Master File

Allocation Code Calculations by Method for LIPA Separation

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 started 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. These companies were 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	
Electric Dist	73%
Gas	17%
Electric Tran	10%

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

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	`	Company Grouping				
5020R	National Grid USA Parent	NGUS					Parents
5040R	KeySpan Energy Corp.	KSE					
5210E	Niagara Mohawk Power Corp.- Electric Distr.	NMPC-E	LegNG Elec	NY Elec		Elec Retail	All Retail
5310E	Massachusetts Electric Company	MECO-E		NE Elec	MA Elec		
5320E	Nantucket Electric Company	Nant					
5360E	Narragansett Electric Company	NECO-E			RI Elec		
5210G	Niagara Mohawk Power Corp. - Gas	NMPC-G	LegKS Gas	NY Gas		Gas Retail	
5220G	KeySpan Energy Delivery New York	KEDNY					
5230G	KeySpan Energy Delivery Long Island	KEDLI					
5330G	Boston Gas Company	BGC		NE Gas	MA Gas		
5340G	Colonial Gas Company	CGC					
5360G	Narragansett Gas Company	NECO-G			RI Gas		
5210T	Niagara Mohawk Power Corp. - Transmission	NMPC-T	FRTRAN				TRAN
5310T	Massachusetts Electric Company - Transmission	MECO-T					
5360T	Narragansett Electric Company - Transmission	NECO-T					
5410T	New England Power Company - Transmission	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	Hydro				INTE
5412F	New England Hydro - Trans Corp.	NHH					
5413F	New England Electric Trans Corp	NEET					
5414F	NE Hydro Finance Co, Inc.	HFIN					
5420G	NG LNG LP Regualted Entity	LNGR	Zero data - Receives no allocations				All LNG
5421G	NG LNG LP LLC	LNGLLC					
5430P	KeySpan Generation LLC (PSA)	Genco					Gens
5431P	KeySpan Glenwood Energy Center	GW					
5432P	KeySpan Port Jefferson Energy Center	Pt Jeff					
5802N	NG Transmission Services Corp	TSRV	Zero Data Companies	Note: Zero data companies receive no allocations - can only be charged directly			
5970N	Valley Appliance & Merch	VAM					
5810N	NEES Energy, Inc.	NEESEn					
5885N	KS Energy Devlp Co.	Devlp					

5803N	Metrowest Realty LLC	Met	NG other	Other		NonReg
5804N	Wayfinder Group	Way				
5820R	KeySpan Energy Trading Svc LLC	EnTr	KS other			
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 Requalted 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
5860N	NG Energy Management LLC	5860	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	NO	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	00406	06	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

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- Allocation Code for ServCo direct charges is 4 characters: 5040, 5120, 521E, 521T

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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**
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
[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
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
[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
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
[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
NONREG	NEES Energy, Inc.	X5810	100% to	5810	00085		OTH
NONREG	GridAmerica Holdings Inc.	X5811	100% to	5811	00082		OTH

Direct Charging Codes

Description

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Notes:

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- 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**
NONREG	Opinac North America, Inc.	X5815	100% to	5815	00037		OTH
NONREG	NG Exploration & Production	X5820		5820	00560	E8	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	X5831		5831	00577	KT	OTH
NONREG	KeySpan MHK, Inc.	X5832		5832	00578	MK	OTH
NONREG	NG Islander East Pipeline	X5835		5835	00472	72	NREG
NONREG	NG Development Holdings Corp	X5840	100% to	5840	00436	36	NREG
NONREG	Grid Alt Nd Energy Center	X5840		5840	00436	36	NREG
NONREG	Broken Bridge Corp.	X5842	100% to	5842	00558	CA	OTH
NONREG	NG Farm East Ventures	X5845		5845	00473	73	NREG
NONREG	NG Services, Inc.	X5850	100% to	5850	00459	59	NREG
NONREG	KS Communications Corp	X5850		5850	00501	A2	TELE
NONREG	NG Energy Supply LLC	X5851		5851	00458	58	GEN
NONREG	KSI Mechanical, LLC	X5852		5852	00513	AU	NREG
NONREG	KSI Contracting, LLC	X5852		5852	00508	AM	NREG
NONREG	KSI Electrical, LLC	X5852		5852	00515	AW	NREG
NONREG	KS Home Energy Srvcs, LLC	X5855		5855	00502	A4	NREG
NONREG	KS Plumbing Solutions Inc	X5856		5856	00510	AP	NREG
NONREG	KS Plumbing & Heating Sol	X5857		5857	00516	AX	NREG
NONREG	NG Energy Services LLC	X5858		5858	00457	57	OTH
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	X5879		5879	00568	HF	NREG
NONREG	Seneca-Upshur Petroleum	X5880		5880	00471	71	NREG
NONREG	KeySpan Midstream, Inc.	X5881		5881	00556	C7	OTH
NONREG	KS CI Midstream Limited	X5882		5882	00571	HJ	OTH
NONREG	KS Luxembourg S.A.R.L.	X5883		5883	00572	HK	OTH
NONREG	Nicodama Beheer V.B.V.	X5884		5884	00573	HL	OTH
NONREG	KS Energy Devlp Co (NS)	X5885		5885	00574	HM	OTH
NONREG	KS International Corp	X5886		5886	00555	C6	OTH
NONREG	KeySpan C.I., LTD.	X5887		5887	00564	HA	OTH
NONREG	KeySpan UK	X5888		5888	00565	HB	OTH
NONREG	KeySpan C.I. II, LTD	X5889		5889	00566	HC	OTH
NONREG	KeySpan Ravenswood Inc.	X5893		5893	00441	81	OTH
NONREG	KS-Ravenswood Srvcs, LLC	X5894		5894	00442	82	OTH
NONREG	Honeoye Storage Corp	X5895		5895	00576	HY	NREG
NONREG	Fritze LLC	X5896		5896	00506	AK	NREG

Direct Charging Codes

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- 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
NONREG	KS Home Energy Srvcs (NE)	X5897		5897	00505	AJ	NREG
NONREG	KeySpan Energy Solutions	X5898		5898	00504	AH	NREG
NONREG	Paulus, Sokolowski&Sartor	X5899		5899	00511	AS	NREG
NONREG	BR&A Consulting Engineers	X5899		5899	00512	AT	NREG
NONREG	ValEx Inquiring Laboratories	X5899		5899	00513	AN	NREG
NONREG	Valley Appliance & Merch	X5970	100% to	5970	00071		OTH
LIELTD	LIPA KS Gen Services, LLC	X5980	100% to	5980	00445	45	DIST
NONREG	NG Billing Entity	X5990	100% to	5990	00072	NI	OTH

C - Number of Customers via Count of Meters Installed

Updated for 2016

Description:

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

Source Data:

Number of retail customers (via count of installed service meters) able to receive receiving utility services by company as a percent of the CYE total.
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. Duplicate codes have been identified and listed below

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	FY 2017 Number of Installed Meters	FY2017 Percentage
Number of Customers Reported as Basis for Allocation	5210	5210E	Niagara Mohawk Power Corp.- Electric Distr.	1,710,299	23.28%
	5210	5210G	Niagara Mohawk Power Corp. - Gas	635,557	8.65%
	5220	5220G	KeySpan Energy Delivery New York	1,312,045	17.86%
	5230	5230G	KeySpan Energy Delivery Long Island	612,090	8.33%
	5310	5310E	Massachusetts Electric Company	1,351,054	18.39%
	5320	5320E	Nantucket Electric Company	13,585	0.18%
	5330	5330G	Boston Gas Company	715,691	9.74%
	5340	5340G	Colonial Gas Company	209,795	2.86%
	5360	5360E	Narragansett Electric Company	509,580	6.94%
	5360	5360G	Narragansett Gas Company	277,207	3.77%
			Totals	**7,346,903**	**100.00%**

C - Number of Customers via Count of Meters Installed

Updated for 2016

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	FY2017 Percentage
NGUS and Legacy NG New England Retails, NEP-T, and Hydros	**C-089**	5310E	Massachusetts Electric Company	1,351,054	62.80%
	C-089	5320E	Nantucket Electric Company	13,585	0.63%
	C-089	5360E	Narragansett Electric Company	509,580	23.69%
	C-089	5360G	Narragansett Gas Company	277,207	12.88%
			Totals	**2,151,426**	**100.00%**

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	FY2017 Percentage
NMPC Electric and NMPC Gas	**C-113**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	1,710,299	72.91%
	C-113	5210G	Niagara Mohawk Power Corp. - Gas	635,557	27.09%
			Totals	**2,345,856**	**100.00%**

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	FY2017 Percentage
Legacy NG Retail Companies	**C-164**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	1,710,299	38.03%
	C-164	5210G	Niagara Mohawk Power Corp. - Gas	635,557	14.13%
	C-164	5310E	Massachusetts Electric Company	1,351,054	30.04%
	C-164	5320E	Nantucket Electric Company	13,585	0.30%
	C-164	5360E	Narragansett Electric Company	509,580	11.33%
	C-164	5360G	Narragansett Gas Company	277,207	6.17%
Totals			**Totals**	**4,497,282**	**100.00%**

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	FY2017 Percentage
NMPC-E&G and KEDNY	**C-169**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	1,710,299	46.76%
	C-169	5210G	Niagara Mohawk Power Corp. - Gas	635,557	17.37%
	C-169	5220G	KeySpan Energy Delivery New York	1,312,045	35.87%
			Totals	**3,657,901**	**100.00%**

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	FY2017 Percentage
NMPC-E&G, KEDNY, KEDLI	**C-170**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	1,710,299	40.06%
	C-170	5210G	Niagara Mohawk Power Corp. - Gas	635,557	14.88%
	C-170	5220G	KeySpan Energy Delivery New York	1,312,045	30.73%
	C-170	5230G	KeySpan Energy Delivery Long Island	612,090	14.33%
			Totals	**4,269,991**	**100.00%**

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	FY2017 Percentage
All Retail Companies	**C-175**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	1,710,299	23.28%
	C-175	5210G	Niagara Mohawk Power Corp. - Gas	635,557	8.65%
	C-175	5220G	KeySpan Energy Delivery New York	1,312,045	17.86%
	C-175	5230G	KeySpan Energy Delivery Long Island	612,090	8.33%
	C-175	5310E	Massachusetts Electric Company	1,351,054	18.39%
	C-175	5320E	Nantucket Electric Company	13,585	0.18%
	C-175	5330G	Boston Gas Company	715,691	9.74%
	C-175	5340G	Colonial Gas Company	209,795	2.86%
	C-175	5360E	Narragansett Electric Company	509,580	6.94%
	C-175	5360G	Narragansett Gas Company	277,207	3.77%
Totals			**Totals**	**7,346,903**	**100.00%**

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	FY2017 Percentage

C - Number of Customers via Count of Meters Installed

					Updated for 2016
NIMO & KEDLI	**C-195**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	1,710,299	58%
	C-195	5210G	Niagara Mohawk Power Corp. - Gas	635,557	21%
	C-195	5230G	KeySpan Energy Delivery Long Island	612,090	21%
Totals			**Totals**	**2,957,946**	**100.00%**

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	FY2017 Percentage
All Electric Distribution	**C-198**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	1,710,299	47.71%
	C-198	5310E	Massachusetts Electric Company	1,351,054	37.69%
	C-198	5320E	Nantucket Electric Company	13,585	0.38%
	C-198	5360E	Narragansett Electric Company	509,580	14.22%
			Totals	**3,584,518**	**100.00%**

C - Number of Customers via Count of Meters Installed

Updated for 2016

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	FY2017 Percentage
Niagara Mohawk Gas, KEDNY and KEDLI	**C-207**	5210G	Niagara Mohawk Power Corp. - Gas	635,557	24.83%
	C-207	5220G	KeySpan Energy Delivery New York	1,312,045	51.26%
	C-207	5230G	KeySpan Energy Delivery Long Island	612,090	23.91%
			Totals	**2,559,692**	**100.00%**

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	FY2017 Percentage
All Gas Retails	**C-210**	5210G	Niagara Mohawk Power Corp. - Gas	635,557	16.89%
	C-210	5220G	KeySpan Energy Delivery New York	1,312,045	34.87%
	C-210	5230G	KeySpan Energy Delivery Long Island	612,090	16.27%
	C-210	5330G	Boston Gas Company	715,691	19.02%
	C-210	5340G	Colonial Gas Company	209,795	5.58%
	C-210	5360G	Narragansett Gas Company	277,207	7.37%
			Totals	**3,762,385**	**100.00%**

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	FY2017 Percentage
KEDNY and KEDLI	**C-225**	5220G	KeySpan Energy Delivery New York	1,312,045	68.19%
	C-225	5230G	KeySpan Energy Delivery Long Island	612,090	31.81%
			Totals	**1,924,135**	**100.00%**

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	FY2017 Percentage
KEDNY, KEDLI, Boston Gas and Colonial Gas	**C-239**	5220G	KeySpan Energy Delivery New York	1,312,045	46.04%
	C-239	5230G	KeySpan Energy Delivery Long Island	612,090	21.48%
	C-239	5330G	Boston Gas Company	715,691	25.12%
	C-239	5340G	Colonial Gas Company	209,795	7.36%
			Totals	**2,849,621**	**100.00%**

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	FY2017 Percentage
Gas Retails, plus LNG, excl NMPC Gas	**C-241**	5220G	KeySpan Energy Delivery New York	1,312,045	41.95%
	C-241	5230G	KeySpan Energy Delivery Long Island	612,090	19.58%
	C-241	5330G	Boston Gas Company	715,691	22.89%
	C-241	5340G	Colonial Gas Company	209,795	6.71%
	C-241	5360G	Narragansett Gas Company	277,207	8.87%
			Totals	**3,126,828**	**100.00%**

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	FY2017 Percentage
Mass. Electric and Nantucket Electric	**C-277**	5310E	Massachusetts Electric Company	1,351,054	99.00%
	C-277	5320E	Nantucket Electric Company	13,585	1.00%
			Totals	**1,364,639**	**100.00%**

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	FY2017 Percentage
Mass. Elec,Nantucket Elec,Boston Gas,Colonial Gas	**C-278**	5310E	Massachusetts Electric Company	1,351,054	58.99%
	C-278	5320E	Nantucket Electric Company	13,585	0.60%
	C-278	5330G	Boston Gas Company	715,691	31.25%
	C-278	5340G	Colonial Gas Company	209,795	9.16%
			Totals	**2,290,125**	**100.00%**

C - Number of Customers via Count of Meters Installed

Updated for 2016

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	FY2017 Percentage
New England Retails	**C-280**	5310E	Massachusetts Electric Company	1,351,054	43.91%
	C-280	5320E	Nantucket Electric Company	13,585	0.44%
	C-280	5330G	Boston Gas Company	715,691	23.26%
	C-280	5340G	Colonial Gas Company	209,795	6.82%
	C-280	5360E	Narragansett Electric Company	509,580	16.56%
	C-280	5360G	Narragansett Gas Company	277,207	9.01%
			Totals	**3,076,912**	**100.00%**

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	FY2017 Percentage
New England-Electric Distribution	**C-284**	5310E	Massachusetts Electric Company	1,351,054	72.09%
	C-284	5320E	Nantucket Electric Company	13,585	0.72%
	C-284	5360E	Narragansett Electric Company	509,580	27.19%
			Totals	**1,874,219**	**100.00%**

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	FY2017 Percentage
Boston Gas and Colonial Gas	**C-310**	5330G	Boston Gas Company	715,691	77.33%
	C-310	5340G	Colonial Gas Company	209,795	22.67%
			Totals	**925,486**	**100.00%**

C - Number of Customers via Count of Meters Installed

Updated for 2016

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	FY2017 Percentage
New England - Gas Retails	C-313	5330G	Boston Gas Company	715,691	59.51%
	C-313	5340G	Colonial Gas Company	209,795	17.44%
	C-313	5360G	Narragansett Gas Company	277,207	23.05%
			Totals	1,202,693	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	FY2017 Percentage
Narragansett Electric and Narragansett Gas	C-316	5360E	Narragansett Electric Company	509,580	64.77%
	C-316	5360G	Narragansett Gas Company	277,207	35.23%
			Totals	786,787	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	FY2017 Percentage
KEDNY, Boston Gas and Colonial Gas	C-343	5220G	KeySpan Energy Delivery New York	1,312,045	58.63%
	C-343	5330G	Boston Gas Company	715,691	31.99%
	C-343	5340G	Colonial Gas Company	209,795	9.38%
			Totals	2,237,531	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	FY2017 Percentage
NMPC -G, Boston Gas, Colonial Gas and Narragansett Gas	C-378	5210G	Niagara Mohawk Power Corp. - Gas	635,557	34.58%
	C-378	5330G	Boston Gas Company	715,691	38.93%
	C-378	5340G	Colonial Gas Company	209,795	11.41%
	C-378	5360G	Narragansett Gas Company	277,207	15.08%
Totals			Totals	1,838,250	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	FY2017 Percentage
NMPC-G, KEDLI	C-428	5210G	Niagara Mohawk Power Corp. - Gas	635,557	50.94%
	C-428	5230G	KeySpan Energy Delivery Long Island	612,090	49.06%
			Totals	1,247,647	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	FY2017 Percentage
Legacy NG Retails and KEDLI	C-434	5210E	Niagara Mohawk Power Corp.- Electric Distr.	1,710,299	33.47%
	C-434	5210G	Niagara Mohawk Power Corp. - Gas	635,557	12.44%
	C-434	5230G	KeySpan Energy Delivery Long Island	612,090	11.98%
	C-434	5310E	Massachusetts Electric Company	1,351,054	26.44%
	C-434	5320E	Nantucket Electric Company	13,585	0.27%
	C-434	5360E	Narragansett Electric Company	509,580	9.97%
	C-434	5360G	Narragansett Gas Company	277,207	5.43%
			Totals	5,109,372	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	FY2017 Percentage
C-226 plus LIPA TSA Billing entity (5190S)	C-T70	5220G	KeySpan Energy Delivery New York	1,312,045	41.29%
	C-T70	5230G	KeySpan Energy Delivery Long Island	612,090	19.26%
	C-T70	5190S	LIPA TSA Billing Company	1,253,593	39.45%
			Totals	3,177,728	100.00%

D - Number of Inbound and Outbound Collection Calls

Updated for 2016

Description:

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

Source Data:

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

Notes:

Duplicate codes have been identified and listed below.

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	FY2017 # of Inbound Collection Calls	FY2017 # of Outbound Collection Calls	FY2017 Percentage
		5210	5210E	Niagara Mohawk Power Corp.- Electric Distr.	1,817,772	6,988,444	28.27%
		5210	5210G	Niagara Mohawk Power Corp. - Gas	372,315	1,431,368	5.79%
		5220	5220G	KeySpan Energy Delivery New York	275,177	3,577,356	12.36%
		5230	5230G	KeySpan Energy Delivery Long Island	374,371	2,462,556	9.10%
		5310	5310E	Massachusetts Electric Company	1,247,192	5,804,069	22.63%
		5320	5320E	Nantucket Electric Company	5,507	23,825	0.09%
		5330	5330G	Boston Gas Company	318,557	1,848,083	6.95%
		5340	5340G	Colonial Gas Company	40,575	470,311	1.64%
		5360	5360E	Narragansett Electric Company	679,114	1,967,332	8.49%
		5360	5360G	Narragansett Gas Company	279,187	1,178,911	4.68%
				Totals	**5,409,767**	**25,752,255**	**100.00%**

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	# of Inbound Collection Calls	# of Outbound Collection Calls	FY2017 Percentage
All Retail and All TRAN	**D-326**	5210	5210E	Niagara Mohawk Power Corp.- Electric Distr.	1,817,772	6,988,444	28.27%
	D-326	5210	5210G	Niagara Mohawk Power Corp. - Gas	372,315	1,431,368	5.79%
	D-326	5220	5220G	KeySpan Energy Delivery New York	275,177	3,577,356	12.36%
	D-326	5230	5230G	KeySpan Energy Delivery Long Island	374,371	2,462,556	9.10%
	D-326	5310	5310E	Massachusetts Electric Company	1,247,192	5,804,069	22.63%
	D-326	5320	5320E	Nantucket Electric Company	5,507	23,825	0.09%
	D-326	5330	5330G	Boston Gas Company	318,557	1,848,083	6.95%
	D-326	5340	5340G	Colonial Gas Company	40,575	470,311	1.64%
	D-326	5360	5360E	Narragansett Electric Company	679,114	1,967,332	8.49%
	D-326	5360	5360G	Narragansett Gas Company	279,187	1,178,911	4.68%
				Totals	**5,409,767**	**25,752,255**	**100.00%**

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	# of Inbound Collection Calls	# of Outbound Collection Calls	FY2017 Percentage
Boston Gas and Colonial Gas	**D-349**	5330	5330G	Boston Gas Company	318,557	1,848,083	80.92%
	D-349	5340	5340G	Colonial Gas Company	40,575	470,311	19.08%
				Totals	**359,132**	**2,318,394**	**100.00%**

E - Number of Joint-Use Poles

Updated for 2016

Description:

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

Source Data:

Number of electric poles with 3rd party attachments (joint use poles) by Company as a percent of total joint use poles.
Data provided by Asset Data & Analytics: Ben Binger, Preston Large & Robert Sheridan

Notes:

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

Description	SAP Allocation Code	SAP Co. Code	SAP Co./Seg	Company Name	Data for FY2017	FY2017 Percentage
All Electric Distribution	**E-198**	5210	5210E	NIAGARA MOHAWK	783,498	49.51%
	E-198	5360	5360E	NARRAGANSETT ELECTRIC	226,978	14.34%
	E-198	5310	5310E	MASSACHUSETTS ELECTRIC	569,328	35.99%
	E-198	5320	5320E	NANTUCKET ELECTRIC	2,610	0.16%
				Total	**1,582,414**	**100%**

F - Number of Inbound Call Minutes

Updated for 2016

Description:

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

Source Data:

Number of minutes call center representatives are on the telephone with specific operating companies' customers based on contact center reporting systems as a percent of the total.
Data provided by Workforce Management: Kadian Brown, James MacVicar

Notes:

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

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	FY2017 # of Inbound Call Minutes	FY2017 Percentage
Total Inbound Call Minutes Reported as Basis for Allocation		5210	5210E	Niagara Mohawk Power Corp.- Electric Distr.	5,318,829	18.98%
		5210	5210G	Niagara Mohawk Power Corp. - Gas	1,089,399	3.89%
		5220	5220G	KeySpan Energy Delivery New York	9,103,601	32.48%
		5230	5230G	KeySpan Energy Delivery Long Island	4,129,870	14.74%
		5260	5260E	KeySpan Electric Services LLC	0	0.00%
		5310	5310E	Massachusetts Electric Company	3,686,038	13.15%
		5320	5320E	Nantucket Electric Company	20,187	0.07%
		5330	5330G	Boston Gas Company	2,284,995	8.15%
		5340	5340G	Colonial Gas Company	344,296	1.23%
		5360	5360E	Narragansett Electric Company	1,325,338	4.73%
		5360	5360G	Narragansett Gas Company	722,205	2.58%
				Total	**28,024,758**	**100.00%**

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	# of Inbound Call Minutes	FY2017 Percentage
NMPC Electric and NMPC Gas	**F-113**	5210	5210E	Niagara Mohawk Power Corp.- Electric Distr.	5,318,829	83.00%
	F-113	5210	5210G	Niagara Mohawk Power Corp. - Gas	1,089,399	17.00%
				Totals	**6,408,228**	**100.00%**

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	# of Inbound Call Minutes	FY2017 Percentage
NMPC-E&G and KEDNY	**F-169**	5210	5210E	Niagara Mohawk Power Corp.- Electric Distr.	5,318,829	34.29%
	F-169	5210	5210G	Niagara Mohawk Power Corp. - Gas	1,089,399	7.02%
	F-169	5220	5220G	KeySpan Energy Delivery New York	9,103,601	58.69%
				Totals	**15,511,829**	**100.00%**

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	# of Inbound Call Minutes	FY2017 Percentage
All Retail Companies	**F-175**	5210	5210E	Niagara Mohawk Power Corp.- Electric Distr.	5,318,829	18.98%
	F-175	5210	5210G	Niagara Mohawk Power Corp. - Gas	1,089,399	3.89%
	F-175	5220	5220G	KeySpan Energy Delivery New York	9,103,601	32.48%
	F-175	5230	5230G	KeySpan Energy Delivery Long Island	4,129,870	14.74%
	F-175	5310	5310E	Massachusetts Electric Company	3,686,038	13.15%
	F-175	5320	5320E	Nantucket Electric Company	20,187	0.07%
	F-175	5330	5330G	Boston Gas Company	2,284,995	8.15%

F - Number of Inbound Call Minutes

					Updated for 2016	
	F-175	5340	5340G	Colonial Gas Company	344,296	1.23%
	F-175	5360	5360E	Narragansett Electric Company	1,325,338	4.73%
	F-175	5360	5360G	Narragansett Gas Company	722,205	2.58%
				Totals	**28,024,758**	**100.00%**

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	# of Inbound Call Minutes	FY2017 Percentage
Mass. Electric and Nantucket Electric	F-277	5310	5310E	Massachusetts Electric Company	3,686,038	99.46%
	F-277	5320	5320E	Nantucket Electric Company	20,187	0.54%
				Totals	**3,706,225**	**100.00%**

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	# of Inbound Call Minutes	FY2017 Percentage
New England Retails	F-280	5310	5310E	Massachusetts Electric Company	3,686,038	43.96%
	F-280	5320	5320E	Nantucket Electric Company	20,187	0.24%
	F-280	5330	5330G	Boston Gas Company	2,284,995	27.26%
	F-280	5340	5340G	Colonial Gas Company	344,296	4.11%
	F-280	5360	5360E	Narragansett Electric Company	1,325,338	15.81%
	F-280	5360	5360G	Narragansett Gas Company	722,205	8.62%
				Totals	**8,383,059**	**100.00%**

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	# of Inbound Call Minutes	FY2017 Percentage
New England-Electric Distribution	F-284	5310	5310E	Massachusetts Electric Company	3,686,038	73.26%
	F-284	5320	5320E	Nantucket Electric Company	20,187	0.40%
	F-284	5360	5360E	Narragansett Electric Company	1,325,338	26.34%
				Totals	**5,031,563**	**100.00%**

F - Number of Inbound Call Minutes

Updated for 2016

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	# of Inbound Call Minutes	FY2017 Percentage
Mass. Electric, Nantucket Electric, Narragansett Electric and Gas	**F-285**	5310	5310E	Massachusetts Electric Company	3,686,038	64.07%
	F-285	5320	5320E	Nantucket Electric Company	20,187	0.35%
	F-285	5360	5360E	Narragansett Electric Company	1,325,338	23.03%
	F-285	5360	5360G	Narragansett Gas Company	722,205	12.55%
				Totals	**5,753,768**	**100.00%**

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	# of Inbound Call Minutes	FY2017 Percentage
Boston Gas and Colonial Gas	**F-310**	5330	5330G	Boston Gas Company	2,284,995	86.91%
	F-310	5340	5340G	Colonial Gas Company	344,296	13.09%
				Totals	**2,629,291**	**100.00%**

G - General Allocator, 3-Point Formula

Updated for 2016

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

Source Data:
Data provided by Service Company Finance

Notes:

3 Pt. Data for FY17

Allocation Basis	SAP Alloc. Code	SAP Co./Seg.	SAP Co. Code	SAP Segment	Company Description	FY17 3 Pt. Allocation %	FY17 3 Pt. (G) Alloc. Code	FY17 Net Margin	FY17 Net Plant	FY17 Net O&M
All KS and NG Companies		5020R	5020	PARENT	National Grid USA Parent	0.05%	0.05%	$ -	$ -	$ 5,489,515
		5030R	5030	PARENT	NIMO Holdings	0.00%	0.00%	$ -	$ -	$ 2,897
		5040R	5040	PARENT	KeySpan Energy Corp.	0.00%	0.00%	$ 0	$ -	$ 162,524
		5050	5050	PARENT	Keyspan NE	0.00%	0.00%	$ -	$ -	$ 130,287
		5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	17.75%	17.75%	$ 1,308,534,745	$ 4,141,923,037	$ 737,952,670
		5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	4.58%	4.58%	$ 331,997,435	$ 1,437,504,778	$ 136,720,440
		5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	6.11%	6.11%	$ 421,862,282	$ 2,258,814,520	$ 140,164,615
		5220G	5220	NYGASD	KeySpan Energy Delivery New York	11.04%	11.04%	$ 830,093,231	$ 3,325,991,792	$ 335,811,090
		5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	8.17%	8.17%	$ 677,309,575	$ 2,790,607,672	$ 168,573,062
		5310E	5310	MAELEC	Massachusetts Electric Company	19.80%	19.79%	$ 1,531,514,732	$ 2,536,423,868	$ 1,106,364,932
		5310F	5310	FRELEC	Massachusetts Electric Company	0.00%	0.00%	$ -	$ -	$ -
		5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.22%	0.22%	$ 21,875,878	$ 52,708,572	$ 5,937,558
		5320E	5320	MAELEC	Nantucket Electric Company	0.27%	0.27%	$ 23,994,388	$ 69,626,778	$ 8,656,651
		5330G	5330	MAGASD	Boston Gas Company	8.35%	8.35%	$ 670,831,634	$ 2,132,739,885	$ 292,820,112
		5340G	5340	MAGASD	Colonial Gas Company	1.88%	1.88%	$ 146,076,879	$ 509,961,169	$ 63,928,910
		5360E	5360	RIELEC	Narragansett Electric Company	6.79%	6.79%	$ 578,360,017	$ 876,097,844	$ 353,207,865
		5360F	5360	FRELEC	Narragansett Electric Company	0.00%	0.00%	$ -	$ -	$ -
		5360G	5360	RIGASD	Narragansett Gas Company	2.68%	2.68%	$ 226,990,967	$ 693,905,685	$ 86,449,538
		5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	1.72%	1.72%	$ 128,767,322	$ 769,810,440	$ 13,873,181
		5410F	5410	FRELEC	New England Power Company	0.00%	0.00%	$ -	$ -	$ -
		5410T	5410	FRTRAN	New England Power Company - Transmission	5.24%	5.24%	$ 391,454,884	$ 2,060,883,215	$ 87,349,315
		5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.17%	0.17%	$ 21,135,939	$ 20,804,811	$ 5,832,171
		5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.15%	0.15%	$ 17,214,531	$ 5,956,333	$ 7,981,969
		5413F	5413	FRELEC	New England Electric Trans Corp	0.02%	0.02%	$ 1,635,526	$ -	$ 1,253,964
		5420G	5420	FRGASO	NG LNG LP Regulated Entity	0.13%	0.13%	$ 8,230,443	$ 44,654,171	$ 4,095,370
		5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	4.09%	4.09%	$ 441,354,802	$ 607,905,231	$ 156,078,645
		5430	5430	FRPGEN	National Grid Generation-GAAP	0.00%	0.00%	$ -	$ -	$ -
		5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.14%	0.14%	$ 10,912,915	$ 41,785,089	$ 3,674,393
		5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.15%	0.15%	$ 12,029,212	$ 49,907,731	$ 3,802,266
		5803N	5803	NONREG	Metrowest Realty LLC	0.00%	0.00%	$ -	$ 1,778,308	$ -
		5804N	5804	NONREG	Wayfinder Group	0.02%	0.02%	$ 997,079	$ -	$ 1,440,316
		5805N	5805	NONREG	EUA Energy Investment	0.00%	0.00%	$ -	$ 317,539	$ -
		5815N	5815	NONREG	Opinac	0.00%	0.00%	$ -	$ -	$ -
		5820R	5820	PARENT	Keyspan Energy Trading Services	0.00%	0.00%	$ -	$ 339,741	$ 236,792
		5825N	5825	NONREG	Transgas Inc	0.10%	0.10%	$ 6,299,066	$ 8,344,456	$ 7,091,710
		5830N	5830	NONREG	KS Energy Corp - West Hold	0.00%	0.00%	$ -	$ -	$ -
		5840N	5840	NONREG	KeySpan Energy Development Corporation	0.16%	0.16%	$ -	$ 75,248,808	$ 6,366,492
		5850N	5850	NONREG	KeySpan Services Inc.	0.22%	0.22%	$ 15,977,135	$ 7,177,835	$ 15,710,108
						100.00%	**100.00%**	**$ 7,825,450,618**	**$ 24,521,219,307**	**$ 3,757,159,357**

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Retail incl NMPC-T, Mass-T, Narr-T	**G-004**	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	19.86%	19.85%	$ 1,308,534,745	$ 4,141,923,037	$ 737,952,670
	G-004	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	5.14%	5.14%	$ 331,997,435	$ 1,437,504,778	$ 136,720,440
	G-004	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	6.88%	6.88%	$ 421,862,282	$ 2,258,814,520	$ 140,164,615
	G-004	5220G	5220	NYGASD	KeySpan Energy Delivery New York	12.39%	12.39%	$ 830,093,231	$ 3,325,991,792	$ 335,811,090
	G-004	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	9.21%	9.21%	$ 677,309,575	$ 2,790,607,672	$ 168,573,062
	G-004	5310E	5310	MAELEC	Massachusetts Electric Company	22.00%	22.00%	$ 1,531,514,732	$ 2,536,423,868	$ 1,106,364,932
	G-004	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.24%	0.24%	$ 21,875,878	$ 52,708,572	$ 5,937,558
	G-004	5320E	5320	MAELEC	Nantucket Electric Company	0.31%	0.31%	$ 23,994,388	$ 69,626,778	$ 8,656,651
	G-004	5330G	5330	MAGASD	Boston Gas Company	9.36%	9.36%	$ 670,831,634	$ 2,132,739,885	$ 292,820,112
	G-004	5340G	5340	MAGASD	Colonial Gas Company	2.11%	2.11%	$ 146,076,879	$ 509,961,169	$ 63,928,910
	G-004	5360E	5360	RIELEC	Narragansett Electric Company	7.56%	7.56%	$ 578,360,017	$ 876,097,844	$ 353,207,865
	G-004	5360G	5360	RIGASD	Narragansett Gas Company	3.00%	3.00%	$ 226,990,967	$ 693,905,685	$ 86,449,538
	G-004	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	1.94%	1.94%	$ 128,767,322	$ 769,810,440	$ 13,873,181
					Total	**100.00%**	**100.00%**	**$ 6,898,209,084**	**$ 21,596,116,039**	**$ 3,450,460,624**

G - General Allocator, 3-Point Formula

Updated for 2016

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Companies (largest set)	**G-012**	5020R	5020	PARENT	National Grid USA Parent	0.05%	0.05%	$ -	$ -	$ 5,489,515
	G-012	5030R	5030	PARENT	NIMO Holdings	0.00%	0.00%	$ -	$ -	$ 2,897
	G-012	5040R	5040	PARENT	KeySpan Energy Corp.	0.01%	0.00%	$ 0	$ -	$ 162,524
	G-012	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	17.76%	17.76%	$ 1,308,534,745	$ 4,141,923,037	$ 737,952,670
	G-012	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	4.58%	4.58%	$ 331,997,435	$ 1,437,504,778	$ 136,720,440
	G-012	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	6.11%	6.11%	$ 421,862,282	$ 2,258,814,520	$ 140,164,615
	G-012	5220G	5220	NYGASD	KeySpan Energy Delivery New York	11.04%	11.04%	$ 830,093,231	$ 3,325,991,792	$ 335,811,090
	G-012	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	8.17%	8.18%	$ 677,309,575	$ 2,790,607,672	$ 168,573,062
	G-012	5310E	5310	MAELEC	Massachusetts Electric Company	19.79%	19.79%	$ 1,531,514,732	$ 2,536,423,868	$ 1,106,364,932
	G-012	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.22%	0.22%	$ 21,875,878	$ 52,708,572	$ 5,937,558
	G-012	5320E	5320	MAELEC	Nantucket Electric Company	0.27%	0.27%	$ 23,994,388	$ 69,626,778	$ 8,656,651
	G-012	5330G	5330	MAGASD	Boston Gas Company	8.35%	8.36%	$ 670,831,634	$ 2,132,739,885	$ 292,820,112
	G-012	5340G	5340	MAGASD	Colonial Gas Company	1.88%	1.88%	$ 146,076,879	$ 509,961,169	$ 63,928,910
	G-012	5360E	5360	RIELEC	Narragansett Electric Company	6.79%	6.79%	$ 578,360,017	$ 876,097,844	$ 353,207,865
	G-012	5360G	5360	RIGASD	Narragansett Gas Company	2.68%	2.68%	$ 226,990,967	$ 693,905,685	$ 86,449,538
	G-012	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	1.72%	1.72%	$ 128,767,322	$ 769,810,440	$ 13,873,181
	G-012	5410T	5410	FRTRAN	New England Power Company - Transmission	5.24%	5.24%	$ 391,454,884	$ 2,060,883,215	$ 87,349,315
	G-012	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.17%	0.17%	$ 21,135,939	$ 20,804,811	$ 5,832,171
	G-012	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.15%	0.15%	$ 17,214,531	$ 5,956,333	$ 7,981,969
	G-012	5413F	5413	FRELEC	New England Electric Trans Corp	0.02%	0.02%	$ 1,635,526	$ -	$ 1,253,964
	G-012	5420G	5420	FRGASO	NG LNG LP Regulated Entity	0.13%	0.13%	$ 8,230,443	$ 44,654,171	$ 4,095,370
	G-012	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	4.09%	4.09%	$ 441,354,802	$ 607,905,231	$ 156,078,645
	G-012	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.14%	0.14%	$ 10,912,915	$ 41,785,089	$ 3,674,393
	G-012	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.15%	0.15%	$ 12,029,212	$ 49,907,731	$ 3,802,266
	G-012	5820R	5820	PARENT	Keyspan Energy Trading Services	0.01%	0.00%	$ -	$ 339,741	$ 236,792
	G-012	5825N	5825	NONREG	Transgas Inc	0.10%	0.10%	$ 6,299,066	$ 8,344,456	$ 7,091,710
	G-012	5840N	5840	NONREG	KeySpan Energy Development Corporation	0.16%	0.16%	$ -	$ 75,248,808	$ 6,366,492
	G-012	5850N	5850	NONREG	KeySpan Services Inc.	0.22%	0.22%	$ 15,977,135	$ 7,177,835	$ 15,710,108
					Total	**100.00%**	**100.00%**	**$ 7,824,453,538**	**$ 24,519,123,460**	**$ 3,755,588,754**

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
	G-020	5020R	5020	PARENT	National Grid USA Parent	0.05%	0.05%	$ -	$ -	$ 5,489,515
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%	0.00%	$ 0	$ -	$ 162,524
	G-020	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	17.76%	17.76%	$ 1,308,534,745	$ 4,141,923,037	$ 737,952,670
	G-020	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	4.58%	4.58%	$ 331,997,435	$ 1,437,504,778	$ 136,720,440
	G-020	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	6.11%	6.11%	$ 421,862,282	$ 2,258,814,520	$ 140,164,615
	G-020	5220G	5220	NYGASD	KeySpan Energy Delivery New York	11.04%	11.04%	$ 830,093,231	$ 3,325,991,792	$ 335,811,090
	G-020	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	8.17%	8.18%	$ 677,309,575	$ 2,790,607,672	$ 168,573,062
	G-020	5310E	5310	MAELEC	Massachusetts Electric Company	19.79%	19.79%	$ 1,531,514,732	$ 2,536,423,868	$ 1,106,364,932
	G-020	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.22%	0.22%	$ 21,875,878	$ 52,708,572	$ 5,937,558
	G-020	5320E	5320	MAELEC	Nantucket Electric Company	0.27%	0.27%	$ 23,994,388	$ 69,626,778	$ 8,656,651
	G-020	5330G	5330	MAGASD	Boston Gas Company	8.35%	8.36%	$ 670,831,634	$ 2,132,739,885	$ 292,820,112
	G-020	5340G	5340	MAGASD	Colonial Gas Company	1.88%	1.88%	$ 146,076,879	$ 509,961,169	$ 63,928,910
	G-020	5360E	5360	RIELEC	Narragansett Electric Company	6.79%	6.79%	$ 578,360,017	$ 876,097,844	$ 353,207,865
	G-020	5360G	5360	RIGASD	Narragansett Gas Company	2.68%	2.68%	$ 226,990,967	$ 693,905,685	$ 86,449,538
	G-020	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	1.72%	1.72%	$ 128,767,322	$ 769,810,440	$ 13,873,181
	G-020	5410T	5410	FRTRAN	New England Power Company - Transmission	5.24%	5.24%	$ 391,454,884	$ 2,060,883,215	$ 87,349,315
	G-020	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.17%	0.17%	$ 21,135,939	$ 20,804,811	$ 5,832,171
	G-020	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.15%	0.15%	$ 17,214,531	$ 5,956,333	$ 7,981,969
	G-020	5413F	5413	FRELEC	New England Electric Trans Corp	0.02%	0.02%	$ 1,635,526	$ -	$ 1,253,964
	G-020	5420G	5420	FRGASO	NG LNG LP Regulated Entity	0.13%	0.13%	$ 8,230,443	$ 44,654,171	$ 4,095,370
	G-020	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	4.09%	4.09%	$ 441,354,802	$ 607,905,231	$ 156,078,645
	G-020	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.14%	0.14%	$ 10,912,915	$ 41,785,089	$ 3,674,393
	G-020	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.15%	0.15%	$ 12,029,212	$ 49,907,731	$ 3,802,266
	G-020	5820R	5820	PARENT	Keyspan Energy Trading Services	0.01%	0.00%	$ -	$ 339,741	$ 236,792
	G-020	5825N	5825	NONREG	Transgas Inc	0.10%	0.10%	$ 6,299,066	$ 8,344,456	$ 7,091,710
	G-020	5840N	5840	NONREG	KeySpan Energy Development Corporation	0.16%	0.16%	$ -	$ 75,248,808	$ 6,366,492
	G-020	5850N	5850	NONREG	KeySpan Services Inc.	0.22%	0.22%	$ 15,977,135	$ 7,177,835	$ 15,710,108
					Total	**100.00%**	**100.00%**	**$ 7,824,453,538**	**$ 24,519,123,460**	**$ 3,755,585,857**

G - General Allocator, 3-Point Formula

Updated for 2016

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Retail, All TRAN, Hydros, KS Generation, GW, Port Jefferson, KS Services Inc										
	G-026	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	17.84%	17.84%	$ 1,308,534,745	$ 4,141,923,037	$ 737,952,670
	G-026	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	4.60%	4.60%	$ 331,997,435	$ 1,437,504,778	$ 136,720,440
	G-026	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	6.14%	6.14%	$ 421,862,282	$ 2,258,814,520	$ 140,164,615
	G-026	5220G	5220	NYGASD	KeySpan Energy Delivery New York	11.09%	11.09%	$ 830,093,231	$ 3,325,991,792	$ 335,811,090
	G-026	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	8.21%	8.21%	$ 677,309,575	$ 2,790,607,672	$ 168,573,062
	G-026	5310E	5310	MAELEC	Massachusetts Electric Company	19.88%	19.88%	$ 1,531,514,732	$ 2,536,423,868	$ 1,106,364,932
	G-026	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.22%	0.22%	$ 21,875,878	$ 52,708,572	$ 5,937,558
	G-026	5320E	5320	MAELEC	Nantucket Electric Company	0.27%	0.27%	$ 23,994,388	$ 69,626,778	$ 8,656,651
	G-026	5330G	5330	MAGASD	Boston Gas Company	8.39%	8.39%	$ 670,831,634	$ 2,132,739,885	$ 292,820,112
	G-026	5340G	5340	MAGASD	Colonial Gas Company	1.89%	1.89%	$ 146,076,879	$ 509,961,169	$ 63,928,910
	G-026	5360E	5360	RIELEC	Narragansett Electric Company	6.82%	6.82%	$ 578,360,017	$ 876,097,844	$ 353,207,865
	G-026	5360G	5360	RIGASD	Narragansett Gas Company	2.69%	2.69%	$ 226,990,967	$ 693,905,685	$ 86,449,538
	G-026	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	1.73%	1.73%	$ 128,767,322	$ 769,810,440	$ 13,873,181
	G-026	5410T	5410	FRTRAN	New England Power Company - Transmission	5.27%	5.27%	$ 391,454,884	$ 2,060,883,215	$ 87,349,315
	G-026	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.17%	0.17%	$ 21,135,939	$ 20,804,811	$ 5,832,171
	G-026	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.15%	0.15%	$ 17,214,531	$ 5,956,333	$ 7,981,969
	G-026	5413F	5413	FRELEC	New England Electric Trans Corp	0.02%	0.02%	$ 1,635,526	$ -	$ 1,253,964
	G-026	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	4.11%	4.11%	$ 441,354,802	$ 607,905,231	$ 156,078,645
	G-026	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.14%	0.14%	$ 10,912,915	$ 41,785,089	$ 3,674,393
	G-026	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.15%	0.15%	$ 12,029,212	$ 49,907,731	$ 3,802,266
	G-026	5850N	5850	NONREG	KeySpan Services Inc.	0.22%	0.22%	$ 15,977,135	$ 7,177,835	$ 15,710,108
					Total	**100.00%**	**100.00%**	**$ 7,809,924,029**	**$ 24,390,536,283**	**$ 3,732,143,454**

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Retail, all TRAN, Hydros, NG LNG Reg, KS Generation, GW, Port Jefferson										
	G-027	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	17.86%	17.85%	$ 1,308,534,745	$ 4,141,923,037	$ 737,952,670
	G-027	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	4.60%	4.60%	$ 331,997,435	$ 1,437,504,778	$ 136,720,440
	G-027	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	6.14%	6.14%	$ 421,862,282	$ 2,258,814,520	$ 140,164,615
	G-027	5220G	5220	NYGASD	KeySpan Energy Delivery New York	11.09%	11.09%	$ 830,093,231	$ 3,325,991,792	$ 335,811,090
	G-027	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	8.21%	8.21%	$ 677,309,575	$ 2,790,607,672	$ 168,573,062
	G-027	5310E	5310	MAELEC	Massachusetts Electric Company	19.92%	19.92%	$ 1,531,514,732	$ 2,536,423,868	$ 1,106,364,932
	G-027	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.22%	0.22%	$ 21,875,878	$ 52,708,572	$ 5,937,558
	G-027	5320E	5320	MAELEC	Nantucket Electric Company	0.28%	0.28%	$ 23,994,388	$ 69,626,778	$ 8,656,651
	G-027	5330G	5330	MAGASD	Boston Gas Company	8.40%	8.40%	$ 670,831,634	$ 2,132,739,885	$ 292,820,112
	G-027	5340G	5340	MAGASD	Colonial Gas Company	1.89%	1.89%	$ 146,076,879	$ 509,961,169	$ 63,928,910
	G-027	5360E	5360	RIELEC	Narragansett Electric Company	6.83%	6.83%	$ 578,360,017	$ 876,097,844	$ 353,207,865
	G-027	5360G	5360	RIGASD	Narragansett Gas Company	2.69%	2.69%	$ 226,990,967	$ 693,905,685	$ 86,449,538
	G-027	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	1.73%	1.72%	$ 128,767,322	$ 769,810,440	$ 13,873,181
	G-027	5410T	5410	FRTRAN	New England Power Company - Transmission	5.27%	5.27%	$ 391,454,884	$ 2,060,883,215	$ 87,349,315
	G-027	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.17%	0.17%	$ 21,135,939	$ 20,804,811	$ 5,832,171
	G-027	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.15%	0.15%	$ 17,214,531	$ 5,956,333	$ 7,981,969
	G-027	5413F	5413	FRELEC	New England Electric Trans Corp	0.02%	0.02%	$ 1,635,526	$ -	$ 1,253,964
	G-027	5420G	5420	FRGASO	NG LNG LP Regulated Entity	0.13%	0.13%	$ 8,230,443	$ 44,654,171	$ 4,095,370
	G-027	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	4.11%	4.11%	$ 441,354,802	$ 607,905,231	$ 156,078,645
	G-027	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.14%	0.14%	$ 10,912,915	$ 41,785,089	$ 3,674,393
	G-027	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.15%	0.15%	$ 12,029,212	$ 49,907,731	$ 3,802,266
					Total	**100.00%**	**100.00%**	**$ 7,802,177,337**	**$ 24,428,012,620**	**$ 3,720,528,716**

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
KEDLI & KS Parent	**G-043**	5040R	5040	PARENT	KeySpan Energy Corp.	0.03%	0.03%	$ 0	$ -	$ 162,524
	G-043	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	99.97%	99.97%	$ 677,309,575	$ 2,790,607,672	$ 168,573,062
					Total	**100.00%**	**100.00%**	**$ 677,309,575**	**$ 2,790,607,672**	**$ 168,735,585**

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

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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.	18.18%	18.18%	$ 1,308,534,745	$ 4,141,923,037	$ 737,952,670
	G-065	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	4.70%	4.70%	$ 331,997,435	$ 1,437,504,778	$ 136,720,440
	G-065	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	6.29%	6.28%	$ 421,862,282	$ 2,258,814,520	$ 140,164,615
	G-065	5220G	5220	NYGASD	KeySpan Energy Delivery New York	11.33%	11.33%	$ 830,093,231	$ 3,325,991,792	$ 335,811,090
	G-065	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	8.40%	8.40%	$ 677,309,575	$ 2,790,607,672	$ 168,573,062
	G-065	5310E	5310	MAELEC	Massachusetts Electric Company	20.20%	20.20%	$ 1,531,514,732	$ 2,536,423,868	$ 1,106,364,932
	G-065	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.22%	0.22%	$ 21,875,878	$ 52,708,572	$ 5,937,558
	G-065	5320E	5320	MAELEC	Nantucket Electric Company	0.28%	0.28%	$ 23,994,388	$ 69,626,778	$ 8,656,651
	G-065	5330G	5330	MAGASD	Boston Gas Company	8.56%	8.56%	$ 670,831,634	$ 2,132,739,885	$ 292,820,112
	G-065	5340G	5340	MAGASD	Colonial Gas Company	1.93%	1.93%	$ 146,076,879	$ 509,961,169	$ 63,928,910
	G-065	5360E	5360	RIELEC	Narragansett Electric Company	6.93%	6.93%	$ 578,360,017	$ 876,097,844	$ 353,207,865
	G-065	5360G	5360	RIGASD	Narragansett Gas Company	2.75%	2.74%	$ 226,990,967	$ 693,905,685	$ 86,449,538
	G-065	5410T	5410	FRTRAN	New England Power Company - Transmission	5.40%	5.40%	$ 391,454,884	$ 2,060,883,215	$ 87,349,315
	G-065	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.17%	0.17%	$ 21,135,939	$ 20,804,811	$ 5,832,171
	G-065	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.16%	0.16%	$ 17,214,531	$ 5,956,333	$ 7,981,969
	G-065	5413F	5413	FRELEC	New England Electric Trans Corp	0.02%	0.02%	$ 1,635,526	$ -	$ 1,253,964
	G-065	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	4.18%	4.18%	$ 441,354,802	$ 607,905,231	$ 156,078,645
	G-065	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.14%	0.14%	$ 10,912,915	$ 41,785,089	$ 3,674,393
	G-065	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.16%	0.16%	$ 12,029,212	$ 49,907,731	$ 3,802,266
					Total	**100.00%**	**100.00%**	**$ 7,665,179,572**	**$ 23,613,548,009**	**$ 3,702,560,165**

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NGUS, Retails, TRAN, Hydros, NG LNG Reg, KS Generation, GW, Port Jefferson, Metrowest Realty, Wayfinder, , Transgas, KS Energy Development, KS Services Inc	**G-067**	5020R	5020	PARENT	National Grid USA Parent	0.05%	0.05%	$ -	$ -	$ 5,489,515
	G-067	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	17.75%	17.76%	$ 1,308,534,745	$ 4,141,923,037	$ 737,952,670
	G-067	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	4.58%	4.58%	$ 331,997,435	$ 1,437,504,778	$ 136,720,440
	G-067	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	6.11%	6.11%	$ 421,862,282	$ 2,258,814,520	$ 140,164,615
	G-067	5220G	5220	NYGASD	KeySpan Energy Delivery New York	11.04%	11.04%	$ 830,093,231	$ 3,325,991,792	$ 335,811,090
	G-067	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	8.18%	8.18%	$ 677,309,575	$ 2,790,607,672	$ 168,573,062
	G-067	5310E	5310	MAELEC	Massachusetts Electric Company	19.79%	19.79%	$ 1,531,514,732	$ 2,536,423,868	$ 1,106,364,932
	G-067	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.22%	0.22%	$ 21,875,878	$ 52,708,572	$ 5,937,558
	G-067	5320E	5320	MAELEC	Nantucket Electric Company	0.27%	0.27%	$ 23,994,388	$ 69,626,778	$ 8,656,651
	G-067	5330G	5330	MAGASD	Boston Gas Company	8.36%	8.36%	$ 670,831,634	$ 2,132,739,885	$ 292,820,112
	G-067	5340G	5340	MAGASD	Colonial Gas Company	1.88%	1.88%	$ 146,076,879	$ 509,961,169	$ 63,928,910
	G-067	5360E	5360	RIELEC	Narragansett Electric Company	6.79%	6.79%	$ 578,360,017	$ 876,097,844	$ 353,207,865
	G-067	5360G	5360	RIGASD	Narragansett Gas Company	2.68%	2.68%	$ 226,990,967	$ 693,905,685	$ 86,449,538
	G-067	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	1.72%	1.72%	$ 128,767,322	$ 769,810,440	$ 13,873,181
	G-067	5410T	5410	FRTRAN	New England Power Company - Transmission	5.24%	5.24%	$ 391,454,884	$ 2,060,883,215	$ 87,349,315
	G-067	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.17%	0.17%	$ 21,135,939	$ 20,804,811	$ 5,832,171
	G-067	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.15%	0.15%	$ 17,214,531	$ 5,956,333	$ 7,981,969
	G-067	5413F	5413	FRELEC	New England Electric Trans Corp	0.02%	0.02%	$ 1,635,526	$ -	$ 1,253,964
	G-067	5420G	5420	FRGASO	NG LNG LP Regulated Entity	0.13%	0.13%	$ 8,230,443	$ 44,654,171	$ 4,095,370
	G-067	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	4.09%	4.09%	$ 441,354,802	$ 607,905,231	$ 156,078,645
	G-067	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.14%	0.14%	$ 10,912,915	$ 41,785,089	$ 3,674,393
	G-067	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.15%	0.15%	$ 12,029,212	$ 49,907,731	$ 3,802,266
	G-067	5820R	5820	PARENT	Keyspan Energy Trading Services	0.01%	0.00%	$ -	$ 339,741	$ 236,792
	G-067	5825N	5825	NONREG	Transgas Inc	0.10%	0.10%	$ 6,299,066	$ 8,344,456	$ 7,091,710
	G-067	5840N	5840	NONREG	KeySpan Energy Development Corporation	0.16%	0.16%	$ -	$ 75,248,808	$ 6,366,492
	G-067	5850N	5850	NONREG	KeySpan Services Inc.	0.22%	0.22%	$ 15,977,135	$ 7,177,835	$ 15,710,108
					Total	**100.00%**	**100.00%**	**$ 7,824,453,538**	**$ 24,519,123,460**	**$ 3,755,423,333**

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NGUS, Retails, TRAN, Hydros, NG LNG Reg, KS Generation, GW, Port Jefferson, Metrowest Realty, , Transgas, KS Services Inc	**G-068**	5020R	5020	PARENT	National Grid USA Parent	0.05%	0.05%	$ -	$ -	$ 5,489,515
	G-068	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	17.78%	17.78%	$ 1,308,534,745	$ 4,141,923,037	$ 737,952,670
	G-068	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	4.59%	4.59%	$ 331,997,435	$ 1,437,504,778	$ 136,720,440
	G-068	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	6.12%	6.12%	$ 421,862,282	$ 2,258,814,520	$ 140,164,615
	G-068	5220G	5220	NYGASD	KeySpan Energy Delivery New York	11.06%	11.06%	$ 830,093,231	$ 3,325,991,792	$ 335,811,090
	G-068	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	8.19%	8.19%	$ 677,309,575	$ 2,790,607,672	$ 168,573,062

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	G-068	5310E	5310	MAELEC	Massachusetts Electric Company	19.82%	19.82%	$ 1,531,514,732	$ 2,536,423,868	$ 1,106,364,932
	G-068	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.22%	0.22%	$ 21,875,878	$ 52,708,572	$ 5,937,558
	G-068	5320E	5320	MAELEC	Nantucket Electric Company	0.27%	0.27%	$ 23,994,388	$ 69,626,778	$ 8,656,651
	G-068	5330G	5330	MAGASD	Boston Gas Company	8.37%	8.37%	$ 670,831,634	$ 2,132,739,885	$ 292,820,112
	G-068	5340G	5340	MAGASD	Colonial Gas Company	1.89%	1.89%	$ 146,076,879	$ 509,961,169	$ 63,928,910
	G-068	5360E	5360	RIELEC	Narragansett Electric Company	6.80%	6.80%	$ 578,360,017	$ 876,097,844	$ 353,207,865
	G-068	5360G	5360	RIGASD	Narragansett Gas Company	2.68%	2.68%	$ 226,990,967	$ 693,905,685	$ 86,449,538
	G-068	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	1.72%	1.72%	$ 128,767,322	$ 769,810,440	$ 13,873,181
	G-068	5410T	5410	FRTRAN	New England Power Company - Transmission	5.25%	5.25%	$ 391,454,884	$ 2,060,883,215	$ 87,349,315
	G-068	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.17%	0.17%	$ 21,135,939	$ 20,804,811	$ 5,832,171
	G-068	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.15%	0.15%	$ 17,214,531	$ 5,956,333	$ 7,981,969
	G-068	5413F	5413	FRELEC	New England Electric Trans Corp	0.02%	0.02%	$ 1,635,526	$ -	$ 1,253,964
	G-068	5420G	5420	FRGASO	NG LNG LP Regulated Entity	0.13%	0.13%	$ 8,230,443	$ 44,654,171	$ 4,095,370
	G-068	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	4.10%	4.10%	$ 441,354,802	$ 607,905,231	$ 156,078,645
	G-068	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.14%	0.14%	$ 10,912,915	$ 41,785,089	$ 3,674,393
	G-068	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.15%	0.15%	$ 12,029,212	$ 49,907,731	$ 3,802,266
	G-068	5820R	5820	PARENT	Keyspan Energy Trading Services	0.01%	0.00%	$ -	$ 339,741	$ 236,792
	G-068	5825N	5825	NONREG	Transgas Inc	0.10%	0.10%	$ 6,299,066	$ 8,344,456	$ 7,091,710
	G-068	5850N	5850	NONREG	KeySpan Services Inc.	0.22%	0.22%	$ 15,977,135	$ 7,177,835	$ 15,710,108
					Total	**100.00%**	**100.00%**	**$ 7,824,453,538**	**$ 24,443,874,652**	**$ 3,749,056,841**

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NGUS, Retails and NMPC-T	G-072	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	20.28%	20.28%	$ 1,308,534,745	$ 4,141,923,037	$ 737,952,670
	G-072	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	5.28%	5.28%	$ 331,997,435	$ 1,437,504,778	$ 136,720,440
	G-072	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	7.07%	7.07%	$ 421,862,282	$ 2,258,814,520	$ 140,164,615
	G-072	5220G	5220	NYGASD	KeySpan Energy Delivery New York	12.70%	12.70%	$ 830,093,231	$ 3,325,991,792	$ 335,811,090
	G-072	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	9.46%	9.46%	$ 677,309,575	$ 2,790,607,672	$ 168,573,062
	G-072	5310E	5310	MAELEC	Massachusetts Electric Company	22.39%	22.39%	$ 1,531,514,732	$ 2,536,423,868	$ 1,106,364,932
	G-072	5320E	5320	MAELEC	Nantucket Electric Company	0.32%	0.31%	$ 23,994,388	$ 69,626,778	$ 8,656,651
	G-072	5330G	5330	MAGASD	Boston Gas Company	9.58%	9.58%	$ 670,831,634	$ 2,132,739,885	$ 292,820,112
	G-072	5340G	5340	MAGASD	Colonial Gas Company	2.16%	2.16%	$ 146,076,879	$ 509,961,169	$ 63,928,910
	G-072	5360E	5360	RIELEC	Narragansett Electric Company	7.69%	7.69%	$ 578,360,017	$ 876,097,844	$ 353,207,865
	G-072	5360G	5360	RIGASD	Narragansett Gas Company	3.07%	3.07%	$ 226,990,967	$ 693,905,685	$ 86,449,538
					Total	**100.00%**	**100.00%**	**$ 6,747,565,884**	**$ 20,773,597,027**	**$ 3,430,649,885**

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Retail, TRAN, Hydros, NG LNG LLC, KS Generation, GW, Port Jefferson, Metrowest Realty, Wayfinder, , Transgas, KS Energy Development, KS Services Inc	G-073	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	17.77%	17.77%	1,308,534,745.38	4,141,923,036.76	737,952,670.45
	G-073	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	4.58%	4.58%	331,997,434.89	1,437,504,777.89	136,720,440.09
	G-073	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	6.11%	6.11%	421,862,281.76	2,258,814,519.63	140,164,615.44
	G-073	5220G	5220	NYGASD	KeySpan Energy Delivery New York	11.04%	11.04%	830,093,231.45	3,325,991,791.82	335,811,089.87
	G-073	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	8.18%	8.18%	677,309,574.51	2,790,607,671.69	168,573,061.59
	G-073	5310E	5310	MAELEC	Massachusetts Electric Company	19.81%	19.81%	1,531,514,731.52	2,536,423,868.06	1,106,364,931.88
	G-073	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.22%	0.22%	21,875,878.22	52,708,571.72	5,937,558.32
	G-073	5320E	5320	MAELEC	Nantucket Electric Company	0.27%	0.27%	23,994,387.67	69,626,778.23	8,656,651.43
	G-073	5330G	5330	MAGASD	Boston Gas Company	8.36%	8.36%	670,831,634.04	2,132,739,885.32	292,820,111.73
	G-073	5340G	5340	MAGASD	Colonial Gas Company	1.88%	1.88%	146,076,878.95	509,961,168.91	63,928,909.58
	G-073	5360E	5360	RIELEC	Narragansett Electric Company	6.79%	6.79%	578,360,016.93	876,097,844.12	353,207,864.85
	G-073	5360G	5360	RIGASD	Narragansett Gas Company	2.68%	2.68%	226,990,967.37	693,905,684.87	86,449,537.75
	G-073	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	1.72%	1.72%	128,767,321.53	769,810,439.59	13,873,180.78
	G-073	5410T	5410	FRTRAN	New England Power Company - Transmission	5.25%	5.25%	391,454,883.70	2,060,883,214.77	87,349,315.05
	G-073	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.17%	0.17%	21,135,938.80	20,804,811.45	5,832,171.22
	G-073	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.15%	0.15%	17,214,530.84	5,956,332.88	7,981,969.07
	G-073	5413F	5413	FRELEC	New England Electric Trans Corp	0.02%	0.02%	1,635,526.21	-	1,253,963.64
	G-073	5420G	5420	FRGASO	NG LNG LP Regulated Entity	0.13%	0.13%	8,230,443.48	44,654,171.32	4,095,369.54
	G-073	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	4.09%	4.09%	441,354,802.42	607,905,231.24	156,078,644.75
	G-073	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.14%	0.14%	10,912,915.18	41,785,088.75	3,674,392.64
	G-073	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.15%	0.15%	12,029,211.90	49,907,730.86	3,802,266.02
	G-073	5820R	5820	PARENT	Keyspan Energy Trading Services	0.01%	0.00%	-	339,741.02	236,791.85
	G-073	5825N	5825	NONREG	Transgas Inc	0.10%	0.10%	6,299,066.24	8,344,456.48	7,091,710.50
	G-073	5840N	5840	NONREG	KeySpan Energy Development Corporation	0.16%	0.16%	-	75,248,807.91	6,366,491.66
	G-073	5850N	5850	NONREG	KeySpan Services Inc.	0.22%	0.22%	15,977,135.26	7,177,834.51	15,710,108.28

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					Total	100.00%	100.00%	$ 7,824,453,538	$ 24,519,123,460	$ 3,749,933,818

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NGUS Parent, Legacy NG Retails, NEP & Hydros	G-075	5020R	5020	PARENT	National Grid USA Parent	0.06%	0.07%	$ -	$ -	$ 5,489,515
	G-075	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	27.96%	27.96%	$ 1,308,534,745	$ 4,141,923,037	$ 737,952,670
	G-075	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	7.38%	7.38%	$ 331,997,435	$ 1,437,504,778	$ 136,720,440
	G-075	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	9.98%	9.98%	$ 421,862,282	$ 2,258,814,520	$ 140,164,615
	G-075	5310E	5310	MAELEC	Massachusetts Electric Company	30.28%	30.29%	$ 1,531,514,732	$ 2,536,423,868	$ 1,106,364,932
	G-075	5320E	5320	MAELEC	Nantucket Electric Company	0.44%	0.44%	$ 23,994,388	$ 69,626,778	$ 8,656,651
	G-075	5360E	5360	RIELEC	Narragansett Electric Company	10.44%	10.44%	$ 578,360,017	$ 876,097,844	$ 353,207,865
	G-075	5360G	5360	RIGASD	Narragansett Gas Company	4.28%	4.28%	$ 226,990,967	$ 693,905,685	$ 86,449,538
	G-075	5410T	5410	FRTRAN	New England Power Company - Transmission	8.65%	8.65%	$ 391,454,884	$ 2,060,883,215	$ 87,349,315
	G-075	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.27%	0.27%	$ 21,135,939	$ 20,804,811	$ 5,832,171
	G-075	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.23%	0.23%	$ 17,214,531	$ 5,956,333	$ 7,981,969
	G-075	5413F	5413	FRELEC	New England Electric Trans Corp	0.03%	0.03%	$ 1,635,526	$ -	$ 1,253,964
					Total	100.00%	100.00%	$ 4,854,695,445	$ 14,101,940,869	$ 2,677,423,646

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Legacy NG Retails, NMPC-T, NEP-T, Hydros	G-077	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	27.98%	27.98%	$ 1,308,534,745	$ 4,141,923,037	$ 737,952,670
	G-077	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	7.38%	7.38%	$ 331,997,435	$ 1,437,504,778	$ 136,720,440
	G-077	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	9.98%	9.98%	$ 421,862,282	$ 2,258,814,520	$ 140,164,615
	G-077	5310E	5310	MAELEC	Massachusetts Electric Company	30.31%	30.31%	$ 1,531,514,732	$ 2,536,423,868	$ 1,106,364,932
	G-077	5320E	5320	MAELEC	Nantucket Electric Company	0.44%	0.44%	$ 23,994,388	$ 69,626,778	$ 8,656,651
	G-077	5360E	5360	RIELEC	Narragansett Electric Company	10.45%	10.45%	$ 578,360,017	$ 876,097,844	$ 353,207,865
	G-077	5360G	5360	RIGASD	Narragansett Gas Company	4.28%	4.28%	$ 226,990,967	$ 693,905,685	$ 86,449,538
	G-077	5410T	5410	FRTRAN	New England Power Company - Transmission	8.65%	8.65%	$ 391,454,884	$ 2,060,883,215	$ 87,349,315
	G-077	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.27%	0.27%	$ 21,135,939	$ 20,804,811	$ 5,832,171
	G-077	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.23%	0.23%	$ 17,214,531	$ 5,956,333	$ 7,981,969
	G-077	5413F	5413	FRELEC	New England Electric Trans Corp	0.03%	0.03%	$ 1,635,526	$ -	$ 1,253,964
					Total	100.00%	100.00%	$ 4,854,695,445	$ 14,101,940,869	$ 2,671,934,131

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Legacy NG Retails, NMPC-T, NEP-T, Hydros, KS Energy Development	G-080	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	27.90%	27.91%	$ 1,308,534,745	$ 4,141,923,037	$ 737,952,670
	G-080	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	7.36%	7.36%	$ 331,997,435	$ 1,437,504,778	$ 136,720,440
	G-080	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	9.95%	9.95%	$ 421,862,282	$ 2,258,814,520	$ 140,164,615
	G-080	5310E	5310	MAELEC	Massachusetts Electric Company	30.24%	30.25%	$ 1,531,514,732	$ 2,536,423,868	$ 1,106,364,932
	G-080	5320E	5320	MAELEC	Nantucket Electric Company	0.44%	0.44%	$ 23,994,388	$ 69,626,778	$ 8,656,651
	G-080	5360E	5360	RIELEC	Narragansett Electric Company	10.43%	10.43%	$ 578,360,017	$ 876,097,844	$ 353,207,865
	G-080	5360G	5360	RIGASD	Narragansett Gas Company	4.27%	4.27%	$ 226,990,967	$ 693,905,685	$ 86,449,538
	G-080	5410T	5410	FRTRAN	New England Power Company - Transmission	8.62%	8.62%	$ 391,454,884	$ 2,060,883,215	$ 87,349,315
	G-080	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.27%	0.27%	$ 21,135,939	$ 20,804,811	$ 5,832,171
	G-080	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.23%	0.23%	$ 17,214,531	$ 5,956,333	$ 7,981,969
	G-080	5413F	5413	FRELEC	New England Electric Trans Corp	0.03%	0.03%	$ 1,635,526	$ -	$ 1,253,964
	G-080	5840N	5840	NONREG	KeySpan Energy Development Corporation	0.26%	0.26%	$ -	$ 75,248,808	$ 6,366,492
					Total	100.00%	100.00%	$ 4,854,695,445	$ 14,177,189,677	$ 2,678,300,623

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Legacy NG Retails incl NMPC-T, Mass-T, NEP-T, Hydros	G-081	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	47.02%	47.02%	$ 1,308,534,745	$ 4,141,923,037	$ 737,952,670
	G-081	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	11.68%	11.68%	$ 331,997,435	$ 1,437,504,778	$ 136,720,440
	G-081	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	15.19%	15.19%	$ 421,862,282	$ 2,258,814,520	$ 140,164,615
	G-081	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.57%	0.57%	$ 21,875,878	$ 52,708,572	$ 5,937,558
	G-081	5320E	5320	MAELEC	Nantucket Electric Company	0.71%	0.71%	$ 23,994,388	$ 69,626,778	$ 8,656,651
	G-081	5360G	5360	RIGASD	Narragansett Gas Company	6.96%	6.96%	$ 226,990,967	$ 693,905,685	$ 86,449,538
	G-081	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	4.09%	4.09%	$ 128,767,322	$ 769,810,440	$ 13,873,181
	G-081	5410T	5410	FRTRAN	New England Power Company - Transmission	12.84%	12.84%	$ 391,454,884	$ 2,060,883,215	$ 87,349,315

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	G-081	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.46%	0.46%	$ 21,135,939	$ 20,804,811	$ 5,832,171
	G-081	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.43%	0.43%	$ 17,214,531	$ 5,956,333	$ 7,981,969
	G-081	5413F	5413	FRELEC	New England Electric Trans Corp	0.05%	0.05%	$ 1,635,526	$ -	$ 1,253,964
					Total	100.00%	100.00%	$ 2,895,463,896	$ 11,511,938,168	$ 1,232,172,073

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
New England Retails, Mass-T, NEP-T, Hydros	G-084	5310E	5310	MAELEC	Massachusetts Electric Company	41.76%	41.76%	$ 1,531,514,732	$ 2,536,423,868	$ 1,106,364,932
	G-084	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.49%	0.49%	$ 21,875,878	$ 52,708,572	$ 5,937,558
	G-084	5320E	5320	MAELEC	Nantucket Electric Company	0.62%	0.62%	$ 23,994,388	$ 69,626,778	$ 8,656,651
	G-084	5330G	5330	MAGASD	Boston Gas Company	18.93%	18.93%	$ 670,831,634	$ 2,132,739,885	$ 292,820,112
	G-084	5340G	5340	MAGASD	Colonial Gas Company	4.29%	4.29%	$ 146,076,879	$ 509,961,169	$ 63,928,910
	G-084	5360E	5360	RIELEC	Narragansett Electric Company	14.40%	14.40%	$ 578,360,017	$ 876,097,844	$ 353,207,865
	G-084	5360G	5360	RIGASD	Narragansett Gas Company	6.09%	6.09%	$ 226,990,967	$ 693,905,685	$ 86,449,538
	G-084	5410T	5410	FRTRAN	New England Power Company - Transmission	12.70%	12.70%	$ 391,454,884	$ 2,060,883,215	$ 87,349,315
	G-084	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.37%	0.37%	$ 21,135,939	$ 20,804,811	$ 5,832,171
	G-084	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.31%	0.31%	$ 17,214,531	$ 5,956,333	$ 7,981,969
	G-084	5413F	5413	FRELEC	New England Electric Trans Corp	0.04%	0.04%	$ 1,635,526	$ -	$ 1,253,964
					Total	100.00%	100.00%	$ 3,631,085,374	$ 8,959,108,160	$ 2,019,782,985

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NGUS and Legacy NG New England Retails, NEP-T, and Hydros	G-089	5020R	5020	PARENT	National Grid USA Parent	0.11%	0.11%	$ -	$ -	$ 5,489,515
	G-089	5310E	5310	MAELEC	Massachusetts Electric Company	53.96%	53.96%	$ 1,531,514,732	$ 2,536,423,868	$ 1,106,364,932
	G-089	5320E	5320	MAELEC	Nantucket Electric Company	0.83%	0.83%	$ 23,994,388	$ 69,626,778	$ 8,656,651
	G-089	5360E	5360	RIELEC	Narragansett Electric Company	18.65%	18.65%	$ 578,360,017	$ 876,097,844	$ 353,207,865
	G-089	5360G	5360	RIGASD	Narragansett Gas Company	8.14%	8.14%	$ 226,990,967	$ 693,905,685	$ 86,449,538
	G-089	5410T	5410	FRTRAN	New England Power Company - Transmission	17.39%	17.39%	$ 391,454,884	$ 2,060,883,215	$ 87,349,315
	G-089	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.48%	0.48%	$ 21,135,939	$ 20,804,811	$ 5,832,171
	G-089	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.40%	0.40%	$ 17,214,531	$ 5,956,333	$ 7,981,969
	G-089	5413F	5413	FRELEC	New England Electric Trans Corp	0.04%	0.04%	$ 1,635,526	$ -	$ 1,253,964
					Total	100.00%	100.00%	$ 2,792,300,983	$ 6,263,698,534	$ 1,662,585,920

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
	G-097	5040R	5040	PARENT	KeySpan Energy Corp.	0.01%	0.00%	$ 0	$ -	$ 162,524
Keyspan Energy Corp, Retail, incl 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.	17.88%	17.88%	$ 1,308,534,745	$ 4,141,923,037	$ 737,952,670
	G-097	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	4.61%	4.61%	$ 331,997,435	$ 1,437,504,778	$ 136,720,440
	G-097	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	6.15%	6.15%	$ 421,862,282	$ 2,258,814,520	$ 140,164,615
	G-097	5220G	5220	NYGASD	KeySpan Energy Delivery New York	11.11%	11.11%	$ 830,093,231	$ 3,325,991,792	$ 335,811,090
	G-097	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	8.22%	8.22%	$ 677,309,575	$ 2,790,607,672	$ 168,573,062
	G-097	5310E	5310	MAELEC	Massachusetts Electric Company	19.94%	19.94%	$ 1,531,514,732	$ 2,536,423,868	$ 1,106,364,932
	G-097	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.22%	0.22%	$ 21,875,878	$ 52,708,572	$ 5,937,558
	G-097	5320E	5320	MAELEC	Nantucket Electric Company	0.27%	0.28%	$ 23,994,388	$ 69,626,778	$ 8,656,651
	G-097	5330G	5330	MAGASD	Boston Gas Company	8.41%	8.41%	$ 670,831,634	$ 2,132,739,885	$ 292,820,112
	G-097	5340G	5340	MAGASD	Colonial Gas Company	1.90%	1.90%	$ 146,076,879	$ 509,961,169	$ 63,928,910
	G-097	5360E	5360	RIELEC	Narragansett Electric Company	6.84%	6.84%	$ 578,360,017	$ 876,097,844	$ 353,207,865
	G-097	5360G	5360	RIGASD	Narragansett Gas Company	2.70%	2.70%	$ 226,990,967	$ 693,905,685	$ 86,449,538
	G-097	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	1.72%	1.73%	$ 128,767,322	$ 769,810,440	$ 13,873,181
	G-097	5410T	5410	FRTRAN	New England Power Company - Transmission	5.28%	5.28%	$ 391,454,884	$ 2,060,883,215	$ 87,349,315
	G-097	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.17%	0.17%	$ 21,135,939	$ 20,804,811	$ 5,832,171
	G-097	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.15%	0.15%	$ 17,214,531	$ 5,956,333	$ 7,981,969
	G-097	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	4.12%	4.12%	$ 441,354,802	$ 607,905,231	$ 156,078,645
	G-097	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.14%	0.14%	$ 10,912,915	$ 41,785,089	$ 3,674,393
	G-097	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.15%	0.15%	$ 12,029,212	$ 49,907,731	$ 3,802,266
	G-097	5820R	5820	PARENT	Keyspan Energy Trading Services	0.01%	0.00%	$ -	$ 339,741	$ 236,792
					Total	100.00%	100.00%	$ 7,792,311,367	$ 24,383,698,190	$ 3,715,578,698

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Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
	G-102	5220G	5220	NYGASD	KeySpan Energy Delivery New York	32.57%	32.57%	830,093,231.45	3,325,991,791.82	335,811,089.87
Legacy KS Retails,KS Generation, GW, Port Jefferson, KS Energy Devlp Co	G-102	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	23.41%	23.41%	677,309,574.51	2,790,607,671.69	168,573,061.59
	G-102	5330G	5330	MAGASD	Boston Gas Company	25.06%	25.06%	670,831,634.04	2,132,739,885.32	292,820,111.73
	G-102	5340G	5340	MAGASD	Colonial Gas Company	5.62%	5.62%	146,076,878.95	509,961,168.91	63,928,909.58
	G-102	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	12.50%	12.50%	441,354,802.42	607,905,231.24	156,078,644.75
	G-102	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.40%	0.40%	10,912,915.18	41,785,088.75	3,674,392.64
	G-102	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.44%	0.44%	12,029,211.90	49,907,730.86	3,802,266.02
					Total	100.00%	100.00%	$ 2,788,608,248	$ 9,458,896,569	$ 1,024,688,476

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Keyspan Energy Corp, KEDNY, KEDLI, KS Generation, GW, Port Jefferson, , KS Services Inc	G-107	5040R	5040	PARENT	KeySpan Energy Corp.	0.01%	0.01%	$ 0	$ -	$ 162,524
	G-107	5220G	5220	NYGASD	KeySpan Energy Delivery New York	46.53%	46.54%	$ 830,093,231	$ 3,325,991,792	$ 335,811,090
	G-107	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	33.21%	33.21%	$ 677,309,575	$ 2,790,607,672	$ 168,573,062
	G-107	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	17.98%	17.98%	$ 441,354,802	$ 607,905,231	$ 156,078,645
	G-107	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.57%	0.57%	$ 10,912,915	$ 41,785,089	$ 3,674,393
	G-107	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.63%	0.63%	$ 12,029,212	$ 49,907,731	$ 3,802,266
	G-107	5850N	5850	NONREG	KeySpan Services Inc.	1.07%	1.07%	$ 15,977,135	$ 7,177,835	$ 15,710,108
					Total	100.00%	100.00%	$ 1,987,676,871	$ 6,823,375,349	$ 683,812,087

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Keyspan Energy Corp, KEDNY, KEDLI, KS Generation	G-108	5040R	5040	PARENT	KeySpan Energy Corp.	0.01%	0.01%	$ 0	$ -	$ 162,524
	G-108	5220G	5220	NYGASD	KeySpan Energy Delivery New York	47.63%	47.63%	$ 830,093,231	$ 3,325,991,792	$ 335,811,090
	G-108	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	33.92%	33.92%	$ 677,309,575	$ 2,790,607,672	$ 168,573,062
	G-108	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	18.44%	18.44%	$ 441,354,802	$ 607,905,231	$ 156,078,645
					Total	100.00%	100.00%	$ 1,948,757,609	$ 6,724,504,695	$ 660,625,320

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
KEDNY, KEDLI, KS Generation, GW, Port Jefferson	G-109	5220G	5220	NYGASD	KeySpan Energy Delivery New York	47.06%	47.06%	830,093,231.45	3,325,991,791.82	335,811,089.87
	G-109	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	33.51%	33.51%	677,309,574.51	2,790,607,671.69	168,573,061.59
	G-109	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	18.22%	18.22%	441,354,802.42	607,905,231.24	156,078,644.75
	G-109	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.57%	0.57%	10,912,915.18	41,785,088.75	3,674,392.64
	G-109	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.64%	0.64%	12,029,211.90	49,907,730.86	3,802,266.02
					Total	100.00%	100.00%	$ 1,971,699,735	$ 6,816,197,514	$ 667,939,455

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
KEDLI, KS Generation, GW, Port Jefferson	G-111	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	63.34%	63.35%	$ 677,309,575	$ 2,790,607,672	$ 168,573,062
	G-111	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	34.36%	34.36%	$ 441,354,802	$ 607,905,231	$ 156,078,645
	G-111	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	1.09%	1.09%	$ 10,912,915	$ 41,785,089	$ 3,674,393
	G-111	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	1.21%	1.21%	$ 12,029,212	$ 49,907,731	$ 3,802,266
					Total	100.00%	100.00%	$ 1,141,606,504	$ 3,490,205,723	$ 332,128,365

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NMPC Electric and NMPC Gas	G-113	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	79.46%	79.46%	$ 1,308,534,745	$ 4,141,923,037	$ 737,952,670
	G-113	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	20.54%	20.54%	$ 331,997,435	$ 1,437,504,778	$ 136,720,440
					Total	100.00%	100.00%	$ 1,640,532,180	$ 5,579,427,815	$ 874,673,111

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Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Niagara Mohawk (Elec, Gas and Trans)	**G-114**	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	63.00%	63.00%	$ 1,308,534,745	$ 4,141,923,037	$ 737,952,670
	G-114	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	15.97%	15.97%	$ 331,997,435	$ 1,437,504,778	$ 136,720,440
	G-114	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	21.03%	21.03%	$ 421,862,282	$ 2,258,814,520	$ 140,164,615
					Total	**100.00%**	**100.00%**	**$ 2,062,394,462**	**$ 7,838,242,334**	**$ 1,014,837,726**

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Niagara Mohawk (Elec, Gas and Trans), KEDNY and KEDLI	**G-116**	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	38.30%	38.30%	$ 1,308,534,745	$ 4,141,923,037	$ 737,952,670
	G-116	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	9.54%	9.53%	$ 331,997,435	$ 1,437,504,778	$ 136,720,440
	G-116	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	12.41%	12.41%	$ 421,862,282	$ 2,258,814,520	$ 140,164,615
	G-116	5220G	5220	NYGASD	KeySpan Energy Delivery New York	23.06%	23.06%	$ 830,093,231	$ 3,325,991,792	$ 335,811,090
	G-116	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	16.69%	16.69%	$ 677,309,575	$ 2,790,607,672	$ 168,573,062
					Total	**100.00%**	**100.00%**	**$ 3,569,797,268**	**$ 13,954,841,798**	**$ 1,519,221,877**

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Retail Companies, NMPC-T, Mass-T, Narr-T, Hydros, KS Generation, GW, Port Jefferson	**G-122**	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	19.21%	19.21%	$ 1,308,534,745	$ 4,141,923,037	$ 737,952,670
	G-122	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	5.01%	5.01%	$ 331,997,435	$ 1,437,504,778	$ 136,720,440
	G-122	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	6.72%	6.72%	$ 421,862,282	$ 2,258,814,520	$ 140,164,615
	G-122	5220G	5220	NYGASD	KeySpan Energy Delivery New York	12.04%	12.04%	$ 830,093,231	$ 3,325,991,792	$ 335,811,090
	G-122	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	8.97%	8.97%	$ 677,309,575	$ 2,790,607,672	$ 168,573,062
	G-122	5310E	5310	MAELEC	Massachusetts Electric Company	21.14%	21.14%	$ 1,531,514,732	$ 2,536,423,868	$ 1,106,364,932
	G-122	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.24%	0.24%	$ 21,875,878	$ 52,708,572	$ 5,937,558
	G-122	5320E	5320	MAELEC	Nantucket Electric Company	0.30%	0.30%	$ 23,994,388	$ 69,626,778	$ 8,656,651
	G-122	5330G	5330	MAGASD	Boston Gas Company	9.07%	9.07%	$ 670,831,634	$ 2,132,739,885	$ 292,820,112
	G-122	5340G	5340	MAGASD	Colonial Gas Company	2.05%	2.05%	$ 146,076,879	$ 509,961,169	$ 63,928,910
	G-122	5360E	5360	RIELEC	Narragansett Electric Company	7.26%	7.26%	$ 578,360,017	$ 876,097,844	$ 353,207,865
	G-122	5360G	5360	RIGASD	Narragansett Gas Company	2.91%	2.91%	$ 226,990,967	$ 693,905,685	$ 86,449,538
	G-122	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.18%	0.18%	$ 21,135,939	$ 20,804,811	$ 5,832,171
	G-122	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.16%	0.16%	$ 17,214,531	$ 5,956,333	$ 7,981,969
	G-122	5413F	5413	FRELEC	New England Electric Trans Corp	0.02%	0.02%	$ 1,635,526	$ -	$ 1,253,964
	G-122	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	4.40%	4.40%	$ 441,354,802	$ 607,905,231	$ 156,078,645
	G-122	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.15%	0.15%	$ 10,912,915	$ 41,785,089	$ 3,674,393
	G-122	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.17%	0.17%	$ 12,029,212	$ 49,907,731	$ 3,802,266
					Total	**100.00%**	**100.00%**	**$ 7,273,724,688**	**$ 21,552,664,794**	**$ 3,615,210,850**

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Retails, TRAN, Hydros, NG LNG Reg, KS Generation, GW, Port Jefferson, Metrowest Realty, Wayfinder, , Transgas, KS Services Inc	**G-126**	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	17.79%	17.79%	$ 1,308,534,745	$ 4,141,923,037	$ 737,952,670
	G-126	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	4.59%	4.59%	$ 331,997,435	$ 1,437,504,778	$ 136,720,440
	G-126	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	6.13%	6.13%	$ 421,862,282	$ 2,258,814,520	$ 140,164,615
	G-126	5220G	5220	NYGASD	KeySpan Energy Delivery New York	11.06%	11.06%	$ 830,093,231	$ 3,325,991,792	$ 335,811,090
	G-126	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	8.19%	8.19%	$ 677,309,575	$ 2,790,607,672	$ 168,573,062
	G-126	5310E	5310	MAELEC	Massachusetts Electric Company	19.83%	19.83%	$ 1,531,514,732	$ 2,536,423,868	$ 1,106,364,932
	G-126	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.22%	0.22%	$ 21,875,878	$ 52,708,572	$ 5,937,558
	G-126	5320E	5320	MAELEC	Nantucket Electric Company	0.27%	0.27%	$ 23,994,388	$ 69,626,778	$ 8,656,651
	G-126	5330G	5330	MAGASD	Boston Gas Company	8.37%	8.37%	$ 670,831,634	$ 2,132,739,885	$ 292,820,112
	G-126	5340G	5340	MAGASD	Colonial Gas Company	1.89%	1.89%	$ 146,076,879	$ 509,961,169	$ 63,928,910
	G-126	5360E	5360	RIELEC	Narragansett Electric Company	6.80%	6.80%	$ 578,360,017	$ 876,097,844	$ 353,207,865
	G-126	5360G	5360	RIGASD	Narragansett Gas Company	2.69%	2.68%	$ 226,990,967	$ 693,905,685	$ 86,449,538
	G-126	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	1.72%	1.72%	$ 128,767,322	$ 769,810,440	$ 13,873,181
	G-126	5410T	5410	FRTRAN	New England Power Company - Transmission	5.26%	5.26%	$ 391,454,884	$ 2,060,883,215	$ 87,349,315
	G-126	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.17%	0.17%	$ 21,135,939	$ 20,804,811	$ 5,832,171
	G-126	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.15%	0.15%	$ 17,214,531	$ 5,956,333	$ 7,981,969
	G-126	5413F	5413	FRELEC	New England Electric Trans Corp	0.02%	0.02%	$ 1,635,526	$ -	$ 1,253,964
	G-126	5420G	5420	FRGASO	NG LNG LP Regulated Entity	0.13%	0.13%	$ 8,230,443	$ 44,654,171	$ 4,095,370

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	G-126	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	4.10%	4.10%	$ 441,354,802	$ 607,905,231	$ 156,078,645
	G-126	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.14%	0.14%	$ 10,912,915	$ 41,785,089	$ 3,674,393
	G-126	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.15%	0.15%	$ 12,029,212	$ 49,907,731	$ 3,802,266
	G-126	5820R	5820	PARENT	Keyspan Energy Trading Services	0.01%	0.00%	$ -	$ 339,741	$ 236,792
	G-126	5825N	5825	NONREG	Transgas Inc	0.10%	0.10%	$ 6,299,066	$ 8,344,456	$ 7,091,710
	G-126	5850N	5850	NONREG	KeySpan Services Inc.	0.22%	0.22%	$ 15,977,135	$ 7,177,835	$ 15,710,108
					Total	**100.00%**	**100.00%**	**$ 7,824,453,538**	**$ 24,443,874,652**	**$ 3,743,567,326**

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Retails, NMPC-T, NECO-T, NEP-T, Hydros, NG LNG Reg, KS Generation, GW, Port Jefferson, Metrowest Realty, Wayfinder, Transgas	G-132	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	17.87%	17.87%	$ 1,308,534,745	$ 4,141,923,037	$ 737,952,670
	G-132	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	4.61%	4.61%	$ 331,997,435	$ 1,437,504,778	$ 136,720,440
	G-132	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	6.15%	6.15%	$ 421,862,282	$ 2,258,814,520	$ 140,164,615
	G-132	5220G	5220	NYGASD	KeySpan Energy Delivery New York	11.10%	11.11%	$ 830,093,231	$ 3,325,991,792	$ 335,811,090
	G-132	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	8.22%	8.22%	$ 677,309,575	$ 2,790,607,672	$ 168,573,062
	G-132	5310E	5310	MAELEC	Massachusetts Electric Company	19.93%	19.93%	$ 1,531,514,732	$ 2,536,423,868	$ 1,106,364,932
	G-132	5320E	5320	MAELEC	Nantucket Electric Company	0.28%	0.28%	$ 23,994,388	$ 69,626,778	$ 8,656,651
	G-132	5330G	5330	MAGASD	Boston Gas Company	8.41%	8.41%	$ 670,831,634	$ 2,132,739,885	$ 292,820,112
	G-132	5340G	5340	MAGASD	Colonial Gas Company	1.90%	1.90%	$ 146,076,879	$ 509,961,169	$ 63,928,910
	G-132	5360E	5360	RIELEC	Narragansett Electric Company	6.84%	6.84%	$ 578,360,017	$ 876,097,844	$ 353,207,865
	G-132	5360G	5360	RIGASD	Narragansett Gas Company	2.69%	2.69%	$ 226,990,967	$ 693,905,685	$ 86,449,538
	G-132	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	1.73%	1.73%	$ 128,767,322	$ 769,810,440	$ 13,873,181
	G-132	5410T	5410	FRTRAN	New England Power Company - Transmission	5.28%	5.28%	$ 391,454,884	$ 2,060,883,215	$ 87,349,315
	G-132	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.17%	0.17%	$ 21,135,939	$ 20,804,811	$ 5,832,171
	G-132	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.15%	0.15%	$ 17,214,531	$ 5,956,333	$ 7,981,969
	G-132	5413F	5413	FRELEC	New England Electric Trans Corp	0.02%	0.02%	$ 1,635,526	$ -	$ 1,253,964
	G-132	5420G	5420	FRGASO	NG LNG LP Regulated Entity	0.13%	0.13%	$ 8,230,443	$ 44,654,171	$ 4,095,370
	G-132	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	4.12%	4.12%	$ 441,354,802	$ 607,905,231	$ 156,078,645
	G-132	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.14%	0.14%	$ 10,912,915	$ 41,785,089	$ 3,674,393
	G-132	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.15%	0.15%	$ 12,029,212	$ 49,907,731	$ 3,802,266
	G-132	5820R	5820	PARENT	Keyspan Energy Trading Services	0.01%	0.00%	$ -	$ 339,741	$ 236,792
	G-132	5825N	5825	NONREG	Transgas Inc	0.10%	0.10%	$ 6,299,066	$ 8,344,456	$ 7,091,710
					Total	**100.00%**	**100.00%**	**$ 7,786,600,525**	**$ 24,383,988,246**	**$ 3,721,919,660**

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Retail, NMPC-T, NEP-T, Hydros, KS Generation, GW, Port Jeff	G-137	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	18.22%	18.22%	$ 1,308,534,745	$ 4,141,923,037	$ 737,952,670
	G-137	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	4.72%	4.71%	$ 331,997,435	$ 1,437,504,778	$ 136,720,440
	G-137	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	6.30%	6.30%	$ 421,862,282	$ 2,258,814,520	$ 140,164,615
	G-137	5220G	5220	NYGASD	KeySpan Energy Delivery New York	11.35%	11.35%	$ 830,093,231	$ 3,325,991,792	$ 335,811,090
	G-137	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	8.42%	8.42%	$ 677,309,575	$ 2,790,607,672	$ 168,573,062
	G-137	5310E	5310	MAELEC	Massachusetts Electric Company	20.24%	20.24%	$ 1,531,514,732	$ 2,536,423,868	$ 1,106,364,932
	G-137	5320E	5320	MAELEC	Nantucket Electric Company	0.28%	0.28%	$ 23,994,388	$ 69,626,778	$ 8,656,651
	G-137	5330G	5330	MAGASD	Boston Gas Company	8.58%	8.58%	$ 670,831,634	$ 2,132,739,885	$ 292,820,112
	G-137	5340G	5340	MAGASD	Colonial Gas Company	1.94%	1.94%	$ 146,076,879	$ 509,961,169	$ 63,928,910
	G-137	5360E	5360	RIELEC	Narragansett Electric Company	6.95%	6.95%	$ 578,360,017	$ 876,097,844	$ 353,207,865
	G-137	5360G	5360	RIGASD	Narragansett Gas Company	2.75%	2.75%	$ 226,990,967	$ 693,905,685	$ 86,449,538
	G-137	5410T	5410	FRTRAN	New England Power Company - Transmission	5.41%	5.41%	$ 391,454,884	$ 2,060,883,215	$ 87,349,315
	G-137	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.17%	0.17%	$ 21,135,939	$ 20,804,811	$ 5,832,171
	G-137	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.16%	0.16%	$ 17,214,531	$ 5,956,333	$ 7,981,969
	G-137	5413F	5413	FRELEC	New England Electric Trans Corp	0.02%	0.02%	$ 1,635,526	$ -	$ 1,253,964
	G-137	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	4.19%	4.19%	$ 441,354,802	$ 607,905,231	$ 156,078,645
	G-137	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.14%	0.14%	$ 10,912,915	$ 41,785,089	$ 3,674,393
	G-137	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.16%	0.16%	$ 12,029,212	$ 49,907,731	$ 3,802,266
					Total	**100.00%**	**100.00%**	**$ 7,643,303,694**	**$ 23,560,839,437**	**$ 3,696,622,607**

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Retail, NMPC-T, NEP-T, KS Generation, GW and Port Jefferson	G-138	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	18.29%	18.28%	1,308,534,745.38	4,141,923,036.76	737,952,670.45

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	G-138	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	4.73%	4.73%	331,997,434.89	1,437,504,777.89	136,720,440.09
	G-138	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	6.32%	6.32%	421,862,281.76	2,258,814,519.63	140,164,615.44
	G-138	5220G	5220	NYGASD	KeySpan Energy Delivery New York	11.39%	11.39%	830,093,231.45	3,325,991,791.82	335,811,089.87
	G-138	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	8.45%	8.45%	677,309,574.51	2,790,607,671.69	168,573,061.59
	G-138	5310E	5310	MAELEC	Massachusetts Electric Company	20.32%	20.32%	1,531,514,731.52	2,536,423,868.06	1,106,364,931.88
	G-138	5320E	5320	MAELEC	Nantucket Electric Company	0.28%	0.28%	23,994,387.67	69,626,778.23	8,656,651.43
	G-138	5330G	5330	MAGASD	Boston Gas Company	8.61%	8.61%	670,831,634.04	2,132,739,885.32	292,820,111.73
	G-138	5340G	5340	MAGASD	Colonial Gas Company	1.94%	1.94%	146,076,878.95	509,961,168.91	63,928,909.58
	G-138	5360E	5360	RIELEC	Narragansett Electric Company	6.97%	6.97%	578,360,016.93	876,097,844.12	353,207,864.85
	G-138	5360G	5360	RIGASD	Narragansett Gas Company	2.76%	2.76%	226,990,967.37	693,905,684.87	86,449,537.75
	G-138	5410T	5410	FRTRAN	New England Power Company - Transmission	5.43%	5.43%	391,454,883.70	2,060,883,214.77	87,349,315.05
	G-138	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	4.21%	4.21%	441,354,802.42	607,905,231.24	156,078,644.75
	G-138	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.14%	0.14%	10,912,915.18	41,785,088.75	3,674,392.64
	G-138	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.16%	0.16%	12,029,211.90	49,907,730.86	3,802,266.02
					Total	**100.00%**	**100.00%**	**$ 7,603,317,698**	**$ 23,534,078,293**	**$ 3,681,554,503**

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Retails, NMPC-T, KS Generation, Energy Development, Keyspan Services	G-139	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	19.30%	19.30%	$ 1,308,534,745	$ 4,141,923,037	$ 737,952,670
	G-139	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	5.03%	5.03%	$ 331,997,435	$ 1,437,504,778	$ 136,720,440
	G-139	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	6.75%	6.75%	$ 421,862,282	$ 2,258,814,520	$ 140,164,615
	G-139	5220G	5220	NYGASD	KeySpan Energy Delivery New York	12.10%	12.11%	$ 830,093,231	$ 3,325,991,792	$ 335,811,090
	G-139	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	9.02%	9.02%	$ 677,309,575	$ 2,790,607,672	$ 168,573,062
	G-139	5260E	5260	LIELTD	KeySpan Electric Services LLC	0.00%	0.00%	$ -	$ -	$ -
	G-139	5310E	5310	MAELEC	Massachusetts Electric Company	21.24%	21.24%	$ 1,531,514,732	$ 2,536,423,868	$ 1,106,364,932
	G-139	5320E	5320	MAELEC	Nantucket Electric Company	0.30%	0.30%	$ 23,994,388	$ 69,626,778	$ 8,656,651
	G-139	5330G	5330	MAGASD	Boston Gas Company	9.12%	9.12%	$ 670,831,634	$ 2,132,739,885	$ 292,820,112
	G-139	5340G	5340	MAGASD	Colonial Gas Company	2.06%	2.06%	$ 146,076,879	$ 509,961,169	$ 63,928,910
	G-139	5360E	5360	RIELEC	Narragansett Electric Company	7.30%	7.30%	$ 578,360,017	$ 876,097,844	$ 353,207,865
	G-139	5360G	5360	RIGASD	Narragansett Gas Company	2.93%	2.93%	$ 226,990,967	$ 693,905,685	$ 86,449,538
	G-139	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	4.43%	4.43%	$ 441,354,802	$ 607,905,231	$ 156,078,645
	G-139	5820R	5820	PARENT	Keyspan Energy Trading Services	0.01%	0.00%	$ -	$ 339,741	$ 236,792
	G-139	5840N	5840	NONREG	KeySpan Energy Development Corporation	0.18%	0.18%	$ -	$ 75,248,808	$ 6,366,492
	G-139	5850N	5850	NONREG	KeySpan Services Inc.	0.23%	0.23%	$ 15,977,135	$ 7,177,835	$ 15,710,108
					Total	**100.00%**	**100.00%**	**$ 7,204,897,822**	**$ 21,464,268,642**	**$ 3,609,041,921**

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NMPC-EG&T, KEDNY, KEDLI, KS Generation, GW, Port Jefferson, , KS Energy Development, KS Services Inc	G-140	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	34.57%	34.57%	$ 1,308,534,745	$ 4,141,923,037	$ 737,952,670
	G-140	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	8.66%	8.66%	$ 331,997,435	$ 1,437,504,778	$ 136,720,440
	G-140	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	11.32%	11.32%	$ 421,862,282	$ 2,258,814,520	$ 140,164,615
	G-140	5220G	5220	NYGASD	KeySpan Energy Delivery New York	20.92%	20.92%	$ 830,093,231	$ 3,325,991,792	$ 335,811,090
	G-140	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	15.18%	15.18%	$ 677,309,575	$ 2,790,607,672	$ 168,573,062
	G-140	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	8.06%	8.06%	$ 441,354,802	$ 607,905,231	$ 156,078,645
	G-140	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.26%	0.26%	$ 10,912,915	$ 41,785,089	$ 3,674,393
	G-140	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.29%	0.29%	$ 12,029,212	$ 49,907,731	$ 3,802,266
	G-140	5840N	5840	NONREG	KeySpan Energy Development Corporation	0.29%	0.29%	$ -	$ 75,248,808	$ 6,366,492
	G-140	5850N	5850	NONREG	KeySpan Services Inc.	0.45%	0.45%	$ 15,977,135	$ 7,177,835	$ 15,710,108
					Total	**100.00%**	**100.00%**	**$ 4,050,071,333**	**$ 14,736,866,491**	**$ 1,704,853,781**

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NMPC-EG&T, KEDNY, KEDLI, GW and Port Jefferson	G-141	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	38.08%	38.08%	$ 1,308,534,745	$ 4,141,923,037	$ 737,952,670
	G-141	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	9.48%	9.48%	$ 331,997,435	$ 1,437,504,778	$ 136,720,440
	G-141	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	12.33%	12.33%	$ 421,862,282	$ 2,258,814,520	$ 140,164,615
	G-141	5220G	5220	NYGASD	KeySpan Energy Delivery New York	22.93%	22.93%	$ 830,093,231	$ 3,325,991,792	$ 335,811,090
	G-141	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	16.59%	16.59%	$ 677,309,575	$ 2,790,607,672	$ 168,573,062
	G-141	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.28%	0.28%	$ 10,912,915	$ 41,785,089	$ 3,674,393
	G-141	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.31%	0.31%	$ 12,029,212	$ 49,907,731	$ 3,802,266
					Total	**100.00%**	**100.00%**	**$ 3,592,739,395**	**$ 14,046,534,617**	**$ 1,526,698,536**

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Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Retails, Transission	**G-148**	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	18.77%	18.77%	1,308,534,745.38	4,141,923,036.76	737,952,670.45
	G-148	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	4.83%	4.83%	331,997,434.89	1,437,504,777.89	136,720,440.09
	G-148	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	6.43%	6.43%	421,862,281.76	2,258,814,519.63	140,164,615.44
	G-148	5220G	5220	NYGASD	KeySpan Energy Delivery New York	11.65%	11.65%	830,093,231.45	3,325,991,791.82	335,811,089.87
	G-148	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	8.62%	8.62%	677,309,574.51	2,790,607,671.69	168,573,061.59
	G-148	5310E	5310	MAELEC	Massachusetts Electric Company	21.00%	21.00%	1,531,514,731.52	2,536,423,868.06	1,106,364,931.88
	G-148	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.23%	0.23%	21,875,878.22	52,708,571.72	5,937,558.32
	G-148	5320E	5320	MAELEC	Nantucket Electric Company	0.29%	0.29%	23,994,387.67	69,626,778.23	8,656,651.43
	G-148	5330G	5330	MAGASD	Boston Gas Company	8.83%	8.83%	670,831,634.04	2,132,739,885.32	292,820,111.73
	G-148	5340G	5340	MAGASD	Colonial Gas Company	1.99%	1.99%	146,076,878.95	509,961,168.91	63,928,909.58
	G-148	5360E	5360	RIELEC	Narragansett Electric Company	7.21%	7.21%	578,360,016.93	876,097,844.12	353,207,864.85
	G-148	5360G	5360	RIGASD	Narragansett Gas Company	2.83%	2.83%	226,990,967.37	693,905,684.87	86,449,537.75
	G-148	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	1.80%	1.80%	128,767,321.53	769,810,439.59	13,873,180.78
	G-148	5410T	5410	FRTRAN	New England Power Company - Transmission	5.52%	5.52%	391,454,883.70	2,060,883,214.77	87,349,315.05
					Total	**100.00%**	**100.00%**	**$ 7,289,663,968**	**$ 23,656,999,253**	**$ 3,537,809,939**

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Retails, TRAN, Hydros, NG LNG Reg, KS Generation, GW and Port Jefferson	**G-149**	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	17.88%	17.88%	$ 1,308,534,745	$ 4,141,923,037	$ 737,952,670
	G-149	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	4.61%	4.61%	$ 331,997,435	$ 1,437,504,778	$ 136,720,440
	G-149	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	6.15%	6.15%	$ 421,862,282	$ 2,258,814,520	$ 140,164,615
	G-149	5220G	5220	NYGASD	KeySpan Energy Delivery New York	11.11%	11.11%	$ 830,093,231	$ 3,325,991,792	$ 335,811,090
	G-149	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	8.22%	8.22%	$ 677,309,575	$ 2,790,607,672	$ 168,573,062
	G-149	5310E	5310	MAELEC	Massachusetts Electric Company	19.94%	19.94%	$ 1,531,514,732	$ 2,536,423,868	$ 1,106,364,932
	G-149	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.22%	0.22%	$ 21,875,878	$ 52,708,572	$ 5,937,558
	G-149	5320E	5320	MAELEC	Nantucket Electric Company	0.28%	0.28%	$ 23,994,388	$ 69,626,778	$ 8,656,651
	G-149	5330G	5330	MAGASD	Boston Gas Company	8.41%	8.41%	$ 670,831,634	$ 2,132,739,885	$ 292,820,112
	G-149	5340G	5340	MAGASD	Colonial Gas Company	1.90%	1.90%	$ 146,076,879	$ 509,961,169	$ 63,928,910
	G-149	5360E	5360	RIELEC	Narragansett Electric Company	6.84%	6.84%	$ 578,360,017	$ 876,097,844	$ 353,207,865
	G-149	5360G	5360	RIGASD	Narragansett Gas Company	2.69%	2.69%	$ 226,990,967	$ 693,905,685	$ 86,449,538
	G-149	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	1.73%	1.73%	$ 128,767,322	$ 769,810,440	$ 13,873,181
	G-149	5410T	5410	FRTRAN	New England Power Company - Transmission	5.27%	5.27%	$ 391,454,884	$ 2,060,883,215	$ 87,349,315
	G-149	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.17%	0.17%	$ 21,135,939	$ 20,804,811	$ 5,832,171
	G-149	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.15%	0.15%	$ 17,214,531	$ 5,956,333	$ 7,981,969
	G-149	5413F	5413	FRELEC	New England Electric Trans Corp	0.02%	0.02%	$ 1,635,526	$ -	$ 1,253,964
	G-149	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	4.12%	4.12%	$ 441,354,802	$ 607,905,231	$ 156,078,645
	G-149	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.14%	0.14%	$ 10,912,915	$ 41,785,089	$ 3,674,393
	G-149	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.15%	0.15%	$ 12,029,212	$ 49,907,731	$ 3,802,266
					Total	**100.00%**	**100.00%**	**$ 7,793,946,893**	**$ 24,383,358,449**	**$ 3,716,433,346**

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Retail Companies excl. NH, plus NMPC-T and NEP-T	**G-156**	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	19.15%	19.15%	1,308,534,745.38	4,141,923,036.76	737,952,670.45
	G-156	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	4.94%	4.94%	331,997,434.89	1,437,504,777.89	136,720,440.09
	G-156	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	6.60%	6.60%	421,862,281.76	2,258,814,519.63	140,164,615.44
	G-156	5220G	5220	NYGASD	KeySpan Energy Delivery New York	11.91%	11.91%	830,093,231.45	3,325,991,791.82	335,811,089.87
	G-156	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	8.83%	8.83%	677,309,574.51	2,790,607,671.69	168,573,061.59
	G-156	5310E	5310	MAELEC	Massachusetts Electric Company	21.34%	21.34%	1,531,514,731.52	2,536,423,868.06	1,106,364,931.88
	G-156	5320E	5320	MAELEC	Nantucket Electric Company	0.30%	0.30%	23,994,387.67	69,626,778.23	8,656,651.43
	G-156	5330G	5330	MAGASD	Boston Gas Company	9.02%	9.02%	670,831,634.04	2,132,739,885.32	292,820,111.73
	G-156	5340G	5340	MAGASD	Colonial Gas Company	2.03%	2.03%	146,076,878.95	509,961,168.91	63,928,909.58
	G-156	5360E	5360	RIELEC	Narragansett Electric Company	7.33%	7.33%	578,360,016.93	876,097,844.12	353,207,864.85
	G-156	5360G	5360	RIGASD	Narragansett Gas Company	2.89%	2.89%	226,990,967.37	693,905,684.87	86,449,537.75
	G-156	5410T	5410	FRTRAN	New England Power Company - Transmission	5.66%	5.66%	391,454,883.70	2,060,883,214.77	87,349,315.05
					Total	**100.00%**	**100.00%**	**$ 7,139,020,768**	**$ 22,834,480,242**	**$ 3,517,999,200**

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Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Retails, plus NMPC-T, KS Generation, GW and Port Jefferson	**G-157**	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	19.32%	19.32%	$ 1,308,534,745	$ 4,141,923,037	$ 737,952,670
	G-157	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	5.03%	5.03%	$ 331,997,435	$ 1,437,504,778	$ 136,720,440
	G-157	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	6.76%	6.76%	$ 421,862,282	$ 2,258,814,520	$ 140,164,615
	G-157	5220G	5220	NYGASD	KeySpan Energy Delivery New York	12.11%	12.11%	$ 830,093,231	$ 3,325,991,792	$ 335,811,090
	G-157	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	9.03%	9.03%	$ 677,309,575	$ 2,790,607,672	$ 168,573,062
	G-157	5310E	5310	MAELEC	Massachusetts Electric Company	21.27%	21.28%	$ 1,531,514,732	$ 2,536,423,868	$ 1,106,364,932
	G-157	5320E	5320	MAELEC	Nantucket Electric Company	0.30%	0.30%	$ 23,994,388	$ 69,626,778	$ 8,656,651
	G-157	5330G	5330	MAGASD	Boston Gas Company	9.13%	9.13%	$ 670,831,634	$ 2,132,739,885	$ 292,820,112
	G-157	5340G	5340	MAGASD	Colonial Gas Company	2.06%	2.06%	$ 146,076,879	$ 509,961,169	$ 63,928,910
	G-157	5360E	5360	RIELEC	Narragansett Electric Company	7.31%	7.31%	$ 578,360,017	$ 876,097,844	$ 353,207,865
	G-157	5360G	5360	RIGASD	Narragansett Gas Company	2.93%	2.93%	$ 226,990,967	$ 693,905,685	$ 86,449,538
	G-157	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	4.43%	4.43%	$ 441,354,802	$ 607,905,231	$ 156,078,645
	G-157	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.15%	0.15%	$ 10,912,915	$ 41,785,089	$ 3,674,393
	G-157	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.17%	0.17%	$ 12,029,212	$ 49,907,731	$ 3,802,266
					Total	**100.00%**	**100.00%**	**$ 7,211,862,814**	**$ 21,473,195,078**	**$ 3,594,205,188**

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
LegNG Retail, TRAN segment	**G-160**	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	27.24%	27.24%	$ 1,308,534,745	$ 4,141,923,037	$ 737,952,670
	G-160	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	7.15%	7.15%	$ 331,997,435	$ 1,437,504,778	$ 136,720,440
	G-160	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	9.63%	9.63%	$ 421,862,282	$ 2,258,814,520	$ 140,164,615
	G-160	5310E	5310	MAELEC	Massachusetts Electric Company	29.74%	29.73%	$ 1,531,514,732	$ 2,536,423,868	$ 1,106,364,932
	G-160	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.34%	0.34%	$ 21,875,878	$ 52,708,572	$ 5,937,558
	G-160	5320E	5320	MAELEC	Nantucket Electric Company	0.42%	0.42%	$ 23,994,388	$ 69,626,778	$ 8,656,651
	G-160	5360E	5360	RIELEC	Narragansett Electric Company	10.24%	10.24%	$ 578,360,017	$ 876,097,844	$ 353,207,865
	G-160	5360G	5360	RIGASD	Narragansett Gas Company	4.15%	4.15%	$ 226,990,967	$ 693,905,685	$ 86,449,538
	G-160	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	2.76%	2.76%	$ 128,767,322	$ 769,810,440	$ 13,873,181
	G-160	5410T	5410	FRTRAN	New England Power Company - Transmission	8.33%	8.33%	$ 391,454,884	$ 2,060,883,215	$ 87,349,315
					Total	**100.00%**	**100.00%**	**$ 4,965,352,649**	**$ 14,897,698,736**	**$ 2,676,676,766**

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Legacy NG Retail and TRAN segment, excl NH	**G-162**	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	27.19%	27.19%	$ 1,308,534,745	$ 4,141,923,037	$ 737,952,670
	G-162	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	7.14%	7.14%	$ 331,997,435	$ 1,437,504,778	$ 136,720,440
	G-162	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	9.62%	9.62%	$ 421,862,282	$ 2,258,814,520	$ 140,164,615
	G-162	5310E	5310	MAELEC	Massachusetts Electric Company	29.66%	29.66%	$ 1,531,514,732	$ 2,536,423,868	$ 1,106,364,932
	G-162	5320E	5320	MAELEC	Nantucket Electric Company	0.42%	0.42%	$ 23,994,388	$ 69,626,778	$ 8,656,651
	G-162	5360E	5360	RIELEC	Narragansett Electric Company	10.22%	10.22%	$ 578,360,017	$ 876,097,844	$ 353,207,865
	G-162	5360G	5360	RIGASD	Narragansett Gas Company	4.15%	4.15%	$ 226,990,967	$ 693,905,685	$ 86,449,538
	G-162	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	2.76%	2.76%	$ 128,767,322	$ 769,810,440	$ 13,873,181
	G-162	5410T	5410	FRTRAN	New England Power Company - Transmission	8.32%	8.32%	$ 391,454,884	$ 2,060,883,215	$ 87,349,315
	G-162	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.23%	0.23%	$ 17,214,531	$ 5,956,333	$ 7,981,969
	G-162	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.26%	0.26%	$ 21,135,939	$ 20,804,811	$ 5,832,171
	G-162	5413F	5413	FRELEC	New England Electric Trans Corp	0.03%	0.03%	$ 1,635,526	$ -	$ 1,253,964
					Total	**100.00%**	**100.00%**	**$ 4,983,462,767**	**$ 14,871,751,308**	**$ 2,685,807,312**

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NMPC-EG&T, MECO-T, Nantucket, Boston Gas, NECO-E&G, NEP-T, NHH	**G-167**	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	34.22%	34.22%	$ 1,308,534,745	$ 4,141,923,037	$ 737,952,670
	G-167	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	8.72%	8.72%	$ 331,997,435	$ 1,437,504,778	$ 136,720,440
	G-167	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	11.52%	11.52%	$ 421,862,282	$ 2,258,814,520	$ 140,164,615
	G-167	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.42%	0.42%	$ 21,875,878	$ 52,708,572	$ 5,937,558
	G-167	5320E	5320	MAELEC	Nantucket Electric Company	0.53%	0.52%	$ 23,994,388	$ 69,626,778	$ 8,656,651
	G-167	5330G	5330	MAGASD	Boston Gas Company	16.03%	16.03%	$ 670,831,634	$ 2,132,739,885	$ 292,820,112
	G-167	5360E	5360	RIELEC	Narragansett Electric Company	13.29%	13.29%	$ 578,360,017	$ 876,097,844	$ 353,207,865
	G-167	5360G	5360	RIGASD	Narragansett Gas Company	5.13%	5.13%	$ 226,990,967	$ 693,905,685	$ 86,449,538
	G-167	5410T	5410	FRTRAN	New England Power Company - Transmission	9.84%	9.84%	$ 391,454,884	$ 2,060,883,215	$ 87,349,315
	G-167	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.30%	0.30%	$ 17,214,531	$ 5,956,333	$ 7,981,969

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					Total	100.00%	100.00%	$ 3,993,116,761	$ 13,730,160,646	$ 1,857,240,734

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NMPC-EG&T, MECO-T, Nantucket, NECO-E&G and NEP-T	G-168	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	40.91%	40.91%	$ 1,308,534,745	$ 4,141,923,037	$ 737,952,670
	G-168	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	10.41%	10.41%	$ 331,997,435	$ 1,437,504,778	$ 136,720,440
	G-168	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	13.75%	13.75%	$ 421,862,282	$ 2,258,814,520	$ 140,164,615
	G-168	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.50%	0.50%	$ 21,875,878	$ 52,708,572	$ 5,937,558
	G-168	5320E	5320	MAELEC	Nantucket Electric Company	0.62%	0.63%	$ 23,994,388	$ 69,626,778	$ 8,656,651
	G-168	5360E	5360	RIELEC	Narragansett Electric Company	15.92%	15.92%	$ 578,360,017	$ 876,097,844	$ 353,207,865
	G-168	5360G	5360	RIGASD	Narragansett Gas Company	6.14%	6.14%	$ 226,990,967	$ 693,905,685	$ 86,449,538
	G-168	5410T	5410	FRTRAN	New England Power Company - Transmission	11.75%	11.75%	$ 391,454,884	$ 2,060,883,215	$ 87,349,315
					Total	100.00%	100.00%	$ 3,305,070,596	$ 11,591,464,428	$ 1,556,438,653

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NMPC-E&G, KEDNY, KEDLI	G-170	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	43.49%	43.50%	$ 1,308,534,745	$ 4,141,923,037	$ 737,952,670
	G-170	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	10.92%	10.92%	$ 331,997,435	$ 1,437,504,778	$ 136,720,440
	G-170	5220G	5220	NYGASD	KeySpan Energy Delivery New York	26.39%	26.39%	$ 830,093,231	$ 3,325,991,792	$ 335,811,090
	G-170	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	19.20%	19.20%	$ 677,309,575	$ 2,790,607,672	$ 168,573,062
					Total	100.00%	100.00%	$ 3,147,934,986	$ 11,696,027,278	$ 1,379,057,262

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Retail, excl Narragansett Gas	G-172	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	22.57%	22.58%	$ 1,308,534,745	$ 4,141,923,037	$ 737,952,670
	G-172	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	5.93%	5.93%	$ 331,997,435	$ 1,437,504,778	$ 136,720,440
	G-172	5220G	5220	NYGASD	KeySpan Energy Delivery New York	14.25%	14.25%	$ 830,093,231	$ 3,325,991,792	$ 335,811,090
	G-172	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	10.68%	10.68%	$ 677,309,575	$ 2,790,607,672	$ 168,573,062
	G-172	5310E	5310	MAELEC	Massachusetts Electric Company	24.63%	24.63%	$ 1,531,514,732	$ 2,536,423,868	$ 1,106,364,932
	G-172	5320E	5320	MAELEC	Nantucket Electric Company	0.35%	0.35%	$ 23,994,388	$ 69,626,778	$ 8,656,651
	G-172	5330G	5330	MAGASD	Boston Gas Company	10.70%	10.70%	$ 670,831,634	$ 2,132,739,885	$ 292,820,112
	G-172	5340G	5340	MAGASD	Colonial Gas Company	2.42%	2.42%	$ 146,076,879	$ 509,961,169	$ 63,928,910
	G-172	5360E	5360	RIELEC	Narragansett Electric Company	8.47%	8.47%	$ 578,360,017	$ 876,097,844	$ 353,207,865
					Total	100.00%	100.00%	$ 6,098,712,635	$ 17,820,876,823	$ 3,204,035,731

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Retail Companies	G-175	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	21.83%	21.83%	1,308,534,745.38	4,141,923,036.76	737,952,670.45
	G-175	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	5.73%	5.72%	331,997,434.89	1,437,504,777.89	136,720,440.09
	G-175	5220G	5220	NYGASD	KeySpan Energy Delivery New York	13.76%	13.76%	830,093,231.45	3,325,991,791.82	335,811,089.87
	G-175	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	10.30%	10.30%	677,309,574.51	2,790,607,671.69	168,573,061.59
	G-175	5310E	5310	MAELEC	Massachusetts Electric Company	23.84%	23.84%	1,531,514,731.52	2,536,423,868.06	1,106,364,931.88
	G-175	5320E	5320	MAELEC	Nantucket Electric Company	0.34%	0.34%	23,994,387.67	69,626,778.23	8,656,651.43
	G-175	5330G	5330	MAGASD	Boston Gas Company	10.34%	10.34%	670,831,634.04	2,132,739,885.32	292,820,111.73
	G-175	5340G	5340	MAGASD	Colonial Gas Company	2.34%	2.34%	146,076,878.95	509,961,168.91	63,928,909.58
	G-175	5360E	5360	RIELEC	Narragansett Electric Company	8.20%	8.20%	578,360,016.93	876,097,844.12	353,207,864.85
	G-175	5360G	5360	RIGASD	Narragansett Gas Company	3.32%	3.32%	226,990,967.37	693,905,684.87	86,449,537.75
					Total	100.00%	100.00%	$ 6,325,703,603	$ 18,514,782,508	$ 3,290,485,269

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Retail, plus KS Generation, GW, Port Jefferson and KS Energy Development	G-177	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	20.69%	20.69%	$ 1,308,534,745	$ 4,141,923,037	$ 737,952,670
	G-177	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	5.43%	5.43%	$ 331,997,435	$ 1,437,504,778	$ 136,720,440
	G-177	5220G	5220	NYGASD	KeySpan Energy Delivery New York	13.06%	13.06%	$ 830,093,231	$ 3,325,991,792	$ 335,811,090
	G-177	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	9.77%	9.77%	$ 677,309,575	$ 2,790,607,672	$ 168,573,062
	G-177	5310E	5310	MAELEC	Massachusetts Electric Company	22.56%	22.56%	$ 1,531,514,732	$ 2,536,423,868	$ 1,106,364,932
	G-177	5320E	5320	MAELEC	Nantucket Electric Company	0.32%	0.32%	$ 23,994,388	$ 69,626,778	$ 8,656,651

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	G-177	5330G	5330	MAGASD	Boston Gas Company	9.80%	9.80%	$ 670,831,634	$ 2,132,739,885	$ 292,820,112
	G-177	5340G	5340	MAGASD	Colonial Gas Company	2.21%	2.21%	$ 146,076,879	$ 509,961,169	$ 63,928,910
	G-177	5360E	5360	RIELEC	Narragansett Electric Company	7.76%	7.76%	$ 578,360,017	$ 876,097,844	$ 353,207,865
	G-177	5360G	5360	RIGASD	Narragansett Gas Company	3.15%	3.15%	$ 226,990,967	$ 693,905,685	$ 86,449,538
	G-177	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	4.72%	4.72%	$ 441,354,802	$ 607,905,231	$ 156,078,645
	G-177	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.16%	0.16%	$ 10,912,915	$ 41,785,089	$ 3,674,393
	G-177	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.18%	0.18%	$ 12,029,212	$ 49,907,731	$ 3,802,266
	G-177	5840N	5840	NONREG	KeySpan Energy Development Corporation	0.19%	0.19%	$ -	$ 75,248,808	$ 6,366,492
					Total	**100.00%**	**100.00%**	**$ 6,790,000,532**	**$ 19,289,629,366**	**$ 3,460,407,064**

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Retail except KEDNY	G-178	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	25.35%	25.35%	$ 1,308,534,745	$ 4,141,923,037	$ 737,952,670
	G-178	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	6.71%	6.71%	$ 331,997,435	$ 1,437,504,778	$ 136,720,440
	G-178	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	12.13%	12.13%	$ 677,309,575	$ 2,790,607,672	$ 168,573,062
	G-178	5310E	5310	MAELEC	Massachusetts Electric Company	27.34%	27.34%	$ 1,531,514,732	$ 2,536,423,868	$ 1,106,364,932
	G-178	5320E	5320	MAELEC	Nantucket Electric Company	0.40%	0.40%	$ 23,994,388	$ 69,626,778	$ 8,656,651
	G-178	5330G	5330	MAGASD	Boston Gas Company	12.05%	12.05%	$ 670,831,634	$ 2,132,739,885	$ 292,820,112
	G-178	5340G	5340	MAGASD	Colonial Gas Company	2.73%	2.73%	$ 146,076,879	$ 509,961,169	$ 63,928,910
	G-178	5360E	5360	RIELEC	Narragansett Electric Company	9.42%	9.42%	$ 578,360,017	$ 876,097,844	$ 353,207,865
	G-178	5360G	5360	RIGASD	Narragansett Gas Company	3.87%	3.87%	$ 226,990,967	$ 693,905,685	$ 86,449,538
					Total	**100.00%**	**100.00%**	**$ 5,495,610,371**	**$ 15,188,790,716**	**$ 2,954,674,179**

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Legacy NG Retail Companies	G-179	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	35.18%	35.18%	$ 1,308,534,745	$ 4,141,923,037	$ 737,952,670
	G-179	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	9.55%	9.55%	$ 331,997,435	$ 1,437,504,778	$ 136,720,440
	G-179	5310E	5310	MAELEC	Massachusetts Electric Company	36.60%	36.61%	$ 1,531,514,732	$ 2,536,423,868	$ 1,106,364,932
	G-179	5320E	5320	MAELEC	Nantucket Electric Company	0.56%	0.56%	$ 23,994,388	$ 69,626,778	$ 8,656,651
	G-179	5360E	5360	RIELEC	Narragansett Electric Company	12.66%	12.66%	$ 578,360,017	$ 876,097,844	$ 353,207,865
	G-179	5360G	5360	RIGASD	Narragansett Gas Company	5.45%	5.45%	$ 226,990,967	$ 693,905,685	$ 86,449,538
					Total	**100.00%**	**100.00%**	**$ 4,001,392,284**	**$ 9,755,481,990**	**$ 2,429,352,096**

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Legacy NG Retail, excl Narragansett Electric	G-180	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	40.14%	40.14%	$ 1,308,534,745	$ 4,141,923,037	$ 737,952,670
	G-180	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	10.83%	10.82%	$ 331,997,435	$ 1,437,504,778	$ 136,720,440
	G-180	5310E	5310	MAELEC	Massachusetts Electric Company	42.20%	42.20%	$ 1,531,514,732	$ 2,536,423,868	$ 1,106,364,932
	G-180	5320E	5320	MAELEC	Nantucket Electric Company	0.63%	0.63%	$ 23,994,388	$ 69,626,778	$ 8,656,651
	G-180	5360G	5360	RIGASD	Narragansett Gas Company	6.20%	6.20%	$ 226,990,967	$ 693,905,685	$ 86,449,538
					Total	**100.00%**	**100.00%**	**$ 3,423,032,267**	**$ 8,879,384,146**	**$ 2,076,144,232**

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Niagara Mohawk Electric and Transmission	G-181	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	74.79%	74.79%	$ 1,308,534,745	$ 4,141,923,037	$ 737,952,670
	G-181	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	25.21%	25.21%	$ 421,862,282	$ 2,258,814,520	$ 140,164,615
					Total	**100.00%**	**100.00%**	**$ 1,730,397,027**	**$ 6,400,737,556**	**$ 878,117,286**

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NMPC-E&T, MECO-E, Nantucket, NECO-E, NEP-T, KS Generation, GW, and Port Jefferson	G-182	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	29.63%	29.63%	$ 1,308,534,745	$ 4,141,923,037	$ 737,952,670
	G-182	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	10.73%	10.73%	$ 421,862,282	$ 2,258,814,520	$ 140,164,615
	G-182	5310E	5310	MAELEC	Massachusetts Electric Company	31.70%	31.70%	$ 1,531,514,732	$ 2,536,423,868	$ 1,106,364,932
	G-182	5320E	5320	MAELEC	Nantucket Electric Company	0.47%	0.46%	$ 23,994,388	$ 69,626,778	$ 8,656,651
	G-182	5360E	5360	RIELEC	Narragansett Electric Company	10.93%	10.93%	$ 578,360,017	$ 876,097,844	$ 353,207,865
	G-182	5410T	5410	FRTRAN	New England Power Company - Transmission	9.32%	9.32%	$ 391,454,884	$ 2,060,883,215	$ 87,349,315
	G-182	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	6.72%	6.72%	$ 441,354,802	$ 607,905,231	$ 156,078,645
	G-182	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.23%	0.23%	$ 10,912,915	$ 41,785,089	$ 3,674,393

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	G-182	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.27%	0.27%	$ 12,029,212	$ 49,907,731	$ 3,802,266
					Total	100.00%	100.00%	$ 4,720,017,976	$ 12,643,367,312	$ 2,597,251,353

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NMPC-E&T, MECO-E, Nantucket, NECO-E, KS Generation, GW, Port Jefferson	G-183	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	32.92%	32.92%	$ 1,308,534,745	$ 4,141,923,037	$ 737,952,670
	G-183	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	12.23%	12.23%	$ 421,862,282	$ 2,258,814,520	$ 140,164,615
	G-183	5310E	5310	MAELEC	Massachusetts Electric Company	34.48%	34.48%	$ 1,531,514,732	$ 2,536,423,868	$ 1,106,364,932
	G-183	5320E	5320	MAELEC	Nantucket Electric Company	0.52%	0.52%	$ 23,994,388	$ 69,626,778	$ 8,656,651
	G-183	5360E	5360	RIELEC	Narragansett Electric Company	11.90%	11.90%	$ 578,360,017	$ 876,097,844	$ 353,207,865
	G-183	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	7.39%	7.39%	$ 441,354,802	$ 607,905,231	$ 156,078,645
	G-183	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.26%	0.26%	$ 10,912,915	$ 41,785,089	$ 3,674,393
	G-183	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.30%	0.30%	$ 12,029,212	$ 49,907,731	$ 3,802,266
					Total	100.00%	100.00%	$ 4,328,563,093	$ 10,582,484,098	$ 2,509,902,037

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NMPC-E&T, MECO-E&T, Nantucket, NECO-E&T,NEP-T and Hydros	G-185	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	30.57%	30.57%	$ 1,308,534,745	$ 4,141,923,037	$ 737,952,670
	G-185	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	10.94%	10.94%	$ 421,862,282	$ 2,258,814,520	$ 140,164,615
	G-185	5310E	5310	MAELEC	Massachusetts Electric Company	33.03%	33.03%	$ 1,531,514,732	$ 2,536,423,868	$ 1,106,364,932
	G-185	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.38%	0.38%	$ 21,875,878	$ 52,708,572	$ 5,937,558
	G-185	5320E	5320	MAELEC	Nantucket Electric Company	0.48%	0.48%	$ 23,994,388	$ 69,626,778	$ 8,656,651
	G-185	5360E	5360	RIELEC	Narragansett Electric Company	11.39%	11.39%	$ 578,360,017	$ 876,097,844	$ 353,207,865
	G-185	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	3.16%	3.16%	$ 128,767,322	$ 769,810,440	$ 13,873,181
	G-185	5410T	5410	FRTRAN	New England Power Company - Transmission	9.48%	9.48%	$ 391,454,884	$ 2,060,883,215	$ 87,349,315
	G-185	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.29%	0.29%	$ 21,135,939	$ 20,804,811	$ 5,832,171
	G-185	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.25%	0.25%	$ 17,214,531	$ 5,956,333	$ 7,981,969
	G-185	5413F	5413	FRELEC	New England Electric Trans Corp	0.03%	0.03%	$ 1,635,526	$ -	$ 1,253,964
					Total	100.00%	100.00%	$ 4,446,350,243	$ 12,793,049,417	$ 2,468,574,892

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NMPC-E&T, MECO-E&T, Nantucket, NECO-E&T, and NEP-T	G-186	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	30.74%	30.74%	$ 1,308,534,745	$ 4,141,923,037	$ 737,952,670
	G-186	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	10.99%	10.99%	$ 421,862,282	$ 2,258,814,520	$ 140,164,615
	G-186	5310E	5310	MAELEC	Massachusetts Electric Company	33.24%	33.24%	$ 1,531,514,732	$ 2,536,423,868	$ 1,106,364,932
	G-186	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.38%	0.38%	$ 21,875,878	$ 52,708,572	$ 5,937,558
	G-186	5320E	5320	MAELEC	Nantucket Electric Company	0.48%	0.48%	$ 23,994,388	$ 69,626,778	$ 8,656,651
	G-186	5360E	5360	RIELEC	Narragansett Electric Company	11.46%	11.46%	$ 578,360,017	$ 876,097,844	$ 353,207,865
	G-186	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	3.18%	3.17%	$ 128,767,322	$ 769,810,440	$ 13,873,181
	G-186	5410T	5410	FRTRAN	New England Power Company - Transmission	9.53%	9.53%	$ 391,454,884	$ 2,060,883,215	$ 87,349,315
					Total	100.00%	100.00%	$ 4,406,364,247	$ 12,766,288,273	$ 2,453,506,788

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Niagara Mohawk (E&T), Mass. Elec (E&T), Nantucket Elec, Narragansett Elec, and NEP -T	G-188	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	31.78%	31.79%	1,308,534,745.38	4,141,923,036.76	737,952,670.45
	G-188	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	11.48%	11.48%	421,862,281.76	2,258,814,519.63	140,164,615.44
	G-188	5310E	5310	MAELEC	Massachusetts Electric Company	34.10%	34.10%	1,531,514,731.52	2,536,423,868.06	1,106,364,931.88
	G-188	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.40%	0.40%	21,875,878.22	52,708,571.72	5,937,558.32
	G-188	5320E	5320	MAELEC	Nantucket Electric Company	0.50%	0.50%	23,994,387.67	69,626,778.23	8,656,651.43
	G-188	5360E	5360	RIELEC	Narragansett Electric Company	11.77%	11.77%	578,360,016.93	876,097,844.12	353,207,864.85
	G-188	5410T	5410	FRTRAN	New England Power Company - Transmission	9.97%	9.97%	391,454,883.70	2,060,883,214.77	87,349,315.05
					Total	100.00%	100.00%	$ 4,277,596,925	$ 11,996,477,833	$ 2,439,633,607

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

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All Elec Retails, KS Generation, GW and Port Jefferson	**G-196**	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	38.13%	38.13%	$ 1,308,534,745	$ 4,141,923,037	$ 737,952,670
	G-196	5310E	5310	MAELEC	Massachusetts Electric Company	38.78%	38.79%	$ 1,531,514,732	$ 2,536,423,868	$ 1,106,364,932
	G-196	5320E	5320	MAELEC	Nantucket Electric Company	0.61%	0.61%	$ 23,994,388	$ 69,626,778	$ 8,656,651
	G-196	5360E	5360	RIELEC	Narragansett Electric Company	13.41%	13.41%	$ 578,360,017	$ 876,097,844	$ 353,207,865
	G-196	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	8.40%	8.40%	$ 441,354,802	$ 607,905,231	$ 156,078,645
	G-196	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.31%	0.31%	$ 10,912,915	$ 41,785,089	$ 3,674,393
	G-196	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.36%	0.36%	$ 12,029,212	$ 49,907,731	$ 3,802,266
					Total	**100.00%**	**100.00%**	**$ 3,906,700,811**	**$ 8,323,669,578**	**$ 2,369,737,422**

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Electric Distribution	**G-198**	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	41.93%	41.93%	$ 1,308,534,745	$ 4,141,923,037	$ 737,952,670
	G-198	5310E	5310	MAELEC	Massachusetts Electric Company	42.63%	42.64%	$ 1,531,514,732	$ 2,536,423,868	$ 1,106,364,932
	G-198	5320E	5320	MAELEC	Nantucket Electric Company	0.67%	0.67%	$ 23,994,388	$ 69,626,778	$ 8,656,651
	G-198	5360E	5360	RIELEC	Narragansett Electric Company	14.77%	14.77%	$ 578,360,017	$ 876,097,844	$ 353,207,865
					Total	**100.00%**	**100.00%**	**$ 3,442,403,882**	**$ 7,624,071,527**	**$ 2,206,182,119**

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NMPC-G&T, Mass. Elec -T, Nantucket, Narragansett-G&T	**G-206**	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	30.28%	30.28%	$ 331,997,435	$ 1,437,504,778	$ 136,720,440
	G-206	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	38.35%	38.35%	$ 421,862,282	$ 2,258,814,520	$ 140,164,615
	G-206	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	1.47%	1.47%	$ 21,875,878	$ 52,708,572	$ 5,937,558
	G-206	5320E	5320	MAELEC	Nantucket Electric Company	1.87%	1.87%	$ 23,994,388	$ 69,626,778	$ 8,656,651
	G-206	5360G	5360	RIGASD	Narragansett Gas Company	18.28%	18.28%	$ 226,990,967	$ 693,905,685	$ 86,449,538
	G-206	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	9.75%	9.75%	$ 128,767,322	$ 769,810,440	$ 13,873,181
					Total	**100.00%**	**100.00%**	**$ 1,155,488,271**	**$ 5,282,370,772**	**$ 391,801,984**

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Niagara Mohawk Gas, KEDNY and KEDLI	**G-207**	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	19.47%	19.47%	$ 331,997,435	$ 1,437,504,778	$ 136,720,440
	G-207	5220G	5220	NYGASD	KeySpan Energy Delivery New York	47.18%	47.18%	$ 830,093,231	$ 3,325,991,792	$ 335,811,090
	G-207	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	33.35%	33.35%	$ 677,309,575	$ 2,790,607,672	$ 168,573,062
					Total	**100.00%**	**100.00%**	**$ 1,839,400,241**	**$ 7,554,104,241**	**$ 641,104,592**

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NMPC-G, KEDNY, KEDLI, Boston Gas and Colonial Gas	**G-209**	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	13.43%	13.43%	$ 331,997,435	$ 1,437,504,778	$ 136,720,440
	G-209	5220G	5220	NYGASD	KeySpan Energy Delivery New York	32.51%	32.51%	$ 830,093,231	$ 3,325,991,792	$ 335,811,090
	G-209	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	23.25%	23.25%	$ 677,309,575	$ 2,790,607,672	$ 168,573,062
	G-209	5330G	5330	MAGASD	Boston Gas Company	25.17%	25.17%	$ 670,831,634	$ 2,132,739,885	$ 292,820,112
	G-209	5340G	5340	MAGASD	Colonial Gas Company	5.64%	5.64%	$ 146,076,879	$ 509,961,169	$ 63,928,910
					Total	**100.00%**	**100.00%**	**$ 2,656,308,754**	**$ 10,196,805,296**	**$ 997,853,613**

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Gas Retails	**G-210**	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	12.44%	12.44%	$ 331,997,435	$ 1,437,504,778	$ 136,720,440
	G-210	5220G	5220	NYGASD	KeySpan Energy Delivery New York	30.10%	30.10%	$ 830,093,231	$ 3,325,991,792	$ 335,811,090
	G-210	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	21.55%	21.55%	$ 677,309,575	$ 2,790,607,672	$ 168,573,062
	G-210	5330G	5330	MAGASD	Boston Gas Company	23.29%	23.28%	$ 670,831,634	$ 2,132,739,885	$ 292,820,112
	G-210	5340G	5340	MAGASD	Colonial Gas Company	5.21%	5.21%	$ 146,076,879	$ 509,961,169	$ 63,928,910
	G-210	5360G	5360	RIGASD	Narragansett Gas Company	7.41%	7.41%	$ 226,990,967	$ 693,905,685	$ 86,449,538
					Total	**100.00%**	**100.00%**	**$ 2,883,299,721**	**$ 10,890,710,981**	**$ 1,084,303,151**

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Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NMPC Transmission, Mass. Elec, Nantucket Electric, Narr. Elec	**G-213**	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	21.52%	21.52%	$ 421,862,282	$ 2,258,814,520	$ 140,164,615
	G-213	5310E	5310	MAELEC	Massachusetts Electric Company	57.63%	57.63%	$ 1,531,514,732	$ 2,536,423,868	$ 1,106,364,932
	G-213	5320E	5320	MAELEC	Nantucket Electric Company	0.90%	0.90%	$ 23,994,388	$ 69,626,778	$ 8,656,651
	G-213	5360E	5360	RIELEC	Narragansett Electric Company	19.95%	19.95%	$ 578,360,017	$ 876,097,844	$ 353,207,865
					Total	**100.00%**	**100.00%**	**$ 2,555,731,418**	**$ 5,740,963,010**	**$ 1,608,394,064**

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NMPC Transmission, Mass. Elec, Narr. Elec	**G-214**	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	21.75%	21.75%	$ 421,862,282	$ 2,258,814,520	$ 140,164,615
	G-214	5310E	5310	MAELEC	Massachusetts Electric Company	58.13%	58.13%	$ 1,531,514,732	$ 2,536,423,868	$ 1,106,364,932
	G-214	5360E	5360	RIELEC	Narragansett Electric Company	20.12%	20.12%	$ 578,360,017	$ 876,097,844	$ 353,207,865
					Total	**100.00%**	**100.00%**	**$ 2,531,737,030**	**$ 5,671,336,232**	**$ 1,599,737,412**

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NMPC -T, Mass. Elec -T, Nantucket (E), Narragansett (G&T)	**G-215**	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	54.97%	54.98%	$ 421,862,282	$ 2,258,814,520	$ 140,164,615
	G-215	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	2.12%	2.12%	$ 21,875,878	$ 52,708,572	$ 5,937,558
	G-215	5320E	5320	MAELEC	Nantucket Electric Company	2.71%	2.71%	$ 23,994,388	$ 69,626,778	$ 8,656,651
	G-215	5360G	5360	RIGASD	Narragansett Gas Company	26.50%	26.50%	$ 226,990,967	$ 693,905,685	$ 86,449,538
	G-215	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	13.70%	13.70%	$ 128,767,322	$ 769,810,440	$ 13,873,181
					Total	**100.00%**	**100.00%**	**$ 823,490,837**	**$ 3,844,865,994**	**$ 255,081,544**

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NMPC -T, Mass. Elec -T, Nantucket (E), Narragansett -T	**G-216**	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	75.18%	75.18%	$ 421,862,282	$ 2,258,814,520	$ 140,164,615
	G-216	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	2.95%	2.95%	$ 21,875,878	$ 52,708,572	$ 5,937,558
	G-216	5320E	5320	MAELEC	Nantucket Electric Company	3.79%	3.79%	$ 23,994,388	$ 69,626,778	$ 8,656,651
	G-216	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	18.08%	18.08%	$ 128,767,322	$ 769,810,440	$ 13,873,181
					Total	**100.00%**	**100.00%**	**$ 596,499,869**	**$ 3,150,960,309**	**$ 168,632,006**

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NMPC -T, Mass. Elec -T, Nantucket (E), Narragansett -T and NEET	**G-217**	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	74.91%	74.91%	$ 421,862,282	$ 2,258,814,520	$ 140,164,615
	G-217	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	2.94%	2.94%	$ 21,875,878	$ 52,708,572	$ 5,937,558
	G-217	5320E	5320	MAELEC	Nantucket Electric Company	3.77%	3.77%	$ 23,994,388	$ 69,626,778	$ 8,656,651
	G-217	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	18.04%	18.04%	$ 128,767,322	$ 769,810,440	$ 13,873,181
	G-217	5413F	5413	FRELEC	New England Electric Trans Corp	0.34%	0.34%	$ 1,635,526	$ -	$ 1,253,964
					Total	**100.00%**	**100.00%**	**$ 598,135,395**	**$ 3,150,960,309**	**$ 169,885,970**

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Transmission, excl Hydro	**G-220**	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	48.12%	48.12%	$ 421,862,282	$ 2,258,814,520	$ 140,164,615
	G-220	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	1.90%	1.90%	$ 21,875,878	$ 52,708,572	$ 5,937,558
	G-220	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	11.31%	11.31%	$ 128,767,322	$ 769,810,440	$ 13,873,181
	G-220	5410T	5410	FRTRAN	New England Power Company - Transmission	38.67%	38.67%	$ 391,454,884	$ 2,060,883,215	$ 87,349,315
					Total	**100.00%**	**100.00%**	**$ 963,960,365**	**$ 5,142,216,746**	**$ 247,324,670**

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Transmission and Hydros	**G-221**	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	46.38%	46.38%	$ 421,862,282	$ 2,258,814,520	$ 140,164,615

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	G-221	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	1.82%	1.82%	$ 21,875,878	$ 52,708,572	$ 5,937,558
	G-221	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	11.00%	11.00%	$ 128,767,322	$ 769,810,440	$ 13,873,181
	G-221	5410T	5410	FRTRAN	New England Power Company - Transmission	37.39%	37.38%	$ 391,454,884	$ 2,060,883,215	$ 87,349,315
	G-221	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	1.58%	1.58%	$ 21,135,939	$ 20,804,811	$ 5,832,171
	G-221	5412F	5412	FRELEC	New England Hydro - Trans Corp.	1.62%	1.62%	$ 17,214,531	$ 5,956,333	$ 7,981,969
	G-221	5413F	5413	FRELEC	New England Electric Trans Corp	0.21%	0.21%	$ 1,635,526	$ -	$ 1,253,964
					Total	100.00%	100.00%	$ 1,003,946,361	$ 5,168,977,890	$ 262,392,774

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Transmission, Hydros, KS Generation, GW and Port Jefferson	G-224	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	33.38%	33.38%	421,862,281.76	2,258,814,519.63	140,164,615.44
	G-224	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	1.26%	1.26%	21,875,878.22	52,708,571.72	5,937,558.32
	G-224	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	8.38%	8.38%	128,767,321.53	769,810,439.59	13,873,180.78
	G-224	5410T	5410	FRTRAN	New England Power Company - Transmission	27.43%	27.43%	391,454,883.70	2,060,883,214.77	87,349,315.05
	G-224	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	1.05%	1.05%	21,135,938.80	20,804,811.45	5,832,171.22
	G-224	5412F	5412	FRELEC	New England Hydro - Trans Corp.	1.05%	1.05%	17,214,530.84	5,956,332.88	7,981,969.07
	G-224	5413F	5413	FRELEC	New England Electric Trans Corp	0.14%	0.14%	1,635,526.21	-	1,253,963.64
	G-224	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	25.69%	25.69%	441,354,802.42	607,905,231.24	156,078,644.75
	G-224	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.77%	0.77%	10,912,915.18	41,785,088.75	3,674,392.64
	G-224	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.85%	0.85%	12,029,211.90	49,907,730.86	3,802,266.02
					Total	100.00%	100.00%	$ 1,468,243,291	$ 5,868,575,941	$ 425,948,077

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
KEDNY and KEDLI	G-225	5220G	5220	NYGASD	KeySpan Energy Delivery New York	58.67%	58.67%	$ 830,093,231	$ 3,325,991,792	$ 335,811,090
	G-225	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	41.33%	41.33%	$ 677,309,575	$ 2,790,607,672	$ 168,573,062
					Total	100.00%	100.00%	$ 1,507,402,806	$ 6,116,599,464	$ 504,384,151

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Legacy KS Retails, Narragansett Electric, KS Generation, GW and Port Jefferson	G-228	5220G	5220	NYGASD	KeySpan Energy Delivery New York	27.17%	27.17%	$ 830,093,231	$ 3,325,991,792	$ 335,811,090
	G-228	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	19.86%	19.86%	$ 677,309,575	$ 2,790,607,672	$ 168,573,062
	G-228	5330G	5330	MAGASD	Boston Gas Company	20.68%	20.68%	$ 670,831,634	$ 2,132,739,885	$ 292,820,112
	G-228	5340G	5340	MAGASD	Colonial Gas Company	4.66%	4.65%	$ 146,076,879	$ 509,961,169	$ 63,928,910
	G-228	5360E	5360	RIELEC	Narragansett Electric Company	17.16%	17.15%	$ 578,360,017	$ 876,097,844	$ 353,207,865
	G-228	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	10.14%	10.14%	$ 441,354,802	$ 607,905,231	$ 156,078,645
	G-228	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.33%	0.33%	$ 10,912,915	$ 41,785,089	$ 3,674,393
					Total	100.00%	100.00%	$ 3,354,939,053	$ 10,285,088,682	$ 1,374,094,075

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Legacy KS Retails, All Generation, Development, KSI	G-232	5220G	5220	NYGASD	KeySpan Energy Delivery New York	32.18%	32.18%	830,093,231.45	3,325,991,791.82	335,811,089.87
	G-232	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	23.16%	23.17%	677,309,574.51	2,790,607,671.69	168,573,061.59
	G-232	5330G	5330	MAGASD	Boston Gas Company	24.75%	24.75%	670,831,634.04	2,132,739,885.32	292,820,111.73
	G-232	5340G	5340	MAGASD	Colonial Gas Company	5.55%	5.55%	146,076,878.95	509,961,168.91	63,928,909.58
	G-232	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	12.34%	12.34%	441,354,802.42	607,905,231.24	156,078,644.75
	G-232	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.39%	0.39%	10,912,915.18	41,785,088.75	3,674,392.64
	G-232	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.44%	0.44%	12,029,211.90	49,907,730.86	3,802,266.02
	G-232	5840N	5840	NONREG	KeySpan Energy Development Corporation	0.47%	0.47%	-	75,248,807.91	6,366,491.66
	G-232	5850N	5850	NONREG	KeySpan Services Inc.	0.72%	0.72%	15,977,135.26	7,177,834.51	15,710,108.28
					Total	100.00%	100.00%	$ 2,804,585,384	$ 9,541,325,211	$ 1,046,765,076

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Legacy KS Retails excl. Boston Gas, plus GW, Port Jefferson, , KS Energy Development and KS Services Inc.	G-234	5220G	5220	NYGASD	KeySpan Energy Delivery New York	51.37%	51.37%	$ 830,093,231	$ 3,325,991,792	$ 335,811,090

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	G-234	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	36.42%	36.42%	$ 677,309,575	$ 2,790,607,672	$ 168,573,062
	G-234	5340G	5340	MAGASD	Colonial Gas Company	8.94%	8.94%	$ 146,076,879	$ 509,961,169	$ 63,928,910
	G-234	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.63%	0.62%	$ 10,912,915	$ 41,785,089	$ 3,674,393
	G-234	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.69%	0.69%	$ 12,029,212	$ 49,907,731	$ 3,802,266
	G-234	5840N	5840	NONREG	KeySpan Energy Development Corporation	0.72%	0.72%	$ -	$ 75,248,808	$ 6,366,492
	G-234	5850N	5850	NONREG	KeySpan Services Inc.	1.23%	1.23%	$ 15,977,135	$ 7,177,835	$ 15,710,108
					Total	100.00%	100.00%	$ 1,692,398,947	$ 6,800,680,094	$ 597,866,320

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
KEDNY, KEDLI, KS Generation	G-235	5220G	5220	NYGASD	KeySpan Energy Delivery New York	47.63%	47.63%	$ 830,093,231	$ 3,325,991,792	$ 335,811,090
	G-235	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	33.93%	33.93%	$ 677,309,575	$ 2,790,607,672	$ 168,573,062
	G-235	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	18.44%	18.44%	$ 441,354,802	$ 607,905,231	$ 156,078,645
					Total	100.00%	100.00%	$ 1,948,757,608	$ 6,724,504,695	$ 660,462,796

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
KEDNY, KEDLI, Boston Gas and Colonial Gas	G-239	5220G	5220	NYGASD	KeySpan Energy Delivery New York	37.56%	37.56%	$ 830,093,231	$ 3,325,991,792	$ 335,811,090
	G-239	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	26.86%	26.86%	$ 677,309,575	$ 2,790,607,672	$ 168,573,062
	G-239	5330G	5330	MAGASD	Boston Gas Company	29.07%	29.07%	$ 670,831,634	$ 2,132,739,885	$ 292,820,112
	G-239	5340G	5340	MAGASD	Colonial Gas Company	6.51%	6.51%	$ 146,076,879	$ 509,961,169	$ 63,928,910
					Total	100.00%	100.00%	$ 2,324,311,319	$ 8,759,300,518	$ 861,133,173

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
KEDNY, KEDLI, MECO, Keyspan Generation, GW, Port Jefferson	G-238	5220G	5220	NYGASD	KeySpan Energy Delivery New York	26.06%	26.06%	$ 830,093,231	$ 3,325,991,792	$ 335,811,090
	G-238	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	19.56%	19.56%	$ 677,309,575	$ 2,790,607,672	$ 168,573,062
	G-238	5310E	5310	MAELEC	Massachusetts Electric Company	44.40%	44.40%	$ 1,531,514,732	$ 2,536,423,868	$ 1,106,364,932
	G-238	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	9.30%	9.30%	$ 441,354,802	$ 607,905,231	$ 156,078,645
	G-238	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.32%	0.32%	$ 10,912,915	$ 41,785,089	$ 3,674,393
	G-238	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.36%	0.36%	$ 12,029,212	$ 49,907,731	$ 3,802,266
					Total	100.00%	100.00%	$ 3,503,214,467	$ 9,352,621,382	$ 1,774,304,387

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
KEDNY, KS Generation, GW and Port Jefferson	G-244	5220G	5220	NYGASD	KeySpan Energy Delivery New York	71.33%	71.33%	$ 830,093,231	$ 3,325,991,792	$ 335,811,090
	G-244	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	26.82%	26.82%	$ 441,354,802	$ 607,905,231	$ 156,078,645
	G-244	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.87%	0.87%	$ 10,912,915	$ 41,785,089	$ 3,674,393
	G-244	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.98%	0.98%	$ 12,029,212	$ 49,907,731	$ 3,802,266
					Total	100.00%	100.00%	$ 1,294,390,161	$ 4,025,589,843	$ 499,366,393

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
KEDNY and Mass. Electric	G-245	5220G	5220	NYGASD	KeySpan Energy Delivery New York	38.39%	38.39%	$ 830,093,231	$ 3,325,991,792	$ 335,811,090
	G-245	5310E	5310	MAELEC	Massachusetts Electric Company	61.61%	61.61%	$ 1,531,514,732	$ 2,536,423,868	$ 1,106,364,932
					Total	100.00%	100.00%	$ 2,361,607,963	$ 5,862,415,660	$ 1,442,176,022

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
KEDNY and Colonial Gas	G-247	5220G	5220	NYGASD	KeySpan Energy Delivery New York	85.25%	85.25%	$ 830,093,231	$ 3,325,991,792	$ 335,811,090
	G-247	5340G	5340	MAGASD	Colonial Gas Company	14.75%	14.75%	$ 146,076,879	$ 509,961,169	$ 63,928,910
					Total	100.00%	100.00%	$ 976,170,110	$ 3,835,952,961	$ 399,739,999

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Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
KEDLI, KS Generation	**G-251**	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	64.86%	64.86%	$ 677,309,575	$ 2,790,607,672	$ 168,573,062
	G-251	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	35.14%	35.14%	$ 441,354,802	$ 607,905,231	$ 156,078,645
					Total	**100.00%**	**100.00%**	**$ 1,118,664,377**	**$ 3,398,512,903**	**$ 324,651,706**

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Mass. Electric (Elec and Trans)	**G-253**	5310E	5310	MAELEC	Massachusetts Electric Company	98.67%	98.67%	$ 1,531,514,732	$ 2,536,423,868	$ 1,106,364,932
	G-253	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	1.33%	1.33%	$ 21,875,878	$ 52,708,572	$ 5,937,558
					Total	**100.00%**	**100.00%**	**$ 1,553,390,610**	**$ 2,589,132,440**	**$ 1,112,302,490**

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Mass. Electric (Elec and Trans) and Nantucket Electric	**G-254**	5310E	5310	MAELEC	Massachusetts Electric Company	97.06%	97.06%	$ 1,531,514,732	$ 2,536,423,868	$ 1,106,364,932
	G-254	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	1.30%	1.30%	$ 21,875,878	$ 52,708,572	$ 5,937,558
	G-254	5320E	5320	MAELEC	Nantucket Electric Company	1.64%	1.64%	$ 23,994,388	$ 69,626,778	$ 8,656,651
					Total	**100.00%**	**100.00%**	**$ 1,577,384,997**	**$ 2,658,759,218**	**$ 1,120,959,142**

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NE Retails with Mass. Elec -T, Hydros, NG LNG Reg, KS Generation, GW and Port Jefferson	**G-257**	5310E	5310	MAELEC	Massachusetts Electric Company	42.38%	42.38%	$ 1,531,514,732	$ 2,536,423,868	$ 1,106,364,932
	G-257	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.52%	0.52%	$ 21,875,878	$ 52,708,572	$ 5,937,558
	G-257	5320E	5320	MAELEC	Nantucket Electric Company	0.66%	0.66%	$ 23,994,388	$ 69,626,778	$ 8,656,651
	G-257	5330G	5330	MAGASD	Boston Gas Company	19.97%	19.97%	$ 670,831,634	$ 2,132,739,885	$ 292,820,112
	G-257	5340G	5340	MAGASD	Colonial Gas Company	4.55%	4.55%	$ 146,076,879	$ 509,961,169	$ 63,928,910
	G-257	5360E	5360	RIELEC	Narragansett Electric Company	14.62%	14.62%	$ 578,360,017	$ 876,097,844	$ 353,207,865
	G-257	5360G	5360	RIGASD	Narragansett Gas Company	6.44%	6.44%	$ 226,990,967	$ 693,905,685	$ 86,449,538
	G-257	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.37%	0.37%	$ 21,135,939	$ 20,804,811	$ 5,832,171
	G-257	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.31%	0.31%	$ 17,214,531	$ 5,956,333	$ 7,981,969
	G-257	5413F	5413	FRELEC	New England Electric Trans Corp	0.03%	0.03%	$ 1,635,526	$ -	$ 1,253,964
	G-257	5420G	5420	FRGASO	NG LNG LP Regulated Entity	0.33%	0.33%	$ 8,230,443	$ 44,654,171	$ 4,095,370
	G-257	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	9.09%	9.09%	$ 441,354,802	$ 607,905,231	$ 156,078,645
	G-257	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.34%	0.34%	$ 10,912,915	$ 41,785,089	$ 3,674,393
	G-257	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.39%	0.39%	$ 12,029,212	$ 49,907,731	$ 3,802,266
					Total	**100.00%**	**100.00%**	**$ 3,712,157,864**	**$ 7,642,477,168**	**$ 2,100,084,342**

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
New England Elec Retails, MECO-T, NECO-G&T, NEP-T	**G-259**	5310E	5310	MAELEC	Massachusetts Electric Company	51.75%	51.75%	$ 1,531,514,732	$ 2,536,423,868	$ 1,106,364,932
	G-259	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.62%	0.62%	$ 21,875,878	$ 52,708,572	$ 5,937,558
	G-259	5320E	5320	MAELEC	Nantucket Electric Company	0.78%	0.78%	$ 23,994,388	$ 69,626,778	$ 8,656,651
	G-259	5360E	5360	RIELEC	Narragansett Electric Company	17.86%	17.86%	$ 578,360,017	$ 876,097,844	$ 353,207,865
	G-259	5360G	5360	RIGASD	Narragansett Gas Company	7.62%	7.62%	$ 226,990,967	$ 693,905,685	$ 86,449,538
	G-259	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	5.39%	5.39%	$ 128,767,322	$ 769,810,440	$ 13,873,181
	G-259	5410T	5410	FRTRAN	New England Power Company - Transmission	15.98%	15.98%	$ 391,454,884	$ 2,060,883,215	$ 87,349,315
					Total	**100.00%**	**100.00%**	**$ 2,902,958,187**	**$ 7,059,456,401**	**$ 1,661,839,040**

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Mass. Electric-E&T, Nantucket Electric and Narragansett-E&T	**G-260**	5310E	5310	MAELEC	Massachusetts Electric Company	66.77%	66.77%	$ 1,531,514,732	$ 2,536,423,868	$ 1,106,364,932
	G-260	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.86%	0.86%	$ 21,875,878	$ 52,708,572	$ 5,937,558
	G-260	5320E	5320	MAELEC	Nantucket Electric Company	1.08%	1.08%	$ 23,994,388	$ 69,626,778	$ 8,656,651
	G-260	5360E	5360	RIELEC	Narragansett Electric Company	23.14%	23.14%	$ 578,360,017	$ 876,097,844	$ 353,207,865

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	G-260	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	8.15%	8.15%	$ 128,767,322	$ 769,810,440	$ 13,873,181
					Total	100.00%	100.00%	$ 2,284,512,336	$ 4,304,667,502	$ 1,488,040,187

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
New England Retails with their Transmission segments & NEP-T	G-266	5310E	5310	MAELEC	Massachusetts Electric Company	40.70%	40.71%	$ 1,531,514,732	$ 2,536,423,868	$ 1,106,364,932
	G-266	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.47%	0.48%	$ 21,875,878	$ 52,708,572	$ 5,937,558
	G-266	5320E	5320	MAELEC	Nantucket Electric Company	0.60%	0.60%	$ 23,994,388	$ 69,626,778	$ 8,656,651
	G-266	5330G	5330	MAGASD	Boston Gas Company	18.17%	18.17%	$ 670,831,634	$ 2,132,739,885	$ 292,820,112
	G-266	5340G	5340	MAGASD	Colonial Gas Company	4.12%	4.12%	$ 146,076,879	$ 509,961,169	$ 63,928,910
	G-266	5360E	5360	RIELEC	Narragansett Electric Company	14.03%	14.03%	$ 578,360,017	$ 876,097,844	$ 353,207,865
	G-266	5360G	5360	RIGASD	Narragansett Gas Company	5.85%	5.85%	$ 226,990,967	$ 693,905,685	$ 86,449,538
	G-266	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	4.03%	4.03%	$ 128,767,322	$ 769,810,440	$ 13,873,181
	G-266	5410T	5410	FRTRAN	New England Power Company - Transmission	12.03%	12.03%	$ 391,454,884	$ 2,060,883,215	$ 87,349,315
					Total	100.00%	100.00%	$ 3,719,866,700	$ 9,702,157,456	$ 2,018,588,061

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
New England Retails, MECO-T, NEP-T	G-267	5310E	5310	MAELEC	Massachusetts Electric Company	42.08%	42.08%	$ 1,531,514,732	$ 2,536,423,868	$ 1,106,364,932
	G-267	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.50%	0.50%	$ 21,875,878	$ 52,708,572	$ 5,937,558
	G-267	5320E	5320	MAELEC	Nantucket Electric Company	0.63%	0.63%	$ 23,994,388	$ 69,626,778	$ 8,656,651
	G-267	5330G	5330	MAGASD	Boston Gas Company	19.05%	19.05%	$ 670,831,634	$ 2,132,739,885	$ 292,820,112
	G-267	5340G	5340	MAGASD	Colonial Gas Company	4.32%	4.32%	$ 146,076,879	$ 509,961,169	$ 63,928,910
	G-267	5360E	5360	RIELEC	Narragansett Electric Company	14.51%	14.51%	$ 578,360,017	$ 876,097,844	$ 353,207,865
	G-267	5360G	5360	RIGASD	Narragansett Gas Company	6.13%	6.13%	$ 226,990,967	$ 693,905,685	$ 86,449,538
	G-267	5410T	5410	FRTRAN	New England Power Company - Transmission	12.78%	12.78%	$ 391,454,884	$ 2,060,883,215	$ 87,349,315
					Total	100.00%	100.00%	$ 3,591,099,378	$ 8,932,347,016	$ 2,004,714,881

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NE Electric Retails, and TRAN	G-272	5310E	5310	MAELEC	Massachusetts Electric Company	55.77%	55.77%	1,531,514,731.52	2,536,423,868.06	1,106,364,931.88
	G-272	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.67%	0.67%	21,875,878.22	52,708,571.72	5,937,558.32
	G-272	5320E	5320	MAELEC	Nantucket Electric Company	0.84%	0.85%	23,994,387.67	69,626,778.23	8,656,651.43
	G-272	5360E	5360	RIELEC	Narragansett Electric Company	19.27%	19.27%	578,360,016.93	876,097,844.12	353,207,864.85
	G-272	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	5.93%	5.93%	128,767,321.53	769,810,439.59	13,873,180.78
	G-272	5410T	5410	FRTRAN	New England Power Company - Transmission	17.52%	17.52%	391,454,883.70	2,060,883,214.77	87,349,315.05
					Total	100.00%	100.00%	$ 2,675,967,220	$ 6,365,550,716	$ 1,575,389,502

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Mass. Electric-E&T, Narragansett-E, NEP -T, Hydros, LNG Reg, KS Generation, GW, Port Jefferson	G-274	5310E	5310	MAELEC	Massachusetts Electric Company	51.68%	51.68%	$ 1,531,514,732	$ 2,536,423,868	$ 1,106,364,932
	G-274	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.64%	0.64%	$ 21,875,878	$ 52,708,572	$ 5,937,558
	G-274	5360E	5360	RIELEC	Narragansett Electric Company	17.84%	17.84%	$ 578,360,017	$ 876,097,844	$ 353,207,865
	G-274	5410T	5410	FRTRAN	New England Power Company - Transmission	16.98%	16.98%	$ 391,454,884	$ 2,060,883,215	$ 87,349,315
	G-274	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.46%	0.46%	$ 21,135,939	$ 20,804,811	$ 5,832,171
	G-274	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.37%	0.37%	$ 17,214,531	$ 5,956,333	$ 7,981,969
	G-274	5413F	5413	FRELEC	New England Electric Trans Corp	0.04%	0.04%	$ 1,635,526	$ -	$ 1,253,964
	G-274	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	11.11%	11.11%	$ 441,354,802	$ 607,905,231	$ 156,078,645
	G-274	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.41%	0.41%	$ 10,912,915	$ 41,785,089	$ 3,674,393
	G-274	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.47%	0.47%	$ 12,029,212	$ 49,907,731	$ 3,802,266
					Total	100.00%	100.00%	$ 3,027,488,436	$ 6,252,472,694	$ 1,731,483,077

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Mass. Electric and Nantucket Electric	G-277	5310E	5310	MAELEC	Massachusetts Electric Company	98.34%	98.34%	$ 1,531,514,732	$ 2,536,423,868	$ 1,106,364,932
	G-277	5320E	5320	MAELEC	Nantucket Electric Company	1.66%	1.66%	$ 23,994,388	$ 69,626,778	$ 8,656,651
					Total	100.00%	100.00%	$ 1,555,509,119	$ 2,606,050,646	$ 1,115,021,583

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Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Mass. Elec,Nantucket Elec,Boston Gas,Colonial Gas	**G-278**	5310E	5310	MAELEC	Massachusetts Electric Company	62.68%	62.68%	$ 1,531,514,732	$ 2,536,423,868	$ 1,106,364,932
	G-278	5320E	5320	MAELEC	Nantucket Electric Company	0.98%	0.98%	$ 23,994,388	$ 69,626,778	$ 8,656,651
	G-278	5330G	5330	MAGASD	Boston Gas Company	29.60%	29.60%	$ 670,831,634	$ 2,132,739,885	$ 292,820,112
	G-278	5340G	5340	MAGASD	Colonial Gas Company	6.74%	6.74%	$ 146,076,879	$ 509,961,169	$ 63,928,910
					Total	**100.00%**	**100.00%**	**$ 2,372,417,632**	**$ 5,248,751,701**	**$ 1,471,770,605**

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
New England Retails	**G-280**	5310E	5310	MAELEC	Massachusetts Electric Company	47.76%	47.76%	1,531,514,731.52	2,536,423,868.06	1,106,364,931.88
	G-280	5320E	5320	MAELEC	Nantucket Electric Company	0.74%	0.74%	23,994,387.67	69,626,778.23	8,656,651.43
	G-280	5330G	5330	MAGASD	Boston Gas Company	22.57%	22.57%	670,831,634.04	2,132,739,885.32	292,820,111.73
	G-280	5340G	5340	MAGASD	Colonial Gas Company	5.14%	5.14%	146,076,878.95	509,961,168.91	63,928,909.58
	G-280	5360E	5360	RIELEC	Narragansett Electric Company	16.51%	16.51%	578,360,016.93	876,097,844.12	353,207,864.85
	G-280	5360G	5360	RIGASD	Narragansett Gas Company	7.28%	7.28%	226,990,967.37	693,905,684.87	86,449,537.75
					Total	**100.00%**	**100.00%**	**$ 3,177,768,616**	**$ 6,818,755,230**	**$ 1,911,428,007**

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
New England-Electric Distribution	**G-284**	5310E	5310	MAELEC	Massachusetts Electric Company	73.32%	73.32%	$ 1,531,514,732	$ 2,536,423,868	$ 1,106,364,932
	G-284	5320E	5320	MAELEC	Nantucket Electric Company	1.24%	1.24%	$ 23,994,388	$ 69,626,778	$ 8,656,651
	G-284	5360E	5360	RIELEC	Narragansett Electric Company	25.44%	25.44%	$ 578,360,017	$ 876,097,844	$ 353,207,865
					Total	**100.00%**	**100.00%**	**$ 2,133,869,136**	**$ 3,482,148,490**	**$ 1,468,229,448**

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Mass. Electric, Nantucket Electric, Narragansett Electric and Gas	**G-285**	5310E	5310	MAELEC	Massachusetts Electric Company	65.59%	65.59%	$ 1,531,514,732	$ 2,536,423,868	$ 1,106,364,932
	G-285	5320E	5320	MAELEC	Nantucket Electric Company	1.08%	1.08%	$ 23,994,388	$ 69,626,778	$ 8,656,651
	G-285	5360E	5360	RIELEC	Narragansett Electric Company	22.73%	22.73%	$ 578,360,017	$ 876,097,844	$ 353,207,865
	G-285	5360G	5360	RIGASD	Narragansett Gas Company	10.60%	10.60%	$ 226,990,967	$ 693,905,685	$ 86,449,538
					Total	**100.00%**	**100.00%**	**$ 2,360,860,104**	**$ 4,176,054,175**	**$ 1,554,678,986**

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Mass. Electric, Nantucket Electric and Narragansett-EG&T	**G-286**	5310E	5310	MAELEC	Massachusetts Electric Company	61.11%	61.11%	$ 1,531,514,732	$ 2,536,423,868	$ 1,106,364,932
	G-286	5320E	5320	MAELEC	Nantucket Electric Company	0.97%	0.97%	$ 23,994,388	$ 69,626,778	$ 8,656,651
	G-286	5360E	5360	RIELEC	Narragansett Electric Company	21.16%	21.15%	$ 578,360,017	$ 876,097,844	$ 353,207,865
	G-286	5360G	5360	RIGASD	Narragansett Gas Company	9.55%	9.55%	$ 226,990,967	$ 693,905,685	$ 86,449,538
	G-286	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	7.21%	7.21%	$ 128,767,322	$ 769,810,440	$ 13,873,181
					Total	**100.00%**	**100.00%**	**$ 2,489,627,425**	**$ 4,945,864,615**	**$ 1,568,552,167**

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Mass. Electri, Nantucket, Narragansett-E&G, NEP-T, Hydros	**G-288**	5310E	5310	MAELEC	Massachusetts Electric Company	54.04%	54.04%	$ 1,531,514,732	$ 2,536,423,868	$ 1,106,364,932
	G-288	5320E	5320	MAELEC	Nantucket Electric Company	0.83%	0.83%	$ 23,994,388	$ 69,626,778	$ 8,656,651
	G-288	5360E	5360	RIELEC	Narragansett Electric Company	18.67%	18.67%	$ 578,360,017	$ 876,097,844	$ 353,207,865
	G-288	5360G	5360	RIGASD	Narragansett Gas Company	8.14%	8.14%	$ 226,990,967	$ 693,905,685	$ 86,449,538
	G-288	5410T	5410	FRTRAN	New England Power Company - Transmission	17.40%	17.40%	$ 391,454,884	$ 2,060,883,215	$ 87,349,315
	G-288	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.48%	0.48%	$ 21,135,939	$ 20,804,811	$ 5,832,171
	G-288	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.40%	0.40%	$ 17,214,531	$ 5,956,333	$ 7,981,969
	G-288	5413F	5413	FRELEC	New England Electric Trans Corp	0.04%	0.04%	$ 1,635,526	$ -	$ 1,253,964
					Total	**100.00%**	**100.00%**	**$ 2,792,300,983**	**$ 6,263,698,534**	**$ 1,657,096,405**

G - General Allocator, 3-Point Formula

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Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
New England Elec Retails and NEP-T	**G-294**	5310E	5310	MAELEC	Massachusetts Electric Company	59.18%	59.18%	1,531,514,731.52	2,536,423,868.06	1,106,364,931.88
	G-294	5320E	5320	MAELEC	Nantucket Electric Company	0.92%	0.92%	23,994,387.67	69,626,778.23	8,656,651.43
	G-294	5360E	5360	RIELEC	Narragansett Electric Company	20.47%	20.47%	578,360,016.93	876,097,844.12	353,207,864.85
	G-294	5410T	5410	FRTRAN	New England Power Company - Transmission	19.43%	19.43%	391,454,883.70	2,060,883,214.77	87,349,315.05
					Total	**100.00%**	**100.00%**	**$ 2,525,324,020**	**$ 5,543,031,705**	**$ 1,555,578,763**

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Mass. Electric and Narragansett Electric	**G-296**	5310E	5310	MAELEC	Massachusetts Electric Company	74.24%	74.24%	$ 1,531,514,732	$ 2,536,423,868	$ 1,106,364,932
	G-296	5360E	5360	RIELEC	Narragansett Electric Company	25.76%	25.76%	$ 578,360,017	$ 876,097,844	$ 353,207,865
					Total	**100.00%**	**100.00%**	**$ 2,109,874,748**	**$ 3,412,521,712**	**$ 1,459,572,797**

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Mass. Electric-E, Narragansett-E, Hydros, KS Generation, GW, Port Jefferson	**G-297**	5310E	5310	MAELEC	Massachusetts Electric Company	62.46%	62.47%	$ 1,531,514,732	$ 2,536,423,868	$ 1,106,364,932
	G-297	5360E	5360	RIELEC	Narragansett Electric Company	21.62%	21.62%	$ 578,360,017	$ 876,097,844	$ 353,207,865
	G-297	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.56%	0.56%	$ 21,135,939	$ 20,804,811	$ 5,832,171
	G-297	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.43%	0.43%	$ 17,214,531	$ 5,956,333	$ 7,981,969
	G-297	5413F	5413	FRELEC	New England Electric Trans Corp	0.05%	0.05%	$ 1,635,526	$ -	$ 1,253,964
	G-297	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	13.70%	13.70%	$ 441,354,802	$ 607,905,231	$ 156,078,645
	G-297	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.55%	0.55%	$ 10,912,915	$ 41,785,089	$ 3,674,393
	G-297	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.63%	0.63%	$ 12,029,212	$ 49,907,731	$ 3,802,266
					Total	**100.00%**	**100.00%**	**$ 2,614,157,674**	**$ 4,138,880,907**	**$ 1,638,196,204**

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Mass. Electric-T, Narragansett Electric-T and NEP-T	**G-305**	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	3.80%	3.80%	$ 21,875,878	$ 52,708,572	$ 5,937,558
	G-305	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	21.13%	21.13%	$ 128,767,322	$ 769,810,440	$ 13,873,181
	G-305	5410T	5410	FRTRAN	New England Power Company - Transmission	75.07%	75.07%	$ 391,454,884	$ 2,060,883,215	$ 87,349,315
					Total	**100.00%**	**100.00%**	**$ 542,098,083**	**$ 2,883,402,226**	**$ 107,160,054**

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Mass. Electric-T, Narragansett Electric-T, NEP-T and Hydros	**G-306**	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	3.48%	3.48%	$ 21,875,878	$ 52,708,572	$ 5,937,558
	G-306	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	19.97%	19.97%	$ 128,767,322	$ 769,810,440	$ 13,873,181
	G-306	5410T	5410	FRTRAN	New England Power Company - Transmission	69.84%	69.84%	$ 391,454,884	$ 2,060,883,215	$ 87,349,315
	G-306	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	3.04%	3.04%	$ 21,135,939	$ 20,804,811	$ 5,832,171
	G-306	5412F	5412	FRELEC	New England Hydro - Trans Corp.	3.23%	3.23%	$ 17,214,531	$ 5,956,333	$ 7,981,969
	G-306	5413F	5413	FRELEC	New England Electric Trans Corp	0.44%	0.44%	$ 1,635,526	$ -	$ 1,253,964
					Total	**100.00%**	**100.00%**	**$ 582,084,079**	**$ 2,910,163,370**	**$ 122,228,158**

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
MECO -T and NEP -T	**G-307**	5410T	5410	FRTRAN	New England Power Company - Transmission	95.28%	95.28%	$ 391,454,884	$ 2,060,883,215	$ 87,349,315
	G-307	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	4.72%	4.72%	$ 21,875,878	$ 52,708,572	$ 5,937,558
					Total	**100.00%**	**100.00%**	**$ 413,330,762**	**$ 2,113,591,786**	**$ 93,286,873**

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Boston Gas and Colonial Gas	**G-310**	5330G	5330	MAGASD	Boston Gas Company	81.63%	81.63%	670,831,634.04	2,132,739,885.32	292,820,111.73

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	G-310	5340G	5340	MAGASD	Colonial Gas Company	18.37%	18.37%	146,076,878.95	509,961,168.91	63,928,909.58
					Total	100.00%	100.00%	$ 816,908,513	$ 2,642,701,054	$ 356,749,021

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
New England - Gas Retails	G-313	5330G	5330	MAGASD	Boston Gas Company	64.75%	64.75%	$ 670,831,634	$ 2,132,739,885	$ 292,820,112
	G-313	5340G	5340	MAGASD	Colonial Gas Company	14.57%	14.57%	$ 146,076,879	$ 509,961,169	$ 63,928,910
	G-313	5360G	5360	RIGASD	Narragansett Gas Company	20.68%	20.68%	$ 226,990,967	$ 693,905,685	$ 86,449,538
					Total	100.00%	100.00%	$ 1,043,899,480	$ 3,336,606,739	$ 443,198,559

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Narragansett Electric and Narragansett Gas	G-316	5360E	5360	RIELEC	Narragansett Electric Company	69.32%	69.32%	$ 578,360,017	$ 876,097,844	$ 353,207,865
	G-316	5360G	5360	RIGASD	Narragansett Gas Company	30.68%	30.68%	$ 226,990,967	$ 693,905,685	$ 86,449,538
					Total	100.00%	100.00%	$ 805,350,984	$ 1,570,003,529	$ 439,657,403

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Narragansett (Elec, Gas and Trans)	G-317	5360E	5360	RIELEC	Narragansett Electric Company	59.08%	59.08%	$ 578,360,017	$ 876,097,844	$ 353,207,865
	G-317	5360G	5360	RIGASD	Narragansett Gas Company	24.34%	24.34%	$ 226,990,967	$ 693,905,685	$ 86,449,538
	G-317	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	16.58%	16.58%	$ 128,767,322	$ 769,810,440	$ 13,873,181
					Total	100.00%	100.00%	$ 934,118,306	$ 2,339,813,969	$ 453,530,583

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Hydros	G-323	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	56.43%	56.44%	21,135,938.80	20,804,811.45	5,832,171.22
	G-323	5412F	5412	FRELEC	New England Hydro - Trans Corp.	39.43%	39.43%	17,214,530.84	5,956,332.88	7,981,969.07
	G-323	5413F	5413	FRELEC	New England Electric Trans Corp	4.14%	4.14%	1,635,526.21	-	1,253,963.64
					Total	100.00%	100.00%	$ 39,985,996	$ 26,761,144	$ 15,068,104

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
KS Generation, Glenwood and Port Jefferson	G-324	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	92.46%	92.46%	441,354,802.42	607,905,231.24	156,078,644.75
	G-324	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	3.52%	3.52%	10,912,915.18	41,785,088.75	3,674,392.64
	G-324	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	4.02%	4.02%	12,029,211.90	49,907,730.86	3,802,266.02
					Total	100.00%	100.00%	$ 464,296,930	$ 699,598,051	$ 163,555,303

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Retail and Trans segments, NEP-T, Hydros	G-327	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	18.70%	18.70%	1,308,534,745.38	4,141,923,036.76	737,952,670.45
	G-327	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	4.82%	4.82%	331,997,434.89	1,437,504,777.89	136,720,440.09
	G-327	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	6.41%	6.41%	421,862,281.76	2,258,814,519.63	140,164,615.44
	G-327	5220G	5220	NYGASD	KeySpan Energy Delivery New York	11.61%	11.61%	830,093,231.45	3,325,991,791.82	335,811,089.87
	G-327	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	8.59%	8.59%	677,309,574.51	2,790,607,671.69	168,573,061.59
	G-327	5310E	5310	MAELEC	Massachusetts Electric Company	20.91%	20.91%	1,531,514,731.52	2,536,423,868.06	1,106,364,931.88
	G-327	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.23%	0.23%	21,875,878.22	52,708,571.72	5,937,558.32
	G-327	5320E	5320	MAELEC	Nantucket Electric Company	0.29%	0.29%	23,994,387.67	69,626,778.23	8,656,651.43
	G-327	5330G	5330	MAGASD	Boston Gas Company	8.80%	8.80%	670,831,634.04	2,132,739,885.32	292,820,111.73
	G-327	5340G	5340	MAGASD	Colonial Gas Company	1.98%	1.98%	146,076,878.95	509,961,168.91	63,928,909.58
	G-327	5360E	5360	RIELEC	Narragansett Electric Company	7.18%	7.18%	578,360,016.93	876,097,844.12	353,207,864.85
	G-327	5360G	5360	RIGASD	Narragansett Gas Company	2.82%	2.82%	226,990,967.37	693,905,684.87	86,449,537.75
	G-327	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	1.80%	1.80%	128,767,321.53	769,810,439.59	13,873,180.78
	G-327	5410T	5410	FRTRAN	New England Power Company - Transmission	5.50%	5.50%	391,454,883.70	2,060,883,214.77	87,349,315.05
	G-327	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.18%	0.18%	21,135,938.80	20,804,811.45	5,832,171.22
	G-327	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.16%	0.16%	17,214,530.84	5,956,332.88	7,981,969.07
	G-327	5413F	5413	FRELEC	New England Electric Trans Corp	0.02%	0.02%	1,635,526.21	-	1,253,963.64
					Total	100.00%	100.00%	$ 7,329,649,964	$ 23,683,760,398	$ 3,552,878,043

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Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Retail and Trans segments, NEP-T, Hydros, KS Generation										
	G-328	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	17.93%	17.93%	1,308,534,745.38	4,141,923,036.76	737,952,670.45
	G-328	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	4.63%	4.63%	331,997,434.89	1,437,504,777.89	136,720,440.09
	G-328	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	6.17%	6.17%	421,862,281.76	2,258,814,519.63	140,164,615.44
	G-328	5220G	5220	NYGASD	KeySpan Energy Delivery New York	11.14%	11.14%	830,093,231.45	3,325,991,791.82	335,811,089.87
	G-328	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	8.25%	8.25%	677,309,574.51	2,790,607,671.69	168,573,061.59
	G-328	5310E	5310	MAELEC	Massachusetts Electric Company	19.99%	19.99%	1,531,514,731.52	2,536,423,868.06	1,106,364,931.88
	G-328	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.22%	0.22%	21,875,878.22	52,708,571.72	5,937,558.32
	G-328	5320E	5320	MAELEC	Nantucket Electric Company	0.28%	0.28%	23,994,387.67	69,626,778.23	8,656,651.43
	G-328	5330G	5330	MAGASD	Boston Gas Company	8.44%	8.44%	670,831,634.04	2,132,739,885.32	292,820,111.73
	G-328	5340G	5340	MAGASD	Colonial Gas Company	1.90%	1.90%	146,076,878.95	509,961,168.91	63,928,909.58
	G-328	5360E	5360	RIELEC	Narragansett Electric Company	6.86%	6.86%	578,360,016.93	876,097,844.12	353,207,864.85
	G-328	5360G	5360	RIGASD	Narragansett Gas Company	2.70%	2.70%	226,990,967.37	693,905,684.87	86,449,537.75
	G-328	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	1.73%	1.73%	128,767,321.53	769,810,439.59	13,873,180.78
	G-328	5410T	5410	FRTRAN	New England Power Company - Transmission	5.29%	5.29%	391,454,883.70	2,060,883,214.77	87,349,315.05
	G-328	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.17%	0.17%	21,135,938.80	20,804,811.45	5,832,171.22
	G-328	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.15%	0.15%	17,214,530.84	5,956,332.88	7,981,969.07
	G-328	5413F	5413	FRELEC	New England Electric Trans Corp	0.02%	0.02%	1,635,526.21	-	1,253,963.64
	G-328	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	4.13%	4.13%	441,354,802.42	607,905,231.24	156,078,644.75
					Total	**100.00%**	**100.00%**	**$ 7,771,004,766**	**$ 24,291,665,629**	**$ 3,708,956,687**

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Retail and Trans segments, NEP-T, Hydros, KS Generation, GW, Port Jefferson, , KS Energy Development, KS Services Inc										
	G-330	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	17.80%	17.81%	$ 1,308,534,745	$ 4,141,923,037	$ 737,952,670
	G-330	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	4.59%	4.59%	$ 331,997,435	$ 1,437,504,778	$ 136,720,440
	G-330	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	6.13%	6.13%	$ 421,862,282	$ 2,258,814,520	$ 140,164,615
	G-330	5220G	5220	NYGASD	KeySpan Energy Delivery New York	11.07%	11.07%	$ 830,093,231	$ 3,325,991,792	$ 335,811,090
	G-330	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	8.20%	8.20%	$ 677,309,575	$ 2,790,607,672	$ 168,573,062
	G-330	5310E	5310	MAELEC	Massachusetts Electric Company	19.86%	19.86%	$ 1,531,514,732	$ 2,536,423,868	$ 1,106,364,932
	G-330	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.22%	0.22%	$ 21,875,878	$ 52,708,572	$ 5,937,558
	G-330	5320E	5320	MAELEC	Nantucket Electric Company	0.27%	0.27%	$ 23,994,388	$ 69,626,778	$ 8,656,651
	G-330	5330G	5330	MAGASD	Boston Gas Company	8.38%	8.38%	$ 670,831,634	$ 2,132,739,885	$ 292,820,112
	G-330	5340G	5340	MAGASD	Colonial Gas Company	1.89%	1.89%	$ 146,076,879	$ 509,961,169	$ 63,928,910
	G-330	5360E	5360	RIELEC	Narragansett Electric Company	6.81%	6.81%	$ 578,360,017	$ 876,097,844	$ 353,207,865
	G-330	5360G	5360	RIGASD	Narragansett Gas Company	2.69%	2.69%	$ 226,990,967	$ 693,905,685	$ 86,449,538
	G-330	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	1.72%	1.72%	$ 128,767,322	$ 769,810,440	$ 13,873,181
	G-330	5410T	5410	FRTRAN	New England Power Company - Transmission	5.26%	5.26%	$ 391,454,884	$ 2,060,883,215	$ 87,349,315
	G-330	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.17%	0.17%	$ 21,135,939	$ 20,804,811	$ 5,832,171
	G-330	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.15%	0.15%	$ 17,214,531	$ 5,956,333	$ 7,981,969
	G-330	5413F	5413	FRELEC	New England Electric Trans Corp	0.02%	0.02%	$ 1,635,526	$ -	$ 1,253,964
	G-330	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	4.10%	4.10%	$ 441,354,802	$ 607,905,231	$ 156,078,645
	G-330	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.14%	0.14%	$ 10,912,915	$ 41,785,089	$ 3,674,393
	G-330	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.15%	0.15%	$ 12,029,212	$ 49,907,731	$ 3,802,266
	G-330	5840N	5840	NONREG	KeySpan Energy Development Corporation	0.16%	0.16%	$ -	$ 75,248,808	$ 6,366,492
	G-330	5850N	5850	NONREG	KeySpan Services Inc.	0.22%	0.22%	$ 15,977,135	$ 7,177,835	$ 15,710,108
					Total	**100.00%**	**100.00%**	**$ 7,809,924,029**	**$ 24,465,785,091**	**$ 3,738,509,946**

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Parents, All Retail and Trans segments, Mass., NEP -T, KS Generation										
	G-331	5020R	5020	PARENT	National Grid USA Parent	0.05%	0.05%	$ -	$ -	$ 5,489,515
	G-331	5040R	5040	PARENT	KeySpan Energy Corp.	0.01%	0.00%	$ 0	$ -	$ 162,524
	G-331	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	17.98%	17.98%	$ 1,308,534,745	$ 4,141,923,037	$ 737,952,670
	G-331	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	4.64%	4.64%	$ 331,997,435	$ 1,437,504,778	$ 136,720,440
	G-331	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	6.18%	6.18%	$ 421,862,282	$ 2,258,814,520	$ 140,164,615
	G-331	5220G	5220	NYGASD	KeySpan Energy Delivery New York	11.17%	11.17%	$ 830,093,231	$ 3,325,991,792	$ 335,811,090
	G-331	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	8.27%	8.27%	$ 677,309,575	$ 2,790,607,672	$ 168,573,062
	G-331	5310E	5310	MAELEC	Massachusetts Electric Company	20.05%	20.06%	$ 1,531,514,732	$ 2,536,423,868	$ 1,106,364,932

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	G-331	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.22%	0.22%	$ 21,875,878	$ 52,708,572	$ 5,937,558
	G-331	5320E	5320	MAELEC	Nantucket Electric Company	0.28%	0.28%	$ 23,994,388	$ 69,626,778	$ 8,656,651
	G-331	5330G	5330	MAGASD	Boston Gas Company	8.46%	8.46%	$ 670,831,634	$ 2,132,739,885	$ 292,820,112
	G-331	5340G	5340	MAGASD	Colonial Gas Company	1.91%	1.91%	$ 146,076,879	$ 509,961,169	$ 63,928,910
	G-331	5360E	5360	RIELEC	Narragansett Electric Company	6.88%	6.88%	$ 578,360,017	$ 876,097,844	$ 353,207,865
	G-331	5360G	5360	RIGASD	Narragansett Gas Company	2.71%	2.71%	$ 226,990,967	$ 693,905,685	$ 86,449,538
	G-331	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	1.74%	1.74%	$ 128,767,322	$ 769,810,440	$ 13,873,181
	G-331	5410T	5410	FRTRAN	New England Power Company - Transmission	5.31%	5.31%	$ 391,454,884	$ 2,060,883,215	$ 87,349,315
	G-331	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	4.14%	4.14%	$ 441,354,802	$ 607,905,231	$ 156,078,645
					Total	**100.00%**	**100.00%**	**$ 7,731,018,771**	**$ 24,264,904,485**	**$ 3,699,540,622**

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Parents, All Retail and Trans segments, NEP -T, NEH, NHH, KS Generation, Port Jefferson	G-332	5020R	5020	PARENT	National Grid USA Parent	0.05%	0.05%	$ -	$ -	$ 5,489,515
	G-332	5040R	5040	PARENT	KeySpan Energy Corp.	0.01%	0.00%	$ 0	$ -	$ 162,524
	G-332	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	17.95%	17.95%	$ 1,308,534,745	$ 4,141,923,037	$ 737,952,670
	G-332	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	4.63%	4.63%	$ 331,997,435	$ 1,437,504,778	$ 136,720,440
	G-332	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	6.17%	6.17%	$ 421,862,282	$ 2,258,814,520	$ 140,164,615
	G-332	5220G	5220	NYGASD	KeySpan Energy Delivery New York	11.15%	11.16%	$ 830,093,231	$ 3,325,991,792	$ 335,811,090
	G-332	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	8.26%	8.26%	$ 677,309,575	$ 2,790,607,672	$ 168,573,062
	G-332	5310E	5310	MAELEC	Massachusetts Electric Company	20.03%	20.03%	$ 1,531,514,732	$ 2,536,423,868	$ 1,106,364,932
	G-332	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.22%	0.22%	$ 21,875,878	$ 52,708,572	$ 5,937,558
	G-332	5320E	5320	MAELEC	Nantucket Electric Company	0.28%	0.28%	$ 23,994,388	$ 69,626,778	$ 8,656,651
	G-332	5330G	5330	MAGASD	Boston Gas Company	8.45%	8.45%	$ 670,831,634	$ 2,132,739,885	$ 292,820,112
	G-332	5340G	5340	MAGASD	Colonial Gas Company	1.90%	1.90%	$ 146,076,879	$ 509,961,169	$ 63,928,910
	G-332	5360E	5360	RIELEC	Narragansett Electric Company	6.87%	6.87%	$ 578,360,017	$ 876,097,844	$ 353,207,865
	G-332	5360G	5360	RIGASD	Narragansett Gas Company	2.71%	2.71%	$ 226,990,967	$ 693,905,685	$ 86,449,538
	G-332	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	1.73%	1.73%	$ 128,767,322	$ 769,810,440	$ 13,873,181
	G-332	5410T	5410	FRTRAN	New England Power Company - Transmission	5.30%	5.30%	$ 391,454,884	$ 2,060,883,215	$ 87,349,315
	G-332	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	4.14%	4.14%	$ 441,354,802	$ 607,905,231	$ 156,078,645
	G-332	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.15%	0.15%	$ 12,029,212	$ 49,907,731	$ 3,802,266
					Total	**100.00%**	**100.00%**	**$ 7,743,047,982**	**$ 24,314,812,215**	**$ 3,703,342,888**

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Parents, All Retail, All TRAN, Hydros, KS Generation, GW, Port Jefferson	G-333	5020R	5020	PARENT	National Grid USA Parent	0.05%	0.05%	$ -	$ -	$ 5,489,515
	G-333	5040R	5040	PARENT	KeySpan Energy Corp.	0.01%	0.00%	$ 0	$ -	$ 162,524
	G-333	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	17.86%	17.87%	$ 1,308,534,745	$ 4,141,923,037	$ 737,952,670
	G-333	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	4.61%	4.61%	$ 331,997,435	$ 1,437,504,778	$ 136,720,440
	G-333	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	6.15%	6.15%	$ 421,862,282	$ 2,258,814,520	$ 140,164,615
	G-333	5220G	5220	NYGASD	KeySpan Energy Delivery New York	11.10%	11.10%	$ 830,093,231	$ 3,325,991,792	$ 335,811,090
	G-333	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	8.22%	8.22%	$ 677,309,575	$ 2,790,607,672	$ 168,573,062
	G-333	5310E	5310	MAELEC	Massachusetts Electric Company	19.93%	19.93%	$ 1,531,514,732	$ 2,536,423,868	$ 1,106,364,932
	G-333	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.22%	0.22%	$ 21,875,878	$ 52,708,572	$ 5,937,558
	G-333	5320E	5320	MAELEC	Nantucket Electric Company	0.28%	0.28%	$ 23,994,388	$ 69,626,778	$ 8,656,651
	G-333	5330G	5330	MAGASD	Boston Gas Company	8.41%	8.41%	$ 670,831,634	$ 2,132,739,885	$ 292,820,112
	G-333	5340G	5340	MAGASD	Colonial Gas Company	1.89%	1.89%	$ 146,076,879	$ 509,961,169	$ 63,928,910
	G-333	5360E	5360	RIELEC	Narragansett Electric Company	6.83%	6.83%	$ 578,360,017	$ 876,097,844	$ 353,207,865
	G-333	5360G	5360	RIGASD	Narragansett Gas Company	2.69%	2.69%	$ 226,990,967	$ 693,905,685	$ 86,449,538
	G-333	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	1.73%	1.73%	$ 128,767,322	$ 769,810,440	$ 13,873,181
	G-333	5410T	5410	FRTRAN	New England Power Company - Transmission	5.27%	5.27%	$ 391,454,884	$ 2,060,883,215	$ 87,349,315
	G-333	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.17%	0.17%	$ 21,135,939	$ 20,804,811	$ 5,832,171
	G-333	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.15%	0.15%	$ 17,214,531	$ 5,956,333	$ 7,981,969
	G-333	5413F	5413	FRELEC	New England Electric Trans Corp	0.02%	0.02%	$ 1,635,526	$ -	$ 1,253,964
	G-333	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	4.12%	4.12%	$ 441,354,802	$ 607,905,231	$ 156,078,645
	G-333	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.14%	0.14%	$ 10,912,915	$ 41,785,089	$ 3,674,393
	G-333	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.15%	0.15%	$ 12,029,212	$ 49,907,731	$ 3,802,266
					Total	**100.00%**	**100.00%**	**$ 7,793,946,893**	**$ 24,383,358,449**	**$ 3,722,085,385**

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

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Legacy NG Retails and Trans segments, NEP-T and Hydros	**G-335**	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	27.10%	27.10%	$ 1,308,534,745	$ 4,141,923,037	$ 737,952,670
	G-335	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	7.12%	7.11%	$ 331,997,435	$ 1,437,504,778	$ 136,720,440
	G-335	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	9.59%	9.59%	$ 421,862,282	$ 2,258,814,520	$ 140,164,615
	G-335	5310E	5310	MAELEC	Massachusetts Electric Company	29.56%	29.56%	$ 1,531,514,732	$ 2,536,423,868	$ 1,106,364,932
	G-335	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.34%	0.34%	$ 21,875,878	$ 52,708,572	$ 5,937,558
	G-335	5320E	5320	MAELEC	Nantucket Electric Company	0.42%	0.42%	$ 23,994,388	$ 69,626,778	$ 8,656,651
	G-335	5360E	5360	RIELEC	Narragansett Electric Company	10.18%	10.18%	$ 578,360,017	$ 876,097,844	$ 353,207,865
	G-335	5360G	5360	RIGASD	Narragansett Gas Company	4.13%	4.13%	$ 226,990,967	$ 693,905,685	$ 86,449,538
	G-335	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	2.75%	2.75%	$ 128,767,322	$ 769,810,440	$ 13,873,181
	G-335	5410T	5410	FRTRAN	New England Power Company - Transmission	8.29%	8.29%	$ 391,454,884	$ 2,060,883,215	$ 87,349,315
	G-335	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.26%	0.26%	$ 21,135,939	$ 20,804,811	$ 5,832,171
	G-335	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.23%	0.23%	$ 17,214,531	$ 5,956,333	$ 7,981,969
	G-335	5413F	5413	FRELEC	New England Electric Trans Corp	0.03%	0.03%	$ 1,635,526	$ -	$ 1,253,964
					Total	**100.00%**	**100.00%**	**$ 5,005,338,645**	**$ 14,924,459,880**	**$ 2,691,744,870**

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Parents, Legacy NG Retails, NMPC -T, Mass. Electric -T	**G-337**	5020R	5020	PARENT	National Grid USA Parent	0.07%	0.07%	$ -	$ -	$ 5,489,515
	G-337	5040R	5040	PARENT	KeySpan Energy Corp.	0.01%	0.00%	$ 0	$ -	$ 162,524
	G-337	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	30.78%	30.78%	$ 1,308,534,745	$ 4,141,923,037	$ 737,952,670
	G-337	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	8.22%	8.23%	$ 331,997,435	$ 1,437,504,778	$ 136,720,440
	G-337	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	11.21%	11.21%	$ 421,862,282	$ 2,258,814,520	$ 140,164,615
	G-337	5310E	5310	MAELEC	Massachusetts Electric Company	32.78%	32.78%	$ 1,531,514,732	$ 2,536,423,868	$ 1,106,364,932
	G-337	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.39%	0.39%	$ 21,875,878	$ 52,708,572	$ 5,937,558
	G-337	5320E	5320	MAELEC	Nantucket Electric Company	0.48%	0.48%	$ 23,994,388	$ 69,626,778	$ 8,656,651
	G-337	5360E	5360	RIELEC	Narragansett Electric Company	11.32%	11.32%	$ 578,360,017	$ 876,097,844	$ 353,207,865
	G-337	5360G	5360	RIGASD	Narragansett Gas Company	4.74%	4.74%	$ 226,990,967	$ 693,905,685	$ 86,449,538
					Total	**100.00%**	**100.00%**	**$ 4,445,130,444**	**$ 12,067,005,081**	**$ 2,581,106,309**

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Parents, All Retail, Transmission segments	**G-338**	5020R	5020	PARENT	National Grid USA Parent	0.06%	0.06%	$ -	$ -	$ 5,489,515
	G-338	5040R	5040	PARENT	KeySpan Energy Corp.	0.01%	0.00%	$ 0	$ -	$ 162,524
	G-338	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	21.29%	21.29%	$ 1,308,534,745	$ 4,141,923,037	$ 737,952,670
	G-338	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	5.56%	5.56%	$ 331,997,435	$ 1,437,504,778	$ 136,720,440
	G-338	5220G	5220	NYGASD	KeySpan Energy Delivery New York	13.38%	13.38%	$ 830,093,231	$ 3,325,991,792	$ 335,811,090
	G-338	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	9.99%	9.99%	$ 677,309,575	$ 2,790,607,672	$ 168,573,062
	G-338	5310E	5310	MAELEC	Massachusetts Electric Company	23.38%	23.38%	$ 1,531,514,732	$ 2,536,423,868	$ 1,106,364,932
	G-338	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.26%	0.26%	$ 21,875,878	$ 52,708,572	$ 5,937,558
	G-338	5320E	5320	MAELEC	Nantucket Electric Company	0.33%	0.33%	$ 23,994,388	$ 69,626,778	$ 8,656,651
	G-338	5330G	5330	MAGASD	Boston Gas Company	10.07%	10.07%	$ 670,831,634	$ 2,132,739,885	$ 292,820,112
	G-338	5340G	5340	MAGASD	Colonial Gas Company	2.27%	2.27%	$ 146,076,879	$ 509,961,169	$ 63,928,910
	G-338	5360E	5360	RIELEC	Narragansett Electric Company	8.04%	8.04%	$ 578,360,017	$ 876,097,844	$ 353,207,865
	G-338	5360G	5360	RIGASD	Narragansett Gas Company	3.23%	3.23%	$ 226,990,967	$ 693,905,685	$ 86,449,538
	G-338	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	2.13%	2.13%	$ 128,767,322	$ 769,810,440	$ 13,873,181
					Total	**100.00%**	**100.00%**	**$ 6,476,346,803**	**$ 19,337,301,519**	**$ 3,315,948,047**

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Parents, KEDNY, NE Retails, Transmission segments	**G-342**	5020R	5020	PARENT	National Grid USA Parent	0.08%	0.08%	$ -	$ -	$ 5,489,515
	G-342	5040R	5040	PARENT	KeySpan Energy Corp.	0.01%	0.00%	$ 0	$ -	$ 162,524
	G-342	5220G	5220	NYGASD	KeySpan Energy Delivery New York	22.95%	22.95%	$ 830,093,231	$ 3,325,991,792	$ 335,811,090
	G-342	5310E	5310	MAELEC	Massachusetts Electric Company	38.08%	38.08%	$ 1,531,514,732	$ 2,536,423,868	$ 1,106,364,932
	G-342	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.45%	0.45%	$ 21,875,878	$ 52,708,572	$ 5,937,558
	G-342	5320E	5320	MAELEC	Nantucket Electric Company	0.56%	0.56%	$ 23,994,388	$ 69,626,778	$ 8,656,651
	G-342	5330G	5330	MAGASD	Boston Gas Company	17.07%	17.07%	$ 670,831,634	$ 2,132,739,885	$ 292,820,112
	G-342	5340G	5340	MAGASD	Colonial Gas Company	3.87%	3.87%	$ 146,076,879	$ 509,961,169	$ 63,928,910
	G-342	5360E	5360	RIELEC	Narragansett Electric Company	13.13%	13.13%	$ 578,360,017	$ 876,097,844	$ 353,207,865
	G-342	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	3.80%	3.80%	$ 128,767,322	$ 769,810,440	$ 13,873,181
					Total	**100.00%**	**100.00%**	**$ 3,931,514,080**	**$ 10,273,360,348**	**$ 2,186,252,337**

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Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Parents,Mass-E&T and Nantucket	**G-344**	5020R	5020	PARENT	National Grid USA Parent	0.16%	0.16%	$ -	$ -	$ 5,489,515
	G-344	5040R	5040	PARENT	KeySpan Energy Corp.	0.01%	0.00%	$ 0	$ -	$ 162,524
	G-344	5310E	5310	MAELEC	Massachusetts Electric Company	96.89%	96.90%	$ 1,531,514,732	$ 2,536,423,868	$ 1,106,364,932
	G-344	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	1.30%	1.30%	$ 21,875,878	$ 52,708,572	$ 5,937,558
	G-344	5320E	5320	MAELEC	Nantucket Electric Company	1.64%	1.64%	$ 23,994,388	$ 69,626,778	$ 8,656,651
					Total	**100.00%**	**100.00%**	**$ 1,577,384,998**	**$ 2,658,759,218**	**$ 1,126,611,180**

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Hydros & NEP	**G-350**	5410T	5410	FRTRAN	New England Power Company - Transmission	91.59%	91.58%	391,454,883.70	2,060,883,214.77	87,349,315.05
	G-350	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	3.86%	3.86%	21,135,938.80	20,804,811.45	5,832,171.22
	G-350	5412F	5412	FRELEC	New England Hydro - Trans Corp.	4.02%	4.02%	17,214,530.84	5,956,332.88	7,981,969.07
	G-350	5413F	5413	FRELEC	New England Electric Trans Corp	0.53%	0.53%	1,635,526.21	-	1,253,963.64
					Total	**100.00%**	**100.00%**	**$ 431,440,880**	**$ 2,087,644,359**	**$ 102,417,419**

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NEP, Hydros, LNG and GenCo	**G-355**	5410T	5410	FRTRAN	New England Power Company - Transmission	50.97%	50.97%	$ 391,454,884	$ 2,060,883,215	$ 87,349,315
	G-355	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	1.79%	1.79%	$ 21,135,939	$ 20,804,811	$ 5,832,171
	G-355	5412F	5412	FRELEC	New England Hydro - Trans Corp.	1.74%	1.74%	$ 17,214,531	$ 5,956,333	$ 7,981,969
	G-355	5413F	5413	FRELEC	New England Electric Trans Corp	0.22%	0.22%	$ 1,635,526	$ -	$ 1,253,964
	G-355	5420G	5420	FRGASO	NG LNG LP Regulated Entity	1.37%	1.37%	$ 8,230,443	$ 44,654,171	$ 4,095,370
	G-355	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	43.91%	43.91%	$ 441,354,802	$ 607,905,231	$ 156,078,645
						100.00%	**100.00%**	**$ 881,026,125**	**$ 2,740,203,762**	**$ 262,591,433**

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Retail, TRAN, NG LNG, KS Generation, GW, Port Jefferson, NG Trans Svcs, Metrowest Realty, Wayfinder and Transgas	**G-356**	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	17.84%	17.83%	$ 1,308,534,745	$ 4,141,923,037	$ 737,952,670
	G-356	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	4.60%	4.60%	$ 331,997,435	$ 1,437,504,778	$ 136,720,440
	G-356	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	6.14%	6.14%	$ 421,862,282	$ 2,258,814,520	$ 140,164,615
	G-356	5220G	5220	NYGASD	KeySpan Energy Delivery New York	11.08%	11.08%	$ 830,093,231	$ 3,325,991,792	$ 335,811,090
	G-356	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	8.21%	8.21%	$ 677,309,575	$ 2,790,607,672	$ 168,573,062
	G-356	5310E	5310	MAELEC	Massachusetts Electric Company	19.89%	19.89%	$ 1,531,514,732	$ 2,536,423,868	$ 1,106,364,932
	G-356	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.22%	0.22%	$ 21,875,878	$ 52,708,572	$ 5,937,558
	G-356	5320E	5320	MAELEC	Nantucket Electric Company	0.28%	0.27%	$ 23,994,388	$ 69,626,778	$ 8,656,651
	G-356	5330G	5330	MAGASD	Boston Gas Company	8.39%	8.39%	$ 670,831,634	$ 2,132,739,885	$ 292,820,112
	G-356	5340G	5340	MAGASD	Colonial Gas Company	1.89%	1.89%	$ 146,076,879	$ 509,961,169	$ 63,928,910
	G-356	5360E	5360	RIELEC	Narragansett Electric Company	6.82%	6.82%	$ 578,360,017	$ 876,097,844	$ 353,207,865
	G-356	5360G	5360	RIGASD	Narragansett Gas Company	2.69%	2.69%	$ 226,990,967	$ 693,905,685	$ 86,449,538
	G-356	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	1.72%	1.72%	$ 128,767,322	$ 769,810,440	$ 13,873,181
	G-356	5410T	5410	FRTRAN	New England Power Company - Transmission	5.26%	5.26%	$ 391,454,884	$ 2,060,883,215	$ 87,349,315
	G-356	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.17%	0.17%	$ 21,135,939	$ 20,804,811	$ 5,832,171
	G-356	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.15%	0.15%	$ 17,214,531	$ 5,956,333	$ 7,981,969
	G-356	5413F	5413	FRELEC	New England Electric Trans Corp	0.02%	0.02%	$ 1,635,526	$ -	$ 1,253,964
	G-356	5420G	5420	FRGASO	NG LNG LP Regulated Entity	0.13%	0.13%	$ 8,230,443	$ 44,654,171	$ 4,095,370
	G-356	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	4.11%	4.11%	$ 441,354,802	$ 607,905,231	$ 156,078,645
	G-356	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.14%	0.14%	$ 10,912,915	$ 41,785,089	$ 3,674,393
	G-356	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.15%	0.15%	$ 12,029,212	$ 49,907,731	$ 3,802,266
	G-356	5825N	5825	NONREG	Transgas Inc	0.10%	0.10%	$ 6,299,066	$ 8,344,456	$ 7,091,710
					Total	**100.00%**	**100.00%**	**$ 7,808,476,403**	**$ 24,436,357,076**	**$ 3,727,620,426**

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

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Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NMPC-EG&T, Mass-E&T, Nantucket, Boston Gas, Narragansett-E&T, NEP -T, NHH, NEET, NG Trans Svcs, Metrowest Realty	G-363	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	24.99%	24.99%	1,308,534,745.38	4,141,923,036.76	737,952,670.45
	G-363	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	6.55%	6.55%	331,997,434.89	1,437,504,777.89	136,720,440.09
	G-363	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	8.81%	8.81%	421,862,281.76	2,258,814,519.63	140,164,615.44
	G-363	5310E	5310	MAELEC	Massachusetts Electric Company	27.33%	27.33%	1,531,514,731.52	2,536,423,868.06	1,106,364,931.88
	G-363	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.31%	0.31%	21,875,878.22	52,708,571.72	5,937,558.32
	G-363	5320E	5320	MAELEC	Nantucket Electric Company	0.39%	0.39%	23,994,387.67	69,626,778.23	8,656,651.43
	G-363	5330G	5330	MAGASD	Boston Gas Company	11.85%	11.84%	670,831,634.04	2,132,739,885.32	292,820,111.73
	G-363	5360E	5360	RIELEC	Narragansett Electric Company	9.41%	9.41%	578,360,016.93	876,097,844.12	353,207,864.85
	G-363	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	2.52%	2.52%	128,767,321.53	769,810,439.59	13,873,180.78
	G-363	5410T	5410	FRTRAN	New England Power Company - Transmission	7.61%	7.61%	391,454,883.70	2,060,883,214.77	87,349,315.05
	G-363	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.21%	0.21%	17,214,530.84	5,956,332.88	7,981,969.07
	G-363	5413F	5413	FRELEC	New England Electric Trans Corp	0.02%	0.02%	1,635,526.21	-	1,253,963.64
					Total	100.00%	100.00%	$ 5,428,043,373	$ 16,342,489,269	$ 2,892,283,273

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NMPC-EG&T, Mass-E, Nantucket, Narragansett-E&G, NEP -T, NHH, NEET	G-364	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	28.05%	28.06%	1,308,534,745.38	4,141,923,036.76	737,952,670.45
	G-364	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	7.40%	7.40%	331,997,434.89	1,437,504,777.89	136,720,440.09
	G-364	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	10.01%	10.01%	421,862,281.76	2,258,814,519.63	140,164,615.44
	G-364	5310E	5310	MAELEC	Massachusetts Electric Company	30.40%	30.40%	1,531,514,731.52	2,536,423,868.06	1,106,364,931.88
	G-364	5320E	5320	MAELEC	Nantucket Electric Company	0.44%	0.44%	23,994,387.67	69,626,778.23	8,656,651.43
	G-364	5360E	5360	RIELEC	Narragansett Electric Company	10.48%	10.48%	578,360,016.93	876,097,844.12	353,207,864.85
	G-364	5360G	5360	RIGASD	Narragansett Gas Company	4.29%	4.29%	226,990,967.37	693,905,684.87	86,449,537.75
	G-364	5410T	5410	FRTRAN	New England Power Company - Transmission	8.67%	8.67%	391,454,883.70	2,060,883,214.77	87,349,315.05
	G-364	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.23%	0.23%	17,214,530.84	5,956,332.88	7,981,969.07
	G-364	5413F	5413	FRELEC	New England Electric Trans Corp	0.03%	0.03%	1,635,526.21	-	1,253,963.64
					Total	100.00%	100.00%	$ 4,833,559,506	$ 14,081,136,057	$ 2,666,101,960

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Legacy NG Elec Retails, NMPC-T and NEP-T	G-370	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	31.92%	31.92%	1,308,534,745.38	4,141,923,036.76	737,952,670.45
	G-370	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	11.53%	11.53%	421,862,281.76	2,258,814,519.63	140,164,615.44
	G-370	5310E	5310	MAELEC	Massachusetts Electric Company	34.23%	34.23%	1,531,514,731.52	2,536,423,868.06	1,106,364,931.88
	G-370	5320E	5320	MAELEC	Nantucket Electric Company	0.50%	0.50%	23,994,387.67	69,626,778.23	8,656,651.43
	G-370	5360E	5360	RIELEC	Narragansett Electric Company	11.81%	11.81%	578,360,016.93	876,097,844.12	353,207,864.85
	G-370	5410T	5410	FRTRAN	New England Power Company - Transmission	10.01%	10.01%	391,454,883.70	2,060,883,214.77	87,349,315.05
					Total	100.00%	100.00%	$ 4,255,721,047	$ 11,943,769,262	$ 2,433,696,049

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Retail excl NMPC-E, plus NMPC-T, NECO-T and KS Generation	G-376	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	6.09%	6.09%	331,997,434.89	1,437,504,777.89	136,720,440.09
	G-376	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	8.15%	8.15%	421,862,281.76	2,258,814,519.63	140,164,615.44
	G-376	5220G	5220	NYGASD	KeySpan Energy Delivery New York	14.67%	14.67%	830,093,231.45	3,325,991,791.82	335,811,089.87
	G-376	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	10.89%	10.89%	677,309,574.51	2,790,607,671.69	168,573,061.59
	G-376	5310E	5310	MAELEC	Massachusetts Electric Company	26.07%	26.07%	1,531,514,731.52	2,536,423,868.06	1,106,364,931.88
	G-376	5320E	5320	MAELEC	Nantucket Electric Company	0.36%	0.36%	23,994,387.67	69,626,778.23	8,656,651.43
	G-376	5330G	5330	MAGASD	Boston Gas Company	11.08%	11.08%	670,831,634.04	2,132,739,885.32	292,820,111.73
	G-376	5340G	5340	MAGASD	Colonial Gas Company	2.50%	2.50%	146,076,878.95	509,961,168.91	63,928,909.58
	G-376	5360E	5360	RIELEC	Narragansett Electric Company	8.95%	8.94%	578,360,016.93	876,097,844.12	353,207,864.85
	G-376	5360G	5360	RIGASD	Narragansett Gas Company	3.55%	3.55%	226,990,967.37	693,905,684.87	86,449,537.75
	G-376	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	2.30%	2.30%	128,767,321.53	769,810,439.59	13,873,180.78
	G-376	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	5.39%	5.39%	441,354,802.42	607,905,231.24	156,078,644.75
					Total	100.00%	100.00%	$ 6,009,153,263	$ 18,009,389,661	$ 2,862,649,040

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

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NMPC -G, Boston Gas, Colonial Gas and Narragansett Gas	**G-378**	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	25.94%	25.94%	331,997,434.89	1,437,504,777.89	136,720,440.09
	G-378	5330G	5330	MAGASD	Boston Gas Company	47.98%	47.97%	670,831,634.04	2,132,739,885.32	292,820,111.73
	G-378	5340G	5340	MAGASD	Colonial Gas Company	10.77%	10.77%	146,076,878.95	509,961,168.91	63,928,909.58
	G-378	5360G	5360	RIGASD	Narragansett Gas Company	15.31%	15.31%	226,990,967.37	693,905,684.87	86,449,537.75
					Total	**100.00%**	**100.00%**	**$ 1,375,896,915**	**$ 4,774,111,517**	**$ 579,918,999**

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NMPC-G&T, Mass-T, Nantucket and Narragansett-G&T	**G-377**	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	22.02%	22.02%	331,997,434.89	1,437,504,777.89	136,720,440.09
	G-377	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	29.12%	29.12%	421,862,281.76	2,258,814,519.63	140,164,615.44
	G-377	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	1.05%	1.05%	21,875,878.22	52,708,571.72	5,937,558.32
	G-377	5320E	5320	MAELEC	Nantucket Electric Company	1.32%	1.32%	23,994,387.67	69,626,778.23	8,656,651.43
	G-377	5360E	5360	RIELEC	Narragansett Electric Company	33.54%	33.53%	578,360,016.93	876,097,844.12	353,207,864.85
	G-377	5360G	5360	RIGASD	Narragansett Gas Company	12.95%	12.95%	226,990,967.37	693,905,684.87	86,449,537.75
					Total	**100.00%**	**100.00%**	**$ 1,605,080,967**	**$ 5,388,658,176**	**$ 731,136,668**

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NECO-T,NEP-T	**G-381**	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	21.88%	21.88%	$ 128,767,322	$ 769,810,440	$ 13,873,181
	G-381	5410T	5410	FRTRAN	New England Power Company - Transmission	78.12%	78.12%	$ 391,454,884	$ 2,060,883,215	$ 87,349,315
					Total	**100.00%**	**100.00%**	**$ 520,222,205**	**$ 2,830,693,654**	**$ 101,222,496**

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Gas Retails excl Niagara Mohawk	**G-383**	5220G	5220	NYGASD	KeySpan Energy Delivery New York	34.38%	34.39%	830,093,231.45	3,325,991,791.82	335,811,089.87
	G-383	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	24.62%	24.62%	677,309,574.51	2,790,607,671.69	168,573,061.59
	G-383	5330G	5330	MAGASD	Boston Gas Company	26.59%	26.59%	670,831,634.04	2,132,739,885.32	292,820,111.73
	G-383	5340G	5340	MAGASD	Colonial Gas Company	5.96%	5.96%	146,076,878.95	509,961,168.91	63,928,909.58
	G-383	5360G	5360	RIGASD	Narragansett Gas Company	8.45%	8.45%	226,990,967.37	693,905,684.87	86,449,537.75
					Total	**100.00%**	**100.00%**	**$ 2,551,302,286**	**$ 9,453,206,203**	**$ 947,582,711**

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
KEDNY, Boston Gas and Colonial Gas	**G-384**	5220G	5220	NYGASD	KeySpan Energy Delivery New York	51.54%	51.54%	830,093,231.45	3,325,991,791.82	335,811,089.87
	G-384	5330G	5330	MAGASD	Boston Gas Company	39.58%	39.58%	670,831,634.04	2,132,739,885.32	292,820,111.73
	G-384	5340G	5340	MAGASD	Colonial Gas Company	8.88%	8.88%	146,076,878.95	509,961,168.91	63,928,909.58
					Total	**100.00%**	**100.00%**	**$ 1,647,001,744**	**$ 5,968,692,846**	**$ 692,560,111**

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
	G-385	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	42.93%	42.93%	677,309,574.51	2,790,607,671.69	168,573,061.59
KEDLI, Boston Gas, Colonial Gas	**G-385**	5330G	5330	MAGASD	Boston Gas Company	46.63%	46.63%	670,831,634.04	2,132,739,885.32	292,820,111.73
	G-385	5340G	5340	MAGASD	Colonial Gas Company	10.44%	10.44%	146,076,878.95	509,961,168.91	63,928,909.58
					Total	**100.00%**	**100.00%**	**$ 1,494,218,087**	**$ 5,433,308,726**	**$ 525,322,083**

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Nantucket Electric, Narragansett Electric	**G-396**	5320E	5320	MAELEC	Nantucket Electric Company	4.58%	4.58%	23,994,387.67	69,626,778.23	8,656,651.43
	G-396	5360E	5360	RIELEC	Narragansett Electric Company	95.42%	95.42%	578,360,016.93	876,097,844.12	353,207,864.85
					Total	**100.00%**	**100.00%**	**$ 602,354,405**	**$ 945,724,622**	**$ 361,864,516**

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Elec & Gas & NEP & Gencos	**G-399**	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	17.94%	17.94%	1,308,534,745.38	4,141,923,036.76	737,952,670.45

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								Updated for 2016		
	G-399	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	4.63%	4.63%	331,997,434.89	1,437,504,777.89	136,720,440.09
	G-399	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	6.17%	6.17%	421,862,281.76	2,258,814,519.63	140,164,615.44
	G-399	5220G	5220	NYGASD	KeySpan Energy Delivery New York	11.14%	11.14%	830,093,231.45	3,325,991,791.82	335,811,089.87
	G-399	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	8.25%	8.25%	677,309,574.51	2,790,607,671.69	168,573,061.59
	G-399	5310E	5310	MAELEC	Massachusetts Electric Company	20.02%	20.02%	1,531,514,731.52	2,536,423,868.06	1,106,364,931.88
	G-399	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.22%	0.22%	21,875,878.22	52,708,571.72	5,937,558.32
	G-399	5320E	5320	MAELEC	Nantucket Electric Company	0.28%	0.28%	23,994,387.67	69,626,778.23	8,656,651.43
	G-399	5330G	5330	MAGASD	Boston Gas Company	8.44%	8.44%	670,831,634.04	2,132,739,885.32	292,820,111.73
	G-399	5340G	5340	MAGASD	Colonial Gas Company	1.90%	1.90%	146,076,878.95	509,961,168.91	63,928,909.58
	G-399	5360E	5360	RIELEC	Narragansett Electric Company	6.87%	6.87%	578,360,016.93	876,097,844.12	353,207,864.85
	G-399	5360G	5360	RIGASD	Narragansett Gas Company	2.70%	2.70%	226,990,967.37	693,905,684.87	86,449,537.75
	G-399	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	1.73%	1.73%	128,767,321.53	769,810,439.59	13,873,180.78
	G-399	5410T	5410	FRTRAN	New England Power Company - Transmission	5.29%	5.29%	391,454,883.70	2,060,883,214.77	87,349,315.05
	G-399	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	4.13%	4.13%	441,354,802.42	607,905,231.24	156,078,644.75
	G-399	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.14%	0.14%	10,912,915.18	41,785,088.75	3,674,392.64
	G-399	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.15%	0.15%	12,029,211.90	49,907,730.86	3,802,266.02
					Total	**100.00%**	**100.00%**	**$ 7,753,960,897**	**$ 24,356,597,304**	**$ 3,701,365,242**

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NGUSA, NMPC-EG&T, NE Retails, NEP-T	G-407	5020R	5020	PARENT	National Grid USA Parent	0.07%	0.07%	$ -	$ -	$ 5,489,515
	G-407	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	28.11%	28.11%	$ 1,308,534,745	$ 4,141,923,037	$ 737,952,670
	G-407	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	7.42%	7.41%	$ 331,997,435	$ 1,437,504,778	$ 136,720,440
	G-407	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	10.02%	10.02%	$ 421,862,282	$ 2,258,814,520	$ 140,164,615
	G-407	5310E	5310	MAELEC	Massachusetts Electric Company	30.46%	30.46%	$ 1,531,514,732	$ 2,536,423,868	$ 1,106,364,932
	G-407	5320E	5320	MAELEC	Nantucket Electric Company	0.44%	0.44%	$ 23,994,388	$ 69,626,778	$ 8,656,651
	G-407	5360E	5360	RIELEC	Narragansett Electric Company	10.50%	10.50%	$ 578,360,017	$ 876,097,844	$ 353,207,865
	G-407	5360G	5360	RIGASD	Narragansett Gas Company	4.30%	4.30%	$ 226,990,967	$ 693,905,685	$ 86,449,538
	G-407	5410T	5410	FRTRAN	New England Power Company - Transmission	8.68%	8.68%	$ 391,454,884	$ 2,060,883,215	$ 87,349,315
					Total	**100.00%**	**100.00%**	**$ 4,814,709,449**	**$ 14,075,179,724**	**$ 2,662,355,542**

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Retail,TRAN,Hydr,LNGR,Gens,KSSvcs,Other	G-411	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	17.77%	17.77%	$ 1,308,534,745	$ 4,141,923,037	$ 737,952,670
	G-411	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	4.59%	4.58%	$ 331,997,435	$ 1,437,504,778	$ 136,720,440
	G-411	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	6.11%	6.11%	$ 421,862,282	$ 2,258,814,520	$ 140,164,615
	G-411	5220G	5220	NYGASD	KeySpan Energy Delivery New York	11.04%	11.04%	$ 830,093,231	$ 3,325,991,792	$ 335,811,090
	G-411	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	8.18%	8.18%	$ 677,309,575	$ 2,790,607,672	$ 168,573,062
	G-411	5310E	5310	MAELEC	Massachusetts Electric Company	19.81%	19.81%	$ 1,531,514,732	$ 2,536,423,868	$ 1,106,364,932
	G-411	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.22%	0.22%	$ 21,875,878	$ 52,708,572	$ 5,937,558
	G-411	5320E	5320	MAELEC	Nantucket Electric Company	0.27%	0.27%	$ 23,994,388	$ 69,626,778	$ 8,656,651
	G-411	5330G	5330	MAGASD	Boston Gas Company	8.36%	8.36%	$ 670,831,634	$ 2,132,739,885	$ 292,820,112
	G-411	5340G	5340	MAGASD	Colonial Gas Company	1.88%	1.88%	$ 146,076,879	$ 509,961,169	$ 63,928,910
	G-411	5360E	5360	RIELEC	Narragansett Electric Company	6.79%	6.79%	$ 578,360,017	$ 876,097,844	$ 353,207,865
	G-411	5360G	5360	RIGASD	Narragansett Gas Company	2.68%	2.68%	$ 226,990,967	$ 693,905,685	$ 86,449,538
	G-411	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	1.72%	1.72%	$ 128,767,322	$ 769,810,440	$ 13,873,181
	G-411	5410T	5410	FRTRAN	New England Power Company - Transmission	5.25%	5.25%	$ 391,454,884	$ 2,060,883,215	$ 87,349,315
	G-411	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.17%	0.17%	$ 21,135,939	$ 20,804,811	$ 5,832,171
	G-411	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.15%	0.15%	$ 17,214,531	$ 5,956,333	$ 7,981,969
	G-411	5413F	5413	FRELEC	New England Electric Trans Corp	0.02%	0.02%	$ 1,635,526	$ -	$ 1,253,964
	G-411	5420G	5420	FRGASO	NG LNG LP Regulated Entity	0.13%	0.13%	$ 8,230,443	$ 44,654,171	$ 4,095,370
	G-411	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	4.09%	4.09%	$ 441,354,802	$ 607,905,231	$ 156,078,645
	G-411	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.14%	0.14%	$ 10,912,915	$ 41,785,089	$ 3,674,393
	G-411	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.15%	0.15%	$ 12,029,212	$ 49,907,731	$ 3,802,266
	G-411	5825N	5825	NONREG	Transgas Inc	0.10%	0.10%	$ 6,299,066	$ 8,344,456	$ 7,091,710
	G-411	5840N	5840	NONREG	KeySpan Energy Development Corporation	0.16%	0.16%	$ -	$ 75,248,808	$ 6,366,492
	G-411	5850N	5850	NONREG	KeySpan Services Inc.	0.22%	0.22%	$ 15,977,135	$ 7,177,835	$ 15,710,108
					Total	**100.00%**	**100.00%**	**$ 7,824,453,538**	**$ 24,518,783,719**	**$ 3,749,697,026**

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Legacy NG Retails, NEP-T	G-415	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	28.12%	28.13%	$ 1,308,534,745	$ 4,141,923,037	$ 737,952,670
	G-415	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	7.42%	7.42%	$ 331,997,435	$ 1,437,504,778	$ 136,720,440
	G-415	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	10.03%	10.03%	$ 421,862,282	$ 2,258,814,520	$ 140,164,615
	G-415	5310E	5310	MAELEC	Massachusetts Electric Company	30.49%	30.49%	$ 1,531,514,732	$ 2,536,423,868	$ 1,106,364,932
	G-415	5320E	5320	MAELEC	Nantucket Electric Company	0.44%	0.44%	$ 23,994,388	$ 69,626,778	$ 8,656,651

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	G-415	5360E	5360	RIELEC	Narragansett Electric Company	10.51%	10.51%	$ 578,360,017	$ 876,097,844	$ 353,207,865
	G-415	5360G	5360	RIGASD	Narragansett Gas Company	4.30%	4.30%	$ 226,990,967	$ 693,905,685	$ 86,449,538
	G-415	5410T	5410	FRTRAN	New England Power Company - Transmission	8.69%	8.69%	$ 391,454,884	$ 2,060,883,215	$ 87,349,315
					Total	100.00%	100.00%	$ 4,814,709,449	$ 14,075,179,724	$ 2,656,866,027

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Legacy NG Retails, NEP-T, plus Gencos	G-416	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	26.45%	26.45%	$ 1,308,534,745	$ 4,141,923,037	$ 737,952,670
	G-416	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	6.99%	6.99%	$ 331,997,435	$ 1,437,504,778	$ 136,720,440
	G-416	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	9.46%	9.46%	$ 421,862,282	$ 2,258,814,520	$ 140,164,615
	G-416	5310E	5310	MAELEC	Massachusetts Electric Company	28.58%	28.58%	$ 1,531,514,732	$ 2,536,423,868	$ 1,106,364,932
	G-416	5320E	5320	MAELEC	Nantucket Electric Company	0.41%	0.41%	$ 23,994,388	$ 69,626,778	$ 8,656,651
	G-416	5360E	5360	RIELEC	Narragansett Electric Company	9.84%	9.84%	$ 578,360,017	$ 876,097,844	$ 353,207,865
	G-416	5360G	5360	RIGASD	Narragansett Gas Company	4.04%	4.04%	$ 226,990,967	$ 693,905,685	$ 86,449,538
	G-416	5410T	5410	FRTRAN	New England Power Company - Transmission	8.20%	8.20%	$ 391,454,884	$ 2,060,883,215	$ 87,349,315
	G-416	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	6.03%	6.03%	$ 441,354,802	$ 607,905,231	$ 156,078,645
					Total	100.00%	100.00%	$ 5,256,064,252	$ 14,683,084,956	$ 2,812,944,672

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Gas Retails excl Narr, NMPC-E	G-419	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	34.80%	34.80%	$ 1,308,534,745	$ 4,141,923,037	$ 737,952,670
	G-419	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	8.76%	8.76%	$ 331,997,435	$ 1,437,504,778	$ 136,720,440
	G-419	5220G	5220	NYGASD	KeySpan Energy Delivery New York	21.16%	21.16%	$ 830,093,231	$ 3,325,991,792	$ 335,811,090
	G-419	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	15.42%	15.42%	$ 677,309,575	$ 2,790,607,672	$ 168,573,062
	G-419	5330G	5330	MAGASD	Boston Gas Company	16.22%	16.22%	$ 670,831,634	$ 2,132,739,885	$ 292,820,112
	G-419	5340G	5340	MAGASD	Colonial Gas Company	3.64%	3.64%	$ 146,076,879	$ 509,961,169	$ 63,928,910
					Total	100.00%	100.00%	$ 3,964,843,499	$ 14,338,728,332	$ 1,735,806,283

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NE 3 Trans, Hydros, LNG, Gencos	G-424	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	1.85%	1.85%	21,875,878.22	52,708,571.72	5,937,558.32
	G-424	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	12.68%	12.69%	128,767,321.53	769,810,439.59	13,873,180.78
	G-424	5410T	5410	FRTRAN	New England Power Company - Transmission	41.22%	41.22%	391,454,883.70	2,060,883,214.77	87,349,315.05
	G-424	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	1.53%	1.53%	21,135,938.80	20,804,811.45	5,832,171.22
	G-424	5412F	5412	FRELEC	New England Hydro - Trans Corp.	1.52%	1.52%	17,214,530.84	5,956,332.88	7,981,969.07
	G-424	5413F	5413	FRELEC	New England Electric Trans Corp	0.20%	0.20%	1,635,526.21	-	1,253,963.64
	G-424	5420G	5420	FRGASO	NG LNG LP Regulated Entity	1.14%	1.14%	8,230,443.48	44,654,171.32	4,095,369.54
	G-424	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	37.44%	37.44%	441,354,802.42	607,905,231.24	156,078,644.75
	G-424	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	1.15%	1.15%	10,912,915.18	41,785,088.75	3,674,392.64
	G-424	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	1.27%	1.27%	12,029,211.90	49,907,730.86	3,802,266.02
					Total	100.00%	100.00%	$ 1,054,611,452	$ 3,654,415,593	$ 289,878,831

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NE 3 Trans, Narr Gas, Hydros, LNG, Gencos	G-425	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	1.50%	1.50%	$ 21,875,878	$ 52,708,572	$ 5,937,558
	G-425	5360G	5360	RIGASD	Narragansett Gas Company	18.88%	18.88%	$ 226,990,967	$ 693,905,685	$ 86,449,538
	G-425	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	10.48%	10.48%	$ 128,767,322	$ 769,810,440	$ 13,873,181
	G-425	5410T	5410	FRTRAN	New England Power Company - Transmission	33.72%	33.72%	$ 391,454,884	$ 2,060,883,215	$ 87,349,315
	G-425	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	1.23%	1.23%	$ 21,135,939	$ 20,804,811	$ 5,832,171
	G-425	5412F	5412	FRELEC	New England Hydro - Trans Corp.	1.20%	1.20%	$ 17,214,531	$ 5,956,333	$ 7,981,969
	G-425	5413F	5413	FRELEC	New England Electric Trans Corp	0.15%	0.15%	$ 1,635,526	$ -	$ 1,253,964
	G-425	5420G	5420	FRGASO	NG LNG LP Regulated Entity	0.92%	0.92%	$ 8,230,443	$ 44,654,171	$ 4,095,370
	G-425	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	29.96%	29.96%	$ 441,354,802	$ 607,905,231	$ 156,078,645
	G-425	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.93%	0.93%	$ 10,912,915	$ 41,785,089	$ 3,674,393
	G-425	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	1.03%	1.03%	$ 12,029,212	$ 49,907,731	$ 3,802,266
					Total	100.00%	100.00%	$ 1,281,602,420	$ 4,348,321,277	$ 376,328,369

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
MECO-T, NECO-T, Nantucket-E, GSE	G-426	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	13.10%	13.10%	$ 21,875,878	$ 52,708,572	$ 5,937,558
	G-426	5320E	5320	MAELEC	Nantucket Electric Company	17.32%	17.32%	$ 23,994,388	$ 69,626,778	$ 8,656,651
	G-426	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	69.58%	69.59%	$ 128,767,322	$ 769,810,440	$ 13,873,181
					Total	100.00%	100.00%	$ 174,637,587	$ 892,145,790	$ 28,467,391

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Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NE Retails+3 Trans, Hydros, LNG, Gencos	**G-427**	5310E	5310	MAELEC	Massachusetts Electric Company	36.89%	36.89%	$ 1,531,514,732	$ 2,536,423,868	$ 1,106,364,932
	G-427	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.43%	0.43%	$ 21,875,878	$ 52,708,572	$ 5,937,558
	G-427	5320E	5320	MAELEC	Nantucket Electric Company	0.54%	0.54%	$ 23,994,388	$ 69,626,778	$ 8,656,651
	G-427	5330G	5330	MAGASD	Boston Gas Company	16.51%	16.51%	$ 670,831,634	$ 2,132,739,885	$ 292,820,112
	G-427	5340G	5340	MAGASD	Colonial Gas Company	3.74%	3.74%	$ 146,076,879	$ 509,961,169	$ 63,928,910
	G-427	5360G	5360	RIGASD	Narragansett Gas Company	5.31%	5.31%	$ 226,990,967	$ 693,905,685	$ 86,449,538
	G-427	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	3.68%	3.67%	$ 128,767,322	$ 769,810,440	$ 13,873,181
	G-427	5360E	5360	RIELEC	Narragansett Electric Company	12.69%	12.69%	$ 578,360,017	$ 876,097,844	$ 353,207,865
	G-427	5410T	5410	FRTRAN	New England Power Company - Transmission	10.96%	10.96%	$ 391,454,884	$ 2,060,883,215	$ 87,349,315
	G-427	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.32%	0.32%	$ 21,135,939	$ 20,804,811	$ 5,832,171
	G-427	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.28%	0.28%	$ 17,214,531	$ 5,956,333	$ 7,981,969
	G-427	5413F	5413	FRELEC	New England Electric Trans Corp	0.03%	0.03%	$ 1,635,526	$ -	$ 1,253,964
	G-427	5420G	5420	FRGASO	NG LNG LP Regulated Entity	0.27%	0.27%	$ 8,230,443	$ 44,654,171	$ 4,095,370
	G-427	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	7.77%	7.77%	$ 441,354,802	$ 607,905,231	$ 156,078,645
	G-427	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.27%	0.27%	$ 10,912,915	$ 41,785,089	$ 3,674,393
	G-427	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.31%	0.31%	$ 12,029,212	$ 49,907,731	$ 3,802,266
					Total	**100.00%**	**100.00%**	**$ 4,232,380,069**	**$ 10,473,170,822**	**$ 2,201,306,838**

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
MECO-E, NECO-E, NEP-T	**G-430**	5310E	5310	MAELEC	Massachusetts Electric Company	59.70%	59.70%	$ 1,531,514,732	$ 2,536,423,868	$ 1,106,364,932
	G-430	5360E	5360	RIELEC	Narragansett Electric Company	20.65%	20.65%	$ 578,360,017	$ 876,097,844	$ 353,207,865
	G-430	5410T	5410	FRTRAN	New England Power Company - Transmission	19.65%	19.65%	$ 391,454,884	$ 2,060,883,215	$ 87,349,315
					Total	**100.00%**	**100.00%**	**$ 2,501,329,632**	**$ 5,473,404,927**	**$ 1,546,922,112**

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Retails excl NH Cos, plus Gencos	**G-431**	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	20.73%	20.73%	1,308,534,745.38	4,141,923,036.76	737,952,670.45
	G-431	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	5.44%	5.44%	331,997,434.89	1,437,504,777.89	136,720,440.09
	G-431	5220G	5220	NYGASD	KeySpan Energy Delivery New York	13.09%	13.09%	830,093,231.45	3,325,991,791.82	335,811,089.87
	G-431	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	9.79%	9.79%	677,309,574.51	2,790,607,671.69	168,573,061.59
	G-431	5310E	5310	MAELEC	Massachusetts Electric Company	22.60%	22.60%	1,531,514,731.52	2,536,423,868.06	1,106,364,931.88
	G-431	5320E	5320	MAELEC	Nantucket Electric Company	0.32%	0.32%	23,994,387.67	69,626,778.23	8,656,651.43
	G-431	5330G	5330	MAGASD	Boston Gas Company	9.82%	9.82%	670,831,634.04	2,132,739,885.32	292,820,111.73
	G-431	5340G	5340	MAGASD	Colonial Gas Company	2.22%	2.22%	146,076,878.95	509,961,168.91	63,928,909.58
	G-431	5360E	5360	RIELEC	Narragansett Electric Company	7.77%	7.77%	578,360,016.93	876,097,844.12	353,207,864.85
	G-431	5360G	5360	RIGASD	Narragansett Gas Company	3.15%	3.15%	226,990,967.37	693,905,684.87	86,449,537.75
	G-431	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	4.73%	4.73%	441,354,802.42	607,905,231.24	156,078,644.75
	G-431	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.16%	0.16%	10,912,915.18	41,785,088.75	3,674,392.64
	G-431	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.18%	0.18%	12,029,211.90	49,907,730.86	3,802,266.02
					Total	**100.00%**	**100.00%**	**$ 5,790,000,532**	**$ 19,214,380,559**	**$ 3,454,040,573**

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NMPC-T, NECO-T, NEP-T, KS Generation	**G-432**	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	35.13%	35.13%	$ 421,862,282	$ 2,258,814,520	$ 140,164,615
	G-432	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	8.77%	8.77%	$ 128,767,322	$ 769,810,440	$ 13,873,181
	G-432	5410T	5410	FRTRAN	New England Power Company - Transmission	28.82%	28.81%	$ 391,454,884	$ 2,060,883,215	$ 87,349,315
	G-432	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	27.28%	27.28%	$ 441,354,802	$ 607,905,231	$ 156,078,645
					Total	**100.00%**	**100.00%**	**$ 1,383,439,289**	**$ 5,697,413,405**	**$ 397,465,756**

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Transmission, Hydros, LNG Reg and Generation	**G-433**	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	33.12%	33.12%	$ 421,862,282	$ 2,258,814,520	$ 140,164,615
	G-433	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	1.25%	1.25%	$ 21,875,878	$ 52,708,572	$ 5,937,558
Requested by Jeff Higgins 10/17/13	**G-433**	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	8.32%	8.32%	$ 128,767,322	$ 769,810,440	$ 13,873,181
Approved by Colleen Dowling 10/22/13	**G-433**	5410T	5410	FRTRAN	New England Power Company - Transmission	27.23%	27.23%	$ 391,454,884	$ 2,060,883,215	$ 87,349,315
	G-433	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	1.05%	1.05%	$ 21,135,939	$ 20,804,811	$ 5,832,171
	G-433	5412F	5412	FRELEC	New England Hydro - Trans Corp.	1.04%	1.04%	$ 17,214,531	$ 5,956,333	$ 7,981,969
	G-433	5413F	5413	FRELEC	New England Electric Trans Corp	0.13%	0.13%	$ 1,635,526	$ -	$ 1,253,964
	G-433	5420G	5420	FRGASO	NG LNG LP Regulated Entity	0.75%	0.75%	$ 8,230,443	$ 44,654,171	$ 4,095,370
	G-433	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	25.49%	25.49%	$ 441,354,802	$ 607,905,231	$ 156,078,645
	G-433	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.77%	0.77%	$ 10,912,915	$ 41,785,089	$ 3,674,393
	G-433	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.85%	0.85%	$ 12,029,212	$ 49,907,731	$ 3,802,266
					Total	**100.00%**	**100.00%**	**$ 1,476,473,734**	**$ 5,913,230,112**	**$ 430,043,446**

G - General Allocator, 3-Point Formula

Updated for 2016

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Legacy NG Retails and KEDLI	**G-434**	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	29.80%	29.80%	$ 1,308,534,745	$ 4,141,923,037	$ 737,952,670
	G-434	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	7.94%	7.94%	$ 331,997,435	$ 1,437,504,778	$ 136,720,440
	G-434	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	14.40%	14.40%	$ 677,309,575	$ 2,790,607,672	$ 168,573,062
	G-434	5310E	5310	MAELEC	Massachusetts Electric Company	31.84%	31.85%	$ 1,531,514,732	$ 2,536,423,868	$ 1,106,364,932
	G-434	5320E	5320	MAELEC	Nantucket Electric Company	0.47%	0.47%	$ 23,994,388	$ 69,626,778	$ 8,656,651
	G-434	5360E	5360	RIELEC	Narragansett Electric Company	10.98%	10.98%	$ 578,360,017	$ 876,097,844	$ 353,207,865
	G-434	5360G	5360	RIGASD	Narragansett Gas Company	4.57%	4.57%	$ 226,990,967	$ 693,905,685	$ 86,449,538
					Total	**100.00%**	**100.00%**	**$ 4,678,701,858**	**$ 12,546,089,662**	**$ 2,597,925,158**

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

LIPA TSA G - General Allocator, 3-Point Formula

Updated for 2016

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 Service Company Finance

Notes:

Allocation Basis	Oracle Co. Code	SAP Co./Seq.	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	0.05%	$ -	$ -	$ 5,489,515
All KS and NG Companies		5030R	NIMO Holdings	5030	0.00%	$ -	$ -	$ 2,897
		5040R	KeySpan Energy Corp.	5040	0.00%	$ 0	$ -	$ 162,524
		5050	Keyspan NE	5050	0.00%	$ -	$ -	$ 130,287
		5180E	National Grid Elec. Services	5180	0.00%	$ -	$ -	$ -
		5190S	LIPA TSA Billing Company	5190	9.40%	$ 806,723,264	$ 3,757,641,402	$ 221,172,203
		5210E	Niagara Mohawk Power Corp.- Electric Distr.	5210	16.12%	$ 1,308,534,745	$ 4,141,923,037	$ 737,952,670
		5210G	Niagara Mohawk Power Corp. - Gas	5210	4.12%	$ 331,997,435	$ 1,437,504,778	$ 136,720,440
		5210T	Niagara Mohawk Power Corp. - Transmission	5210	5.47%	$ 421,862,282	$ 2,258,814,520	$ 140,164,615
		5220G	KeySpan Energy Delivery New York	5220	9.94%	$ 830,093,231	$ 3,325,991,792	$ 335,811,090
		5230G	KeySpan Energy Delivery Long Island	5230	7.32%	$ 677,309,575	$ 2,790,607,672	$ 168,573,062
		5260E	KeySpan Electric Services LLC	5260	0.00%	$ -	$ -	$ -
		5310E	Massachusetts Electric Company	5310	18.17%	$ 1,531,514,732	$ 2,536,423,868	$ 1,106,364,932
		5310F	Massachusetts Electric Company	5310	0.00%	$ -	$ -	$ -
		5310T	Massachusetts Electric Company - Transmission	5310	0.20%	$ 21,875,878	$ 52,708,572	$ 5,937,558
		5320E	Nantucket Electric Company	5320	0.25%	$ 23,994,388	$ 69,626,778	$ 8,656,651
		5330G	Boston Gas Company	5330	7.56%	$ 670,831,634	$ 2,132,739,885	$ 292,820,112
		5340G	Colonial Gas Company	5340	1.70%	$ 146,076,879	$ 509,961,169	$ 63,928,910
		5360E	Narragansett Electric Company	5360	6.23%	$ 578,360,017	$ 876,097,844	$ 353,207,865
		5360F	Narragansett Electric Company	5360	0.00%	$ -	$ -	$ -
		5360G	Narragansett Gas Company	5360	2.42%	$ 226,990,967	$ 693,905,685	$ 86,449,538
		5360T	Narragansett Electric Company - Transmission	5360	1.52%	$ 128,767,322	$ 769,810,440	$ 13,873,181
		5381E	Granite State Electric Co. - Post Sale (Note - 2011 Data)	5381	0.00%	$ -	$ -	$ -
		5391G	EnergyNorth Natural Gas Inc. - Post Sale (Note - 2011 Data)	5391	0.00%	$ -	$ -	$ -
		5410F	New England Power Company	5410	0.00%	$ -	$ -	$ -
		5410T	New England Power Company - Transmission	5410	4.67%	$ 391,454,884	$ 2,060,883,215	$ 87,349,315
		5411F	NE Hydro - Trans Electric Co.	5411	0.16%	$ 21,135,939	$ 20,804,811	$ 5,832,171
		5412F	New England Hydro - Trans Corp.	5412	0.14%	$ 17,214,531	$ 5,956,333	$ 7,981,969
		5413F	New England Electric Trans Corp	5413	0.02%	$ 1,635,526	$ -	$ 1,253,964
		5420G	NG LNG LP Regulated Entity	5420	0.12%	$ 8,230,443	$ 44,654,171	$ 4,095,370
		5430P	KeySpan Generation LLC (PSA)	5430	3.73%	$ 441,354,802	$ 607,905,231	$ 156,078,645
		5430	National Grid Generation-GAAP	5430	0.00%	$ -	$ -	$ -
		5431P	KeySpan Glenwood Energy Center	5431	0.12%	$ 10,912,915	$ 41,785,089	$ 3,674,393
		5432P	KeySpan Port Jefferson Energy Center	5432	0.14%	$ 12,029,212	$ 49,907,731	$ 3,802,266
		5803N	Metrowest Realty LLC	5803	0.00%	$ -	$ 1,778,308	$ -
		5804N	Wayfinder Group	5804	0.02%	$ 997,079	$ -	$ 1,440,316
		5805N	EUA Energy Investment	5805	0.00%	$ -	$ 317,539	$ -
		5815N	Opinac	5815	0.00%	$ -	$ -	$ -
		5820R	Keyspan Energy Trading Services	5820	0.00%	$ -	$ 339,741	$ 236,792
		5825N	Transgas Inc	5825	0.09%	$ 6,299,066	$ 8,344,456	$ 7,091,710
		5830N	KS Energy Corp - West Hold	5830	0.00%	$ -	$ -	$ -
		5840N	KeySpan Energy Development Corporation	5840	0.14%	$ -	$ 75,248,808	$ 6,366,492
		5850N	KeySpan Services Inc.	5850	0.20%	$ 15,977,135	$ 7,177,835	$ 15,710,108
				Totals	**100.00%**	**$ 8,632,173,882**	**$ 28,278,860,709**	**$ 3,978,331,560**

LIPA TSA G - General Allocator, 3-Point Formula

Updated for 2016

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	PRIOR SAP Alloc. Code
G-016 plus LIPA TSA Billing entity	G-T01	5020R	National Grid USA Parent	0.05%	0.05%	$ -	$ -	$ 5,489,515	G-016
	G-T01	5040R	KeySpan Energy Corp.	0.01%	0.00%	$ 0	$ -	$ 162,524	G-016
	G-T01	5210E	Niagara Mohawk Power Corp.- Electric Distr.	16.12%	16.12%	$ 1,308,534,745	$ 4,141,923,037	$ 737,952,670	G-016
	G-T01	5210G	Niagara Mohawk Power Corp. - Gas	4.12%	4.12%	$ 331,997,435	$ 1,437,504,778	$ 136,720,440	G-016
	G-T01	5210T	Niagara Mohawk Power Corp. - Transmission	5.46%	5.47%	$ 421,862,282	$ 2,258,814,520	$ 140,164,615	G-016
	G-T01	5220G	KeySpan Energy Delivery New York	9.94%	9.94%	$ 830,093,231	$ 3,325,991,792	$ 335,811,090	G-016
	G-T01	5230G	KeySpan Energy Delivery Long Island	7.32%	7.32%	$ 677,309,575	$ 2,790,607,672	$ 168,573,062	G-016
	G-T01	5190S	LIPA TSA Billing Company	9.40%	9.40%	$ 806,723,264	$ 3,757,641,402	$ 221,172,203	G-016
	G-T01	5310E	Massachusetts Electric Company	18.18%	18.18%	$ 1,531,514,732	$ 2,536,423,868	$ 1,106,364,932	G-016
	G-T01	5310T	Massachusetts Electric Company - Transmission	0.20%	0.20%	$ 21,875,878	$ 52,708,572	$ 5,937,558	G-016
	G-T01	5320E	Nantucket Electric Company	0.25%	0.25%	$ 23,994,388	$ 69,626,778	$ 8,656,651	G-016
	G-T01	5330G	Boston Gas Company	7.55%	7.56%	$ 670,831,634	$ 2,132,739,885	$ 292,820,112	G-016
	G-T01	5340G	Colonial Gas Company	1.70%	1.70%	$ 146,076,879	$ 509,961,169	$ 63,928,910	G-016
	G-T01	5360E	Narragansett Electric Company	6.22%	6.23%	$ 578,360,017	$ 876,097,844	$ 353,207,865	G-016
	G-T01	5360G	Narragansett Gas Company	2.42%	2.42%	$ 226,990,967	$ 693,905,685	$ 86,449,538	G-016
	G-T01	5360T	Narragansett Electric Company - Transmission	1.52%	1.52%	$ 128,767,322	$ 769,810,440	$ 13,873,181	G-016
	G-T01	5381E	Granite State Electric Co. - Post Sale (Note - 2011 Data)	0.00%	0.00%	$ -	$ -	$ -	G-016
	G-T01	5410T	New England Power Company - Transmission	4.67%	4.67%	$ 391,454,884	$ 2,060,883,215	$ 87,349,315	G-016
	G-T01	5411F	NE Hydro - Trans Electric Co.	0.16%	0.16%	$ 21,135,939	$ 20,804,811	$ 5,832,171	G-016
	G-T01	5412F	New England Hydro - Trans Corp.	0.14%	0.14%	$ 17,214,531	$ 5,956,333	$ 7,981,969	G-016
	G-T01	5413F	New England Electric Trans Corp	0.02%	0.02%	$ 1,635,526	$ -	$ 1,253,964	G-016
	G-T01	5420G	NG LNG LP Regulated Entity	0.12%	0.12%	$ 8,230,443	$ 44,654,171	$ 4,095,370	G-016
	G-T01	5430P	KeySpan Generation LLC (PSA)	3.73%	3.73%	$ 441,354,802	$ 607,905,231	$ 156,078,645	G-016
	G-T01	5431P	KeySpan Glenwood Energy Center	0.12%	0.12%	$ 10,912,915	$ 41,785,089	$ 3,674,393	G-016
	G-T01	5432P	KeySpan Port Jefferson Energy Center	0.14%	0.14%	$ 12,029,212	$ 49,907,731	$ 3,802,266	G-016
	G-T01	5820R	Keyspan Energy Trading Services	0.01%	0.00%	$ -	$ 339,741	$ 236,792	G-016
	G-T01	5825N	Transgas Inc	0.09%	0.09%	$ 6,299,066	$ 8,344,456	$ 7,091,710	G-016
	G-T01	5840N	KeySpan Energy Development Corporation	0.14%	0.14%	$ -	$ 75,248,808	$ 6,366,492	G-016
	G-T01	5850N	KeySpan Services Inc.	0.20%	0.20%	$ 15,977,135	$ 7,177,835	$ 15,710,108	G-016
			Total	100.00%	100.00%	$ 8,631,176,802	$ 28,276,764,862	$ 3,976,758,060	

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	PRIOR SAP Alloc. Code
G-017 plus LIPA TSA billing entity	G-T02	5020R	National Grid USA Parent	0.05%	0.05%	$ -	$ -	$ 5,489,515	G-017
	G-T02	5040R	KeySpan Energy Corp.	0.01%	0.00%	$ 0	$ -	$ 162,524	G-017
	G-T02	5210E	Niagara Mohawk Power Corp.- Electric Distr.	16.22%	16.22%	$ 1,308,534,745	$ 4,141,923,037	$ 737,952,670	G-017
	G-T02	5210G	Niagara Mohawk Power Corp. - Gas	4.14%	4.15%	$ 331,997,435	$ 1,437,504,778	$ 136,720,440	G-017
	G-T02	5210T	Niagara Mohawk Power Corp. - Transmission	5.50%	5.50%	$ 421,862,282	$ 2,258,814,520	$ 140,164,615	G-017
	G-T02	5220G	KeySpan Energy Delivery New York	9.99%	10.00%	$ 830,093,231	$ 3,325,991,792	$ 335,811,090	G-017
	G-T02	5230G	KeySpan Energy Delivery Long Island	7.35%	7.36%	$ 677,309,575	$ 2,790,607,672	$ 168,573,062	G-017
	G-T02	5190S	LIPA TSA Billing Company	9.44%	9.45%	$ 806,723,264	$ 3,757,641,402	$ 221,172,203	G-017
	G-T02	5310E	Massachusetts Electric Company	18.29%	18.30%	$ 1,531,514,732	$ 2,536,423,868	$ 1,106,364,932	G-017
	G-T02	5310T	Massachusetts Electric Company - Transmission	0.20%	0.20%	$ 21,875,878	$ 52,708,572	$ 5,937,558	G-017
	G-T02	5320E	Nantucket Electric Company	0.25%	0.25%	$ 23,994,388	$ 69,626,778	$ 8,656,651	G-017
	G-T02	5330G	Boston Gas Company	7.60%	7.60%	$ 670,831,634	$ 2,132,739,885	$ 292,820,112	G-017
	G-T02	5340G	Colonial Gas Company	1.71%	1.71%	$ 146,076,879	$ 509,961,169	$ 63,928,910	G-017
	G-T02	5360E	Narragansett Electric Company	6.27%	6.27%	$ 578,360,017	$ 876,097,844	$ 353,207,865	G-017
	G-T02	5360G	Narragansett Gas Company	2.43%	2.43%	$ 226,990,967	$ 693,905,685	$ 86,449,538	G-017
	G-T02	5360T	Narragansett Electric Company - Transmission	1.53%	1.53%	$ 128,767,322	$ 769,810,440	$ 13,873,181	G-017
	G-T02	5391G	EnergyNorth Natural Gas Inc. - Post Sale (Note - 2011 Data)	0.00%	0.00%	$ -	$ -	$ -	G-017

LIPA TSA G - General Allocator, 3-Point Formula

						Updated for 2016			
	G-T02	5410T	New England Power Company - Transmission	4.70%	4.70%	$ 391,454,884	$ 2,060,883,215	$ 87,349,315	G-017
	G-T02	5411F	NE Hydro - Trans Electric Co.	0.16%	0.16%	$ 21,135,939	$ 20,804,811	$ 5,832,171	G-017
	G-T02	5412F	New England Hydro - Trans Corp.	0.14%	0.14%	$ 17,214,531	$ 5,956,333	$ 7,981,969	G-017
	G-T02	5430P	KeySpan Generation LLC (PSA)	3.75%	3.75%	$ 441,354,802	$ 607,905,231	$ 156,078,645	G-017
	G-T02	5431P	KeySpan Glenwood Energy Center	0.12%	0.12%	$ 10,912,915	$ 41,785,089	$ 3,674,393	G-017
	G-T02	5432P	KeySpan Port Jefferson Energy Center	0.14%	0.14%	$ 12,029,212	$ 49,907,731	$ 3,802,266	G-017
	G-T02	5820R	Keyspan Energy Trading Services	0.01%	0.00%	$ -	$ 339,741	$ 236,792	G-017
			Total	100.00%	100.00%	$ 8,599,034,631	$ 28,141,339,592	$ 3,942,240,416	

LIPA TSA G - General Allocator, 3-Point Formula

Updated for 2016

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	PRIOR SAP Alloc. Code
G-020 plus LIPA TSA Billing entity	G-T03	5020R	National Grid USA Parent	0.05%	0.05%	$ -	$ -	$ 5,489,515	G-020
	G-T03	5040R	KeySpan Energy Corp.	0.01%	0.00%	$ 0	$ -	$ 162,524	G-020
	G-T03	5190S	LIPA TSA Billing Company	9.40%	9.40%	$ 806,723,264	$ 3,757,641,402	$ 221,172,203	G-020
	G-T03	5210E	Niagara Mohawk Power Corp.- Electric Distr.	16.12%	16.12%	$ 1,308,534,745	$ 4,141,923,037	$ 737,952,670	G-020
	G-T03	5210G	Niagara Mohawk Power Corp. - Gas	4.12%	4.12%	$ 331,997,435	$ 1,437,504,778	$ 136,720,440	G-020
	G-T03	5210T	Niagara Mohawk Power Corp. - Transmission	5.46%	5.47%	$ 421,862,282	$ 2,258,814,520	$ 140,164,615	G-020
	G-T03	5220G	KeySpan Energy Delivery New York	9.94%	9.94%	$ 830,093,231	$ 3,325,991,792	$ 335,811,090	G-020
	G-T03	5230G	KeySpan Energy Delivery Long Island	7.31%	7.32%	$ 677,309,575	$ 2,790,607,672	$ 168,573,062	G-020
	G-T03	5310E	Massachusetts Electric Company	18.18%	18.18%	$ 1,531,514,732	$ 2,536,423,868	$ 1,106,364,932	G-020
	G-T03	5310T	Massachusetts Electric Company - Transmission	0.19%	0.20%	$ 21,875,878	$ 52,708,572	$ 5,937,558	G-020
	G-T03	5320E	Nantucket Electric Company	0.25%	0.25%	$ 23,994,388	$ 69,626,778	$ 8,656,651	G-020
	G-T03	5330G	Boston Gas Company	7.56%	7.56%	$ 670,831,634	$ 2,132,739,885	$ 292,820,112	G-020
	G-T03	5340G	Colonial Gas Company	1.70%	1.70%	$ 146,076,879	$ 509,961,169	$ 63,928,910	G-020
	G-T03	5360E	Narragansett Electric Company	6.23%	6.23%	$ 578,360,017	$ 876,097,844	$ 353,207,865	G-020
	G-T03	5360G	Narragansett Gas Company	2.42%	2.42%	$ 226,990,967	$ 693,905,685	$ 86,449,538	G-020
	G-T03	5360T	Narragansett Electric Company - Transmission	1.52%	1.52%	$ 128,767,322	$ 769,810,440	$ 13,873,181	G-020
	G-T03	5410T	New England Power Company - Transmission	4.67%	4.67%	$ 391,454,884	$ 2,060,883,215	$ 87,349,315	G-020
	G-T03	5411F	NE Hydro - Trans Electric Co.	0.16%	0.16%	$ 21,135,939	$ 20,804,811	$ 5,832,171	G-020
	G-T03	5412F	New England Hydro - Trans Corp.	0.14%	0.14%	$ 17,214,531	$ 5,956,333	$ 7,981,969	G-020
	G-T03	5413F	New England Electric Trans Corp	0.02%	0.02%	$ 1,635,526	$ -	$ 1,253,964	G-020
	G-T03	5420G	NG LNG LP Regulated Entity	0.12%	0.12%	$ 8,230,443	$ 44,654,171	$ 4,095,370	G-020
	G-T03	5430P	KeySpan Generation LLC (PSA)	3.73%	3.73%	$ 441,354,802	$ 607,905,231	$ 156,078,645	G-020
	G-T03	5431P	KeySpan Glenwood Energy Center	0.12%	0.12%	$ 10,912,915	$ 41,785,089	$ 3,674,393	G-020
	G-T03	5432P	KeySpan Port Jefferson Energy Center	0.14%	0.14%	$ 12,029,212	$ 49,907,731	$ 3,802,266	G-020
	G-T03	5820R	Keyspan Energy Trading Services	0.01%	0.00%	$ -	$ 339,741	$ 236,792	G-020
	G-T03	5825N	Transgas Inc	0.09%	0.09%	$ 6,299,066	$ 8,344,456	$ 7,091,710	G-020
	G-T03	5840N	KeySpan Energy Development Corporation	0.14%	0.14%	$ -	$ 75,248,808	$ 6,366,492	G-020
	G-T03	5850N	KeySpan Services Inc.	0.20%	0.20%	$ 15,977,135	$ 7,177,835	$ 15,710,108	G-020
			Total	100.00%	100.00%	$ 8,631,176,802	$ 28,276,764,862	$ 3,976,758,060	

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	PRIOR SAP Alloc. Code
G-097 plus LIPA TSA Billing entity	G-T04	5040R	KeySpan Energy Corp.	0.01%	0.00%	$ 0	$ -	$ 162,524	G-097
	G-T04	5210E	Niagara Mohawk Power Corp.- Electric Distr.	16.22%	16.23%	$ 1,308,534,745	$ 4,141,923,037	$ 737,952,670	G-097
	G-T04	5210G	Niagara Mohawk Power Corp. - Gas	4.15%	4.15%	$ 331,997,435	$ 1,437,504,778	$ 136,720,440	G-097
	G-T04	5210T	Niagara Mohawk Power Corp. - Transmission	5.50%	5.50%	$ 421,862,282	$ 2,258,814,520	$ 140,164,615	G-097
	G-T04	5220G	KeySpan Energy Delivery New York	10.00%	10.00%	$ 830,093,231	$ 3,325,991,792	$ 335,811,090	G-097
	G-T04	5230G	KeySpan Energy Delivery Long Island	7.36%	7.36%	$ 677,309,575	$ 2,790,607,672	$ 168,573,062	G-097
	G-T04	5190S	LIPA TSA Billing Company	9.45%	9.45%	$ 806,723,264	$ 3,757,641,402	$ 221,172,203	G-097
	G-T04	5310E	Massachusetts Electric Company	18.31%	18.31%	$ 1,531,514,732	$ 2,536,423,868	$ 1,106,364,932	G-097
	G-T04	5310T	Massachusetts Electric Company - Transmission	0.19%	0.20%	$ 21,875,878	$ 52,708,572	$ 5,937,558	G-097
	G-T04	5320E	Nantucket Electric Company	0.25%	0.25%	$ 23,994,388	$ 69,626,778	$ 8,656,651	G-097
	G-T04	5330G	Boston Gas Company	7.60%	7.61%	$ 670,831,634	$ 2,132,739,885	$ 292,820,112	G-097
	G-T04	5340G	Colonial Gas Company	1.71%	1.71%	$ 146,076,879	$ 509,961,169	$ 63,928,910	G-097
	G-T04	5360E	Narragansett Electric Company	6.27%	6.27%	$ 578,360,017	$ 876,097,844	$ 353,207,865	G-097
	G-T04	5360G	Narragansett Gas Company	2.43%	2.43%	$ 226,990,967	$ 693,905,685	$ 86,449,538	G-097
	G-T04	5360T	Narragansett Electric Company - Transmission	1.53%	1.53%	$ 128,767,322	$ 769,810,440	$ 13,873,181	G-097
	G-T04	5381E	Granite State Electric Co. - Post Sale (Note - 2011 Data)	0.00%	0.00%	$ -	$ -	$ -	G-097
	G-T04	5391G	EnergyNorth Natural Gas Inc. - Post Sale (Note - 2011 Data)	0.00%	0.00%	$ -	$ -	$ -	G-097
	G-T04	5410T	New England Power Company - Transmission	4.70%	4.70%	$ 391,454,884	$ 2,060,883,215	$ 87,349,315	G-097

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						Updated for 2016			
	G-T04	5411F	NE Hydro - Trans Electric Co.	0.16%	0.16%	$ 21,135,939	$ 20,804,811	$ 5,832,171	G-097
	G-T04	5412F	New England Hydro - Trans Corp.	0.14%	0.14%	$ 17,214,531	$ 5,956,333	$ 7,981,969	G-097
	G-T04	5430P	KeySpan Generation LLC (PSA)	3.75%	3.75%	$ 441,354,802	$ 607,905,231	$ 156,078,645	G-097
	G-T04	5431P	KeySpan Glenwood Energy Center	0.12%	0.12%	$ 10,912,915	$ 41,785,089	$ 3,674,393	G-097
	G-T04	5432P	KeySpan Port Jefferson Energy Center	0.14%	0.14%	$ 12,029,212	$ 49,907,731	$ 3,802,266	G-097
	G-T04	5820R	Keyspan Energy Trading Services	0.01%	0.00%	$ -	$ 339,741	$ 236,792	G-097
			Total	100.00%	100.00%	$ 8,599,034,631	$ 28,141,339,592	$ 3,936,750,901	

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Description	SAP Alloc. Code	SAP Co./Seg	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	PRIOR SAP Alloc. Code
G-098 plus LIPA TSA Billing entity	G-T05	5210E	Niagara Mohawk Power Corp.- Electric Distr.	16.55%	16.55%	$ 1,308,534,745	$ 4,141,923,037	$ 737,952,670	G-098
	G-T05	5210G	Niagara Mohawk Power Corp. - Gas	4.24%	4.24%	$ 331,997,435	$ 1,437,504,778	$ 136,720,440	G-098
	G-T05	5210T	Niagara Mohawk Power Corp. - Transmission	5.63%	5.63%	$ 421,862,282	$ 2,258,814,520	$ 140,164,615	G-098
	G-T05	5220G	KeySpan Energy Delivery New York	10.22%	10.22%	$ 830,093,231	$ 3,325,991,792	$ 335,811,090	G-098
	G-T05	5230G	KeySpan Energy Delivery Long Island	7.53%	7.53%	$ 677,309,575	$ 2,790,607,672	$ 168,573,062	G-098
	G-T05	5190S	LIPA TSA Billing Company	9.68%	9.68%	$ 806,723,264	$ 3,757,641,402	$ 221,172,203	G-098
	G-T05	5310E	Massachusetts Electric Company	18.62%	18.62%	$ 1,531,514,732	$ 2,536,423,868	$ 1,106,364,932	G-098
	G-T05	5320E	Nantucket Electric Company	0.25%	0.25%	$ 23,994,388	$ 69,626,778	$ 8,656,651	G-098
	G-T05	5330G	Boston Gas Company	7.76%	7.76%	$ 670,831,634	$ 2,132,739,885	$ 292,820,112	G-098
	G-T05	5340G	Colonial Gas Company	1.75%	1.75%	$ 146,076,879	$ 509,961,169	$ 63,928,910	G-098
	G-T05	5360E	Narragansett Electric Company	6.38%	6.38%	$ 578,360,017	$ 876,097,844	$ 353,207,865	G-098
	G-T05	5360G	Narragansett Gas Company	2.49%	2.49%	$ 226,990,967	$ 693,905,685	$ 86,449,538	G-098
	G-T05	5381E	Granite State Electric Co. - Post Sale (Note - 2011 Data)	0.00%	0.00%	$ -	$ -	$ -	G-098
	G-T05	5391G	EnergyNorth Natural Gas Inc. - Post Sale (Note - 2011 Data)	0.00%	0.00%	$ -	$ -	$ -	G-098
	G-T05	5410T	New England Power Company - Transmission	4.81%	4.81%	$ 391,454,884	$ 2,060,883,215	$ 87,349,315	G-098
	G-T05	5430P	KeySpan Generation LLC (PSA)	3.82%	3.82%	$ 441,354,802	$ 607,905,231	$ 156,078,645	G-098
	G-T05	5431P	KeySpan Glenwood Energy Center	0.13%	0.13%	$ 10,912,915	$ 41,785,089	$ 3,674,393	G-098
	G-T05	5432P	KeySpan Port Jefferson Energy Center	0.14%	0.14%	$ 12,029,212	$ 49,907,731	$ 3,802,266	G-098
			Total	100.00%	100.00%	$ 8,410,040,962	$ 27,291,719,695	$ 3,902,726,706	

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	PRIOR SAP Alloc. Code
G-102 plus LIPA TSA Billing entity	G-T06	5220G	KeySpan Energy Delivery New York	25.07%	25.07%	$ 830,093,231	$ 3,325,991,792	$ 335,811,090	G-102
	G-T06	5230G	KeySpan Energy Delivery Long Island	17.83%	17.83%	$ 677,309,575	$ 2,790,607,672	$ 168,573,062	G-102
	G-T06	5190S	LIPA TSA Billing Company	22.87%	22.87%	$ 806,723,264	$ 3,757,641,402	$ 221,172,203	G-102
	G-T06	5330G	Boston Gas Company	19.43%	19.43%	$ 670,831,634	$ 2,132,739,885	$ 292,820,112	G-102
	G-T06	5340G	Colonial Gas Company	4.35%	4.35%	$ 146,076,879	$ 509,961,169	$ 63,928,910	G-102
	G-T06	5391G	EnergyNorth Natural Gas Inc. - Post Sale (Note - 2011 Data)	0.00%	0.00%	$ -	$ -	$ -	G-102
	G-T06	5430P	KeySpan Generation LLC (PSA)	9.80%	9.80%	$ 441,354,802	$ 607,905,231	$ 156,078,645	G-102
	G-T06	5431P	KeySpan Glenwood Energy Center	0.31%	0.30%	$ 10,912,915	$ 41,785,089	$ 3,674,393	G-102
	G-T06	5432P	KeySpan Port Jefferson Energy Center	0.34%	0.34%	$ 12,029,212	$ 49,907,731	$ 3,802,266	G-102
			Total	100.00%	100.00%	$ 3,595,331,512	$ 13,216,539,971	$ 1,245,860,679	

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	PRIOR SAP Alloc. Code
G-227 plus LIPA TSA Billing entity	G-T07	5220G	KeySpan Energy Delivery New York	28.04%	28.04%	$ 830,093,231	$ 3,325,991,792	$ 335,811,090	G-227
	G-T07	5230G	KeySpan Energy Delivery Long Island	19.83%	19.83%	$ 677,309,575	$ 2,790,607,672	$ 168,573,062	G-227
	G-T07	5190S	LIPA TSA Billing Company	25.41%	25.41%	$ 806,723,264	$ 3,757,641,402	$ 221,172,203	G-227
	G-T07	5330G	Boston Gas Company	21.84%	21.84%	$ 670,831,634	$ 2,132,739,885	$ 292,820,112	G-227
	G-T07	5340G	Colonial Gas Company	4.88%	4.88%	$ 146,076,879	$ 509,961,169	$ 63,928,910	G-227
			Total	100.00%	100.00%	$ 3,131,034,583	$ 12,516,941,920	$ 1,082,305,376	

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	PRIOR SAP Alloc. Code
G-228 plus LIPA TSA Billing entity	G-T08	5220G	KeySpan Energy Delivery New York	21.56%	21.56%	$ 830,093,231	$ 3,325,991,792	$ 335,811,090	G-228
	G-T08	5230G	KeySpan Energy Delivery Long Island	15.57%	15.57%	$ 677,309,575	$ 2,790,607,672	$ 168,573,062	G-228
	G-T08	5190S	LIPA TSA Billing Company	20.00%	20.00%	$ 806,723,264	$ 3,757,641,402	$ 221,172,203	G-228
	G-T08	5330G	Boston Gas Company	16.56%	16.55%	$ 670,831,634	$ 2,132,739,885	$ 292,820,112	G-228

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						Updated for 2016			
	G-T08	5340G	Colonial Gas Company	3.72%	3.72%	$ 146,076,879	$ 509,961,169	$ 63,928,910	G-228
	G-T08	5360E	Narragansett Electric Company	14.09%	14.09%	$ 578,360,017	$ 876,097,844	$ 353,207,865	G-228
	G-T08	5391G	EnergyNorth Natural Gas Inc. - Post Sale (Note - 2011 Data)	0.00%	0.00%	$ -	$ -	$ -	G-228
	G-T08	5430P	KeySpan Generation LLC (PSA)	8.24%	8.24%	$ 441,354,802	$ 607,905,231	$ 156,078,645	G-228
	G-T08	5431P	KeySpan Glenwood Energy Center	0.26%	0.26%	$ 10,912,915	$ 41,785,089	$ 3,674,393	G-228
			Total	100.00%	100.00%	$ 4,161,662,317	$ 14,042,730,084	$ 1,595,266,278	

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Updated for 2016

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	PRIOR SAP Alloc. Code
G-229 plus LIPA TSA Billing entity	G-T09	5220G	KeySpan Energy Delivery New York	28.04%	28.04%	$ 830,093,231	$ 3,325,991,792	$ 335,811,090	G-229
	G-T09	5230G	KeySpan Energy Delivery Long Island	19.83%	19.83%	$ 677,309,575	$ 2,790,607,672	$ 168,573,062	G-229
	G-T09	5190S	LIPA TSA Billing Company	25.41%	25.41%	$ 806,723,264	$ 3,757,641,402	$ 221,172,203	G-229
	G-T09	5330G	Boston Gas Company	21.84%	21.84%	$ 670,831,634	$ 2,132,739,885	$ 292,820,112	G-229
	G-T09	5340G	Colonial Gas Company	4.88%	4.88%	$ 146,076,879	$ 509,961,169	$ 63,928,910	G-229
	G-T09	5391G	EnergyNorth Natural Gas Inc. - Post Sale (Note - 2011 Data)	0.00%	0.00%	$ -	$ -	$ -	G-229
			Total	100.00%	100.00%	$ 3,131,034,583	$ 12,516,941,920	$ 1,082,305,376	

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	PRIOR SAP Alloc. Code
G-248 plus LIPA TSA Billing entity	G-T10	5230G	KeySpan Energy Delivery Long Island	43.84%	43.84%	$ 677,309,575	$ 2,790,607,672	$ 168,573,062	G-248
	G-T10	5190S	LIPA TSA Billing Company	56.16%	56.16%	$ 806,723,264	$ 3,757,641,402	$ 221,172,203	G-248
			Total	100.00%	100.00%	$ 1,484,032,839	$ 6,548,249,074	$ 389,745,265	

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	PRIOR SAP Alloc. Code
G-250 plus LIPA TSA Billing entity	G-T11	5230G	KeySpan Energy Delivery Long Island	27.46%	27.46%	$ 677,309,575	$ 2,790,607,672	$ 168,573,062	G-250
	G-T11	5190S	LIPA TSA Billing Company	35.19%	35.19%	$ 806,723,264	$ 3,757,641,402	$ 221,172,203	G-250
	G-T11	5330G	Boston Gas Company	30.53%	30.53%	$ 670,831,634	$ 2,132,739,885	$ 292,820,112	G-250
	G-T11	5340G	Colonial Gas Company	6.82%	6.82%	$ 146,076,879	$ 509,961,169	$ 63,928,910	G-250
	G-T11	5391G	EnergyNorth Natural Gas Inc. - Post Sale (Note - 2011 Data)	0.00%	0.00%	$ -	$ -	$ -	G-250
			Total	100.00%	100.00%	$ 2,300,941,351	$ 9,190,950,128	$ 746,494,286	

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	PRIOR SAP Alloc. Code
G-251 plus LIPA TSA Billing entity	G-T12	5230G	KeySpan Energy Delivery Long Island	35.02%	35.02%	$ 677,309,575	$ 2,790,607,672	$ 168,573,062	G-251
	G-T12	5190S	LIPA TSA Billing Company	44.98%	44.98%	$ 806,723,264	$ 3,757,641,402	$ 221,172,203	G-251
	G-T12	5430P	KeySpan Generation LLC (PSA)	20.00%	20.00%	$ 441,354,802	$ 607,905,231	$ 156,078,645	G-251
			Total	100.00%	100.00%	$ 1,925,387,641	$ 7,156,154,305	$ 545,823,909	

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	PRIOR SAP Alloc. Code
G-352 plus LIPA TSA Billing entity	G-T13	5210E	Niagara Mohawk Power Corp.- Electric Distr.	16.27%	16.28%	$ 1,308,534,745	$ 4,141,923,037	$ 737,952,670	G-352
	G-T13	5210G	Niagara Mohawk Power Corp. - Gas	4.16%	4.16%	$ 331,997,435	$ 1,437,504,778	$ 136,720,440	G-352
	G-T13	5210T	Niagara Mohawk Power Corp. - Transmission	5.51%	5.51%	$ 421,862,282	$ 2,258,814,520	$ 140,164,615	G-352
	G-T13	5220G	KeySpan Energy Delivery New York	10.03%	10.03%	$ 830,093,231	$ 3,325,991,792	$ 335,811,090	G-352
	G-T13	5230G	KeySpan Energy Delivery Long Island	7.38%	7.38%	$ 677,309,575	$ 2,790,607,672	$ 168,573,062	G-352
	G-T13	5190S	LIPA TSA Billing Company	9.48%	9.48%	$ 806,723,264	$ 3,757,641,402	$ 221,172,203	G-352
	G-T13	5310E	Massachusetts Electric Company	18.37%	18.37%	$ 1,531,514,732	$ 2,536,423,868	$ 1,106,364,932	G-352
	G-T13	5310T	Massachusetts Electric Company - Transmission	0.20%	0.20%	$ 21,875,878	$ 52,708,572	$ 5,937,558	G-352
	G-T13	5320E	Nantucket Electric Company	0.25%	0.25%	$ 23,994,388	$ 69,626,778	$ 8,656,651	G-352
	G-T13	5330G	Boston Gas Company	7.63%	7.63%	$ 670,831,634	$ 2,132,739,885	$ 292,820,112	G-352
	G-T13	5340G	Colonial Gas Company	1.72%	1.72%	$ 146,076,879	$ 509,961,169	$ 63,928,910	G-352
	G-T13	5360E	Narragansett Electric Company	6.29%	6.29%	$ 578,360,017	$ 876,097,844	$ 353,207,865	G-352
	G-T13	5360G	Narragansett Gas Company	2.44%	2.44%	$ 226,990,967	$ 693,905,685	$ 86,449,538	G-352
	G-T13	5360T	Narragansett Electric Company - Transmission	1.53%	1.53%	$ 128,767,322	$ 769,810,440	$ 13,873,181	G-352

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						Updated for 2016			
	G-T13	5410T	New England Power Company - Transmission	4.71%	4.71%	$ 391,454,884	$ 2,060,883,215	$ 87,349,315	G-352
	G-T13	5430P	KeySpan Generation LLC (PSA)	3.77%	3.77%	$ 441,354,802	$ 607,905,231	$ 156,078,645	G-352
	G-T13	5431P	KeySpan Glenwood Energy Center	0.12%	0.12%	$ 10,912,915	$ 41,785,089	$ 3,674,393	G-352
	G-T13	5432P	KeySpan Port Jefferson Energy Center	0.14%	0.14%	$ 12,029,212	$ 49,907,731	$ 3,802,266	G-352
			Total	100.00%	100.00%	$ 8,560,684,161	$ 28,114,238,706	$ 3,922,537,445	

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Description	SAP Alloc. Code	SAP Co./Seg	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	PRIOR SAP Alloc. Code
G-382 plus LIPA TSA billing entity	G-T14	5220G	KeySpan Energy Delivery New York	21.56%	21.56%	$ 830,093,231	$ 3,325,991,792	$ 335,811,090	G-382
	G-T14	5230G	KeySpan Energy Delivery Long Island	15.57%	15.57%	$ 677,309,575	$ 2,790,607,672	$ 168,573,062	G-382
	G-T14	5190S	LIPA TSA Billing Company	20.00%	20.00%	$ 806,723,264	$ 3,757,641,402	$ 221,172,203	G-382
	G-T14	5330G	Boston Gas Company	16.56%	16.55%	$ 670,831,634	$ 2,132,739,885	$ 292,820,112	G-382
	G-T14	5340G	Colonial Gas Company	3.72%	3.72%	$ 146,076,879	$ 509,961,169	$ 63,928,910	G-382
	G-T14	5360E	Narragansett Electric Company	14.09%	14.09%	$ 578,360,017	$ 876,097,844	$ 353,207,865	G-382
	G-T14	5430P	KeySpan Generation LLC (PSA)	8.24%	8.24%	$ 441,354,802	$ 607,905,231	$ 156,078,645	G-382
	G-T14	5431P	KeySpan Glenwood Energy Center	0.26%	0.26%	$ 10,912,915	$ 41,785,089	$ 3,674,393	G-382
			Total	100.00%	100.00%	$ 4,161,662,317	$ 14,042,730,084	$ 1,595,266,278	

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	PRIOR SAP Alloc. Code
G-385 plus LIPA TSA Billing entity	G-T15	5230G	KeySpan Energy Delivery Long Island	27.46%	27.46%	$ 677,309,575	$ 2,790,607,672	$ 168,573,062	G-385
	G-T15	5190S	LIPA TSA Billing Company	35.19%	35.19%	$ 806,723,264	$ 3,757,641,402	$ 221,172,203	G-385
	G-T15	5330G	Boston Gas Company	30.53%	30.53%	$ 670,831,634	$ 2,132,739,885	$ 292,820,112	G-385
	G-T15	5340G	Colonial Gas Company	6.82%	6.82%	$ 146,076,879	$ 509,961,169	$ 63,928,910	G-385
			Total	100.00%	100.00%	$ 2,300,941,351	$ 9,190,950,128	$ 746,494,286	

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	PRIOR SAP Alloc. Code
G-402 plus LIPA TSA Billing entity	G-T16	5020R	National Grid USA Parent	0.05%	0.05%	$ -	$ -	$ 5,489,515	G-402
	G-T16	5040R	KeySpan Energy Corp.	0.01%	0.00%	$ 0	$ -	$ 162,524	G-402
	G-T16	5190S	LIPA TSA Billing Company	9.40%	9.40%	$ 806,723,264	$ 3,757,641,402	$ 221,172,203	G-402
	G-T16	5210E	Niagara Mohawk Power Corp.- Electric Distr.	16.12%	16.12%	$ 1,308,534,745	$ 4,141,923,037	$ 737,952,670	G-402
	G-T16	5210G	Niagara Mohawk Power Corp. - Gas	4.12%	4.12%	$ 331,997,435	$ 1,437,504,778	$ 136,720,440	G-402
	G-T16	5210T	Niagara Mohawk Power Corp. - Transmission	5.46%	5.47%	$ 421,862,282	$ 2,258,814,520	$ 140,164,615	G-402
	G-T16	5220G	KeySpan Energy Delivery New York	9.94%	9.94%	$ 830,093,231	$ 3,325,991,792	$ 335,811,090	G-402
	G-T16	5230G	KeySpan Energy Delivery Long Island	7.32%	7.32%	$ 677,309,575	$ 2,790,607,672	$ 168,573,062	G-402
	G-T16	5310E	Massachusetts Electric Company	18.18%	18.18%	$ 1,531,514,732	$ 2,536,423,868	$ 1,106,364,932	G-402
	G-T16	5310T	Massachusetts Electric Company - Transmission	0.20%	0.20%	$ 21,875,878	$ 52,708,572	$ 5,937,558	G-402
	G-T16	5320E	Nantucket Electric Company	0.25%	0.25%	$ 23,994,388	$ 69,626,778	$ 8,656,651	G-402
	G-T16	5330G	Boston Gas Company	7.55%	7.56%	$ 670,831,634	$ 2,132,739,885	$ 292,820,112	G-402
	G-T16	5340G	Colonial Gas Company	1.70%	1.70%	$ 146,076,879	$ 509,961,169	$ 63,928,910	G-402
	G-T16	5360E	Narragansett Electric Company	6.22%	6.23%	$ 578,360,017	$ 876,097,844	$ 353,207,865	G-402
	G-T16	5360G	Narragansett Gas Company	2.42%	2.42%	$ 226,990,967	$ 693,905,685	$ 86,449,538	G-402
	G-T16	5360T	Narragansett Electric Company - Transmission	1.52%	1.52%	$ 128,767,322	$ 769,810,440	$ 13,873,181	G-402
	G-T16	5381E	Granite State Electric Co. - Post Sale (Note - 2011 Data)	0.00%	0.00%	$ -	$ -	$ -	G-402
	G-T16	5391G	EnergyNorth Natural Gas Inc. - Post Sale (Note - 2011 Data)	0.00%	0.00%	$ -	$ -	$ -	G-402
	G-T16	5410T	New England Power Company - Transmission	4.67%	4.67%	$ 391,454,884	$ 2,060,883,215	$ 87,349,315	G-402
	G-T16	5411F	NE Hydro - Trans Electric Co.	0.16%	0.16%	$ 21,135,939	$ 20,804,811	$ 5,832,171	G-402
	G-T16	5412F	New England Hydro - Trans Corp.	0.14%	0.14%	$ 17,214,531	$ 5,956,333	$ 7,981,969	G-402
	G-T16	5413F	New England Electric Trans Corp	0.02%	0.02%	$ 1,635,526	$ -	$ 1,253,964	G-402
	G-T16	5420G	NG LNG LP Regulated Entity	0.12%	0.12%	$ 8,230,443	$ 44,654,171	$ 4,095,370	G-402
	G-T16	5430P	KeySpan Generation LLC (PSA)	3.73%	3.73%	$ 441,354,802	$ 607,905,231	$ 156,078,645	G-402
	G-T16	5431P	KeySpan Glenwood Energy Center	0.12%	0.12%	$ 10,912,915	$ 41,785,089	$ 3,674,393	G-402
	G-T16	5432P	KeySpan Port Jefferson Energy Center	0.14%	0.14%	$ 12,029,212	$ 49,907,731	$ 3,802,266	G-402
	G-T16	5820R	Keyspan Energy Trading Services	0.01%	0.00%	$ -	$ 339,741	$ 236,792	G-402
	G-T16	5825N	Transgas Inc	0.09%	0.09%	$ 6,299,066	$ 8,344,456	$ 7,091,710	G-402
	G-T16	5840N	KeySpan Energy Development Corporation	0.14%	0.14%	$ -	$ 75,248,808	$ 6,366,492	G-402
	G-T16	5850N	KeySpan Services Inc.	0.20%	0.20%	$ 15,977,135	$ 7,177,835	$ 15,710,108	G-402

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						Updated for 2016		
			Total	100.00%	100.00%	$ 8,631,176,802	$ 28,276,764,862	$ 3,976,758,060

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Updated for 2016

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	PRIOR SAP Alloc. Code
G-016 plus LIPA TSA Residual entity	G-T51	5020R	National Grid USA Parent	0.05%	0.05%	$ -	$ -	$ 5,489,515	G-016
	G-T51	5040R	KeySpan Energy Corp.	0.01%	0.00%	$ 0	$ -	$ 162,524	G-016
	G-T51	5210E	Niagara Mohawk Power Corp.- Electric Distr.	17.75%	17.76%	$ 1,308,534,745	$ 4,141,923,037	$ 737,952,670	G-016
	G-T51	5210G	Niagara Mohawk Power Corp. - Gas	4.58%	4.58%	$ 331,997,435	$ 1,437,504,778	$ 136,720,440	G-016
	G-T51	5210T	Niagara Mohawk Power Corp. - Transmission	6.11%	6.11%	$ 421,862,282	$ 2,258,814,520	$ 140,164,615	G-016
	G-T51	5220G	KeySpan Energy Delivery New York	11.04%	11.04%	$ 830,093,231	$ 3,325,991,792	$ 335,811,090	G-016
	G-T51	5230G	KeySpan Energy Delivery Long Island	8.17%	8.18%	$ 677,309,575	$ 2,790,607,672	$ 168,573,062	G-016
	G-T51	5180E	National Grid Elec. Services	0.00%	0.00%	$ -	$ -	$ -	G-016
	G-T51	5310E	Massachusetts Electric Company	19.79%	19.79%	$ 1,531,514,732	$ 2,536,423,868	$ 1,106,364,932	G-016
	G-T51	5310T	Massachusetts Electric Company - Transmission	0.22%	0.22%	$ 21,875,878	$ 52,708,572	$ 5,937,558	G-016
	G-T51	5320E	Nantucket Electric Company	0.27%	0.27%	$ 23,994,388	$ 69,626,778	$ 8,656,651	G-016
	G-T51	5330G	Boston Gas Company	8.36%	8.36%	$ 670,831,634	$ 2,132,739,885	$ 292,820,112	G-016
	G-T51	5340G	Colonial Gas Company	1.88%	1.88%	$ 146,076,879	$ 509,961,169	$ 63,928,910	G-016
	G-T51	5360E	Narragansett Electric Company	6.79%	6.79%	$ 578,360,017	$ 876,097,844	$ 353,207,865	G-016
	G-T51	5360G	Narragansett Gas Company	2.68%	2.68%	$ 226,990,967	$ 693,905,685	$ 86,449,538	G-016
	G-T51	5360T	Narragansett Electric Company - Transmission	1.72%	1.72%	$ 128,767,322	$ 769,810,440	$ 13,873,181	G-016
	G-T51	5381E	Granite State Electric Co. - Post Sale (Note - 2011 Data)	0.00%	0.00%	$ -	$ -	$ -	G-016
	G-T51	5410T	New England Power Company - Transmission	5.24%	5.24%	$ 391,454,884	$ 2,060,883,215	$ 87,349,315	G-016
	G-T51	5411F	NE Hydro - Trans Electric Co.	0.17%	0.17%	$ 21,135,939	$ 20,804,811	$ 5,832,171	G-016
	G-T51	5412F	New England Hydro - Trans Corp.	0.15%	0.15%	$ 17,214,531	$ 5,956,333	$ 7,981,969	G-016
	G-T51	5413F	New England Electric Trans Corp	0.02%	0.02%	$ 1,635,526	$ -	$ 1,253,964	G-016
	G-T51	5420G	NG LNG LP Regulated Entity	0.13%	0.13%	$ 8,230,443	$ 44,654,171	$ 4,095,370	G-016
	G-T51	5430P	KeySpan Generation LLC (PSA)	4.09%	4.09%	$ 441,354,802	$ 607,905,231	$ 156,078,645	G-016
	G-T51	5431P	KeySpan Glenwood Energy Center	0.14%	0.14%	$ 10,912,915	$ 41,785,089	$ 3,674,393	G-016
	G-T51	5432P	KeySpan Port Jefferson Energy Center	0.15%	0.15%	$ 12,029,212	$ 49,907,731	$ 3,802,266	G-016
	G-T51	5820R	Keyspan Energy Trading Services	0.01%	0.00%	$ -	$ 339,741	$ 236,792	G-016
	G-T51	5825N	Transgas Inc	0.10%	0.10%	$ 6,299,066	$ 8,344,456	$ 7,091,710	G-016
	G-T51	5840N	KeySpan Energy Development Corporation	0.16%	0.16%	$ -	$ 75,248,808	$ 6,366,492	G-016
	G-T51	5850N	KeySpan Services Inc.	0.22%	0.22%	$ 15,977,135	$ 7,177,835	$ 15,710,108	G-016
			Total	100.00%	100.00%	$ 7,824,453,538	$ 24,519,123,460	$ 3,755,585,857	

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	PRIOR SAP Alloc. Code
G-017 plus LIPA TSA Residual entity	G-T52	5020R	National Grid USA Parent	0.05%	0.05%	$ -	$ -	$ 5,489,515	G-017
	G-T52	5040R	KeySpan Energy Corp.	0.01%	0.00%	$ 0	$ -	$ 162,524	G-017
	G-T52	5210E	Niagara Mohawk Power Corp.- Electric Distr.	17.87%	17.87%	$ 1,308,534,745	$ 4,141,923,037	$ 737,952,670	G-017
	G-T52	5210G	Niagara Mohawk Power Corp. - Gas	4.61%	4.61%	$ 331,997,435	$ 1,437,504,778	$ 136,720,440	G-017
	G-T52	5210T	Niagara Mohawk Power Corp. - Transmission	6.15%	6.15%	$ 421,862,282	$ 2,258,814,520	$ 140,164,615	G-017
	G-T52	5220G	KeySpan Energy Delivery New York	11.10%	11.11%	$ 830,093,231	$ 3,325,991,792	$ 335,811,090	G-017
	G-T52	5230G	KeySpan Energy Delivery Long Island	8.22%	8.22%	$ 677,309,575	$ 2,790,607,672	$ 168,573,062	G-017
	G-T52	5180E	National Grid Elec. Services	0.00%	0.00%	$ -	$ -	$ -	G-017
	G-T52	5310E	Massachusetts Electric Company	19.93%	19.93%	$ 1,531,514,732	$ 2,536,423,868	$ 1,106,364,932	G-017
	G-T52	5310T	Massachusetts Electric Company - Transmission	0.22%	0.22%	$ 21,875,878	$ 52,708,572	$ 5,937,558	G-017
	G-T52	5320E	Nantucket Electric Company	0.27%	0.28%	$ 23,994,388	$ 69,626,778	$ 8,656,651	G-017
	G-T52	5330G	Boston Gas Company	8.41%	8.41%	$ 670,831,634	$ 2,132,739,885	$ 292,820,112	G-017
	G-T52	5340G	Colonial Gas Company	1.89%	1.89%	$ 146,076,879	$ 509,961,169	$ 63,928,910	G-017
	G-T52	5360E	Narragansett Electric Company	6.84%	6.84%	$ 578,360,017	$ 876,097,844	$ 353,207,865	G-017
	G-T52	5360G	Narragansett Gas Company	2.69%	2.69%	$ 226,990,967	$ 693,905,685	$ 86,449,538	G-017
	G-T52	5360T	Narragansett Electric Company - Transmission	1.73%	1.73%	$ 128,767,322	$ 769,810,440	$ 13,873,181	G-017
	G-T52	5391G	EnergyNorth Natural Gas Inc. - Post Sale (Note - 2011 Data)	0.00%	0.00%	$ -	$ -	$ -	G-017
	G-T52	5410T	New England Power Company - Transmission	5.27%	5.27%	$ 391,454,884	$ 2,060,883,215	$ 87,349,315	G-017
	G-T52	5411F	NE Hydro - Trans Electric Co.	0.17%	0.17%	$ 21,135,939	$ 20,804,811	$ 5,832,171	G-017
	G-T52	5412F	New England Hydro - Trans Corp.	0.15%	0.15%	$ 17,214,531	$ 5,956,333	$ 7,981,969	G-017

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						Updated for 2016			
	G-T52	5430P	KeySpan Generation LLC (PSA)	4.12%	4.12%	$ 441,354,802	$ 607,905,231	$ 156,078,645	G-017
	G-T52	5431P	KeySpan Glenwood Energy Center	0.14%	0.14%	$ 10,912,915	$ 41,785,089	$ 3,674,393	G-017
	G-T52	5432P	KeySpan Port Jefferson Energy Center	0.15%	0.15%	$ 12,029,212	$ 49,907,731	$ 3,802,266	G-017
	G-T52	5820R	Keyspan Energy Trading Services	0.01%	0.00%	$ -	$ 339,741	$ 236,792	G-017
			Total	100.00%	100.00%	$ 7,792,311,367	$ 24,383,698,190	$ 3,721,068,213	

LIPA TSA G - General Allocator, 3-Point Formula

Updated for 2016

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	PRIOR SAP Alloc. Code
G-020 plus LIPA TSA Residual entity	G-T53	5020R	National Grid USA Parent	0.05%	0.05%	$ -	$ -	$ 5,489,515	G-020
	G-T53	5040R	KeySpan Energy Corp.	0.01%	0.00%	$ 0	$ -	$ 162,524	G-020
	G-T53	5180E	LIPA TSA Billing Company	0.00%	0.00%	$ -	$ -	$ -	G-020
	G-T53	5210E	Niagara Mohawk Power Corp.- Electric Distr.	17.75%	17.76%	$ 1,308,534,745	$ 4,141,923,037	$ 737,952,670	G-020
	G-T53	5210G	Niagara Mohawk Power Corp. - Gas	4.58%	4.58%	$ 331,997,435	$ 1,437,504,778	$ 136,720,440	G-020
	G-T53	5210T	Niagara Mohawk Power Corp. - Transmission	6.11%	6.11%	$ 421,862,282	$ 2,258,814,520	$ 140,164,615	G-020
	G-T53	5220G	KeySpan Energy Delivery New York	11.04%	11.04%	$ 830,093,231	$ 3,325,991,792	$ 335,811,090	G-020
	G-T53	5230G	KeySpan Energy Delivery Long Island	8.17%	8.18%	$ 677,309,575	$ 2,790,607,672	$ 168,573,062	G-020
	G-T53	5310E	Massachusetts Electric Company	19.79%	19.79%	$ 1,531,514,732	$ 2,536,423,868	$ 1,106,364,932	G-020
	G-T53	5310T	Massachusetts Electric Company - Transmission	0.22%	0.22%	$ 21,875,878	$ 52,708,572	$ 5,937,558	G-020
	G-T53	5320E	Nantucket Electric Company	0.27%	0.27%	$ 23,994,388	$ 69,626,778	$ 8,656,651	G-020
	G-T53	5330G	Boston Gas Company	8.36%	8.36%	$ 670,831,634	$ 2,132,739,885	$ 292,820,112	G-020
	G-T53	5340G	Colonial Gas Company	1.88%	1.88%	$ 146,076,879	$ 509,961,169	$ 63,928,910	G-020
	G-T53	5360E	Narragansett Electric Company	6.79%	6.79%	$ 578,360,017	$ 876,097,844	$ 353,207,865	G-020
	G-T53	5360G	Narragansett Gas Company	2.68%	2.68%	$ 226,990,967	$ 693,905,685	$ 86,449,538	G-020
	G-T53	5360T	Narragansett Electric Company - Transmission	1.72%	1.72%	$ 128,767,322	$ 769,810,440	$ 13,873,181	G-020
	G-T53	5410T	New England Power Company - Transmission	5.24%	5.24%	$ 391,454,884	$ 2,060,883,215	$ 87,349,315	G-020
	G-T53	5411F	NE Hydro - Trans Electric Co.	0.17%	0.17%	$ 21,135,939	$ 20,804,811	$ 5,832,171	G-020
	G-T53	5412F	New England Hydro - Trans Corp.	0.15%	0.15%	$ 17,214,531	$ 5,956,333	$ 7,981,969	G-020
	G-T53	5413F	New England Electric Trans Corp	0.02%	0.02%	$ 1,635,526	$ -	$ 1,253,964	G-020
	G-T53	5420G	NG LNG LP Regulated Entity	0.13%	0.13%	$ 8,230,443	$ 44,654,171	$ 4,095,370	G-020
	G-T53	5430P	KeySpan Generation LLC (PSA)	4.09%	4.09%	$ 441,354,802	$ 607,905,231	$ 156,078,645	G-020
	G-T53	5431P	KeySpan Glenwood Energy Center	0.14%	0.14%	$ 10,912,915	$ 41,785,089	$ 3,674,393	G-020
	G-T53	5432P	KeySpan Port Jefferson Energy Center	0.15%	0.15%	$ 12,029,212	$ 49,907,731	$ 3,802,266	G-020
	G-T53	5820R	Keyspan Energy Trading Services	0.01%	0.00%	$ -	$ 339,741	$ 236,792	G-020
	G-T53	5825N	Transgas Inc	0.10%	0.10%	$ 6,299,066	$ 8,344,456	$ 7,091,710	G-020
	G-T53	5840N	KeySpan Energy Development Corporation	0.16%	0.16%	$ -	$ 75,248,808	$ 6,366,492	G-020
	G-T53	5850N	KeySpan Services Inc.	0.22%	0.22%	$ 15,977,135	$ 7,177,835	$ 15,710,108	G-020
			Total	100.00%	100.00%	$ 7,824,453,538	$ 24,519,123,460	$ 3,755,585,857	

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	PRIOR SAP Alloc. Code
G-097 plus LIPA TSA Residual entity	G-T54	5040R	KeySpan Energy Corp.	0.01%	0.00%	$ 0	$ -	$ 162,524	G-097
	G-T54	5210E	Niagara Mohawk Power Corp.- Electric Distr.	17.88%	17.88%	$ 1,308,534,745	$ 4,141,923,037	$ 737,952,670	G-097
	G-T54	5210G	Niagara Mohawk Power Corp. - Gas	4.61%	4.61%	$ 331,997,435	$ 1,437,504,778	$ 136,720,440	G-097
	G-T54	5210T	Niagara Mohawk Power Corp. - Transmission	6.15%	6.15%	$ 421,862,282	$ 2,258,814,520	$ 140,164,615	G-097
	G-T54	5220G	KeySpan Energy Delivery New York	11.11%	11.11%	$ 830,093,231	$ 3,325,991,792	$ 335,811,090	G-097
	G-T54	5230G	KeySpan Energy Delivery Long Island	8.22%	8.22%	$ 677,309,575	$ 2,790,607,672	$ 168,573,062	G-097
	G-T54	5180E	National Grid Elec. Services	0.00%	0.00%	$ -	$ -	$ -	G-097
	G-T54	5310E	Massachusetts Electric Company	19.94%	19.94%	$ 1,531,514,732	$ 2,536,423,868	$ 1,106,364,932	G-097
	G-T54	5310T	Massachusetts Electric Company - Transmission	0.22%	0.22%	$ 21,875,878	$ 52,708,572	$ 5,937,558	G-097
	G-T54	5320E	Nantucket Electric Company	0.27%	0.28%	$ 23,994,388	$ 69,626,778	$ 8,656,651	G-097
	G-T54	5330G	Boston Gas Company	8.41%	8.41%	$ 670,831,634	$ 2,132,739,885	$ 292,820,112	G-097
	G-T54	5340G	Colonial Gas Company	1.90%	1.90%	$ 146,076,879	$ 509,961,169	$ 63,928,910	G-097
	G-T54	5360E	Narragansett Electric Company	6.84%	6.84%	$ 578,360,017	$ 876,097,844	$ 353,207,865	G-097
	G-T54	5360G	Narragansett Gas Company	2.70%	2.70%	$ 226,990,967	$ 693,905,685	$ 86,449,538	G-097
	G-T54	5360T	Narragansett Electric Company - Transmission	1.73%	1.73%	$ 128,767,322	$ 769,810,440	$ 13,873,181	G-097
	G-T54	5381E	Granite State Electric Co. - Post Sale (Note - 2011 Data)	0.00%	0.00%	$ -	$ -	$ -	G-097
	G-T54	5391G	EnergyNorth Natural Gas Inc. - Post Sale (Note - 2011 Data)	0.00%	0.00%	$ -	$ -	$ -	G-097
	G-T54	5410T	New England Power Company - Transmission	5.27%	5.28%	$ 391,454,884	$ 2,060,883,215	$ 87,349,315	G-097
	G-T54	5411F	NE Hydro - Trans Electric Co.	0.17%	0.17%	$ 21,135,939	$ 20,804,811	$ 5,832,171	G-097
	G-T54	5412F	New England Hydro - Trans Corp.	0.15%	0.15%	$ 17,214,531	$ 5,956,333	$ 7,981,969	G-097

LIPA TSA G - General Allocator, 3-Point Formula

						Updated for 2016			
	G-T54	5430P	KeySpan Generation LLC (PSA)	4.12%	4.12%	$ 441,354,802	$ 607,905,231	$ 156,078,645	G-097
	G-T54	5431P	KeySpan Glenwood Energy Center	0.14%	0.14%	$ 10,912,915	$ 41,785,089	$ 3,674,393	G-097
	G-T54	5432P	KeySpan Port Jefferson Energy Center	0.15%	0.15%	$ 12,029,212	$ 49,907,731	$ 3,802,266	G-097
	G-T54	5820R	Keyspan Energy Trading Services	0.01%	0.00%	$ -	$ 339,741	$ 236,792	G-097
			Total	100.00%	100.00%	$ 7,792,311,367	$ 24,383,698,190	$ 3,715,578,698	

LIPA TSA G - General Allocator, 3-Point Formula

Updated for 2016

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	PRIOR SAP Alloc. Code
G-098 plus LIPA TSA Residual entity	G-T55	5210E	Niagara Mohawk Power Corp.- Electric Distr.	18.28%	18.28%	$ 1,308,534,745	$ 4,141,923,037	$ 737,952,670	G-098
	G-T55	5210G	Niagara Mohawk Power Corp. - Gas	4.73%	4.73%	$ 331,997,435	$ 1,437,504,778	$ 136,720,440	G-098
	G-T55	5210T	Niagara Mohawk Power Corp. - Transmission	6.32%	6.32%	$ 421,862,282	$ 2,258,814,520	$ 140,164,615	G-098
	G-T55	5220G	KeySpan Energy Delivery New York	11.39%	11.39%	$ 830,093,231	$ 3,325,991,792	$ 335,811,090	G-098
	G-T55	5230G	KeySpan Energy Delivery Long Island	8.45%	8.45%	$ 677,309,575	$ 2,790,607,672	$ 168,573,062	G-098
	G-T55	5180E	National Grid Elec. Services	0.00%	0.00%	$ -	$ -	$ -	G-098
	G-T55	5310E	Massachusetts Electric Company	20.32%	20.32%	$ 1,531,514,732	$ 2,536,423,868	$ 1,106,364,932	G-098
	G-T55	5320E	Nantucket Electric Company	0.28%	0.28%	$ 23,994,388	$ 69,626,778	$ 8,656,651	G-098
	G-T55	5330G	Boston Gas Company	8.61%	8.61%	$ 670,831,634	$ 2,132,739,885	$ 292,820,112	G-098
	G-T55	5340G	Colonial Gas Company	1.94%	1.94%	$ 146,076,879	$ 509,961,169	$ 63,928,910	G-098
	G-T55	5360E	Narragansett Electric Company	6.98%	6.97%	$ 578,360,017	$ 876,097,844	$ 353,207,865	G-098
	G-T55	5360G	Narragansett Gas Company	2.76%	2.76%	$ 226,990,967	$ 693,905,685	$ 86,449,538	G-098
	G-T55	5381E	Granite State Electric Co. - Post Sale (Note - 2011 Data)	0.00%	0.00%	$ -	$ -	$ -	G-098
	G-T55	5391G	EnergyNorth Natural Gas Inc. - Post Sale (Note - 2011 Data)	0.00%	0.00%	$ -	$ -	$ -	G-098
	G-T55	5410T	New England Power Company - Transmission	5.43%	5.43%	$ 391,454,884	$ 2,060,883,215	$ 87,349,315	G-098
	G-T55	5430P	KeySpan Generation LLC (PSA)	4.21%	4.21%	$ 441,354,802	$ 607,905,231	$ 156,078,645	G-098
	G-T55	5431P	KeySpan Glenwood Energy Center	0.14%	0.14%	$ 10,912,915	$ 41,785,089	$ 3,674,393	G-098
	G-T55	5432P	KeySpan Port Jefferson Energy Center	0.16%	0.16%	$ 12,029,212	$ 49,907,731	$ 3,802,266	G-098
			Total	100.00%	100.00%	$ 7,603,317,698	$ 23,534,078,293	$ 3,681,554,503	

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	PRIOR SAP Alloc. Code
G-102 plus LIPA TSA Residual Entity	G-T56	5220G	KeySpan Energy Delivery New York	32.57%	32.57%	$ 830,093,231	$ 3,325,991,792	$ 335,811,090	G-102
	G-T56	5230G	KeySpan Energy Delivery Long Island	23.41%	23.41%	$ 677,309,575	$ 2,790,607,672	$ 168,573,062	G-102
	G-T56	5180E	National Grid Elec. Services	0.00%	0.00%	$ -	$ -	$ -	G-102
	G-T56	5330G	Boston Gas Company	25.06%	25.06%	$ 670,831,634	$ 2,132,739,885	$ 292,820,112	G-102
	G-T56	5340G	Colonial Gas Company	5.62%	5.62%	$ 146,076,879	$ 509,961,169	$ 63,928,910	G-102
	G-T56	5391G	EnergyNorth Natural Gas Inc. - Post Sale (Note - 2011 Data)	0.00%	0.00%	$ -	$ -	$ -	G-102
	G-T56	5430P	KeySpan Generation LLC (PSA)	12.50%	12.50%	$ 441,354,802	$ 607,905,231	$ 156,078,645	G-102
	G-T56	5431P	KeySpan Glenwood Energy Center	0.40%	0.40%	$ 10,912,915	$ 41,785,089	$ 3,674,393	G-102
	G-T56	5432P	KeySpan Port Jefferson Energy Center	0.44%	0.44%	$ 12,029,212	$ 49,907,731	$ 3,802,266	G-102
			Total	100.00%	100.00%	$ 2,788,608,248	$ 9,458,898,569	$ 1,024,688,476	

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	PRIOR SAP Alloc. Code
G-227 plus LIPA TSA Residual entity	G-T57	5220G	KeySpan Energy Delivery New York	37.56%	37.56%	$ 830,093,231	$ 3,325,991,792	$ 335,811,090	G-227
	G-T57	5230G	KeySpan Energy Delivery Long Island	26.86%	26.86%	$ 677,309,575	$ 2,790,607,672	$ 168,573,062	G-227
	G-T57	5180E	National Grid Elec. Services	0.00%	0.00%	$ -	$ -	$ -	G-227
	G-T57	5330G	Boston Gas Company	29.07%	29.07%	$ 670,831,634	$ 2,132,739,885	$ 292,820,112	G-227
	G-T57	5340G	Colonial Gas Company	6.51%	6.51%	$ 146,076,879	$ 509,961,169	$ 63,928,910	G-227
			Total	100.00%	100.00%	$ 2,324,311,319	$ 8,759,300,518	$ 861,133,173	

LIPA TSA G - General Allocator, 3-Point Formula

Updated for 2016

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	PRIOR SAP Alloc. Code
G-228 plus LIPA TSA Residual entity	G-T58	5220G	KeySpan Energy Delivery New York	27.17%	27.17%	$ 830,093,231	$ 3,325,991,792	$ 335,811,090	G-228
	G-T58	5230G	KeySpan Energy Delivery Long Island	19.86%	19.86%	$ 677,309,575	$ 2,790,607,672	$ 168,573,062	G-228
	G-T58	5180E	National Grid Elec. Services	0.00%	0.00%	$ -	$ -	$ -	G-228
	G-T58	5330G	Boston Gas Company	20.68%	20.68%	$ 670,831,634	$ 2,132,739,885	$ 292,820,112	G-228
	G-T58	5340G	Colonial Gas Company	4.66%	4.65%	$ 146,076,879	$ 509,961,169	$ 63,928,910	G-228
	G-T58	5360E	Narragansett Electric Company	17.16%	17.15%	$ 578,360,017	$ 876,097,844	$ 353,207,865	G-228
	G-T58	5391G	EnergyNorth Natural Gas Inc. - Post Sale (Note - 2011 Data)	0.00%	0.00%	$ -	$ -	$ -	G-228
	G-T58	5430P	KeySpan Generation LLC (PSA)	10.14%	10.14%	$ 441,354,802	$ 607,905,231	$ 156,078,645	G-228
	G-T58	5431P	KeySpan Glenwood Energy Center	0.33%	0.33%	$ 10,912,915	$ 41,785,089	$ 3,674,393	G-228
			Total	100.00%	100.00%	$ 3,354,939,053	$ 10,285,088,682	$ 1,374,094,075	

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	PRIOR SAP Alloc. Code
G-229 plus LIPA TSA Residual entity	G-T59	5220G	KeySpan Energy Delivery New York	37.56%	37.56%	$ 830,093,231	$ 3,325,991,792	$ 335,811,090	G-229
	G-T59	5230G	KeySpan Energy Delivery Long Island	26.86%	26.86%	$ 677,309,575	$ 2,790,607,672	$ 168,573,062	G-229
	G-T59	5180E	National Grid Elec. Services	0.00%	0.00%	$ -	$ -	$ -	G-229
	G-T59	5330G	Boston Gas Company	29.07%	29.07%	$ 670,831,634	$ 2,132,739,885	$ 292,820,112	G-229
	G-T59	5340G	Colonial Gas Company	6.51%	6.51%	$ 146,076,879	$ 509,961,169	$ 63,928,910	G-229
	G-T59	5391G	EnergyNorth Natural Gas Inc. - Post Sale (Note - 2011 Data)	0.00%	0.00%	$ -	$ -	$ -	G-229
			Total	100.00%	100.00%	$ 2,324,311,319	$ 8,759,300,518	$ 861,133,173	

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	PRIOR SAP Alloc. Code
G-250 plus LIPA TSA Residual Entity	G-T61	5230G	KeySpan Energy Delivery Long Island	42.93%	42.93%	$ 677,309,575	$ 2,790,607,672	$ 168,573,062	G-250
	G-T61	5180E	National Grid Elec. Services	0.00%	0.00%	$ -	$ -	$ -	G-250
	G-T61	5330G	Boston Gas Company	46.63%	46.63%	$ 670,831,634	$ 2,132,739,885	$ 292,820,112	G-250
	G-T61	5340G	Colonial Gas Company	10.44%	10.44%	$ 146,076,879	$ 509,961,169	$ 63,928,910	G-250
	G-T61	5391G	EnergyNorth Natural Gas Inc. - Post Sale (Note - 2011 Data)	0.00%	0.00%	$ -	$ -	$ -	G-250
			Total	100.00%	100.00%	$ 1,494,218,087	$ 5,433,308,726	$ 525,322,083	

LIPA TSA G - General Allocator, 3-Point Formula

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Description	SAP Alloc. Code	SAP Co./Seg	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	PRIOR SAP Alloc. Code
G-251 plus LIPA TSA Residual Entity	G-T62	5230G	KeySpan Energy Delivery Long Island	64.86%	64.86%	$ 677,309,575	$ 2,790,607,672	$ 168,573,062	G-251
	G-T62	5180E	National Grid Elec. Services	0.00%	0.00%	$ -	$ -	$ -	G-251
	G-T62	5430P	KeySpan Generation LLC (PSA)	35.14%	35.14%	$ 441,354,802	$ 607,905,231	$ 156,078,645	G-251
			Total	100.00%	100.00%	$ 1,118,664,377	$ 3,398,512,903	$ 324,651,706	

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	PRIOR SAP Alloc. Code
G-352 plus LIPA TSA Residual entity	G-T63	5210E	Niagara Mohawk Power Corp.- Electric Distr.	17.94%	17.94%	$ 1,308,534,745	$ 4,141,923,037	$ 737,952,670	G-352
	G-T63	5210G	Niagara Mohawk Power Corp. - Gas	4.63%	4.63%	$ 331,997,435	$ 1,437,504,778	$ 136,720,440	G-352
	G-T63	5210T	Niagara Mohawk Power Corp. - Transmission	6.17%	6.17%	$ 421,862,282	$ 2,258,814,520	$ 140,164,615	G-352
	G-T63	5220G	KeySpan Energy Delivery New York	11.14%	11.14%	$ 830,093,231	$ 3,325,991,792	$ 335,811,090	G-352
	G-T63	5230G	KeySpan Energy Delivery Long Island	8.25%	8.25%	$ 677,309,575	$ 2,790,607,672	$ 168,573,062	G-352
	G-T63	5180E	National Grid Elec. Services	0.00%	0.00%	$ -	$ -	$ -	G-352
	G-T63	5310E	Massachusetts Electric Company	20.02%	20.02%	$ 1,531,514,732	$ 2,536,423,868	$ 1,106,364,932	G-352
	G-T63	5310T	Massachusetts Electric Company - Transmission	0.22%	0.22%	$ 21,875,878	$ 52,708,572	$ 5,937,558	G-352
	G-T63	5320E	Nantucket Electric Company	0.28%	0.28%	$ 23,994,388	$ 69,626,778	$ 8,656,651	G-352
	G-T63	5330G	Boston Gas Company	8.44%	8.44%	$ 670,831,634	$ 2,132,739,885	$ 292,820,112	G-352
	G-T63	5340G	Colonial Gas Company	1.90%	1.90%	$ 146,076,879	$ 509,961,169	$ 63,928,910	G-352
	G-T63	5360E	Narragansett Electric Company	6.87%	6.87%	$ 578,360,017	$ 876,097,844	$ 353,207,865	G-352
	G-T63	5360G	Narragansett Gas Company	2.70%	2.70%	$ 226,990,967	$ 693,905,685	$ 86,449,538	G-352
	G-T63	5360T	Narragansett Electric Company - Transmission	1.73%	1.73%	$ 128,767,322	$ 769,810,440	$ 13,873,181	G-352
	G-T63	5410T	New England Power Company - Transmission	5.29%	5.29%	$ 391,454,884	$ 2,060,883,215	$ 87,349,315	G-352
	G-T63	5430P	KeySpan Generation LLC (PSA)	4.13%	4.13%	$ 441,354,802	$ 607,905,231	$ 156,078,645	G-352
	G-T63	5431P	KeySpan Glenwood Energy Center	0.14%	0.14%	$ 10,912,915	$ 41,785,089	$ 3,674,393	G-352
	G-T63	5432P	KeySpan Port Jefferson Energy Center	0.15%	0.15%	$ 12,029,212	$ 49,907,731	$ 3,802,266	G-352
			Total	100.00%	100.00%	$ 7,753,960,897	$ 24,356,597,304	$ 3,701,365,242	

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	PRIOR SAP Alloc. Code
G-382 plus LIPA TSA Residual entity	G-T64	5220G	KeySpan Energy Delivery New York	27.17%	27.17%	$ 830,093,231	$ 3,325,991,792	$ 335,811,090	G-382
	G-T64	5230G	KeySpan Energy Delivery Long Island	19.86%	19.86%	$ 677,309,575	$ 2,790,607,672	$ 168,573,062	G-382
	G-T64	5180E	National Grid Elec. Services	0.00%	0.00%	$ -	$ -	$ -	G-382
	G-T64	5330G	Boston Gas Company	20.68%	20.68%	$ 670,831,634	$ 2,132,739,885	$ 292,820,112	G-382
	G-T64	5340G	Colonial Gas Company	4.66%	4.65%	$ 146,076,879	$ 509,961,169	$ 63,928,910	G-382
	G-T64	5360E	Narragansett Electric Company	17.16%	17.15%	$ 578,360,017	$ 876,097,844	$ 353,207,865	G-382
	G-T64	5430P	KeySpan Generation LLC (PSA)	10.14%	10.14%	$ 441,354,802	$ 607,905,231	$ 156,078,645	G-382
	G-T64	5431P	KeySpan Glenwood Energy Center	0.33%	0.33%	$ 10,912,915	$ 41,785,089	$ 3,674,393	G-382
			Total	100.00%	100.00%	$ 3,354,939,053	$ 10,285,088,682	$ 1,374,094,075	

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	PRIOR SAP Alloc. Code
G-385 plus LIPA TSA Residual entity	G-T65	5230G	KeySpan Energy Delivery Long Island	42.93%	42.93%	$ 677,309,575	$ 2,790,607,672	$ 168,573,062	G-385
	G-T65	5180E	National Grid Elec. Services	0.00%	0.00%	$ -	$ -	$ -	G-385
	G-T65	5330G	Boston Gas Company	46.63%	46.63%	$ 670,831,634	$ 2,132,739,885	$ 292,820,112	G-385
	G-T65	5340G	Colonial Gas Company	10.44%	10.44%	$ 146,076,879	$ 509,961,169	$ 63,928,910	G-385
			Total	100.00%	100.00%	$ 1,494,218,087	$ 5,433,308,726	$ 525,322,083	

LIPA TSA G - General Allocator, 3-Point Formula

Updated for 2016

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	PRIOR SAP Alloc. Code
G-402 plus LIPA TSA	G-T66	5020R	National Grid USA Parent	0.05%	0.05%	$ -	$ -	$ 5,489,515	G-402
	G-T66	5040R	KeySpan Energy Corp.	0.01%	0.00%	$ 0	$ -	$ 162,524	G-402
	G-T66	5180E	National Grid Elec. Services	0.00%	0.00%	$ -	$ -	$ -	G-402
	G-T66	5210E	Niagara Mohawk Power Corp.- Electric Distr.	17.75%	17.76%	$ 1,308,534,745	$ 4,141,923,037	$ 737,952,670	G-402
	G-T66	5210G	Niagara Mohawk Power Corp. - Gas	4.58%	4.58%	$ 331,997,435	$ 1,437,504,778	$ 136,720,440	G-402
	G-T66	5210T	Niagara Mohawk Power Corp. - Transmission	6.11%	6.11%	$ 421,862,282	$ 2,258,814,520	$ 140,164,615	G-402
	G-T66	5220G	KeySpan Energy Delivery New York	11.04%	11.04%	$ 830,093,231	$ 3,325,991,792	$ 335,811,090	G-402
	G-T66	5230G	KeySpan Energy Delivery Long Island	8.17%	8.18%	$ 677,309,575	$ 2,790,607,672	$ 168,573,062	G-402
	G-T66	5310E	Massachusetts Electric Company	19.79%	19.79%	$ 1,531,514,732	$ 2,536,423,868	$ 1,106,364,932	G-402
	G-T66	5310T	Massachusetts Electric Company - Transmission	0.22%	0.22%	$ 21,875,878	$ 52,708,572	$ 5,937,558	G-402
	G-T66	5320E	Nantucket Electric Company	0.27%	0.27%	$ 23,994,388	$ 69,626,778	$ 8,656,651	G-402
	G-T66	5330G	Boston Gas Company	8.36%	8.36%	$ 670,831,634	$ 2,132,739,885	$ 292,820,112	G-402
	G-T66	5340G	Colonial Gas Company	1.88%	1.88%	$ 146,076,879	$ 509,961,169	$ 63,928,910	G-402
	G-T66	5360E	Narragansett Electric Company	6.79%	6.79%	$ 578,360,017	$ 876,097,844	$ 353,207,865	G-402
	G-T66	5360G	Narragansett Gas Company	2.68%	2.68%	$ 226,990,967	$ 693,905,685	$ 86,449,538	G-402
	G-T66	5360T	Narragansett Electric Company - Transmission	1.72%	1.72%	$ 128,767,322	$ 769,810,440	$ 13,873,181	G-402
	G-T66	5381E	Granite State Electric Co. - Post Sale (Note - 2011 Data)	0.00%	0.00%	$ -	$ -	$ -	G-402
	G-T66	5391G	EnergyNorth Natural Gas Inc. - Post Sale (Note - 2011 Data)	0.00%	0.00%	$ -	$ -	$ -	G-402
	G-T66	5410T	New England Power Company - Transmission	5.24%	5.24%	$ 391,454,884	$ 2,060,883,215	$ 87,349,315	G-402
	G-T66	5411F	NE Hydro - Trans Electric Co.	0.17%	0.17%	$ 21,135,939	$ 20,804,811	$ 5,832,171	G-402
	G-T66	5412F	New England Hydro - Trans Corp.	0.15%	0.15%	$ 17,214,531	$ 5,956,333	$ 7,981,969	G-402
	G-T66	5413F	New England Electric Trans Corp	0.02%	0.02%	$ 1,635,526	$ -	$ 1,253,964	G-402
	G-T66	5420G	NG LNG LP Regulated Entity	0.13%	0.13%	$ 8,230,443	$ 44,654,171	$ 4,095,370	G-402
	G-T66	5430P	KeySpan Generation LLC (PSA)	4.09%	4.09%	$ 441,354,802	$ 607,905,231	$ 156,078,645	G-402
	G-T66	5431P	KeySpan Glenwood Energy Center	0.14%	0.14%	$ 10,912,915	$ 41,785,089	$ 3,674,393	G-402
	G-T66	5432P	KeySpan Port Jefferson Energy Center	0.15%	0.15%	$ 12,029,212	$ 49,907,731	$ 3,802,266	G-402
	G-T66	5820R	Keyspan Energy Trading Services	0.01%	0.00%	$ -	$ 339,741	$ 236,792	G-402
	G-T66	5825N	Transgas Inc	0.10%	0.10%	$ 6,299,066	$ 8,344,456	$ 7,091,710	G-402
	G-T66	5840N	KeySpan Energy Development Corporation	0.16%	0.16%	$ -	$ 75,248,808	$ 6,366,492	G-402
	G-T66	5850N	KeySpan Services Inc.	0.22%	0.22%	$ 15,977,135	$ 7,177,835	$ 15,710,108	G-402
			Total	100.00%	100.00%	$ 7,824,453,538	$ 24,519,123,460	$ 3,755,585,857	

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	PRIOR SAP Alloc. Code
	G-T67	5190S	LIPA TSA Billing Company	48.89%	48.89%	$ 806,723,264	$ 3,757,641,402	$ 221,172,203	
	G-T67	5330G	Boston Gas Company	41.77%	41.77%	$ 670,831,634	$ 2,132,739,885	$ 292,820,112	
	G-T67	5340G	Colonial Gas Company	9.34%	9.34%	$ 146,076,879	$ 509,961,169	$ 63,928,910	
			Total	100.00%	100.00%	$ 1,623,631,777	$ 6,400,342,456	$ 577,921,224	

LIPA TSA G - General Allocator, 3-Point Formula

Updated for 2016

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	PRIOR SAP Alloc. Code
	G-T68	5020R	National Grid USA Parent	0.05%	0.05%	$ -	$ -	$ 5,489,515	
	G-T68	5040R	KeySpan Energy Corp.	0.01%	0.00%	$ 0	$ -	$ 162,524	
	G-T68	5190S	LIPA TSA Billing Company	9.44%	9.45%	$ 806,723,264	$ 3,757,641,402	$ 221,172,203	
	G-T68	5210E	Niagara Mohawk Power Corp.- Electric Distr.	16.21%	16.22%	$ 1,308,534,745	$ 4,141,923,037	$ 737,952,670	
	G-T68	5210G	Niagara Mohawk Power Corp. - Gas	4.14%	4.15%	$ 331,997,435	$ 1,437,504,778	$ 136,720,440	
	G-T68	5210T	Niagara Mohawk Power Corp. - Transmission	5.50%	5.50%	$ 421,862,282	$ 2,258,814,520	$ 140,164,615	
	G-T68	5220G	KeySpan Energy Delivery New York	9.99%	10.00%	$ 830,093,231	$ 3,325,991,792	$ 335,811,090	
	G-T68	5230G	KeySpan Energy Delivery Long Island	7.35%	7.36%	$ 677,309,575	$ 2,790,607,672	$ 168,573,062	
	G-T68	5310E	Massachusetts Electric Company	18.29%	18.29%	$ 1,531,514,732	$ 2,536,423,868	$ 1,106,364,932	
	G-T68	5310T	Massachusetts Electric Company - Transmission	0.20%	0.20%	$ 21,875,878	$ 52,708,572	$ 5,937,558	
	G-T68	5320E	Nantucket Electric Company	0.25%	0.25%	$ 23,994,388	$ 69,626,778	$ 8,656,651	
	G-T68	5330G	Boston Gas Company	7.60%	7.60%	$ 670,831,634	$ 2,132,739,885	$ 292,820,112	
	G-T68	5340G	Colonial Gas Company	1.71%	1.71%	$ 146,076,879	$ 509,961,169	$ 63,928,910	
	G-T68	5360E	Narragansett Electric Company	6.27%	6.27%	$ 578,360,017	$ 876,097,844	$ 353,207,865	
	G-T68	5360G	Narragansett Gas Company	2.43%	2.43%	$ 226,990,967	$ 693,905,685	$ 86,449,538	
	G-T68	5360T	Narragansett Electric Company - Transmission	1.53%	1.53%	$ 128,767,322	$ 769,810,440	$ 13,873,181	
	G-T68	5410T	New England Power Company - Transmission	4.70%	4.70%	$ 391,454,884	$ 2,060,883,215	$ 87,349,315	
	G-T68	5411F	NE Hydro - Trans Electric Co.	0.16%	0.16%	$ 21,135,939	$ 20,804,811	$ 5,832,171	
	G-T68	5412F	New England Hydro - Trans Corp.	0.14%	0.14%	$ 17,214,531	$ 5,956,333	$ 7,981,969	
	G-T68	5413F	New England Electric Trans Corp	0.02%	0.02%	$ 1,635,526	$ -	$ 1,253,964	
	G-T68	5430P	KeySpan Generation LLC (PSA)	3.75%	3.75%	$ 441,354,802	$ 607,905,231	$ 156,078,645	
	G-T68	5431P	KeySpan Glenwood Energy Center	0.12%	0.12%	$ 10,912,915	$ 41,785,089	$ 3,674,393	
	G-T68	5432P	KeySpan Port Jefferson Energy Center	0.14%	0.14%	$ 12,029,212	$ 49,907,731	$ 3,802,266	
			Total	100.00%	100.00%	$ 8,600,670,157	$ 28,140,999,851	$ 3,943,257,588	

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	PRIOR SAP Alloc. Code
	G-T69	5040R	KeySpan Energy Corp.	0.01%	0.00%	$ 0	$ -	$ 162,524	
	G-T69	5190S	LIPA TSA Billing Company	22.87%	22.87%	$ 806,723,264	$ 3,757,641,402	$ 221,172,203	
	G-T69	5220G	KeySpan Energy Delivery New York	25.07%	25.07%	$ 830,093,231	$ 3,325,991,792	$ 335,811,090	
	G-T69	5230G	KeySpan Energy Delivery Long Island	17.83%	17.83%	$ 677,309,575	$ 2,790,607,672	$ 168,573,062	
	G-T69	5330G	Boston Gas Company	19.43%	19.43%	$ 670,831,634	$ 2,132,739,885	$ 292,820,112	
	G-T69	5340G	Colonial Gas Company	4.35%	4.35%	$ 146,076,879	$ 509,961,169	$ 63,928,910	
	G-T69	5430P	KeySpan Generation LLC (PSA)	9.80%	9.80%	$ 441,354,802	$ 607,905,231	$ 156,078,645	
	G-T69	5431P	KeySpan Glenwood Energy Center	0.30%	0.30%	$ 10,912,915	$ 41,785,089	$ 3,674,393	
	G-T69	5432P	KeySpan Port Jefferson Energy Center	0.34%	0.34%	$ 12,029,212	$ 49,907,731	$ 3,802,266	
			Total	100.00%	100.00%	$ 3,595,331,513	$ 13,216,539,971	$ 1,246,023,203	

LIPA TSA G - General Allocator, 3-Point Formula

Updated for 2016

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	PRIOR SAP Alloc. Code
	G-T70	5190S	LIPA TSA Billing Company	34.47%	34.47%	$ 806,723,264	$ 3,757,641,402	$ 221,172,203	
	G-T70	5220G	KeySpan Energy Delivery New York	38.61%	38.61%	$ 830,093,231	$ 3,325,991,792	$ 335,811,090	
	G-T70	5230G	KeySpan Energy Delivery Long Island	26.92%	26.92%	$ 677,309,575	$ 2,790,607,672	$ 168,573,062	
			Total	100.00%	100.00%	$ 2,314,126,070	$ 9,874,240,866	$ 725,556,354	

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	PRIOR SAP Alloc. Code
	G-T71	5190S	LIPA TSA Billing Company	11.49%	11.49%	$ 806,723,264	$ 3,757,641,402	$ 221,172,203	
	G-T71	5210E	Niagara Mohawk Power Corp. - Electric Distr.	19.32%	19.32%	$ 1,308,534,745	$ 4,141,923,037	$ 737,952,670	
	G-T71	5210G	Niagara Mohawk Power Corp. - Gas	5.00%	5.00%	$ 331,997,435	$ 1,437,504,778	$ 136,720,440	
	G-T71	5220G	KeySpan Energy Delivery New York	12.04%	12.04%	$ 830,093,231	$ 3,325,991,792	$ 335,811,090	
	G-T71	5230G	KeySpan Energy Delivery Long Island	8.94%	8.94%	$ 677,309,575	$ 2,790,607,672	$ 168,573,062	
	G-T71	5310E	Massachusetts Electric Company	21.46%	21.46%	$ 1,531,514,732	$ 2,536,423,868	$ 1,106,364,932	
	G-T71	5320E	Nantucket Electric Company	0.30%	0.30%	$ 23,994,388	$ 69,626,778	$ 8,656,651	
	G-T71	5330G	Boston Gas Company	9.11%	9.11%	$ 670,831,634	$ 2,132,739,885	$ 292,820,112	
	G-T71	5340G	Colonial Gas Company	2.05%	2.05%	$ 146,076,879	$ 509,961,169	$ 63,928,910	
	G-T71	5360E	Narragansett Electric Company	7.37%	7.37%	$ 578,360,017	$ 876,097,844	$ 353,207,865	
	G-T71	5360G	Narragansett Gas Company	2.92%	2.92%	$ 226,990,967	$ 693,905,685	$ 86,449,538	
			Total	100.00%	100.00%	$ 7,132,426,867	$ 22,272,423,910	$ 3,511,657,472	

H - Number of Bills Rendered

Updated for 2016

Description

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

Source Data:

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

Notes:

NMPC Elec/Gas split on 73/27% basis to match the Number of Meters data provided for C allocations.

Description	SAP Co./Seg	SAP Co./Seg	Company Name	FY 2017 Number of bills	FY2017 Percentage
Total Number of Bills Rendered - All Co's	5210E	5210E	Niagara Mohawk (Electric)	15,266,398	19.12%
	5210G	5210G	Niagara Mohawk (Gas)	5,646,476	7.07%
	5220G	5220G	KEDNY	15,230,480	19.07%
	5230G	5230G	KEDLI	7,112,695	8.91%
	5310E	5310E	Massachusetts Electric	16,141,826	20.21%
	5320E	5320E	Nantucket Electric	158,649	0.20%
	5330G	5330G	Boston Gas Company	8,413,982	10.54%
	5340G	5340G	Colonial Gas Company	2,498,445	3.13%
	5360E	5360E	Narragansett Electric	6,135,991	7.68%
	5360G	5360G	Narragansett Gas	3,249,398	4.07%
			Totals	**79,854,340**	**100.00%**
	5381E	5381E	Granite State Electric		
	5391G	5391G	Energy North		
	5190S	5190S	LIPA TSA Billing Company	11,761,785	
			Grand Total	**91,616,125**	

Description	SAP Alloc. Code	SAP Co./Seg	Company Name	Number of bills	FY2017 Percentage
New England Elec Retails	**H-052**	5310E	Massachusetts Electric	16,141,826	71.94%
	H-052	5320E	Nantucket Electric	158,649	0.71%
	H-052	5360E	Narragansett Electric	6,135,991	27.35%
			Totals	**22,436,466**	**100.00%**

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of bills	FY2017 Percentage
NGUS and Legacy NG New England Retails, NEP-T, and Hydros	**H-089**	5310E	Massachusetts Electric	16,141,826	62.84%
	H-089	5320E	Nantucket Electric	158,649	0.62%
	H-089	5360E	Narragansett Electric	6,135,991	23.89%
	H-089	5360G	Narragansett Gas	3,249,398	12.65%
			Totals	**25,685,864**	**100.00%**

Description	SAP Alloc. Code	SAP Co./Seg	Company Name	Number of bills	FY2017 Percentage
NMPC Electric and NMPC Gas	**H-113**	5210E	Niagara Mohawk (Electric)	15,266,398	73.00%
	H-113	5210G	Niagara Mohawk (Gas)	5,646,476	27.00%
			Totals	**20,912,874**	**100.00%**

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of bills	FY2017 Percentage
Niagara Mohawk (Elec, Gas and Trans), KEDNY and KEDLI	**H-117**	5210E	Niagara Mohawk (Electric)	15,266,398	35.30%
	H-117	5210G	Niagara Mohawk (Gas)	5,646,476	13.05%

H - Number of Bills Rendered

				Updated for 2016	
	H-117	5220G	KEDNY	15,230,480	35.21%
	H-117	5230G	KEDLI	7,112,695	16.44%
			Totals	43,256,049	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of bills	FY2017 Percentage
All Retail Companies	H-173	5210E	Niagara Mohawk (Electric)	15,266,398	19.12%
	H-173	5210G	Niagara Mohawk (Gas)	5,646,476	7.07%
	H-173	5220G	KEDNY	15,230,480	19.07%
	H-173	5230G	KEDLI	7,112,695	8.91%
	H-173	5310E	Massachusetts Electric	16,141,826	20.21%
	H-173	5320E	Nantucket Electric	158,649	0.20%
	H-173	5330G	Boston Gas Company	8,413,982	10.54%
	H-173	5340G	Colonial Gas Company	2,498,445	3.13%
	H-173	5360E	Narragansett Electric	6,135,991	7.68%
	H-173	5360G	Narragansett Gas	3,249,398	4.07%
			Totals	79,854,340	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of bills	FY2017 Percentage
NMPC-E&T, Mass. Elec, Nantucket, Narragansett-E, NEP -T	H-192	5210E	Niagara Mohawk (Electric)	15,266,398	40.49%
	H-192	5310E	Massachusetts Electric	16,141,826	42.82%
	H-192	5320E	Nantucket Electric	158,649	0.42%
	H-192	5360E	Narragansett Electric	6,135,991	16.27%
			Totals	37,702,864	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of bills	FY2017 Percentage
Niagara Mohawk Gas, KEDNY and KEDLI	H-207	5210G	Niagara Mohawk (Gas)	5,646,476	20.17%
	H-207	5220G	KEDNY	15,230,480	54.42%
	H-207	5230G	KEDLI	7,112,695	25.41%
			Totals	27,989,651	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of bills	FY2017 Percentage
All Gas Retails	H-210	5210G	Niagara Mohawk (Gas)	5,646,476	13.40%
	H-210	5220G	KEDNY	15,230,480	36.13%
	H-210	5230G	KEDLI	7,112,695	16.87%
	H-210	5330G	Boston Gas Company	8,413,982	19.96%
	H-210	5340G	Colonial Gas Company	2,498,445	5.93%
	H-210	5360G	Narragansett Gas	3,249,398	7.71%
			Totals	42,151,476	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of bills	FY2017 Percentage
KEDNY and KEDLI	H-225	5220G	KEDNY	15,230,480	68.17%
	H-225	5230G	KEDLI	7,112,695	31.83%
			Totals	22,343,175	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of bills	FY2017 Percentage
Mass. Elec,Nantucket Elec,Boston Gas,Colonial Gas	H-278	5310E	Massachusetts Electric	16,141,826	59.32%
	H-278	5320E	Nantucket Electric	158,649	0.58%
	H-278	5330G	Boston Gas Company	8,413,982	30.92%
	H-278	5340G	Colonial Gas Company	2,498,445	9.18%
			Totals	27,212,902	100.00%

H - Number of Bills Rendered

Updated for 2016

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of bills	FY2017 Percentage
Mass. Electric and Nantucket Electric	H-277	5310E	Massachusetts Electric	16,141,826	99.03%
	H-277	5320E	Nantucket Electric	158,649	0.97%
			Totals	16,300,475	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of bills	FY2017 Percentage
New England Retails	H-280	5310E	Massachusetts Electric	16,141,826	44.10%
	H-280	5320E	Nantucket Electric	158,649	0.43%
	H-280	5330G	Boston Gas Company	8,413,982	22.99%
	H-280	5340G	Colonial Gas Company	2,498,445	6.83%
	H-280	5360E	Narragansett Electric	6,135,991	16.77%
	H-280	5360G	Narragansett Gas	3,249,398	8.88%
			Totals	36,598,291	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of bills	FY2017 Percentage
Boston Gas and Colonial Gas	H-310	5330G	Boston Gas Company	8,413,982	77.10%
	H-310	5340G	Colonial Gas Company	2,498,445	22.90%
			Totals	10,912,427	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of bills	FY2017 Percentage
New England - Gas Retails	H-313	5330G	Boston Gas Company	8,413,982	59.42%
	H-313	5340G	Colonial Gas Company	2,498,445	17.64%
	H-313	5360G	Narragansett Gas	3,249,398	22.94%
			Totals	14,161,825	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	FY2017 Percentage
Narragansett Electric and Narragansett Gas	H-316	5360E	Narragansett Electric	6,135,991	65.38%
	H-316	5360G	Narragansett Gas	3,249,398	34.62%
			Totals	9,385,389	100.00%

Description	SAP Alloc. Code	SAP Co. Code	Company Name	Number of bills	FY2017 Percentage
Parents, Legacy NG Retails, plus other segments that have no data	H-339	5210E	Niagara Mohawk (Electric)	15,266,398	32.76%
	H-339	5210G	Niagara Mohawk (Gas)	5,646,476	12.12%
	H-339	5310E	Massachusetts Electric	16,141,826	34.64%
	H-339	5320E	Nantucket Electric	158,649	0.34%
	H-339	5360E	Narragansett Electric	6,135,991	13.17%
	H-339	5360G	Narragansett Gas	3,249,398	6.97%
			Totals	46,598,738	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Name	Number of bills	FY2017 Percentage
Parents and Legacy KS Gas	H-341	5220G	KEDNY	15,230,480	45.80%
	H-341	5230G	KEDLI	7,112,695	21.39%
	H-341	5330G	Boston Gas Company	8,413,982	25.30%
	H-341	5340G	Colonial Gas Company	2,498,445	7.51%
			Totals	33,255,602	100.00%

H - Number of Bills Rendered

Updated for 2016

Description	SAP Alloc. Code	SAP Co./Seg	Company Name	Number of bills	FY2017 Percentage
KEDNY, Boston Gas and Colonial Gas	**H-343**	5220G	KEDNY	15,230,480	58.26%
	H-343	5330G	Boston Gas Company	8,413,982	32.18%
	H-343	5340G	Colonial Gas Company	2,498,445	9.56%
			Totals	**26,142,907**	**100.00%**

Description	SAP Alloc. Code	SAP Co./Seg	Company Name	Number of bills	FY2017 Percentage
Retails plus LIPA TSA Billing Entity (5190S)	**H-T71**	5210E	Niagara Mohawk (Electric)	15,266,398	16.66%
	H-T71	5210G	Niagara Mohawk (Gas)	5,646,476	6.16%
	H-T71	5220G	KEDNY	15,230,480	16.63%
	H-T71	5230G	KEDLI	7,112,695	7.76%
	H-T71	5310E	Massachusetts Electric	16,141,826	17.62%
	H-T71	5320E	Nantucket Electric	158,649	0.17%
	H-T71	5330G	Boston Gas Company	8,413,982	9.18%
	H-T71	5340G	Colonial Gas Company	2,498,445	2.73%
	H-T71	5360E	Narragansett Electric	6,135,991	6.70%
	H-T71	5360G	Narragansett Gas	3,249,398	3.55%
	H-T71	5190S	LIPA TSA Billing Company	11,761,785	12.84%
			Totals	**91,616,125**	**100.00%**

I - Value of Property Owned

Updated for 2016

Description

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

Source Data:

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

Notes:

Data derived from most FERC Form 1 reports, and Gas Company state annual reports (For the calendar year 2014).
Based upon Summary of Utility Plant page 200-207 as reported in FERC Form 1 & page 69 State Annual Gas Reports for Gas Companies

Description	SAP Co./Seg	Company Description	Value of Property Owned (in 000's) For FY2017	FY2017 Percentage
Total Value of Property Owned Reported as Basis for Allocation	5210E	Niagara Mohawk Power Corp.- Electric Distr.	7,404,637	19.19%
	5210G	Niagara Mohawk Power Corp. - Gas	2,409,648	6.24%
	5210T	Niagara Mohawk Power Corp. - Transmission	2,401,317	6.22%
	5220G	KeySpan Energy Delivery New York	4,329,480	11.22%
	5230G	KeySpan Energy Delivery Long Island	3,332,056	8.64%
	5310E	Massachusetts Electric Company	5,040,124	13.06%
	5310T	Massachusetts Electric Company (Transmission)	58,520	0.15%
	5320E	Nantucket Electric Company	133,031	0.34%
	5330G	Boston Gas Company	3,687,937	9.56%
	5340G	Colonial Gas Company	840,711	2.18%
	5360E	Narragansett Electric Company	2,102,476	5.45%
	5360G	Narragansett Gas Company	1,196,197	3.10%
	5360T	Narragansett Electric Company (Transmission)	651,069	1.69%
	5410T	New England Power (Transmission)	2,663,678	6.90%
	5411F	NE Hydro - Trans Electric Co.	243,916	0.63%
	5412F	New England Hydro - Trans Corp.	183,842	0.48%
	5413F	New England Electric Trans Corp	7,228	0.02%
	5420G	KeySpan LNG LP Regulated Entity	57,347	0.15%
	5430P	KeySpan Generation LLC (PSA)	1,842,291	4.77%
		Totals	**$ 38,585,504**	**100.00%**

I - Value of Property Owned

Updated for 2016

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Value of Property Owned (in 000's)	FY2017 Percentage
Niagara Mohawk (Elec, Gas and Trans)	**I-064**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	$ 7,404,637	60.61%
	I-064	5210G	Niagara Mohawk Power Corp. - Gas	$ 2,409,648	19.73%
	I-064	5210T	Niagara Mohawk Power Corp. - Transmission	$ 2,401,317	19.66%
			Totals	**$ 12,215,603**	**100.00%**

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Value of Property Owned (in 000's)	FY2017 Percentage
NGUS, Retails, TRAN, Hydros, Gens	**I-070**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	$ 7,404,637	19.23%
	I-070	5210G	Niagara Mohawk Power Corp. - Gas	$ 2,409,648	6.25%
	I-070	5210T	Niagara Mohawk Power Corp. - Transmission	$ 2,401,317	6.23%
	I-070	5220G	KeySpan Energy Delivery New York	$ 4,329,480	11.24%
	I-070	5230G	KeySpan Energy Delivery Long Island	$ 3,332,056	8.65%
	I-070	5310E	Massachusetts Electric Company	$ 5,040,124	13.08%
	I-070	5310T	Massachusetts Electric Company (Transmission)	$ 58,520	0.15%
	I-070	5320E	Nantucket Electric Company	$ 133,031	0.35%
	I-070	5330G	Boston Gas Company	$ 3,687,937	9.57%
	I-070	5340G	Colonial Gas Company	$ 840,711	2.18%
	I-070	5360E	Narragansett Electric Company	$ 2,102,476	5.46%
	I-070	5360G	Narragansett Gas Company	$ 1,196,197	3.10%
	I-070	5360T	Narragansett Electric Company (Transmission)	$ 651,069	1.69%
	I-070	5410T	New England Power (Transmission)	$ 2,663,678	6.91%
	I-070	5411F	NE Hydro - Trans Electric Co.	$ 243,916	0.63%
	I-070	5412F	New England Hydro - Trans Corp.	$ 183,842	0.48%
	I-070	5413F	New England Electric Trans Corp	$ 7,228	0.02%
	I-070	5430P	KeySpan Generation LLC (PSA)	$ 1,842,291	4.78%
			Totals	**$ 38,528,157**	**100.00%**

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Value of Property Owned (in 000's)	FY2017 Percentage
Legacy NG Retail Companies, all TRAN	**I-076**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	$ 7,404,637	30.78%
	I-076	5210G	Niagara Mohawk Power Corp. - Gas	$ 2,409,648	10.01%
	I-076	5210T	Niagara Mohawk Power Corp. - Transmission	$ 2,401,317	9.98%
	I-076	5310E	Massachusetts Electric Company	$ 5,040,124	20.95%
	I-076	5310T	Massachusetts Electric Company (Transmission)	$ 58,520	0.24%
	I-076	5320E	Nantucket Electric Company	$ 133,031	0.55%
	I-076	5360E	Narragansett Electric Company	$ 2,102,476	8.74%
	I-076	5360G	Narragansett Gas Company	$ 1,196,197	4.97%
	I-076	5360T	Narragansett Electric Company (Transmission)	$ 651,069	2.71%
	I-076	5410T	New England Power (Transmission)	$ 2,663,678	11.07%
			Totals	**$ 24,060,697**	**100.00%**

I - Value of Property Owned

Updated for 2016

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Value of Property Owned (in 000's)	FY2017 Percentage
Legacy NG Retails, all TRAN, Hydros	**I-078**	5210E	Niagara Mohawk Power Corp. - Electric Distr.	$ 7,404,637	30.23%
	I-078	5210G	Niagara Mohawk Power Corp. - Gas	$ 2,409,648	9.84%
	I-078	5210T	Niagara Mohawk Power Corp. - Transmission	$ 2,401,317	9.80%
	I-078	5310E	Massachusetts Electric Company	$ 5,040,124	20.58%
	I-078	5310T	Massachusetts Electric Company (Transmission)	$ 58,520	0.24%
	I-078	5320E	Nantucket Electric Company	$ 133,031	0.54%
	I-078	5360E	Narragansett Electric Company	$ 2,102,476	8.58%
	I-078	5360G	Narragansett Gas Company	$ 1,196,197	4.88%
	I-078	5360T	Narragansett Electric Company (Transmission)	$ 651,069	2.66%
	I-078	5410T	New England Power (Transmission)	$ 2,663,678	10.87%
	I-078	5411F	NE Hydro - Trans Electric Co.	$ 243,916	1.00%
	I-078	5412F	New England Hydro - Trans Corp.	$ 183,842	0.75%
	I-078	5413F	New England Electric Trans Corp	$ 7,228	0.03%
			Totals	**$ 24,495,683**	**100.00%**

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Value of Property Owned (in 000's)	FY2017 Percentage
Legacy KS Retail and Generation	**I-082**	5220G	KeySpan Energy Delivery New York	$ 4,329,480	30.85%
	I-082	5230G	KeySpan Energy Delivery Long Island	$ 3,332,056	23.75%
	I-082	5330G	Boston Gas Company	$ 3,687,937	26.28%
	I-082	5340G	Colonial Gas Company	$ 840,711	5.99%
	I-082	5430P	KeySpan Generation LLC (PSA)	$ 1,842,291	13.13%
			Totals	**$ 14,032,474**	**100.00%**

J - Facilities - Multiple Sites

Updated for 2016

Description

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

Source Data:

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

Notes:

Co. Count	Alloc.	SAP Allocation Code	Location ID in WBS	SAP Co. Code	Company Name	New %
1	J-063	Reservoir Woods, Waltham	X000748	5020R	National Grid USA	0.94%
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.- Elec D.	9.74%
5	J-063		X000748	5210G	Niagara Mohawk Power Corp. - Gas	2.55%
6	J-063		X000748	5210T	Niagara Mohawk Power Corp. - Trans	3.88%
7	J-063		X000748	5220G	KeySpan Energy Delivery New York	6.12%
8	J-063		X000748	5230G	KeySpan Energy Delivery Long Island	3.96%
9	J-063		X000748	5310E	Massachusetts Electric Company	19.91%
10	J-063		X000748	5320E	Nantucket Electric Company	0.42%
11	J-063		X000748	5330G	Boston Gas Company	16.95%
12	J-063		X000748	5340G	Colonial Gas Company	4.43%
13	J-063		X000748	5360E	Narragansett Electric Company	8.38%
14	J-063		X000748	5360G	Narragansett Gas Company	3.63%
15	J-063		X000748	5360T	Narragansett Electric Co - Trans	0.00%
16	J-063		X000748	5410T	New England Power Co - Trans	11.12%
17	J-063		X000748	5411F	NE Hydro - Trans Electric Co.	0.24%
18	J-063		X000748	5412F	New England Hydro - Trans Corp.	0.21%
19	J-063		X000748	5413F	New England Electric Trans Corp	0.04%
20	J-063		X000748	5430P	KeySpan Generation LLC (PSA)	4.92%
21	J-063		X000748	5431P	KeySpan Glenwood Energy Center	0.17%
22	J-063		X000748	5432P	KeySpan Port Jefferson Energy Center	0.18%
23	J-063		X000748	5811N	Grid Holdings	0.00%
24	J-063		X000748	5825N	Transgas	0.07%
25	J-063		X000748	5840N	KeySpan Energy Development Corp	2.10%
26	J-063		X000748	5850N	KeySpan Services Inc.	0.04%
					Totals	100.00%

Co Count	Alloc.	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	Alloc.	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%

J - Facilities - Multiple Sites

Updated for 2016

Co Count	Alloc.	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	3.14%
4	J-106		X000713	5230G	KeySpan Energy Delivery Long Island	96.86%
5	J-106		X000713	5330G	Boston Gas Company	0.00%
6	J-106		X000713	5340G	Colonial Gas Company	0.00%
7	J-106		X000713	5430P	KeySpan Generation LLC (PSA)	0.00%
8	J-106		X000713	5840N	KeySpan Energy Development Corporation	0.00%
					Totals	100.00%

Co Count	Alloc.	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	1.44%
4	J-107		X000714	5230G	KeySpan Energy Delivery Long Island	18.12%
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	Alloc.	Description	Location ID in WBS	SAP Co. Code	Company Name	New %
1	J-108	Brentwood General Shops Bldg	X000715	5040R	KeySpan Energy Corp.	0.00%
2	J-108		X000715	5190S	LIPA / PSEG-LI Billing Entity	88.82%
3	J-108		X000715	5220G	KeySpan Energy Delivery New York	0.82%
4	J-108		X000715	5230G	KeySpan Energy Delivery Long Island	10.36%
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	Alloc.	Description	Location ID in WBS	SAP Co. Code	Company Name	New %
1	J-109	Brentwood Main Office Bldg	X000716	5040R	KeySpan Energy Corp.	0.00%
2	J-109		X000716	5190S	LIPA / PSEG-LI Billing Entity	56.91%
3	J-109		X000716	5220G	KeySpan Energy Delivery New York	3.17%
4	J-109		X000716	5230G	KeySpan Energy Delivery Long Island	39.92%
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	Alloc.	Description	Location ID in WBS	SAP Co. Code	Company Name	New %
1	J-110	Brentwood Warehouse Bldg	X000717	5190S	LIPA / PSEG-LI Billing Entity	88.82%
2	J-110		X000717	5220G	KeySpan Energy Delivery New York	0.82%
3	J-110		X000717	5230G	KeySpan Energy Delivery Long Island	10.36%
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%

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Updated for 2016

Co Count	Alloc.	Description	Location ID in WBS	SAP Co. Code	Company Name	New %
1	J-111	Brentwood Transportation Bldg	X000757	5040R	KeySpan Energy Corp.	0.00%
2	J-111		X000757	5190S	LIPA / PSEG-LI Billing Entity	50.86%
3	J-111		X000757	5220G	KeySpan Energy Delivery New York	3.62%
4	J-111		X000757	5230G	KeySpan Energy Delivery Long Island	45.52%
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	Alloc.	Description	Location ID in WBS	SAP Co. Code	Company Name	New %
1	J-112	Bridgehamton	X000718	5040R	KeySpan Energy Corp.	0.00%
2	J-112		X000718	5190S	LIPA / PSEG-LI Billing Entity	86.67%
3	J-112		X000718	5220G	KeySpan Energy Delivery New York	0.00%
4	J-112		X000718	5230G	KeySpan Energy Delivery Long Island	13.33%
5	J-112		X000718	5330G	Boston Gas Company	0.00%
6	J-112		X000718	5340G	Colonial Gas Company	0.00%
7	J-112		X000718	5430P	KeySpan Generation LLC (PSA)	0.00%
8	J-112		X000718	5840N	KeySpan Energy Development Corporation	0.00%
					Totals	100.00%

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

Co Count	Alloc.	Description	Location ID in WBS	SAP Co. Code	Company Name	New %
1	J-114	GARDEN CITY BUILDING	X000721	5040R	KeySpan Energy Corp.	0.00%
2	J-114		X000721	5190S	LIPA / PSEG-LI Billing Entity	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	Alloc.	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%

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						Updated for 2016
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	Alloc.	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	Alloc.	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	1.85%
3	J-117		X000723	5230G	KeySpan Energy Delivery Long Island	44.23%
4	J-117		X000723	5330G	Boston Gas Company	0.00%
5	J-117		X000723	5340G	Colonial Gas Company	0.00%
6	J-117		X000723	5430P	KeySpan Generation LLC (PSA)	0.00%
7	J-117		X000723	5840N	KeySpan Energy Development Corporation	0.00%
					Totals	100.00%

Co Count	Alloc.	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	Alloc.	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	2.06%
3	J-119		X000725	5230G	KeySpan Energy Delivery Long Island	49.09%
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	Alloc.	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	1.98%
3	J-120		X000726	5230G	KeySpan Energy Delivery Long Island	47.23%
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%

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						Updated for 2016
					Totals	100.00%

Co Count	Alloc.	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%

Co Count	Alloc.	Description	Location ID in WBS	SAP Co. Code	Company Name	New %
1	J-122	Hicksville Bldg Site	X000728	5020R	National Grid USA (Parent)	0.12%
2	J-122		X000728	5040R	KeySpan Energy Corp. (Parent)	0.03%
3	J-122		X000728	5190S	LIPA / PSEG-LI Billing Entity	76.90%
4	J-122		X000728	5210E	Niagara Mohawk Power Corp.- Electric Distr.	1.05%
5	J-122		X000728	5210G	Niagara Mohawk Power Corp. - Gas	0.65%
6	J-122		X000728	5210T	Niagara Mohawk Power Corp. - Transmission	0.21%
7	J-122		X000728	5220G	KeySpan Energy Delivery New York	4.07%
8	J-122		X000728	5230G	KeySpan Energy Delivery Long Island	11.97%
9	J-122		X000728	5310E	Massachusetts Electric Company	0.90%
10	J-122		X000728	5320E	Nantucket Electric Company	0.01%
11	J-122		X000728	5330G	Boston Gas Company	0.74%
12	J-122		X000728	5340G	Colonial Gas Company	0.17%
13	J-122		X000728	5360E	Narragansett Electric Company	0.39%
14	J-122		X000728	5360G	Narragansett Gas Company	0.21%
15	J-122		X000728	5410T	New England Power Company - Transmission	0.22%
16	J-122		X000728	5412F	New England Hydro - Trans Corp.	0.00%
17	J-122		X000728	5430P	KeySpan Generation LLC (PSA)	2.36%
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	Alloc.	Description	Location ID in WBS	SAP Co. Code	Company Name	New %
1	J-123	Hicksville Cafeteria Bldg	X000729	5020R	National Grid USA (Parent)	0.01%
2	J-123		X000729	5040R	KeySpan Energy Corp. (Parent)	0.00%
3	J-123		X000729	5190S	LIPA / PSEG-LI Billing Entity	45.51%
4	J-123		X000729	5210E	Niagara Mohawk Power Corp.- Electric Distr.	0.22%
5	J-123		X000729	5210G	Niagara Mohawk Power Corp. - Gas	0.14%
6	J-123		X000729	5210T	Niagara Mohawk Power Corp. - Transmission	0.05%
7	J-123		X000729	5220G	KeySpan Energy Delivery New York	0.18%
8	J-123		X000729	5230G	KeySpan Energy Delivery Long Island	52.99%
9	J-123		X000729	5310E	Massachusetts Electric Company	0.23%
10	J-123		X000729	5320E	Nantucket Electric Company	0.02%
11	J-123		X000729	5330G	Boston Gas Company	0.14%
12	J-123		X000729	5340G	Colonial Gas Company	0.04%
13	J-123		X000729	5360E	Narragansett Electric Company	0.10%
14	J-123		X000729	5360G	Narragansett Gas Company	0.05%
15	J-123		X000729	5410T	New England Power Company - Transmission	0.07%
16	J-123		X000729	5411F	NE Hydro - Trans Electric Co.	0.00%
17	J-123		X000729	5412F	New England Hydro - Trans Corp.	0.00%
18	J-123		X000729	5430P	KeySpan Generation LLC (PSA)	0.23%
19	J-123		X000729	5431P	KeySpan Glenwood Energy Center	0.01%
20	J-123		X000729	5432P	KeySpan Port Jefferson Energy Center	0.01%

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						Updated for 2016
21	J-123		X000729	5820R	NG Energy Trading Services	0.00%
22	J-123		X000729	5840N	KeySpan Energy Development Corporation	0.00%
					Totals	100.00%

Co Count	Alloc.	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	Alloc.	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%

Co Count	Alloc.	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%

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						Updated for 2016
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.	2.47%
5	J-126		X000732	5210G	Niagara Mohawk Power Corp. - Gas	1.54%
6	J-126		X000732	5210T	Niagara Mohawk Power Corp. - Transmission	0.51%
7	J-126		X000732	5220G	KeySpan Energy Delivery New York	18.61%
8	J-126		X000732	5230G	KeySpan Energy Delivery Long Island	63.73%
9	J-126		X000732	5310E	Massachusetts Electric Company	2.31%
10	J-126		X000732	5320E	Nantucket Electric Company	0.00%
11	J-126		X000732	5330G	Boston Gas Company	3.30%
12	J-126		X000732	5340G	Colonial Gas Company	0.75%
13	J-126		X000732	5360E	Narragansett Electric Company	1.04%
14	J-126		X000732	5360G	Narragansett Gas Company	0.55%
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)	5.19%
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	Alloc.	Description	Location ID in WBS	SAP Co. Code	Company Name	New %
1	J-127	Hicksville Main Office Bldg	X000733	5020R	National Grid USA (Parent)	0.71%
2	J-127		X000733	5040R	KeySpan Energy Corp. (Parent)	0.00%
3	J-127		X000733	5190S	LIPA / PSEG-LI Billing Entity	0.2100%
4	J-127		X000733	5210E	Niagara Mohawk Power Corp.- Electric Distr.	9.39%
5	J-127		X000733	5210G	Niagara Mohawk Power Corp. - Gas	5.84%
6	J-127		X000733	5210T	Niagara Mohawk Power Corp. - Transmission	1.92%
7	J-127		X000733	5220G	KeySpan Energy Delivery New York	15.11%
8	J-127		X000733	5230G	KeySpan Energy Delivery Long Island	13.39%
9	J-127		X000733	5310E	Massachusetts Electric Company	9.39%
10	J-127		X000733	5320E	Nantucket Electric Company	0.29%
11	J-127		X000733	5330G	Boston Gas Company	5.45%
12	J-127		X000733	5340G	Colonial Gas Company	1.47%
13	J-127		X000733	5360E	Narragansett Electric Company	4.07%
14	J-127		X000733	5360G	Narragansett Gas Company	2.14%
15	J-127		X000733	5410T	New England Power Company - Transmission	2.19%
16	J-127		X000733	5411F	NE Hydro - Trans Electric Co.	0.06%
17	J-127		X000733	5412F	New England Hydro - Trans Corp.	0.06%
18	J-127		X000733	5430P	KeySpan Generation LLC (PSA)	27.70%
19	J-127		X000733	5431P	KeySpan Glenwood Energy Center	0.26%
20	J-127		X000733	5432P	KeySpan Port Jefferson Energy Center	0.35%
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%

Co Count	Alloc.	Description	Location ID in WBS	SAP Co. Code	Company Name	New %
1	J-128	Hicksville Operations 1	X000734	5020R	National Grid USA (Parent)	0.00%
2	J-128		X000734	5040R	KeySpan Energy Corp. (Parent)	0.00%
3	J-128		X000734	5190S	LIPA / PSEG-LI Billing Entity	85.01%
4	J-128		X000734	5210E	Niagara Mohawk Power Corp.- Electric Distr.	1.49%
5	J-128		X000734	5210G	Niagara Mohawk Power Corp. - Gas	0.93%
6	J-128		X000734	5210T	Niagara Mohawk Power Corp. - Transmission	0.30%
7	J-128		X000734	5220G	KeySpan Energy Delivery New York	4.44%
8	J-128		X000734	5230G	KeySpan Energy Delivery Long Island	7.83%
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%

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						Updated for 2016
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	Alloc.	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%

Co Count	Alloc.	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.	4.09%
5	J-130		X000736	5210G	Niagara Mohawk Power Corp. - Gas	2.54%
6	J-130		X000736	5210T	Niagara Mohawk Power Corp. - Transmission	0.84%
7	J-130		X000736	5220G	KeySpan Energy Delivery New York	12.52%
8	J-130		X000736	5230G	KeySpan Energy Delivery Long Island	30.86%
9	J-130		X000736	5310E	Massachusetts Electric Company	4.53%
10	J-130		X000736	5320E	Nantucket Electric Company	0.00%
11	J-130		X000736	5330G	Boston Gas Company	3.13%
12	J-130		X000736	5340G	Colonial Gas Company	0.97%
13	J-130		X000736	5360E	Narragansett Electric Company	2.12%
14	J-130		X000736	5360G	Narragansett Gas Company	1.11%
15	J-130		X000736	5410T	New England Power Company - Transmission	0.30%
16	J-130		X000736	5412F	New England Hydro - Trans Corp.	0.00%
17	J-130		X000736	5430P	KeySpan Generation LLC (PSA)	0.93%
18	J-130		X000736	5431P	KeySpan Glenwood Energy Center	0.00%
19	J-130		X000736	5432P	KeySpan Port Jefferson Energy Center	0.00%

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						Updated for 2016
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	Alloc.	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%

Co Count	Alloc.	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.	5.55%
3	J-132		X000738	5210G	Niagara Mohawk Power Corp. - Gas	3.46%
4	J-132		X000738	5210T	Niagara Mohawk Power Corp. - Transmission	1.14%
5	J-132		X000738	5220G	KeySpan Energy Delivery New York	18.81%
6	J-132		X000738	5230G	KeySpan Energy Delivery Long Island	32.16%
7	J-132		X000738	5310E	Massachusetts Electric Company	4.63%
8	J-132		X000738	5320E	Nantucket Electric Company	0.00%
9	J-132		X000738	5330G	Boston Gas Company	7.13%
10	J-132		X000738	5340G	Colonial Gas Company	1.54%
11	J-132		X000738	5360E	Narragansett Electric Company	2.08%
12	J-132		X000738	5360G	Narragansett Gas Company	1.09%
13	J-132		X000738	5410T	New England Power Company - Transmission	1.34%
14	J-132		X000738	5412F	New England Hydro - Trans Corp.	0.00%
15	J-132		X000738	5430P	KeySpan Generation LLC (PSA)	19.68%
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	1.39%
19	J-132		X000738	5840N	KeySpan Energy Development Corporation	0.00%
					Totals	100.00%

Co Count	Alloc.	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%

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						Updated for 2016
6	J-133		X000739	5230G	KeySpan Energy Delivery Long Island	0.00%
7	J-133		X000739	5310E	Massachusetts Electric Company	0.00%
8	J-133		X000739	5320E	Nantucket Electric Company	0.00%
9	J-133		X000739	5330G	Boston Gas Company	0.00%
10	J-133		X000739	5340G	Colonial Gas Company	0.00%
11	J-133		X000739	5360E	Narragansett Electric Company	0.00%
12	J-133		X000739	5360G	Narragansett Gas Company	0.00%
13	J-133		X000739	5410T	New England Power Company - Transmission	0.00%
14	J-133		X000739	5411F	NE Hydro - Trans Electric Co.	0.00%
15	J-133		X000739	5412F	New England Hydro - Trans Corp.	0.00%
16	J-133		X000739	5413F	New England Electric Trans Corp	0.00%
17	J-133		X000739	5430P	KeySpan Generation LLC (PSA)	0.00%
18	J-133		X000739	5431P	KeySpan Glenwood Energy Center	0.00%
19	J-133		X000739	5432P	KeySpan Port Jefferson Energy Center	0.00%
20	J-133		X000739	5820R	NG Energy Trading Services	0.00%
21	J-133		X000739	5840N	KeySpan Energy Development Corporation	0.00%
					Totals	100.00%

Co Count	Alloc.	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.	0.06%
4	J-134		X000740	5210G	Niagara Mohawk Power Corp. - Gas	0.04%
5	J-134		X000740	5220G	KeySpan Energy Delivery New York	0.05%
6	J-134		X000740	5230G	KeySpan Energy Delivery Long Island	0.04%
7	J-134		X000740	5310E	Massachusetts Electric Company	0.07%
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	0.03%
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)	0.06%
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	Alloc.	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)	0.14%
2	J-135		X000741	5040R	KeySpan Energy Corp. (Parent)	0.00%
3	J-135		X000741	5190S	LIPA / PSEG-LI Billing Entity	0.00%
4	J-135		X000741	5210E	Niagara Mohawk Power Corp.- Electric Distr.	12.53%
5	J-135		X000741	5210G	Niagara Mohawk Power Corp. - Gas	7.79%
6	J-135		X000741	5210T	Niagara Mohawk Power Corp. - Transmission	2.57%
7	J-135		X000741	5220G	KeySpan Energy Delivery New York	25.60%
8	J-135		X000741	5230G	KeySpan Energy Delivery Long Island	19.28%
9	J-135		X000741	5310E	Massachusetts Electric Company	10.11%
10	J-135		X000741	5320E	Nantucket Electric Company	0.00%
11	J-135		X000741	5330G	Boston Gas Company	7.01%
12	J-135		X000741	5340G	Colonial Gas Company	2.06%
13	J-135		X000741	5360E	Narragansett Electric Company	4.64%
14	J-135		X000741	5360G	Narragansett Gas Company	2.44%
15	J-135		X000741	5410T	New England Power Company - Transmission	0.69%
16	J-135		X000741	5412F	New England Hydro - Trans Corp.	0.00%
17	J-135		X000741	5430P	KeySpan Generation LLC (PSA)	5.14%
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%

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Co Count	Alloc.	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	1.57%
8	J-136		X000742	5230G	KeySpan Energy Delivery Long Island	7.29%
9	J-136		X000742	5310E	Massachusetts Electric Company	0.00%
10	J-136		X000742	5330G	Boston Gas Company	0.65%
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	0.23%
14	J-136		X000742	5410T	New England Power Company - Transmission	0.00%
15	J-136		X000742	5412F	New England Hydro - Trans Corp.	0.00%
16	J-136		X000742	5430P	KeySpan Generation LLC (PSA)	0.00%
17	J-136		X000742	5431P	KeySpan Glenwood Energy Center	0.00%
18	J-136		X000742	5432P	KeySpan Port Jefferson Energy Center	0.00%
19	J-136		X000742	5820R	NG Energy Trading Services	0.00%
20	J-136		X000742	5840N	KeySpan Energy Development Corporation	0.00%
					Totals	100.00%

Co Count	Alloc.	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.	0.96%
5	J-137		X000759	5210G	Niagara Mohawk Power Corp. - Gas	0.60%
6	J-137		X000759	5210T	Niagara Mohawk Power Corp. - Transmission	0.20%
7	J-137		X000759	5220G	KeySpan Energy Delivery New York	10.70%
8	J-137		X000759	5230G	KeySpan Energy Delivery Long Island	41.47%
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	1.33%
12	J-137		X000759	5340G	Colonial Gas Company	0.31%
13	J-137		X000759	5360E	Narragansett Electric Company	0.45%
14	J-137		X000759	5360G	Narragansett Gas Company	0.24%
15	J-137		X000759	5410T	New England Power Company - Transmission	0.00%
16	J-137		X000759	5412F	New England Hydro - Trans Corp.	0.00%
17	J-137		X000759	5430P	KeySpan Generation LLC (PSA)	0.83%
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	Alloc.	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%

J - Facilities - Multiple Sites

						Updated for 2016
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%

Co Count	Alloc.	Description	Location ID in WBS	SAP Co. Code	Company Name	New %
1	J-139	Metrotech Center, Brooklyn	X000746	5020R	National Grid USA (Parent)	0.44%
2	J-139		X000746	5040R	KeySpan Energy Corp.	0.00%
3	J-139		X000746	5190S	LIPA / PSEG-LI Billing Entity	0.00%
4	J-139		X000746	5210E	Niagara Mohawk Power Corp.- Electric Distr.	10.16%
5	J-139		X000746	5210G	Niagara Mohawk Power Corp. - Gas	3.90%
6	J-139		X000746	5210T	Niagara Mohawk Power Corp. - Transmission	2.68%
7	J-139		X000746	5220G	KeySpan Energy Delivery New York	31.74%
8	J-139		X000746	5230G	KeySpan Energy Delivery Long Island	22.43%
9	J-139		X000746	5310E	Massachusetts Electric Company	8.54%
10	J-139		X000746	5320E	Nantucket Electric Company	0.22%
11	J-139		X000746	5330G	Boston Gas Company	7.82%
12	J-139		X000746	5340G	Colonial Gas Company	2.00%
13	J-139		X000746	5360E	Narragansett Electric Company	3.55%
14	J-139		X000746	5360G	Narragansett Gas Company	1.66%
15	J-139		X000746	5410T	New England Power Company - Transmission	2.18%
16	J-139		X000746	5411F	NE Hydro - Trans Electric Co.	0.19%
17	J-139		X000746	5412F	New England Hydro - Trans Corp.	0.14%
18	J-139		X000746	5413F	New England Electric Trans Corp	0.05%
19	J-139		X000746	5430P	KeySpan Generation LLC (PSA)	1.98%
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		X000746	5825N	Transgas	0.06%
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	Alloc.	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	1.31%
4	J-140		X000747	5230G	KeySpan Energy Delivery Long Island	31.40%
5	J-140		X000747	5330G	Boston Gas Company	0.00%
6	J-140		X000747	5340G	Colonial Gas Company	0.00%
7	J-140		X000747	5430P	KeySpan Generation LLC (PSA)	0.00%
8	J-140		X000747	5840N	KeySpan Energy Development Corporation	0.00%
					Totals	100.00%

J - Facilities - Multiple Sites

Updated for 2016

Co Count	Alloc.	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	1.69%
4	J-141		X009462	5230G	KeySpan Energy Delivery Long Island	40.31%
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	Alloc.	Description	Location ID in WBS	SAP Co. Code	Company Name	New %
1	J-143	Riverhead Bldg Site	X000750	5040R	KeySpan Energy Corp (Parent)	0.00%
2	J-143		X000750	5190S	LIPA / PSEG-LI Billing Entity	79.77%
3	J-143		X000750	5220G	KeySpan Energy Delivery New York	0.00%
4	J-143		X000750	5230G	KeySpan Energy Delivery Long Island	20.23%
5	J-143		X000750	5330G	Boston Gas Company	0.00%
6	J-143		X000750	5340G	Colonial Gas Company	0.00%
7	J-143		X000750	5430P	KeySpan Generation LLC (PSA)	0.00%
8	J-143		X000750	5820R	NG Energy Tading Services	0.00%
9	J-143		X000750	5840N	KeySpan Energy Development Corporation	0.00%
					Totals	100.00%

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

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

Co Count	Alloc.	Description	Location ID in WBS	SAP Co. Code	Company Name	New %
1	J-146	Riverhead Transportation Bldg	X000758	5040R	KeySpan Energy Corp (Parent)	0.00%
2	J-146		X000758	5190S	LIPA / PSEG-LI Billing Entity	73.37%
3	J-146		X000758	5220G	KeySpan Energy Delivery New York	0.00%
4	J-146		X000758	5230G	KeySpan Energy Delivery Long Island	26.63%

J - Facilities - Multiple Sites

						Updated for 2016
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	Alloc.	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	1.00%
4	J-147		X000754	5230G	KeySpan Energy Delivery Long Island	48.60%
5	J-147		X000754	5330G	Boston Gas Company	0.00%
6	J-147		X000754	5340G	Colonial Gas Company	0.00%
7	J-147		X000754	5430P	KeySpan Generation LLC (PSA)	0.00%
8	J-147		X000754	5820R	NG Energy Tading Services	0.00%
9	J-147		X000754	5840N	KeySpan Energy Development Corporation	0.00%
					Totals	100.00%

Co Count	Alloc.	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	0.71%
4	J-148		X009463	5230G	KeySpan Energy Delivery Long Island	34.32%
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	Alloc.	Description	Location ID in WBS	SAP Co. Code	Company Name	New %
1	J-233	Second Ave, Waltham, MA	X000711	5040R	KeySpan Energy Corp.	100.00%
2	J-233		X000711	5220G	KeySpan Energy Delivery New York	0.00%
3	J-233		X000711	5230G	KeySpan Energy Delivery Long Island	0.00%
4	J-233		X000711	5330G	Boston Gas Company	0.00%
5	J-233		X000711	5340G	Colonial Gas Company	0.00%
6	J-233		X000711	5430P	KeySpan Generation LLC (PSA)	0.00%
7	J-233		X000711	5431P	KeySpan Glenwood Energy Center	0.00%
8	J-233		X000711	5432P	KeySpan Port Jefferson Energy Center	0.00%
9	J-233		X000711	5840N	KeySpan Energy Development Corporation	0.00%
					Totals	100.00%

J - Facilities - Depreciation

Updated for 2016

Description

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

Source Data:

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

Notes:

Co Count	Alloc.	Description	Location ID in WBS	SAP Co. Code	Company Name	New %
1	J-149	Brentwood Facility Depreciation	XP00054	5040R	KeySpan Energy Corp.	0.00%
2	J-149		XP00054	5190S	LIPA / PSEG-LI Billing Entity	61.89%
3	J-149		XP00054	5220G	KeySpan Energy Delivery New York	2.80%
4	J-149		XP00054	5230G	KeySpan Energy Delivery Long Island	35.31%
5	J-149		XP00054	5330G	Boston Gas Company	0.00%
6	J-149		XP00054	5340G	Colonial Gas Company	0.00%
7	J-149		XP00054	5430P	KeySpan Generation LLC (PSA)	0.00%
8	J-149		XP00054	5840N	KeySpan Energy Development Corporation	0.00%
					Totals	100.00%

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

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

Co Count	Alloc.	Description	Location ID in WBS	SAP Co. Code	Company Name	New %
1	J-152	Hewlett Facility Depreciation	XP00057	5190S	LIPA / PSEG-LI Billing Entity	55.41%
2	J-152		XP00057	5220G	KeySpan Energy Delivery New York	1.79%
3	J-152		XP00057	5230G	KeySpan Energy Delivery Long Island	42.80%
4	J-152		XP00057	5330G	Boston Gas Company	0.00%
5	J-152		XP00057	5340G	Colonial Gas Company	0.00%
6	J-152		XP00057	5430P	KeySpan Generation LLC (PSA)	0.00%

J - Facilities - Depreciation

						Updated for 2016
7	J-152		XP00057	5840N	KeySpan Energy Development Corporation	0.00%
					Totals	100.00%

Co Count	Alloc.	Description	Location ID in WBS	SAP Co. Code	Company Name	New %
1	J-153	Hicksville Facility Depreciation	XP00058	5020R	National Grid USA (Parent)	0.39%
2	J-153		XP00058	5040R	KeySpan Energy Corp. (Parent)	0.10%
3	J-153		XP00058	5190S	LIPA / PSEG-LI Billing Entity	55.24%
4	J-153		XP00058	5210E	Niagara Mohawk Power Corp.- Electric Distr.	2.94%
5	J-153		XP00058	5210G	Niagara Mohawk Power Corp. - Gas	1.83%
6	J-153		XP00058	5210T	Niagara Mohawk Power Corp. - Transmission	0.60%
7	J-153		XP00058	5220G	KeySpan Energy Delivery New York	7.13%
8	J-153		XP00058	5230G	KeySpan Energy Delivery Long Island	14.77%
9	J-153		XP00058	5310E	Massachusetts Electric Company	2.43%
10	J-153		XP00058	5320E	Nantucket Electric Company	0.04%
11	J-153		XP00058	5330G	Boston Gas Company	1.71%
12	J-153		XP00058	5340G	Colonial Gas Company	0.38%
13	J-153		XP00058	5360E	Narragansett Electric Company	1.04%
14	J-153		XP00058	5360G	Narragansett Gas Company	0.54%
15	J-153		XP00058	5410T	New England Power Company - Transmission	0.60%
16	J-153		XP00058	5412F	New England Hydro - Trans Corp.	0.00%
17	J-153		XP00058	5430P	KeySpan Generation LLC (PSA)	10.26%
18	J-153		XP00058	5431P	KeySpan Glenwood Energy Center	0.00%
19	J-153		XP00058	5432P	KeySpan Port Jefferson Energy Center	0.00%
20	J-153		XP00058	5820R	NG Energy Trading Services	0.00%
21	J-153		XP00058	5840N	KeySpan Energy Development Corporation	0.00%
					Totals	100.00%

Co Count	Alloc.	Description	Location ID in WBS	SAP Co. Code	Company Name	New %
1	J-154	Patchogue Facility Depreciation	XP00060	5040R	KeySpan Energy Corp.	0.00%
2	J-154		XP00060	5190S	LIPA / PSEG-LI Billing Entity	67.29%
3	J-154		XP00060	5220G	KeySpan Energy Delivery New York	1.31%
4	J-154		XP00060	5230G	KeySpan Energy Delivery Long Island	31.40%
5	J-154		XP00060	5330G	Boston Gas Company	0.00%
6	J-154		XP00060	5340G	Colonial Gas Company	0.00%
7	J-154		XP00060	5430P	KeySpan Generation LLC (PSA)	0.00%
8	J-154		XP00060	5840N	KeySpan Energy Development Corporation	0.00%
					Totals	100.00%

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

Co Count	Alloc.	Description	Location ID in WBS	SAP Co. Code	Company Name	New %
1	J-156	Roslyn Facility Depreciation	XP00062	5040R	KeySpan Energy Corp.	0.00%
2	J-156		XP00062	5190S	LIPA / PSEG-LI Billing Entity	50.40%
3	J-156		XP00062	5220G	KeySpan Energy Delivery New York	1.00%
4	J-156		XP00062	5230G	KeySpan Energy Delivery Long Island	48.60%

J - Facilities - Depreciation

						Updated for 2016
5	J-156		XP00062	5330G	Boston Gas Company	0.00%
6	J-156		XP00062	5340G	Colonial Gas Company	0.00%
7	J-156		XP00062	5430P	KeySpan Generation LLC (PSA)	0.00%
8	J-156		XP00062	5820R	NG Energy Trading Services	0.00%
9	J-156		XP00062	5840N	KeySpan Energy Development Corporation	0.00%
					Totals	100.00%

K - Level of Debt Outstanding

Updated for 2016

Description

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

Source Data:

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

Notes:

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

Description		SAP Co./Seg	Company Description	2017 Long-Term Debt	Advances	2017 Short-Term Debt Limit	2017 Total Level of Debt Outstanding	FY2017 Percentage
Total Debt Outstanding Reported as Basis for Allocation		5210E	Niagara Mohawk Power Corp.- Electric Distr.	1,510,471,911		$ 543,439,803	$ 2,053,911,714	15.91%
		5210G	Niagara Mohawk Power Corp. - Gas	514,913,387		$ 185,256,295	$ 700,169,682	5.42%
		5210T	Niagara Mohawk Power Corp. - Transmission	754,079,701		$ 271,303,903	$ 1,025,383,604	7.93%
		5220G	KeySpan Energy Delivery New York	1,040,500,000		$ 600,000,000	$ 1,640,500,000	12.69%
		5230G	KeySpan Energy Delivery Long Island	600,000,000		$ 700,000,000	$ 1,300,000,000	10.06%
		5310E	Massachusetts Electric Company	800,000,000	525,000,000		$ 1,325,000,000	10.25%
		5320E	Nantucket Electric Company	51,665,000		15,000,000	$ 66,665,000	0.52%
		5330G	Boston Gas Company	626,000,000		$ 650,000,000	$ 1,276,000,000	9.87%
		5340G	Colonial Gas Company	125,000,000		$ 400,000,000	$ 525,000,000	4.06%
		5360E	Narragansett Electric Company	329,012,760		155,041,302	$ 484,054,062	3.75%
		5360G	Narragansett Gas Company	244,565,649		115,247,131	$ 359,812,780	2.78%
		5360T	Narragansett Electric Company (Transmission)	275,260,592		129,711,567	$ 404,972,159	3.13%
		5410T	New England Power (Transmission)	371,850,000		$ 750,000,000	$ 1,121,850,000	8.68%
		5430P	KeySpan Generation LLC (PSA)	268,487,748		250,000,000	$ 518,487,748	4.01%
		5431P	KeySpan Glenwood Energy Center	50,355,556			$ 50,355,556	0.39%
		5432P	KeySpan Port Jefferson Energy Center	70,555,556			$ 70,555,556	0.55%
Totals				**$ 7,632,717,860**	**$ 525,000,000**	**$ 4,765,000,001**	**$ 12,922,717,861**	**100.00%**
		5020R	National Grid USA	$ 50,000,000		$ 2,250,000,000	$ 2,300,000,000	
		5010R	National Grid Holdings Inc.	$ 5,301,958,000		$ 750,000,000	$ 6,051,958,000	
		5040R	Keyspan Corporation	$ 707,200,000		$ 1,500,000,000	$ 2,207,200,000	
		5110S	National Grid USA Service Co.	$ 475,044,311		$ 150,000,000	$ 625,044,311	
		5180E	Keyspan Corporate Services LLC	$ 39,466,650			$ 39,466,650	
							$ -	
Grand Totals				**$ 14,206,386,821**	**$ 525,000,000**	**$ 9,415,000,001**	**$ 24,146,386,822**	

K - Level of Debt Outstanding

Updated for 2016

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Long-Term Debt	Advances	Short-Term Debt Limit	Total Level of Debt Outstanding	FY2017 Percentage
Legacy KS Retails, All Generation, Development, KSI	**K-232**	5220G	KeySpan Energy Delivery New York	$ 1,040,500,000	$ -	$ 600,000,000	$ 1,640,500,000	30.48%
	K-232	5230G	KeySpan Energy Delivery Long Island	$ 600,000,000	$ -	$ 700,000,000	$ 1,300,000,000	24.16%
	K-232	5330G	Boston Gas Company	$ 626,000,000	$ -	$ 650,000,000	$ 1,276,000,000	23.71%
	K-232	5340G	Colonial Gas Company	$ 125,000,000	$ -	$ 400,000,000	$ 525,000,000	9.76%
	K-232	5430P	KeySpan Generation LLC (PSA)	$ 268,487,748	$ -	$ 250,000,000	$ 518,487,748	9.64%
	K-232	5431P	KeySpan Glenwood Energy Center	$ 50,355,556	$ -	$ -	$ 50,355,556	0.94%
	K-232	5432P	KeySpan Port Jefferson Energy Center	$ 70,555,556	$ -	$ -	$ 70,555,556	1.31%
			Totals	**$ 2,780,898,860**	**$ -**	**$ 2,600,000,000**	**$ 5,380,898,860**	**100.00%**

K - Level of Debt Outstanding

Updated for 2016

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Long-Term Debt	Advances	Short-Term Debt Limit	Total Level of Debt Outstanding	FY2017 Percentage
KEDLI, BGC, CGC, NECO-G, Genco	**K-386**	5230G	KeySpan Energy Delivery Long Island	$ 600,000,000	$ -	$ 700,000,000	$ 1,300,000,000	32.25%
	K-386	5330G	Boston Gas Company	$ 626,000,000	$ -	$ 650,000,000	$ 1,276,000,000	31.67%
	K-386	5340G	Colonial Gas Company	$ 125,000,000	$ -	$ 400,000,000	$ 525,000,000	13.03%
	K-386	5360G	Narragansett Gas Company	$ 244,565,649	$ -	$ 115,247,131	$ 359,812,780	8.93%
	K-386	5430P	KeySpan Generation LLC (PSA)	$ 268,487,748	$ -	$ 250,000,000	$ 518,487,748	12.87%
	K-386	5431P	KeySpan Glenwood Energy Center	$ 50,355,556	$ -	$ -	$ 50,355,556	1.25%
			Totals	**$ 1,914,408,953**	**$ -**	**$ 2,115,247,131**	**$ 4,029,656,084**	**100.00%**

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Long-Term Debt	Advances	Short-Term Debt Limit	Total Level of Debt Outstanding	FY2017 Percentage
KSE, KS Gas Retails, KS Svcs	**K-409**	5040R	Keyspan Corporation	$ 707,200,000	$ -	$ 1,500,000,000	$ 2,207,200,000	31.76%
	K-409	5220G	KeySpan Energy Delivery New York	$ 1,040,500,000	$ -	$ 600,000,000	$ 1,640,500,000	23.61%
	K-409	5230G	KeySpan Energy Delivery Long Island	$ 600,000,000	$ -	$ 700,000,000	$ 1,300,000,000	18.71%
	K-409	5330G	Boston Gas Company	$ 626,000,000	$ -	$ 650,000,000	$ 1,276,000,000	18.36%
	K-409	5340G	Colonial Gas Company	$ 125,000,000	$ -	$ 400,000,000	$ 525,000,000	7.56%
			Totals	**$ 3,098,700,000**	**$ -**	**$ 3,850,000,000**	**$ 6,948,700,000**	**100.00%**

L - Miles of Overhead Lines

Updated for 2016

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:

Number of miles of overhead transmission and distribution lines by utility as a percent of the total.
Data provided by Asset Data and Analytics: Ben Binger, Preston Large, Robert Sheridan.

Notes:

Description		SAP Co./Seg	Company Description	FY 2017 Data	FY2017 Percentage
Miles of Overhead Lines Reported as Basis for Allocation		5210E	Niagara Mohawk Power Corp.- Electric Distr.	39,212	58.66%
		5210T	Niagara Mohawk Power Corp. - Transmission	5,685	8.50%
		5310T	Massachusetts Electric Company (Transmission)	142	0.21%
		5310E	Massachusetts Electric Company	13,724	20.53%
		5320E	Nantucket Electric Company	73	0.11%
		5360E	Narragansett Electric Company	5,311	7.94%
		5360F	Narragansett Electric Company - GNSC	0	0.00%
		5360T	Narragansett Electric Company (Transmission)	337	0.50%
		5410T	New England Power (Transmission)	2,375	3.55%
Totals				**66,858**	**100.00%**

L - Miles of Overhead Lines

Updated for 2016

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Miles of Overhead Lines	FY 2017 Percentage
Elec Retails, NECO-G, TRAN Segments of retails	**L-184**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	39,212	60.81%
	L-184	5210T	Niagara Mohawk Power Corp. - Transmission	5,685	8.82%
	L-184	5310E	Massachusetts Electric Company	13,724	21.28%
	L-184	5310T	Massachusetts Electric Company (Transmission)	142	0.22%
	L-184	5320E	Nantucket Electric Company	73	0.11%
	L-184	5360E	Narragansett Electric Company	5,311	8.24%
	L-184	5360T	Narragansett Electric Company (Transmission)	337	0.52%
			Totals	**64,483**	**100.00%**

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Miles of Overhead Lines	FY 2017 Percentage
Elec Retails excl Nantucket, NEP and Transmission Segments of retails	**L-189**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	39,212	58.71%
	L-189	5210T	Niagara Mohawk Power Corp. - Transmission	5,685	8.51%
	L-189	5310E	Massachusetts Electric Company	13,724	20.56%
	L-189	5310T	Massachusetts Electric Company (Transmission)	142	0.21%
	L-189	5360E	Narragansett Electric Company	5,311	7.95%
	L-189	5360T	Narragansett Electric Company (Transmission)	337	0.50%
	L-189	5410T	New England Power (Transmission)	2,375	3.56%
			Totals	**66,785**	**100.00%**

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Miles of Overhead Lines	FY 2017 Percentage
All Electric Distribution	**L-198**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	39,212	67.24%
	L-198	5310E	Massachusetts Electric Company	13,724	23.53%
	L-198	5320E	Nantucket Electric Company	73	0.12%
	L-198	5360E	Narragansett Electric Company	5,311	9.11%
			Totals	**58,319**	**100.00%**

L - Miles of Overhead Lines

Updated for 2016

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Miles of Overhead Lines	FY 2017 Percentage
Transmission, excl Hydro	**L-220**	5210T	Niagara Mohawk Power Corp. - Transmission	5,685	66.58%
	L-220	5310T	Massachusetts Electric Company (Transmission)	142	1.66%
	L-220	5360T	Narragansett Electric Company (Transmission)	337	3.95%
	L-220	5410T	New England Power (Transmission)	2,375	27.81%
			Totals	**8,539**	**100.00%**

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Miles of Overhead Lines	FY 2017 Percentage
NEP, MECO and NECO with their Transmission Segments	**L-273**	5310E	Massachusetts Electric Company	13,724	62.70%
	L-273	5310T	Massachusetts Electric Company (Transmission)	142	0.65%
	L-273	5360E	Narragansett Electric Company	5,311	24.26%
	L-273	5360T	Narragansett Electric Company (Transmission)	337	1.54%
	L-273	5410T	New England Power (Transmission)	2,375	10.85%
			Totals	**21,888**	**100.00%**

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Miles of Overhead Lines	FY 2017 Percentage
New England-Electric Distribution	**L-284**	5310E	Massachusetts Electric Company	13,724	71.83%
	L-284	5320E	Nantucket Electric Company	73	0.38%
	L-284	5360E	Narragansett Electric Company	5,311	27.79%
			Totals	**19,108**	**100.00%**

N - Number of Employees

Updated for 2016

Description

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

Source Data:

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

Notes:

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

Description		SAP Co./Seg	Company Description	FY2017 Number of Employees	FY2017 Percentage
Total Employees Reported and Used as Basis for Method		5110S	NGUSA Service Company	5,438	35.95%
		5120S	NG Engineering Services. LLC	313	2.07%
		5210E	Niagara Mohawk Power Corp.- Electric Distr.	2,862	18.93%
		5210G	Niagara Mohawk Power Corp. - Gas	886	5.86%
		5210T	Niagara Mohawk Power Corp. - Transmission	30	0.20%
		5220G	KeySpan Energy Delivery New York	1,350	8.93%
		5230G	KeySpan Energy Delivery Long Island	686	4.54%
		5310E	Massachusetts Electric Company	1,227	8.12%
		5320E	Nantucket Electric Company	11	0.07%
		5330G	Boston Gas Company	1,020	6.75%
		5340G	Colonial Gas Company	192	1.27%
		5360E	Narragansett Electric Company	369	2.44%
		5360G	Narragansett Gas Company	407	2.69%
		5420G	KeySpan LNG LP Regulated Entity	13	0.09%
		5430P	KeySpan Generation LLC (PSA)	255	1.69%
		5825N	Transgas Inc	16	0.11%
		5860N	NG Energy Management LLC	44	0.29%
Totals				**15,119**	**100.00%**

N - Number of Employees

Updated for 2016

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of EE's	FY2017 Percentage
All Companies (largest set)	N-012	5210E	Niagara Mohawk Power Corp.- Electric Distr.	2,862	30.69%
	N-012	5210G	Niagara Mohawk Power Corp. - Gas	886	9.50%
	N-012	5210T	Niagara Mohawk Power Corp. - Transmission	30	0.32%
	N-012	5220G	KeySpan Energy Delivery New York	1,350	14.48%
	N-012	5230G	KeySpan Energy Delivery Long Island	686	7.36%
	N-012	5310E	Massachusetts Electric Company	1,227	13.16%
	N-012	5320E	Nantucket Electric Company	11	0.12%
	N-012	5330G	Boston Gas Company	1,020	10.94%
	N-012	5340G	Colonial Gas Company	192	2.06%
	N-012	5360E	Narragansett Electric Company	369	3.96%
	N-012	5360G	Narragansett Gas Company	407	4.37%
	N-012	5420G	KeySpan LNG LP Regulated Entity	13	0.14%
	N-012	5430P	KeySpan Generation LLC (PSA)	255	2.73%
	N-012	5825N	Transgas Inc	16	0.17%
			Totals	9,324	100.00%

N - Number of Employees

Updated for 2016

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of EE's	FY2017 Percentage
Retail, Genco, KEDC, KSI, ex NMPC-E&G	**N-035**	5210T	Niagara Mohawk Power Corp. - Transmission	30	0.54%
same as N012 but without 5210e 5210g 5310E 5310F	**N-035**	5220G	KeySpan Energy Delivery New York	1,350	24.21%
removes NIMO E&G and MECO E employees	**N-035**	5230G	KeySpan Energy Delivery Long Island	686	12.30%
	N-035	5310E	Massachusetts Electric Company	1,227	22.01%
	N-035	5320E	Nantucket Electric Company	11	0.20%
	N-035	5330G	Boston Gas Company	1,020	18.29%
	N-035	5340G	Colonial Gas Company	192	3.44%
	N-035	5360E	Narragansett Electric Company	369	6.62%
	N-035	5360G	Narragansett Gas Company	407	7.30%
	N-035	5420G	KeySpan LNG LP Regulated Entity	13	0.23%
	N-035	5430P	KeySpan Generation LLC (PSA)	255	4.57%
	N-035	5825N	Transgas Inc	16	0.29%
			Totals	**5,576**	**100.00%**

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of EE's	FY2017 Percentage
Niagara Mohawk (Elec, Gas and Trans)	**N-114**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	2,862	75.76%
	N-114	5210G	Niagara Mohawk Power Corp. - Gas	886	23.45%
	N-114	5210T	Niagara Mohawk Power Corp. - Transmission	30	0.79%
			Totals	**3,778**	**100.00%**

N - Number of Employees

Updated for 2016

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of EE's	FY2017 Percentage
Niagara Mohawk (Elec, Gas and Trans), KEDNY and KEDLI	**N-116**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	2,862	49.22%
	N-116	5210G	Niagara Mohawk Power Corp. - Gas	886	15.24%
	N-116	5210T	Niagara Mohawk Power Corp. - Transmission	30	0.52%
	N-116	5220G	KeySpan Energy Delivery New York	1,350	23.22%
	N-116	5230G	KeySpan Energy Delivery Long Island	686	11.80%
			Totals	**5,814**	**100.00%**

N - Number of Employees

Updated for 2016

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of EE's	FY2017 Percentage
All Retails, NMPC-T, KS Generation, Energy Development, Keyspan Services	**N-139**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	2,862	30.80%
Same as N012 but less co's with no EE's	**N-139**	5210G	Niagara Mohawk Power Corp. - Gas	886	9.53%
	N-139	5210T	Niagara Mohawk Power Corp. - Transmission	30	0.32%
	N-139	5220G	KeySpan Energy Delivery New York	1,350	14.52%
	N-139	5230G	KeySpan Energy Delivery Long Island	686	7.38%
	N-139	5310E	Massachusetts Electric Company	1,227	13.20%
	N-139	5320E	Nantucket Electric Company	11	0.12%
	N-139	5330G	Boston Gas Company	1,020	10.97%
	N-139	5340G	Colonial Gas Company	192	2.07%
	N-139	5360E	Narragansett Electric Company	369	3.97%
	N-139	5360G	Narragansett Gas Company	407	4.38%
	N-139	5430P	KeySpan Generation LLC (PSA)	255	2.74%
			Totals	**9,295**	**100.00%**

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of EE's	FY2017 Percentage
All Retail Companies and NMPC-T	**N-151**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	2,862	31.68%
	N-151	5210G	Niagara Mohawk Power Corp. - Gas	886	9.80%
	N-151	5210T	Niagara Mohawk Power Corp. - Transmission	30	0.33%
	N-151	5220G	KeySpan Energy Delivery New York	1,350	14.93%
	N-151	5230G	KeySpan Energy Delivery Long Island	686	7.59%
	N-151	5310E	Massachusetts Electric Company	1,227	13.57%
	N-151	5320E	Nantucket Electric Company	11	0.12%
	N-151	5330G	Boston Gas Company	1,020	11.28%
	N-151	5340G	Colonial Gas Company	192	2.12%
	N-151	5360E	Narragansett Electric Company	369	4.08%
	N-151	5360G	Narragansett Gas Company	407	4.50%
			Totals	**9,040**	**100.00%**

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of EE's	FY2017 Percentage
NMPC-EG&T, KEDNY, NE Retail and GENCO	**N-158**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	2,862	33.24%
	N-158	5210G	Niagara Mohawk Power Corp. - Gas	886	10.29%
	N-158	5210T	Niagara Mohawk Power Corp. - Transmission	30	0.35%
	N-158	5220G	KeySpan Energy Delivery New York	1,350	15.68%
	N-158	5310E	Massachusetts Electric Company	1,227	14.25%
	N-158	5320E	Nantucket Electric Company	11	0.13%
	N-158	5330G	Boston Gas Company	1,020	11.85%
	N-158	5340G	Colonial Gas Company	192	2.23%
	N-158	5360E	Narragansett Electric Company	369	4.29%
	N-158	5360G	Narragansett Gas Company	407	4.73%
	N-158	5430P	KeySpan Generation LLC (PSA)	255	2.96%
			Totals	**8,609**	**100.00%**

N - Number of Employees

Updated for 2016

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of EE's	FY2017 Percentage
LegNG Retail, NMPC-T, NECO-T, NEP-T, Hydros, LNG	**N-163**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	2,862	49.30%
	N-163	5210G	Niagara Mohawk Power Corp. - Gas	886	15.26%
	N-163	5210T	Niagara Mohawk Power Corp. - Transmission	30	0.52%
	N-163	5310E	Massachusetts Electric Company	1,227	21.14%
	N-163	5320E	Nantucket Electric Company	11	0.19%
	N-163	5360E	Narragansett Electric Company	369	6.36%
	N-163	5360G	Narragansett Gas Company	407	7.01%
	N-163	5420G	KeySpan LNG LP Regulated Entity	13	0.22%
			Totals	**5,805**	**100.00%**

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of EE's	FY2017 Percentage
Niagara Mohawk Electric and Transmission	**N-181**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	2,862	98.96%
	N-181	5210T	Niagara Mohawk Power Corp. - Transmission	30	1.04%
			Totals	**2,892**	**100.00%**

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of EE's	FY2017 Percentage
All Electric Distribution	**N-194**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	2,862	64.03%
	N-194	5310E	Massachusetts Electric Company	1,227	27.46%
	N-194	5320E	Nantucket Electric Company	11	0.25%
	N-194	5360E	Narragansett Electric Company	369	8.26%
			Totals	**4,469**	**100.00%**

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of EE's	FY2017 Percentage
All Gas Retails	**N-210**	5210G	Niagara Mohawk Power Corp. - Gas	886	19.51%
	N-210	5220G	KeySpan Energy Delivery New York	1,350	29.73%
	N-210	5230G	KeySpan Energy Delivery Long Island	686	15.11%
	N-210	5330G	Boston Gas Company	1,020	22.46%
	N-210	5340G	Colonial Gas Company	192	4.23%
	N-210	5360G	Narragansett Gas Company	407	8.96%
			Totals	**4,541**	**100.00%**

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of EE's	FY2017 Percentage
KEDNY and KEDLI	**N-225**	5220G	KeySpan Energy Delivery New York	1,350	66.31%
	N-225	5230G	KeySpan Energy Delivery Long Island	686	33.69%
			Totals	**2,036**	**100.00%**

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of EE's	FY2017 Percentage
KEDLI, KEDNY, KS Generation	**N-237**	5220G	KeySpan Energy Delivery New York	1,350	58.93%
	N-237	5230G	KeySpan Energy Delivery Long Island	686	29.94%
	N-237	5430P	KeySpan Generation LLC (PSA)	255	11.13%
			Totals	**2,291**	**100.00%**

N - Number of Employees Updated for 2016

N - Number of Employees

Updated for 2016

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of EE's	FY2017 Percentage
Mass. Elec,Nantucket Elec,Boston Gas,Colonial Gas	**N-278**	5310E	Massachusetts Electric Company	1,227	50.08%
	N-278	5320E	Nantucket Electric Company	11	0.45%
	N-278	5330G	Boston Gas Company	1,020	41.63%
	N-278	5340G	Colonial Gas Company	192	7.84%
			Totals	**2,450**	**100.00%**

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of EE's	FY2017 Percentage
New England Retails	**N-280**	5310E	Massachusetts Electric Company	1,227	38.03%
	N-280	5320E	Nantucket Electric Company	11	0.34%
	N-280	5330G	Boston Gas Company	1,020	31.62%
	N-280	5340G	Colonial Gas Company	192	5.95%
	N-280	5360G	Narragansett Gas Company	407	12.62%
	N-280	5360E	Narragansett Electric Company	369	11.44%
			Totals	**3,226**	**100.00%**

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of EE's	FY2017 Percentage
MECO, NANT, Boston, Colonial, Narragansett Gas	**N-282**	5310E	Massachusetts Electric Company	1,227	42.94%
	N-282	5320E	Nantucket Electric Company	11	0.39%
	N-282	5330G	Boston Gas Company	1,020	35.70%
	N-282	5340G	Colonial Gas Company	192	6.72%
	N-282	5360G	Narragansett Gas Company	407	14.25%
			Totals	**2,857**	**100.00%**

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of EE's	FY2017 Percentage
New England-Electric Distribution	**N-284**	5310E	Massachusetts Electric Company	1,227	76.36%
	N-284	5320E	Nantucket Electric Company	11	0.68%
	N-284	5360E	Narragansett Electric Company	369	22.96%
			Totals	**1,607**	**100.00%**

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of EE's	FY2017 Percentage
Mass. Electric, Nantucket Electric and Narragansett Gas	**N-295**	5310E	Massachusetts Electric Company	1,227	74.59%
	N-295	5320E	Nantucket Electric Company	11	0.67%
	N-295	5360G	Narragansett Gas Company	407	24.74%
			Totals	**1,645**	**100.00%**

N - Number of Employees

Updated for 2016

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of EE's	FY2017 Percentage
New England - Gas Retails	N-313	5330G	Boston Gas Company	1,020	63.00%
	N-313	5340G	Colonial Gas Company	192	11.86%
	N-313	5360G	Narragansett Gas Company	407	25.14%
			Totals	1,619	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of EE's	FY2017 Percentage
Narragansett Electric and Narragansett Gas	N-316	5360E	Narragansett Electric Company	369	47.55%
	N-316	5360G	Narragansett Gas Company	407	52.45%
			Totals	776	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of EE's	FY2017 Percentage
Legacy KS Gas, Genco, KEDC	N-340	5220G	KeySpan Energy Delivery New York	1,350	38.54%
	N-340	5230G	KeySpan Energy Delivery Long Island	686	19.58%
	N-340	5330G	Boston Gas Company	1,020	29.12%
	N-340	5340G	Colonial Gas Company	192	5.48%
	N-340	5430P	KeySpan Generation LLC (PSA)	255	7.28%
			Totals	3,503	100.00%

O - Number of Purchase Order Lines Processed

Updated for 2016

Description

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

Source Data:

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

Notes:

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

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	FY 2017 P.O. Lines Processed	FY 2017 Percentage
O - # of Purchase Order Lines Processed		5210E	Niagara Mohawk Power Corp.- Electric Distr.	11,548	14.50%
		5210G	Niagara Mohawk Power Corp. - Gas	3,938	4.95%
		5210T	Niagara Mohawk Power Corp. - Transmission	5,765	7.24%
		5220G	KeySpan Energy Delivery New York	14,321	17.99%
		5230G	KeySpan Energy Delivery Long Island	4,444	5.58%
		5310E	Massachusetts Electric Company	8,572	10.77%
		5320E	Nantucket Electric Company	109	0.14%
		5330G	Boston Gas Company	9,435	11.85%
		5340G	Colonial Gas Company	1,962	2.46%
		5360E	Narragansett Electric Company	1,716	2.16%
		5360G	Narragansett Gas Company	1,275	1.60%
		5360T	Narragansett Electric Company (Transmission)	1,436	1.80%
		5410T	New England Power (Transmission)	1,720	2.16%
		5411F	NE Hydro - Trans Electric Co.	112	0.14%
		5412F	New England Hydro - Trans Corp.	3	0.00%
		5413F	New England Electric Trans Corp		0.00%
		5420G	KeySpan LNG LP Regulated Entity	306	0.38%
		5430P	KeySpan Generation LLC (PSA)	12,159	15.27%
		5431P	KeySpan Glenwood Energy Center	407	0.51%
		5432P	KeySpan Port Jefferson Energy Center	386	0.48%
			Totals	**79,614**	**100%**

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	P.O. Lines Processed	FY2017 Percentage
All Companies (largest set)	**O-012**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	11,548	14.50%
	O-012	5210G	Niagara Mohawk Power Corp. - Gas	3,938	4.95%
	O-012	5210T	Niagara Mohawk Power Corp. - Transmission	5,765	7.24%
	O-012	5220G	KeySpan Energy Delivery New York	14,321	18.00%
	O-012	5230G	KeySpan Energy Delivery Long Island	4,444	5.58%
	O-012	5310E	Massachusetts Electric Company	8,572	10.77%
	O-012	5320E	Nantucket Electric Company	109	0.14%
	O-012	5330G	Boston Gas Company	9,435	11.85%
	O-012	5340G	Colonial Gas Company	1,962	2.46%
	O-012	5360E	Narragansett Electric Company	1,716	2.16%
	O-012	5360G	Narragansett Gas Company	1,275	1.60%
	O-012	5360T	Narragansett Electric Company (Transmission)	1,436	1.80%
	O-012	5410T	New England Power (Transmission)	1,720	2.16%
	O-012	5411F	NE Hydro - Trans Electric Co.	112	0.14%
	O-012	5412F	New England Hydro - Trans Corp.	3	0.00%
	O-012	5420G	KeySpan LNG LP Regulated Entity	306	0.38%
	O-012	5430P	KeySpan Generation LLC (PSA)	12,159	15.28%
	O-012	5431P	KeySpan Glenwood Energy Center	407	0.51%
	O-012	5432P	KeySpan Port Jefferson Energy Center	386	0.48%

O - Number of Purchase Order Lines Processed

					Updated for 2016
			Totals	**79,614**	**100.00%**

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	P.O. Lines Processed	FY2017 Percentage
Niagara Mohawk (Elec, Gas and Trans)	**O-114**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	11,548	54.34%
	O-114	5210G	Niagara Mohawk Power Corp. - Gas	3,938	18.53%
	O-114	5210T	Niagara Mohawk Power Corp. - Transmission	5,765	27.13%
			Totals	**21,251**	**100.00%**

Q - Number of Third-Party Liability Claims Processed

Updated for 2016

Description

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

Source Data:

Number of claims processed by company based on claims department claims tracking system as a percent of the total.
Data provided by US Insurance: Joe Blancato, Patricia Needham

Notes:

1 NG Electric Services claims excluded as LIPA/PSEG TSA was closed 1/1/15
2. Energy North Natural Gas excluded as NH TSA is closed.
3. Company to TBD relates to downstate NY and will be classified as either KEDNY or KEDLI.

Description		SAP Co./Seg	Company Description	FY2017 # of Claims Processed	FY2017 Percentage
Total Number of Third-Party Liability Claims Reported as Basis for Allocation - 2014		5110S	NGUSA Service Company	20	0.25%
		5210E	Niagara Mohawk Power Corp.- Electric Distr.	2,488	30.77%
		5210G	Niagara Mohawk Power Corp. - Gas	532	6.58%
		5210T	Niagara Mohawk Power Corp. - Transmission	58	0.72%
		5220G	KeySpan Energy Delivery New York	726	8.98%
		5230G	KeySpan Energy Delivery Long island	1,124	13.90%
		5310E	Massachusetts Electric Company	896	11.08%
		5310T	Massachusetts Electric Company (Transmission)	2	0.02%
		5320E	Nantucket Electric Company	10	0.12%
		5330G	Boston Gas Company	998	12.34%
		5340G	Colonial Gas Company	290	3.59%
		5360E	Narragansett Electric Company	480	5.94%
		5360G	Narragansett Gas Company	431	5.33%
		5410T	New England Power (Transmission)	19	0.24%
		5430P	KeySpan Generation LLC (PSA)	11	0.14%
		5850N	National Grid Services Inc.		0.00%
Total				**8,085**	**100.00%**

Q - Number of Third-Party Liability Claims Processed

Updated for 2016

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of Claims Processed	FY2017 Percentage
Retails, Transission	**Q-146**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	2,488	30.90%
	Q-146	5210G	Niagara Mohawk Power Corp. - Gas	532	6.61%
	Q-146	5210T	Niagara Mohawk Power Corp. - Transmission	58	0.72%
	Q-146	5220G	KeySpan Energy Delivery New York	726	9.01%
	Q-146	5230G	KeySpan Energy Delivery Long Island	1,124	13.96%
	Q-146	5310E	Massachusetts Electric Company	896	11.12%
	Q-146	5310T	Massachusetts Electric Company (Transmission)	2	0.02%
	Q-146	5320E	Nantucket Electric Company	10	0.12%

Q - Number of Third-Party Liability Claims Processed

				Updated for 2016	
	Q-146	5330G	Boston Gas Company	998	12.39%
	Q-146	5340G	Colonial Gas Company	290	3.60%
	Q-146	5360E	Narragansett Electric Company	480	5.96%
	Q-146	5360G	Narragansett Gas Company	431	5.35%
	Q-146	5410T	New England Power (Transmission)	19	0.24%
			Totals	**8,054**	**100.00%**

R - Number of Invoice Lines Processed

Updated for 2016

Description

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

Source Data:

Number of individual invoice lines processed by company as a percent of the total. Invoices may contain items purchased; each line represents the purchase of a specific good or service on behalf of a specific company.
Data provided by Supply Chain Master Data: Ryan Perkins, Brian Gehm & Liz Ziankoski

Notes:

LIPA is not included as well as counts under 100
Change in date filters and the move from SE16 to HANA resulted in an increase in YOY data.

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Data for FY2017	FY 2017 Percentage
R - Number of Invoice Lines Processed		5020R	National Grid USA	5,510	0.23%
		5040R	Keyspan Corporation	8,969	0.37%
		5210E	Niagara Mohawk Power Corp.- Electric Distr.	632,835	25.92%
		5210G	Niagara Mohawk Power Corp. - Gas	157,951	6.47%
		5210T	Niagara Mohawk Power Corp. - Transmission	79,696	3.27%
		5220G	KeySpan Energy Delivery New York	371,406	15.22%
		5230G	KeySpan Energy Delivery Long Island	171,490	7.03%
		5310E	Massachusetts Electric Company	371,356	15.22%
		5310T	Massachusetts Electric Company (Transmission)	4,391	0.18%
		5320E	Nantucket Electric Company	15,022	0.62%
		5330G	Boston Gas Company	229,103	9.39%
		5340G	Colonial Gas Company	53,625	2.20%
		5360E	Narragansett Electric Company	123,928	5.08%
		5360G	Narragansett Gas Company	89,528	3.67%
		5360T	Narragansett Electric Company (Transmission)	12,370	0.51%
		5410T	New England Power (Transmission)	53,703	2.20%
		5411F	NE Hydro - Trans Electric Co.	1,325	0.05%
		5412F	New England Hydro - Trans Corp.	271	0.01%
		5413F	New England Electric Trans Corp	0	0.00%
		5420G	KeySpan LNG LP Regulated Entity	2,032	0.08%
		5430P	KeySpan Generation LLC (PSA)	52,535	2.15%
		5431P	KeySpan Glenwood Energy Center	1,525	0.06%
		5432P	KeySpan Port Jefferson Energy Center	1,489	0.06%
		5802N	National Grid Transmission Services Corp.	0	0.00%
		5803N	Metrowest Realty LLC	10	0.00%
		5804N	Wayfinder Group	92	0.00%
		5820R	KeySpan Energy Trading Services	13	0.00%
		5825N	Transgas Inc	48	0.00%
		5840N	KeySpan Energy Development Corporation	0	0.00%
		5850N	KeySpan Services Inc.	260	0.01%
Totals				**2,440,483**	**100.00%**

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Data for FY2017	FY 2017 Percentage
All Companies (largest set)	**R-012**	5020R	National Grid USA	5,510	0.23%
	R-012	5040R	Keyspan Corporation	8,969	0.37%
	R-012	5210E	Niagara Mohawk Power Corp.- Electric Distr.	632,835	25.92%
	R-012	5210G	Niagara Mohawk Power Corp. - Gas	157,951	6.47%
	R-012	5210T	Niagara Mohawk Power Corp. - Transmission	79,696	3.27%

R - Number of Invoice Lines Processed

				Updated for 2016	
	R-012	5220G	KeySpan Energy Delivery New York	371,406	15.22%
	R-012	5230G	KeySpan Energy Delivery Long Island	171,490	7.03%
	R-012	5310E	Massachusetts Electric Company	371,356	15.22%
	R-012	5310T	Massachusetts Electric Company (Transmission)	4,391	0.18%
	R-012	5320E	Nantucket Electric Company	15,022	0.62%
	R-012	5330G	Boston Gas Company	229,103	9.39%
	R-012	5340G	Colonial Gas Company	53,625	2.20%
	R-012	5360E	Narragansett Electric Company	123,928	5.08%
	R-012	5360G	Narragansett Gas Company	89,528	3.67%
	R-012	5360T	Narragansett Electric Company (Transmission)	12,370	0.51%
	R-012	5410T	New England Power (Transmission)	53,703	2.20%
	R-012	5411F	NE Hydro - Trans Electric Co.	1,325	0.05%
	R-012	5412F	New England Hydro - Trans Corp.	271	0.01%
	R-012	5413F	New England Electric Trans Corp	0	0.00%
	R-012	5420G	KeySpan LNG LP Regulated Entity	2,032	0.08%
	R-012	5430P	KeySpan Generation LLC (PSA)	52,535	2.15%
	R-012	5431P	KeySpan Glenwood Energy Center	1,525	0.06%
	R-012	5432P	KeySpan Port Jefferson Energy Center	1,489	0.06%
	R-012	5820R	KeySpan Energy Trading Services	13	0.00%
	R-012	5825N	Transgas Inc	48	0.00%
	R-012	5840N	KeySpan Energy Development Corporation	0	0.00%
	R-012	5850N	KeySpan Services Inc.	260	0.01%
			Totals	**2,440,381**	**100.00%**

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	FY 2017 Percentage
All Retail Companies	R-173	5210E	Niagara Mohawk Power Corp.- Electric Distr.	632,835	28.54%
	R-173	5210G	Niagara Mohawk Power Corp. - Gas	157,951	7.13%
	R-173	5220G	KeySpan Energy Delivery New York	371,406	16.76%
	R-173	5230G	KeySpan Energy Delivery Long Island	171,490	7.74%
	R-173	5310E	Massachusetts Electric Company	371,356	16.76%
	R-173	5320E	Nantucket Electric Company	15,022	0.68%
	R-173	5330G	Boston Gas Company	229,103	10.34%
	R-173	5340G	Colonial Gas Company	53,625	2.42%
	R-173	5360E	Narragansett Electric Company	123,928	5.59%
	R-173	5360G	Narragansett Gas Company	89,528	4.04%
			Totals	**2,216,244**	**100.00%**

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	FY 2017 Percentage
All Electric Distribution	R-198	5210E	Niagara Mohawk Power Corp.- Electric Distr.	632,835	55.36%
	R-198	5310E	Massachusetts Electric Company	371,356	32.49%
	R-198	5320E	Nantucket Electric Company	15,022	1.31%
	R-198	5360E	Narragansett Electric Company	123,928	10.84%
			Totals	**1,143,141**	**100.00%**

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	FY 2017 Percentage
All Gas Retails	R-210	5210G	Niagara Mohawk Power Corp. - Gas	157,951	14.72%
	R-210	5220G	KeySpan Energy Delivery New York	371,406	34.61%
	R-210	5230G	KeySpan Energy Delivery Long Island	171,490	15.98%
	R-210	5330G	Boston Gas Company	229,103	21.35%
	R-210	5340G	Colonial Gas Company	53,625	5.00%
	R-210	5360G	Narragansett Gas Company	89,528	8.34%
			Totals	**1,073,103**	**100.00%**

T - Total T&D Expenditures

Updated for 2016

Description

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

Source Data:

Sum of T&D and capital expenditures and O&M expenditures by Utility as a percent of total Utility T&D O&M and capital and O&M expenditures.The source of this allocation basis is the Capex based on 'Cash Outflows for Plant from Ferc Form 1 'Statement of Cash Flows and T&D O&M costs from Electric Operations and Maintenance Expenses Ferc Form 1. For Gas companies the source of this allocation basis is the Annual Report filed with the Public Service Commission.

Notes:

1. Source data from Ferc Form 1 and various State Annual Reports for Gas companies 2014 CYE filings.
2. Data for segments breakdown of MECO, NECO and Niagara Mohawk are derived from Ferc Form 1 Capex amount using the X Allocator Capex Budget Rates.
3. T&D O&M data for Niagara Mohawk Gas Segment is not reported in Annual Report to the NYSPUC.
4. Duplicate codes have been identified and listed below

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	FY2017 Capex	FY2017 T&D O&M	FY2017 Total T&D Expenditures	FY2017 Percentage
Total T&D Expenditures Reported as Basis for Allocation		5020R	National Grid USA			-	0.00%
		5040R	Keyspan Corporation			-	0.00%
		5210E	Niagara Mohawk Power Corp.- Electric Distr.	302,574,063	261,194,938	563,769,001	14.11%
		5210G	Niagara Mohawk Power Corp. - Gas	125,468,808	50,101,406	175,570,214	4.39%
		5210T	Niagara Mohawk Power Corp. - Transmission	229,524,705	116,069,403	345,594,108	8.65%
		5220G	KeySpan Energy Delivery New York	312,447,426	141,820,705	454,268,131	11.37%
		5230G	KeySpan Energy Delivery Long Island	229,282,464	68,755,223	298,037,687	7.46%
		5310E	Massachusetts Electric Company	250,858,633	572,305,258	823,163,891	20.60%
		5310T	Massachusetts Electric Company (Transmission)	2,951,286	6,733,021	9,684,307	0.24%
		5320E	Nantucket Electric Company	4,167,194	3,910,559	8,077,753	0.20%
		5330G	Boston Gas Company	314,886,720	120,824,563	435,711,283	10.90%
		5340G	Colonial Gas Company	59,743,499	19,369,903	79,113,402	1.98%
		5360E	Narragansett Electric Company	86,672,643	52,049,314	138,721,957	3.47%
		5360G	Narragansett Gas Company	109,859,957	29,494,730	139,354,687	3.49%
		5360T	Narragansett Electric Company (Transmission)	92,758,217	47,178,056	139,936,273	3.50%
		5410T	New England Power (Transmission)	172,805,688	60,847,727	233,653,415	5.85%
		5411F	NE Hydro - Trans Electric Co.	8,205,785	3,845,391	12,051,176	0.30%
		5412F	New England Hydro - Trans Corp.	-	5,520,070	5,520,070	0.14%
		5413F	New England Electric Trans Corp	-	27,922	27,922	0.00%
		5420G	KeySpan LNG LP Regulated Entity	6,409,093	2,687,394	9,096,487	0.23%
		5430P	KeySpan Generation LLC (PSA)	42,423,484	81,807,697	124,231,181	3.11%
			Totals	**2,351,039,665**	**1,644,543,280**	**3,995,582,945**	**100.00%**

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	FY2017 Percentage
Boston Gas, Colonial Gas and Narraganset -E&G	**T-009**	5330G	Boston Gas Company	314,886,720	120,824,563	435,711,283	54.94%
	T-009	5340G	Colonial Gas Company	59,743,499	19,369,903	79,113,402	9.98%
	T-009	5360E	Narragansett Electric Company	86,672,643	52,049,314	138,721,957	17.50%
	T-009	5360G	Narragansett Gas Company	109,859,957	29,494,730	139,354,687	17.58%
			Totals			**792,901,329**	**100.00%**

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	FY2017 Percentage
NMPC Electric and NMPC Gas	**T-113**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	302,574,063	261,194,938	563,769,001	76.25%
	T-113	5210G	Niagara Mohawk Power Corp. - Gas	125,468,808	50,101,406	175,570,214	23.75%
			Totals			**739,339,215**	**100.00%**

T - Total T&D Expenditures

Updated for 2016

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	FY2017 Percentage
Niagara Mohawk (Elec, Gas and Trans)	T-114	5210E	Niagara Mohawk Power Corp.- Electric Distr.	302,574,063	261,194,938	563,769,001	51.97%
	T-114	5210G	Niagara Mohawk Power Corp. - Gas	125,468,808	50,101,406	175,570,214	16.18%
	T-114	5210T	Niagara Mohawk Power Corp. - Transmission	229,524,705	116,069,403	345,594,108	31.85%
			Totals			1,084,933,323	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	FY2017 Percentage
Niagara Mohawk (Elec, Gas and Trans), KEDNY and KEDLI	T-116	5210E	Niagara Mohawk Power Corp.- Electric Distr.	302,574,063	261,194,938	563,769,001	30.68%
	T-116	5210G	Niagara Mohawk Power Corp. - Gas	125,468,808	50,101,406	175,570,214	9.56%
	T-116	5210T	Niagara Mohawk Power Corp. - Transmission	229,524,705	116,069,403	345,594,108	18.81%
	T-116	5220G	KeySpan Energy Delivery New York	312,447,426	141,820,705	454,268,131	24.73%
	T-116	5230G	KeySpan Energy Delivery Long Island	229,282,464	68,755,223	298,037,687	16.22%
			Totals			1,837,239,141	100.00%

T - Total T&D Expenditures

Updated for 2016

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	FY2017 Percentage
Retails, including, NMPC-T, NEP-T, Hydros, Gens	T-134	5210E	Niagara Mohawk Power Corp.- Electric Distr.	302,574,063	261,194,938	563,769,001	14.69%
	T-134	5210G	Niagara Mohawk Power Corp. - Gas	125,468,808	50,101,406	175,570,214	4.58%
	T-134	5210T	Niagara Mohawk Power Corp. - Transmission	229,524,705	116,069,403	345,594,108	9.01%
	T-134	5220G	KeySpan Energy Delivery New York	312,447,426	141,820,705	454,268,131	11.84%
	T-134	5230G	KeySpan Energy Delivery Long Island	229,282,464	68,755,223	298,037,687	7.77%
	T-134	5310E	Massachusetts Electric Company	250,858,633	572,305,258	823,163,891	21.45%
	T-134	5320E	Nantucket Electric Company	4,167,194	3,910,559	8,077,753	0.21%
	T-134	5330G	Boston Gas Company	314,886,720	120,824,563	435,711,283	11.36%
	T-134	5340G	Colonial Gas Company	59,743,499	19,369,903	79,113,402	2.06%
	T-134	5360E	Narragansett Electric Company	86,672,643	52,049,314	138,721,957	3.62%
	T-134	5360G	Narragansett Gas Company	109,859,957	29,494,730	139,354,687	3.63%
	T-134	5410T	New England Power (Transmission)	172,805,688	60,847,727	233,653,415	6.08%
	T-134	5411F	NE Hydro - Trans Electric Co.	8,205,785	3,845,391	12,051,176	0.31%
	T-134	5412F	New England Hydro - Trans Corp.	-	5,520,070	5,520,070	0.14%
	T-134	5413F	New England Electric Trans Corp	-	27,922	27,922	0.01%
	T-134	5430P	KeySpan Generation LLC (PSA)	42,423,484	81,807,697	124,231,181	3.24%
	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			3,836,865,878	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	FY2017 Percentage
Retails, Transission	T-148	5210E	Niagara Mohawk Power Corp.- Electric Distr.	302,574,063	261,194,938	563,769,001	14.66%
	T-148	5210G	Niagara Mohawk Power Corp. - Gas	125,468,808	50,101,406	175,570,214	4.57%
	T-148	5210T	Niagara Mohawk Power Corp. - Transmission	229,524,705	116,069,403	345,594,108	8.99%
	T-148	5220G	KeySpan Energy Delivery New York	312,447,426	141,820,705	454,268,131	11.82%
	T-148	5230G	KeySpan Energy Delivery Long Island	229,282,464	68,755,223	298,037,687	7.75%
	T-148	5310E	Massachusetts Electric Company	250,858,633	572,305,258	823,163,891	21.41%
	T-148	5310T	Massachusetts Electric Company (Transmission)	2,951,286	6,733,021	9,684,307	0.25%
	T-148	5320E	Nantucket Electric Company	4,167,194	3,910,559	8,077,753	0.21%
	T-148	5330G	Boston Gas Company	314,886,720	120,824,563	435,711,283	11.33%
	T-148	5340G	Colonial Gas Company	59,743,499	19,369,903	79,113,402	2.06%
	T-148	5360E	Narragansett Electric Company	86,672,643	52,049,314	138,721,957	3.61%
	T-148	5360G	Narragansett Gas Company	109,859,957	29,494,730	139,354,687	3.62%
	T-148	5360T	Narragansett Electric Company (Transmission)	92,758,217	47,178,056	139,936,273	3.64%
	T-148	5410T	New England Power (Transmission)	172,805,688	60,847,727	233,653,415	6.08%
			Totals			3,844,656,109	100.00%

T - Total T&D Expenditures

Updated for 2016

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	FY2017 Percentage
Retail Companies, excl Narr. Gas, GSE and Energy North	T-150	5210E	Niagara Mohawk Power Corp.- Electric Distr.	302,574,063	261,194,938	563,769,001	15.22%
	T-150	5210G	Niagara Mohawk Power Corp. - Gas	125,468,808	50,101,406	175,570,214	4.74%
	T-150	5210T	Niagara Mohawk Power Corp. - Transmission	229,524,705	116,069,403	345,594,108	9.33%
	T-150	5220G	KeySpan Energy Delivery New York	312,447,426	141,820,705	454,268,131	12.26%
	T-150	5230G	KeySpan Energy Delivery Long Island	229,282,464	68,755,223	298,037,687	8.04%
	T-150	5310E	Massachusetts Electric Company	250,858,633	572,305,258	823,163,891	22.20%
	T-150	5310T	Massachusetts Electric Company (Transmission)	2,951,286	6,733,021	9,684,307	0.26%
	T-150	5320E	Nantucket Electric Company	4,167,194	3,910,559	8,077,753	0.22%
	T-150	5330G	Boston Gas Company	314,886,720	120,824,563	435,711,283	11.76%
	T-150	5340G	Colonial Gas Company	59,743,499	19,369,903	79,113,402	2.14%
	T-150	5360E	Narragansett Electric Company	86,672,643	52,049,314	138,721,957	3.74%
	T-150	5360T	Narragansett Electric Company (Transmission)	92,758,217	47,178,056	139,936,273	3.78%
	T-150	5410T	New England Power (Transmission)	172,805,688	60,847,727	233,653,415	6.31%
			Totals			**3,705,301,422**	**100.00%**

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	FY2017 Percentage
All Retail, plus NMPC-T, Narr-T, NEP-T	T-152	5210E	Niagara Mohawk Power Corp.- Electric Distr.	302,574,063	261,194,938	563,769,001	14.70%
	T-152	5210G	Niagara Mohawk Power Corp. - Gas	125,468,808	50,101,406	175,570,214	4.58%
	T-152	5210T	Niagara Mohawk Power Corp. - Transmission	229,524,705	116,069,403	345,594,108	9.01%
	T-152	5220G	KeySpan Energy Delivery New York	312,447,426	141,820,705	454,268,131	11.85%
	T-152	5230G	KeySpan Energy Delivery Long Island	229,282,464	68,755,223	298,037,687	7.77%
	T-152	5310E	Massachusetts Electric Company	250,858,633	572,305,258	823,163,891	21.47%
	T-152	5320E	Nantucket Electric Company	4,167,194	3,910,559	8,077,753	0.21%
	T-152	5330G	Boston Gas Company	314,886,720	120,824,563	435,711,283	11.36%
	T-152	5340G	Colonial Gas Company	59,743,499	19,369,903	79,113,402	2.06%
	T-152	5360E	Narragansett Electric Company	86,672,643	52,049,314	138,721,957	3.62%
	T-152	5360G	Narragansett Gas Company	109,859,957	29,494,730	139,354,687	3.63%
	T-152	5360T	Narragansett Electric Company (Transmission)	92,758,217	47,178,056	139,936,273	3.65%
	T-152	5410T	New England Power (Transmission)	172,805,688	60,847,727	233,653,415	6.09%
			Totals			**3,834,971,802**	**100.00%**

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	FY2017 Percentage
All Retail Companies excl. NH, plus NMPC-T	T-155	5210E	Niagara Mohawk Power Corp.- Electric Distr.	302,574,063	261,194,938	563,769,001	16.29%
	T-155	5210G	Niagara Mohawk Power Corp. - Gas	125,468,808	50,101,406	175,570,214	5.07%
	T-155	5210T	Niagara Mohawk Power Corp. - Transmission	229,524,705	116,069,403	345,594,108	9.98%
	T-155	5220G	KeySpan Energy Delivery New York	312,447,426	141,820,705	454,268,131	13.12%
	T-155	5230G	KeySpan Energy Delivery Long Island	229,282,464	68,755,223	298,037,687	8.61%
	T-155	5310E	Massachusetts Electric Company	250,858,633	572,305,258	823,163,891	23.78%
	T-155	5320E	Nantucket Electric Company	4,167,194	3,910,559	8,077,753	0.23%
	T-155	5330G	Boston Gas Company	314,886,720	120,824,563	435,711,283	12.59%
	T-155	5340G	Colonial Gas Company	59,743,499	19,369,903	79,113,402	2.29%
	T-155	5360E	Narragansett Electric Company	86,672,643	52,049,314	138,721,957	4.01%
	T-155	5360G	Narragansett Gas Company	109,859,957	29,494,730	139,354,687	4.03%
			Totals			**3,461,382,114**	**100.00%**

T - Total T&D Expenditures

Updated for 2016

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	FY2017 Percentage
All Retail Companies excl. NH, plus NMPC-T and NEP-T	T-156	5210E	Niagara Mohawk Power Corp.- Electric Distr.	302,574,063	261,194,938	563,769,001	15.26%
	T-156	5210G	Niagara Mohawk Power Corp. - Gas	125,468,808	50,101,406	175,570,214	4.75%
	T-156	5210T	Niagara Mohawk Power Corp. - Transmission	229,524,705	116,069,403	345,594,108	9.35%
	T-156	5220G	KeySpan Energy Delivery New York	312,447,426	141,820,705	454,268,131	12.29%
	T-156	5230G	KeySpan Energy Delivery Long Island	229,282,464	68,755,223	298,037,687	8.07%
	T-156	5310E	Massachusetts Electric Company	250,858,633	572,305,258	823,163,891	22.29%
	T-156	5320E	Nantucket Electric Company	4,167,194	3,910,559	8,077,753	0.22%
	T-156	5330G	Boston Gas Company	314,886,720	120,824,563	435,711,283	11.79%
	T-156	5340G	Colonial Gas Company	59,743,499	19,369,903	79,113,402	2.14%
	T-156	5360E	Narragansett Electric Company	86,672,643	52,049,314	138,721,957	3.75%
	T-156	5360G	Narragansett Gas Company	109,859,957	29,494,730	139,354,687	3.77%
	T-156	5410T	New England Power (Transmission)	172,805,688	60,847,727	233,653,415	6.32%
			Totals			**3,695,035,529**	**100.00%**

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	FY2017 Percentage
Legacy NG Retail and TRAN segment, excl NH	T-162	5210E	Niagara Mohawk Power Corp.- Electric Distr.	302,574,063	261,194,938	563,769,001	21.72%
	T-162	5210G	Niagara Mohawk Power Corp. - Gas	125,468,808	50,101,406	175,570,214	6.77%
	T-162	5210T	Niagara Mohawk Power Corp. - Transmission	229,524,705	116,069,403	345,594,108	13.32%
	T-162	5310E	Massachusetts Electric Company	250,858,633	572,305,258	823,163,891	31.73%
	T-162	5310T	Massachusetts Electric Company (Transmission)	2,951,286	6,733,021	9,684,307	0.37%
	T-162	5320E	Nantucket Electric Company	4,167,194	3,910,559	8,077,753	0.31%
	T-162	5360E	Narragansett Electric Company	86,672,643	52,049,314	138,721,957	5.35%
	T-162	5360G	Narragansett Gas Company	109,859,957	29,494,730	139,354,687	5.37%
	T-162	5360T	Narragansett Electric Company (Transmission)	92,758,217	47,178,056	139,936,273	5.39%
	T-162	5410T	New England Power (Transmission)	172,805,688	60,847,727	233,653,415	9.00%
	T-162	5411F	NE Hydro - Trans Electric Co.	8,205,785	3,845,391	12,051,176	0.46%
	T-162	5412F	New England Hydro - Trans Corp.	-	5,520,070	5,520,070	0.20%
	T-162	5413F	New England Electric Trans Corp	-	27,922	27,922	0.01%
			Totals			**2,595,124,774**	**100.00%**

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	FY2017 Percentage
All Retail Companies	T-175	5210E	Niagara Mohawk Power Corp.- Electric Distr.	302,574,063	261,194,938	563,769,001	18.09%
	T-175	5210G	Niagara Mohawk Power Corp. - Gas	125,468,808	50,101,406	175,570,214	5.63%
	T-175	5220G	KeySpan Energy Delivery New York	312,447,426	141,820,705	454,268,131	14.58%
	T-175	5230G	KeySpan Energy Delivery Long Island	229,282,464	68,755,223	298,037,687	9.57%
	T-175	5310E	Massachusetts Electric Company	250,858,633	572,305,258	823,163,891	26.42%
	T-175	5320E	Nantucket Electric Company	4,167,194	3,910,559	8,077,753	0.26%
	T-175	5330G	Boston Gas Company	314,886,720	120,824,563	435,711,283	13.99%
	T-175	5340G	Colonial Gas Company	59,743,499	19,369,903	79,113,402	2.54%
	T-175	5360E	Narragansett Electric Company	86,672,643	52,049,314	138,721,957	4.45%
	T-175	5360G	Narragansett Gas Company	109,859,957	29,494,730	139,354,687	4.47%
			Totals			**3,115,788,006**	**100.00%**

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	FY2017 Percentage
Niagara Mohawk Electric and Transmission	T-181	5210E	Niagara Mohawk Power Corp.- Electric Distr.	302,574,063	261,194,938	563,769,001	62.00%
	T-181	5210T	Niagara Mohawk Power Corp. - Transmission	229,524,705	116,069,403	345,594,108	38.00%
			Totals			**909,363,109**	**100.00%**

T - Total T&D Expenditures

Updated for 2016

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	FY2017 Percentage
NMPC-E&T, MECO-E&T, Nantucket, NECO-E&T, and NEP-T	**T-186**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	302,574,063	261,194,938	563,769,001	24.92%
	T-186	5210T	Niagara Mohawk Power Corp. - Transmission	229,524,705	116,069,403	345,594,108	15.27%
	T-186	5310E	Massachusetts Electric Company	250,858,633	572,305,258	823,163,891	36.38%
	T-186	5310T	Massachusetts Electric Company (Transmission)	2,951,286	6,733,021	9,684,307	0.43%
	T-186	5320E	Nantucket Electric Company	4,167,194	3,910,559	8,077,753	0.36%
	T-186	5360E	Narragansett Electric Company	86,672,643	52,049,314	138,721,957	6.13%
	T-186	5360T	Narragansett Electric Company (Transmission)	92,758,217	47,178,056	139,936,273	6.18%
	T-186	5410T	New England Power (Transmission)	172,805,688	60,847,727	233,653,415	10.33%
			Totals			**2,262,600,705**	**100.00%**

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	FY2017 Percentage
Elec Retail Companies, excl NH, and Transmission	**T-190**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	302,574,063	261,194,938	563,769,001	25.02%
	T-190	5210T	Niagara Mohawk Power Corp. - Transmission	229,524,705	116,069,403	345,594,108	15.34%
	T-190	5310E	Massachusetts Electric Company	250,858,633	572,305,258	823,163,891	36.54%
	T-190	5320E	Nantucket Electric Company	4,167,194	3,910,559	8,077,753	0.36%
	T-190	5360E	Narragansett Electric Company	86,672,643	52,049,314	138,721,957	6.16%
	T-190	5360T	Narragansett Electric Company (Transmission)	92,758,217	47,178,056	139,936,273	6.21%
	T-190	5410T	New England Power (Transmission)	172,805,688	60,847,727	233,653,415	10.37%
			Totals			**2,252,916,398**	**100.00%**

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	FY2017 Percentage
All Electric Distribution	**T-198**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	302,574,063	261,194,938	563,769,001	36.76%
	T-198	5310E	Massachusetts Electric Company	250,858,633	572,305,258	823,163,891	53.67%
	T-198	5320E	Nantucket Electric Company	4,167,194	3,910,559	8,077,753	0.53%
	T-198	5360E	Narragansett Electric Company	86,672,643	52,049,314	138,721,957	9.04%
			Totals			**1,533,732,602**	**100.00%**

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	FY2017 Percentage
Niagara Mohawk Gas, KEDNY and KEDLI	**T-207**	5210G	Niagara Mohawk Power Corp. - Gas	125,468,808	50,101,406	175,570,214	18.92%
	T-207	5220G	KeySpan Energy Delivery New York	312,447,426	141,820,705	454,268,131	48.96%
	T-207	5230G	KeySpan Energy Delivery Long Island	229,282,464	68,755,223	298,037,687	32.12%
			Totals			**927,876,032**	**100.00%**

T - Total T&D Expenditures

Updated for 2016

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	FY2017 Percentage
NMPC-G, KEDNY, KEDLI, Boston Gas and Colonial Gas	T-209	5210G	Niagara Mohawk Power Corp. - Gas	125,468,808	50,101,406	175,570,214	12.17%
	T-209	5220G	KeySpan Energy Delivery New York	312,447,426	141,820,705	454,268,131	31.49%
	T-209	5230G	KeySpan Energy Delivery Long Island	229,282,464	68,755,223	298,037,687	20.66%
	T-209	5330G	Boston Gas Company	314,886,720	120,824,563	435,711,283	30.20%
	T-209	5340G	Colonial Gas Company	59,743,499	19,369,903	79,113,402	5.48%
			Totals			1,442,700,717	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	FY2017 Percentage
All Gas Retails	T-210	5210G	Niagara Mohawk Power Corp. - Gas	125,468,808	50,101,406	175,570,214	11.10%
	T-210	5220G	KeySpan Energy Delivery New York	312,447,426	141,820,705	454,268,131	28.71%
	T-210	5230G	KeySpan Energy Delivery Long Island	229,282,464	68,755,223	298,037,687	18.84%
	T-210	5330G	Boston Gas Company	314,886,720	120,824,563	435,711,283	27.54%
	T-210	5340G	Colonial Gas Company	59,743,499	19,369,903	79,113,402	5.00%
	T-210	5360G	Narragansett Gas Company	109,859,957	29,494,730	139,354,687	8.81%
			Totals			1,582,055,404	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	FY2017 Percentage
Transmission, excl Hydro	T-220	5210T	Niagara Mohawk Power Corp. - Transmission	229,524,705	116,069,403	345,594,108	47.41%
	T-220	5310T	Massachusetts Electric Company (Transmission)	2,951,286	6,733,021	9,684,307	1.33%
	T-220	5360T	Narragansett Electric Company (Transmission)	92,758,217	47,178,056	139,936,273	19.20%
	T-220	5410T	New England Power (Transmission)	172,805,688	60,847,727	233,653,415	32.06%
			Totals			728,868,103	100.00%

T - Total T&D Expenditures

Updated for 2016

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	FY2017 Percentage
Transmission and Hydros	T-221	5210T	Niagara Mohawk Power Corp. - Transmission	229,524,705	116,069,403	345,594,108	46.30%
	T-221	5310T	Massachusetts Electric Company (Transmission)	2,951,286	6,733,021	9,684,307	1.30%
	T-221	5360T	Narragansett Electric Company (Transmission)	92,758,217	47,178,056	139,936,273	18.75%
	T-221	5410T	New England Power (Transmission)	172,805,688	60,847,727	233,653,415	31.30%
	T-221	5411F	NE Hydro - Trans Electric Co.	8,205,785	3,845,391	12,051,176	1.61%
	T-221	5412F	New England Hydro - Trans Corp.	-	5,520,070	5,520,070	0.73%
	T-221	5413F	New England Electric Trans Corp	-	27,922	27,922	0.0100%
			Totals			746,467,271	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	FY2017 Percentage
Transmission, Hydros, KS Generation, GW and Port Jefferson	T-224	5210T	Niagara Mohawk Power Corp. - Transmission	229,524,705	116,069,403	345,594,108	39.70%
	T-224	5310T	Massachusetts Electric Company (Transmission)	2,951,286	6,733,021	9,684,307	1.11%
	T-224	5360T	Narragansett Electric Company (Transmission)	92,758,217	47,178,056	139,936,273	16.07%
	T-224	5410T	New England Power (Transmission)	172,805,688	60,847,727	233,653,415	26.83%
	T-224	5411F	NE Hydro - Trans Electric Co.	8,205,785	3,845,391	12,051,176	1.38%
	T-224	5412F	New England Hydro - Trans Corp.	-	5,520,070	5,520,070	0.63%
	T-224	5413F	New England Electric Trans Corp	-	27,922	27,922	0.01%
	T-224	5430P	KeySpan Generation LLC (PSA)	42,423,484	81,807,697	124,231,181	14.27%
	T-224	5431P	KeySpan Glenwood Energy Center	-	-	-	0.00%
	T-224	5432P	KeySpan Port Jefferson Energy Center	-	-	-	0.00%
			Totals			870,698,452	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	FY2017 Percentage
KEDNY and KEDLI	T-225	5220G	KeySpan Energy Delivery New York	312,447,426	141,820,705	454,268,131	60.38%
	T-225	5230G	KeySpan Energy Delivery Long Island	229,282,464	68,755,223	298,037,687	39.62%
			Totals			752,305,818	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	FY2017 Percentage
KEDNY, KEDLI, KS Generation	T-235	5220G	KeySpan Energy Delivery New York	312,447,426	141,820,705	454,268,131	51.83%
	T-235	5230G	KeySpan Energy Delivery Long Island	229,282,464	68,755,223	298,037,687	34.00%
	T-235	5430P	KeySpan Generation LLC (PSA)	42,423,484	81,807,697	124,231,181	14.17%
			Totals			876,536,999	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	FY2017 Percentage
Mass. Electric and Nantucket	T-264	5310E	Massachusetts Electric Company	250,858,633	572,305,258	823,163,891	97.89%
	T-264	5310T	Massachusetts Electric Company (Transmission)	2,951,286	6,733,021	9,684,307	1.15%
	T-264	5320E	Nantucket Electric Company	4,167,194	3,910,559	8,077,753	0.96%
			Totals			840,925,951	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	FY2017 Percentage
NE Electric Retails, and TRAN	T-272	5310E	Massachusetts Electric Company	250,858,633	572,305,258	823,163,891	60.83%
	T-272	5310T	Massachusetts Electric Company (Transmission)	2,951,286	6,733,021	9,684,307	0.71%
	T-272	5320E	Nantucket Electric Company	4,167,194	3,910,559	8,077,753	0.60%
	T-272	5360E	Narragansett Electric Company	86,672,643	52,049,314	138,721,957	10.25%
	T-272	5360T	Narragansett Electric Company (Transmission)	92,758,217	47,178,056	139,936,273	10.34%
	T-272	5410T	New England Power (Transmission)	172,805,688	60,847,727	233,653,415	17.27%
			Totals			1,353,237,596	99.99%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	FY2017 Percentage

T - Total T&D Expenditures

						Updated for 2016	
MECO-E&T and NEP-T	T-276	5310E	Massachusetts Electric Company	250,858,633	572,305,258	823,163,891	77%
	T-276	5310T	Massachusetts Electric Company (Transmission)	2,951,286	6,733,021	9,684,307	1%
	T-276	5410T	New England Power (Transmission)	172,805,688	60,847,727	233,653,415	22%
			Totals			**1,066,501,613**	**100.00%**

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	FY2017 Percentage
Mass. Electric and Nantucket Electric	T-277	5310E	Massachusetts Electric Company	250,858,633	572,305,258	823,163,891	99%
	T-277	5320E	Nantucket Electric Company	4,167,194	3,910,559	8,077,753	1%
			Totals			**831,241,644**	**100.00%**

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	FY2017 Percentage
New England Retails	T-280	5310E	Massachusetts Electric Company	250,858,633	572,305,258	823,163,891	51%
	T-280	5320E	Nantucket Electric Company	4,167,194	3,910,559	8,077,753	0%
	T-280	5330G	Boston Gas Company	314,886,720	120,824,563	435,711,283	27%
	T-280	5340G	Colonial Gas Company	59,743,499	19,369,903	79,113,402	5%
	T-280	5360E	Narragansett Electric Company	86,672,643	52,049,314	138,721,957	9%
	T-280	5360G	Narragansett Gas Company	109,859,957	29,494,730	139,354,687	9%
			Totals			**1,624,142,973**	**100.00%**

T - Total T&D Expenditures

Updated for 2016

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	FY2017 Percentage
New England-Electric Distribution	T-284	5310E	Massachusetts Electric Company	250,858,633	572,305,258	823,163,891	84.87%
	T-284	5320E	Nantucket Electric Company	4,167,194	3,910,559	8,077,753	0.83%
	T-284	5360E	Narragansett Electric Company	86,672,643	52,049,314	138,721,957	14.30%
			Totals			969,963,601	100.00%

T - Total T&D Expenditures

Updated for 2016

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	FY2017 Percentage
New England Elec Retails and NEP-T	T-294	5310E	Massachusetts Electric Company	250,858,633	572,305,258	823,163,891	68.39%
	T-294	5320E	Nantucket Electric Company	4,167,194	3,910,559	8,077,753	0.67%
	T-294	5360E	Narragansett Electric Company	86,672,643	52,049,314	138,721,957	11.53%
	T-294	5410T	New England Power (Transmission)	172,805,688	60,847,727	233,653,415	19.41%
			Totals			1,203,617,016	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	FY2017 Percentage
Mass. Electric-T, Narragansett Electric-T and NEP-T	T-305	5310T	Massachusetts Electric Company (Transmission)	2,951,286	6,733,021	9,684,307	2.53%
	T-305	5360T	Narragansett Electric Company (Transmission)	92,758,217	47,178,056	139,936,273	36.51%
	T-305	5410T	New England Power (Transmission)	172,805,688	60,847,727	233,653,415	60.96%
			Totals			383,273,995	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	FY2017 Percentage
Mass. Electric-T, Narragansett Electric-T, NEP-T and Hydros	T-306	5310T	Massachusetts Electric Company (Transmission)	2,951,286	6,733,021	9,684,307	2.42%
	T-306	5360T	Narragansett Electric Company (Transmission)	92,758,217	47,178,056	139,936,273	34.90%
	T-306	5410T	New England Power (Transmission)	172,805,688	60,847,727	233,653,415	58.28%
	T-306	5411F	NE Hydro - Trans Electric Co.	8,205,785	3,845,391	12,051,176	3.01%
	T-306	5412F	New England Hydro - Trans Corp.	-	5,520,070	5,520,070	1.38%
	T-306	5413F	New England Electric Trans Corp	-	27,922	27,922	0.01%
			Totals			400,873,163	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	FY2017 Percentage
MECO -T and NEP -T	T-307	5310T	Massachusetts Electric Company (Transmission)	2,951,286	6,733,021	9,684,307	3.98%
	T-307	5410T	New England Power (Transmission)	172,805,688	60,847,727	233,653,415	96.02%
			Totals			243,337,722	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	FY2017 Percentage
Boston Gas and Colonial Gas	T-310	5330G	Boston Gas Company	314,886,720	120,824,563	435,711,283	84.63%
	T-310	5340G	Colonial Gas Company	59,743,499	19,369,903	79,113,402	15.37%
			Totals			514,824,685	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	FY2017 Percentage
New England - Gas Retails	T-313	5330G	Boston Gas Company	314,886,720	120,824,563	435,711,283	66.61%
	T-313	5340G	Colonial Gas Company	59,743,499	19,369,903	79,113,402	12.09%
	T-313	5360G	Narragansett Gas Company	109,859,957	29,494,730	139,354,687	21.30%
			Totals			654,179,372	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	FY2017 Percentage
Hydros	T-323	5411F	NE Hydro - Trans Electric Co.	8,205,785	3,845,391	12,051,176	68.47%
	T-323	5412F	New England Hydro - Trans Corp.	-	5,520,070	5,520,070	31.37%
	T-323	5413F	New England Electric Trans Corp	-	27,922	27,922	0.16%
			Totals			17,599,168	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	FY2017 Percentage
Retails, NMPC-T, NEP-T, Hydros, Genration	T-357	5210E	Niagara Mohawk Power Corp.- Electric Distr.	302,574,063	261,194,938	563,769,001	14.69%

T - Total T&D Expenditures

						Updated for 2016	
	T-357	5210G	Niagara Mohawk Power Corp. - Gas	125,468,808	50,101,406	175,570,214	4.58%
	T-357	5210T	Niagara Mohawk Power Corp. - Transmission	229,524,705	116,069,403	345,594,108	9.01%
	T-357	5220G	KeySpan Energy Delivery New York	312,447,426	141,820,705	454,268,131	11.84%
	T-357	5230G	KeySpan Energy Delivery Long Island	229,282,464	68,755,223	298,037,687	7.77%
	T-357	5310E	Massachusetts Electric Company	250,858,633	572,305,258	823,163,891	21.45%
	T-357	5320E	Nantucket Electric Company	4,167,194	3,910,559	8,077,753	0.21%
	T-357	5330G	Boston Gas Company	314,886,720	120,824,563	435,711,283	11.36%
	T-357	5340G	Colonial Gas Company	59,743,499	19,369,903	79,113,402	2.06%
	T-357	5360E	Narragansett Electric Company	86,672,643	52,049,314	138,721,957	3.62%
	T-357	5360G	Narragansett Gas Company	109,859,957	29,494,730	139,354,687	3.63%
	T-357	5410T	New England Power (Transmission)	172,805,688	60,847,727	233,653,415	6.08%
	T-357	5411F	NE Hydro - Trans Electric Co.	8,205,785	3,845,391	12,051,176	0.31%
	T-357	5412F	New England Hydro - Trans Corp.	-	5,520,070	5,520,070	0.14%
	T-357	5413F	New England Electric Trans Corp	-	27,922	27,922	0.01%
	T-357	5430P	KeySpan Generation LLC (PSA)	42,423,484	81,807,697	124,231,181	3.24%

T - Total T&D Expenditures

						Updated for 2016	
	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	-		3,836,865,878	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	FY2017 Percentage
Retails, Transmission, Hydros, LNG, Genration	T-358	5210E	Niagara Mohawk Power Corp.- Electric Distr.	302,574,063	261,194,938	563,769,001	14.11%
	T-358	5210G	Niagara Mohawk Power Corp. - Gas	125,468,808	50,101,406	175,570,214	4.39%
	T-358	5210T	Niagara Mohawk Power Corp. - Transmission	229,524,705	116,069,403	345,594,108	8.65%
	T-358	5220G	KeySpan Energy Delivery New York	312,447,426	141,820,705	454,268,131	11.37%
	T-358	5230G	KeySpan Energy Delivery Long Island	229,282,464	68,755,223	298,037,687	7.46%
	T-358	5310E	Massachusetts Electric Company	250,858,633	572,305,258	823,163,891	20.61%
	T-358	5310T	Massachusetts Electric Company (Transmission)	2,951,286	6,733,021	9,684,307	0.24%
	T-358	5320E	Nantucket Electric Company	4,167,194	3,910,559	8,077,753	0.20%
	T-358	5330G	Boston Gas Company	314,886,720	120,824,563	435,711,283	10.90%
	T-358	5340G	Colonial Gas Company	59,743,499	19,369,903	79,113,402	1.98%
	T-358	5360E	Narragansett Electric Company	86,672,643	52,049,314	138,721,957	3.47%
	T-358	5360G	Narragansett Gas Company	109,859,957	29,494,730	139,354,687	3.49%
	T-358	5360T	Narragansett Electric Company (Transmission)	92,758,217	47,178,056	139,936,273	3.50%
	T-358	5410T	New England Power (Transmission)	172,805,688	60,847,727	233,653,415	5.84%
	T-358	5411F	NE Hydro - Trans Electric Co.	8,205,785	3,845,391	12,051,176	0.30%
	T-358	5412F	New England Hydro - Trans Corp.	-	5,520,070	5,520,070	0.14%
	T-358	5413F	New England Electric Trans Corp	-	27,922	27,922	0.01%
	T-358	5420G	KeySpan LNG LP Regulated Entity	6,409,093	2,687,394	9,096,487	0.23%
	T-358	5421G	NG LNG LP LLC	-	-	-	0.00%

T - Total T&D Expenditures

						Updated for 2016	
	T-358	5430P	KeySpan Generation LLC (PSA)	42,423,484	81,807,697	124,231,181	3.11%
	T-358	5431P	KeySpan Glenwood Energy Center	-	-	-	0.00%
	T-358	5432P	KeySpan Port Jefferson Energy Center	-	-	-	0.00%
			Totals	-	-	3,995,582,945	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	FY2017 Percentage
Retails, Transmission, Generation	T-360	5210E	Niagara Mohawk Power Corp.- Electric Distr.	302,574,063	261,194,938	563,769,001	14.19%
	T-360	5210G	Niagara Mohawk Power Corp. - Gas	125,468,808	50,101,406	175,570,214	4.42%
	T-360	5210T	Niagara Mohawk Power Corp. - Transmission	229,524,705	116,069,403	345,594,108	8.71%
	T-360	5220G	KeySpan Energy Delivery New York	312,447,426	141,820,705	454,268,131	11.45%
	T-360	5230G	KeySpan Energy Delivery Long Island	229,282,464	68,755,223	298,037,687	7.51%
	T-360	5310E	Massachusetts Electric Company	250,858,633	572,305,258	823,163,891	20.75%
	T-360	5310T	Massachusetts Electric Company (Transmission)	2,951,286	6,733,021	9,684,307	0.24%
	T-360	5320E	Nantucket Electric Company	4,167,194	3,910,559	8,077,753	0.20%
	T-360	5330G	Boston Gas Company	314,886,720	120,824,563	435,711,283	10.98%
	T-360	5340G	Colonial Gas Company	59,743,499	19,369,903	79,113,402	1.99%
	T-360	5360E	Narragansett Electric Company	86,672,643	52,049,314	138,721,957	3.50%
	T-360	5360G	Narragansett Gas Company	109,859,957	29,494,730	139,354,687	3.51%
	T-360	5360T	Narragansett Electric Company (Transmission)	92,758,217	47,178,056	139,936,273	3.53%
	T-360	5410T	New England Power (Transmission)	172,805,688	60,847,727	233,653,415	5.89%

T - Total T&D Expenditures

						Updated for 2016	
	T-360	5430P	KeySpan Generation LLC (PSA)	42,423,484	81,807,697	124,231,181	3.13%
	T-360	5431P	KeySpan Glenwood Energy Center	-	-	-	0.00%
	T-360	5432P	KeySpan Port Jefferson Energy Center	-	-	-	0.00%
			Totals	-	-	3,968,887,290	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	FY2017 Percentage
Retail Companies, excl KEDLland KEDNY	T-362	5210E	Niagara Mohawk Power Corp.- Electric Distr.	302,574,063	261,194,938	563,769,001	18.12%
	T-362	5210G	Niagara Mohawk Power Corp. - Gas	125,468,808	50,101,406	175,570,214	5.65%
	T-362	5210T	Niagara Mohawk Power Corp. - Transmission	229,524,705	116,069,403	345,594,108	11.11%
	T-362	5310E	Massachusetts Electric Company	250,858,633	572,305,258	823,163,891	26.48%
	T-362	5310T	Massachusetts Electric Company (Transmission)	2,951,286	6,733,021	9,684,307	0.31%
	T-362	5320E	Nantucket Electric Company	4,167,194	3,910,559	8,077,753	0.26%
	T-362	5330G	Boston Gas Company	314,886,720	120,824,563	435,711,283	14.01%
	T-362	5340G	Colonial Gas Company	59,743,499	19,369,903	79,113,402	2.54%
	T-362	5360E	Narragansett Electric Company	86,672,643	52,049,314	138,721,957	4.46%
	T-362	5360G	Narragansett Gas Company	109,859,957	29,494,730	139,354,687	4.48%
	T-362	5360T	Narragansett Electric Company (Transmission)	92,758,217	47,178,056	139,936,273	4.50%
	T-362	5410T	New England Power (Transmission)	172,805,688	60,847,727	233,653,415	7.50%
	T-362	5411F	NE Hydro - Trans Electric Co.	8,205,785	3,845,391	12,051,176	0.39%
	T-362	5412F	New England Hydro - Trans Corp.	-	5,520,070	5,520,070	0.18%
	T-362	5413F	New England Electric Trans Corp	-	27,922	27,922	0.01%
			Totals			3,109,949,459	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	FY2017 Percentage
Elec Retails, NMPC-T, NEP-T, KS Generation, GW and Port Jefferson	T-367	5210E	Niagara Mohawk Power Corp.- Electric Distr.	302,574,063	261,194,938	563,769,001	25.20%
	T-367	5210T	Niagara Mohawk Power Corp. - Transmission	229,524,705	116,069,403	345,594,108	15.45%
	T-367	5310E	Massachusetts Electric Company	250,858,633	572,305,258	823,163,891	36.80%
	T-367	5320E	Nantucket Electric Company	4,167,194	3,910,559	8,077,753	0.36%

T - Total T&D Expenditures

						Updated for 2016	
	T-367	5360E	Narragansett Electric Company	86,672,643	52,049,314	138,721,957	6.20%
	T-367	5410T	New England Power (Transmission)	172,805,688	60,847,727	233,653,415	10.44%
	T-367	5430P	KeySpan Generation LLC (PSA)	42,423,484	81,807,697	124,231,181	5.55%
	T-367	5431P	KeySpan Glenwood Energy Center	-	-	-	0.00%
	T-367	5432P	KeySpan Port Jefferson Energy Center	-	-	-	0.00%
			Totals	-	-	2,237,211,306	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	FY2017 Percentage
Legacy NG Elec Retails, NMPC-T and NEP-T	T-370	5210E	Niagara Mohawk Power Corp.- Electric Distr.	302,574,063	261,194,938	563,769,001	26.67%
	T-370	5210T	Niagara Mohawk Power Corp. - Transmission	229,524,705	116,069,403	345,594,108	16.36%
	T-370	5310E	Massachusetts Electric Company	250,858,633	572,305,258	823,163,891	38.96%
	T-370	5320E	Nantucket Electric Company	4,167,194	3,910,559	8,077,753	0.38%
	T-370	5360E	Narragansett Electric Company	86,672,643	52,049,314	138,721,957	6.57%
	T-370	5410T	New England Power (Transmission)	172,805,688	60,847,727	233,653,415	11.06%
			Totals			2,112,980,125	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	FY2017 Percentage
NMPC, MECO and NECO Electric	T-375	5210E	Niagara Mohawk Power Corp.- Electric Distr.	302,574,063	261,194,938	563,769,001	36.95%
	T-375	5310E	Massachusetts Electric Company	250,858,633	572,305,258	823,163,891	53.96%
	T-375	5360E	Narragansett Electric Company	86,672,643	52,049,314	138,721,957	9.09%
			Totals			1,525,654,849	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	FY2017 Percentage
New England Retails and Transmission	T-388	5310E	Massachusetts Electric Company	250,858,633	572,305,258	823,163,891	41.01%
	T-388	5310T	Massachusetts Electric Company (Transmission)	2,951,286	6,733,021	9,684,307	0.48%
	T-388	5320E	Nantucket Electric Company	4,167,194	3,910,559	8,077,753	0.40%
	T-388	5330G	Boston Gas Company	314,886,720	120,824,563	435,711,283	21.71%
	T-388	5340G	Colonial Gas Company	59,743,499	19,369,903	79,113,402	3.94%
	T-388	5360E	Narragansett Electric Company	86,672,643	52,049,314	138,721,957	6.91%
	T-388	5360G	Narragansett Gas Company	109,859,957	29,494,730	139,354,687	6.94%
	T-388	5360T	Narragansett Electric Company (Transmission)	92,758,217	47,178,056	139,936,273	6.97%
	T-388	5410T	New England Power (Transmission)	172,805,688	60,847,727	233,653,415	11.64%
			Totals			2,007,416,968	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	FY2017 Percentage
New England Elec Retails and Narragansett Gas	T-389	5310E	Massachusetts Electric Company	250,858,633	572,305,258	823,163,891	65.38%
	T-389	5310T	Massachusetts Electric Company (Transmission)	2,951,286	6,733,021	9,684,307	0.77%
	T-389	5320E	Nantucket Electric Company	4,167,194	3,910,559	8,077,753	0.64%
	T-389	5360E	Narragansett Electric Company	86,672,643	52,049,314	138,721,957	11.02%
	T-389	5360G	Narragansett Gas Company	109,859,957	29,494,730	139,354,687	11.07%
	T-389	5360T	Narragansett Electric Company (Transmission)	92,758,217	47,178,056	139,936,273	11.12%
			Totals			1,258,938,868	100.00%

U - RTU's

Updated for 2016

Description

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

Source Data:

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

Notes:

Description		SAP Co./Seg	Company Description	FY 2017 RTU's	FY 2017 Percentage
Basis Data for RTU allocation		5210E	Niagara Mohawk Power Corp.- Electric Distr.	331.0	26.17%
		5210T	Niagara Mohawk Power Corp. - Transmission	448.0	35.44%
		5310E	Massachusetts Electric Company	208.5	16.51%
		5310T	Massachusetts Electric Company (Transmission)	37.5	2.97%
		5360E	Narragansett Electric Company	62.0	4.91%
		5360T	Narragansett Electric Company (Transmission)	47.0	3.72%
		5410T	New England Power (Transmission)	130.0	10.28%
			Totals	**1,264.0**	**100.00%**

U - RTU's

Updated for 2016

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	FY 2017 RTU's	FY 2017 Percentage
Niagara Mohawk Electric and Transmission	**U-181**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	331.0	42.49%
	U-181	5210T	Niagara Mohawk Power Corp. - Transmission	448.0	57.51%
			Totals	**779.0**	**100.00%**

Description		SAP Co./Seg	Company Description	FY 2017 RTU's	FY 2017 Percentage
NMPC-E&T, MECO-E&T, Nantucket, NECO-E&T, and NEP-T	**U-186**	5210E	Niagara Mohawk Power Corp.- Electric Distr.	331.0	26.20%
	U-186	5210T	Niagara Mohawk Power Corp. - Transmission	448.0	35.42%
	U-186	5310E	Massachusetts Electric Company	208.5	16.50%
	U-186	5310T	Massachusetts Electric Company (Transmission)	37.5	2.97%
	U-186	5320E	Nantucket Electric Company	-	0.00%
	U-186	5360E	Narragansett Electric Company	62.0	4.91%
	U-186	5360T	Narragansett Electric Company (Transmission)	47.0	3.72%
	U-186	5410T	New England Power (Transmission)	130.0	10.28%
			Totals	**1,264.0**	**100.00%**

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	FY 2017 RTU's	FY 2017 Percentage
Mass. Electric-E&T	**U-263**	5310E	Massachusetts Electric Company	208.5	84.76%
	U-263	5310T	Massachusetts Electric Company (Transmission)	37.5	15.24%
			Totals	**246.0**	**100.00%**

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	FY 2017 RTU's	FY 2017 Percentage
NEP, MECO and NECO with their Transmission Segments	**U-273**	5310E	Massachusetts Electric Company	208.5	43.00%
	U-273	5310T	Massachusetts Electric Company (Transmission)	37.5	7.73%
	U-273	5360E	Narragansett Electric Company	62.0	12.78%
	U-273	5360T	Narragansett Electric Company (Transmission)	47.0	9.69%
	U-273	5410T	New England Power (Transmission)	130.0	26.80%
			Totals	**485.0**	**100.00%**

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	FY 2017 RTU's	FY 2017 Percentage
MECO-E&T and NEP-T	**U-276**	5310E	Massachusetts Electric Company	208.5	55.45%
	U-276	5310T	Massachusetts Electric Company (Transmission)	37.5	9.97%
	U-276	5410T	New England Power (Transmission)	130.0	34.58%
			Totals	**376.0**	**100.00%**

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	FY 2017 RTU's	FY 2017 Percentage
Mass. Electric-T, Narragansett Electric-T and NEP-T	**U-305**	5310T	Massachusetts Electric Company (Transmission)	37.5	17.48%
	U-305	5360T	Narragansett Electric Company (Transmission)	47.0	21.91%
	U-305	5410T	New England Power (Transmission)	130.0	60.61%
			Totals	**214.5**	**100.00%**

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	FY 2017 RTU's	FY 2017 Percentage
Narragansett-E&T	**U-435**	5360E	Narragansett Electric Company	62.0	56.88%
	U-435	5360T	Narragansett Electric Company (Transmission)	47.0	43.12%
			Totals	**109.0**	**100.00%**

X - Capital Expenditures

Updated for 2016

Description

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

Source Data:

Capital expenditures by company as a percent of the total.
The source for this allocation basis is the CAPEX based on "Cash Outflows for Plant" from the FERC Form 1 Statement of Cash Flows.
Data provided by Service Company Finance.

Notes:

1. Data for segments breakdown of MECO and Narragansett are derived from Ferc Form 1 Capex amount using the X Allocator Capex Budget Rates.
2.Data for Boston Gas & Colonial Gas are derived from Annual Report filed with the Public Service Commission using calculation of Total Utility Plant less CWIP-Adjustments Plus - Current Year Cost of Removal Less Prior Year - Cost of Removal.

Description	SAP Alloc. Code	SAP Code with Segment	SAP Co./Seg	Company Description	FY2017 CapEx Spend	FY2017 Percentage
Capital Expenditures Spend by Company		5210E	521E	Niagara Mohawk Power Corp.- Electric Distr.	$302,574,063	12.87%
Base Data for Calculations		5210G	521G	Niagara Mohawk Power Corp. - Gas	$125,468,808	5.34%
Use for populating Codes Below		5210T	521T	Niagara Mohawk Power Corp. - Transmission	$229,524,705	9.76%
		5220G	5220	KeySpan Energy Delivery New York	$312,447,426	13.29%
		5230G	5230	KeySpan Energy Delivery Long Island	$229,282,464	9.75%
		5310E	531E	Massachusetts Electric Company	$250,858,633	10.67%
		5310T	531T	Massachusetts Electric Company (Transmission)	$2,951,286	0.13%
		5320E	532E	Nantucket Electric Company	$4,167,194	0.18%
		5330G	5330	Boston Gas Company	$314,886,720	13.39%
		5340G	5340	Colonial Gas Company	$59,743,499	2.54%
		5360E	536E	Narragansett Electric Company	$86,672,643	3.69%
		5360G	536G	Narragansett Gas Company	$109,859,957	4.67%
		5360T	536T	Narragansett Electric Company (Transmission)	$92,758,217	3.95%
		5410T	541T	New England Power (Transmission)	$172,805,688	7.35%
		5411F	5411	NE Hydro - Trans Electric Co.	$8,205,785	0.35%
		5420G	5420	KeySpan LNG LP Regulated Entity	$6,409,093	0.27%
		5430P	5430	KeySpan Generation LLC (PSA)	$42,423,484	1.80%
				Totals - Base Data	**$2,351,039,665**	**100.00%**

X - Capital Expenditures

Updated for 2016

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co./Seg	Company Description	Budgeted CapEx	FY2017 Percentage
All Retail, plus NMPC-T, Narr-T, NEP-T	**X-152**	5210E	5210E	Niagara Mohawk Power Corp.- Electric Distr.	$302,574,063	13.21%
	X-152	5210G	5210G	Niagara Mohawk Power Corp. - Gas	$125,468,808	5.48%
	X-152	5210T	5210T	Niagara Mohawk Power Corp. - Transmission	$229,524,705	10.02%
	X-152	5220G	5220G	KeySpan Energy Delivery New York	$312,447,426	13.64%
	X-152	5230G	5230G	KeySpan Energy Delivery Long Island	$229,282,464	10.01%
	X-152	5310E	5310E	Massachusetts Electric Company	$250,858,633	10.95%
	X-152	5320E	5320E	Nantucket Electric Company	$4,167,194	0.17%
	X-152	5330G	5330G	Boston Gas Company	$314,886,720	13.74%
	X-152	5340G	5340G	Colonial Gas Company	$59,743,499	2.61%
	X-152	5360E	5360E	Narragansett Electric Company	$86,672,643	3.78%
	X-152	5360G	5360G	Narragansett Gas Company	$109,859,957	4.80%
	X-152	5360T	5360T	Narragansett Electric Company (Transmission)	$92,758,217	4.05%
	X-152	5410T	5410T	New England Power (Transmission)	$172,805,688	7.54%
				Totals	**$2,291,050,017**	**100.00%**

X - Capital Expenditures

Updated for 2016

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co./Seg	Company Description	Budgeted CapEx	FY2017 Percentage
All Retail Companies	**X-173**	5210E	5210E	Niagara Mohawk Power Corp.- Electric Distr.	$302,574,063	16.85%
	X-173	5210G	5210G	Niagara Mohawk Power Corp. - Gas	$125,468,808	6.99%
	X-173	5220G	5220G	KeySpan Energy Delivery New York	$312,447,426	17.39%
	X-173	5230G	5230G	KeySpan Energy Delivery Long Island	$229,282,464	12.77%
	X-173	5310E	5310E	Massachusetts Electric Company	$250,858,633	13.97%
	X-173	5320E	5320E	Nantucket Electric Company	$4,167,194	0.23%
	X-173	5330G	5330G	Boston Gas Company	$314,886,720	17.52%
	X-173	5340G	5340G	Colonial Gas Company	$59,743,499	3.33%
	X-173	5360E	5360E	Narragansett Electric Company	$86,672,643	4.83%
	X-173	5360G	5360G	Narragansett Gas Company	$109,859,957	6.12%
				Totals	**$1,795,961,407**	**100.00%**

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co./Seg	Company Description	Budgeted CapEx	FY2017 Percentage
NMPC-E&T, MECO-E&T, Nantucket, NECO-E&T, and NEP-T	**X-186**	5210E	5210E	Niagara Mohawk Power Corp.- Electric Distr.	$302,574,063	26.49%
	X-186	5210T	5210T	Niagara Mohawk Power Corp. - Transmission	$229,524,705	20.09%
	X-186	5310E	5310E	Massachusetts Electric Company	$250,858,633	21.96%
	X-186	5310T	5310T	Massachusetts Electric Company (Transmission)	$2,951,286	0.26%
	X-186	5320E	5320E	Nantucket Electric Company	$4,167,194	0.36%
	X-186	5360E	5360E	Narragansett Electric Company	$86,672,643	7.59%
	X-186	5360T	5360T	Narragansett Electric Company (Transmission)	$92,758,217	8.12%
	X-186	5410T	5410T	New England Power (Transmission)	$172,805,688	15.13%
				Totals	**$1,142,312,429**	**100.00%**

X - Capital Expenditures

Updated for 2016

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co./Seg	Company Description	Budgeted CapEx	FY2017 Percentage
Niagara Mohawk (E&T), Mass. Elec (E&T), Nantucket Elec, Narragansett Elec, and NEP -T	**X-188**	5210E	5210E	Niagara Mohawk Power Corp.- Electric Distr.	$302,574,063	28.83%
	X-188	5210T	5210T	Niagara Mohawk Power Corp. - Transmission	$229,524,705	21.87%
	X-188	5310E	5310E	Massachusetts Electric Company	$250,858,633	23.90%
	X-188	5310T	5310T	Massachusetts Electric Company (Transmission)	$2,951,286	0.28%
	X-188	5320E	5320E	Nantucket Electric Company	$4,167,194	0.40%
	X-188	5360E	5360E	Narragansett Electric Company	$86,672,643	8.26%
	X-188	5410T	5410T	New England Power (Transmission)	$172,805,688	16.46%
				Totals	**$1,049,554,212**	**100.00%**

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co./Seg	Company Description	Budgeted CapEx	FY2017 Percentage
All Electric Distribution	**X-198**	5210E	5210E	Niagara Mohawk Power Corp.- Electric Distr.	$302,574,063	46.96%
	X-198	5310E	5310E	Massachusetts Electric Company	$250,858,633	38.94%
	X-198	5320E	5320E	Nantucket Electric Company	$4,167,194	0.65%
	X-198	5360E	5360E	Narragansett Electric Company	$86,672,643	13.45%
				Totals	**$644,272,533**	**100.00%**

X - Capital Expenditures

Updated for 2016

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co./Seg	Company Description	Budgeted CapEx	FY2017 Percentage
All Gas Retails	**X-210**	5210G	5210G	Niagara Mohawk Power Corp. - Gas	$125,468,808	10.89%
	X-210	5220G	5220G	KeySpan Energy Delivery New York	$312,447,426	27.12%
	X-210	5230G	5230G	KeySpan Energy Delivery Long Island	$229,282,464	19.91%
	X-210	5330G	5330G	Boston Gas Company	$314,886,720	27.34%
	X-210	5340G	5340G	Colonial Gas Company	$59,743,499	5.20%
	X-210	5360G	5360G	Narragansett Gas Company	$109,859,957	9.54%
				Totals	**$1,151,688,874**	**100.00%**

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co./Seg	Company Description	Budgeted CapEx	FY2017 Percentage
Transmission, excl Hydro	**X-220**	5210T	5210T	Niagara Mohawk Power Corp. - Transmission	$229,524,705	46.09%
	X-220	5310T	5310T	Massachusetts Electric Company (Transmission)	$2,951,286	0.59%
	X-220	5360T	5360T	Narragansett Electric Company (Transmission)	$92,758,217	18.62%
	X-220	5410T	5410T	New England Power (Transmission)	$172,805,688	34.70%
				Totals	**$498,039,896**	**100.00%**

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co./Seg	Company Description	Budgeted CapEx	FY2017 Percentage
KEDNY and KEDLI	**X-225**	5220G	5220G	KeySpan Energy Delivery New York	$312,447,426	57.68%
	X-225	5230G	5230G	KeySpan Energy Delivery Long Island	$229,282,464	42.32%
				Totals	**$541,729,890**	**100.00%**

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co./Seg	Company Description	Budgeted CapEx	FY2017 Percentage
NE Electric Retails, and TRAN	**X-272**	5310E	5310E	Massachusetts Electric Company	$250,858,633	41.11%
	X-272	5310T	5310T	Massachusetts Electric Company (Transmission)	$2,951,286	0.48%
	X-272	5320E	5320E	Nantucket Electric Company	$4,167,194	0.69%
	X-272	5360E	5360E	Narragansett Electric Company	$86,672,643	14.20%
	X-272	5360T	5360T	Narragansett Electric Company (Transmission)	$92,758,217	15.20%
	X-272	5410T	5410T	New England Power (Transmission)	$172,805,688	28.32%
				Totals	**$610,213,661**	**100.00%**

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co./Seg	Company Description	Budgeted CapEx	FY2017 Percentage
New England-Electric Distribution	**X-284**	5310E	5310E	Massachusetts Electric Company	$250,858,633	73.41%
	X-284	5320E	5320E	Nantucket Electric Company	$4,167,194	1.22%
	X-284	5360E	5360E	Narragansett Electric Company	$86,672,643	25.37%
				Totals	**$341,698,470**	**100.00%**

X - Capital Expenditures

Updated for 2016

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co./Seg	Company Description	Budgeted CapEx	FY2017 Percentage
New England Elec Retails and NEP-T	**X-294**	5310E	5310E	Massachusetts Electric Company	$250,858,633	48.75%
	X-294	5320E	5320E	Nantucket Electric Company	$4,167,194	0.81%
	X-294	5360E	5360E	Narragansett Electric Company	$86,672,643	16.85%
	X-294	5410T	5410T	New England Power (Transmission)	$172,805,688	33.59%
				Totals	**$514,504,158**	**100.00%**

X - Capital Expenditures

Updated for 2016

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co./Seg	Company Description	Budgeted CapEx	FY2017 Percentage
Mass. Electric-T, Narragansett Electric-T and NEP-T	**X-305**	5310T	5310T	Massachusetts Electric Company (Transmission)	$2,951,286	1.10%
	X-305	5360T	5360T	Narragansett Electric Company (Transmission)	$92,758,217	34.54%
	X-305	5410T	5410T	New England Power (Transmission)	$172,805,688	64.36%
				Totals	**$268,515,191**	**100.00%**

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co./Seg	Company Description	Budgeted CapEx	FY2017 Percentage
Boston Gas and Colonial Gas	**X-310**	5330G	5330G	Boston Gas Company	$314,886,720	84.05%
	X-310	5340G	5340G	Colonial Gas Company	$59,743,499	15.95%
				Totals	**$374,630,219**	**100.00%**

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co./Seg	Company Description	Budgeted CapEx	FY2017 Percentage
New England - Gas Retails	**X-313**	5330G	5330G	Boston Gas Company	$314,886,720	64.99%
	X-313	5340G	5340G	Colonial Gas Company	$59,743,499	12.33%
	X-313	5360G	5360G	Narragansett Gas Company	$109,859,957	22.68%
				Totals	**$484,490,176**	**100.00%**