80,112,035
	G-127	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.17%	$ 21,459,445	$ 24,160,748	$ 4,827,475
	G-127	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.16%	$ 20,109,350	$ 12,284,489	$ 7,344,776
	G-127	5413F	5413	FRELEC	New England Electric Trans Corp	0.02%	$ 1,430,662	$ 213,315	$ 1,499,293
	G-127	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	3.92%	$ 446,813,901	$ 608,530,107	$ 135,390,988
	G-127	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.16%	$ 11,843,582	$ 45,516,134	$ 5,305,152
	G-127	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.17%	$ 14,527,716	$ 54,124,312	$ 3,953,319
					Total	100.00%	$ 7,781,755,205	$ 22,468,356,887	$ 4,077,288,939

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Retail Companies, incl LIPA, all TRAN	**G-128**	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	19.61%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-128	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	5.28%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
	G-128	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	6.44%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
	G-128	5220G	5220	NYGASD	KeySpan Energy Delivery New York	12.15%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-128	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	9.15%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-128	5310E	5310	MAELEC	Massachusetts Electric Company	19.66%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-128	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.20%	$ 15,476,265	$ 49,885,292	$ 6,515,760
	G-128	5320E	5320	MAELEC	Nantucket Electric Company	0.28%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-128	5330G	5330	MAGASD	Boston Gas Company	8.46%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-128	5340G	5340	MAGASD	Colonial Gas Company	1.94%	$ 148,634,088	$ 467,145,247	$ 63,465,939
	G-128	5360E	5360	RIELEC	Narragansett Electric Company	7.16%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-128	5360G	5360	RIGASD	Narragansett Gas Company	2.64%	$ 208,316,733	$ 611,732,048	$ 88,098,054
	G-128	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	1.69%	$ 112,217,897	$ 688,509,308	$ 14,113,370
	G-128	5410T	5410	FRTRAN	New England Power Company - Transmission	5.34%	$ 382,427,208	$ 1,890,486,675	$ 80,112,035
					Total	100.00%	$ 7,265,570,548	$ 21,723,527,782	$ 3,918,967,937

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Retails, incl LIPA, TRAN, KS Generation, GW, Port Jefferson	**G-129**	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	18.79%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-129	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	5.06%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
	G-129	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	6.17%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
	G-129	5220G	5220	NYGASD	KeySpan Energy Delivery New York	11.62%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-129	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	8.76%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-129	5310E	5310	MAELEC	Massachusetts Electric Company	18.81%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-129	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.19%	$ 15,476,265	$ 49,885,292	$ 6,515,760
	G-129	5320E	5320	MAELEC	Nantucket Electric Company	0.27%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-129	5330G	5330	MAGASD	Boston Gas Company	8.09%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-129	5340G	5340	MAGASD	Colonial Gas Company	1.85%	$ 148,634,088	$ 467,145,247	$ 63,465,939
	G-129	5360E	5360	RIELEC	Narragansett Electric Company	6.85%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-129	5360G	5360	RIGASD	Narragansett Gas Company	2.53%	$ 208,316,733	$ 611,732,048	$ 88,098,054

	G-129	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	1.62%	$ 112,217,897	$ 688,509,308	$ 14,113,370
	G-129	5410T	5410	FRTRAN	New England Power Company - Transmission	5.11%	$ 382,427,208	$ 1,890,486,675	$ 80,112,035
	G-129	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	3.94%	$ 446,813,901	$ 608,530,107	$ 135,390,988
	G-129	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.16%	$ 11,843,582	$ 45,516,134	$ 5,305,152
	G-129	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.18%	$ 14,527,716	$ 54,124,312	$ 3,953,319
					Total	100.00%	$ 7,738,755,748	$ 22,431,698,335	$ 4,063,617,396

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Retail Companies, incl LIPA, plus NMPC-T	**G-131**	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	21.12%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-131	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	5.73%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
	G-131	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	7.04%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
	G-131	5220G	5220	NYGASD	KeySpan Energy Delivery New York	13.18%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-131	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	9.98%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-131	5310E	5310	MAELEC	Massachusetts Electric Company	20.91%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-131	5320E	5320	MAELEC	Nantucket Electric Company	0.30%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-131	5330G	5330	MAGASD	Boston Gas Company	9.16%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-131	5340G	5340	MAGASD	Colonial Gas Company	2.10%	$ 148,634,088	$ 467,145,247	$ 63,465,939
	G-131	5360E	5360	RIELEC	Narragansett Electric Company	7.62%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-131	5360G	5360	RIGASD	Narragansett Gas Company	2.86%	$ 208,316,733	$ 611,732,048	$ 88,098,054
					Total	100.00%	$ 6,755,449,179	$ 19,094,646,508	$ 3,818,226,771

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Retails, incl LIPA, 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.	18.68%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-132	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	5.04%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
	G-132	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	6.15%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
	G-132	5220G	5220	NYGASD	KeySpan Energy Delivery New York	11.57%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-132	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	8.73%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-132	5310E	5310	MAELEC	Massachusetts Electric Company	18.71%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-132	5320E	5320	MAELEC	Nantucket Electric Company	0.27%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-132	5330G	5330	MAGASD	Boston Gas Company	8.05%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-132	5340G	5340	MAGASD	Colonial Gas Company	1.85%	$ 148,634,088	$ 467,145,247	$ 63,465,939
	G-132	5360E	5360	RIELEC	Narragansett Electric Company	6.81%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-132	5360G	5360	RIGASD	Narragansett Gas Company	2.52%	$ 208,316,733	$ 611,732,048	$ 88,098,054
	G-132	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	1.62%	$ 112,217,897	$ 688,509,308	$ 14,113,370
	G-132	5410T	5410	FRTRAN	New England Power Company - Transmission	5.10%	$ 382,427,208	$ 1,890,486,675	$ 80,112,035
	G-132	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.17%	$ 21,459,445	$ 24,160,748	$ 4,827,475
	G-132	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.16%	$ 20,109,350	$ 12,284,489	$ 7,344,776

	G-132	5413F	5413	FRELEC	New England Electric Trans Corp	0.02%	$ 1,430,662	$ 213,315	$ 1,499,293
	G-132	5420G	5420	FRGASO	NG LNG LP Regulated Entity	0.11%	$ 8,230,443	$ 27,129,086	$ 3,772,359
	G-132	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	3.92%	$ 446,813,901	$ 608,530,107	$ 135,390,988
	G-132	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.16%	$ 11,843,582	$ 45,516,134	$ 5,305,152
	G-132	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.17%	$ 14,527,716	$ 54,124,312	$ 3,953,319
	G-132	5820R	5820	PARENT	Keyspan Energy Trading Services	0.01%	$ 228,629	$ 375,584	$ 870,229
	G-132	5825N	5825	NONREG	Transgas Inc	0.18%	$ 7,052,854	$ 8,783,218	$ 16,562,633
					Total	100.00%	$ 7,781,790,866	$ 22,454,759,483	$ 4,091,978,401

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Retail Companies include GSE & Energy North (sold)	**G-135**	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	19.10%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-135	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	5.16%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
	G-135	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	6.31%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
	G-135	5220G	5220	NYGASD	KeySpan Energy Delivery New York	11.85%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-135	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	8.95%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-135	5310E	5310	MAELEC	Massachusetts Electric Company	19.08%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-135	5320E	5320	MAELEC	Nantucket Electric Company	0.28%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-135	5330G	5330	MAGASD	Boston Gas Company	8.25%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-135	5340G	5340	MAGASD	Colonial Gas Company	1.89%	$ 148,634,088	$ 467,145,247	$ 63,465,939
	G-135	5360E	5360	RIELEC	Narragansett Electric Company	6.95%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-135	5360G	5360	RIGASD	Narragansett Gas Company	2.58%	$ 208,316,733	$ 611,732,048	$ 88,098,054
	G-135	5410T	5410	FRTRAN	New England Power Company - Transmission	5.24%	$ 382,427,208	$ 1,890,486,675	$ 80,112,035
	G-135	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	4.01%	$ 446,813,901	$ 608,530,107	$ 135,390,988
	G-135	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.17%	$ 11,843,582	$ 45,516,134	$ 5,305,152
	G-135	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.18%	$ 14,527,716	$ 54,124,312	$ 3,953,319
					Total	100.00%	$ 7,611,061,586	$ 21,693,303,736	$ 4,042,988,265

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Retail Companies, incl LIPA and NMPC-T, NEP-T, Hydros, KS Generation, GW, Port Jefferson	**G-137**	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	19.04%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-137	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	5.15%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
	G-137	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	6.29%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
	G-137	5220G	5220	NYGASD	KeySpan Energy Delivery New York	11.81%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-137	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	8.92%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-137	5310E	5310	MAELEC	Massachusetts Electric Company	19.01%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-137	5320E	5320	MAELEC	Nantucket Electric Company	0.27%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-137	5330G	5330	MAGASD	Boston Gas Company	8.22%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-137	5340G	5340	MAGASD	Colonial Gas Company	1.89%	$ 148,634,088	$ 467,145,247	$ 63,465,939
	G-137	5360E	5360	RIELEC	Narragansett Electric Company	6.92%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-137	5360G	5360	RIGASD	Narragansett Gas Company	2.57%	$ 208,316,733	$ 611,732,048	$ 88,098,054

	G-137	5410T	5410	FRTRAN	New England Power Company - Transmission	5.22%	$ 382,427,208	$ 1,890,486,675	$ 80,112,035
	G-137	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.17%	$ 21,459,445	$ 24,160,748	$ 4,827,475
	G-137	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.17%	$ 20,109,350	$ 12,284,489	$ 7,344,776
	G-137	5413F	5413	FRELEC	New England Electric Trans Corp	0.02%	$ 1,430,662	$ 213,315	$ 1,499,293
	G-137	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	3.99%	$ 446,813,901	$ 608,530,107	$ 135,390,988
	G-137	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.16%	$ 11,843,582	$ 45,516,134	$ 5,305,152
	G-137	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.18%	$ 14,527,716	$ 54,124,312	$ 3,953,319
					Total	100.00%	$ 7,654,061,043	$ 21,729,962,287	$ 4,056,659,809

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Retail Companies, incl LIPA and NMPC-T, NEP-T, KS Generation, GW and Port Jefferson	**G-138**	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	19.10%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-138	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	5.16%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
	G-138	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	6.31%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
	G-138	5220G	5220	NYGASD	KeySpan Energy Delivery New York	11.85%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-138	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	8.95%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-138	5310E	5310	MAELEC	Massachusetts Electric Company	19.08%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-138	5320E	5320	MAELEC	Nantucket Electric Company	0.28%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-138	5330G	5330	MAGASD	Boston Gas Company	8.25%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-138	5340G	5340	MAGASD	Colonial Gas Company	1.89%	$ 148,634,088	$ 467,145,247	$ 63,465,939
	G-138	5360E	5360	RIELEC	Narragansett Electric Company	6.95%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-138	5360G	5360	RIGASD	Narragansett Gas Company	2.58%	$ 208,316,733	$ 611,732,048	$ 88,098,054
	G-138	5410T	5410	FRTRAN	New England Power Company - Transmission	5.24%	$ 382,427,208	$ 1,890,486,675	$ 80,112,035
	G-138	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	4.01%	$ 446,813,901	$ 608,530,107	$ 135,390,988
	G-138	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.17%	$ 11,843,582	$ 45,516,134	$ 5,305,152
	G-138	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.18%	$ 14,527,716	$ 54,124,312	$ 3,953,319
					Total	100.00%	$ 7,611,061,586	$ 21,693,303,736	$ 4,042,988,265

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NMPC-EG&T, KEDNY, KEDLI, LIPA, KS Generation, GW, Port Jefferson, , KS Energy Development, KS Services Inc	**G-140**	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	34.54%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-140	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	9.18%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
	G-140	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	11.02%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
	G-140	5220G	5220	NYGASD	KeySpan Energy Delivery New York	21.07%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-140	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	15.73%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-140	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	7.26%	$ 446,813,901	$ 608,530,107	$ 135,390,988
	G-140	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.29%	$ 11,843,582	$ 45,516,134	$ 5,305,152
	G-140	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.31%	$ 14,527,716	$ 54,124,312	$ 3,953,319
	G-140	5840N	5840	NONREG	KeySpan Energy Development Corporation	0.30%	$ -	$ 75,283,855	$ 7,126,438

	G-140	5850N	5850	NONREG	KeySpan Services Inc.	0.30%	$	15,388,373	$ 8,014,184	$ 9,468,960
					Total	100.00%	$	4,203,294,206	$ 13,655,119,467	$ 2,023,591,586

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %		Net Margin	Net Plant	Net O&M
NMPC-EG&T, KEDNY, KEDLI, LIPA, GW and Port Jefferson	G-141	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	37.54%	$	1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-141	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	9.94%	$	339,804,771	$ 1,367,651,690	$ 190,887,906
	G-141	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	11.91%	$	406,722,969	$ 2,002,896,804	$ 176,338,149
	G-141	5220G	5220	NYGASD	KeySpan Energy Delivery New York	22.90%	$	968,140,289	$ 2,900,403,597	$ 382,972,564
	G-141	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	17.05%	$	643,765,784	$ 2,580,762,966	$ 262,734,159
	G-141	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.32%	$	11,843,582	$ 45,516,134	$ 5,305,152
	G-141	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.34%	$	14,527,716	$ 54,124,312	$ 3,953,319
					Total	100.00%	$	3,741,091,932	$ 12,963,291,321	$ 1,871,605,200

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %		Net Margin	Net Plant	Net O&M
All Retail Companies, excl LIPA, plus TRAN segments, NEP-T	G-146	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	19.61%	$	1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-146	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	5.28%	$	339,804,771	$ 1,367,651,690	$ 190,887,906
	G-146	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	6.44%	$	406,722,969	$ 2,002,896,804	$ 176,338,149
	G-146	5220G	5220	NYGASD	KeySpan Energy Delivery New York	12.15%	$	968,140,289	$ 2,900,403,597	$ 382,972,564
	G-146	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	9.15%	$	643,765,784	$ 2,580,762,966	$ 262,734,159
	G-146	5310E	5310	MAELEC	Massachusetts Electric Company	19.66%	$	1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-146	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.20%	$	15,476,265	$ 49,885,292	$ 6,515,760
	G-146	5320E	5320	MAELEC	Nantucket Electric Company	0.28%	$	17,964,413	$ 68,588,978	$ 11,043,085
	G-146	5330G	5330	MAGASD	Boston Gas Company	8.46%	$	660,268,632	$ 1,922,516,617	$ 291,099,792
	G-146	5340G	5340	MAGASD	Colonial Gas Company	1.94%	$	148,634,088	$ 467,145,247	$ 63,465,939
	G-146	5360E	5360	RIELEC	Narragansett Electric Company	7.16%	$	570,214,672	$ 822,959,604	$ 386,291,490
	G-146	5360G	5360	RIGASD	Narragansett Gas Company	2.64%	$	208,316,733	$ 611,732,048	$ 88,098,054
	G-146	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	1.69%	$	112,217,897	$ 688,509,308	$ 14,113,370
	G-146	5410T	5410	FRTRAN	New England Power Company - Transmission	5.34%	$	382,427,208	$ 1,890,486,675	$ 80,112,035
					Total	100.00%	$	7,265,570,548	$ 21,723,527,782	$ 3,918,967,937

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %		Net Margin	Net Plant	Net O&M
Retail Companies, exclu Granite State and Energy North	G-148	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	19.61%	$	1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-148	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	5.28%	$	339,804,771	$ 1,367,651,690	$ 190,887,906
	G-148	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	6.44%	$	406,722,969	$ 2,002,896,804	$ 176,338,149
	G-148	5220G	5220	NYGASD	KeySpan Energy Delivery New York	12.15%	$	968,140,289	$ 2,900,403,597	$ 382,972,564
	G-148	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	9.15%	$	643,765,784	$ 2,580,762,966	$ 262,734,159

	G-148	5310E	5310	MAELEC	Massachusetts Electric Company	19.66%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-148	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.20%	$ 15,476,265	$ 49,885,292	$ 6,515,760
	G-148	5320E	5320	MAELEC	Nantucket Electric Company	0.28%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-148	5330G	5330	MAGASD	Boston Gas Company	8.46%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-148	5340G	5340	MAGASD	Colonial Gas Company	1.94%	$ 148,634,088	$ 467,145,247	$ 63,465,939
	G-148	5360E	5360	RIELEC	Narragansett Electric Company	7.16%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-148	5360G	5360	RIGASD	Narragansett Gas Company	2.64%	$ 208,316,733	$ 611,732,048	$ 88,098,054
	G-148	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	1.69%	$ 112,217,897	$ 688,509,308	$ 14,113,370
	G-148	5410T	5410	FRTRAN	New England Power Company - Transmission	5.34%	$ 382,427,208	$ 1,890,486,675	$ 80,112,035
					Total	100.00%	$ 7,265,570,548	$ 21,723,527,782	$ 3,918,967,937

Description	**SAP Alloc. Code**	**Old Values**	**SAP Co. Code**	**SAP Segment**	**Company Description**	**3 Pt. Allocation %**	**Net Margin**	**Net Plant**	**Net O&M**
All Retails, excl LIPA, All TRAN, Hydros, NG LNG Reg, KS Generation, GW and Port Jefferson	**G-149**	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	18.71%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-149	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	5.05%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
	G-149	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	6.16%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
	G-149	5220G	5220	NYGASD	KeySpan Energy Delivery New York	11.58%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-149	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	8.73%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-149	5310E	5310	MAELEC	Massachusetts Electric Company	18.74%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-149	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.19%	$ 15,476,265	$ 49,885,292	$ 6,515,760
	G-149	5320E	5320	MAELEC	Nantucket Electric Company	0.27%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-149	5330G	5330	MAGASD	Boston Gas Company	8.06%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-149	5340G	5340	MAGASD	Colonial Gas Company	1.85%	$ 148,634,088	$ 467,145,247	$ 63,465,939
	G-149	5360E	5360	RIELEC	Narragansett Electric Company	6.82%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-149	5360G	5360	RIGASD	Narragansett Gas Company	2.52%	$ 208,316,733	$ 611,732,048	$ 88,098,054
	G-149	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	1.62%	$ 112,217,897	$ 688,509,308	$ 14,113,370
	G-149	5410T	5410	FRTRAN	New England Power Company - Transmission	5.10%	$ 382,427,208	$ 1,890,486,675	$ 80,112,035
	G-149	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.17%	$ 21,459,445	$ 24,160,748	$ 4,827,475
	G-149	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.16%	$ 20,109,350	$ 12,284,489	$ 7,344,776
	G-149	5413F	5413	FRELEC	New England Electric Trans Corp	0.02%	$ 1,430,662	$ 213,315	$ 1,499,293
	G-149	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	3.92%	$ 446,813,901	$ 608,530,107	$ 135,390,988
	G-149	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.16%	$ 11,843,582	$ 45,516,134	$ 5,305,152
	G-149	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.17%	$ 14,527,716	$ 54,124,312	$ 3,953,319
					Total	100.00%	$ 7,781,755,205	$ 22,468,356,886	$ 4,077,288,940

Description	**SAP Alloc. Code**	**Old Values**	**SAP Co. Code**	**SAP Segment**	**Company Description**	**3 Pt. Allocation %**	**Net Margin**	**Net Plant**	**Net O&M**
All Retail Companies and NMPC-T	**G-151**	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	21.12%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-151	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	5.73%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
	G-151	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	7.04%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
	G-151	5220G	5220	NYGASD	KeySpan Energy Delivery New York	13.18%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-151	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	9.98%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159

	G-151	5310E	5310	MAELEC	Massachusetts Electric Company	20.91%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-151	5320E	5320	MAELEC	Nantucket Electric Company	0.30%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-151	5330G	5330	MAGASD	Boston Gas Company	9.16%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-151	5340G	5340	MAGASD	Colonial Gas Company	2.10%	$ 148,634,088	$ 467,145,247	$ 63,465,939
	G-151	5360E	5360	RIELEC	Narragansett Electric Company	7.62%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-151	5360G	5360	RIGASD	Narragansett Gas Company	2.86%	$ 208,316,733	$ 611,732,048	$ 88,098,054
					Total	100.00%	$ 6,755,449,179	$ 19,094,646,507	$ 3,818,226,771

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Retail Companies, incl GSE and Energy North, excl LIPA, plus NMPC-T and NEP-T	**G-154**	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	19.97%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-154	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	5.39%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
	G-154	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	6.59%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
	G-154	5220G	5220	NYGASD	KeySpan Energy Delivery New York	12.40%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-154	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	9.35%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-154	5310E	5310	MAELEC	Massachusetts Electric Company	19.96%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-154	5320E	5320	MAELEC	Nantucket Electric Company	0.29%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-154	5330G	5330	MAGASD	Boston Gas Company	8.63%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-154	5340G	5340	MAGASD	Colonial Gas Company	1.98%	$ 148,634,088	$ 467,145,247	$ 63,465,939
	G-154	5360E	5360	RIELEC	Narragansett Electric Company	7.27%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-154	5360G	5360	RIGASD	Narragansett Gas Company	2.70%	$ 208,316,733	$ 611,732,048	$ 88,098,054
	G-154	5410T	5410	FRTRAN	New England Power Company - Transmission	5.47%	$ 382,427,208	$ 1,890,486,675	$ 80,112,035
					Total	100.00%	$ 7,137,876,387	$ 20,985,133,183	$ 3,898,338,807

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Retail Companies excl. NH, plus NMPC-T	**G-155**	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	21.12%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-155	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	5.73%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
	G-155	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	7.04%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
	G-155	5220G	5220	NYGASD	KeySpan Energy Delivery New York	13.18%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-155	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	9.98%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-155	5310E	5310	MAELEC	Massachusetts Electric Company	20.91%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-155	5320E	5320	MAELEC	Nantucket Electric Company	0.30%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-155	5330G	5330	MAGASD	Boston Gas Company	9.16%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-155	5340G	5340	MAGASD	Colonial Gas Company	2.10%	$ 148,634,088	$ 467,145,247	$ 63,465,939
	G-155	5360E	5360	RIELEC	Narragansett Electric Company	7.62%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-155	5360G	5360	RIGASD	Narragansett Gas Company	2.86%	$ 208,316,733	$ 611,732,048	$ 88,098,054
					Total	100.00%	$ 6,755,449,179	$ 19,094,646,507	$ 3,818,226,771

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	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.	19.97%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-156	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	5.39%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
	G-156	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	6.59%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
	G-156	5220G	5220	NYGASD	KeySpan Energy Delivery New York	12.40%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-156	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	9.35%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-156	5310E	5310	MAELEC	Massachusetts Electric Company	19.96%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-156	5320E	5320	MAELEC	Nantucket Electric Company	0.29%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-156	5330G	5330	MAGASD	Boston Gas Company	8.63%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-156	5340G	5340	MAGASD	Colonial Gas Company	1.98%	$ 148,634,088	$ 467,145,247	$ 63,465,939
	G-156	5360E	5360	RIELEC	Narragansett Electric Company	7.27%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-156	5360G	5360	RIGASD	Narragansett Gas Company	2.70%	$ 208,316,733	$ 611,732,048	$ 88,098,054
	G-156	5410T	5410	FRTRAN	New England Power Company - Transmission	5.47%	$ 382,427,208	$ 1,890,486,675	$ 80,112,035
					Total	100.00%	$ 7,137,876,387	$ 20,985,133,183	$ 3,898,338,807

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Retail excl LIPA, plus NMPC-T, KS Generation, GW and Port Jefferson	**G-157**	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	20.16%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-157	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	5.47%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
	G-157	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	6.73%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
	G-157	5220G	5220	NYGASD	KeySpan Energy Delivery New York	12.57%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-157	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	9.52%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-157	5310E	5310	MAELEC	Massachusetts Electric Company	19.94%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-157	5320E	5320	MAELEC	Nantucket Electric Company	0.29%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-157	5330G	5330	MAGASD	Boston Gas Company	8.73%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-157	5340G	5340	MAGASD	Colonial Gas Company	2.01%	$ 148,634,088	$ 467,145,247	$ 63,465,939
	G-157	5360E	5360	RIELEC	Narragansett Electric Company	7.26%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-157	5360G	5360	RIGASD	Narragansett Gas Company	2.73%	$ 208,316,733	$ 611,732,048	$ 88,098,054
	G-157	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	4.22%	$ 446,813,901	$ 608,530,107	$ 135,390,988
	G-157	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.18%	$ 11,843,582	$ 45,516,134	$ 5,305,152
	G-157	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.19%	$ 14,527,716	$ 54,124,312	$ 3,953,319
					Total	100.00%	$ 7,228,634,378	$ 19,802,817,060	$ 3,962,876,231

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NMPC-EG&T, MECO-E&T, Nantucket, NECO-EG&T, NEP-T	**G-160**	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	28.68%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-160	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	7.81%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
	G-160	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	9.63%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149

	G-160	5310E	5310	MAELEC	Massachusetts Electric Company	28.25%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-160	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.30%	$ 15,476,265	$ 49,885,292	$ 6,515,760
	G-160	5320E	5320	MAELEC	Nantucket Electric Company	0.41%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-160	5360E	5360	RIELEC	Narragansett Electric Company	10.32%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-160	5360G	5360	RIGASD	Narragansett Gas Company	3.91%	$ 208,316,733	$ 611,732,048	$ 88,098,054
	G-160	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	2.59%	$ 112,217,897	$ 688,509,308	$ 14,113,370
	G-160	5410T	5410	FRTRAN	New England Power Company - Transmission	8.10%	$ 382,427,208	$ 1,890,486,675	$ 80,112,035
					Total	100.00%	$ 4,844,761,754	$ 13,852,699,355	$ 2,918,695,483

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NMPC-EG&T, Mass Elec-E&T, Nantucket, Boston Gas, NECO-E&T, Energy North, NEP-T, NHH, NEET, Metrowest	**G-161**	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	26.35%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-161	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	7.17%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
	G-161	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	8.83%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
	G-161	5310E	5310	MAELEC	Massachusetts Electric Company	26.01%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-161	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.28%	$ 15,476,265	$ 49,885,292	$ 6,515,760
	G-161	5320E	5320	MAELEC	Nantucket Electric Company	0.38%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-161	5330G	5330	MAGASD	Boston Gas Company	11.46%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-161	5360E	5360	RIELEC	Narragansett Electric Company	9.49%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-161	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	2.37%	$ 112,217,897	$ 688,509,308	$ 14,113,370
	G-161	5410T	5410	FRTRAN	New England Power Company - Transmission	7.40%	$ 382,427,208	$ 1,890,486,675	$ 80,112,035
	G-161	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.23%	$ 20,109,350	$ 12,284,489	$ 7,344,776
	G-161	5413F	5413	FRELEC	New England Electric Trans Corp	0.03%	$ 1,430,662	$ 213,315	$ 1,499,293
					Total	100.00%	$ 5,318,253,665	$ 15,175,981,728	$ 3,130,541,290

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	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.	28.63%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-162	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	7.79%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
	G-162	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	9.62%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
	G-162	5310E	5310	MAELEC	Massachusetts Electric Company	28.16%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-162	5320E	5320	MAELEC	Nantucket Electric Company	0.41%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-162	5360E	5360	RIELEC	Narragansett Electric Company	10.28%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-162	5360G	5360	RIGASD	Narragansett Gas Company	3.90%	$ 208,316,733	$ 611,732,048	$ 88,098,054
	G-162	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	2.59%	$ 112,217,897	$ 688,509,308	$ 14,113,370
	G-162	5410T	5410	FRTRAN	New England Power Company - Transmission	8.08%	$ 382,427,208	$ 1,890,486,675	$ 80,112,035
	G-162	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.25%	$ 20,109,350	$ 12,284,489	$ 7,344,776
	G-162	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.26%	$ 21,459,445	$ 24,160,748	$ 4,827,475
	G-162	5413F	5413	FRELEC	New England Electric Trans Corp	0.03%	$ 1,430,662	$ 213,315	$ 1,499,293
					Total	100.00%	$ 4,872,284,946	$ 13,839,472,615	$ 2,925,851,266

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Legacy NG Retail, NMPC-T, GSE, NEP-T, NHH, NEET, NG Trans Svcs, Wayfinder	**G-165**	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	29.46%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-165	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	8.05%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
	G-165	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	9.97%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
	G-165	5310E	5310	MAELEC	Massachusetts Electric Company	28.83%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-165	5320E	5320	MAELEC	Nantucket Electric Company	0.43%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-165	5360E	5360	RIELEC	Narragansett Electric Company	10.53%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-165	5360G	5360	RIGASD	Narragansett Gas Company	4.03%	$ 208,316,733	$ 611,732,048	$ 88,098,054
	G-165	5410T	5410	FRTRAN	New England Power Company - Transmission	8.41%	$ 382,427,208	$ 1,890,486,675	$ 80,112,035
	G-165	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.26%	$ 20,109,350	$ 12,284,489	$ 7,344,776
	G-165	5413F	5413	FRELEC	New England Electric Trans Corp	0.03%	$ 1,430,662	$ 213,315	$ 1,499,293
					Total	100.00%	$ 4,738,607,605	$ 13,126,802,560	$ 2,906,910,422

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NMPC-EG&T, MECO-E, Nantucket, NECO-E&G, NEP-T, and Hydros	**G-166**	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	29.38%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-166	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	8.03%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
	G-166	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	9.94%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
	G-166	5310E	5310	MAELEC	Massachusetts Electric Company	28.75%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-166	5320E	5320	MAELEC	Nantucket Electric Company	0.43%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-166	5360E	5360	RIELEC	Narragansett Electric Company	10.50%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-166	5360G	5360	RIGASD	Narragansett Gas Company	4.02%	$ 208,316,733	$ 611,732,048	$ 88,098,054
	G-166	5410T	5410	FRTRAN	New England Power Company - Transmission	8.39%	$ 382,427,208	$ 1,890,486,675	$ 80,112,035
	G-166	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.27%	$ 21,459,445	$ 24,160,748	$ 4,827,475
	G-166	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.26%	$ 20,109,350	$ 12,284,489	$ 7,344,776
	G-166	5413F	5413	FRELEC	New England Electric Trans Corp	0.03%	$ 1,430,662	$ 213,315	$ 1,499,293
					Total	100.00%	$ 4,760,067,050	$ 13,150,963,307	$ 2,911,737,896

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NMPC-EG&T, MECO-T, Nantucket, Boston Gas, NECO-E&G, Energy North, NEP-T, NHH	**G-167**	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	35.41%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-167	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	9.47%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
	G-167	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	11.46%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
	G-167	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.36%	$ 15,476,265	$ 49,885,292	$ 6,515,760
	G-167	5320E	5320	MAELEC	Nantucket Electric Company	0.51%	$ 17,964,413	$ 68,588,978	$ 11,043,085

	G-167	5330G	5330	MAGASD	Boston Gas Company	15.20%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-167	5360E	5360	RIELEC	Narragansett Electric Company	13.10%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-167	5360G	5360	RIGASD	Narragansett Gas Company	4.75%	$ 208,316,733	$ 611,732,048	$ 88,098,054
	G-167	5410T	5410	FRTRAN	New England Power Company - Transmission	9.42%	$ 382,427,208	$ 1,890,486,675	$ 80,112,035
	G-167	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.32%	$ 20,109,350	$ 12,284,489	$ 7,344,776
					Total	100.00%	$ 3,977,591,833	$ 12,760,938,015	$ 2,087,144,998

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NMPC-EG&T, MECO-T, Nantucket, NECO-E&G, GSE and NEP-T	**G-168**	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	41.90%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-168	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	11.20%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
	G-168	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	13.56%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
	G-168	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.43%	$ 15,476,265	$ 49,885,292	$ 6,515,760
	G-168	5320E	5320	MAELEC	Nantucket Electric Company	0.60%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-168	5360E	5360	RIELEC	Narragansett Electric Company	15.50%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-168	5360G	5360	RIGASD	Narragansett Gas Company	5.63%	$ 208,316,733	$ 611,732,048	$ 88,098,054
	G-168	5410T	5410	FRTRAN	New England Power Company - Transmission	11.18%	$ 382,427,208	$ 1,890,486,675	$ 80,112,035
					Total	100.00%	$ 3,297,213,851	$ 10,826,136,908	$ 1,788,700,430

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	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.	42.77%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-170	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	11.40%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
	G-170	5220G	5220	NYGASD	KeySpan Energy Delivery New York	26.23%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-170	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	19.60%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
					Total	100.00%	$ 3,307,997,665	$ 10,860,754,070	$ 1,686,008,580

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	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.	23.45%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-172	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	6.40%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
	G-172	5220G	5220	NYGASD	KeySpan Energy Delivery New York	14.71%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-172	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	11.18%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-172	5310E	5310	MAELEC	Massachusetts Electric Company	22.99%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-172	5320E	5320	MAELEC	Nantucket Electric Company	0.34%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-172	5330G	5330	MAGASD	Boston Gas Company	10.20%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-172	5340G	5340	MAGASD	Colonial Gas Company	2.35%	$ 148,634,088	$ 467,145,247	$ 63,465,939
	G-172	5360E	5360	RIELEC	Narragansett Electric Company	8.38%	$ 570,214,672	$ 822,959,604	$ 386,291,490
					Total	100.00%	$ 6,140,409,477	$ 16,480,017,656	$ 3,553,790,568

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Retail Companies	**G-173**	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	22.73%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-173	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	6.20%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
	G-173	5220G	5220	NYGASD	KeySpan Energy Delivery New York	14.24%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-173	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	10.82%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-173	5310E	5310	MAELEC	Massachusetts Electric Company	22.31%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-173	5320E	5320	MAELEC	Nantucket Electric Company	0.33%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-173	5330G	5330	MAGASD	Boston Gas Company	9.88%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-173	5340G	5340	MAGASD	Colonial Gas Company	2.27%	$ 148,634,088	$ 467,145,247	$ 63,465,939
	G-173	5360E	5360	RIELEC	Narragansett Electric Company	8.13%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-173	5360G	5360	RIGASD	Narragansett Gas Company	3.09%	$ 208,316,733	$ 611,732,048	$ 88,098,054
					Total	100.00%	$ 6,348,726,210	$ 17,091,749,703	$ 3,641,888,622

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Retail Companies, excl LIPA	**G-175**	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	22.73%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-175	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	6.20%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
	G-175	5220G	5220	NYGASD	KeySpan Energy Delivery New York	14.24%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-175	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	10.82%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-175	5310E	5310	MAELEC	Massachusetts Electric Company	22.31%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-175	5320E	5320	MAELEC	Nantucket Electric Company	0.33%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-175	5330G	5330	MAGASD	Boston Gas Company	9.88%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-175	5340G	5340	MAGASD	Colonial Gas Company	2.27%	$ 148,634,088	$ 467,145,247	$ 63,465,939
	G-175	5360E	5360	RIELEC	Narragansett Electric Company	8.13%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-175	5360G	5360	RIGASD	Narragansett Gas Company	3.09%	$ 208,316,733	$ 611,732,048	$ 88,098,054
					Total	100.00%	$ 6,348,726,210	$ 17,091,749,703	$ 3,641,888,622

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Retail excl LIPA, plus KS Generation, GW, Port Jefferson and KS Energy Development	**G-177**	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	21.56%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-177	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	5.89%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
	G-177	5220G	5220	NYGASD	KeySpan Energy Delivery New York	13.50%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-177	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	10.27%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-177	5310E	5310	MAELEC	Massachusetts Electric Company	21.18%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-177	5320E	5320	MAELEC	Nantucket Electric Company	0.31%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-177	5330G	5330	MAGASD	Boston Gas Company	9.37%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-177	5340G	5340	MAGASD	Colonial Gas Company	2.16%	$ 148,634,088	$ 467,145,247	$ 63,465,939
	G-177	5360E	5360	RIELEC	Narragansett Electric Company	7.72%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-177	5360G	5360	RIGASD	Narragansett Gas Company	2.93%	$ 208,316,733	$ 611,732,048	$ 88,098,054
	G-177	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	4.51%	$ 446,813,901	$ 608,530,107	$ 135,390,988

	G-177	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.19%	$ 11,843,582	$ 45,516,134	$ 5,305,152
	G-177	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.21%	$ 14,527,716	$ 54,124,312	$ 3,953,319
	G-177	5840N	5840	NONREG	KeySpan Energy Development Corporation	0.20%	$ -	$ 75,283,855	$ 7,126,438
					Total	100.00%	$ 6,821,911,409	$ 17,875,204,111	$ 3,793,664,520

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Retail except KEDNY and LIPA	**G-178**	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	26.51%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-178	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	7.27%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
	G-178	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	12.74%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-178	5310E	5310	MAELEC	Massachusetts Electric Company	25.79%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-178	5320E	5320	MAELEC	Nantucket Electric Company	0.39%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-178	5330G	5330	MAGASD	Boston Gas Company	11.58%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-178	5340G	5340	MAGASD	Colonial Gas Company	2.67%	$ 148,634,088	$ 467,145,247	$ 63,465,939
	G-178	5360E	5360	RIELEC	Narragansett Electric Company	9.42%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-178	5360G	5360	RIGASD	Narragansett Gas Company	3.63%	$ 208,316,733	$ 611,732,048	$ 88,098,054
					Total	100.00%	$ 5,380,585,921	$ 14,191,346,106	$ 3,258,916,059

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	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.	36.73%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-179	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	10.24%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
	G-179	5310E	5310	MAELEC	Massachusetts Electric Company	34.71%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-179	5320E	5320	MAELEC	Nantucket Electric Company	0.54%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-179	5360E	5360	RIELEC	Narragansett Electric Company	12.69%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-179	5360G	5360	RIGASD	Narragansett Gas Company	5.09%	$ 208,316,733	$ 611,732,048	$ 88,098,054
					Total	100.00%	$ 3,927,917,416	$ 9,220,921,276	$ 2,641,616,168

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	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.	41.95%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-180	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	11.62%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
	G-180	5310E	5310	MAELEC	Massachusetts Electric Company	40.02%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-180	5320E	5320	MAELEC	Nantucket Electric Company	0.61%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-180	5360G	5360	RIGASD	Narragansett Gas Company	5.80%	$ 208,316,733	$ 611,732,048	$ 88,098,054
					Total	100.00%	$ 3,357,702,744	$ 8,397,961,672	$ 2,255,324,679

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	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.	75.48%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-181	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	24.52%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
					Total	100.00%	$ 1,763,009,789	$ 6,014,832,622	$ 1,025,752,100

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NMPC-E&T, LIPA, MECO-E, Nantucket, NECO-E, GSE, NEP-T, KS Generation, GW, and Port Jefferson	**G-182**	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	31.28%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-182	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	10.68%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
	G-182	5310E	5310	MAELEC	Massachusetts Electric Company	30.35%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-182	5320E	5320	MAELEC	Nantucket Electric Company	0.46%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-182	5360E	5360	RIELEC	Narragansett Electric Company	11.07%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-182	5410T	5410	FRTRAN	New England Power Company - Transmission	9.03%	$ 382,427,208	$ 1,890,486,675	$ 80,112,035
	G-182	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	6.55%	$ 446,813,901	$ 608,530,107	$ 135,390,988
	G-182	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.28%	$ 11,843,582	$ 45,516,134	$ 5,305,152
	G-182	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.30%	$ 14,527,716	$ 54,124,312	$ 3,953,319
					Total	100.00%	$ 4,642,131,288	$ 11,843,091,571	$ 2,763,729,851

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NMPC-E&T, LIPA, MECO-E, Nantucket, NECO-E, KS Generation, GW, Port Jefferson	**G-183**	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	34.60%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-183	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	12.08%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
	G-183	5310E	5310	MAELEC	Massachusetts Electric Company	32.92%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-183	5320E	5320	MAELEC	Nantucket Electric Company	0.51%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-183	5360E	5360	RIELEC	Narragansett Electric Company	12.02%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-183	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	7.22%	$ 446,813,901	$ 608,530,107	$ 135,390,988
	G-183	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.31%	$ 11,843,582	$ 45,516,134	$ 5,305,152
	G-183	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.34%	$ 14,527,716	$ 54,124,312	$ 3,953,319
					Total	100.00%	$ 4,259,704,080	$ 9,952,604,896	$ 2,683,617,816

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	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.	32.51%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-186	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	11.01%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
	G-186	5310E	5310	MAELEC	Massachusetts Electric Company	31.79%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-186	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.34%	$ 15,476,265	$ 49,885,292	$ 6,515,760

	G-186	5320E	5320	MAELEC	Nantucket Electric Company	0.47%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-186	5360E	5360	RIELEC	Narragansett Electric Company	11.61%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-186	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	2.98%	$ 112,217,897	$ 688,509,308	$ 14,113,370
	G-186	5410T	5410	FRTRAN	New England Power Company - Transmission	9.29%	$ 382,427,208	$ 1,890,486,675	$ 80,112,035
					Total	100.00%	$ 4,296,640,250	$ 11,873,315,617	$ 2,639,709,523

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Niagara Mohawk (E&T), Mass. Elec (E&T), Nantucket Elec, Narragansett Elec, GSE and NEP -T	**G-187**	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	33.54%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-187	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	11.45%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
	G-187	5310E	5310	MAELEC	Massachusetts Electric Company	32.57%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-187	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.35%	$ 15,476,265	$ 49,885,292	$ 6,515,760
	G-187	5320E	5320	MAELEC	Nantucket Electric Company	0.49%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-187	5360E	5360	RIELEC	Narragansett Electric Company	11.90%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-187	5410T	5410	FRTRAN	New England Power Company - Transmission	9.70%	$ 382,427,208	$ 1,890,486,675	$ 80,112,035
					Total	100.00%	$ 4,184,422,353	$ 11,184,806,310	$ 2,625,596,152

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	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.	33.54%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-188	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	11.45%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
	G-188	5310E	5310	MAELEC	Massachusetts Electric Company	32.57%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-188	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.35%	$ 15,476,265	$ 49,885,292	$ 6,515,760
	G-188	5320E	5320	MAELEC	Nantucket Electric Company	0.49%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-188	5360E	5360	RIELEC	Narragansett Electric Company	11.90%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-188	5410T	5410	FRTRAN	New England Power Company - Transmission	9.70%	$ 382,427,208	$ 1,890,486,675	$ 80,112,035
					Total	100.00%	$ 4,184,422,353	$ 11,184,806,310	$ 2,625,596,152

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Niagara Mohawk (E&T), Mass. Elec, Nantucket Elec, Narragansett Elec, GSE and NEP -T	**G-191**	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	33.66%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-191	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	11.49%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
	G-191	5310E	5310	MAELEC	Massachusetts Electric Company	32.68%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-191	5320E	5320	MAELEC	Nantucket Electric Company	0.49%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-191	5360E	5360	RIELEC	Narragansett Electric Company	11.94%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-191	5410T	5410	FRTRAN	New England Power Company - Transmission	9.74%	$ 382,427,208	$ 1,890,486,675	$ 80,112,035

					Total	100.00%	$ 4,168,946,088	$ 11,134,921,018	$ 2,619,080,392

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NMPC-E&T, Mass. Elec, Nantucket, Narragansett-E, GSE and NEP -T	**G-192**	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	33.66%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-192	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	11.49%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
	G-192	5310E	5310	MAELEC	Massachusetts Electric Company	32.68%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-192	5320E	5320	MAELEC	Nantucket Electric Company	0.49%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-192	5360E	5360	RIELEC	Narragansett Electric Company	11.94%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-192	5410T	5410	FRTRAN	New England Power Company - Transmission	9.74%	$ 382,427,208	$ 1,890,486,675	$ 80,112,035
					Total	100.00%	$ 4,168,946,088	$ 11,134,921,018	$ 2,619,080,392

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NMPC-E&T, Nantucket, Narragansett Elec, GSE	**G-193**	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	58.50%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-193	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	19.56%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
	G-193	5320E	5320	MAELEC	Nantucket Electric Company	0.84%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-193	5360E	5360	RIELEC	Narragansett Electric Company	21.10%	$ 570,214,672	$ 822,959,604	$ 386,291,490
					Total	100.00%	$ 2,351,188,874	$ 6,906,381,204	$ 1,423,086,674

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Electric Distribution, incl. LIPA	**G-194**	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	43.83%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-194	5310E	5310	MAELEC	Massachusetts Electric Company	40.66%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-194	5320E	5320	MAELEC	Nantucket Electric Company	0.65%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-194	5360E	5360	RIELEC	Narragansett Electric Company	14.86%	$ 570,214,672	$ 822,959,604	$ 386,291,490
					Total	100.00%	$ 3,379,795,912	$ 7,241,537,539	$ 2,362,630,208

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Elec Retails, incl LIPA, KS Generation, GW and Port Jefferson	**G-196**	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	39.84%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-196	5310E	5310	MAELEC	Massachusetts Electric Company	37.06%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-196	5320E	5320	MAELEC	Nantucket Electric Company	0.59%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-196	5360E	5360	RIELEC	Narragansett Electric Company	13.52%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-196	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	8.22%	$ 446,813,901	$ 608,530,107	$ 135,390,988
	G-196	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.36%	$ 11,843,582	$ 45,516,134	$ 5,305,152
	G-196	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.41%	$ 14,527,716	$ 54,124,312	$ 3,953,319

					Total	100.00%	$ 3,852,981,111	$ 7,949,708,092	$ 2,507,279,667

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Electric Distribution, excl. LIPA	**G-198**	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	43.83%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-198	5310E	5310	MAELEC	Massachusetts Electric Company	40.66%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-198	5320E	5320	MAELEC	Nantucket Electric Company	0.65%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-198	5360E	5360	RIELEC	Narragansett Electric Company	14.86%	$ 570,214,672	$ 822,959,604	$ 386,291,490
					Total	100.00%	$ 3,379,795,912	$ 7,241,537,538	$ 2,362,630,208

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Legacy NG Elec Retails, incl GSE	**G-199**	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	43.83%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-199	5310E	5310	MAELEC	Massachusetts Electric Company	40.66%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-199	5320E	5320	MAELEC	Nantucket Electric Company	0.65%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-199	5360E	5360	RIELEC	Narragansett Electric Company	14.86%	$ 570,214,672	$ 822,959,604	$ 386,291,490
					Total	100.00%	$ 3,379,795,912	$ 7,241,537,538	$ 2,362,630,208

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Retail excl NMPC-E, incl LIPA, GSE, Energy North, plus KS Generation, NMPC-T, NECO-T	**G-204**	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	6.72%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
	G-204	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	8.24%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
	G-204	5220G	5220	NYGASD	KeySpan Energy Delivery New York	15.41%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-204	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	11.66%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-204	5310E	5310	MAELEC	Massachusetts Electric Company	24.72%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-204	5320E	5320	MAELEC	Nantucket Electric Company	0.36%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-204	5330G	5330	MAGASD	Boston Gas Company	10.72%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-204	5340G	5340	MAGASD	Colonial Gas Company	2.46%	$ 148,634,088	$ 467,145,247	$ 63,465,939
	G-204	5360E	5360	RIELEC	Narragansett Electric Company	8.99%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-204	5360G	5360	RIGASD	Narragansett Gas Company	3.35%	$ 208,316,733	$ 611,732,048	$ 88,098,054
	G-204	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	2.18%	$ 112,217,897	$ 688,509,308	$ 14,113,370
	G-204	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	5.19%	$ 446,813,901	$ 608,530,107	$ 135,390,988
					Total	100.00%	$ 5,958,194,156	$ 16,379,750,104	$ 3,118,317,179

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NMPC-G&T, Mass. Elec-T, Nantucket, Narragansett-E&G, GSE	**G-205**	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	23.94%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906

	G-205	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	29.10%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
	G-205	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.92%	$ 15,476,265	$ 49,885,292	$ 6,515,760
	G-205	5320E	5320	MAELEC	Nantucket Electric Company	1.28%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-205	5360E	5360	RIELEC	Narragansett Electric Company	32.75%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-205	5360G	5360	RIGASD	Narragansett Gas Company	12.01%	$ 208,316,733	$ 611,732,048	$ 88,098,054
					Total	100.00%	$ 1,558,499,823	$ 4,923,714,415	$ 859,174,444

Description	**SAP Alloc. Code**	**Old Values**	**SAP Co. Code**	**SAP Segment**	**Company Description**	**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	32.87%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
	G-206	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	38.33%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
	G-206	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	1.26%	$ 15,476,265	$ 49,885,292	$ 6,515,760
	G-206	5320E	5320	MAELEC	Nantucket Electric Company	1.78%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-206	5360G	5360	RIGASD	Narragansett Gas Company	16.60%	$ 208,316,733	$ 611,732,048	$ 88,098,054
	G-206	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	9.16%	$ 112,217,897	$ 688,509,308	$ 14,113,370
					Total	100.00%	$ 1,100,503,048	$ 4,789,264,119	$ 486,996,325

Description	**SAP Alloc. Code**	**Old Values**	**SAP Co. Code**	**SAP Segment**	**Company Description**	**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	20.07%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
	G-207	5220G	5220	NYGASD	KeySpan Energy Delivery New York	45.91%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-207	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	34.02%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
					Total	100.00%	$ 1,951,710,844	$ 6,848,818,253	$ 836,594,629

Description	**SAP Alloc. Code**	**Old Values**	**SAP Co. Code**	**SAP Segment**	**Company Description**	**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	14.37%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
	G-209	5220G	5220	NYGASD	KeySpan Energy Delivery New York	32.87%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-209	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	24.44%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-209	5330G	5330	MAGASD	Boston Gas Company	23.06%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-209	5340G	5340	MAGASD	Colonial Gas Company	5.26%	$ 148,634,088	$ 467,145,247	$ 63,465,939
					Total	100.00%	$ 2,760,613,565	$ 9,238,480,117	$ 1,191,160,361

Description	**SAP Alloc. Code**	**Old Values**	**SAP Co. Code**	**SAP Segment**	**Company Description**	**3 Pt. Allocation %**	**Net Margin**	**Net Plant**	**Net O&M**
All Gas Retails	**G-210**	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	13.43%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
	G-210	5220G	5220	NYGASD	KeySpan Energy Delivery New York	30.66%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564

	G-210	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	22.81%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-210	5330G	5330	MAGASD	Boston Gas Company	21.50%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-210	5340G	5340	MAGASD	Colonial Gas Company	4.90%	$ 148,634,088	$ 467,145,247	$ 63,465,939
	G-210	5360G	5360	RIGASD	Narragansett Gas Company	6.70%	$ 208,316,733	$ 611,732,048	$ 88,098,054
					Total	100.00%	$ 2,968,930,298	$ 9,850,212,164	$ 1,279,258,414

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Gas Retails, incl Energy North	**G-211**	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	13.42%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
	G-211	5220G	5220	NYGASD	KeySpan Energy Delivery New York	30.67%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-211	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	22.81%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-211	5330G	5330	MAGASD	Boston Gas Company	21.50%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-211	5340G	5340	MAGASD	Colonial Gas Company	4.90%	$ 148,634,088	$ 467,145,247	$ 63,465,939
	G-211	5360G	5360	RIGASD	Narragansett Gas Company	6.70%	$ 208,316,733	$ 611,732,048	$ 88,098,054
					Total	100.00%	$ 2,968,930,298	$ 9,850,212,164	$ 1,279,258,414

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Gas Retails, incl Energy North, excl KEDNY and KEDLI	**G-212**	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	28.82%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
	G-212	5330G	5330	MAGASD	Boston Gas Company	46.21%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-212	5340G	5340	MAGASD	Colonial Gas Company	10.55%	$ 148,634,088	$ 467,145,247	$ 63,465,939
	G-212	5360G	5360	RIGASD	Narragansett Gas Company	14.42%	$ 208,316,733	$ 611,732,048	$ 88,098,054
					Total	100.00%	$ 1,357,024,225	$ 4,369,045,602	$ 633,551,691

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	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	21.82%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
	G-213	5310E	5310	MAELEC	Massachusetts Electric Company	56.60%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-213	5320E	5320	MAELEC	Nantucket Electric Company	0.90%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-213	5360E	5360	RIELEC	Narragansett Electric Company	20.68%	$ 570,214,672	$ 822,959,604	$ 386,291,490
					Total	100.00%	$ 2,430,232,060	$ 5,232,498,525	$ 1,689,554,407

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	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	22.05%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
	G-214	5310E	5310	MAELEC	Massachusetts Electric Company	57.09%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-214	5360E	5360	RIELEC	Narragansett Electric Company	20.86%	$ 570,214,672	$ 822,959,604	$ 386,291,490

					Total	100.00%	$ 2,412,267,648	$ 5,163,909,547	$ 1,678,511,322

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NMPC -T, Mass. Elec -T, Nantucket (E), Narragansett (G&T), and GSE Electric	**G-215**	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	57.18%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
	G-215	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	1.90%	$ 15,476,265	$ 49,885,292	$ 6,515,760
	G-215	5320E	5320	MAELEC	Nantucket Electric Company	2.70%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-215	5360G	5360	RIGASD	Narragansett Gas Company	25.01%	$ 208,316,733	$ 611,732,048	$ 88,098,054
	G-215	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	13.21%	$ 112,217,897	$ 688,509,308	$ 14,113,370
					Total	100.00%	$ 760,698,277	$ 3,421,612,430	$ 296,108,418

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NMPC -T, Mass. Elec -T, Nantucket (E), Narragansett -T, and GSE Electric	**G-216**	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	76.56%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
	G-216	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	2.57%	$ 15,476,265	$ 49,885,292	$ 6,515,760
	G-216	5320E	5320	MAELEC	Nantucket Electric Company	3.67%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-216	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	17.20%	$ 112,217,897	$ 688,509,308	$ 14,113,370
					Total	100.00%	$ 552,381,543	$ 2,809,880,382	$ 208,010,364

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NMPC -T, Mass. Elec -T, Nantucket (E), Narragansett -T, GSE Electric and NEET	**G-217**	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	76.29%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
	G-217	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	2.56%	$ 15,476,265	$ 49,885,292	$ 6,515,760
	G-217	5320E	5320	MAELEC	Nantucket Electric Company	3.65%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-217	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	17.17%	$ 112,217,897	$ 688,509,308	$ 14,113,370
	G-217	5413F	5413	FRELEC	New England Electric Trans Corp	0.33%	$ 1,430,662	$ 213,315	$ 1,499,293
					Total	100.00%	$ 553,812,205	$ 2,810,093,696	$ 209,509,657

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Transmission, Hydros, NG LNG LLC, KS Generation, GW and Port Jefferson	**G-218**	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	35.37%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
	G-218	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	1.17%	$ 15,476,265	$ 49,885,292	$ 6,515,760

	G-218	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	7.96%	$	112,217,897	$ 688,509,308	$ 14,113,370
	G-218	5410T	5410	FRTRAN	New England Power Company - Transmission	26.75%	$	382,427,208	$ 1,890,486,675	$ 80,112,035
	G-218	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	1.02%	$	21,459,445	$ 24,160,748	$ 4,827,475
	G-218	5412F	5412	FRELEC	New England Hydro - Trans Corp.	1.11%	$	20,109,350	$ 12,284,489	$ 7,344,776
	G-218	5413F	5413	FRELEC	New England Electric Trans Corp	0.15%	$	1,430,662	$ 213,315	$ 1,499,293
	G-218	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	24.53%	$	446,813,901	$ 608,530,107	$ 135,390,988
	G-218	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.96%	$	11,843,582	$ 45,516,134	$ 5,305,152
	G-218	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.98%	$	14,527,716	$ 54,124,312	$ 3,953,319
					Total	100.00%	$	1,433,028,995	$ 5,376,607,183	$ 435,400,317

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %		Net Margin	Net Plant	Net O&M
Transmission, Hydros, KS Generation, GW and Port Jefferson	**G-219**	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	35.37%	$	406,722,969	$ 2,002,896,804	$ 176,338,149
	G-219	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	1.17%	$	15,476,265	$ 49,885,292	$ 6,515,760
	G-219	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	7.96%	$	112,217,897	$ 688,509,308	$ 14,113,370
	G-219	5410T	5410	FRTRAN	New England Power Company - Transmission	26.75%	$	382,427,208	$ 1,890,486,675	$ 80,112,035
	G-219	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	1.02%	$	21,459,445	$ 24,160,748	$ 4,827,475
	G-219	5412F	5412	FRELEC	New England Hydro - Trans Corp.	1.11%	$	20,109,350	$ 12,284,489	$ 7,344,776
	G-219	5413F	5413	FRELEC	New England Electric Trans Corp	0.15%	$	1,430,662	$ 213,315	$ 1,499,293
	G-219	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	24.53%	$	446,813,901	$ 608,530,107	$ 135,390,988
	G-219	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.96%	$	11,843,582	$ 45,516,134	$ 5,305,152
	G-219	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.98%	$	14,527,716	$ 54,124,312	$ 3,953,319
					Total	100.00%	$	1,433,028,995	$ 5,376,607,183	$ 435,400,317

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %		Net Margin	Net Plant	Net O&M
Transmission, excl Hydro	**G-220**	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	50.41%	$	406,722,969	$ 2,002,896,804	$ 176,338,149
	G-220	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	1.71%	$	15,476,265	$ 49,885,292	$ 6,515,760
	G-220	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	10.73%	$	112,217,897	$ 688,509,308	$ 14,113,370
	G-220	5410T	5410	FRTRAN	New England Power Company - Transmission	37.15%	$	382,427,208	$ 1,890,486,675	$ 80,112,035
					Total	100.00%	$	916,844,338	$ 4,631,778,079	$ 277,079,314

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %		Net Margin	Net Plant	Net O&M
Transmission and Hydros	**G-221**	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	48.65%	$	406,722,969	$ 2,002,896,804	$ 176,338,149
	G-221	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	1.64%	$	15,476,265	$ 49,885,292	$ 6,515,760
	G-221	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	10.43%	$	112,217,897	$ 688,509,308	$ 14,113,370
	G-221	5410T	5410	FRTRAN	New England Power Company - Transmission	35.96%	$	382,427,208	$ 1,890,486,675	$ 80,112,035
	G-221	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	1.47%	$	21,459,445	$ 24,160,748	$ 4,827,475
	G-221	5412F	5412	FRELEC	New England Hydro - Trans Corp.	1.63%	$	20,109,350	$ 12,284,489	$ 7,344,776
	G-221	5413F	5413	FRELEC	New England Electric Trans Corp	0.22%	$	1,430,662	$ 213,315	$ 1,499,293
					Total	100.00%	$	959,843,795	$ 4,668,436,630	$ 290,750,858

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Transmission and Hydros	**G-222**	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	48.65%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
	G-222	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	1.64%	$ 15,476,265	$ 49,885,292	$ 6,515,760
	G-222	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	10.43%	$ 112,217,897	$ 688,509,308	$ 14,113,370
	G-222	5410T	5410	FRTRAN	New England Power Company - Transmission	35.96%	$ 382,427,208	$ 1,890,486,675	$ 80,112,035
	G-222	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	1.47%	$ 21,459,445	$ 24,160,748	$ 4,827,475
	G-222	5412F	5412	FRELEC	New England Hydro - Trans Corp.	1.63%	$ 20,109,350	$ 12,284,489	$ 7,344,776
	G-222	5413F	5413	FRELEC	New England Electric Trans Corp	0.22%	$ 1,430,662	$ 213,315	$ 1,499,293
					Total	100.00%	$ 959,843,795	$ 4,668,436,630	$ 290,750,858

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Transmission, Hydros, NG LNG LLC, KS Generation, GW and Port Jefferson	**G-223**	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	35.37%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
	G-223	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	1.17%	$ 15,476,265	$ 49,885,292	$ 6,515,760
	G-223	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	7.96%	$ 112,217,897	$ 688,509,308	$ 14,113,370
	G-223	5410T	5410	FRTRAN	New England Power Company - Transmission	26.75%	$ 382,427,208	$ 1,890,486,675	$ 80,112,035
	G-223	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	1.02%	$ 21,459,445	$ 24,160,748	$ 4,827,475
	G-223	5412F	5412	FRELEC	New England Hydro - Trans Corp.	1.11%	$ 20,109,350	$ 12,284,489	$ 7,344,776
	G-223	5413F	5413	FRELEC	New England Electric Trans Corp	0.15%	$ 1,430,662	$ 213,315	$ 1,499,293
	G-223	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	24.53%	$ 446,813,901	$ 608,530,107	$ 135,390,988
	G-223	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.96%	$ 11,843,582	$ 45,516,134	$ 5,305,152
	G-223	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.98%	$ 14,527,716	$ 54,124,312	$ 3,953,319
					Total	100.00%	$ 1,433,028,995	$ 5,376,607,183	$ 435,400,317

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	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	35.37%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
	G-224	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	1.17%	$ 15,476,265	$ 49,885,292	$ 6,515,760
	G-224	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	7.96%	$ 112,217,897	$ 688,509,308	$ 14,113,370
	G-224	5410T	5410	FRTRAN	New England Power Company - Transmission	26.75%	$ 382,427,208	$ 1,890,486,675	$ 80,112,035
	G-224	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	1.02%	$ 21,459,445	$ 24,160,748	$ 4,827,475
	G-224	5412F	5412	FRELEC	New England Hydro - Trans Corp.	1.11%	$ 20,109,350	$ 12,284,489	$ 7,344,776
	G-224	5413F	5413	FRELEC	New England Electric Trans Corp	0.15%	$ 1,430,662	$ 213,315	$ 1,499,293
	G-224	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	24.53%	$ 446,813,901	$ 608,530,107	$ 135,390,988
	G-224	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.96%	$ 11,843,582	$ 45,516,134	$ 5,305,152
	G-224	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.98%	$ 14,527,716	$ 54,124,312	$ 3,953,319
					Total	100.00%	$ 1,433,028,995	$ 5,376,607,183	$ 435,400,317

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
KEDNY and KEDLI	**G-225**	5220G	5220	NYGASD	KeySpan Energy Delivery New York	57.43%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-225	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	42.57%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
					Total	100.00%	$ 1,611,906,074	$ 5,481,166,563	$ 645,706,723

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
KEDNY, KEDLI and LIPA	**G-226**	5220G	5220	NYGASD	KeySpan Energy Delivery New York	57.43%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-226	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	42.57%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
					Total	100.00%	$ 1,611,906,074	$ 5,481,166,563	$ 645,706,723

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
For IT Use ONLY	**G-227**	5220G	5220	NYGASD	KeySpan Energy Delivery New York	38.38%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
Legacy KS Retails, incl LIPA	**G-227**	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	28.55%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-227	5330G	5330	MAGASD	Boston Gas Company	26.93%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-227	5340G	5340	MAGASD	Colonial Gas Company	6.14%	$ 148,634,088	$ 467,145,247	$ 63,465,939
					Total	100.00%	$ 2,420,808,794	$ 7,870,828,427	$ 1,000,272,454

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
For IT Use ONLY	**G-228**	5220G	5220	NYGASD	KeySpan Energy Delivery New York	28.05%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
Legacy KS Retails, incl LIPA and Energy North, Narragansett Electric, KS Generation, GW and Port Jefferson	**G-228**	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	21.16%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-228	5330G	5330	MAGASD	Boston Gas Company	19.59%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-228	5340G	5340	MAGASD	Colonial Gas Company	4.49%	$ 148,634,088	$ 467,145,247	$ 63,465,939
	G-228	5360E	5360	RIELEC	Narragansett Electric Company	16.88%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-228	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	9.44%	$ 446,813,901	$ 608,530,107	$ 135,390,988
	G-228	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.39%	$ 11,843,582	$ 45,516,134	$ 5,305,152
					Total	100.00%	$ 3,449,680,949	$ 9,347,834,272	$ 1,527,260,083

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
For IT Use ONLY	**G-229**	5220G	5220	NYGASD	KeySpan Energy Delivery New York	38.38%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564

Legacy KS Retails, incl LIPA and Energy North	**G-229**	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	28.55%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-229	5330G	5330	MAGASD	Boston Gas Company	26.93%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-229	5340G	5340	MAGASD	Colonial Gas Company	6.14%	$ 148,634,088	$ 467,145,247	$ 63,465,939
					Total	100.00%	$ 2,420,808,794	$ 7,870,828,427	$ 1,000,272,454

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Legacy KS Retails, plus Keyspan Generation, GW and Port Jefferson	**G-230**	5220G	5220	NYGASD	KeySpan Energy Delivery New York	33.58%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-230	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	25.09%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-230	5330G	5330	MAGASD	Boston Gas Company	23.55%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-230	5340G	5340	MAGASD	Colonial Gas Company	5.37%	$ 148,634,088	$ 467,145,247	$ 63,465,939
	G-230	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	11.45%	$ 446,813,901	$ 608,530,107	$ 135,390,988
	G-230	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.47%	$ 11,843,582	$ 45,516,134	$ 5,305,152
	G-230	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.49%	$ 14,527,716	$ 54,124,312	$ 3,953,319
					Total	100.00%	$ 2,893,993,994	$ 8,578,998,980	$ 1,144,921,913

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Legacy KS Retails, plus Keyspan Generation, GW, Port Jefferson	**G-231**	5220G	5220	NYGASD	KeySpan Energy Delivery New York	33.58%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-231	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	25.09%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-231	5330G	5330	MAGASD	Boston Gas Company	23.55%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-231	5340G	5340	MAGASD	Colonial Gas Company	5.37%	$ 148,634,088	$ 467,145,247	$ 63,465,939
	G-231	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	11.45%	$ 446,813,901	$ 608,530,107	$ 135,390,988
	G-231	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.47%	$ 11,843,582	$ 45,516,134	$ 5,305,152
	G-231	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.49%	$ 14,527,716	$ 54,124,312	$ 3,953,319
					Total	100.00%	$ 2,893,993,994	$ 8,578,998,980	$ 1,144,921,913

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	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	33.24%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-232	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	24.85%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-232	5330G	5330	MAGASD	Boston Gas Company	23.32%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-232	5340G	5340	MAGASD	Colonial Gas Company	5.32%	$ 148,634,088	$ 467,145,247	$ 63,465,939
	G-232	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	11.35%	$ 446,813,901	$ 608,530,107	$ 135,390,988
	G-232	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.46%	$ 11,843,582	$ 45,516,134	$ 5,305,152
	G-232	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.49%	$ 14,527,716	$ 54,124,312	$ 3,953,319
	G-232	5840N	5840	NONREG	KeySpan Energy Development Corporation	0.49%	$ -	$ 75,283,855	$ 7,126,438
	G-232	5850N	5850	NONREG	KeySpan Services Inc.	0.48%	$ 15,388,373	$ 8,014,184	$ 9,468,960

					Total	100.00%	$ 2,909,382,366	$ 8,662,297,020	$ 1,161,517,311

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Legacy KS Retails, plus Keyspan Generation, GW, Port Jefferson	**G-233**	5220G	5220	NYGASD	KeySpan Energy Delivery New York	33.58%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-233	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	25.09%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-233	5330G	5330	MAGASD	Boston Gas Company	23.55%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-233	5340G	5340	MAGASD	Colonial Gas Company	5.37%	$ 148,634,088	$ 467,145,247	$ 63,465,939
	G-233	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	11.45%	$ 446,813,901	$ 608,530,107	$ 135,390,988
	G-233	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.47%	$ 11,843,582	$ 45,516,134	$ 5,305,152
	G-233	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.49%	$ 14,527,716	$ 54,124,312	$ 3,953,319
					Total	100.00%	$ 2,893,993,994	$ 8,578,998,980	$ 1,144,921,913

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	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	51.04%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-234	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	37.85%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-234	5340G	5340	MAGASD	Colonial Gas Company	8.17%	$ 148,634,088	$ 467,145,247	$ 63,465,939
	G-234	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.71%	$ 11,843,582	$ 45,516,134	$ 5,305,152
	G-234	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.74%	$ 14,527,716	$ 54,124,312	$ 3,953,319
	G-234	5840N	5840	NONREG	KeySpan Energy Development Corporation	0.73%	$ -	$ 75,283,855	$ 7,126,438
	G-234	5850N	5850	NONREG	KeySpan Services Inc.	0.76%	$ 15,388,373	$ 8,014,184	$ 9,468,960
					Total	100.00%	$ 1,802,299,833	$ 6,131,250,296	$ 735,026,532

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
KEDNY, KEDLI, LIPA and KS Generation	**G-235**	5220G	5220	NYGASD	KeySpan Energy Delivery New York	47.90%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-235	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	35.76%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-235	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	16.34%	$ 446,813,901	$ 608,530,107	$ 135,390,988
					Total	100.00%	$ 2,058,719,974	$ 6,089,696,670	$ 781,097,710

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
KEDNY, KEDLI, LIPA, KS Generation, GW and Port Jefferson	**G-236**	5220G	5220	NYGASD	KeySpan Energy Delivery New York	47.25%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-236	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	35.27%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159

	G-236	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	16.13%	$ 446,813,901	$ 608,530,107	$ 135,390,988
	G-236	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.66%	$ 11,843,582	$ 45,516,134	$ 5,305,152
	G-236	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.69%	$ 14,527,716	$ 54,124,312	$ 3,953,319
					Total	100.00%	$ 2,085,091,273	$ 6,189,337,116	$ 790,356,182

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	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	27.20%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-238	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	20.78%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-238	5310E	5310	MAELEC	Massachusetts Electric Company	42.24%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-238	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	8.98%	$ 446,813,901	$ 608,530,107	$ 135,390,988
	G-238	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.38%	$ 11,843,582	$ 45,516,134	$ 5,305,152
	G-238	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.42%	$ 14,527,716	$ 54,124,312	$ 3,953,319
					Total	100.00%	$ 3,520,421,280	$ 8,527,390,255	$ 1,906,237,865

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	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	38.38%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-239	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	28.55%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-239	5330G	5330	MAGASD	Boston Gas Company	26.93%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-239	5340G	5340	MAGASD	Colonial Gas Company	6.14%	$ 148,634,088	$ 467,145,247	$ 63,465,939
					Total	100.00%	$ 2,420,808,794	$ 7,870,828,427	$ 1,000,272,454

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
KEDNY, KEDLI, Boston Gas, Colonial Gas, Narragansett Gas and Energy North	**G-240**	5220G	5220	NYGASD	KeySpan Energy Delivery New York	35.41%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-240	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	26.35%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-240	5330G	5330	MAGASD	Boston Gas Company	24.84%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-240	5340G	5340	MAGASD	Colonial Gas Company	5.66%	$ 148,634,088	$ 467,145,247	$ 63,465,939
	G-240	5360G	5360	RIGASD	Narragansett Gas Company	7.74%	$ 208,316,733	$ 611,732,048	$ 88,098,054
					Total	100.00%	$ 2,629,125,527	$ 8,482,560,475	$ 1,088,370,508

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
KEDNY, KEDLI, Boston Gas, Colonial Gas and Energy North	**G-242**	5220G	5220	NYGASD	KeySpan Energy Delivery New York	38.38%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564

	G-242	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	28.55%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-242	5330G	5330	MAGASD	Boston Gas Company	26.93%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-242	5340G	5340	MAGASD	Colonial Gas Company	6.14%	$ 148,634,088	$ 467,145,247	$ 63,465,939
					Total	100.00%	$ 2,420,808,794	$ 7,870,828,427	$ 1,000,272,454

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
KEDNY, LIPA, KS Generation, GW and Port Jefferson	G-244	5220G	5220	NYGASD	KeySpan Energy Delivery New York	73.37%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-244	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	24.51%	$ 446,813,901	$ 608,530,107	$ 135,390,988
	G-244	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	1.03%	$ 11,843,582	$ 45,516,134	$ 5,305,152
	G-244	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	1.09%	$ 14,527,716	$ 54,124,312	$ 3,953,319
					Total	100.00%	$ 1,441,325,489	$ 3,608,574,151	$ 527,622,022

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
KEDNY and Mass. Electric	G-245	5220G	5220	NYGASD	KeySpan Energy Delivery New York	40.40%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-245	5310E	5310	MAELEC	Massachusetts Electric Company	59.60%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
					Total	100.00%	$ 2,403,470,296	$ 5,238,456,736	$ 1,498,854,246

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
KEDNY, Boston Gas, Colonial Gas and Energy North	G-246	5220G	5220	NYGASD	KeySpan Energy Delivery New York	53.74%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-246	5330G	5330	MAGASD	Boston Gas Company	37.66%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-246	5340G	5340	MAGASD	Colonial Gas Company	8.60%	$ 148,634,088	$ 467,145,247	$ 63,465,939
					Total	100.00%	$ 1,777,043,010	$ 5,290,065,461	$ 737,538,295

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
KEDNY and Colonial Gas	G-247	5220G	5220	NYGASD	KeySpan Energy Delivery New York	86.20%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-247	5340G	5340	MAGASD	Colonial Gas Company	13.80%	$ 148,634,088	$ 467,145,247	$ 63,465,939
					Total	100.00%	$ 1,116,774,378	$ 3,367,548,844	$ 446,438,503

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
For IT Use ONLY	G-248	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	100.00%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
Use A5230					Total	100.00%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
For IT Use ONLY	G-250	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	46.27%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
KEDLI, LIPA, Boston Gas, Colonial Gas and Energy North	G-250	5330G	5330	MAGASD	Boston Gas Company	43.76%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-250	5340G	5340	MAGASD	Colonial Gas Company	9.97%	$ 148,634,088	$ 467,145,247	$ 63,465,939
					Total	100.00%	$ 1,452,668,505	$ 4,970,424,830	$ 617,299,890

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
For IT Use ONLY	G-251	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	68.65%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
KEDLI, LIPA, KS Generation	G-251	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	31.35%	$ 446,813,901	$ 608,530,107	$ 135,390,988
					Total	100.00%	$ 1,090,579,685	$ 3,189,293,073	$ 398,125,147

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
LIPA and KS Generation LLC - Use A5430	G-252	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	100.00%	$ 446,813,901	$ 608,530,107	$ 135,390,988
					Total	100.00%	$ 446,813,901	$ 608,530,107	$ 135,390,987

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Mass. Electric (Elec and Trans)	G-253	5310E	5310	MAELEC	Massachusetts Electric Company	98.75%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-253	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	1.25%	$ 15,476,265	$ 49,885,292	$ 6,515,760
					Total	100.00%	$ 1,450,806,272	$ 2,387,938,431	$ 1,122,397,443

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	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	97.12%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-254	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	1.22%	$ 15,476,265	$ 49,885,292	$ 6,515,760
	G-254	5320E	5320	MAELEC	Nantucket Electric Company	1.66%	$ 17,964,413	$ 68,588,978	$ 11,043,085
					Total	100.00%	$ 1,468,770,685	$ 2,456,527,409	$ 1,133,440,528

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	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	41.93%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-257	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.48%	$ 15,476,265	$ 49,885,292	$ 6,515,760
	G-257	5320E	5320	MAELEC	Nantucket Electric Company	0.66%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-257	5330G	5330	MAGASD	Boston Gas Company	19.80%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-257	5340G	5340	MAGASD	Colonial Gas Company	4.59%	$ 148,634,088	$ 467,145,247	$ 63,465,939
	G-257	5360E	5360	RIELEC	Narragansett Electric Company	15.26%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-257	5360G	5360	RIGASD	Narragansett Gas Company	6.21%	$ 208,316,733	$ 611,732,048	$ 88,098,054
	G-257	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.39%	$ 21,459,445	$ 24,160,748	$ 4,827,475
	G-257	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.36%	$ 20,109,350	$ 12,284,489	$ 7,344,776
	G-257	5413F	5413	FRELEC	New England Electric Trans Corp	0.04%	$ 1,430,662	$ 213,315	$ 1,499,293
	G-257	5420G	5420	FRGASO	NG LNG LP Regulated Entity	0.26%	$ 8,230,443	$ 27,129,086	$ 3,772,359
	G-257	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	9.16%	$ 446,813,901	$ 608,530,107	$ 135,390,988
	G-257	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.41%	$ 11,843,582	$ 45,516,134	$ 5,305,152
	G-257	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.45%	$ 14,527,716	$ 54,124,312	$ 3,953,319
					Total	100.00%	$ 3,580,619,910	$ 7,052,839,114	$ 2,124,489,165

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	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	51.34%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-259	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.57%	$ 15,476,265	$ 49,885,292	$ 6,515,760
	G-259	5320E	5320	MAELEC	Nantucket Electric Company	0.79%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-259	5360E	5360	RIELEC	Narragansett Electric Company	18.74%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-259	5360G	5360	RIGASD	Narragansett Gas Company	7.41%	$ 208,316,733	$ 611,732,048	$ 88,098,054
	G-259	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	5.19%	$ 112,217,897	$ 688,509,308	$ 14,113,370
	G-259	5410T	5410	FRTRAN	New England Power Company - Transmission	15.96%	$ 382,427,208	$ 1,890,486,675	$ 80,112,035
					Total	100.00%	$ 2,741,947,194	$ 6,470,215,043	$ 1,702,055,477

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	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	66.14%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-260	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.80%	$ 15,476,265	$ 49,885,292	$ 6,515,760
	G-260	5320E	5320	MAELEC	Nantucket Electric Company	1.09%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-260	5360E	5360	RIELEC	Narragansett Electric Company	24.14%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-260	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	7.83%	$ 112,217,897	$ 688,509,308	$ 14,113,370
					Total	100.00%	$ 2,151,203,253	$ 3,967,996,320	$ 1,533,845,388

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Mass. Electric-E&T	**G-263**	5310E	5310	MAELEC	Massachusetts Electric Company	98.75%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-263	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	1.25%	$ 15,476,265	$ 49,885,292	$ 6,515,760
					Total	100.00%	$ 1,450,806,272	$ 2,387,938,431	$ 1,122,397,443

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	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	40.36%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-266	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.44%	$ 15,476,265	$ 49,885,292	$ 6,515,760
	G-266	5320E	5320	MAELEC	Nantucket Electric Company	0.61%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-266	5330G	5330	MAGASD	Boston Gas Company	18.15%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-266	5340G	5340	MAGASD	Colonial Gas Company	4.18%	$ 148,634,088	$ 467,145,247	$ 63,465,939
	G-266	5360E	5360	RIELEC	Narragansett Electric Company	14.71%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-266	5360G	5360	RIGASD	Narragansett Gas Company	5.68%	$ 208,316,733	$ 611,732,048	$ 88,098,054
	G-266	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	3.87%	$ 112,217,897	$ 688,509,308	$ 14,113,370
	G-266	5410T	5410	FRTRAN	New England Power Company - Transmission	12.00%	$ 382,427,208	$ 1,890,486,675	$ 80,112,035
					Total	100.00%	$ 3,550,849,915	$ 8,859,876,907	$ 2,056,621,208

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	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	41.66%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-267	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.46%	$ 15,476,265	$ 49,885,292	$ 6,515,760
	G-267	5320E	5320	MAELEC	Nantucket Electric Company	0.63%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-267	5330G	5330	MAGASD	Boston Gas Company	18.99%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-267	5340G	5340	MAGASD	Colonial Gas Company	4.38%	$ 148,634,088	$ 467,145,247	$ 63,465,939
	G-267	5360E	5360	RIELEC	Narragansett Electric Company	15.19%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-267	5360G	5360	RIGASD	Narragansett Gas Company	5.95%	$ 208,316,733	$ 611,732,048	$ 88,098,054
	G-267	5410T	5410	FRTRAN	New England Power Company - Transmission	12.74%	$ 382,427,208	$ 1,890,486,675	$ 80,112,035
					Total	100.00%	$ 3,438,632,018	$ 8,171,367,600	$ 2,042,507,838

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NE Elec Retails, incl GSE, MECO-T, NECO-T, NEP-T	**G-271**	5310E	5310	MAELEC	Massachusetts Electric Company	55.24%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-271	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.62%	$ 15,476,265	$ 49,885,292	$ 6,515,760
	G-271	5320E	5320	MAELEC	Nantucket Electric Company	0.85%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-271	5360E	5360	RIELEC	Narragansett Electric Company	20.16%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-271	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	5.69%	$ 112,217,897	$ 688,509,308	$ 14,113,370

	G-271	5410T	5410	FRTRAN	New England Power Company - Transmission	17.44%	$ 382,427,208	$ 1,890,486,675	$ 80,112,035
					Total	100.00%	$ 2,533,630,461	$ 5,858,482,996	$ 1,613,957,423

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NE Electric Retails, and TRAN	G-272	5310E	5310	MAELEC	Massachusetts Electric Company	55.23%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-272	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.63%	$ 15,476,265	$ 49,885,292	$ 6,515,760
	G-272	5320E	5320	MAELEC	Nantucket Electric Company	0.85%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-272	5360E	5360	RIELEC	Narragansett Electric Company	20.16%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-272	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	5.69%	$ 112,217,897	$ 688,509,308	$ 14,113,370
	G-272	5410T	5410	FRTRAN	New England Power Company - Transmission	17.44%	$ 382,427,208	$ 1,890,486,675	$ 80,112,035
					Total	100.00%	$ 2,533,630,461	$ 5,858,482,996	$ 1,613,957,423

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	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	51.01%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-274	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.59%	$ 15,476,265	$ 49,885,292	$ 6,515,760
	G-274	5360E	5360	RIELEC	Narragansett Electric Company	18.57%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-274	5410T	5410	FRTRAN	New England Power Company - Transmission	16.67%	$ 382,427,208	$ 1,890,486,675	$ 80,112,035
	G-274	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.47%	$ 21,459,445	$ 24,160,748	$ 4,827,475
	G-274	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.44%	$ 20,109,350	$ 12,284,489	$ 7,344,776
	G-274	5413F	5413	FRELEC	New England Electric Trans Corp	0.05%	$ 1,430,662	$ 213,315	$ 1,499,293
	G-274	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	11.15%	$ 446,813,901	$ 608,530,107	$ 135,390,988
	G-274	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.50%	$ 11,843,582	$ 45,516,134	$ 5,305,152
	G-274	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.55%	$ 14,527,716	$ 54,124,312	$ 3,953,319
					Total	100.00%	$ 2,919,632,808	$ 5,846,213,814	$ 1,747,121,971

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Mass. Electric and Nantucket Electric	G-277	5310E	5310	MAELEC	Massachusetts Electric Company	98.31%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-277	5320E	5320	MAELEC	Nantucket Electric Company	1.69%	$ 17,964,413	$ 68,588,978	$ 11,043,085
					Total	100.00%	$ 1,453,294,419	$ 2,406,642,117	$ 1,126,924,768

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Mass. Electric, Nantucket Electric, Boston Gas and Colonial Gas	G-278	5310E	5310	MAELEC	Massachusetts Electric Company	62.51%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683

	G-278	5320E	5320	MAELEC	Nantucket Electric Company	0.99%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-278	5330G	5330	MAGASD	Boston Gas Company	29.64%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-278	5340G	5340	MAGASD	Colonial Gas Company	6.86%	$ 148,634,088	$ 467,145,247	$ 63,465,939
					Total	100.00%	$ 2,262,197,140	$ 4,796,303,981	$ 1,481,490,499

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
New England Retail Companies	**G-280**	5310E	5310	MAELEC	Massachusetts Electric Company	47.26%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-280	5320E	5320	MAELEC	Nantucket Electric Company	0.75%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-280	5330G	5330	MAGASD	Boston Gas Company	22.48%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-280	5340G	5340	MAGASD	Colonial Gas Company	5.21%	$ 148,634,088	$ 467,145,247	$ 63,465,939
	G-280	5360E	5360	RIELEC	Narragansett Electric Company	17.24%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-280	5360G	5360	RIGASD	Narragansett Gas Company	7.06%	$ 208,316,733	$ 611,732,048	$ 88,098,054
					Total	100.00%	$ 3,040,728,545	$ 6,230,995,633	$ 1,955,880,043

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
New England Retail Companies, incl GSE and Energy North	**G-281**	5310E	5310	MAELEC	Massachusetts Electric Company	47.26%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-281	5320E	5320	MAELEC	Nantucket Electric Company	0.75%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-281	5330G	5330	MAGASD	Boston Gas Company	22.48%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-281	5340G	5340	MAGASD	Colonial Gas Company	5.21%	$ 148,634,088	$ 467,145,247	$ 63,465,939
	G-281	5360E	5360	RIELEC	Narragansett Electric Company	17.24%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-281	5360G	5360	RIGASD	Narragansett Gas Company	7.06%	$ 208,316,733	$ 611,732,048	$ 88,098,054
					Total	100.00%	$ 3,040,728,545	$ 6,230,995,633	$ 1,955,880,043

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
New England-Electric Distribution	**G-284**	5310E	5310	MAELEC	Massachusetts Electric Company	72.35%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-284	5320E	5320	MAELEC	Nantucket Electric Company	1.25%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-284	5360E	5360	RIELEC	Narragansett Electric Company	26.40%	$ 570,214,672	$ 822,959,604	$ 386,291,490
					Total	100.00%	$ 2,023,509,091	$ 3,229,601,721	$ 1,513,216,258

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	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	64.96%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-285	5320E	5320	MAELEC	Nantucket Electric Company	1.09%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-285	5360E	5360	RIELEC	Narragansett Electric Company	23.70%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-285	5360G	5360	RIGASD	Narragansett Gas Company	10.25%	$ 208,316,733	$ 611,732,048	$ 88,098,054

					Total	100.00%	$ 2,231,825,825	$ 3,841,333,769	$ 1,601,314,311

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	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	60.64%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-286	5320E	5320	MAELEC	Nantucket Electric Company	0.99%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-286	5360E	5360	RIELEC	Narragansett Electric Company	22.14%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-286	5360G	5360	RIGASD	Narragansett Gas Company	9.28%	$ 208,316,733	$ 611,732,048	$ 88,098,054
	G-286	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	6.95%	$ 112,217,897	$ 688,509,308	$ 14,113,370
					Total	100.00%	$ 2,344,043,721	$ 4,529,843,076	$ 1,615,427,682

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Mass. Electri, Nantucket, Narragansett-E&G, NEP-T, Hydros	**G-288**	5310E	5310	MAELEC	Massachusetts Electric Company	53.46%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-288	5320E	5320	MAELEC	Nantucket Electric Company	0.84%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-288	5360E	5360	RIELEC	Narragansett Electric Company	19.50%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-288	5360G	5360	RIGASD	Narragansett Gas Company	7.88%	$ 208,316,733	$ 611,732,048	$ 88,098,054
	G-288	5410T	5410	FRTRAN	New England Power Company - Transmission	17.30%	$ 382,427,208	$ 1,890,486,675	$ 80,112,035
	G-288	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.50%	$ 21,459,445	$ 24,160,748	$ 4,827,475
	G-288	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.47%	$ 20,109,350	$ 12,284,489	$ 7,344,776
	G-288	5413F	5413	FRELEC	New England Electric Trans Corp	0.05%	$ 1,430,662	$ 213,315	$ 1,499,293
					Total	100.00%	$ 2,657,252,489	$ 5,768,478,996	$ 1,695,097,890

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NE Electric Dist, Includ GSE	**G-290**	5310E	5310	MAELEC	Massachusetts Electric Company	72.35%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-290	5320E	5320	MAELEC	Nantucket Electric Company	1.25%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-290	5360E	5360	RIELEC	Narragansett Electric Company	26.40%	$ 570,214,672	$ 822,959,604	$ 386,291,490
					Total	100.00%	$ 2,023,509,091	$ 3,229,601,721	$ 1,513,216,258

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
New England Elec Retails, inc GSE and NEP-T	**G-291**	5310E	5310	MAELEC	Massachusetts Electric Company	58.45%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-291	5320E	5320	MAELEC	Nantucket Electric Company	0.93%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-291	5360E	5360	RIELEC	Narragansett Electric Company	21.34%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-291	5410T	5410	FRTRAN	New England Power Company - Transmission	19.28%	$ 382,427,208	$ 1,890,486,675	$ 80,112,035

					Total	100.00%	$ 2,405,936,299	$ 5,120,088,396	$ 1,593,328,293

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
New England Elec Retails, inc GSE and NEP-T	**G-292**	5310E	5310	MAELEC	Massachusetts Electric Company	58.45%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-292	5320E	5320	MAELEC	Nantucket Electric Company	0.93%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-292	5360E	5360	RIELEC	Narragansett Electric Company	21.34%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-292	5410T	5410	FRTRAN	New England Power Company - Transmission	19.28%	$ 382,427,208	$ 1,890,486,675	$ 80,112,035
					Total	100.00%	$ 2,405,936,299	$ 5,120,088,396	$ 1,593,328,293

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	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	58.45%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-294	5320E	5320	MAELEC	Nantucket Electric Company	0.93%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-294	5360E	5360	RIELEC	Narragansett Electric Company	21.34%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-294	5410T	5410	FRTRAN	New England Power Company - Transmission	19.28%	$ 382,427,208	$ 1,890,486,675	$ 80,112,035
					Total	100.00%	$ 2,405,936,299	$ 5,120,088,396	$ 1,593,328,293

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Mass. Electric, Nantucket Electric and Narragansett Gas	**G-295**	5310E	5310	MAELEC	Massachusetts Electric Company	85.23%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-295	5320E	5320	MAELEC	Nantucket Electric Company	1.42%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-295	5360G	5360	RIGASD	Narragansett Gas Company	13.35%	$ 208,316,733	$ 611,732,048	$ 88,098,054
					Total	100.00%	$ 1,661,611,153	$ 3,018,374,165	$ 1,215,022,822

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Mass. Electric and Narragansett Electric	**G-296**	5310E	5310	MAELEC	Massachusetts Electric Company	73.27%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-296	5360E	5360	RIELEC	Narragansett Electric Company	26.73%	$ 570,214,672	$ 822,959,604	$ 386,291,490
					Total	100.00%	$ 2,005,544,679	$ 3,161,012,743	$ 1,502,173,173

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	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	61.32%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-297	5360E	5360	RIELEC	Narragansett Electric Company	22.32%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-297	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.59%	$ 21,459,445	$ 24,160,748	$ 4,827,475
	G-297	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.52%	$ 20,109,350	$ 12,284,489	$ 7,344,776
	G-297	5413F	5413	FRELEC	New England Electric Trans Corp	0.05%	$ 1,430,662	$ 213,315	$ 1,499,293
	G-297	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	13.82%	$ 446,813,901	$ 608,530,107	$ 135,390,988
	G-297	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.65%	$ 11,843,582	$ 45,516,134	$ 5,305,152
	G-297	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.73%	$ 14,527,716	$ 54,124,312	$ 3,953,319
					Total	100.00%	$ 2,521,729,335	$ 3,905,841,847	$ 1,660,494,175

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Mass. Electric, Narragansett Transmission and GSE	**G-298**	5310E	5310	MAELEC	Massachusetts Electric Company	89.58%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-298	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	10.42%	$ 112,217,897	$ 688,509,308	$ 14,113,370
					Total	100.00%	$ 1,547,547,903	$ 3,026,562,447	$ 1,129,995,053

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Mass. Electric -T	**G-300**	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	100.00%	$ 15,476,265	$ 49,885,292	$ 6,515,760
					Total	100.00%	$ 15,476,265	$ 49,885,292	$ 6,515,760

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Mass. Electric -T, Narragansett -T, NEP -T, Hydros, NG LNG Reg, KS Generation, GW, Port Jefferson	**G-301**	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	1.81%	$ 15,476,265	$ 49,885,292	$ 6,515,760
	G-301	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	12.15%	$ 112,217,897	$ 688,509,308	$ 14,113,370
	G-301	5410T	5410	FRTRAN	New England Power Company - Transmission	41.02%	$ 382,427,208	$ 1,890,486,675	$ 80,112,035
	G-301	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	1.54%	$ 21,459,445	$ 24,160,748	$ 4,827,475
	G-301	5412F	5412	FRELEC	New England Hydro - Trans Corp.	1.70%	$ 20,109,350	$ 12,284,489	$ 7,344,776
	G-301	5413F	5413	FRELEC	New England Electric Trans Corp	0.24%	$ 1,430,662	$ 213,315	$ 1,499,293
	G-301	5420G	5420	FRGASO	NG LNG LP Regulated Entity	1.01%	$ 8,230,443	$ 27,129,086	$ 3,772,359
	G-301	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	37.53%	$ 446,813,901	$ 608,530,107	$ 135,390,988
	G-301	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	1.50%	$ 11,843,582	$ 45,516,134	$ 5,305,152
	G-301	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	1.50%	$ 14,527,716	$ 54,124,312	$ 3,953,319
					Total	100.00%	$ 1,034,536,469	$ 3,400,839,465	$ 262,834,528

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Boston Gas and Colonial Gas	**G-303**	5330G	5330	MAGASD	Boston Gas Company	81.39%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-303	5340G	5340	MAGASD	Colonial Gas Company	18.61%	$ 148,634,088	$ 467,145,247	$ 63,465,939
					Total	100.00%	$ 808,902,721	$ 2,389,661,864	$ 354,565,731

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	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	3.80%	$ 15,476,265	$ 49,885,292	$ 6,515,760
	G-305	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	20.73%	$ 112,217,897	$ 688,509,308	$ 14,113,370
	G-305	5410T	5410	FRTRAN	New England Power Company - Transmission	75.47%	$ 382,427,208	$ 1,890,486,675	$ 80,112,035
					Total	100.00%	$ 510,121,369	$ 2,628,881,275	$ 100,741,165

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	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	3.45%	$ 15,476,265	$ 49,885,292	$ 6,515,760
	G-306	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	19.48%	$ 112,217,897	$ 688,509,308	$ 14,113,370
	G-306	5410T	5410	FRTRAN	New England Power Company - Transmission	70.03%	$ 382,427,208	$ 1,890,486,675	$ 80,112,035
	G-306	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	3.00%	$ 21,459,445	$ 24,160,748	$ 4,827,475
	G-306	5412F	5412	FRELEC	New England Hydro - Trans Corp.	3.51%	$ 20,109,350	$ 12,284,489	$ 7,344,776
	G-306	5413F	5413	FRELEC	New England Electric Trans Corp	0.53%	$ 1,430,662	$ 213,315	$ 1,499,293
					Total	100.00%	$ 553,120,826	$ 2,665,539,826	$ 114,412,709

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Trans Co's- NE Power & Mass Elect	**G-307**	5410T	5410	FRTRAN	New England Power Company - Transmission	95.34%	$ 382,427,208	$ 1,890,486,675	$ 80,112,035
	G-307	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	4.66%	$ 15,476,265	$ 49,885,292	$ 6,515,760
					Total	100.00%	$ 397,903,473	$ 1,940,371,967	$ 86,627,795

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Nantucket Electric, Narragansett Electric, GSE	**G-309**	5320E	5320	MAELEC	Nantucket Electric Company	4.51%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-309	5360E	5360	RIELEC	Narragansett Electric Company	95.49%	$ 570,214,672	$ 822,959,604	$ 386,291,490
					Total	100.00%	$ 588,179,085	$ 891,548,582	$ 397,334,575

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Boston Gas and Colonial Gas	**G-310**	5330G	5330	MAGASD	Boston Gas Company	81.39%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-310	5340G	5340	MAGASD	Colonial Gas Company	18.61%	$ 148,634,088	$ 467,145,247	$ 63,465,939
					Total	100.00%	$ 808,902,721	$ 2,389,661,864	$ 354,565,731

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Boston Gas, Colonial Gas and Narragansett Electric	**G-311**	5330G	5330	MAGASD	Boston Gas Company	49.01%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-311	5340G	5340	MAGASD	Colonial Gas Company	11.29%	$ 148,634,088	$ 467,145,247	$ 63,465,939
	G-311	5360E	5360	RIELEC	Narragansett Electric Company	39.70%	$ 570,214,672	$ 822,959,604	$ 386,291,490
					Total	100.00%	$ 1,379,117,393	$ 3,212,621,468	$ 740,857,221

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
New England - Gas Retails	**G-313**	5330G	5330	MAGASD	Boston Gas Company	64.91%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-313	5340G	5340	MAGASD	Colonial Gas Company	14.84%	$ 148,634,088	$ 467,145,247	$ 63,465,939
	G-313	5360G	5360	RIGASD	Narragansett Gas Company	20.25%	$ 208,316,733	$ 611,732,048	$ 88,098,054
					Total	100.00%	$ 1,017,219,454	$ 3,001,393,912	$ 442,663,785

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
New England - Gas Retails, incl Energy North	**G-314**	5330G	5330	MAGASD	Boston Gas Company	64.91%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-314	5340G	5340	MAGASD	Colonial Gas Company	14.84%	$ 148,634,088	$ 467,145,247	$ 63,465,939
	G-314	5360G	5360	RIGASD	Narragansett Gas Company	20.25%	$ 208,316,733	$ 611,732,048	$ 88,098,054
					Total	100.00%	$ 1,017,219,454	$ 3,001,393,912	$ 442,663,785

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Boston Gas, Colonial Gas and Energy North	**G-315**	5330G	5330	MAGASD	Boston Gas Company	81.39%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-315	5340G	5340	MAGASD	Colonial Gas Company	18.61%	$ 148,634,088	$ 467,145,247	$ 63,465,939
					Total	100.00%	$ 808,902,721	$ 2,389,661,864	$ 354,565,731

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Narragansett Electric and Narragansett Gas	**G-316**	5360E	5360	RIELEC	Narragansett Electric Company	70.68%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-316	5360G	5360	RIGASD	Narragansett Gas Company	29.32%	$ 208,316,733	$ 611,732,048	$ 88,098,054
					Total	100.00%	$ 778,531,405	$ 1,434,691,652	$ 474,389,543

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Narragansett (Elec, Gas and Trans)	**G-317**	5360E	5360	RIELEC	Narragansett Electric Company	60.62%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-317	5360G	5360	RIGASD	Narragansett Gas Company	23.41%	$ 208,316,733	$ 611,732,048	$ 88,098,054
	G-317	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	15.97%	$ 112,217,897	$ 688,509,308	$ 14,113,370
					Total	100.00%	$ 890,749,302	$ 2,123,200,959	$ 488,502,914

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Energy North, KS Generation, GW, and Port Jefferson	**G-320**	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	91.32%	$ 446,813,901	$ 608,530,107	$ 135,390,988
	G-320	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	4.20%	$ 11,843,582	$ 45,516,134	$ 5,305,152
	G-320	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	4.48%	$ 14,527,716	$ 54,124,312	$ 3,953,319
					Total	100.00%	$ 473,185,199	$ 708,170,553	$ 144,649,459

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NEP-T (Use A541T)	**G-321**	5410T	5410	FRTRAN	New England Power Company - Transmission	100.00%	$ 382,427,208	$ 1,890,486,675	$ 80,112,035
					Total	100.00%	$ 382,427,208	$ 1,890,486,675	$ 80,112,035

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Hydros	**G-322**	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	50.37%	$ 21,459,445	$ 24,160,748	$ 4,827,475
	G-322	5412F	5412	FRELEC	New England Hydro - Trans Corp.	44.67%	$ 20,109,350	$ 12,284,489	$ 7,344,776
	G-322	5413F	5413	FRELEC	New England Electric Trans Corp	4.96%	$ 1,430,662	$ 213,315	$ 1,499,293
					Total	100.00%	$ 42,999,457	$ 36,658,552	$ 13,671,544

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Hydros	**G-323**	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	50.37%	$ 21,459,445	$ 24,160,748	$ 4,827,475

	G-323	5412F	5412	FRELEC	New England Hydro - Trans Corp.	44.67%	$	20,109,350	$	12,284,489	$ 7,344,776
	G-323	5413F	5413	FRELEC	New England Electric Trans Corp	4.96%	$	1,430,662	$	213,315	$ 1,499,293
					Total	100.00%	$	42,999,457	$	36,658,552	$ 13,671,544

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	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)	91.32%	$ 446,813,901	$ 608,530,107	$ 135,390,988
	G-324	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	4.20%	$ 11,843,582	$ 45,516,134	$ 5,305,152
	G-324	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	4.48%	$ 14,527,716	$ 54,124,312	$ 3,953,319
					Total	100.00%	$ 473,185,199	$ 708,170,553	$ 144,649,459

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
KS Generation, Glenwood and Port Jefferson	G-325	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	91.32%	$ 446,813,901	$ 608,530,107	$ 135,390,988
	G-325	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	4.20%	$ 11,843,582	$ 45,516,134	$ 5,305,152
	G-325	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	4.48%	$ 14,527,716	$ 54,124,312	$ 3,953,319
					Total	100.00%	$ 473,185,199	$ 708,170,553	$ 144,649,459

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Retail and All TRAN	G-326	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	19.61%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-326	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	5.28%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
	G-326	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	6.44%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
	G-326	5220G	5220	NYGASD	KeySpan Energy Delivery New York	12.15%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-326	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	9.15%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-326	5310E	5310	MAELEC	Massachusetts Electric Company	19.66%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-326	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.20%	$ 15,476,265	$ 49,885,292	$ 6,515,760
	G-326	5320E	5320	MAELEC	Nantucket Electric Company	0.28%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-326	5330G	5330	MAGASD	Boston Gas Company	8.46%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-326	5340G	5340	MAGASD	Colonial Gas Company	1.94%	$ 148,634,088	$ 467,145,247	$ 63,465,939
	G-326	5360E	5360	RIELEC	Narragansett Electric Company	7.16%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-326	5360G	5360	RIGASD	Narragansett Gas Company	2.64%	$ 208,316,733	$ 611,732,048	$ 88,098,054
	G-326	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	1.69%	$ 112,217,897	$ 688,509,308	$ 14,113,370
	G-326	5410T	5410	FRTRAN	New England Power Company - Transmission	5.34%	$ 382,427,208	$ 1,890,486,675	$ 80,112,035
					Total	100.00%	$ 7,265,570,548	$ 21,723,527,782	$ 3,918,967,937

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	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.	19.53%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-327	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	5.26%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
	G-327	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	6.42%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
	G-327	5220G	5220	NYGASD	KeySpan Energy Delivery New York	12.10%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-327	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	9.12%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-327	5310E	5310	MAELEC	Massachusetts Electric Company	19.59%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-327	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.20%	$ 15,476,265	$ 49,885,292	$ 6,515,760
	G-327	5320E	5320	MAELEC	Nantucket Electric Company	0.28%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-327	5330G	5330	MAGASD	Boston Gas Company	8.42%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-327	5340G	5340	MAGASD	Colonial Gas Company	1.93%	$ 148,634,088	$ 467,145,247	$ 63,465,939
	G-327	5360E	5360	RIELEC	Narragansett Electric Company	7.14%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-327	5360G	5360	RIGASD	Narragansett Gas Company	2.63%	$ 208,316,733	$ 611,732,048	$ 88,098,054
	G-327	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	1.69%	$ 112,217,897	$ 688,509,308	$ 14,113,370
	G-327	5410T	5410	FRTRAN	New England Power Company - Transmission	5.32%	$ 382,427,208	$ 1,890,486,675	$ 80,112,035
	G-327	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.18%	$ 21,459,445	$ 24,160,748	$ 4,827,475
	G-327	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.17%	$ 20,109,350	$ 12,284,489	$ 7,344,776
	G-327	5413F	5413	FRELEC	New England Electric Trans Corp	0.02%	$ 1,430,662	$ 213,315	$ 1,499,293
					Total	100.00%	$ 7,308,570,005	$ 21,760,186,334	$ 3,932,639,480

Description	**SAP Alloc. Code**	**Old Values**	**SAP Co. Code**	**SAP Segment**	**Company Description**	**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.	18.76%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-328	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	5.06%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
	G-328	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	6.18%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
	G-328	5220G	5220	NYGASD	KeySpan Energy Delivery New York	11.62%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-328	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	8.77%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-328	5310E	5310	MAELEC	Massachusetts Electric Company	18.80%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-328	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.19%	$ 15,476,265	$ 49,885,292	$ 6,515,760
	G-328	5320E	5320	MAELEC	Nantucket Electric Company	0.27%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-328	5330G	5330	MAGASD	Boston Gas Company	8.09%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-328	5340G	5340	MAGASD	Colonial Gas Company	1.86%	$ 148,634,088	$ 467,145,247	$ 63,465,939
	G-328	5360E	5360	RIELEC	Narragansett Electric Company	6.84%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-328	5360G	5360	RIGASD	Narragansett Gas Company	2.53%	$ 208,316,733	$ 611,732,048	$ 88,098,054
	G-328	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	1.62%	$ 112,217,897	$ 688,509,308	$ 14,113,370
	G-328	5410T	5410	FRTRAN	New England Power Company - Transmission	5.12%	$ 382,427,208	$ 1,890,486,675	$ 80,112,035
	G-328	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.17%	$ 21,459,445	$ 24,160,748	$ 4,827,475
	G-328	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.16%	$ 20,109,350	$ 12,284,489	$ 7,344,776
	G-328	5413F	5413	FRELEC	New England Electric Trans Corp	0.02%	$ 1,430,662	$ 213,315	$ 1,499,293
	G-328	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	3.94%	$ 446,813,901	$ 608,530,107	$ 135,390,988
					Total	100.00%	$ 7,755,383,906	$ 22,368,716,441	$ 4,068,030,468

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Retail and Trans segments, NEP-T, Hydros, KS Generation, GW, Port Jefferson	**G-329**	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	18.71%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-329	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	5.05%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
	G-329	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	6.16%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
	G-329	5220G	5220	NYGASD	KeySpan Energy Delivery New York	11.58%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-329	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	8.73%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-329	5310E	5310	MAELEC	Massachusetts Electric Company	18.74%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-329	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.19%	$ 15,476,265	$ 49,885,292	$ 6,515,760
	G-329	5320E	5320	MAELEC	Nantucket Electric Company	0.27%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-329	5330G	5330	MAGASD	Boston Gas Company	8.06%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-329	5340G	5340	MAGASD	Colonial Gas Company	1.85%	$ 148,634,088	$ 467,145,247	$ 63,465,939
	G-329	5360E	5360	RIELEC	Narragansett Electric Company	6.82%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-329	5360G	5360	RIGASD	Narragansett Gas Company	2.52%	$ 208,316,733	$ 611,732,048	$ 88,098,054
	G-329	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	1.62%	$ 112,217,897	$ 688,509,308	$ 14,113,370
	G-329	5410T	5410	FRTRAN	New England Power Company - Transmission	5.10%	$ 382,427,208	$ 1,890,486,675	$ 80,112,035
	G-329	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.17%	$ 21,459,445	$ 24,160,748	$ 4,827,475
	G-329	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.16%	$ 20,109,350	$ 12,284,489	$ 7,344,776
	G-329	5413F	5413	FRELEC	New England Electric Trans Corp	0.02%	$ 1,430,662	$ 213,315	$ 1,499,293
	G-329	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	3.92%	$ 446,813,901	$ 608,530,107	$ 135,390,988
	G-329	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.16%	$ 11,843,582	$ 45,516,134	$ 5,305,152
	G-329	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.17%	$ 14,527,716	$ 54,124,312	$ 3,953,319
					Total	100.00%	$ 7,781,755,205	$ 22,468,356,887	$ 4,077,288,939

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	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.	18.65%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-330	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	5.03%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
	G-330	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	6.14%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
	G-330	5220G	5220	NYGASD	KeySpan Energy Delivery New York	11.54%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-330	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	8.71%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-330	5310E	5310	MAELEC	Massachusetts Electric Company	18.69%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-330	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.19%	$ 15,476,265	$ 49,885,292	$ 6,515,760
	G-330	5320E	5320	MAELEC	Nantucket Electric Company	0.27%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-330	5330G	5330	MAGASD	Boston Gas Company	8.03%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-330	5340G	5340	MAGASD	Colonial Gas Company	1.84%	$ 148,634,088	$ 467,145,247	$ 63,465,939
	G-330	5360E	5360	RIELEC	Narragansett Electric Company	6.80%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-330	5360G	5360	RIGASD	Narragansett Gas Company	2.51%	$ 208,316,733	$ 611,732,048	$ 88,098,054
	G-330	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	1.61%	$ 112,217,897	$ 688,509,308	$ 14,113,370
	G-330	5410T	5410	FRTRAN	New England Power Company - Transmission	5.08%	$ 382,427,208	$ 1,890,486,675	$ 80,112,035

	G-330	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.17%	$	21,459,445	$ 24,160,748	$ 4,827,475
	G-330	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.16%	$	20,109,350	$ 12,284,489	$ 7,344,776
	G-330	5413F	5413	FRELEC	New England Electric Trans Corp	0.02%	$	1,430,662	$ 213,315	$ 1,499,293
	G-330	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	3.91%	$	446,813,901	$ 608,530,107	$ 135,390,988
	G-330	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.16%	$	11,843,582	$ 45,516,134	$ 5,305,152
	G-330	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.17%	$	14,527,716	$ 54,124,312	$ 3,953,319
	G-330	5840N	5840	NONREG	KeySpan Energy Development Corporation	0.17%	$	-	$ 75,283,855	$ 7,126,438
	G-330	5850N	5850	NONREG	KeySpan Services Inc.	0.15%	$	15,388,373	$ 8,014,184	$ 9,468,960
					Total	100.00%	$	7,797,143,578	$ 22,551,654,926	$ 4,093,884,338

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Parent Companies, All Retail and Trans segments, Mass., NEP -T, KS Generation	**G-331**	5020R	5020	PARENT	National Grid USA Parent	0.09%	$ (0)	$ (0)	$ 11,443,582
	G-331	5040R	5040	PARENT	KeySpan Energy Corp.	0.01%	$ 0	$ 0	$ 1,551,341
	G-331	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	18.82%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-331	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	5.07%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
	G-331	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	6.19%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
	G-331	5220G	5220	NYGASD	KeySpan Energy Delivery New York	11.65%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-331	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	8.79%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-331	5310E	5310	MAELEC	Massachusetts Electric Company	18.84%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-331	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.19%	$ 15,476,265	$ 49,885,292	$ 6,515,760
	G-331	5320E	5320	MAELEC	Nantucket Electric Company	0.27%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-331	5330G	5330	MAGASD	Boston Gas Company	8.11%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-331	5340G	5340	MAGASD	Colonial Gas Company	1.86%	$ 148,634,088	$ 467,145,247	$ 63,465,939
	G-331	5360E	5360	RIELEC	Narragansett Electric Company	6.86%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-331	5360G	5360	RIGASD	Narragansett Gas Company	2.54%	$ 208,316,733	$ 611,732,048	$ 88,098,054
	G-331	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	1.63%	$ 112,217,897	$ 688,509,308	$ 14,113,370
	G-331	5410T	5410	FRTRAN	New England Power Company - Transmission	5.13%	$ 382,427,208	$ 1,890,486,675	$ 80,112,035
	G-331	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	3.95%	$ 446,813,901	$ 608,530,107	$ 135,390,988
					Total	100.00%	$ 7,712,384,449	$ 22,332,057,889	$ 4,067,353,847

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Parent Companies, 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)	$ (0)	$ 11,443,582
	G-332	5040R	5040	PARENT	KeySpan Energy Corp.	0.01%	$ 0	$ 0	$ 1,551,341
	G-332	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	18.79%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-332	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	5.07%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
	G-332	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	6.18%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
	G-332	5220G	5220	NYGASD	KeySpan Energy Delivery New York	11.63%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-332	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	8.77%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159

	G-332	5310E	5310	MAELEC	Massachusetts Electric Company	18.81%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-332	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.19%	$ 15,476,265	$ 49,885,292	$ 6,515,760
	G-332	5320E	5320	MAELEC	Nantucket Electric Company	0.27%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-332	5330G	5330	MAGASD	Boston Gas Company	8.09%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-332	5340G	5340	MAGASD	Colonial Gas Company	1.86%	$ 148,634,088	$ 467,145,247	$ 63,465,939
	G-332	5360E	5360	RIELEC	Narragansett Electric Company	6.85%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-332	5360G	5360	RIGASD	Narragansett Gas Company	2.53%	$ 208,316,733	$ 611,732,048	$ 88,098,054
	G-332	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	1.62%	$ 112,217,897	$ 688,509,308	$ 14,113,370
	G-332	5410T	5410	FRTRAN	New England Power Company - Transmission	5.12%	$ 382,427,208	$ 1,890,486,675	$ 80,112,035
	G-332	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	3.94%	$ 446,813,901	$ 608,530,107	$ 135,390,988
	G-332	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.18%	$ 14,527,716	$ 54,124,312	$ 3,953,319
					Total	100.00%	$ 7,726,912,165	$ 22,386,182,201	$ 4,071,307,166

Description	**SAP Alloc. Code**	**Old Values**	**SAP Co. Code**	**SAP Segment**	**Company Description**	**3 Pt. Allocation %**	**Net Margin**	**Net Plant**	**Net O&M**
Parent Companies, All Retail, All TRAN, Hydros, KS Generation, GW, Port Jefferson, NG Trans Svcs, , KS Energy Devlp Co	**G-333**	5020R	5020	PARENT	National Grid USA Parent	0.09%	$ (0)	$ (0)	$ 11,443,582
	G-333	5040R	5040	PARENT	KeySpan Energy Corp.	0.01%	$ 0	$ 0	$ 1,551,341
	G-333	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	18.69%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-333	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	5.04%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
	G-333	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	6.15%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
	G-333	5220G	5220	NYGASD	KeySpan Energy Delivery New York	11.57%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-333	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	8.73%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-333	5310E	5310	MAELEC	Massachusetts Electric Company	18.71%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-333	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.19%	$ 15,476,265	$ 49,885,292	$ 6,515,760
	G-333	5320E	5320	MAELEC	Nantucket Electric Company	0.27%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-333	5330G	5330	MAGASD	Boston Gas Company	8.05%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-333	5340G	5340	MAGASD	Colonial Gas Company	1.85%	$ 148,634,088	$ 467,145,247	$ 63,465,939
	G-333	5360E	5360	RIELEC	Narragansett Electric Company	6.81%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-333	5360G	5360	RIGASD	Narragansett Gas Company	2.52%	$ 208,316,733	$ 611,732,048	$ 88,098,054
	G-333	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	1.62%	$ 112,217,897	$ 688,509,308	$ 14,113,370
	G-333	5410T	5410	FRTRAN	New England Power Company - Transmission	5.10%	$ 382,427,208	$ 1,890,486,675	$ 80,112,035
	G-333	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.17%	$ 21,459,445	$ 24,160,748	$ 4,827,475
	G-333	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.16%	$ 20,109,350	$ 12,284,489	$ 7,344,776
	G-333	5413F	5413	FRELEC	New England Electric Trans Corp	0.02%	$ 1,430,662	$ 213,315	$ 1,499,293
	G-333	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	3.92%	$ 446,813,901	$ 608,530,107	$ 135,390,988
	G-333	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.16%	$ 11,843,582	$ 45,516,134	$ 5,305,152
	G-333	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.17%	$ 14,527,716	$ 54,124,312	$ 3,953,319
					Total	100.00%	$ 7,781,755,205	$ 22,468,356,887	$ 4,090,283,862

Description	**SAP Alloc. Code**	**Old Values**	**SAP Co. Code**	**SAP Segment**	**Company Description**	**3 Pt. Allocation %**	**Net Margin**	**Net Plant**	**Net O&M**

Legacy NG Retails and Trans segments, NEP-T	**G-334**	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	28.68%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-334	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	7.81%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
	G-334	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	9.63%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
	G-334	5310E	5310	MAELEC	Massachusetts Electric Company	28.25%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-334	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.30%	$ 15,476,265	$ 49,885,292	$ 6,515,760
	G-334	5320E	5320	MAELEC	Nantucket Electric Company	0.41%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-334	5360E	5360	RIELEC	Narragansett Electric Company	10.32%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-334	5360G	5360	RIGASD	Narragansett Gas Company	3.91%	$ 208,316,733	$ 611,732,048	$ 88,098,054
	G-334	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	2.59%	$ 112,217,897	$ 688,509,308	$ 14,113,370
	G-334	5410T	5410	FRTRAN	New England Power Company - Transmission	8.10%	$ 382,427,208	$ 1,890,486,675	$ 80,112,035
					Total	100.00%	$ 4,844,761,754	$ 13,852,699,355	$ 2,918,695,483

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	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.	28.53%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-335	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	7.77%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
	G-335	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	9.59%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
	G-335	5310E	5310	MAELEC	Massachusetts Electric Company	28.08%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-335	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.30%	$ 15,476,265	$ 49,885,292	$ 6,515,760
	G-335	5320E	5320	MAELEC	Nantucket Electric Company	0.41%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-335	5360E	5360	RIELEC	Narragansett Electric Company	10.25%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-335	5360G	5360	RIGASD	Narragansett Gas Company	3.89%	$ 208,316,733	$ 611,732,048	$ 88,098,054
	G-335	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	2.58%	$ 112,217,897	$ 688,509,308	$ 14,113,370
	G-335	5410T	5410	FRTRAN	New England Power Company - Transmission	8.06%	$ 382,427,208	$ 1,890,486,675	$ 80,112,035
	G-335	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.26%	$ 21,459,445	$ 24,160,748	$ 4,827,475
	G-335	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.25%	$ 20,109,350	$ 12,284,489	$ 7,344,776
	G-335	5413F	5413	FRELEC	New England Electric Trans Corp	0.03%	$ 1,430,662	$ 213,315	$ 1,499,293
					Total	100.00%	$ 4,887,761,211	$ 13,889,357,907	$ 2,932,367,027

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Parent Companies, Legacy NG Retails, NMPC -T, Mass. Electric -T	**G-337**	5020R	5020	PARENT	National Grid USA Parent	0.13%	$ (0)	$ (0)	$ 11,443,582
	G-337	5040R	5040	PARENT	KeySpan Energy Corp.	0.02%	$ 0	$ 0	$ 1,551,341
	G-337	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	32.24%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-337	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	8.89%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
	G-337	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	11.11%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
	G-337	5310E	5310	MAELEC	Massachusetts Electric Company	31.02%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-337	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.34%	$ 15,476,265	$ 49,885,292	$ 6,515,760
	G-337	5320E	5320	MAELEC	Nantucket Electric Company	0.47%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-337	5360E	5360	RIELEC	Narragansett Electric Company	11.34%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-337	5360G	5360	RIGASD	Narragansett Gas Company	4.44%	$ 208,316,733	$ 611,732,048	$ 88,098,054

					Total	100.00%	$ 4,350,116,650	$ 11,273,703,372	$ 2,837,465,000

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Parent Companies, All Retail, Transmission segments	**G-338**	5020R	5020	PARENT	National Grid USA Parent	0.10%	$ (0)	$ (0)	$ 11,443,582
	G-338	5040R	5040	PARENT	KeySpan Energy Corp.	0.01%	$ 0	$ 0	$ 1,551,341
	G-338	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	22.19%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-338	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	6.04%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
	G-338	5220G	5220	NYGASD	KeySpan Energy Delivery New York	13.88%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-338	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	10.52%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-338	5260E	5260	LIELTD	KeySpan Electric Services LLC	0.00%	$ 0	$ 0	$ (0)
	G-338	5310E	5310	MAELEC	Massachusetts Electric Company	21.89%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-338	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.23%	$ 15,476,265	$ 49,885,292	$ 6,515,760
	G-338	5320E	5320	MAELEC	Nantucket Electric Company	0.32%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-338	5330G	5330	MAGASD	Boston Gas Company	9.63%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-338	5340G	5340	MAGASD	Colonial Gas Company	2.21%	$ 148,634,088	$ 467,145,247	$ 63,465,939
	G-338	5360E	5360	RIELEC	Narragansett Electric Company	7.98%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-338	5360G	5360	RIGASD	Narragansett Gas Company	3.01%	$ 208,316,733	$ 611,732,048	$ 88,098,054
	G-338	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	1.99%	$ 112,217,897	$ 688,509,308	$ 14,113,370
					Total	100.00%	$ 6,476,420,372	$ 17,830,144,303	$ 3,675,512,675

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Parent Companies, KEDNY, NE Retails, Transmission segments	**G-342**	5020R	5020	PARENT	National Grid USA Parent	0.17%	$ (0)	$ (0)	$ 11,443,582
	G-342	5040R	5040	PARENT	KeySpan Energy Corp.	0.02%	$ 0	$ 0	$ 1,551,341
	G-342	5220G	5220	NYGASD	KeySpan Energy Delivery New York	24.25%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-342	5310E	5310	MAELEC	Massachusetts Electric Company	36.87%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-342	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.41%	$ 15,476,265	$ 49,885,292	$ 6,515,760
	G-342	5320E	5320	MAELEC	Nantucket Electric Company	0.56%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-342	5330G	5330	MAGASD	Boston Gas Company	16.77%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-342	5340G	5340	MAGASD	Colonial Gas Company	3.87%	$ 148,634,088	$ 467,145,247	$ 63,465,939
	G-342	5360E	5360	RIELEC	Narragansett Electric Company	13.44%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-342	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	3.64%	$ 112,217,897	$ 688,509,308	$ 14,113,370
					Total	100.00%	$ 3,928,246,263	$ 9,258,061,781	$ 2,284,378,605

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
KEDNY, Boston Gas and Colonial Gas	**G-343**	5220G	5220	NYGASD	KeySpan Energy Delivery New York	53.74%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-343	5330G	5330	MAGASD	Boston Gas Company	37.66%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792

	G-343	5340G	5340	MAGASD	Colonial Gas Company	8.60%	$ 148,634,088	$ 467,145,247	$ 63,465,939
					Total	100.00%	$ 1,777,043,010	$ 5,290,065,461	$ 737,538,295

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Parent Companies,Mass-E&T and Nantucket	G-344	5020R	5020	PARENT	National Grid USA Parent	0.33%	$ (0)	$ (0)	$ 11,443,582
	G-344	5040R	5040	PARENT	KeySpan Energy Corp.	0.05%	$ 0	$ 0	$ 1,551,341
	G-344	5310E	5310	MAELEC	Massachusetts Electric Company	96.74%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-344	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	1.22%	$ 15,476,265	$ 49,885,292	$ 6,515,760
	G-344	5320E	5320	MAELEC	Nantucket Electric Company	1.66%	$ 17,964,413	$ 68,588,978	$ 11,043,085
					Total	100.00%	$ 1,468,770,685	$ 2,456,527,409	$ 1,146,435,451

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Boston Gas and Colonial Gas	G-349	5330G	5330	MAGASD	Boston Gas Company	81.39%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-349	5340G	5340	MAGASD	Colonial Gas Company	18.61%	$ 148,634,088	$ 467,145,247	$ 63,465,939
					Total	100.00%	$ 808,902,721	$ 2,389,661,864	$ 354,565,731

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
KS Energy Corp, All Retail and Transmission segments, NEP-T, NEH, NHH, KS Generation, GW, Port Jefferson, NG Trans Svcs, Wayfinder and KS Energy Devlp Co	G-351	5040R	5040	PARENT	KeySpan Energy Corp.	0.01%	$ 0	$ 0	$ 1,551,341
	G-351	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	18.71%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-351	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	5.05%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
	G-351	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	6.16%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
	G-351	5220G	5220	NYGASD	KeySpan Energy Delivery New York	11.58%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-351	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	8.73%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-351	5310E	5310	MAELEC	Massachusetts Electric Company	18.74%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-351	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.19%	$ 15,476,265	$ 49,885,292	$ 6,515,760
	G-351	5320E	5320	MAELEC	Nantucket Electric Company	0.27%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-351	5330G	5330	MAGASD	Boston Gas Company	8.06%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-351	5340G	5340	MAGASD	Colonial Gas Company	1.85%	$ 148,634,088	$ 467,145,247	$ 63,465,939
	G-351	5360E	5360	RIELEC	Narragansett Electric Company	6.82%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-351	5360G	5360	RIGASD	Narragansett Gas Company	2.52%	$ 208,316,733	$ 611,732,048	$ 88,098,054
	G-351	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	1.62%	$ 112,217,897	$ 688,509,308	$ 14,113,370
	G-351	5410T	5410	FRTRAN	New England Power Company - Transmission	5.10%	$ 382,427,208	$ 1,890,486,675	$ 80,112,035
	G-351	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.17%	$ 21,459,445	$ 24,160,748	$ 4,827,475
	G-351	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.16%	$ 20,109,350	$ 12,284,489	$ 7,344,776

	G-351	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	3.92%	$ 446,813,901	$ 608,530,107	$ 135,390,988
	G-351	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.16%	$ 11,843,582	$ 45,516,134	$ 5,305,152
	G-351	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.17%	$ 14,527,716	$ 54,124,312	$ 3,953,319
	G-351	5820R	5820	PARENT	Keyspan Energy Trading Services	0.01%	$ 228,629	$ 375,584	$ 870,229
					Total	100.00%	$ 7,780,553,172	$ 22,468,519,157	$ 4,078,211,216

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
For IT Use ONLY	G-352	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	18.79%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
All Retail, All TRAN, KS Generation, GW and Port Jefferson	G-352	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	5.06%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
	G-352	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	6.17%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
	G-352	5220G	5220	NYGASD	KeySpan Energy Delivery New York	11.62%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-352	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	8.76%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-352	5310E	5310	MAELEC	Massachusetts Electric Company	18.81%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-352	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.19%	$ 15,476,265	$ 49,885,292	$ 6,515,760
	G-352	5320E	5320	MAELEC	Nantucket Electric Company	0.27%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-352	5330G	5330	MAGASD	Boston Gas Company	8.09%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-352	5340G	5340	MAGASD	Colonial Gas Company	1.85%	$ 148,634,088	$ 467,145,247	$ 63,465,939
	G-352	5360E	5360	RIELEC	Narragansett Electric Company	6.85%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-352	5360G	5360	RIGASD	Narragansett Gas Company	2.53%	$ 208,316,733	$ 611,732,048	$ 88,098,054
	G-352	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	1.62%	$ 112,217,897	$ 688,509,308	$ 14,113,370
	G-352	5410T	5410	FRTRAN	New England Power Company - Transmission	5.11%	$ 382,427,208	$ 1,890,486,675	$ 80,112,035
	G-352	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	3.94%	$ 446,813,901	$ 608,530,107	$ 135,390,988
	G-352	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.16%	$ 11,843,582	$ 45,516,134	$ 5,305,152
	G-352	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.18%	$ 14,527,716	$ 54,124,312	$ 3,953,319
					Total	100.00%	$ 7,738,755,748	$ 22,431,698,335	$ 4,063,617,396

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
KS Energy Corp, Legacy KS Retails, KS Generation, GW, Port Jefferson and KS Energy Devlp Co	G-353	5040R	5040	PARENT	KeySpan Energy Corp.	0.05%	$ 0	$ 0	$ 1,551,341
	G-353	5220G	5220	NYGASD	KeySpan Energy Delivery New York	33.55%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-353	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	25.08%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-353	5330G	5330	MAGASD	Boston Gas Company	23.54%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-353	5340G	5340	MAGASD	Colonial Gas Company	5.37%	$ 148,634,088	$ 467,145,247	$ 63,465,939
	G-353	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	11.45%	$ 446,813,901	$ 608,530,107	$ 135,390,988
	G-353	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.47%	$ 11,843,582	$ 45,516,134	$ 5,305,152
	G-353	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.49%	$ 14,527,716	$ 54,124,312	$ 3,953,319
					Total	100.00%	$ 2,893,993,994	$ 8,578,998,980	$ 1,146,473,254

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	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.	18.66%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-356	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	5.03%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
	G-356	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	6.14%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
	G-356	5220G	5220	NYGASD	KeySpan Energy Delivery New York	11.55%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-356	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	8.71%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-356	5310E	5310	MAELEC	Massachusetts Electric Company	18.68%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-356	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.19%	$ 15,476,265	$ 49,885,292	$ 6,515,760
	G-356	5320E	5320	MAELEC	Nantucket Electric Company	0.27%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-356	5330G	5330	MAGASD	Boston Gas Company	8.04%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-356	5340G	5340	MAGASD	Colonial Gas Company	1.84%	$ 148,634,088	$ 467,145,247	$ 63,465,939
	G-356	5360E	5360	RIELEC	Narragansett Electric Company	6.80%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-356	5360G	5360	RIGASD	Narragansett Gas Company	2.51%	$ 208,316,733	$ 611,732,048	$ 88,098,054
	G-356	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	1.61%	$ 112,217,897	$ 688,509,308	$ 14,113,370
	G-356	5410T	5410	FRTRAN	New England Power Company - Transmission	5.09%	$ 382,427,208	$ 1,890,486,675	$ 80,112,035
	G-356	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.17%	$ 21,459,445	$ 24,160,748	$ 4,827,475
	G-356	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.16%	$ 20,109,350	$ 12,284,489	$ 7,344,776
	G-356	5413F	5413	FRELEC	New England Electric Trans Corp	0.02%	$ 1,430,662	$ 213,315	$ 1,499,293
	G-356	5420G	5420	FRGASO	NG LNG LP Regulated Entity	0.11%	$ 8,230,443	$ 27,129,086	$ 3,772,359
	G-356	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	3.91%	$ 446,813,901	$ 608,530,107	$ 135,390,988
	G-356	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.16%	$ 11,843,582	$ 45,516,134	$ 5,305,152
	G-356	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.17%	$ 14,527,716	$ 54,124,312	$ 3,953,319
	G-356	5825N	5825	NONREG	Transgas Inc	0.18%	$ 7,052,854	$ 8,783,218	$ 16,562,633
					Total	100.00%	$ 7,797,038,503	$ 22,504,269,190	$ 4,097,623,932

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	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.	26.35%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-363	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	7.17%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
	G-363	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	8.83%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
	G-363	5310E	5310	MAELEC	Massachusetts Electric Company	26.01%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-363	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.28%	$ 15,476,265	$ 49,885,292	$ 6,515,760
	G-363	5320E	5320	MAELEC	Nantucket Electric Company	0.38%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-363	5330G	5330	MAGASD	Boston Gas Company	11.46%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-363	5360E	5360	RIELEC	Narragansett Electric Company	9.49%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-363	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	2.37%	$ 112,217,897	$ 688,509,308	$ 14,113,370
	G-363	5410T	5410	FRTRAN	New England Power Company - Transmission	7.40%	$ 382,427,208	$ 1,890,486,675	$ 80,112,035
	G-363	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.23%	$ 20,109,350	$ 12,284,489	$ 7,344,776

	G-363	5413F	5413	FRELEC	New England Electric Trans Corp	0.03%	$ 1,430,662	$ 213,315	$ 1,499,293
					Total	100.00%	$ 5,318,253,665	$ 15,175,981,728	$ 3,130,541,290

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	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.	29.46%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-364	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	8.05%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
	G-364	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	9.97%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
	G-364	5310E	5310	MAELEC	Massachusetts Electric Company	28.83%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-364	5320E	5320	MAELEC	Nantucket Electric Company	0.43%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-364	5360E	5360	RIELEC	Narragansett Electric Company	10.53%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-364	5360G	5360	RIGASD	Narragansett Gas Company	4.03%	$ 208,316,733	$ 611,732,048	$ 88,098,054
	G-364	5410T	5410	FRTRAN	New England Power Company - Transmission	8.41%	$ 382,427,208	$ 1,890,486,675	$ 80,112,035
	G-364	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.26%	$ 20,109,350	$ 12,284,489	$ 7,344,776
	G-364	5413F	5413	FRELEC	New England Electric Trans Corp	0.03%	$ 1,430,662	$ 213,315	$ 1,499,293
					Total	100.00%	$ 4,738,607,605	$ 13,126,802,560	$ 2,906,910,422

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NMPC-EG&T, Mass-T, Nantucket, Boston Gas, Narragansett-E&G, NEP -T and NH Hydro	G-365	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	35.41%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-365	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	9.47%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
	G-365	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	11.46%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
	G-365	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.36%	$ 15,476,265	$ 49,885,292	$ 6,515,760
	G-365	5320E	5320	MAELEC	Nantucket Electric Company	0.51%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-365	5330G	5330	MAGASD	Boston Gas Company	15.20%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-365	5360E	5360	RIELEC	Narragansett Electric Company	13.10%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-365	5360G	5360	RIGASD	Narragansett Gas Company	4.75%	$ 208,316,733	$ 611,732,048	$ 88,098,054
	G-365	5410T	5410	FRTRAN	New England Power Company - Transmission	9.42%	$ 382,427,208	$ 1,890,486,675	$ 80,112,035
	G-365	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.32%	$ 20,109,350	$ 12,284,489	$ 7,344,776
					Total	100.00%	$ 3,977,591,833	$ 12,760,938,015	$ 2,087,144,998

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Legacy NG Elec Retails, NMPC-T and NEP-T	G-369	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	33.66%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-369	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	11.49%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
	G-369	5310E	5310	MAELEC	Massachusetts Electric Company	32.68%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-369	5320E	5320	MAELEC	Nantucket Electric Company	0.49%	$ 17,964,413	$ 68,588,978	$ 11,043,085

	G-369	5360E	5360	RIELEC	Narragansett Electric Company	11.94%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-369	5410T	5410	FRTRAN	New England Power Company - Transmission	9.74%	$ 382,427,208	$ 1,890,486,675	$ 80,112,035
					Total	100.00%	$ 4,168,946,088	$ 11,134,921,018	$ 2,619,080,392

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	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.	33.66%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-370	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	11.49%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
	G-370	5310E	5310	MAELEC	Massachusetts Electric Company	32.68%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-370	5320E	5320	MAELEC	Nantucket Electric Company	0.49%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-370	5360E	5360	RIELEC	Narragansett Electric Company	11.94%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-370	5410T	5410	FRTRAN	New England Power Company - Transmission	9.74%	$ 382,427,208	$ 1,890,486,675	$ 80,112,035
					Total	100.00%	$ 4,168,946,088	$ 11,134,921,018	$ 2,619,080,392

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NMPC-E&T, Nantucket, Narragansett Electric	**G-371**	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	58.50%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-371	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	19.56%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
	G-371	5320E	5320	MAELEC	Nantucket Electric Company	0.84%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-371	5360E	5360	RIELEC	Narragansett Electric Company	21.10%	$ 570,214,672	$ 822,959,604	$ 386,291,490
					Total	100.00%	$ 2,351,188,874	$ 6,906,381,204	$ 1,423,086,674

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	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	6.72%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
	G-376	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	8.24%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
	G-376	5220G	5220	NYGASD	KeySpan Energy Delivery New York	15.41%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-376	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	11.66%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-376	5310E	5310	MAELEC	Massachusetts Electric Company	24.72%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-376	5320E	5320	MAELEC	Nantucket Electric Company	0.36%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-376	5330G	5330	MAGASD	Boston Gas Company	10.72%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-376	5340G	5340	MAGASD	Colonial Gas Company	2.46%	$ 148,634,088	$ 467,145,247	$ 63,465,939
	G-376	5360E	5360	RIELEC	Narragansett Electric Company	8.99%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-376	5360G	5360	RIGASD	Narragansett Gas Company	3.35%	$ 208,316,733	$ 611,732,048	$ 88,098,054
	G-376	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	2.18%	$ 112,217,897	$ 688,509,308	$ 14,113,370
	G-376	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	5.19%	$ 446,813,901	$ 608,530,107	$ 135,390,988
					Total	100.00%	$ 5,958,194,156	$ 16,379,750,104	$ 3,118,317,179

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	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	23.94%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
	G-377	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	29.10%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
	G-377	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.92%	$ 15,476,265	$ 49,885,292	$ 6,515,760
	G-377	5320E	5320	MAELEC	Nantucket Electric Company	1.28%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-377	5360E	5360	RIELEC	Narragansett Electric Company	32.75%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-377	5360G	5360	RIGASD	Narragansett Gas Company	12.01%	$ 208,316,733	$ 611,732,048	$ 88,098,054
					Total	100.00%	$ 1,558,499,823	$ 4,923,714,415	$ 859,174,444

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	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	28.83%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
	G-378	5330G	5330	MAGASD	Boston Gas Company	46.20%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-378	5340G	5340	MAGASD	Colonial Gas Company	10.55%	$ 148,634,088	$ 467,145,247	$ 63,465,939
	G-378	5360G	5360	RIGASD	Narragansett Gas Company	14.42%	$ 208,316,733	$ 611,732,048	$ 88,098,054
					Total	100.00%	$ 1,357,024,225	$ 4,369,045,602	$ 633,551,691

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NMPC-T, Mass. Electric -T, Narragansett -T, NEP-T	**G-380**	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	50.41%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
	G-380	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	1.71%	$ 15,476,265	$ 49,885,292	$ 6,515,760
	G-380	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	10.73%	$ 112,217,897	$ 688,509,308	$ 14,113,370
	G-380	5410T	5410	FRTRAN	New England Power Company - Transmission	37.15%	$ 382,427,208	$ 1,890,486,675	$ 80,112,035
					Total	100.00%	$ 916,844,338	$ 4,631,778,079	$ 277,079,314

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
For IT Use ONLY	**G-382**	5220G	5220	NYGASD	KeySpan Energy Delivery New York	28.05%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
KS Gas Retails, LIPA, Narragansett Electric, KS Generation, GW	**G-382**	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	21.16%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-382	5330G	5330	MAGASD	Boston Gas Company	19.59%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-382	5340G	5340	MAGASD	Colonial Gas Company	4.49%	$ 148,634,088	$ 467,145,247	$ 63,465,939
	G-382	5360E	5360	RIELEC	Narragansett Electric Company	16.88%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-382	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	9.44%	$ 446,813,901	$ 608,530,107	$ 135,390,988
	G-382	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.39%	$ 11,843,582	$ 45,516,134	$ 5,305,152
					Total	100.00%	$ 3,449,680,949	$ 9,347,834,272	$ 1,527,260,083

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	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	35.41%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-383	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	26.35%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-383	5330G	5330	MAGASD	Boston Gas Company	24.84%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-383	5340G	5340	MAGASD	Colonial Gas Company	5.66%	$ 148,634,088	$ 467,145,247	$ 63,465,939
	G-383	5360G	5360	RIGASD	Narragansett Gas Company	7.74%	$ 208,316,733	$ 611,732,048	$ 88,098,054
					Total	100.00%	$ 2,629,125,527	$ 8,482,560,475	$ 1,088,370,508

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	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	53.74%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-384	5330G	5330	MAGASD	Boston Gas Company	37.66%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-384	5340G	5340	MAGASD	Colonial Gas Company	8.60%	$ 148,634,088	$ 467,145,247	$ 63,465,939
					Total	100.00%	$ 1,777,043,010	$ 5,290,065,461	$ 737,538,295

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
For IT Use ONLY	**G-385**	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	46.27%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
KEDLI, LIPA, BGC, CGC	**G-385**	5330G	5330	MAGASD	Boston Gas Company	43.76%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-385	5340G	5340	MAGASD	Colonial Gas Company	9.97%	$ 148,634,088	$ 467,145,247	$ 63,465,939
					Total	100.00%	$ 1,452,668,505	$ 4,970,424,830	$ 617,299,890

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Mass. Electric, Nantucket Electric, Narragansett Electric	**G-393**	5310E	5310	MAELEC	Massachusetts Electric Company	72.35%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-393	5320E	5320	MAELEC	Nantucket Electric Company	1.25%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-393	5360E	5360	RIELEC	Narragansett Electric Company	26.40%	$ 570,214,672	$ 822,959,604	$ 386,291,490
					Total	100.00%	$ 2,023,509,091	$ 3,229,601,721	$ 1,513,216,258

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Mass. Electric-E and Narragansett-T	**G-395**	5310E	5310	MAELEC	Massachusetts Electric Company	89.58%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-395	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	10.42%	$ 112,217,897	$ 688,509,308	$ 14,113,370
					Total	100.00%	$ 1,547,547,903	$ 3,026,562,447	$ 1,129,995,053

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Nantucket Electric, Narragansett Electric	**G-396**	5320E	5320	MAELEC	Nantucket Electric Company	4.51%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-396	5360E	5360	RIELEC	Narragansett Electric Company	95.49%	$ 570,214,672	$ 822,959,604	$ 386,291,490
					Total	100.00%	$ 588,179,085	$ 891,548,582	$ 397,334,575

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Elec & Gas & Trans & Gencos Excl LIPA	**G-398**	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	18.71%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-398	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	5.05%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
	G-398	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	6.16%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
	G-398	5220G	5220	NYGASD	KeySpan Energy Delivery New York	11.58%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-398	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	8.73%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-398	5310E	5310	MAELEC	Massachusetts Electric Company	18.74%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-398	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.19%	$ 15,476,265	$ 49,885,292	$ 6,515,760
	G-398	5320E	5320	MAELEC	Nantucket Electric Company	0.27%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-398	5330G	5330	MAGASD	Boston Gas Company	8.06%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-398	5340G	5340	MAGASD	Colonial Gas Company	1.85%	$ 148,634,088	$ 467,145,247	$ 63,465,939
	G-398	5360E	5360	RIELEC	Narragansett Electric Company	6.82%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-398	5360G	5360	RIGASD	Narragansett Gas Company	2.52%	$ 208,316,733	$ 611,732,048	$ 88,098,054
	G-398	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	1.62%	$ 112,217,897	$ 688,509,308	$ 14,113,370
	G-398	5410T	5410	FRTRAN	New England Power Company - Transmission	5.10%	$ 382,427,208	$ 1,890,486,675	$ 80,112,035
	G-398	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.17%	$ 21,459,445	$ 24,160,748	$ 4,827,475
	G-398	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.16%	$ 20,109,350	$ 12,284,489	$ 7,344,776
	G-398	5413F	5413	FRELEC	New England Electric Trans Corp	0.02%	$ 1,430,662	$ 213,315	$ 1,499,293
	G-398	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	3.92%	$ 446,813,901	$ 608,530,107	$ 135,390,988
	G-398	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.16%	$ 11,843,582	$ 45,516,134	$ 5,305,152
	G-398	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.17%	$ 14,527,716	$ 54,124,312	$ 3,953,319
					Total	100.00%	$ 7,781,755,205	$ 22,468,356,886	$ 4,077,288,940

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Elec & Gas & NEP & Gencos Excl LIPA	**G-399**	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	18.79%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-399	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	5.06%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
	G-399	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	6.17%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
	G-399	5220G	5220	NYGASD	KeySpan Energy Delivery New York	11.62%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-399	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	8.76%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-399	5310E	5310	MAELEC	Massachusetts Electric Company	18.81%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-399	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.19%	$ 15,476,265	$ 49,885,292	$ 6,515,760
	G-399	5320E	5320	MAELEC	Nantucket Electric Company	0.27%	$ 17,964,413	$ 68,588,978	$ 11,043,085

	G-399	5330G	5330	MAGASD	Boston Gas Company	8.09%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-399	5340G	5340	MAGASD	Colonial Gas Company	1.85%	$ 148,634,088	$ 467,145,247	$ 63,465,939
	G-399	5360E	5360	RIELEC	Narragansett Electric Company	6.85%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-399	5360G	5360	RIGASD	Narragansett Gas Company	2.53%	$ 208,316,733	$ 611,732,048	$ 88,098,054
	G-399	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	1.62%	$ 112,217,897	$ 688,509,308	$ 14,113,370
	G-399	5410T	5410	FRTRAN	New England Power Company - Transmission	5.11%	$ 382,427,208	$ 1,890,486,675	$ 80,112,035
	G-399	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	3.94%	$ 446,813,901	$ 608,530,107	$ 135,390,988
	G-399	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.16%	$ 11,843,582	$ 45,516,134	$ 5,305,152
	G-399	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.18%	$ 14,527,716	$ 54,124,312	$ 3,953,319
					Total	100.00%	$ 7,738,755,748	$ 22,431,698,335	$ 4,063,617,396

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
For IT Use ONLY	G-402	5020R	5020	PARENT	National Grid USA Parent	0.09%	$ (0)	$ (0)	$ 11,443,582
All Companies, excl LIPA	G-402	5040R	5040	PARENT	KeySpan Energy Corp.	0.01%	$ 0	$ 0	$ 1,551,341
	G-402	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	18.57%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-402	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	5.01%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
	G-402	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	6.11%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
	G-402	5220G	5220	NYGASD	KeySpan Energy Delivery New York	11.50%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-402	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	8.68%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-402	5310E	5310	MAELEC	Massachusetts Electric Company	18.58%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-402	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.19%	$ 15,476,265	$ 49,885,292	$ 6,515,760
	G-402	5320E	5320	MAELEC	Nantucket Electric Company	0.27%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-402	5330G	5330	MAGASD	Boston Gas Company	8.00%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-402	5340G	5340	MAGASD	Colonial Gas Company	1.84%	$ 148,634,088	$ 467,145,247	$ 63,465,939
	G-402	5360E	5360	RIELEC	Narragansett Electric Company	6.77%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-402	5360G	5360	RIGASD	Narragansett Gas Company	2.50%	$ 208,316,733	$ 611,732,048	$ 88,098,054
	G-402	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	1.61%	$ 112,217,897	$ 688,509,308	$ 14,113,370
	G-402	5410T	5410	FRTRAN	New England Power Company - Transmission	5.07%	$ 382,427,208	$ 1,890,486,675	$ 80,112,035
	G-402	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.17%	$ 21,459,445	$ 24,160,748	$ 4,827,475
	G-402	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.16%	$ 20,109,350	$ 12,284,489	$ 7,344,776
	G-402	5413F	5413	FRELEC	New England Electric Trans Corp	0.02%	$ 1,430,662	$ 213,315	$ 1,499,293
	G-402	5414F	5414	FRELEC	NE Hydro Finance Co, Inc.	0.00%	$ -	$ -	$ -
	G-402	5420G	5420	FRGASO	NG LNG LP Regulated Entity	0.11%	$ 8,230,443	$ 27,129,086	$ 3,772,359
	G-402	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	3.90%	$ 446,813,901	$ 608,530,107	$ 135,390,988
	G-402	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.16%	$ 11,843,582	$ 45,516,134	$ 5,305,152
	G-402	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.17%	$ 14,527,716	$ 54,124,312	$ 3,953,319
	G-402	5820R	5820	PARENT	Keyspan Energy Trading Services	0.01%	$ 228,629	$ 375,584	$ 870,229
	G-402	5825N	5825	NONREG	Transgas Inc	0.18%	$ 7,052,854	$ 8,783,218	$ 16,562,633
	G-402	5840N	5840	NONREG	KeySpan Energy Development Corporation	0.17%	$ -	$ 75,283,855	$ 7,126,438
	G-402	5850N	5850	NONREG	KeySpan Services Inc.	0.15%	$ 15,388,373	$ 8,014,184	$ 9,468,960
					Total	100.00%	$ 7,812,655,504	$ 22,587,942,814	$ 4,128,084,482

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Companies G012 plus NH post sale	G-403	5020R	5020	PARENT	National Grid USA Parent	0.09%	$ (0)	$ (0)	$ 11,443,582
	G-403	5040R	5040	PARENT	KeySpan Energy Corp.	0.01%	$ 0	$ 0	$ 1,551,341

	G-403	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	18.57%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-403	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	5.01%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
	G-403	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	6.11%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
	G-403	5220G	5220	NYGASD	KeySpan Energy Delivery New York	11.50%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-403	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	8.68%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-403	5310E	5310	MAELEC	Massachusetts Electric Company	18.58%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-403	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.19%	$ 15,476,265	$ 49,885,292	$ 6,515,760
	G-403	5320E	5320	MAELEC	Nantucket Electric Company	0.27%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-403	5330G	5330	MAGASD	Boston Gas Company	8.00%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-403	5340G	5340	MAGASD	Colonial Gas Company	1.84%	$ 148,634,088	$ 467,145,247	$ 63,465,939
	G-403	5360E	5360	RIELEC	Narragansett Electric Company	6.77%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-403	5360G	5360	RIGASD	Narragansett Gas Company	2.50%	$ 208,316,733	$ 611,732,048	$ 88,098,054
	G-403	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	1.61%	$ 112,217,897	$ 688,509,308	$ 14,113,370
	G-403	5410T	5410	FRTRAN	New England Power Company - Transmission	5.07%	$ 382,427,208	$ 1,890,486,675	$ 80,112,035
	G-403	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.17%	$ 21,459,445	$ 24,160,748	$ 4,827,475
	G-403	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.16%	$ 20,109,350	$ 12,284,489	$ 7,344,776
	G-403	5413F	5413	FRELEC	New England Electric Trans Corp	0.02%	$ 1,430,662	$ 213,315	$ 1,499,293
	G-403	5420G	5420	FRGASO	NG LNG LP Regulated Entity	0.11%	$ 8,230,443	$ 27,129,086	$ 3,772,359
	G-403	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	3.90%	$ 446,813,901	$ 608,530,107	$ 135,390,988
	G-403	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.16%	$ 11,843,582	$ 45,516,134	$ 5,305,152
	G-403	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.17%	$ 14,527,716	$ 54,124,312	$ 3,953,319
	G-403	5820R	5820	PARENT	Keyspan Energy Trading Services	0.01%	$ 228,629	$ 375,584	$ 870,229
	G-403	5825N	5825	NONREG	Transgas Inc	0.18%	$ 7,052,854	$ 8,783,218	$ 16,562,633
	G-403	5840N	5840	NONREG	KeySpan Energy Development Corporation	0.17%	$ -	$ 75,283,855	$ 7,126,438
	G-403	5850N	5850	NONREG	KeySpan Services Inc.	0.15%	$ 15,388,373	$ 8,014,184	$ 9,468,960
					Total	100.00%	$ 7,812,655,504	$ 22,587,942,814	$ 4,128,084,482

Description	**SAP Alloc. Code**	**Old Values**	**SAP Co. Code**	**SAP Segment**	**Company Description**	**3 Pt. Allocation %**	**Net Margin**	**Net Plant**	**Net O&M**
NGUSA,Retails,Hydros,Gen,KSEnDev & KSSvcs	**G-405**	5020R	5020	PARENT	National Grid USA Parent	0.09%	$ (0)	$ (0)	$ 11,443,582
	G-405	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	18.89%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-405	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	5.11%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
	G-405	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	6.25%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
	G-405	5220G	5220	NYGASD	KeySpan Energy Delivery New York	11.73%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-405	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	8.86%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-405	5310E	5310	MAELEC	Massachusetts Electric Company	18.86%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-405	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.20%	$ 15,476,265	$ 49,885,292	$ 6,515,760
	G-405	5320E	5320	MAELEC	Nantucket Electric Company	0.27%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-405	5330G	5330	MAGASD	Boston Gas Company	8.16%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-405	5340G	5340	MAGASD	Colonial Gas Company	1.87%	$ 148,634,088	$ 467,145,247	$ 63,465,939
	G-405	5360E	5360	RIELEC	Narragansett Electric Company	6.87%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-405	5360G	5360	RIGASD	Narragansett Gas Company	2.55%	$ 208,316,733	$ 611,732,048	$ 88,098,054
	G-405	5410T	5410	FRTRAN	New England Power Company - Transmission	5.19%	$ 382,427,208	$ 1,890,486,675	$ 80,112,035
	G-405	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.17%	$ 21,459,445	$ 24,160,748	$ 4,827,475
	G-405	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.17%	$ 20,109,350	$ 12,284,489	$ 7,344,776
	G-405	5413F	5413	FRELEC	New England Electric Trans Corp	0.02%	$ 1,430,662	$ 213,315	$ 1,499,293
	G-405	5420G	5420	FRGASO	NG LNG LP Regulated Entity	0.11%	$ 8,230,443	$ 27,129,086	$ 3,772,359
	G-405	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	3.96%	$ 446,813,901	$ 608,530,107	$ 135,390,988
	G-405	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.16%	$ 11,843,582	$ 45,516,134	$ 5,305,152
	G-405	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.18%	$ 14,527,716	$ 54,124,312	$ 3,953,319
	G-405	5840N	5840	NONREG	KeySpan Energy Development Corporation	0.17%	$ -	$ 75,283,855	$ 7,126,438
	G-405	5850N	5850	NONREG	KeySpan Services Inc.	0.16%	$ 15,388,373	$ 8,014,184	$ 9,468,960
					Total	100.00%	$ 7,693,156,125	$ 21,890,274,704	$ 4,094,986,909

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NGUSA, NMPC-EG&T, NE Retails incl GSE, NEP-T	**G-407**	5020R	5020	PARENT	National Grid USA Parent	0.13%	$ (0)	$ (0)	$ 11,443,582
	G-407	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	29.50%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-407	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	8.06%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
	G-407	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	9.99%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
	G-407	5310E	5310	MAELEC	Massachusetts Electric Company	28.87%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-407	5320E	5320	MAELEC	Nantucket Electric Company	0.43%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-407	5360E	5360	RIELEC	Narragansett Electric Company	10.55%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-407	5360G	5360	RIGASD	Narragansett Gas Company	4.04%	$ 208,316,733	$ 611,732,048	$ 88,098,054
	G-407	5410T	5410	FRTRAN	New England Power Company - Transmission	8.43%	$ 382,427,208	$ 1,890,486,675	$ 80,112,035
					Total	100.00%	$ 4,717,067,592	$ 13,114,304,756	$ 2,909,509,934

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
KSE, KS Retails, Gens, NH Companies post sale	**G-408**	5040R	5040	PARENT	KeySpan Energy Corp.	0.05%	$ 0	$ 0	$ 1,551,341
	G-408	5220G	5220	NYGASD	KeySpan Energy Delivery New York	33.55%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-408	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	25.08%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-408	5330G	5330	MAGASD	Boston Gas Company	23.54%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-408	5340G	5340	MAGASD	Colonial Gas Company	5.37%	$ 148,634,088	$ 467,145,247	$ 63,465,939
	G-408	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	11.45%	$ 446,813,901	$ 608,530,107	$ 135,390,988
	G-408	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.47%	$ 11,843,582	$ 45,516,134	$ 5,305,152
	G-408	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.49%	$ 14,527,716	$ 54,124,312	$ 3,953,319
					Total	100.00%	$ 2,893,993,994	$ 8,578,998,980	$ 1,146,473,254

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All retails incl NH and LIPA, Nep-T and Gencos	**G-410**	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	18.78%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-410	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	5.07%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
	G-410	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	6.17%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
	G-410	5220G	5220	NYGASD	KeySpan Energy Delivery New York	11.62%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-410	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	8.76%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-410	5310E	5310	MAELEC	Massachusetts Electric Company	18.81%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-410	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.19%	$ 15,476,265	$ 49,885,292	$ 6,515,760
	G-410	5320E	5320	MAELEC	Nantucket Electric Company	0.27%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-410	5330G	5330	MAGASD	Boston Gas Company	8.09%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-410	5340G	5340	MAGASD	Colonial Gas Company	1.85%	$ 148,634,088	$ 467,145,247	$ 63,465,939
	G-410	5360E	5360	RIELEC	Narragansett Electric Company	6.85%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-410	5360G	5360	RIGASD	Narragansett Gas Company	2.53%	$ 208,316,733	$ 611,732,048	$ 88,098,054
	G-410	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	1.62%	$ 112,217,897	$ 688,509,308	$ 14,113,370
	G-410	5410T	5410	FRTRAN	New England Power Company - Transmission	5.11%	$ 382,427,208	$ 1,890,486,675	$ 80,112,035
	G-410	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	3.94%	$ 446,813,901	$ 608,530,107	$ 135,390,988
	G-410	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.16%	$ 11,843,582	$ 45,516,134	$ 5,305,152
	G-410	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.18%	$ 14,527,716	$ 54,124,312	$ 3,953,319

					Total	100.00%	$ 7,738,755,748	$ 22,431,698,335	$ 4,063,617,396

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	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.	18.59%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-411	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	5.01%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
	G-411	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	6.12%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
	G-411	5220G	5220	NYGASD	KeySpan Energy Delivery New York	11.51%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-411	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	8.68%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-411	5310E	5310	MAELEC	Massachusetts Electric Company	18.62%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-411	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.19%	$ 15,476,265	$ 49,885,292	$ 6,515,760
	G-411	5320E	5320	MAELEC	Nantucket Electric Company	0.27%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-411	5330G	5330	MAGASD	Boston Gas Company	8.01%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-411	5340G	5340	MAGASD	Colonial Gas Company	1.84%	$ 148,634,088	$ 467,145,247	$ 63,465,939
	G-411	5360E	5360	RIELEC	Narragansett Electric Company	6.78%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-411	5360G	5360	RIGASD	Narragansett Gas Company	2.51%	$ 208,316,733	$ 611,732,048	$ 88,098,054
	G-411	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	1.61%	$ 112,217,897	$ 688,509,308	$ 14,113,370
	G-411	5410T	5410	FRTRAN	New England Power Company - Transmission	5.07%	$ 382,427,208	$ 1,890,486,675	$ 80,112,035
	G-411	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.17%	$ 21,459,445	$ 24,160,748	$ 4,827,475
	G-411	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.16%	$ 20,109,350	$ 12,284,489	$ 7,344,776
	G-411	5413F	5413	FRELEC	New England Electric Trans Corp	0.02%	$ 1,430,662	$ 213,315	$ 1,499,293
	G-411	5420G	5420	FRGASO	NG LNG LP Regulated Entity	0.11%	$ 8,230,443	$ 27,129,086	$ 3,772,359
	G-411	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	3.90%	$ 446,813,901	$ 608,530,107	$ 135,390,988
	G-411	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.16%	$ 11,843,582	$ 45,516,134	$ 5,305,152
	G-411	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.17%	$ 14,527,716	$ 54,124,312	$ 3,953,319
	G-411	5825N	5825	NONREG	Transgas Inc	0.18%	$ 7,052,854	$ 8,783,218	$ 16,562,633
	G-411	5840N	5840	NONREG	KeySpan Energy Development Corporation	0.17%	$ -	$ 75,283,855	$ 7,126,438
	G-411	5850N	5850	NONREG	KeySpan Services Inc.	0.15%	$ 15,388,373	$ 8,014,184	$ 9,468,960
					Total	100.00%	$ 7,812,426,875	$ 22,587,567,230	$ 4,114,219,331

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Retails E&G, Energy North	**G-412**	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	21.12%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-412	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	5.73%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
	G-412	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	7.04%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
	G-412	5220G	5220	NYGASD	KeySpan Energy Delivery New York	13.18%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-412	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	9.98%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-412	5310E	5310	MAELEC	Massachusetts Electric Company	20.91%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-412	5320E	5320	MAELEC	Nantucket Electric Company	0.30%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-412	5330G	5330	MAGASD	Boston Gas Company	9.16%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-412	5340G	5340	MAGASD	Colonial Gas Company	2.10%	$ 148,634,088	$ 467,145,247	$ 63,465,939
	G-412	5360E	5360	RIELEC	Narragansett Electric Company	7.62%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-412	5360G	5360	RIGASD	Narragansett Gas Company	2.86%	$ 208,316,733	$ 611,732,048	$ 88,098,054
	G-412	5391G	5391	NHGASD	EnergyNorth Natural Gas Inc. - Post Sale (2011 Data)	0.00%	$ -	$ -	$ -
					Total	100.00%	$ 6,755,449,179	$ 19,094,646,508	$ 3,818,226,771

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M

Legacy NG Retails,GSE, NEP-T	**G-415**	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	29.56%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-415	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	8.07%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
	G-415	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	9.99%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
	G-415	5310E	5310	MAELEC	Massachusetts Electric Company	28.92%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-415	5320E	5320	MAELEC	Nantucket Electric Company	0.43%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-415	5360E	5360	RIELEC	Narragansett Electric Company	10.56%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-415	5360G	5360	RIGASD	Narragansett Gas Company	4.04%	$ 208,316,733	$ 611,732,048	$ 88,098,054
	G-415	5410T	5410	FRTRAN	New England Power Company - Transmission	8.43%	$ 382,427,208	$ 1,890,486,675	$ 80,112,035
					Total	100.00%	$ 4,717,067,592	$ 13,114,304,756	$ 2,898,066,352

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Retails incl NH Cos, plus Gencos	**G-417**	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	21.63%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-417	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	5.90%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
	G-417	5220G	5220	NYGASD	KeySpan Energy Delivery New York	13.53%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-417	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	10.29%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-417	5310E	5310	MAELEC	Massachusetts Electric Company	21.21%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-417	5320E	5320	MAELEC	Nantucket Electric Company	0.31%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-417	5330G	5330	MAGASD	Boston Gas Company	9.39%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-417	5340G	5340	MAGASD	Colonial Gas Company	2.16%	$ 148,634,088	$ 467,145,247	$ 63,465,939
	G-417	5360E	5360	RIELEC	Narragansett Electric Company	7.73%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-417	5360G	5360	RIGASD	Narragansett Gas Company	2.94%	$ 208,316,733	$ 611,732,048	$ 88,098,054
	G-417	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	4.51%	$ 446,813,901	$ 608,530,107	$ 135,390,988
	G-417	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.19%	$ 11,843,582	$ 45,516,134	$ 5,305,152
	G-417	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.21%	$ 14,527,716	$ 54,124,312	$ 3,953,319
					Total	100.00%	$ 6,821,911,409	$ 17,799,920,256	$ 3,786,538,081

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Retails incl GSE, plus Gencos	**G-418**	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	21.63%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-418	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	5.90%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
	G-418	5220G	5220	NYGASD	KeySpan Energy Delivery New York	13.53%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-418	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	10.29%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-418	5310E	5310	MAELEC	Massachusetts Electric Company	21.21%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-418	5320E	5320	MAELEC	Nantucket Electric Company	0.31%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-418	5330G	5330	MAGASD	Boston Gas Company	9.39%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-418	5340G	5340	MAGASD	Colonial Gas Company	2.16%	$ 148,634,088	$ 467,145,247	$ 63,465,939
	G-418	5360E	5360	RIELEC	Narragansett Electric Company	7.73%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-418	5360G	5360	RIGASD	Narragansett Gas Company	2.94%	$ 208,316,733	$ 611,732,048	$ 88,098,054
	G-418	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	4.51%	$ 446,813,901	$ 608,530,107	$ 135,390,988
	G-418	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.19%	$ 11,843,582	$ 45,516,134	$ 5,305,152
	G-418	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.21%	$ 14,527,716	$ 54,124,312	$ 3,953,319
					Total	100.00%	$ 6,821,911,409	$ 17,799,920,256	$ 3,786,538,081

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	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.	34.94%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-419	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	9.31%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906

	G-419	5220G	5220	NYGASD	KeySpan Energy Delivery New York	21.39%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-419	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	16.00%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-419	5330G	5330	MAGASD	Boston Gas Company	14.94%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-419	5340G	5340	MAGASD	Colonial Gas Company	3.42%	$ 148,634,088	$ 467,145,247	$ 63,465,939
					Total	100.00%	$ 4,116,900,385	$ 13,250,415,934	$ 2,040,574,311

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Elec Retails incl LIPA and GSE, plus Gencos	**G-420**	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	39.84%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-420	5310E	5310	MAELEC	Massachusetts Electric Company	37.06%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-420	5320E	5320	MAELEC	Nantucket Electric Company	0.59%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-420	5360E	5360	RIELEC	Narragansett Electric Company	13.52%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-420	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	8.22%	$ 446,813,901	$ 608,530,107	$ 135,390,988
	G-420	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.36%	$ 11,843,582	$ 45,516,134	$ 5,305,152
	G-420	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.41%	$ 14,527,716	$ 54,124,312	$ 3,953,319
					Total	100.00%	$ 3,852,981,111	$ 7,949,708,092	$ 2,507,279,667

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
KEDLI, LIPA and KSGEN	**G-423**	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	68.65%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-423	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	31.35%	$ 446,813,901	$ 608,530,107	$ 135,390,988
					Total	100.00%	$ 1,090,579,685	$ 3,189,293,073	$ 398,125,147

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	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	1.82%	$ 15,476,265	$ 49,885,292	$ 6,515,760
	G-424	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	12.15%	$ 112,217,897	$ 688,509,308	$ 14,113,370
	G-424	5410T	5410	FRTRAN	New England Power Company - Transmission	41.01%	$ 382,427,208	$ 1,890,486,675	$ 80,112,035
	G-424	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	1.54%	$ 21,459,445	$ 24,160,748	$ 4,827,475
	G-424	5412F	5412	FRELEC	New England Hydro - Trans Corp.	1.70%	$ 20,109,350	$ 12,284,489	$ 7,344,776
	G-424	5413F	5413	FRELEC	New England Electric Trans Corp	0.24%	$ 1,430,662	$ 213,315	$ 1,499,293
	G-424	5420G	5420	FRGASO	NG LNG LP Regulated Entity	1.01%	$ 8,230,443	$ 27,129,086	$ 3,772,359
	G-424	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	37.53%	$ 446,813,901	$ 608,530,107	$ 135,390,988
	G-424	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	1.50%	$ 11,843,582	$ 45,516,134	$ 5,305,152
	G-424	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	1.50%	$ 14,527,716	$ 54,124,312	$ 3,953,319
					Total	100.00%	$ 1,034,536,469	$ 3,400,839,465	$ 262,834,528

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	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	1.45%	$ 15,476,265	$ 49,885,292	$ 6,515,760
	G-425	5360G	5360	RIGASD	Narragansett Gas Company	19.04%	$ 208,316,733	$ 611,732,048	$ 88,098,054
	G-425	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	10.07%	$ 112,217,897	$ 688,509,308	$ 14,113,370
	G-425	5410T	5410	FRTRAN	New England Power Company - Transmission	33.58%	$ 382,427,208	$ 1,890,486,675	$ 80,112,035
	G-425	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	1.23%	$ 21,459,445	$ 24,160,748	$ 4,827,475

	G-425	5412F	5412	FRELEC	New England Hydro - Trans Corp.	1.34%	$	20,109,350	$	12,284,489	$	7,344,776
	G-425	5413F	5413	FRELEC	New England Electric Trans Corp	0.18%	$	1,430,662	$	213,315	$	1,499,293
	G-425	5420G	5420	FRGASO	NG LNG LP Regulated Entity	0.80%	$	8,230,443	$	27,129,086	$	3,772,359
	G-425	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	29.90%	$	446,813,901	$	608,530,107	$	135,390,988
	G-425	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	1.20%	$	11,843,582	$	45,516,134	$	5,305,152
	G-425	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	1.21%	$	14,527,716	$	54,124,312	$	3,953,319
					Total	100.00%	$	1,242,853,203	$	4,012,571,513	$	350,932,581

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	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	12.46%	$	15,476,265	$	49,885,292	$	6,515,760
	G-426	5320E	5320	MAELEC	Nantucket Electric Company	18.57%	$	17,964,413	$	68,588,978	$	11,043,085
	G-426	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	68.97%	$	112,217,897	$	688,509,308	$	14,113,370
					Total	100.00%	$	145,658,574	$	806,983,578	$	31,672,215

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	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	36.60%	$	1,435,330,007	$	2,338,053,139	$	1,115,881,683
	G-427	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.40%	$	15,476,265	$	49,885,292	$	6,515,760
	G-427	5320E	5320	MAELEC	Nantucket Electric Company	0.55%	$	17,964,413	$	68,588,978	$	11,043,085
	G-427	5330G	5330	MAGASD	Boston Gas Company	16.43%	$	660,268,632	$	1,922,516,617	$	291,099,792
	G-427	5340G	5340	MAGASD	Colonial Gas Company	3.79%	$	148,634,088	$	467,145,247	$	63,465,939
	G-427	5360G	5360	RIGASD	Narragansett Gas Company	5.14%	$	208,316,733	$	611,732,048	$	88,098,054
	G-427	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	3.51%	$	112,217,897	$	688,509,308	$	14,113,370
	G-427	5360E	5360	RIELEC	Narragansett Electric Company	13.32%	$	570,214,672	$	822,959,604	$	386,291,490
	G-427	5410T	5410	FRTRAN	New England Power Company - Transmission	10.87%	$	382,427,208	$	1,890,486,675	$	80,112,035
	G-427	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.33%	$	21,459,445	$	24,160,748	$	4,827,475
	G-427	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.32%	$	20,109,350	$	12,284,489	$	7,344,776
	G-427	5413F	5413	FRELEC	New England Electric Trans Corp	0.03%	$	1,430,662	$	213,315	$	1,499,293
	G-427	5420G	5420	FRGASO	NG LNG LP Regulated Entity	0.22%	$	8,230,443	$	27,129,086	$	3,772,359
	G-427	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	7.79%	$	446,813,901	$	608,530,107	$	135,390,988
	G-427	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.33%	$	11,843,582	$	45,516,134	$	5,305,152
	G-427	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.37%	$	14,527,716	$	54,124,312	$	3,953,319
					Total	100.00%	$	4,075,265,015	$	9,631,835,097	$	2,218,714,570

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %		Net Margin		Net Plant		Net O&M
1242D-MTA Integ Strategic Plan	G-429	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	19.97%	$	1,356,286,820	$	4,011,935,818	$	849,413,951
	G-429	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	5.39%	$	339,804,771	$	1,367,651,690	$	190,887,906
	G-429	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	6.59%	$	406,722,969	$	2,002,896,804	$	176,338,149
	G-429	5220G	5220	NYGASD	KeySpan Energy Delivery New York	12.40%	$	968,140,289	$	2,900,403,597	$	382,972,564
	G-429	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	9.35%	$	643,765,784	$	2,580,762,966	$	262,734,159
	G-429	5310E	5310	MAELEC	Massachusetts Electric Company	19.96%	$	1,435,330,007	$	2,338,053,139	$	1,115,881,683
	G-429	5320E	5320	MAELEC	Nantucket Electric Company	0.29%	$	17,964,413	$	68,588,978	$	11,043,085
	G-429	5330G	5330	MAGASD	Boston Gas Company	8.63%	$	660,268,632	$	1,922,516,617	$	291,099,792

	G-429	5340G	5340	MAGASD	Colonial Gas Company	1.98%	$ 148,634,088	$ 467,145,247	$ 63,465,939
	G-429	5360E	5360	RIELEC	Narragansett Electric Company	7.27%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-429	5360G	5360	RIGASD	Narragansett Gas Company	2.70%	$ 208,316,733	$ 611,732,048	$ 88,098,054
	G-429	5410T	5410	FRTRAN	New England Power Company - Transmission	5.47%	$ 382,427,208	$ 1,890,486,675	$ 80,112,035
					Total	100.00%	$ 7,137,876,387	$ 20,985,133,183	$ 3,898,338,806

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
MECO-E, NECO-E, NEP-T	**G-430**	5310E	5310	MAELEC	Massachusetts Electric Company	58.97%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-430	5360E	5360	RIELEC	Narragansett Electric Company	21.53%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-430	5410T	5410	FRTRAN	New England Power Company - Transmission	19.50%	$ 382,427,208	$ 1,890,486,675	$ 80,112,035
					Total	100.00%	$ 2,387,971,886	$ 5,051,499,418	$ 1,582,285,208

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	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.	21.63%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-431	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	5.90%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
	G-431	5220G	5220	NYGASD	KeySpan Energy Delivery New York	13.53%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-431	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	10.29%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-431	5310E	5310	MAELEC	Massachusetts Electric Company	21.21%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-431	5320E	5320	MAELEC	Nantucket Electric Company	0.31%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-431	5330G	5330	MAGASD	Boston Gas Company	9.39%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-431	5340G	5340	MAGASD	Colonial Gas Company	2.16%	$ 148,634,088	$ 467,145,247	$ 63,465,939
	G-431	5360E	5360	RIELEC	Narragansett Electric Company	7.73%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-431	5360G	5360	RIGASD	Narragansett Gas Company	2.94%	$ 208,316,733	$ 611,732,048	$ 88,098,054
	G-431	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	4.51%	$ 446,813,901	$ 608,530,107	$ 135,390,988
	G-431	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.19%	$ 11,843,582	$ 45,516,134	$ 5,305,152
	G-431	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.21%	$ 14,527,716	$ 54,124,312	$ 3,953,319
					Total	100.00%	$ 6,821,911,409	$ 17,799,920,256	$ 3,786,538,081

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	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	37.40%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
	G-432	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	8.36%	$ 112,217,897	$ 688,509,308	$ 14,113,370
	G-432	5410T	5410	FRTRAN	New England Power Company - Transmission	28.17%	$ 382,427,208	$ 1,890,486,675	$ 80,112,035
	G-432	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	26.07%	$ 446,813,901	$ 608,530,107	$ 135,390,988
					Total	100.00%	$ 1,348,181,974	$ 5,190,422,894	$ 405,954,542

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	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	35.15%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
	G-433	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	1.16%	$ 15,476,265	$ 49,885,292	$ 6,515,760

	G-433	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	7.91%	$ 112,217,897	$ 688,509,308	$ 14,113,370
	G-433	5410T	5410	FRTRAN	New England Power Company - Transmission	26.59%	$ 382,427,208	$ 1,890,486,675	$ 80,112,035
	G-433	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	1.01%	$ 21,459,445	$ 24,160,748	$ 4,827,475
	G-433	5412F	5412	FRELEC	New England Hydro - Trans Corp.	1.10%	$ 20,109,350	$ 12,284,489	$ 7,344,776
	G-433	5413F	5413	FRELEC	New England Electric Trans Corp	0.15%	$ 1,430,662	$ 213,315	$ 1,499,293
	G-433	5420G	5420	FRGASO	NG LNG LP Regulated Entity	0.64%	$ 8,230,443	$ 27,129,086	$ 3,772,359
	G-433	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	24.36%	$ 446,813,901	$ 608,530,107	$ 135,390,988
	G-433	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.96%	$ 11,843,582	$ 45,516,134	$ 5,305,152
	G-433	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.97%	$ 14,527,716	$ 54,124,312	$ 3,953,319
					Total	100.00%	$ 1,441,259,438	$ 5,403,736,269	$ 439,172,677

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	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.	30.96%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-434	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	8.53%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
	G-434	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	15.00%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-434	5310E	5310	MAELEC	Massachusetts Electric Company	29.88%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-434	5320E	5320	MAELEC	Nantucket Electric Company	0.45%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-434	5360E	5360	RIELEC	Narragansett Electric Company	10.92%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-434	5360G	5360	RIGASD	Narragansett Gas Company	4.26%	$ 208,316,733	$ 611,732,048	$ 88,098,054
					Total	100.00%	$ 4,571,683,200	$ 11,801,684,242	$ 2,904,350,328

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	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%	Based on agreement with NYPSC		
	G-750	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	17.00%			
					Total	100.00%	$ -	$ -	$ -

General Allocators missing from the FY14 File but shown in FY13

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
	G-088	5020R	5020	PARENT	National Grid USA Parent	0.23%	$ (0)	$ (0)	$ 11,443,582
	G-088	5310E	5310	MAELEC	Massachusetts Electric Company	53.86%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-088	5320E	5320	MAELEC	Nantucket Electric Company	0.85%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-088	5360E	5360	RIELEC	Narragansett Electric Company	19.66%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-088	5360G	5360	RIGASD	Narragansett Gas Company	7.95%	$ 208,316,733	$ 611,732,048	$ 88,098,054
	G-088	5410T	5410	FRTRAN	New England Power Company - Transmission	17.45%	$ 382,427,208	$ 1,890,486,675	$ 80,112,035
					Total	100.00%	$ 2,614,253,032	$ 5,731,820,444	$ 1,692,869,928

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
	G-092	5020R	5020	PARENT	National Grid USA Parent	23.44%	$ (0)	$ (0)	$ 11,443,582
	G-092	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	76.56%	$ 21,459,445	$ 24,160,748	$ 4,827,475
					Total	100.00%	$ 21,459,445	$ 24,160,748	$ 16,271,057

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
	G-139	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	20.15%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-139	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	5.48%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
	G-139	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	6.73%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
	G-139	5220G	5220	NYGASD	KeySpan Energy Delivery New York	12.57%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-139	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	9.53%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-139	5310E	5310	MAELEC	Massachusetts Electric Company	19.93%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-139	5320E	5320	MAELEC	Nantucket Electric Company	0.29%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-139	5330G	5330	MAGASD	Boston Gas Company	8.73%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-139	5340G	5340	MAGASD	Colonial Gas Company	2.01%	$ 148,634,088	$ 467,145,247	$ 63,465,939
	G-139	5360E	5360	RIELEC	Narragansett Electric Company	7.26%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-139	5360G	5360	RIGASD	Narragansett Gas Company	2.73%	$ 208,316,733	$ 611,732,048	$ 88,098,054
	G-139	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	4.23%	$ 446,813,901	$ 608,530,107	$ 135,390,988
	G-139	5820R	5820	PARENT	Keyspan Energy Trading Services	0.01%	$ 228,629	$ 375,584	$ 870,229
	G-139	5840N	5840	NONREG	KeySpan Energy Development Corporation	0.19%	$ -	$ 75,283,855	$ 7,126,438
	G-139	5850N	5850	NONREG	KeySpan Services Inc.	0.16%	$ 15,388,373	$ 8,014,184	$ 9,468,960
					Total	100.00%	$ 7,217,880,081	$ 19,786,850,239	$ 3,971,083,386

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
	G-345	5020R	5020	PARENT	National Grid USA Parent	0.19%	$ (0)	$ (0)	$ 11,443,582
	G-345	5040R	5040	PARENT	KeySpan Energy Corp.	0.03%	$ 0	$ 0	$ 1,551,341
	G-345	5310E	5310	MAELEC	Massachusetts Electric Company	44.98%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-345	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.51%	$ 15,476,265	$ 49,885,292	$ 6,515,760
	G-345	5320E	5320	MAELEC	Nantucket Electric Company	0.70%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-345	5330G	5330	MAGASD	Boston Gas Company	21.02%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-345	5340G	5340	MAGASD	Colonial Gas Company	4.86%	$ 148,634,088	$ 467,145,247	$ 63,465,939
	G-345	5360E	5360	RIELEC	Narragansett Electric Company	16.41%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-345	5360G	5360	RIGASD	Narragansett Gas Company	6.59%	$ 208,316,733	$ 611,732,048	$ 88,098,054
	G-345	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	4.71%	$ 112,217,897	$ 688,509,308	$ 14,113,370
					Total	100.00%	$ 3,168,422,707	$ 6,969,390,232	$ 1,989,504,096

LIPA TSA G - General Allocator, 3-Point Formula

Updated for FY2016

	Name	Date
Prepared By:		
Business Sign Off:		
ServCo Review:	Chuck D'Agostino	3/20/2015
Final Sign Off:	Colleen Dowling	3/31/2015

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.

Source Data:

Data provided by Rommel Thielman, Service Company Accounting. For FY2015, all data is derived from SAP.

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%	$ (0)	$ (0)	$ 11,443,582
All KS and NG Companies		5030R	NIMO Holdings	5030	0.00%	$ -	$ -	$ 66,675
		5040R	KeySpan Energy Corp.	5040	0.01%	$ 0	$ 0	$ 1,551,341
		5050	Keyspan NE	5050	0.00%	$ -	$ -	$ 113,600
		5190S	LIPA TSA Billing Company	5190	9.57%	$ 806,723,264	$ 3,757,641,402	$ 221,172,203
		5210E	Niagara Mohawk Power Corp.- Electric Distr.	5210	16.83%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
		5210G	Niagara Mohawk Power Corp. - Gas	5210	4.51%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
		5210T	Niagara Mohawk Power Corp. - Transmission	5210	5.46%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
		5220G	KeySpan Energy Delivery New York	5220	10.35%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
		5230G	KeySpan Energy Delivery Long Island	5230	7.77%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
		5310E	Massachusetts Electric Company	5310	17.06%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
		5310T	Massachusetts Electric Company - Transmission	5310	0.17%	$ 15,476,265	$ 49,885,292	$ 6,515,760
		5320E	Nantucket Electric Company	5320	0.24%	$ 17,964,413	$ 68,588,978	$ 11,043,085
		5330G	Boston Gas Company	5330	7.22%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
		5340G	Colonial Gas Company	5340	1.65%	$ 148,634,088	$ 467,145,247	$ 63,465,939
		5360E	Narragansett Electric Company	5360	6.21%	$ 570,214,672	$ 822,959,604	$ 386,291,490
		5360G	Narragansett Gas Company	5360	2.25%	$ 208,316,733	$ 611,732,048	$ 88,098,054
		5360T	Narragansett Electric Company - Transmission	5360	1.41%	$ 112,217,897	$ 688,509,308	$ 14,113,370
		5410T	New England Power Company - Transmission	5410	4.48%	$ 382,427,208	$ 1,890,486,675	$ 80,112,035
		5411F	NE Hydro - Trans Electric Co.	5411	0.15%	$ 21,459,445	$ 24,160,748	$ 4,827,475
		5412F	New England Hydro - Trans Corp.	5412	0.15%	$ 20,109,350	$ 12,284,489	$ 7,344,776
		5413F	New England Electric Trans Corp	5413	0.02%	$ 1,430,662	$ 213,315	$ 1,499,293
		5420G	NG LNG LP Regulated Entity	5420	0.10%	$ 8,230,443	$ 27,129,086	$ 3,772,359
		5430P	KeySpan Generation LLC (PSA)	5430	3.54%	$ 446,813,901	$ 608,530,107	$ 135,390,988
		5431P	KeySpan Glenwood Energy Center	5431	0.14%	$ 11,843,582	$ 45,516,134	$ 5,305,152
		5432P	KeySpan Port Jefferson Energy Center	5432	0.15%	$ 14,527,716	$ 54,124,312	$ 3,953,319
		5803N	Metrowest Realty LLC	5803	0.00%	$ -	$ 1,853,675	$ -
		5804N	Wayfinder Group	5804	0.00%	$ 986,596	$ 0	$ 95,358
		5805N	EUA Energy Investment	5805	0.00%	$ -	$ 317,539	$ 44
		5815N	Opinac	5815	0.00%	$ -	$ -	$ 5,192
		5820R	Keyspan Energy Trading Services	5820	0.01%	$ 228,629	$ 375,584	$ 870,229
		5825N	Transgas Inc	5825	0.17%	$ 7,052,854	$ 8,783,218	$ 16,562,633
		5830N	KS Energy Corp - West Hold	5830	0.00%	$ -	$ -	$ 154,028
		5840N	KeySpan Energy Development Corporation	5840	0.15%	$ -	$ 75,283,855	$ 7,126,438
		5850N	KeySpan Services Inc.	5850	0.14%	$ 15,388,373	$ 8,014,184	$ 9,468,960
				Totals	**100.00%**	**$ 8,620,365,364**	**$ 26,347,755,430**	**$ 4,349,691,582**

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%	$ (0)	$ (0)	$ 11,443,582
	G-T01	5040R	KeySpan Energy Corp.	0.01%	0.01%	$ 0	$ 0	$ 1,551,341
	G-T01	5210E	Niagara Mohawk Power Corp.- Electric Distr.	16.83%	16.83%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-T01	5210G	Niagara Mohawk Power Corp. - Gas	4.51%	4.51%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
	G-T01	5210T	Niagara Mohawk Power Corp. - Transmission	5.46%	5.46%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
	G-T01	5220G	KeySpan Energy Delivery New York	10.35%	10.35%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-T01	5230G	KeySpan Energy Delivery Long Island	7.77%	7.77%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-T01	5190S	LIPA TSA Billing Company	9.57%	9.57%	$ 806,723,264	$ 3,757,641,402	$ 221,172,203
	G-T01	5310E	Massachusetts Electric Company	17.06%	17.06%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-T01	5310T	Massachusetts Electric Company - Transmission	0.17%	0.17%	$ 15,476,265	$ 49,885,292	$ 6,515,760
	G-T01	5320E	Nantucket Electric Company	0.24%	0.24%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-T01	5330G	Boston Gas Company	7.22%	7.22%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-T01	5340G	Colonial Gas Company	1.65%	1.65%	$ 148,634,088	$ 467,145,247	$ 63,465,939
	G-T01	5360E	Narragansett Electric Company	6.21%	6.21%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-T01	5360G	Narragansett Gas Company	2.25%	2.25%	$ 208,316,733	$ 611,732,048	$ 88,098,054
	G-T01	5360T	Narragansett Electric Company - Transmission	1.41%	1.41%	$ 112,217,897	$ 688,509,308	$ 14,113,370
	G-T01	5410T	New England Power Company - Transmission	4.48%	4.48%	$ 382,427,208	$ 1,890,486,675	$ 80,112,035
	G-T01	5411F	NE Hydro - Trans Electric Co.	0.15%	0.15%	$ 21,459,445	$ 24,160,748	$ 4,827,475
	G-T01	5412F	New England Hydro - Trans Corp.	0.15%	0.15%	$ 20,109,350	$ 12,284,489	$ 7,344,776
	G-T01	5413F	New England Electric Trans Corp	0.02%	0.02%	$ 1,430,662	$ 213,315	$ 1,499,293
	G-T01	5420G	NG LNG LP Regulated Entity	0.10%	0.10%	$ 8,230,443	$ 27,129,086	$ 3,772,359
	G-T01	5430P	KeySpan Generation LLC (PSA)	3.54%	3.54%	$ 446,813,901	$ 608,530,107	$ 135,390,988
	G-T01	5431P	KeySpan Glenwood Energy Center	0.14%	0.14%	$ 11,843,582	$ 45,516,134	$ 5,305,152
	G-T01	5432P	KeySpan Port Jefferson Energy Center	0.15%	0.15%	$ 14,527,716	$ 54,124,312	$ 3,953,319
	G-T01	5820R	Keyspan Energy Trading Services	0.01%	0.01%	$ 228,629	$ 375,584	$ 870,229
	G-T01	5825N	Transgas Inc	0.17%	0.17%	$ 7,052,854	$ 8,783,218	$ 16,562,633
	G-T01	5840N	KeySpan Energy Development Corporation	0.15%	0.15%	$ -	$ 75,283,855	$ 7,126,438
	G-T01	5850N	KeySpan Services Inc.	0.14%	0.14%	$ 15,388,373	$ 8,014,184	$ 9,468,960
			Total	100.00%	100.00%	$ 8,619,378,768	$ 26,345,584,216	$ 4,349,256,685

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%	$ (0)	$ (0)	$ 11,443,582
	G-T02	5040R	KeySpan Energy Corp.	0.01%	0.01%	$ 0	$ 0	$ 1,551,341
	G-T02	5210E	Niagara Mohawk Power Corp.- Electric Distr.	16.93%	16.93%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-T02	5210G	Niagara Mohawk Power Corp. - Gas	4.53%	4.53%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
	G-T02	5210T	Niagara Mohawk Power Corp. - Transmission	5.49%	5.49%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
	G-T02	5220G	KeySpan Energy Delivery New York	10.41%	10.41%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-T02	5230G	KeySpan Energy Delivery Long Island	7.81%	7.81%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-T02	5190S	LIPA TSA Billing Company	9.62%	9.62%	$ 806,723,264	$ 3,757,641,402	$ 221,172,203
	G-T02	5310E	Massachusetts Electric Company	17.17%	17.17%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-T02	5310T	Massachusetts Electric Company - Transmission	0.17%	0.17%	$ 15,476,265	$ 49,885,292	$ 6,515,760
	G-T02	5320E	Nantucket Electric Company	0.24%	0.24%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-T02	5330G	Boston Gas Company	7.26%	7.26%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-T02	5340G	Colonial Gas Company	1.66%	1.66%	$ 148,634,088	$ 467,145,247	$ 63,465,939
	G-T02	5360E	Narragansett Electric Company	6.25%	6.25%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-T02	5360G	Narragansett Gas Company	2.27%	2.27%	$ 208,316,733	$ 611,732,048	$ 88,098,054
	G-T02	5360T	Narragansett Electric Company - Transmission	1.42%	1.42%	$ 112,217,897	$ 688,509,308	$ 14,113,370

	G-T02	5410T	New England Power Company - Transmission	4.51%	4.51%	$ 382,427,208	$ 1,890,486,675	$ 80,112,035
	G-T02	5411F	NE Hydro - Trans Electric Co.	0.15%	0.15%	$ 21,459,445	$ 24,160,748	$ 4,827,475
	G-T02	5412F	New England Hydro - Trans Corp.	0.15%	0.15%	$ 20,109,350	$ 12,284,489	$ 7,344,776
	G-T02	5430P	KeySpan Generation LLC (PSA)	3.55%	3.55%	$ 446,813,901	$ 608,530,107	$ 135,390,988
	G-T02	5431P	KeySpan Glenwood Energy Center	0.14%	0.14%	$ 11,843,582	$ 45,516,134	$ 5,305,152
	G-T02	5432P	KeySpan Port Jefferson Energy Center	0.16%	0.16%	$ 14,527,716	$ 54,124,312	$ 3,953,319
	G-T02	5820R	Keyspan Energy Trading Services	0.01%	0.01%	$ 228,629	$ 375,584	$ 870,229
			Total	100.00%	100.00%	$ 8,587,276,436	$ 26,226,160,558	$ 4,310,827,001

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%	$ (0)	$ (0)	$ 11,443,582
	G-T03	5040R	KeySpan Energy Corp.	0.01%	0.01%	$ 0	$ 0	$ 1,551,341
	G-T03	5190S	LIPA TSA Billing Company	9.57%	9.57%	$ 806,723,264	$ 3,757,641,402	$ 221,172,203
	G-T03	5210E	Niagara Mohawk Power Corp.- Electric Distr.	16.83%	16.83%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-T03	5210G	Niagara Mohawk Power Corp. - Gas	4.51%	4.51%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
	G-T03	5210T	Niagara Mohawk Power Corp. - Transmission	5.46%	5.46%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
	G-T03	5220G	KeySpan Energy Delivery New York	10.35%	10.35%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-T03	5230G	KeySpan Energy Delivery Long Island	7.77%	7.77%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-T03	5310E	Massachusetts Electric Company	17.06%	17.06%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-T03	5310T	Massachusetts Electric Company - Transmission	0.17%	0.17%	$ 15,476,265	$ 49,885,292	$ 6,515,760
	G-T03	5320E	Nantucket Electric Company	0.24%	0.24%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-T03	5330G	Boston Gas Company	7.22%	7.22%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-T03	5340G	Colonial Gas Company	1.65%	1.65%	$ 148,634,088	$ 467,145,247	$ 63,465,939
	G-T03	5360E	Narragansett Electric Company	6.21%	6.21%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-T03	5360G	Narragansett Gas Company	2.25%	2.25%	$ 208,316,733	$ 611,732,048	$ 88,098,054
	G-T03	5360T	Narragansett Electric Company - Transmission	1.41%	1.41%	$ 112,217,897	$ 688,509,308	$ 14,113,370
	G-T03	5410T	New England Power Company - Transmission	4.48%	4.48%	$ 382,427,208	$ 1,890,486,675	$ 80,112,035
	G-T03	5411F	NE Hydro - Trans Electric Co.	0.15%	0.15%	$ 21,459,445	$ 24,160,748	$ 4,827,475
	G-T03	5412F	New England Hydro - Trans Corp.	0.15%	0.15%	$ 20,109,350	$ 12,284,489	$ 7,344,776
	G-T03	5413F	New England Electric Trans Corp	0.02%	0.02%	$ 1,430,662	$ 213,315	$ 1,499,293
	G-T03	5420G	NG LNG LP Regulated Entity	0.10%	0.10%	$ 8,230,443	$ 27,129,086	$ 3,772,359
	G-T03	5430P	KeySpan Generation LLC (PSA)	3.54%	3.54%	$ 446,813,901	$ 608,530,107	$ 135,390,988
	G-T03	5431P	KeySpan Glenwood Energy Center	0.14%	0.14%	$ 11,843,582	$ 45,516,134	$ 5,305,152
	G-T03	5432P	KeySpan Port Jefferson Energy Center	0.15%	0.15%	$ 14,527,716	$ 54,124,312	$ 3,953,319
	G-T03	5820R	Keyspan Energy Trading Services	0.01%	0.01%	$ 228,629	$ 375,584	$ 870,229
	G-T03	5825N	Transgas Inc	0.17%	0.17%	$ 7,052,854	$ 8,783,218	$ 16,562,633
	G-T03	5840N	KeySpan Energy Development Corporation	0.15%	0.15%	$ -	$ 75,283,855	$ 7,126,438
	G-T03	5850N	KeySpan Services Inc.	0.14%	0.14%	$ 15,388,373	$ 8,014,184	$ 9,468,960
			Total	100.00%	100.00%	$ 8,619,378,768	$ 26,345,584,216	$ 4,349,256,685

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%	$ 0	$ 0	$ 1,551,341
	G-T04	5210E	Niagara Mohawk Power Corp.- Electric Distr.	16.95%	16.95%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-T04	5210G	Niagara Mohawk Power Corp. - Gas	4.54%	4.54%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
	G-T04	5210T	Niagara Mohawk Power Corp. - Transmission	5.49%	5.49%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149

	G-T04	5220G	KeySpan Energy Delivery New York	10.41%	10.41%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-T04	5230G	KeySpan Energy Delivery Long Island	7.82%	7.82%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-T04	5190S	LIPA TSA Billing Company	9.62%	9.62%	$ 806,723,264	$ 3,757,641,402	$ 221,172,203
	G-T04	5310E	Massachusetts Electric Company	17.21%	17.19%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-T04	5310T	Massachusetts Electric Company - Transmission	0.17%	0.17%	$ 15,476,265	$ 49,885,292	$ 6,515,760
	G-T04	5320E	Nantucket Electric Company	0.24%	0.24%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-T04	5330G	Boston Gas Company	7.26%	7.26%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-T04	5340G	Colonial Gas Company	1.66%	1.66%	$ 148,634,088	$ 467,145,247	$ 63,465,939
	G-T04	5360E	Narragansett Electric Company	6.25%	6.25%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-T04	5360G	Narragansett Gas Company	2.27%	2.27%	$ 208,316,733	$ 611,732,048	$ 88,098,054
	G-T04	5360T	Narragansett Electric Company - Transmission	1.42%	1.42%	$ 112,217,897	$ 688,509,308	$ 14,113,370
	G-T04	5410T	New England Power Company - Transmission	4.51%	4.51%	$ 382,427,208	$ 1,890,486,675	$ 80,112,035
	G-T04	5411F	NE Hydro - Trans Electric Co.	0.15%	0.15%	$ 21,459,445	$ 24,160,748	$ 4,827,475
	G-T04	5412F	New England Hydro - Trans Corp.	0.15%	0.15%	$ 20,109,350	$ 12,284,489	$ 7,344,776
	G-T04	5430P	KeySpan Generation LLC (PSA)	3.56%	3.56%	$ 446,813,901	$ 608,530,107	$ 135,390,988
	G-T04	5431P	KeySpan Glenwood Energy Center	0.14%	0.14%	$ 11,843,582	$ 45,516,134	$ 5,305,152
	G-T04	5432P	KeySpan Port Jefferson Energy Center	0.16%	0.16%	$ 14,527,716	$ 54,124,312	$ 3,953,319
	G-T04	5820R	Keyspan Energy Trading Services	0.01%	0.01%	$ 228,629	$ 375,584	$ 870,229
			Total	100.00%	100.00%	$ 8,587,276,436	$ 26,226,160,558	$ 4,299,383,419

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.	17.26%	17.27%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-T05	5210G	Niagara Mohawk Power Corp. - Gas	4.63%	4.63%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
	G-T05	5210T	Niagara Mohawk Power Corp. - Transmission	5.61%	5.61%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
	G-T05	5220G	KeySpan Energy Delivery New York	10.63%	10.63%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-T05	5230G	KeySpan Energy Delivery Long Island	7.98%	7.98%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-T05	5190S	LIPA TSA Billing Company	9.84%	9.84%	$ 806,723,264	$ 3,757,641,402	$ 221,172,203
	G-T05	5310E	Massachusetts Electric Company	17.47%	17.47%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-T05	5320E	Nantucket Electric Company	0.25%	0.25%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-T05	5330G	Boston Gas Company	7.41%	7.41%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-T05	5340G	Colonial Gas Company	1.70%	1.70%	$ 148,634,088	$ 467,145,247	$ 63,465,939
	G-T05	5360E	Narragansett Electric Company	6.36%	6.36%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-T05	5360G	Narragansett Gas Company	2.31%	2.31%	$ 208,316,733	$ 611,732,048	$ 88,098,054
	G-T05	5410T	New England Power Company - Transmission	4.62%	4.62%	$ 382,427,208	$ 1,890,486,675	$ 80,112,035
	G-T05	5430P	KeySpan Generation LLC (PSA)	3.62%	3.62%	$ 446,813,901	$ 608,530,107	$ 135,390,988
	G-T05	5431P	KeySpan Glenwood Energy Center	0.15%	0.15%	$ 11,843,582	$ 45,516,134	$ 5,305,152
	G-T05	5432P	KeySpan Port Jefferson Energy Center	0.16%	0.16%	$ 14,527,716	$ 54,124,312	$ 3,953,319
			Total	100.00%	100.00%	$ 8,417,784,850	$ 25,450,945,137	$ 4,264,160,469

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	25.91%	25.90%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-T06	5230G	KeySpan Energy Delivery Long Island	19.18%	19.18%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-T06	5190S	LIPA TSA Billing Company	22.82%	22.82%	$ 806,723,264	$ 3,757,641,402	$ 221,172,203
	G-T06	5330G	Boston Gas Company	18.24%	18.24%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792

	G-T06	5340G	Colonial Gas Company	4.15%	4.15%	$ 148,634,088	$ 467,145,247	$ 63,465,939
	G-T06	5430P	KeySpan Generation LLC (PSA)	8.97%	8.97%	$ 446,813,901	$ 608,530,107	$ 135,390,988
	G-T06	5431P	KeySpan Glenwood Energy Center	0.36%	0.36%	$ 11,843,582	$ 45,516,134	$ 5,305,152
	G-T06	5432P	KeySpan Port Jefferson Energy Center	0.37%	0.37%	$ 14,527,716	$ 54,124,312	$ 3,953,319
			Total	100.00%	100.00%	$ 3,700,717,258	$ 12,336,640,382	$ 1,366,094,116

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	28.76%	28.76%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-T07	5230G	KeySpan Energy Delivery Long Island	21.22%	21.22%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-T07	5190S	LIPA TSA Billing Company	25.14%	25.14%	$ 806,723,264	$ 3,757,641,402	$ 221,172,203
	G-T07	5330G	Boston Gas Company	20.27%	20.27%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-T07	5340G	Colonial Gas Company	4.61%	4.61%	$ 148,634,088	$ 467,145,247	$ 63,465,939
			Total	100.00%	100.00%	$ 3,227,532,058	$ 11,628,469,829	$ 1,221,444,657

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	22.27%	22.26%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-T08	5230G	KeySpan Energy Delivery Long Island	16.61%	16.61%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-T08	5190S	LIPA TSA Billing Company	20.09%	20.09%	$ 806,723,264	$ 3,757,641,402	$ 221,172,203
	G-T08	5330G	Boston Gas Company	15.61%	15.61%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-T08	5340G	Colonial Gas Company	3.56%	3.56%	$ 148,634,088	$ 467,145,247	$ 63,465,939
	G-T08	5360E	Narragansett Electric Company	13.92%	13.92%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-T08	5430P	KeySpan Generation LLC (PSA)	7.63%	7.63%	$ 446,813,901	$ 608,530,107	$ 135,390,988
	G-T08	5431P	KeySpan Glenwood Energy Center	0.31%	0.31%	$ 11,843,582	$ 45,516,134	$ 5,305,152
			Total	100.00%	100.00%	$ 4,256,404,213	$ 13,105,475,673	$ 1,748,432,287

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	28.76%	28.76%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-T09	5230G	KeySpan Energy Delivery Long Island	21.22%	21.22%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-T09	5190S	LIPA TSA Billing Company	25.14%	25.14%	$ 806,723,264	$ 3,757,641,402	$ 221,172,203
	G-T09	5330G	Boston Gas Company	20.27%	20.27%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-T09	5340G	Colonial Gas Company	4.61%	4.61%	$ 148,634,088	$ 467,145,247	$ 63,465,939
			Total	100.00%	100.00%	$ 3,227,532,058	$ 11,628,469,829	$ 1,221,444,657

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	46.46%	46.46%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-T10	5190S	LIPA TSA Billing Company	53.54%	53.54%	$ 806,723,264	$ 3,757,641,402	$ 221,172,203
			Total	100.00%	100.00%	$ 1,450,489,048	$ 6,338,404,368	$ 483,906,362

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	29.80%	29.80%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-T11	5190S	LIPA TSA Billing Company	35.05%	35.05%	$ 806,723,264	$ 3,757,641,402	$ 221,172,203
	G-T11	5330G	Boston Gas Company	28.66%	28.66%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-T11	5340G	Colonial Gas Company	6.50%	6.50%	$ 148,634,088	$ 467,145,247	$ 63,465,939
			Total	100.01%	100.00%	$ 2,259,391,769	$ 8,728,066,232	$ 838,472,094

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	37.83%	37.83%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-T12	5190S	LIPA TSA Billing Company	44.11%	44.11%	$ 806,723,264	$ 3,757,641,402	$ 221,172,203
	G-T12	5430P	KeySpan Generation LLC (PSA)	18.06%	18.06%	$ 446,813,901	$ 608,530,107	$ 135,390,988
			Total	100.00%	100.00%	$ 1,897,302,949	$ 6,946,934,475	$ 619,297,350

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.	17.00%	17.00%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-T13	5210G	Niagara Mohawk Power Corp. - Gas	4.55%	4.55%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
	G-T13	5210T	Niagara Mohawk Power Corp. - Transmission	5.51%	5.51%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
	G-T13	5220G	KeySpan Energy Delivery New York	10.45%	10.45%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-T13	5230G	KeySpan Energy Delivery Long Island	7.84%	7.84%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-T13	5190S	LIPA TSA Billing Company	9.65%	9.65%	$ 806,723,264	$ 3,757,641,402	$ 221,172,203
	G-T13	5310E	Massachusetts Electric Company	17.25%	17.26%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-T13	5310T	Massachusetts Electric Company - Transmission	0.17%	0.17%	$ 15,476,265	$ 49,885,292	$ 6,515,760
	G-T13	5320E	Nantucket Electric Company	0.24%	0.24%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-T13	5330G	Boston Gas Company	7.29%	7.29%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-T13	5340G	Colonial Gas Company	1.67%	1.67%	$ 148,634,088	$ 467,145,247	$ 63,465,939
	G-T13	5360E	Narragansett Electric Company	6.28%	6.28%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-T13	5360G	Narragansett Gas Company	2.28%	2.28%	$ 208,316,733	$ 611,732,048	$ 88,098,054
	G-T13	5360T	Narragansett Electric Company - Transmission	1.42%	1.42%	$ 112,217,897	$ 688,509,308	$ 14,113,370
	G-T13	5410T	New England Power Company - Transmission	4.52%	4.52%	$ 382,427,208	$ 1,890,486,675	$ 80,112,035
	G-T13	5430P	KeySpan Generation LLC (PSA)	3.57%	3.57%	$ 446,813,901	$ 608,530,107	$ 135,390,988
	G-T13	5431P	KeySpan Glenwood Energy Center	0.15%	0.15%	$ 11,843,582	$ 45,516,134	$ 5,305,152
	G-T13	5432P	KeySpan Port Jefferson Energy Center	0.16%	0.16%	$ 14,527,716	$ 54,124,312	$ 3,953,319
			Total	100.00%	100.00%	$ 8,545,479,012	$ 26,189,339,737	$ 4,284,789,599

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	22.27%	22.26%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-T14	5230G	KeySpan Energy Delivery Long Island	16.61%	16.61%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-T14	5190S	LIPA TSA Billing Company	20.09%	20.09%	$ 806,723,264	$ 3,757,641,402	$ 221,172,203

	G-T14	5330G	Boston Gas Company	15.61%	15.61%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-T14	5340G	Colonial Gas Company	3.56%	3.56%	$ 148,634,088	$ 467,145,247	$ 63,465,939
	G-T14	5360E	Narragansett Electric Company	13.92%	13.92%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-T14	5430P	KeySpan Generation LLC (PSA)	7.63%	7.63%	$ 446,813,901	$ 608,530,107	$ 135,390,988
	G-T14	5431P	KeySpan Glenwood Energy Center	0.31%	0.31%	$ 11,843,582	$ 45,516,134	$ 5,305,152
			Total	100.00%	100.00%	$ 4,256,404,213	$ 13,105,475,673	$ 1,748,432,287

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	29.80%	29.80%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-T15	5190S	LIPA TSA Billing Company	35.04%	35.05%	$ 806,723,264	$ 3,757,641,402	$ 221,172,203
	G-T15	5330G	Boston Gas Company	28.66%	28.66%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-T15	5340G	Colonial Gas Company	6.50%	6.50%	$ 148,634,088	$ 467,145,247	$ 63,465,939
			Total	100.00%	100.00%	$ 2,259,391,769	$ 8,728,066,232	$ 838,472,094

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%	$ (0)	$ (0)	$ 11,443,582
	G-T16	5040R	KeySpan Energy Corp.	0.01%	0.01%	$ 0	$ 0	$ 1,551,341
	G-T16	5190S	LIPA TSA Billing Company	9.57%	9.57%	$ 806,723,264	$ 3,757,641,402	$ 221,172,203
	G-T16	5210E	Niagara Mohawk Power Corp.- Electric Distr.	16.83%	16.83%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-T16	5210G	Niagara Mohawk Power Corp. - Gas	4.51%	4.51%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
	G-T16	5210T	Niagara Mohawk Power Corp. - Transmission	5.46%	5.46%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
	G-T16	5220G	KeySpan Energy Delivery New York	10.35%	10.35%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-T16	5230G	KeySpan Energy Delivery Long Island	7.77%	7.77%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-T16	5310E	Massachusetts Electric Company	17.06%	17.06%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-T16	5310T	Massachusetts Electric Company - Transmission	0.17%	0.17%	$ 15,476,265	$ 49,885,292	$ 6,515,760
	G-T16	5320E	Nantucket Electric Company	0.24%	0.24%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-T16	5330G	Boston Gas Company	7.22%	7.22%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-T16	5340G	Colonial Gas Company	1.65%	1.65%	$ 148,634,088	$ 467,145,247	$ 63,465,939
	G-T16	5360E	Narragansett Electric Company	6.21%	6.21%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-T16	5360G	Narragansett Gas Company	2.25%	2.25%	$ 208,316,733	$ 611,732,048	$ 88,098,054
	G-T16	5360T	Narragansett Electric Company - Transmission	1.41%	1.41%	$ 112,217,897	$ 688,509,308	$ 14,113,370
	G-T16	5410T	New England Power Company - Transmission	4.48%	4.48%	$ 382,427,208	$ 1,890,486,675	$ 80,112,035
	G-T16	5411F	NE Hydro - Trans Electric Co.	0.15%	0.15%	$ 21,459,445	$ 24,160,748	$ 4,827,475
	G-T16	5412F	New England Hydro - Trans Corp.	0.15%	0.15%	$ 20,109,350	$ 12,284,489	$ 7,344,776
	G-T16	5413F	New England Electric Trans Corp	0.02%	0.02%	$ 1,430,662	$ 213,315	$ 1,499,293
	G-T16	5420G	NG LNG LP Regulated Entity	0.10%	0.10%	$ 8,230,443	$ 27,129,086	$ 3,772,359
	G-T16	5430P	KeySpan Generation LLC (PSA)	3.54%	3.54%	$ 446,813,901	$ 608,530,107	$ 135,390,988
	G-T16	5431P	KeySpan Glenwood Energy Center	0.14%	0.14%	$ 11,843,582	$ 45,516,134	$ 5,305,152
	G-T16	5432P	KeySpan Port Jefferson Energy Center	0.15%	0.15%	$ 14,527,716	$ 54,124,312	$ 3,953,319
	G-T16	5820R	Keyspan Energy Trading Services	0.01%	0.01%	$ 228,629	$ 375,584	$ 870,229
	G-T16	5825N	Transgas Inc	0.17%	0.17%	$ 7,052,854	$ 8,783,218	$ 16,562,633
	G-T16	5840N	KeySpan Energy Development Corporation	0.15%	0.15%	$ -	$ 75,283,855	$ 7,126,438
	G-T16	5850N	KeySpan Services Inc.	0.14%	0.14%	$ 15,388,373	$ 8,014,184	$ 9,468,960
			Total	100.00%	100.00%	$ 8,619,378,768	$ 26,345,584,216	$ 4,349,256,685

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%	$ (0)	$ (0)	$ 11,443,582
	G-T51	5040R	KeySpan Energy Corp.	0.01%	0.01%	$ 0	$ 0	$ 1,551,341
	G-T51	5210E	Niagara Mohawk Power Corp.- Electric Distr.	18.57%	18.57%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-T51	5210G	Niagara Mohawk Power Corp. - Gas	5.01%	5.01%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
	G-T51	5210T	Niagara Mohawk Power Corp. - Transmission	6.11%	6.11%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
	G-T51	5220G	KeySpan Energy Delivery New York	11.50%	11.50%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-T51	5230G	KeySpan Energy Delivery Long Island	8.68%	8.68%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-T51	5310E	Massachusetts Electric Company	18.58%	18.58%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-T51	5310T	Massachusetts Electric Company - Transmission	0.19%	0.19%	$ 15,476,265	$ 49,885,292	$ 6,515,760
	G-T51	5320E	Nantucket Electric Company	0.27%	0.27%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-T51	5330G	Boston Gas Company	8.00%	8.00%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-T51	5340G	Colonial Gas Company	1.84%	1.84%	$ 148,634,088	$ 467,145,247	$ 63,465,939
	G-T51	5360E	Narragansett Electric Company	6.77%	6.77%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-T51	5360G	Narragansett Gas Company	2.50%	2.50%	$ 208,316,733	$ 611,732,048	$ 88,098,054
	G-T51	5360T	Narragansett Electric Company - Transmission	1.61%	1.61%	$ 112,217,897	$ 688,509,308	$ 14,113,370
	G-T51	5410T	New England Power Company - Transmission	5.07%	5.07%	$ 382,427,208	$ 1,890,486,675	$ 80,112,035
	G-T51	5411F	NE Hydro - Trans Electric Co.	0.17%	0.17%	$ 21,459,445	$ 24,160,748	$ 4,827,475
	G-T51	5412F	New England Hydro - Trans Corp.	0.16%	0.16%	$ 20,109,350	$ 12,284,489	$ 7,344,776
	G-T51	5413F	New England Electric Trans Corp	0.02%	0.02%	$ 1,430,662	$ 213,315	$ 1,499,293
	G-T51	5420G	NG LNG LP Regulated Entity	0.11%	0.11%	$ 8,230,443	$ 27,129,086	$ 3,772,359
	G-T51	5430P	KeySpan Generation LLC (PSA)	3.90%	3.90%	$ 446,813,901	$ 608,530,107	$ 135,390,988
	G-T51	5431P	KeySpan Glenwood Energy Center	0.16%	0.16%	$ 11,843,582	$ 45,516,134	$ 5,305,152
	G-T51	5432P	KeySpan Port Jefferson Energy Center	0.17%	0.17%	$ 14,527,716	$ 54,124,312	$ 3,953,319
	G-T51	5820R	Keyspan Energy Trading Services	0.01%	0.01%	$ 228,629	$ 375,584	$ 870,229
	G-T51	5825N	Transgas Inc	0.18%	0.18%	$ 7,052,854	$ 8,783,218	$ 16,562,633
	G-T51	5840N	KeySpan Energy Development Corporation	0.17%	0.17%	$ -	$ 75,283,855	$ 7,126,438
	G-T51	5850N	KeySpan Services Inc.	0.15%	0.15%	$ 15,388,373	$ 8,014,184	$ 9,468,960
			Total	100.00%	100.00%	$ 7,812,655,504	$ 22,587,942,814	$ 4,128,084,482

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%	$ (0)	$ (0)	$ 11,443,582
	G-T52	5040R	KeySpan Energy Corp.	0.01%	0.01%	$ 0	$ 0	$ 1,551,341
	G-T52	5210E	Niagara Mohawk Power Corp.- Electric Distr.	18.70%	18.69%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-T52	5210G	Niagara Mohawk Power Corp. - Gas	5.04%	5.04%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
	G-T52	5210T	Niagara Mohawk Power Corp. - Transmission	6.15%	6.15%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
	G-T52	5220G	KeySpan Energy Delivery New York	11.57%	11.57%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-T52	5230G	KeySpan Energy Delivery Long Island	8.73%	8.73%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-T52	5310E	Massachusetts Electric Company	18.71%	18.71%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-T52	5310T	Massachusetts Electric Company - Transmission	0.19%	0.19%	$ 15,476,265	$ 49,885,292	$ 6,515,760
	G-T52	5320E	Nantucket Electric Company	0.27%	0.27%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-T52	5330G	Boston Gas Company	8.05%	8.05%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-T52	5340G	Colonial Gas Company	1.85%	1.85%	$ 148,634,088	$ 467,145,247	$ 63,465,939
	G-T52	5360E	Narragansett Electric Company	6.81%	6.81%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-T52	5360G	Narragansett Gas Company	2.52%	2.52%	$ 208,316,733	$ 611,732,048	$ 88,098,054
	G-T52	5360T	Narragansett Electric Company - Transmission	1.62%	1.62%	$ 112,217,897	$ 688,509,308	$ 14,113,370
	G-T52	5410T	New England Power Company - Transmission	5.10%	5.10%	$ 382,427,208	$ 1,890,486,675	$ 80,112,035
	G-T52	5411F	NE Hydro - Trans Electric Co.	0.17%	0.17%	$ 21,459,445	$ 24,160,748	$ 4,827,475

	G-T52	5412F	New England Hydro - Trans Corp.	0.16%	0.16%	$ 20,109,350	$ 12,284,489	$ 7,344,776
	G-T52	5430P	KeySpan Generation LLC (PSA)	3.92%	3.92%	$ 446,813,901	$ 608,530,107	$ 135,390,988
	G-T52	5431P	KeySpan Glenwood Energy Center	0.16%	0.16%	$ 11,843,582	$ 45,516,134	$ 5,305,152
	G-T52	5432P	KeySpan Port Jefferson Energy Center	0.17%	0.17%	$ 14,527,716	$ 54,124,312	$ 3,953,319
	G-T52	5820R	Keyspan Energy Trading Services	0.01%	0.01%	$ 228,629	$ 375,584	$ 870,229
			Total	100.00%	100.00%	$ 7,780,553,172	$ 22,468,519,156	$ 4,089,654,798

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%	$ (0)	$ (0)	$ 11,443,582
	G-T53	5040R	KeySpan Energy Corp.	0.01%	0.01%	$ 0	$ 0	$ 1,551,341
	G-T53	5210E	Niagara Mohawk Power Corp.- Electric Distr.	18.57%	18.57%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-T53	5210G	Niagara Mohawk Power Corp. - Gas	5.01%	5.01%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
	G-T53	5210T	Niagara Mohawk Power Corp. - Transmission	6.11%	6.11%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
	G-T53	5220G	KeySpan Energy Delivery New York	11.50%	11.50%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-T53	5230G	KeySpan Energy Delivery Long Island	8.68%	8.68%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-T53	5310E	Massachusetts Electric Company	18.58%	18.58%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-T53	5310T	Massachusetts Electric Company - Transmission	0.19%	0.19%	$ 15,476,265	$ 49,885,292	$ 6,515,760
	G-T53	5320E	Nantucket Electric Company	0.27%	0.27%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-T53	5330G	Boston Gas Company	8.00%	8.00%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-T53	5340G	Colonial Gas Company	1.84%	1.84%	$ 148,634,088	$ 467,145,247	$ 63,465,939
	G-T53	5360E	Narragansett Electric Company	6.77%	6.77%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-T53	5360G	Narragansett Gas Company	2.50%	2.50%	$ 208,316,733	$ 611,732,048	$ 88,098,054
	G-T53	5360T	Narragansett Electric Company - Transmission	1.61%	1.61%	$ 112,217,897	$ 688,509,308	$ 14,113,370
	G-T53	5410T	New England Power Company - Transmission	5.07%	5.07%	$ 382,427,208	$ 1,890,486,675	$ 80,112,035
	G-T53	5411F	NE Hydro - Trans Electric Co.	0.17%	0.17%	$ 21,459,445	$ 24,160,748	$ 4,827,475
	G-T53	5412F	New England Hydro - Trans Corp.	0.16%	0.16%	$ 20,109,350	$ 12,284,489	$ 7,344,776
	G-T53	5413F	New England Electric Trans Corp	0.02%	0.02%	$ 1,430,662	$ 213,315	$ 1,499,293
	G-T53	5420G	NG LNG LP Regulated Entity	0.11%	0.11%	$ 8,230,443	$ 27,129,086	$ 3,772,359
	G-T53	5430P	KeySpan Generation LLC (PSA)	3.90%	3.90%	$ 446,813,901	$ 608,530,107	$ 135,390,988
	G-T53	5431P	KeySpan Glenwood Energy Center	0.16%	0.16%	$ 11,843,582	$ 45,516,134	$ 5,305,152
	G-T53	5432P	KeySpan Port Jefferson Energy Center	0.17%	0.17%	$ 14,527,716	$ 54,124,312	$ 3,953,319
	G-T53	5820R	Keyspan Energy Trading Services	0.01%	0.01%	$ 228,629	$ 375,584	$ 870,229
	G-T53	5825N	Transgas Inc	0.18%	0.18%	$ 7,052,854	$ 8,783,218	$ 16,562,633
	G-T53	5840N	KeySpan Energy Development Corporation	0.17%	0.17%	$ -	$ 75,283,855	$ 7,126,438
	G-T53	5850N	KeySpan Services Inc.	0.15%	0.15%	$ 15,388,373	$ 8,014,184	$ 9,468,960
			Total	100.00%	100.00%	$ 7,812,655,504	$ 22,587,942,814	$ 4,128,084,482

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%	$ 0	$ 0	$ 1,551,341
	G-T54	5210E	Niagara Mohawk Power Corp.- Electric Distr.	18.71%	18.71%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-T54	5210G	Niagara Mohawk Power Corp. - Gas	5.05%	5.05%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
	G-T54	5210T	Niagara Mohawk Power Corp. - Transmission	6.16%	6.16%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
	G-T54	5220G	KeySpan Energy Delivery New York	11.58%	11.58%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-T54	5230G	KeySpan Energy Delivery Long Island	8.73%	8.73%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-T54	5310E	Massachusetts Electric Company	18.74%	18.74%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683

	G-T54	5310T	Massachusetts Electric Company - Transmission	0.19%	0.19%	$ 15,476,265	$ 49,885,292	$ 6,515,760
	G-T54	5320E	Nantucket Electric Company	0.27%	0.27%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-T54	5330G	Boston Gas Company	8.06%	8.06%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-T54	5340G	Colonial Gas Company	1.85%	1.85%	$ 148,634,088	$ 467,145,247	$ 63,465,939
	G-T54	5360E	Narragansett Electric Company	6.82%	6.82%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-T54	5360G	Narragansett Gas Company	2.52%	2.52%	$ 208,316,733	$ 611,732,048	$ 88,098,054
	G-T54	5360T	Narragansett Electric Company - Transmission	1.62%	1.62%	$ 112,217,897	$ 688,509,308	$ 14,113,370
	G-T54	5410T	New England Power Company - Transmission	5.10%	5.10%	$ 382,427,208	$ 1,890,486,675	$ 80,112,035
	G-T54	5411F	NE Hydro - Trans Electric Co.	0.17%	0.17%	$ 21,459,445	$ 24,160,748	$ 4,827,475
	G-T54	5412F	New England Hydro - Trans Corp.	0.16%	0.16%	$ 20,109,350	$ 12,284,489	$ 7,344,776
	G-T54	5430P	KeySpan Generation LLC (PSA)	3.92%	3.92%	$ 446,813,901	$ 608,530,107	$ 135,390,988
	G-T54	5431P	KeySpan Glenwood Energy Center	0.16%	0.16%	$ 11,843,582	$ 45,516,134	$ 5,305,152
	G-T54	5432P	KeySpan Port Jefferson Energy Center	0.17%	0.17%	$ 14,527,716	$ 54,124,312	$ 3,953,319
	G-T54	5820R	Keyspan Energy Trading Services	0.01%	0.01%	$ 228,629	$ 375,584	$ 870,229
			Total	100.00%	100.00%	$ 7,780,553,172	$ 22,468,519,156	$ 4,078,211,216

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.	19.10%	19.11%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-T55	5210G	Niagara Mohawk Power Corp. - Gas	5.16%	5.16%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
	G-T55	5210T	Niagara Mohawk Power Corp. - Transmission	6.31%	6.31%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
	G-T55	5220G	KeySpan Energy Delivery New York	11.85%	11.85%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-T55	5230G	KeySpan Energy Delivery Long Island	8.95%	8.95%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-T55	5310E	Massachusetts Electric Company	19.08%	19.08%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-T55	5320E	Nantucket Electric Company	0.28%	0.28%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-T55	5330G	Boston Gas Company	8.25%	8.25%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-T55	5340G	Colonial Gas Company	1.89%	1.89%	$ 148,634,088	$ 467,145,247	$ 63,465,939
	G-T55	5360E	Narragansett Electric Company	6.95%	6.95%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-T55	5360G	Narragansett Gas Company	2.58%	2.58%	$ 208,316,733	$ 611,732,048	$ 88,098,054
	G-T55	5410T	New England Power Company - Transmission	5.24%	5.24%	$ 382,427,208	$ 1,890,486,675	$ 80,112,035
	G-T55	5430P	KeySpan Generation LLC (PSA)	4.01%	4.01%	$ 446,813,901	$ 608,530,107	$ 135,390,988
	G-T55	5431P	KeySpan Glenwood Energy Center	0.17%	0.17%	$ 11,843,582	$ 45,516,134	$ 5,305,152
	G-T55	5432P	KeySpan Port Jefferson Energy Center	0.18%	0.18%	$ 14,527,716	$ 54,124,312	$ 3,953,319
			Total	100.00%	100.00%	$ 7,611,061,586	$ 21,693,303,735	$ 4,042,988,266

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	33.58%	33.57%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-T56	5230G	KeySpan Energy Delivery Long Island	25.09%	25.09%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-T56	5330G	Boston Gas Company	23.55%	23.55%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-T56	5340G	Colonial Gas Company	5.37%	5.37%	$ 148,634,088	$ 467,145,247	$ 63,465,939
	G-T56	5430P	KeySpan Generation LLC (PSA)	11.45%	11.45%	$ 446,813,901	$ 608,530,107	$ 135,390,988
	G-T56	5431P	KeySpan Glenwood Energy Center	0.47%	0.47%	$ 11,843,582	$ 45,516,134	$ 5,305,152
	G-T56	5432P	KeySpan Port Jefferson Energy Center	0.49%	0.49%	$ 14,527,716	$ 54,124,312	$ 3,953,319
			Total	100.00%	100.00%	$ 2,893,993,994	$ 8,578,998,980	$ 1,144,921,913

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	38.38%	38.38%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-T57	5230G	KeySpan Energy Delivery Long Island	28.55%	28.55%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-T57	5330G	Boston Gas Company	26.93%	26.93%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-T57	5340G	Colonial Gas Company	6.14%	6.14%	$ 148,634,088	$ 467,145,247	$ 63,465,939
			Total	100.00%	100.00%	$ 2,420,808,794	$ 7,870,828,427	$ 1,000,272,454

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	28.05%	28.06%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-T58	5230G	KeySpan Energy Delivery Long Island	21.16%	21.16%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-T58	5330G	Boston Gas Company	19.59%	19.59%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-T58	5340G	Colonial Gas Company	4.49%	4.49%	$ 148,634,088	$ 467,145,247	$ 63,465,939
	G-T58	5360E	Narragansett Electric Company	16.88%	16.88%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-T58	5430P	KeySpan Generation LLC (PSA)	9.44%	9.44%	$ 446,813,901	$ 608,530,107	$ 135,390,988
	G-T58	5431P	KeySpan Glenwood Energy Center	0.39%	0.39%	$ 11,843,582	$ 45,516,134	$ 5,305,152
			Total	100.00%	100.00%	$ 3,449,680,949	$ 9,347,834,271	$ 1,527,260,084

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	38.38%	38.38%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-T59	5230G	KeySpan Energy Delivery Long Island	28.55%	28.55%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-T59	5330G	Boston Gas Company	26.93%	26.93%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-T59	5340G	Colonial Gas Company	6.14%	6.14%	$ 148,634,088	$ 467,145,247	$ 63,465,939
			Total	100.00%	100.00%	$ 2,420,808,794	$ 7,870,828,427	$ 1,000,272,454

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 Residual Entity	**G-T60**	5230G	KeySpan Energy Delivery Long Island	100.00%	100.00%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
			Total	100.00%	100.00%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159

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	46.27%	46.27%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-T61	5330G	Boston Gas Company	43.76%	43.76%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-T61	5340G	Colonial Gas Company	9.97%	9.97%	$ 148,634,088	$ 467,145,247	$ 63,465,939
			Total	100.00%	100.00%	$ 1,452,668,505	$ 4,970,424,830	$ 617,299,891

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	68.65%	68.65%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-T62	5430P	KeySpan Generation LLC (PSA)	31.35%	31.35%	$ 446,813,901	$ 608,530,107	$ 135,390,988
			Total	100.00%	100.00%	$ 1,090,579,685	$ 3,189,293,073	$ 398,125,147

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.	18.79%	18.77%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-T63	5210G	Niagara Mohawk Power Corp. - Gas	5.06%	5.06%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
	G-T63	5210T	Niagara Mohawk Power Corp. - Transmission	6.17%	6.17%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
	G-T63	5220G	KeySpan Energy Delivery New York	11.62%	11.62%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-T63	5230G	KeySpan Energy Delivery Long Island	8.76%	8.76%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-T63	5310E	Massachusetts Electric Company	18.81%	18.81%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-T63	5310T	Massachusetts Electric Company - Transmission	0.19%	0.19%	$ 15,476,265	$ 49,885,292	$ 6,515,760
	G-T63	5320E	Nantucket Electric Company	0.27%	0.27%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-T63	5330G	Boston Gas Company	8.09%	8.09%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-T63	5340G	Colonial Gas Company	1.85%	1.85%	$ 148,634,088	$ 467,145,247	$ 63,465,939
	G-T63	5360E	Narragansett Electric Company	6.85%	6.85%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-T63	5360G	Narragansett Gas Company	2.53%	2.53%	$ 208,316,733	$ 611,732,048	$ 88,098,054
	G-T63	5360T	Narragansett Electric Company - Transmission	1.62%	1.62%	$ 112,217,897	$ 688,509,308	$ 14,113,370
	G-T63	5410T	New England Power Company - Transmission	5.11%	5.11%	$ 382,427,208	$ 1,890,486,675	$ 80,112,035
	G-T63	5430P	KeySpan Generation LLC (PSA)	3.94%	3.94%	$ 446,813,901	$ 608,530,107	$ 135,390,988
	G-T63	5431P	KeySpan Glenwood Energy Center	0.16%	0.16%	$ 11,843,582	$ 45,516,134	$ 5,305,152
	G-T63	5432P	KeySpan Port Jefferson Energy Center	0.18%	0.18%	$ 14,527,716	$ 54,124,312	$ 3,953,319
			Total	100.00%	100.00%	$ 7,738,755,748	$ 22,431,698,335	$ 4,063,617,396

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	28.05%	28.06%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-T64	5230G	KeySpan Energy Delivery Long Island	21.16%	21.16%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-T64	5330G	Boston Gas Company	19.59%	19.59%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-T64	5340G	Colonial Gas Company	4.49%	4.49%	$ 148,634,088	$ 467,145,247	$ 63,465,939
	G-T64	5360E	Narragansett Electric Company	16.88%	16.88%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-T64	5430P	KeySpan Generation LLC (PSA)	9.44%	9.44%	$ 446,813,901	$ 608,530,107	$ 135,390,988
	G-T64	5431P	KeySpan Glenwood Energy Center	0.39%	0.39%	$ 11,843,582	$ 45,516,134	$ 5,305,152
			Total	100.00%	100.00%	$ 3,449,680,949	$ 9,347,834,271	$ 1,527,260,084

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	46.27%	46.27%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-T65	5330G	Boston Gas Company	43.76%	43.76%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-T65	5340G	Colonial Gas Company	9.97%	9.97%	$ 148,634,088	$ 467,145,247	$ 63,465,939

			Total	100.00%	100.00%	$ 1,452,668,505	$ 4,970,424,830	$ 617,299,891

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%	$ (0)	$ (0)	$ 11,443,582
	G-T66	5040R	KeySpan Energy Corp.	0.01%	0.01%	$ 0	$ 0	$ 1,551,341
	G-T66	5210E	Niagara Mohawk Power Corp.- Electric Distr.	18.57%	18.57%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-T66	5210G	Niagara Mohawk Power Corp. - Gas	5.01%	5.01%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
	G-T66	5210T	Niagara Mohawk Power Corp. - Transmission	6.11%	6.11%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
	G-T66	5220G	KeySpan Energy Delivery New York	11.50%	11.50%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-T66	5230G	KeySpan Energy Delivery Long Island	8.68%	8.68%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-T66	5310E	Massachusetts Electric Company	18.58%	18.58%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-T66	5310T	Massachusetts Electric Company - Transmission	0.19%	0.19%	$ 15,476,265	$ 49,885,292	$ 6,515,760
	G-T66	5320E	Nantucket Electric Company	0.27%	0.27%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-T66	5330G	Boston Gas Company	8.00%	8.00%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-T66	5340G	Colonial Gas Company	1.84%	1.84%	$ 148,634,088	$ 467,145,247	$ 63,465,939
	G-T66	5360E	Narragansett Electric Company	6.77%	6.77%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-T66	5360G	Narragansett Gas Company	2.50%	2.50%	$ 208,316,733	$ 611,732,048	$ 88,098,054
	G-T66	5360T	Narragansett Electric Company - Transmission	1.61%	1.61%	$ 112,217,897	$ 688,509,308	$ 14,113,370
	G-T66	5410T	New England Power Company - Transmission	5.07%	5.07%	$ 382,427,208	$ 1,890,486,675	$ 80,112,035
	G-T66	5411F	NE Hydro - Trans Electric Co.	0.17%	0.17%	$ 21,459,445	$ 24,160,748	$ 4,827,475
	G-T66	5412F	New England Hydro - Trans Corp.	0.16%	0.16%	$ 20,109,350	$ 12,284,489	$ 7,344,776
	G-T66	5413F	New England Electric Trans Corp	0.02%	0.02%	$ 1,430,662	$ 213,315	$ 1,499,293
	G-T66	5420G	NG LNG LP Regulated Entity	0.11%	0.11%	$ 8,230,443	$ 27,129,086	$ 3,772,359
	G-T66	5430P	KeySpan Generation LLC (PSA)	3.90%	3.90%	$ 446,813,901	$ 608,530,107	$ 135,390,988
	G-T66	5431P	KeySpan Glenwood Energy Center	0.16%	0.16%	$ 11,843,582	$ 45,516,134	$ 5,305,152
	G-T66	5432P	KeySpan Port Jefferson Energy Center	0.17%	0.17%	$ 14,527,716	$ 54,124,312	$ 3,953,319
	G-T66	5820R	Keyspan Energy Trading Services	0.01%	0.01%	$ 228,629	$ 375,584	$ 870,229
	G-T66	5825N	Transgas Inc	0.18%	0.18%	$ 7,052,854	$ 8,783,218	$ 16,562,633
	G-T66	5840N	KeySpan Energy Development Corporation	0.17%	0.17%	$ -	$ 75,283,855	$ 7,126,438
	G-T66	5850N	KeySpan Services Inc.	0.15%	0.15%	$ 15,388,373	$ 8,014,184	$ 9,468,960
			Total	100.00%	100.00%	$ 7,812,655,504	$ 22,587,942,814	$ 4,128,084,482

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	49.83%	49.82%	$ 806,723,264	$ 3,757,641,402	$ 221,172,203
	G-T67	5330G	Boston Gas Company	40.90%	40.90%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-T67	5340G	Colonial Gas Company	9.27%	9.27%	$ 148,634,088	$ 467,145,247	$ 63,465,939
			Total	100.00%	100.00%	$ 1,615,625,985	$ 6,147,303,266	$ 575,737,934

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%	$ (0)	$ (0)	$ 11,443,582
	G-T68	5040R	KeySpan Energy Corp.	0.01%	0.01%	$ 0	$ 0	$ 1,551,341
	G-T68	5190S	LIPA TSA Billing Company	9.62%	9.62%	$ 806,723,264	$ 3,757,641,402	$ 221,172,203
	G-T68	5210E	Niagara Mohawk Power Corp.- Electric Distr.	16.93%	16.93%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-T68	5210G	Niagara Mohawk Power Corp. - Gas	4.53%	4.53%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906

	G-T68	5210T	Niagara Mohawk Power Corp. - Transmission	5.49%	5.49%	$ 406,722,969	$ 2,002,896,804	$ 176,338,149
	G-T68	5220G	KeySpan Energy Delivery New York	10.40%	10.40%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-T68	5230G	KeySpan Energy Delivery Long Island	7.81%	7.81%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-T68	5310E	Massachusetts Electric Company	17.17%	17.17%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-T68	5310T	Massachusetts Electric Company - Transmission	0.17%	0.17%	$ 15,476,265	$ 49,885,292	$ 6,515,760
	G-T68	5320E	Nantucket Electric Company	0.24%	0.24%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-T68	5330G	Boston Gas Company	7.26%	7.26%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-T68	5340G	Colonial Gas Company	1.66%	1.66%	$ 148,634,088	$ 467,145,247	$ 63,465,939
	G-T68	5360E	Narragansett Electric Company	6.25%	6.25%	$ 570,214,672	$ 822,959,604	$ 386,291,490
	G-T68	5360G	Narragansett Gas Company	2.27%	2.27%	$ 208,316,733	$ 611,732,048	$ 88,098,054
	G-T68	5360T	Narragansett Electric Company - Transmission	1.42%	1.42%	$ 112,217,897	$ 688,509,308	$ 14,113,370
	G-T68	5410T	New England Power Company - Transmission	4.51%	4.51%	$ 382,427,208	$ 1,890,486,675	$ 80,112,035
	G-T68	5411F	NE Hydro - Trans Electric Co.	0.15%	0.15%	$ 21,459,445	$ 24,160,748	$ 4,827,475
	G-T68	5412F	New England Hydro - Trans Corp.	0.15%	0.15%	$ 20,109,350	$ 12,284,489	$ 7,344,776
	G-T68	5413F	New England Electric Trans Corp	0.02%	0.02%	$ 1,430,662	$ 213,315	$ 1,499,293
	G-T68	5430P	KeySpan Generation LLC (PSA)	3.55%	3.55%	$ 446,813,901	$ 608,530,107	$ 135,390,988
	G-T68	5431P	KeySpan Glenwood Energy Center	0.14%	0.14%	$ 11,843,582	$ 45,516,134	$ 5,305,152
	G-T68	5432P	KeySpan Port Jefferson Energy Center	0.16%	0.16%	$ 14,527,716	$ 54,124,312	$ 3,953,319
			Total	100.00%	100.00%	$ 8,588,478,469	$ 26,225,998,288	$ 4,311,456,065

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.	0.04%	0.04%	$ 0	$ 0	$ 1,551,341
	G-T69	5190S	LIPA TSA Billing Company	22.81%	22.81%	$ 806,723,264	$ 3,757,641,402	$ 221,172,203
	G-T69	5220G	KeySpan Energy Delivery New York	25.88%	25.89%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-T69	5230G	KeySpan Energy Delivery Long Island	19.18%	19.18%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-T69	5330G	Boston Gas Company	18.24%	18.24%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-T69	5340G	Colonial Gas Company	4.15%	4.15%	$ 148,634,088	$ 467,145,247	$ 63,465,939
	G-T69	5430P	KeySpan Generation LLC (PSA)	8.97%	8.97%	$ 446,813,901	$ 608,530,107	$ 135,390,988
	G-T69	5431P	KeySpan Glenwood Energy Center	0.36%	0.36%	$ 11,843,582	$ 45,516,134	$ 5,305,152
	G-T69	5432P	KeySpan Port Jefferson Energy Center	0.37%	0.37%	$ 14,527,716	$ 54,124,312	$ 3,953,319
			Total	100.00%	100.00%	$ 3,700,717,258	$ 12,336,640,382	$ 1,367,645,457

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	33.18%	33.18%	$ 806,723,264	$ 3,757,641,402	$ 221,172,203
	G-T70	5220G	KeySpan Energy Delivery New York	38.53%	38.53%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-T70	5230G	KeySpan Energy Delivery Long Island	28.29%	28.29%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
			Total	100.00%	100.00%	$ 2,418,629,338	$ 9,238,807,965	$ 866,878,926

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	11.67%	11.67%	$ 806,723,264	$ 3,757,641,402	$ 221,172,203
	G-T71	5210E	Niagara Mohawk Power Corp.- Electric Distr.	20.06%	20.06%	$ 1,356,286,820	$ 4,011,935,818	$ 849,413,951
	G-T71	5210G	Niagara Mohawk Power Corp. - Gas	5.42%	5.42%	$ 339,804,771	$ 1,367,651,690	$ 190,887,906
	G-T71	5220G	KeySpan Energy Delivery New York	12.45%	12.45%	$ 968,140,289	$ 2,900,403,597	$ 382,972,564
	G-T71	5230G	KeySpan Energy Delivery Long Island	9.39%	9.39%	$ 643,765,784	$ 2,580,762,966	$ 262,734,159
	G-T71	5310E	Massachusetts Electric Company	20.05%	20.05%	$ 1,435,330,007	$ 2,338,053,139	$ 1,115,881,683
	G-T71	5320E	Nantucket Electric Company	0.29%	0.29%	$ 17,964,413	$ 68,588,978	$ 11,043,085
	G-T71	5330G	Boston Gas Company	8.66%	8.66%	$ 660,268,632	$ 1,922,516,617	$ 291,099,792
	G-T71	5340G	Colonial Gas Company	1.99%	1.99%	$ 148,634,088	$ 467,145,247	$ 63,465,939
	G-T71	5360E	Narragansett Electric Company	7.31%	7.31%	$ 570,214,672	$ 822,959,604	$ 386,291,490

	G-T71	5360G	Narragansett Gas Company	2.71%	2.71%	$	208,316,733	$	611,732,048	$	88,098,054
			Total	100.00%	100.00%	$	7,155,449,474	$	20,849,391,105	$	3,863,060,825

H - Number of Bills Rendered

Updated for FY2016

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:

Data provided by Billing Office Management: Jeff Martin, Patricia Graham, Jeff Virkler, Charles Kailer.

Notes:

1. KEDLI converted to CSS in Dec 2013, # of bills based on CSS data Jan-Apr 2014, annualized

Description		SAP Co./Seg	Company Name	SAP Co./Seg	FY 2016 Number of bills	FY2016 Percentage
Total Number of Bills Rendered - All Co's		5020R	National Grid USA	5020R		0.00%
		5040R	Keyspan Corporation	5040R		0.00%
		5210E	Niagara Mohawk (Electric)	5210E	15,099,646	19.14%
		5210G	Niagara Mohawk (Gas)	5210G	5,584,800	7.08%
		5210T	Niagara Mohawk (Transmission)	5210T		0.00%
		5220G	KEDNY	5220G	15,040,550	19.06%
		5230G	KEDLI	5230G	6,992,402	8.86%
		5260E	Keyspan Electric Services, LLC	5260E		
		5310E	Massachusetts Electric	5310E	15,969,087	20.24%
		5310T	Massachusetts Electric (Transmission)	5310T		0.00%
		5320E	Nantucket Electric	5320E	157,402	0.21%
		5330G	Boston Gas Company	5330G	8,307,464	10.53%
		5340G	Colonial Gas Company	5340G	2,471,305	3.13%
		5360E	Narragansett Electric	5360E	6,082,923	7.71%
		5360G	Narragansett Gas	5360G	3,191,286	4.04%
		5360T	Narragansett Electric (Transmission)	5360T		0.00%
		5410T	New England Power (Transmission)	5410T		0.00%
			Totals		78,896,865	100.00%

Companies Removed - sold

5381E	Granite State Electric	5381E		
5391G	Energy North	5391G		
5190S	LIPA TSA Billing Company	5190S	11,761,785	
	Grand Total		90,658,650	

Name	Date

Prepared By:	Jeffrey Virkler	2/11/2015
Business Sign Off:		
ServCo Review:	Chuck D'Agostino	3/20/2015
Final Sign Off:	Colleen Dowling	3/31/2015

Description	SAP Allocation Code	SAP Co./Seg	Company Name	SAP Co./Seg	Number of bills	FY2016 Percentage
All Retail incl NMPC-T, Mass-T, Narr-T	**H-004**	5210E	Niagara Mohawk (Electric)		15,099,646	19.14%
	H-004	5210G	Niagara Mohawk (Gas)		5,584,800	7.08%
	H-004	5210T	Niagara Mohawk (Transmission)		-	0.00%
	H-004	5220G	KEDNY		15,040,550	19.06%
	H-004	5230G	KEDLI		6,992,402	8.86%
	H-004	5260E	Keyspan Electric Services, LLC		-	0.00%
	H-004	5310E	Massachusetts Electric		15,969,087	20.24%
	H-004	5310T	Massachusetts Electric (Transmission)		-	0.00%
	H-004	5320E	Nantucket Electric		157,402	0.21%
	H-004	5330G	Boston Gas Company		8,307,464	10.53%
	H-004	5340G	Colonial Gas Company		2,471,305	3.13%
	H-004	5360E	Narragansett Electric		6,082,923	7.71%
	H-004	5360G	Narragansett Gas		3,191,286	4.04%
	H-004	5360T	Narragansett Electric (Transmission)		-	0.00%
	H-004	5381E	Granite State Electric		-	0.00%
	H-004	5391G	Energy North		-	0.00%
			Totals		78,896,865	100.00%

Description	SAP Allocation Code	SAP Co./Seg	Company Name		Number of bills	FY2016 Percentage
New England Elec Retails	**H-052**	5310E	Massachusetts Electric		15,969,087	71.90%
	H-052	5320E	Nantucket Electric		157,402	0.71%
	H-052	5360E	Narragansett Electric		6,082,923	27.39%
	H-052	5381E	Granite State Electric		-	0.00%
			Totals		22,209,412	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description		Number of bills	FY2016 Percentage
NGUS and Legacy NG New England Retails, NEP-T, and Hydros	**H-089**	5310E	Massachusetts Electric Company		15,969,087	62.87%
	H-089	5320E	Nantucket Electric Company		157,402	0.62%
	H-089	5360E	Narragansett Electric Company		6,082,923	23.95%
	H-089	5360G	Narragansett Gas Company		3,191,286	12.56%

			Totals		25,400,698	100.00%

Description	SAP Allocation Code	SAP Co./Seg	Company Name		Number of bills	FY2016 Percentage
NMPC Electric and NMPC Gas	**H-113**	5210E	Niagara Mohawk (Electric)		15,099,646	73.00%
	H-113	5210G	Niagara Mohawk (Gas)		5,584,800	27.00%
			Totals		20,684,446	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description		Number of bills	FY2016 Percentage
Niagara Mohawk (Elec, Gas and Trans), KEDNY and KEDLI	**H-117**	5210E	Niagara Mohawk Power Corp.- Electric Distr.		15,099,646	35.35%
	H-117	5210G	Niagara Mohawk Power Corp. - Gas		5,584,800	13.07%
	H-117	5220G	KeySpan Energy Delivery New York		15,040,550	35.21%
	H-117	5230G	KeySpan Energy Delivery Long Island		6,992,402	16.37%
			Totals		42,717,398	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description		Number of bills	FY2016 Percentage
All Retail Companies	**H-173**	5210E	Niagara Mohawk (Electric)		15,099,646	19.14%
	H-173	5210G	Niagara Mohawk (Gas)		5,584,800	7.08%
	H-173	5220G	KEDNY		15,040,550	19.06%
	H-173	5230G	KEDLI		6,992,402	8.86%
	H-173	5310E	Massachusetts Electric		15,969,087	20.24%
	H-173	5320E	Nantucket Electric		157,402	0.21%
	H-173	5330G	Boston Gas Company		8,307,464	10.53%
	H-173	5340G	Colonial Gas Company		2,471,305	3.13%
	H-173	5360E	Narragansett Electric		6,082,923	7.71%
	H-173	5360G	Narragansett Gas		3,191,286	4.04%
			Totals		78,896,865	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description		Number of bills	FY2016 Percentage
All Electric	**H-192**	5210E	Niagara Mohawk Power Corp.- Electric Distr.		15,099,646	40.47%
	H-192	5310E	Massachusetts Electric Company		15,969,087	42.80%
	H-192	5320E	Nantucket Electric Company		157,402	0.42%
	H-192	5360E	Narragansett Electric Company		6,082,923	16.30%
			Totals		37,309,058	99.99%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description		Number of bills	FY2016 Percentage
NY Gas (NIMO, KEDNY and KEDLI)	**H-207**	5210G	Niagara Mohawk (Gas)		5,584,800	20.22%
	H-207	5220G	KEDNY		15,040,550	54.46%
	H-207	5230G	KEDLI		6,992,402	25.32%
			Totals		27,617,752	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description		Number of bills	FY2016 Percentage
All Gas Retails	**H-210**	5210G	Niagara Mohawk (Gas)		5,584,800	13.43%
	H-210	5220G	KEDNY		15,040,550	36.17%
	H-210	5230G	KEDLI		6,992,402	16.81%
	H-210	5330G	Boston Gas Company		8,307,464	19.98%
	H-210	5340G	Colonial Gas Company		2,471,305	5.95%
	H-210	5360G	Narragansett Gas		3,191,286	7.67%
			Totals		41,587,807	100.01%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description		Number of bills	FY2016 Percentage
KEDNY and KEDLI	**H-225**	5220G	KEDNY		15,040,550	68.26%
	H-225	5230G	KEDLI		6,992,402	31.74%
			Totals		22,032,952	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description		Number of bills	FY2016 Percentage
Mass. Electric and Nantucket Electric	**H-277**	5310E	Massachusetts Electric		15,969,087	99.02%
	H-277	5320E	Nantucket Electric		157,402	0.98%
			Totals		16,126,489	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description		Number of bills	FY2016 Percentage
Mass Elect & Gas D	**H-278**	5310E	Massachusetts Electric		15,969,087	59.34%
	H-278	5320E	Nantucket Electric		157,402	0.59%
	H-278	5330G	Boston Gas Company		8,307,464	30.88%
	H-278	5340G	Colonial Gas Company		2,471,305	9.19%

			Totals		26,905,258	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description		Number of bills	FY2016 Percentage
New England Retails	**H-280**	5310E	Massachusetts Electric		15,969,087	44.14%
	H-280	5320E	Nantucket Electric		157,402	0.44%
	H-280	5330G	Boston Gas Company		8,307,464	22.96%
	H-280	5340G	Colonial Gas Company		2,471,305	6.83%
	H-280	5360E	Narragansett Electric		6,082,923	16.81%
	H-280	5360G	Narragansett Gas		3,191,286	8.82%
			Totals		36,179,467	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description		Number of bills	FY2016 Percentage
Mass Gas	**H-310**	5330G	Boston Gas Company		8,307,464	77.07%
	H-310	5340G	Colonial Gas Company		2,471,305	22.93%
			Totals		10,778,769	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description		Number of bills	FY2016 Percentage
New England Gas	**H-313**	5330G	Boston Gas Company		8,307,464	59.47%
	H-313	5340G	Colonial Gas Company		2,471,305	17.69%
	H-313	5360G	Narragansett Gas		3,191,286	22.84%
			Totals		13,970,055	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description		Number of Customers	FY2016 Percentage
Narragansett Electric and Gas	**H-316**	5360E	Narragansett Electric		6,082,923	65.59%
	H-316	5360G	Narragansett Gas		3,191,286	34.41%
			Totals		9,274,209	100.00%

Description	SAP Allocation Code	SAP Co./Seg	Company Name		Number of bills	FY2016 Percentage
All Retail and All TRAN	**H-326**	5210E	Niagara Mohawk (Electric)		15,099,646	19.15%
	H-326	5210G	Niagara Mohawk (Gas)		5,584,800	7.08%
	H-326	5210T	Niagara Mohawk (Transmission)		-	0.00%

	H-326	5220G	KEDNY		15,040,550	19.06%
	H-326	5230G	KEDLI		6,992,402	8.86%
	H-326	5310E	Massachusetts Electric		15,969,087	20.24%
	H-326	5310T	Massachusetts Electric (Transmission)		-	0.00%
	H-326	5320E	Nantucket Electric		157,402	0.20%
	H-326	5330G	Boston Gas Company		8,307,464	10.53%
	H-326	5340G	Colonial Gas Company		2,471,305	3.13%
	H-326	5360E	Narragansett Electric		6,082,923	7.71%
	H-326	5360G	Narragansett Gas		3,191,286	4.04%
	H-326	5360T	Narragansett Electric (Transmission)		-	0.00%
	H-326	5410T	New England Power (Transmission)		-	0.00%
			Totals		78,896,865	100.00%

Description	**SAP Allocation Code**	**SAP Co. Code**	**Company Name**		**Number of bills**	**FY2016 Percentage**
Parents, Legacy NG Retails, plus other segments that have no data	**H-339**	5020R	National Grid USA		-	0.00%
	H-339	5040R	Keyspan Corporation		-	0.00%
	H-339	5210E	Niagara Mohawk (Electric)		15,099,646	32.76%
	H-339	5210G	Niagara Mohawk (Gas)		5,584,800	12.12%
	H-339	5310E	Massachusetts Electric		15,969,087	34.66%
	H-339	5310T	Massachusetts Electric (Transmission)		-	0.00%
	H-339	5320E	Nantucket Electric		157,402	0.34%
	H-339	5360E	Narragansett Electric		6,082,923	13.20%
	H-339	5360G	Narragansett Gas		3,191,286	6.92%
	H-339	5360T	Narragansett Electric (Transmission)		-	0.00%
			Totals		46,085,144	100.00%

Description	**SAP Allocation Code**	**SAP Co./Seg**	**Company Name**		**Number of bills**	**FY2016 Percentage**
Parents and Legacy KS Gas	**H-341**	5020R	National Grid USA		-	0.00%
	H-341	5040R	Keyspan Corporation		-	0.00%
	H-341	5220G	KEDNY		15,040,550	45.84%
	H-341	5230G	KEDLI		6,992,402	21.31%
	H-341	5330G	Boston Gas Company		8,307,464	25.32%
	H-341	5340G	Colonial Gas Company		2,471,305	7.53%
			Totals		32,811,721	100.00%

Description	**SAP Allocation Code**	**SAP Co./Seg**	**Company Name**		**Number of bills**	**FY2016 Percentage**

KEDNY, Boston Gas and Colonial Gas	**H-343**	5220G	KEDNY		15,040,550	58.25%
	H-343	5330G	Boston Gas Company		8,307,464	32.18%
	H-343	5340G	Colonial Gas Company		2,471,305	9.57%
			Totals		25,819,319	100.00%

Description	SAP Allocation Code	SAP Co./Seg	Company Name		Number of bills	FY2016 Percentage
Parents, NE Retails plus TRAN segments	**H-346**	5020R	National Grid USA		-	0.00%
	H-346	5040R	Keyspan Corporation		-	0.00%
	H-346	5310E	Massachusetts Electric		15,969,087	71.90%
	H-346	5310T	Massachusetts Electric (Transmission)		-	0.00%
	H-346	5320E	Nantucket Electric		157,402	0.71%
	H-346	5360E	Narragansett Electric		6,082,923	27.39%
	H-346	5360T	Narragansett Electric (Transmission)		-	0.00%
			Totals		22,209,412	100.00%

Description	SAP Allocation Code	SAP Co./Seg	Company Name		Number of bills	FY2016 Percentage
Parents and New England Elec Retails	**H-348**	5020R	National Grid USA		-	0.00%
	H-348	5040R	Keyspan Corporation		-	0.00%
	H-348	5310E	Massachusetts Electric		15,969,087	71.90%
	H-348	5320E	Nantucket Electric		157,402	0.71%
	H-348	5360E	Narragansett Electric		6,082,923	27.39%
			Totals		22,209,412	100.00%

Description	SAP Allocation Code	SAP Co./Seg	Company Name		Number of bills	FY2016 Percentage
All Retail plus LIPA TSA Billing Entity	**H-T71**	5210E	Niagara Mohawk (Electric)		15,099,646	16.66%
	H-T71	5210G	Niagara Mohawk (Gas)		5,584,800	6.16%
	H-T71	5220G	KEDNY		15,040,550	16.59%
	H-T71	5230G	KEDLI		6,992,402	7.71%
	H-T71	5310E	Massachusetts Electric		15,969,087	17.61%
	H-T71	5320E	Nantucket Electric		157,402	0.18%
	H-T71	5330G	Boston Gas Company		8,307,464	9.16%
	H-T71	5340G	Colonial Gas Company		2,471,305	2.73%
	H-T71	5360E	Narragansett Electric		6,082,923	6.71%
	H-T71	5360G	Narragansett Gas		3,191,286	3.52%
	H-T71	5190S	LIPA TSA Billing Company		11,761,785	12.97%
			Totals		90,658,650	100.00%

I - Value of Property Owned

Updated for FY2016

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 Accounting, Kristine Allbright

Notes:

Data derived from most FERC Form 1 reports, and Gas Company state annual reports (For the calendar year 2013)
Based upon Gross Fixed Assets page 200-201, page 69 Electric as reported in FERC Form 1 & State Annual Gas Reports for Gas Companes

Description		SAP Co./Seg	Company Description	Value of Property Owned (in 000's) For FY2016	FY2016 Percentage
Total Value of Property Owned Reported as Basis for Allocation		5210E	Niagara Mohawk Power Corp.- Electric Distr.	$ 7,076,162	19.49%
		5210G	Niagara Mohawk Power Corp. - Gas	$ 2,323,089	6.40%
		5210T	Niagara Mohawk Power Corp. - Transmission	$ 2,246,104	6.19%
		5220G	KeySpan Energy Delivery New York	$ 3,958,439	10.90%
		5230G	KeySpan Energy Delivery Long Island	$ 3,123,730	8.60%
		5310E	Massachusetts Electric Company	$ 4,867,869	13.41%
		5310T	Massachusetts Electric Company (Transmission)	$ 47,856	0.13%
		5320E	Nantucket Electric Company	$ 129,147	0.36%
		5330G	Boston Gas Company	$ 3,378,243	9.30%
		5340G	Colonial Gas Company	$ 787,660	2.17%
		5360E	Narragansett Electric Company	$ 1,948,764	5.37%
		5360G	Narragansett Gas Company	$ 1,115,328	3.07%
		5360T	Narragansett Electric Company (Transmission)	$ 624,368	1.72%
		5410T	New England Power (Transmission)	$ 2,520,684	6.94%
		5411F	NE Hydro - Trans Electric Co.	$ 234,698	0.65%
		5412F	New England Hydro - Trans Corp.	$ 182,947	0.50%
		5413F	New England Electric Trans Corp	$ 7,228	0.02%
		5420G	KeySpan LNG LP Regulated Entity	$ 49,262	0.14%
		5430P	KeySpan Generation LLC (PSA)	$ 1,686,238	4.64%
			Totals	$ 36,307,815	100.00%

5381E	Granite State Electric	$ -
5391G	Energy North	$ -
	Grand Total	$ 36,307,815

	Name	Date
Prepared By:	Kristine Allbright	3/2/2015
Business Sign Off:		
ServCo Review:	Chuck D'Agostino	3/20/2015
Final Sign Off:	Colleen Dowling	3/31/2015

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Value of Property Owned (in 000's)	FY2016 Percentage
Niagara Mohawk (Elec, Gas and Trans)	**I-064**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	$ 7,076,162	60.76%
	I-064	5210G	Niagara Mohawk Power Corp. - Gas	$ 2,323,089	19.95%
	I-064	5210T	Niagara Mohawk Power Corp. - Transmission	$ 2,246,104	19.29%
			Totals	$ 11,645,355	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Value of Property Owned (in 000's)	FY2016 Percentage
NGUS, Retails, TRAN, Hydros, Gens	**I-070**	5020R	National Grid USA	$ -	0.00%
	I-070	5210E	Niagara Mohawk Power Corp.- Electric Distr.	$ 7,076,162	19.51%
	I-070	5210G	Niagara Mohawk Power Corp. - Gas	$ 2,323,089	6.41%
	I-070	5210T	Niagara Mohawk Power Corp. - Transmission	$ 2,246,104	6.19%
	I-070	5220G	KeySpan Energy Delivery New York	$ 3,958,439	10.92%
	I-070	5230G	KeySpan Energy Delivery Long Island	$ 3,123,730	8.62%
	I-070	5310E	Massachusetts Electric Company	$ 4,867,869	13.43%
	I-070	5310T	Massachusetts Electric Company (Transmission)	$ 47,856	0.13%
	I-070	5320E	Nantucket Electric Company	$ 129,147	0.36%
	I-070	5330G	Boston Gas Company	$ 3,378,243	9.32%
	I-070	5340G	Colonial Gas Company	$ 787,660	2.17%
	I-070	5360E	Narragansett Electric Company	$ 1,948,764	5.37%
	I-070	5360G	Narragansett Gas Company	$ 1,115,328	3.08%
	I-070	5360T	Narragansett Electric Company (Transmission)	$ 624,368	1.72%
	I-070	5410T	New England Power (Transmission)	$ 2,520,684	6.95%
	I-070	5411F	NE Hydro - Trans Electric Co.	$ 234,698	0.65%
	I-070	5412F	New England Hydro - Trans Corp.	$ 182,947	0.50%
	I-070	5413F	New England Electric Trans Corp	$ 7,228	0.02%
	I-070	5430P	KeySpan Generation LLC (PSA)	$ 1,686,238	4.65%

	I-070	5431P	KeySpan Glenwood Energy Center	$ -	0.00%
	I-070	5432P	KeySpan Port Jefferson Energy Center	$ -	0.00%
	I-070	5802N	NG Trans Services Corp	$ -	0.00%
			Totals	$ 36,258,553	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Value of Property Owned (in 000's)	FY2016 Percentage
Legacy NG Retail Companies, all TRAN	**I-076**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	$ 7,076,162	30.90%
	I-076	5210G	Niagara Mohawk Power Corp. - Gas	$ 2,323,089	10.14%
	I-076	5210T	Niagara Mohawk Power Corp. - Transmission	$ 2,246,104	9.81%
	I-076	5310E	Massachusetts Electric Company	$ 4,867,869	21.26%
	I-076	5310T	Massachusetts Electric Company (Transmission)	$ 47,856	0.21%
	I-076	5320E	Nantucket Electric Company	$ 129,147	0.56%
	I-076	5360E	Narragansett Electric Company	$ 1,948,764	8.51%
	I-076	5360G	Narragansett Gas Company	$ 1,115,328	4.87%
	I-076	5360T	Narragansett Electric Company (Transmission)	$ 624,368	2.73%
	I-076	5410T	New England Power (Transmission)	$ 2,520,684	11.01%
			Totals	$ 22,899,371	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Value of Property Owned (in 000's)	FY2016 Percentage
Legacy NG Retails, all TRAN, Hydros	**I-078**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	$ 7,076,162	30.33%
	I-078	5210G	Niagara Mohawk Power Corp. - Gas	$ 2,323,089	9.96%
	I-078	5210T	Niagara Mohawk Power Corp. - Transmission	$ 2,246,104	9.63%
	I-078	5310E	Massachusetts Electric Company	$ 4,867,869	20.87%
	I-078	5310T	Massachusetts Electric Company (Transmission)	$ 47,856	0.21%
	I-078	5320E	Nantucket Electric Company	$ 129,147	0.55%
	I-078	5360E	Narragansett Electric Company	$ 1,948,764	8.36%
	I-078	5360G	Narragansett Gas Company	$ 1,115,328	4.78%
	I-078	5360T	Narragansett Electric Company (Transmission)	$ 624,368	2.68%
	I-078	5410T	New England Power (Transmission)	$ 2,520,684	10.81%
	I-078	5411F	NE Hydro - Trans Electric Co.	$ 234,698	1.01%
	I-078	5412F	New England Hydro - Trans Corp.	$ 182,947	0.78%
	I-078	5413F	New England Electric Trans Corp	$ 7,228	0.03%
			Totals	$ 23,324,243	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Value of Property Owned (in 000's)	FY2016 Percentage
Legacy KS Retail and Generation	**I-082**	5220G	KeySpan Energy Delivery New York	$ 3,958,439	30.60%
	I-082	5230G	KeySpan Energy Delivery Long Island	$ 3,123,730	24.15%
	I-082	5330G	Boston Gas Company	$ 3,378,243	26.12%
	I-082	5340G	Colonial Gas Company	$ 787,660	6.09%
	I-082	5430P	KeySpan Generation LLC (PSA)	$ 1,686,238	13.04%
	I-082	5431P	KeySpan Glenwood Energy Center	$ -	0.00%
	I-082	5432P	KeySpan Port Jefferson Energy Center	$ -	0.00%
			Totals	$ 12,934,309	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Value of Property Owned (in 000's)	FY2016 Percentage
KEDLI (Use A5230)	**I-083**	5230G	KeySpan Energy Delivery Long Island	$ 3,123,730	100.00%
			Totals	$ 3,123,730	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Value of Property Owned (in 000's)	FY2016 Percentage
Niagara Mohawk (Elec, Gas and Trans)	**I-114**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	$ 7,076,162	60.76%
	I-114	5210G	Niagara Mohawk Power Corp. - Gas	$ 2,323,089	19.95%
	I-114	5210T	Niagara Mohawk Power Corp. - Transmission	$ 2,246,104	19.29%
			Totals	$ 11,645,355	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Value of Property Owned (in 000's)	FY2016 Percentage
Niagara Mohawk (Elec, Gas and Trans), KEDNY and KEDLI	**I-116**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	$ 7,076,162	37.78%
	I-116	5210G	Niagara Mohawk Power Corp. - Gas	$ 2,323,089	12.40%
	I-116	5210T	Niagara Mohawk Power Corp. - Transmission	$ 2,246,104	12.00%
	I-116	5220G	KeySpan Energy Delivery New York	$ 3,958,439	21.14%
	I-116	5230G	KeySpan Energy Delivery Long Island	$ 3,123,730	16.68%
			Totals	$ 18,727,524	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Value of Property Owned (in 000's)	FY2016 Percentage
All Retail Companies, NMPC-T, Mass-T, Narr-T, Hydros, KS Generation, GW, Port Jefferson	**I-122**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	$ 7,076,162	21.38%
	I-122	5210G	Niagara Mohawk Power Corp. - Gas	$ 2,323,089	7.02%
	I-122	5210T	Niagara Mohawk Power Corp. - Transmission	$ 2,246,104	6.78%
	I-122	5220G	KeySpan Energy Delivery New York	$ 3,958,439	11.95%
	I-122	5230G	KeySpan Energy Delivery Long Island	$ 3,123,730	9.43%
	I-122	5310E	Massachusetts Electric Company	$ 4,867,869	14.70%
	I-122	5310T	Massachusetts Electric Company (Transmission)	$ 47,856	0.14%
	I-122	5320E	Nantucket Electric Company	$ 129,147	0.39%
	I-122	5330G	Boston Gas Company	$ 3,378,243	10.20%
	I-122	5340G	Colonial Gas Company	$ 787,660	2.38%
	I-122	5360E	Narragansett Electric Company	$ 1,948,764	5.89%
	I-122	5360G	Narragansett Gas Company	$ 1,115,328	3.37%
	I-122	5411F	NE Hydro - Trans Electric Co.	$ 234,698	0.71%
	I-122	5412F	New England Hydro - Trans Corp.	$ 182,947	0.55%
	I-122	5413F	New England Electric Trans Corp	$ 7,228	0.02%
	I-122	5430P	KeySpan Generation LLC (PSA)	$ 1,686,238	5.09%
	I-122	5431P	KeySpan Glenwood Energy Center	$ -	0.00%
	I-122	5432P	KeySpan Port Jefferson Energy Center	$ -	0.00%
			Totals	$ 33,113,501	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Value of Property Owned (in 000's)	FY2016 Percentage
LegNG Retail, TRAN segment	**I-160**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	$ 7,076,162	30.90%
	I-160	5210G	Niagara Mohawk Power Corp. - Gas	$ 2,323,089	10.14%
	I-160	5210T	Niagara Mohawk Power Corp. - Transmission	$ 2,246,104	9.81%
	I-160	5310E	Massachusetts Electric Company	$ 4,867,869	21.26%
	I-160	5310T	Massachusetts Electric Company (Transmission)	$ 47,856	0.21%
	I-160	5320E	Nantucket Electric Company	$ 129,147	0.56%
	I-160	5360E	Narragansett Electric Company	$ 1,948,764	8.51%
	I-160	5360G	Narragansett Gas Company	$ 1,115,328	4.87%
	I-160	5360T	Narragansett Electric Company (Transmission)	$ 624,368	2.73%
	I-160	5410T	New England Power (Transmission)	$ 2,520,684	11.01%
			Totals	$ 22,899,371	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Value of Property Owned (in 000's)	FY2016 Percentage
All Retail Companies	**I-173**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	$ 7,076,162	24.64%
	I-173	5210G	Niagara Mohawk Power Corp. - Gas	$ 2,323,089	8.09%
	I-173	5220G	KeySpan Energy Delivery New York	$ 3,958,439	13.79%
	I-173	5230G	KeySpan Energy Delivery Long Island	$ 3,123,730	10.88%
	I-173	5310E	Massachusetts Electric Company	$ 4,867,869	16.96%
	I-173	5320E	Nantucket Electric Company	$ 129,147	0.45%
	I-173	5330G	Boston Gas Company	$ 3,378,243	11.77%
	I-173	5340G	Colonial Gas Company	$ 787,660	2.74%
	I-173	5360E	Narragansett Electric Company	$ 1,948,764	6.79%
	I-173	5360G	Narragansett Gas Company	$ 1,115,328	3.89%
			Totals	$ 28,708,430	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Value of Property Owned (in 000's)	FY2016 Percentage
All Electric Distribution	**I-194**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	$ 7,076,162	50.46%
	I-194	5310E	Massachusetts Electric Company	$ 4,867,869	34.72%
	I-194	5320E	Nantucket Electric Company	$ 129,147	0.92%
	I-194	5360E	Narragansett Electric Company	$ 1,948,764	13.90%
			Totals	$ 14,021,942	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Value of Property Owned (in 000's)	FY2016 Percentage
KEDNY and KEDLI	**I-226**	5220G	KeySpan Energy Delivery New York	$ 3,958,439	55.89%
	I-226	5230G	KeySpan Energy Delivery Long Island	$ 3,123,730	44.11%
			Totals	$ 7,082,169	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Value of Property Owned (in 000's)	FY2016 Percentage

KEDNY and Mass. Electric	**I-245**	5220G	KeySpan Energy Delivery New York	$ 3,958,439	44.85%
	I-245	5310E	Massachusetts Electric Company	$ 4,867,869	55.15%
			Totals	$ 8,826,308	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Value of Property Owned (in 000's)	FY2016 Percentage
KEDNY and Colonial Gas	**I-247**	5220G	KeySpan Energy Delivery New York	$ 3,958,439	83.40%
	I-247	5340G	Colonial Gas Company	$ 787,660	16.60%
			Totals	$ 4,746,099	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Value of Property Owned (in 000's)	FY2016 Percentage
Mass. Electric (Elec and Trans) and Nantucket Electric	**I-254**	5310E	Massachusetts Electric Company	$ 4,867,869	96.49%
	I-254	5310T	Massachusetts Electric Company (Transmission)	$ 47,856	0.95%
	I-254	5320E	Nantucket Electric Company	$ 129,147	2.56%
			Totals	$ 5,044,872	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Value of Property Owned (in 000's)	FY2016 Percentage
Mass. Electric-E&T, Nantucket Electric and Narragansett-E&T	**I-260**	5310E	Massachusetts Electric Company	$ 4,867,869	63.89%
	I-260	5310T	Massachusetts Electric Company (Transmission)	$ 47,856	0.63%
	I-260	5320E	Nantucket Electric Company	$ 129,147	1.70%
	I-260	5360E	Narragansett Electric Company	$ 1,948,764	25.58%
	I-260	5360T	Narragansett Electric Company (Transmission)	$ 624,368	8.20%
			Totals	$ 7,618,004	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Value of Property Owned (in 000's)	FY2016 Percentage
MECO-E&T, NECO-E, NEP-T, Hydr, Gens	**I-275**	5310E	Massachusetts Electric Company	$ 4,867,869	42.34%
	I-275	5310T	Massachusetts Electric Company (Transmission)	$ 47,856	0.42%

	I-275	5360E	Narragansett Electric Company	$ 1,948,764	16.95%
	I-275	5410T	New England Power (Transmission)	$ 2,520,684	21.93%
	I-275	5411F	NE Hydro - Trans Electric Co.	$ 234,698	2.04%
	I-275	5412F	New England Hydro - Trans Corp.	$ 182,947	1.59%
	I-275	5413F	New England Electric Trans Corp	$ 7,228	0.06%
	I-275	5430P	KeySpan Generation LLC (PSA)	$ 1,686,238	14.67%
	I-275	5431P	KeySpan Glenwood Energy Center	$ -	0.00%
	I-275	5432P	KeySpan Port Jefferson Energy Center	$ -	0.00%
			Totals	$ 11,496,283	100.00%

Description	**SAP Alloc. Code**	**SAP Co./Seg**	**Company Description**	**Value of Property Owned (in 000's)**	**FY2016 Percentage**
New England Retails	**I-280**	5310E	Massachusetts Electric Company	$ 4,867,869	39.81%
	I-280	5320E	Nantucket Electric Company	$ 129,147	1.06%
	I-280	5330G	Boston Gas Company	$ 3,378,243	27.63%
	I-280	5340G	Colonial Gas Company	$ 787,660	6.44%
	I-280	5360E	Narragansett Electric Company	$ 1,948,764	15.94%
	I-280	5360G	Narragansett Gas Company	$ 1,115,328	9.12%
			Totals	$ 12,227,011	100.00%

Description	**SAP Alloc. Code**	**SAP Co./Seg**	**Company Description**	**Value of Property Owned (in 000's)**	**FY2016 Percentage**
Mass. Electric-E, Narragansett-E, Hydros, KS Generation, GW, Port Jefferson	**I-297**	5310E	Massachusetts Electric Company	$ 4,867,869	54.52%
	I-297	5360E	Narragansett Electric Company	$ 1,948,764	21.83%
	I-297	5411F	NE Hydro - Trans Electric Co.	$ 234,698	2.63%
	I-297	5412F	New England Hydro - Trans Corp.	$ 182,947	2.05%
	I-297	5413F	New England Electric Trans Corp	$ 7,228	0.08%
	I-297	5430P	KeySpan Generation LLC (PSA)	$ 1,686,238	18.89%
	I-297	5431P	KeySpan Glenwood Energy Center	$ -	0.00%
	I-297	5432P	KeySpan Port Jefferson Energy Center	$ -	0.00%
			Totals	$ 8,927,743	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Value of Property Owned (in 000's)	FY2016 Percentage
Boston Gas and Colonial Gas	**I-310**	5330G	Boston Gas Company	$ 3,378,243	81.09%
	I-310	5340G	Colonial Gas Company	$ 787,660	18.91%
			Totals	$ 4,165,903	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Value of Property Owned (in 000's)	FY2016 Percentage
Narragansett Electric and Narragansett Gas	**I-316**	5360E	Narragansett Electric Company	$ 1,948,764	63.60%
	I-316	5360G	Narragansett Gas Company	$ 1,115,328	36.40%
			Totals	$ 3,064,092	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Value of Property Owned (in 000's)	FY2016 Percentage
Hydros	**I-322**	5411F	NE Hydro - Trans Electric Co.	$ 234,698	55.23%
	I-322	5412F	New England Hydro - Trans Corp.	$ 182,947	43.06%
	I-322	5413F	New England Electric Trans Corp	$ 7,228	1.71%
			Totals	$ 424,873	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Value of Property Owned (in 000's)	FY2016 Percentage
KS Generation, GW and Port Jefferson	**I-325**	5430P	KeySpan Generation LLC (PSA)	$ 1,686,238	100.00%
No allocation data	**I-325**	5431P	KeySpan Glenwood Energy Center	$ -	0.00%
	I-325	5432P	KeySpan Port Jefferson Energy Center	$ -	0.00%
			Totals	$ 1,686,238	100.00%

J - Facilities

NOT Updated for FY2016

Description:

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

Source Data:

Data provided by Paul Flaherty, Rachel Patton, Patrick Burns.
Percentages for Post-LIPA Separation were provided by M&A (Steve Bern).

Notes:

Per discussion with Paul Flaherty and Christophe Chirol, a square footage study was conducted several years ago and was used to allocate the budgeted dollars for each facility. Then %'s were calculated. Kevin Feeney requested their support for these percentages in Feb 2013.

Paul Flaherty and Christophe Chirol provided the calculations to Russ Marcoux for initial input into SAP. The percentages for FY2013 were still valid for FY2014 per Paul and Christophe.

The Syracuse Office Complex, (SOC at 300 Erie Blvd) is not a Service Company building. Therefore, it is not allocated like the buildings below. Per Paul Flaherty, Facilities Dept. Analyst, each year a re-class entry is booked to spread the costs of the SOC from NMPC to all of the other companies that benefit from the work of the TDC and other departments occupying space in the SOC.

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

	Name	Date
Prepared By:		
Business Sign Off:		
ServCo Review:		
Final Sign Off:		

Co. Count	Description	SAP Allocation Code	Location ID in WBS	SAP Co. Code	Company Name	Basis	% of Total Post-LIPA Separation
	Fac - Reservoir Woods, Waltham	**J-063**	**X000748**	5020R	National Grid USA		1.14%
		J-063		5040R	KeySpan Energy Corp.		0.03%
		J-063		5210E	Niagara Mohawk Power Corp.- Electric Distr.		28.75%
		J-063		5210G	Niagara Mohawk Power Corp. - Gas		5.78%
		J-063		5210T	Niagara Mohawk Power Corp. - Transmission		2.96%

		J-063		5220G	KeySpan Energy Delivery New York		10.88%
		J-063		5230G	KeySpan Energy Delivery Long Island		6.36%
	LIPA Separation 1/1/2014	**J-063**		5260E	KeySpan Electric Services LLC		0.00%
		J-063		5310E	Massachusetts Electric Company		18.40%
		J-063		5320E	Nantucket Electric Company		0.16%
		J-063		5330G	Boston Gas Company		9.21%
		J-063		5340G	Colonial Gas Company		1.60%
		J-063		5360E	Narragansett Electric Company		3.93%
		J-063		5360G	Narragansett Gas Company		5.71%
		J-063		5360T	Narragansett Electric Company - Transmission		0.09%
		J-063		5410T	New England Power Company - Transmission		2.16%
		J-063		5411F	NE Hydro - Trans Electric Co.		0.05%
		J-063		5412F	New England Hydro - Trans Corp.		0.06%
		J-063		5413F	New England Electric Trans Corp		0.04%
		J-063		5430P	KeySpan Generation LLC (PSA)		2.48%
		J-063		5431P	KeySpan Glenwood Energy Center		0.08%
		J-063		5432P	KeySpan Port Jefferson Energy Center		0.06%
		J-063		5804N	Wayfinder Group		0.00%
		J-063		5840N	KeySpan Energy Development Corporation		0.07%
		J-063		5850N	KeySpan Services Inc.		0.00%
					Totals		100.00%

Co. Count	Description	SAP Allocation Code	Location ID in WBS	SAP Co. Code	Company Name	Basis	% of Total Prior to LIPA Separation
1	**Fac - Westborough**	**J-166**	**X000756**	5020R	National Grid USA		1.20%
8		**J-166**		5210E	Niagara Mohawk Power Corp.- Electric Distr.		21.00%
9		**J-166**		5210G	Niagara Mohawk Power Corp. - Gas		4.89%
10		**J-166**		5210T	Niagara Mohawk Power Corp. - Transmission		2.88%
3		**J-166**		5310E	Massachusetts Electric Company		28.25%
2		**J-166**		5320E	Nantucket Electric Company		0.42%
12		**J-166**		5360E	Narragansett Electric Company		11.42%
11		**J-166**		5360G	Narragansett Gas Company		3.65%
6		**J-166**		5410T	New England Power Company - Transmission		25.02%
4		**J-166**		5411F	NE Hydro - Trans Electric Co.		0.00%
5		**J-166**		5412F	New England Hydro - Trans Corp.		1.04%
7		**J-166**		5413F	New England Electric Trans Corp		0.21%

13		**J-166**		5804N	Wayfinder Group		0.02%
					Totals		100.00%

Co. Count	Description	SAP Allocation Code	Location ID in WBS	SAP Co. Code	Company Name	Basis	% of Total Prior to LIPA Separation
1	**Fac - 52 Second Ave, Waltham, MA**	**J-233**	**X000711**	5040R	KeySpan Energy Corp.		0.01%
2		**J-233**		5220G	KeySpan Energy Delivery New York		31.13%
3		**J-233**		5230G	KeySpan Energy Delivery Long Island		18.35%
4	**LIPA Separation 1/1/2014**	**J-233**		5260E	KeySpan Electric Services LLC		0.00%
5		**J-233**		5330G	Boston Gas Company		27.53%
6		**J-233**		5340G	Colonial Gas Company		4.53%
7		**J-233**		5430P	KeySpan Generation LLC (PSA)		14.46%
8		**J-233**		5431P	KeySpan Glenwood Energy Center		0.49%
9		**J-233**		5432P	KeySpan Port Jefferson Energy Center		0.36%
10		**J-233**		5840N	KeySpan Energy Development Corporation		3.14%
					Totals		100.00%

J - Facilities - Multiple Sites

NOT Updated for FY2016

Description

The purpose of this sheet is to provide a listing of approved J-104 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, Rachel Patton, Patrick Burns.

Notes:

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

Per discussion with Paul Flaherty and Christophe Chirol, a square footage study was conducted several years ago and was used to allocate the budgeted dollars for each facility. Then %'s were calculated. Kevin Feeney requested their support for these percentages in Feb 2013.

Paul Flaherty and Christophe Chirol provided the calculations to Russ Marcoux for initial input into SAP. The percentages for FY2013 were still valid for FY2014 per Paul and Christophe.

	Name	Date
Prepared By:		
Business Sign Off:		
ServCo Review:		
Final Sign Off:		

# of Uses of J-104		Description	Location ID in WBS	SAP Co. Code	Company Name	Basis	Post_LIPA Separation %
	J-104	Babylon Whse- Suffolk Cty	X000712	5260E	KeySpan Electric Services LLC		0.00%
	J-104		X000712	5230G	KeySpan Energy Delivery Long Island		37.78%
	J-104		X000712	5430P	KeySpan Generation LLC (PSA)		62.22%
					Totals		100.00%

# of Uses of J-104		Description	Location ID in WBS	SAP Co. Code	Company Name	Basis	Post_LIPA Separation %
	J-104	Brightwaters - Suffolk	X000719	5260E	KeySpan Electric Services LLC		0.00%
	J-104		X000719	5230G	KeySpan Energy Delivery Long Island		37.78%
	J-104		X000719	5430P	KeySpan Generation LLC (PSA)		62.22%
					Totals		100.00%

# of Uses of J-104		Description	Location ID in WBS	SAP Co. Code	Company Name	Basis	Post_LIPA Separation %
	J-104	**Coram - Suffolk**	**X000720**	5260E	KeySpan Electric Services LLC		0.00%
	J-104		**X000720**	5230G	KeySpan Energy Delivery Long Island		37.78%
	J-104		**X000720**	5430P	KeySpan Generation LLC (PSA)		62.22%
					Totals		**100.00%**

# of Uses of J-104		Description	Location ID in WBS	SAP Co. Code	Company Name	Basis	Post_LIPA Separation %
	J-104	**Levittown ACC Site- Suffolk**	**X000743**	5260E	KeySpan Electric Services LLC		0.00%
	J-104		**X000743**	5230G	KeySpan Energy Delivery Long Island		37.78%
	J-104		**X000743**	5430P	KeySpan Generation LLC (PSA)		62.22%
					Totals		**100.00%**

# of Uses of J-104		Description	Location ID in WBS	SAP Co. Code	Company Name	Basis	Post_LIPA Separation %
	J-104	**Lindenhurst Co. Site- Suffolk**	**X000744**	5260E	KeySpan Electric Services LLC		0.00%
	J-104		**X000744**	5230G	KeySpan Energy Delivery Long Island		37.78%
	J-104		**X000744**	5430P	KeySpan Generation LLC (PSA)		62.22%
					Totals		**100.00%**

# of Uses of J-104		Description	Location ID in WBS	SAP Co. Code	Company Name	Basis	Post_LIPA Separation %
	J-104	**Shoreham - Suffolk**	**X000755**	5260E	KeySpan Electric Services LLC		0.00%
	J-104		**X000755**	5230G	KeySpan Energy Delivery Long Island		37.78%
	J-104		**X000755**	5430P	KeySpan Generation LLC (PSA)		62.22%
					Totals		**100.00%**

# of Uses of J-104		Description	Location ID in WBS	SAP Co. Code	Company Name	Basis	Post_LIPA Separation %
2	**J-104**	**Bellmore**	**X000713**	5040R	KeySpan Energy Corp.		0.01%
	J-104		**X000713**	5220G	KeySpan Energy Delivery New York		0.30%
	J-104		**X000713**	5230G	KeySpan Energy Delivery Long Island		99.14%
	J-104		**X000713**	5260E	KeySpan Electric Services LLC		0.00%
	J-104		**X000713**	5330G	Boston Gas Company		0.28%
	J-104		**X000713**	5340G	Colonial Gas Company		0.05%

	J-104		X000713	5430P	KeySpan Generation LLC (PSA)		0.18%
	J-104		X000713	5840N	KeySpan Energy Development Corporation		0.04%
	J-104		X000713	5850N	KeySpan Services Inc.		0.00%
					Totals		100.00%

# of Uses of J-104		Description	Location ID in WBS	SAP Co. Code	Company Name	Basis	Post_LIPA Separation %
	J-104	Brentwood Bldg Site	X000714	5040R	KeySpan Energy Corp.		0.01%
	J-104		X000714	5190S	LIPA / PSEG-LI Billing Entity		82.35%
	J-104		X000714	5220G	KeySpan Energy Delivery New York		0.11%
	J-104		X000714	5230G	KeySpan Energy Delivery Long Island		15.31%
	J-104		X000714	5260E	KeySpan Electric Services LLC		0.00%
	J-104		X000714	5330G	Boston Gas Company		0.11%
	J-104		X000714	5340G	Colonial Gas Company		0.02%
	J-104		X000714	5430P	KeySpan Generation LLC (PSA)		2.07%
	J-104		X000714	5840N	KeySpan Energy Development Corporation		0.02%
	J-104		X000714	5850N	KeySpan Services Inc.		0.00%
					Totals		100.00%

# of Uses of J-104		Description	Location ID in WBS	SAP Co. Code	Company Name	Basis	Post_LIPA Separation %
	J-104	Brentwood General Shops Bldg	X000715	5040R	KeySpan Energy Corp.		0.01%
	J-104		X000715	5190S	LIPA / PSEG-LI Billing Entity		68.77%
	J-104		X000715	5220G	KeySpan Energy Delivery New York		0.20%
	J-104		X000715	5230G	KeySpan Energy Delivery Long Island		27.11%
	J-104		X000715	5260E	KeySpan Electric Services LLC		0.00%
	J-104		X000715	5330G	Boston Gas Company		0.19%
	J-104		X000715	5340G	Colonial Gas Company		0.03%
	J-104		X000715	5430P	KeySpan Generation LLC (PSA)		3.66%
	J-104		X000715	5840N	KeySpan Energy Development Corporation		0.03%
	J-104		X000715	5850N	KeySpan Services Inc.		0.00%
					Totals		100.00%

# of Uses of J-104		Description	Location ID in WBS	SAP Co. Code	Company Name	Basis	Post_LIPA Separation %
	J-104	Brentwood Main Office Bldg	X000716	5040R	KeySpan Energy Corp.		0.01%
	J-104		X000716	5190S	LIPA / PSEG-LI Billing Entity		56.80%
	J-104		X000716	5220G	KeySpan Energy Delivery New York		0.27%
	J-104		X000716	5230G	KeySpan Energy Delivery Long Island		37.52%
	J-104		X000716	5260E	KeySpan Electric Services LLC		0.00%

	J-104		X000716	5330G	Boston Gas Company		0.26%
	J-104		X000716	5340G	Colonial Gas Company		0.04%
	J-104		X000716	5430P	KeySpan Generation LLC (PSA)		5.06%
	J-104		X000716	5840N	KeySpan Energy Development Corporation		0.04%
	J-104		X000716	5850N	KeySpan Services Inc.		0.00%
					Totals		100.00%

# of Uses of J-104		Description	Location ID in WBS	SAP Co. Code	Company Name	Basis	Post_LIPA Separation %
	J-104	Brentwood Warehouse Bldg	X000717	5040R	KeySpan Energy Corp.		0.00%
	J-104		X000717	5190S	LIPA / PSEG-LI Billing Entity		88.82%
	J-104		X000717	5220G	KeySpan Energy Delivery New York		0.07%
	J-104		X000717	5230G	KeySpan Energy Delivery Long Island		9.71%
	J-104		X000717	5260E	KeySpan Electric Services LLC		0.00%
	J-104		X000717	5330G	Boston Gas Company		0.07%
	J-104		X000717	5340G	Colonial Gas Company		0.01%
	J-104		X000717	5430P	KeySpan Generation LLC (PSA)		1.31%
	J-104		X000717	5840N	KeySpan Energy Development Corporation		0.01%
	J-104		X000717	5850N	KeySpan Services Inc.		0.00%
					Totals		100.00%

# of Uses of J-104		Description	Location ID in WBS	SAP Co. Code	Company Name	Basis	Post_LIPA Separation %
	J-104	Brentwood Transportation Bldg	X000757	5040R	KeySpan Energy Corp.		0.02%
	J-104		X000757	5190S	LIPA / PSEG-LI Billing Entity		50.85%
	J-104		X000757	5220G	KeySpan Energy Delivery New York		0.31%
	J-104		X000757	5230G	KeySpan Energy Delivery Long Island		42.66%
	J-104		X000757	5260E	KeySpan Electric Services LLC		0.00%
	J-104		X000757	5330G	Boston Gas Company		0.30%
	J-104		X000757	5340G	Colonial Gas Company		0.05%
	J-104		X000757	5430P	KeySpan Generation LLC (PSA)		5.76%
	J-104		X000757	5840N	KeySpan Energy Development Corporation		0.05%
	J-104		X000757	5850N	KeySpan Services Inc.		0.00%
					Totals		100.00%

# of Uses of J-104		Description	Location ID in WBS	SAP Co. Code	Company Name	Basis	Post_LIPA Separation %
4	J-104	Bridgehamton	X000718	5040R	KeySpan Energy Corp.		0.01%

	J-104		X000718	5190S	LIPA / PSEG-LI Billing Entity		86.67%
	J-104		X000718	5220G	KeySpan Energy Delivery New York		0.19%
	J-104		X000718	5230G	KeySpan Energy Delivery Long Island		12.79%
	J-104		X000718	5260E	KeySpan Electric Services LLC		0.00%
	J-104		X000718	5330G	Boston Gas Company		0.17%
	J-104		X000718	5340G	Colonial Gas Company		0.03%
	J-104		X000718	5430P	KeySpan Generation LLC (PSA)		0.12%
	J-104		X000718	5840N	KeySpan Energy Development Corporation		0.02%
	J-104		X000718	5850N	KeySpan Services Inc.		0.00%
					Totals		**100.00%**

# of Uses of J-104		Description	Location ID in WBS	SAP Co. Code	Company Name	Basis	Post_LIPA Separation %
	J-104	**Bridgehamton Bldg Site**	TBD-Bridg	5040R	KeySpan Energy Corp.		0.00%
	J-104		TBD-Bridg	5190S	LIPA / PSEG-LI Billing Entity		92.93%
	J-104		TBD-Bridg	5220G	KeySpan Energy Delivery New York		0.10%
	J-104		TBD-Bridg	5230G	KeySpan Energy Delivery Long Island		6.79%
	J-104		TBD-Bridg	5260E	KeySpan Electric Services LLC		0.00%
	J-104		TBD-Bridg	5330G	Boston Gas Company		0.09%
	J-104		TBD-Bridg	5340G	Colonial Gas Company		0.02%
	J-104		TBD-Bridg	5430P	KeySpan Generation LLC (PSA)		0.06%
	J-104		TBD-Bridg	5840N	KeySpan Energy Development Corporation		0.01%
	J-104		TBD-Bridg	5850N	KeySpan Services Inc.		0.00%
					Totals		**100.00%**

# of Uses of J-104		Description	Location ID in WBS	SAP Co. Code	Company Name	Basis	Post_LIPA Separation %
5	J-104	**600 GARDEN CITY BUILDING**	X000721	5040R	KeySpan Energy Corp.		0.10%
	J-104		X000721	5190S	LIPA / PSEG-LI Billing Entity		0.00%
	J-104		X000721	5220G	KeySpan Energy Delivery New York		33.91%
	J-104		X000721	5230G	KeySpan Energy Delivery Long Island		23.18%
	J-104		X000721	5260E	KeySpan Electric Services LLC		0.00%
	J-104		X000721	5330G	Boston Gas Company		22.33%
	J-104		X000721	5340G	Colonial Gas Company		4.62%
	J-104		X000721	5430P	KeySpan Generation LLC (PSA)		11.71%
	J-104		X000721	5431P	KeySpan Glenwood Energy Center		0.37%
	J-104		X000721	5432P	KeySpan Port Jefferson Energy Center		0.37%
	J-104		X000721	5820R	NG Energy Trading Services		0.39%
	J-104		X000721	5840N	KeySpan Energy Development Corporation		3.02%
	J-104		X000721	5850N	KeySpan Services Inc.		0.00%
					Totals		**100.00%**

# of Uses of J-104		Description	Location ID in WBS	SAP Co. Code	Company Name	Basis	Post_LIPA Separation %
6	**J-104**	**Greenlawn**	**X000722**	5040R	KeySpan Energy Corp.		0.03%
	J-104		**X000722**	5190S	LIPA / PSEG-LI Billing Entity		57.13%
	J-104		**X000722**	5220G	KeySpan Energy Delivery New York		0.87%
	J-104		**X000722**	5230G	KeySpan Energy Delivery Long Island		40.37%
	J-104		**X000722**	5260E	KeySpan Electric Services LLC		0.00%
	J-104		**X000722**	5330G	Boston Gas Company		0.80%
	J-104		**X000722**	5340G	Colonial Gas Company		0.15%
	J-104		**X000722**	5430P	KeySpan Generation LLC (PSA)		0.53%
	J-104		**X000722**	5840N	KeySpan Energy Development Corporation		0.12%
	J-104		**X000722**	5850N	KeySpan Services Inc.		0.00%
					Totals		**100.00%**

# of Uses of J-104		Description	Location ID in WBS	SAP Co. Code	Company Name	Basis	Post_LIPA Separation %
	J-104	**Greenlawn Bldg Site**	**TBD-Greel**	5040R	KeySpan Energy Corp.		0.01%
	J-104		**TBD-Greel**	5190S	LIPA / PSEG-LI Billing Entity		86.46%
	J-104		**TBD-Greel**	5220G	KeySpan Energy Delivery New York		0.28%
	J-104		**TBD-Greel**	5230G	KeySpan Energy Delivery Long Island		12.74%
	J-104		**TBD-Greel**	5260E	KeySpan Electric Services LLC		0.00%
	J-104		**TBD-Greel**	5330G	Boston Gas Company		0.25%
	J-104		**TBD-Greel**	5340G	Colonial Gas Company		0.05%
	J-104		**TBD-Greel**	5430P	KeySpan Generation LLC (PSA)		0.17%
	J-104		**TBD-Greel**	5840N	KeySpan Energy Development Corporation		0.04%
	J-104		**TBD-Greel**	5850N	KeySpan Services Inc.		0.00%
					Totals		**100.00%**

# of Uses of J-104		Description	Location ID in WBS	SAP Co. Code	Company Name	Basis	Post_LIPA Separation %
	J-104	**Hewlett Bldg Site**	**X000723**	5040R	KeySpan Energy Corp.		0.00%
	J-104		**X000723**	5190S	LIPA / PSEG-LI Billing Entity		50.34%
	J-104		**X000723**	5220G	KeySpan Energy Delivery New York		0.08%
	J-104		**X000723**	5230G	KeySpan Energy Delivery Long Island		44.68%
	J-104		**X000723**	5260E	KeySpan Electric Services LLC		0.00%
	J-104		**X000723**	5330G	Boston Gas Company		0.06%
	J-104		**X000723**	5340G	Colonial Gas Company		0.02%
	J-104		**X000723**	5430P	KeySpan Generation LLC (PSA)		4.80%
	J-104		**X000723**	5840N	KeySpan Energy Development Corporation		0.02%
	J-104		**X000723**	5850N	KeySpan Services Inc.		0.00%

					Totals		**100.00%**

# of Uses of J-104		Description	Location ID in WBS	SAP Co. Code	Company Name	Basis	Post_LIPA Separation %
	J-104	**Hewlett General Shops Bldg**	**X000724**	5220G	KeySpan Energy Delivery New York		0.15%
	J-104		**X000724**	5230G	KeySpan Energy Delivery Long Island		90.00%
	J-104		**X000724**	5260E	KeySpan Electric Services LLC		0.00%
	J-104		**X000724**	5330G	Boston Gas Company		0.12%
	J-104		**X000724**	5340G	Colonial Gas Company		0.03%
	J-104		**X000724**	5430P	KeySpan Generation LLC (PSA)		9.67%
	J-104		**X000724**	5840N	KeySpan Energy Development Corporation		0.03%
	J-104		**X000724**	5850N	KeySpan Services Inc.		0.00%
					Totals		**100.00%**

# of Uses of J-104		Description	Location ID in WBS	SAP Co. Code	Company Name	Basis	Post_LIPA Separation %
	J-104	**Hewlett Main Office Bldg**	**X000725**	5190S	LIPA / PSEG-LI Billing Entity		48.84%
	J-104		**X000725**	5220G	KeySpan Energy Delivery New York		0.08%
	J-104		**X000725**	5230G	KeySpan Energy Delivery Long Island		46.03%
	J-104		**X000725**	5260E	KeySpan Electric Services LLC		0.00%
	J-104		**X000725**	5330G	Boston Gas Company		0.06%
	J-104		**X000725**	5340G	Colonial Gas Company		0.02%
	J-104		**X000725**	5430P	KeySpan Generation LLC (PSA)		4.95%
	J-104		**X000725**	5840N	KeySpan Energy Development Corporation		0.02%
	J-104		**X000725**	5850N	KeySpan Services Inc.		0.00%
					Totals		**100.00%**

# of Uses of J-104		Description	Location ID in WBS	SAP Co. Code	Company Name	Basis	Post_LIPA Separation %
	J-104	**Hewlett Transportation Bldg**	**X000726**	5190S	LIPA / PSEG-LI Billing Entity		50.81%
	J-104		**X000726**	5220G	KeySpan Energy Delivery New York		0.07%
	J-104		**X000726**	5230G	KeySpan Energy Delivery Long Island		44.28%
	J-104		**X000726**	5260E	KeySpan Electric Services LLC		0.00%
	J-104		**X000726**	5330G	Boston Gas Company		0.06%
	J-104		**X000726**	5340G	Colonial Gas Company		0.01%
	J-104		**X000726**	5430P	KeySpan Generation LLC (PSA)		4.76%
	J-104		**X000726**	5840N	KeySpan Energy Development Corporation		0.01%
	J-104		**X000726**	5850N	KeySpan Services Inc.		0.00%
					Totals		**100.00%**

# of Uses of J-104		Description	Location ID in WBS	SAP Co. Code	Company Name	Basis	Post-LIPA Separation %
	J-104	**Hewlett Warehouse Bldg**	**X000727**	5190S	LIPA / PSEG-LI Billing Entity		82.09%
	J-104		**X000727**	5220G	KeySpan Energy Delivery New York		0.03%
	J-104		**X000727**	5230G	KeySpan Energy Delivery Long Island		16.11%
	J-104		**X000727**	5260E	KeySpan Electric Services LLC		0.00%
	J-104		**X000727**	5330G	Boston Gas Company		0.02%
	J-104		**X000727**	5340G	Colonial Gas Company		0.01%
	J-104		**X000727**	5430P	KeySpan Generation LLC (PSA)		1.73%
	J-104		**X000727**	5840N	KeySpan Energy Development Corporation		0.01%
	J-104		**X000727**	5850N	KeySpan Services Inc.		0.00%
					Totals		**100.00%**

# of Uses of J-104		Description	Location ID in WBS	SAP Co. Code	Company Name	Basis	Post-LIPA Separation %
	J-104	**Hicksville Bldg Site**	**X000728**	5020R	National Grid USA (Parent)		0.30%
	J-104		**X000728**	5040R	KeySpan Energy Corp. (Parent)		0.08%
	J-104		**X000728**	5190S	LIPA / PSEG-LI Billing Entity		76.81%
	J-104		**X000728**	5210E	Niagara Mohawk Power Corp.- Electric Distr.		1.40%
	J-104		**X000728**	5210G	Niagara Mohawk Power Corp. - Gas		0.57%
	J-104		**X000728**	5210T	Niagara Mohawk Power Corp. - Transmission		0.20%
	J-104		**X000728**	5220G	KeySpan Energy Delivery New York		4.63%
	J-104		**X000728**	5230G	KeySpan Energy Delivery Long Island		5.15%
	J-104		**X000728**	5260E	KeySpan Electric Services LLC		0.00%
	J-104		**X000728**	5310E	Massachusetts Electric Company		0.82%
	J-104		**X000728**	5320E	Nantucket Electric Company		0.01%
	J-104		**X000728**	5330G	Boston Gas Company		1.97%
	J-104		**X000728**	5340G	Colonial Gas Company		0.40%
	J-104		**X000728**	5360E	Narragansett Electric Company		0.34%
	J-104		**X000728**	5360G	Narragansett Gas Company		0.30%
	J-104		**X000728**	5410T	New England Power Company - Transmission		0.15%
	J-104		**X000728**	5411F	NE Hydro - Trans Electric Co.		0.00%
	J-104		**X000728**	5412F	New England Hydro - Trans Corp.		0.02%
	J-104		**X000728**	5413F	New England Electric Trans Corp		0.00%
	J-104		**X000728**	5430P	KeySpan Generation LLC (PSA)		5.27%
	J-104		**X000728**	5431P	KeySpan Glenwood Energy Center		0.71%
	J-104		**X000728**	5432P	KeySpan Port Jefferson Energy Center		0.02%
	J-104		**X000728**	5820R	NG Energy Trading Services		0.80%
	J-104		**X000728**	5840N	KeySpan Energy Development Corporation		0.05%
	J-104		**X000728**	5850N	KeySpan Services Inc.		0.00%
					Totals		**100.00%**

# of Uses of J-104		Description	Location ID in WBS	SAP Co. Code	Company Name	Basis	Post-LIPA Separation %
	J-104	**Hicksville Cafeteria Bldg**	**X000729**	5020R	National Grid USA (Parent)		0.70%
	J-104		**X000729**	5040R	KeySpan Energy Corp. (Parent)		0.18%
	J-104		**X000729**	5190S	LIPA / PSEG-LI Billing Entity		45.51%
	J-104		**X000729**	5210E	Niagara Mohawk Power Corp.- Electric Distr.		3.29%
	J-104		**X000729**	5210G	Niagara Mohawk Power Corp. - Gas		1.35%
	J-104		**X000729**	5210T	Niagara Mohawk Power Corp. - Transmission		0.48%
	J-104		**X000729**	5220G	KeySpan Energy Delivery New York		10.86%
	J-104		**X000729**	5230G	KeySpan Energy Delivery Long Island		12.09%
	J-104		**X000729**	5260E	KeySpan Electric Services LLC		0.00%
	J-104		**X000729**	5310E	Massachusetts Electric Company		1.93%
	J-104		**X000729**	5320E	Nantucket Electric Company		0.03%
	J-104		**X000729**	5330G	Boston Gas Company		4.63%
	J-104		**X000729**	5340G	Colonial Gas Company		0.94%
	J-104		**X000729**	5360E	Narragansett Electric Company		0.80%
	J-104		**X000729**	5360G	Narragansett Gas Company		0.72%
	J-104		**X000729**	5410T	New England Power Company - Transmission		0.35%
	J-104		**X000729**	5411F	NE Hydro - Trans Electric Co.		0.00%
	J-104		**X000729**	5412F	New England Hydro - Trans Corp.		0.05%
	J-104		**X000729**	5413F	New England Electric Trans Corp		0.00%
	J-104		**X000729**	5430P	KeySpan Generation LLC (PSA)		12.38%
	J-104		**X000729**	5431P	KeySpan Glenwood Energy Center		1.66%
	J-104		**X000729**	5432P	KeySpan Port Jefferson Energy Center		0.04%
	J-104		**X000729**	5820R	NG Energy Trading Services		1.88%
	J-104		**X000729**	5840N	KeySpan Energy Development Corporation		0.13%
	J-104		**X000729**	5850N	KeySpan Services Inc.		0.00%
					Totals		**100.00%**

# of Uses of J-104		Description	Location ID in WBS	SAP Co. Code	Company Name	Basis	Post-LIPA Separation %
	J-104	**Hicksville East Office Bldg**	**X000730**	5020R	National Grid USA (Parent)		0.00%
	J-104		**X000730**	5040R	KeySpan Energy Corp. (Parent)		0.00%
	J-104		**X000730**	5190S	LIPA / PSEG-LI Billing Entity		100.00%
	J-104		**X000730**	5210E	Niagara Mohawk Power Corp.- Electric Distr.		0.00%
	J-104		**X000730**	5210G	Niagara Mohawk Power Corp. - Gas		0.00%
	J-104		**X000730**	5210T	Niagara Mohawk Power Corp. - Transmission		0.00%
	J-104		**X000730**	5220G	KeySpan Energy Delivery New York		0.00%
	J-104		**X000730**	5230G	KeySpan Energy Delivery Long Island		0.00%
	J-104		**X000730**	5260E	KeySpan Electric Services LLC		0.00%
	J-104		**X000730**	5310E	Massachusetts Electric Company		0.00%
	J-104		**X000730**	5320E	Nantucket Electric Company		0.00%

	J-104		X000730	5330G	Boston Gas Company		0.00%
	J-104		X000730	5340G	Colonial Gas Company		0.00%
	J-104		X000730	5360E	Narragansett Electric Company		0.00%
	J-104		X000730	5360G	Narragansett Gas Company		0.00%
	J-104		X000730	5410T	New England Power Company - Transmission		0.00%
	J-104		X000730	5411F	NE Hydro - Trans Electric Co.		0.00%
	J-104		X000730	5412F	New England Hydro - Trans Corp.		0.00%
	J-104		X000730	5413F	New England Electric Trans Corp		0.00%
	J-104		X000730	5430P	KeySpan Generation LLC (PSA)		0.00%
	J-104		X000730	5431P	KeySpan Glenwood Energy Center		0.00%
	J-104		X000730	5432P	KeySpan Port Jefferson Energy Center		0.00%
	J-104		X000730	5820R	NG Energy Trading Services		0.00%
	J-104		X000730	5840N	KeySpan Energy Development Corporation		0.00%
	J-104		X000730	5850N	KeySpan Services Inc.		0.00%
					Totals		**100.00%**

# of Uses of J-104		Description	Location ID in WBS	SAP Co. Code	Company Name	Basis	Post-LIPA Separation %
	J-104	**Hicksville Gen. Shops Bldg**	X000731	5020R	National Grid USA (Parent)		1.10%
	J-104		X000731	5040R	KeySpan Energy Corp. (Parent)		0.29%
	J-104		X000731	5190S	LIPA / PSEG-LI Billing Entity		14.35%
	J-104		X000731	5210E	Niagara Mohawk Power Corp.- Electric Distr.		5.18%
	J-104		X000731	5210G	Niagara Mohawk Power Corp. - Gas		2.12%
	J-104		X000731	5210T	Niagara Mohawk Power Corp. - Transmission		0.75%
	J-104		X000731	5220G	KeySpan Energy Delivery New York		17.08%
	J-104		X000731	5230G	KeySpan Energy Delivery Long Island		19.01%
	J-104		X000731	5260E	KeySpan Electric Services LLC		0.00%
	J-104		X000731	5310E	Massachusetts Electric Company		3.03%
	J-104		X000731	5320E	Nantucket Electric Company		0.04%
	J-104		X000731	5330G	Boston Gas Company		7.28%
	J-104		X000731	5340G	Colonial Gas Company		1.47%
	J-104		X000731	5360E	Narragansett Electric Company		1.25%
	J-104		X000731	5360G	Narragansett Gas Company		1.13%
	J-104		X000731	5410T	New England Power Company - Transmission		0.55%
	J-104		X000731	5411F	NE Hydro - Trans Electric Co.		0.00%
	J-104		X000731	5412F	New England Hydro - Trans Corp.		0.07%
	J-104		X000731	5413F	New England Electric Trans Corp		0.00%
	J-104		X000731	5430P	KeySpan Generation LLC (PSA)		19.47%
	J-104		X000731	5431P	KeySpan Glenwood Energy Center		2.61%
	J-104		X000731	5432P	KeySpan Port Jefferson Energy Center		0.06%
	J-104		X000731	5820R	NG Energy Trading Services		2.96%
	J-104		X000731	5840N	KeySpan Energy Development Corporation		0.20%
	J-104		X000731	5850N	KeySpan Services Inc.		0.00%
					Totals		**100.00%**

# of Uses of J-104		Description	Location ID in WBS	SAP Co. Code	Company Name	Basis	Post-LIPA Separation %
	J-104	**Hicksville Hotstick Bldg**	**X000732**	5020R	National Grid USA (Parent)		0.29%
	J-104		**X000732**	5040R	KeySpan Energy Corp. (Parent)		0.08%
	J-104		**X000732**	5190S	LIPA / PSEG-LI Billing Entity		77.11%
	J-104		**X000732**	5210E	Niagara Mohawk Power Corp.- Electric Distr.		1.38%
	J-104		**X000732**	5210G	Niagara Mohawk Power Corp. - Gas		0.57%
	J-104		**X000732**	5210T	Niagara Mohawk Power Corp. - Transmission		0.20%
	J-104		**X000732**	5220G	KeySpan Energy Delivery New York		4.56%
	J-104		**X000732**	5230G	KeySpan Energy Delivery Long Island		5.08%
	J-104		**X000732**	5260E	KeySpan Electric Services LLC		0.00%
	J-104		**X000732**	5310E	Massachusetts Electric Company		0.81%
	J-104		**X000732**	5320E	Nantucket Electric Company		0.01%
	J-104		**X000732**	5330G	Boston Gas Company		1.95%
	J-104		**X000732**	5340G	Colonial Gas Company		0.39%
	J-104		**X000732**	5360E	Narragansett Electric Company		0.34%
	J-104		**X000732**	5360G	Narragansett Gas Company		0.30%
	J-104		**X000732**	5410T	New England Power Company - Transmission		0.15%
	J-104		**X000732**	5411F	NE Hydro - Trans Electric Co.		0.00%
	J-104		**X000732**	5412F	New England Hydro - Trans Corp.		0.02%
	J-104		**X000732**	5413F	New England Electric Trans Corp		0.00%
	J-104		**X000732**	5430P	KeySpan Generation LLC (PSA)		5.20%
	J-104		**X000732**	5431P	KeySpan Glenwood Energy Center		0.70%
	J-104		**X000732**	5432P	KeySpan Port Jefferson Energy Center		0.02%
	J-104		**X000732**	5820R	NG Energy Trading Services		0.79%
	J-104		**X000732**	5840N	KeySpan Energy Development Corporation		0.05%
	J-104		**X000732**	5850N	KeySpan Services Inc.		0.00%
					Totals		**100.00%**

# of Uses of J-104		Description	Location ID in WBS	SAP Co. Code	Company Name	Basis	Post-LIPA Separation %
	J-104	**Hicksville Main Office Bldg**	**X000733**	5020R	National Grid USA (Parent)		1.28%
	J-104		**X000733**	5040R	KeySpan Energy Corp. (Parent)		0.34%
	J-104		**X000733**	5190S	LIPA / PSEG-LI Billing Entity		0.21%
	J-104		**X000733**	5210E	Niagara Mohawk Power Corp.- Electric Distr.		6.03%
	J-104		**X000733**	5210G	Niagara Mohawk Power Corp. - Gas		2.47%
	J-104		**X000733**	5210T	Niagara Mohawk Power Corp. - Transmission		0.87%
	J-104		**X000733**	5220G	KeySpan Energy Delivery New York		19.90%
	J-104		**X000733**	5230G	KeySpan Energy Delivery Long Island		22.15%
	J-104		**X000733**	5260E	KeySpan Electric Services LLC		0.00%
	J-104		**X000733**	5310E	Massachusetts Electric Company		3.53%

	J-104		X000733	5320E	Nantucket Electric Company		0.05%
	J-104		X000733	5330G	Boston Gas Company		8.49%
	J-104		X000733	5340G	Colonial Gas Company		1.71%
	J-104		X000733	5360E	Narragansett Electric Company		1.46%
	J-104		X000733	5360G	Narragansett Gas Company		1.31%
	J-104		X000733	5410T	New England Power Company - Transmission		0.64%
	J-104		X000733	5411F	NE Hydro - Trans Electric Co.		0.00%
	J-104		X000733	5412F	New England Hydro - Trans Corp.		0.08%
	J-104		X000733	5413F	New England Electric Trans Corp		0.00%
	J-104		X000733	5430P	KeySpan Generation LLC (PSA)		22.68%
	J-104		X000733	5431P	KeySpan Glenwood Energy Center		3.04%
	J-104		X000733	5432P	KeySpan Port Jefferson Energy Center		0.07%
	J-104		X000733	5820R	NG Energy Trading Services		3.45%
	J-104		X000733	5840N	KeySpan Energy Development Corporation		0.24%
	J-104		X000733	5850N	KeySpan Services Inc.		0.00%
					Totals		**100.00%**

# of Uses of J-104		Description	Location ID in WBS	SAP Co. Code	Company Name	Basis	Post-LIPA Separation %
	J-104	**Hicksville Operations 1**	X000734	5020R	National Grid USA (Parent)		0.19%
	J-104		X000734	5040R	KeySpan Energy Corp. (Parent)		0.05%
	J-104		X000734	5190S	LIPA / PSEG-LI Billing Entity		84.99%
	J-104		X000734	5210E	Niagara Mohawk Power Corp.- Electric Distr.		0.91%
	J-104		X000734	5210G	Niagara Mohawk Power Corp. - Gas		0.37%
	J-104		X000734	5210T	Niagara Mohawk Power Corp. - Transmission		0.13%
	J-104		X000734	5220G	KeySpan Energy Delivery New York		2.99%
	J-104		X000734	5230G	KeySpan Energy Delivery Long Island		3.33%
	J-104		X000734	5260E	KeySpan Electric Services LLC		0.00%
	J-104		X000734	5310E	Massachusetts Electric Company		0.53%
	J-104		X000734	5320E	Nantucket Electric Company		0.01%
	J-104		X000734	5330G	Boston Gas Company		1.27%
	J-104		X000734	5340G	Colonial Gas Company		0.26%
	J-104		X000734	5360E	Narragansett Electric Company		0.22%
	J-104		X000734	5360G	Narragansett Gas Company		0.20%
	J-104		X000734	5410T	New England Power Company - Transmission		0.10%
	J-104		X000734	5411F	NE Hydro - Trans Electric Co.		0.00%
	J-104		X000734	5412F	New England Hydro - Trans Corp.		0.01%
	J-104		X000734	5413F	New England Electric Trans Corp		0.00%
	J-104		X000734	5430P	KeySpan Generation LLC (PSA)		3.41%
	J-104		X000734	5431P	KeySpan Glenwood Energy Center		0.46%
	J-104		X000734	5432P	KeySpan Port Jefferson Energy Center		0.01%
	J-104		X000734	5820R	NG Energy Trading Services		0.52%
	J-104		X000734	5840N	KeySpan Energy Development Corporation		0.04%
	J-104		X000734	5850N	KeySpan Services Inc.		0.00%

					Totals		**100.00%**

# of Uses of J-104		Description	Location ID in WBS	SAP Co. Code	Company Name	Basis	Post-LIPA Separation %
	J-104	**Hicksville Operations 2**	**X000735**	5020R	National Grid USA (Parent)		0.00%
	J-104		**X000735**	5040R	KeySpan Energy Corp. (Parent)		0.00%
	J-104		**X000735**	5190S	LIPA / PSEG-LI Billing Entity		100.00%
	J-104		**X000735**	5210E	Niagara Mohawk Power Corp.- Electric Distr.		0.00%
	J-104		**X000735**	5210G	Niagara Mohawk Power Corp. - Gas		0.00%
	J-104		**X000735**	5210T	Niagara Mohawk Power Corp. - Transmission		0.00%
	J-104		**X000735**	5220G	KeySpan Energy Delivery New York		0.00%
	J-104		**X000735**	5230G	KeySpan Energy Delivery Long Island		0.00%
	J-104		**X000735**	5260E	KeySpan Electric Services LLC		0.00%
	J-104		**X000735**	5310E	Massachusetts Electric Company		0.00%
	J-104		**X000735**	5320E	Nantucket Electric Company		0.00%
	J-104		**X000735**	5330G	Boston Gas Company		0.00%
	J-104		**X000735**	5340G	Colonial Gas Company		0.00%
	J-104		**X000735**	5360E	Narragansett Electric Company		0.00%
	J-104		**X000735**	5360G	Narragansett Gas Company		0.00%
	J-104		**X000735**	5410T	New England Power Company - Transmission		0.00%
	J-104		**X000735**	5411F	NE Hydro - Trans Electric Co.		0.00%
	J-104		**X000735**	5412F	New England Hydro - Trans Corp.		0.00%
	J-104		**X000735**	5413F	New England Electric Trans Corp		0.00%
	J-104		**X000735**	5430P	KeySpan Generation LLC (PSA)		0.00%
	J-104		**X000735**	5431P	KeySpan Glenwood Energy Center		0.00%
	J-104		**X000735**	5432P	KeySpan Port Jefferson Energy Center		0.00%
	J-104		**X000735**	5820R	NG Energy Trading Services		0.00%
	J-104		**X000735**	5840N	KeySpan Energy Development Corporation		0.00%
	J-104		**X000735**	5850N	KeySpan Services Inc.		0.00%
					Totals		**100.00%**

# of Uses of J-104		Description	Location ID in WBS	SAP Co. Code	Company Name	Basis	Post-LIPA Separation %
	J-104	**Hicksville Operations 3**	**X000736**	5020R	National Grid USA (Parent)		0.82%
	J-104		**X000736**	5040R	KeySpan Energy Corp. (Parent)		0.22%
	J-104		**X000736**	5190S	LIPA / PSEG-LI Billing Entity		36.05%
	J-104		**X000736**	5210E	Niagara Mohawk Power Corp.- Electric Distr.		3.87%
	J-104		**X000736**	5210G	Niagara Mohawk Power Corp. - Gas		1.58%
	J-104		**X000736**	5210T	Niagara Mohawk Power Corp. - Transmission		0.56%
	J-104		**X000736**	5220G	KeySpan Energy Delivery New York		12.75%
	J-104		**X000736**	5230G	KeySpan Energy Delivery Long Island		14.19%
	J-104		**X000736**	5260E	KeySpan Electric Services LLC		0.00%

	J-104		X000736	5310E	Massachusetts Electric Company		2.26%
	J-104		X000736	5320E	Nantucket Electric Company		0.03%
	J-104		X000736	5330G	Boston Gas Company		5.44%
	J-104		X000736	5340G	Colonial Gas Company		1.10%
	J-104		X000736	5360E	Narragansett Electric Company		0.94%
	J-104		X000736	5360G	Narragansett Gas Company		0.84%
	J-104		X000736	5410T	New England Power Company - Transmission		0.41%
	J-104		X000736	5411F	NE Hydro - Trans Electric Co.		0.00%
	J-104		X000736	5412F	New England Hydro - Trans Corp.		0.05%
	J-104		X000736	5413F	New England Electric Trans Corp		0.00%
	J-104		X000736	5430P	KeySpan Generation LLC (PSA)		14.54%
	J-104		X000736	5431P	KeySpan Glenwood Energy Center		1.95%
	J-104		X000736	5432P	KeySpan Port Jefferson Energy Center		0.04%
	J-104		X000736	5820R	NG Energy Trading Services		2.21%
	J-104		X000736	5840N	KeySpan Energy Development Corporation		0.15%
	J-104		X000736	5850N	KeySpan Services Inc.		0.00%
					Totals		**100.00%**

# of Uses of J-104		Description	Location ID in WBS	SAP Co. Code	Company Name	Basis	Post-LIPA Separation %
	J-104	Hicksville PCB Storage Bldg	X000737	5020R	National Grid USA (Parent)		0.00%
	J-104		X000737	5040R	KeySpan Energy Corp. (Parent)		0.00%
	J-104		X000737	5190S	LIPA / PSEG-LI Billing Entity		100.00%
	J-104		X000737	5210E	Niagara Mohawk Power Corp.- Electric Distr.		0.00%
	J-104		X000737	5210G	Niagara Mohawk Power Corp. - Gas		0.00%
	J-104		X000737	5210T	Niagara Mohawk Power Corp. - Transmission		0.00%
	J-104		X000737	5220G	KeySpan Energy Delivery New York		0.00%
	J-104		X000737	5230G	KeySpan Energy Delivery Long Island		0.00%
	J-104		X000737	5260E	KeySpan Electric Services LLC		0.00%
	J-104		X000737	5310E	Massachusetts Electric Company		0.00%
	J-104		X000737	5320E	Nantucket Electric Company		0.00%
	J-104		X000737	5330G	Boston Gas Company		0.00%
	J-104		X000737	5340G	Colonial Gas Company		0.00%
	J-104		X000737	5360E	Narragansett Electric Company		0.00%
	J-104		X000737	5360G	Narragansett Gas Company		0.00%
	J-104		X000737	5410T	New England Power Company - Transmission		0.00%
	J-104		X000737	5411F	NE Hydro - Trans Electric Co.		0.00%
	J-104		X000737	5412F	New England Hydro - Trans Corp.		0.00%
	J-104		X000737	5413F	New England Electric Trans Corp		0.00%
	J-104		X000737	5430P	KeySpan Generation LLC (PSA)		0.00%
	J-104		X000737	5431P	KeySpan Glenwood Energy Center		0.00%
	J-104		X000737	5432P	KeySpan Port Jefferson Energy Center		0.00%
	J-104		X000737	5820R	NG Energy Trading Services		0.00%
	J-104		X000737	5840N	KeySpan Energy Development Corporation		0.00%

	J-104		X000737	5850N	KeySpan Services Inc.		0.00%
					Totals		100.00%

# of Uses of J-104		Description	Location ID in WBS	SAP Co. Code	Company Name	Basis	Post-LIPA Separation %
	J-104	Hicksville Tape Storage Bldg	X000738	5020R	National Grid USA (Parent)		1.28%
	J-104		X000738	5040R	KeySpan Energy Corp. (Parent)		0.34%
	J-104		X000738	5190S	LIPA / PSEG-LI Billing Entity		0.00%
	J-104		X000738	5210E	Niagara Mohawk Power Corp.- Electric Distr.		6.05%
	J-104		X000738	5210G	Niagara Mohawk Power Corp. - Gas		2.48%
	J-104		X000738	5210T	Niagara Mohawk Power Corp. - Transmission		0.88%
	J-104		X000738	5220G	KeySpan Energy Delivery New York		19.94%
	J-104		X000738	5230G	KeySpan Energy Delivery Long Island		22.20%
	J-104		X000738	5260E	KeySpan Electric Services LLC		0.00%
	J-104		X000738	5310E	Massachusetts Electric Company		3.54%
	J-104		X000738	5320E	Nantucket Electric Company		0.05%
	J-104		X000738	5330G	Boston Gas Company		8.50%
	J-104		X000738	5340G	Colonial Gas Company		1.72%
	J-104		X000738	5360E	Narragansett Electric Company		1.47%
	J-104		X000738	5360G	Narragansett Gas Company		1.31%
	J-104		X000738	5410T	New England Power Company - Transmission		0.64%
	J-104		X000738	5411F	NE Hydro - Trans Electric Co.		0.00%
	J-104		X000738	5412F	New England Hydro - Trans Corp.		0.08%
	J-104		X000738	5413F	New England Electric Trans Corp		0.00%
	J-104		X000738	5430P	KeySpan Generation LLC (PSA)		22.71%
	J-104		X000738	5431P	KeySpan Glenwood Energy Center		3.05%
	J-104		X000738	5432P	KeySpan Port Jefferson Energy Center		0.07%
	J-104		X000738	5820R	NG Energy Trading Services		3.45%
	J-104		X000738	5840N	KeySpan Energy Development Corporation		0.24%
	J-104		X000738	5850N	KeySpan Services Inc.		0.00%
					Totals		100.00%

# of Uses of J-104		Description	Location ID in WBS	SAP Co. Code	Company Name	Basis	Post-LIPA Separation %
	J-104	Hicksville Tombs Bldg	X000739	5020R	National Grid USA (Parent)		0.00%
	J-104		X000739	5040R	KeySpan Energy Corp. (Parent)		0.00%
	J-104		X000739	5190S	LIPA / PSEG-LI Billing Entity		100.00%
	J-104		X000739	5210E	Niagara Mohawk Power Corp.- Electric Distr.		0.00%
	J-104		X000739	5210G	Niagara Mohawk Power Corp. - Gas		0.00%
	J-104		X000739	5210T	Niagara Mohawk Power Corp. - Transmission		0.00%
	J-104		X000739	5220G	KeySpan Energy Delivery New York		0.00%
	J-104		X000739	5230G	KeySpan Energy Delivery Long Island		0.00%

	J-104		**X000739**	5260E	KeySpan Electric Services LLC		0.00%
	J-104		**X000739**	5310E	Massachusetts Electric Company		0.00%
	J-104		**X000739**	5320E	Nantucket Electric Company		0.00%
	J-104		**X000739**	5330G	Boston Gas Company		0.00%
	J-104		**X000739**	5340G	Colonial Gas Company		0.00%
	J-104		**X000739**	5360E	Narragansett Electric Company		0.00%
	J-104		**X000739**	5360G	Narragansett Gas Company		0.00%
	J-104		**X000739**	5410T	New England Power Company - Transmission		0.00%
	J-104		**X000739**	5411F	NE Hydro - Trans Electric Co.		0.00%
	J-104		**X000739**	5412F	New England Hydro - Trans Corp.		0.00%
	J-104		**X000739**	5413F	New England Electric Trans Corp		0.00%
	J-104		**X000739**	5430P	KeySpan Generation LLC (PSA)		0.00%
	J-104		**X000739**	5431P	KeySpan Glenwood Energy Center		0.00%
	J-104		**X000739**	5432P	KeySpan Port Jefferson Energy Center		0.00%
	J-104		**X000739**	5820R	NG Energy Trading Services		0.00%
	J-104		**X000739**	5840N	KeySpan Energy Development Corporation		0.00%
	J-104		**X000739**	5850N	KeySpan Services Inc.		0.00%
					Totals		**100.00%**

# of Uses of J-104		Description	Location ID in WBS	SAP Co. Code	Company Name	Basis	Post-LIPA Separation %
	J-104	**Hicksville Warehouse Bldg**	**X000740**	5020R	National Grid USA (Parent)		0.01%
	J-104		**X000740**	5040R	KeySpan Energy Corp. (Parent)		0.00%
	J-104		**X000740**	5190S	LIPA / PSEG-LI Billing Entity		99.59%
	J-104		**X000740**	5210E	Niagara Mohawk Power Corp.- Electric Distr.		0.03%
	J-104		**X000740**	5210G	Niagara Mohawk Power Corp. - Gas		0.01%
	J-104		**X000740**	5210T	Niagara Mohawk Power Corp. - Transmission		0.00%
	J-104		**X000740**	5220G	KeySpan Energy Delivery New York		0.08%
	J-104		**X000740**	5230G	KeySpan Energy Delivery Long Island		0.09%
	J-104		**X000740**	5260E	KeySpan Electric Services LLC		0.00%
	J-104		**X000740**	5310E	Massachusetts Electric Company		0.01%
	J-104		**X000740**	5320E	Nantucket Electric Company		0.00%
	J-104		**X000740**	5330G	Boston Gas Company		0.04%
	J-104		**X000740**	5340G	Colonial Gas Company		0.01%
	J-104		**X000740**	5360E	Narragansett Electric Company		0.01%
	J-104		**X000740**	5360G	Narragansett Gas Company		0.01%
	J-104		**X000740**	5410T	New England Power Company - Transmission		0.00%
	J-104		**X000740**	5411F	NE Hydro - Trans Electric Co.		0.00%
	J-104		**X000740**	5412F	New England Hydro - Trans Corp.		0.00%
	J-104		**X000740**	5413F	New England Electric Trans Corp		0.00%
	J-104		**X000740**	5430P	KeySpan Generation LLC (PSA)		0.09%
	J-104		**X000740**	5431P	KeySpan Glenwood Energy Center		0.01%
	J-104		**X000740**	5432P	KeySpan Port Jefferson Energy Center		0.00%
	J-104		**X000740**	5820R	NG Energy Trading Services		0.01%

	J-104		X000740	5840N	KeySpan Energy Development Corporation		0.00%
	J-104		X000740	5850N	KeySpan Services Inc.		0.00%
					Totals		100.00%

# of Uses of J-104		Description	Location ID in WBS	SAP Co. Code	Company Name	Basis	Post-LIPA Separation %
	J-104	HIX 100 Old Country Rd. Bldg	X000741	5020R	National Grid USA (Parent)		1.28%
	J-104		X000741	5040R	KeySpan Energy Corp. (Parent)		0.34%
	J-104		X000741	5190S	LIPA / PSEG-LI Billing Entity		0.00%
	J-104		X000741	5210E	Niagara Mohawk Power Corp.- Electric Distr.		6.05%
	J-104		X000741	5210G	Niagara Mohawk Power Corp. - Gas		2.48%
	J-104		X000741	5210T	Niagara Mohawk Power Corp. - Transmission		0.88%
	J-104		X000741	5220G	KeySpan Energy Delivery New York		19.94%
	J-104		X000741	5230G	KeySpan Energy Delivery Long Island		22.20%
	J-104		X000741	5260E	KeySpan Electric Services LLC		0.00%
	J-104		X000741	5310E	Massachusetts Electric Company		3.54%
	J-104		X000741	5320E	Nantucket Electric Company		0.05%
	J-104		X000741	5330G	Boston Gas Company		8.50%
	J-104		X000741	5340G	Colonial Gas Company		1.72%
	J-104		X000741	5360E	Narragansett Electric Company		1.47%
	J-104		X000741	5360G	Narragansett Gas Company		1.31%
	J-104		X000741	5410T	New England Power Company - Transmission		0.64%
	J-104		X000741	5411F	NE Hydro - Trans Electric Co.		0.00%
	J-104		X000741	5412F	New England Hydro - Trans Corp.		0.08%
	J-104		X000741	5413F	New England Electric Trans Corp		0.00%
	J-104		X000741	5430P	KeySpan Generation LLC (PSA)		22.71%
	J-104		X000741	5431P	KeySpan Glenwood Energy Center		3.05%
	J-104		X000741	5432P	KeySpan Port Jefferson Energy Center		0.07%
	J-104		X000741	5820R	NG Energy Trading Services		3.45%
	J-104		X000741	5840N	KeySpan Energy Development Corporation		0.24%
	J-104		X000741	5850N	KeySpan Services Inc.		0.00%
					Totals		100.00%

# of Uses of J-104		Description	Location ID in WBS	SAP Co. Code	Company Name	Basis	Post-LIPA Separation %
	J-104	HIX Linesman Acad/ENVTL Bldg	X000742	5020R	National Grid USA (Parent)		0.13%
	J-104		X000742	5040R	KeySpan Energy Corp. (Parent)		0.03%
	J-104		X000742	5190S	LIPA / PSEG-LI Billing Entity		90.12%
	J-104		X000742	5210E	Niagara Mohawk Power Corp.- Electric Distr.		0.60%
	J-104		X000742	5210G	Niagara Mohawk Power Corp. - Gas		0.24%
	J-104		X000742	5210T	Niagara Mohawk Power Corp. - Transmission		0.09%
	J-104		X000742	5220G	KeySpan Energy Delivery New York		1.97%

	J-104		X000742	5230G	KeySpan Energy Delivery Long Island		2.20%
	J-104		X000742	5260E	KeySpan Electric Services LLC		0.00%
	J-104		X000742	5310E	Massachusetts Electric Company		0.35%
	J-104		X000742	5320E	Nantucket Electric Company		0.00%
	J-104		X000742	5330G	Boston Gas Company		0.84%
	J-104		X000742	5340G	Colonial Gas Company		0.17%
	J-104		X000742	5360E	Narragansett Electric Company		0.14%
	J-104		X000742	5360G	Narragansett Gas Company		0.13%
	J-104		X000742	5410T	New England Power Company - Transmission		0.06%
	J-104		X000742	5411F	NE Hydro - Trans Electric Co.		0.00%
	J-104		X000742	5412F	New England Hydro - Trans Corp.		0.01%
	J-104		X000742	5413F	New England Electric Trans Corp		0.00%
	J-104		X000742	5430P	KeySpan Generation LLC (PSA)		2.25%
	J-104		X000742	5431P	KeySpan Glenwood Energy Center		0.30%
	J-104		X000742	5432P	KeySpan Port Jefferson Energy Center		0.01%
	J-104		X000742	5820R	NG Energy Trading Services		0.34%
	J-104		X000742	5840N	KeySpan Energy Development Corporation		0.02%
	J-104		X000742	5850N	KeySpan Services Inc.		0.00%
					Totals		**100.00%**

# of Uses of J-104		Description	Location ID in WBS	SAP Co. Code	Company Name	Basis	Post-LIPA Separation %
	J-104	**Hicksville Transportation Bldg**	X000759	5020R	National Grid USA (Parent)		0.73%
	J-104		X000759	5040R	KeySpan Energy Corp. (Parent)		0.19%
	J-104		X000759	5190S	LIPA / PSEG-LI Billing Entity		42.91%
	J-104		X000759	5210E	Niagara Mohawk Power Corp.- Electric Distr.		3.45%
	J-104		X000759	5210G	Niagara Mohawk Power Corp. - Gas		1.41%
	J-104		X000759	5210T	Niagara Mohawk Power Corp. - Transmission		0.50%
	J-104		X000759	5220G	KeySpan Energy Delivery New York		11.38%
	J-104		X000759	5230G	KeySpan Energy Delivery Long Island		12.67%
	J-104		X000759	5260E	KeySpan Electric Services LLC		0.00%
	J-104		X000759	5310E	Massachusetts Electric Company		2.02%
	J-104		X000759	5320E	Nantucket Electric Company		0.03%
	J-104		X000759	5330G	Boston Gas Company		4.86%
	J-104		X000759	5340G	Colonial Gas Company		0.98%
	J-104		X000759	5360E	Narragansett Electric Company		0.84%
	J-104		X000759	5360G	Narragansett Gas Company		0.75%
	J-104		X000759	5410T	New England Power Company - Transmission		0.37%
	J-104		X000759	5411F	NE Hydro - Trans Electric Co.		0.00%
	J-104		X000759	5412F	New England Hydro - Trans Corp.		0.05%
	J-104		X000759	5413F	New England Electric Trans Corp		0.00%
	J-104		X000759	5430P	KeySpan Generation LLC (PSA)		12.98%
	J-104		X000759	5431P	KeySpan Glenwood Energy Center		1.74%
	J-104		X000759	5432P	KeySpan Port Jefferson Energy Center		0.04%

	J-104		**X000759**	5820R	NG Energy Trading Services		1.97%
	J-104		**X000759**	5840N	KeySpan Energy Development Corporation		0.13%
	J-104		**X000759**	5850N	KeySpan Services Inc.		0.00%
					Totals		**100.00%**

# of Uses of J-104		Description	Location ID in WBS	SAP Co. Code	Company Name	Basis	Post-LIPA Separation %
9	**J-104**	**Melville CAC Site**	**X000745**	5020R	National Grid USA (Parent)		0.00%
	J-104		**X000745**	5190S	LIPA / PSEG-LI Billing Entity		100.00%
	J-104		**X000745**	5210E	Niagara Mohawk Power Corp.- Electric Distr.		0.00%
	J-104		**X000745**	5210G	Niagara Mohawk Power Corp. - Gas		0.00%
	J-104		**X000745**	5210T	Niagara Mohawk Power Corp. - Transmission		0.00%
	J-104		**X000745**	5220G	KeySpan Energy Delivery New York		0.00%
	J-104		**X000745**	5230G	KeySpan Energy Delivery Long Island		0.00%
	J-104		**X000745**	5260E	KeySpan Electric Services LLC		0.00%
	J-104		**X000745**	5310E	Massachusetts Electric Company		0.00%
	J-104		**X000745**	5320E	Nantucket Electric Company		0.00%
	J-104		**X000745**	5330G	Boston Gas Company		0.00%
	J-104		**X000745**	5340G	Colonial Gas Company		0.00%
	J-104		**X000745**	5360E	Narragansett Electric Company		0.00%
	J-104		**X000745**	5360G	Narragansett Gas Company		0.00%
	J-104		**X000745**	5381E	Granite State Electric Company- Deleted		0.00%
	J-104		**X000745**	5391G	EnergyNorth Company- Deleted		0.00%
	J-104		**X000745**	5410T	New England Power Company - Transmission		0.00%
	J-104		**X000745**	5411F	NE Hydro - Trans Electric Co.		0.00%
	J-104		**X000745**	5412F	New England Hydro - Trans Corp.		0.00%
	J-104		**X000745**	5413F	New England Electric Trans Corp		0.00%
	J-104		**X000745**	5430P	KeySpan Generation LLC (PSA)		0.00%
	J-104		**X000745**	5431P	KeySpan Glenwood Energy Center		0.00%
	J-104		**X000745**	5432P	KeySpan Port Jefferson Energy Center		0.00%
	J-104		**X000745**	5840N	KeySpan Energy Development Corporation		0.00%
	J-104		**X000745**	5850N	KeySpan Services Inc.		0.00%
					Totals		**100.00%**

# of Uses of J-104		Description	Location ID in WBS	SAP Co. Code	Company Name	Basis	Post-LIPA Separation %
10	**J-104**	**Metrotech Center, Brooklyn**	**X000746**	5020R	National Grid USA (Parent)		1.84%
	J-104		**X000746**	5040R	KeySpan Energy Corp.		0.25%
	J-104		**X000746**	5190S	LIPA / PSEG-LI Billing Entity		0.00%
	J-104		**X000746**	5210E	Niagara Mohawk Power Corp.- Electric Distr.		7.80%
	J-104		**X000746**	5210G	Niagara Mohawk Power Corp. - Gas		4.58%

	J-104		X000746	5210T	Niagara Mohawk Power Corp. - Transmission		0.86%
	J-104		X000746	5220G	KeySpan Energy Delivery New York		45.63%
	J-104		X000746	5230G	KeySpan Energy Delivery Long Island		8.86%
	J-104		X000746	5260E	KeySpan Electric Services LLC		0.00%
	J-104		X000746	5310E	Massachusetts Electric Company		4.51%
	J-104		X000746	5320E	Nantucket Electric Company		0.07%
	J-104		X000746	5330G	Boston Gas Company		12.48%
	J-104		X000746	5340G	Colonial Gas Company		2.76%
	J-104		X000746	5360E	Narragansett Electric Company		1.84%
	J-104		X000746	5360G	Narragansett Gas Company		2.20%
	J-104		X000746	5410T	New England Power Company - Transmission		0.61%
	J-104		X000746	5411F	NE Hydro - Trans Electric Co.		0.00%
	J-104		X000746	5412F	New England Hydro - Trans Corp.		0.08%
	J-104		X000746	5413F	New England Electric Trans Corp		0.00%
	J-104		X000746	5430P	KeySpan Generation LLC (PSA)		4.77%
	J-104		X000746	5431P	KeySpan Glenwood Energy Center		0.05%
	J-104		X000746	5432P	KeySpan Port Jefferson Energy Center		0.05%
	J-104		X000746	5820R	NG Energy Trading Services		0.61%
	J-104		X000746	5840N	KeySpan Energy Development Corporation		0.15%
	J-104		X000746	5850N	KeySpan Services Inc.		0.00%
					Totals		**100.00%**

# of Uses of J-104		Description	Location ID in WBS	SAP Co. Code	Company Name	Basis	Post-LIPA Separation %
11	J-104	Patchogue	X000747	5040R	KeySpan Energy Corp (Parent)		0.01%
	J-104		X000747	5190S	LIPA / PSEG-LI Billing Entity		67.27%
	J-104		X000747	5220G	KeySpan Energy Delivery New York		0.44%
	J-104		X000747	5230G	KeySpan Energy Delivery Long Island		32.00%
	J-104		X000747	5260E	KeySpan Electric Services LLC		0.00%
	J-104		X000747	5330G	Boston Gas Company		0.14%
	J-104		X000747	5340G	Colonial Gas Company		0.03%
	J-104		X000747	5430P	KeySpan Generation LLC (PSA)		0.09%
	J-104		X000747	5840N	KeySpan Energy Development Corporation		0.02%
	J-104		X000747	5850N	KeySpan Services Inc.		0.00%
					Totals		**100.00%**

# of Uses of J-104		Description	Location ID in WBS	SAP Co. Code	Company Name	Basis	Post-LIPA Separation %
	J-104	Patchogue Bldg Site	TBD-Patch	5040R	KeySpan Energy Corp (Parent)		0.01%
	J-104		TBD-Patch	5190S	LIPA / PSEG-LI Billing Entity		58.01%
	J-104		TBD-Patch	5220G	KeySpan Energy Delivery New York		0.56%

	J-104		TBD-Patch	5230G	KeySpan Energy Delivery Long Island		41.07%
	J-104		TBD-Patch	5260E	KeySpan Electric Services LLC		0.00%
	J-104		TBD-Patch	5330G	Boston Gas Company		0.18%
	J-104		TBD-Patch	5340G	Colonial Gas Company		0.03%
	J-104		TBD-Patch	5430P	KeySpan Generation LLC (PSA)		0.12%
	J-104		TBD-Patch	5840N	KeySpan Energy Development Corporation		0.02%
	J-104		TBD-Patch	5850N	KeySpan Services Inc.		0.00%
					Totals		**100.00%**

# of Uses of J-104		Description	Location ID in WBS	SAP Co. Code	Company Name	Basis	Post-LIPA Separation %
	J-104	**Riverhead ANNEX Bldg**	X000749	5040R	KeySpan Energy Corp (Parent)		0.09%
	J-104		X000749	5190S	LIPA / PSEG-LI Billing Entity		0.00%
	J-104		X000749	5220G	KeySpan Energy Delivery New York		3.36%
	J-104		X000749	5230G	KeySpan Energy Delivery Long Island		83.25%
	J-104		X000749	5260E	KeySpan Electric Services LLC		0.00%
	J-104		X000749	5330G	Boston Gas Company		1.90%
	J-104		X000749	5340G	Colonial Gas Company		0.35%
	J-104		X000749	5430P	KeySpan Generation LLC (PSA)		10.74%
	J-104		X000749	5820R	NG Energy Tading Services		0.04%
	J-104		X000749	5840N	KeySpan Energy Development Corporation		0.27%
	J-104		X000749	5850N	KeySpan Services Inc.		0.00%
					Totals		**100.00%**

# of Uses of J-104		Description	Location ID in WBS	SAP Co. Code	Company Name	Basis	Post-LIPA Separation %
	J-104	**Riverhead Bldg Site**	X000750	5040R	KeySpan Energy Corp (Parent)		0.02%
	J-104		X000750	5190S	LIPA / PSEG-LI Billing Entity		79.78%
	J-104		X000750	5220G	KeySpan Energy Delivery New York		0.68%
	J-104		X000750	5230G	KeySpan Energy Delivery Long Island		16.84%
	J-104		X000750	5260E	KeySpan Electric Services LLC		0.00%
	J-104		X000750	5330G	Boston Gas Company		0.38%
	J-104		X000750	5340G	Colonial Gas Company		0.07%
	J-104		X000750	5430P	KeySpan Generation LLC (PSA)		2.17%
	J-104		X000750	5820R	NG Energy Tading Services		0.01%
	J-104		X000750	5840N	KeySpan Energy Development Corporation		0.05%
	J-104		X000750	5850N	KeySpan Services Inc.		0.00%
					Totals		**100.00%**

# of Uses of J-104		Description	Location ID in WBS	SAP Co. Code	Company Name	Basis	Post-LIPA Separation %
	J-104	**Riverhead General Shops Bldg**	**X000751**	5040R	KeySpan Energy Corp (Parent)		0.09%
	J-104		**X000751**	5190S	LIPA / PSEG-LI Billing Entity		0.00%
	J-104		**X000751**	5220G	KeySpan Energy Delivery New York		3.36%
	J-104		**X000751**	5230G	KeySpan Energy Delivery Long Island		83.25%
	J-104		**X000751**	5260E	KeySpan Electric Services LLC		0.00%
	J-104		**X000751**	5330G	Boston Gas Company		1.90%
	J-104		**X000751**	5340G	Colonial Gas Company		0.35%
	J-104		**X000751**	5430P	KeySpan Generation LLC (PSA)		10.74%
	J-104		**X000751**	5820R	NG Energy Tading Services		0.04%
	J-104		**X000751**	5840N	KeySpan Energy Development Corporation		0.27%
	J-104		**X000751**	5850N	KeySpan Services Inc.		0.00%
					Totals		**100.00%**

# of Uses of J-104		Description	Location ID in WBS	SAP Co. Code	Company Name	Basis	Post-LIPA Separation %
	J-104	**Riverhead Main Office Bldg**	**X000752**	5040R	KeySpan Energy Corp (Parent)		0.03%
	J-104		**X000752**	5190S	LIPA / PSEG-LI Billing Entity		65.79%
	J-104		**X000752**	5220G	KeySpan Energy Delivery New York		1.15%
	J-104		**X000752**	5230G	KeySpan Energy Delivery Long Island		28.48%
	J-104		**X000752**	5260E	KeySpan Electric Services LLC		0.00%
	J-104		**X000752**	5330G	Boston Gas Company		0.65%
	J-104		**X000752**	5340G	Colonial Gas Company		0.12%
	J-104		**X000752**	5430P	KeySpan Generation LLC (PSA)		3.67%
	J-104		**X000752**	5820R	NG Energy Tading Services		0.02%
	J-104		**X000752**	5840N	KeySpan Energy Development Corporation		0.09%
	J-104		**X000752**	5850N	KeySpan Services Inc.		0.00%
					Totals		**100.00%**

# of Uses of J-104		Description	Location ID in WBS	SAP Co. Code	Company Name	Basis	Post-LIPA Separation %
	J-104	**Riverhead Warehouse Bldg**	**X000753**	5040R	KeySpan Energy Corp (Parent)		0.09%
	J-104		**X000753**	5190S	LIPA / PSEG-LI Billing Entity		0.00%
	J-104		**X000753**	5220G	KeySpan Energy Delivery New York		3.36%
	J-104		**X000753**	5230G	KeySpan Energy Delivery Long Island		83.25%
	J-104		**X000753**	5260E	KeySpan Electric Services LLC		0.00%
	J-104		**X000753**	5330G	Boston Gas Company		1.90%
	J-104		**X000753**	5340G	Colonial Gas Company		0.35%
	J-104		**X000753**	5430P	KeySpan Generation LLC (PSA)		10.74%
	J-104		**X000753**	5820R	NG Energy Tading Services		0.04%

	J-104		X000753	5840N	KeySpan Energy Development Corporation		0.27%
	J-104		X000753	5850N	KeySpan Services Inc.		0.00%
					Totals		100.00%

# of Uses of J-104		Description	Location ID in WBS	SAP Co. Code	Company Name	Basis	Post-LIPA Separation %
	J-104	Riverhead Transportation Bldg	X000758	5040R	KeySpan Energy Corp (Parent)		0.02%
	J-104		X000758	5190S	LIPA / PSEG-LI Billing Entity		73.38%
	J-104		X000758	5220G	KeySpan Energy Delivery New York		0.89%
	J-104		X000758	5230G	KeySpan Energy Delivery Long Island		22.17%
	J-104		X000758	5260E	KeySpan Electric Services LLC		0.00%
	J-104		X000758	5330G	Boston Gas Company		0.51%
	J-104		X000758	5340G	Colonial Gas Company		0.09%
	J-104		X000758	5430P	KeySpan Generation LLC (PSA)		2.86%
	J-104		X000758	5820R	NG Energy Tading Services		0.01%
	J-104		X000758	5840N	KeySpan Energy Development Corporation		0.07%
	J-104		X000758	5850N	KeySpan Services Inc.		0.00%
					Totals		100.00%

# of Uses of J-104		Description	Location ID in WBS	SAP Co. Code	Company Name	Basis	Post-LIPA Separation %
	J-104	Roslyn	X000754	5040R	KeySpan Energy Corp (Parent)		0.01%
	J-104		X000754	5190S	LIPA / PSEG-LI Billing Entity		50.41%
	J-104		X000754	5220G	KeySpan Energy Delivery New York		0.40%
	J-104		X000754	5230G	KeySpan Energy Delivery Long Island		47.53%
	J-104		X000754	5260E	KeySpan Electric Services LLC		0.00%
	J-104		X000754	5330G	Boston Gas Company		0.36%
	J-104		X000754	5340G	Colonial Gas Company		0.07%
	J-104		X000754	5430P	KeySpan Generation LLC (PSA)		1.15%
	J-104		X000754	5820R	NG Energy Tading Services		0.02%
	J-104		X000754	5840N	KeySpan Energy Development Corporation		0.05%
	J-104		X000754	5850N	KeySpan Services Inc.		0.00%
					Totals		100.00%

# of Uses of J-104		Description	Location ID in WBS	SAP Co. Code	Company Name	Basis	Post-LIPA Separation %
	J-104	Roslyn Bldg Site	TBD-Rosly	5040R	KeySpan Energy Corp (Parent)		0.01%
	J-104		TBD-Rosly	5190S	LIPA / PSEG-LI Billing Entity		64.98%
	J-104		TBD-Rosly	5220G	KeySpan Energy Delivery New York		0.28%
	J-104		TBD-Rosly	5230G	KeySpan Energy Delivery Long Island		33.57%

	J-104		**TBD-Rosly**	5260E	KeySpan Electric Services LLC		0.00%
	J-104		**TBD-Rosly**	5330G	Boston Gas Company		0.25%
	J-104		**TBD-Rosly**	5340G	Colonial Gas Company		0.05%
	J-104		**TBD-Rosly**	5430P	KeySpan Generation LLC (PSA)		0.81%
	J-104		**TBD-Rosly**	5820R	NG Energy Tading Services		0.02%
	J-104		**TBD-Rosly**	5840N	KeySpan Energy Development Corporation		0.03%
	J-104		**TBD-Rosly**	5850N	KeySpan Services Inc.		0.00%
					Totals		**100.00%**

J - Facilities - Depreciation

NOT Updated for FY2016

Description

The purpose of this sheet is to provide a listing of approved J-104 allocation 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:

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

	Name	Date
Prepared By:		
Business Sign Off:		
ServCo Review:		
Final Sign Off:		

# of Uses of J-104		Description		SAP Co. Code	Company Name	Basis	Post_LIPA Separation %
	J-104	**Brentwood Facility Depreciation**	**XP00054**	5040R	KeySpan Energy Corp.		0.01%
	J-104		**XP00054**	5190S	LIPA / PSEG-LI Billing Entity		61.88%
	J-104		**XP00054**	5220G	KeySpan Energy Delivery New York		0.24%
	J-104		**XP00054**	5230G	KeySpan Energy Delivery Long Island		33.09%
	J-104		**XP00054**	5330G	Boston Gas Company		0.23%
	J-104		**XP00054**	5340G	Colonial Gas Company		0.04%
	J-104		**XP00054**	5430P	KeySpan Generation LLC (PSA)		4.47%
	J-104		**XP00054**	5840N	KeySpan Energy Development Corporation		0.04%
					Totals		**100.00%**

# of Uses of J-104		Description		SAP Co. Code	Company Name	Basis	Post_LIPA Separation %
	J-104	**Bridgehampton Facility Depreciation**	**XP00055**	5040R	KeySpan Energy Corp.		0.01%
	J-104		**XP00055**	5190S	LIPA / PSEG-LI Billing Entity		86.67%
	J-104		**XP00055**	5220G	KeySpan Energy Delivery New York		0.19%
	J-104		**XP00055**	5230G	KeySpan Energy Delivery Long Island		12.79%

	J-104		XP00055	5330G	Boston Gas Company		0.17%
	J-104		XP00055	5340G	Colonial Gas Company		0.03%
	J-104		XP00055	5430P	KeySpan Generation LLC (PSA)		0.12%
	J-104		XP00055	5840N	KeySpan Energy Development Corporation		0.02%
					Totals		100.00%

# of Uses of J-104		Description		SAP Co. Code	Company Name	Basis	Post_LIPA Separation %
	J-104	Greenlawn Facility Depreciation	XP00056	5040R	KeySpan Energy Corp.		0.03%
	J-104		XP00056	5190S	LIPA / PSEG-LI Billing Entity		57.13%
	J-104		XP00056	5220G	KeySpan Energy Delivery New York		0.87%
	J-104		XP00056	5230G	KeySpan Energy Delivery Long Island		40.37%
	J-104		XP00056	5330G	Boston Gas Company		0.80%
	J-104		XP00056	5340G	Colonial Gas Company		0.15%
	J-104		XP00056	5430P	KeySpan Generation LLC (PSA)		0.53%
	J-104		XP00056	5840N	KeySpan Energy Development Corporation		0.12%
					Totals		100.00%

# of Uses of J-104		Description		SAP Co. Code	Company Name	Basis	Post_LIPA Separation %
	J-104	Hewlett Facility Depreciation	XP00057	5190S	LIPA / PSEG-LI Billing Entity		55.42%
	J-104		XP00057	5220G	KeySpan Energy Delivery New York		0.07%
	J-104		XP00057	5230G	KeySpan Energy Delivery Long Island		40.13%
	J-104		XP00057	5330G	Boston Gas Company		0.05%
	J-104		XP00057	5340G	Colonial Gas Company		0.01%
	J-104		XP00057	5430P	KeySpan Generation LLC (PSA)		4.31%
	J-104		XP00057	5840N	KeySpan Energy Development Corporation		0.01%
					Totals		100.00%

# of Uses of J-104		Description		SAP Co. Code	Company Name	Basis	Post-LIPA Separation %
	J-104	Hicksville Facility Depreciation	XP00058	5020R	National Grid USA (Parent)		0.57%
	J-104		XP00058	5040R	KeySpan Energy Corp. (Parent)		0.15%
	J-104		XP00058	5190S	LIPA / PSEG-LI Billing Entity		55.21%
	J-104		XP00058	5210E	Niagara Mohawk Power Corp.- Electric Distr.		2.71%
	J-104		XP00058	5210G	Niagara Mohawk Power Corp. - Gas		1.11%
	J-104		XP00058	5210T	Niagara Mohawk Power Corp. - Transmission		0.39%

	J-104		XP00058	5220G	KeySpan Energy Delivery New York		8.93%
	J-104		XP00058	5230G	KeySpan Energy Delivery Long Island		9.94%
	J-104		XP00058	5310E	Massachusetts Electric Company		1.58%
	J-104		XP00058	5320E	Nantucket Electric Company		0.02%
	J-104		XP00058	5330G	Boston Gas Company		3.81%
	J-104		XP00058	5340G	Colonial Gas Company		0.77%
	J-104		XP00058	5360E	Narragansett Electric Company		0.66%
	J-104		XP00058	5360G	Narragansett Gas Company		0.59%
	J-104		XP00058	5410T	New England Power Company - Transmission		0.29%
	J-104		XP00058	5411F	NE Hydro - Trans Electric Co.		0.00%
	J-104		XP00058	5412F	New England Hydro - Trans Corp.		0.04%
	J-104		XP00058	5413F	New England Electric Trans Corp		0.00%
	J-104		XP00058	5430P	KeySpan Generation LLC (PSA)		10.18%
	J-104		XP00058	5431P	KeySpan Glenwood Energy Center		1.36%
	J-104		XP00058	5432P	KeySpan Port Jefferson Energy Center		0.03%
	J-104		XP00058	5820R	NG Energy Trading Services		1.55%
	J-104		XP00058	5840N	KeySpan Energy Development Corporation		0.11%
					Totals		**100.00%**

# of Uses of J-104		Description		SAP Co. Code	Company Name	Basis	Post_LIPA Separation %
	J-104	**Patchogue Facility Depreciation**	XP00060	5040R	KeySpan Energy Corp.		0.01%
	J-104		XP00060	5190S	LIPA / PSEG-LI Billing Entity		67.27%
	J-104		XP00060	5220G	KeySpan Energy Delivery New York		0.44%
	J-104		XP00060	5230G	KeySpan Energy Delivery Long Island		32.00%
	J-104		XP00060	5330G	Boston Gas Company		0.14%
	J-104		XP00060	5340G	Colonial Gas Company		0.03%
	J-104		XP00060	5430P	KeySpan Generation LLC (PSA)		0.09%
	J-104		XP00060	5840N	KeySpan Energy Development Corporation		0.02%
					Totals		**100.00%**

# of Uses of J-104		Description		SAP Co. Code	Company Name	Basis	Post_LIPA Separation %
	J-104	**Riverhead Facility Depreciation**	XP00061	5040R	KeySpan Energy Corp.		0.03%
	J-104		XP00061	5190S	LIPA / PSEG-LI Billing Entity		68.52%
	J-104		XP00061	5220G	KeySpan Energy Delivery New York		1.06%
	J-104		XP00061	5230G	KeySpan Energy Delivery Long Island		26.21%
	J-104		XP00061	5330G	Boston Gas Company		0.60%
	J-104		XP00061	5340G	Colonial Gas Company		0.11%

	J-104		**XP00061**	5430P	KeySpan Generation LLC (PSA)		3.38%
	J-104		**XP00061**	5820R	NG Energy Trading Services		0.01%
	J-104		**XP00061**	5840N	KeySpan Energy Development Corporation		0.08%
					Totals		**100.00%**

# of Uses of J-104		Description		SAP Co. Code	Company Name	Basis	Post_LIPA Separation %
	J-104	**Roslyn Facility Depreciation**	**XP00062**	5040R	KeySpan Energy Corp.		0.01%
	J-104		**XP00062**	5190S	LIPA / PSEG-LI Billing Entity		50.41%
	J-104		**XP00062**	5220G	KeySpan Energy Delivery New York		0.40%
	J-104		**XP00062**	5230G	KeySpan Energy Delivery Long Island		47.53%
	J-104		**XP00062**	5330G	Boston Gas Company		0.36%
	J-104		**XP00062**	5340G	Colonial Gas Company		0.07%
	J-104		**XP00062**	5430P	KeySpan Generation LLC (PSA)		1.15%
	J-104		**XP00062**	5820R	NG Energy Trading Services		0.02%
	J-104		**XP00062**	5840N	KeySpan Energy Development Corporation		0.05%
					Totals		**100.00%**

K - Level of Debt Outstanding

Updated for FY2016

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:

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 G allocator

Description		SAP Co./Seg	Company Description	2016 Long-Term Debt	2016 Short-Term Debt Limit	2016 Total Level of Debt Outstanding	FY2016 Percentage
Total Debt Outstanding Reported as Basis for Allocation		5210E	Niagara Mohawk Power Corp.- Electric Distr.	$ 1,605,456,281		$ 1,605,456,281	20.95%
		5210G	Niagara Mohawk Power Corp. - Gas	$ 547,462,365		$ 547,462,365	7.15%
		5210T	Niagara Mohawk Power Corp. - Transmission	$ 801,546,355		$ 801,546,355	10.47%
		5220G	KeySpan Energy Delivery New York	$ 1,040,500,000		$ 1,040,500,000	13.59%
		5230G	KeySpan Energy Delivery Long Island	$ 600,000,000		$ 600,000,000	7.84%
		5310E	Massachusetts Electric Company	$ 800,000,000		$ 800,000,000	10.45%
		5310T	Massachusetts Electric Company (Transmission)			$ -	0.00%
		5320E	Nantucket Electric Company	$ 51,995,000		$ 51,995,000	0.68%
		5330G	Boston Gas Company	$ 631,000,000		$ 631,000,000	8.24%
		5340G	Colonial Gas Company	$ 125,000,000		$ 125,000,000	1.63%
		5360E	Narragansett Electric Company	$ 329,542,946		$ 329,542,946	4.30%
		5360G	Narragansett Gas Company	$ 244,946,653		$ 244,946,653	3.20%
		5360T	Narragansett Electric Company (Transmission)	$ 275,724,400		$ 275,724,400	3.60%
		5410T	New England Power (Transmission)	$ 410,350,000		$ 410,350,000	5.36%
		5430P	KeySpan Generation LLC (PSA)	$ 66,005,000		$ 66,005,000	0.86%
		5431P	KeySpan Glenwood Energy Center	$ 53,275,000		$ 53,275,000	0.70%
		5432P	KeySpan Port Jefferson Energy Center	$ 75,000,000		$ 75,000,000	0.98%
			Totals	$ 7,657,804,000	$ -	$ 7,657,804,000	100.00%

5020R	National Grid USA	$ 754,975,000	$ 3,780,000,000	$ 4,534,975,000	59.22%
5010R	National Grid Holdings Inc.	$ 3,005,263,000	$ 2,280,000,000	$ 5,285,263,000	69.03%
5040R	Keyspan Corporation	$ 707,200,000	$ 1,500,000,000	$ 2,207,200,000	28.82%
5110S	National Grid USA Service Co.	$ 475,044,311	$ 150,000,000	$ 625,044,311	8.16%
5180E	Keyspan Corporate Services LLC	$ 39,466,650		$ 39,466,650	0.52%
5190S	LIPA TSA Billing Company			$ -	0.00%
5381E	Granite State Electric (Sold)			$ -	
5391G	Energy North (Sold)			$ -	
	Grand Totals	$12,639,752,961	$ 7,710,000,000	$ 20,349,752,961	

	Name	Date
Prepared By:	Wai-Sang Chi	3/3/2015
Business Sign Off:	Christopher DiGilio	3/11/2015
ServCo Review:	Chuck D'Agostino	3/20/2015
Final Sign Off:	Colleen Dowling	3/31/2015

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Long-Term Debt	Short-Term Debt Limit	Total Level of Debt Outstanding	FY2016 Percentage
Legacy KS Retails, All Generation, Development, KSI	**K-232**	5220G	KeySpan Energy Delivery New York	$ 1,040,500,000	$ -	$ 1,040,500,000	40.16%
	K-232	5230G	KeySpan Energy Delivery Long Island	$ 600,000,000	$ -	$ 600,000,000	23.16%
	K-232	5330G	Boston Gas Company	$ 631,000,000	$ -	$ 631,000,000	24.36%
	K-232	5340G	Colonial Gas Company	$ 125,000,000	$ -	$ 125,000,000	4.82%
	K-232	5430P	KeySpan Generation LLC (PSA)	$ 66,005,000	$ -	$ 66,005,000	2.55%
	K-232	5431P	KeySpan Glenwood Energy Center	$ 53,275,000	$ -	$ 53,275,000	2.06%
	K-232	5432P	KeySpan Port Jefferson Energy Center	$ 75,000,000	$ -	$ 75,000,000	2.89%
			Totals	$ 2,590,780,000	$ -	$ 2,590,780,000	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Long-Term Debt	Short-Term Debt Limit	Total Level of Debt Outstanding	FY2016 Percentage
Legacy KS Retails and Generation, excl KEDNY, inclu Energy North and Narragansett Gas	**K-249**	5230G	KeySpan Energy Delivery Long Island	$ 600,000,000	$ -	$ 600,000,000	34.87%
	K-249	5330G	Boston Gas Company	$ 631,000,000	$ -	$ 631,000,000	36.68%
	K-249	5340G	Colonial Gas Company	$ 125,000,000	$ -	$ 125,000,000	7.27%
	K-249	5360G	Narragansett Gas Company	$ 244,946,653	$ -	$ 244,946,653	14.24%
	K-249	5391G	Energy North (Sold)	$ -	$ -	$ -	0.00%
	K-249	5430P	KeySpan Generation LLC (PSA)	$ 66,005,000	$ -	$ 66,005,000	3.84%
	K-249	5431P	KeySpan Glenwood Energy Center	$ 53,275,000	$ -	$ 53,275,000	3.10%
			Totals	$ 1,720,226,653	$ -	$ 1,720,226,653	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Long-Term Debt	Short-Term Debt Limit	Total Level of Debt Outstanding	FY2016 Percentage
KEDLI, Boston Gas, Colonial Gas and Energy North	**K-250**	5230G	KeySpan Energy Delivery Long Island	$ 600,000,000	$ -	$ 600,000,000	44.25%
	K-250	5330G	Boston Gas Company	$ 631,000,000	$ -	$ 631,000,000	46.53%
	K-250	5340G	Colonial Gas Company	$ 125,000,000	$ -	$ 125,000,000	9.22%
			Totals	$ 1,356,000,000	$ -	$ 1,356,000,000	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Long-Term Debt	Short-Term Debt Limit	Total Level of Debt Outstanding	FY2016 Percentage
KEDLI, Boston Gas, Colonial Gas	**K-385**	5230G	KeySpan Energy Delivery Long Island	$ 600,000,000	$ -	$ 600,000,000	44.25%
	K-385	5330G	Boston Gas Company	$ 631,000,000	$ -	$ 631,000,000	46.53%
	K-385	5340G	Colonial Gas Company	$ 125,000,000	$ -	$ 125,000,000	9.22%
			Totals	$ 1,356,000,000	$ -	$ 1,356,000,000	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Long-Term Debt	Short-Term Debt Limit	Total Level of Debt Outstanding	FY2016 Percentage
KEDLI, BGC, CGC, NECO-G, Genco	**K-386**	5230G	KeySpan Energy Delivery Long Island	$ 600,000,000	$ -	$ 600,000,000	34.87%
	K-386	5330G	Boston Gas Company	$ 631,000,000	$ -	$ 631,000,000	36.68%
	K-386	5340G	Colonial Gas Company	$ 125,000,000	$ -	$ 125,000,000	7.27%
	K-386	5360G	Narragansett Gas Company	$ 244,946,653	$ -	$ 244,946,653	14.24%
	K-386	5430P	KeySpan Generation LLC (PSA)	$ 66,005,000	$ -	$ 66,005,000	3.84%
	K-386	5431P	KeySpan Glenwood Energy Center	$ 53,275,000	$ -	$ 53,275,000	3.10%
			Totals	$ 1,720,226,653	$ -	$ 1,720,226,653	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Long-Term Debt	Short-Term Debt Limit	Total Level of Debt Outstanding	FY2016 Percentage
KSE, KS Gas Retails, Energy North, KS Svcs	**K-409**	5040R	Keyspan Corporation	$ 707,200,000	$ 1,500,000,000	$ 2,207,200,000	47.94%
	K-409	5220G	KeySpan Energy Delivery New York	$ 1,040,500,000	$ -	$ 1,040,500,000	22.60%
	K-409	5230G	KeySpan Energy Delivery Long Island	$ 600,000,000	$ -	$ 600,000,000	13.03%
	K-409	5330G	Boston Gas Company	$ 631,000,000	$ -	$ 631,000,000	13.71%
	K-409	5340G	Colonial Gas Company	$ 125,000,000	$ -	$ 125,000,000	2.72%
			Totals	$ 3,103,700,000	$ 1,500,000,000	$ 4,603,700,000	100.00%

L - Miles of Overhead Lines

Updated for FY2016

Description

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

Source Data:

Data provided by Asset Data and Analytics: Ben Binger, Preston Large.

Notes:

KPFeeney Notes:Combined minor FERC miles with Transmission for Mass (57 miles) & Narragansett Electric (73 miles).

Description		SAP Co./Seg	Company Description	FY 2016 Data	FY2016 Percentage
Miles of Overhead Lines Reported as Basis for Allocation		5210E	Niagara Mohawk Power Corp.- Electric Distr.	39,194	58.38%
		5210T	Niagara Mohawk Power Corp. - Transmission	6,016	8.96%
		5310T	Massachusetts Electric Company (Transmission)	144	0.21%
		5310E	Massachusetts Electric Company	13,684	20.38%
		5310F	Massachusetts Electric Company - GNSC	0	0.00%
		5320E	Nantucket Electric Company	73	0.11%
		5360E	Narragansett Electric Company	5,296	7.89%
		5360F	Narragansett Electric Company - GNSC	0	0.00%
		5360T	Narragansett Electric Company (Transmission)	338	0.50%
		5410T	New England Power (Transmission)	2,394	3.57%
			Totals	67,139	100.00%

	Companies Removed - Sold	
5381E	Granite State Electric	
	Grand Total	67,139

	Name	Date
Prepared By:	Ben Binger	3/4/2015

Business Sign Off:	Robert Sheridan	3/11/2015
ServCo Review:	Chuck D'Agostino	3/20/2015
Final Sign Off:	Colleen Dowling	3/31/2015

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Miles of Overhead Lines	Percentage
Elec Retails, NECO-G, TRAN Segments of retails, incl GSE	**L-184**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	39,194	60.54%
	L-184	5210T	Niagara Mohawk Power Corp. - Transmission	6,016	9.29%
	L-184	5310E	Massachusetts Electric Company	13,684	21.14%
	L-184	5310T	Massachusetts Electric Company (Transmission)	144	0.22%
	L-184	5320E	Nantucket Electric Company	73	0.11%
	L-184	5360E	Narragansett Electric Company	5,296	8.18%
	L-184	5360T	Narragansett Electric Company (Transmission)	338	0.52%
	L-184	5381E	Granite State Electric	0	0.00%
			Totals	64,745	100.00%

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.	39,194	58.44%
	L-189	5210T	Niagara Mohawk Power Corp. - Transmission	6,016	8.97%
	L-189	5310E	Massachusetts Electric Company	13,684	20.41%
	L-189	5310T	Massachusetts Electric Company (Transmission)	144	0.21%
	L-189	5360E	Narragansett Electric Company	5,296	7.90%
	L-189	5360T	Narragansett Electric Company (Transmission)	338	0.50%
	L-189	5410T	New England Power (Transmission)	2,394	3.57%
			Totals	67,066	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.	39,194	67.29%
	L-198	5310E	Massachusetts Electric Company	13,684	23.49%
	L-198	5320E	Nantucket Electric Company	73	0.13%

	L-198	5360E	Narragansett Electric Company	5,296	9.09%
			Totals	58,247	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	6,016	67.66%
	L-220	5310T	Massachusetts Electric Company (Transmission)	144	1.62%
	L-220	5360T	Narragansett Electric Company (Transmission)	338	3.80%
	L-220	5410T	New England Power (Transmission)	2,394	26.92%
			Totals	8,892	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	13,684	62.61%
	L-273	5310T	Massachusetts Electric Company (Transmission)	144	0.66%
	L-273	5360E	Narragansett Electric Company	5,296	24.23%
	L-273	5360T	Narragansett Electric Company (Transmission)	338	1.55%
	L-273	5410T	New England Power (Transmission)	2,394	10.95%
			Totals	21,856	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Miles of Overhead Lines	Percentage
New England-Electric Distribution	**L-284**	5310E	Massachusetts Electric Company	13,684	71.82%
	L-284	5320E	Nantucket Electric Company	73	0.38%
	L-284	5360E	Narragansett Electric Company	5,296	27.80%
			Totals	19,053	100.00%

N - Number of Employees

Updated for FY2016

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:

Data provided by HRIS and Org Management: Laurie Whiting.

Notes:

Description		SAP Co./Seg	Company Description	# of EE's Dec. 2014	Percentage
Total Employees Reported and		5020R	National Grid USA		0.00%
Used as Basis for Method		5040R	Keyspan Corporation		0.00%
		5110S	NGUSA Service Company	5,274	35.35%
		5120S	NG Engineering Services. LLC	328	2.20%
		5190S	LIPA TSA Billing Company		0.00%
		5210E	Niagara Mohawk Power Corp.- Electric Distr.	3,001	20.11%
		5210G	Niagara Mohawk Power Corp. - Gas	833	5.58%
		5210T	Niagara Mohawk Power Corp. - Transmission	45	0.30%
		5220G	KeySpan Energy Delivery New York	1,284	8.61%
		5230G	KeySpan Energy Delivery Long Island	669	4.48%
		5260E	KeySpan Electric Services LLC		0.00%
		5310E	Massachusetts Electric Company	1,239	8.30%
		5310F	Massachusetts Electric Company - GNSC		0.00%
		5310T	Massachusetts Electric Company (Transmission)		0.00%
		5320E	Nantucket Electric Company	13	0.10%
		5330G	Boston Gas Company	967	6.48%
		5340G	Colonial Gas Company	172	1.15%
		5360E	Narragansett Electric Company	378	2.53%
		5360F	Narragansett Electric Company - GNSC		0.00%
		5360G	Narragansett Gas Company	386	2.59%
		5360T	Narragansett Electric Company (Transmission)		0.00%
		5410F	New England Power - GNSC		0.00%

		5410T	New England Power (Transmission)		0.00%
		5411F	NE Hydro - Trans Electric Co.		0.00%
		5412F	New England Hydro - Trans Corp.		0.00%
		5413F	New England Electric Trans Corp		0.00%
		5420G	KeySpan LNG LP Regulated Entity	13	0.09%
		5430P	KeySpan Generation LLC (PSA)	257	1.72%
		5431P	KeySpan Glenwood Energy Center		0.00%
		5432P	KeySpan Port Jefferson Energy Center		0.00%
		5803N	Metrowest Realty LLC		0.00%
		5804N	Wayfinder Group		0.00%
		5820P	NG Energy Trading Services		0.00%
		5825N	Transgas Inc	16	0.11%
		5840N	KeySpan Energy Development Corporation		0.00%
		5850N	KeySpan Services Inc.	0	0.00%
		5860N	NG Energy Management LLC	45	0.30%
			Totals	14,920	100.00%

	Name	Date
Prepared By:	Laurie Whiting	2/11/2015
Business Sign Off:		
ServCo Review:	Chuck D'Agostino	3/20/2015
Final Sign Off:	Colleen Dowling	3/31/2015

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of EE's Dec. 2014	Percentage
All Companies (largest set)	**N-012**	5020R	National Grid USA	0	0.00%
	N-012	5040R	Keyspan Corporation	0	0.00%
	N-012	5210E	Niagara Mohawk Power Corp.- Electric Distr.	3001	32.36%
	N-012	5210G	Niagara Mohawk Power Corp. - Gas	833	8.98%
	N-012	5210T	Niagara Mohawk Power Corp. - Transmission	45	0.49%
	N-012	5220G	KeySpan Energy Delivery New York	1284	13.85%
	N-012	5230G	KeySpan Energy Delivery Long Island	669	7.21%
	N-012	5310E	Massachusetts Electric Company	1239	13.36%
	N-012	5310T	Massachusetts Electric Company (Transmission)	0	0.00%
	N-012	5320E	Nantucket Electric Company	13	0.15%
	N-012	5330G	Boston Gas Company	967	10.43%
	N-012	5340G	Colonial Gas Company	172	1.85%
	N-012	5360E	Narragansett Electric Company	378	4.08%
	N-012	5360G	Narragansett Gas Company	386	4.16%
	N-012	5360T	Narragansett Electric Company (Transmission)	0	0.00%

	N-012	5410T	New England Power (Transmission)	0	0.00%
	N-012	5411F	NE Hydro - Trans Electric Co.	0	0.00%
	N-012	5412F	New England Hydro - Trans Corp.	0	0.00%
	N-012	5413F	New England Electric Trans Corp	0	0.00%
	N-012	5420G	KeySpan LNG LP Regulated Entity	13	0.14%
	N-012	5430P	KeySpan Generation LLC (PSA)	257	2.77%
	N-012	5431P	KeySpan Glenwood Energy Center	0	0.00%
	N-012	5432P	KeySpan Port Jefferson Energy Center	0	0.00%
	N-012	5803N	Metrowest Realty LLC	0	0.00%
	N-012	5804N	Wayfinder Group	0	0.00%
	N-012	5825N	Transgas Inc	16	0.17%
	N-012	5840N	KeySpan Energy Development Corporation	0	0.00%
	N-012	5850N	KeySpan Services Inc.	0	0.00%
			Totals	9,273	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of EE's Dec. 2014	Percentage
Parents, Retails, TRAN, Hydros, NG LNG Reg, KS Generation, GW, Port Jefferson, Metrowest Realty, Wayfinder, , Transgas, KS Energy Development, KS Services Inc	**N-018**	5020R	National Grid USA	0	0.00%
	N-018	5040R	Keyspan Corporation	0	0.00%
	N-018	5210E	Niagara Mohawk Power Corp.- Electric Distr.	3,001	32.36%
	N-018	5210G	Niagara Mohawk Power Corp. - Gas	833	8.98%
	N-018	5210T	Niagara Mohawk Power Corp. - Transmission	45	0.49%
	N-018	5220G	KeySpan Energy Delivery New York	1,284	13.85%
	N-018	5230G	KeySpan Energy Delivery Long Island	669	7.21%
	N-018	5310E	Massachusetts Electric Company	1,239	13.36%
	N-018	5310T	Massachusetts Electric Company (Transmission)	0	0.00%
	N-018	5320E	Nantucket Electric Company	13	0.15%
	N-018	5330G	Boston Gas Company	967	10.43%
	N-018	5340G	Colonial Gas Company	172	1.85%
	N-018	5360E	Narragansett Electric Company	378	4.08%
	N-018	5360G	Narragansett Gas Company	386	4.16%
	N-018	5360T	Narragansett Electric Company (Transmission)	0	0.00%
	N-018	5410T	New England Power (Transmission)	0	0.00%
	N-018	5411F	NE Hydro - Trans Electric Co.	0	0.00%
	N-018	5412F	New England Hydro - Trans Corp.	0	0.00%

	N-018	5413F	New England Electric Trans Corp	0	0.00%
	N-018	5420G	KeySpan LNG LP Regulated Entity	13	0.14%
	N-018	5430P	KeySpan Generation LLC (PSA)	257	2.77%
	N-018	5431P	KeySpan Glenwood Energy Center	0	0.00%
	N-018	5432P	KeySpan Port Jefferson Energy Center	0	0.00%
	N-018	5803N	Metrowest Realty LLC	0	0.00%
	N-018	5804N	Wayfinder Group	0	0.00%
	N-018	5825N	Transgas Inc	16	0.17%
	N-018	5840N	KeySpan Energy Development Corporation	0	0.00%
	N-018	5850N	KeySpan Services Inc.	0	0.00%
			Totals	9,273	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of EE's Dec. 2014	Percentage
Retail, Genco, KEDC, KSI, ex NMPC-E&G	**N-035**	5020R	National Grid USA	0	0.00%
same as N012 but without 5210e 5210g 5310E 5310F	**N-035**	5040R	Keyspan Corporation	0	0.00%
removes NIMO E&G and MECO E employees	**N-035**	5210T	Niagara Mohawk Power Corp. - Transmission	45	0.83%
	N-035	5220G	KeySpan Energy Delivery New York	1,284	23.60%
	N-035	5230G	KeySpan Energy Delivery Long Island	669	12.30%
	N-035	5310E	Massachusetts Electric Company	1,239	22.78%
	N-035	5310T	Massachusetts Electric Company (Transmission)	0	0.00%
	N-035	5320E	Nantucket Electric Company	13	0.24%
	N-035	5330G	Boston Gas Company	967	17.78%
	N-035	5340G	Colonial Gas Company	172	3.16%
	N-035	5360E	Narragansett Electric Company	378	6.95%
	N-035	5360G	Narragansett Gas Company	386	7.10%
	N-035	5360T	Narragansett Electric Company (Transmission)	0	0.00%
	N-035	5410T	New England Power (Transmission)	0	0.00%
	N-035	5411F	NE Hydro - Trans Electric Co.	0	0.00%
	N-035	5412F	New England Hydro - Trans Corp.	0	0.00%
	N-035	5413F	New England Electric Trans Corp	0	0.00%
	N-035	5420G	KeySpan LNG LP Regulated Entity	13	0.24%
	N-035	5430P	KeySpan Generation LLC (PSA)	257	4.73%
	N-035	5431P	KeySpan Glenwood Energy Center	0	0.00%
	N-035	5432P	KeySpan Port Jefferson Energy Center	0	0.00%
	N-035	5803N	Metrowest Realty LLC	0	0.00%
	N-035	5804N	Wayfinder Group	0	0.00%

	N-035	5825N	Transgas Inc	16	0.29%
	N-035	5840N	KeySpan Energy Development Corporation	0	0.00%
	N-035	5850N	KeySpan Services Inc.	0	0.00%
			Totals	5,439	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of EE's Dec. 2014	Percentage
NGUS, Retails, TRAN, Hydros, NG LNG Reg, KS Generation, GW, Port Jefferson, Metrowest Realty, Wayfinder, Transgas, KS Energy Development, KS Services Inc	**N-067**	5020R	National Grid USA	0	0.00%
Same as N012 but fewer companies with no employees	**N-067**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	3,001	32.36%
	N-067	5210G	Niagara Mohawk Power Corp. - Gas	833	8.98%
	N-067	5210T	Niagara Mohawk Power Corp. - Transmission	45	0.49%
	N-067	5220G	KeySpan Energy Delivery New York	1,284	13.85%
	N-067	5230G	KeySpan Energy Delivery Long Island	669	7.21%
	N-067	5310E	Massachusetts Electric Company	1,239	13.36%
	N-067	5310T	Massachusetts Electric Company (Transmission)	0	0.00%
	N-067	5320E	Nantucket Electric Company	13	0.15%
	N-067	5330G	Boston Gas Company	967	10.43%
	N-067	5340G	Colonial Gas Company	172	1.85%
	N-067	5360E	Narragansett Electric Company	378	4.08%
	N-067	5360G	Narragansett Gas Company	386	4.16%
	N-067	5360T	Narragansett Electric Company (Transmission)	0	0.00%
	N-067	5410T	New England Power (Transmission)	0	0.00%
	N-067	5411F	NE Hydro - Trans Electric Co.	0	0.00%
	N-067	5412F	New England Hydro - Trans Corp.	0	0.00%
	N-067	5413F	New England Electric Trans Corp	0	0.00%
	N-067	5420G	KeySpan LNG LP Regulated Entity	13	0.14%
	N-067	5430P	KeySpan Generation LLC (PSA)	257	2.77%
	N-067	5431P	KeySpan Glenwood Energy Center	0	0.00%
	N-067	5432P	KeySpan Port Jefferson Energy Center	0	0.00%
	N-067	5803N	Metrowest Realty LLC	0	0.00%
	N-067	5804N	Wayfinder Group	0	0.00%
	N-067	5825N	Transgas Inc	16	0.17%
	N-067	5840N	KeySpan Energy Development Corporation	0	0.00%
	N-067	5850N	KeySpan Services Inc.	0	0.00%

			Totals	9,273	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of EE's Dec. 2014	Percentage
NGUS, Retails, NMPC-T, Genco	**N-071**	5020R	National Grid USA	0	0.00%
	N-071	5210E	Niagara Mohawk Power Corp.- Electric Distr.	3,001	32.45%
Same Co's charged as N-014	**N-071**	5210G	Niagara Mohawk Power Corp. - Gas	833	9.01%
	N-071	5210T	Niagara Mohawk Power Corp. - Transmission	45	0.49%
	N-071	5220G	KeySpan Energy Delivery New York	1,284	13.89%
	N-071	5230G	KeySpan Energy Delivery Long Island	669	7.24%
	N-071	5310E	Massachusetts Electric Company	1,239	13.40%
	N-071	5320E	Nantucket Electric Company	13	0.15%
	N-071	5330G	Boston Gas Company	967	10.46%
	N-071	5340G	Colonial Gas Company	172	1.86%
	N-071	5360E	Narragansett Electric Company	378	4.09%
	N-071	5360G	Narragansett Gas Company	386	4.18%
	N-071	5430P	KeySpan Generation LLC (PSA)	257	2.78%
			Totals	9,244	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of EE's Dec. 2014	Percentage
NGUS, Retails and NMPC-T	**N-072**	5020R	National Grid USA	0	0.00%
	N-072	5210E	Niagara Mohawk Power Corp.- Electric Distr.	3,001	33.38%
	N-072	5210G	Niagara Mohawk Power Corp. - Gas	833	9.27%
	N-072	5210T	Niagara Mohawk Power Corp. - Transmission	45	0.50%
	N-072	5220G	KeySpan Energy Delivery New York	1,284	14.29%
	N-072	5230G	KeySpan Energy Delivery Long Island	669	7.44%
	N-072	5310E	Massachusetts Electric Company	1,239	13.79%
	N-072	5320E	Nantucket Electric Company	13	0.15%
	N-072	5330G	Boston Gas Company	967	10.76%
	N-072	5340G	Colonial Gas Company	172	1.91%
	N-072	5360E	Narragansett Electric Company	378	4.21%
	N-072	5360G	Narragansett Gas Company	386	4.30%
			Totals	8,987	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of EE's Dec. 2014	Percentage
NE-Gas and Electric Distribution and NGUS	**N-085**	5020R	National Grid USA	0	0.00%
Same as N 280 but adds Co's w/ no EE's	**N-085**	5310E	Massachusetts Electric Company	1,239	39.27%
	N-085	5310T	Massachusetts Electric Company (Transmission)	0	0.00%
	N-085	5320E	Nantucket Electric Company	13	0.42%
	N-085	5330G	Boston Gas Company	967	30.65%
	N-085	5340G	Colonial Gas Company	172	5.45%
	N-085	5360E	Narragansett Electric Company	378	11.98%
	N-085	5360G	Narragansett Gas Company	386	12.23%
	N-085	5360T	Narragansett Electric Company (Transmission)	0	0.00%
			Totals	3,155	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of EE's Dec. 2014	Percentage
Niagara Mohawk (Elec, Gas and Trans)	**N-114**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	3,001	77.37%
	N-114	5210G	Niagara Mohawk Power Corp. - Gas	833	21.47%
	N-114	5210T	Niagara Mohawk Power Corp. - Transmission	45	1.16%
			Totals	3,879	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of EE's Dec. 2014	Percentage
Niagara Mohawk (Elec, Gas and Trans) and KEDNY	**N-115**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	3,001	58.13%
	N-115	5210G	Niagara Mohawk Power Corp. - Gas	833	16.13%
	N-115	5210T	Niagara Mohawk Power Corp. - Transmission	45	0.87%
	N-115	5220G	KeySpan Energy Delivery New York	1,284	24.87%
			Totals	5,163	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of EE's Dec. 2014	Percentage

Niagara Mohawk (Elec, Gas and Trans), KEDNY and KEDLI	**N-116**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	3,001	51.46%
	N-116	5210G	Niagara Mohawk Power Corp. - Gas	833	14.28%
	N-116	5210T	Niagara Mohawk Power Corp. - Transmission	45	0.77%
	N-116	5220G	KeySpan Energy Delivery New York	1,284	22.02%
	N-116	5230G	KeySpan Energy Delivery Long Island	669	11.47%
			Totals	5,832	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of EE's Dec. 2014	Percentage
Retails, NMPC-T, Genco, Development and KSI	**N-130**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	3,001	32.46%
	N-130	5210G	Niagara Mohawk Power Corp. - Gas	833	9.01%
	N-130	5210T	Niagara Mohawk Power Corp. - Transmission	45	0.49%
	N-130	5220G	KeySpan Energy Delivery New York	1,284	13.89%
	N-130	5230G	KeySpan Energy Delivery Long Island	669	7.24%
	N-130	5310E	Massachusetts Electric Company	1,239	13.40%
	N-130	5310T	Massachusetts Electric Company (Transmission)	0	0.00%
	N-130	5320E	Nantucket Electric Company	13	0.14%
	N-130	5330G	Boston Gas Company	967	10.46%
	N-130	5340G	Colonial Gas Company	172	1.86%
	N-130	5360E	Narragansett Electric Company	378	4.09%
	N-130	5360G	Narragansett Gas Company	386	4.18%
	N-130	5430P	KeySpan Generation LLC (PSA)	257	2.78%
	N-130	5840N	KeySpan Energy Development Corporation	0	0.00%
	N-130	5850N	KeySpan Services Inc.	0	0.00%
			Totals	9,244	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of EE's Dec. 2014	Percentage
All Retail Companies, plus NMPC-T	**N-131**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	3,001	33.39%
	N-131	5210G	Niagara Mohawk Power Corp. - Gas	833	9.27%
	N-131	5210T	Niagara Mohawk Power Corp. - Transmission	45	0.50%
	N-131	5220G	KeySpan Energy Delivery New York	1,284	14.29%
	N-131	5230G	KeySpan Energy Delivery Long Island	669	7.44%
	N-131	5310E	Massachusetts Electric Company	1,239	13.79%

	N-131	5320E	Nantucket Electric Company	13	0.14%
	N-131	5330G	Boston Gas Company	967	10.76%
	N-131	5340G	Colonial Gas Company	172	1.91%
	N-131	5360E	Narragansett Electric Company	378	4.21%
	N-131	5360G	Narragansett Gas Company	386	4.30%
			Totals	8,987	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of EE's Dec. 2014	Percentage
All Retails, NMPC-T, KS Generation, Energy Development, Keyspan Services	**N-139**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	3,001	32.46%
Same as N012 but less co's with no EE's	**N-139**	5210G	Niagara Mohawk Power Corp. - Gas	833	9.01%
	N-139	5210T	Niagara Mohawk Power Corp. - Transmission	45	0.49%
	N-139	5220G	KeySpan Energy Delivery New York	1,284	13.89%
	N-139	5230G	KeySpan Energy Delivery Long Island	669	7.24%
	N-139	5310E	Massachusetts Electric Company	1,239	13.40%
	N-139	5320E	Nantucket Electric Company	13	0.14%
	N-139	5330G	Boston Gas Company	967	10.46%
	N-139	5340G	Colonial Gas Company	172	1.86%
	N-139	5360E	Narragansett Electric Company	378	4.09%
	N-139	5360G	Narragansett Gas Company	386	4.18%
	N-139	5430P	KeySpan Generation LLC (PSA)	257	2.78%
	N-139	5840N	KeySpan Energy Development Corporation	0	0.00%
	N-139	5850N	KeySpan Services Inc.	0	0.00%
			Totals	9,244	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of EE's Dec. 2014	Percentage
All Retail Companies and NMPC-T	**N-151**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	3,001	33.39%
	N-151	5210G	Niagara Mohawk Power Corp. - Gas	833	9.27%
	N-151	5210T	Niagara Mohawk Power Corp. - Transmission	45	0.50%
	N-151	5220G	KeySpan Energy Delivery New York	1,284	14.29%
	N-151	5230G	KeySpan Energy Delivery Long Island	669	7.44%
	N-151	5310E	Massachusetts Electric Company	1,239	13.79%
	N-151	5320E	Nantucket Electric Company	13	0.14%
	N-151	5330G	Boston Gas Company	967	10.76%

	N-151	5340G	Colonial Gas Company	172	1.91%
	N-151	5360E	Narragansett Electric Company	378	4.21%
	N-151	5360G	Narragansett Gas Company	386	4.30%
			Totals	8,987	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of EE's Dec. 2014	Percentage
NMPC-EG&T, KEDNY, NE Retail and GENCO	**N-158**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	3,001	35.00%
	N-158	5210G	Niagara Mohawk Power Corp. - Gas	833	9.71%
	N-158	5210T	Niagara Mohawk Power Corp. - Transmission	45	0.52%
	N-158	5220G	KeySpan Energy Delivery New York	1,284	14.97%
	N-158	5310E	Massachusetts Electric Company	1,239	14.45%
	N-158	5320E	Nantucket Electric Company	13	0.15%
	N-158	5330G	Boston Gas Company	967	11.28%
	N-158	5340G	Colonial Gas Company	172	2.01%
	N-158	5360E	Narragansett Electric Company	378	4.41%
	N-158	5360G	Narragansett Gas Company	386	4.50%
	N-158	5430P	KeySpan Generation LLC (PSA)	257	3.00%
			Totals	8,575	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of EE's Dec. 2014	Percentage
LegNG Retail, NMPC-T, NECO-T, NEP-T, Hydros, LNG	**N-163**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	3,001	50.80%
	N-163	5210G	Niagara Mohawk Power Corp. - Gas	833	14.10%
	N-163	5210T	Niagara Mohawk Power Corp. - Transmission	45	0.76%
	N-163	5310E	Massachusetts Electric Company	1,239	20.97%
	N-163	5320E	Nantucket Electric Company	13	0.22%
	N-163	5360E	Narragansett Electric Company	378	6.40%
	N-163	5360G	Narragansett Gas Company	386	6.53%
	N-163	5360T	Narragansett Electric Company (Transmission)	0	0.00%
	N-163	5410T	New England Power (Transmission)	0	0.00%
	N-163	5411F	NE Hydro - Trans Electric Co.	0	0.00%
	N-163	5412F	New England Hydro - Trans Corp.	0	0.00%
	N-163	5413F	New England Electric Trans Corp	0	0.00%

	N-163	5420G	KeySpan LNG LP Regulated Entity	13	0.22%
			Totals	5,908	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of EE's Dec. 2014	Percentage
Niagara Mohawk Electric and Transmission	**N-181**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	3,001	98.52%
	N-181	5210T	Niagara Mohawk Power Corp. - Transmission	45	1.48%
			Totals	3,046	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of EE's Dec. 2014	Percentage
All Electric Distribution	**N-194**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	3,001	64.80%
	N-194	5310E	Massachusetts Electric Company	1,239	26.75%
	N-194	5320E	Nantucket Electric Company	13	0.29%
	N-194	5360E	Narragansett Electric Company	378	8.16%
			Totals	4,631	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of EE's Dec. 2014	Percentage
All Gas Retails	**N-210**	5210G	Niagara Mohawk Power Corp. - Gas	833	19.32%
	N-210	5220G	KeySpan Energy Delivery New York	1,284	29.78%
	N-210	5230G	KeySpan Energy Delivery Long Island	669	15.52%
	N-210	5330G	Boston Gas Company	967	22.43%
	N-210	5340G	Colonial Gas Company	172	4.00%
	N-210	5360G	Narragansett Gas Company	386	8.95%
			Totals	4,311	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of EE's Dec. 2014	Percentage
KEDNY and KEDLI	**N-225**	5220G	KeySpan Energy Delivery New York	1,284	65.75%

	N-225	5230G	KeySpan Energy Delivery Long Island	669	34.25%
			Totals	1,953	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of EE's Dec. 2014	Percentage
KEDNY, KEDLI, KS Generation	**N-235**	5220G	KeySpan Energy Delivery New York	1,284	58.10%
	N-235	5230G	KeySpan Energy Delivery Long Island	669	30.27%
	N-235	5430P	KeySpan Generation LLC (PSA)	257	11.63%
			Totals	2,210	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of EE's Dec. 2014	Percentage
KEDNY, KEDLI, KS Generation, GW and Port Jeff	**N-236**	5220G	KeySpan Energy Delivery New York	1,284	58.10%
	N-236	5230G	KeySpan Energy Delivery Long Island	669	30.27%
	N-236	5430P	KeySpan Generation LLC (PSA)	257	11.63%
	N-236	5431P	KeySpan Glenwood Energy Center	0	0.00%
	N-236	5432P	KeySpan Port Jefferson Energy Center	0	0.00%
			Totals	2,210	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of EE's Dec. 2014	Percentage
KEDLI, KEDNY, KS Generation	**N-237**	5220G	KeySpan Energy Delivery New York	1,284	58.10%
	N-237	5230G	KeySpan Energy Delivery Long Island	669	30.27%
	N-237	5430P	KeySpan Generation LLC (PSA)	257	11.63%
			Totals	2,210	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of EE's Dec. 2014	Percentage
KEDNY, KEDLI, Generation Companies	**N-243**	5220G	KeySpan Energy Delivery New York	1,284	58.10%
	N-243	5230G	KeySpan Energy Delivery Long Island	669	30.27%

	N-243	5430P	KeySpan Generation LLC (PSA)	257	11.63%
	N-243	5431P	KeySpan Glenwood Energy Center	0	0.00%
	N-243	5432P	KeySpan Port Jefferson Energy Center	0	0.00%
			Totals	2,210	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of EE's Dec. 2014	Percentage
KEDLI (Use A5230)	**N-248**	5230G	KeySpan Energy Delivery Long Island	669	100.00%
			Totals	669	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of EE's Dec. 2014	Percentage
Mass. Electric (Elec and Trans) and Nantucket Electric	**N-254**	5310E	Massachusetts Electric Company	1,239	98.96%
	N-254	5310T	Massachusetts Electric Company (Transmission)	0	0.00%
	N-254	5320E	Nantucket Electric Company	13	1.04%
			Totals	1,252	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of EE's Dec. 2014	Percentage
Mass. Elec,Nantucket Elec,Boston Gas,Colonial Gas	**N-278**	5310E	Massachusetts Electric Company	1,239	51.82%
	N-278	5320E	Nantucket Electric Company	13	0.55%
	N-278	5330G	Boston Gas Company	967	40.44%
	N-278	5340G	Colonial Gas Company	172	7.19%
			Totals	2,391	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of EE's Dec. 2014	Percentage

New England Retails	**N-280**	5310E	Massachusetts Electric Company	1,239	39.27%
	N-280	5320E	Nantucket Electric Company	13	0.42%
	N-280	5330G	Boston Gas Company	967	30.65%
	N-280	5340G	Colonial Gas Company	172	5.45%
	N-280	5360G	Narragansett Gas Company	386	12.23%
	N-280	5360E	Narragansett Electric Company	378	11.98%
			Totals	3,155	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of EE's Dec. 2014	Percentage
MECO, NANT, Boston, Colonial, Narragansett Gas	**N-282**	5310E	Massachusetts Electric Company	1,239	44.62%
	N-282	5320E	Nantucket Electric Company	13	0.47%
	N-282	5330G	Boston Gas Company	967	34.82%
	N-282	5340G	Colonial Gas Company	172	6.19%
	N-282	5360G	Narragansett Gas Company	386	13.90%
			Totals	2,777	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of EE's Dec. 2014	Percentage
New England-Electric Distribution	**N-284**	5310E	Massachusetts Electric Company	1,239	76.01%
	N-284	5320E	Nantucket Electric Company	13	0.80%
	N-284	5360E	Narragansett Electric Company	378	23.19%
			Totals	1,630	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of EE's Dec. 2014	Percentage
Mass. Electric, Nantucket Electric and Narragansett Gas	**N-295**	5310E	Massachusetts Electric Company	1,239	75.64%
	N-295	5320E	Nantucket Electric Company	13	0.79%

	N-295	5360G	Narragansett Gas Company	386	23.57%
			Totals	1,638	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of EE's Dec. 2014	Percentage
New England - Gas Retails	**N-313**	5330G	Boston Gas Company	967	63.41%
	N-313	5340G	Colonial Gas Company	172	11.28%
	N-313	5360G	Narragansett Gas Company	386	25.31%
			Totals	1,525	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of EE's Dec. 2014	Percentage
Narragansett Electric and Narragansett Gas	**N-316**	5360E	Narragansett Electric Company	378	49.48%
	N-316	5360G	Narragansett Gas Company	386	50.52%
			Totals	764	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of EE's Dec. 2014	Percentage
All Retail and Trans segments, NEP-T, Hydros, KS Generation	**N-328**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	3,001	32.46%
	N-328	5210G	Niagara Mohawk Power Corp. - Gas	833	9.01%
	N-328	5210T	Niagara Mohawk Power Corp. - Transmission	45	0.49%
	N-328	5220G	KeySpan Energy Delivery New York	1,284	13.89%
	N-328	5230G	KeySpan Energy Delivery Long Island	669	7.24%
	N-328	5310E	Massachusetts Electric Company	1,239	13.40%
	N-328	5310T	Massachusetts Electric Company (Transmission)	0	0.00%
	N-328	5320E	Nantucket Electric Company	13	0.14%
	N-328	5330G	Boston Gas Company	967	10.46%
	N-328	5340G	Colonial Gas Company	172	1.86%
	N-328	5360E	Narragansett Electric Company	378	4.09%
	N-328	5360G	Narragansett Gas Company	386	4.18%
	N-328	5360T	Narragansett Electric Company (Transmission)	0	0.00%
	N-328	5410T	New England Power (Transmission)	0	0.00%

	N-328	5411F	NE Hydro - Trans Electric Co.	0	0.00%
	N-328	5412F	New England Hydro - Trans Corp.	0	0.00%
	N-328	5413F	New England Electric Trans Corp	0	0.00%
	N-328	5430P	KeySpan Generation LLC (PSA)	257	2.78%
			Totals	9,244	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of EE's Dec. 2014	Percentage
Parents, Retails, TRAN, Gens, excl KEDNY, KEDLI	**N-336**	5020R	National Grid USA	0	0.00%
	N-336	5040R	Keyspan Corporation	0	0.00%
	N-336	5210E	Niagara Mohawk Power Corp.- Electric Distr.	3,001	48.78%
	N-336	5210G	Niagara Mohawk Power Corp. - Gas	833	13.54%
	N-336	5210T	Niagara Mohawk Power Corp. - Transmission	45	0.73%
	N-336	5310E	Massachusetts Electric Company	1,239	20.14%
	N-336	5310T	Massachusetts Electric Company (Transmission)	0	0.00%
	N-336	5320E	Nantucket Electric Company	13	0.22%
	N-336	5360E	Narragansett Electric Company	378	6.14%
	N-336	5360G	Narragansett Gas Company	386	6.27%
	N-336	5360T	Narragansett Electric Company (Transmission)	0	0.00%
	N-336	5410T	New England Power (Transmission)	0	0.00%
	N-336	5411F	NE Hydro - Trans Electric Co.	0	0.00%
	N-336	5412F	New England Hydro - Trans Corp.	0	0.00%
	N-336	5413F	New England Electric Trans Corp	0	0.00%
	N-336	5430P	KeySpan Generation LLC (PSA)	257	4.18%
	N-336	5431P	KeySpan Glenwood Energy Center	0	0.00%
	N-336	5432P	KeySpan Port Jefferson Energy Center	0	0.00%
			Totals	6,152	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of EE's Dec. 2014	Percentage
Legacy KS Gas, Genco, KEDC	**N-340**	5020R	National Grid USA	0	0.00%
	N-340	5040R	Keyspan Corporation	0	0.00%
	N-340	5220G	KeySpan Energy Delivery New York	1,284	38.34%
	N-340	5230G	KeySpan Energy Delivery Long Island	669	19.98%
	N-340	5330G	Boston Gas Company	967	28.87%

	N-340	5340G	Colonial Gas Company	172	5.14%
	N-340	5430P	KeySpan Generation LLC (PSA)	257	7.67%
	N-340	5840N	KeySpan Energy Development Corporation	0	0.00%
			Totals	3,349	100.00%

O - Number of Purchase Order Lines Processed

Updated for FY2016

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:

Data provided by Procurement Processing and Management: Susan Griffin, Andrew B. Cook,Yalamchili.

Notes:

This is a new Allocator for FY2015.
No Data for FY 2014 as there was not a full year of SAP - Service Company zeroed out - Did not include companies with less than 100 lines.

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	FY 2016 P.O. Lines Processed	FY 2016 Percentage
O - # of Purchase Order Lines Processed for 2015		5020R	National Grid USA	0	0.00%
		5040R	Keyspan Corporation	0	0.00%
		5110S	NGUSA Service Company	0	0.00%
		5120S	NG Engineering Srvcs, LL	0	0.00%
		5190S	LIPA TSA Billing Company	0	0.00%
		5210E	Niagara Mohawk Power Corp.- Electric Distr.	12,694	15.56%
		5210G	Niagara Mohawk Power Corp. - Gas	4,329	5.30%
		5210T	Niagara Mohawk Power Corp. - Transmission	6,338	7.77%
		5220G	KeySpan Energy Delivery New York	12,609	15.45%
		5230G	KeySpan Energy Delivery Long Island	4,598	5.63%
		5310E	Massachusetts Electric Company	9,148	11.21%
		5310T	Massachusetts Electric Company (Transmission)		0.00%
		5320E	Nantucket Electric Company	120	0.15%
		5330G	Boston Gas Company	10,121	12.40%
		5340G	Colonial Gas Company	1,776	2.18%
		5360E	Narragansett Electric Company	1,881	2.30%
		5360G	Narragansett Gas Company	1,398	1.71%
		5360T	Narragansett Electric Company (Transmission)	1,574	1.93%
		5410T	New England Power (Transmission)	1,607	1.97%
		5411F	NE Hydro - Trans Electric Co.	147	0.18%
		5412F	New England Hydro - Trans Corp.	1	0.00%
		5413F	New England Electric Trans Corp	1	0.00%
		5420G	KeySpan LNG LP Regulated Entity	193	0.24%
		5430P	KeySpan Generation LLC (PSA)	12,106	14.83%
		5431P	KeySpan Glenwood Energy Center	422	0.52%
		5432P	KeySpan Port Jefferson Energy Center	546	0.67%
		5802N	National Grid Transmission Services Corp.		0.00%
		5803N	Metrowest Realty LLC		0.00%
		5804N	Wayfinder Group		0.00%
		5825N	Transgas Inc		0.00%
		5840N	KeySpan Energy Development Corporation		0.00%
		5850N	KeySpan Services Inc.		0.00%
		5970N	Valley Appliance & Merch		0.00%
		5980N	LIPA KS Gen Services, LLC		0.00%

		5990N	NG Billing Entity		0.00%
			Totals	81,608	100%

		5260E	KeySpan Electric Services LLC	0	0.00%
	Sold	5381E	Granite State Electric	8	
	Sold	5391G	Energy North		
			Grand Total	81,616	

	Name	Date
Prepared By:	Andrew Cook	1/30/2015
Business Sign Off:		
ServCo Review:	Chuck D'Agostino	3/20/2015
Final Sign Off:	Colleen Dowling	3/31/2015

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	FY 2016 P.O. Lines Processed	FY 2016 Percentage
All Companies (largest set)	**O-012**	5020R	National Grid USA	0	0.00%
	O-012	5040R	Keyspan Corporation	0	0.00%
	O-012	5210E	Niagara Mohawk Power Corp.- Electric Distr.	12,694	15.56%
	O-012	5210G	Niagara Mohawk Power Corp. - Gas	4,329	5.30%
	O-012	5210T	Niagara Mohawk Power Corp. - Transmission	6,338	7.77%
	O-012	5220G	KeySpan Energy Delivery New York	12,609	15.45%
	O-012	5230G	KeySpan Energy Delivery Long Island	4,598	5.63%
	O-012	5310E	Massachusetts Electric Company	9,148	11.21%
	O-012	5310T	Massachusetts Electric Company (Transmission)	0	0.00%
	O-012	5320E	Nantucket Electric Company	120	0.15%
	O-012	5330G	Boston Gas Company	10,121	12.40%
	O-012	5340G	Colonial Gas Company	1,776	2.18%
	O-012	5360E	Narragansett Electric Company	1,881	2.30%
	O-012	5360G	Narragansett Gas Company	1,398	1.71%
	O-012	5360T	Narragansett Electric Company (Transmission)	1,574	1.93%
	O-012	5410T	New England Power (Transmission)	1,607	1.97%
	O-012	5411F	NE Hydro - Trans Electric Co.	147	0.18%
	O-012	5412F	New England Hydro - Trans Corp.	1	0.00%
	O-012	5413F	New England Electric Trans Corp	1	0.00%
	O-012	5420G	KeySpan LNG LP Regulated Entity	193	0.24%
	O-012	5430P	KeySpan Generation LLC (PSA)	12,106	14.83%
	O-012	5431P	KeySpan Glenwood Energy Center	422	0.52%
	O-012	5432P	KeySpan Port Jefferson Energy Center	546	0.67%
	O-012	5803N	Metrowest Realty LLC	0	0.00%
	O-012	5804N	Wayfinder Group	0	0.00%
	O-012	5825N	Transgas Inc	0	0.00%
	O-012	5840N	KeySpan Energy Development Corporation	0	0.00%
	O-012	5850N	KeySpan Services Inc.	0	0.00%
			Totals	81,608	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	FY 2016 P.O. Lines Processed	FY 2016 Percentage
Niagara Mohawk (Elec, Gas and Trans)	**O-114**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	12,694	54.34%
	O-114	5210G	Niagara Mohawk Power Corp. - Gas	4,329	18.53%
	O-114	5210T	Niagara Mohawk Power Corp. - Transmission	6,338	27.13%
			Totals	23,361	100.00%

Q - Number of Third-Party Liability Claims Processed

Updated for FY2016

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:

Data provided by US Insurance: Joe Weber, Patricia Needham

Notes:

1. See Notes Below per Joe Weber.

Description		SAP Co./Seg	Company Description	FY2016 # of Claims Processed	FY2016 Percentage
Total Number of Third-Party Liability Claims Reported as Basis for Allocation - 2014		5110S	NGUSA Service Company	57	0.71%
		5210E	Niagara Mohawk Power Corp.- Electric Distr.	2,148	26.83%
		5210G	Niagara Mohawk Power Corp. - Gas	469	5.86%
		5210T	Niagara Mohawk Power Corp. - Transmission	35	0.44%
		5220G	KeySpan Energy Delivery New York	691	8.63%
		5230G	KeySpan Energy Delivery Long Island	1,086	13.57%
		5310E	Massachusetts Electric Company	1,192	14.89%
		5310T	Massachusetts Electric Company (Transmission)	1	0.01%
		5320E	Nantucket Electric Company	12	0.15%
		5330G	Boston Gas Company	1,093	13.66%
		5340G	Colonial Gas Company	287	3.59%
		5360E	Narragansett Electric Company	576	7.20%
		5360G	Narragansett Gas Company	339	4.24%
		5360T	Narragansett Electric Company (Transmission)		0.00%
		5410T	New England Power (Transmission)	6	0.07%
		5430P	KeySpan Generation LLC (PSA)	11	0.14%
		5850N	National Grid Services Inc.	1	0.01%
			Totals	8,004	100.00%

5381E	Granite State Electric	0
5391G	Energy North	
5190S	LIPA TSA Billing Company	
	Grand Total	8,004

Name	Date

Prepared By:		
Business Sign Off:	Joe Weber	3/13/2015
ServCo Review:	Chuck D'Agostino	3/20/2015
Final Sign Off:	Colleen Dowling	3/31/2015

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of Claims Processed	Percentage
Retails, Transission	**Q-146**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	2,148	27.07%
	Q-146	5210G	Niagara Mohawk Power Corp. - Gas	469	5.91%
	Q-146	5210T	Niagara Mohawk Power Corp. - Transmission	35	0.44%
	Q-146	5220G	KeySpan Energy Delivery New York	691	8.71%
	Q-146	5230G	KeySpan Energy Delivery Long Island	1,086	13.69%
	Q-146	5310E	Massachusetts Electric Company	1,192	15.02%
	Q-146	5310T	Massachusetts Electric Company (Transmission)	1	0.01%
	Q-146	5320E	Nantucket Electric Company	12	0.15%
	Q-146	5330G	Boston Gas Company	1,093	13.77%
	Q-146	5340G	Colonial Gas Company	287	3.62%
	Q-146	5360E	Narragansett Electric Company	576	7.26%
	Q-146	5360G	Narragansett Gas Company	339	4.27%
	Q-146	5360T	Narragansett Electric Company (Transmission)	0	0.00%
	Q-146	5410T	New England Power (Transmission)	6	0.08%
			Totals	7,935	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of Claims Processed	Percentage
LegNG Retail, TRAN segment	**Q-160**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	2,148	44.94%
	Q-160	5210G	Niagara Mohawk Power Corp. - Gas	469	9.82%
	Q-160	5210T	Niagara Mohawk Power Corp. - Transmission	35	0.73%
	Q-160	5310E	Massachusetts Electric Company	1,192	24.95%
	Q-160	5310T	Massachusetts Electric Company (Transmission)	1	0.02%
	Q-160	5320E	Nantucket Electric Company	12	0.25%
	Q-160	5360E	Narragansett Electric Company	576	12.06%
	Q-160	5360G	Narragansett Gas Company	339	7.10%
	Q-160	5360T	Narragansett Electric Company (Transmission)	0	0.00%
	Q-160	5410T	New England Power (Transmission)	6	0.13%
			Totals	4,778	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of Claims Processed	Percentage
KEDNY and KEDLI	**Q-225**	5220G	KeySpan Energy Delivery New York	691	38.89%

	Q-225	5230G	KeySpan Energy Delivery Long Island	1,086	61.11%
			Totals	1,777	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of Claims Processed	Percentage
KEDNY and KEDLI	**Q-226**	5220G	KeySpan Energy Delivery New York	691	38.89%
	Q-226	5230G	KeySpan Energy Delivery Long Island	1,086	61.11%
			Totals	1,777	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of Claims Processed	Percentage
Boston Gas and Colonial Gas	**Q-310**	5330G	Boston Gas Company	1,093	79.20%
	Q-310	5340G	Colonial Gas Company	287	20.80%
			Totals	1,380	100.00%

Source: Joe Weber, Director of Claims

Notes:

1." Company to be Determined"- 232 claims Joe states these are all downstate NY claims either KEDNY or KEDLI. When the clerks input a new claim, they don't always know which Company is involved. The adjuster completes this field when he/she closes the file. It's a small number and I think you can comfortably apportion 50/50.

2. NG Electric Services - 10 claims Do Not pick up Since the LIPA/PSEG TSA was closed as of 1/1/15.

3. Energy North Natural Gas, Inc. - 1 claim Do npt pick up since the NH TSA were closed by November.

4. 1 claim-National Grid Services Inc.,15 claims-National Grid USA Sevice Company,40 claims-NG Corporate Services LLC,1 claim-NGUSA Service Company can be grouped as Service Company and will not be part of allocation. PCC Land Co. Inc. - 1 Claim is a one off claim involving a subsidiary Company located in Pennsylvania.

R - Number of Invoice Lines Processed

Updated for FY2016

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:

Data provided by Supply Chain Master Data: Ryan Perkins

Notes:

New allocator for FY2015. No data for FY2014 - not a full year of SAP. LIPA is not included as well as counts under 100

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Data for FY2015	FY 2015 Percentage
R - Number of Invoice Lines Processed		5020R	National Grid USA	3,747	0.32%
		5040R	Keyspan Corporation	3,467	0.29%
		5210E	Niagara Mohawk Power Corp.- Electric Distr.	261,988	22.23%
		5210G	Niagara Mohawk Power Corp. - Gas	40,126	3.41%
		5210T	Niagara Mohawk Power Corp. - Transmission	31,189	2.65%
		5220G	KeySpan Energy Delivery New York	148,971	12.65%
		5230G	KeySpan Energy Delivery Long Island	79,158	6.72%
		5310E	Massachusetts Electric Company	203,500	17.28%
		5310T	Massachusetts Electric Company (Transmission)	3,084	0.26%
		5320E	Nantucket Electric Company	4,539	0.39%
		5330G	Boston Gas Company	170,654	14.49%
		5340G	Colonial Gas Company	40,599	3.45%
		5360E	Narragansett Electric Company	60,785	5.16%
		5360G	Narragansett Gas Company	56,976	4.84%
		5360T	Narragansett Electric Company (Transmission)	9,000	0.76%
		5410T	New England Power (Transmission)	30,650	2.60%
		5411F	NE Hydro - Trans Electric Co.	573	0.05%
		5412F	New England Hydro - Trans Corp.	208	0.02%
		5413F	New England Electric Trans Corp	292	0.02%
		5420G	KeySpan LNG LP Regulated Entity	863	0.07%
		5430P	KeySpan Generation LLC (PSA)	25,274	2.15%
		5431P	KeySpan Glenwood Energy Center	725	0.06%
		5432P	KeySpan Port Jefferson Energy Center	1,064	0.09%
		5802N	National Grid Transmission Services Corp.	0	0.00%

		5803N	Metrowest Realty LLC	6	0.00%
		5804N	Wayfinder Group	8	0.00%
		5820R	KeySpan Energy Trading Services	22	0.00%
		5825N	Transgas Inc	16	0.00%
		5840N	KeySpan Energy Development Corporation	149	0.01%
		5850N	KeySpan Services Inc.	337	0.03%
			Totals	1,177,970	100.00%

Sold	5381E	Granite State Electric	79	
Sold	5391G	Energy North	10	
	5260E	KeySpan Electric Services LLC	140,213	
	5190S	LIPA TSA Billing Company	4	
		Grand Total	1,318,276	

	Name	Date
Prepared By:	Ryan Perkins	3/5/2015
Business Sign Off:		
ServCo Review:	Chuck D'Agostino	3/20/2015
Final Sign Off:	Colleen Dowling	3/31/2015

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Data for FY2015	FY 2015 Percentage
All Companies (largest set)	**R-012**	5020R	National Grid USA	3,747	0.32%
	R-012	5040R	Keyspan Corporation	3,467	0.29%
	R-012	5210E	Niagara Mohawk Power Corp.- Electric Distr.	261,988	22.23%
	R-012	5210G	Niagara Mohawk Power Corp. - Gas	40,126	3.41%
	R-012	5210T	Niagara Mohawk Power Corp. - Transmission	31,189	2.65%
	R-012	5220G	KeySpan Energy Delivery New York	148,971	12.65%
	R-012	5230G	KeySpan Energy Delivery Long Island	79,158	6.72%
	R-012	5310E	Massachusetts Electric Company	203,500	17.28%
	R-012	5310T	Massachusetts Electric Company (Transmission)	3,084	0.26%
	R-012	5320E	Nantucket Electric Company	4,539	0.39%
	R-012	5330G	Boston Gas Company	170,654	14.49%
	R-012	5340G	Colonial Gas Company	40,599	3.45%
	R-012	5360E	Narragansett Electric Company	60,785	5.16%
	R-012	5360G	Narragansett Gas Company	56,976	4.84%
	R-012	5360T	Narragansett Electric Company (Transmission)	9,000	0.76%
	R-012	5410T	New England Power (Transmission)	30,650	2.60%
	R-012	5411F	NE Hydro - Trans Electric Co.	573	0.05%
	R-012	5412F	New England Hydro - Trans Corp.	208	0.02%
	R-012	5413F	New England Electric Trans Corp	292	0.02%
	R-012	5420G	KeySpan LNG LP Regulated Entity	863	0.07%
	R-012	5430P	KeySpan Generation LLC (PSA)	25,274	2.15%

	R-012	5431P	KeySpan Glenwood Energy Center	725	0.06%
	R-012	5432P	KeySpan Port Jefferson Energy Center	1,064	0.09%
	R-012	5820R	KeySpan Energy Trading Services	22	0.00%
	R-012	5825N	Transgas Inc	16	0.00%
	R-012	5840N	KeySpan Energy Development Corporation	149	0.01%
	R-012	5850N	KeySpan Services Inc.	337	0.03%
			Totals	1,177,956	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	%
All Retail Companies	**R-173**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	261,988	24.54%
	R-173	5210G	Niagara Mohawk Power Corp. - Gas	40,126	3.76%
	R-173	5220G	KeySpan Energy Delivery New York	148,971	13.96%
	R-173	5230G	KeySpan Energy Delivery Long Island	79,158	7.42%
	R-173	5310E	Massachusetts Electric Company	203,500	19.06%
	R-173	5320E	Nantucket Electric Company	4,539	0.43%
	R-173	5330G	Boston Gas Company	170,654	15.99%
	R-173	5340G	Colonial Gas Company	40,599	3.80%
	R-173	5360E	Narragansett Electric Company	60,785	5.70%
	R-173	5360G	Narragansett Gas Company	56,976	5.34%
			Totals	1,067,296	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	%
All Electric Distribution	**R-198**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	261,988	49.35%
	R-198	5310E	Massachusetts Electric Company	203,500	38.34%
	R-198	5320E	Nantucket Electric Company	4,539	0.86%
	R-198	5360E	Narragansett Electric Company	60,785	11.45%
			Totals	530,812	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	%
All Gas Retails	**R-210**	5210G	Niagara Mohawk Power Corp. - Gas	40,126	7.48%
	R-210	5220G	KeySpan Energy Delivery New York	148,971	27.77%
	R-210	5230G	KeySpan Energy Delivery Long Island	79,158	14.75%
	R-210	5330G	Boston Gas Company	170,654	31.81%
	R-210	5340G	Colonial Gas Company	40,599	7.57%
	R-210	5360G	Narragansett Gas Company	56,976	10.62%
			Totals	536,484	100.00%

T - Total T&D Expenditures

Updated for FY2016

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:

Data provided by Service Company Accounting: Kristine Allbright

Notes:

Source data from Ferc Form 1 and various State Annual Reports for Gas companies 2013 CYE filings.
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.
T&D O&M data for Niagara Mohawk Gas Segment is not reported in Annual Report to the NYSPUC.

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	FY2016 Capex	FY2016 T&D O&M	FY2016 Total T&D Expenditures	FY2016 Percentage
Total T&D Expenditures Reported as Basis for Allocation		5020R	National Grid USA			-	0.00%
		5040R	Keyspan Corporation			-	0.00%
Inserted 11/8/13, but no prior data for 5260.		5190S	LIPA TSA Billing Company			-	0.00%
		5210E	Niagara Mohawk Power Corp.- Electric Distr.	250,395,435	267,464,115	517,859,549	15.14%
		5210G	Niagara Mohawk Power Corp. - Gas	93,006,972	44,076,801	137,083,773	4.01%
		5210T	Niagara Mohawk Power Corp. - Transmission	184,121,766	118,862,434	302,984,200	8.86%
		5220G	KeySpan Energy Delivery New York	235,961,005	103,835,915	339,796,920	9.94%
		5230G	KeySpan Energy Delivery Long Island	175,561,246	50,370,956	225,932,202	6.61%
Removed 11/8/13, but no prior data for 5260.		5260E	KeySpan Electric Services LLC			-	0.00%
		5310E	Massachusetts Electric Company	169,562,345	566,039,721	735,602,066	21.51%
		5310F	Massachusetts Electric Company (FERC)			-	0.00%
		5310T	Massachusetts Electric Company (Transmission)	4,607,727	8,802,145	13,409,872	0.39%
		5320E	Nantucket Electric Company	3,676,826	3,872,353	7,549,179	0.22%
		5330G	Boston Gas Company	226,482,571	119,275,580	345,758,151	10.11%
		5340G	Colonial Gas Company	47,427,846	20,009,213	67,437,059	1.97%
		5360E	Narragansett Electric Company	57,675,339	53,363,859	111,039,198	3.25%
		5360F	Narragansett Electric Company (FERC)			-	0.00%
		5360G	Narragansett Gas Company	73,905,464	18,279,623	92,185,087	2.70%
		5360T	Narragansett Electric Company (Transmission)	76,279,632	44,941,214	121,220,846	3.54%
		5410F	New England Power (FERC)			-	0.00%
		5410T	New England Power (Transmission)	169,320,912	61,635,922	230,956,834	6.75%
		5411F	NE Hydro - Trans Electric Co.	4,314,761	6,208,316	10,523,077	0.31%
		5412F	New England Hydro - Trans Corp.	146,048	6,919,662	7,065,710	0.21%
		5413F	New England Electric Trans Corp	94,013	2,008,822	2,102,835	0.06%
		5420G	KeySpan LNG LP Regulated Entity	379,957	3,648,319	4,028,276	0.12%

		5430P	KeySpan Generation LLC (PSA)	55,820,641	91,177,458	146,998,099	4.30%
		5431P	KeySpan Glenwood Energy Center			-	0.00%
		5432P	KeySpan Port Jefferson Energy Center			-	0.00%
		5802N	NG Trans Services Corp			-	0.00%
		5803N	Metrowest Realty LLC			-	0.00%
		5804N	Wayfinder Group			-	0.00%
		5825N	Transgas Inc			-	0.00%
		5840N	KeySpan Energy Development Corporation			-	0.00%
		5980E	LIPA KS Gen Services, LLC			-	0.00%
			Totals	1,828,740,506	1,590,792,428	3,419,532,934	100.00%

5381E	Granite State Electric			0
5391G	Energy North			0
	Grand Total	1,828,740,506	1,590,792,428	3,419,532,934

	Name	Date
Prepared By:	Kristine Allbright	3/30/2015
Business Sign Off:		
ServCo Review:	Chuck D'Agostino	3/20/2015
Final Sign Off:	Colleen Dowling	3/31/2015

Description	Alloc.	Co./Seg	Company Description	Capex	T&D O&M	Expenditures	%
Boston Gas, Colonial Gas and Narraganset -E&G	**T-009**	5330G	Boston Gas Company	226,482,571	119,275,580	345,758,151	56.10%
	T-009	5340G	Colonial Gas Company	47,427,846	20,009,213	67,437,059	10.94%
	T-009	5360E	Narragansett Electric Company	57,675,339	53,363,859	111,039,198	18.01%
	T-009	5360G	Narragansett Gas Company	73,905,464	18,279,623	92,185,087	14.95%
			Totals			616,419,495	100.00%

Description	Alloc.	Co./Seg	Company Description	Capex	T&D O&M	Expenditures	%
NMPC Electric and NMPC Gas	**T-113**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	250,395,435	267,464,115	517,859,549	79.07%
	T-113	5210G	Niagara Mohawk Power Corp. - Gas	93,006,972	44,076,801	137,083,773	20.93%
			Totals			654,943,323	100.00%

Description	Alloc.	Co./Seg	Company Description	Capex	T&D O&M	Expenditures	%
Niagara Mohawk (Elec, Gas and Trans)	**T-114**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	250,395,435	267,464,115	517,859,549	54.06%
	T-114	5210G	Niagara Mohawk Power Corp. - Gas	93,006,972	44,076,801	137,083,773	14.31%
	T-114	5210T	Niagara Mohawk Power Corp. - Transmission	184,121,766	118,862,434	302,984,200	31.63%
			Totals			957,927,523	100.00%

Description	Alloc.	Co./Seg	Company Description	Capex	T&D O&M	Expenditures	%
KEDLI	**T-116**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	250,395,435	267,464,115	517,859,549	33.98%
	T-116	5210G	Niagara Mohawk Power Corp. - Gas	93,006,972	44,076,801	137,083,773	9.00%

	T-116	5210T	Niagara Mohawk Power Corp. - Transmission	184,121,766	118,862,434	302,984,200	19.89%
	T-116	5220G	KeySpan Energy Delivery New York	235,961,005	103,835,915	339,796,920	22.30%
	T-116	5230G	KeySpan Energy Delivery Long Island	175,561,246	50,370,956	225,932,202	14.83%
			Totals			1,523,656,645	100.00%

Description	Alloc.	Co./Seg	Company Description	Capex	T&D O&M	Expenditures	%
T, Hydros, Gens	**T-134**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	250,395,435	267,464,115	517,859,549	15.78%
	T-134	5210G	Niagara Mohawk Power Corp. - Gas	93,006,972	44,076,801	137,083,773	4.18%
	T-134	5210T	Niagara Mohawk Power Corp. - Transmission	184,121,766	118,862,434	302,984,200	9.23%
	T-134	5220G	KeySpan Energy Delivery New York	235,961,005	103,835,915	339,796,920	10.36%
	T-134	5230G	KeySpan Energy Delivery Long Island	175,561,246	50,370,956	225,932,202	6.89%
	T-134	5310E	Massachusetts Electric Company	169,562,345	566,039,721	735,602,066	22.42%
	T-134	5320E	Nantucket Electric Company	3,676,826	3,872,353	7,549,179	0.23%
	T-134	5330G	Boston Gas Company	226,482,571	119,275,580	345,758,151	10.54%
	T-134	5340G	Colonial Gas Company	47,427,846	20,009,213	67,437,059	2.06%
	T-134	5360E	Narragansett Electric Company	57,675,339	53,363,859	111,039,198	3.38%
	T-134	5360G	Narragansett Gas Company	73,905,464	18,279,623	92,185,087	2.81%
	T-134	5381E	Granite State Electric	-	-	-	0.00%
	T-134	5391G	Energy North	-	-	-	0.00%
	T-134	5410T	New England Power (Transmission)	169,320,912	61,635,922	230,956,834	7.04%
	T-134	5411F	NE Hydro - Trans Electric Co.	4,314,761	6,208,316	10,523,077	0.32%
	T-134	5412F	New England Hydro - Trans Corp.	146,048	6,919,662	7,065,710	0.22%
	T-134	5413F	New England Electric Trans Corp	94,013	2,008,822	2,102,835	0.06%
	T-134	5430P	KeySpan Generation LLC (PSA)	55,820,641	91,177,458	146,998,099	4.48%
	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			3,280,873,940	100.00%

Description	Alloc.	Co./Seg	Company Description	Capex	T&D O&M	Expenditures	%
Retail Companies, inclu GSE and Energy North	**T-144**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	250,395,435	267,464,115	517,859,549	15.25%
	T-144	5210G	Niagara Mohawk Power Corp. - Gas	93,006,972	44,076,801	137,083,773	4.04%
	T-144	5210T	Niagara Mohawk Power Corp. - Transmission	184,121,766	118,862,434	302,984,200	8.92%
	T-144	5220G	KeySpan Energy Delivery New York	235,961,005	103,835,915	339,796,920	10.01%
	T-144	5230G	KeySpan Energy Delivery Long Island	175,561,246	50,370,956	225,932,202	6.65%
	T-144	5310E	Massachusetts Electric Company	169,562,345	566,039,721	735,602,066	21.67%
	T-144	5310T	Massachusetts Electric Company (Transmission)	4,607,727	8,802,145	13,409,872	0.39%
	T-144	5320E	Nantucket Electric Company	3,676,826	3,872,353	7,549,179	0.22%
	T-144	5330G	Boston Gas Company	226,482,571	119,275,580	345,758,151	10.18%
	T-144	5340G	Colonial Gas Company	47,427,846	20,009,213	67,437,059	1.99%
	T-144	5360E	Narragansett Electric Company	57,675,339	53,363,859	111,039,198	3.27%
	T-144	5360G	Narragansett Gas Company	73,905,464	18,279,623	92,185,087	2.71%
	T-144	5360T	Narragansett Electric Company (Transmission)	76,279,632	44,941,214	121,220,846	3.57%
	T-144	5381E	Granite State Electric	-	-	-	0.00%

	T-144	5391G	Energy North	-	-	-	0.00%
	T-144	5410T	New England Power (Transmission)	169,320,912	61,635,922	230,956,834	6.80%
	T-144	5430P	KeySpan Generation LLC (PSA)	55,820,641	91,177,458	146,998,099	4.33%
	T-144	5431P	KeySpan Glenwood Energy Center	-	-	-	0.00%
	T-144	5432P	KeySpan Port Jefferson Energy Center	-	-	-	0.00%
			Totals			3,395,813,036	100.00%

Description	**Alloc.**	**Co./Seg**	**Company Description**	**Capex**	**T&D O&M**	**Expenditures**	**%**
Retails, Transission	**T-148**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	250,395,435	267,464,115	517,859,549	15.94%
	T-148	5210G	Niagara Mohawk Power Corp. - Gas	93,006,972	44,076,801	137,083,773	4.22%
	T-148	5210T	Niagara Mohawk Power Corp. - Transmission	184,121,766	118,862,434	302,984,200	9.33%
	T-148	5220G	KeySpan Energy Delivery New York	235,961,005	103,835,915	339,796,920	10.46%
	T-148	5230G	KeySpan Energy Delivery Long Island	175,561,246	50,370,956	225,932,202	6.95%
	T-148	5310E	Massachusetts Electric Company	169,562,345	566,039,721	735,602,066	22.64%
	T-148	5310T	Massachusetts Electric Company (Transmission)	4,607,727	8,802,145	13,409,872	0.41%
	T-148	5320E	Nantucket Electric Company	3,676,826	3,872,353	7,549,179	0.23%
	T-148	5330G	Boston Gas Company	226,482,571	119,275,580	345,758,151	10.64%
	T-148	5340G	Colonial Gas Company	47,427,846	20,009,213	67,437,059	2.08%
	T-148	5360E	Narragansett Electric Company	57,675,339	53,363,859	111,039,198	3.42%
	T-148	5360G	Narragansett Gas Company	73,905,464	18,279,623	92,185,087	2.84%
	T-148	5360T	Narragansett Electric Company (Transmission)	76,279,632	44,941,214	121,220,846	3.73%
	T-148	5410T	New England Power (Transmission)	169,320,912	61,635,922	230,956,834	7.11%
			Totals			3,248,814,937	100.00%

Description	**Alloc.**	**Co./Seg**	**Company Description**	**Capex**	**T&D O&M**	**Expenditures**	**%**
Retail Companies, excl Narr. Gas, GSE and Energy North	**T-150**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	250,395,435	267,464,115	517,859,549	16.41%
	T-150	5210G	Niagara Mohawk Power Corp. - Gas	93,006,972	44,076,801	137,083,773	4.34%
	T-150	5210T	Niagara Mohawk Power Corp. - Transmission	184,121,766	118,862,434	302,984,200	9.60%
	T-150	5220G	KeySpan Energy Delivery New York	235,961,005	103,835,915	339,796,920	10.76%
	T-150	5230G	KeySpan Energy Delivery Long Island	175,561,246	50,370,956	225,932,202	7.16%
	T-150	5310E	Massachusetts Electric Company	169,562,345	566,039,721	735,602,066	23.30%
	T-150	5310T	Massachusetts Electric Company (Transmission)	4,607,727	8,802,145	13,409,872	0.42%
	T-150	5320E	Nantucket Electric Company	3,676,826	3,872,353	7,549,179	0.24%
	T-150	5330G	Boston Gas Company	226,482,571	119,275,580	345,758,151	10.95%
	T-150	5340G	Colonial Gas Company	47,427,846	20,009,213	67,437,059	2.14%
	T-150	5360E	Narragansett Electric Company	57,675,339	53,363,859	111,039,198	3.52%
	T-150	5360T	Narragansett Electric Company (Transmission)	76,279,632	44,941,214	121,220,846	3.84%
	T-150	5410T	New England Power (Transmission)	169,320,912	61,635,922	230,956,834	7.32%
			Totals			3,156,629,850	100.00%

Description	**Alloc.**	**Co./Seg**	**Company Description**	**Capex**	**T&D O&M**	**Expenditures**	**%**
All Retail, plus NMPC-T, Narr-T, NEP-T	**T-152**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	250,395,435	267,464,115	517,859,549	16.01%
	T-152	5210G	Niagara Mohawk Power Corp. - Gas	93,006,972	44,076,801	137,083,773	4.24%

	T-152	5210T	Niagara Mohawk Power Corp. - Transmission	184,121,766	118,862,434	302,984,200	9.36%
	T-152	5220G	KeySpan Energy Delivery New York	235,961,005	103,835,915	339,796,920	10.50%
	T-152	5230G	KeySpan Energy Delivery Long Island	175,561,246	50,370,956	225,932,202	6.98%
	T-152	5310E	Massachusetts Electric Company	169,562,345	566,039,721	735,602,066	22.74%
	T-152	5320E	Nantucket Electric Company	3,676,826	3,872,353	7,549,179	0.23%
	T-152	5330G	Boston Gas Company	226,482,571	119,275,580	345,758,151	10.69%
	T-152	5340G	Colonial Gas Company	47,427,846	20,009,213	67,437,059	2.08%
	T-152	5360E	Narragansett Electric Company	57,675,339	53,363,859	111,039,198	3.43%
	T-152	5360G	Narragansett Gas Company	73,905,464	18,279,623	92,185,087	2.85%
	T-152	5360T	Narragansett Electric Company (Transmission)	76,279,632	44,941,214	121,220,846	3.75%
	T-152	5410T	New England Power (Transmission)	169,320,912	61,635,922	230,956,834	7.14%
			Totals			3,235,405,065	100.00%

Description	**Alloc.**	**Co./Seg**	**Company Description**	**Capex**	**T&D O&M**	**Expenditures**	**%**
Retails, incl GSE and Energy North, plus NMPC-T and NEP-T	**T-154**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	250,395,435	267,464,115	517,859,549	16.63%
	T-154	5210G	Niagara Mohawk Power Corp. - Gas	93,006,972	44,076,801	137,083,773	4.40%
	T-154	5210T	Niagara Mohawk Power Corp. - Transmission	184,121,766	118,862,434	302,984,200	9.73%
	T-154	5220G	KeySpan Energy Delivery New York	235,961,005	103,835,915	339,796,920	10.91%
	T-154	5230G	KeySpan Energy Delivery Long Island	175,561,246	50,370,956	225,932,202	7.25%
	T-154	5310E	Massachusetts Electric Company	169,562,345	566,039,721	735,602,066	23.61%
	T-154	5320E	Nantucket Electric Company	3,676,826	3,872,353	7,549,179	0.24%
	T-154	5330G	Boston Gas Company	226,482,571	119,275,580	345,758,151	11.11%
	T-154	5340G	Colonial Gas Company	47,427,846	20,009,213	67,437,059	2.17%
	T-154	5360E	Narragansett Electric Company	57,675,339	53,363,859	111,039,198	3.57%
	T-154	5360G	Narragansett Gas Company	73,905,464	18,279,623	92,185,087	2.96%
	T-154	5381E	Granite State Electric	-	-	-	0.00%
	T-154	5391G	Energy North	-	-	-	0.00%
	T-154	5410T	New England Power (Transmission)	169,320,912	61,635,922	230,956,834	7.42%
			Totals			3,114,184,219	100.00%

Description	**Alloc.**	**Co./Seg**	**Company Description**	**Capex**	**T&D O&M**	**Expenditures**	**%**
All Retail Companies excl. NH, plus NMPC-T	**T-155**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	250,395,435	267,464,115	517,859,549	17.96%
	T-155	5210G	Niagara Mohawk Power Corp. - Gas	93,006,972	44,076,801	137,083,773	4.75%
	T-155	5210T	Niagara Mohawk Power Corp. - Transmission	184,121,766	118,862,434	302,984,200	10.51%
	T-155	5220G	KeySpan Energy Delivery New York	235,961,005	103,835,915	339,796,920	11.79%
	T-155	5230G	KeySpan Energy Delivery Long Island	175,561,246	50,370,956	225,932,202	7.84%
	T-155	5310E	Massachusetts Electric Company	169,562,345	566,039,721	735,602,066	25.51%
	T-155	5320E	Nantucket Electric Company	3,676,826	3,872,353	7,549,179	0.26%
	T-155	5330G	Boston Gas Company	226,482,571	119,275,580	345,758,151	11.99%
	T-155	5340G	Colonial Gas Company	47,427,846	20,009,213	67,437,059	2.34%
	T-155	5360E	Narragansett Electric Company	57,675,339	53,363,859	111,039,198	3.85%
	T-155	5360G	Narragansett Gas Company	73,905,464	18,279,623	92,185,087	3.20%
			Totals			2,883,227,385	100.00%

Description	Alloc.	Co./Seg	Company Description	Capex	T&D O&M	Expenditures	%
All Retail Companies excl. NH, plus NMPC-T and NEP-T	**T-156**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	250,395,435	267,464,115	517,859,549	16.62%
	T-156	5210G	Niagara Mohawk Power Corp. - Gas	93,006,972	44,076,801	137,083,773	4.40%
	T-156	5210T	Niagara Mohawk Power Corp. - Transmission	184,121,766	118,862,434	302,984,200	9.73%
	T-156	5220G	KeySpan Energy Delivery New York	235,961,005	103,835,915	339,796,920	10.91%
	T-156	5230G	KeySpan Energy Delivery Long Island	175,561,246	50,370,956	225,932,202	7.25%
	T-156	5310E	Massachusetts Electric Company	169,562,345	566,039,721	735,602,066	23.62%
	T-156	5320E	Nantucket Electric Company	3,676,826	3,872,353	7,549,179	0.24%
	T-156	5330G	Boston Gas Company	226,482,571	119,275,580	345,758,151	11.11%
	T-156	5340G	Colonial Gas Company	47,427,846	20,009,213	67,437,059	2.17%
	T-156	5360E	Narragansett Electric Company	57,675,339	53,363,859	111,039,198	3.57%
	T-156	5360G	Narragansett Gas Company	73,905,464	18,279,623	92,185,087	2.96%
	T-156	5410T	New England Power (Transmission)	169,320,912	61,635,922	230,956,834	7.42%
			Totals			3,114,184,219	100.00%

Description	Alloc.	Co./Seg	Company Description	Capex	T&D O&M	Expenditures	%
Legacy NG Retail and TRAN segment, excl NH	**T-162**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	250,395,435	267,464,115	517,859,549	22.62%
	T-162	5210G	Niagara Mohawk Power Corp. - Gas	93,006,972	44,076,801	137,083,773	5.99%
	T-162	5210T	Niagara Mohawk Power Corp. - Transmission	184,121,766	118,862,434	302,984,200	13.23%
	T-162	5310E	Massachusetts Electric Company	169,562,345	566,039,721	735,602,066	32.12%
	T-162	5310T	Massachusetts Electric Company (Transmission)	4,607,727	8,802,145	13,409,872	0.59%
	T-162	5320E	Nantucket Electric Company	3,676,826	3,872,353	7,549,179	0.33%
	T-162	5360E	Narragansett Electric Company	57,675,339	53,363,859	111,039,198	4.85%
	T-162	5360G	Narragansett Gas Company	73,905,464	18,279,623	92,185,087	4.03%
	T-162	5360T	Narragansett Electric Company (Transmission)	76,279,632	44,941,214	121,220,846	5.29%
	T-162	5410T	New England Power (Transmission)	169,320,912	61,635,922	230,956,834	10.09%
	T-162	5411F	NE Hydro - Trans Electric Co.	4,314,761	6,208,316	10,523,077	0.46%
	T-162	5412F	New England Hydro - Trans Corp.	146,048	6,919,662	7,065,710	0.31%
	T-162	5413F	New England Electric Trans Corp	94,013	2,008,822	2,102,835	0.09%
			Totals			2,289,582,227	100.00%

Description	Alloc.	Co./Seg	Company Description	Capex	T&D O&M	Expenditures	%
NMPC-E&G, KEDNY, KEDLI	**T-170**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	250,395,435	267,464,115	517,859,549	42.42%
	T-170	5210G	Niagara Mohawk Power Corp. - Gas	93,006,972	44,076,801	137,083,773	11.23%
	T-170	5220G	KeySpan Energy Delivery New York	235,961,005	103,835,915	339,796,920	27.84%
	T-170	5230G	KeySpan Energy Delivery Long Island	175,561,246	50,370,956	225,932,202	18.51%
			Totals			1,220,672,445	100.00%

Description	Alloc.	Co./Seg	Company Description	Capex	T&D O&M	Expenditures	%
All Retail Companies	**T-173**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	250,395,435	267,464,115	517,859,549	20.07%
	T-173	5210G	Niagara Mohawk Power Corp. - Gas	93,006,972	44,076,801	137,083,773	5.31%
	T-173	5220G	KeySpan Energy Delivery New York	235,961,005	103,835,915	339,796,920	13.17%

	T-173	5230G	KeySpan Energy Delivery Long Island	175,561,246	50,370,956	225,932,202	8.76%
	T-173	5310E	Massachusetts Electric Company	169,562,345	566,039,721	735,602,066	28.51%
	T-173	5320E	Nantucket Electric Company	3,676,826	3,872,353	7,549,179	0.29%
	T-173	5330G	Boston Gas Company	226,482,571	119,275,580	345,758,151	13.41%
	T-173	5340G	Colonial Gas Company	47,427,846	20,009,213	67,437,059	2.61%
	T-173	5360E	Narragansett Electric Company	57,675,339	53,363,859	111,039,198	4.30%
	T-173	5360G	Narragansett Gas Company	73,905,464	18,279,623	92,185,087	3.57%
			Totals			2,580,243,185	100.00%

Description	**Alloc.**	**Co./Seg**	**Company Description**	**Capex**	**T&D O&M**	**Expenditures**	**%**
All Retail Companies incl GSE and Energy North	**T-174**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	250,395,435	267,464,115	517,859,549	20.07%
	T-174	5210G	Niagara Mohawk Power Corp. - Gas	93,006,972	44,076,801	137,083,773	5.31%
	T-174	5220G	KeySpan Energy Delivery New York	235,961,005	103,835,915	339,796,920	13.17%
	T-174	5230G	KeySpan Energy Delivery Long Island	175,561,246	50,370,956	225,932,202	8.76%
	T-174	5310E	Massachusetts Electric Company	169,562,345	566,039,721	735,602,066	28.51%
	T-174	5320E	Nantucket Electric Company	3,676,826	3,872,353	7,549,179	0.29%
	T-174	5330G	Boston Gas Company	226,482,571	119,275,580	345,758,151	13.41%
	T-174	5340G	Colonial Gas Company	47,427,846	20,009,213	67,437,059	2.61%
	T-174	5360E	Narragansett Electric Company	57,675,339	53,363,859	111,039,198	4.30%
	T-174	5360G	Narragansett Gas Company	73,905,464	18,279,623	92,185,087	3.57%
	T-174	5381E	Granite State Electric	-	-	-	0.00%
	T-174	5391G	Energy North	-	-	-	0.00%
			Totals			2,580,243,185	100.00%

Description	**Alloc.**	**Co./Seg**	**Company Description**	**Capex**	**T&D O&M**	**Expenditures**	**%**
All Retail Companies	**T-175**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	250,395,435	267,464,115	517,859,549	20.07%
	T-175	5210G	Niagara Mohawk Power Corp. - Gas	93,006,972	44,076,801	137,083,773	5.31%
	T-175	5220G	KeySpan Energy Delivery New York	235,961,005	103,835,915	339,796,920	13.17%
	T-175	5230G	KeySpan Energy Delivery Long Island	175,561,246	50,370,956	225,932,202	8.76%
	T-175	5310E	Massachusetts Electric Company	169,562,345	566,039,721	735,602,066	28.51%
	T-175	5320E	Nantucket Electric Company	3,676,826	3,872,353	7,549,179	0.29%
	T-175	5330G	Boston Gas Company	226,482,571	119,275,580	345,758,151	13.41%
	T-175	5340G	Colonial Gas Company	47,427,846	20,009,213	67,437,059	2.61%
	T-175	5360E	Narragansett Electric Company	57,675,339	53,363,859	111,039,198	4.30%
	T-175	5360G	Narragansett Gas Company	73,905,464	18,279,623	92,185,087	3.57%
			Totals			2,580,243,185	100.00%

Description	**Alloc.**	**Co./Seg**	**Company Description**	**Capex**	**T&D O&M**	**Expenditures**	**%**
Retail Companies, incl GSE and Energy North	**T-176**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	250,395,435	267,464,115	517,859,549	20.07%
	T-176	5210G	Niagara Mohawk Power Corp. - Gas	93,006,972	44,076,801	137,083,773	5.31%
	T-176	5220G	KeySpan Energy Delivery New York	235,961,005	103,835,915	339,796,920	13.17%
	T-176	5230G	KeySpan Energy Delivery Long Island	175,561,246	50,370,956	225,932,202	8.76%
	T-176	5310E	Massachusetts Electric Company	169,562,345	566,039,721	735,602,066	28.51%

	T-176	5320E	Nantucket Electric Company	3,676,826	3,872,353	7,549,179	0.29%
	T-176	5330G	Boston Gas Company	226,482,571	119,275,580	345,758,151	13.41%
	T-176	5340G	Colonial Gas Company	47,427,846	20,009,213	67,437,059	2.61%
	T-176	5360E	Narragansett Electric Company	57,675,339	53,363,859	111,039,198	4.30%
	T-176	5360G	Narragansett Gas Company	73,905,464	18,279,623	92,185,087	3.57%
	T-176	5381E	Granite State Electric	-	-	-	0.00%
	T-176	5391G	Energy North	-	-	-	0.00%
			Totals			2,580,243,185	100.00%

Description	**Alloc.**	**Co./Seg**	**Company Description**	**Capex**	**T&D O&M**	**Expenditures**	**%**
Niagara Mohawk Electric and Transmission	**T-181**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	250,395,435	267,464,115	517,859,549	63.09%
	T-181	5210T	Niagara Mohawk Power Corp. - Transmission	184,121,766	118,862,434	302,984,200	36.91%
			Totals			820,843,750	100.00%

Description	**Alloc.**	**Co./Seg**	**Company Description**	**Capex**	**T&D O&M**	**Expenditures**	**%**
Generation, GW, and Port Jefferson	**T-182**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	250,395,435	267,464,115	517,859,549	25.22%
	T-182	5210T	Niagara Mohawk Power Corp. - Transmission	184,121,766	118,862,434	302,984,200	14.76%
	T-182	5310E	Massachusetts Electric Company	169,562,345	566,039,721	735,602,066	35.83%
	T-182	5320E	Nantucket Electric Company	3,676,826	3,872,353	7,549,179	0.37%
	T-182	5360E	Narragansett Electric Company	57,675,339	53,363,859	111,039,198	5.41%
	T-182	5381E	Granite State Electric	-	-	-	0.00%
	T-182	5410T	New England Power (Transmission)	169,320,912	61,635,922	230,956,834	11.25%
	T-182	5430P	KeySpan Generation LLC (PSA)	55,820,641	91,177,458	146,998,099	7.16%
	T-182	5431P	KeySpan Glenwood Energy Center	-	-	-	0.00%
	T-182	5432P	KeySpan Port Jefferson Energy Center	-	-	-	0.00%
			Totals			2,052,989,126	100.00%

Description	**Alloc.**	**Co./Seg**	**Company Description**	**Capex**	**T&D O&M**	**Expenditures**	**%**
NMPC-E&T, MECO-E&T, Nantucket, NECO-E&T, and NEP-T	**T-186**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	250,395,435	267,464,115	517,859,549	25.38%
	T-186	5210T	Niagara Mohawk Power Corp. - Transmission	184,121,766	118,862,434	302,984,200	14.85%
	T-186	5310E	Massachusetts Electric Company	169,562,345	566,039,721	735,602,066	36.04%
	T-186	5310T	Massachusetts Electric Company (Transmission)	4,607,727	8,802,145	13,409,872	0.66%
	T-186	5320E	Nantucket Electric Company	3,676,826	3,872,353	7,549,179	0.37%
	T-186	5360E	Narragansett Electric Company	57,675,339	53,363,859	111,039,198	5.44%
	T-186	5360T	Narragansett Electric Company (Transmission)	76,279,632	44,941,214	121,220,846	5.94%
	T-186	5410T	New England Power (Transmission)	169,320,912	61,635,922	230,956,834	11.32%
			Totals			2,040,621,744	100.00%

Description	**Alloc.**	Co./Seg	Company Description	Capex	T&D O&M	Expenditures	%
Elec Retail Companies, excl NH, and Transmission	**T-190**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	250,395,435	267,464,115	517,859,549	25.55%
	T-190	5210T	Niagara Mohawk Power Corp. - Transmission	184,121,766	118,862,434	302,984,200	14.95%
	T-190	5310E	Massachusetts Electric Company	169,562,345	566,039,721	735,602,066	36.28%

	T-190	5320E	Nantucket Electric Company	3,676,826	3,872,353	7,549,179	0.37%
	T-190	5360E	Narragansett Electric Company	57,675,339	53,363,859	111,039,198	5.48%
	T-190	5360T	Narragansett Electric Company (Transmission)	76,279,632	44,941,214	121,220,846	5.98%
	T-190	5410T	New England Power (Transmission)	169,320,912	61,635,922	230,956,834	11.39%
			Totals			2,027,211,872	100.00%

Description	**Alloc.**	Co./Seg	Company Description	Capex	T&D O&M	Expenditures	%
NEP -T	**T-192**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	250,395,435	267,464,115	517,859,549	27.17%
	T-192	5210T	Niagara Mohawk Power Corp. - Transmission	184,121,766	118,862,434	302,984,200	15.90%
	T-192	5310E	Massachusetts Electric Company	169,562,345	566,039,721	735,602,066	38.58%
	T-192	5320E	Nantucket Electric Company	3,676,826	3,872,353	7,549,179	0.40%
	T-192	5360E	Narragansett Electric Company	57,675,339	53,363,859	111,039,198	5.83%
	T-192	5381E	Granite State Electric	-	-	-	0.00%
	T-192	5410T	New England Power (Transmission)	169,320,912	61,635,922	230,956,834	12.12%
			Totals			1,905,991,027	100.00%

Description	**Alloc.**	Co./Seg	Company Description	Capex	T&D O&M	Expenditures	%
All Electric Distribution	**T-198**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	250,395,435	267,464,115	517,859,549	37.75%
	T-198	5310E	Massachusetts Electric Company	169,562,345	566,039,721	735,602,066	53.61%
	T-198	5320E	Nantucket Electric Company	3,676,826	3,872,353	7,549,179	0.55%
	T-198	5360E	Narragansett Electric Company	57,675,339	53,363,859	111,039,198	8.09%
			Totals			1,372,049,992	100.00%

Description	**Alloc.**	Co./Seg	Company Description	Capex	T&D O&M	Expenditures	%
Legacy NG Elec Retails, incl GSE	**T-199**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	250,395,435	267,464,115	517,859,549	37.75%
	T-199	5310E	Massachusetts Electric Company	169,562,345	566,039,721	735,602,066	53.61%
	T-199	5320E	Nantucket Electric Company	3,676,826	3,872,353	7,549,179	0.55%
	T-199	5360E	Narragansett Electric Company	57,675,339	53,363,859	111,039,198	8.09%
	T-199	5381E	Granite State Electric	-	-	-	0.00%
			Totals			1,372,049,992	100.00%

Description	**Alloc.**	Co./Seg	Company Description	Capex	T&D O&M	Expenditures	%
Legacy NG Elec Retails, incl GSE	**T-200**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	250,395,435	267,464,115	517,859,549	37.75%
	T-200	5310E	Massachusetts Electric Company	169,562,345	566,039,721	735,602,066	53.61%
	T-200	5320E	Nantucket Electric Company	3,676,826	3,872,353	7,549,179	0.55%
	T-200	5360E	Narragansett Electric Company	57,675,339	53,363,859	111,039,198	8.09%
	T-200	5381E	Granite State Electric	-	-	-	0.00%
			Totals			1,372,049,992	100.00%

Description	**Alloc.**	Co./Seg	Company Description	Capex	T&D O&M	Expenditures	%
Legacy NG Elec Retails, incl GSE	**T-201**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	250,395,435	267,464,115	517,859,549	37.75%

	T-201	5310E	Massachusetts Electric Company	169,562,345	566,039,721	735,602,066	53.61%
	T-201	5320E	Nantucket Electric Company	3,676,826	3,872,353	7,549,179	0.55%
	T-201	5360E	Narragansett Electric Company	57,675,339	53,363,859	111,039,198	8.09%
	T-201	5381E	Granite State Electric	-	-	-	0.00%
	T-201	5980E	LIPA KS Gen Services, LLC	-	-	-	0.00%
			Totals			1,372,049,992	100.00%

Description	**Alloc.**	Co./Seg	Company Description	Capex	T&D O&M	Expenditures	%
Niagara Mohawk Gas, KEDNY and KEDLI	**T-207**	5210G	Niagara Mohawk Power Corp. - Gas	93,006,972	44,076,801	137,083,773	19.50%
	T-207	5220G	KeySpan Energy Delivery New York	235,961,005	103,835,915	339,796,920	48.35%
	T-207	5230G	KeySpan Energy Delivery Long Island	175,561,246	50,370,956	225,932,202	32.15%
			Totals			702,812,895	100.00%

Description	**Alloc.**	Co./Seg	Company Description	Capex	T&D O&M	Expenditures	%
NMPC-G, KEDNY, KEDLI, Boston Gas and Colonial Gas	**T-209**	5210G	Niagara Mohawk Power Corp. - Gas	93,006,972	44,076,801	137,083,773	12.29%
	T-209	5220G	KeySpan Energy Delivery New York	235,961,005	103,835,915	339,796,920	30.45%
	T-209	5230G	KeySpan Energy Delivery Long Island	175,561,246	50,370,956	225,932,202	20.24%
	T-209	5330G	Boston Gas Company	226,482,571	119,275,580	345,758,151	30.98%
	T-209	5340G	Colonial Gas Company	47,427,846	20,009,213	67,437,059	6.04%
			Totals			1,116,008,105	100.00%

Description	**Alloc.**	Co./Seg	Company Description	Capex	T&D O&M	Expenditures	%
All Gas Retails	**T-210**	5210G	Niagara Mohawk Power Corp. - Gas	93,006,972	44,076,801	137,083,773	11.35%
	T-210	5220G	KeySpan Energy Delivery New York	235,961,005	103,835,915	339,796,920	28.12%
	T-210	5230G	KeySpan Energy Delivery Long Island	175,561,246	50,370,956	225,932,202	18.70%
	T-210	5330G	Boston Gas Company	226,482,571	119,275,580	345,758,151	28.62%
	T-210	5340G	Colonial Gas Company	47,427,846	20,009,213	67,437,059	5.58%
	T-210	5360G	Narragansett Gas Company	73,905,464	18,279,623	92,185,087	7.63%
			Totals			1,208,193,193	100.00%

Description	**Alloc.**	Co./Seg	Company Description	Capex	T&D O&M	Expenditures	%
All Gas Retails, incl Energy North	**T-211**	5210G	Niagara Mohawk Power Corp. - Gas	93,006,972	44,076,801	137,083,773	11.35%
	T-211	5220G	KeySpan Energy Delivery New York	235,961,005	103,835,915	339,796,920	28.12%
	T-211	5230G	KeySpan Energy Delivery Long Island	175,561,246	50,370,956	225,932,202	18.70%
	T-211	5330G	Boston Gas Company	226,482,571	119,275,580	345,758,151	28.62%
	T-211	5340G	Colonial Gas Company	47,427,846	20,009,213	67,437,059	5.58%
	T-211	5360G	Narragansett Gas Company	73,905,464	18,279,623	92,185,087	7.63%
	T-211	5391G	Energy North	-	-	-	0.00%
			Totals			1,208,193,193	100.00%

Description	**Alloc.**	Co./Seg	Company Description	Capex	T&D O&M	Expenditures	%

Transmission, excl Hydro	**T-220**	5210T	Niagara Mohawk Power Corp. - Transmission	184,121,766	118,862,434	302,984,200	45.32%
	T-220	5310T	Massachusetts Electric Company (Transmission)	4,607,727	8,802,145	13,409,872	2.01%
	T-220	5360T	Narragansett Electric Company (Transmission)	76,279,632	44,941,214	121,220,846	18.13%
	T-220	5410T	New England Power (Transmission)	169,320,912	61,635,922	230,956,834	34.54%
			Totals			668,571,752	100.00%

Description	**Alloc.**	Co./Seg	Company Description	Capex	T&D O&M	Expenditures	%
Transmission and Hydros	**T-221**	5210T	Niagara Mohawk Power Corp. - Transmission	184,121,766	118,862,434	302,984,200	44.01%
	T-221	5310T	Massachusetts Electric Company (Transmission)	4,607,727	8,802,145	13,409,872	1.95%
	T-221	5360T	Narragansett Electric Company (Transmission)	76,279,632	44,941,214	121,220,846	17.61%
	T-221	5410T	New England Power (Transmission)	169,320,912	61,635,922	230,956,834	33.56%
	T-221	5411F	NE Hydro - Trans Electric Co.	4,314,761	6,208,316	10,523,077	1.53%
	T-221	5412F	New England Hydro - Trans Corp.	146,048	6,919,662	7,065,710	1.03%
	T-221	5413F	New England Electric Trans Corp	94,013	2,008,822	2,102,835	0.31%
			Totals			688,263,374	100.00%

Description	**Alloc.**	Co./Seg	Company Description	Capex	T&D O&M	Expenditures	%
Transmission and Hydros	**T-222**	5210T	Niagara Mohawk Power Corp. - Transmission	184,121,766	118,862,434	302,984,200	44.01%
	T-222	5310T	Massachusetts Electric Company (Transmission)	4,607,727	8,802,145	13,409,872	1.95%
	T-222	5360T	Narragansett Electric Company (Transmission)	76,279,632	44,941,214	121,220,846	17.61%
	T-222	5410T	New England Power (Transmission)	169,320,912	61,635,922	230,956,834	33.56%
	T-222	5411F	NE Hydro - Trans Electric Co.	4,314,761	6,208,316	10,523,077	1.53%
	T-222	5412F	New England Hydro - Trans Corp.	146,048	6,919,662	7,065,710	1.03%
	T-222	5413F	New England Electric Trans Corp	94,013	2,008,822	2,102,835	0.31%
			Totals			688,263,374	100.00%

Description	**Alloc.**	Co./Seg	Company Description	Capex	T&D O&M	Expenditures	%
Transmission, Hydros, KS Generation, GW and Port Jefferson	**T-224**	5210T	Niagara Mohawk Power Corp. - Transmission	184,121,766	118,862,434	302,984,200	36.27%
	T-224	5310T	Massachusetts Electric Company (Transmission)	4,607,727	8,802,145	13,409,872	1.61%
	T-224	5360T	Narragansett Electric Company (Transmission)	76,279,632	44,941,214	121,220,846	14.51%
	T-224	5410T	New England Power (Transmission)	169,320,912	61,635,922	230,956,834	27.65%
	T-224	5411F	NE Hydro - Trans Electric Co.	4,314,761	6,208,316	10,523,077	1.26%
	T-224	5412F	New England Hydro - Trans Corp.	146,048	6,919,662	7,065,710	0.85%
	T-224	5413F	New England Electric Trans Corp	94,013	2,008,822	2,102,835	0.25%
	T-224	5430P	KeySpan Generation LLC (PSA)	55,820,641	91,177,458	146,998,099	17.60%
	T-224	5431P	KeySpan Glenwood Energy Center	-	-	-	0.00%
	T-224	5432P	KeySpan Port Jefferson Energy Center	-	-	-	0.00%
			Totals			835,261,473	100.00%

Description	**Alloc.**	Co./Seg	Company Description	Capex	T&D O&M	Expenditures	%
KEDNY and KEDLI	**T-225**	5220G	KeySpan Energy Delivery New York	235,961,005	103,835,915	339,796,920	60.06%
	T-225	5230G	KeySpan Energy Delivery Long Island	175,561,246	50,370,956	225,932,202	39.94%

			Totals			565,729,122	100.00%

Description	Alloc.	Co./Seg	Company Description	Capex	T&D O&M	Expenditures	%
KEDNY and KEDLI	**T-226**	5220G	KeySpan Energy Delivery New York	235,961,005	103,835,915	339,796,920	60.06%
	T-226	5230G	KeySpan Energy Delivery Long Island	175,561,246	50,370,956	225,932,202	39.94%
			Totals			565,729,122	100.00%

Description	Alloc.	Co./Seg	Company Description	Capex	T&D O&M	Expenditures	%
KEDNY, KEDLI, KS Generation	**T-235**	5220G	KeySpan Energy Delivery New York	235,961,005	103,835,915	339,796,920	47.68%
	T-235	5230G	KeySpan Energy Delivery Long Island	175,561,246	50,370,956	225,932,202	31.70%
	T-235	5430P	KeySpan Generation LLC (PSA)	55,820,641	91,177,458	146,998,099	20.62%
			Totals			712,727,221	100.00%

Description	Alloc.	Co./Seg	Company Description	Capex	T&D O&M	Expenditures	%
Retail Gas Companies, incl Energy North, excl NMPC	**T-240**	5220G	KeySpan Energy Delivery New York	235,961,005	103,835,915	339,796,920	31.72%
	T-240	5230G	KeySpan Energy Delivery Long Island	175,561,246	50,370,956	225,932,202	21.09%
	T-240	5330G	Boston Gas Company	226,482,571	119,275,580	345,758,151	32.28%
	T-240	5340G	Colonial Gas Company	47,427,846	20,009,213	67,437,059	6.30%
	T-240	5360G	Narragansett Gas Company	73,905,464	18,279,623	92,185,087	8.61%
	T-240	5391G	Energy North	-	-	-	0.00%
			Totals			1,071,109,419	100.00%

Description	Alloc.	Co./Seg	Company Description	Capex	T&D O&M	Expenditures	%
Mass. Electric and Nantucket	**T-264**	5310E	Massachusetts Electric Company	169,562,345	566,039,721	735,602,066	97.23%
	T-264	5310T	Massachusetts Electric Company (Transmission)	4,607,727	8,802,145	13,409,872	1.77%
	T-264	5320E	Nantucket Electric Company	3,676,826	3,872,353	7,549,179	1.00%
			Totals			756,561,117	100.00%

Description	Alloc.	Co./Seg	Company Description	Capex	T&D O&M	Expenditures	%
New England Retails with their Transmission segments & NEP-T	**T-266**	5310E	Massachusetts Electric Company	169,562,345	566,039,721	735,602,066	42.64%
	T-266	5310T	Massachusetts Electric Company (Transmission)	4,607,727	8,802,145	13,409,872	0.78%
	T-266	5320E	Nantucket Electric Company	3,676,826	3,872,353	7,549,179	0.44%
	T-266	5330G	Boston Gas Company	226,482,571	119,275,580	345,758,151	20.03%
	T-266	5340G	Colonial Gas Company	47,427,846	20,009,213	67,437,059	3.91%
	T-266	5360E	Narragansett Electric Company	57,675,339	53,363,859	111,039,198	6.44%
	T-266	5360G	Narragansett Gas Company	73,905,464	18,279,623	92,185,087	5.34%
	T-266	5360T	Narragansett Electric Company (Transmission)	76,279,632	44,941,214	121,220,846	7.03%
	T-266	5410T	New England Power (Transmission)	169,320,912	61,635,922	230,956,834	13.39%
			Totals			1,725,158,292	100.00%

Description	Alloc.	Co./Seg	Company Description	Capex	T&D O&M	Expenditures	%
NE Electric Retails, and TRAN	**T-272**	5310E	Massachusetts Electric Company	169,562,345	566,039,721	735,602,066	60.31%
	T-272	5310T	Massachusetts Electric Company (Transmission)	4,607,727	8,802,145	13,409,872	1.10%
	T-272	5320E	Nantucket Electric Company	3,676,826	3,872,353	7,549,179	0.62%
	T-272	5360E	Narragansett Electric Company	57,675,339	53,363,859	111,039,198	9.10%
	T-272	5360T	Narragansett Electric Company (Transmission)	76,279,632	44,941,214	121,220,846	9.94%
	T-272	5410T	New England Power (Transmission)	169,320,912	61,635,922	230,956,834	18.93%
			Totals			1,219,777,995	100.00%

Description	Alloc.	Co./Seg	Company Description	Capex	T&D O&M	Expenditures	%
MECO-E&T and NEP-T	**T-276**	5310E	Massachusetts Electric Company	169,562,345	566,039,721	735,602,066	75.06%
	T-276	5310T	Massachusetts Electric Company (Transmission)	4,607,727	8,802,145	13,409,872	1.37%
	T-276	5410T	New England Power (Transmission)	169,320,912	61,635,922	230,956,834	23.57%
			Totals			979,968,772	100.00%

Description	Alloc.	Co./Seg	Company Description	Capex	T&D O&M	Expenditures	%
Mass. Electric and Nantucket Electric	**T-277**	5310E	Massachusetts Electric Company	169,562,345	566,039,721	735,602,066	98.98%
	T-277	5320E	Nantucket Electric Company	3,676,826	3,872,353	7,549,179	1.02%
			Totals			743,151,245	100.00%

Description	Alloc.	Co./Seg	Company Description	Capex	T&D O&M	Expenditures	%
New England Retails	**T-280**	5310E	Massachusetts Electric Company	169,562,345	566,039,721	735,602,066	54.10%
	T-280	5320E	Nantucket Electric Company	3,676,826	3,872,353	7,549,179	0.56%
	T-280	5330G	Boston Gas Company	226,482,571	119,275,580	345,758,151	25.43%
	T-280	5340G	Colonial Gas Company	47,427,846	20,009,213	67,437,059	4.96%
	T-280	5360E	Narragansett Electric Company	57,675,339	53,363,859	111,039,198	8.17%
	T-280	5360G	Narragansett Gas Company	73,905,464	18,279,623	92,185,087	6.78%
			Totals			1,359,570,740	100.00%

Description	Alloc.	Co./Seg	Company Description	Capex	T&D O&M	Expenditures	%
New England Retails, incl GSE and Energy North	**T-281**	5310E	Massachusetts Electric Company	169,562,345	566,039,721	735,602,066	54.11%
	T-281	5320E	Nantucket Electric Company	3,676,826	3,872,353	7,549,179	0.56%
	T-281	5330G	Boston Gas Company	226,482,571	119,275,580	345,758,151	25.42%
	T-281	5340G	Colonial Gas Company	47,427,846	20,009,213	67,437,059	4.96%
	T-281	5360E	Narragansett Electric Company	57,675,339	53,363,859	111,039,198	8.17%
	T-281	5360G	Narragansett Gas Company	73,905,464	18,279,623	92,185,087	6.78%
	T-281	5381E	Granite State Electric	-	-	-	0.00%
	T-281	5391G	Energy North	-	-	-	0.00%
			Totals			1,359,570,740	100.00%

Description	Alloc.	Co./Seg	Company Description	Capex	T&D O&M	Expenditures	%
New England-Electric Distribution	**T-284**	5310E	Massachusetts Electric Company	169,562,345	566,039,721	735,602,066	86.12%
	T-284	5320E	Nantucket Electric Company	3,676,826	3,872,353	7,549,179	0.88%
	T-284	5360E	Narragansett Electric Company	57,675,339	53,363,859	111,039,198	13.00%
			Totals			854,190,443	100.00%

Description	Alloc.	Co./Seg	Company Description	Capex	T&D O&M	Expenditures	%
Mass. Electric, Nantucket Electric, Narragansett Electric and Gas	**T-285**	5310E	Massachusetts Electric Company	169,562,345	566,039,721	735,602,066	77.73%
	T-285	5320E	Nantucket Electric Company	3,676,826	3,872,353	7,549,179	0.80%
	T-285	5360E	Narragansett Electric Company	57,675,339	53,363,859	111,039,198	11.73%
	T-285	5360G	Narragansett Gas Company	73,905,464	18,279,623	92,185,087	9.74%
			Totals			946,375,530	100.00%

Description	Alloc.	Co./Seg	Company Description	Capex	T&D O&M	Expenditures	%
New England-Electric Distr., incl GSE	**T-290**	5310E	Massachusetts Electric Company	169,562,345	566,039,721	735,602,066	86.12%
	T-290	5320E	Nantucket Electric Company	3,676,826	3,872,353	7,549,179	0.88%
	T-290	5360E	Narragansett Electric Company	57,675,339	53,363,859	111,039,198	13.00%
	T-290	5381E	Granite State Electric	-	-	-	0.00%
			Totals			854,190,443	100.00%

Description	Alloc.	Co./Seg	Company Description	Capex	T&D O&M	Expenditures	%
New England-Electric Distr., incl GSE, incl NEP	**T-292**	5310E	Massachusetts Electric Company	169,562,345	566,039,721	735,602,066	67.79%
	T-292	5320E	Nantucket Electric Company	3,676,826	3,872,353	7,549,179	0.70%
	T-292	5360E	Narragansett Electric Company	57,675,339	53,363,859	111,039,198	10.23%
	T-292	5381E	Granite State Electric	-	-	-	0.00%
	T-292	5410T	New England Power (Transmission)	169,320,912	61,635,922	230,956,834	21.28%
			Totals			1,085,147,277	100.00%

Description	Alloc.	Co./Seg	Company Description	Capex	T&D O&M	Expenditures	%
New England Elec Retails and NEP-T	**T-294**	5310E	Massachusetts Electric Company	169,562,345	566,039,721	735,602,066	67.79%
	T-294	5320E	Nantucket Electric Company	3,676,826	3,872,353	7,549,179	0.70%
	T-294	5360E	Narragansett Electric Company	57,675,339	53,363,859	111,039,198	10.23%
	T-294	5410T	New England Power (Transmission)	169,320,912	61,635,922	230,956,834	21.28%
			Totals			1,085,147,277	100.00%

Description	Alloc.	Co./Seg	Company Description	Capex	T&D O&M	Expenditures	%
Mass. Electric-T, Narragansett Electric-T and NEP-T	**T-305**	5310T	Massachusetts Electric Company (Transmission)	4,607,727	8,802,145	13,409,872	3.67%
	T-305	5360T	Narragansett Electric Company (Transmission)	76,279,632	44,941,214	121,220,846	33.16%
	T-305	5410T	New England Power (Transmission)	169,320,912	61,635,922	230,956,834	63.17%
			Totals			365,587,552	100.00%

Description	Alloc.	Co./Seg	Company Description	Capex	T&D O&M	Expenditures	%
Mass. Electric-T, Narragansett Electric-T, NEP-T and Hydros	**T-306**	5310T	Massachusetts Electric Company (Transmission)	4,607,727	8,802,145	13,409,872	3.48%
	T-306	5360T	Narragansett Electric Company (Transmission)	76,279,632	44,941,214	121,220,846	31.46%
	T-306	5410T	New England Power (Transmission)	169,320,912	61,635,922	230,956,834	59.95%
	T-306	5411F	NE Hydro - Trans Electric Co.	4,314,761	6,208,316	10,523,077	2.73%
	T-306	5412F	New England Hydro - Trans Corp.	146,048	6,919,662	7,065,710	1.83%
	T-306	5413F	New England Electric Trans Corp	94,013	2,008,822	2,102,835	0.55%
			Totals			385,279,174	100.00%

Description	Alloc.	Co./Seg	Company Description	Capex	T&D O&M	Expenditures	%
MECO -T and NEP -T	**T-307**	5310T	Massachusetts Electric Company (Transmission)	4,607,727	8,802,145	13,409,872	5.49%
	T-307	5410T	New England Power (Transmission)	169,320,912	61,635,922	230,956,834	94.51%
			Totals			244,366,706	100.00%

Description	Alloc.	Co./Seg	Company Description	Capex	T&D O&M	Expenditures	%
Boston Gas and Colonial Gas	**T-310**	5330G	Boston Gas Company	226,482,571	119,275,580	345,758,151	83.68%
	T-310	5340G	Colonial Gas Company	47,427,846	20,009,213	67,437,059	16.32%
			Totals			413,195,210	100.00%

Description	Alloc.	Co./Seg	Company Description	Capex	T&D O&M	Expenditures	%
New England - Gas Retails	**T-313**	5330G	Boston Gas Company	226,482,571	119,275,580	345,758,151	68.42%
	T-313	5340G	Colonial Gas Company	47,427,846	20,009,213	67,437,059	13.34%
	T-313	5360G	Narragansett Gas Company	73,905,464	18,279,623	92,185,087	18.24%
			Totals			505,380,297	100.00%

Description	Alloc.	Co./Seg	Company Description	Capex	T&D O&M	Expenditures	%
New England - Gas Retails, incl Energy North	**T-314**	5330G	Boston Gas Company	226,482,571	119,275,580	345,758,151	68.42%
	T-314	5340G	Colonial Gas Company	47,427,846	20,009,213	67,437,059	13.34%
	T-314	5360G	Narragansett Gas Company	73,905,464	18,279,623	92,185,087	18.24%
	T-314	5391G	Energy North	-	-	-	0.00%
			Totals			505,380,297	100.00%

Description	Alloc.	Co./Seg	Company Description	Capex	T&D O&M	Expenditures	%
Hydros	**T-323**	5411F	NE Hydro - Trans Electric Co.	4,314,761	6,208,316	10,523,077	53.44%
	T-323	5412F	New England Hydro - Trans Corp.	146,048	6,919,662	7,065,710	35.88%
	T-323	5413F	New England Electric Trans Corp	94,013	2,008,822	2,102,835	10.68%
			Totals			19,691,622	100.00%

Description	Alloc.	Co./Seg	Company Description	Capex	T&D O&M	Expenditures	%

Retails, NMPC-T, NEP-T, Hydros, Genration	**T-357**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	250,395,435	267,464,115	517,859,549	15.78%
	T-357	5210G	Niagara Mohawk Power Corp. - Gas	93,006,972	44,076,801	137,083,773	4.18%
	T-357	5210T	Niagara Mohawk Power Corp. - Transmission	184,121,766	118,862,434	302,984,200	9.23%
	T-357	5220G	KeySpan Energy Delivery New York	235,961,005	103,835,915	339,796,920	10.36%
	T-357	5230G	KeySpan Energy Delivery Long Island	175,561,246	50,370,956	225,932,202	6.89%
	T-357	5310E	Massachusetts Electric Company	169,562,345	566,039,721	735,602,066	22.42%
	T-357	5320E	Nantucket Electric Company	3,676,826	3,872,353	7,549,179	0.23%
	T-357	5330G	Boston Gas Company	226,482,571	119,275,580	345,758,151	10.54%
	T-357	5340G	Colonial Gas Company	47,427,846	20,009,213	67,437,059	2.06%
	T-357	5360E	Narragansett Electric Company	57,675,339	53,363,859	111,039,198	3.38%
	T-357	5360G	Narragansett Gas Company	73,905,464	18,279,623	92,185,087	2.81%
	T-357	5410T	New England Power (Transmission)	169,320,912	61,635,922	230,956,834	7.04%
	T-357	5411F	NE Hydro - Trans Electric Co.	4,314,761	6,208,316	10,523,077	0.32%
	T-357	5412F	New England Hydro - Trans Corp.	146,048	6,919,662	7,065,710	0.22%
	T-357	5413F	New England Electric Trans Corp	94,013	2,008,822	2,102,835	0.06%
	T-357	5430P	KeySpan Generation LLC (PSA)	55,820,641	91,177,458	146,998,099	4.48%
	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			3,280,873,940	100.00%

Description	**Alloc.**	Co./Seg	Company Description	Capex	T&D O&M	Expenditures	%
Retails, Transmission, Hydros, LNG, Genration	**T-358**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	250,395,435	267,464,115	517,859,549	15.14%
	T-358	5210G	Niagara Mohawk Power Corp. - Gas	93,006,972	44,076,801	137,083,773	4.01%
	T-358	5210T	Niagara Mohawk Power Corp. - Transmission	184,121,766	118,862,434	302,984,200	8.86%
	T-358	5220G	KeySpan Energy Delivery New York	235,961,005	103,835,915	339,796,920	9.94%
	T-358	5230G	KeySpan Energy Delivery Long Island	175,561,246	50,370,956	225,932,202	6.61%
	T-358	5310E	Massachusetts Electric Company	169,562,345	566,039,721	735,602,066	21.51%
	T-358	5310T	Massachusetts Electric Company (Transmission)	4,607,727	8,802,145	13,409,872	0.39%
	T-358	5320E	Nantucket Electric Company	3,676,826	3,872,353	7,549,179	0.22%
	T-358	5330G	Boston Gas Company	226,482,571	119,275,580	345,758,151	10.11%
	T-358	5340G	Colonial Gas Company	47,427,846	20,009,213	67,437,059	1.97%
	T-358	5360E	Narragansett Electric Company	57,675,339	53,363,859	111,039,198	3.25%
	T-358	5360G	Narragansett Gas Company	73,905,464	18,279,623	92,185,087	2.70%
	T-358	5360T	Narragansett Electric Company (Transmission)	76,279,632	44,941,214	121,220,846	3.54%
	T-358	5410T	New England Power (Transmission)	169,320,912	61,635,922	230,956,834	6.75%
	T-358	5411F	NE Hydro - Trans Electric Co.	4,314,761	6,208,316	10,523,077	0.31%
	T-358	5412F	New England Hydro - Trans Corp.	146,048	6,919,662	7,065,710	0.21%
	T-358	5413F	New England Electric Trans Corp	94,013	2,008,822	2,102,835	0.06%
	T-358	5420G	KeySpan LNG LP Regulated Entity	379,957	3,648,319	4,028,276	0.12%
	T-358	5421G	NG LNG LP LLC	-	-	-	0.00%
	T-358	5430P	KeySpan Generation LLC (PSA)	55,820,641	91,177,458	146,998,099	4.30%
	T-358	5431P	KeySpan Glenwood Energy Center	-	-	-	0.00%
	T-358	5432P	KeySpan Port Jefferson Energy Center	-	-	-	0.00%
			Totals			3,419,532,934	100.00%

Description	Alloc.	Co./Seg	Company Description	Capex	T&D O&M	Expenditures	%
Retails, Transmission, Generation	**T-359**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	250,395,435	267,464,115	517,859,549	15.24%
	T-359	5210G	Niagara Mohawk Power Corp. - Gas	93,006,972	44,076,801	137,083,773	4.04%
	T-359	5210T	Niagara Mohawk Power Corp. - Transmission	184,121,766	118,862,434	302,984,200	8.92%
	T-359	5220G	KeySpan Energy Delivery New York	235,961,005	103,835,915	339,796,920	10.01%
	T-359	5230G	KeySpan Energy Delivery Long Island	175,561,246	50,370,956	225,932,202	6.65%
	T-359	5310E	Massachusetts Electric Company	169,562,345	566,039,721	735,602,066	21.67%
	T-359	5310T	Massachusetts Electric Company (Transmission)	4,607,727	8,802,145	13,409,872	0.39%
	T-359	5320E	Nantucket Electric Company	3,676,826	3,872,353	7,549,179	0.22%
	T-359	5330G	Boston Gas Company	226,482,571	119,275,580	345,758,151	10.19%
	T-359	5340G	Colonial Gas Company	47,427,846	20,009,213	67,437,059	1.99%
	T-359	5360E	Narragansett Electric Company	57,675,339	53,363,859	111,039,198	3.27%
	T-359	5360G	Narragansett Gas Company	73,905,464	18,279,623	92,185,087	2.71%
	T-359	5360T	Narragansett Electric Company (Transmission)	76,279,632	44,941,214	121,220,846	3.57%
	T-359	5410T	New England Power (Transmission)	169,320,912	61,635,922	230,956,834	6.80%
	T-359	5430P	KeySpan Generation LLC (PSA)	55,820,641	91,177,458	146,998,099	4.33%
	T-359	5431P	KeySpan Glenwood Energy Center	-	-	-	0.00%
	T-359	5432P	KeySpan Port Jefferson Energy Center	-	-	-	0.00%
			Totals			3,395,813,036	100.00%

Description	Alloc.	Co./Seg	Company Description	Capex	T&D O&M	Expenditures	%
Retails, Transmission, Generation	**T-360**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	250,395,435	267,464,115	517,859,549	15.24%
	T-360	5210G	Niagara Mohawk Power Corp. - Gas	93,006,972	44,076,801	137,083,773	4.04%
	T-360	5210T	Niagara Mohawk Power Corp. - Transmission	184,121,766	118,862,434	302,984,200	8.92%
	T-360	5220G	KeySpan Energy Delivery New York	235,961,005	103,835,915	339,796,920	10.01%
	T-360	5230G	KeySpan Energy Delivery Long Island	175,561,246	50,370,956	225,932,202	6.65%
	T-360	5310E	Massachusetts Electric Company	169,562,345	566,039,721	735,602,066	21.67%
	T-360	5310T	Massachusetts Electric Company (Transmission)	4,607,727	8,802,145	13,409,872	0.39%
	T-360	5320E	Nantucket Electric Company	3,676,826	3,872,353	7,549,179	0.22%
	T-360	5330G	Boston Gas Company	226,482,571	119,275,580	345,758,151	10.19%
	T-360	5340G	Colonial Gas Company	47,427,846	20,009,213	67,437,059	1.99%
	T-360	5360E	Narragansett Electric Company	57,675,339	53,363,859	111,039,198	3.27%
	T-360	5360G	Narragansett Gas Company	73,905,464	18,279,623	92,185,087	2.71%
	T-360	5360T	Narragansett Electric Company (Transmission)	76,279,632	44,941,214	121,220,846	3.57%
	T-360	5410T	New England Power (Transmission)	169,320,912	61,635,922	230,956,834	6.80%
	T-360	5430P	KeySpan Generation LLC (PSA)	55,820,641	91,177,458	146,998,099	4.33%
	T-360	5431P	KeySpan Glenwood Energy Center	-	-	-	0.00%
	T-360	5432P	KeySpan Port Jefferson Energy Center	-	-	-	0.00%
			Totals			3,395,813,036	100.00%

Description	Alloc.	Co./Seg	Company Description	Capex	T&D O&M	Expenditures	%
Retails, Transmission	**T-361**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	250,395,435	267,464,115	517,859,549	15.94%

	T-361	5210G	Niagara Mohawk Power Corp. - Gas	93,006,972	44,076,801	137,083,773	4.22%
	T-361	5210T	Niagara Mohawk Power Corp. - Transmission	184,121,766	118,862,434	302,984,200	9.33%
	T-361	5220G	KeySpan Energy Delivery New York	235,961,005	103,835,915	339,796,920	10.46%
	T-361	5230G	KeySpan Energy Delivery Long Island	175,561,246	50,370,956	225,932,202	6.95%
	T-361	5310E	Massachusetts Electric Company	169,562,345	566,039,721	735,602,066	22.64%
	T-361	5310T	Massachusetts Electric Company (Transmission)	4,607,727	8,802,145	13,409,872	0.41%
	T-361	5320E	Nantucket Electric Company	3,676,826	3,872,353	7,549,179	0.23%
	T-361	5330G	Boston Gas Company	226,482,571	119,275,580	345,758,151	10.64%
	T-361	5340G	Colonial Gas Company	47,427,846	20,009,213	67,437,059	2.08%
	T-361	5360E	Narragansett Electric Company	57,675,339	53,363,859	111,039,198	3.42%
	T-361	5360G	Narragansett Gas Company	73,905,464	18,279,623	92,185,087	2.84%
	T-361	5360T	Narragansett Electric Company (Transmission)	76,279,632	44,941,214	121,220,846	3.73%
	T-361	5410T	New England Power (Transmission)	169,320,912	61,635,922	230,956,834	7.11%
			Totals			3,248,814,937	100.00%

Description	**Alloc.**	Co./Seg	Company Description	Capex	T&D O&M	Expenditures	%
Retail Companies, excl KEDLIand KEDNY	**T-362**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	250,395,435	267,464,115	517,859,549	19.15%
	T-362	5210G	Niagara Mohawk Power Corp. - Gas	93,006,972	44,076,801	137,083,773	5.07%
	T-362	5210T	Niagara Mohawk Power Corp. - Transmission	184,121,766	118,862,434	302,984,200	11.21%
	T-362	5310E	Massachusetts Electric Company	169,562,345	566,039,721	735,602,066	27.21%
	T-362	5310T	Massachusetts Electric Company (Transmission)	4,607,727	8,802,145	13,409,872	0.50%
	T-362	5320E	Nantucket Electric Company	3,676,826	3,872,353	7,549,179	0.28%
	T-362	5330G	Boston Gas Company	226,482,571	119,275,580	345,758,151	12.79%
	T-362	5340G	Colonial Gas Company	47,427,846	20,009,213	67,437,059	2.50%
	T-362	5360E	Narragansett Electric Company	57,675,339	53,363,859	111,039,198	4.11%
	T-362	5360G	Narragansett Gas Company	73,905,464	18,279,623	92,185,087	3.41%
	T-362	5360T	Narragansett Electric Company (Transmission)	76,279,632	44,941,214	121,220,846	4.49%
	T-362	5410T	New England Power (Transmission)	169,320,912	61,635,922	230,956,834	8.55%
	T-362	5411F	NE Hydro - Trans Electric Co.	4,314,761	6,208,316	10,523,077	0.39%
	T-362	5412F	New England Hydro - Trans Corp.	146,048	6,919,662	7,065,710	0.26%
	T-362	5413F	New England Electric Trans Corp	94,013	2,008,822	2,102,835	0.08%
			Totals			2,702,777,437	100.00%

Description	**Alloc.**	Co./Seg	Company Description	Capex	T&D O&M	Expenditures	%
Jefferson	**T-367**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	250,395,435	267,464,115	517,859,549	25.22%
	T-367	5210T	Niagara Mohawk Power Corp. - Transmission	184,121,766	118,862,434	302,984,200	14.76%
	T-367	5310E	Massachusetts Electric Company	169,562,345	566,039,721	735,602,066	35.83%
	T-367	5320E	Nantucket Electric Company	3,676,826	3,872,353	7,549,179	0.37%
	T-367	5360E	Narragansett Electric Company	57,675,339	53,363,859	111,039,198	5.41%
	T-367	5410T	New England Power (Transmission)	169,320,912	61,635,922	230,956,834	11.25%
	T-367	5430P	KeySpan Generation LLC (PSA)	55,820,641	91,177,458	146,998,099	7.16%
	T-367	5431P	KeySpan Glenwood Energy Center	-	-	-	0.00%
	T-367	5432P	KeySpan Port Jefferson Energy Center	-	-	-	0.00%
			Totals			2,052,989,126	100.00%

Description	Alloc.	Co./Seg	Company Description	Capex	T&D O&M	Expenditures	%
Legacy NG Elec Retails, NMPC-T and NEP-T	**T-370**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	250,395,435	267,464,115	517,859,549	27.16%
	T-370	5210T	Niagara Mohawk Power Corp. - Transmission	184,121,766	118,862,434	302,984,200	15.90%
	T-370	5310E	Massachusetts Electric Company	169,562,345	566,039,721	735,602,066	38.59%
	T-370	5320E	Nantucket Electric Company	3,676,826	3,872,353	7,549,179	0.40%
	T-370	5360E	Narragansett Electric Company	57,675,339	53,363,859	111,039,198	5.83%
	T-370	5410T	New England Power (Transmission)	169,320,912	61,635,922	230,956,834	12.12%
			Totals			1,905,991,027	100.00%

Description	Alloc.	Co./Seg	Company Description	Capex	T&D O&M	Expenditures	%
Legacy NG Elec Retail Companies, excl GSE	**T-372**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	250,395,435	267,464,115	517,859,549	37.75%
	T-372	5310E	Massachusetts Electric Company	169,562,345	566,039,721	735,602,066	53.61%
	T-372	5320E	Nantucket Electric Company	3,676,826	3,872,353	7,549,179	0.55%
	T-372	5360E	Narragansett Electric Company	57,675,339	53,363,859	111,039,198	8.09%
			Totals			1,372,049,992	100.00%

Description	Alloc.	Co./Seg	Company Description	Capex	T&D O&M	Expenditures	%
Legacy NG Elec Retail Companies, excl GSE, and Generation	**T-373**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	250,395,435	267,464,115	517,859,549	34.09%
	T-373	5310E	Massachusetts Electric Company	169,562,345	566,039,721	735,602,066	48.42%
	T-373	5320E	Nantucket Electric Company	3,676,826	3,872,353	7,549,179	0.50%
	T-373	5360E	Narragansett Electric Company	57,675,339	53,363,859	111,039,198	7.31%
	T-373	5430P	KeySpan Generation LLC (PSA)	55,820,641	91,177,458	146,998,099	9.68%
	T-373	5431P	KeySpan Glenwood Energy Center	-	-	-	0.00%
	T-373	5432P	KeySpan Port Jefferson Energy Center	-	-	-	0.00%
			Totals			1,519,048,091	100.00%

Description	Alloc.	Co./Seg	Company Description	Capex	T&D O&M	Expenditures	%
Legacy NG Elec Retail Companies, excl GSE	**T-374**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	250,395,435	267,464,115	517,859,549	37.75%
	T-374	5310E	Massachusetts Electric Company	169,562,345	566,039,721	735,602,066	53.61%
	T-374	5320E	Nantucket Electric Company	3,676,826	3,872,353	7,549,179	0.55%
	T-374	5360E	Narragansett Electric Company	57,675,339	53,363,859	111,039,198	8.09%
			Totals			1,372,049,992	100.00%

Description	Alloc.	Co./Seg	Company Description	Capex	T&D O&M	Expenditures	%
NMPC, MECO and NECO Electric	**T-375**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	250,395,435	267,464,115	517,859,549	37.95%
	T-375	5310E	Massachusetts Electric Company	169,562,345	566,039,721	735,602,066	53.91%
	T-375	5360E	Narragansett Electric Company	57,675,339	53,363,859	111,039,198	8.14%
			Totals			1,364,500,813	100.00%

Description	Alloc.	Co./Seg	Company Description	Capex	T&D O&M	Expenditures	%
Gas Retails excl Niagara Mohawk	**T-383**	5220G	KeySpan Energy Delivery New York	235,961,005	103,835,915	339,796,920	31.72%
	T-383	5230G	KeySpan Energy Delivery Long Island	175,561,246	50,370,956	225,932,202	21.09%
	T-383	5330G	Boston Gas Company	226,482,571	119,275,580	345,758,151	32.28%
	T-383	5340G	Colonial Gas Company	47,427,846	20,009,213	67,437,059	6.30%
	T-383	5360G	Narragansett Gas Company	73,905,464	18,279,623	92,185,087	8.61%
			Totals			1,071,109,419	100.00%

Description	Alloc.	Co./Seg	Company Description	Capex	T&D O&M	Expenditures	%
New England Retails, with TRAN Segments	**T-387**	5310E	Massachusetts Electric Company	169,562,345	566,039,721	735,602,066	49.23%
	T-387	5310T	Massachusetts Electric Company (Transmission)	4,607,727	8,802,145	13,409,872	0.90%
	T-387	5320E	Nantucket Electric Company	3,676,826	3,872,353	7,549,179	0.51%
	T-387	5330G	Boston Gas Company	226,482,571	119,275,580	345,758,151	23.14%
	T-387	5340G	Colonial Gas Company	47,427,846	20,009,213	67,437,059	4.51%
	T-387	5360E	Narragansett Electric Company	57,675,339	53,363,859	111,039,198	7.43%
	T-387	5360G	Narragansett Gas Company	73,905,464	18,279,623	92,185,087	6.17%
	T-387	5360T	Narragansett Electric Company (Transmission)	76,279,632	44,941,214	121,220,846	8.11%
			Totals			1,494,201,458	100.00%

Description	Alloc.	Co./Seg	Company Description	Capex	T&D O&M	Expenditures	%
New England Retails and Transmission	**T-388**	5310E	Massachusetts Electric Company	169,562,345	566,039,721	735,602,066	42.64%
	T-388	5310T	Massachusetts Electric Company (Transmission)	4,607,727	8,802,145	13,409,872	0.78%
	T-388	5320E	Nantucket Electric Company	3,676,826	3,872,353	7,549,179	0.44%
	T-388	5330G	Boston Gas Company	226,482,571	119,275,580	345,758,151	20.03%
	T-388	5340G	Colonial Gas Company	47,427,846	20,009,213	67,437,059	3.91%
	T-388	5360E	Narragansett Electric Company	57,675,339	53,363,859	111,039,198	6.44%
	T-388	5360G	Narragansett Gas Company	73,905,464	18,279,623	92,185,087	5.34%
	T-388	5360T	Narragansett Electric Company (Transmission)	76,279,632	44,941,214	121,220,846	7.03%
	T-388	5410T	New England Power (Transmission)	169,320,912	61,635,922	230,956,834	13.39%
			Totals			1,725,158,292	100.00%

Description	Alloc.	Co./Seg	Company Description	Capex	T&D O&M	Expenditures	%
New England Elec Retails and Narragansett Gas	**T-389**	5310E	Massachusetts Electric Company	169,562,345	566,039,721	735,602,066	68.05%
	T-389	5310T	Massachusetts Electric Company (Transmission)	4,607,727	8,802,145	13,409,872	1.24%
	T-389	5320E	Nantucket Electric Company	3,676,826	3,872,353	7,549,179	0.70%
	T-389	5360E	Narragansett Electric Company	57,675,339	53,363,859	111,039,198	10.27%
	T-389	5360G	Narragansett Gas Company	73,905,464	18,279,623	92,185,087	8.53%
	T-389	5360T	Narragansett Electric Company (Transmission)	76,279,632	44,941,214	121,220,846	11.21%
			Totals			1,081,006,248	100.00%

Description	Alloc.	Co./Seg	Company Description	Capex	T&D O&M	Expenditures	%
New England Retails, plus NECO-T	**T-390**	5310E	Massachusetts Electric Company	169,562,345	566,039,721	735,602,066	49.67%

	T-390	5320E	Nantucket Electric Company	3,676,826	3,872,353	7,549,179	0.51%
	T-390	5330G	Boston Gas Company	226,482,571	119,275,580	345,758,151	23.35%
	T-390	5340G	Colonial Gas Company	47,427,846	20,009,213	67,437,059	4.55%
	T-390	5360E	Narragansett Electric Company	57,675,339	53,363,859	111,039,198	7.50%
	T-390	5360G	Narragansett Gas Company	73,905,464	18,279,623	92,185,087	6.23%
	T-390	5360T	Narragansett Electric Company (Transmission)	76,279,632	44,941,214	121,220,846	8.19%
			Totals			1,480,791,586	100.00%

Description	**Alloc.**	Co./Seg	Company Description	Capex	T&D O&M	Expenditures	%
New England Elec Retails	**T-391**	5310E	Massachusetts Electric Company	169,562,345	566,039,721	735,602,066	86.12%
	T-391	5320E	Nantucket Electric Company	3,676,826	3,872,353	7,549,179	0.88%
	T-391	5360E	Narragansett Electric Company	57,675,339	53,363,859	111,039,198	13.00%
			Totals			854,190,443	100.00%

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Attachment MA-AG-1-92-3.xls\U-RTU's

U - RTU's

Updated for FY2016

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 each company has.

Source Data:

Data provided by Phil Horowitz, Finance Business Partner, Network Strategy.

Notes:

1. New allocation for FY2015

Description		SAP Co./Seg	Company Description	Data for FY 2016 RTU's	FY 2016 Percentage
Basis Data for RTU allocation		5210E	Niagara Mohawk Power Corp.- Electric Distr.	217.5	17.20%
		5210T	Niagara Mohawk Power Corp. - Transmission	370.5	29.29%
		5310E	Massachusetts Electric Company	387.0	30.59%
		5310T	Massachusetts Electric Company (Transmission)	69.0	5.45%
		5320E	Nantucket Electric Company	-	0.00%
		5360E	Narragansett Electric Company	70.5	5.57%
		5360T	Narragansett Electric Company (Transmission)	56.5	4.47%
		5410T	New England Power (Transmission)	94.0	7.43%
			Totals	1,265.0	100.00%

	Name	Date
Prepared By:	J. Farella - 3/2/15 & W. Haynes - 3/6/15	
Business Sign Off:		
ServCo Review:	Chuck D'Agostino	3/20/2015
Final Sign Off:	Colleen Dowling	3/31/2015

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Data for FY 2015 RTU's	FY 2015 Percentage
Niagara Mohawk Electric and Transmission	**U-181**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	217.5	36.99%
	U-181	5210T	Niagara Mohawk Power Corp. - Transmission	370.5	63.01%

			Totals	588.0	100.00%

Description		SAP Co./Seg	Company Description	Data for FY 2015 RTU's	FY 2015 Percentage
NMPC-E&T, MECO-E&T, Nantucket, NECO-E&T, and NEP-T	**U-186**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	217.5	17.20%
	U-186	5210T	Niagara Mohawk Power Corp. - Transmission	370.5	29.29%
	U-186	5310E	Massachusetts Electric Company	387.0	30.59%
	U-186	5310T	Massachusetts Electric Company (Transmission)	69.0	5.45%
	U-186	5320E	Nantucket Electric Company	-	0.00%
	U-186	5360E	Narragansett Electric Company	70.5	5.57%
	U-186	5360T	Narragansett Electric Company (Transmission)	56.5	4.47%
	U-186	5410T	New England Power (Transmission)	94.0	7.43%
			Totals	1,265.0	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Data for FY 2015 RTU's	FY 2015 Percentage
Mass. Electric-E&T	**U-263**	5310E	Massachusetts Electric Company	387.0	84.87%
	U-263	5310T	Massachusetts Electric Company (Transmission)	69.0	15.13%
			Totals	456.0	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Data for FY 2015 RTU's	FY 2015 Percentage
NEP, MECO and NECO with their Transmission Segments	**U-273**	5310E	Massachusetts Electric Company	387.0	57.17%
	U-273	5310T	Massachusetts Electric Company (Transmission)	69.0	10.19%
	U-273	5360E	Narragansett Electric Company	70.5	10.41%
	U-273	5360T	Narragansett Electric Company (Transmission)	56.5	8.35%
	U-273	5410T	New England Power (Transmission)	94.0	13.88%
			Totals	677.0	100.00%

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Attachment MA-AG-1-92-3.xls\U-RTU's

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Data for FY 2015 RTU's	FY 2015 Percentage
MECO-E&T and NEP-T	**U-276**	5310E	Massachusetts Electric Company	387.0	70.36%
	U-276	5310T	Massachusetts Electric Company (Transmission)	69.0	12.55%
	U-276	5410T	New England Power (Transmission)	94.0	17.09%
			Totals	550.0	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Data for FY 2015 RTU's	FY 2015 Percentage
Mass. Electric-T, Narragansett Electric-T and NEP-T	**U-305**	5310T	Massachusetts Electric Company (Transmission)	69.0	31.44%
	U-305	5360T	Narragansett Electric Company (Transmission)	56.5	25.74%
	U-305	5410T	New England Power (Transmission)	94.0	42.82%
			Totals	219.5	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Data for FY 2015 RTU's	FY 2015 Percentage
Narragansett-E&T	**U-435**	5360E	Narragansett Electric Company	70.5	55.51%
	U-435	5360T	Narragansett Electric Company (Transmission)	56.5	44.49%
			Totals	127.0	100.00%

X - Capital Expenditures

Updated for FY2016

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:

Data provided by Finance Business Partners: Keith Fowler, Mark Eddy.

Notes:

KPF Notes for FY2014

Description	SAP Alloc. Code	SAP Code with Segment	Jim's SAP Co./Seg	Company Description	FY2016 Budgeted CapEx	FY2016 Percentage
Budgeted Capital Expenditures by Company		5210E	521E	Niagara Mohawk Power Corp.- Electric Distr.	$264,002,000	11.27%
Base Data for Calculations		5210G	521G	Niagara Mohawk Power Corp. - Gas	$98,061,000	4.19%
Use for populating Codes Below		5210T	521T	Niagara Mohawk Power Corp. - Transmission	$194,127,000	8.29%
		5220G	5220	KeySpan Energy Delivery New York	$323,841,000	13.83%
		5230G	5230	KeySpan Energy Delivery Long Island	$208,800,000	8.92%
		5310E	531E	Massachusetts Electric Company	$234,634,000	10.02%
		5310T	531T	Massachusetts Electric Company (Transmission)	$6,376,000	0.27%
		5320E	532E	Nantucket Electric Company	$2,725,000	0.12%
		5330G	5330	Boston Gas Company	$356,617,000	15.22%
		5340G	5340	Colonial Gas Company	$87,160,000	3.72%
		5360E	536E	Narragansett Electric Company	$76,644,000	3.27%
		5360G	536G	Narragansett Gas Company	$98,212,000	4.19%
		5360T	536T	Narragansett Electric Company (Transmission)	$101,367,000	4.33%
		5410T	541T	New England Power (Transmission)	$166,786,000	7.12%
		5411F	5411	NE Hydro - Trans Electric Co.	$6,498,000	0.28%
		5420G	5420	KeySpan LNG LP Regulated Entity	$72,645,000	3.10%
		5430P	5430	KeySpan Generation LLC (PSA)	$43,622,000	1.86%
				Totals - Base Data	$2,342,117,000	100.00%

5110	NGUSA Service Company	$102,070,000	

5180	KeySpan Corporate Services		
5190	KeySpan Utility Services		
	Grand Total	$2,444,187,000	

	Name	Date
Prepared By:	Tom McDonough	1/30/2015
Business Sign Off:	Keith Fowler	2/4/2015
ServCo Review:	Chuck D'Agostino	3/20/2015
Final Sign Off:	Colleen Dowling	3/31/2015

Description	SAP Alloc. Code		SAP Co./Seg	Company Description	Budgeted CapEx	%
Niagara Mohawk (Elec, Gas and Trans)	**X-114**		5210E	Niagara Mohawk Power Corp.- Electric Distr.	$264,002,000	47.47%
	X-114		5210G	Niagara Mohawk Power Corp. - Gas	$98,061,000	17.63%
	X-114		5210T	Niagara Mohawk Power Corp. - Transmission	$194,127,000	34.90%
				Totals	$556,190,000	100.00%

Description	SAP Alloc. Code		SAP Co./Seg	Company Description	Budgeted CapEx	%
Niagara Mohawk (Elec, Gas and Trans), KEDNY and KEDLI	**X-116**		5210E	Niagara Mohawk Power Corp.- Electric Distr.	$264,002,000	24.25%
	X-116		5210G	Niagara Mohawk Power Corp. - Gas	$98,061,000	9.01%
	X-116		5210T	Niagara Mohawk Power Corp. - Transmission	$194,127,000	17.83%
	X-116		5220G	KeySpan Energy Delivery New York	$323,841,000	29.73%
	X-116		5230G	KeySpan Energy Delivery Long Island	$208,800,000	19.18%
				Totals	$1,088,831,000	100.00%

Description	SAP Alloc. Code		SAP Co./Seg	Company Description	Budgeted CapEx	%

All Retail Companies, NMPC-T, Mass-T, Narr-T, Hydros, KS Generation, GW, Port Jefferson	**X-122**		5210E	Niagara Mohawk Power Corp.- Electric Distr.	$264,002,000	13.19%
	X-122		5210G	Niagara Mohawk Power Corp. - Gas	$98,061,000	4.90%
	X-122		5210T	Niagara Mohawk Power Corp. - Transmission	$194,127,000	9.70%
	X-122		5220G	KeySpan Energy Delivery New York	$323,841,000	16.18%
	X-122		5230G	KeySpan Energy Delivery Long Island	$208,800,000	10.43%
	X-122		5310E	Massachusetts Electric Company	$234,634,000	11.72%
	X-122		5310T	Massachusetts Electric Company (Transmission)	$6,376,000	0.32%
	X-122		5320E	Nantucket Electric Company	$2,725,000	0.14%
	X-122		5330G	Boston Gas Company	$356,617,000	17.82%
	X-122		5340G	Colonial Gas Company	$87,160,000	4.36%
	X-122		5360E	Narragansett Electric Company	$76,644,000	3.83%
	X-122		5360G	Narragansett Gas Company	$98,212,000	4.91%
	X-122		5411F	NE Hydro - Trans Electric Co.	$6,498,000	0.32%
	X-122		5412F	New England Hydro - Trans Corp.	$0	0.00%
	X-122		5413F	New England Electric Trans Corp	$0	0.00%
	X-122		5430P	KeySpan Generation LLC (PSA)	$43,622,000	2.18%
	X-122		5431P	KeySpan Glenwood Energy Center	$0	0.00%
	X-122		5432P	KeySpan Port Jefferson Energy Center	$0	0.00%
				Totals	$2,001,319,000	100.00%

Description	**SAP Alloc. Code**		**SAP Co./Seg**	**Company Description**	**Budgeted CapEx**	**%**
All Retail, plus NMPC-T, Narr-T, NEP-T	**X-152**		5210E	Niagara Mohawk Power Corp.- Electric Distr.	$264,002,000	11.93%
	X-152		5210G	Niagara Mohawk Power Corp. - Gas	$98,061,000	4.43%
	X-152		5210T	Niagara Mohawk Power Corp. - Transmission	$194,127,000	8.77%
	X-152		5220G	KeySpan Energy Delivery New York	$323,841,000	14.63%
	X-152		5230G	KeySpan Energy Delivery Long Island	$208,800,000	9.44%
	X-152		5310E	Massachusetts Electric Company	$234,634,000	10.60%
	X-152		5320E	Nantucket Electric Company	$2,725,000	0.13%

	X-152		5330G	Boston Gas Company	$356,617,000	16.11%
	X-152		5340G	Colonial Gas Company	$87,160,000	3.94%
	X-152		5360E	Narragansett Electric Company	$76,644,000	3.46%
	X-152		5360G	Narragansett Gas Company	$98,212,000	4.44%
	X-152		5360T	Narragansett Electric Company (Transmission)	$101,367,000	4.58%
	X-152		5410T	New England Power (Transmission)	$166,786,000	7.54%
				Totals	$2,212,976,000	100.00%

Description	**SAP Alloc. Code**		**SAP Co./Seg**	**Company Description**	**Budgeted CapEx**	**%**
LegNG Retail, TRAN segment	**X-160**		5210E	Niagara Mohawk Power Corp.- Electric Distr.	$264,002,000	21.23%
	X-160		5210G	Niagara Mohawk Power Corp. - Gas	$98,061,000	7.89%
	X-160		5210T	Niagara Mohawk Power Corp. - Transmission	$194,127,000	15.62%
	X-160		5310E	Massachusetts Electric Company	$234,634,000	18.88%
	X-160		5310T	Massachusetts Electric Company (Transmission)	$6,376,000	0.51%
	X-160		5320E	Nantucket Electric Company	$2,725,000	0.22%
	X-160		5360E	Narragansett Electric Company	$76,644,000	6.17%
	X-160		5360G	Narragansett Gas Company	$98,212,000	7.90%
	X-160		5360T	Narragansett Electric Company (Transmission)	$101,367,000	8.16%
	X-160		5410T	New England Power (Transmission)	$166,786,000	13.42%
				Totals	$1,242,934,000	100.00%

Description	**SAP Alloc. Code**		**SAP Co./Seg**	**Company Description**	**Budgeted CapEx**	**%**
All Retail Companies	**X-173**		5210E	Niagara Mohawk Power Corp.- Electric Distr.	$264,002,000	15.08%
	X-173		5210G	Niagara Mohawk Power Corp. - Gas	$98,061,000	5.60%
	X-173		5220G	KeySpan Energy Delivery New York	$323,841,000	18.50%
	X-173		5230G	KeySpan Energy Delivery Long Island	$208,800,000	11.93%
	X-173		5310E	Massachusetts Electric Company	$234,634,000	13.40%
	X-173		5320E	Nantucket Electric Company	$2,725,000	0.16%
	X-173		5330G	Boston Gas Company	$356,617,000	20.36%

	X-173		5340G	Colonial Gas Company	$87,160,000	4.98%
	X-173		5360E	Narragansett Electric Company	$76,644,000	4.38%
	X-173		5360G	Narragansett Gas Company	$98,212,000	5.61%
				Totals	$1,750,696,000	100.00%

Description	**SAP Alloc. Code**		**SAP Co./Seg**	**Company Description**	**Budgeted CapEx**	**%**
NMPC-E&T, MECO-E&T, Nantucket, NECO-E&T, and NEP-T	**X-186**		5210E	Niagara Mohawk Power Corp.- Electric Distr.	$264,002,000	25.22%
	X-186		5210T	Niagara Mohawk Power Corp. - Transmission	$194,127,000	18.55%
	X-186		5310E	Massachusetts Electric Company	$234,634,000	22.42%
	X-186		5310T	Massachusetts Electric Company (Transmission)	$6,376,000	0.61%
	X-186		5320E	Nantucket Electric Company	$2,725,000	0.26%
	X-186		5360E	Narragansett Electric Company	$76,644,000	7.32%
	X-186		5360T	Narragansett Electric Company (Transmission)	$101,367,000	9.68%
	X-186		5410T	New England Power (Transmission)	$166,786,000	15.94%
				Totals	$1,046,661,000	100.00%

Description	**SAP Alloc. Code**		**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	Niagara Mohawk Power Corp.- Electric Distr.	$264,002,000	27.93%
	X-188		5210T	Niagara Mohawk Power Corp. - Transmission	$194,127,000	20.54%
	X-188		5310E	Massachusetts Electric Company	$234,634,000	24.82%
	X-188		5310T	Massachusetts Electric Company (Transmission)	$6,376,000	0.67%
	X-188		5320E	Nantucket Electric Company	$2,725,000	0.29%
	X-188		5360E	Narragansett Electric Company	$76,644,000	8.11%
	X-188		5410T	New England Power (Transmission)	$166,786,000	17.64%
				Totals	$945,294,000	100.00%

Description	SAP Alloc. Code		SAP Co./Seg	Company Description	Budgeted CapEx	%
All Electric Distribution	**X-194**		5210E	Niagara Mohawk Power Corp.- Electric Distr.	$264,002,000	45.67%
	X-194		5310E	Massachusetts Electric Company	$234,634,000	40.59%
	X-194		5320E	Nantucket Electric Company	$2,725,000	0.48%
	X-194		5360E	Narragansett Electric Company	$76,644,000	13.26%
				Totals	$578,005,000	100.00%

Description	SAP Alloc. Code		SAP Co./Seg	Company Description	Budgeted CapEx	%
All Electric Distribution	**X-198**		5210E	Niagara Mohawk Power Corp.- Electric Distr.	$264,002,000	45.67%
	X-198		5310E	Massachusetts Electric Company	$234,634,000	40.59%
	X-198		5320E	Nantucket Electric Company	$2,725,000	0.48%
	X-198		5360E	Narragansett Electric Company	$76,644,000	13.26%
				Totals	$578,005,000	100.00%

Description	SAP Alloc. Code		SAP Co./Seg	Company Description	Budgeted CapEx	%
All Gas Retails	**X-210**		5210G	Niagara Mohawk Power Corp. - Gas	$98,061,000	8.36%
	X-210		5220G	KeySpan Energy Delivery New York	$323,841,000	27.61%
	X-210		5230G	KeySpan Energy Delivery Long Island	$208,800,000	17.81%
	X-210		5330G	Boston Gas Company	$356,617,000	30.41%
	X-210		5340G	Colonial Gas Company	$87,160,000	7.44%
	X-210		5360G	Narragansett Gas Company	$98,212,000	8.37%
				Totals	$1,172,691,000	100.00%

Description	SAP Alloc. Code		SAP Co./Seg	Company Description	Budgeted CapEx	%
Transmission, excl Hydro	**X-220**		5210T	Niagara Mohawk Power Corp. - Transmission	$194,127,000	41.42%
	X-220		5310T	Massachusetts Electric Company (Transmission)	$6,376,000	1.36%
	X-220		5360T	Narragansett Electric Company (Transmission)	$101,367,000	21.63%
	X-220		5410T	New England Power (Transmission)	$166,786,000	35.59%
				Totals	$468,656,000	100.00%

Description	SAP Alloc. Code		SAP Co./Seg	Company Description	Budgeted CapEx	%
KEDNY and KEDLI	**X-225**		5220G	KeySpan Energy Delivery New York	$323,841,000	60.80%
	X-225		5230G	KeySpan Energy Delivery Long Island	$208,800,000	39.20%
				Totals	$532,641,000	100.00%

Description	SAP Alloc. Code		SAP Co./Seg	Company Description	Budgeted CapEx	%
KEDNY and Mass. Electric	**X-245**		5220G	KeySpan Energy Delivery New York	$323,841,000	57.99%
	X-245		5310E	Massachusetts Electric Company	$234,634,000	42.01%
				Totals	$558,475,000	100.00%

Description	SAP Alloc. Code		SAP Co./Seg	Company Description	Budgeted CapEx	%
KEDNY and Colonial Gas	**X-247**		5220G	KeySpan Energy Delivery New York	$323,841,000	78.79%
	X-247		5340G	Colonial Gas Company	$87,160,000	21.21%
				Totals	$411,001,000	100.00%

Description	SAP Alloc. Code		SAP Co./Seg	Company Description	Budgeted CapEx	%
Mass. Electric-E&T, Nantucket Electric and Narragansett-E&T	**X-260**		5310E	Massachusetts Electric Company	$234,634,000	55.63%
	X-260		5310T	Massachusetts Electric Company (Transmission)	$6,376,000	1.51%
	X-260		5320E	Nantucket Electric Company	$2,725,000	0.65%
	X-260		5360E	Narragansett Electric Company	$76,644,000	18.17%
	X-260		5360T	Narragansett Electric Company (Transmission)	$101,367,000	24.04%
				Totals	$421,746,000	100.00%

Description	SAP Alloc. Code		SAP Co./Seg	Company Description	Budgeted CapEx	%
New England- Elec Retails, MECO-T, NECO-T	**X-270**		5310E	Massachusetts Electric Company	$234,634,000	55.63%
	X-270		5310T	Massachusetts Electric Company (Transmission)	$6,376,000	1.51%
	X-270		5320E	Nantucket Electric Company	$2,725,000	0.65%
	X-270		5360E	Narragansett Electric Company	$76,644,000	18.17%
	X-270		5360T	Narragansett Electric Company (Transmission)	$101,367,000	24.04%
				Totals	$421,746,000	100.00%

Description	SAP Alloc. Code		SAP Co./Seg	Company Description	Budgeted CapEx	%
NE Electric Retails, and TRAN	**X-272**		5310E	Massachusetts Electric Company	$234,634,000	39.87%
	X-272		5310T	Massachusetts Electric Company (Transmission)	$6,376,000	1.08%
	X-272		5320E	Nantucket Electric Company	$2,725,000	0.47%
	X-272		5360E	Narragansett Electric Company	$76,644,000	13.02%
	X-272		5360T	Narragansett Electric Company (Transmission)	$101,367,000	17.22%
	X-272		5410T	New England Power (Transmission)	$166,786,000	28.34%
				Totals	$588,532,000	100.00%

Description	SAP Alloc. Code		SAP Co./Seg	Company Description	Budgeted CapEx	%
New England Retails	**X-280**		5310E	Massachusetts Electric Company	$234,634,000	27.41%
	X-280		5320E	Nantucket Electric Company	$2,725,000	0.33%
	X-280		5330G	Boston Gas Company	$356,617,000	41.66%
	X-280		5340G	Colonial Gas Company	$87,160,000	10.18%
	X-280		5360E	Narragansett Electric Company	$76,644,000	8.95%
	X-280		5360G	Narragansett Gas Company	$98,212,000	11.47%
				Totals	$855,992,000	100.00%

Description	SAP Alloc. Code		SAP Co./Seg	Company Description	Budgeted CapEx	%
New England-Electric Distribution	**X-284**		5310E	Massachusetts Electric Company	$234,634,000	74.72%
	X-284		5320E	Nantucket Electric Company	$2,725,000	0.87%
	X-284		5360E	Narragansett Electric Company	$76,644,000	24.41%
				Totals	$314,003,000	100.00%

Description	SAP Alloc. Code		SAP Co./Seg	Company Description	Budgeted CapEx	%
New England Elec Retails and NEP-T	**X-294**		5310E	Massachusetts Electric Company	$234,634,000	48.80%
	X-294		5320E	Nantucket Electric Company	$2,725,000	0.57%
	X-294		5360E	Narragansett Electric Company	$76,644,000	15.94%
	X-294		5410T	New England Power (Transmission)	$166,786,000	34.69%
				Totals	$480,789,000	100.00%

Description	SAP Alloc. Code		SAP Co./Seg	Company Description	Budgeted CapEx	%
Mass. Electric-E, Narragansett-E, Hydros, KS Generation, GW, Port Jefferson	**X-297**		5310E	Massachusetts Electric Company	$234,634,000	64.92%
	X-297		5360E	Narragansett Electric Company	$76,644,000	21.21%
	X-297		5411F	NE Hydro - Trans Electric Co.	$6,498,000	1.80%
	X-297		5412F	New England Hydro - Trans Corp.	$0	0.00%
	X-297		5413F	New England Electric Trans Corp	$0	0.00%
	X-297		5430P	KeySpan Generation LLC (PSA)	$43,622,000	12.07%
	X-297		5431P	KeySpan Glenwood Energy Center	$0	0.00%
	X-297		5432P	KeySpan Port Jefferson Energy Center	$0	0.00%
				Totals	$361,398,000	100.00%

Description	SAP Alloc. Code		SAP Co./Seg	Company Description	Budgeted CapEx	%
Mass. Electric-T, Narragansett Electric-T and NEP-T	**X-305**		5310T	Massachusetts Electric Company (Transmission)	$6,376,000	2.33%
	X-305		5360T	Narragansett Electric Company (Transmission)	$101,367,000	36.92%
	X-305		5410T	New England Power (Transmission)	$166,786,000	60.75%
				Totals	$274,529,000	100.00%

Description	SAP Alloc. Code		SAP Co./Seg	Company Description	Budgeted CapEx	%
Boston Gas and Colonial Gas	**X-310**		5330G	Boston Gas Company	$356,617,000	80.36%
	X-310		5340G	Colonial Gas Company	$87,160,000	19.64%
				Totals	$443,777,000	100.00%

Description	SAP Alloc. Code		SAP Co./Seg	Company Description	Budgeted CapEx	%
New England - Gas Retails	**X-313**		5330G	Boston Gas Company	$356,617,000	65.80%
	X-313		5340G	Colonial Gas Company	$87,160,000	16.08%
	X-313		5360G	Narragansett Gas Company	$98,212,000	18.12%
				Totals	$541,989,000	100.00%

Description	SAP Alloc. Code		SAP Co./Seg	Company Description	Budgeted CapEx	%
Hydros	**X-322**		5411F	NE Hydro - Trans Electric Co.	$6,498,000	100.00%
	X-322		5412F	New England Hydro - Trans Corp.	$0	0.00%
	X-322		5413F	New England Electric Trans Corp	$0	0.00%
				Totals	$6,498,000	100.00%

Description	SAP Alloc. Code		SAP Co./Seg	Company Description	Budgeted CapEx	%
KS Generation, Glenwood and Port Jefferson	**X-325**		5430P	KeySpan Generation LLC (PSA)	$43,622,000	100.00%
	X-325		5431P	KeySpan Glenwood Energy Center	$0	0.00%
	X-325		5432P	KeySpan Port Jefferson Energy Center	$0	0.00%
				Totals	$43,622,000	100.00%

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J - Facilities - Multiple Sites

Effective August 2015

Updated for FY2016

Description

The purpose of this sheet is to provide a listing of approved J-104 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, Rachel Patton, Patrick Burns.

Notes:

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

Per discussion with Paul Flaherty and Christophe Chirol, a square footage study was conducted several years ago and was used to allocate the budgeted dollars for each facility. Then %'s were calculated. Kevin Feeney requested their support for these percentages in Feb 2013.

Paul Flaherty and Christophe Chirol provided the calculations to Russ Marcoux for initial input into SAP. The percentages for FY2013 were still valid for FY2014 per Paul and Christophe.

The Syracuse Office Complex, (SOC at 300 Erie Blvd) is not a Service Company building. Therefore, it is not allocated like the buildings

Co. Count	Description	SAP Allocation Code	Location ID in WBS	SAP Co. Code	Company Name	New %
1	**J-063**	**Reservoir Woods, Waltham**	**X000748**	5020R	National Grid USA	1.07%
2	**J-063**		**X000748**	5040R	KeySpan Energy Corp.	0.00%
3	**J-063**		**X000748**	5190S	LIPA/PSEG-LI Billing Entity	0.00%
4	**J-063**		**X000748**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	12.74%
5	**J-063**		**X000748**	5210G	Niagara Mohawk Power Corp. - Gas	2.97%
6	**J-063**		**X000748**	5210T	Niagara Mohawk Power Corp. - Transmission	1.75%
7	**J-063**		**X000748**	5220G	KeySpan Energy Delivery New York	6.57%
8	**J-063**		**X000748**	5230G	KeySpan Energy Delivery Long Island	4.55%
9	**J-063**		**X000748**	5310E	Massachusetts Electric Company	21.16%
10	**J-063**		**X000748**	5320E	Nantucket Electric Company	0.34%
11	**J-063**		**X000748**	5330G	Boston Gas Company	18.63%
12	**J-063**		**X000748**	5340G	Colonial Gas Company	3.15%
13	**J-063**		**X000748**	5360E	Narragansett Electric Company	9.65%
14	**J-063**		**X000748**	5360G	Narragansett Gas Company	4.16%
15	**J-063**		**X000748**	5360T	Narragansett Electric Company - Transmission	0.00%
16	**J-063**		**X000748**	5410T	New England Power Company - Transmission	8.78%
17	**J-063**		**X000748**	5411F	NE Hydro - Trans Electric Co.	0.13%
18	**J-063**		**X000748**	5412F	New England Hydro - Trans Corp.	0.09%
19	**J-063**		**X000748**	5413F	New England Electric Trans Corp	0.03%
20	**J-063**		**X000748**	5430P	KeySpan Generation LLC (PSA)	2.04%
21	**J-063**		**X000748**	5431P	KeySpan Glenwood Energy Center	0.06%
22	**J-063**		**X000748**	5432P	KeySpan Port Jefferson Energy Center	0.06%
23	**J-063**	**New**	**X000748**	5811N	Grid Holdings	0.06%
24	**J-063**	**New**	**X000748**	5825N	Transgas	0.07%
25	**J-063**		**X000748**	5840N	KeySpan Energy Development Corporation	1.87%
26	**J-063**		**X000748**	5850N	KeySpan Services Inc.	0.08%
					Totals	**100.00%**

Co Count		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		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		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	4.51%
4	**J-106**		**X000713**	5230G	KeySpan Energy Delivery Long Island	95.49%
5	**J-106**		**X000713**	5330G	Boston Gas Company	0.00%

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Co Count		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	1.92%
4	J-107		X000714	5230G	KeySpan Energy Delivery Long Island	17.64%
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%

Co Count		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	1.10%
4	J-108		X000715	5230G	KeySpan Energy Delivery Long Island	10.08%
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		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	4.23%
4	J-109		X000716	5230G	KeySpan Energy Delivery Long Island	38.86%
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		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	1.10%
3	J-110		X000717	5230G	KeySpan Energy Delivery Long Island	10.08%
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%

Co Count		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	4.83%
4	J-111		X000757	5230G	KeySpan Energy Delivery Long Island	44.31%
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		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%

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Co Count		Description	Location ID in WBS	SAP Co. Code	Company Name	New %
1	J-113	Bridgehamton Bldg Site	XX009460	5190S	LIPA / PSEG-LI Billing Entity	92.92%
2	J-113		XX009460	5220G	KeySpan Energy Delivery New York	0.00%
3	J-113		XX009460	5230G	KeySpan Energy Delivery Long Island	7.08%
4	J-113		XX009460	5330G	Boston Gas Company	0.00%
5	J-113		XX009460	5340G	Colonial Gas Company	0.00%
6	J-113		XX009460	5430P	KeySpan Generation LLC (PSA)	0.00%
7	J-113		XX009460	5840N	KeySpan Energy Development Corporation	0.00%
					Totals	100.00%

Co Count		Description	Location ID in WBS	SAP Co. Code	Company Name	New %
1	J-114	600 GARDEN CITY BUILDING	X000721	5040R	KeySpan Energy Corp.	0.00%
2	J-114		X000721	5190S	LIPA / PSEG-LI Billing Entity	100.00%
3	J-114		X000721	5220G	KeySpan Energy Delivery New York	0.00%
4	J-114		X000721	5230G	KeySpan Energy Delivery Long Island	0.00%
5	J-114		X000721	5330G	Boston Gas Company	0.00%
6	J-114		X000721	5340G	Colonial Gas Company	0.00%
7	J-114		X000721	5430P	KeySpan Generation LLC (PSA)	0.00%
8	J-114		X000721	5431P	KeySpan Glenwood Energy Center	0.00%
9	J-114		X000721	5432P	KeySpan Port Jefferson Energy Center	0.00%
10	J-114		X000721	5820R	NG Energy Trading Services	0.00%
11	J-114		X000721	5840N	KeySpan Energy Development Corporation	0.00%
					Totals	100.00%

Co Count		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		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%

Co Count		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	1.86%
3	J-117		X000723	5230G	KeySpan Energy Delivery Long Island	44.22%
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%

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Co Count		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	0.44%
3	J-118		X000724	5230G	KeySpan Energy Delivery Long Island	10.56%
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		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	2.07%
3	J-119		X000725	5230G	KeySpan Energy Delivery Long Island	49.08%
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%

Co Count		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	1.99%
3	J-120		X000726	5230G	KeySpan Energy Delivery Long Island	47.22%
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		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	0.72%
3	J-121		X000727	5230G	KeySpan Energy Delivery Long Island	17.18%
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%

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Co Count		Description	Location ID in WBS	SAP Co. Code	Company Name	New %
1	J-122	Hicksville Bldg Site	X000728	5020R	National Grid USA (Parent)	0.14%
2	J-122		X000728	5040R	KeySpan Energy Corp. (Parent)	0.01%
3	J-122		X000728	5190S	LIPA / PSEG-LI Billing Entity	76.90%
4	J-122		X000728	5210E	Niagara Mohawk Power Corp.- Electric Distr.	1.12%
5	J-122		X000728	5210G	Niagara Mohawk Power Corp. - Gas	0.98%
6	J-122		X000728	5210T	Niagara Mohawk Power Corp. - Transmission	0.21%
7	J-122		X000728	5220G	KeySpan Energy Delivery New York	4.19%
8	J-122		X000728	5230G	KeySpan Energy Delivery Long Island	10.10%
9	J-122		X000728	5310E	Massachusetts Electric Company	0.99%
10	J-122		X000728	5320E	Nantucket Electric Company	0.01%
11	J-122		X000728	5330G	Boston Gas Company	1.26%
12	J-122		X000728	5340G	Colonial Gas Company	0.30%
13	J-122		X000728	5360E	Narragansett Electric Company	0.41%
14	J-122		X000728	5360G	Narragansett Gas Company	0.30%
15	J-122		X000728	5410T	New England Power Company - Transmission	0.30%
16	J-122		X000728	5412F	New England Hydro - Trans Corp.	0.00%
17	J-122		X000728	5430P	KeySpan Generation LLC (PSA)	2.79%
18	J-122		X000728	5431P	KeySpan Glenwood Energy Center	0.00%
19	J-122		X000728	5432P	KeySpan Port Jefferson Energy Center	0.00%
20	J-122		X000728	5820R	NG Energy Trading Services	0.00%
21	J-122		X000728	5840N	KeySpan Energy Development Corporation	0.00%
					Totals	100.00%

Co Count		Description	Location ID in WBS	SAP Co. Code	Company Name	New %
1	J-123	Hicksville Cafeteria Bldg	X000729	5020R	National Grid USA (Parent)	0.44%
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.	3.42%
5	J-123		X000729	5210G	Niagara Mohawk Power Corp. - Gas	2.98%
6	J-123		X000729	5210T	Niagara Mohawk Power Corp. - Transmission	0.63%
7	J-123		X000729	5220G	KeySpan Energy Delivery New York	9.69%
8	J-123		X000729	5230G	KeySpan Energy Delivery Long Island	11.95%
9	J-123		X000729	5310E	Massachusetts Electric Company	3.38%
10	J-123		X000729	5320E	Nantucket Electric Company	0.06%
11	J-123		X000729	5330G	Boston Gas Company	4.15%
12	J-123		X000729	5340G	Colonial Gas Company	0.87%
13	J-123		X000729	5360E	Narragansett Electric Company	1.35%
14	J-123		X000729	5360G	Narragansett Gas Company	0.90%
15	J-123		X000729	5410T	New England Power Company - Transmission	2.82%
16	J-123		X000729	5411F	NE Hydro - Trans Electric Co.	0.02%
17	J-123		X000729	5412F	New England Hydro - Trans Corp.	0.05%
18	J-123		X000729	5430P	KeySpan Generation LLC (PSA)	9.40%
19	J-123		X000729	5431P	KeySpan Glenwood Energy Center	1.06%
20	J-123		X000729	5432P	KeySpan Port Jefferson Energy Center	0.05%
21	J-123		X000729	5820R	NG Energy Trading Services	1.17%
22	J-123		X000729	5840N	KeySpan Energy Development Corporation	0.08%
					Totals	100.00%

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Co Count		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%

Co Count		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	0.00%
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)	85.65%
18	J-125		X000731	5431P	KeySpan Glenwood Energy Center	0.00%
19	J-125		X000731	5432P	KeySpan Port Jefferson Energy Center	0.00%
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%

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Co Count		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.	3.87%
5	J-126		X000732	5210G	Niagara Mohawk Power Corp. - Gas	3.37%
6	J-126		X000732	5210T	Niagara Mohawk Power Corp. - Transmission	0.72%
7	J-126		X000732	5220G	KeySpan Energy Delivery New York	18.79%
8	J-126		X000732	5230G	KeySpan Energy Delivery Long Island	53.98%
9	J-126		X000732	5310E	Massachusetts Electric Company	3.59%
10	J-126		X000732	5320E	Nantucket Electric Company	0.00%
11	J-126		X000732	5330G	Boston Gas Company	6.26%
12	J-126		X000732	5340G	Colonial Gas Company	1.47%
13	J-126		X000732	5360E	Narragansett Electric Company	1.50%
14	J-126		X000732	5360G	Narragansett Gas Company	1.12%
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)	5.34%
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	100.00%

Co Count		Description	Location ID in WBS	SAP Co. Code	Company Name	New %
1	J-127	Hicksville Main Office Bldg	X000733	5020R	National Grid USA (Parent)	1.18%
2	J-127		X000733	5040R	KeySpan Energy Corp. (Parent)	0.00%
3	J-127		X000733	5190S	LIPA / PSEG-LI Billing Entity	0.21%
4	J-127		X000733	5210E	Niagara Mohawk Power Corp.- Electric Distr.	8.00%
5	J-127		X000733	5210G	Niagara Mohawk Power Corp. - Gas	6.97%
6	J-127		X000733	5210T	Niagara Mohawk Power Corp. - Transmission	1.49%
7	J-127		X000733	5220G	KeySpan Energy Delivery New York	17.91%
8	J-127		X000733	5230G	KeySpan Energy Delivery Long Island	16.86%
9	J-127		X000733	5310E	Massachusetts Electric Company	7.26%
10	J-127		X000733	5320E	Nantucket Electric Company	0.08%
11	J-127		X000733	5330G	Boston Gas Company	5.48%
12	J-127		X000733	5340G	Colonial Gas Company	1.36%
13	J-127		X000733	5360E	Narragansett Electric Company	2.84%
14	J-127		X000733	5360G	Narragansett Gas Company	2.11%
15	J-127		X000733	5410T	New England Power Company - Transmission	2.37%
16	J-127		X000733	5411F	NE Hydro - Trans Electric Co.	0.07%
17	J-127		X000733	5412F	New England Hydro - Trans Corp.	0.07%
18	J-127		X000733	5430P	KeySpan Generation LLC (PSA)	25.32%
19	J-127		X000733	5431P	KeySpan Glenwood Energy Center	0.21%
20	J-127		X000733	5432P	KeySpan Port Jefferson Energy Center	0.23%
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%

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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.	1.27%
5	J-128		X000734	5210G	Niagara Mohawk Power Corp. - Gas	1.11%
6	J-128		X000734	5210T	Niagara Mohawk Power Corp. - Transmission	0.24%
7	J-128		X000734	5220G	KeySpan Energy Delivery New York	4.96%
8	J-128		X000734	5230G	KeySpan Energy Delivery Long Island	7.41%
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%

Co Count		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%

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Co Count		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.	0.00%
5	J-130		X000736	5210G	Niagara Mohawk Power Corp. - Gas	0.00%
6	J-130		X000736	5210T	Niagara Mohawk Power Corp. - Transmission	0.00%
7	J-130		X000736	5220G	KeySpan Energy Delivery New York	14.81%
8	J-130		X000736	5230G	KeySpan Energy Delivery Long Island	49.13%
9	J-130		X000736	5310E	Massachusetts Electric Company	0.00%
10	J-130		X000736	5320E	Nantucket Electric Company	0.00%
11	J-130		X000736	5330G	Boston Gas Company	0.00%
12	J-130		X000736	5340G	Colonial Gas Company	0.00%
13	J-130		X000736	5360E	Narragansett Electric Company	0.00%
14	J-130		X000736	5360G	Narragansett Gas Company	0.00%
15	J-130		X000736	5410T	New England Power Company - Transmission	0.00%
16	J-130		X000736	5412F	New England Hydro - Trans Corp.	0.00%
17	J-130		X000736	5430P	KeySpan Generation LLC (PSA)	0.00%
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%

Co Count		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%

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Co Count		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.	6.33%
3	**J-132**		**X000738**	5210G	Niagara Mohawk Power Corp. - Gas	5.51%
4	**J-132**		**X000738**	5210T	Niagara Mohawk Power Corp. - Transmission	1.17%
5	**J-132**		**X000738**	5220G	KeySpan Energy Delivery New York	18.58%
6	**J-132**		**X000738**	5230G	KeySpan Energy Delivery Long Island	23.08%
7	**J-132**		**X000738**	5310E	Massachusetts Electric Company	6.26%
8	**J-132**		**X000738**	5320E	Nantucket Electric Company	0.00%
9	**J-132**		**X000738**	5330G	Boston Gas Company	7.86%
10	**J-132**		**X000738**	5340G	Colonial Gas Company	1.64%
11	**J-132**		**X000738**	5360E	Narragansett Electric Company	2.38%
12	**J-132**		**X000738**	5360G	Narragansett Gas Company	1.77%
13	**J-132**		**X000738**	5410T	New England Power Company - Transmission	5.41%
14	**J-132**		**X000738**	5412F	New England Hydro - Trans Corp.	0.00%
15	**J-132**		**X000738**	5430P	KeySpan Generation LLC (PSA)	17.72%
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	2.29%
19	**J-132**		**X000738**	5840N	KeySpan Energy Development Corporation	0.00%
					Totals	**100.00%**

Co Count		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%**

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Co Count		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.	0.05%
4	J-134		X000740	5210G	Niagara Mohawk Power Corp. - Gas	0.04%
5	J-134		X000740	5220G	KeySpan Energy Delivery New York	0.04%
6	J-134		X000740	5230G	KeySpan Energy Delivery Long Island	0.04%
7	J-134		X000740	5310E	Massachusetts Electric Company	0.05%
8	J-134		X000740	5330G	Boston Gas Company	0.03%
9	J-134		X000740	5340G	Colonial Gas Company	0.01%
10	J-134		X000740	5360E	Narragansett Electric Company	0.02%
11	J-134		X000740	5360G	Narragansett Gas Company	0.01%
12	J-134		X000740	5410T	New England Power Company - Transmission	0.02%
13	J-134		X000740	5430P	KeySpan Generation LLC (PSA)	0.12%
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%

Co Count		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)	0.12%
2	J-135		X000741	5040R	KeySpan Energy Corp. (Parent)	1.09%
3	J-135		X000741	5190S	LIPA / PSEG-LI Billing Entity	0.00%
4	J-135		X000741	5210E	Niagara Mohawk Power Corp.- Electric Distr.	11.44%
5	J-135		X000741	5210G	Niagara Mohawk Power Corp. - Gas	9.97%
6	J-135		X000741	5210T	Niagara Mohawk Power Corp. - Transmission	2.12%
7	J-135		X000741	5220G	KeySpan Energy Delivery New York	26.08%
8	J-135		X000741	5230G	KeySpan Energy Delivery Long Island	17.11%
9	J-135		X000741	5310E	Massachusetts Electric Company	9.57%
10	J-135		X000741	5320E	Nantucket Electric Company	0.00%
11	J-135		X000741	5330G	Boston Gas Company	7.21%
12	J-135		X000741	5340G	Colonial Gas Company	1.65%
13	J-135		X000741	5360E	Narragansett Electric Company	3.98%
14	J-135		X000741	5360G	Narragansett Gas Company	2.96%
15	J-135		X000741	5410T	New England Power Company - Transmission	0.51%
16	J-135		X000741	5412F	New England Hydro - Trans Corp.	0.00%
17	J-135		X000741	5430P	KeySpan Generation LLC (PSA)	6.19%
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%

Co Count		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	1.96%
8	J-136		X000742	5230G	KeySpan Energy Delivery Long Island	6.85%
9	J-136		X000742	5310E	Massachusetts Electric Company	0.00%
10	J-136		X000742	5330G	Boston Gas Company	0.72%
11	J-136		X000742	5340G	Colonial Gas Company	0.15%
12	J-136		X000742	5360E	Narragansett Electric Company	0.00%
13	J-136		X000742	5360G	Narragansett Gas Company	0.21%
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%

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Co Count		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.	1.83%
5	J-137		X000759	5210G	Niagara Mohawk Power Corp. - Gas	1.60%
6	J-137		X000759	5210T	Niagara Mohawk Power Corp. - Transmission	0.34%
7	J-137		X000759	5220G	KeySpan Energy Delivery New York	10.84%
8	J-137		X000759	5230G	KeySpan Energy Delivery Long Island	35.96%
9	J-137		X000759	5310E	Massachusetts Electric Company	0.00%
10	J-137		X000759	5320E	Nantucket Electric Company	0.00%
11	J-137		X000759	5330G	Boston Gas Company	3.34%
12	J-137		X000759	5340G	Colonial Gas Company	0.82%
13	J-137		X000759	5360E	Narragansett Electric Company	0.72%
14	J-137		X000759	5360G	Narragansett Gas Company	0.54%
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)	1.10%
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%

Co Count		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%

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Co Count		Description	Location ID in WBS	SAP Co. Code	Company Name	New %
1	J-139	Metrotech Center, Brooklyn	X000746	5020R	National Grid USA (Parent)	0.70%
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.	11.41%
5	J-139		X000746	5210G	Niagara Mohawk Power Corp. - Gas	4.15%
6	J-139		X000746	5210T	Niagara Mohawk Power Corp. - Transmission	2.68%
7	J-139		X000746	5220G	KeySpan Energy Delivery New York	38.48%
8	J-139		X000746	5230G	KeySpan Energy Delivery Long Island	15.84%
9	J-139		X000746	5310E	Massachusetts Electric Company	8.59%
10	J-139		X000746	5320E	Nantucket Electric Company	0.18%
11	J-139		X000746	5330G	Boston Gas Company	6.48%
12	J-139		X000746	5340G	Colonial Gas Company	1.57%
13	J-139		X000746	5360E	Narragansett Electric Company	3.56%
14	J-139		X000746	5360G	Narragansett Gas Company	1.71%
15	J-139		X000746	5410T	New England Power Company - Transmission	2.17%
16	J-139		X000746	5411F	NE Hydro - Trans Electric Co.	0.09%
17	J-139		X000746	5412F	New England Hydro - Trans Corp.	0.09%
18	J-139		X000746	5413F	New England Electric Trans Corp	0.04%
19	J-139		X000746	5430P	KeySpan Generation LLC (PSA)	1.96%
20	J-139		X000746	5431P	KeySpan Glenwood Energy Center	0.06%
21	J-139		X000746	5432P	KeySpan Port Jefferson Energy Center	0.07%
22	J-139		X000746	5820R	NG Energy Trading Services	0.02%
23	J-139	New	X000746	5825N	Transgas	0.04%
24	J-139		X000746	5840N	KeySpan Energy Development Corporation	0.06%
25	J-139		X000746	5850N	KeySpan Services Inc.	0.05%
					Totals	100.00%

Co Count		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	1.45%
4	J-140		X000747	5230G	KeySpan Energy Delivery Long Island	31.26%
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%

Co Count		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	1.86%
4	J-141		X009462	5230G	KeySpan Energy Delivery Long Island	40.14%
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		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	0.66%
4	J-143		X000750	5230G	KeySpan Energy Delivery Long Island	19.57%
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%

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Co Count		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	1.12%
4	J-144		X000752	5230G	KeySpan Energy Delivery Long Island	33.09%
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%

Co Count		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	0.87%
4	J-145		X000753	5230G	KeySpan Energy Delivery Long Island	25.76%
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		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	0.87%
4	J-146		X000758	5230G	KeySpan Energy Delivery Long Island	25.76%
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		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	1.10%
4	J-147		X000754	5230G	KeySpan Energy Delivery Long Island	48.50%
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%

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Co Count		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	0.77%
4	**J-148**		**X009463**	5230G	KeySpan Energy Delivery Long Island	34.26%
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	Description	SAP Allocation Code	Location ID in WBS	SAP Co. Code	Company Name	New %
1	**J-233**	**Second Ave, Waltham, MA**	**X000711**	5040R	KeySpan Energy Corp.	0.01%
2	**J-233**		**X000711**	5220G	KeySpan Energy Delivery New York	31.13%
3	**J-233**		**X000711**	5230G	KeySpan Energy Delivery Long Island	18.35%
4	**J-233**		**X000711**	5330G	Boston Gas Company	27.53%
5	**J-233**		**X000711**	5340G	Colonial Gas Company	4.53%
6	**J-233**		**X000711**	5430P	KeySpan Generation LLC (PSA)	14.46%
7	**J-233**		**X000711**	5431P	KeySpan Glenwood Energy Center	0.49%
8	**J-233**		**X000711**	5432P	KeySpan Port Jefferson Energy Center	0.36%
9	**J-233**		**X000711**	5840N	KeySpan Energy Development Corporation	3.14%
					Totals	**100.00%**