The Narragansett Electric Company

d/b/a National Grid

INVESTIGATION AS TO THE PROPRIETY OF PROPOSED TARIFF CHANGES

Workpapers of:

Michael D. Laflamme

Book 5 of 11

April 27, 2012

Submitted to:
Rhode Island Public Utilities Commission
Docket No. R.I.P.U.C. ____

Submitted by:

nationalgrid

Workpapers of
Michael D. Laflamme

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Integrated Facilities Agreement (IFA)

The Narragansett Electric Company d/b/a National Grid
Integrated Facilities Agreement
Twelve Months Ended December 31, 2011

Line No.		Actual Jan 2011	Actual Feb 2011	Actual Mar 2011	Actual Apr 2011	Actual May 2011	Actual Jun 2011	Actual Jul 2011	Actual Aug 2011	Actual Sep 2011	Actual Oct 2011	Actual Nov 2011	Actual Dec 2011	CY 12/31/11 Total
	Income Statement													
1	IFA Credit recorded for 12 months ended 12/31/11	(3,940,097)	(4,050,731)	(4,732,832)	(4,521,871)	(4,874,056)	(5,176,524)	(4,416,603)	(5,651,586)	(7,202,672)	(4,412,142)	(8,117,100)	(3,860,351)	(60,956,564)
2														
3	Actual IFA Costs incurred:													
4	O&M Expenses													
5	Transmission O&M Expenses	392,955	304,939	662,312	406,683	578,194	664,326	440,982	640,037	1,922,393	(553,743)	3,879,476	(1,457,019)	7,881,533
6	Administrative and General Expenses	85,131	91,076	142,680	72,014	146,728	241,768	105,546	222,245	48,793	229,833	131,491	415,643	1,932,947
7	Total O&M Expenses	478,086	396,015	804,992	478,697	724,921	906,093	546,528	862,282	1,971,186	(323,910)	4,010,966	(1,041,376)	9,814,480
8														
9	Depreciation Expense	509,031	508,864	510,767	516,631	520,336	525,866	522,182	531,846	532,303	560,328	577,795	586,131	6,402,081
10														
11	Donations	0	0	0	0	0	0	0	0	0	0	0	0	0
12														
13	Taxes Other Than Income taxes													
14	Municipal Taxes	391,644	393,828	393,828	393,828	393,794	403,884	395,943	720,051	667,193	513,464	464,109	417,819	5,549,384
15	Payroll Taxes	6,118	2,381	9,783	(2,176)	15,359	19,286	5,011	8,881	5,582	10,016	6,616	18,231	105,087
16	Total Taxes other than Income taxes	397,761	396,209	403,612	391,652	409,153	423,170	400,954	728,932	672,775	523,480	470,725	436,049	5,654,472
17														
18	Amortization of Loss on Reacquired Debt	9,766	9,766	9,751	9,749	9,747	9,751	9,745	9,916	9,539	9,966	9,967	9,963	117,627
19														
20	Amortization of Investment Tax Credits	(8,711)	(7,305)	(8,235)	(8,233)	(8,231)	(8,235)	(8,230)	(8,374)	(8,366)	(8,741)	(8,741)	(8,053)	(99,455)
21														
22	Total Allocated Expenses	1,385,933	1,303,548	1,720,887	1,388,496	1,655,926	1,856,646	1,471,179	2,124,602	3,177,437	761,124	5,060,712	(17,285)	21,889,205

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
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The Narragansett Electric Company d/b/a National Grid
Integrated Facilities Agreement
Twelve Months Ended December 31, 2011

Line No.	Income Statement - Interstate		Actual Jan 2011	Actual Feb 2011	Actual Mar 2011	Actual Apr 2011	Actual May 2011	Actual Jun 2011	Actual Jul 2011	Actual Aug 2011	Actual Sep 2011	Actual Oct 2011	Actual Nov 2011	Actual Dec 2011	Total
	Transmission O&M Expenses														
1		FERC 560000	$ 2,402	$ (31,846)	$ 4,029	$ 6,064	$ 4,632	$ (5,258)	$ 675	$ 1,523	$ 246	$ 1,017	$ 1,371	$ 1,506	$ (13,639)
2		FERC 561000	114,489	109,914	88,372	125,441	119,069	38,359	90,007	98,991	38,054	108,835	99,813	100,533	1,131,877
3		FERC 561500	6,205	5,119	11,910	8,587	9,729	9,875	10,780	6,050	5,088	2,125	5,157	8,701	89,327
4		FERC 561800	0	0	0	175	39	0	15	30	4	68	82	29	442
5		FERC 562000	24,191	24,268	48,906	30,829	26,725	28,151	21,446	22,504	29,565	62,213	28,237	41,056	388,089
6		FERC 563000	4,561	(108,869)	2,906	775	3,574	4,118	1,423	580	39,863	5,743	3,791	6,881	(34,654)
7		FERC 564000	77	0	853	13	12	0	279	0	232	748	11	0	2,225
8		FERC 566000	138,016	141,109	173,524	57,252	81,059	142,392	43,937	109,831	421,682	139,185	(96,925)	124,402	1,475,464
9		FERC 567000	44	41	47	41	39	42	42	34	44	48	35	29	485
10		FERC 568000	10,011	47,813	34,309	13,147	11,705	19,687	7,367	11,979	5,631	12,566	7,089	11,983	193,368
11		FERC 569000	0	0	0	0	0	0	0	0	0	0	0	0	0
12		FERC 569100	0	0	26,036	0	0	4,237	0	0	993	0	0	7,912	39,178
13		FERC 569200	0	0	29,960	0	0	69,009	0	0	59,750	0	0	0	158,719
14		FERC 569300	0	0	154	0	0	2,525	0	0	3,627	0	0	6,494	12,799
15		FERC 570000	16,183	26,608	93,406	17,127	32,029	29,145	18,069	22,025	19,176	117,647	31,054	75,088	497,557
16		FERC 570010	4,050	10,579	20,254	24,248	26,857	108,388	65,517	75,391	8,068	23,195	11,517	21,824	399,889
17		FERC 571000	49,356	64,189	74,467	59,121	59,345	99,544	117,949	168,615	1,160,266	(1,068,848)	3,718,771	(1,874,485)	2,628,291
18		FERC 571010	0	0	11,552	0	286	1,081	964	1,376	5,409	700	0	0	21,368
19		FERC 571020	529	16,027	25,553	46,284	192,907	109,707	61,260	118,379	117,739	40,244	68,081	3,133	799,843
20		FERC 572000	19,072	221	15,772	805	0	5	7	4	4	4	0	278	36,172
21		FERC 573000	3,768	(233)	303	16,774	10,104	3,319	1,244	2,726	6,953	765	1,392	7,617	54,732
22	Total Transmission O&M		$ 392,955	$ 304,939	$ 662,312	$ 406,683	$ 578,194	$ 664,326	$ 440,982	$ 640,037	$ 1,922,393	$ (553,743)	$ 3,879,476	$ (1,457,019)	$ 7,881,533
23	A&G Expenses														
24		FERC 920000	11,587	27,156	29,888	12,401	49,909	50,748	18,691	79,155	(5,745)	36,490	47,537	12,544	370,359
25		FERC 921000	20,298	18,828	29,484	3,222	16,030	56,149	12,383	18,005	8,977	62,878	14,923	48,844	310,020
26		FERC 921003	0	257	185	160	251	449	218	358	451	624	380	1,856	5,188
27		FERC 921004	0	6,068	3,906	2,578	4,277	(18,626)	3,368	4,970	(45)	17,249	3,522	8,816	36,083
28		FERC 921005	0	99	71	62	97	174	78	138	34	169	97	231	1,250
29		FERC 921007	0	(1,043)	(816)	(695)	(1,084)	(2,169)	(1,145)	(1,841)	(243)	(1,624)	(1,225)	(3,085)	(14,969)
30		FERC 922000	0	0	0	0	0	(269)	0	0	0	0	0	0	(269)
31		FERC 923000	421	3,123	19,898	5,322	7,474	31,755	6,571	20,497	2,597	12,064	5,754	14,484	129,959
32		FERC 924000	5	0	32	155	(30)	1,350	(326)	18	1	16	7	61	1,089
33		FERC 925000	1,595	2,289	3,404	5,470	8,509	18,076	2,919	9,765	13,937	8,303	8,645	61,957	144,867
34		FERC 926000	36,914	21,981	58,341	30,935	44,143	51,321	44,116	61,399	22,158	65,217	38,258	216,313	691,095
35		FERC 928000	7,980	6,509	(11,925)	7,221	8,859	15,459	10,374	14,662	4,534	16,544	8,611	36,722	125,550
36		FERC 930110	1	14	174	7	2	568	19	493	372	82	1,157	1,669	4,558
37		FERC 930200	4,703	3,637	1,671	2,186	7,043	13,337	5,772	9,956	496	5,391	978	7,436	62,606
38		FERC 930210	0	815	1,220	0	0	0	0	0	0	125	2	0	2,172
39		FERC 931000	1,240	956	6,018	1,886	800	23,013	2,374	4,192	1,104	5,824	2,492	7,079	56,977
40		FERC 931005	50	41	59	51	80	143	64	114	28	139	80	190	1,037
41		FERC 931006	9	7	11	9	14	26	11	20	5	25	14	34	186
42		FERC 935000	329	340	1,049	1,044	355	265	258	344	131	320	260	493	5,188
43	Total A&G Expenses		$ 85,131	$ 91,076	$ 142,680	$ 72,014	$ 146,728	$ 241,768	$ 105,546	$ 222,245	$ 48,793	$ 229,833	$ 131,491	$ 415,643	$ 1,932,947
44															
45	Total O&M Expenses		$ 478,086	$ 396,015	$ 804,992	$ 478,697	$ 724,921	$ 906,093	$ 546,528	$ 862,282	$ 1,971,186	$ (323,910)	$ 4,010,966	$ (1,041,376)	$ 9,814,480
46															
47	Depreciation Expense														
46	Transmission	FERC 403010	500,576	501,498	502,246	508,599	510,419	511,923	513,362	519,813	525,795	536,547	547,549	548,313	6,226,641
47	Transmission	FERC 403030	4,753	4,757	4,757	4,757	4,757	4,729	4,700	4,700	14,794	25,045	25,406	25,406	107,856
48	Subtotal Transmission		$ 505,329	$ 506,256	$ 507,003	$ 513,356	$ 515,177	$ 516,651	$ 518,062	$ 524,513	$ 530,495	$ 551,342	$ 572,593	$ 573,719	$ 6,334,497
47	Distribution		0	0	0	0	0	0	0	0	0	0	0	0	0
48	General		3,702	2,608	3,764	3,275	5,159	9,215	4,120	7,333	1,807	8,987	5,202	12,413	67,585
49	Depreciation Expense - Total		$ 509,031	$ 508,864	$ 510,767	$ 516,631	$ 520,336	$ 525,866	$ 522,182	$ 531,846	$ 532,303	$ 560,328	$ 577,795	$ 586,131	$ 6,402,081
48															
49	Donations		0	0	0	0	0	0	0	0	0	0	0	0	0
50															
49	Taxes Other Than Income Taxes														
50	Municipal Taxes	FERC 408140	391,644	393,828	393,828	393,828	393,794	403,884	395,943	720,051	667,193	513,464	464,109	417,819	5,549,384
51	Payroll Taxes														
50	FICA	FERC 408110	4,844	1,810	12,964	(1,943)	14,725	19,126	4,980	8,829	5,564	9,986	6,539	18,442	105,866
51	Federal Unemployment	FERC 408100	319	10	(3,601)	(331)	23	25	1	1	0	3	20	(293)	(3,823)
52	State Unemployment	FERC 408130	954	561	420	98	612	135	30	50	18	28	57	82	3,044
51	Total Payroll Taxes		$ 6,118	$ 2,381	$ 9,783	$ (2,176)	$ 15,359	$ 19,286	$ 5,011	$ 8,881	$ 5,582	$ 10,016	$ 6,616	$ 18,231	$ 105,087
52	Total Taxes other than Income Taxes		$ 397,761	$ 396,209	$ 403,612	$ 391,652	$ 409,153	$ 423,170	$ 400,954	$ 728,932	$ 672,775	$ 523,480	$ 470,725	$ 436,049	$ 5,654,472
53															
52	Amortization														
53	Amortization of Loss on Reacquired Debt	FERC 428100	9,766	9,766	9,751	9,749	9,747	9,751	9,745	9,916	9,539	9,966	9,967	9,963	117,627
54	Amortization of Investment Tax Credits	FERC 411400	(8,711)	(7,305)	(8,235)	(8,233)	(8,231)	(8,235)	(8,230)	(8,374)	(8,366)	(8,741)	(8,741)	(8,053)	(99,455)
54	Total Amortization		$ 1,055	$ 2,460	$ 1,516	$ 1,516	$ 1,516	$ 1,516	$ 1,515	$ 1,542	$ 1,173	$ 1,226	$ 1,226	$ 1,910	$ 18,172
55															
56	Total Allocated Expenses		$ 1,385,933	$ 1,303,548	$ 1,720,887	$ 1,388,496	$ 1,655,926	$ 1,856,646	$ 1,471,179	$ 2,124,602	$ 3,177,437	$ 761,124	$ 5,060,712	$ (17,285)	$ 21,889,205
57														Average rate	
	Salary Allocator		1.53%	1.24%	1.79%	1.55%	2.44%	4.38%	1.95%	3.47%	0.86%	4.24%	2.44%	5.81%	2.64%

The Narragansett Electric Company d/b/a National Grid
Integrated Facilities Agreement
Twelve Months Ended December 31, 2011

Line No.	**Rate Base - Interstate - Five Quarter Average**		**Actual Dec 2010**	**Actual Jan 2011**	**Actual Feb 2011**	**Actual Mar 2011**	**Actual Apr 2011**	**Actual May 2011**	**Actual Jun 2011**	**Actual Jul 2011**	**Actual Aug 2011**	**Actual Sep 2011**	**Actual Oct 2011**	**Actual Nov 2011**	**Actual Dec 2011**	
	Plant in Service															
1	Transmission Plant in Service	FERC 101	237,767,215	238,270,861	240,472,798	240,916,745	248,922,314	249,183,219	249,521,245	249,980,047	249,980,047	249,980,047	249,980,047	249,992,995	250,073,455	
2	Transmission Plant in Service	FERC 106	52,924,224	53,254,762	50,944,357	51,119,524	43,915,758	44,375,123	44,798,599	44,982,625	52,235,697	52,420,078	70,092,295	70,649,750	71,106,603	
3	Total Transmission Plant in Service		290,691,439	291,525,623	291,417,155	292,036,269	292,838,072	293,558,343	294,319,844	294,962,672	302,215,744	302,400,125	320,072,342	320,642,746	321,180,058	
4	Distribution Plant in Service		0	0	0	0	0	0	0	0	0	0	0	0	0	
5	General Plant in Service	FERC 101	986,359	814,485	679,615	980,749	852,873	1,341,405	2,394,405	1,070,562	1,905,413	469,626	2,326,939	1,339,104	3,189,179	
6	General Plant in Service	FERC 106	59,657	18,819	15,252	22,009	21,998	37,198	66,399	29,688	52,839	13,023	100,765	68,756	164,409	
7	Total General Plant in Service		1,046,016	833,304	694,867	1,002,758	874,871	1,378,603	2,460,804	1,100,249	1,958,252	482,649	2,427,704	1,407,860	3,353,587	
8			291,737,455	292,358,927	292,112,022	293,039,027	293,712,943	294,936,946	296,780,648	296,062,922	304,173,996	302,882,774	322,500,046	322,050,605	324,533,645	
9	Transmission Related CWIP-NEEWS	FERC 107														
10	Property Held for Future Use	FERC 105	12,735,777	12,735,777	12,735,777	12,735,777	12,735,777	12,735,777	12,735,777	12,735,777	12,735,777	12,735,777	12,735,777	12,735,777	12,735,777	
11	Total Interstate Plant in Service		304,473,232	305,094,704	304,847,799	305,774,804	306,448,720	307,672,723	309,516,425	308,798,699	316,909,773	315,618,551	335,235,823	334,786,382	337,269,422	
12																
13	Accumulated Depreciation															
14	Transmission Plant	FERC 108	(82,644,492)	(82,443,912)	(83,010,354)	(83,210,660)	(82,006,245)	(81,858,115)	(82,184,747)	(81,932,920)	(81,112,858)	(81,873,574)	(86,587,266)	(81,382,789)	(81,911,123)	
15	Distribution Plant	FERC 108	0	0	0	0	0	0	0	0	0	0	0	0	0	
16	General Plant	FERC 108	(463,940)	(398,134)	(325,270)	(473,159)	(414,450)	(657,009)	(1,181,975)	(532,593)	(955,255)	(237,248)	(1,183,997)	(686,567)	(1,647,524)	
17	Total Interstate Accumulated Depreciation		(83,108,433)	(82,842,046)	(83,335,624)	(83,683,819)	(82,420,695)	(82,515,124)	(83,366,722)	(82,465,513)	(82,068,113)	(82,110,822)	(87,771,264)	(82,069,356)	(83,558,648)	
18																
19	Net Plant Excluding Transmission Related CWIP-NEEWS		221,364,799	222,252,658	221,512,175	222,090,985	224,028,025	225,157,598	226,149,702	226,333,186	234,841,659	233,507,729	247,464,559	252,717,026	253,710,774	
20																
21	Materials & Supplies	FERC 154	1,060,303	993,565	973,098	1,034,658	1,067,972	1,079,354	1,076,818	1,076,991	1,153,449	1,246,919	1,377,938	1,390,215	1,418,965	
22																
23	Prepayments	FERC 165	52,775	48,747	51,905	260,446	219,462	159,979	103,125	102,518	366,369	305,597	256,151	193,034	536,775	
24																
25	Unamortized Loss on Reacquired Debt	FERC 189	1,130,333	1,046,296	1,036,496	1,025,180	1,015,222	1,005,289	995,954	985,613	992,932	982,458	1,016,495	1,006,616	996,222	
26																
27	Accumulated Deferred Taxes	FERC 281-28	(32,971,221)	(28,521,195)	(28,994,675)	(32,617,308)	(33,991,467)	(34,432,534)	(36,162,005)	(36,955,883)	(38,023,615)	(40,863,875)	(43,656,653)	(43,586,848)	(38,883,235)	
28																
29	**Cash Working Capital**		445,066	719,004	595,213	1,209,277	723,953	1,097,529	1,383,206	826,565	1,306,063	2,994,268	(483,040)	6,022,607	(1,551,535)	
30	Interstate Rate Base		191,082,055	196,539,076	195,174,211	193,003,238	193,063,169	194,067,215	193,546,801	192,368,990	200,636,858	198,173,096	205,975,451	217,742,649	216,227,965	
31																
32																Average rate
33	Plant Allocator			19.83%	19.83%	19.80%	19.79%	19.79%	19.80%	19.79%	20.13%	20.11%	21.01%	21.02%	21.01%	20.16%

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
Docket No. R.I.P.U.C. ____
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Workpaper MDL-2
Westerly Event Incremental Charges

The Narragansett Electric Company d/b/a National Grid
Test Year Ended December 31, 2011
Incremental Charges for the Westerly Event

	Category	Company	Incremental $
1	401K Match	KeySpan Service Co.	6,201.38
2		Other	780.13
3	**401K Match Total**		**6,981.51**
4	**Contractor Services**	**Narragansett Gas Company**	**184,800.00**
5	**Group Life Insurance**	**Other**	**263.05**
6	Health & Hospitalization	KeySpan Service Co.	79,045.19
7		Other	2,106.19
8	**Health & Hospitalization Total**		**81,151.38**
9	Incentive Comp	KeySpan Service Co.	1,000.00
10		Other	1,013.37
11	**Incentive Comp Total**		**2,013.37**
12	**Labor - Management**	**KeySpan Service Co.**	**9,370.01**
13	**Labor - Management OT**	**KeySpan Service Co.**	**30,535.21**
14	Labor - OT Union	KeySpan Service Co.	388,115.83
15		Narragansett Gas Company	281,505.06
16		Other	16,680.31
17	**Labor - OT Union Total**		**686,301.20**
18	Labor - Union	KeySpan Service Co.	118,769.26
19		Other	8,074.20
20	**Labor - Union Total**		**126,843.46**
21	Vacation	KeySpan Service Co.	60,021.34
22		Other	3,705.53
23	**Vacation Total**		**63,726.87**
24	OPEB's	KeySpan Service Co.	113,482.44
25		Other	7,435.26
26	**OPEB's Total**		**120,917.70**
27	**Other**	**Narragansett Gas Company**	**754,600.00**
28	Other Employee Related Expenses & Benefits	KeySpan Service Co.	3,527.11
29		KeySpan Service Co.	14,867.51
30		KeySpan Service Co.	5,996.01
31		**KeySpan Service Co. Total**	**24,390.63**
32		**Narragansett Gas Company**	**9,515.00**
33		Other	180.38
34		Other	6,641.50
35		Other	747.65
36		**Other Total**	**7,569.53**
37	**Other Employee Related Expenses & Benefits Total**		**41,475.16**
38	**Payroll Taxes**	**KeySpan Service Co.**	**42,963.23**
39	Pensions	KeySpan Service Co.	114,282.02
40		Other	4,836.61
41	**Pensions Total**		**119,118.63**
42	Transportation	Narragansett Gas Company	23,173.14
43		Other	5,749.16
44	**Transportation Total**		**28,922.30**
45	**Total O & M**		**2,299,983.08**
46			
47	**Payroll Tax Non O&M**	**Other**	**2,572.93**
48			
49	**Grand Total**		**2,302,556.01**

Line Notes

From Company books

Workpaper MDL-3
Salary and Wages

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
Docket No. R.I.P.U.C. ____
Workpaper MDL-3
Page 1 of 10
Support for Schedules MDL-3-ELEC/GAS, Pages 10 - 22

The Narragansett Electric Company (Electric & Gas Divisions)
d/b/a National Grid
Labor Complement
As of December 31, 2011

	(a)	(b)	(c)	(d)
	Total Head Count by Company			
Line #	Company Name	Management_Union	Local	Total
1	KeySpan Corporate Services LLC	Mgmt	MGT	1,338
2		Mgmt Total		1,338
3		Union	3	7
4			101	352
5			318	3
6			1049	351
7			1381	471
8			12003	204
9			13507	2
10			12012-04	15
11		Union Total		1,405
12	KeySpan Corporate Services LLC Total			2,743
13	KeySpan Utility Services LLC	Mgmt	MGT	69
14		Mgmt Total		69
15		Union	101	23
16			1049	5
17			1381	2
18		Union Total		30
19	KeySpan Utility Services LLC Total			99
20	National Grid USA Service Co	Mgmt	MGT	1,953
21		Mgmt Total		1,953
22		Union	310	14
23			326	93
24			329	32
25			330	7
26			369	72
27			12431	32
28			369 Northboro Call Center	126
29			486A	97
30			486D	3
31			486F	9
32			486G	3
33		Union Total		488
34	National Grid USA Service Co Total			2,441
35	The Narragansett Electric Co	Mgmt	MGT	32
36		Mgmt Total		32
37		Union	310	355
38		Union Total		355
39	The Narragansett Electric Co Total			387
40	Narragansett Electric Co-Gas	Mgmt	MGT	25
41		Mgmt Total		25
42		Union	310	3
43			12431	238
44			310C	54
45		Union Total		295
46	Narragansett Electric Co-Gas Total			320
47	Grand Total			5,990

	(e)	(f)	(g)	(h)
	Total Annual Salary by Company ($)			
	Company Name	Management_Union	Local	Total
	KeySpan Corporate Services LLC	Mgmt	MGT	$ 130,835,911
		Mgmt Total		$ 130,835,911
		Union	3	$ 576,972
			101	21,473,135
			318	235,986
			1049	21,598,574
			1381	26,927,514
			12003	13,459,411
			13507	138,590
			12012-04	1,139,499
		Union Total		$ 85,549,682
	KeySpan Corporate Services LLC Total			$ 216,385,593
	KeySpan Utility Services LLC	Mgmt	MGT	$ 6,509,117
		Mgmt Total		$ 6,509,117
		Union	101	$ 1,804,509
			1049	409,365
			1381	152,818
		Union Total		$ 2,366,691
	KeySpan Utility Services LLC Total			$ 8,875,808
	National Grid USA Service Co	Mgmt	MGT	$ 182,065,628
		Mgmt Total		$ 182,065,628
		Union	310	$ 898,394
			326	6,923,930
			329	2,092,438
			330	462,176
			369	4,413,552
			12431	2,140,840
			369 Northboro Call Center	5,779,819
			486A	7,708,730
			486D	244,358
			486F	731,286
			486G	185,992
		Union Total		$ 31,581,515
	National Grid USA Service Co Total			$ 213,647,143
	The Narragansett Electric Co	Mgmt	MGT	$ 3,163,047
		Mgmt Total		$ 3,163,047
		Union	310	$ 26,292,656
		Union Total		$ 26,292,656
	The Narragansett Electric Co Total			$ 29,455,703
	Narragansett Electric Co-Gas	Mgmt	MGT	$ 1,950,482
		Mgmt Total		$ 1,950,482
		Union	310	$ 219,606
			12431	16,368,473
			310C	3,846,419
		Union Total		$ 20,434,498
	Narragansett Electric Co-Gas Total			$ 22,384,981
	Grand Total			$ 490,749,228

The Narragansett Electric Company (Electric & Gas Divisions)
d/b/a National Grid
General Wage Increases - Company Direct
January 1, 2012 - January 31, 2014

Line #	(a)	(b) Effective Date	(c) Expiration Date	(d) Annual Percentage Increase	(e) Number of Months	(f) Total Percentage Increase
	Company Direct					
1	Management	07/01/2012	06/30/2012	3.37%	12.00	3.37%
2		07/01/2013	01/31/2014	3.00%	7.00	1.75%
3						5.12%
4	Local 310	05/12/2012	05/11/2013	2.50%	12.00	2.50%
5		05/12/2013	01/31/2014	2.50%	8.65	1.80%
6						4.30%
7	Local 310C	04/01/2012	03/31/2013	2.50%	12.00	2.50%
8		04/01/2013	01/31/2014	2.50%	10.00	2.08%
9						4.58%
10	Local 12431-01	05/19/2012	05/18/2013	2.50%	12.00	2.50%
11		05/19/2013	01/31/2014	2.50%	8.42	1.75%
12						4.25%

Column Notes
(f) Column (d) / 12 x Column (e)

The Narragansett Electric Company (Electric & Gas Divisions)
d/b/a National Grid
General Wage Increases - KeySpan Corporate Services LLC
January 1, 2012 - January 31, 2014

Line #	(a)	(b) Effective Date	(c) Expiration Date	(d) Annual Percentage Increase	(e) Number of Months	(f) Total Percentage Increase
	KeySpan Corporate Services LLC					
1	Management	07/01/2012	06/30/2012	3.37%	12.00	3.37%
2		07/01/2013	01/31/2014	3.00%	7.00	1.75%
3						5.12%
4	Local 3	10/16/2012	10/15/2013	2.50%	12.00	2.500%
5		10/16/2013	01/31/2014	2.50%	3.52	0.733%
6						3.233%
7	Local 101	10/16/2012	10/15/2013	2.50%	12.00	2.500%
8		10/16/2013	01/31/2014	2.50%	3.52	0.733%
9						3.233%
10	Local 318	05/09/2012	05/08/2013	2.50%	12.00	2.500%
11		05/09/2013	01/31/2014	2.50%	8.74	1.821%
12						4.321%
13	Local 1049	02/14/2012	02/13/2013	2.50%	12.00	2.500%
14		02/14/2013	01/31/2014	2.50%	11.61	2.419%
15						4.919%
16	Local 1381	02/14/2012	02/13/2013	2.50%	12.00	2.500%
17		02/14/2013	01/31/2014	2.50%	11.61	2.419%
18						4.919%
19	Local 12003	03/07/2012	03/06/2013	2.50%	12.00	2.500%
20		03/07/2013	01/31/2014	2.50%	10.81	2.252%
21						4.752%
22	Local 13507	02/16/2012	02/13/2013	2.50%	11.99	2.498%
23		02/13/2013	01/31/2014	2.50%	11.61	2.419%
24						4.917%
25	Local 12012-03	04/15/2012	04/14/2013	2.50%	12.00	2.500%
26		04/15/2013	01/31/2014	2.50%	9.55	1.990%
27						4.490%
28	Local 12012-04	03/21/2012	03/20/2013	0.00%	12.00	0.000%
29		03/25/2013	01/31/2014	1.00%	10.23	0.853%
30						0.853%

Column Notes
(f) Column (d) / 12 x Column (e)

The Narragansett Electric Company (Electric & Gas Divisions)
d/b/a National Grid
General Wage Increases - KeySpan Utility Services LLC
January 1, 2012 - January 31, 2014

Line #	(a)	(b) Effective Date	(c) Expiration Date	(d) Annual Percentage Increase	(e) Number of Months	(f) Total Percentage Increase
	KeySpan Utility Services LLC					
1	Management	07/01/2012	06/30/2012	3.37%	12.00	3.37%
2		07/01/2013	01/31/2014	3.00%	7.00	1.75%
3						5.12%
4	Local 101	10/16/2012	10/15/2013	2.50%	12.00	2.500%
5		10/16/2013	01/31/2014	2.50%	3.52	0.733%
6						3.233%
7	Local 1049	02/14/2012	02/13/2013	2.50%	12.00	2.500%
8		02/14/2013	01/31/2014	2.50%	11.61	2.419%
9						4.919%
10	Local 1381	02/14/2012	02/13/2013	2.50%	12.00	2.500%
11		02/14/2013	01/31/2014	2.50%	11.61	2.419%
12						4.919%

Column Notes
(f) Column (d) / 12 x Column (e)

The Narragansett Electric Company (Electric & Gas Divisions)
d/b/a National Grid
General Wage Increases - National Grid USA Service Co.
January 1, 2012 - January 31, 2014

Line #	(a)	(b) Effective Date	(c) Expiration Date	(d) Annual Percentage Increase	(e) Number of Months	(f) Total Percentage Increase
	National Grid USA Service Co.					
1	Management	07/01/2012	06/30/2012	3.37%	12.00	3.37%
2		07/01/2013	01/31/2014	3.00%	7.00	1.75%
3						5.12%
4	Local 310	05/12/2012	05/11/2013	2.50%	12.00	2.500%
5		05/12/2013	01/31/2014	2.50%	8.65	1.802%
6						4.302%
7	Local 326	05/12/2012	05/11/2013	2.50%	12.00	2.500%
8		05/12/2013	01/31/2014	2.50%	8.65	1.802%
9						4.302%
10	Local 329	05/12/2012	05/11/2013	2.50%	12.00	2.500%
11		05/12/2013	01/31/2014	2.50%	8.65	1.802%
12						4.302%
13	Local 330	05/12/2012	05/11/2013	2.50%	12.00	2.500%
14		05/12/2013	01/31/2014	2.50%	8.65	1.802%
15						4.302%
16	Local 369	05/12/2012	05/11/2013	2.50%	12.00	2.500%
17		05/12/2013	01/31/2014	2.50%	8.65	1.802%
18						4.302%
19	Local 12431-01	05/19/2012	05/18/2013	2.50%	12.00	2.500%
20		05/19/2013	01/31/2014	2.50%	8.42	1.754%
21						4.254%
22	Local 369 NCC	05/12/2012	05/11/2013	2.50%	12.00	2.500%
23		05/12/2013	01/31/2014	2.50%	8.65	1.802%
24						4.302%
25	Local 486A	05/12/2012	05/11/2013	2.50%	12.00	2.500%
26		05/12/2013	01/31/2014	2.50%	8.65	1.802%
27						4.302%
28	Local 486D	05/12/2012	05/11/2013	2.50%	12.00	2.500%
29		05/12/2013	01/31/2014	2.50%	8.65	1.802%
30						4.302%
31	Local 486F	05/12/2012	05/11/2013	2.50%	12.00	2.500%
32		05/12/2013	01/31/2014	2.50%	8.65	1.802%
33						4.302%
34	Local 486G	05/12/2012	05/11/2013	2.50%	12.00	2.500%
35		05/12/2013	01/31/2014	2.50%	8.65	1.802%
36						4.302%

Column Notes
(f) Column (d) / 12 x Column (e)

The Narragansett Electric Company (Electric & Gas Divisions)
d/b/a National Grid
Incentive Comp
2011-12 Plan Design

Line #	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
		Total Annual Salary by Company ($)				Percentage	Rate Year	Incentive Comp	Max Incentive	Payout	Financial	CSR	Individual	Financial	Non-Financial		
	Company Name	Management	Union	Local	Band	Total	Increase	Adjusted	Projection %	Comp Projection $	Target	Goals %	Goals %	Goals %	Total	CSR	Individual	Total
1	KeySpan Corporate Services LLC	Mgmt		MGT	A	$ 1,577,010	5.12%	$ 1,657,753	0.00%	$ -	45.00%	40.00%	20.00%	40.00%	$ -	$ -	$ -	$ -
2					B	4,180,466	5.12%	4,394,506	70.00%	3,076,154	45.00%	40.00%	20.00%	40.00%	553,708	276,854	553,708	830,562
3					C	21,878,491	5.12%	22,998,670	40.00%	9,199,468	45.00%	40.00%	20.00%	40.00%	1,655,904	827,952	1,655,904	2,483,856
4					D	50,785,161	5.12%	53,385,361	30.00%	16,015,608	45.00%	0.00%	50.00%	50.00%	-	3,603,512	3,603,512	7,207,024
5					E	44,644,505	5.12%	46,930,304	20.00%	9,386,061	45.00%	0.00%	50.00%	50.00%	-	2,111,864	2,111,864	4,223,727
6					F	7,770,278	5.12%	8,168,116	10.00%	816,812	45.00%	0.00%	50.00%	50.00%	-	183,783	183,783	367,565
7		Mgmt Total				$ 130,835,911		$ 137,534,710		$ 38,494,103					$ 2,209,612	$ 7,003,964	$ 8,108,770	$ 15,112,734
8	KeySpan Corporate Services LLC Total					$ 130,835,911		$ 137,534,710										
9	KeySpan Utility Services LLC	Mgmt		MGT	D	$ 3,392,905	5.12%	$ 3,566,622	30.00%	$ 1,069,987	45.00%	0.00%	50.00%	50.00%	$ -	$ 240,747	$ 240,747	$ 481,494
10					E	2,991,837	5.12%	3,145,019	20.00%	629,004	45.00%	0.00%	50.00%	50.00%	-	141,526	141,526	283,052
11					F	124,375	5.12%	130,743	10.00%	13,074	45.00%	0.00%	50.00%	50.00%	-	2,942	2,942	5,883
12		Mgmt Total				$ 6,509,117		$ 6,842,384		$ 1,712,065					$ -	$ 385,215	$ 385,215	$ 770,429
13	KeySpan Utility Services LLC Total					$ 6,509,117		$ 6,842,384										
14	National Grid USA Service Co	Mgmt		MGT	A	$ 4,616,000	5.12%	$ 4,852,339	0.00%	$ -	45.00%	40.00%	20.00%	40.00%	-	-	-	$ -
15					B	4,994,970	5.12%	5,250,713	70.00%	3,675,499	45.00%	40.00%	20.00%	40.00%	661,590	330,795	661,590	992,385
16					C	19,282,521	5.12%	20,269,786	40.00%	8,107,914	45.00%	40.00%	20.00%	40.00%	1,459,425	729,712	1,459,425	2,189,137
17					D	67,622,771	5.12%	71,085,057	30.00%	21,325,517	45.00%	0.00%	50.00%	50.00%	-	4,798,241	4,798,241	9,596,483
18					E	79,168,746	5.12%	83,222,185	30.00%	16,644,437	45.00%	0.00%	50.00%	50.00%	-	3,744,998	3,744,998	7,489,997
19					F	6,380,621	5.12%	6,707,308	10.00%	670,731	45.00%	0.00%	50.00%	50.00%	-	150,914	150,914	301,829
20		Mgmt Total				$ 182,065,628		$ 191,387,388		$ 50,424,098					$ 2,121,014	$ 9,754,661	$ 10,815,168	$ 20,569,830
21	National Grid USA Service Co Total					$ 182,065,628		$ 191,387,388										
22	The Narragansett Electric Co	Mgmt		MGT	C	$ 328,226	5.12%	$ 345,031	40.00%	$ 138,012	45.00%	40.00%	20.00%	40.00%	$ 24,842	$ 12,421	$ 24,842	$ 37,263
23					D	537,650	5.12%	565,178	30.00%	169,553	45.00%	0.00%	50.00%	50.00%	-	38,149	38,149	76,299
24					E	2,244,861	5.12%	2,359,798	20.00%	471,960	45.00%	0.00%	50.00%	50.00%	-	106,191	106,191	212,382
25					F	52,310	5.12%	54,988	10.00%	5,499	45.00%	0.00%	50.00%	50.00%	-	1,237	1,237	2,474
26		Mgmt Total				$ 3,163,047		$ 3,324,995		$ 785,024					$ 24,842	$ 157,999	$ 170,420	$ 328,419
27	The Narragansett Electric Co Total					$ 3,163,047		$ 3,324,995										
28	Narragansett Electric Co-Gas	Mgmt		MGT	D	$ 84,663	5.12%	$ 88,998	30.00%	$ 26,699	45.00%	0.00%	50.00%	50.00%	$ -	$ 6,007	$ 6,007	$ 12,015
29					E	1,725,332	5.12%	1,813,669	20.00%	362,734	45.00%	0.00%	50.00%	50.00%	-	81,615	81,615	163,230
30					F	140,487	5.12%	147,680	10.00%	14,768	45.00%	0.00%	50.00%	50.00%	-	3,323	3,323	6,646
31		Mgmt Total				$ 1,950,482		$ 2,050,347		$ 404,201					$ -	$ 90,945	$ 90,945	$ 181,891
32	Narragansett Electric Co-Gas Total					$ 1,950,482		$ 2,050,347										
33	Grand Total					$ 324,524,185		$ 341,139,823		$ 91,819,491					$ 4,355,469	$ 17,392,784	$ 19,570,518	$ 36,963,302

The Narragansett Electric Company (Electric & Gas Divisions)
d/b/a National Grid
Vacancies - Incentive Comp
2011-12 Plan Design

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
		Total Annual Salary by Company ($)						Total Incentive Comp by Company ($)									
	Vacancies																
Line #	Company Name	Management_Union	Local	Band	Total	Percentage Increase	Rate Year Adjusted	Incentive Comp Projection %	Max Incentive Comp Projection $	Payout Target	Financial Goals %	CSR Goals %	Individual Goals %	Financial Total	CSR	Non-Financial Individual	Total
1	KeySpan Corporate Services LLC	Mgmt	MGT	B	$ 226,000	5.12%	$ 237,571	70.00%	$ 166,300	45.00%	40.00%	20.00%	40.00%	$ 29,934	$ 14,967	$ 29,934	$ 44,901
2				C	131,500	5.12%	138,233	40.00%	55,293	45.00%	40.00%	20.00%	40.00%	9,953	4,976	9,953	14,929
3				D	376,500	5.12%	395,777	30.00%	118,733	45.00%	0.00%	50.00%	50.00%	-	26,715	26,715	53,430
4				E	2,257,900	5.12%	2,373,504	20.00%	474,701	45.00%	0.00%	50.00%	50.00%	-	106,808	106,808	213,615
5		Mgmt Total			$ 2,765,900		$ 648,727		$					$ 39,887	$ 153,466	$ 173,409	$ 326,875
6	KeySpan Corporate Services LLC Total				$ 2,765,900		$										
7	National Grid USA Service Co	Mgmt	MGT	C	$ 289,700	5.12%	$ 304,533	40.00%	$ 121,813	45.00%	40.00%	20.00%	40.00%	$ 21,926	$ 10,963	$ 21,926	$ 32,890
8				D	754,100	5.12%	792,710	30.00%	237,813	45.00%	0.00%	50.00%	50.00%	-	53,508	53,508	107,016
9				E	3,370,050	5.12%	3,542,597	20.00%	708,519	45.00%	0.00%	50.00%	50.00%	-	159,417	159,417	318,834
10		Mgmt Total			$ 4,413,850		$ 1,068,145		$					$ 21,926	$ 234,851.11	$ 458,739.05	$
11	National Grid USA Service Co Total				$ 4,413,850		$										
12	The Narragansett Electric Co	Mgmt	MGT	D	$ 86,000	5.12%	$ 90,403	30.00%	$ 27,121	45.00%	0.00%	50.00%	50.00%	$ -	$ 6,102	$ 6,102	$ 12,204
13				E	258,000	5.12%	271,210	20.00%	54,242	45.00%	0.00%	50.00%	50.00%	-	12,204	12,204	24,409
14		Mgmt Total			$ 344,000		$ 361,613		$ 81,363					$ -	$ 18,307	$ 18,307	$ 36,613
15	The Narragansett Electric Co Total				$ 344,000		$ 361,613		$					$ 61,813	$ 395,661	$ 426,567	$ 822,228
16	Grand Total				$ 7,523,750		$ 1,798,235										

The Narragansett Electric Company (Electric & Gas Divisions)
d/b/a National Grid
Union Goals/Gainsharing
2011-12 Plan Design

Line #	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
	Total Annual Salary by Company ($)					Percentage	Rate Year	Goals/Gainsharing	Total
	Company Name	Management_Union	Local	Band	Total	Increase	Adjusted	Target %	Goals/Gainsharing
1	KeySpan Corporate Services LLC	Union	3	U	$ 576,972	3.233%	$ 595,626	2.50%	$ 14,891
2			101	U	21,473,135	3.233%	22,167,362	2.50%	554,184
3			318	U	235,986	4.321%	246,183	1.50%	3,693
4			1049	U	21,598,574	4.919%	22,661,008	1.75%	396,568
5			1381	U	26,927,514	4.919%	28,252,078	1.75%	494,411
6			12003	U	13,459,411	4.752%	14,099,002	1.50%	211,485
7			13507	U	138,590	4.917%	145,405	2.50%	3,635
8			12012-04	U	1,139,499	0.853%	1,149,219	1.50%	17,238
9		Union Total			$ 85,549,682		$ 89,315,883		$ 1,696,105
10	KeySpan Corporate Services LLC Total				$ 85,549,682		$ 89,315,883		
11	KeySpan Utility Services LLC	Union	101	U	$ 1,804,509	3.233%	$ 1,862,848	2.50%	$ 46,571
12			1049	U	409,365	4.919%	429,501	1.75%	7,516
13			1381	U	152,818	4.919%	160,335	1.75%	2,806
14		Union Total			$ 2,366,691		$ 2,452,685		$ 56,893
15	KeySpan Utility Services LLC Total				$ 2,366,691		$ 2,452,685		
16	National Grid USA Service Co	Union	310	U	$ 898,394	4.302%	$ 937,042	3.50%	$ 32,796
17			326	U	6,923,930	4.302%	7,221,797	3.50%	252,763
18			329	U	2,092,438	4.302%	2,182,455	3.50%	76,386
19			330	U	462,176	4.302%	482,059	3.50%	16,872
20			369	U	4,413,552	4.302%	4,603,423	3.50%	161,120
21			12431	U	2,140,840	4.254%	2,231,911	3.50%	78,117
22			369 Northboro Call Center	U	5,779,819	4.302%	6,028,467	3.50%	210,996
23			486A	U	7,708,730	4.302%	8,040,359	3.50%	281,413
24			486D	U	244,358	4.302%	254,871	3.50%	8,920
25			486F	U	731,286	4.302%	762,746	3.50%	26,696
26			486G	U	185,992	4.302%	193,994	3.50%	6,790
27		Union Total			$ 31,581,515		$ 32,939,125		$ 1,152,869
28	National Grid USA Service Co Total				$ 31,581,515		$ 32,939,125		
29	The Narragansett Electric Co	Union	310	U	$ 26,292,656	4.302%	$ 27,423,766	3.50%	$ 959,832
30		Union Total			$ 26,292,656		$ 27,423,766		$ 959,832
31	The Narragansett Electric Co Total				$ 26,292,656		$ 27,423,766		
32	Narragansett Electric Co-Gas	Union	310	U	$ 219,606	4.302%	$ 229,054	3.50%	$ 8,017
33			12431	U	16,368,473	4.583%	17,118,640	3.50%	599,152
34			310C	U	3,846,419	4.254%	4,010,046	3.50%	140,352
35		Union Total			$ 20,434,498		$ 21,357,739		$ 747,521
36	Narragansett Electric Co-Gas Total				$ 20,434,498		$ 21,357,739		
37	Grand Total				$ 166,225,043		$ 173,489,197		$ 4,613,220

The Narragansett Electric Company (Electric & Gas Divisions)
d/b/a National Grid
Vacancy List
As of December 31, 2011

	(a)	(b)	(c)
	Total Vacancies Annual Projected Salary ($)		
Line #	Company	Salary Band	Total
1	005-Massachusetts Electric	E	$ 603,000
2	005-Massachusetts Electric Total		$ 603,000
3	036-Niagara Mohawk Power Corp	D	$ 73,700
4		E	1,181,100
5	036-Niagara Mohawk Power Corp Total		$ 1,254,800
6	049-The Narragansett Electric Co	D	$ 86,000
7		E	258,000
8	049-The Narragansett Electric Co Total		$ 344,000
9	099 - National Grid USA Svc Company	C	$ 289,700
10		D	754,100
11		E	3,370,050
12	099 - National Grid USA Svc Company Total		$ 4,413,850
13	BGC - National Grid	E	$ 86,000
14	BGC - National Grid Total		$ 86,000
15	BUG National Grid NY	E	$ 175,000
16	BUG National Grid NY Total		$ 175,000
17	BUL National Grid	E	$ 180,000
18	BUL National Grid Total		$ 180,000
19	CSV-National Grid Corporate Svcs	B	$ 226,000
20		C	131,500
21		D	376,500
22		E	2,257,900
23	CSV-National Grid Corporate Svcs Total		$ 2,991,900
24	ESV National Grid Electric Srvcs	E	$ 181,000
25	ESV National Grid Electric Srvcs Total		$ 181,000
26	Other	E	$ 85,300
27		F	170,000
28	Other Total		$ 255,300
29	Grand Total		$ 10,484,850

	(d)	(e)	(f)
	Total Vacancies Head Count		
	Company	Salary Band	Total
	005-Massachusetts Electric	E	7
	005-Massachusetts Electric Total		7
	036-Niagara Mohawk Power Corp	D	1
		E	14
	036-Niagara Mohawk Power Corp Total		15
	049-The Narragansett Electric Co	D	1
		E	3
	049-The Narragansett Electric Co Total		4
	099 - National Grid USA Svc Company	C	2
		D	8
		E	40
	099 - National Grid USA Svc Company Total		50
	BGC - National Grid	E	1
	BGC - National Grid Total		1
	BUG National Grid NY	E	2
	BUG National Grid NY Total		2
	BUL National Grid	E	2
	BUL National Grid Total		2
	CSV-National Grid Corporate Svcs	B	1
		C	1
		D	4
		E	26
	CSV-National Grid Corporate Svcs Total		32
	ESV National Grid Electric Srvcs	E	2
	ESV National Grid Electric Srvcs Total		2
	Other	E	1
		F	2
	Other Total		3
	Grand Total		118

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
Docket No. R.I.P.U.C. ____
Workpaper MDL-3
Page 9 of 10
Support for Schedules MDL-3-ELEC/GAS, Pages 10 - 22

The Narragansett Electric Company (Electric & Gas Divisions)
d/b/a National Grid
Union Goals/Gainsharing
2011-12 Plan Design

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
	Total Annual Salary by Company ($)						Total Goal/Gainsharing by Company ($)	

Minimum Staffing

Line #	Company Name	Management_Union	Local	Band	Total
1	The Narragansett Electric Co	Union	310	U	$ 1,123,200
2		Union Total			$ 1,123,200
3	The Narragansett Electric Co Total				$ 1,123,200
4	Grand Total				$ 1,123,200

Percentage Increase
4.302%

Rate Year Adjusted
$ 1,171,520
$ 1,171,520
$ 1,171,520
$ 1,171,520

Goals/Gainsharing Target %	Total Goals/Gainsharing
3.50%	$ 41,003
	$ 41,003
	$ 41,003
	$ 41,003

Workpaper MDL-4-ELEC
Average New Hires by Company - Electric

The Narragansett Electric Company d/b/a National Grid
Adjustments to Operating Expenses
Test Year Ended December 31, 2011
401K Pension Replacement Plan

	Company	(a) New Hires 2008	(b) New Hires 2009	(c) New Hires 2010	(a)+(b)+(c) (d) Total New Hires 2008-2010	(d)/3 (e) Average by company	(f) New Hires Jan 2012-Jan 2013	(g) New Hires Rate Year	(f)+(g) (h) Total New Hires
1	Narragansett Electric	4	1	-	5	2	2	1	3
2	National Grid USA	96	194	104	394	131	142	66	208
3	Key Span Service Company	149	102	74	325	108	117	54	171
4	Key Span Utility Services	7	2	-	9	3	3	2	5
5									
6	**Grand Total**	**256**	**299**	**178**	**733**	**244**	**264**	**123**	**387**

Line Notes

1(a)-4(c)	New Hires per company records
1(f)-4(f)	Column (e) divided by 12 months times 13 months
1(g)-4(g)	Column (e) divided by 2
6	Sum of Lines 1-5

Workpaper MDL-4-GAS
Average New Hires by Company – Gas

The Narragansett Electric Company d/b/a National Grid
Adjustments to Operating Expenses
Test Year Ended December 31, 2011
401K Pension Replacement Plan

	Company	(a) New Hires 2008	(b) New Hires 2009	(c) New Hires 2010	(a)+(b)+(c) (d) Total New Hires 2008-2010	(d)/3 (e) Average by company	(f) New Hires Jan 2012-Jan 2013	(g) New Hires Rate Year	(f)+(g) (h) Total New Hires
1	Narragansett Gas	-	2	1	3	1	1	1	2
2	National Grid USA	96	194	104	394	131	142	66	208
3	Key Span Service Company	149	102	74	325	108	117	54	171
4	Key Span Utility Services	7	2	-	9	3	3	2	5
5									
6	**Grand Total**	**252**	**300**	**179**	**731**	**243**	**263**	**123**	**386**

Line Notes

1(a)-4(c) New Hires per company records
1(f)-4(f) Column (e) divided by 12 months times 13 months
1(g)-4(g) Column (e) divided by 2
6 Sum of Lines 1-5

Workpaper MDL-5

Workpaper MDL-5
Healthcare

Narragansett Electric Company d/b/a National Grid
Test Year Ended December 31, 2011
Healthcare Summary

		RI Gas Direct	Key Span Corporate Services	KeySpan Utility Services	National Grid Service	Other
		(a)	(b)	(c)	(d)	
1	Rate Year Total Annual Medical and Dental	$ 4,945,399	$ 35,984,785	$ 1,419,239	$ 31,013,026	
2						
3	Plus Additional Costs For Vacancies	0	369,979	0	616,193	
4						
5	Percentage of Medical and Dental Charged to Company	100.00%	2.29%	0.65%	4.99%	
6						
7	Percentage of Labor Charged to O & M	54.21%	92.12%	100.00%	74.62%	
8						
9	Rate Year Medical and Dental Expense	2,680,901	766,921	9,225	1,177,726	
10						
11	Total Distribution RateYear Medical and Dental Expense	2,680,901	766,921	9,225	1,177,726	130,005
12						
13	Test Year Health and Hospitalization Expense	2,725,509	857,104	17,131	1,023,451	130,005
14						
15	Total Health and Hospitalization Expense Adjustment	$ (44,608)	$ (90,183)	$ (7,906)	$ 154,275	$ -
16						
17						
18						
19						
20	Number of Vacancies - Union	0				
21	Minimum Union Staffing					
22	Total Number of Vacancies	0	0	0	0	
23	Average Cost Per Employee - Union -Medical					
24	Average Cost Per Employee - Union -Dental					
25	Additional Costs for Vacancies - Union	0	0	0	0	
26						
27	Number of Vacancies - Management	0	32	0	50	
28	Average Cost Per Employee - Management - Medical		10,769		11,490	
29	Average Cost Per Employee - Management - Dental		793		834	
30	Additional Costs for Vacancies - Management	0	369,979	0	616,193	
31						
32	Total Additional Costs for Vacancies	0	369,979	0	616,193	
33						

1(a) From Page 2 Line 46
1(b) From Page 3 Line 122
1(c) From Page 4 Line 74
1(d) From Page 5 Line 47
3 Line 32
28(b) From Page 3 Line 4 (s)
28(b) From Page 3 Line 83 (s)
29(d) From Page 5 Line 3(s)
29(d) From Page 5 Line 28(s)

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
Docket No. R.I.P.U.C. ____
Workpaper MDL-5
Page 1 of 53
Support for Schedule MDL-3 ELEC and GAS, Page 23

Narragansett Electric Company d/b/a National Grid
Test Year Ended December 31, 2011
Healthcare Summary

			RI Electric Direct	Key Span Corporate Services	KeySpan Utility Services	National Grid Service	Other
			(a)	(b)	(c)	(d)	
1	Rate Year Total Annual Medical and Dental		$ 5,609,829	$ 35,984,785	$ 1,419,239	$ 31,013,026	
2							
3	Plus Additional Costs For Vacancies		302,617	369,979	-	616,193	
4							
5	Percentage of Medical and Dental Charged to Company		100.00%	1.56%	0.58%	10.43%	
6							
7	Percentage of Labor Charged to O & M		58.64%	97.11%	100.00%	62.84%	
8							
9	Rate Year Medical and Dental Expense		3,467,058	550,744	8,232	2,073,046	
10							
11	Less : Amount Applicable to IFA	2.64%	(91,557)	(14,544)	(217)	(54,744)	
12							
13	Total Distribution RateYear Medical and Dental Expense		3,375,501	536,200	8,014	2,018,302	57,007
14							
15	Test Year Health and Hospitalization Expense		2,836,087	655,704	15,649	2,030,927	57,007
16							
17	Total Health and Hospitalization Expense Adjustment		$ 539,414.26	$ (119,503.64)	$ (7,634.79)	$ (12,625.46)	$ -
18							
19							
20							
21							
22	Number of Vacancies - Union		0				
23	Minimum Union Staffing		19				
24	Total Number of Vacancies		19	0	0	0	
25	Average Cost Per Employee - Union -Medical		12,977				
26	Average Cost Per Employee - Union -Dental		830				
27	Additional Costs for Vacancies - Union		248,530	0	0	0	
28							
29	Number of Vacancies - Management		4	32	0	50	
30	Average Cost Per Employee - Management - Medical		12,647	10,769		11,490	
31	Average Cost Per Employee - Management - Dental		875	793		834	
32	Additional Costs for Vacancies - Management		54,087	369,979	0	616,193	
33							
34	Total Additional Costs for Vacancies		302,617	369,979	0	616,193	
35							

Line Notes

1(a)	From Page 2 Line 47
1(b)	From Page 3 Line 122
1(c)	From Page 4 Line 74
1(d)	From Page 5 Line 47
3	Line 34
25(a)	From Page 2 Line 11 (s)
26(a)	From Page 2 Line 34 (s)
30(a)	From Page 2 Line 3 (s)
31(a)	From Page 2 Line 28 (s)
30(b)	From Page 3 Line 4 (s)
30(b)	From Page 3 Line 83 (s)
31(d)	From Page 5 Line 3(s)
31(d)	From Page 5 Line 28(s)

The Narragansett Electric Company d/b/a National Grid
Healthcare - RI Gas

2012 RATE CASE - RHODE ISLAND
MEDICAL & DENTAL COSTS
YEAR 2012

		Enrollment			PREMIUM		Monthly	CONTRIBUTIONS			Full Cost			ANNUAL COST			Net Company Cost			RATE YEAR 02/01/2013 - 01/31/2014 Total Company Cost	RATE YEAR 02/01/2013 - 01/31/2014 Net Company Cost
		Ind	2- Person	Family	Ind	2- Person	Family	Ind	2- Person	Family	Ind	2- Person	Family	Total	Ind	2- Person	Family	Total	Total	Total
1	**MEDICAL**																			
2	**Average Medical Cost Management**																		**11,282.28**	
3	**Non-Union Management**																			
4																				
5	National PPO	-	2	5	552.18	1,104.35	1,573.71	105.00	210.00	299.00	-	26,504	94,423	120,927.00	-	21,464	76,483	97,947	132,052.28	106,958.12
6	Regional PPO	-	-	-	552.18	1,104.35	1,573.71	125.00	250.00	360.00	-	-	-	-	-	-	-	-	-	-
7	National EPO	2	4	6	599.30	1,198.62	1,708.03	140.00	280.00	390.00	14,383	57,534	122,978	194,896.12	11,023	44,094	94,898	150,015	212,825.47	163,816.51
8	Opt-out	5																	-	-
9		24	7	6	11						14,383	84,038	217,401	315,822	11,023	65,558	171,381	247,962	344,878	270,775
10	**Average Medical Cost Union**																			14,426.48
11	**New England Union**																			
12	PPO	6	8	13	649.99	1,299.98	1,852.48	131.83	263.66	375.71	46,799	124,798	288,987	460,584	37,308	99,487	230,377	367,172	502,957.99	400,951.29
13	POS	3	10	15	624.82	1,249.64	1,780.73	126.73	253.48	361.21	22,494	149,957	320,531	492,982	17,931	119,539	255,514	392,985	538,336.04	429,139.46
14	Opt-out	2						(83.33)			-			2,000				2,000	-	2,184.00
15		571	18	28							69,293	274,755	609,518	953,566	57,239	219,027	485,891	762,156	1,041,294	832,275
16																				
17	**Steel Workers Union (NE Gas Providence Union)**																			
18	BCBS PPO for SW 12431	32		113	638.72		1,532.92	79.84		191.62	245,268		2,078,640	2,323,908	214,610		1,818,810	2,033,420	2,537,707.54	2,220,494.09
19	Custom Choice Plus	14		61	701.95		1,684.68	143.07		343.38	117,928		1,233,186	1,351,113	93,892		981,835	1,075,727	1,475,415.79	1,174,693.99
20	Opt-out			17				(62.50)		(62.50)				-			12,750	12,750	-	13,923.00
21		207	-	191							363,196		3,311,825	3,675,021	308,302		2,813,395	3,121,897	4,013,123	3,409,111
22																				
23		308	24	230							446,872	358,793	4,138,744	4,944,409	376,764	284,585	3,470,667	4,132,015	**5,399,295**	**4,512,160**
24																				
25																				
26	**DENTAL**																			
27	**Average Dental Cost Management**																			**857.88**
28																				1.07
29	**Non-Union Management**																			
30	Delta Dental	3	9	10	48.27	96.55	137.58	16.00	32.00	45.00	1,738	10,427	16,509	28,674	1,162	6,971	11,109	19,242	30,681.42	20,589.18
31	Opt-out	2																	-	-
32		24	5	9	10						1,738	10,427	16,509	28,674	1,162	6,971	11,109	19,242	30,681	20,589
33	**Average Dental Cost Union**																			1,403.57
34	**New England Union**																			
35	PPO or POS_Dental	10	19	27	40.14	80.28	114.40	8.03	16.06	22.88	4,817	18,304	37,066	60,186	3,853	14,643	29,652	48,149	64,399.28	51,519.42
36	Opt-out	1																	-	-
37		57	11	19	27						4,817	18,304	37,066	60,186	3,853	14,643	29,652	48,149	64,399	51,519
38																				
39	**Steel Workers Union**																			
40	Dental	48		187	62.90		150.97	6.29		15.10	36,232		338,773	375,005	32,609		304,896	337,505	401,255.63	361,130.07
41	Opt-out	2												-					-	-
42		237	50	187							36,232		338,773	375,005	32,609	-	304,896	337,505	401,256	361,130
43																				
44		308	28	224							42,787	28,731	392,348	463,866	37,624	21,614	345,658	404,896	**496,336**	**433,239**
45																				
46	**GRAND TOTAL (Medical & Dental)**										489,659	387,524	4,531,092	5,408,275	414,388	306,199	3,816,324	4,536,911	**5,895,631**	**4,945,399**

Line Notes

	Column (j) = Column(a)* Column(g) x12
	Column (k) = Column(b)* Column(e) x12
	Column (l) = Column(c)* Column(f) x12
	Column (m) = Sum of Column (j) through Column(l)
	Column (n) = Column(a) * (Column(d) - Column(g)) x12
	Column (o) = Column(b) * (Column(e) - Column(b)) x12
	Column (p) = Column(c) * (Column(f) - Column(i)) x12
1 to 24	Column (s) = Column(q) * 1.092%
28 to 45	Column (s) = Column(q) * 1.07%

The Narragansett Electric Company d/b/a National Grid
Healthcare - RI Electric

2012 RATE CASE - RHODE ISLAND
MEDICAL & DENTAL COSTS
YEAR 2012

		Enrollment			Monthly PREMIUM			Monthly CONTRIBUTIONS			ANNUAL COST Full Cost				ANNUAL COST Net Company Cost				RATE YEAR 02/01/2013 - 01/31/2014 Total Company Cost	RATE YEAR 02/01/2013 - 01/31/2014 Net Company Cost
		Ind	2- Person	Family	Ind	2- Person	Family	Ind	2- Person	Family	Ind	2- Person	Family	Total	Ind	2- Person	Family	Total	Total	Total
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)
1																				
2	**MEDICAL**																			
3	**Average Medical Cost Management**																			**12,647.07**
4	**Non-Union Management**																			
5																				
6	National PPO	3	-	-	552.18	1,104.35	1,573.71	105.00	210.00	299.00	19,878	-	-	19,878.48	16,098	-	-	16,098	21,707.30	17,579.54
7	Regional PPO	-	-	-	552.18	1,104.35	1,573.71	125.00	250.00	360.00	-	-	-	-	-	-	-	-	-	-
8	National EPO	2	6	19	599.30	1,198.62	1,708.03	140.00	280.00	390.00	14,383	86,301	389,431	490,114.68	11,023	66,141	300,511	377,675	535,205.23	412,420.75
9	Opt-out	4																	-	-
10		**34**	**6**	**19**							34,262	86,301	389,431	509,993	27,122	66,141	300,511	393,773	556,913	430,000
11	**Average Medical Cost Union**																			12,977.43
12	**New England Union**																			
13	PPO	17	6	21	649.99	1,299.98	1,852.48	131.83	263.66	375.71	132,508	93,599	466,825	693,021	105,705	74,615	372,147	552,467	756,779.46	603,294.43
14	POS	62	75	151	624.82	1,249.64	1,780.73	126.73	253.48	361.21	464,866	1,124,676	3,226,683	4,816,225	370,576	896,546	2,572,177	3,839,299	5,259,317.53	4,192,514.81
15	Opt-out	41						(83.33)			-			41,000				41,000	-	44,772.00
16		**320**		**81**	**172**						597,464	1,218,275	3,693,508	5,509,246	517,281	971,161	2,944,325	4,432,767	6,016,097	4,840,581
17																				
18	**Steel Workers Union (NE Gas Providence Union)**																			
19	BCBS PPO for SW 12431	-		-	638.72		1,532.92	79.84		191.62	-		-	-	-		-	-	-	-
20	Custom Choice Plus	-		-	701.95		1,684.68	143.07		343.38	-		-	-	-		-	-	-	-
21	Opt-out			-				(62.50)		(62.50)									-	-
22		-	-	-							-		-	-	-		-	-	-	-
23																				
24		**409**		**87**	**191**						631,726	1,304,575	4,082,939	6,019,239	544,403	1,037,302	3,244,835	4,826,540	**6,573,010**	**5,270,582**
25																				
26																				
27	**DENTAL**																			
28	**Average Dental Cost Management**																			**874.67**
29																				1.07
30	**Non-Union Management**																			
31	Delta Dental	5	9	17	48.27	96.55	137.58	16.00	32.00	45.00	2,896	10,427	28,066	41,389	1,936	6,971	18,886	27,793	44,286.62	29,738.90
32	Opt-out	3																		
33		**34**	**9**	**17**							2,896	10,427	28,066	41,389	1,936	6,971	18,886	27,793	44,287	29,739
34	**Average Dental Cost Union**																			829.78
35	**New England Union**																			
36	PPO or POS Dental	83	93	169	40.14	80.28	114.40	8.03	16.06	22.88	39,979	89,592	232,003	361,575	31,984	71,674	185,603	289,260	386,885.38	309,508.30
37	Opt-out	28																		
38		**373**	**111**	**93**	**169**						39,979	89,592	232,003	361,575	31,984	71,674	185,603	289,260	386,885	309,508
39																				
40	**Steel Workers Union**																			
41	Dental	-		-	62.90		150.97	6.29		15.10	-		-	-	-		-	-	-	-
42	Opt-out	-																		
43		**0**	-	-							-		-	-	-	-	-	-	-	-
44																				
45		**409**	**102**	**186**							42,876	100,019	260,069	402,964	33,920	78,645	204,489	317,053	**431,172**	**339,247**
46																				
47	**GRAND TOTAL (Medical & Dental)**																		**7,004,182**	**5,609,829**

Line Notes

	Column (j) = Column(a)* Column(d) x12
	Column (k) = Column(b)* Column(e) x12
	Column (l) = Column(c)* Column(f) x12
	Column (m) = Sum of Column (j) through Column(l)
	Column (n) = Column(a) * (Column(d)- Column(g)) x12
	Column (o) = Column(b) * (Column(e)- Column(h)) x12
	Column (p) = Column(c) * (Column(f)- Column(i)) x12
1 to 24	Column (s) = Column(q) * 1.092%
28 to 45	Column (s) = Column(q) * 1.07%

The Narragansett Electric Company d/b/a National Grid
KeySpan Corporate Services

2012 RATE CASE - RHODE ISLAND

MEDICAL & DENTAL COSTS

YEAR 2012

		Enrollment			MONTHLY PREMIUM			CONTRIBUTIONS		
		Ind	Ind + 1	Fam	Ind	Ind + 1	Fam	Ind	Ind + 1	Fam
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1										
2										
3	**MEDICAL**									
4	**Average Medical Cost Management**									
5	**Non-Union Management**									
6										
7	National PPO	208	82	223	552.18	1,104.35	1,573.71	105.00	210.00	299.00
8	Regional PPO - Oxford	39	24	90	552.18	1,104.35	1,573.71	125.00	250.00	360.00
9	Regional PPO - Harvard	8	4	10	552.18	1,104.35	1,573.71	125.00	250.00	360.00
10	Regional PPO - MVP	-	-	1	552.18	1,104.35	1,573.71	125.00	250.00	360.00
11	National EPO	112	81	268	599.30	1,198.62	1,708.03	140.00	280.00	390.00
12	Opt-out	184						-		
13										
14		**1,334**	**551**	**191**	**592**				-	
15	**Average Medical Cost Union**									
16	**Local 3**									
17	BCBS Plan A (formerly Liberty)	-		2	608.10		1,596.43	43.33		86.67
18	BCBS Plan B (formerly Freedom)	1		4	675.05		1,774.20	108.33		238.33
19	Opt-out Eliminated 1/1/12 no credit	-								
20		**7**	**1**	**6**						
21										
22	**Local 101**									
23	GHI PPO Premiere	77		163	631.33		1,510.05	123.50		264.33
24	GHI PPO Standard	45		27	568.58		1,353.99	60.67		149.50
25	GHI PPO Standard -Customer Ops	-		-	568.58		1,353.99	227.43		541.60
26	Opt-out(no credit eff 1/1/11)	33						-		
27		**345**	**155**	**190**						
28										
29	**LIU - Local 1049**									
30	BCBS (Contrib. eff 2/14/12)	78		146	730.74		1,869.88	69.33		169.00
31	BCBS (Contrib. eff 01/01/12 - 02/13/12)	78		146	730.74		1,869.88	60.67		143.00
32	HIP-VYTRA HMO	5		48	666.40		1,638.38	-		-
33	HIP HMO	12		40	649.56		1,597.21	-		-
34	Opt-out	15						-		
35		**344**	**110**	**234**						
36										
37	**LIU - Local 1049(1381)**									
38	BCBS (Contrib. eff 2/14/12)	118		161	730.74		1,869.88	69.33		169.00
39	BCBS (Contrib. eff 01/01/12 - 02/13/12)	118		161	730.74		1,869.88	60.67		143.00
40	HIP-VYTRA HMO	17		44	666.40		1,638.38	-		-
41	HIP HMO	26		41	649.56		1,597.21	-		-
42	Opt-out	78						-		
43		**485**	**239**	**246**						
44										
45	**Local 13507 - Colonial Gas**									
46	BCBS PPO	1		1	588.50		1,571.28	117.70		314.26
47	Harvard HMO	-		-	854.90		2,305.87	170.98		461.17
48	Opt-out	-						(62.50)		
49		**2**	**1**	**1**						
50										
51	**Local 12012-03**									
52	Anthem Blue Choice POS (Inc. Rx)	-		-	785.49		2,054.11	140.08		375.53
53	Matthew Thornton HMO	-		-	717.12		1,865.09	71.71		186.51
54	Opt-out	-		-				(62.50)		
55		**-**	**-**	**-**						
56										
57	**Local 12012-04**									
58	BCBS PPO	5		9	588.50		1,571.28	58.85		157.13
59	Harvard HMO	-		-	974.16		2,649.69	444.51		1,235.54
60	Fallon HMO	-		-	737.74		1,896.01	208.09		481.86
61	Opt-out	1						(62.50)		
62		**6**		**9**						
63										
64	**Local 12003**									
65	BCBS PPO	56		115	588.50		1,571.28	58.85		157.13
66	Harvard HMO	1		-	974.16		2,649.69	444.51		1,235.54
67	Fallon HMO	-		-	737.74		1,896.01	208.09		481.86
68	Opt-out	18						(62.50)		
69		**75**		**115**						
70										
71	**Local 318**									
72	BCBS PPO	1		2	588.50		1,571.28	58.85		157.13
73	Harvard HMO	-		-	974.16		2,649.69	444.51		1,235.54
74	Fallon HMO	-		-	737.74		1,896.01	208.09		481.86
75	Opt-out	-						(62.50)		
76		**1**		**2**						
77										
78	*1,391*	*union count*								
79	**2,725**	**1,139**	**191**	**1,395**						

The Narragansett Electric Company d/b/a National Grid																					
KeySpan Corporate Services																					
	2012 RATE CASE - RHODE ISLAND																				
	MEDICAL & DENTAL COSTS																				
	YEAR 2012																				

The Narragansett Electric Company d/b/a National Grid
KeySpan Corporate Services

2012 RATE CASE - RHODE ISLAND
MEDICAL & DENTAL COSTS
YEAR 2012

			Enrollment			ANNUAL COST: FULL COST				ANNUAL COST: NET COMPANY COST				RATE YEAR 02/01/2013 - 01/31/2014: Total Company Cost	RATE YEAR 02/01/2013 - 01/31/2014: Net Company Cost
			Ind	Ind + 1	Fam	Ind	Ind + 1	Fam	Total	Ind	Ind + 1	Fam	Total	Total	Total
			(a)	(b)	(c)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)
1															
2															1.09
3	**MEDICAL**														
4	**Average Medical Cost Management**														10,768.82
5	**Non-Union Management**														
6															
7	National PPO		208	82	223	1,378,241	1,086,680	4,211,248	6,676,170	1,116,161	880,040	3,411,124	5,407,326	7,290,377	5,904,800
8	Regional PPO - Oxford		39	24	90	258,420	318,053	1,699,607	2,276,080	199,920	246,053	1,310,807	1,756,780	2,485,479	1,918,404
9	Regional PPO - Harvard		8	4	10	53,009	53,009	188,845	294,863	41,009	41,009	145,645	227,663	321,991	248,608
10	Regional PPO - MVP		-	-	1	-	-	18,885	18,885	-	-	14,565	14,565	20,622	15,904
11	National EPO		112	81	268	805,459	1,165,059	5,493,024	7,463,542	617,299	892,899	4,238,784	5,748,982	8,150,188	6,277,889
12	Opt-out		184			-		-	-				-	-	-
13															
14		**1,334**	**551**	**191**	**592**	2,495,130	2,622,801	11,611,609	16,729,540	1,974,390	2,060,001	9,120,925	13,155,316	18,268,657	14,365,605
15	**Average Medical Cost Union**														14,076.14
16	**Local 3**														
17	BCBS Plan A (formerly Liberty)		-		2	-		38,314	38,314	-		36,234	36,234	41,839	39,568
18	BCBS Plan B (formerly Freedom)		1		4	8,101		85,162	93,262	6,801		73,722	80,522	101,842	87,930
19	Opt-out Eliminated 1/1/12 no credit		-			-		-	-	-		-	-	-	-
20		**7**	**1**		**6**	8,101		123,476	131,577	6,801		109,956	116,757	143,682	127,498
21															
22	**Local 101**														
23	GHI PPO Premiere		77		163	583,349		2,953,658	3,537,007	469,235		2,436,622	2,905,857	3,862,411	3,173,196
24	GHI PPO Standard		45		27	307,033		438,693	745,726	274,273		390,255	664,528	814,333	725,665
25	GHI PPO Standard -Customer Ops		-		-	-		-	-	-		-	-	-	-
26	Opt-out(no credit eff 1/1/11)		33			-		-	-	-		-	-	-	-
27		**345**	**155**		**190**	890,382		3,392,351	4,282,733	743,508		2,826,877	3,570,385	4,676,744	3,898,860
28															
29	**LIU - Local 1049**														
30	BCBS (Contrib. eff. 2/14/12)		78		146	598,476		2,866,526	3,465,002	541,692		2,607,449	3,149,141	3,783,782	3,438,862
31	BCBS (Contrib. eff. 01/01/12 - 02/13/12)		78		146	85,497		409,504	495,000	78,399		378,187	456,585	540,540	498,591
32	HIP-VYTRA HMO		5		48	39,984		943,707	983,691	39,984		943,707	983,691	1,074,190	1,074,190
33	HIP HMO		12		40	93,537		766,661	860,197	93,537		766,661	860,197	939,336	939,336
34	Opt-out		15			-		-	-	-		-	-	-	-
35		**344**	**110**		**234**	817,493		4,986,397	5,803,891	753,611		4,696,003	5,449,615	6,337,849	5,950,979
36															
37	**LIU - Local 1049(1381)**														
38	BCBS (Contrib. eff. 2/14/12)		118		161	905,387		3,161,032	4,066,419	819,483		2,875,338	3,694,821	4,440,530	4,034,744
39	BCBS (Contrib. eff. 01/01/12 - 02/13/12)		118		161	129,341		451,576	580,917	118,603		417,042	535,645	634,361	584,924
40	HIP-VYTRA HMO		17		44	135,946		865,065	1,001,010	135,946		865,065	1,001,010	1,093,103	1,093,103
41	HIP HMO		26		41	202,663		785,827	988,490	202,663		785,827	988,490	1,079,431	1,079,431
42	Opt-out		78			-		-	-	-		-	-	-	-
43		**485**	**239**		**246**	1,373,336		5,263,500	6,636,836	1,276,694		4,943,271	6,219,965	7,247,425	6,792,202
44															
45	**Local 13507 - Colonial Gas**														-
46	BCBS PPO		1		1	7,062		18,855	25,917	5,650		15,084	20,734	28,302	22,641
47	Harvard HMO		-		-	-		-	-	-		-	-	-	-
48	Opt-out		-			-		-	-	-		-	-	-	-
49		**2**	**1**		**1**	7,062		18,855	25,917	5,650		15,084	20,734	28,302	22,641
50															
51	**Local 12012-03**														
52	Anthem Blue Choice POS (Inc. Rx)		-		-	-		-	-	-		-	-	-	-
53	Matthew Thornton HMO		-		-	-		-	-	-		-	-	-	-
54	Opt-out		-		-	-		-	-	-		-	-	-	-
55		**-**	**-**		**-**	-		-	-	-		-	-	-	-
56															
57	**Local 12012-04**														
58	BCBS PPO		5		9	35,310		169,698	205,008	31,779		152,728	184,507	223,869	201,482
59	Harvard HMO		-		-	-		-	-	-		-	-	-	-
60	Fallon HMO		-		-	-		-	-	-		-	-	-	-
61	Opt-out		1			-		-	-	750		-	750	-	819
62		**15**	**6**		**9**	35,310		169,698	205,008	32,529		152,728	185,257	223,869	202,301
63															
64	**Local 12003**														
65	BCBS PPO		56		115	395,472		2,168,366	2,563,838	355,925		1,951,530	2,307,455	2,799,712	2,519,740
66	Harvard HMO		1		-	11,690		-	11,690	6,356		-	6,356	12,765	6,941
67	Fallon HMO		-		-	-		-	-	-		-	-	-	-
68	Opt-out		18			-		-	-	13,500		-	13,500	-	14,742
69		**190**	**75**		**115**	407,162		2,168,366	2,575,528	375,781		1,951,530	2,327,310	2,812,477	2,541,423
70															
71	**Local 318**														
72	BCBS PPO		1		2	7,062		37,711	44,773	6,356		33,940	40,295	48,892	44,003
73	Harvard HMO		-		-	-		-	-	-		-	-	-	-
74	Fallon HMO		-		-	-		-	-	-		-	-	-	-
75	Opt-out		-			-		-	-	-		-	-	-	-
76		**3**	**1**		**2**	7,062		37,711	44,773	6,356		33,940	40,295	48,892	44,003
77															
78		*1,391*	*union count*												
79		**2,725**	**1,139**	**191**	**1,395**	6,041,038	2,622,801	27,771,964	36,435,802	5,175,319	2,060,001	23,850,314	31,085,634	39,787,896	33,945,512

The Narragansett Electric Company d/b/a National Grid
KeySpan Corporate Services

2012 RATE CASE - RHODE ISLAND
MEDICAL & DENTAL COSTS
YEAR 2012

			Enrollment			ANNUAL COST: FULL COST				ANNUAL COST: NET COMPANY COST				RATE YEAR 02/01/2013 - 01/31/2014: Total Company Cost	RATE YEAR 02/01/2013 - 01/31/2014: Net Company Cost
			Ind	Ind + 1	Fam	Ind	Ind + 1	Fam	Total	Ind	Ind + 1	Fam	Total	Total	Total
			(a)	(b)	(c)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)
80															
81	**DENTAL**														
82															1.07
83	**Average Dental Cost Management**														793.02
84	Management		352	252	598	203,906	291,956	987,262	1,483,124	136,322	195,188	657,166	988,676	1,586,942	1,057,883
85	Opt-out - Management		132											-	-
86		**1,334**	484	252	598										
87	Local 101 - GHI		130		187	33,805		162,331	196,136	-		40,781	40,781	209,866	43,636
88	Opt-out Local 101		28			-		-	-	-		-	-	-	-
89	Sponsored Local 101 - GHI		47			12,222		-	12,222	-		-	-	13,077	-
90		**345**	158		187				-						
91	Local 3 - GHI		1		6	337		6,823	7,160	103		3,391	3,494	7,661	3,738
92	Opt-out Local 3		-			-		-	-	-		-	-	-	-
93		**7**	1		6										
94	LIU-1049 -DELTA (Contrib. eff. 2/14/12)		101		222	52,686		289,510	342,196	41,197		239,005	280,202	366,150	299,816
95	LIU-1049 - DELTA (Contrib. eff. 01/01/12 - 2/13/12)		101		222	7,527		41,359	48,885	6,049		34,865	40,914	52,307	43,779
96	Opt-out LIU 1049		21			-		-	-	-		-	-	-	-
97	Sponsored LIU - DELTA DENTAL		51			-		-	-	(30,600)		-	(30,600)	-	(32,742)
98		**344**	122		222										
99	LIU-1049(1381) -DELTA (Contrib. eff. 2/14/12)		170		248	88,679		323,417	412,096	69,341		266,997	336,338	440,942	359,882
100	LIU-1049(1381) - DELTA (Contrib. eff. 01/01/12 - 2/13/12		170		248	12,668		46,202	58,871	10,182		38,948	49,131	62,992	52,570
101	Opt-out LIU 1381		67			-		-	-	-		-	-	-	-
102	Sponsored LIU - DELTA DENTAL		45			-		-	-	(27,000)		-	(27,000)	-	(28,890)
103		**485**	237		248										
104	Local 13507		1		1	481		1,563	2,044	433		1,407	1,840	2,188	1,969
105	Opt-out Local 13507		-			-		-	-	-		-	-	-	-
106		**2**	1		1										
107	Local 12012-03		-		-	-		-	-	-		-	-	-	-
108	Opt-out Local 12012-03		-			-		-	-	-		-	-	-	-
109		**-**	-		-										
110	Local 12012-04		4		11	1,925		17,196	19,120	1,732		15,476	17,208	20,459	18,413
111	Opt-out Local 12012-04		-			-		-	-	-		-	-	-	-
112		**15**	4		11										
113	Local 12003 - Boston Gas - Boston		53		127	25,504		198,531	224,035	22,953		178,678	201,632	239,718	215,746
114	Opt-out Local 12003		10			-		-	-	-		-	-	-	-
115		**190**	63		127										
116	Local 318 - Boston Gas - Beverly		1		2	481		3,126	3,608	433		2,814	3,247	3,860	3,474
117	Opt-out Local 318		-			-		-	-	-		-	-	-	-
118		**3**	1		2										
119		*1,391*	union count												
120		**2,725**	**1,071**	**252**	**1,402**	440,220	291,956	2,077,321	2,809,496	231,146	195,188	1,479,529	1,905,862	3,006,161	2,039,273
121															
122	**GRAND TOTAL (Medical & Dental)**					6,481,258	2,914,756	29,849,284	39,245,299	5,406,465	2,255,188	25,329,843	32,991,496	42,794,057	35,984,785

Line Notes

	Column (j) = Column(a)* Column(g) x12
	Column (k) = Column(b)* Column(e) x12
	Column (l) = Column(c)* Column(f) x12
	Column (m) = Sum of Column (j) through Column(l)
	Column (n) = Column(a) * (Column(d) - Column(g)) x12
	Column (o) = Column(b) * (Column(e) - Column(h)) x12
	Column (p) = Column(c) * (Column(f) - Column(i)) x12
1 to 79	Column (s) = Column(q) * 1.092%
83 to 120	Column (s) = Column(q) * 1.07%

The Narragansett Electric Company d/b/a National Grid
KeySpan Utility Services
2012 RATE CASE - RHODE ISLAND
MEDICAL & DENTAL COSTS
YEAR 2012

		Enrollment			MONTHLY PREMIUM			MONTHLY CONTRIBUTIONS		
		Ind	Ind + 1	Fam	Ind	Ind + 1	Fam	Ind	Ind + 1	Fam
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1										
2	**MEDICAL**									
3										
4	**Non-Union Management**									
5										
6	National PPO	6	1	21	552.18	1,104.35	1,573.71	105.00	210.00	299.00
7	Regional PPO - Oxford	5	-	13	552.18	1,104.35	1,573.71	125.00	250.00	360.00
8	Regional PPO - Harvard				552.18	1,104.35	1,573.71	125.00	250.00	360.00
9	Regional PPO - MVP				552.18	1,104.35	1,573.71	125.00	250.00	360.00
10	National EPO	6	3	12	599.30	1,198.62	1,708.03	140.00	280.00	390.00
11	Opt-out	9								
12										
13		76	26	4	46					
14										
15	**Local 3**									
16	BCBS Plan A (formerly Liberty)	-		-	608.10		1,596.43	43.33		86.67
17	BCBS Plan B (formerly Freedom)	-		-	675.05		1,774.20	108.33		238.33
18	Opt-out Eliminated 1/1/12 no credit	-								
19		-	-	-						
20										
21	**Local 101**									
22	GHI PPO Premiere	6		14	631.33		1,510.05	123.50		264.33
23	GHI PPO Standard	1		1	568.58		1,353.99	60.67		149.50
24	GHI PPO Standard -Customer Ops	-		-	568.58		1,353.99	227.43		541.60
25	Opt-out(no credit eff 1/1/11)	2								
26		24	9	15						
27										
28	**LIU - Local 1049**									
29	BCBS (Contrib. eff. 2/14/12)	1		1	730.74		1,869.88	69.33		169.00
30	BCBS (Contrib. eff. 01/01/12 - 02/13/12)	1		1	730.74		1,869.88	60.67		143.00
31	HIP-VYTRA HMO	-		2	666.40		1,638.38	-		-
32	HIP HMO	1		-	649.56		1,597.21	-		-
33	Opt-out	-						-		
34		5	2	3						
35										
36	**LIU - Local 1049(138)**									
37	BCBS (Contrib. eff. 2/14/12)	1		1	730.74		1,869.88	69.33		169.00
38	BCBS (Contrib. eff. 01/01/12 - 02/13/12)	1		1	730.74		1,869.88	60.67		143.00
39	HIP-VYTRA HMO	-		1	666.40		1,638.38	-		-
40	HIP HMO	-			649.56		1,597.21	-		-
41	Opt-out	-						-		
42		3	1	2						
43										
44		32	*union count*							
45		88	4	66						
46										
47	**DENTAL**									

The Narragansett Electric Company d/b/a National Grid
KeySpan Utility Services

2012 RATE CASE - RHODE ISLAND
MEDICAL & DENTAL COSTS
YEAR 2012

				MONTHLY						
		Enrollment			PREMIUM			CONTRIBUTIONS		
		Ind	Ind + 1	Fam	Ind	Ind + 1	Fam	Ind	Ind + 1	Fam
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
48										
49										
50	Management	15	13	45	48.27	96.55	137.58	16.00	32.00	46.00
51	Opt-out - Management	3								
52		76	18	13	45					
53	Local 101 - GHI	7		15	21.67		72.34	21.67		54.17
54	Opt-out Local 101	2								
55	Sponsored Local 101 - GHI	1			21.67			21.67		
56		24	9	15						
57	Local 3 - GHI	-		-	28.08		94.76	19.50		47.67
58	Opt-out Local 3	-						(12.50)		
59		-	-	-						
60	LIU-1049 -DELTA (Contrib. eff. 2/14/12)	2		3	49.68		124.20	10.83		21.67
61	LIU-1049 - DELTA (Contrib. eff. 01/01/12 - 2/13/12)	2		3	49.68		124.20	9.75		19.50
62	Opt-out LIU 1049	-						50.00		
63	Sponsored LIU - DELTA DENTAL	-								
64		2		3						
65	LIU-1049(138I) -DELTA (Contrib. eff. 2/14/12)	1		2	49.68		124.20	10.83		21.67
66	LIU-1049(138I) - DELTA (Contrib. eff. 01/01/12 - 2/1	1		2	49.68		124.20	9.75		19.50
67	Opt-out LIU 1381	-								
68	Sponsored LIU - DELTA DENTAL	-						50.00		
69		3	1	2						
70		32	union count							
71		106	13	65						
72										
73	**GRAND TOTAL (Medical & Dental)**									

Line	Notes
	Column (j) = Column(a)* Column(g) x12
	Column (k) = Column(b)* Column(e) x12
	Column (l) = Column(c)* Column(f) x12
	Column (m) = Sum of Column (j) through Column(l)
	Column (n) = Column(a) * (Column(d) - Column(g)) x12
	Column (o) = Column(b) * (Column(e) - Column(h)) x12
	Column (p) = Column(c) * (Column(f) - Column(i)) x12
1 to 45	Column (s) = Column(q) * 1.092%
47 to 73	Column (s) = Column(q) * 1.07%

		The Narragansett Electric Company d/b/a National Grid														
		KeySpan Utlity Services														
		2012 RATE CASE - RHODE ISLAND				2012 RATE CASE - RHODE ISLAND										
		MEDICAL & DENTAL COSTS				MEDICAL & DENTAL COSTS										
		YEAR 2012				YEAR 2012										
															RATE YEAR	
						ANNUAL COST									02/01/2013 - 01/31/2014	
			Enrollment			FULL COST				NET COMPANY COST					Total Company Cost	Net Company Cost
			Ind	Ind + 1	Fam	Ind	Ind + 1	Fam	Total	Ind	Ind + 1	Fam	Total		Total	Total
			(a)	(b)	(c)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)		(r)	(s)
1																1.09
2		**MEDICAL**														
3																
4		**Non-Union Management**														
5																
6		National PPO	6	1	21	39,757	13,252	396,575	449,584	32,197	10,732	321,227	364,156		490,946	397,658
7		Regional PPO - Oxford	5	-	13	33,131	-	245,499	278,630	25,631	-	189,339	214,970		304,263	234,747
8		Regional PPO - Harvard				-	-	-	-	-	-	-	-		-	-
9		Regional PPO - MVP				-	-	-	-	-	-	-	-		-	-
10		National EPO	6	3	12	43,150	43,150	245,956	332,256	33,070	33,070	189,796	255,936		362,824	279,482
11		Opt-out	9			-		-	-				-		-	-
12																
13		**76**	**26**	**4**	**46**	116,037	56,403	888,030	1,060,470	90,897	43,803	700,362	835,062		1,158,033	911,888
14																
15		**Local 3**														
16		BCBS Plan A (formerly Liberty)	-		-	-		-	-	-		-	-		-	-
17		BCBS Plan B (formerly Freedom)	-		-	-		-	-	-		-	-		-	-
18		Opt-out Eliminated 1/1/12 no credit	-			-		-	-	-		-	-		-	-
19		-	-		-	-		-	-	-		-	-		-	-
20																
21		**Local 101**														
22		GHI PPO Premiere	6		14	45,456		253,688	299,144	36,564		209,280	245,844		326,665	268,462
23		GHI PPO Standard	1		1	6,823		16,248	23,071	6,095		14,454	20,549		25,193	22,439
24		GHI PPO Standard -Customer Ops	-		-	-		-	-	-		-	-		-	-
25		Opt-out(no credit eff 1/1/11)	2			-		-	-	-		-	-		-	-
26		**24**	**9**		**15**	52,279		269,936	322,215	42,659		223,734	266,393		351,859	290,901
27																
28		**LIU - Local 1049**														
29		BCBS (Contrib. eff. 2/14/12)	1		1	7,673		19,634	27,307	6,945		17,859	24,804		29,819	27,086
30		BCBS (Contrib. eff. 01/01/12 - 02/13/12)	1		1	1,096		2,805	3,901	1,005		2,590	3,595		4,260	3,926
31		HIP-VYTRA HMO	-		2	-		39,321	39,321	-		39,321	39,321		42,939	42,939
32		HIP HMO	1		-	7,795		-	7,795	7,795		-	7,795		8,512	8,512
33		Opt-out	-			-		-	-	-		-	-		-	-
34		**5**	**2**		**3**	16,564		61,760	78,323	15,745		59,771	75,515		85,529	82,463
35																
36		**LIU - Local 1049(1381)**														
37		BCBS (Contrib. eff. 2/14/12)	1		1	7,673		19,634	27,307	6,945		17,859	24,804		29,819	27,086
38		BCBS (Contrib. eff. 01/01/12 - 02/13/12)	1		1	1,096		2,805	3,901	1,005		2,590	3,595		4,260	3,926
39		HIP-VYTRA HMO	-		1	-		19,661	19,661	-		19,661	19,661		21,469	21,469
40		HIP HMO	-			-		-	-	-		-	-		-	-
41		Opt-out	-			-		-	-	-		-	-		-	-
42		**3**	**1**		**2**	8,769		42,099	50,868	7,950		40,110	48,060		55,548	52,482
43																
44		*32*	*union count*													
45		**B08**		**4**	**66**	193,649	56,403	1,261,825	1,511,876	157,251	43,803	1,023,977	1,225,030		**1,650,969**	**1,337,733**
46																
47		**DENTAL**														

		The Narragansett Electric Company d/b/a National Grid														
		KeySpan Utlity Services														
		2012 RATE CASE - RHODE ISLAND				2012 RATE CASE - RHODE ISLAND										
		MEDICAL & DENTAL COSTS				MEDICAL & DENTAL COSTS										
		YEAR 2012				YEAR 2012										
															RATE YEAR	
						ANNUAL COST									02/01/2013 - 01/31/2014	
			Enrollment			FULL COST				NET COMPANY COST					Total Company Cost	Net Company Cost
			Ind	Ind + 1	Fam	Ind	Ind + 1	Fam	Total	Ind	Ind + 1	Fam	Total		Total	Total
			(a)	(b)	(c)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)		(r)	(s)
48																1.07
49																
50		Management	15	13	45	8,689	15,061	74,292	98,043	5,809	10,069	49,452	65,331		104,906	69,904
51		Opt-out - Management	3												-	-
52		76	18	13	45											
53		Local 101 - GHI	7		15	1,820		13,021	14,841	-		3,271	3,271		15,880	3,500
54		Opt-out Local 101	2			-		-	-	-		-	-		-	-
55		Sponsored Local 101 - GHI	1			260		-	260	-		-	-		278	-
56		24	9		15				-							
57		Local 3 - GHI	-		-	-		-	-	-		-	-		-	-
58		Opt-out Local 3	-			-		-	-	-		-	-		-	-
59		-	-		-											
60		LIU-1049 -DELTA (Contrib. eff. 2/14/12)	2		3	1,043		3,912	4,956	816		3,230	4,046		5,302	4,329
61		LIU-1049 - DELTA (Contrib. eff. 01/01/12 - 2/13/12)	2		3	149		559	708	120		471	591		757	632
62		Opt-out LIU 1049	-			-		-	-	-		-	-		-	-
63		Sponsored LIU - DELTA DENTAL	-			-		-	-	-		-	-		-	-
64		5	2		3											
65		LIU-1049(1381) -DELTA (Contrib. eff. 2/14/12)	1		2	522		2,608	3,130	408		2,153	2,561		3,349	2,740
66		LIU-1049(1381) - DELTA (Contrib. eff. 01/01/12 - 2/1	1		2	75		373	447	60		314	374		478	400
67		Opt-out LIU 1381	-			-		-	-	-		-	-		-	-
68		Sponsored LIU - DELTA DENTAL	-			-		-	-	-		-	-		-	-
69		3	1		2											
70		*32*	union count													
71		**B08**		**13**	**65**	12,558	15,061	94,766	122,385	7,213	10,069	58,892	76,173		**130,952**	**81,506**
72																
73		**GRAND TOTAL (Medical & Dental)**				206,207	71,464	1,356,591	1,634,261	164,463	53,872	1,082,869	1,301,204		**1,781,920**	**1,419,239**

Line Notes

	Column (j) = Column(a)* Column(g) x12
	Column (k) = Column(b)* Column(e) x12
	Column (l) = Column(c)* Column(f) x12
	Column (m) = Sum of Column (j) through Column(l)
	Column (n) = Column(a) * (Column(d) - Column(g)) x12
	Column (o) = Column(b) * (Column(e) - Column(h)) x12
	Column (p) = Column(c) * (Column(f) - Column(i)) x12
1 to 45	Column (s) = Column(q) * 1.092%
47 to 73	Column (s) = Column(q) * 1.07%

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
Docket No. R.I.P.U.C.____
Workpaper MDL-5
Page 13 of 53
Support for Schedule MDL-3 ELEC and GAS, Page 23

The Narragansett Electric Company d/b/a National Grid
Healthcare National Grid USA Service Company

2012 RATE CASE - RHODE ISLAND, MEDICAL & DENTAL COSTS, YEAR 2012 (columns a–i: Monthly; columns j–q: Annual Cost); RATE YEAR 02/01/2013 - 01/31/2014 (columns r–s)

		Enrollment			PREMIUM			CONTRIBUTIONS			Full Cost				Net Company Cost				Total Company Cost	Net Company Cost
		Ind	2- Person	Family	Ind	2- Person	Family	Ind	2- Person	Family	Ind	2- Person	Family	Total	Ind	2- Person	Family	Total	Total	Total
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)
1																				1.09
2	**MEDICAL**																			
3	**Average Medical Cost Management**																			**11,489.51**
4	**Non-Union Management**																			
5																				
6	National PPO	166	80	198	552.18	1,104.35	1,573.71	105.00	210.00	299.00	1,099,943	1,060,176	3,739,135	5,899,254	890,783	858,576	3,028,711	4,778,070	6,441,984.84	5,217,651.92
7	Regional PPO	34	24	55	552.18	1,104.35	1,573.71	125.00	250.00	360.00	225,289	318,053	1,038,649	1,581,991	174,289	246,053	801,049	1,221,391	1,727,534.00	1,333,758.80
8	National EPO	223	269	662	599.30	1,198.62	1,708.03	140.00	280.00	390.00	1,603,727	3,869,145	13,568,590	19,041,462	1,229,087	2,965,305	10,470,430	14,664,822	20,793,277.03	16,013,986.15
9	Opt-out	253																	-	-
10	**1,964**	**676**	**373**	**915**							2,928,959	5,247,374	18,346,374	26,522,707	2,294,159	4,069,934	14,300,190	20,664,283	28,962,796	22,565,397
11	**Average Medical Cost Union**																			12,453.97
12	**New England Union**																			
13	PPO	44	33	19	649.99	1,299.98	1,852.48	131.83	263.66	375.71	343,195	514,792	422,365	1,280,352	273,590	410,384	336,704	1,020,678	1,398,144.65	1,114,580.72
14	POS	93	100	155	624.82	1,249.64	1,780.73	126.73	253.48	361.21	697,299	1,499,568	3,312,158	5,509,025	555,864	1,195,394	2,640,315	4,391,573	6,015,855.21	4,795,597.73
15	Opt-out	38						(83.33)			-				38,000			38,000	-	41,496.00
16	**482**	**175**	**133**	**174**							1,040,494	2,014,360	3,734,523	6,789,377	867,454	1,605,779	2,977,019	5,450,251	7,414,000	5,951,674
17																				
18	**Steel Workers Union (NE Gas Providence Union)**																			
19	BCBS PPO for SW 12431	7		16	638.72		1,532.92	79.84		191.62	53,652		294,321	347,973	46,946		257,531	304,476	379,986.65	332,488.32
20	Custom Choice Plus	4		5	701.95		1,684.68	143.07		343.38	33,694		101,081	134,774	26,826		80,478	107,305	147,173.64	117,176.56
21	Opt-out			-				(62.50)		(62.50)					-		-	-	-	-
22	**32**	**11**	**-**	**21**							87,346		395,401	482,748	73,772		338,009	411,781	527,160	449,665
23																				
24	**2,478**	**862**	**506**	**1,110**							4,056,799	7,261,734	22,476,299	33,794,832	3,235,384	5,675,713	17,615,218	26,526,315	**36,903,956**	**28,966,736**
25																				
26																				
27	**DENTAL**																			
28	**Average Dental Cost Management**																			834.35
29																				1.07
30	**Non-Union Management**																			
31	Delta Dental	428	458	910	48.27	96.55	137.58	16.00	32.00	45.00	247,931	530,618	1,502,356	2,280,904	165,755	354,746	1,010,956	1,531,456	2,440,567.51	1,638,658.15
32	Opt-out	168																		
33	**1964**	**596**	**458**	**910**							247,931	530,618	1,502,356	2,280,904	165,755	354,746	1,010,956	1,531,456	2,440,568	1,638,658
34	**Average Dental Cost Union**																			793.06
35	**New England Union**																			
36	PPO or POS_Dental	138	143	161	40.14	80.28	114.40	8.03	16.06	22.88	66,472	137,760	221,021	425,253	53,177	110,208	176,817	340,202	455,020.84	364,016.67
37	Opt-out	40																		-
38	**482**	**178**	**143**	**161**							66,472	137,760	221,021	425,253	53,177	110,208	176,817	340,202	455,021	364,017
39																				
40	**Steel Workers Union**																			
41	Dental	12		20	62.90		150.97	6.29		15.10	9,058		36,232	45,290	8,152		32,609	40,761	48,460.81	43,614.73
42	Opt-out	-																		
43	**32**	**12**	**-**	**20**							9,058		36,232	45,290	8,152	-	32,609	40,761	48,461	43,615
44																				
45	**2,478**	**786**	**601**	**1,091**							323,461	668,378	1,759,609	2,751,448	227,084	464,954	1,220,381	1,912,420	**2,944,049**	**2,046,290**
46																				
47	**GRAND TOTAL (Medical & Dental)**																		**39,848,005**	**31,013,026**

Line Notes

Column (j) = Column(a)* Column(g) x12
Column (k) = Column(b)* Column(e) x12
Column (l) = Column(c)* Column(f) x12
Column (m) = Sum of Column (j) through Column(l)
Column (n) = Column(a) * (Column(d) - Column(g)) x12
Column (o) = Column(b) * (Column(e) - Column(h)) x12
Column (p) = Column(c) * (Column(f) - Column(i)) x12
1 to 24 Column (s) = Column(q) * 1.092%
27 to 47 Column (s) = Column(q) * 1.07%

A COMPARISON OF NATIONAL GRID HEALTH BENEFITS FOR MANAGEMENT EMPLOYEES

This is a summary of the major benefits offered by each health care plan and also provides employee contributions/costs for 2012.

MEDICAL PLAN COMPARISON: HOW PLANS COVER SERVICES

	National PPO (Blue Cross Blue Shield) and Regional PPOs (Harvard Pilgrim, Independent Health, MVP, Oxford)		National EPO (Blue Cross Blue Shield)
	In-Network	Out-of-Network	In-Network Only
GENERAL PROVISIONS			
Annual deductible	$250/individual $500/family	$400/individual $800/family	None
Benefit level (what the plan pays for most eligible expenses)	Plan typically pays services at 90% after you satisfy the deductible, you pay 10%	Plan typically pays services at 70% after you satisfy the deductible, you pay 30%	Plan typically pays services at 100% after you pay your copay
Annual coinsurance maximum (excluding deductible)	$1,000/individual $2,000/family	$2,400/individual $4,800/family	None
Maximum lifetime benefit per person	No limit	No limit	No limit
Dependent coverage	To the end of the year in which the dependent turns age 26		
Inpatient covered services	Plan pays 90%*; you pay 10%	Plan pays 70%*; you pay 30%	You pay $150 copay
OUTPATIENT COVERED SERVICES			
Preventive Care visits	Plan pays 100%; no deductible	Plan pays 70%*; you pay 30%	Plan pays 100%
Other office visits	$15 Primary Care/ $20 Specialist	Plan pays 70%*; you pay 30%	You pay $15 Primary Care/ $20 Specialist per visit
Outpatient surgery, preadmission testing	Plan pays 90%*; you pay 10%	Plan pays 70%*; you pay 30%	Plan pays 100%
Routine vision (one per calendar year)	Plan pays 100%, no deductible	Plan pays 70%*; you pay 30%	Plan pays 100%
Routine hearing exams	Plan pays 100%, no deductible	Plan pays 70%*; you pay 30%	Plan pays 100%
Diagnostic lab and X-ray	Plan pays 100%; no deductible	Plan pays 70%*; you pay 30%	Plan pays 100%
MENTAL HEALTH AND SUBSTANCE ABUSE			
Inpatient	Plan pays 90%*; you pay 10%	Plan pays 70%*; you pay 30%	You pay $150 per admission
Outpatient	You pay $15 per visit, no deductible	Plan pays 70%*; you pay 30%	You pay $15 per visit
MATERNITY BENEFITS			
Prenatal Care	$15 copay for first visit	Plan pays 70%*; you pay 30%	Plan pays 100%
In-hospital delivery	Plan pays 90%*; you pay 10%	Plan pays 70%*; you pay 30%	You pay $150 per admission
EMERGENCY ROOM CARE			
	Plan pays 90%; you pay 10%	Plan pays 90%; you pay 10%	You pay $100 copay (waived if admitted or held 24 hours)

* After you satisfy the deductible

management

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Prescription Drug Coverage

When you enroll in medical coverage through National Grid you will automatically receive prescription drug coverage through CVS Caremark.

PRESCRIPTION DRUG COVERAGE
Note: CVS Caremark uses a formulary drug list of approved medications. Consult with your physician regarding the use of the formulary.

	RETAIL (30-DAY SUPPLY)	MAIL ORDER (90-DAY SUPPLY)*
Generic (Tier I)	$10	$20
Preferred Brand (Tier II)	$25	$50
Non-Preferred Brand (Tier III)	$40	$80

*You can choose to have maintenance medications mailed to your home or pick them up at a CVS pharmacy.

Medical Plan Costs

MEDICAL COSTS (Including Prescription Drug Coverage)	NATIONAL PPO			NATIONAL EPO			REGIONAL PPO		
	Individual	2-Person	Family	Individual	2-Person	Family	Individual	2-Person	Family
MONTHLY COST SUMMARY:									
Full-time employees pay	$105.00	$210.00	$299.00	$140.00	$280.00	$390.00	$125.00	$250.00	$360.00
80% part-time employees pay	$194.44	$388.87	$553.94	$231.86	$463.72	$653.61	$210.44	$420.87	$602.74
60% part-time employees pay	$283.87	$567.74	$808.88	$323.72	$ 647.45	$917.21	$295.87	$591.74	$845.48
BI-WEEKLY SUMMARY:									
Full-time employees pay	$48.46	$96.92	$138.00	$64.62	$129.23	$180.00	$57.69	$115.38	$166.15
80% part-time employees pay	$89.74	$179.48	$255.67	$107.01	$214.03	$301.67	$97.12	$194.25	$278.19
60% part-time employees pay	$131.02	$262.03	$373.33	$149.41	$298.82	$423.33	$136.56	$273.11	$390.22
WEEKLY COST SUMMARY:									
Full-time employees pay	$24.23	$48.46	$69.00	$32.30	$64.62	$90.00	$28.85	$57.69	$83.08
80% part-time employees pay	$44.87	$89.74	$127.83	$53.51	$107.01	$150.83	$48.56	$97.12	$139.09
60% part-time employees pay	$65.51	$131.02	$186.67	$74.70	$149.41	$211.66	$68.28	$136.56	$195.11

Medical Plan Contact Information

If you need more information about each plan, contact the plan directly at the phone numbers and websites listed below.

Customer Service Telephone Numbers and Websites for Each Plan					
	National PPO and National EPO (BCBS)	Harvard Pilgrim PPO	Independent Health PPO	MVP PPO	Oxford PPO
For a provider directory; service area map or more information call:	1-800-287-8757	1-888-333-4742	1-800-501-3439	1-800-229-5851	1-800-444-6222
Or visit their website at:	www.bcbsma.com	www.harvardpilgrim.org	www.independenthealth.com	www.mvpselectcare.com	www.oxhp.com

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management

[redacted]

Dental Plan

Each time you need care, you choose to receive care from an in- or out-of-network provider. When you receive care from an in-network provider your cost will generally be lower because Delta Dental negotiates discounted rates with those providers.

DENTAL PLAN: HOW THE PLAN PAYS BENEFITS	
GENERAL PROVISIONS	
Dependent Coverage	To age 19 or age 25 if full-time student
Annual Deductible (individual/family)	$50/$150 (applies to Type II and Type III services)
Maximum Annual Benefit	Plan pays up to $2,500 per person
Type I – Diagnostic and Preventive care • Exams and cleanings, 2x/yr (3x/yr for specific conditions) • X-rays • Fluoride for children under 19, 2x/yr (once every six months) • Space maintainers for children under 19	Plan pays 100%; no deductible applies
Type II: Basic Restorative Services • Fillings • Oral surgery • Anesthesia • Extractions • Root canal therapy • Treatment of gum disease (periodontal treatment) • Repair or maintenance of dentures	Plan pays 80% after deductible; you pay 20%
Type III: Major Restorative Services • Crowns • Dentures (once within 60 months) • Implants • Bridgework • Repair or maintenance of crowns or implants	Plan pays 50% after deductible; you pay 50%
CHILDREN'S ORTHODONTIA	
Orthodontia (coverage for dependent children up to age 19)	Plan pays 100%; no deductible applies Up to lifetime maximum for orthodontia benefits: $2,000

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Dental Plan Costs

DENTAL COSTS			
	Individual	2-Person	Family
Monthly Cost Summary:			
Full-time employees pay	$16.00	$32.00	$45.00
80% part-time employees pay	$22.46	$44.91	$63.52
60% part-time employees pay	$28.91	$57.82	$82.03
Bi-Weekly Summary:			
Full-time employees pay	$7.38	$14.77	$20.77
80% part-time employees pay	$10.36	$20.73	$29.32
60% part-time employees pay	$13.34	$26.69	$37.86
Weekly Cost Summary:			
Full-time employees pay	$3.69	$7.38	$10.38
80% part-time employees pay	$5.18	$10.36	$14.66
60% part-time employees pay	$6.67	$13.34	$18.93

Dental Plan Contact Information

For more information about dental plan benefits, contact Delta Dental directly at 1-800-872-0500, or visit www.deltamass.com.

management

A Comparison of National Grid Plan Benefits for New England Union Employees

This chart summarizes major benefits offered by each health care plan. If you need more information about each plan, you may call the plan's Customer Service Department directly, or visit their Web sites (phone numbers and Web site addresses are listed on the reverse side). Please see reverse side for dental benefits.

Medical Benefits

	Preferred Provider Organization (PPO) National Grid PPO Network includes Blue Care Elect (MA) HealthWise (RI) Preferred Blue (NH)		Point-of-Service Harvard Pilgrim, Blue Choice 2 New England (NH & RI), Fallon Community Health Plan, Health New England, MVP Select Care	
	In-Network	**Out-of-Network**	**In-Network**	**Out-of-Network**
General Provisions				
Annual deductible	None	$300 per person; $600 per family	None	$200 per person; $400 per family
Benefit level (what the plan covers for most eligible expenses)	100%; some co-payments required	80%*	100%; some co-payments required	70%*
Annual out-of-pocket maximum (includes deductible)	None	$1,500 per person; $2,100 per family	None	$1,300 per person; $1,900 per family
Maximum lifetime benefit per person	No limit		No limit	
Dependent coverage	Until December 31 of the year in which the child attains age 26		Until December 31 of the year in which the child attains age 26	
Inpatient covered services	100%	80%*	100%	70%*
Outpatient Covered Services				
Outpatient surgery, preadmission testing	100%	80%*	100%	70%*
Routine office visits for adults and children (check-ups, physical exams, well-baby care)	$20 co-payment/visit; subject to schedule	80%* coverage; subject to schedule	$10 co-payment/visit; may be subject to schedule	No coverage
Routine GYN exam (includes Pap smears and mammograms)	$20 co-payment/visit; subject to schedule	No coverage	$10 co-payment; 100% lab and X-ray coverage for Pap smears and mammograms; may be subject to schedule	No coverage
Routine hearing exams	No coverage	No coverage	$10 co-payment/visit	No coverage
Routine vision exams	$20 co-payment/visit; once every 24 months	80%* (once every 24 months)	$10 co-payment/visit	No coverage
Office visits for specific treatment	$20 co-payment/visit	80%*	$10 co-payment/visit	70%*
Diagnostic lab and X-ray	100%	80%*	100%	70%*
Maternity Benefits				
Prenatal care	100%	80%*	100%	70%*
In-hospital delivery and well-baby visit	100%	80%*	100%	70%*
Emergency Room Care				
	100% for true emergency; $25 co-payment for non-emergency visit	100% for true emergency; 80% for other covered care	100% for true emergency; all other care not covered	100% for true emergency; all other care not covered

Mental Health and Substance Abuse

	PPO	Point-of-Service				
	National Grid PPO	**Harvard Pilgrim Health Care**	**Blue Choice 2 New England (NH & RI)**	**Fallon Community Health Plan**	**Health New England**	**MVP Select Care**
Inpatient—In-Network	100%	100%	100%	100%	100%	100%
Inpatient—Out-of-Network	80%*	70%*	70%*	70%* Prior authorization required	70%*	70%*
Outpatient—In-Network	$15 co-payment/visit	$5 co-payment/visit	$5 co-payment/visit	$5 co-payment/visit	$5 co-payment/visit	$5 co-payment/visit
Outpatient—Out-of-Network	80%*	70%*	70%*	70%*	70%*	70%*

*After you satisfy your deductible.

Prescription Drugs (administered by CVS Caremark)

	National Grid PPO	**Harvard Pilgrim Health Care**	**Blue Choice 2 New England (NH & RI)**	**Fallon Community Health Plan**	**Health New England**	**MVP Select Care**
CVS Caremark Identifier Code	**NEPPO**	**NEPOS**	**NEPOS**	**NEPOS**	**NEPOS**	**NEPOS**
Retail (30-day supply)						
Generic (Tier I)	$20 co-payment	$10 co-payment	$10 co-payment	$10 co-payment	$10 co-payment	$10 co-payment
Preferred Brand (Tier II)	$30 co-payment	$10 co-payment	$10 co-payment	$10 co-payment	$10 co-payment	$10 co-payment
Non-Preferred Brand (Tier III)	$30 co-payment	$30 co-payment	$30 co-payment	$30 co-payment	$30 co-payment	$30 co-payment
Mail Order Maintenance Drugs (90-day supply)						
Generic (Tier I)	$20 co-payment	$10 co-payment	$10 co-payment	$10 co-payment	$10 co-payment	$10 co-payment
Preferred Brand (Tier II)	$30 co-payment	$10 co-payment	$10 co-payment	$10 co-payment	$10 co-payment	$10 co-payment
Non-Preferred Brand (Tier III)	$30 co-payment	$30 co-payment	$30 co-payment	$30 co-payment	$30 co-payment	$30 co-payment

Note: Prior authorization may be required for certain medications.

Medical Costs*

	National Grid PPO			Point-of-Service		
	Individual	2-Person	Family	Individual	2-Person	Family
Total monthly cost	$649.99	$1,299.98	$1,852.48	$624.82	$1,249.64	$1,780.73
National Grid pays	$519.99	$1,039.98	$1,481.98	$499.86	$ 999.71	$1,424.58
New England Union employees pay	$130.00	$ 260.00	$ 370.50	$124.96	$ 249.93	$ 356.15
Surcharge	$ 1.83	$ 3.66	$ 5.21	$ 1.77	$ 3.55	$ 5.06
Full-time employees pay monthly	$131.83	$ 263.66	$ 375.71	$126.73	$ 253.48	$ 361.21
Full-time employees pay weekly	$ 30.42	$ 60.84	$ 86.70	$ 29.25	$ 58.49	$ 83.36
80% part-time employees pay weekly	$ 54.34	$ 108.67	$ 154.86	$ 52.23	$ 104.47	$ 148.87
60% part-time employees pay weekly	$ 79.25	$ 156.50	$ 223.02	$ 75.22	$ 150.45	$ 214.39

*Deducted in pre-tax dollars

Customer Service Telephone Numbers and Web Sites for Each Plan

	PPO	Point-of-Service				
	National Grid PPO	Harvard Pilgrim Health Care	Blue Choice 2 New England (NH & RI)	Fallon Community Health Plan	Health New England	MVP Select Care
For a provider directory, service area map or more information, call:	1-800-287-8757	1-800-333-4742	1-800-287-8757	1-800-868-5200	1-800-791-7944	1-800-229-5851
Or visit their Web site at:	www.bluecrossma.com	www.harvardpilgrim.org	www.bluecrossma.com	www.fchp.org	www.hne.com	www.mvpselectcare.com

Dental Benefits

Delta Dental of Massachusetts: For more information, contact the plan at 1-800-872-0500 or visit www.deltamass.com

Dependent coverage		To age 19 or age 25 if full-time student	
Dental Benefits	Annual Deductible	Plan Pays (after deductible)	Plan Maximum
Type I: Diagnostic and Preventive Services ▪ Exams and cleanings, two times per year ▪ X-rays ▪ Fluoride for children under age 19 ▪ Space maintainers	None	100%	$2,000 per calendar year/per person (excludes orthodontia)
Type II: Basic Restorative Services ▪ Fillings (once every 24 months) ▪ Oral surgery ▪ Anesthesia ▪ Extractions ▪ Root canal therapy ▪ Treatment of gum disease	Individual: $50 Family: $150	80% (after annual deductible)	
Type III: Major Restorative Services ▪ Inlays ▪ Crowns ▪ Dentures ▪ Bridgework ▪ Repair or maintenance to any of the above		50% (after annual deductible)	
Orthodontia (for children up to age 19, or if a full-time student, age 25)	None	50%	$1,500 lifetime maximum per child

When you and your family receive care from a participating dentist, no claim forms are necessary. Your dentist files claims for you.

Dental Costs*

Your cost for dental benefits is listed below.

	Delta Dental of Massachusetts		
	Individual	2-Person	Family
Total monthly cost	$40.14	$80.28	$114.40
National Grid pays	$32.11	$64.22	$ 91.52
New England Union employees pay monthly	$ 8.03	$16.06	$ 22.88
Full-time employees pay weekly	$ 1.85	$ 3.71	$ 5.28
80% part-time employees pay weekly	$ 3.33	$ 6.67	$ 9.50
60% part-time employees pay weekly	$ 4.82	$ 9.63	$ 13.73

*Deducted in pre-tax dollars

New England Union

A Comparison of National Grid Plan Benefits for Steelworkers 12431

This chart summarizes major benefits offered by each health plan. If you need more information about each plan, you may call the plan's Customer Service Department directly, or visit their Web site (phone numbers and Web site addresses are listed below). Please see reverse side for dental benefits.

Medical Benefits

	National Grid Custom Choice Plus Preferred Provider Organization Blue Cross Blue Shield		National Grid Preferred Provider Organization for Steelworkers Blue Cross Blue Shield	
	In-Network	**Out-of-Network**	**In-Network**	**Out-of-Network**
General Provisions				
Annual deductible	None	$200 per person $400 per family	None	$500 per person $1,000 per family
Benefit level (what the plan covers for most eligible expenses)	100%; some co-payments required	80%*	100%; some co-payments required	80%
Annual out-of-pocket maximum (includes deductible and co-insurance)	None	$2,000 per person $4,000 per family	None	$2,500 per person $5,000 per family
Maximum lifetime benefit per person	No limit		No limit	
Dependent coverage	Until December 31 of the year in which the child attains age 26		Until December 31 of the year in which the child attains age 26	
Inpatient covered services	100%	80%*	100%	80%*
Outpatient Covered Services				
Office visit co-payment	$5 co-payment/visit	80%*	$15 co-payment/visit	80%*
Outpatient surgery, preadmission testing	100%	80%*	100%	80%*
Preventive office visits (check-ups, physical exams, well-baby care)	100%	No coverage	100%	80%*
Routine vision	100% (once every 24 months)	100% (once every 24 months)	100% (once every 24 months)	80%* (once every 24 months)
Routine hearing exams	$5 co-payment/visit	No coverage	100%	80%*
Office visits for specific treatment	$5 co-payment/visit	80%*	$15 co-payment/visit	80%*
Diagnostic lab and X-ray	100%	80%*	100%	80%*
Mental Health and Substance Abuse				
Inpatient	100%	80%*	100%	80%*
Outpatient	$5 co-payment/visit	80%*	$15 co-payment/visit	80%*
Maternity Benefits				
Prenatal care	$5 co-payment for initial visit only	80%*	$15 co-payment for initial visit only	80%*
In-hospital and well-baby visit	100%	80%*	100%	80%*
Emergency Room Care	$25 co-payment		$50 co-payment	
Prescription Drugs (administered by CVS Caremark)				
CVS Caremark Identifer Code	**CCP**		**N/A**	
Retail **(30-day supply)** Generic (Tier I) Preferred Brand (Tier II) Non-Preferred Brand (Tier III)	 $3 co-payment $3 co-payment $15 co-payment		 $10 co-payment $16 co-payment $30 co-payment	
Mail Order Maintenance Drugs **(90-day supply)** Generic (Tier I) Preferred Brand (Tier II) Non-Preferred Brand (Tier III)	 $6 co-payment $6 co-payment $30 co-payment		 $20 co-payment $30 co-payment $60 co-payment	

*After you satisfy your deductible.

Medical Costs*

	National Grid Custom Choice Plus		National Grid PPO for Steelworkers	
	Individual	**Family**	**Individual**	**Family**
Total monthly cost	$701.95	$1,684.68	$698.72	$1,532.92
National Grid pays	$558.88	$1,341.31	$558.88	$1,341.31
Employee pays	$143.07	$ 343.38	$ 79.84	$ 191.62
Full-time employees pay weekly	$ 33.02	$ 79.24	$ 18.42	$ 44.22

*Deducted in pre-tax dollars

Customer Service Telephone Numbers and Web Sites for Each Plan

	National Grid Custom Choice Plus	National Grid PPO for Steelworkers
For a provider directory, service area map or more information, call:	1-800-287-8757	1-800-287-8757
Or visit their Web site at:	www.bluecrossma.com	www.bluecrossma.com

For 2012 Annual Enrollment

Dental Benefits

Delta Dental of Massachusetts: For more information, contact the plan at 1-800-872-0500 or visit www.deltamass.com			
Dependent coverage	To age 19 or age 23 if full-time student		
Dental Benefits	**Annual Deductible**	**Plan Pays (after deductible)**	**Plan Maximum**
Preventive, Diagnostic and Basic Restorative Services ■ Oral exams, one per calendar year ■ Cleanings, two per calendar year ■ Fluoride for children under age 19, one per calendar year ■ X-rays ■ Procedures to relieve acute pain, two per calendar year ■ Space maintainers, replacement limited to once every 60 months ■ Fillings ■ Extractions ■ Oral surgery ■ Anesthesia or intravenous sedation ■ Root canal therapy ■ Repairs to existing partials or complete dentures, once every 12 months ■ Recementing crowns or bridges ■ Rebasing/relining partials or dentures, once every 60 months ■ Crowns, replacement limited to once every 60 months	None	100%	$1,200 per member/per calendar year (excludes orthodontia)
Major Restorative Services ■ Periodontal maintenance following active therapy, two per calendar year ■ Root planing and scaling, once per quadrant every 24 months ■ Osseous (bone) surgery, once per quadrant every 24 months ■ Gingivectomies and gingival curettage, once every 60 months ■ Crown lengthening, once per site every 60 months ■ Soft tissue grafts, once per site, every 60 months ■ Bridges, build-ups, post and cores, replacements limited to once every 60 months ■ Partials and complete dentures, replacements limited to once every 60 months	None	50%	
Orthodontia (available to dependent children under age 19)	None	50%	$2,000 lifetime maximum per person

Dental Costs*

	Individual	Family
Total monthly cost	$62.90	$150.97
National Grid pays	$56.61	$135.87
Employee pays	$ 6.29	$ 15.10
Full-time employees pay weekly	$ 1.45	$ 3.48

*Deducted in pre-tax dollars

Steelworkers

A COMPARISON OF NATIONAL GRID HEALTH BENEFITS FOR MEMBERS OF LOCAL 3

This is a summary of the major benefits offered by each health care plan and also provides employee contributions/costs effective January 1, 2012 to December 31, 2012.

MEDICAL PLAN COMPARISON: HOW PLANS COVER SERVICES

	Blue Cross Blue Shield PPO Plan A		Blue Cross Blue Shield PPO Plan B	
	In-Network	Out-of-Network	In-Network	Out-of-Network
GENERAL PROVISIONS				
Annual deductible	None	$1,000/individual $2,000/family	None	$750/individual $1,500/family
Benefit level (what the plan pays for most eligible expenses)	Plan pays services at 100% after you pay your co-pay	Plan pays services at 70% after you satisfy the deductible, you pay 30%	Plan pays services at 100% after you pay your co-pay	Plan pays services at 70% after you satisfy the deductible, you pay 30%
Annual out-of-pocket maximum (excluding deductible)	None	$7,500/individual $15,000/family	None	$3,500/individual $7,500/family
Maximum lifetime benefit per person	None	None	None	None
Dependent coverage	Until December 31 of the year in which the child attains age 26			
Inpatient covered services	100% after $250 co-pay	70% after deductible	100% after $100 co-pay	70% after deductible
OUTPATIENT COVERED SERVICES				
Preventive Care visits	100%	70% after deductible (up to $300 annual max.)	100%	70% after deductible (up to $300 annual max.)
Other office visits	100% after $20 co-payment per visit: PCP, OB/GYN 100% after $30 co-payment per specialist visit	70% after deductible	100% after $15 co-payment per visit: PCP, OB/GYN 100% after $25 co-payment per specialist visit	70% after deductible
Outpatient surgery, preadmission testing	100% after $100 co-pay	70% after deductible	100% after $50 co-pay	70% after deductible
Routine vision	$50 reimbursement per covered exam every 12 months	$50 reimbursement per covered exam every 12 months	$50 reimbursement per covered exam every 12 months	$50 reimbursement per covered exam every 12 months
Routine hearing exams	100%	70% after deductible	100%	70% after deductible
Diagnostic lab and X-ray	100%	70% after deductible	100%	70% after deductible
MENTAL HEALTH AND SUBSTANCE ABUSE				
Inpatient	100% after $250 co-pay	70% after deductible	100% after $100 co-pay	70% after deductible
Outpatient	100% after $20 co-pay	70% after deductible	100% after $15 co-pay	70% after deductible
MATERNITY BENEFITS				
Prenatal Care	$20 co-pay for initial visit	70% after deductible	$15 co-pay for initial visit	70% after deductible
In-hospital delivery	100% after $250 co-pay per admission	70% after deductible	100% after $100 co-pay per admission	70% after deductible
EMERGENCY ROOM CARE				
	$100 co-pay (waived if admitted)	$100 co-pay (deductible does not apply; waived if admitted)	$50 co-pay (waived if admitted)	$50 co-pay (deductible does not apply; waived if admitted)

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Prescription Drug Coverage

When you enroll in medical coverage through National Grid you will automatically receive prescription drug coverage through CVS Caremark.

PRESCRIPTION DRUG COVERAGE

Note: Your prescription drug carrier uses a formulary drug list of approved medications. Consult with your physician regarding the use of the formulary.

	RETAIL (30-DAY SUPPLY)	MAIL ORDER (90-DAY SUPPLY)
Blue Cross Blue Shield PPO Plan A		
Generic (Tier I)	$10	$20
Formulary Brand (Tier II)	$20	$40
Non-Formulary Brand (Tier III)	$35	$70
Blue Cross Blue Shield PPO Plan B		
Generic (Tier I)	$5	$10
Formulary Brand (Tier II)	$25	$50
Non-Formulary Brand (Tier III)	$35	$70

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Medical Plan Costs

MEDICAL COSTS (Including Prescription Drug Coverage)	BCBS PPO PLAN A		BCBS PPO PLAN B	
	Individual	Family	Individual	Family
Monthly Cost Summary				
Employee pays	$43.33	$86.67	$108.33	$238.33
Weekly Cost Summary				
Employee pays	$10.00	$20.00	$25.00	$55.00

Medical Plan Contact Information

If you need more information about each plan, contact the plan directly at the phone numbers and websites listed below.

CUSTOMER SERVICE TELEPHONE NUMBERS AND WEBSITES FOR EACH PLAN	
	BCBS PPO
For a provider directory, service area map or more information call:	1-800-287-8757
Or visit their website at:	www.bcbsma.com

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Dental Plan

Each time you need care, you choose to receive care from an in- or out-of-network provider.

DENTAL PLAN: HOW THE PLAN PAYS BENEFITS		
General Provisions	In-Network	Out-of-Network*
Annual Deductible (per family)	$25	$25
Maximum Annual Benefit**	$2,000 per person	$2,000 per person
Type I: Diagnostic and Preventive care • Exams and cleanings (once every 6 months) • X-rays (full mouth every 36 months, bitewings every 6 months, single tooth as needed) • Fluoride for children under 19 (once every 12 months) • Space maintainers (required due to premature loss of teeth for members age 19 and under, not for replacement of primary or permanent anterior teeth)	Plan pays 100% of Preferred Schedule (not subject to deductible)	Plan pays 100% of Preferred Schedule (not subject to deductible)
Type II: Basic Restorative Services • Fillings • Oral surgery • Extractions • Root canal therapy • Treatment of gum disease (periodontal treatment)	Plan pays 100% of Preferred Schedule	Plan pays 100% of Preferred Schedule
Type III: Major Restorative Services • Crowns • Dentures • Bridgework	Plan pays 100% of Preferred Schedule	Plan pays 100% of Preferred Schedule
Dependent coverage	Dependents covered to age 19; Full time students to age 23	
Children's Orthodontia		
Orthodontia (coverage for dependent children up to age 19)***	100% of Preferred Schedule. $1,998 lifetime maximum per person	

* Member is reimbursed the applicable percentage (%) of the Preferred Schedule. Member is responsible for any dental charges that exceed this payment.
** Combined in and out-of-network services cannot exceed $2,000 per person in a calendar year.
*** Combined in and out-of-network services cannot exceed $1,998 per person per lifetime.

Dental Plan Costs

GHI DENTAL		
	Individual	Family
Monthly Cost Summary		
Employees pay	$19.50	$47.67
Weekly Cost Summary		
Employees pay	$4.50	$11.00

Dental Plan Contact Information

For more information about dental plan benefits, contact GHI directly at 1-877-842-3625, or visit www.ghi.com.

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A COMPARISON OF NATIONAL GRID HEALTH BENEFITS FOR MEMBERS OF LOCAL 101

This is a summary of the major benefits offered by each health care plan and also provides employee contributions/costs effective January 1, 2012 to December 31, 2012.

MEDICAL PLAN COMPARISON: HOW PLANS COVER SERVICES

	GHI Premier PPO Plan		GHI Standard PPO Plan	
	In-Network	Out-of-Network	In-Network	Out-of-Network
GENERAL PROVISIONS				
Annual deductible	None	$500/individual $1,000/family	$250/individual $250/individual family member	$1,500/individual $4,500/family
Benefit level (what the plan pays for most eligible expenses)	Plan pays services at 100% after you pay your co-pay	Plan pays services at 70% after you satisfy the deductible, you pay 30%	Plan pays services at 100% after you pay your co-pay	Plan pays services at 70% after you satisfy the deductible, you pay 30%
Annual out-of-pocket maximum (excluding deductible)	None	$2,000/individual $6,000/family	None	$5,500/individual $16,500/family
***Maximum lifetime benefit* per person**	None	None	None	None
Dependent coverage	Until December 31 of the year in which the child attains age 26			
Inpatient covered services	100%	70% of reasonable and customary charges after deductible	100% after $500 co-pay	70% after deductible
OUTPATIENT COVERED SERVICES				
Preventive Care visits	100%	70% after deductible	100%	70% after deductible
Other office visits	100% after $20 co-payment per visit: 100% after $25 co-payment per specialist visit	70% after deductible	100% after $30 co-payment per visit: 100% after $50 co-payment per specialist visit	70% after deductible
Outpatient surgery, preadmission testing	100%	70% of the average in-network hospital payment	100% after $100 co-pay	70% after deductible
Routine vision (one per calendar year)	100%	100% of in-network payment covered; responsible for any charge exceeding this payment	100%	Member reimbursed 100% of in-network payment. Member is responsible for any excess of this payment.
Routine hearing exams	100%	70% after deductible	100%	70% after deductible
Diagnostic lab and X-ray	100%	70% after deductible	100% after $30 co-pay	70% after deductible
MENTAL HEALTH AND SUBSTANCE ABUSE				
Inpatient	100%	70% of average in-network payment	100%	70% of average in-network payment
Outpatient	100%	70% after deductible	100%	70% after deductible
MATERNITY BENEFITS				
Prenatal Care	100% after $20 co-pay for initial visit	70% after deductible	100% after $30 co-pay for initial visit	70% after deductible
In-hospital delivery	100%	70% after deductible	100% after $500 inpatient co-pay	70% after deductible
EMERGENCY ROOM CARE				
	$75 co-pay (waived if admitted)	100% of in-network hospital payment after $75 co-pay (waived if admitted)	$150 co-pay (waived if admitted)	$150 co-pay (waived if admitted)

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1

Prescription Drug Coverage

When you enroll in medical coverage through National Grid you will automatically receive prescription drug coverage through CVS Caremark.

PRESCRIPTION DRUG COVERAGE

Note: Your prescription drug carrier uses a formulary drug list of approved medications. Consult with your physician regarding the use of the formulary.

	RETAIL (30-DAY SUPPLY)	MAIL ORDER (90-DAY SUPPLY)
GHI Premier PPO Plan		
Generic (Tier I)	$5	$10
Formulary Brand (Tier II)	$25	$50
Non-Formulary Brand (Tier III)	$35	$70
GHI Standard PPO Plan		
Generic (Tier I)	$10	$20
Formulary Brand (Tier II)	$30	$60
Non-Formulary Brand (Tier III)	$50	$100

101

2

Medical Plan Costs

MEDICAL COSTS (Including Prescription Drug Coverage)	GHI PREMIER PPO PLAN		GHI STANDARD PPO PLAN		GHI STANDARD PPO PLAN FOR CUSTOMER OPERATIONS Hired on or after October 16, 2010	
	Individual	Family	Individual	Family	Individual	Family
Monthly Cost Summary						
Employee pays	$123.50	$264.33	$60.67	$149.50	$227.43	$541.60
Weekly Cost Summary						
Employee pays	$28.50	$61.00	$14.00	$34.50	$ 52.48	$ 124.98

Medical Plan Contact Information

If you need more information about each plan, contact the plan directly at the phone numbers and websites listed below.

CUSTOMER SERVICE TELEPHONE NUMBERS AND WEBSITES FOR EACH PLAN	
	GHI PPO
For a provider directory, service area map or more information call:	1-877-842-3625
Or visit their website at:	www.ghi.com

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3

Dental Plan

Each time you need care, you choose to receive care from an in- or out-of-network provider.

DENTAL PLAN: HOW THE PLAN PAYS BENEFITS		
General Provisions	In-Network*	Out-of-Network
Annual Deductible (per family)	$25	$25
Maximum Annual Benefit**	$2,000 per person	$2,000 per person
Type I: Diagnostic and Preventive care • Exams and cleanings (once every 6 months) • X-rays (up to 4 bitewings per calendar year, 1 panoramic film every 3 years) • Fluoride for children under 19 (once every 6 months) • Space maintainers (1 per child per lifetime up to age 19)	Plan pays 100% of Preferred Schedule (not subject to deductible)	Plan pays 100% of Preferred Schedule (not subject to deductible)
Type II: Basic Restorative Services • Fillings • Oral surgery • Extractions • Root canal therapy • Treatment of gum disease (periodontal treatment)	Plan pays 100% of Preferred Schedule	Plan pays 100% of Preferred Schedule
Type III: Major Restorative Services • Crowns • Dentures • Bridgework	Plan pays 100% of Preferred Schedule	Plan pays 100% of Preferred Schedule
Dependent coverage	Dependents covered to age 19	
Children's Orthodontia		
Orthodontia (coverage for dependent children up to age 19)***	100% of Preferred Schedule. $1,998 lifetime maximum per person	

* Member is reimbursed the applicable percentage (%) of the Preferred Schedule. Member is responsible for any dental charges that exceed this payment.
** Combined in and out-of-network services cannot exceed $2,000 per person in a calendar year.
*** Combined in and out-of-network services cannot exceed $1,998 per person per lifetime.

Dental Plan Costs

GHI DENTAL			
	Individual	Family	Sponsored Dental - Individual
Monthly Cost Summary			
Employees pay	$21.67	$54.17	$21.67
Weekly Cost Summary			
Employees pay	$5.00	$12.50	$5.00

Dental Plan Contact Information

For more information about dental plan benefits, contact GHI directly at 1-877-842-3625, or visit www.ghi.com.

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A COMPARISON OF NATIONAL GRID HEALTH BENEFITS FOR MEMBERS OF LOCAL 1049

This is a summary of the major benefits offered by each health care plan and also provides employee contributions/costs effective January 1, 2012 to December 31, 2012.

MEDICAL PLAN COMPARISON: HOW PLANS COVER SERVICES

	BLUE CROSS BLUE SHIELD		HIP PRIME*	HIP PRIME - VYTRA PREMIUM*
	In-Network	Out-of-Network		
GENERAL PROVISIONS				
Annual deductible	None	$400/individual $800/family	None	None
Benefit level (what the plan pays for most eligible expenses)	Plan pays services at 100% after you pay your co-pay	Plan pays services at 75% after you satisfy the deductible, you pay 25%	Plan pays services at 100% after you pay your co-pay	Plan pays services at 100% after you pay your co-pay
Annual out-of-pocket maximum (excluding deductible)	None	$3,000/individual $6,000/family	None	None
Maximum lifetime benefit per person	None	None	None	None
Dependent coverage	Until December 31 of the year in which the child attains age 26			
Inpatient covered services	100% after $100 co-pay per continuous confinement	Covered at 75% of R&C after deductible	100%	100% after $100 co-pay per continuous confinement
OUTPATIENT COVERED SERVICES				
Preventive Care visits	100%	Not covered	100%	100%
Other office visits	100% after $20 co-pay	Covered at 75% of R&C after deductible	100%	100% after $10 co-pay
Outpatient surgery, preadmission testing	100%	Covered at 75% of R&C after deductible	100%	100%
Routine vision (one per calendar year)	100%	Covered at 75% of R&C after deductible	100%	100% at participating optometrist
Routine hearing exams	100%	Covered at 75% of R&C after deductible	100%	100%
Diagnostic lab and X-ray	No charge at participating labs only	Covered at 75% of R&C after deductible	100%	100%
MENTAL HEALTH AND SUBSTANCE ABUSE				
Inpatient	$100 co-pay per continuous confinement	Covered at 75% of R&C after deductible	100%	$100 co-pay per continuous confinement
Outpatient	$20 co-pay	Covered at 75% of R&C after deductible	100%	$10 co-pay
MATERNITY BENEFITS				
Prenatal Care	100% after $20 co-pay for initial visit	Covered at 75% of R&C after deductible	100%	100% after $10 co-pay for first visit only
In-hospital delivery	$100 co-pay per continuous confinement	Covered at 75% of R&C after deductible	100%	$100 co-pay per continuous confinement
EMERGENCY ROOM CARE				
	$100 co-pay (waived if admitted)	$100 co-pay (waived if admitted)	100%	$50 co-pay (waived if admitted)

*Under New York state law, insurance companies and HMOs are required to allow you to enroll or continue enrollment of your unmarried children until age 29, even if your child is no longer your tax dependent or a full-time student. Contact your HMO plan carrier for more information.

LOCAL 1049

1

Prescription Drug Coverage

When you enroll in medical coverage through National Grid you will automatically receive prescription drug coverage through CVS Caremark.

PRESCRIPTION DRUG COVERAGE

Note: Your prescription drug carrier uses a formulary drug list of approved medications. Consult with your physician regarding the use of the formulary.

	RETAIL (30-DAY SUPPLY)	MAIL ORDER (90-DAY SUPPLY)
Generic (Tier I)	$10	$20
Formulary Brand (Tier II)	$20	$40
Non-Formulary Brand (Tier III)	$35	$70

Local 1049

[redacted]

Medical Plan Costs

MEDICAL COSTS (including Prescription Drug Coverage)	BCBS				HIP PRIME		HIP PRIME - VYTRA PREMIUM	
	Costs from January 1, 2012 through February 13, 2012		Costs from February 14, 2012 through December 31, 2012					
	Individual	Family	Individual	Family	Individual	Family	Individual	Family
Monthly Costs								
Employee pays	$60.67	$143.00	$69.33	$169.00	$0	$0	$0	$0
Part-time employee pays	$125.00	$325.00	$125.00	$325.00	$125.00	$ 325.00	$125.00	$325.00
Weekly Costs								
Employee pays	$14.00	$33.00	$16.00	$39.00	$0	$0	$0	$0
Part-time employee pays	$28.85	$75.00	$28.85	$75.00	$28.85	$75.00	$28.85	$75.00

Medical Plan Contact Information

If you need more information about each plan, contact the plan directly at the phone numbers and websites listed below.

	CUSTOMER SERVICE TELEPHONE NUMBERS AND WEBSITES FOR EACH PLAN		
	BCBS	HIP Prime	HIP Prime - VYTRA Premium
For a provider directory, service area map or more information call:	1-800-287-8757	1-800-447-8255	1-800-447-8255
Or visit their website at:	www.bcbsma.com	www.hipusa.com	www.hipusa.com

Local 1049

3

Dental Plan

Each time you need care, you choose to receive care from an in- or out-of-network provider.

DENTAL PLAN: HOW THE PLAN PAYS BENEFITS		
General Provisions	In-Network	Out-of-Network
Annual Deductible	$50/individual $100/family	$100/individual $200/family
Maximum Annual Benefit	$4,500 per person	$4,500 per person (combined with in-network max)
Type I: Diagnostic and Preventive care • Exams and cleanings (2 per calendar year) • X-rays (twice per calendar year) • Fluoride for children under 19 (4 per calendar year) • Space maintainers (1 per lifetime per area for premature loss of primary teeth for dependent children to age 19)	Plan pays 100% after deductible	Plan pays 100% of R&C after deductible
Type II: Basic Restorative Services • Fillings • Oral surgery • Extractions • Root canal therapy • Treatment of gum disease (periodontal treatment)	Plan pays 85% of discounted fee after deductible	Plan pays 75% of scheduled amount after deductible
Type III: Major Restorative Services • Crowns • Dentures • Bridgework	Plan pays 85% of discounted fee after deductible	Plan pays 75% of scheduled amount after deductible
Dependent coverage	Dependents covered to age 19; Full time students to age 23	
Children's Orthodontia		
Orthodontia (coverage for dependent children up to age 19)	100% of discounted fee, to a lifetime maximum of $1,500 per person per lifetime	50% of R&C, to a lifetime maximum of $1,500 per person per lifetime (combined with in-network)

Dental Plan Costs

DELTA DENTAL				
	Costs through February 13, 2012		Costs from February 14, 2012 through December 31, 2012	
	Individual	Family	Individual	Family
Monthly Cost Summary				
Employees pay	$9.75	$19.50	$10.83	$21.67
Part-time employees pay	$25.00	$62.50	$25.00	$62.50
Sponsored dependent	$50.00	N/A	$50.00	N/A
Weekly Cost Summary				
Employees pay	$2.25	$4.50	$2.50	$5.00
Part-time employees pay	$5.77	$14.42	$5.77	$14.42
Sponsored dependent	$11.54	N/A	$11.54	N/A

Dental Plan Contact Information

Local 1049

For more information about dental plan benefits, contact Delta Dental directly at 1-800-872-0500, or visit www.deltamass.com.

A COMPARISON OF NATIONAL GRID HEALTH BENEFITS FOR MEMBERS OF LOCAL 13507

This is a summary of the major benefits offered by each health care plan and also provides employee contributions/costs effective January 1, 2012 to December 31, 2012.

MEDICAL PLAN COMPARISON: HOW PLANS COVER SERVICES

	BLUE CROSS BLUE SHIELD PPO		HARVARD PILGRIM HMO
	In-Network	Out-of-Network	In-Network Only
GENERAL PROVISIONS			
Annual deductible	None	$500/individual $1,000/family	None
Benefit level (what the plan pays for most eligible expenses)	Plan pays services at 100% after you pay your co-pay	Plan pays services at 80% after you satisfy the deductible, you pay 20%	Plan pays services at 100% after you pay your co-pay
Annual out-of-pocket maximum (excluding deductible)	None	$2,000/individual $4,000/family	$2,000/individual $4,000/family
Maximum lifetime benefit per person	None	None	None
Dependent coverage	Until December 31 of the year in which the child attains age 26		
Inpatient covered services	100%	80% after deductible	100% after $250 co-pay per admission, up to $1,000 per calendar year
OUTPATIENT COVERED SERVICES			
Preventive care visits	100% after $15 co-pay	80% after deductible	100% after $15 co-pay
Other office visits	100% after $15 co-pay	80% after deductible	100% after $15 co-pay
Outpatient surgery, preadmission testing	100%	80% after deductible	100% after $15 co-pay if billed as an office visit
Routine vision (one per calendar year)	100% after $15 co-pay	80% after deductible	100% after $15 co-pay
Diagnostic lab and X-ray	100%	80% after deductible	100%
MENTAL HEALTH AND SUBSTANCE ABUSE			
Inpatient	100%	80% after deductible	100% after $250 co-pay per admission, up to $1,000 per calendar year
Outpatient	100% after $15 co-pay	80% after deductible	100% after $15 co-pay
MATERNITY BENEFITS			
Prenatal care	100% after $15 co-pay (first visit only)	80% after deductible	100%
In-hospital delivery	100%	80% after deductible	100% after $250 co-pay per admission, up to $1,000 per calendar year
EMERGENCY ROOM CARE			
	100% after $50 co-pay (waived if admitted), separate $50 co-pay applies for observation in the Emergency Room	100% after $50 co-pay (waived if admitted), separate $50 co-pay applies for observation in the Emergency Room	100% after $50 co-pay per visit (waived if admitted)

13507

1

Prescription Drug Coverage

When you enroll in medical coverage through National Grid, you will automatically receive prescription drug coverage through CVS Caremark.

PRESCRIPTION DRUG COVERAGE

Note: Your prescription drug carrier uses a formulary drug list of approved medications. Consult with your physician regarding the use of the formulary.

	RETAIL (30-DAY SUPPLY)	MAIL ORDER (90-DAY SUPPLY)
Generic (Tier I)	$10	$20
Preferred Brand (Tier II)	$15	$30
Non-Preferred Brand (Tier III)	$30	$60

13507

2

Medical Plan Costs

MEDICAL COSTS (Including Prescription Drug Coverage)	BCBS PPO		HARVARD PILGRIM HMO	
	Individual	Family	Individual	Family
Monthly Cost Summary				
Employee pays	$117.70	$314.26	$170.98	$461.17
Weekly Cost Summary				
Employee pays	$27.16	$72.52	$39.46	$106.42

Medical Plan Contact Information

If you need more information about each plan, contact the plan directly at the phone numbers and websites listed below.

CUSTOMER SERVICE TELEPHONE NUMBERS AND WEBSITES FOR EACH PLAN		
	BCBS PPO	Harvard Pilgrim HMO
For a provider directory, service area map or more information call:	1-800-287-8757	1-888-333-4742
Or visit their website at:	www.bcbsma.com	www.hphc.com

13567

3

Dental Plan

Each time you need care, you choose to receive care from an in- or out-of-network provider. When you receive care from an in-network provider your cost will generally be lower because Delta Dental negotiates discounted rates with those providers.

DENTAL PLAN: HOW THE PLAN PAYS BENEFITS	
General Provisions	
Annual Deductible	$25 individual/$75 family
Maximum Annual Benefit	$2,000 per person
Type I: Diagnostic and Preventive care • Exams and cleanings (once every 6 months) • X-rays (full mouth every 36 months, bitewings every 6 months, single tooth as needed) • Fluoride for children under 19 (once every 6 months) • Space maintainers (required due to premature loss of teeth for members under 14, not for replacement of primary or permanent anterior teeth)	Plan pays 100%
Type II: Basic Restorative Services • Fillings • Oral surgery • Extractions • Root canal therapy • Treatment of gum disease (periodontal treatment)	Covered at 80% after deductible (deductible does not apply to simple extractions or fillings)
Type III: Major Restorative Services (once every 6 months) • Crowns • Dentures • Bridgework	Covered at 80%
Dependent coverage	Dependents covered to age 19; Full time students to age 23
Children's Orthodontia	
Orthodontia (coverage for dependent children up to age 19)	50% of maximum plan allowable. $2,000 lifetime maximum per person

Dental Plan Costs

DELTA DENTAL		
	Individual	Family
Monthly Cost Summary		
Employees pay	$4.01	$13.03
Weekly Cost Summary		
Employees pay	$0.93	$3.01

Dental Plan Contact Information

For more information about dental plan benefits, contact Delta Dental directly at 1-800-872-0500, or visit www.deltamass.com.

13507

A COMPARISON OF NATIONAL GRID HEALTH BENEFITS FOR MEMBERS OF LOCAL 12012-03

This is a summary of the major benefits offered by each health care plan and also provides employee contributions/costs effective January 1, 2012 to December 31, 2012.

MEDICAL PLAN COMPARISON: HOW PLANS COVER SERVICES

	ANTHEM BLUE CHOICE POS		ANTHEM MATTHEW THORNTON HMO
	In-Network	Out-of-Network	In-Network Only
GENERAL PROVISIONS			
Annual deductible	$100/individual $300/family	$400/individual $800/family	None
Benefit level (what the plan pays for most eligible expenses)	Plan pays services at 100% after you pay your co-pay or satisfy your deductible	Plan pays services at 75% after you satisfy the deductible, you pay 25%	Plan pays services at 100% after you pay your co-pay
Annual out-of-pocket maximum (excluding deductible)	None	$3,000/individual $6,000/family	None
Maximum lifetime benefit per person	None	None	None
Dependent coverage	Until December 31 of the year in which the child attains age 26		
Inpatient covered services	100% after deductible	75% after deductible	100%
OUTPATIENT COVERED SERVICES			
Preventive care visits	100% after $15 co-pay	75% after deductible	100% after $15 co-pay
Other office visits	100% after $15 co-pay	75% after deductible	100% after $15 co-pay
Outpatient surgery, preadmission testing	100% after deductible	75% after deductible	100%
Routine vision	100% after $15 co-pay (limited to once every calendar year until age 19; once every two calendar years 19 and over)	75% after deductible (limited to once every calendar year until age 19; once every two calendar years 19 and over)	100% after $15 co-pay (limited to once every year until age 18; once every two years 19 and over)
Routine hearing exams	100% after $15 co-pay (limited to once every calendar year until age 19; once every two calendar years 19 and over)	75% after deductible (limited to once every calendar year until age 19; once every two calendar years 19 and over)	100% after $15 co-pay (limited to once every year until age 18; once every two years 19 and over)
Diagnostic lab and X-ray	100% if outpatient for labs, x-ray and ultrasound; subject to deductible for CT scan and MRI if inpatient for labs, X-ray	75% after deductible	100%
MENTAL HEALTH AND SUBSTANCE ABUSE			
Inpatient	100% after deductible	75% after deductible	100%
Outpatient	100% after $10 co-pay	75% after deductible	100% after $15 co-pay
MATERNITY BENEFITS			
Prenatal care	100% after deductible	75% after deductible	100% after $15 co-pay for initial visit
In-hospital delivery	100% after deductible	75% after deductible	100%
EMERGENCY ROOM CARE			
	$50 per visit (waived if admitted); physician fee, CT scan, MRI, medical supplies, etc. subject to deductible	$50 per visit (waived if admitted); physician fee, CT scan, MRI, medical supplies, etc. subject to deductible	100% after $50 co-pay per visit (waived if admitted)

12012-03

1

Prescription Drug Coverage

When you enroll in medical coverage through National Grid you will automatically receive prescription drug coverage as follows:

- If you enroll in the Anthem Matthew Thornton HMO, you will receive prescription drug coverage through CVS Caremark.
- If you enroll in the Anthem Blue Choice POS, you will receive prescription drug coverage through your medical plan.

PRESCRIPTION DRUG COVERAGE

Note: Your prescription drug carrier uses a formulary drug list of approved medications. Consult with your physician regarding the use of the formulary.

	RETAIL (30-DAY SUPPLY)	MAIL ORDER (90-DAY SUPPLY)
Anthem Matthew Thornton HMO		
Generic (Tier I)	$10	$25
Preferred Brand (Tier II)	$15	$37.50
Non-Preferred Brand (Tier III)	$30	$75
Anthem Blue Choice POS		
Generic (Tier I)	$10	$30
Preferred Brand (Tier II)	$20	$60
Non-Preferred Brand (Tier III)	$30	$90

12012-03

Medical Plan Costs

MEDICAL COSTS (Including Prescription Drug Coverage)	ANTHEM BLUE CHOICE POS		ANTHEM MATTHEW THORNTON HMO	
	Individual	Family	Individual	Family
Monthly Cost Summary				
Employee pays	$140.08	$375.53	$71.71	$186.51
Weekly Cost Summary				
Employee pays	$32.33	$86.66	$16.55	$43.04

Medical Plan Contact Information

If you need more information about each plan, contact the plan directly at the phone numbers and websites listed below.

CUSTOMER SERVICE TELEPHONE NUMBERS AND WEBSITES FOR EACH PLAN		
	Anthem Blue Choice POS	Anthem Matthew Thornton HMO
For a provider directory, service area map or more information call:	1-800-438-9672	1-800-870-3057
Or visit their website at:	www.anthem.com	www.anthem.com

12012-03

3

Dental Plan

Each time you need care, you choose to receive care from an in- or out-of-network provider. When you receive care from an in-network provider your cost will generally be lower because Delta Dental negotiates discounted rates with those providers.

DENTAL PLAN: HOW THE PLAN PAYS BENEFITS	
General Provisions	
Annual Deductible	None
Maximum Annual Benefit	$1,250 per person
Type I: Diagnostic and Preventive care • Exams and cleanings (once every 6 months) • X-rays (full mouth every 24 months, bitewings every 6 months, single tooth as needed) • Fluoride for children under 19 (once every 6 months) • Space maintainers (required due to premature loss of teeth for members under 14, not for replacement of primary or permanent anterior teeth)	Plan pays 100%
Type II: Basic Restorative Services • Fillings • Repairs • Oral surgery • Extractions • Root canal therapy • Treatment of gum disease (periodontal treatment)	Plan pays 100%
Type III: Major Restorative Services • Crowns • Dentures • Bridgework	Covered at 50%
Dependent coverage	Dependents covered to age 19; Full time students to age 25
Children's Orthodontia	
Orthodontia (coverage for dependent children up to age 19)	50% of maximum plan allowable. $1,000 lifetime maximum per person

Dental Plan Costs

DELTA DENTAL		
	Individual	Family
Monthly Cost Summary		
Employees pay	$0	$0
Weekly Cost Summary		
Employees pay	$0	$0

Dental Plan Contact Information

For more information about dental plan benefits, contact Delta Dental directly at 1-800-872-0500, or visit www.deltamass.com.

12012-13

A COMPARISON OF NATIONAL GRID HEALTH BENEFITS FOR MEMBERS OF LOCAL 12012-04

This is a summary of the major benefits offered by each health care plan and also provides employee contributions/costs effective January 1, 2012 to December 31, 2012.

MEDICAL PLAN COMPARISON: HOW PLANS COVER SERVICES

	Blue Cross Blue Shield PPO		Harvard Pilgrim HMO	Fallon HMO
	In-Network	Out-of-Network	In-Network Only	In-Network Only
GENERAL PROVISIONS				
Annual deductible	None	$500/individual $1,000/family	None	None
Benefit level (what the plan pays for most eligible expenses)	Plan pays services at 100% after you pay your co-pay	Plan pays services at 80% after you satisfy the deductible, you pay 20%	Plan pays services at 100% after you pay your co-pay	Plan pays services at 100% after you pay your co-pay
Annual out-of-pocket maximum (excluding deductible)	None	$2,000/individual $4,000/family	None	None
Maximum lifetime benefit per person	None	None	None	None
Dependent coverage	Until December 31 of the year in which the child attains age 26			
Inpatient covered services	100%	80% after deductible	100%	100%
OUTPATIENT COVERED SERVICES				
Preventive Care visits	100% after $15 co-pay	80% after deductible	100% after $5 co-pay	100% covered for routine physical exams, well child visits and annual gynecological exams
Other office visits	100% after $15 co-pay	80% after deductible	100% after $5 co-pay	100% after $10 co-pay
Outpatient surgery, preadmission testing	100%	80% after deductible	100%	100%
Routine vision (one per calendar year)	100% after $15 co-pay	80% after deductible	100% after $5 co-pay	100%
Diagnostic lab and X-ray	100%	80% after deductible	100%	100%
MENTAL HEALTH AND SUBSTANCE ABUSE				
Inpatient	100%	80% after deductible	100%	100%
Outpatient	100% after $15 co-pay	80% after deductible	100% after $5 co-pay	100% after $10 co-pay
MATERNITY BENEFITS				
Prenatal Care	100% after $15 co-pay (first visit only)	80% after deductible	100%	100% after $10 co-pay (first visit only)
In-hospital delivery	100%	80% after deductible	100%	100%
EMERGENCY ROOM CARE				
	100% after $50 co-pay (waived if admitted); separate $50 co-pay applies for observation in the Emergency Room	100% after $50 co-pay (waived if admitted); separate $50 co-pay applies for observation in the Emergency Room	100% after $50 co-pay per visit (waived if admitted)	100% after $50 co-pay

12012-04

1

Prescription Drug Coverage

When you enroll in medical coverage through National Grid, you will automatically receive prescription drug coverage through CVS Caremark.

PRESCRIPTION DRUG COVERAGE

Note: Your prescription drug carrier uses a formulary drug list of approved medications. Consult with your physician regarding the use of the formulary.

	RETAIL (30-DAY SUPPLY)	MAIL ORDER (90-DAY SUPPLY)
Blue Cross Blue Shield PPO		
Generic (Tier I)	$10	$20
Preferred Brand (Tier II)	$15	$30
Non-Preferred Brand (Tier III)	$30	$60
Harvard Pilgrim HMO (Identifier Code: HRV)		
Generic (Tier I)	$5	$10
Preferred Brand (Tier II)	$10	$20
Non-Preferred Brand (Tier III)	$25	$75
Fallon HMO (Identifier Code: FAL)		
Generic (Tier I)	$5	$10
Preferred Brand (Tier II)	$15	$30
Non-Preferred Brand (Tier III)	$35	$70

12012-04

Medical Plan Costs

MEDICAL COSTS (Including Prescription Drug Coverage)	BCBS PPO		HARVARD PILGRIM HMO		FALLON HMO	
	Individual	Family	Individual	Family	Individual	Family
Monthly Cost Summary						
Employee pays	$58.85	$157.13	$444.51	$1,235.54	$208.09	$481.86
Weekly Cost Summary						
Employee pays	$13.58	$36.26	$102.58	$285.12	$48.02	$111.20

Medical Plan Contact Information

If you need more information about each plan, contact the plan directly at the phone numbers and websites listed below.

CUSTOMER SERVICE TELEPHONE NUMBERS AND WEBSITES FOR EACH PLAN			
	BCBS PPO	Harvard Pilgrim HMO	Fallon HMO
For a provider directory, service area map or more information call:	1-800-287-8757	1-888-333-4742	1-800-868-5200
Or visit their website at:	www.bcbsma.com	www.hphc.com	www.fchp.com

12012-04

3

Dental Plan

Each time you need care, you choose to receive care from an in- or out-of-network provider. When you receive care from an in-network provider your cost will generally be lower because Delta Dental negotiates discounted rates with those providers.

DENTAL PLAN: HOW THE PLAN PAYS BENEFITS	
General Provisions	
Annual Deductible	None
Maximum Annual Benefit	$2,000 per person
Type I: Diagnostic and Preventive care • Exams and cleanings (once every 6 months) • X-rays (full mouth every 36 months, bitewings every 6 months, single tooth as needed) • Fluoride for children under 19 (once every 6 months) • Space maintainers (required due to premature loss of teeth for members under 14, not for replacement of primary or permanent anterior teeth)	Plan pays 100%
Type II: Basic Restorative Services • Fillings • Oral surgery • Extractions • Root canal therapy • Treatment of gum disease (periodontal treatment)	Covered at 80%
Type III: Major Restorative Services • Crowns • Dentures • Bridgework	Covered at 70%
Dependent coverage	Dependents covered to age 19; Full time students to age 25
Children's Orthodontia	
Orthodontia (coverage for dependent children up to age 19)	100% of maximum plan allowable. $2,000 lifetime maximum per person

Dental Plan Costs

DELTA DENTAL		
	Individual	Family
Monthly Cost Summary		
Employees pay	$4.01	$13.03
Weekly Cost Summary		
Employees pay	$0.93	$3.01

Dental Plan Contact Information

For more information about dental plan benefits, contact Delta Dental directly at 1-800-872-0500, or visit www.deltamass.com.

12012-04

A COMPARISON OF NATIONAL GRID HEALTH BENEFITS FOR MEMBERS OF LOCAL 12003

This is a summary of the major benefits offered by each health care plan and also provides employee contributions/costs effective January 1, 2012 to December 31, 2012.

MEDICAL PLAN COMPARISON: HOW PLANS COVER SERVICES

	Blue Cross Blue Shield PPO		Harvard Pilgrim HMO	Fallon HMO
	In-Network	Out-of-Network	In-Network Only	In-Network Only
GENERAL PROVISIONS				
Annual deductible	None	$500/individual $1,000/family	None	None
Benefit level (what the plan pays for most eligible expenses)	Plan pays services at 100% after you pay your co-pay	Plan pays services at 80% after you satisfy the deductible, you pay 20%	Plan pays services at 100% after you pay your co-pay	Plan pays services at 100% after you pay your co-pay
Annual out-of-pocket maximum (excluding deductible)	None	$2,000/individual $4,000/family	None	None
Maximum lifetime benefit per person	None	None	None	None
Dependent coverage	Until December 31 of the year in which the child attains age 26			
Inpatient covered services	100%	80% after deductible	100%	100%
OUTPATIENT COVERED SERVICES				
Preventive Care visits	100% after $15 co-pay	80% after deductible	100% after $5 co-pay	100% covered for routine physical exams, well child visits and annual gynecological exams
Other office visits	100% after $15 co-pay	80% after deductible	100% after $5 co-pay	100% after $10 co-pay
Outpatient surgery, preadmission testing	100%	80% after deductible	100%	100%
Routine vision (one per calendar year)	100% after $15 co-pay	80% after deductible	100% after $5 co-pay	100%
Diagnostic lab and X-ray	100%	80% after deductible	100%	100%
MENTAL HEALTH AND SUBSTANCE ABUSE				
Inpatient	100%	80% after deductible	100%	100%
Outpatient	100% after $15 co-pay	80% after deductible	100% after $5 co-pay	100% after $10 co-pay
MATERNITY BENEFITS				
Prenatal Care	100% after $15 co-pay (first visit only)	80% after deductible	100%	100% after $10 co-pay (first visit only)
In-hospital delivery	100%	80% after deductible	100%	100%
EMERGENCY ROOM CARE				
	100% after $50 co-pay (waived if admitted); separate $50 co-pay applies for observation in the Emergency Room	100% after $50 co-pay (waived if admitted); separate $50 co-pay applies for observation in the Emergency Room	100% after $50 co-pay per visit (waived if admitted)	100% after $50 co-pay

12003

1

Prescription Drug Coverage

When you enroll in medical coverage through National Grid, you will automatically receive prescription drug coverage through CVS/Caremark.

PRESCRIPTION DRUG COVERAGE

Note: Your prescription drug carrier uses a formulary drug list of approved medications. Consult with your physician regarding the use of the formulary.

	RETAIL (30-DAY SUPPLY)	MAIL ORDER (90-DAY SUPPLY)
Blue Cross Blue Shield PPO		
Generic (Tier I)	$10	$20
Preferred Brand (Tier II)	$15	$30
Non-Preferred Brand (Tier III)	$30	$60
Harvard Pilgrim HMO (Identifier Code: HRV)		
Generic (Tier I)	$5	$10
Preferred Brand (Tier II)	$10	$20
Non-Preferred Brand (Tier III)	$25	$75
Fallon HMO (Identifier Code: FAL)		
Generic (Tier I)	$5	$10
Preferred Brand (Tier II)	$15	$30
Non-Preferred Brand (Tier III)	$35	$70

12003

Medical Plan Costs

MEDICAL COSTS (Including Prescription Drug Coverage)	BCBS PPO		HARVARD PILGRIM HMO		FALLON HMO	
	Individual	Family	Individual	Family	Individual	Family
Monthly Cost Summary						
Employee pays	$58.85	$157.13	$444.51	$1,235.54	$208.09	$481.86
Weekly Cost Summary						
Employee pays	$13.58	$36.26	$102.58	$285.12	$48.02	$111.20

Medical Plan Contact Information

If you need more information about each plan, contact the plan directly at the phone numbers and websites listed below.

CUSTOMER SERVICE TELEPHONE NUMBERS AND WEBSITES FOR EACH PLAN			
	BCBS PPO	Harvard Pilgrim HMO	Fallon HMO
For a provider directory, service area map or more information call:	1-800-287-8767	1-888-333-4742	1-800-868-5200
Or visit their website at:	www.bcbsma.com	www.hphc.com	www.fchp.com

12003

3

Dental Plan

Each time you need care, you choose to receive care from an in- or out-of-network provider. When you receive care from an in-network provider your cost will generally be lower because Delta Dental negotiates discounted rates with those providers.

DENTAL PLAN: HOW THE PLAN PAYS BENEFITS	
General Provisions	
Annual Deductible	None
Maximum Annual Benefit	$2,000 per person
Type I: Diagnostic and Preventive care • Exams and cleanings (once every 6 months) • X-rays (full mouth every 36 months, bitewings every 6 months, single tooth as needed) • Fluoride for children under 19 (once every 6 months) • Space maintainers (required due to premature loss of teeth for members under 14, not for replacement of primary or permanent anterior teeth)	Plan pays 100%
Type II: Basic Restorative Services • Fillings • Oral surgery • Extractions • Root canal therapy • Treatment of gum disease (periodontal treatment)	Covered at 80%
Type III: Major Restorative Services • Crowns • Dentures • Bridgework	Covered at 70%
Dependent coverage	Dependents covered to age 19; Full time students to age 25
Children's Orthodontia	
Orthodontia (coverage for dependent children up to age 19)	100% of maximum plan allowable. $2,000 lifetime maximum per person

Dental Plan Costs

DELTA DENTAL		
	Individual	Family
Monthly Cost Summary		
Employees pay	$4.01	$13.03
Weekly Cost Summary		
Employees pay	$0.93	$3.01

Dental Plan Contact Information

For more information about dental plan benefits, contact Delta Dental directly at 1-800-872-0500, or visit www.deltamass.com.

12003

4

A COMPARISON OF NATIONAL GRID HEALTH BENEFITS FOR MEMBERS OF LOCAL 318

This is a summary of the major benefits offered by each health care plan and also provides employee contributions/costs effective January 1, 2012 to December 31, 2012.

MEDICAL PLAN COMPARISON: HOW PLANS COVER SERVICES

	Blue Cross Blue Shield PPO		Harvard Pilgrim HMO	Fallon HMO
	In-Network	Out-of-Network	In-Network Only	In-Network Only
GENERAL PROVISIONS				
Annual deductible	None	$500/individual $1,000/family	None	None
Benefit level (what the plan pays for most eligible expenses)	Plan pays services at 100% after you pay your co-pay	Plan pays services at 80% after you satisfy the deductible, you pay 20%	Plan pays services at 100% after you pay your co-pay	Plan pays services at 100% after you pay your co-pay
Annual out-of-pocket maximum (excluding deductible)	None	$2,000/individual $4,000/family	None	None
Maximum lifetime benefit per person	None	None	None	None
Dependent coverage	Until December 31 of the year in which the child attains age 26			
Inpatient covered services	100%	80% after deductible	100%	100%
OUTPATIENT COVERED SERVICES				
Preventive Care visits	100% after $15 co-pay	80% after deductible	100% after $5 co-pay	100% covered for routine physical exams, well child visits and annual gynecological exams
Other office visits	100% after $15 co-pay	80% after deductible	100% after $5 co-pay	100% after $10 co-pay
Outpatient surgery, preadmission testing	100%	80% after deductible	100%	100%
Routine vision (one per calendar year)	100% after $15 co-pay	80% after deductible	100% after $5 co-pay	100%
Diagnostic lab and X-ray	100%	80% after deductible	100%	100%
MENTAL HEALTH AND SUBSTANCE ABUSE				
Inpatient	100%	80% after deductible	100%	100%
Outpatient	100% after $15 co-pay	80% after deductible	100% after $5 co-pay	100% after $10 co-pay
MATERNITY BENEFITS				
Prenatal Care	100% after $15 co-pay (first visit only)	80% after deductible	100%	100% after $10 co-pay (first visit only)
In-hospital delivery	100%	80% after deductible	100%	100%
EMERGENCY ROOM CARE				
	100% after $50 co-pay (waived if admitted); separate $50 co-pay applies for observation in the Emergency Room	100% after $50 co-pay (waived if admitted); separate $50 co-pay applies for observation in the Emergency Room	100% after $50 co-pay per visit (waived if admitted)	100% after $50 co-pay

Prescription Drug Coverage

When you enroll in medical coverage through National Grid, you will automatically receive prescription drug coverage through CVS Caremark.

PRESCRIPTION DRUG COVERAGE

Note: Your prescription drug carrier uses a formulary drug list of approved medications. Consult with your physician regarding the use of the formulary.

	RETAIL (30-DAY SUPPLY)	MAIL ORDER (90-DAY SUPPLY)
Blue Cross Blue Shield PPO		
Generic (Tier I)	$10	$20
Preferred Brand (Tier II)	$15	$30
Non-Preferred Brand (Tier III)	$30	$60
Harvard Pilgrim HMO (Identifier Code: HRV)		
Generic (Tier I)	$5	$10
Preferred Brand (Tier II)	$10	$20
Non-Preferred Brand (Tier III)	$25	$75
Fallon HMO (Identifier Code: FAL)		
Generic (Tier I)	$5	$10
Preferred Brand (Tier II)	$15	$30
Non-Preferred Brand (Tier III)	$35	$70

LOCAL 318

2

Medical Plan Costs

MEDICAL COSTS (Including Prescription Drug Coverage)	BCBS PPO		HARVARD PILGRIM HMO		FALLON HMO	
	Individual	Family	Individual	Family	Individual	Family
Monthly Cost Summary						
Employee pays	$58.85	$157.13	$444.51	$1,235.54	$208.09	$481.86
Weekly Cost Summary						
Employee pays	$13.58	$36.26	$102.58	$285.12	$48.02	$111.20

Medical Plan Contact Information

If you need more information about each plan, contact the plan directly at the phone numbers and websites listed below.

CUSTOMER SERVICE TELEPHONE NUMBERS AND WEBSITES FOR EACH PLAN			
	BCBS PPO	Harvard Pilgrim HMO	Fallon HMO
For a provider directory, service area map or more information call:	1-800-287-8757	1-888-333-4742	1-800-868-5200
Or visit their website at:	www.bcbsma.com	www.hphc.com	www.fchp.com

local 318

3

Dental Plan

Each time you need care, you choose to receive care from an in- or out-of-network provider. When you receive care from an in-network provider your cost will generally be lower because Delta Dental negotiates discounted rates with those providers.

DENTAL PLAN: HOW THE PLAN PAYS BENEFITS	
General Provisions	
Annual Deductible	None
Maximum Annual Benefit	$2,000 per person
Type I: Diagnostic and Preventive care • Exams and cleanings (once every 6 months) • X-rays (full mouth every 36 months, bitewings every 6 months, single tooth as needed) • Fluoride for children under 19 (once every 6 months) • Space maintainers (required due to premature loss of teeth for members under 14, not for replacement of primary or permanent anterior teeth)	Plan pays 100%
Type II: Basic Restorative Services • Fillings • Oral surgery • Extractions • Root canal therapy • Treatment of gum disease (periodontal treatment)	Covered at 80%
Type III: Major Restorative Services • Crowns • Dentures • Bridgework	Covered at 70%
Dependent coverage	Dependents covered to age 19; Full time students to age 25
Children's Orthodontia	
Orthodontia (coverage for dependent children up to age 19)	100% of maximum plan allowable. $2,000 lifetime maximum per person

Dental Plan Costs

DELTA DENTAL		
	Individual	Family
Monthly Cost Summary		
Employees pay	$4.01	$13.03
Weekly Cost Summary		
Employees pay	$0.93	$3.01

Dental Plan Contact Information

For more information about dental plan benefits, contact Delta Dental directly at 1-800-872-0500, or visit www.deltamass.com.

Local 318

Workpaper MDL-6
Donations

Narragansett Electric
Calendar Year 2011
Donations

Organization Official Name	Payment Amount	Payment Date
FAMILY SERVICE OF RHODE ISLAND INC	$12,500.00	12/08/2011
AMERICAN NATIONAL RED CROSS	$5,000.00	11/03/2011
UNITED WAY OF RHODE ISLAND INC	$2,500.00	12/08/2011
FAMILY SERVICE OF RHODE ISLAND INC	$2,500.00	10/06/2011
RHODE ISLAND COMMODORES	$350.00	09/29/2011
PAWTUCKET FOUNDATION	$3,000.00	08/25/2011
GREATER WESTERLY CHAMBER FOUNDATION INC	$270.00	11/03/2011
RHODE ISLAND COMMODORES	$350.00	09/29/2011
PROVIDENCE FOUNDATION	$5,000.00	09/15/2011
GRANTMAKERS COUNCIL OF RHODE ISLAND INC	$1,270.00	12/22/2011
BLACKSTONE VALLEY TOURISM COUNCIL INC	$1,500.00	09/29/2011
CENTRAL RHODE ISLAND CHAMBER OF COMMERCE INC	$500.00	09/15/2011
WOMEN & INFANTS HOSPITAL OF RHODE ISLAND	$1,000.00	12/08/2011
CHAMBER EDUCATION FOUNDATION	$1,500.00	09/29/2011
EDUCATION IN ACTION	$1,200.00	09/29/2011
CROSSROADS RHODE ISLAND	$1,600.00	10/06/2011
WOMEN & INFANTS HOSPITAL OF RHODE ISLAND	$2,500.00	10/06/2011
CROSSROADS RHODE ISLAND	$6,000.00	10/06/2011
URBAN COLLABORATIVE ACCELERATED PROGRAM	$25,000.00	07/05/2011
UNITED WAY OF RHODE ISLAND INC	$165,000.00	10/27/2011
BRYANT UNIVERSITY	$5,000.00	02/24/2011
FAMILY SERVICE OF RHODE ISLAND INC	$12,500.00	02/24/2011
UNITED WAY OF RHODE ISLAND INC	$2,500.00	01/20/2011
HISPANIC AMERICAN CHAMBER OF COMMERCE	$1,500.00	02/24/2011
NORTHERN RHODE ISLAND CHAMBER OF COMMERCE	$7,500.00	02/24/2011
RHODE ISLAND KIDS COUNT INC	$2,500.00	02/24/2011
BACK TO SCHOOL CELEBRATION	$1,500.00	02/17/2011
DAVISVILLE MIDDLE SCHOOL	$2,700.00	02/24/2011
FRIENDS OF BALLARD PARK	$1,500.00	01/20/2011
NORTH KINGSTOWN CHAMBER OF COMMERCE INC	$625.00	03/17/2011
GRANTMAKERS COUNCIL OF RHODE ISLAND INC	$1,270.00	02/17/2011
NEWPORT COUNTY CHAMBER OF COMMERCE	$6,300.00	03/10/2011
NEWPORT COUNTY CHAMBER OF COMMERCE	$1,000.00	03/10/2011
SISTERS OF MERCY CONFRENCE OF REGIONAL TREASURERS	$5,000.00	12/27/2011
SPECIAL OLYMPICS RHODE ISLAND INC	$10,000.00	12/22/2011
DIOCESE OF RHODE ISLAND	$2,000.00	12/22/2011
JUNIOR ACHIEVEMENT OF RHODE ISLAND	$6,000.00	10/06/2011
PROVIDENCE PERFORMING ARTS CENTER	$3,500.00	08/25/2011
GREATER PROVIDENCE CHAMBER OF COMMERCE	$1,400.00	10/06/2011
RHODE ISLAND PUBLIC EXPENDITURE COUNCIL	$2,500.00	12/22/2011
LITTLE COMPTON COMMUNITY CENTER CORP	$1,500.00	10/06/2011
HERITAGE HARBOR CORPORATION	$500.00	11/17/2011
FATHER FLANAGANS BOYS HOME	$7,500.00	10/06/2011
GREATER PROVIDENCE CHAMBER OF COMMERCE	$1,250.00	12/22/2011
THE SALVATION ARMY	$180,000.00	11/09/2011
ADOPTION RHODE ISLAND	$25.00	07/26/2011
AMERICAN CANCER SOCIETY INC	$1,375.00	07/26/2011
AMERICAN CANCER SOCIETY INC	$145.00	07/26/2011
AMERICAN DIABETES ASSOCIATION INC	$375.00	07/26/2011
BOYS AND GIRLS CLUBS OF PROVIDENCE	$250.00	07/26/2011
BROWN UNIVERSITY OF PROVIDENCE STATE OF RI AND PROV PLANT.	$575.00	07/26/2011
FAMILY SERVICE OF RHODE ISLAND INC	$50.00	07/26/2011
MARCH OF DIMES FOUNDATION	$150.00	07/26/2011
MT ST CHARLES ACADEMY INC	$1,000.00	07/26/2011
NATIONAL MULTIPLE SCLEROSIS SOCIETY	$412.50	07/26/2011
PROVIDENCE GAY MENS CHORUS	$125.00	07/26/2011
SAN MIGUEL EDUCATION CENTER	$50.00	07/26/2011
SAVE THE BAY INC	$75.00	07/26/2011
SPECIAL OLYMPICS RHODE ISLAND INC	$25.00	07/26/2011
ST FRANCIS WEYBOSSET STREET CHAPEL INC	$100.00	07/26/2011
ST RAPHAEL ACADEMY	$100.00	07/26/2011
THE AUTISM PROJECT	$30.00	07/26/2011
LEUKEMIA & LYMPHOMA SOCIETY INC	$50.00	07/26/2011
UNIVERSITY OF RHODE ISLAND FOUNDATION	$100.00	07/26/2011
MEETING STREET	$350.00	08/25/2011
GLORIA GEMMA BREAST CANCER RESOURCE FOUNDATION	$1,825.00	10/27/2011
2ND STORY THEATER	$250.00	11/08/2011
AMERICAN CANCER SOCIETY INC	$85.00	11/08/2011
AMERICAN CANCER SOCIETY INC	$320.00	11/08/2011
AMERICAN DIABETES ASSOCIATION INC	$150.00	11/08/2011
AMYOTROPHIC LATERAL SCLEROSIS ASSOCIATION	$500.00	11/08/2011
FATHER FLANAGANS BOYS HOME	$500.00	11/08/2011
STATE BALLET OF RHODE ISLAND	$150.00	11/08/2011
HABITAT FOR HUMANITY INTERNATIONAL INC	$15,000.00	11/08/2011
THE SALVATION ARMY	$1,000.00	11/09/2011
SALVE REGINA UNIVERSITY	$5,000.00	10/06/2011
UNITED WAY OF RHODE ISLAND INC	$100,000.00	08/25/2011
	$636,227.50	
	$636,227.50	
	$235,086	**36.95%** Narragansett Gas
	$401,142	**63.05%** Narragansett Electric

Workpaper MDL-7
Computer Software – Service company Rent Expense

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
Docket No. R.I.P.U.C.____
Workpaper MDL-7
Page 1 of 16
Support for Schedules MDL-3-ELEC and MDL-3-GAS, Page 27

Service Company Capital Software allocated to Operating Companies as Rent Expense
For the Rate Year ended January 31, 2014

Line	Work Order/ IS Exec	Investment Name	INVP	(a) 12/31/2011 Inception to Date $	(b) INVP Spend Spending	(c) Bill Pool	(d) TOTAL US SPEND	(e) In Service Date	(f) Amortization Period	(g) 02/01/2013 Balance	(h) 01/31/2014 Balance	(i)= (g+h)/2 Average Balance
1	9000096140	Capitalized Software - Work Order Addition		$1,686,410	-	00239	**$1,686,410**	03/01/2011	84	$1,224,655	$983,739	$1,104,197
2	9000096375	Capitalized Software - Work Order Addition		$294,053	-	00382	**$294,053**	03/01/2011	84	$213,539	$171,531	$192,535
3	9000104109	Capitalized Software - Work Order Addition		$208,232	-	00382	**$208,232**	03/01/2011	84	$151,216	$121,469	$136,342
4	9000102450	Cascade Phase I project 1 of 2		$392,515	-	00233	**$392,515**	07/01/2010	84	$247,658	$191,585	$219,622
5	9000102451	Cascade Phase I project 2 of 2		$588,773	-	00231	**$588,773**	10/01/2010	84	$392,515	$308,405	$350,460
6	9000104055	CIS Consolidation		$28,900,771	-	00247	**$28,900,771**	01/01/2008	84	$7,913,306	$3,784,625	$5,848,966
7	9000096385	Contact Centers Call Recording		$361,473	-	00382	**$361,473**	03/01/2010	84	$210,859	$159,220	$185,040
8	9000104123	DECUS05-Autom for Mng Req		$1,914,655	-	00231	**$1,914,655**	10/01/2011	84	$1,549,959	$1,276,437	$1,413,198
9	9000096390	Equip Computers - Work Order Addition		$1,676,102	-	00382	**$1,676,102**	12/01/2011	84	$1,396,751	$1,157,308	$1,277,030
10	9000098663	Equip Computers - Work Order Addition		$692,618	-	00231	**$692,618**	09/01/2011	120	$594,497	$525,235	$559,866
11	9000098710	Equip Computers - Work Order Addition		$1,231,084	-	00385	**$1,231,084**	09/01/2011	120	$1,056,680	$933,572	$995,126
12	9000098936	Equip Computers - Work Order Addition		$23,213	-	00382	**$23,213**	07/01/2011	120	$19,538	$17,217	$18,377
13	9000099322	Equip Computers - Work Order Addition		$1,510,991	-	00382	**$1,510,991**	12/01/2010	60	$856,228	$554,030	$705,129
14	9000099323	Equip Computers - Work Order Addition		$872,089	-	00601	**$872,089**	12/01/2010	120	$683,136	$595,927	$639,532
15	9000104123	Equip Computers - Work Order Addition		$6,680	-	00231	**$6,680**	10/01/2011	120	$5,789	$5,121	$5,455
16	9000104180	Equip Computers - Work Order Addition		$4,659	-	00231	**$4,659**	10/01/2011	120	$4,037	$3,572	$3,804
17	9000105262	Equip Computers - Work Order Addition		$3,334,420	-	00601	**$3,334,420**	09/01/2011	120	$2,862,043	$2,528,602	$2,695,323
18	9000096381	Equip Computers - Work Order Addition		$794,589	-	00382	**$794,589**	07/01/2010	120	$589,320	$509,861	$549,590
19	9000104063	Equip Computers - INVP 1389		$1,958,222	-	00601	**$1,958,222**	07/01/2011	120	$1,648,170	$1,452,348	$1,550,259
20	9000100683	Gen. Misc Equip - Work Order Addition		$37,114	-	00233	**$37,114**	11/01/2010	84	$25,184	$19,882	$22,533
21	9000096494	Gen Plant $20k or more - Work Order Addition		$110,181	-	00238	**$110,181**	12/01/2010	84	$76,078	$60,337	$68,207
22	9000104230	Gen Plant less than $20k - Work Order Addition		$55,182	-	00236	**$55,182**	07/01/2011	264	$51,211	$48,702	$49,956
23	9000104115	IN0309-SCM-ENGAGE VENDOR		$312,721	-	00382	**$312,721**	03/01/2011	120	$252,783	$221,511	$237,147
24	9000096383	IN0823 Security Enhance Project		$313,244	-	00382	**$313,244**	09/01/2011	264	$293,073	$278,835	$285,954
25	9000104113	IN1588-21ST CENT FOR SYRAC		$273,401	-	00382	**$273,401**	09/01/2010	84	$179,012	$139,955	$159,484
26	9000096381	INNA-NERC CIP Compliance		$1,155,595	-	00233	**$1,155,595**	07/01/2010	84	$729,126	$564,041	$646,583
27	9000104060	INVP 0845 - Data Upgrade		$464,135	-	00382	**$464,135**	09/01/2010	84	$303,898	$237,593	$270,745
28	9000104101	INVP 1224 - TOA		$601,562	-	00233	**$601,562**	10/01/2011	84	$486,979	$401,041	$444,010
29	9000104179	INVP 1242 - DECUS05		$253,998	-	00231	**$253,998**	10/01/2011	84	$205,618	$169,332	$187,475
30	9000104180	INVP 1242TB - KPI Metrics		$622,592	-	00231	**$622,592**	10/01/2011	84	$504,003	$415,061	$459,532
31	9000104068	INVP 1391 - Wintel Lifecycle		$523,093	-	00601	**$523,093**	09/01/2011	84	$417,229	$342,502	$379,865
32	9000104080	INVP 1401 - LAN/WIN		$527,701	-	00382	**$527,701**	09/01/2010	84	$345,519	$270,133	$307,826
33	9000104122	ISP01-Integrated Strat Plan		$1,105,706	-	00231	**$1,105,706**	12/01/2010	84	$763,464	$605,506	$684,485
34	9000104116	JBCRD01-Wholesale Re-Des		$436,385	-	00231	**$436,385**	10/01/2011	84	$353,264	$290,923	$322,094
35	9000097857	LIM/ZEMA Project		$402,988	-	00382	**$402,988**	03/01/2011	84	$292,646	$235,076	$263,861
36	9000096379	OneNet		$4,475,489	-	00382	**$4,475,489**	06/01/2010	84	$2,770,541	$2,131,185	$2,450,863
37	9000096374	S&M Data Warehouse Expansion		$981,583	-	00382	**$981,583**	03/01/2011	84	$712,816	$572,590	$642,703
38	9000104189	UHF Spectrum Purchase Project		$2,116,624	-	00232	**$2,116,624**	10/01/2011	84	$1,713,457	$1,411,082	$1,562,270
39	9000096376	Video Conferencing		$1,207,479	-	00382	**$1,207,479**	10/01/2011	84	$977,483	$804,986	$891,235
40	9000104151	WCOR09 - AVLS Integration		$313,523	-	00231	**$313,523**	10/01/2011	84	$253,804	$209,015	$231,410
41	9000096373	Web Initiatives FY09 - Phase 1		$2,010,464	-	00382	**$2,010,464**	09/01/2010	84	$1,316,375	$1,029,166	$1,172,770
42	9000098936	Wire & Cable - Work Order Addition		$253	-	00382	**$253**	07/01/2011	84	$196	$160	$178
43	9000096320	IN1242D-ISP-Integrated Strat Plan		$276,275	-	00231	**$276,275**	12/01/2010	60	$156,556	$101,301	$128,928
44	9000104121	SHORT04-Prime P6 Upgrade		$1,443,524	-	00231	**$1,443,524**	12/01/2010	84	$996,719	$790,501	$893,610
45	9000104231	Combine Meter Reading Routes		$364,462	-	00230	**$364,462**	05/01/2011	84	$273,347	$221,281	$247,314
46	9000116201	Cascade Phase II project 1 of 2		$1,550,857	-	00203	**$1,550,857**	12/01/2011	84	$1,292,381	$1,070,830	$1,181,605
47	9000116202	Cascade Phase II project 2 of 2		$1,033,905	-	00233	**$1,033,905**	12/01/2011	84	$861,587	$713,887	$787,737
48	Customer	US Retail Web	INVP 1356A	$6,327,665	-	00229	**$6,327,665**	01/01/2012	84	$5,348,384	$4,444,432	$4,896,408
49	Web Solutions	Global Web Implementation	INVP TBA	$4,127,071	-	00229	**$4,127,071**	01/01/2012	84	$3,488,358	$2,898,776	$3,193,567
50	Customer	QAS Address Hydiene	INVP 3076	$260,525	-	00388	**$260,525**	03/01/2012	84	$226,409	$189,191	$207,800
51	Network Strategy	Smallworld GIS Upgrade	INVP 0953	$4,280,759	146,560	00231	**$4,427,319**	04/01/2012	84	$3,900,257	$3,267,783	$3,584,020
52	Operations	Radio Console Standardization	INVP 1642	$3,521,223	-	00382	**$3,521,223**	04/01/2012	84	$3,102,030	$2,598,998	$2,850,514
53	Operations	US Lone Worker Safety Device	INVP 3101	$134,632	17,767	00388	**$152,400**	04/01/2012	60	$127,000	$96,520	$111,760
54	Service Delivery	Business Capture Software (iRise)	INVP 3103	$269,805	4,348	00382	**$274,153**	04/01/2012	84	$241,516	$202,351	$221,934
55	Service Delivery	Security Enhance Project	INVP 0823a	$26,594	523	00382	**$27,117**	04/01/2012	84	$23,889	$20,015	$21,952
56	Web Solutions	Intranet Design	INVP 2210	$2,125,286	9,592	00382	**$2,134,878**	04/01/2012	60	$1,779,065	$1,352,089	$1,565,577
57	Customer	Non-Interval Collections Systems Consolidation (ITRON/PP4/MVRS)	INVP 1549	$1,415,493	-	00388	**$1,415,493**	05/01/2012	84	$1,263,833	$1,061,620	$1,162,726
58	Operations	CNI (Critical National Infrastructure) SCADA - GMS Telvent System Consolidation	INVP 2495B	$0	21,939	00200	**$21,939**	05/01/2012	84	$19,588	$16,454	$18,021
59	Operations	Gas AMR Metretek System Consolidation (NY)	INVP 2495C	$58,191	14,679	00395	**$72,870**	05/01/2012	84	$65,062	$54,652	$59,857
60	Operations	Primavera - Project Management Extensions	INVP 2162	$130,600	118,000	00231	**$248,600**	05/01/2012	84	$221,965	$186,450	$204,207
61	Transmission	NERC CIP Compliance	INVP 1227	$337,750	1,516	00233	**$339,265**	05/01/2012	84	$302,915	$254,449	$278,682
62	F, SS & C	US Transaction Delivery Center	INVP 1671	$509,855	-	00382	**$509,855**	06/01/2012	84	$461,297	$388,461	$424,879
63	Operations	Expand Auxiliary Ops Automation Pilot	INVP 2999	$0	88,000	00382	**$88,000**	06/01/2012	84	$79,619	$67,048	$73,333
64	Operations	New England Gas Leak Rechecks	INVP 3136	$0	557,000	00397	**$557,000**	06/01/2012	84	$503,952	$424,381	$464,167
65	Customer	Intelligent Mail Bar Code	INVP 2630	$817,338	243,000	00388	**$1,060,338**	07/01/2012	84	$971,976	$820,499	$896,238

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Line	Work Order/ IS Exec	Investment Name	INVP	(a) 12/31/2011 Inception to Date $	(b) INVP Spend Spending	(c) Bill Pool	(d) TOTAL US SPEND	(e) In Service Date	(f) Amortization Period	(g) 02/01/2013 Balance	(h) 01/31/2014 Balance	(i)= (g+h)/2 Average Balance
66	Customer	Tallyman & Paperless Billing/Transaction e-mail	INVP 3232	$0	200,000	00388	**$200,000**	07/01/2012	84	$183,333	$154,762	$169,048
67	F, SS & C	US Recruitment / US Applicant Tracking	INVP 3310	$0	319,000	00382	**$319,000**	07/01/2012	84	$292,417	$246,845	$269,631
68	Network Strategy	EDO (Energy Distribution Operations) Transformation - MTA Integrated Strategic Planning (ISP01)	INVP 1242D	$13,302	9,437	00231	**$22,739**	07/01/2012	84	$20,844	$17,596	$19,220
69	Operations	CNI (Critical National Infrastructure) SCADA - Security enhancements and lifespan extension	INVP 2495A	$0	52,588	00200	**$52,588**	07/01/2012	84	$48,206	$40,693	$44,449
70	Operations	Gas SCADA Lifespan Extension	INVP 2495	$0	1,284,255	00200	**$1,284,255**	07/01/2012	84	$1,177,234	$993,769	$1,085,501
71	Operations	Remote Access To Fault Recorders	INVP 1488	$397,436	5,656	00233	**$403,092**	07/01/2012	84	$369,501	$311,916	$340,708
72	Operations	STORMS Archive Software Implementation	INVP 3195	$476,587	167,500	00236	**$644,087**	07/01/2012	84	$590,413	$498,401	$544,407
73	Customer	Customer System Mandates	INVP 1643	$0	564,000	00388	**$564,000**	08/01/2012	84	$523,714	$443,143	$483,429
74	Customer	Gas Transportation System	INVP 1182	$88,157	2,983,100	00399	**$3,071,257**	08/01/2012	84	$2,851,881	$2,413,130	$2,632,506
75	Customer	Customer Choice EDI Enhancements	INVP 2133	$82,165	426,000	00388	**$508,165**	09/01/2012	84	$477,917	$405,322	$441,620
76	Operations	US Lone Worker Safety Device Phase II	INVP 3101b	$0	150,000	00388	**$150,000**	09/01/2012	84	$141,071	$119,643	$130,357
77	Service Delivery	Data Loss Prevention	INVP 0823b	$111,866	133,134	00382	**$245,000**	09/01/2012	84	$230,417	$195,417	$212,917
78	Service Delivery	Security Awareness Program	INVP 2981	$0	129,500	00382	**$129,500**	09/01/2012	84	$121,792	$103,292	$112,542
79	Service Delivery	Sepaton Upgrade HCP And ERCC ("VTL")	INVP 2522	$711,464	528,545	00382	**$1,240,009**	09/01/2012	84	$1,166,199	$989,055	$1,077,627
80	Service Delivery	US FDE	INVP 0823c	$185,445	1,029,555	00382	**$1,215,000**	09/01/2012	84	$1,142,679	$969,107	$1,055,893
81	Customer	Customer Choice E-mail Tracking	INVP 2135	$233,250	758,500	00388	**$991,750**	10/01/2012	84	$944,524	$802,845	$873,684
82	F, SS & C (Back Office)	US SAP ERP Back Office	INVP 2574	$136,382,000	137,021,450	00382	**$273,403,450**	10/01/2012	120	$264,290,002	$236,949,657	$250,619,829
83	Customer	Customer Contact Center Home Agent	INVP 2204B	$0	1,800,000	00389	**$1,800,000**	11/01/2012	84	$1,735,714	$1,478,571	$1,607,143
84	Transmission	IDS Reliability Reporting & Analysis (Interruption and Disturbance System)	INVP 2172	$508,822	301,725	00231	**$810,547**	12/01/2012	84	$791,248	$675,456	$733,352
85	F, SS & C	Nucleus 2010 upgrade (Energy Trading System)	INVP 2330	$3,698,927	743,513	00388	**$4,442,440**	02/01/2013	84	$4,442,440	$3,807,806	$4,125,123
86	Customer	Customer Order Fulfilment & Customer Web Capabilities	INVP 3225	$0	2,800,000	00382	**$2,800,000**	03/01/2013	84	$0	$2,433,333	$1,216,667
87	Customer	Mobil Time Entry & Related Field Data Capture	INVP 3226	$0	2,250,000	00240	**$2,250,000**	03/01/2013	84	$0	$1,955,357	$977,679
88	Digital Risk & Security	Access Rights Management (AC) - CNI	INVP 2979	$0	946,500	00382	**$946,500**	03/01/2013	84	$0	$822,554	$411,277
89	Digital Risk & Security	Data Loss Prevention End Point Fine Grained (EPS)	INVP 2966	$0	1,995,000	00382	**$1,995,000**	03/01/2013	84	$0	$1,733,750	$866,875
90	Digital Risk & Security	Incident & Event Management (NS)	INVP 2970	$0	1,630,000	00382	**$1,630,000**	03/01/2013	84	$0	$1,416,548	$708,274
91	Digital Risk & Security	Tape & Storage Encryption (SI)	INVP 2969	$0	500,000	00382	**$500,000**	03/01/2013	84	$0	$434,524	$217,262
92	Operations	Northport NERC CIP Improvements	INVP 2860	$0	250,000	G1200	**$250,000**	03/01/2013	84	$0	$217,262	$108,631
93	Operations	US E-2-E (End-To-End) Maintenance and Construction Deployment	INVP 3236	$0	900,000	00203	**$900,000**	03/01/2013	84	$0	$782,143	$391,071
94	Transmission	Electronic Logging for Control Room NE/NY	INVP 2897	$0	200,000	00382	**$200,000**	03/01/2013	84	$0	$173,810	$86,905
95	Transmission	Integration of US System Strategy – Single Asset Register Repository	INVP 3010	$0	200,000	00233	**$200,000**	03/01/2013	84	$0	$173,810	$86,905
96	Transmission	PSP Physical Access logging system implementation (New requirements driven by NERC/CIP)	INVP 2888	$0	100,000	00233	**$100,000**	03/01/2013	84	$0	$86,905	$43,452
97	Transmission	Single Document, Change, and Cyber Asset Platform	INVP 2889	$0	550,000	00237	**$550,000**	03/01/2013	84	$0	$477,976	$238,988
98	Customer	Non-Interval Collections Systems Consolidation (ITRON/PP4/MVRS)	INVP 1549	$0	800,000	00388	**$800,000**	04/01/2013	84	$0	$704,762	$352,381
99	Digital Risk & Security	CNI (Critical National Infrastructure) Secure Separation from BLAN (AA)	INVP 2983	$0	1,188,000	00382	**$1,188,000**	04/01/2013	84	$0	$1,046,571	$523,286
100	Digital Risk & Security	Identity Management (AA)	INVP 2982	$0	2,515,000	00382	**$2,515,000**	04/01/2013	84	$0	$2,215,595	$1,107,798
101	F, SS & C	AMAG	INVP 1172	$86,709	1,650,686	00382	**$1,737,395**	04/01/2013	60	$0	$1,447,829	$723,914
102	F, SS & C	Implementation of HR Software as Service (SaaS)	INVP 3124	$0	2,250,000	00354	**$2,250,000**	04/01/2013	84	$0	$1,982,143	$991,071
103	F, SS & C	Legal Hold Implementation	INVP 2951	$0	500,000	00382	**$500,000**	04/01/2013	84	$0	$440,476	$220,238
104	F, SS & C (Back Office)	Archiving Toolset - USFP	INVP 3312	$0	5,700,000	00382	**$5,700,000**	04/01/2013	84	$0	$5,021,429	$2,510,714
105	Operations	ACIS – Alliance Contacts, Management and Support	INVP 2832	$144,625	160,515	00231	**$305,140**	04/01/2013	84	$0	$268,814	$134,407
106	Operations	EDO (Energy Distribution Operations) Transformation - MTA Conceptual Estimating Tool (STD01)	INVP 1242C	$867,684	83,924	00231	**$951,608**	04/01/2013	84	$0	$838,321	$419,161
107	Operations	UNY / NE Field Device Replacements	INVP 2178D	$0	209,700	00388	**$209,700**	04/01/2013	60	$0	$174,750	$87,375
108	Service Delivery	CNI Organic Storage Growth	INVP 3360	$0	320,000	00382	**$320,000**	04/01/2013	84	$0	$281,905	$140,952
109	Service Delivery	Desktop Refresh (Commodity - COF)	INVP 1407	$0	560,000	00382	**$560,000**	04/01/2013	84	$0	$493,333	$246,667

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110	Service Delivery	Telecoms Minor Works	INVP 3357	$0	80,000	00382	**$80,000**	04/01/2013	84	$0	$70,476	$35,238
111	Service Delivery	US CNI (Critical National Infrastructure) Monitoring	INVP 3017	$0	1,280,000	00239	**$1,280,000**	04/01/2013	84	$0	$1,127,619	$563,810
112	Service Delivery	US CNI DKMS (Document Knowledge Management System)	INVP 3019a	$0	249,000	00239	**$249,000**	04/01/2013	84	$0	$219,357	$109,679
113	Transmission	NERC CIP Compliance	INVP 1227	$0	500,000	00233	**$500,000**	04/01/2013	84	$0	$440,476	$220,238
114	Web Solutions	Intranet Web Site Service Development	INVP 2938	$0	562,500	00382	**$562,500**	04/01/2013	84	$0	$495,536	$247,768
115	Network Strategy	US GAS GIS consolidation	INVP 2577	$609,376	3,383,917	00200	**$3,993,293**	05/01/2013	84	$0	$3,565,441	$1,782,720
116	Network Strategy	Outage Management System	INVP 1185	$15,729,008	32,437,270	00231	**$48,166,278**	06/01/2013	84	$0	$43,579,013	$21,789,507
117	Operations	Remote Access to Digital Fault Recorders Phase 2 1	NVP 2830	$0	1,070,000	00233	**$1,070,000**	06/01/2013	60	$0	$927,333	$463,667
118	F, SS & C	Risk Managment Syst	INVP 2940	$192,037	1,274,000	00382	**$1,466,037**	08/01/2013	84	$0	$1,361,320	$680,660
119	Network Strategy	Implementation of NERC CIP Cyber Standards to Port Jefferson PS.	INVP 2859	$0	600,000	G1200	**$600,000**	12/01/2013	84	$0	$585,714	$292,857
120	Operations	GAS Metretek Consolidation	INVP 2495D	$0	35,000	00390	**$35,000**	12/01/2013	84	$0	$34,167	$17,083
121	Operations	Implementation of NERC CIP Cyber Standards to EF Barrett PS.	INVP 2858	$0	600,000	G1200	**$600,000**	12/01/2013	84	$0	$585,714	$292,857
122	Transmission	NE EMS Replacement	INVP 1043	$9,746,795	4,614,286	00237	**$14,361,081**	12/01/2013	84	$0	$14,019,151	$7,009,575
123	Service Delivery (Enterprise Services)	Service Integration	INVP 2559B	$0	113,486	00382	**$113,486**	01/13/2012	60	$88,898	$66,200	$77,549
124	Service Delivery (Enterprise Services)	Mainframe Migrations	INVP 2559B	$0	4,738,846	00382	**$4,738,846**	01/13/2012	60	$3,712,096	$2,764,327	$3,238,212
125	Service Delivery (Enterprise Services)	Disaster recovery (DR)	INVP 2559B	$0	285,885	00382	**$285,885**	01/13/2012	60	$223,943	$166,766	$195,355
126	Service Delivery (Enterprise Services)	Server Transformation	INVP 2559B	$0	11,760,486	00382	**$11,760,486**	01/14/2012	60	$9,212,381	$6,860,284	$8,036,332
127	Service Delivery (Networks)	WAN Transformation Technical Design document	INVP 2559A	$77,991	-	00382	**$77,991**	04/01/2012	60	$64,992	$49,394	$57,193
128	Service Delivery (Networks)	LAN Transformation Technical Design document	INVP 2559A	$77,991	-	00382	**$77,991**	04/01/2012	60	$64,992	$49,394	$57,193
129	Service Delivery (Networks)	Fixed Voice Transformation Technical Design document	INVP 2559A	$77,991	-	00382	**$77,991**	04/01/2012	60	$64,992	$49,394	$57,193
130	Service Delivery (Networks)	Contact Centre Assessment Completed	INVP 2559A	$77,991	-	00382	**$77,991**	04/01/2012	60	$64,992	$49,394	$57,193
131	Service Delivery (Networks)	Global Dial Plan design completed	INVP 2559A	$77,991	-	00382	**$77,991**	04/01/2012	60	$64,992	$49,394	$57,193
132	Service Delivery (Networks)	Security / RAS Transformation Technical Design document	INVP 2559A	$77,991	-	00382	**$77,991**	04/01/2012	60	$64,992	$49,394	$57,193
133	Service Delivery (Networks)	Audio User Guide document (post transformation)	INVP 2559A	$77,991	-	00382	**$77,991**	04/01/2012	60	$64,992	$49,394	$57,193
134	Service Delivery (Networks)	Datacentre Sites - WAN Pilot test completed	INVP 2559A	$77,991	-	00382	**$77,991**	04/01/2012	60	$64,992	$49,394	$57,193
135	Service Delivery (Networks)	Medium Sites - WAN Pilot test completed	INVP 2559A	$0	77,991	00382	**$77,991**	04/01/2012	60	$64,992	$49,394	$57,193
136	Service Delivery (Networks)	Small 1 Sites - WAN Pilot test completed	INVP 2559A	$0	77,991	00382	**$77,991**	04/01/2012	60	$64,992	$49,394	$57,193
137	Service Delivery (Networks)	Small 2 Sites - WAN Pilot test completed	INVP 2559A	$0	77,991	00382	**$77,991**	04/01/2012	60	$64,992	$49,394	$57,193
138	Service Delivery (Networks)	Fixed Voice Pilot Trials including global dial plan	INVP 2559A	$77,991	-	00382	**$77,991**	04/01/2012	60	$64,992	$49,394	$57,193
139	Service Delivery (Networks)	Audio Pilot Trials	INVP 2559A	$77,991	-	00382	**$77,991**	04/01/2012	60	$64,992	$49,394	$57,193
140	Service Delivery (Networks)	WAN Transformation Acceptance Testing criteria developed	INVP 2559A	$77,991	-	00382	**$77,991**	04/01/2012	60	$64,992	$49,394	$57,193
141	Service Delivery (Networks)	LAN Transformation Acceptance Testing criteria developed	INVP 2559A	$77,991	-	00382	**$77,991**	04/01/2012	60	$64,992	$49,394	$57,193
142	Service Delivery (Networks)	Fixed Voice Transformation Acceptance Testing criteria developed	INVP 2559A	$77,991	-	00382	**$77,991**	04/01/2012	60	$64,992	$49,394	$57,193
143	Service Delivery (Networks)	Audio Transformation Acceptance Testing criteria developed	INVP 2559A	$77,991	-	00382	**$77,991**	04/01/2012	60	$64,992	$49,394	$57,193
144	Service Delivery (Networks)	WAN Transformation Training completed	INVP 2559A	$77,991	-	00382	**$77,991**	04/01/2012	60	$64,992	$49,394	$57,193
145	Service Delivery (Networks)	WAN Service Commencement Date into Transformed state	INVP 2559A	$77,991	-	00382	**$77,991**	04/01/2012	60	$64,992	$49,394	$57,193

Service Company Capital Software allocated to Operating Companies as Rent Expense
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Line	Work Order/ IS Exec	Investment Name	INVP	(a) 12/31/2011 Inception to Date $	(b) INVP Spend Spending	(c) Bill Pool	(d) TOTAL US SPEND	In Service Date	(f) Amortization Period	(g) 02/01/2013 Balance	(h) 01/31/2014 Balance	(i)= (g+h)/2 Average Balance
146	Service Delivery (Networks)	LAN Transformation Training completed	INVP 2559A	$77,991	-	00382	**$77,991**	04/01/2012	60	$64,992	$49,394	$57,193
147	Service Delivery (Networks)	LAN Service Commencement Date into Transformed state	INVP 2559A	$77,991	-	00382	**$77,991**	04/01/2012	60	$64,992	$49,394	$57,193
148	Service Delivery (Networks)	Fixed Voice Service Commencement Date into Transformed state	INVP 2559A	$77,991	-	00382	**$77,991**	04/01/2012	60	$64,992	$49,394	$57,193
149	Service Delivery (Networks)	Audio Service Package Testing, UAT completed for Transformation	INVP 2559A	$77,991	-	00382	**$77,991**	04/01/2012	60	$64,992	$49,394	$57,193
150	Service Delivery (Networks)	Audio Transformation Training completed	INVP 2559A	$77,991	-	00382	**$77,991**	04/01/2012	60	$64,992	$49,394	$57,193
151	Service Delivery (Networks)	Audio Service Commencement Date into Transformed state	INVP 2559A	$77,991	-	00382	**$77,991**	04/01/2012	60	$64,992	$49,394	$57,193
152	Service Delivery (Enterprise Services)	Server SOE Development	INVP 2559B	$0	70,245	00382	**$70,245**	04/12/2012	60	$58,537	$44,488	$51,513
153	Service Delivery (Networks)	Video Transformation Technical Design document	INVP 2559A	$0	77,991	00382	**$77,991**	05/01/2012	60	$66,292	$50,694	$58,493
154	Service Delivery (Networks)	Transformation Technical Design documents (all Service packages)	INVP 2559A	$0	77,991	00382	**$77,991**	05/01/2012	60	$66,292	$50,694	$58,493
155	Service Delivery (Networks)	Complex Sites - WAN Pilot test completed	INVP 2559A	$0	77,991	00382	**$77,991**	05/01/2012	60	$66,292	$50,694	$58,493
156	Service Delivery (Networks)	Large 2 Sites - WAN Pilot test completed	INVP 2559A	$0	77,991	00382	**$77,991**	05/01/2012	60	$66,292	$50,694	$58,493
157	Service Delivery (Networks)	Soho Sites - WAN Pilot test completed	INVP 2559A	$0	77,991	00382	**$77,991**	05/01/2012	60	$66,292	$50,694	$58,493
158	Service Delivery (Networks)	LAN Pilot Trials completed by all Site Type	INVP 2559A	$0	77,991	00382	**$77,991**	05/01/2012	60	$66,292	$50,694	$58,493
159	Service Delivery (Networks)	Security / RAS Pilot Trials	INVP 2559A	$0	77,991	00382	**$77,991**	05/01/2012	60	$66,292	$50,694	$58,493
160	Service Delivery (Networks)	Video Pilot Trials	INVP 2559A	$0	77,991	00382	**$77,991**	05/01/2012	60	$66,292	$50,694	$58,493
161	Service Delivery (Networks)	Security/ RAS Transformation Acceptance Testing criteria developed	INVP 2559A	$0	77,991	00382	**$77,991**	05/01/2012	60	$66,292	$50,694	$58,493
162	Service Delivery (Networks)	Video Transformation Acceptance Testing criteria developed	INVP 2559A	$0	77,991	00382	**$77,991**	05/01/2012	60	$66,292	$50,694	$58,493
163	Service Delivery (Networks)	Transformation Operational Readiness completed for all Service packages	INVP 2559A	$0	77,991	00382	**$77,991**	05/01/2012	60	$66,292	$50,694	$58,493
164	Service Delivery (Networks)	Video Service Package Testing, UAT completed for Transformation	INVP 2559A	$0	77,991	00382	**$77,991**	05/01/2012	60	$66,292	$50,694	$58,493
165	Service Delivery (Networks)	Video Transformation Training completed	INVP 2559A	$0	77,991	00382	**$77,991**	05/01/2012	60	$66,292	$50,694	$58,493
166	Service Delivery (Networks)	Video Service Commencement Date into Transformed state	INVP 2559A	$0	77,991	00382	**$77,991**	05/01/2012	60	$66,292	$50,694	$58,493
167	Service Delivery (Enterprise Services)	Deployment Tools (RAPID) Implementation	INVP 2559B	$0	70,638	00382	**$70,638**	05/12/2012	60	$60,043	$45,915	$52,979
168	Service Delivery (Enterprise Services)	Virtual Desktop Deployment and Physical Refresh	INVP 2559B	$0	9,151,154	00382	**$9,151,154**	06/13/2012	60	$7,931,000	$6,100,769	$7,015,884
169	Service Delivery (Networks)	WAN Pilot Trials completed by Site type	INVP 2559A	$0	77,991	00382	**$77,991**	07/01/2012	60	$68,892	$53,294	$61,093

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Line	Work Order/ IS Exec	Investment Name	INVP	(a) 12/31/2011 Inception to Date $	(b) INVP Spend Spending	(c) Bill Pool	(d) TOTAL US SPEND	(e) In Service Date	(f) Amortization Period	(g) 02/01/2013 Balance	(h) 01/31/2014 Balance	(i)= (g+h)/2 Average Balance
170	Service Delivery (Networks)	Large 1 Sites - WAN Pilot test completed	INVP 2559A	$0	77,991	00382	**$77,991**	07/01/2012	60	$68,892	$53,294	$61,093
171	Service Delivery (Networks)	Security/RAS Service Package Testing, UAT completed for Transformation	INVP 2559A	$0	77,991	00382	**$77,991**	07/01/2012	60	$68,892	$53,294	$61,093
172	Service Delivery (Networks)	Security/RAS Transformation Training completed	NVP 2559A	$0	77,991	00382	**$77,991**	07/01/2012	60	$68,892	$53,294	$61,093
173	Service Delivery (Networks)	Security/RAS Service Commencement Date into Transformed state	INVP 2559A	$0	77,991	00382	**$77,991**	07/01/2012	60	$68,892	$53,294	$61,093
174	Service Delivery (Enterprise Services)	Security Tools Transformation	INVP 2559B	$0	482,189	00382	**$482,189**	07/12/2012	60	$425,933	$329,496	$377,715
175	Service Delivery (Enterprise Services)	Client Applications Certification	INVP 2559B	$0	301,242	00382	**$301,242**	07/12/2012	60	$266,097	$205,848	$235,973
176	Service Delivery (Enterprise Services)	Virtual Desktop Infrastructure	INVP 2559B	$0	192,014	00382	**$192,014**	07/12/2012	60	$169,613	$131,210	$150,411
177	Service Delivery (Enterprise Services)	Virtual Server	INVP 2559B	$0	208,238	00382	**$208,238**	07/12/2012	60	$183,944	$142,296	$163,120
178	Service Delivery (Enterprise Services)	Archive Deployment	INVP 2559B	$0	416,429	00382	**$416,429**	07/12/2012	60	$367,845	$284,560	$326,203
179	Service Delivery (Enterprise Services)	Encryption Deployment	INVP 2559B	$0	183,874	00382	**$183,874**	07/12/2012	60	$162,422	$125,647	$144,034
180	Service Delivery (Enterprise Services)	Standard Operating Environment (SOE) Development	INVP 2559B	$0	86,952	00382	**$86,952**	08/12/2012	60	$78,257	$60,866	$69,562
181	Service Delivery (Enterprise Services)	Midrange Backup & Restore	INVP 2559B	$0	429,952	00382	**$429,952**	08/12/2012	60	$386,957	$300,966	$343,962
182	Service Delivery (Enterprise Services)	Mainframe Engineering Process Implementation	INVP 2559B	$0	164,906	00382	**$164,906**	09/12/2012	60	$151,163	$118,182	$134,673
183	Service Delivery (Enterprise Services)	UNIX Midrange Systems Mgmt. Tool Implementation	INVP 2559B	$0	32,984	00382	**$32,984**	09/12/2012	60	$30,235	$23,639	$26,937
184	Service Delivery (Enterprise Services)	SAN Deployment, Disk Storage Consolidation	INVP 2559B	$0	5,520,037	00382	**$5,520,037**	10/12/2012	60	$5,152,034	$4,048,027	$4,600,031
185	Service Delivery (Networks)	Desktop Systems Management Solution	INVP 2559B	$0	317,294	00382	**$317,294**	11/12/2012	60	$301,430	$237,971	$269,700
186	Service Delivery (Networks)	WAN Service Package Testing, UAT completed for Transformation	INVP 2559A	$0	77,991	00382	**$77,991**	12/01/2012	60	$75,391	$59,793	$67,592
187	Service Delivery (Networks)	LAN Service Package Testing, UAT completed for Transformation	INVP 2559A	$0	77,991	00382	**$77,991**	12/01/2012	60	$75,391	$59,793	$67,592
188	Service Delivery (Networks)	Fixed Voice Service Package Testing, UAT completed for Transformation	INVP 2559A	$0	77,991	00382	**$77,991**	12/01/2012	60	$75,391	$59,793	$67,592
189	Service Delivery (Networks)	Fixed Voice Transformation Training completed	INVP 2559A	$0	77,991	00382	**$77,991**	12/01/2012	60	$75,391	$59,793	$67,592
190	Service Delivery (Networks)	Completion of Transformation Project (all Service Packages completed in the UK)	INVP 2559A	$0	1,069,585	00382	**$1,069,585**	12/01/2012	60	$1,033,932	$820,015	$926,974
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(a) Per Company financials
(b) INVP = Company's IS Investment Plan and/or most recent projection of project cost

Service Company Capital Software allocated to Operating Companies as Rent Expens
For the Rate Year ended January 31, 2014

Line	Work Order/ IS Exec	Investment Name	INVP	(j) 9.9111% Service Co Return	(kj=(i)*(j) FY2014 Return	(l) = -(dd) FY2014 Return on Accum Taxes	(m)= (k)+(l) Total Return	(n) RY2014 Amortization	(o) Narr - Dist Allocation	(p) Narr - Tran Allocation	(q) Narr - G Allocation	(r)= (m+n)*(p+q) Rate Year Rent - Elec	(s)= (m+n)*(q) Rate Year Rent - Gas
1	9000096140	Capitalized Software - Work Order Addition		9.9111%	$109,438	($26,928)	$82,510	$240,916	5.64%	0.00%	2.35%	$18,247	$7,589
2	9000096375	Capitalized Software - Work Order Addition		9.9111%	$19,082	($4,695)	$14,387	$42,008	5.60%	0.00%	2.33%	$3,158	$1,313
3	9000104109	Capitalized Software - Work Order Addition		9.9111%	$13,513	($3,325)	$10,188	$29,747	5.60%	0.00%	2.33%	$2,236	$930
4	9000102450	Cascade Phase I project 1 of 2		9.9111%	$21,767	($6,673)	$15,094	$56,074	0.00%	13.46%	0.00%	$9,576	$0
5	9000102451	Cascade Phase I project 2 of 2		9.9111%	$34,735	($9,888)	$24,847	$84,110	13.06%	0.00%	0.00%	$14,227	$0
6	9000104055	CIS Consolidation		9.9111%	$579,698	($202,894)	$376,804	$4,128,682	26.74%	0.00%	0.00%	$1,204,632	$0
7	9000096385	Contact Centers Call Recording		9.9111%	$18,340	($6,245)	$12,095	$51,639	5.60%	0.00%	2.33%	$3,568	$1,484
8	9000104123	DECUS05-Autom for Mng Req		9.9111%	$140,064	($23,193)	$116,870	$273,522	13.06%	0.00%	0.00%	$50,976	$0
9	9000096390	Equip Computers - Work Order Addition		9.9111%	$126,568	($18,458)	$108,110	$239,443	5.60%	0.00%	2.33%	$19,459	$8,093
10	9000098663	Equip Computers - Work Order Addition		9.9111%	$55,489	($10,745)	$44,744	$69,262	13.06%	0.00%	0.00%	$14,886	$0
11	9000098710	Equip Computers - Work Order Addition		9.9111%	$98,628	($19,099)	$79,530	$123,108	0.00%	0.00%	0.00%	$0	$0
12	9000098936	Equip Computers - Work Order Addition		9.9111%	$1,821	($391)	$1,430	$2,321	5.60%	0.00%	2.33%	$210	$87
13	9000099322	Equip Computers - Work Order Addition		9.9111%	$69,886	($17,180)	$52,706	$302,198	5.60%	0.00%	2.33%	$19,871	$8,264
14	9000099323	Equip Computers - Work Order Addition		9.9111%	$63,385	($17,983)	$45,402	$87,209	13.14%	0.00%	0.89%	$17,425	$1,178
15	9000104123	Equip Computers - Work Order Addition		9.9111%	$541	($99)	$442	$668	13.06%	0.00%	0.00%	$145	$0
16	9000104180	Equip Computers - Work Order Addition		9.9111%	$377	($69)	$308	$466	13.06%	0.00%	0.00%	$101	$0
17	9000105262	Equip Computers - Work Order Addition		9.9111%	$267,137	($51,729)	$215,408	$333,442	13.14%	0.00%	0.89%	$72,119	$4,874
18	9000096381	Equip Computers - Work Order Addition		9.9111%	$54,471	($17,151)	$37,320	$79,459	5.60%	0.00%	2.33%	$6,538	$2,719
19	9000104063	Equip Computers - INVP 1389		9.9111%	$153,648	($33,021)	$120,627	$195,822	13.14%	0.00%	0.89%	$41,581	$2,810
20	9000100683	Gen. Misc Equip - Work Order Addition		9.9111%	$2,233	($621)	$1,613	$5,302	0.00%	13.46%	0.00%	$930	$0
21	9000096494	Gen Plant $20k or more - Work Order Addition		9.9111%	$6,760	($1,835)	$4,925	$15,740	11.31%	0.00%	0.00%	$2,337	$0
22	9000104230	Gen Plant less than $20k -Work Order Addition		9.9111%	$4,951	($1,148)	$3,803	$2,508	9.84%	0.00%	4.09%	$621	$258
23	9000104115	IN0309-SCM-ENGAGE VENDOR		9.9111%	$23,504	($6,117)	$17,387	$31,272	5.60%	0.00%	2.33%	$2,724	$1,133
24	9000096383	IN0823 Security Enhance Project		9.9111%	$28,341	($5,996)	$22,346	$14,238	5.60%	0.00%	2.33%	$2,048	$852
25	9000104113	IN1588-2 IST CENT FOR SYRAC		9.9111%	$15,807	($4,610)	$11,196	$39,057	5.60%	0.00%	2.33%	$2,814	$1,170
26	9000096381	INN/A-NERC CIP Compliance		9.9111%	$64,084	($19,646)	$44,438	$165,085	0.00%	13.46%	0.00%	$28,192	$0
27	9000104060	INVP 0845 - Data Upgrade		9.9111%	$26,834	($7,827)	$19,007	$66,305	5.60%	0.00%	2.33%	$4,777	$1,987
28	9000104101	INVP 1224 - TOA		9.9111%	$44,006	($7,287)	$36,719	$85,937	0.00%	13.46%	0.00%	$16,504	$0
29	9000104179	INVP 1242 - DECUS05		9.9111%	$18,581	($3,077)	$15,504	$36,285	13.06%	0.00%	0.00%	$6,762	$0
30	9000104180	INVP 1242 TB - KPI Metrics		9.9111%	$45,545	($7,542)	$38,003	$88,942	13.06%	0.00%	0.00%	$16,576	$0
31	9000104068	INVP 1391 - Wintel Lifecycle		9.9111%	$37,649	($6,625)	$31,024	$74,728	13.14%	0.00%	0.89%	$13,896	$939
32	9000104080	INVP 1401 - LAN/WIN		9.9111%	$30,509	($8,898)	$21,611	$75,386	5.60%	0.00%	2.33%	$5,431	$2,259
33	9000104122	ISP01-Integrated Strat Plan		9.9111%	$67,840	($18,417)	$49,423	$157,958	13.06%	0.00%	0.00%	$27,079	$0
34	9000104116	JBCRD01I-Wholesale Re-Des		9.9111%	$31,923	($5,286)	$26,637	$62,341	13.06%	0.00%	0.00%	$11,618	$0
35	9000097857	LIM/ZEMA Project		9.9111%	$26,152	($6,435)	$19,717	$57,570	5.60%	0.00%	2.33%	$4,327	$1,800
36	9000096379	OneNet		9.9111%	$242,908	($76,393)	$166,515	$639,356	5.60%	0.00%	2.33%	$45,120	$18,765
37	9000096374	S&M Data Warehouse Expansion		9.9111%	$63,699	($15,674)	$48,025	$140,226	5.60%	0.00%	2.33%	$10,540	$4,384
38	9000104189	UHF Spectrum Purchase Project		9.9111%	$154,839	($25,640)	$129,199	$302,375	25.10%	0.00%	0.00%	$108,322	$0
39	9000096376	Video Conferencing		9.9111%	$88,331	($14,627)	$73,704	$172,497	5.60%	0.00%	2.33%	$13,785	$5,733
40	9000104151	WCOR09 - AVLS Integration		9.9111%	$22,935	($3,798)	$19,137	$44,789	13.06%	0.00%	0.00%	$8,347	$0
41	9000096373	Web Initiatives FY09 - Phase 1		9.9111%	$116,235	($33,902)	$82,333	$287,209	5.60%	0.00%	2.33%	$20,690	$8,605
42	9000098936	Wire & Cable - Work Order Addition		9.9111%	$18	($3)	$14	$36	5.60%	0.00%	2.33%	$3	$1
43	9000096320	IN1242D-ISP-Integrated Strat Plan		9.9111%	$12,778	($3,141)	$9,637	$55,255	13.06%	0.00%	0.00%	$8,473	$0
44	9000104121	SHOR T04-Prima P6 Upgrade		9.9111%	$88,567	($24,044)	$64,523	$206,218	13.06%	0.00%	0.00%	$35,352	$0
45	9000104231	Combine Meter Reading Routes		9.9111%	$24,512	($5,418)	$19,093	$52,066	22.73%	0.00%	9.45%	$16,172	$6,726
46	9000116201	Cascade Phase II project 1 of 2		9.9111%	$117,110	($17,079)	$100,032	$221,551	10.40%	0.00%	0.00%	$33,436	$0
47	9000116202	Cascade Phase II project 2 of 2		9.9111%	$78,074	($11,386)	$66,688	$147,701	0.00%	13.46%	0.00%	$28,846	$0
48	Customer	US Retail Web	INVP 1356A	9.9111%	$485,289	($66,198)	$419,091	$903,952	11.14%	0.00%	4.63%	$147,356	$61,284
49	Web Solutions	Global Web Implementation	INVP TBA	9.9111%	$316,518	($43,176)	$273,342	$589,582	11.14%	0.00%	4.63%	$96,110	$39,971
50	Customer	QAS Address Hydiene	INVP 3076	9.9111%	$20,595	($2,439)	$18,157	$37,218	6.37%	0.00%	2.65%	$3,529	$1,468
51	Network Strategy	Smallworld GIS Upgrade	INVP 0953	9.9111%	$355,217	($39,004)	$316,213	$632,474	13.06%	0.00%	0.00%	$123,876	$0
52	Operations	Radio Console Standardization	INVP 1642	9.9111%	$282,518	($31,022)	$251,496	$503,032	5.60%	0.00%	2.33%	$42,246	$17,569
53	Operations	US Lone Worker Safety Device	INVP 3101	9.9111%	$11,077	($940)	$10,137	$30,480	6.37%	0.00%	2.65%	$2,589	$1,077
54	Service Delivery	Business Capture Software (iRise)	INVP 3103	9.9111%	$21,996	($2,415)	$19,581	$39,165	5.60%	0.00%	2.33%	$3,289	$1,368
55	Service Delivery	Security Enhance Project	INVP 0823a	9.9111%	$2,176	($239)	$1,937	$3,874	5.60%	0.00%	2.33%	$325	$135
56	Web Solutions	Intranet Design	INVP 2210	9.9111%	$155,166	($13,166)	$142,001	$426,976	5.60%	0.00%	2.33%	$31,857	$13,249
57	Customer	Non-Interval Collections Systems Consolidation (ITRON/PP4/MVRS)	INVP 1549	9.9111%	$115,239	($11,691)	$103,548	$202,213	6.37%	0.00%	2.65%	$19,489	$8,105
58	Operations	CNI (Critical National Infrastructure) SCADA - GMS Telvent System Consolidation	INVP 2495B	9.9111%	$1,786	($181)	$1,605	$3,134	0.00%	0.00%	6.85%	$0	$325
59	Operations	Gas AMR Metretek System Consolidation (NY)	INVP 2495C	9.9111%	$5,933	($602)	$5,331	$10,410	0.00%	0.00%	0.00%	$0	$0
60	Operations	Primavera - Project Management Extensions	INVP 2162	9.9111%	$20,239	($2,053)	$18,186	$35,514	13.06%	0.00%	0.00%	$7,012	$0
61	Transmission	NERC CIP Compliance	INVP 1227	9.9111%	$27,621	($2,802)	$24,818	$48,466	0.00%	13.46%	0.00%	$9,861	$0
62	F, SS & C	US Transaction Delivery Center	INVP 1671	9.9111%	$42,110	($3,930)	$38,180	$72,836	5.60%	0.00%	2.33%	$6,216	$2,585
63	Operations	Expand Auxiliary Ops Automation Pilot	INVP 2999	9.9111%	$7,268	($678)	$6,590	$12,571	5.60%	0.00%	2.33%	$1,073	$446
64	Operations	New England Gas Leak Rechecks	INVP 3136	9.9111%	$46,004	($4,294)	$41,710	$79,571	0.00%	0.00%	0.00%	$0	$0
65	Customer	Intelligent Mail Bar Code	INVP 2630	9.9111%	$88,827	($7,590)	$81,237	$151,477	6.37%	0.00%	2.65%	$14,833	$6,169

Service Company Capital Software allocated to Operating Companies as Rent Expens
For the Rate Year ended January 31, 2014

Line	Work Order/ IS Exec	Investment Name	INVP	(j) 9.9111% Service Co Return	(kj=(i)*(j) FY2014 Return	(l) = -(dd) FY2014 Return on Accum Taxes	(m)= (k)+(l) Total Return	(n) RY2014 Amortization	(o) Narr - Dist Allocation	(p) Narr - Tran Allocation	(q) Narr - G Allocation	(r)= (m+n)*(p+q) Rate Year Rent - Elec	(s)= (m+n)*(q) Rate Year Rent - Gas
66	Customer	Tallyman & Paperless Billing/Transaction e-mail	INVP 3232	9.9111%	$16,755	($1,432)	$15,323	$28,571	6.37%	0.00%	2.65%	$2,798	$1,164
67	F, SS & C	US Recruitment / US Applicant Tracking	INVP 3310	9.9111%	$26,723	($2,283)	$24,440	$45,571	5.60%	0.00%	2.33%	$3,920	$1,630
68	Network Strategy	EDO (Energy Distribution Operations) Transformation - MTA Integrated Strategic Planning (ISP01)	INVP 1242D	9.9111%	$1,905	($163)	$1,742	$3,248	13.06%	0.00%	0.00%	$652	$0
69	Operations	CNI (Critical National Infrastructure) SCADA - Security enhancements and lifespan extension	INVP 2495A	9.9111%	$4,405	($376)	$4,029	$7,513	0.00%	0.00%	6.85%	$0	$791
70	Operations	Gas SCADA Lifespan Extension	INVP 2495	9.9111%	$107,585	($9,193)	$98,393	$183,465	0.00%	0.00%	6.85%	$0	$19,307
71	Operations	Remote Access To Fault Recorders	INVP 1488	9.9111%	$33,768	($2,885)	$30,883	$57,585	0.00%	13.46%	0.00%	$11,903	$0
72	Operations	STORMS Archive Software Implementation	INVP 3195	9.9111%	$53,957	($4,610)	$49,346	$92,012	9.84%	0.00%	4.09%	$13,910	$5,785
73	Customer	Customer System Mandates	INVP 1643	9.9111%	$47,913	($3,727)	$44,187	$80,571	6.37%	0.00%	2.65%	$7,952	$3,307
74	Customer	Gas Transportation System	INVP 1182	9.9111%	$260,911	($20,293)	$240,618	$438,751	0.00%	0.00%	0.00%	$0	$0
75	Customer	Customer Choice EDI Enhancements	INVP 2133	9.9111%	$43,770	($3,078)	$40,692	$72,595	6.37%	0.00%	2.65%	$7,221	$3,003
76	Operations	US Lone Worker Safety Device Phase II	INVP 3101b	9.9111%	$12,920	($909)	$12,011	$21,429	6.37%	0.00%	2.65%	$2,131	$886
77	Service Delivery	Data Loss Prevention	INVP 0823b	9.9111%	$21,102	($1,484)	$19,619	$35,000	5.60%	0.00%	2.33%	$3,058	$1,272
78	Service Delivery	Security Awareness Program	INVP 2981	9.9111%	$11,154	($784)	$10,370	$18,500	5.60%	0.00%	2.33%	$1,616	$672
79	Service Delivery	Sepaton Upgrade HCB And ERCC ("VTL")	INVP 2522	9.9111%	$106,805	($7,510)	$99,294	$177,144	5.60%	0.00%	2.33%	$15,478	$6,437
80	Service Delivery	US FDE	INVP 0823c	9.9111%	$104,651	($7,359)	$97,292	$173,571	5.60%	0.00%	2.33%	$15,166	$6,307
81	Customer	Customer Choice E-mail Tracking	INVP 2135	9.9111%	$86,592	($5,461)	$81,131	$141,679	6.37%	0.00%	2.65%	$14,201	$5,906
82	F, SS & C (Back Office)	US SAP ERP Back Office	INVP 2574	9.9111%	$24,839,249	($5,268,932)	$19,570,318	$27,340,345	5.60%	0.00%	2.33%	$2,626,506	$1,092,331
83	Customer	Customer Contact Center Home Agent	INVP 2204B	9.9111%	$159,286	($8,920)	$150,366	$257,143	16.65%	0.00%	6.92%	$67,842	$28,215
84	Transmission	IDS Reliability Reporting & Analysis (Interruption and Disturbance System)	INVP 2172	9.9111%	$72,683	($3,570)	$69,113	$115,792	13.06%	0.00%	0.00%	$24,144	$0
85	F, SS & C	Nucleus 2010 upgrade (Energy Trading System)	INVP 2330	9.9111%	$408,846	($14,677)	$394,170	$634,634	6.37%	0.00%	2.65%	$65,574	$27,271
86	Customer	Customer Order Fulfillment & Customer Web Capabilities	INVP 3225	9.9111%	$120,585	($8,480)	$112,106	$366,667	5.60%	0.00%	2.33%	$26,806	$11,148
87	Customer	Mobil Time Entry & Related Field Data Capture	INVP 3226	9.9111%	$96,899	($6,814)	$90,085	$294,643	8.58%	0.00%	0.00%	$33,015	$0
88	Digital Risk & Security	Access Rights Management (AC) - CNI	INVP 2979	9.9111%	$40,762	($2,866)	$37,896	$123,946	5.60%	0.00%	2.33%	$9,061	$3,769
89	Digital Risk & Security	Data Loss Prevention End Point Fine Grained (EPS)	INVP 2966	9.9111%	$85,917	($6,042)	$79,875	$261,250	5.60%	0.00%	2.33%	$19,099	$7,943
90	Digital Risk & Security	Incident & Event Management (NS)	INVP 2970	9.9111%	$70,198	($4,936)	$65,262	$213,452	5.60%	0.00%	2.33%	$15,605	$6,490
91	Digital Risk & Security	Tape & Storage Encryption (SI)	INVP 2969	9.9111%	$21,533	($1,514)	$20,019	$65,476	5.60%	0.00%	2.33%	$4,787	$1,991
92	Operations	Northport NERC CIP Improvements	INVP 2860	9.9111%	$10,767	($757)	$10,009	$32,738	0.00%	0.00%	0.00%	$0	$0
93	Operations	US E-2-E (End-To-End) Maintenance and Constructon Deployment	INVP 3236	9.9111%	$38,760	($2,726)	$36,034	$117,857	10.40%	0.00%	0.00%	$16,001	$0
94	Transmission	Electronic Logging for Control Room NE/NY	INVP 2897	9.9111%	$8,613	($606)	$8,008	$26,190	5.60%	0.00%	2.33%	$1,915	$796
95	Transmission	Integration of US System Strategy – Single Asset Register Repository	INVP 3010	9.9111%	$8,613	($606)	$8,008	$26,190	0.00%	13.46%	0.00%	$4,601	$0
96	Transmission	PSP Physical Access logging system implementation (New requirements driven by NERC/CIP)	INVP 2888	9.9111%	$4,307	($303)	$4,004	$13,095	0.00%	13.46%	0.00%	$2,301	$0
97	Transmission	Single Document, Change, and Cyber Asset Platform	INVP 2889	9.9111%	$23,686	($1,666)	$22,021	$72,024	21.43%	0.00%	0.00%	$20,151	$0
98	Customer	Non-Interval Collections Systems Consolidation (ITRON/PP4/MVRS)	INVP 1549	9.9111%	$34,925	($2,202)	$32,722	$95,238	6.37%	0.00%	2.65%	$8,156	$3,392
99	Digital Risk & Security	CNI (Critical National Infrastructure) Secure Separation from BLAN (AA)	INVP 2983	9.9111%	$51,864	($3,271)	$48,593	$141,429	5.60%	0.00%	2.33%	$10,639	$4,425
100	Digital Risk & Security	Identity Management (AA)	INVP 2982	9.9111%	$109,795	($6,924)	$102,871	$299,405	5.60%	0.00%	2.33%	$22,523	$9,367
101	F, SS & C	AMAG	INVP 1172	9.9111%	$71,748	($3,348)	$68,400	$289,566	5.60%	0.00%	2.33%	$20,042	$8,335
102	F, SS & C	Implementation of HR Software as Service (SaaS)	INVP 3124	9.9111%	$98,226	($6,194)	$92,032	$267,857	4.16%	0.00%	3.33%	$14,980	$11,991
103	F, SS & C	Legal Hold Implementation	INVP 2951	9.9111%	$21,828	($1,377)	$20,452	$59,524	5.60%	0.00%	2.33%	$4,478	$1,862
104	F, SS & C (Back Office)	Archiving Toolset - USFP	INVP 3312	9.9111%	$248,840	($15,693)	$233,147	$678,571	5.60%	0.00%	2.33%	$51,047	$21,230
105	Operations	ACIS – Alliance Contracts, Management and Support	INVP 2832	9.9111%	$13,321	($840)	$12,481	$36,326	13.06%	0.00%	0.00%	$6,373	$0
106	Operations	EDO (Energy Distribution Operations) Transformation - MTA Conceptual Estimating Tool (STD01)	INVP 1242C	9.9111%	$41,544	($2,620)	$38,924	$113,287	13.06%	0.00%	0.00%	$19,875	$0
107	Operations	UNY / NE Field Device Replacements	INVP 2178D	9.9111%	$8,660	($404)	$8,256	$34,950	6.37%	0.00%	2.65%	$2,754	$1,145
108	Service Delivery	CNI Organic Storage Growth	INVP 3360	9.9111%	$13,970	($881)	$13,089	$38,095	5.60%	0.00%	2.33%	$2,866	$1,192
109	Service Delivery	Desktop Refresh (Commodity - COF)	INVP 1407	9.9111%	$24,447	($1,542)	$22,906	$66,667	5.60%	0.00%	2.33%	$5,015	$2,086

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Line	Work Order/ IS Exec	Investment Name	INVP	(j) 9.9111% Service Co Return	(k)=(i)*(j) FY2014 Return	(l) = -(dd) FY2014 Return on Accum Taxes	(m)= (k)+(l) Total Return	(n) RY2014 Amortization	(o) Narr - Dist Allocation	(p) Narr - Tran Allocation	(q) Narr - G Allocation	(r)= (m+n)*(p+q) Rate Year Rent - Elec	(s)= (m+n)*(q) Rate Year Rent - Gas
110	Service Delivery	Telecoms Minor Works	INVP 3357	9.9111%	$3,492	($220)	$3,272	$9,524	5.60%	0.00%	2.33%	$716	$298
111	Service Delivery	US CNI (Critical National Infrastructure) Monitoring	INVP 3017	9.9111%	$55,880	($3,524)	$52,356	$152,381	5.64%	0.00%	2.35%	$11,551	$4,804
112	Service Delivery	US CNI DKMS (Document Knowledge Management System)	INVP 3019a	9.9111%	$10,870	($686)	$10,185	$29,643	5.64%	0.00%	2.35%	$2,247	$935
113	Transmission	NERC CIP Compliance	INVP 1227	9.9111%	$21,828	($1,377)	$20,452	$59,524	0.00%	13.46%	0.00%	$10,761	$0
114	Web Solutions	Intranet Web Site Service Development	INVP 2938	9.9111%	$24,557	($1,549)	$23,008	$66,964	5.60%	0.00%	2.33%	$5,038	$2,095
115	Network Strategy	US GAS GIS consolidation	INVP 2577	9.9111%	$176,688	($9,895)	$166,793	$427,853	0.00%	0.00%	6.85%	$0	$40,733
116	Network Strategy	Outage Management System	INVP 1185	9.9111%	$2,159,586	($430,970)	$1,728,616	$4,587,265	13.06%	0.00%	0.00%	$824,706	$0
117	Operations	Remote Access to Digital Fault Recorders Phase 2 1	NVP 2830	9.9111%	$45,955	($1,650)	$44,305	$142,667	0.00%	13.46%	0.00%	$25,157	$0
118	F, SS & C	Risk Managment Syst	INVP 2940	9.9111%	$67,461	($2,422)	$65,039	$104,717	5.60%	0.00%	2.33%	$9,505	$3,953
119	Network Strategy	Implementation of NERC CIP Cyber Standards to Port Jefferson PS.	INVP 2859	9.9111%	$29,025	($330)	$28,695	$14,286	0.00%	0.00%	0.00%	$0	$0
120	Operations	GAS Metretek Consolidation	INVP 2495D	9.9111%	$1,693	($19)	$1,674	$833	0.00%	0.00%	20.56%	$0	$516
121	Operations	Implementation of NERC CIP Cyber Standards to EF Barrett PS.	INVP 2858	9.9111%	$29,025	($330)	$28,695	$14,286	0.00%	0.00%	0.00%	$0	$0
122	Transmission	NE EMS Replacement	INVP 1043	9.9111%	$694,728	($7,907)	$686,820	$341,931	21.43%	0.00%	0.00%	$220,435	$0
123	Service Delivery (Enterprise Services)	Service Integration	INVP 2559B	9.9111%	$7,686	$0	$7,686	$22,697	5.60%	0.00%	2.33%	$1,701	$707
124	Service Delivery (Enterprise Services)	Mainframe Migrations	INVP 2559B	9.9111%	$320,943	$0	$320,943	$947,769	5.60%	0.00%	2.33%	$71,035	$29,542
125	Service Delivery (Enterprise Services)	Disaster recovery (DR)	INVP 2559B	9.9111%	$19,362	$0	$19,362	$57,177	5.60%	0.00%	2.33%	$4,285	$1,782
126	Service Delivery (Enterprise Services)	Server Transformation	INVP 2559B	9.9111%	$796,491	$0	$796,491	$2,352,097	5.60%	0.00%	2.33%	$176,288	$73,316
127	Service Delivery (Networks)	WAN Transformation Technical Design document	INVP 2559A	9.9111%	$5,668	$0	$5,668	$15,598	5.60%	0.00%	2.33%	$1,191	$495
128	Service Delivery (Networks)	LAN Transformation Technical Design document	INVP 2559A	9.9111%	$5,668	$0	$5,668	$15,598	5.60%	0.00%	2.33%	$1,191	$495
129	Service Delivery (Networks)	Fixed Voice Transformation Technical Design document	INVP 2559A	9.9111%	$5,668	$0	$5,668	$15,598	5.60%	0.00%	2.33%	$1,191	$495
130	Service Delivery (Networks)	Contact Centre Assessment Completed	INVP 2559A	9.9111%	$5,668	$0	$5,668	$15,598	5.60%	0.00%	2.33%	$1,191	$495
131	Service Delivery (Networks)	Global Dial Plan design completed	INVP 2559A	9.9111%	$5,668	$0	$5,668	$15,598	5.60%	0.00%	2.33%	$1,191	$495
132	Service Delivery (Networks)	Security / RAS Transformation Technical Design document	INVP 2559A	9.9111%	$5,668	$0	$5,668	$15,598	5.60%	0.00%	2.33%	$1,191	$495
133	Service Delivery (Networks)	Audio User Guide document (post transformation)	INVP 2559A	9.9111%	$5,668	$0	$5,668	$15,598	5.60%	0.00%	2.33%	$1,191	$495
134	Service Delivery (Networks)	Datacentre Sites - WAN Pilot test completed	INVP 2559A	9.9111%	$5,668	$0	$5,668	$15,598	5.60%	0.00%	2.33%	$1,191	$495
135	Service Delivery (Networks)	Medium Sites - WAN Pilot test completed	INVP 2559A	9.9111%	$5,668	$0	$5,668	$15,598	5.60%	0.00%	2.33%	$1,191	$495
136	Service Delivery (Networks)	Small 1 Sites - WAN Pilot test completed	INVP 2559A	9.9111%	$5,668	$0	$5,668	$15,598	5.60%	0.00%	2.33%	$1,191	$495
137	Service Delivery (Networks)	Small 2 Sites - WAN Pilot test completed	INVP 2559A	9.9111%	$5,668	$0	$5,668	$15,598	5.60%	0.00%	2.33%	$1,191	$495
138	Service Delivery (Networks)	Fixed Voice Pilot Trials including global dial plan	INVP 2559A	9.9111%	$5,668	$0	$5,668	$15,598	5.60%	0.00%	2.33%	$1,191	$495
139	Service Delivery (Networks)	Audio Pilot Trials	INVP 2559A	9.9111%	$5,668	$0	$5,668	$15,598	5.60%	0.00%	2.33%	$1,191	$495
140	Service Delivery (Networks)	WAN Transformation Acceptance Testing criteria developed	INVP 2559A	9.9111%	$5,668	$0	$5,668	$15,598	5.60%	0.00%	2.33%	$1,191	$495
141	Service Delivery (Networks)	LAN Transformation Acceptance Testing criteria developed	INVP 2559A	9.9111%	$5,668	$0	$5,668	$15,598	5.60%	0.00%	2.33%	$1,191	$495
142	Service Delivery (Networks)	Fixed Voice Transformation Acceptance Testing criteria developed	INVP 2559A	9.9111%	$5,668	$0	$5,668	$15,598	5.60%	0.00%	2.33%	$1,191	$495
143	Service Delivery (Networks)	Audio Transformation Acceptance Testing criteria developed	INVP 2559A	9.9111%	$5,668	$0	$5,668	$15,598	5.60%	0.00%	2.33%	$1,191	$495
144	Service Delivery (Networks)	WAN Transformation Training completed	INVP 2559A	9.9111%	$5,668	$0	$5,668	$15,598	5.60%	0.00%	2.33%	$1,191	$495
145	Service Delivery (Networks)	WAN Service Commencement Date into Transformed state	INVP 2559A	9.9111%	$5,668	$0	$5,668	$15,598	5.60%	0.00%	2.33%	$1,191	$495

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146	Service Delivery (Networks)	LAN Transformation Training completed	INVP 2559A	9.9111%	$5,668	$0	$5,668	$15,598	5.60%	0.00%	2.33%	$1,191	$495
147	Service Delivery (Networks)	LAN Service Commencement Date into Transformed state	INVP 2559A	9.9111%	$5,668	$0	$5,668	$15,598	5.60%	0.00%	2.33%	$1,191	$495
148	Service Delivery (Networks)	Fixed Voice Service Commencement Date into Transformed state	INVP 2559A	9.9111%	$5,668	$0	$5,668	$15,598	5.60%	0.00%	2.33%	$1,191	$495
149	Service Delivery (Networks)	Audio Service Package Testing, UAT completed for Transformation	INVP 2559A	9.9111%	$5,668	$0	$5,668	$15,598	5.60%	0.00%	2.33%	$1,191	$495
150	Service Delivery (Networks)	Audio Transformation Training completed	INVP 2559A	9.9111%	$5,668	$0	$5,668	$15,598	5.60%	0.00%	2.33%	$1,191	$495
151	Service Delivery (Networks)	Audio Service Commencement Date into Transformed state	INVP 2559A	9.9111%	$5,668	$0	$5,668	$15,598	5.60%	0.00%	2.33%	$1,191	$495
152	Service Delivery (Enterprise Services)	Server SOE Development	INVP 2559B	9.9111%	$5,106	$0	$5,106	$14,049	5.60%	0.00%	2.33%	$1,072	$446
153	Service Delivery (Networks)	Video Transformation Technical Design document	INVP 2559A	9.9111%	$5,797	$0	$5,797	$15,598	5.60%	0.00%	2.33%	$1,198	$498
154	Service Delivery (Networks)	Transformation Technical Design documents (all Service packages)	INVP 2559A	9.9111%	$5,797	$0	$5,797	$15,598	5.60%	0.00%	2.33%	$1,198	$498
155	Service Delivery (Networks)	Complex Sites - WAN Pilot test completed	INVP 2559A	9.9111%	$5,797	$0	$5,797	$15,598	5.60%	0.00%	2.33%	$1,198	$498
156	Service Delivery (Networks)	Large 2 Sites - WAN Pilot test completed	INVP 2559A	9.9111%	$5,797	$0	$5,797	$15,598	5.60%	0.00%	2.33%	$1,198	$498
157	Service Delivery (Networks)	Soho Sites - WAN Pilot test completed	INVP 2559A	9.9111%	$5,797	$0	$5,797	$15,598	5.60%	0.00%	2.33%	$1,198	$498
158	Service Delivery (Networks)	LAN Pilot Trials completed by all Site Type	INVP 2559A	9.9111%	$5,797	$0	$5,797	$15,598	5.60%	0.00%	2.33%	$1,198	$498
159	Service Delivery (Networks)	Security / RAS Pilot Trials	INVP 2559A	9.9111%	$5,797	$0	$5,797	$15,598	5.60%	0.00%	2.33%	$1,198	$498
160	Service Delivery (Networks)	Video Pilot Trials	INVP 2559A	9.9111%	$5,797	$0	$5,797	$15,598	5.60%	0.00%	2.33%	$1,198	$498
161	Service Delivery (Networks)	Security / RAS Transformation Acceptance Testing criteria developed	INVP 2559A	9.9111%	$5,797	$0	$5,797	$15,598	5.60%	0.00%	2.33%	$1,198	$498
162	Service Delivery (Networks)	Video Transformation Acceptance Testing criteria developed	INVP 2559A	9.9111%	$5,797	$0	$5,797	$15,598	5.60%	0.00%	2.33%	$1,198	$498
163	Service Delivery (Networks)	Transformation Operational Readiness completed for all Service packages	INVP 2559A	9.9111%	$5,797	$0	$5,797	$15,598	5.60%	0.00%	2.33%	$1,198	$498
164	Service Delivery (Networks)	Video Service Package Testing, UAT completed for Transformation	INVP 2559A	9.9111%	$5,797	$0	$5,797	$15,598	5.60%	0.00%	2.33%	$1,198	$498
165	Service Delivery (Networks)	Video Transformation Training completed	INVP 2559A	9.9111%	$5,797	$0	$5,797	$15,598	5.60%	0.00%	2.33%	$1,198	$498
166	Service Delivery (Networks)	Video Service Commencement Date into Transformed state	INVP 2559A	9.9111%	$5,797	$0	$5,797	$15,598	5.60%	0.00%	2.33%	$1,198	$498
167	Service Delivery (Enterprise Services)	Deployment Tools (RAPID) Implementation	INVP 2559B	9.9111%	$5,251	$0	$5,251	$14,128	5.60%	0.00%	2.33%	$1,085	$451
168	Service Delivery (Enterprise Services)	Virtual Desktop Deployment and Physical Refresh	INVP 2559B	9.9111%	$695,353	$0	$695,353	$1,830,231	5.60%	0.00%	2.33%	$141,406	$58,809
169	Service Delivery (Networks)	WAN Pilot Trials completed by Site type	INVP 2559A	9.9111%	$6,055	$0	$6,055	$15,598	5.60%	0.00%	2.33%	$1,212	$504

Service Company Capital Software allocated to Operating Companies as Rent Expens
For the Rate Year ended January 31, 2014

Line	Work Order/ IS Exec	Investment Name	INVP	(j) 9.9111% Service Co Return	(kj=(i)*(j) FY2014 Return	(l) = -(dd) FY2014 Return on Accum Taxes	(m)= (k)+(l) Total Return	(n) RY2014 Amortization	(o) Narr - Dist Allocation	(p) Narr - Tran Allocation	(q) Narr - G Allocation	(r)= (m+n)*(p+q) Rate Year Rent - Elec	(s)= (m+n)*(q) Rate Year Rent - Gas
170	Service Delivery (Networks)	Large 1 Sites - WAN Pilot test completed	INVP 2559A	9.9111%	$6,055	$0	$6,055	$15,598	5.60%	0.00%	2.33%	$1,212	$504
171	Service Delivery (Networks)	Security/RAS Service Package Testing, UAT completed for Transformation	INVP 2559A	9.9111%	$6,055	$0	$6,055	$15,598	5.60%	0.00%	2.33%	$1,212	$504
172	Service Delivery (Networks)	Security/RAS Transformation Training completed 1	NVP 2559A	9.9111%	$6,055	$0	$6,055	$15,598	5.60%	0.00%	2.33%	$1,212	$504
173	Service Delivery (Networks)	Security/RAS Service Commencement Date into Transformed state	INVP 2559A	9.9111%	$6,055	$0	$6,055	$15,598	5.60%	0.00%	2.33%	$1,212	$504
174	Service Delivery (Enterprise Services)	Security Tools Transformation	INVP 2559B	9.9111%	$37,436	$0	$37,436	$96,438	5.60%	0.00%	2.33%	$7,496	$3,117
175	Service Delivery (Enterprise Services)	Client Applications Certification	INVP 2559B	9.9111%	$23,388	$0	$23,388	$60,248	5.60%	0.00%	2.33%	$4,683	$1,947
176	Service Delivery (Enterprise Services)	Virtual Desktop Infrastructure	INVP 2559B	9.9111%	$14,907	$0	$14,907	$38,403	5.60%	0.00%	2.33%	$2,985	$1,241
177	Service Delivery (Enterprise Services)	Virtual Server	INVP 2559B	9.9111%	$16,167	$0	$16,167	$41,648	5.60%	0.00%	2.33%	$3,237	$1,346
178	Service Delivery (Enterprise Services)	Archive Deployment	INVP 2559B	9.9111%	$32,330	$0	$32,330	$83,286	5.60%	0.00%	2.33%	$6,473	$2,692
179	Service Delivery (Enterprise Services)	Encryption Deployment	INVP 2559B	9.9111%	$14,275	$0	$14,275	$36,775	5.60%	0.00%	2.33%	$2,858	$1,189
180	Service Delivery (Enterprise Services)	Standard Operating Environment (SOE) Development	INVP 2559B	9.9111%	$6,894	$0	$6,894	$17,390	5.60%	0.00%	2.33%	$1,360	$565
181	Service Delivery (Enterprise Services)	Midrange Backup & Restore	INVP 2559B	9.9111%	$34,090	$0	$34,090	$85,990	5.60%	0.00%	2.33%	$6,723	$2,796
182	Service Delivery (Enterprise Services)	Mainframe Engineering Process Implementation	INVP 2559B	9.9111%	$13,348	$0	$13,348	$32,981	5.60%	0.00%	2.33%	$2,594	$1,079
183	Service Delivery (Enterprise Services)	UNIX Midrange Systems Mgmt. Tool Implementation	INVP 2559B	9.9111%	$2,670	$0	$2,670	$6,597	5.60%	0.00%	2.33%	$519	$216
184	Service Delivery (Enterprise Services)	SAN Deployment, Disk Storage Consolidation	INVP 2559B	9.9111%	$455,915	$0	$455,915	$1,104,007	5.60%	0.00%	2.33%	$87,339	$36,323
185	Service Delivery (Networks)	Desktop Systems Management Solution	INVP 2559B	9.9111%	$26,730	$0	$26,730	$63,459	5.60%	0.00%	2.33%	$5,050	$2,100
186	Service Delivery (Networks)	WAN Service Package Testing, UAT completed for Transformation	INVP 2559A	9.9111%	$6,699	$0	$6,699	$15,598	5.60%	0.00%	2.33%	$1,248	$519
187	Service Delivery (Networks)	LAN Service Package Testing, UAT completed for Transformation	INVP 2559A	9.9111%	$6,699	$0	$6,699	$15,598	5.60%	0.00%	2.33%	$1,248	$519
188	Service Delivery (Networks)	Fixed Voice Service Package Testing, UAT completed for Transformation	INVP 2559A	9.9111%	$6,699	$0	$6,699	$15,598	5.60%	0.00%	2.33%	$1,248	$519
189	Service Delivery (Networks)	Fixed Voice Transformation Training completed	INVP 2559A	9.9111%	$6,699	$0	$6,699	$15,598	5.60%	0.00%	2.33%	$1,248	$519
190	Service Delivery (Networks)	Completion of Transformation Project (all Service Packages completed in the UK)	INVP 2559A	9.9111%	$91,874	$0	$91,874	$213,917	5.60%	0.00%	2.33%	$17,121	$7,120
191											**TOTAL RENT EXPENSE**	**$7,403,523**	**$1,853,222**
192													
193													
194											Existing projects	$1,974,682	$93,952
195											New projects	$5,428,842	$1,759,270
196												**$7,403,523**	**$1,853,222**
197													
198							Line 82 =			US Foundations Front Office		$2,626,506	$1,092,331
199							Lines 1 through 47 =			Existing projects		$1,974,682	$93,952
200							Lines 48 through 190 =			Other new project spend		$2,802,336	$666,939
												$7,403,523	**$1,853,222**

(a) Per Company financials
(b) INVP = Company's IS Investment Plan and/or most recent projection of project cost

Service Company Capital Software allocated to Operating Companies as Rent Expens
For the Rate Year ended January 31, 2014

Line	Work Order/ IS Exec	Investment Name	INVP	(t) Amortization Period	(u) 02/01/2013 Balance	(v) 01/31/2014 Balance	(w)= (u+v)/2 Average Balance	(x)= (w) * FIT rate 35.0000% Cash Tax	(y) 02/01/2013 Balance	(z) 01/31/2014 Balance	(aa)= (y+z)/2 Average Balance	(bb)= (aa) * FIT rate 35.0000% Book Tax	(cc)= (x)-(bb) Cash to Book Tax Difference	(dd)= (cc) * (j) 9.9111% Return on Accum Taxes
				Cumulative Tax Depreciation					Cumulative Book Depreciation					
1	9000096140	Capitalized Software - Work Order Addition		36	$1,077,428	$1,639,565	$1,358,497	$475,474	$461,755	$702,671	$582,213	$203,775	$271,699	$26,928
2	9000096375	Capitalized Software - Work Order Addition		36	$187,867	$285,885	$236,876	$82,907	$80,515	$122,522	$101,518	$35,531	$47,375	$4,695
3	9000104109	Capitalized Software - Work Order Addition		36	$133,037	$202,448	$167,742	$58,710	$57,016	$86,763	$71,890	$25,161	$33,548	$3,325
4	9000102450	Cascade Phase I project 1 of 2		36	$337,999	$392,515	$365,257	$127,840	$144,857	$200,930	$172,894	$60,513	$67,327	$6,673
5	9000102451	Cascade Phase I project 2 of 2		36	$457,934	$588,773	$523,354	$183,174	$196,258	$280,368	$238,313	$83,409	$99,764	$9,888
6	9000104055	CIS Consolidation		36	$28,900,771	$28,900,771	$28,900,771	$10,115,270	$20,987,465	$25,116,146	$23,051,805	$8,068,132	$2,047,138	$202,894
7	9000096385	Contact Centers Call Recording		36	$351,432	$361,473	$356,452	$124,758	$150,614	$202,253	$176,433	$61,752	$63,007	$6,245
8	9000104123	DECUS05-Autom for Mng Req		36	$850,958	$1,489,176	$1,170,067	$409,524	$364,696	$638,218	$501,457	$175,510	$234,013	$23,193
9	9000096390	Equip Computers - Work Order Addition		36	$651,817	$1,210,518	$931,168	$325,909	$279,350	$518,793	$399,072	$139,675	$186,234	$18,458
10	9000098663	Equip Computers - Work Order Addition		36	$327,070	$557,942	$442,506	$154,877	$98,121	$167,383	$132,752	$46,463	$108,414	$10,745
11	9000098710	Equip Computers - Work Order Addition		36	$581,345	$991,707	$786,526	$275,284	$174,404	$297,512	$235,958	$82,585	$192,699	$19,099
12	9000098936	Equip Computers - Work Order Addition		36	$12,252	$19,989	$16,120	$5,642	$3,675	$5,997	$4,836	$1,693	$3,950	$391
13	9000099322	Equip Computers - Work Order Addition		36	$1,091,272	$1,510,991	$1,301,131	$455,396	$654,763	$956,961	$805,862	$282,052	$173,344	$17,180
14	9000099323	Equip Computers - Work Order Addition		36	$629,842	$872,089	$750,965	$262,838	$188,953	$276,161	$232,557	$81,395	$181,443	$17,983
15	9000104123	Equip Computers - Work Order Addition		36	$2,969	$5,195	$4,082	$1,429	$891	$1,559	$1,225	$429	$1,000	$99
16	9000104180	Equip Computers - Work Order Addition		36	$2,070	$3,623	$2,847	$996	$621	$1,087	$854	$299	$697	$69
17	9000105262	Equip Computers - Work Order Addition		36	$1,574,587	$2,686,060	$2,130,324	$745,613	$472,376	$805,818	$639,097	$223,684	$521,929	$51,729
18	9000096381	Equip Computers - Work Order Addition		36	$684,229	$794,589	$739,409	$258,793	$205,269	$284,728	$244,998	$85,749	$173,044	$17,151
19	9000104063	Equip Computers - INVP 1389		36	$1,033,506	$1,686,247	$1,359,876	$475,957	$310,052	$505,874	$407,963	$142,787	$333,170	$33,021
20	9000100683	Gen. Misc Equip - Work Order Addition		36	$27,835	$37,114	$32,475	$11,366	$11,929	$17,231	$14,580	$5,103	$6,263	$621
21	9000096494	Gen Plant $20k or more - Work Order Addition		36	$79,575	$110,181	$94,878	$33,207	$34,104	$49,844	$41,974	$14,691	$18,517	$1,835
22	9000104230	Gen Plant less than $20k -Work Order Addition		36	$29,124	$47,518	$38,321	$13,412	$3,971	$6,480	$5,226	$1,829	$11,583	$1,148
23	9000104115	IN0309-SCM-ENGAGE VENDOR		36	$199,794	$304,034	$251,914	$88,170	$59,938	$91,210	$75,574	$26,451	$61,719	$6,117
24	9000096383	IN0823 Security Enhance Project		36	$147,921	$252,336	$200,128	$70,045	$20,171	$34,409	$27,290	$9,552	$60,493	$5,996
25	9000104113	IN1588-21ST CENT FOR SYRAC		36	$220,240	$273,401	$246,820	$86,387	$94,388	$133,446	$113,917	$39,871	$46,516	$4,610
26	9000096381	INN/A-NERC CIP Compliance		36	$995,096	$1,155,595	$1,075,346	$376,371	$426,470	$591,555	$509,012	$178,154	$198,217	$19,646
27	9000104060	INVP 0845 - Data Upgrade		36	$373,886	$464,135	$419,010	$146,654	$160,237	$226,542	$193,389	$67,686	$78,967	$7,827
28	9000104101	INVP 1224 - TOA		36	$267,361	$467,882	$367,621	$128,667	$114,583	$200,521	$157,552	$55,143	$73,524	$7,287
29	9000104179	INVP 1242 - DECUS05		36	$112,888	$197,554	$155,221	$54,327	$48,381	$84,666	$66,523	$23,283	$31,044	$3,077
30	9000104180	INVP 1242TB - KPI Metrics		36	$276,708	$484,238	$380,473	$133,166	$118,589	$207,531	$163,060	$57,071	$76,095	$7,542
31	9000104068	INVP 1391 - Wintel Lifecycle		36	$247,016	$421,381	$334,198	$116,969	$105,864	$180,592	$143,228	$50,130	$66,840	$6,625
32	9000104080	INVP 1401 - LAN/WIN		36	$425,093	$527,701	$476,397	$166,739	$182,183	$257,568	$219,876	$76,956	$89,782	$8,898
33	9000104122	ISP01-Integrated Strat Plan		36	$798,566	$1,105,706	$952,136	$333,248	$342,242	$500,200	$421,221	$147,427	$185,820	$18,417
34	9000104116	JBCRD01I-Wholesale Re-Des		36	$193,949	$339,411	$266,680	$93,338	$83,121	$145,462	$114,291	$40,002	$53,336	$5,286
35	9000097857	LIM/ZEMA Project		36	$257,465	$391,794	$324,629	$113,620	$110,342	$167,912	$139,127	$48,694	$64,926	$6,435
36	9000096379	OneNet		36	$3,978,213	$4,475,489	$4,226,851	$1,479,398	$1,704,948	$2,344,304	$2,024,626	$708,619	$770,779	$76,393
37	9000096374	S&M Data Warehouse Expansion		36	$627,123	$954,317	$790,720	$276,752	$268,767	$408,993	$338,880	$118,608	$158,144	$15,674
38	9000104189	UHF Spectrum Purchase Project		36	$940,722	$1,646,263	$1,293,492	$452,722	$403,166	$705,541	$554,354	$194,024	$258,698	$25,640
39	9000096376	Video Conferencing		36	$536,657	$939,150	$737,904	$258,266	$229,996	$402,493	$316,245	$110,686	$147,581	$14,627
40	9000104151	WCOR09 - AVLS Integration		36	$139,344	$243,851	$191,597	$67,059	$59,719	$104,508	$82,113	$28,740	$38,319	$3,798
41	9000096373	Web Initiatives FY09 - Phase 1		36	$1,619,540	$2,010,464	$1,815,002	$635,251	$694,089	$981,298	$837,693	$293,193	$342,058	$33,902
42	9000098936	Wire & Cable - Work Order Addition		36	$133	$218	$176	$61	$57	$93	$75	$26	$35	$3
43	9000096320	IN1242D-ISP-Integrated Strat Plan		36	$199,532	$276,275	$237,903	$83,266	$119,719	$174,974	$147,347	$51,571	$31,695	$3,141
44	9000104121	SHORT04-Prima P6 Upgrade		36	$1,042,545	$1,443,524	$1,243,035	$435,062	$446,805	$653,023	$549,914	$192,470	$242,592	$24,044
45	9000104231	Combine Meter Reading Routes		36	$212,603	$334,091	$273,347	$95,671	$91,116	$143,182	$117,149	$41,002	$54,669	$5,418
46	9000116201	Cascade Phase II project 1 of 2		36	$603,111	$1,120,063	$861,587	$301,556	$258,476	$480,027	$369,252	$129,238	$172,317	$17,079
47	9000116202	Cascade Phase II project 2 of 2		36	$402,074	$746,709	$574,392	$201,037	$172,317	$320,018	$246,168	$86,159	$114,878	$11,386
48	Customer	US Retail Web	INVP 1356A	36	$2,284,990	$4,394,212	$3,339,601	$1,168,860	$979,282	$1,883,234	$1,431,258	$500,940	$667,920	$66,198
49	Web Solutions	Global Web Implementation	INVP TBA	36	$1,490,331	$2,866,022	$2,178,176	$762,362	$638,713	$1,228,295	$933,504	$326,726	$435,635	$43,176
50	Customer	QAS Address Hydiene	INVP 3076	36	$79,605	$166,447	$123,026	$43,059	$34,116	$71,334	$52,725	$18,454	$24,605	$2,439
51	Network Strategy	Smallworld GIS Upgrade	INVP 0953	36	$1,229,811	$2,705,584	$1,967,697	$688,694	$527,062	$1,159,536	$843,299	$295,155	$393,539	$39,004
52	Operations	Radio Console Standardization	INVP 1642	36	$978,117	$2,151,858	$1,564,988	$547,746	$419,193	$922,225	$670,709	$234,748	$312,998	$31,022
53	Operations	US Lone Worker Safety Device	INVP 3101	36	$42,333	$93,133	$67,733	$23,707	$25,400	$55,880	$40,640	$14,224	$9,483	$940
54	Service Delivery	Business Capture Software (iRise)	INVP 3103	36	$76,154	$167,538	$121,846	$42,646	$32,637	$71,802	$52,220	$18,277	$24,369	$2,415
55	Service Delivery	Security Enhance Project	INVP 0823a	36	$7,533	$16,572	$12,052	$4,218	$3,228	$7,102	$5,165	$1,808	$2,410	$239
56	Web Solutions	Intranet Design	INVP 2210	36	$593,022	$1,304,648	$948,835	$332,092	$355,813	$782,789	$569,301	$199,255	$132,837	$13,166
57	Customer	Non-Interval Collections Systems Consolidation (ITRON/PP4/MVRS)	INVP 1549	36	$353,873	$825,704	$589,789	$206,426	$151,660	$353,873	$252,767	$88,468	$117,958	$11,691
58	Operations	CNI (Critical National Infrastructure) SCADA - GMS Telvent System Consolidation	INVP 2495B	36	$5,485	$12,798	$9,141	$3,199	$2,351	$5,485	$3,918	$1,371	$1,828	$181
59	Operations	Gas AMR Metretek System Consolidation (NY)	INVP 2495C	36	$18,217	$42,507	$30,362	$10,627	$7,807	$18,217	$13,012	$4,554	$6,072	$602
60	Operations	Primavera - Project Management Extensions	INVP 2162	36	$62,150	$145,017	$103,583	$36,254	$26,636	$62,150	$44,393	$15,538	$20,717	$2,053
61	Transmission	NERC CIP Compliance	INVP 1227	36	$84,816	$197,905	$141,361	$49,476	$36,350	$84,816	$60,583	$21,204	$28,272	$2,802
62	F, SS & C	US Transaction Delivery Center	INVP 1671	36	$113,301	$283,253	$198,277	$69,397	$48,558	$121,394	$84,976	$29,742	$39,655	$3,930
63	Operations	Expand Auxiliary Ops Automation Pilot	INVP 2999	36	$19,556	$48,889	$34,222	$11,978	$8,381	$20,952	$14,667	$5,133	$6,844	$678
64	Operations	New England Gas Leak Rechecks	INVP 3136	36	$123,778	$309,444	$216,611	$75,814	$53,048	$132,619	$92,833	$32,492	$43,322	$4,294
65	Customer	Intelligent Mail Bar Code	INVP 2630	36	$206,177	$559,623	$382,900	$134,015	$88,361	$239,838	$164,100	$57,435	$76,580	$7,590

Service Company Capital Software allocated to Operating Companies as Rent Expens
For the Rate Year ended January 31, 2014

Line	Work Order/ IS Exec	Investment Name	INVP	(t) Amortization Period	(u) Cumulative Tax Depreciation 02/01/2013 Balance	(v) Cumulative Tax Depreciation 01/31/2014 Balance	(w)= (u+v)/2 Average Balance	(x)= (w) * FIT rate 35.0000% Cash Tax	(y) Cumulative Book Depreciation 02/01/2013 Balance	(z) Cumulative Book Depreciation 01/31/2014 Balance	(aa)= (y+z)/2 Average Balance	(bb)= (aa) * FIT rate 35.0000% Book Tax	(cc)= (x)-(bb) Cash to Book Tax Difference	(dd)= (cc) * (j) 9.9111% Return on Accum Taxes
66	Customer	Tallyman & Paperless Billing/Transaction e-mail	INVP 3232	36	$38,889	$105,556	$72,222	$25,278	$16,667	$45,238	$30,952	$10,833	$14,444	$1,432
67	F, SS & C	US Recruitment / US Applicant Tracking	INVP 3310	36	$62,028	$168,361	$115,194	$40,318	$26,583	$72,155	$49,369	$17,279	$23,039	$2,283
68	Network Strategy	EDO (Energy Distribution Operations) Transformation - MTA Integrated Strategic Planning (ISP01)	INVP 1242D	36	$4,422	$12,001	$8,211	$2,874	$1,895	$5,143	$3,519	$1,232	$1,642	$163
69	Operations	CNI (Critical National Infrastructure) SCADA - Security enhancements and lifespan extension	INVP 2495A	36	$10,225	$27,755	$18,990	$6,647	$4,382	$11,895	$8,139	$2,849	$3,798	$376
70	Operations	Gas SCADA Lifespan Extension	INVP 2495	36	$249,716	$677,801	$463,759	$162,316	$107,021	$290,486	$198,754	$69,564	$92,752	$9,193
71	Operations	Remote Access To Fault Recorders	INVP 1488	36	$78,379	$212,743	$145,561	$50,946	$33,591	$91,175	$62,383	$21,834	$29,112	$2,885
72	Operations	STORMS Archive Software Implementation	INVP 3195	36	$125,239	$339,935	$232,587	$81,405	$53,674	$145,686	$99,680	$34,888	$46,517	$4,610
73	Customer	Customer System Mandates	INVP 1643	36	$94,000	$282,000	$188,000	$65,800	$40,286	$120,857	$80,571	$28,200	$37,600	$3,727
74	Customer	Gas Transportation System	INVP 1182	36	$511,876	$1,535,628	$1,023,752	$358,313	$219,375	$658,126	$438,751	$153,563	$204,750	$20,293
75	Customer	Customer Choice EDI Enhancements	INVP 2133	36	$70,579	$239,967	$155,273	$54,345	$30,248	$102,843	$66,545	$23,291	$31,055	$3,078
76	Operations	US Lone Worker Safety Device Phase II	INVP 3101b	36	$20,833	$70,833	$45,833	$16,042	$8,929	$30,357	$19,643	$6,875	$9,167	$909
77	Service Delivery	Data Loss Prevention	INVP 0823b	36	$34,028	$115,694	$74,861	$26,201	$14,583	$49,583	$32,083	$11,229	$14,972	$1,484
78	Service Delivery	Security Awareness Program	INVP 2981	36	$17,986	$61,153	$39,569	$13,849	$7,708	$26,208	$16,958	$5,935	$7,914	$784
79	Service Delivery	Sepaton Upgrade HCB And ERCC ("VTL")	INVP 2522	36	$172,223	$585,560	$378,892	$132,612	$73,810	$250,954	$162,382	$56,834	$75,778	$7,510
80	Service Delivery	US FDE	INVP 0823c	36	$168,750	$573,750	$371,250	$129,938	$72,321	$245,893	$159,107	$55,688	$74,250	$7,359
81	Customer	Customer Choice E-mail Tracking	INVP 2135	36	$110,194	$440,778	$275,486	$96,420	$47,226	$188,905	$118,065	$41,323	$55,097	$5,461
82	F, SS & C (Back Office)	US SAP ERP Back Office	INVP 2574	36	$151,890,806	$197,458,047	$174,674,426	$61,136,049	$9,113,448	$36,453,793	$22,783,621	$7,974,267	$53,161,782	$5,268,932
83	Customer	Customer Contact Center Home Agent	INVP 2204B	36	$150,000	$750,000	$450,000	$157,500	$64,286	$321,429	$192,857	$67,500	$90,000	$8,920
84	Transmission	IDS Reliability Reporting & Analysis (Interruption and Disturbance System)	INVP 2172	36	$45,030	$315,213	$180,122	$63,043	$19,299	$135,091	$77,195	$27,018	$36,024	$3,570
85	F, SS & C	Nucleus 2010 upgrade (Energy Trading System)	INVP 2330	36	$0	$1,480,813	$740,407	$259,142	$0	$634,634	$317,317	$111,061	$148,081	$14,677
86	Customer	Customer Order Fulfilment & Customer Web Capabilities	INVP 3225	36	$0	$855,556	$427,778	$149,722	$0	$366,667	$183,333	$64,167	$85,556	$8,480
87	Customer	Mobil Time Entry & Related Field Data Capture	INVP 3226	36	$0	$687,500	$343,750	$120,313	$0	$294,643	$147,321	$51,563	$68,750	$6,814
88	Digital Risk & Security	Access Rights Management (AC) - CNI	INVP 2979	36	$0	$289,208	$144,604	$50,611	$0	$123,946	$61,973	$21,691	$28,921	$2,866
89	Digital Risk & Security	Data Loss Prevention End Point Fine Grained (EPS)	INVP 2966	36	$0	$609,583	$304,792	$106,677	$0	$261,250	$130,625	$45,719	$60,958	$6,042
90	Digital Risk & Security	Incident & Event Management (NS)	INVP 2970	36	$0	$498,056	$249,028	$87,160	$0	$213,452	$106,726	$37,354	$49,806	$4,936
91	Digital Risk & Security	Tape & Storage Encryption (SI)	INVP 2969	36	$0	$152,778	$76,389	$26,736	$0	$65,476	$32,738	$11,458	$15,278	$1,514
92	Operations	Northport NERC CIP Improvements	INVP 2860	36	$0	$76,389	$38,194	$13,368	$0	$32,738	$16,369	$5,729	$7,639	$757
93	Operations	US E-2-E (End-To-End) Maintenance and Constructon Deployment	INVP 3236	36	$0	$275,000	$137,500	$48,125	$0	$117,857	$58,929	$20,625	$27,500	$2,726
94	Transmission	Electronic Logging for Control Room NE/NY	INVP 2897	36	$0	$61,111	$30,556	$10,694	$0	$26,190	$13,095	$4,583	$6,111	$606
95	Transmission	Integration of US System Strategy – Single Asset Register Repository	INVP 3010	36	$0	$61,111	$30,556	$10,694	$0	$26,190	$13,095	$4,583	$6,111	$606
96	Transmission	PSP Physical Access logging system implementation (New requirements driven by NERC/CIP)	INVP 2888	36	$0	$30,556	$15,278	$5,347	$0	$13,095	$6,548	$2,292	$3,056	$303
97	Transmission	Single Document, Change, and Cyber Asset Platform	INVP 2889	36	$0	$168,056	$84,028	$29,410	$0	$72,024	$36,012	$12,604	$16,806	$1,666
98	Customer	Non-Interval Collections Systems Consolidation (ITRON/PP4/MVRS)	INVP 1549	36	$0	$222,222	$111,111	$38,889	$0	$95,238	$47,619	$16,667	$22,222	$2,202
99	Digital Risk & Security	CNI (Critical National Infrastructure) Secure Separation from BLAN (AA)	INVP 2983	36	$0	$330,000	$165,000	$57,750	$0	$141,429	$70,714	$24,750	$33,000	$3,271
100	Digital Risk & Security	Identity Management (AA)	INVP 2982	36	$0	$698,611	$349,306	$122,257	$0	$299,405	$149,702	$52,396	$69,861	$6,924
101	F, SS & C	AMAG	INVP 1172	36	$0	$482,610	$241,305	$84,457	$0	$289,566	$144,783	$50,674	$33,783	$3,348
102	F, SS & C	Implementation of HR Software as Service (SaaS)	INVP 3124	36	$0	$625,000	$312,500	$109,375	$0	$267,857	$133,929	$46,875	$62,500	$6,194
103	F, SS & C	Legal Hold Implementation	INVP 2951	36	$0	$138,889	$69,444	$24,306	$0	$59,524	$29,762	$10,417	$13,889	$1,377
104	F, SS & C (Back Office)	Archiving Toolset - USFP	INVP 3312	36	$0	$1,583,333	$791,667	$277,083	$0	$678,571	$339,286	$118,750	$158,333	$15,693
105	Operations	ACIS – Alliance Contracts, Management and Support	INVP 2832	36	$0	$84,761	$42,381	$14,833	$0	$36,326	$18,163	$6,357	$8,476	$840
106	Operations	EDO (Energy Distribution Operations) Transformation - MTA Conceptual Estimating Tool (STD01)	INVP 1242C	36	$0	$264,335	$132,168	$46,259	$0	$113,287	$56,643	$19,825	$26,434	$2,620
107	Operations	UNY / NE Field Device Replacements	INVP 2178D	36	$0	$58,250	$29,125	$10,194	$0	$34,950	$17,475	$6,116	$4,078	$404
108	Service Delivery	CNI Organic Storage Growth	INVP 3360	36	$0	$88,889	$44,444	$15,556	$0	$38,095	$19,048	$6,667	$8,889	$881
109	Service Delivery	Desktop Refresh (Commodity - COF)	INVP 1407	36	$0	$155,556	$77,778	$27,222	$0	$66,667	$33,333	$11,667	$15,556	$1,542

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Line	Work Order/ IS Exec	Investment Name	INVP	(t) Amortization Period	(u) Cumulative Tax Depreciation 02/01/2013 Balance	(v) Cumulative Tax Depreciation 01/31/2014 Balance	(w)= (u+v)/2 Average Balance	(x)= (w) * FIT rate 35.0000% Cash Tax	(y) Cumulative Book Depreciation 02/01/2013 Balance	(z) Cumulative Book Depreciation 01/31/2014 Balance	(aa)= (y+z)/2 Average Balance	(bb)= (aa) * FIT rate 35.0000% Book Tax	(cc)= (x)-(bb) Cash to Book Tax Difference	(dd)= (cc) * (j) 9.9111% Return on Accum Taxes
110	Service Delivery	Telecoms Minor Works	INVP 3357	36	$0	$22,222	$11,111	$3,889	$0	$9,524	$4,762	$1,667	$2,222	$220
111	Service Delivery	US CNI (Critical National Infrastructure) Monitoring	INVP 3017	36	$0	$355,556	$177,778	$62,222	$0	$152,381	$76,190	$26,667	$35,556	$3,524
112	Service Delivery	US CNI DKMS (Document Knowledge Management System)	INVP 3019a	36	$0	$69,167	$34,583	$12,104	$0	$29,643	$14,821	$5,188	$6,917	$686
113	Transmission	NERC CIP Compliance	INVP 1227	36	$0	$138,889	$69,444	$24,306	$0	$59,524	$29,762	$10,417	$13,889	$1,377
114	Web Solutions	Intranet Web Site Service Development	INVP 2938	36	$0	$156,250	$78,125	$27,344	$0	$66,964	$33,482	$11,719	$15,625	$1,549
115	Network Strategy	US GAS GIS consolidation	INVP 2577	36	$0	$998,323	$499,162	$174,707	$0	$427,853	$213,926	$74,874	$99,832	$9,895
116	Network Strategy	Outage Management System	INVP 1185	36	$0	$29,434,947	$14,717,474	$5,151,116	$0	$4,587,265	$2,293,632	$802,771	$4,348,345	$430,970
117	Operations	Remote Access to Digital Fault Recorders Phase 2 I	NVP 2830	36	$0	$237,778	$118,889	$41,611	$0	$142,667	$71,333	$24,967	$16,644	$1,650
118	F, SS & C	Risk Managment Syst	INVP 2940	36	$0	$244,339	$122,170	$42,759	$0	$104,717	$52,358	$18,325	$24,434	$2,422
119	Network Strategy	Implementation of NERC CIP Cyber Standards to Port Jefferson PS.	INVP 2859	36	$0	$33,333	$16,667	$5,833	$0	$14,286	$7,143	$2,500	$3,333	$330
120	Operations	GAS Metretek Consolidation	INVP 2495D	36	$0	$1,944	$972	$340	$0	$833	$417	$146	$194	$19
121	Operations	Implementation of NERC CIP Cyber Standards to EF Barrett PS.	INVP 2858	36	$0	$33,333	$16,667	$5,833	$0	$14,286	$7,143	$2,500	$3,333	$330
122	Transmission	NE EMS Replacement	INVP 1043	36	$0	$797,838	$398,919	$139,622	$0	$341,931	$170,965	$59,838	$79,784	$7,907
123	Service Delivery (Enterprise Services)	Service Integration	INVP 2559B	60	$24,589	$47,286	$35,937	$12,578	$24,589	$47,286	$35,937	$12,578	$0	$0
124	Service Delivery (Enterprise Services)	Mainframe Migrations	INVP 2559B	60	$1,026,750	$1,974,519	$1,500,635	$525,222	$1,026,750	$1,974,519	$1,500,635	$525,222	$0	$0
125	Service Delivery (Enterprise Services)	Disaster recovery (DR)	INVP 2559B	60	$61,942	$119,119	$90,530	$31,686	$61,942	$119,119	$90,530	$31,686	$0	$0
126	Service Delivery (Enterprise Services)	Server Transformation	INVP 2559B	60	$2,548,105	$4,900,203	$3,724,154	$1,303,454	$2,548,105	$4,900,203	$3,724,154	$1,303,454	$0	$0
127	Service Delivery (Networks)	WAN Transformation Technical Design document	INVP 2559A	60	$12,998	$28,597	$20,797	$7,279	$12,998	$28,597	$20,797	$7,279	$0	$0
128	Service Delivery (Networks)	LAN Transformation Technical Design document	INVP 2559A	60	$12,998	$28,597	$20,797	$7,279	$12,998	$28,597	$20,797	$7,279	$0	$0
129	Service Delivery (Networks)	Fixed Voice Transformation Technical Design document	INVP 2559A	60	$12,998	$28,597	$20,797	$7,279	$12,998	$28,597	$20,797	$7,279	$0	$0
130	Service Delivery (Networks)	Contact Centre Assessment Completed	INVP 2559A	60	$12,998	$28,597	$20,797	$7,279	$12,998	$28,597	$20,797	$7,279	$0	$0
131	Service Delivery (Networks)	Global Dial Plan design completed	INVP 2559A	60	$12,998	$28,597	$20,797	$7,279	$12,998	$28,597	$20,797	$7,279	$0	$0
132	Service Delivery (Networks)	Security / RAS Transformation Technical Design document	INVP 2559A	60	$12,998	$28,597	$20,797	$7,279	$12,998	$28,597	$20,797	$7,279	$0	$0
133	Service Delivery (Networks)	Audio User Guide document (post transformation)	INVP 2559A	60	$12,998	$28,597	$20,797	$7,279	$12,998	$28,597	$20,797	$7,279	$0	$0
134	Service Delivery (Networks)	Datacentre Sites - WAN Pilot test completed	INVP 2559A	60	$12,998	$28,597	$20,797	$7,279	$12,998	$28,597	$20,797	$7,279	$0	$0
135	Service Delivery (Networks)	Medium Sites - WAN Pilot test completed	INVP 2559A	60	$12,998	$28,597	$20,797	$7,279	$12,998	$28,597	$20,797	$7,279	$0	$0
136	Service Delivery (Networks)	Small 1 Sites - WAN Pilot test completed	INVP 2559A	60	$12,998	$28,597	$20,797	$7,279	$12,998	$28,597	$20,797	$7,279	$0	$0
137	Service Delivery (Networks)	Small 2 Sites - WAN Pilot test completed	INVP 2559A	60	$12,998	$28,597	$20,797	$7,279	$12,998	$28,597	$20,797	$7,279	$0	$0
138	Service Delivery (Networks)	Fixed Voice Pilot Trials including global dial plan	INVP 2559A	60	$12,998	$28,597	$20,797	$7,279	$12,998	$28,597	$20,797	$7,279	$0	$0
139	Service Delivery (Networks)	Audio Pilot Trials	INVP 2559A	60	$12,998	$28,597	$20,797	$7,279	$12,998	$28,597	$20,797	$7,279	$0	$0
140	Service Delivery (Networks)	WAN Transformation Acceptance Testing criteria developed	INVP 2559A	60	$12,998	$28,597	$20,797	$7,279	$12,998	$28,597	$20,797	$7,279	$0	$0
141	Service Delivery (Networks)	LAN Transformation Acceptance Testing criteria developed	INVP 2559A	60	$12,998	$28,597	$20,797	$7,279	$12,998	$28,597	$20,797	$7,279	$0	$0
142	Service Delivery (Networks)	Fixed Voice Transformation Acceptance Testing criteria developed	INVP 2559A	60	$12,998	$28,597	$20,797	$7,279	$12,998	$28,597	$20,797	$7,279	$0	$0
143	Service Delivery (Networks)	Audio Transformation Acceptance Testing criteria developed	INVP 2559A	60	$12,998	$28,597	$20,797	$7,279	$12,998	$28,597	$20,797	$7,279	$0	$0
144	Service Delivery (Networks)	WAN Transformation Training completed	INVP 2559A	60	$12,998	$28,597	$20,797	$7,279	$12,998	$28,597	$20,797	$7,279	$0	$0
145	Service Delivery (Networks)	WAN Service Commencement Date into Transformed state	INVP 2559A	60	$12,998	$28,597	$20,797	$7,279	$12,998	$28,597	$20,797	$7,279	$0	$0

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146	Service Delivery (Networks)	LAN Transformation Training completed	INVP 2559A	60	$12,998	$28,597	$20,797	$7,279	$12,998	$28,597	$20,797	$7,279	$0	$0
147	Service Delivery (Networks)	LAN Service Commencement Date into Transformed state	INVP 2559A	60	$12,998	$28,597	$20,797	$7,279	$12,998	$28,597	$20,797	$7,279	$0	$0
148	Service Delivery (Networks)	Fixed Voice Service Commencement Date into Transformed state	INVP 2559A	60	$12,998	$28,597	$20,797	$7,279	$12,998	$28,597	$20,797	$7,279	$0	$0
149	Service Delivery (Networks)	Audio Service Package Testing, UAT completed for Transformation	INVP 2559A	60	$12,998	$28,597	$20,797	$7,279	$12,998	$28,597	$20,797	$7,279	$0	$0
150	Service Delivery (Networks)	Audio Transformation Training completed	INVP 2559A	60	$12,998	$28,597	$20,797	$7,279	$12,998	$28,597	$20,797	$7,279	$0	$0
151	Service Delivery (Networks)	Audio Service Commencement Date into Transformed state	INVP 2559A	60	$12,998	$28,597	$20,797	$7,279	$12,998	$28,597	$20,797	$7,279	$0	$0
152	Service Delivery (Enterprise Services)	Server SOE Development	INVP 2559B	60	$11,707	$25,756	$18,732	$6,556	$11,707	$25,756	$18,732	$6,556	$0	$0
153	Service Delivery (Networks)	Video Transformation Technical Design document	INVP 2559A	60	$11,699	$27,297	$19,498	$6,824	$11,699	$27,297	$19,498	$6,824	$0	$0
154	Service Delivery (Networks)	Transformation Technical Design documents (all Service packages)	INVP 2559A	60	$11,699	$27,297	$19,498	$6,824	$11,699	$27,297	$19,498	$6,824	$0	$0
155	Service Delivery (Networks)	Complex Sites - WAN Pilot test completed	INVP 2559A	60	$11,699	$27,297	$19,498	$6,824	$11,699	$27,297	$19,498	$6,824	$0	$0
156	Service Delivery (Networks)	Large 2 Sites - WAN Pilot test completed	INVP 2559A	60	$11,699	$27,297	$19,498	$6,824	$11,699	$27,297	$19,498	$6,824	$0	$0
157	Service Delivery (Networks)	Soho Sites - WAN Pilot test completed	INVP 2559A	60	$11,699	$27,297	$19,498	$6,824	$11,699	$27,297	$19,498	$6,824	$0	$0
158	Service Delivery (Networks)	LAN Pilot Trials completed by all Site Type	INVP 2559A	60	$11,699	$27,297	$19,498	$6,824	$11,699	$27,297	$19,498	$6,824	$0	$0
159	Service Delivery (Networks)	Security / RAS Pilot Trials	INVP 2559A	60	$11,699	$27,297	$19,498	$6,824	$11,699	$27,297	$19,498	$6,824	$0	$0
160	Service Delivery (Networks)	Video Pilot Trials	INVP 2559A	60	$11,699	$27,297	$19,498	$6,824	$11,699	$27,297	$19,498	$6,824	$0	$0
161	Service Delivery (Networks)	Security / RAS Transformation Acceptance Testing criteria developed	INVP 2559A	60	$11,699	$27,297	$19,498	$6,824	$11,699	$27,297	$19,498	$6,824	$0	$0
162	Service Delivery (Networks)	Video Transformation Acceptance Testing criteria developed	INVP 2559A	60	$11,699	$27,297	$19,498	$6,824	$11,699	$27,297	$19,498	$6,824	$0	$0
163	Service Delivery (Networks)	Transformation Operational Readiness completed for all Service packages	INVP 2559A	60	$11,699	$27,297	$19,498	$6,824	$11,699	$27,297	$19,498	$6,824	$0	$0
164	Service Delivery (Networks)	Video Service Package Testing, UAT completed for Transformation	INVP 2559A	60	$11,699	$27,297	$19,498	$6,824	$11,699	$27,297	$19,498	$6,824	$0	$0
165	Service Delivery (Networks)	Video Transformation Training completed	INVP 2559A	60	$11,699	$27,297	$19,498	$6,824	$11,699	$27,297	$19,498	$6,824	$0	$0
166	Service Delivery (Networks)	Video Service Commencement Date into Transformed state	INVP 2559A	60	$11,699	$27,297	$19,498	$6,824	$11,699	$27,297	$19,498	$6,824	$0	$0
167	Service Delivery (Enterprise Services)	Deployment Tools (RAPID) Implementation	INVP 2559B	60	$10,596	$24,723	$17,660	$6,181	$10,596	$24,723	$17,660	$6,181	$0	$0
168	Service Delivery (Enterprise Services)	Virtual Desktop Deployment and Physical Refresh	INVP 2559B	60	$1,220,154	$3,050,385	$2,135,269	$747,344	$1,220,154	$3,050,385	$2,135,269	$747,344	$0	$0
169	Service Delivery (Networks)	WAN Pilot Trials completed by Site type	INVP 2559A	60	$9,099	$24,697	$16,898	$5,914	$9,099	$24,697	$16,898	$5,914	$0	$0

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170	Service Delivery (Networks)	Large 1 Sites - WAN Pilot test completed	INVP 2559A	60	$9,099	$24,697	$16,898	$5,914	$9,099	$24,697	$16,898	$5,914	$0	$0
171	Service Delivery (Networks)	Security/RAS Service Package Testing, UAT completed for Transformation	INVP 2559A	60	$9,099	$24,697	$16,898	$5,914	$9,099	$24,697	$16,898	$5,914	$0	$0
172	Service Delivery (Networks)	Security/RAS Transformation Training completed I	NVP 2559A	60	$9,099	$24,697	$16,898	$5,914	$9,099	$24,697	$16,898	$5,914	$0	$0
173	Service Delivery (Networks)	Security/RAS Service Commencement Date into Transformed state	INVP 2559A	60	$9,099	$24,697	$16,898	$5,914	$9,099	$24,697	$16,898	$5,914	$0	$0
174	Service Delivery (Enterprise Services)	Security Tools Transformation	INVP 2559B	60	$56,255	$152,693	$104,474	$36,566	$56,255	$152,693	$104,474	$36,566	$0	$0
175	Service Delivery (Enterprise Services)	Client Applications Certification	INVP 2559B	60	$35,145	$95,393	$65,269	$22,844	$35,145	$95,393	$65,269	$22,844	$0	$0
176	Service Delivery (Enterprise Services)	Virtual Desktop Infrastructure	INVP 2559B	60	$22,402	$60,805	$41,603	$14,561	$22,402	$60,805	$41,603	$14,561	$0	$0
177	Service Delivery (Enterprise Services)	Virtual Server	INVP 2559B	60	$24,294	$65,942	$45,118	$15,791	$24,294	$65,942	$45,118	$15,791	$0	$0
178	Service Delivery (Enterprise Services)	Archive Deployment	INVP 2559B	60	$48,583	$131,869	$90,226	$31,579	$48,583	$131,869	$90,226	$31,579	$0	$0
179	Service Delivery (Enterprise Services)	Encryption Deployment	INVP 2559B	60	$21,452	$58,227	$39,839	$13,944	$21,452	$58,227	$39,839	$13,944	$0	$0
180	Service Delivery (Enterprise Services)	Standard Operating Environment (SOE) Development	INVP 2559B	60	$8,695	$26,086	$17,390	$6,087	$8,695	$26,086	$17,390	$6,087	$0	$0
181	Service Delivery (Enterprise Services)	Midrange Backup & Restore	INVP 2559B	60	$42,995	$128,986	$85,990	$30,097	$42,995	$128,986	$85,990	$30,097	$0	$0
182	Service Delivery (Enterprise Services)	Mainframe Engineering Process Implementation	INVP 2559B	60	$13,742	$46,723	$30,233	$10,581	$13,742	$46,723	$30,233	$10,581	$0	$0
183	Service Delivery (Enterprise Services)	UNIX Midrange Systems Mgmt. Tool Implementation	INVP 2559B	60	$2,749	$9,345	$6,047	$2,116	$2,749	$9,345	$6,047	$2,116	$0	$0
184	Service Delivery (Enterprise Services)	SAN Deployment, Disk Storage Consolidation	INVP 2559B	60	$368,002	$1,472,010	$920,006	$322,002	$368,002	$1,472,010	$920,006	$322,002	$0	$0
185	Service Delivery (Enterprise Services)	Desktop Systems Management Solution	INVP 2559B	60	$15,865	$79,324	$47,594	$16,658	$15,865	$79,324	$47,594	$16,658	$0	$0
186	Service Delivery (Networks)	WAN Service Package Testing, UAT completed for Transformation	INVP 2559A	60	$2,600	$18,198	$10,399	$3,640	$2,600	$18,198	$10,399	$3,640	$0	$0
187	Service Delivery (Networks)	LAN Service Package Testing, UAT completed for Transformation	INVP 2559A	60	$2,600	$18,198	$10,399	$3,640	$2,600	$18,198	$10,399	$3,640	$0	$0
188	Service Delivery (Networks)	Fixed Voice Service Package Testing, UAT completed for Transformation	INVP 2559A	60	$2,600	$18,198	$10,399	$3,640	$2,600	$18,198	$10,399	$3,640	$0	$0
189	Service Delivery (Networks)	Fixed Voice Transformation Training completed	INVP 2559A	60	$2,600	$18,198	$10,399	$3,640	$2,600	$18,198	$10,399	$3,640	$0	$0
190	Service Delivery (Networks)	Completion of Transformation Project (all Service Packages completed in the UK)	INVP 2559A	60	$35,653	$249,570	$142,611	$49,914	$35,653	$249,570	$142,611	$49,914	$0	$0
191														
192														
193														
194														
195														
196														
197														
198														
199														
200														

(a) Per Company financials
(b) INVP = Company's IS Investment Plan and/or most recent projection of project cost

Consolidated Service Company Return
at the Narragansett Electric Company's Proposed ROE

Line		(a) Capital Structure	(b) Cost Rate	(c) Weighted Return	(d) Tax	(e) Pre-tax Weighted Return
1	Long-Term Debt	50.0000%	3.2838%	1.6419%		1.6419%
2	Common Equity	50.0000%	10.7500%	5.3750%	2.8942%	8.2692%
3	Total	100.0000%		7.0169%	2.8942%	**9.9111%**

Col (a) - (c) Per the testimony of Company Witness Michael D. Laflamme
Col (d) (Line 2(c) / (1 - 35% tax rate)) - Line 2(c)
Col (e) Column (c) + Column (d)

Workpaper MDL-8-ELEC
Regulatory Assessments – Electric

The Narragansett Electric Company d/b/a National Grid
Regulatory Assessments
Fiscal Year 2012

1	Assessment due September 15, 2011		$1,900,000
2	Assessment due January 15, 2012		$2,200,654
3			
4	Total Assessments FY2012	Line 1 + Line 2	$4,100,654
5			
6	IFA Adjustment	Line 4 x 2.64%	$108,257.26
7			
8	Total Assessments FY2012 net of IFA adjustment	Line 4 - Line 6	$3,992,396.68
9			
10	Total Assessments recorded CY2011 net of IFA adjustment		$2,915,331
11			
12	Proforma Adjustment	Line 8 - Line 10	$1,077,066

nationalgrid

PAYMENT REQUEST

Date: 08/10/11

Due Date: 08/17/11

Check one method of payment.

■ CHECK	☐ ACH	☐ WIRE
Check Stub Message: (maximum limit of 70 characters) Rhode Island General Assessment FY Narragansett Electric Invoice # G.A. 2012 - Elec - 1 Separate check ■ Y ☐ N Mail check to Payee ☐ Y ☐ N OR Mail check to internal location: Amanda Downey 40 Sylvan Road, Waltham, MA 02451	Bank Routing # Acct #	Electronic Transfer # Originating Routing # Acct # Recipient Routing # Acct # Reference Information for beneficiary

Location of Service (Required information for all requests):

City: Warwick

State: RI Zip: 02888

Wired by:

Date:

Value date:

Authorized by:

P.D. 8-26-11

VENDOR INFORMATION

PLEASE ISSUE PAYMENT AS FOLLOWS (Check one) ■ Peoplesoft ☐ Oracle

Payable to (Name)	Vendor No.	Federal Tax No. or SS #
RI Division of Public Utilities & Carriers -- Attn: Charles Brown	11030	
Address	**Paying Company**	
89 Jefferson Boulevard, Warwick, RI 02888	Narragansett Electric Company - 00049	
In Payment of: (Reason for check)	**Invoice #**	**Amount**
Payment of the RI General Assessment Fiscal Year 2012 for Narragansett E	G.A. 2012 - Elec	$1,900,000.00

Peoplesoft Accounting

Business	Activity*	Work Order	Expense	Orig	Charge	Bill Pool	Segment	Orig	Amount
00049	242005						DIST	00049	$1,900,000.00

Oracle Accounting

Rec. Company	Rec. Cost Center	Activity	Cost Type	GL Acct	Project	Prov. Cost Center	Prov. Company	Amount

Approver's Name (Print)	Signature	Peoplesoft/Keyspan User ID (Emp. #)
Thomas King	Thomas B King	
Preparer's Name (Print)	**Signature**	**Phone Number**
Ron Gerwatowski		(781) 907-1820

NON-PURCHASE ORDER CATEGORY (Requestor check one)

☐ 01 Advertising	☐ 09 Easements	☐ 17 Incentive/Marketing Program	☐ 25 Outside Services (not consulting)	☐ 33 Subscription
☐ 02 Awards/Gifts	☐ 10 Flagging	☐ 18 Inspection/Insurance	☐ 26 Parking	☐ 34 Summons/DMV/Tolls
☐ 03 Bank/Escrow/Rating Agency	☐ 11 Fleet Fuel*	☐ 19 Legal Professional Services	☐ 27 Payments on behalf of LIPA	☐ 35 Tax Payments/Assessments
☐ 04 Catering*	☐ 12 Fleet Leasing*	☐ 20 Legal/Settlement/Claim	☐ 28 Police/Sheriffs/Marshals	☐ 36 Training/Registration/Seminar
☐ 05 Charitable/Sponsorship	☐ 13 Freight/Fed ex/UPS/Postage	☐ 21 Marketer Bill	☐ 29 Real Estate Rentals/Leases	☐ 37 Utility/Telephone/Water/Adj*
☐ 06 Clothing/Safety Shoes	■ 14 Government/Municipality	☐ 22 Materials/Equipment Rental	☐ 30 Rebate Program	☐ 38 Other-Exception must be approved by AP
☐ 07 Consultants	☐ 15 Hotels/Lodging*	☐ 23 Messenger/Courier/LIMO	☐ 31 Refund/Adjust/Reimburse	☐ 39 Permits
☐ 08 Dues/Fees/Permits	☐ 16 HR/Medical/Workman Comp	☐ 24 Natural Gas/Energy Purchases	☐ 32 R&D Initiative	☐ 40 Satisfaction*

***Sales tax paid for these services/materials**

Forward to: Accounts Payable, C1, Syracuse for Processing

NG0344 (06.10)

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Division of Public Utilities and Carriers

Kevin M. Lynch
DEPUTY ADMINISTRATOR
89 Jefferson Blvd.
Warwick RI 02888
(401) 941-4500 x117

August 3, 2011 Invoice# G.A. 2012 – Elec-1

National Grid – Electric
Mr. Ronald Gerwatowski
40 Sylvan Road, W-1
Waltham, MA 02451

RE: General Assessment

Dear Mr. Gerwatowski:

In accordance with *Section 39-1-23 of the General Laws of the State of Rhode Island*, an advanced assessment is made for your proportionate share of the FY 2012 Public Utilities Commission ("Commission") and Division of Public Utilities and Carriers ("Division") budget in the amount of **$1,900,000**.

The assessment is a preliminary calculation and will be adjusted pending our end-of-fiscal year closing.

Please make your remittance of **$1,900,000** by September 15, 2011 payable to the Rhode Island Division of Public Utilities and Carriers and forward it with a copy of this letter to:

Division of Public Utilities and Carriers
C/O Charles Brown
89 Jefferson Boulevard
Warwick, RI 02888

Thank you for your attention to this matter.

Sincerely,

Kevin M. Lynch
Deputy Administrator/Administration & Operations Officer

cc: Thomas F. Ahern, Administrator

nationalgrid

PAYMENT REQUEST

Date: 12/15/11 Due Date: 12/15/11

DR 1-10-2

Check one method of payment.

■ CHECK	☐ ACH	☐ WIRE
Check Stub Message: (maximum limit of 70 characters) Rhode Island General Assessment FY Narragansett Electric Invoice # 40 Separate check ■ Y ☐ N Mail check to Payee ☐ Y ☐ N OR Mail check to internal location: Amanda Downey 40 Sylvan Road, Waltham, MA 02451	Bank Routing # Acct #	Electronic Transfer # Originating Routing # Acct # Recipient Routing # Acct # Reference Information for beneficiary

Location of Service (Required information for all requests):
City: Warwick
State: RI Zip: 02888

Wired by:
Date:
Value date:
Authorized by:

VENDOR INFORMATION

PLEASE ISSUE PAYMENT AS FOLLOWS (Check one) ■ Peoplesoft ☐ Oracle

Payable to (Name)	Vendor No.	Federal Tax No. or SS #
RI Division of Public Utilities & Carriers -- Attn: Charles Brown	11030	
Address	**Paying Company**	
89 Jefferson Boulevard, Warwick, RI 02888	Narragansett Electric Company - 00049	
In Payment of: (Reason for check)	**Invoice #**	**Amount**
Payment of invoice # 40 for the RI General Assessment Fiscal Year 2012 fi	40	$2,200,653.94

Peoplesoft Accounting

Business	Activity*	Work Order	Expense	Orig	Charge	Bill Pool	Segment	Orig	Amount
00049	242005						DIST	00049	$2,200,653.94

Oracle Accounting

Rec. Company	Rec. Cost Center	Activity	Cost Type	GL Acct	Project	Prov. Cost Center	Prov. Company	Amount

Approver's Name (Print)	Signature	Peoplesoft/Keyspan User ID (Emp. #)
Ronald Gerwatowski		100001214
Preparer's Name (Print)	**Signature**	**Phone Number**
Amy Babington		(781) 907-1801

NON-PURCHASE ORDER CATEGORY (Requestor check one)

☐ 01 Advertising	☐ 09 Easements	☐ 17 Incentive/Marketing Program	☐ 25 Outside Services (not consulting)	☐ 33 Subscription
☐ 02 Awards/Gifts	☐ 10 Flagging	☐ 18 Inspection/Insurance	☐ 26 Parking	☐ 34 Summons/DMV/Tolls
☐ 03 Bank/Escrow/Rating Agency	☐ 11 Fleet Fuel*	☐ 19 Legal Professional Services	☐ 27 Payments on behalf of LIPA	☐ 35 Tax Payments/Assessments
☐ 04 Catering*	☐ 12 Fleet Leasing*	☐ 20 Legal/Settlement/Claim	☐ 28 Police/Sheriffs/Marshals	☐ 36 Training/Registration/Seminar
☐ 05 Charitable/Sponsorship	☐ 13 Freight/Fed ex/UPS/Postage	☐ 21 Marketer Bill	☐ 29 Real Estate Rentals/Leases	☐ 37 Utility/Telephone/Water/Adj*
☐ 06 Clothing/Safety Shoes	■ 14 Government/Municipality	☐ 22 Materials/Equipment Rental	☐ 30 Rebate Program	☐ 38 Other-Exception must be approved by AP
☐ 07 Consultants	☐ 15 Hotels/Lodging*	☐ 23 Messenger/Courier/LIMO	☐ 31 Refund/Adjust/Reimburse	☐ 39 Permits
☐ 08 Dues/Fees/Permits	☐ 16 HR/Medical/Workman Comp	☐ 24 Natural Gas/Energy Purchases	☐ 32 R&D Initiative	☐ 40 Satisfaction*

***Sales tax paid for these services/materials**

Forward to: Accounts Payable, C1, Syracuse for Processing

NG0344 (06.10)

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
DIVISION OF PUBLIC UTILITIES AND CARRIERS
89 Jefferson Boulevard Warwick, RI 02888
Phone: (401) 941-4500 Fax: (401) 941-9248 Web: www.ripuc.state.ri.us

National Grid / Electric Division
40 Sylvan Road W1
Waltham MA 02451

Attention: Lisa Crutchfield

INVOICE NUMBER: 40

Total Amount Due by January 15, 2012

Interest at the rate of 6% per annum may be added if invoice is not paid by the due date. (R.I. GL - 39-1-24)

ASSESSMENT INVOICE

This invoice is In accordance with Section 39-1-23 of the General Laws of the State of Rhode Island.
For FY2012 - July 1, 2011 to June 30, 2012

Company Name:
National Grid / Electric Division

Assessment Amount Due:
$2,200,653.94

Breakdown of Assessment Calculation

Item 1 Revenue Reported FY2010	Item 2 Agency Assessment FY2012	Item 3 Combined Revenues All Utilities	Item 4 Amount Paid In Advance	Amount Due By January 15, 2012
$1,372,797,586	$6,714,463	$2,247,836,258	$1,900,000	$2,200,653.94

Formula for calculating the assessment

(Item 1 / Item 3 * Item 2) - Item 4 = Assessment Amount Due

R.I. General Law 39-1-23. Administrative expenses - Assessment against utilities.

The administrator shall aggregate the expenses of the division, including expenses incurred by the attorney general pursuant to 39-1-19, and expenses incurred by the commission for each upcoming fiscal year and shall apportion and assess these expenses among the state's regulated utilities based upon approved budgets .....

Please Make Check Payable To:

Rhode Island Division of Public Utilities
Attn: Charles Brown
89 Jefferson Boulevard
Warwick, Rhode Island 02888

The Narragansett Electric Company d/b/a

Check Date: 12/21/2011 **National Grid** **Check No.** 4900121748

Invoice Number	Invoice Date	P.O. ID	Gross Amount	Discount Taken	Paid Amount
40-12152011 Rhode Island General Assessment	12/15/2011		2,200,653.94	0.00	2,200,653.94

Vendor Number	Vendor Name			Total Discounts	
0000011030	RHODE ISLAND DIV OF PUBLIC UTILITIES			$0.00	
Check Number	**Date**		**Total Amount**	**Discounts Taken**	**Total Paid Amount**
4900121748	12/21/2011		$2,200,653.94	$0.00	$2,200,653.94

DOCUMENT IS PRINTED ON CHEMICALLY REACTIVE PAPER - THE BACK OF THIS DOCUMENT INCLUDES A CHEMICAL WASH WARNING BOX

The Narragansett Electric Company d/b/a
National Grid

300 Erie Boulevard West
Syracuse, NY 13202-4250

BANK OF AMERICA
52-153/112

4900121748

Date 12/21/2011 Pay Amount $2,200,653.94***

Pay ****TWO MILLION TWO HUNDRED THOUSAND SIX HUNDRED FIFTY-THREE AND 94 / 100 DOLLAR****

To The Order Of
RHODE ISLAND DIV OF PUBLIC UTILITIES AND CARRIERS
ATTN CHARLES BROWN
89 JEFFERSON BOULEVARD
WARWICK, RI 02888

Lorraine M. Lynch
Authorized Signature

Void After 120 Days

⑈4900121748⑈ ⑆011201539⑆ 800180154⑈

The Narragansett Electric Company d/b/a

National Grid

Check Date: 12/21/2011 **Check No.** 4900121748

Invoice Number	Invoice Date	P.O. ID	Gross Amount	Discount Taken	Paid Amount
40-12152011 Rhode Island General Assessment	12/15/2011		2,200,653.94	0.00	2,200,653.94

C70 Burn

Vendor Number	Vendor Name		Total Discounts	
0000011030	RHODE ISLAND DIV OF PUBLIC UTILITIES		$0.00	
Check Number	**Date**	**Total Amount**	**Discounts Taken**	**Total Paid Amount**
4900121748	12/21/2011	$2,200,653.94	$0.00	$2,200,653.94

DOCUMENT IS PRINTED ON CHEMICALLY REACTIVE PAPER - THE BACK OF THIS DOCUMENT INCLUDES A CHEMICAL WASH WARNING BOX

The Narragansett Electric Company d/b/a
National Grid

300 Erie Boulevard West
Syracuse, NY 13202-4250

BANK OF AMERICA
52-153/112

4900121748

Date 12/21/2011 Pay Amount $2,200,653.94***

Pay ****TWO MILLION TWO HUNDRED THOUSAND SIX HUNDRED FIFTY-THREE AND 94 / 100 DOLLAR****

To The Order Of
RHODE ISLAND DIV OF PUBLIC UTILITIES
AND CARRIERS
ATTN CHARLES BROWN
89 JEFFERSON BOULEVARD
WARWICK, RI 02888

Lorraine M Lynch
Authorized Signature

Void After 120 Days

Workpaper MDL-8-GAS
Regulatory Assessments – Gas

The Narragansett Gas Company d/b/a National Grid
Regulatory Assessments
Fiscal Year 2012

1	Assessment due September 15, 2011		$500,000
2	Assessment due January 15, 2012		$880,750
3			
4	Total Assessments FY2012	Line 1 + Line 2	$1,380,750
5			
6	Total Assessments recorded CY2011		$1,468,122
7			
8	Proforma Adjustment	Line 4 - Line 6	($87,372)

nationalgrid

PAYMENT REQUEST

Date: 08/10/11

Due Date: 08/17/11

PD 8.26.11

Check one method of payment.

■ CHECK	☐ ACH	☐ WIRE
Check Stub Message: (maximum limit of 70 characters) Rhode Island General Assessment FY2 Narragansett Gas Invoice # G.A. 2012 - Gas - 1 Separate check ■ Y ☐ N Mail check to Payee ☐ Y ☐ N OR Mail check to internal location: Amanda Downey 40 Sylvan Road, Waltham, MA 02451	Bank Routing # Acct #	Electronic Transfer # Originating Routing # Acct # Recipient Routing # Acct # Reference Information for beneficiary
Location of Service (Required information for all requests): City: Warwick State: RI Zip: 02888		Wired by: Date: Value date: Authorized by:

VENDOR INFORMATION

PLEASE ISSUE PAYMENT AS FOLLOWS (Check one) ■ Peoplesoft ☐ Oracle

Payable to (Name)	Vendor No.	Federal Tax No. or SS #
RI Division of Public Utilities & Carriers -- Attn: Charles Brown	11030	
Address	**Paying Company**	
89 Jefferson Boulevard, Warwick, RI 02888	Narragansett Gas Company - 00048	
In Payment of: (Reason for check)	**Invoice #**	**Amount**
Payment of the RI General Assessment Fiscal Year 2012 for Narragansett	G.A. 2012 - Gas	$500,000.00

Peoplesoft Accounting

Business	Activity*	Work Order	Expense	Orig	Charge	Bill Pool	Segment	Orig	Amount
00048	242005						GAS	00048	$500,000.00

Oracle Accounting

Rec. Company	Rec. Cost Center	Activity	Cost Type	GL Acct	Project	Prov. Cost Center	Prov. Company	Amount

Approver's Name (Print)	Signature	Peoplesoft/Keyspan User ID (Emp. #)
Ron Gerwatowski		100001214
Preparer's Name (Print)	**Signature**	**Phone Number**
Amanda Downey		(781) 907-2136

NON-PURCHASE ORDER CATEGORY (Requestor check one)

☐ 01 Advertising	☐ 09 Easements	☐ 17 Incentive/Marketing Program	☐ 25 Outside Services (not consulting)	☐ 33 Subscription
☐ 02 Awards/Gifts	☐ 10 Flagging	☐ 18 Inspection/Insurance	☐ 26 Parking	☐ 34 Summons/DMV/Tolls
☐ 03 Bank/Escrow/Rating Agency	☐ 11 Fleet Fuel*	☐ 19 Legal Professional Services	☐ 27 Payments on behalf of LIPA	☐ 35 Tax Payments/Assessments
☐ 04 Catering*	☐ 12 Fleet Leasing*	☐ 20 Legal/Settlement/Claim	☐ 28 Police/Sheriffs/Marshals	☐ 36 Training/Registration/Seminar
☐ 05 Charitable/Sponsorship	☐ 13 Freight/Fed ex/UPS/Postage	☐ 21 Marketer Bill	☐ 29 Real Estate Rentals/Leases	☐ 37 Utility/Telephone/Water/Adj*
☐ 06 Clothing/Safety Shoes	■ 14 Government/Municipality	☐ 22 Materials/Equipment Rental	☐ 30 Rebate Program	☐ 38 Other-Exception must be approved by AP
☐ 07 Consultants	☐ 15 Hotels/Lodging*	☐ 23 Messenger/Courier/LIMO	☐ 31 Refund/Adjust/Reimburse	☐ 39 Permits
☐ 08 Dues/Fees/Permits	☐ 16 HR/Medical/Workman Comp	☐ 24 Natural Gas/Energy Purchases	☐ 32 R&D Initiative	☐ 40 Satisfaction*

***Sales tax paid for these services/materials**

Forward to: Accounts Payable, C1, Syracuse for Processing

NG0344 (06.10)

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Division of Public Utilities and Carriers

Kevin M. Lynch
DEPUTY ADMINISTRATOR
89 Jefferson Blvd.
Warwick RI 02888
(401) 941-4500 x117

August 3, 2011 Invoice# G.A. 2012 Gas-1

National Grid – Gas
Mr. Ronald Gerwatowski
40 Sylvan Road, W-1
Waltham, MA 02451

Re: General Assessment

Dear Mr. Gerwatowski:

In accordance with *Section 39-1-23 of the General Laws of the State of Rhode Island*, an advanced assessment is made for your proportionate share of the FY 2012 Public Utilities Commission ("Commission") and Division of Public Utilities and Carriers ("Division") budget in the amount of **$500,000**.

The assessment is a preliminary calculation and will be adjusted pending our end-of-fiscal year closing.

Please make your remittance of **$500,000** by September 15, 2011 payable to the Rhode Island Division of Public Utilities and Carriers and forward it with a copy of this letter to:

Division of Public Utilities and Carriers
C/O Charles Brown
89 Jefferson Boulevard
Warwick, RI 02888

Thank you for your attention to this matter.

Sincerely,

Kevin M. Lynch
Deputy Administrator/Administration & Operations Officer

cc: Thomas F. Ahern, Administrator

~~Support for Schedule MDL-3-GAS, Page 28~~

Narragansett Electric Co. d/b/a

National Grid

Check Date: 8/16/2011 Check No. 4800026529

Invoice Number	Invoice Date	P.O. ID	Gross Amount	Discount Taken	Paid Amount
g.a. 2012 gas	8/10/2011		500,000.00	0.00	500,000.00

Vendor Number	Vendor Name			Total Discounts	
0000011030	RHODE ISLAND DIV OF PUBLIC UTILITIES			$0.00	
Check Number	**Date**		**Total Amount**	**Discounts Taken**	**Total Paid Amount**
4800026529	8/16/2011		$500,000.00	$0.00	$500,000.00

DOCUMENT IS PRINTED ON CHEMICALLY REACTIVE PAPER - THE BACK OF THIS DOCUMENT INCLUDES A CHEMICAL WASH WARNING BOX

Narragansett Electric Co. d/b/a
National Grid

300 Erie Boulevard West
Syracuse, NY 13202-4250

BANK OF AMERICA
52-153/112

4800026529

Date 8/16/2011 Pay Amount $500,000.00***

Pay ****FIVE HUNDRED THOUSAND AND XX / 100 DOLLAR****

To The Order Of
RHODE ISLAND DIV OF PUBLIC UTILITIES
AND CARRIERS
ATTN CHARLES BROWN
89 JEFFERSON BOULEVARD
WARWICK, RI 02888

Lorraine M Lynch
Authorized Signature

Void After 120 Days

⑈4800026529⑈ ⑆011201539⑆ 222009369⑈

nationalgrid

PAYMENT REQUEST

Date: 12/15/11 Due Date: 12/15/11

AP 1.10.12

Check one method of payment.

■ CHECK	☐ ACH	☐ WIRE
Check Stub Message: (maximum limit of 70 characters) Rhode Island General Assessment FY Narragansett Gas Invoice # 47 Separate check ■ Y ☐ N Mail check to Payee ☐ Y ☐ N OR Mail check to internal location: Amanda Downey 40 Sylvan Road, Waltham, MA 02451	Bank Routing # Acct #	Electronic Transfer # Originating Routing # Acct # Recipient Routing # Acct # Reference Information for beneficiary

Location of Service (Required information for all requests):

City: Warwick

State: RI Zip:

Wired by:
Date:
Value date:
Authorized by:

VENDOR INFORMATION

PLEASE ISSUE PAYMENT AS FOLLOWS (Check one) ■ Peoplesoft ☐ Oracle

Payable to (Name)	Vendor No.	Federal Tax No. or SS #
RI Division of Public Utilities & Carriers -- Attn: Charles Brown	11030	
Address	**Paying Company**	
89 Jefferson Boulevard, Warwick, RI 02888	Narragansett Gas Company - 00048	
In Payment of: (Reason for check)	**Invoice #**	**Amount**
Payment of invoice # 47 for the RI General Assessment Fiscal Year 2012 fa	47	$880,749.53

Peoplesoft Accounting

Business	Activity*	Work Order	Expense	Orig	Charge	Bill Pool	Segment	Orig	Amount
00048	242005						GAS	00048	$880,749.53

Oracle Accounting

Rec. Company	Rec. Cost Center	Activity	Cost Type	GL Acct	Project	Prov. Cost Center	Prov. Company	Amount

Approver's Name (Print)	Signature	Peoplesoft/Keyspan User ID (Emp.#)
Ronald Gerwatowski		100001214
Preparer's Name (Print)	**Signature**	**Phone Number**
Amy Babington		(781) 907-1801

NON-PURCHASE ORDER CATEGORY (Requestor check one)

☐ 01 Advertising	☐ 09 Easements	☐ 17 Incentive/Marketing Program	☐ 25 Outside Services (not consulting)	☐ 33 Subscription
☐ 02 Awards/Gifts	☐ 10 Flagging	☐ 18 Inspection/Insurance	☐ 26 Parking	☐ 34 Summons/DMV/Tolls
☐ 03 Bank/Escrow/Rating Agency	☐ 11 Fleet Fuel*	☐ 19 Legal Professional Services	☐ 27 Payments on behalf of LIPA	☐ 35 Tax Payments/Assessments
☐ 04 Catering*	☐ 12 Fleet Leasing*	☐ 20 Legal/Settlement/Claim	☐ 28 Police/Sheriffs/Marshals	☐ 36 Training/Registration/Seminar
☐ 05 Charitable/Sponsorship	☐ 13 Freight/Fed ex/UPS/Postage	☐ 21 Marketer Bill	☐ 29 Real Estate Rentals/Leases	☐ 37 Utility/Telephone/Water/Adj*
☐ 06 Clothing/Safety Shoes	■ 14 Government/Municipality	☐ 22 Materials/Equipment Rental	☐ 30 Rebate Program	☐ 38 Other-Exception must be approved by AP
☐ 07 Consultants	☐ 15 Hotels/Lodging*	☐ 23 Messenger/Courier/LIMO	☐ 31 Refund/Adjust/Reimburse	☐ 39 Permits
☐ 08 Dues/Fees/Permits	☐ 16 HR/Medical/Workman Comp	☐ 24 Natural Gas/Energy Purchases	☐ 32 R&D Initiative	☐ 40 Satisfaction*

***Sales tax paid for these services/materials**

Forward to: Accounts Payable, C1, Syracuse for Processing

NG0344 (06.10)

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

DIVISION OF PUBLIC UTILITIES AND CARRIERS

89 Jefferson Boulevard Warwick, RI 02888
Phone: (401) 941-4500 Fax: (401) 941-9248 Web: www.ripuc.state.ri.us

National Grid / Gas Division
40 Sylvan Road W1
Waltham MA 02451

INVOICE NUMBER: 47

Total Amount Due by January 15, 2012

Interest at the rate of 6% per annum may be added if invoice is not paid by the due date. (R.I. GL - 39-1-24)

Attention: Lisa Crutchfield

ASSESSMENT INVOICE

This invoice is In accordance with Section 39-1-23 of the General Laws of the State of Rhode Island.

For FY2012 - July 1, 2011 to June 30, 2012

Company Name:

National Grid / Gas Division

Assessment Amount Due:

$880,749.53

Breakdown of Assessment Calculation

Item 1 Revenue Reported FY2010	Item 2 Agency Assessment FY2012	Item 3 Combined Revenues All Utilities	Item 4 Amount Paid In Advance	Amount Due By January 15, 2012
$462,240,817	$6,714,463	$2,247,836,258	$500,000	$880,749.53

Formula for calculating the assessment

(Item 1 / Item 3 * Item 2) - Item 4 = Assessment Amount Due

R.I. General Law 39-1-23. Administrative expenses - Assessment against utilities.

The administrator shall aggregate the expenses of the division, including expenses incurred by the attorney general pursuant to 39-1-19, and expenses incurred by the commission for each upcoming fiscal year and shall apportion and assess these expenses among the state's regulated utilities based upon approved budgets .....

Please Make Check Payable To:

Rhode Island Division of Public Utilities
Attn: Charles Brown
89 Jefferson Boulevard
Warwick, Rhode Island 02888

Narragansett Electric Co. d/b/a

National Grid

Check Date: 1/6/2012 Check No. 4800027843

Invoice Number	Invoice Date	P.O. ID	Gross Amount	Discount Taken	Paid Amount
47 - 2012 RI General Assessment FY 2012 Narragansett Gas	12/15/2011		880,749.53	0.00	880,749.53

Vendor Number	Vendor Name		Total Discounts	
0000011030	RHODE ISLAND DIV OF PUBLIC UTILITIES		$0.00	
Check Number	**Date**	**Total Amount**	**Discounts Taken**	**Total Paid Amount**
4800027843	1/6/2012	$880,749.53	$0.00	$880,749.53

DOCUMENT IS PRINTED ON CHEMICALLY REACTIVE PAPER - THE BACK OF THIS DOCUMENT INCLUDES A CHEMICAL WASH WARNING BOX

Narragansett Electric Co. d/b/a
National Grid

300 Erie Boulevard West
Syracuse, NY 13202-4250

BANK OF AMERICA

4800027843

52-153/112

Date 1/6/2012 Pay Amount $880,749.53***

Pay ****EIGHT HUNDRED EIGHTY THOUSAND SEVEN HUNDRED FORTY-NINE AND 53 / 100 DOLLAR****

To The Order Of
RHODE ISLAND DIV OF PUBLIC UTILITIES AND CARRIERS
ATTN CHARLES BROWN
89 JEFFERSON BOULEVARD
WARWICK, RI 02888

Lorraine M Lynch
Authorized Signature

Void After 120 Days

⑈4800027843⑈ ⑆011201539⑆ 222000936 9⑈

Narragansett Electric Co. d/b/a

National Grid

Check Date: 1/6/2012 **Check No.** 4800027843

Invoice Number	Invoice Date	P.O. ID	Gross Amount	Discount Taken	Paid Amount
47 - 2012 RI General Assessment FY 2012 Narragansett Gas	12/15/2011		880,749.53	0.00	880,749.53

C M Brown

Vendor Number	Vendor Name		Total Discounts	
0000011030	RHODE ISLAND DIV OF PUBLIC UTILITIES		$0.00	
Check Number	**Date**	**Total Amount**	**Discounts Taken**	**Total Paid Amount**
4800027843	1/6/2012	$880,749.53	$0.00	$880,749.53

DOCUMENT IS PRINTED ON CHEMICALLY REACTIVE PAPER - THE BACK OF THIS DOCUMENT INCLUDES A CHEMICAL WASH WARNING BOX

Narragansett Electric Co. d/b/a
National Grid

300 Erie Boulevard West
Syracuse, NY 13202-4250

BANK OF AMERICA
52-153/112

4800027843

Date 1/6/2012 Pay Amount $880,749.53***

Pay ****EIGHT HUNDRED EIGHTY THOUSAND SEVEN HUNDRED FORTY-NINE AND 53 / 100 DOLLAR****

To The Order Of
RHODE ISLAND DIV OF PUBLIC UTILITIES
AND CARRIERS
ATTN CHARLES BROWN
89 JEFFERSON BOULEVARD
WARWICK, RI 02888

Lorraine M Lynch
Authorized Signature

Void After 120 Days

⑈4800027843⑈ ⑆011201539⑆ 222000936⑈

Workpaper MDL-9
Facilities

NARRAGANSETT ELECTRIC and NARRAGANSETT GAS d/b/a NATIONAL GRID
Facilities Rent Expense
Reservoir Woods Leasehold Improvements

For the Rate Year ended January 31, 2014

Workorder	Investment Name	12/31/2011 Inception to Date $	Bill Pool	In Service Date	Amortization Period	(a) 02/01/2013 Balance	(b) 01/31/2014 Balance	(c)= (a+b)/2 Average Balance	(d) 9.91113% Service Co Return	(e)= (c)*(d) RY2014 Return	(f)= (a)-(b) RY2014 Amortization	(g) Narr - Dist Allocation	(h) Narr - Tran Allocation	(i) Narr - Gas Allocation	(j) =(e+f)*(g+h) Rate Year Rent - Elec	(k) =(e+f)*(i) Rate Year Rent - Gas
9000092476	SIGNS	427,005	00603	06/01/2009	243	$ 349,687	$ 328,601	$ 339,144	9.911%	$ 33,613	$ 21,087	5.47%	0.42%	2.95%	$ 3,221	$ 1,614
9000092476	FINISH SYSTEMS - FLOORS	769,791	00603	06/01/2009	243	630,405	592,390	611,398	9.911%	60,596	38,014	5.47%	0.42%	2.95%	5,806	2,909
9000092476	BUILDING WIRING / CABLE	6,845,645	00603	06/01/2009	243	5,606,104	5,268,048	5,437,076	9.911%	538,875	338,057	5.47%	0.42%	2.95%	51,634	25,869
9000092476	BUILDING & ADDITIONS	807,606	00603	06/01/2009	243	661,372	621,491	641,432	9.911%	63,573	39,882	5.47%	0.42%	2.95%	6,091	3,052
9000092476	KITCHEN EQUIPMENT	38,273	00603	06/01/2009	264	31,894	30,155	31,025	9.911%	3,075	1,740	5.47%	0.42%	2.95%	283	142
9000092476	BUILDING COMMUN & DATA CABLING PLNT	1,338,332	00603	06/01/2009	243	1,096,000	1,029,910	1,062,955	9.911%	105,351	66,090	5.47%	0.42%	2.95%	10,094	5,058
9000092476	OFFICE FURNITURE	1,421,224	00603	06/01/2009	120	900,109	757,986	829,047	9.911%	82,168	142,122	5.47%	0.42%	2.95%	13,206	6,617
9000092476	ROOF COMPLETE - NEW ENGLAND only	28,856	00603	06/01/2009	243	23,631	22,206	22,919	9.911%	2,271	1,425	5.47%	0.42%	2.95%	218	109
9000092476	OFFICE FURNITURE	10,010,684	00603	06/01/2009	120	6,340,100	5,339,031	5,839,565	9.911%	578,767	1,001,068	5.47%	0.42%	2.95%	93,021	46,605
9000092476	BUILDING HEATING/COOLING SYSTEM	2,868,977	00603	06/01/2009	243	2,349,491	2,207,813	2,278,652	9.911%	225,840	141,678	5.47%	0.42%	2.95%	21,639	10,842
9000092476	BUILDING FIRE PROTECTION EQUIP.	262,066	00603	06/01/2009	243	214,614	201,672	208,143	9.911%	20,629	12,942	5.47%	0.42%	2.95%	1,977	990
9000092476	OFFICE EQUIPMENT	3,700,194	00603	06/01/2009	120	2,343,456	1,973,437	2,158,446	9.911%	213,926	370,019	5.47%	0.42%	2.95%	34,383	17,226
9000092476	OFFICE EQUIPMENT	1,060,027	00603	06/01/2009	120	671,350	565,348	618,349	9.911%	61,285	106,003	5.47%	0.42%	2.95%	9,850	4,935
9000092476	FIBER OPTIC CABLE - ALL SIZES	275,493	00603	06/01/2009	243	225,609	212,005	218,807	9.911%	21,686	13,605	5.47%	0.42%	2.95%	2,078	1,041
9000092476	SOLAR PANELS	1,003,116	00603	06/01/2009	243	821,482	771,946	796,714	9.911%	78,963	49,537	5.47%	0.42%	2.95%	7,566	3,791
9000097933	GENERAL PLANT $20,000 OR >	268,088	00603	07/15/2010	276	237,977	226,321	232,149	9.911%	23,009	11,656	5.47%	0.42%	2.95%	2,041	1,023
9000092476	TELEPHONE EQUIPMENT MISC.	738,816	00603	06/01/2009	180	558,217	508,962	533,590	9.911%	52,885	49,254	5.47%	0.42%	2.95%	6,014	3,013
9000092476	TELEPHONE EQUIPMENT MISC.	114,338	00603	06/01/2009	180	86,388	78,766	82,577	9.911%	8,184	7,623	5.47%	0.42%	2.95%	931	466
9000092476	EXTERIOR DOORS & WINDOWS	399,848	00603	06/01/2009	243	327,447	307,702	317,575	9.911%	31,475	19,746	5.47%	0.42%	2.95%	3,016	1,511
9000092476	CEILING	945,452	00603	06/01/2009	243	774,259	727,570	750,914	9.911%	74,424	46,689	5.47%	0.42%	2.95%	7,131	3,573
9000092476	BUILDING SECURITY SYSTEM	358,483	00603	06/01/2009	243	293,573	275,870	284,721	9.911%	28,219	17,703	5.47%	0.42%	2.95%	2,704	1,355
9000092476	BUILDING PLUMBING SYSTEM	112,346	00603	06/01/2009	243	92,004	86,456	89,230	9.911%	8,844	5,548	5.47%	0.42%	2.95%	847	425
9000092476	BUILDING IMPROVEMENTS	572,005	00603	05/01/2010	232	490,642	461,056	475,849	9.911%	47,162	29,586	5.47%	0.42%	2.95%	4,519	2,264
9000092476	BUILDING IMPROVEMENTS	38,690	00603	05/01/2010	232	33,187	31,185	32,186	9.911%	3,190	2,001	5.47%	0.42%	2.95%	306	153
TOTAL RENT EXPENSE															**$ 288,576**	**$ 144,582**

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
Docket No. R.I.P.U.C.____
Workpaper MDL-9
Page 1 of 2
Support for Schedules MDL-3-ELEC
and MDL-3-GAS, Page 29

NARRAGANSETT ELECTRIC and NARRAGANSETT GAS d/b/a NATIONAL GRID
Facilities Rent Expense
Northborough Call Center

For the Rate Year ended January 31, 2014

Workorder	Investment Name	12/31/2011 Inception to Date $	In Service Date	Amortization Period	(a) 02/01/2013 Balance	(b) 01/31/2014 Balance	(c)= (a+b)/2 Average Balance	(d) 11.480% MECO Return	(e)= (c)*(d) RY2014 Return	(f)= (a)-(b) RY2014 Amortization	(g) Narr - Dist Allocation	(h) Narr - Tran Allocation	(i) Narr - Gas Allocation	(j) =(e+f)*(g+h) Rate Year Rent - Elec	(k) =(e+f)*(i) Rate Year Rent - Gas
9000081942	GENERAL PLANT < $20,000	$ 78,794	12/31/2009	180	$ 62,597	$ 57,344	$ 59,971	11.480%	$ 6,885	$ 5,253	9.98%	1.74%	11.25%	$ 1,422	$ 1,366
9000093294	SPECIAL CONSTRUCTION & EQUIPMENT	102,438	12/15/2009	585	95,784	93,682	94,733	11.480%	10,875	2,101	9.98%	1.74%	11.25%	1,521	1,460
9000081942	BUILDING SECURITY SYSTEM	138,987	12/31/2009	585	130,196	127,345	128,771	11.480%	14,783	2,851	9.98%	1.74%	11.25%	2,067	1,985
9000081942	BUILDING HEATING/COOLING SYSTEM	7,199,694	12/31/2009	585	6,744,329	6,596,643	6,670,486	11.480%	765,772	147,686	9.98%	1.74%	11.25%	107,056	102,803
9000081942	SPECIAL CONSTRUCTION & EQUIPMENT	112,355	12/31/2009	585	105,249	102,944	104,097	11.480%	11,950	2,305	9.98%	1.74%	11.25%	1,671	1,604
9000081942	GENERAL PLANT $20,000 OR >	4,640,317	12/31/2009	180	3,686,474	3,377,119	3,531,797	11.480%	405,450	309,354	9.98%	1.74%	11.25%	83,774	80,446
9000081942	BUILDING POWER SUPPLY SYSTEM	634,909	12/31/2009	585	594,752	581,728	588,240	11.480%	67,530	13,024	9.98%	1.74%	11.25%	9,441	9,066
9000081942	BUILDING FIRE PROTECTION EQUIP.	711,861	12/31/2009	585	666,837	652,235	659,536	11.480%	75,715	14,602	9.98%	1.74%	11.25%	10,585	10,165
9000081942	BUILDING POWER DISTRIBUTION PLANT	4,700,925	12/31/2009	585	4,403,602	4,307,173	4,355,387	11.480%	499,998	96,429	9.98%	1.74%	11.25%	69,900	67,124
9000081942	BUILDING & ADDITIONS	241,422	12/31/2009	585	226,153	221,201	223,677	11.480%	25,678	4,952	9.98%	1.74%	11.25%	3,590	3,447
9000081942	FINISH SYSTEMS - WINDOWS	614,020	12/31/2009	585	575,185	562,590	568,887	11.480%	65,308	12,595	9.98%	1.74%	11.25%	9,130	8,768
9000081942	ROOF COMPLETE - NEW ENGLAND only	786,986	12/31/2009	585	737,211	721,067	729,139	11.480%	83,705	16,143	9.98%	1.74%	11.25%	11,702	11,237
9000081942	FINISH SYSTEMS - WALLS	181,127	12/31/2009	585	169,671	165,956	167,813	11.480%	19,265	3,715	9.98%	1.74%	11.25%	2,693	2,586
9000081942	FINISH SYSTEMS - FLOORS	1,467,965	12/31/2009	585	1,375,120	1,345,008	1,360,064	11.480%	156,135	30,112	9.98%	1.74%	11.25%	21,828	20,961
9000081942	BUILDING PLUMBING SYSTEM	408,279	12/31/2009	585	382,456	374,081	378,269	11.480%	43,425	8,375	9.98%	1.74%	11.25%	6,071	5,830
9000081942	BUILDING COMMUN & DATA CABLING PLNT	3,948,713	12/31/2009	585	3,698,966	3,617,966	3,658,466	11.480%	419,992	80,999	9.98%	1.74%	11.25%	58,715	56,383
9000081942	EXTERIOR DOORS & WINDOWS	235,422	12/31/2009	585	220,532	215,703	218,117	11.480%	25,040	4,829	9.98%	1.74%	11.25%	3,501	3,362
9000081942	BUILDING COMMUN & DATA CABLING PLNT	62,329	12/31/2009	585	58,387	57,108	57,748	11.480%	6,629	1,279	9.98%	1.74%	11.25%	927	890
9000081942	PERMANENT INTERIOR WALLS	1,894,713	12/31/2009	585	1,774,877	1,736,011	1,755,444	11.480%	201,525	38,866	9.98%	1.74%	11.25%	28,173	27,054
9000081942	CEILING	804,597	12/31/2009	585	753,708	737,203	745,455	11.480%	85,578	16,505	9.98%	1.74%	11.25%	11,964	11,489
9000081942	BUILDING SPECIALTY ELEC SYSTEM	433,218	12/31/2009	585	405,818	396,932	401,375	11.480%	46,078	8,887	9.98%	1.74%	11.25%	6,442	6,186
9000093295	BATTERY & BATTERY CHARGER	94,918	12/31/2009	585	88,915	86,968	87,941	11.480%	10,096	1,947	9.98%	1.74%	11.25%	1,411	1,355
9000081942	Non-unitized	6,988	12/31/2009	585	6,546	6,403	6,475	11.480%	743	143	9.98%	1.74%	11.25%	104	100
9000104669	Non-unitized	55,082	11/30/2010	585	52,634	51,504	52,069	11.480%	5,977	1,130	9.98%	1.74%	11.25%	833	800
9000081942	Non-unitized	(6,629)	12/31/2009	180	0	0	0	11.480%	0	0	9.98%	1.74%	11.25%	0	0
9000081942	Non-unitized	16,564	12/31/2009	585	15,516	15,177	15,347	11.480%	1,762	340	9.98%	1.74%	11.25%	246	237
9000081942	Non-unitized	2,601	12/31/2009	180	2,066	1,893	1,980	11.480%	227	173	9.98%	1.74%	11.25%	47	45
9000081942	Non-unitized	53,174	12/31/2009	585	49,811	48,721	49,266	11.480%	5,656	1,091	9.98%	1.74%	11.25%	791	759
9000081942	Non-unitized	6,590	12/31/2009	180	5,236	4,796	5,016	11.480%	576	439	9.98%	1.74%	11.25%	119	114
TOTAL RENT EXPENSE														**$ 455,723**	**$ 437,622**

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
Docket No. R.I.P.U.C.____
Workpaper MDL-9
Page 2 of 2
Support for Schedules MDL-3-ELEC
and MDL-3-GAS, Page 29

Workpaper MDL-10
Facilities Consolidation Savings

Cumberland & Dexter Street Operating Costs
For the twelve months ended December 31, 2011

Business Unit	00048
Expense Type	(Multiple Items)

Excludes labor and other employee benefits

Sum of Posted Jrnl $				Prd Name														3.81%		
Work Order Descr	Work Order	Regulatory Acct	Regulatory Acct Descr	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Grand Total	Inflation to Rate Year	Total Rate Year Amount	Rounded
NE Gas - Cumberland	90000061527	921000	A&G-Office Supplies	$20,991	$31,074	$31,633	$25,353	$11,014	$20,542	$15,256	$11,675	$20,227	$17,997	$19,477	$24,558	$249,798			
		931000	A&G-Rents				$100			$2,340						$2,440			
NE Gas - Cumberland Total				**$20,991**	**$31,074**	**$31,633**	**$25,453**	**$11,014**	**$20,542**	**$17,596**	**$11,675**	**$20,227**	**$17,997**	**$19,477**	**$24,558**	**$252,238**	$9,610	$261,848	$260,000
NE Gas - Dexter Street	90000061529	880000	Gas Oper-Misc Expenses	$186												$186			
		901000	Cust Acct-Supervision						$850							$850			
		921000	A&G-Office Supplies	$45,137	$40,376	$40,766	$11,829	$13,482	$34,262	$16,932	$19,677	$12,738	$25,461	$30,498	$10,405	$301,564			
		931000	A&G-Rents						$180	$3,359	$540			$180		$4,259			
NE Gas - Dexter Street Total				**$45,323**	**$40,376**	**$40,766**	**$11,829**	**$13,482**	**$35,292**	**$20,290**	**$20,217**	**$12,738**	**$25,461**	**$30,678**	**$10,405**	**$306,858**	$11,691	$318,550	$310,000
Grand Total				$66,314	$71,450	$72,400	$37,282	$24,497	$55,835	$37,887	$31,892	$32,965	$43,457	$50,155	$34,963	$559,097			

Workpaper MDL-11
Postage

Blue Chip Consensus

Mnemonic:	**FPDPGDP.US**	**FCPIU.US**
Concept:	**FPDPGDP**	**FCPIU**
Description:	**NIPA: Chain-Type Price**	CPI: Urban Consumer - All Items, (Index, 1982-84=100, SA)
Transformation:	None	None
Geography:	United States	United States
GeoCode:	US	US
Begin Date:	03/31/1947	03/31/1947
Last Updated:	01/12/2010	01/12/2010
Historical End Date:	09/30/09	09/30/09
1999Q1	86.25	164.73
1999Q2	86.61	165.97
1999Q3	86.92	167.20
1999Q4	87.28	168.43
2000Q1	87.94	170.10
2000Q2	88.39	171.43
2000Q3	88.91	173.00
2000Q4	89.36	174.23
2001Q1	89.98	175.90
2001Q2	90.60	177.13
2001Q3	90.89	177.63
2001Q4	91.14	177.50
2002Q1	91.47	178.07
2002Q2	91.87	179.47
2002Q3	92.28	180.43
2002Q4	92.83	181.50
2003Q1	93.50	183.37
2003Q2	93.78	183.07
2003Q3	94.30	184.43
2003Q4	94.81	185.13
2004Q1	95.62	186.70
2004Q2	96.44	188.17
2004Q3	97.15	189.37
2004Q4	97.86	191.40
2005Q1	98.77	192.43
2005Q2	99.45	193.63
2005Q3	100.47	196.47
2005Q4	101.31	198.63
2006Q1	102.07	199.57
2006Q2	102.98	201.23
2006Q3	103.76	203.03
2006Q4	104.24	202.50
2007Q1	105.33	204.43
2007Q2	106.03	206.54
2007Q3	106.46	207.75
2007Q4	107.07	210.68
2008Q1	107.58	213.01
2008Q2	108.06	215.36
2008Q3	109.13	218.62
2008Q4	109.16	213.91
2009Q1	109.66	212.63
2009Q2	109.66	213.34
2009Q3	109.76	215.23
2009Q4	110.61	216.30
2010Q1	110.54	217.27
2010Q2	110.67	217.69
2010Q3	110.73	218.46
2010Q4	110.87	219.23
2011Q1	111.29	220.23
2011Q2	111.73	221.26
2011Q3	112.20	222.55
2011Q4	112.64	223.75
2012Q1	113.12	225.07
2012Q2	113.58	226.15
2012Q3	114.05	227.31
2012Q4	114.55	228.43
2013Q1	115.02	229.59
2013Q2	115.49	230.75
2013Q3	115.94	231.91
2013Q4	116.37	233.05
2014Q1	116.84	234.21
2014Q2	117.28	235.39
2014Q3	117.75	236.60
2014Q4	118.21	237.85

Cover Story

Field Information Kit: April 17, 2011, Domestic and International Mailing Services Price Changes

On January 13, 2011, the Postal Service™ announced new prices and product features for the following domestic and international Mailing Services:

- First-Class Mail®.
- First-Class Mail International®.
- Periodicals.
- Standard Mail®.
- Package Services.
  - Bound Printed Matter.
  - Library Mail/Media Mail.
  - Single-Piece Parcel Post.
- Extra Services and Fees.

The new prices take effect April 17, 2011, almost 2 years after the Postal Service last raised prices for Mailing Services products. According to the Postal Accountability and Enhancement Act of 2006, Mailing Services prices can increase no more than the rate of inflation as measured by the Consumer Price Index (CPI).

Mailing Services prices will increase by an average of 1.741 percent across each class of mail. Because the price cap applies to each class of mail, rather than to each product within a class, some products within a mail class have an increase that is higher or lower than 1.741 percent.

Highlights of Changes

Single-piece, 1-ounce First-Class Mail letters will remain $0.44, with additional ounces increased to $0.20. The price for mailing a First-Class Mail postcard will increase 1 cent to $0.29. New price categories also will be added for First-Class Mail commercial parcels. Qualifying customers can receive commercial base and commercial plus pricing for First-Class Mail parcels.

New mailing standards consisting of classification changes to support the price changes also will be implemented. Prices for other mailing services will also change, with business mailers seeing price increases in a variety of categories.

Percentage Changes by Product Category

Product	Percent Change
First-Class Mail — overall	1.7
Single-piece letters and cards	0.5
Flats	5.3
Parcels	3.8
Presort letters and cards	1.8
International (outbound and inbound)	4.0
Standard Mail — overall	1.7
Letters	1.8
Flats	0.8
Carrier route letters, flats, and parcels	1.4
High density/saturation letters	0.6
High density/saturation flats and parcels	0.4
Parcels (NFMs/parcels)	11.3
Periodicals — overall	1.7
Outside county	1.8
Inside county	1.1
Package Services — overall	1.7
Single-piece Parcel Post	1.8
Bound Printed Matter (BPM) flats	0.7
BPM Parcels	2.0
Media Mail/Library Mail	2.0
Extra Services and Fees — overall	1.7
PO Boxes	2.2
Certified Mail	1.8
Return receipt	0.7
Money orders	0.3
Fees	3.0
Other	1.7

Additional Information

Appropriate changes to the *Mailing Standards of the United States Postal Service,* Domestic Mail Manual (DMM®) and *Mailing Standards of the United States Postal Service,* International Mail Manual (IMM®) will be updated April 17, 2011. These updates can be found on the Postal Explorer® website at *http://pe.usps.com* and in this issue of the *Postal Bulletin* on pages 8–12 and 13–14.

Frequently Asked Questions

General

Q. When are Postal Service Mailing Services prices changing?

A. April 17, 2011. This includes new prices for First-Class Mail, Standard Mail, Periodicals, Package Services (Single-Piece Parcel Post®, Bound Printed Matter, and Media Mail/Library Mail), First-Class Mail International, and Special Services — a broad category including many products such as money orders and Return Receipt and services such as insurance and Collect on Delivery (COD).

Q. Are the First-Class Mail prices changing in April 2011?

A. Yes, but the single-piece, 1-ounce, First-Class Mail stamp will remain unchanged on April 17, 2011.

Q. What will be the new price for a First-Class Mail stamp for letters?

UNITED STATES POSTAL SERVICE®

LEANER, FASTER, SMARTER

JANUARY 22, 2012 MAILING SERVICES PRICE CHANGE

BACKGROUND:

Prices for most Postal Service mailing services will change on January 22, 2012. Mailing services includes First-Class Mail, Standard Mail, Periodicals, Package Services and Extra Services. Prices for shipping services will also change on January 22. We will provide customers the new shipping services prices later this fall.

While actual percentage price increases for various products and services varies, the overall average price increase across all mailing services is capped by law at 2.1 percent, the rate of inflation as measured by the Consumer Price Index.

FIRST-CLASS MAIL HIGHLIGHTS:

- Letters (1 oz.) – 1-cent increase to 45 cents. This is the first increase in the price of a First-Class Mail stamp since May 2009.
- Single-piece letters additional ounce rate – unchanged at 20 cents.
- Postcards – 3-cent increase to 32 cents
- Letters to Canada or Mexico (1 oz.) – 5-cent increase to 85 cents
- Letters to other international destinations – 7-cent increase to $1.05
- The second ounce will be free for First-Class Mail Presort pieces weighing between one and two ounces.

ADDITIONAL PRICE ADJUSTMENT HIGHLIGHTS:

- The price increase for Standard Mail Letters is slightly below the overall average at less than 1.9 percent
- A new 3-month pricing option will be available to rent PO Boxes for people on the move and others that need a PO Box for a shorter time period.
- Delivery Confirmation will be free for several parcel products as the Postal Service continues to make tracking an integral component of parcels mailed at commercial rates.

PERCENTAGE OF PRICE CHANGE BY CLASS OF MAIL:

Class	Percent Change
First-Class Mail	2.133
Standard Mail	2.124
Periodicals	2.133
Package Services	2.133
Extra Services	-0.663*

*With the exception of Delivery Confirmation and Confirm, most Extra Services prices increase at about 2.1 %. Adding Delivery Confirmation and Confirm services as included services for some parcels results in the overall price reduction for Extra Services.

ROLE OF THE POSTAL REGULATORY COMMISSION:

The new prices were filed with the Postal Regulatory Commission on Oct. 18, 2011. The Commission has 45 days to review the prices to verify they comply with the overall 2.1 percent price cap for each class of mail. The new prices will go into effect on Jan. 22, 2012.

Workpaper MDL-12
OPEX Associated with CAPEX Three Year Historical Percentages

The Narragansett Electric Company d/b/a National Grid
OPEX Associated With CAPEX
3 Year Historical %'s

		(a)	(b)	(c)	((a)+(b)+(c))/3 (d)
	Distribution	**FY09**	**FY10**	**FY11**	**3 Year Total/Avg**
1	Distribution Capex	55,547,489	58,268,472	46,576,450	160,392,412
2	Cancelled Work Order Adj to open Work Orders		2,735,735	(87,041)	2,648,694
3	Correction of RI DOT Payments			660,004	660,004
4	Other			(356,609)	(356,609)
5	Dist Capex - Adjusted	55,547,489	61,004,207	46,792,804	163,344,500
6					
7	Dist Associated Opex	6,586,554	8,705,933	4,801,921	20,094,407
8	Cancelled Work Order Adj to open WO		(2,586,868)	71,358	(2,515,510)
9	Other			(76,696)	(76,696)
10	Dist Associated Opex - Adjusted	6,586,554	6,119,065	4,796,583	17,502,201
11					
12	3 Year Historic %	11.86%	10.03%	10.25%	**10.71%**

Line Notes

1(a) - 4(c)	From Company books
5	Sum of Line 1 thru Line 4
7(a) - 9(c)	From Company books
10	Sum of Line 7 thru Line 9
12	Line 10 / Line 5

Workpaper MDL-13-ELEC
Advertising – Electric

The Narragansett Electric Company d/b/a National Grid
Summary of Advertising Expenses by Account - ELECTRIC
Test Year Ended December 31, 2011

	Account	Account Description	(a) Total Test Year Advertising Expenses	(b) Advertising ExpensesExcluded from COS	(c) = (a)-(b) Advertising Expenses Included in COS	(d) Pro Forma Adjustment	(e) = (c) + (d) Rate Year Adjustment
1							
2	909	Informational and Instructional Advertising Expenses	$ -				
3							
4	912	Demonstrating and Selling Expenses	$ 26,972				
5							
6	921	Office Supplies and Expenses	$ 32,021				
7							
8	930.1	General Advertising Expenses	$ 151,856				
9							
10		**Total Advertising Expenses**	$ 210,849	$ 144,930	$ 65,919	$ 535,593	$ 601,512
11							
12		Less IFA Related Expenses			$ (1,238)	$ (14,140)	$ (15,378)
13							
14		**Total Advertising Expenses**			$ 64,681	$ 521,453	$ 586,134

Notes

10(c) Refer to Advertising Filing Requirement for detail listing of invoices
10(d) From page 2 of 2 Line 33
12 (d) From page 2 of 2 Line 35
14 (d) From page 2 of 2 Line 36

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
Docket No. R.I.P.U.C. ____
Workpaper MDL-13 ELEC
Page 1 of 2
Support for Schedule MDL-3 ELEC, Page 40

The Narragansett Electric Company d/b/a National Grid
Pro Forma of Advertising Expenses
Rhode Island ELEC: Planned Customer Outreach & Education Expenditures

	Message/Topic	Channel	Baseline Budget	Incremental Budget	Budget	Comments
2	**Safety**	Radio	$0	$28,024	$28,024	Mandated communications to promote gas and carbon monoxide safety, both inside and outside the home;
3		Outdoor (Billboards/Bus Shelters)	$0	$23,079	$23,079	
4		Newspaper	$0	$23,079	$23,079	
5		Digital (Online Advertising Email Blasts, Social Media)	$0	$23,079	$23,079	
6		Direct Mail/Bill Inserts	$46,157	$0	$46,157	
7		Brochures and Other Print Collateral	$0	$0	$0	
8		**Total**			**$143,417**	
9	**Storm Readiness**	Radio	$35,000	$42,500	$77,500	Communications to educate customers year-round about readiness for seasonal weather-related events
10		Outdoor (Billboards/Bus Shelters)	$0	$35,000	$35,000	
11		Newspaper	$35,000	$32,500	$67,500	
12		Digital (Online Advertising Email Blasts, Social Media)	$35,000	$32,500	$67,500	
13		Direct Mail/Bill Inserts	$0	$0	$0	
14		Brochures and Other Print Collateral	$0	$0	$0	
15		**Total**			**$247,500**	
16	**Customer Education**	Radio	$0	$28,024	$28,024	Mandated communications to educate customers on rate codes and rate changes, options for low-income and other special needs
17		Outdoor (Billboards/Bus Shelters)	$0	$23,079	$23,079	
18		Newspaper	$0	$23,079	$23,079	
19		Digital (Online Advertising Email Blasts, Social Media)	$32,970	$23,079	$56,048	
20		Direct Mail/Bill Inserts	$80,365	$0	$80,365	
21		Brochures and Other Print Collateral	$0	$0	$0	
22		**Total**			**$210,594**	
23	**Benefits of Natural Gas**	Radio	$0	$0	$0	Communications to educate customers about the environmental and efficiency benefits of natural gas
24		Outdoor (Billboards/Bus Shelters)	$0	$0	$0	
25		Newspaper	$0	$0	$0	
26		Digital (Online Advertising Email Blasts, Social Media)	$0	$0	$0	
27		Direct Mail/Bill Inserts	$0	$0	$0	
28		Brochures and Other Print Collateral	$0	$0	$0	
29		**Total**			$0	
30					**$601,512**	

32	$65,919	Adjusted Test Year Advertising expense
33	$535,593	Proforma Ajustment
34	2.64%	Less IFA related expenses
35	14,139.65	
36	$ 521,453.00	Proforma Ajustment Net of IFA

Workpaper MDL-13 GAS

Workpaper MDL-13-GAS
Advertising – Gas

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
Docket No. R.I.P.U.C.
Workpaper MDL-13 GAS
Page 1 of 2
Support for Schedule MDL-3 GAS, Page 44

The Narragansett Electric Company d/b/a National Grid
Summary of Advertising Expenses by Account - GAS
Test Year Ended December 31, 2011

	Account	Account Description	(a) Total Test Year Advertising Expenses	(b) Advertising Expenses Excluded from COS	(c) = (a)-(b) Advertising Expenses Included in COS	(d) Pro Forma adjustment	(e) = (c) + (d) Rate Year Adjustment
1	909	Informational and Instructional Advertising Expenses	$ -				
2							
3	912	Demonstrating and Selling Expenses	166,985				
4							
5	913	Advertising Expenses	93,817				
6							
7	921	Office Supplies and Expenses	20,173				
8							
9	930.1	General Advertising Expenses	93,012				
10							
11		**Total Advertising Expenses**	$ 373,987	$ 300,810	$ 73,177	$ 353,811	$ 426,988

Note

10 (c) Refer to Advertising Filing Requirement for detail listing of invoices
11(d) From page 2 of 2 Line 32

The Narragansett Electric Company d/b/a National Grid
Pro Forma of Advertising Expenses
Rhode Island GAS: Planned Customer Outreach & Education Expenditures -- Rate Case FY13

	Message/Topic	Channel	Baseline Budget	Incremental Budget	Budget	Comments
1	**Safety**	Radio	$0	$14,476	$14,476	Mandated to communications promote gas and carbon monoxide safety, both inside and outside the home; how to maintian customer owned equipment to prevent hazardous conditions; how to recognize emergencies and report emergency situations
2		Outdoor (Billboards/Bus Shelters)	$0	$11,921	$11,921	
3		Newspaper	$0	$11,921	$11,921	
4		Digital (Online Advertising Email Blasts, Social Media)	$0	$11,921	$11,921	
5		Direct Mail/Bill Inserts	$23,842	$0	$23,842	
6		Brochures and Other Print Collateral	$0	$0	$0	
7		**Total**			$74,081	
8	**Storm Readiness**	Radio	$0	$0	$0	Communications to educate customers year-round about readiness for seasonal weather-related events such as heavy rains/flooding, hurricanes, ice/snow storms, etc. Messaging includes how to prepare the home for these types of situations as well as personal sa
9		Outdoor (Billboards/Bus Shelters)	$0	$0	$0	
10		Newspaper	$0	$0	$0	
11		Digital (Online Advertising Email Blasts, Social Media)	$0	$0	$0	
12		Direct Mail/Bill Inserts	$0	$0	$0	
13		Brochures and Other Print Collateral	$0	$0	$0	
14		**Total**			$0	
15	**Customer Education**	Radio	$0	$14,476	$14,476	Mandated communications to educate customers on rate codes and rate changes, options for low-income and other special needs customers as well as information about understanding gas bills
16		Outdoor (Billboards/Bus Shelters)	$0	$11,921	$11,921	
17		Newspaper	$0	$11,921	$11,921	
18		Digital (Online Advertising Email Blasts, Social Media)	$17,030	$11,921	$28,951	
19		Direct Mail/Bill Inserts	$40,639	$0	$40,639	
20		Brochures and Other Print Collateral	$0	$0	$0	
21		**Total**			$107,908	
22	**Benefits of Natural Gas**	Radio	$0	$0	$0	Communications to educate customers about the environmental and efficiency benefits of natural gas as well as the abundance of supply
23		Outdoor (Billboards/Bus Shelters)	$0	$0	$0	
24		Newspaper	$0	$0	$0	
25		Digital (Online Advertising Email Blasts, Social Media)	$10,000	$0	$10,000	
26		Direct Mail/Bill Inserts	$235,000	$0	$235,000	
27		Brochures and Other Print Collateral	$0	$0	$0	
28		**Total**			$245,000	
29					$426,988	
30						
31					$73,177	Adjusted Test Year Advertising expense
32					$353,811	Proforma Ajustment

Workpaper MDL-14
Average Salaries – Consumer Advocates & Additional US Foundations Program Staff

The Narragansett Electric Company (Electric & Gas) d/b/a National Grid
NG USA Service Company & Narragansett Electric Company Salary and Employee Count for Bands D & E

Line	Total Annual Salary by Company ($)				(a)	(b)	(c)
	Sum of Annual Rt				Test Year Adjusted	Percentage	Rate Year
	Company Name	Management_Union	Local	Band	Total	Increase	Adjusted
1	National Grid USA Service Co	Mgmt	MGT	D	67,622,771	5.12%	71,085,057
2				E	79,168,746	5.12%	83,222,185
3	**National Grid USA Service Co Total**				**$ 146,791,516**		**$ 154,307,242**
4	The Narragansett Electric Co	Mgmt	MGT	E	2,244,861	5.12%	2,359,798
5	**The Narragansett Electric Co Total**				**$ 2,244,861**		**$ 2,359,798**
6	Narragansett Electric Co-Gas	Mgmt	MGT	E	1,725,332	5.12%	1,813,669
7	**Narragansett Electric Co-Gas Total**				**$ 1,725,332**		**$ 1,813,669**
8	**Grand Total**				**$ 150,761,710**	5.12%	**$ 158,480,709**

	Rate Year Employee Count by Company				(d)		Average Salary By Band (e)
	Count of ID					Average Rate	RI Direct Ave
	Company Name	Management_Union	Local	Band	Total	Year Salary	Rate Year Salary
	National Grid USA Service Co	Mgmt	MGT	D	662	107,379	
				E	1,011	82,317	
	National Grid USA Service Co Total				**1,673**	**$ 92,234**	
	The Narragansett Electric Co	Mgmt	MGT	E	24	98,325	98,325
	The Narragansett Electric Co Total				**24**	**$ 98,325**	
	Narragansett Electric Co-Gas	Mgmt	MGT	E	21	86,365	86,365
	Narragansett Electric Co-Gas Total				**21**	**$ 86,365**	**$ 184,690**
	Grand Total				**1,718**	**$ 92,247**	**$ 92,744**

Col (b) Per Schedule MDL-2-GAS, Page 16 of 65
Col (c) Col (a) * (1+ Col (b))
Col (e) Col (c) / Col (d)
Col (f) Col (c) / Col (d) for Narragansett Electric & Gas only

Workpaper MDL-15
Productivity and Efficiency Savings

National Grid
US Restructuring
Non-Labor Savings Initiatives : Summary of Allocation by Business Unit

TOTAL	**$ 46,982,824**	**$ 22,321,236**	**$ 69,304,061**

Company	Rate Year Adjustment	Allocation %	Aggregate Fiscal Rate through CY11	Aggregate Run Rate Through FY 13
Boston Gas Company	$ 3,280,372	6.98%	$ 1,379,868	$ 4,660,239
Colonial Gas	$ 698,713	1.49%	$ 288,190	$ 986,903
Energy North	$ 370,522	0.79%	$ 137,820	$ 508,342
EUA Energy Investment	$ -	0.00%	$ -	$ -
Granite State Electric Company	$ 267,328	0.57%	$ 140,301	$ 407,629
GridAmerica Holdings	$ -	0.00%	$ -	$ -
KEDLI	$ 3,260,001	6.94%	$ 1,255,616	$ 4,515,617
KEDNY	$ 4,582,322	9.75%	$ 1,720,952	$ 6,303,274
Keyspan Corporate Services	$ -	0.00%	$ -	$ -
Keyspan Electric Services	$ 4,682,821	9.97%	$ 1,752,587	$ 6,435,408
Keyspan Energy Corp	$ (283)	0.00%	$ (57)	$ (339)
Keyspan Energy Develop	$ 59,178	0.13%	$ 21,200	$ 80,378
Keyspan Engineering Services	$ -	0.00%	$ -	$ -
Keyspan Services Inc	$ 25,906	0.06%	$ 9,281	$ 35,187
KS Energy Corp - West Hold	$ -	0.00%	$ -	$ -
KS Energy Management	$ -	0.00%	$ -	$ -
KS Energy Trading Services	$ 371	0.00%	$ 74	$ 445
KS Generation	$ 2,115,112	4.50%	$ 724,965	$ 2,840,077
KS Glenwood Energy	$ 74,196	0.16%	$ 26,396	$ 100,592
KS Holding Company West	$ -	0.00%	$ -	$ -
KS LNG Regulated	$ -	0.00%	$ -	$ -
KS New England	$ -	0.00%	$ -	$ -
KS Port Jefferson Energy	$ 75,788	0.16%	$ 26,963	$ 102,751
KS Technologies Inc	$ -	0.00%	$ -	$ -
Massachusetts Electric	$ 7,816,876	16.64%	$ 4,356,916	$ 12,173,792
Metrowest Realty	$ -	0.00%	$ -	$ -
Nantucket Electric	$ 111,175	0.24%	$ 61,112	$ 172,287
Narragansett DIST	$ 2,627,184	5.59%	$ 1,353,241	$ 3,980,425
Narragansett TRAN	$ 101,875	0.22%	$ 69,219	$ 171,094
Narragansett Gas	$ 1,134,002	2.41%	$ 544,590	$ 1,678,592
National Grid Billing Entity	$ -	0.00%	$ -	$ -
National Grid Service Company USA	$ -	0.00%	$ -	$ -
National Grid Trans Services	$ -	0.00%	$ -	$ -
National Grid USA	$ 1,174	0.00%	$ 235	$ 1,409
NE Hydro - Finance Co	$ -	0.00%	$ -	$ -
NE Hydro - Trans Corp	$ 89,799	0.19%	$ 32,278	$ 122,077
NE Hydro - Trans Electric Co	$ 91,878	0.20%	$ 33,025	$ 124,903
NEES Energy	$ -	0.00%	$ -	$ -
New England Electric Trans Co	$ 23,949	0.05%	$ 31,294	$ 55,243
New England Power Company	$ 1,725,968	3.67%	$ 821,285	$ 2,547,253
Newport America Corporation	$ -	0.00%	$ -	$ -
Niagara Mohawk Holdings	$ -	0.00%	$ -	$ -
Niagara Mohawk Power Corporation-ELEC	$ 11,467,120	24.41%	$ 6,471,081	$ 17,938,201
Niagara Mohawk Power Corporation-GAS	$ 2,263,509	4.82%	$ 1,049,905	$ 3,313,414
Opinac NA	$ -	0.00%	$ -	$ -
Prudence Corporation	$ -	0.00%	$ -	$ -
Seneca-Upshur Petroleum	$ 28,789	0.06%	$ 10,313	$ 39,102
Valley Appliance & Merchandise	$ -	0.00%	$ -	$ -
Wayfinder Group	$ 7,178	0.02%	$ 2,584	$ 9,763
TOTAL	**$ 46,982,824**	**100.00%**	**$ 22,321,236**	**$ 69,304,061**

National Grid
US Restructuring
Listing of Non-Labor Savings Initiatives

Initiative Code	Department	Initiative Description	Rate Year Adjustment	Aggregate Fiscal Rate through Dec 11 - Actual	Aggregate Run Rate Through Mar 13 (Act and Target(s)	Allocation (Bill Pool/ Allocation Code/ Business Unit)	Extenstion of Existing Initiative
C&M2a	Operations	Transportation - Rental process	$ 425,000	$ 1,275,000	$ 1,700,000	382	Yes - Global Procurement Transformation
C&M2b	Operations	Transportation - CRS	$ 396,000	$ 198,000	$ 594,000	382	Yes - Global Procurement Transformation
C&M2c	Operations	Transportation - 591 vehicles already committed to being turned in will result in fuel savings of approx 20%, maintenance savings, and lease savings	$ 2,007,067	$ 592,933	$ 2,600,000	382	Yes - Global Procurement Transformation
C&M2e	Operations	Transportation - Right size the fleet through utilization and FTE analysis	$ 3,000,000	$ -	$ 3,000,000	382	Yes - Global Procurement Transformation
C&M2g	Operations	Transportation - Pool specialty equipmnt/vehicles in common locations to increase utilization and reduce the overall number of fleet units	$ 800,000	$ -	$ 800,000	382	Yes - Global Procurement Transformation
C&M2h	Operations	Transportation - Standardize/Optimize the criteria for assignment of company vehicles	$ 1,200,000	$ -	$ 1,200,000	382	Yes - Global Procurement Transformation
C&M2i	Operations	Transportation - Replace Front-line Supervisor Vehicles in the Fleet with Full Service Leases (include the cost of the lease and maintenance). Company logo can be displayed when needed, all safety equipment and PPE can be safely stored, and sufficient, flexible space is allowed for a mobile office.	$ 770,000	$ -	$ 770,000	382	Yes - Global Procurement Transformation
C&M2l	Operations	Transportation - Grant for CNG Vehicles	$ 118,077	$ 59,039	$ 177,116	382	
C&M3a	Operations	Materials - Partial Reel Management - reduce both inventory levels and material purchases by implementing a new process to provide visibility and better management of partial reels of wire/cable. It will also lead to a centralized approach to wire/cable management that will also reduce the amount of excess wire in stock yards that has no visibility across the entire business. It will ultimately lead to lower waste of new cable that can readily be used in other locations.	$ 4,700,000	$ -	$ 4,700,000	382	Yes - Global Procurement Transformation
C&M3c	Operations	Materials - Control of Consumables - control the access to consumables by eliminating Free-bin issue of these materials, which will ultimately lead to lower consumption through. It will also provide better visibility of consumable usage by department, which will ensure proper accounting of where these materials get charged. This initiative will lead to consumables being removed from inventory and sourced through 3 main supply channels: vending machines, vendor-managed inventory, or the Hubwoo electronic catalog process.	$ 1,800,000	$ -	$ 1,800,000	382	Yes - Global Procurement Transformation
C&M3d	Operations	Materials - PAR/Freebin Optimization - improve operational effectiveness by providing greater analysis and scrutiny of inventory levels at the PAR/Freebin locations. With the current process, the MRP analysts have little (if any) visibility to the actual materials and quantities in any of the PAR/Freebin locations. As a result, levels tend to grow and result in low turnover rate for materials that end up being procured from outside sources. It will also reduce the risk of materials being scrapped because of shelf-life issues.	$ 3,500,000	$ -	$ 3,500,000	382	Yes - Global Procurement Transformation
C&M4	Operations	Cell Phones and Air Cards – Plan to make significant reductions in this area. Move to monthly stipend for using personal phone.	$ 2,032,500	$ 477,500	$ 2,510,000	382	Yes - Global Procurement Transformation
C&M6a	Operations	Spvsr Gas Control, LNG (RI LNG) – Reduce purchase gas consumption from NG RI facilities	$ 50,000	$ 100,000	$ 150,000	Dir-0048 - Narragansett Gas-Gas	No
C&M6d	Operations	Gas Prod - Cape Cod LNG Plant – Capital improvements reducing O&M expenses	$ 5,558	$ 1,853	$ 7,411	Dir-0404 - Colonial Gas Cape Cod Division-Gas	No
C&M6f	Operations	Gas Prod - Commercial Pt Plant – Micro Turbine Generator installation	$ 14,006	$ 30,813	$ 44,819	Dir-0401 - Boston Gas Company -Gas	No
C&M6k	Operations	LNG Production NYC – Greenpoint LNG Booster compressor upgrade	$ 146,667	$ 13,333	$ 160,000	Dir-0438 - Brooklyn Union Gas Co - KEDNY-Gas	No
C&M7a	Operations	Ops Performance - Reduce employee expenses (travel)	$ 50,000	$ 150,000	$ 200,000	241	No

National Grid
US Restructuring
Listing of Non-Labor Savings Initiatives

Initiative Code	Department	Initiative Description	Rate Year Adjustment	Aggregate Fiscal Rate through Dec 11 - Actual	Aggregate Run Rate Through Mar 13 (Act and Target(s)	Allocation (Bill Pool/ Allocation Code/ Business Unit)	Extenstion of Existing Initiative
C&M7b	Operations	Ops Performance - Reduce contractor usage in QA and Performance management	$ 200,000	$ 200,000	$ 400,000	241	No
C&M8a	Operations	Operations Support - 15% Reduction in Contractor Utilization	$ 78,402	$ 232,070	$ 310,471	229	No
C&M8b	Operations	Operations Support - 20% Reduction in Employee Expenses	$ 25,492	$ 76,475	$ 101,967	382	No
C&M9f	Operations	Project Management - Reduce contractor usage, resulting in $375k annual savings	$ 100,000	$ 300,000	$ 400,000	238	No
C&M10a	Operations	Emergency Planning – Cut Employee Expenses by 30%	$ 12,500	$ 37,500	$ 50,000	242	No
C&M11a	Operations	CMS – Eliminate lease vehicles for Temp Collectors and have them provide their own vehicles. We used to lease vehicles for temps to make collection calls. The new process is to have them use their own vehicles and reimburse them for mileage.	$ 94,761	$ 284,284	$ 379,045	232	No
C&M11c	Operations	CMS – Forced 30% reduction in Other	$ 125,000	$ 25,000	$ 150,000	241	No
C&M11d	Operations	CMS – Work Force Management and other union labor initiatives (improve productivity/reduce overtime in NE)	$ 313,000	$ 626,000	$ 939,000	392	No
C&M11f	Operations	CMS - Legacy Grid Management Employee Expenses	$ 72,417	$ 6,583	$ 79,000	229	No
C&M12d	Operations	NE Gas Maintain and Construction – New PPE program eliminates rental agreement with vendors and replaces it with annual stipend to purchase FR clothing. Additional reductions with safety glasses	$ 23,528	$ 11,764	$ 35,292	390	No
C&M12g	Operations	NE Gas Maintain and Construction - Legacy Grid Management Employee Expenses	$ 17,889	$ 1,626	$ 19,515	390	no
C&M13f	Operations	NY Gas Upstate – Expanded soil recycling benefits. Sifting and reusing old soil eliminates need to buy new soil.	$ 18,750	$ 56,250	$ 75,000	Dir-0036 - NMPC-Gas	No
C&M13j	Operations	NY Gas All - Reduce employee expenses	$ 44,992	$ 4,090	$ 49,082	G6100	no
C&M14a	Operations	NY Elec - A significant amount of I&M (Levelized Maintenance) Expense workorders are contracted to alliance line contractors (Harlan) under T&E provisions. FY11 spend is approximately $5M. Assume 80% of this work is assigned to contractor. Assume 20% reduction	$ 334,472	$ 910,457	$ 1,244,928	Dir-0036 - NMPC-Distribution	No
C&M14c	Operations	NY Elec - Stray Voltage - A high percentage of repairs in Buffalo for the mandated stray voltage survey are a contracted under a T&E contract. Annual contract cost is estimated at $3M for the associated repairs for 2 surveys per year. Business plan prepared to ad	$ 235,731	$ 330,024	$ 565,755	Dir-0036 - NMPC-Distribution	No
C&M14e	Operations	NY Elec - Scrutinize employee expense - cut 10%	$ 92,858	$ 8,442	$ 101,300	Dir-0036 - NMPC-Distribution	No
C&M15a	Operations	NE Elec Ops NEN and NES - reduce usage of outside construction companies (civil contractors) for excavation. Current spend at $1.1 million. This will be done through usage of gas construction crews	$ 150,500	$ 451,500	$ 602,000	232	No
C&M15b	Operations	NE Elec Ops NEN and NES - reduce employee expense by 10%	$ 104,420	$ 9,493	$ 113,913	232	No
C&M16a	Operations	Protection & Telecom Ops Mgmt - Communication Tower Inspection, extend period from one to three years	$ 14,625	$ 43,875	$ 58,500	297	No
C&M16d	Operations	Protection & Telecom Ops Mgmt - Reduce contractor cost for training by $60k	$ 20,724	$ 62,173	$ 82,897	233	No
C&M16o	Operations	Protection & Telecom Ops Mgmt - Mgmt FTE Savings	$ 31,946	$ 2,904	$ 34,850	238	No
C&M17d	Operations	Veg Mgmt - NY – Efficient/combined utilization of Helicopters for Aerial Patrols (TO1165) - $25,000	$ 5,961	$ 1,192	$ 7,153	Dir-0036 - NMPC-Distribution	No
C&M17g	Operations	I&MT - NY – Aerial Patrol Efficiencies - Transmission & Subtransmission	$ 55,000	$ 11,000	$ 66,000	Dir-0036 - NMPC-Transmission	No
C&M18c	Operations	I&MD - NY – RFP Savings of $180k due to Strategic Procurement Event - manual EV Testing in NY	$ 81,000	$ 113,400	$ 194,400	Dir-0036 - NMPC-Distribution	No
C&M19a	Operations	Resource Planning - Reduce contractor/consultant usage by 25% resulting in $110K in annual savings (consolidation and redesign of certain functions in the organization should result in reduced need for contractors and consultants)	$ 71,250	$ 213,750	$ 285,000	G1240	No
C&M19b	Operations	Resource Planning - Reduce overall employee expenses by 30% resulting in $168K in annual savings (based on what appears to be good YTD trending)	$ 50,000	$ 150,000	$ 200,000	G1240	No
C&M19c	Operations	Resource Planning - Reduce "other" category by 25% resulting in $40K in annual savings (primarily software and hardware purchases)	$ 15,000	$ 5,000	$ 20,000	G1240	No

National Grid
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C&M20d	Operations	Northport Pwr Station - Precip/Carbo internal repairs	$ 68,750	$ 6,250	$ 75,000	Dir-0435 - KeySpan Generation LLC-Generation	No
C&M20f	Operations	Port Jeff. Pwr Station - Roof and structural steel repairs	$ 64,167	$ 5,833	$ 70,000	Dir-0435 - KeySpan Generation LLC-Generation	No
C&M20g	Operations	EF Barrett Pwr Station - Barrett Unit #2 - reduction in scope of periodic overhaul - Fall 2011	$ 40,833	$ 29,167	$ 70,000	Dir-0435 - KeySpan Generation LLC-Generation	No
C&M20l	Operations	EF Barrett Pwr Station - Barrett Unit #2 - cuts to services and materials and supplies will also continue into the future as a result of reduced scope of repairs and/or use of contractors.	$ 55,000	$ -	$ 55,000	Dir-0435 - KeySpan Generation LLC-Generation	No
HR90	HR	Move NG Union Employees onto CVS Prescription Plan	$ 1,824,800	$ -	$ 1,824,800	382	
HR91	HR	Long Term Disability Contract Renewal with Hartford	$ 880,000	$ -	$ 880,000	382	
HR92	HR	Changes to management medical plan design – EPO copay for specialist and Rx for tier II and tier III	$ 256,000	$ -	$ 256,000	382	
HR93	HR	Negotiated medical and dental plan changes for Local 3	$ 148,000	$ -	$ 148,000	382	
HR101	HR	Reduction in Employee Expenses as a result of changing the design of the Graduate Program. Graduates will now fill vacancies in the business and not roll up in the HR organization.	$ 41,667	$ 8,333	$ 50,000	N51	No
HR111	HR	Reduction in Employee Expenses resulting from the end of an ExPat assignment within HR.	$ 60,000	$ 12,000	$ 72,000	354	No
AUD1i	Audit	additional FTE-consultants are covering the unfilled FTE's	$ (156,233)	$ -	$ (156,233)	382	no
AUD1j	Audit	additional FTE-consultants are covering the unfilled FTE's	$ (156,233)	$ -	$ (156,233)	382	no
AUD1j	Audit	additional FTE-consultants are covering the unfilled FTE's	$ (226,110)	$ -	$ (226,110)	382	no
FIN2	Finance	Contractors - Expat	$ 335,515	$ 133,333	$ 468,848	382	No
FIN5	Finance	Contractors (in day jobs)	$ 3,314,164	$ -	$ 3,314,164	382	SAP
FIN6	Finance	Contractors (in project roles)	$ 1,286,000	$ -	$ 1,286,000	382	SAP
LEG14	Legal	Contractor hired as C	$ 61,945	$ 61,945	$ 123,890	396	No
LEG15	Legal	Project Optimum - Commercial	$ 247,091	$ 49,418	$ 296,509	382	No
LEG17	Legal	Project Optimum - NY Reg	$ (5,275)	$ (1,055)	$ (6,330)	382	No
LEG18a	Legal	Project Optimum - NE/Fed reg	$ 149,908	$ 29,982	$ 179,890	392	No
LEG18b	Legal	Project Optimum - NE/Fed reg	$ 149,908	$ 29,982	$ 179,890	243	No
LEG19	Legal	Project Optimum - Enviro	$ 299,817	$ 59,963	$ 359,780	382	No
LEG20	Legal	Project Optimum - Employment	$ 149,908	$ 29,982	$ 179,890	382	No
LEG21	Legal	IRM efficiencies	$ 40,000	$ 8,000	$ 48,000	382	No
LEG22a	Legal	Project Optimum - Comm Litig	$ 131,214	$ 26,243	$ 157,457	G5100	No
LEG22b	Legal	Project Optimum - Employment	$ 192,053	$ 38,411	$ 230,464	G5100	No
LEG22c	Legal	Project Optimum - Environmental	$ 45,948	$ 9,190	$ 55,138	G5100	No
LEG22d	Legal	Project Optimum - ERISA	$ 86,891	$ 17,378	$ 104,269	G5100	No
LEG22e	Legal	Project Optimum - Fed Regulatory	$ 173,749	$ 34,750	$ 208,499	G2400	No
LEG22f	Legal	Project Optimum - Labor Relations	$ 18,510	$ 3,702	$ 22,212	396	No
LEG22g	Legal	Project Optimum - Real Estate	$ 29,049	$ 5,810	$ 34,859	382	No
LEG22i	Legal	Project Optimum - Siting	$ 261,797	$ 52,359	$ 314,156	382	No
LEG22l	Legal	Project Optimum - Tort Litig	$ 219,235	$ 43,847	$ 263,082	382	No
LEG22m	Legal	Project Optimum - Environmental Lawyer	$ (63,965)	$ (191,894)	$ (255,858)	239	No
LEG22n	Legal	Project Optimum - FERC Lawyer	$ (100,000)	$ (20,000)	$ (120,000)	382	No
LEG23	Legal	Conversion to Lexis/Nexis	$ 40,000	$ 8,000	$ 48,000	382	No
SHE3	SHE's	Safety Materials stricter material utilisation	$ 6,250	$ 8,750	$ 15,000	382	No
R&P1	Regulatory	Contractor reduction in gas and transmission areas; and reduction of project managemetn consultancy spend in gas due to creation of a centralized function	$ 110,000	$ 154,000	$ 264,000	200	no
R&P2	Regulatory	Employee expenses reduced travel as a result of band A & B reductions, and reduction in travel to UK	$ 89,213	$ 44,607	$ 133,820	242	no
R&P3	Regulatory	Expat expense savings roll will be filled with a US FTE	$ 36,667	$ 18,333	$ 55,000	G1270	no
CA1	Corporate Affairs	Reduction in agency/contractor staff	$ 91,667	$ 8,333	$ 100,000	382	Yes - Global Procurement Transformation

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Initiative Code	Department	Initiative Description	Rate Year Adjustment	Aggregate Fiscal Rate through Dec 11 - Actual	Aggregate Run Rate Through Mar 13 (Act and Target(s)	Allocation (Bill Pool/ Allocation Code/ Business Unit)	Extenstion of Existing Initiative
IS1	Information Systems	IS opex project demand management	$ 650,000	$ 1,850,000	$ 2,500,000	382	
IS2	Information Systems	IS solution delivery - new vendor arrangements	$ 666,667	$ 333,333	$ 1,000,000	382	
IS3	Information Systems	IS service delivery - new vendor arrangements	$ 2,400,000	$ 1,200,000	$ 3,600,000	382	
NS1	Network	Reduction of Contractors	$ 28,750	$ 66,250	$ 95,000	Dir-0005 - Massachusetts Electric-Distribution	
NS2	Network	Reduction of Contractors	$ 6,250	$ 18,750	$ 25,000	Dir-0036 - NMPC-Distribution	
NS3	Network	Reduction of Contractors	$ 35,000	$ 35,000	$ 70,000	231	
NS4	Network	Reduction of Contractors	$ 32,500	$ 47,500	$ 80,000	231	
NS5	Network	Reduction of Contractors	$ 20,000	$ 60,000	$ 80,000	231	
NS8	Network	Expat Living Expense & Taxes	$ 192,000	$ 64,000	$ 256,000	231	
NS9	Network	Expat Living Expense & Taxes	$ 77,000	$ 154,000	$ 231,000	231	
NS10	Network	Reduced Employee Expense	$ 41,667	$ 83,333	$ 125,000	231	
NS11	Network	Reduced Employee Expense	$ 15,000	$ 45,000	$ 60,000	Dir-0036 - NMPC-Distribution	
NS20	Network	Reduced Employee Expense	$ 38,333	$ 31,667	$ 70,000	231	
NS21	Network	Reduced Employee Expense	$ 87,583	$ 179,417	$ 267,000	231	
NS22	Network	Reduced Employee Expense	$ 22,917	$ 27,083	$ 50,000	233	
NS25	Network	Reduced Employee Expense	$ 27,500	$ 32,500	$ 60,000	233	
NS26	Network	Reduced Employee Expense	$ 12,500	$ 37,500	$ 50,000	231	
NS26	Network	Reduction of Contractors	$ 88,250	$ 264,750	$ 353,000	233	
NS43a	Network	Reduction of Contractors	$ 13,750	$ 2,750	$ 16,500	Dir-0005 - Massachusetts Electric-Distribution	
NS44a	Network	Reduction of Contractors	$ 76,667	$ 15,333	$ 92,000	Dir-0049 - Narragansett Electric-Transmission	
NS46a	Network	Reduced Employee Expense	$ 32,083	$ 37,917	$ 70,000	231	
NS47	Network	Reduced Employee Expense	$ 22,917	$ 27,083	$ 50,000	200	
CC-5&6	Shared Services	Discontinue Six Sigma Training	$ 25,000	$ 75,000	$ 100,000	388	
FM-2	Shared Services	Facilities Management - Sourcing - HVAC	$ 150,000	$ 50,000	$ 200,000	382	
FM-3	Shared Services	Facilities Management - Sourcing - Landscaping	$ 80,000	$ -	$ 80,000	382	
FM-4	Shared Services	Facilities Management - Sourcing - Solid Waste	$ 60,000	$ -	$ 60,000	382	
SS1_FM1	Shared Services	Sourcing strategies for Janitorial	$ 325,000	$ 975,000	$ 1,300,000	382	Yes - Global Procurement Transformation
SS2_FM7	Shared Services	Continue Property Consolidation Programme – Close, Right Size and Lease disposals	$ 400,000	$ -	$ 400,000	382	
SS5_SS1_BPE	Shared Services	Reduction of Travel Budget and other employee expenses.	$ 139,250	$ 417,750	$ 557,000	388	
SS5_SS1_TDC	Shared Services	Reduction of Travel Budget and other employee expenses.	$ 22,500	$ 67,500	$ 90,000	388	
SS7_CC2	Shared Services	Outsourcing Strategies - moving to lower cost suppliers	$ 600,000	$ 450,000	$ 1,050,000	382	
SS12_TDC3	Shared Services	Reduction in outsourced outbound calling	$ 250,000	$ 750,000	$ 1,000,000	229	
SS13_TDC5	Shared Services	Consolidate Lockboxes	$ 125,000	$ -	$ 125,000	388	
SS-3	Shared Services	Discontinue Leadership Training for Management Staff (Think First Serve)	$ 32,500	$ 97,500	$ 130,000	388	
SS 15	Shared Services	Pro-Unlimited Conctractor Savings	$ 1,050,000	$ 350,000	$ 1,400,000	382	
TDC-8	Shared Services	Oliver Wyman Consultancy moved in house	$ 200,000	$ 600,000	$ 800,000	382	
TDC-9	Shared Services	Billing Operations	$ 200,000	$ 600,000	$ 800,000	382	
TDC-11	Shared Services	Replevin and Lien Process	$ 125,000	$ 375,000	$ 500,000	382	
CC-11	Shared Services	Reduced Overtime	$ 125,000	$ 375,000	$ 500,000	382	
CC-12	Shared Services	Moved Consultancy Spend to in house	$ 25,000	$ 75,000	$ 100,000	382	
Proc1	Global Procurement	Printing Paper Reduction / Conferencing Events	$ 105,080	$ 210,391	$ 315,471	382	
Proc2	Global Procurement	Customer Savings	$ 62,583	$ 80,417	$ 143,000	382	
Proc3	Global Procurement	Network Savings	$ 56,271	$ 114,812	$ 171,083	382	
Proc4	Global Procurement	Operations Savings	$ 57,000	$ 19,000	$ 76,000	382	
Proc5	Global Procurement	Shared Services Savings	$ 2,430,857	$ 2,471,208	$ 4,902,065	382	
Proc 6	Global Procurement	P Card Consolidation	$ 313,000	$ -	$ 313,000	382	
Proc 7	Global Procurement	Corporate Service Savings	$ 211,896	$ 635,687	$ 847,583	382	

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Initiative Code	Department	Initiative Description	Rate Year Adjustment	Aggregate Fiscal Rate through Dec 11 - Actual	Aggregate Run Rate Through Mar 13 (Act and Target(s)	Allocation (Bill Pool/ Allocation Code/ Business Unit)	Extenstion of Existing Initiative
CTLN4	HR	Reduce vendor eLearning design costs for Professional Development eLearnings by utilizing internal L&D design resources	$ 100,000	$ -	$ 100,000	382	
CTLN6	HR	Reduce use of contractors for technical training delivery by transitioning more to internal L&D	$ 160,000	$ -	$ 160,000	382	
CTLN14	Shared Services	Awareness Communications - eBill services		$ 713,450	$ 713,450	382	
CTLN17	Shared Services	Leverage relationships with third party billers to replace paper bills - Doxo		$ 84,000	$ 84,000	382	
CTLN18	Shared Services	Customers who connect new service be directed (advised preferred option) toward paperless bill delivery		$ 47,000	$ 47,000	382	
CTLN19	Shared Services	Strong opt in program following Advantage conversion for customers on paperless bills in CSS		$ 64,400	$ 64,400	382	
CTLN24	Shared Services	Paperless Credit-NM rate case, idea in last rate case. Everyone get a paperless credit on their bill. Ed White.		$ 146,880	$ 146,880	100	
CTLN25	Shared Services	Paperless Credit-RI rate case, in last rate case. Everyone get a paperless credit on their bill. Ed White.		$ 64,800	$ 64,800	382	
CTLN29	Shared Services	Determine notification requirements (can notices be provided via alternate methods / mediums - e-mail, internal publications, etc)	$ 5,000	$ -	$ 5,000	382	
CTLN91	Operations	NE Gas M&S RFP - specifically lower shoring costs	$ 250,000	$ -	$ 250,000	390	
CTLN94	Operations	Renegotiate locating rates with Premier (just finishing year 2 of 5 year contract)	$ 53,000	$ -	$ 53,000	382	
CTLN95	Operations	Change method maps are sent to one call from three maps to one per region	$ 50,000	$ -	$ 50,000	382	
CTLN99	Challenge the Limits Now	Wire & Cable Sourcing Event	$ 29,000	$ -	$ 29,000	382	
CTLN100	Challenge the Limits Now	Lighting Material	$ 66,000	$ -	$ 66,000	382	
CTLN102	Challenge the Limits Now	Specialty / Pnuematic / Hydraulic / Power Tools FY11-12	$ 634,838	$ -	$ 634,838	382	
CTLN103	Challenge the Limits Now	Instrument Transformer	$ 21,000	$ -	$ 21,000	382	
CTLN104	Challenge the Limits Now	Staples Paper	$ 8,268	$ -	$ 8,268	382	
CTLN105	Challenge the Limits Now	Hand Tool - Lower Cost Alternatives	$ 60,000	$ -	$ 60,000	382	
CTLN106	Challenge the Limits Now	Staples - Standard Item options	$ 50,000	$ -	$ 50,000	382	
CTLN107	Challenge the Limits Now	Chemicals	$ 64,688	$ -	$ 64,688	382	
CTLN112	Challenge the Limits Now	Terminate subscriptions to organization that are not business critical	$ 30,000	$ -	$ 30,000	382	
CTLN128	Challenge the Limits Now	Mandated use of yellow cab from NYC Airports to NYC destinations	$ 41,000	$ -	$ 41,000	382	
CTLN129	Challenge the Limits Now	Introduction of Jet Blue Service (NYC-Boston)	$ 55,000	$ -	$ 55,000	382	
TOTAL			**$ 46,982,824**	**$ 22,321,236**	**$ 69,304,061**		

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Non-Labor Savings Initiatives : Allocation by Department

Support for Schedule MDL-3-ELEC, Page 47 and Schedule MDL-3-GAS, Page 46

	Sum of Rate Year Adjustment	Sum of Aggregate Fiscal Rate through Dec 11 - Actual	Sum of Aggregate Run Rate Through Mar 13 (Act and Targets)
Audit	$ (694,809)	$ -	$ (694,809)
Challenge the Limits Now	$ 1,059,794	$ -	$ 1,059,794
Corporate Affairs	$ 91,667	$ 8,333	$ 100,000
Finance	$ 4,935,679	$ 133,333	$ 5,069,012
Global Procurement	$ 3,236,687	$ 3,531,515	$ 6,768,202
HR	$ 3,470,467	$ 20,333	$ 3,490,800
Information Systems	$ 3,716,667	$ 3,383,333	$ 7,100,000
Legal	$ 2,127,784	$ 296,012	$ 2,423,797
Network	$ 870,667	$ 1,229,833	$ 2,100,500
Operations	$ 23,986,842	$ 7,114,572	$ 31,101,414
Regulatory	$ 235,880	$ 216,940	$ 452,820
Shared Services	$ 3,939,250	$ 6,378,280	$ 10,317,530
SHE's	$ 6,250	$ 8,750	$ 15,000
Grand Total	**$ 46,982,824**	**$ 22,321,236**	**$ 69,304,061**

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Non-Labor Savings Initiatives : Allocation by Business Unit

	Total Rate Year Non-Labor Savings	**$ 46,982,824**	$ 3,280,372	$ 698,713	$ 370,522	$ -	$ 267,328	$ -	$ 3,260,001	$ 4,582,322	$ -	$ 4,682,821	$ (283)	$ 59,178	$ -			
Line	**Allocator**	**Rate Year Adjustment**	**Boston Gas Company**	**Colonial Gas**	**Energy North**	**EUA Energy Investment**	**Granite State Electric Company**	**GridAmerica Holdings**	**KEDLI**	**KEDNY**	**Keyspan Corporate Services**	**Keyspan Electric Services**	**Keyspan Energy Corp**	**Keyspan Energy Develop**	**Keyspan Engineering Services**			
1	100	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -			
2	200	$ 132,917	$ 26,438	$ 5,612	$ 3,124	$ -	$ -	$ -	$ 29,179	$ 39,662	$ -	$ -	$ -	$ -	$ -			
3	229	$ 400,818	$ -	$ -	$ -	$ -	$ 4,526	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -			
4	231	$ 568,667	$ -	$ -	$ -	$ -	$ 7,528	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -			
5	232	$ 349,682	$ -	$ -	$ -	$ -	$ 8,898	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -			
6	233	$ 159,391	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -			
7	238	$ 131,946	$ -	$ -	$ -	$ -	$ 1,513	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -			
8	239	$ (63,965)	$ (4,358)	$ (925)	$ (515)	$ -	$ (366)	$ -	$ (4,810)	$ (6,538)	$ -	$ (7,071)	$ -	$ -	$ -			
9	241	$ 375,000	$ 31,197	$ 6,623	$ 3,686	$ -	$ 2,619	$ -	$ -	$ -	$ -	$ 50,616	$ -	$ -	$ -			
10	242	$ 101,713	$ 7,791	$ 1,654	$ 921	$ -	$ 654	$ -	$ 8,599	$ 11,689	$ -	$ -	$ -	$ -	$ -			
11	243	$ 149,908	$ -	$ -	$ -	$ -	$ 1,304	$ -	$ -	$ -	$ -	$ 25,206	$ -	$ -	$ -			
12	297	$ 14,625	$ -	$ -	$ -	$ -	$ 1,113	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -			
13	354	$ 60,000	$ 5,659	$ 1,052	$ 541	$ -	$ 215	$ -	$ 3,623	$ 7,542	$ -	$ 5,641	$ -	$ -	$ -			
14	382	$ 41,124,492	$ 2,780,647	$ 590,299	$ 328,546	$ -	$ 233,443	$ -	$ 3,068,925	$ 4,171,551	$ -	$ 4,511,571	$ -	$ 58,531	$ -			
15	388	$ 344,250	$ 26,498	$ 5,625	$ 3,131	$ -	$ 2,225	$ -	$ 29,245	$ 39,752	$ -	$ 42,993	$ -	$ -	$ -			
16	390	$ 291,417	$ 173,999	$ 36,938	$ 20,559	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -			
17	392	$ 462,908	$ 128,607	$ 27,302	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -			
18	396	$ 80,455	$ -	$ -	$ -	$ -	$ -	$ -	$ 13,039	$ 17,724	$ -	$ -	$ -	$ -	$ -			
19	G1240	$ 136,250	$ 11,033	$ 2,342	$ 1,304	$ -	$ 926	$ -	$ 12,177	$ 16,552	$ -	$ -	$ -	$ -	$ -			
20	G1270	$ 36,667	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -			
21	G2400	$ 173,749	$ 44,162	$ 9,375	$ 5,218	$ -	$ -	$ -	$ 48,741	$ 66,253	$ -	$ -	$ -	$ -	$ -			
22	G5100	$ 456,107	$ 30,764	$ 6,531	$ 3,635	$ -	$ 2,583	$ -	$ 33,954	$ 46,153	$ -	$ 49,915	$ (283)	$ 648	$ -			
23	G6100	$ 44,992	$ -	$ -	$ -	$ -	$ -	$ -	$ 14,811	$ 20,132	$ -	$ -	$ -	$ -	$ -			
24	N51	$ 41,667	$ 3,929	$ 726	$ 374	$ -	$ 146	$ -	$ 2,519	$ 5,184	$ -	$ 3,950	$ -	$ -	$ -			
25	Dir-0005 - Massachusetts Electric-Distribution	$ 42,500																
26	Dir-0036 - NMPC-Distribution	$ 771,272																
27	Dir-0036 - NMPC-Gas	$ 18,750																
28	Dir-0036 - NMPC-Transmission	$ 55,000																
29	Dir-0048 - Narragansett Gas-Gas	$ 50,000																
30	Dir-0049 - Narragansett Electric-Transmissior	$ 76,667																
31	Dir-0401 - Boston Gas Company -Gas	$ 14,006	$ 14,006															
32	Dir-0404 - Colonial Gas Cape Cod Division-Gas	$ 5,558		$ 5,558														
33	Dir-0435 - KeySpan Generation LLC-Generatior	$ 228,750																
34	Dir-0438 - Brooklyn Union Gas Co - KEDNY-Gas	$ 146,667								$ 146,667								
35	**TOTAL**	**$ 46,982,824**	**$ 3,280,372**	**$ 698,713**	**$ 370,522**	**$ -**	**$ 267,328**	**$ -**	**$ 3,260,001**	**$ 4,582,322**	**$ -**	**$ 4,682,821**	**$ (283)**	**$ 59,178**	**$ -**			

	Summary																	
Lines 25-34	Company Direct	$ 1,409,170	$ 14,006	$ 5,558	$ -	$ -	$ -	$ -	$ -	$ 146,667	$ -	$ -	$ -	$ -	$ -			
Lines 19-24	KeySpan Corporate Services	$ 889,431	$ 89,889	$ 18,975	$ 10,530	$ -	$ 3,655	$ -	$ 112,201	$ 154,274	$ -	$ 53,865	$ (283)	$ 648	$ -			
Lines 1-18	NGUSA Service Company	$ 44,684,224	$ 3,176,477	$ 674,180	$ 359,992	$ -	$ 263,673	$ -	$ 3,147,800	$ 4,281,382	$ -	$ 4,628,956	$ -	$ 58,531	$ -			
	TOTAL 46,982,824	**$**	**$ 3,280,372**	**$ 698,713**	**$ 370,522**	**$ -**	**$ 267,328**	**$ -**	**$ 3,260,001**	**$ 4,582,322**	**$ -**	**$ 4,682,821**	**$ (283)**	**$ 59,178**	**$ -**			

THE NARRAGANSETT ELECTRIC COMPANY
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National Grid
US Restructuring
Non-Labor Savings Initiatives : Allocation by Business Unit

	Total Rate Year Non-Labor Savings	**$ 46,982,824**	$ 25,906	$ -	$ -	$ 371	$ 2,115,112	$ 74,196	$ -	$ -	$ -	$ 75,788	$ -	$ 7,816,876
Line	**Allocator**	**Rate Year Adjustment**	**Keyspan Services Inc**	**KS Energy Corp - West Hold**	**KS Energy Management**	**KS Energy Trading Services**	**KS Generation**	**KS Glenwood Energy**	**KS Holding Company West**	**KS LNG Regulated**	**KS New England**	**KS Port Jefferson Energy**	**KS Technologies Inc**	**Massachusetts Electric**
1	100	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2	200	$ 132,917	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3	229	$ 400,818	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 126,876
4	231	$ 568,667	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 211,038
5	232	$ 349,682	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 249,444
6	233	$ 159,391	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,656
7	238	$ 131,946	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 42,411
8	239	$ (63,965)	$ -	$ -	$ -	$ -	$ (2,844)	$ (113)	$ -	$ -	$ -	$ (116)	$ -	$ (10,257)
9	241	$ 375,000	$ -	$ -	$ -	$ -	$ 20,357	$ -	$ -	$ -	$ -	$ -	$ -	$ 73,419
10	242	$ 101,713	$ -	$ -	$ -	$ -	$ 5,084	$ 203	$ -	$ -	$ -	$ 207	$ -	$ 18,337
11	243	$ 149,908	$ -	$ -	$ -	$ -	$ 10,138	$ 404	$ -	$ -	$ -	$ 412	$ -	$ 36,562
12	297	$ 14,625	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,191
13	354	$ 60,000	$ -	$ -	$ -	$ 37	$ 1,913	$ -	$ -	$ -	$ -	$ -	$ -	$ 6,963
14	382	$ 41,124,492	$ 25,623	$ -	$ -	$ -	$ 1,814,508	$ 72,274	$ -	$ -	$ -	$ 73,825	$ -	$ 6,544,025
15	388	$ 344,250	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 62,361
16	390	$ 291,417	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
17	392	$ 462,908	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 302,666
18	396	$ 80,455	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
19	G1240	$ 136,250	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 25,965
20	G1270	$ 36,667	$ -	$ -	$ -	$ -	$ 15,798	$ 629	$ -	$ -	$ -	$ 643	$ -	$ 466
21	G2400	$ 173,749	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
22	G5100	$ 456,107	$ 283	$ -	$ -	$ 308	$ 20,075	$ 800	$ -	$ -	$ -	$ 817	$ -	$ 72,401
23	G6100	$ 44,992	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
24	N51	$ 41,667	$ -	$ -	$ -	$ 26	$ 1,333	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,853
25	Dir-0005 - Massachusetts Electric-Distributior	$ 42,500												$ 42,500
26	Dir-0036 - NMPC-Distribution	$ 771,272												
27	Dir-0036 - NMPC-Gas	$ 18,750												
28	Dir-0036 - NMPC-Transmission	$ 55,000												
29	Dir-0048 - Narragansett Gas-Gas	$ 50,000												
30	Dir-0049 - Narragansett Electric-Transmissior	$ 76,667												
31	Dir-0401 - Boston Gas Company -Gas	$ 14,006												
32	Dir-0404 - Colonial Gas Cape Cod Division-Gas	$ 5,558												
33	Dir-0435 - KeySpan Generation LLC-Generatior	$ 228,750					$ 228,750							
34	Dir-0438 - Brooklyn Union Gas Co - KEDNY-Gas	$ 146,667												
35	**TOTAL**	**$ 46,982,824**	**$ 25,906**	**$ -**	**$ -**	**$ 371**	**$ 2,115,112**	**$ 74,196**	**$ -**	**$ -**	**$ -**	**$ 75,788**	**$ -**	**$ 7,816,876**

	Summary													
Lines 25-34	Company Direct	$ 1,409,170	$ -	$ -	$ -	$ -	$ 228,750	$ -	$ -	$ -	$ -	$ -	$ -	$ 42,500
Lines 19-24	KeySpan Corporate Services	$ 889,431	$ 283	$ -	$ -	$ 334	$ 37,205	$ 1,429	$ -	$ -	$ -	$ 1,460	$ -	$ 103,685
Lines 1-18	NGUSA Service Company	$ 44,684,224	$ 25,623	$ -	$ -	$ 37	$ 1,849,156	$ 72,767	$ -	$ -	$ -	$ 74,328	$ -	$ 7,670,691
	TOTAL 46,982,824	**$**	**$ 25,906**	**$ -**	**$ -**	**$ 371**	**$ 2,115,112**	**$ 74,196**	**$ -**	**$ -**	**$ -**	**$ 75,788**	**$ -**	**$ 7,816,876**

National Grid
US Restructuring
Non-Labor Savings Initiatives : Allocation by Business Unit

Total Rate Year Non-Labor Savings **$ 46,982,824** $ - $ 111,175

Line	Allocator	Rate Year Adjustment	Metrowest Realty	Nantucket Electric
1	100	$ -	$ -	$ -
2	200	$ 132,917	$ -	$ -
3	229	$ 400,818	$ -	$ 1,817
4	231	$ 568,667	$ -	$ 3,022
5	232	$ 349,682	$ -	$ 3,572
6	233	$ 159,391	$ -	$ -
7	238	$ 131,946	$ -	$ 607
8	239	$ (63,965)	$ -	$ (147)
9	241	$ 375,000	$ -	$ 1,051
10	242	$ 101,713	$ -	$ 263
11	243	$ 149,908	$ -	$ 523
12	297	$ 14,625	$ -	$ -
13	354	$ 60,000	$ -	$ 80
14	382	$ 41,124,492	$ -	$ 93,697
15	388	$ 344,250	$ -	$ 893
16	390	$ 291,417	$ -	$ -
17	392	$ 462,908	$ -	$ 4,334
18	396	$ 80,455	$ -	$ -
19	G1240	$ 136,250	$ -	$ 372
20	G1270	$ 36,667	$ -	$ -
21	G2400	$ 173,749	$ -	$ -
22	G5100	$ 456,107	$ -	$ 1,037
23	G6100	$ 44,992	$ -	$ -
24	N51	$ 41,667	$ -	$ 56
25	Dir-0005 - Massachusetts Electric-Distribution	$ 42,500		
26	Dir-0036 - NMPC-Distribution	$ 771,272		
27	Dir-0036 - NMPC-Gas	$ 18,750		
28	Dir-0036 - NMPC-Transmission	$ 55,000		
29	Dir-0048 - Narragansett Gas-Gas	$ 50,000		
30	Dir-0049 - Narragansett Electric-Transmission	$ 76,667		
31	Dir-0401 - Boston Gas Company -Gas	$ 14,006		
32	Dir-0404 - Colonial Gas Cape Cod Division-Gas	$ 5,558		
33	Dir-0435 - KeySpan Generation LLC-Generator	$ 228,750		
34	Dir-0438 - Brooklyn Union Gas Co - KEDNY-Gas	$ 146,667		
35	**TOTAL**	**$ 46,982,824**	**$ -**	**$ 111,175**

	Summary			
Lines 25-34	Company Direct	$ 1,409,170	$ -	$ -
Lines 19-24	KeySpan Corporate Services	$ 889,431	$ -	$ 1,464
Lines 1-18	NGUSA Service Company	$ 44,684,224	$ -	$ 109,711
	TOTAL 46,982,824	**$**	**$ -**	**$ 111,175**

National Grid
US Restructuring
Non-Labor Savings Initiatives : Allocation by Business Unit

	Total Rate Year Non-Labor Savings	**$ 46,982,824**	$ 2,627,184	$ 101,875	$ 1,134,002	$ -	$ -	$ -	$ 1,174	$ -	$ 89,799	$ 91,878	$ -	$ 23,949	$ 1,725,968		
Line	**Allocator**	**Rate Year Adjustment**	**Narragansett DIST**	**Narragansett TRAN**	**Narragansett Gas**	**National Grid Billing Entity**	**National Grid Service Company USA**	**National Grid Trans Services**	**National Grid USA**	**NE Hydro - Finance Co**	**NE Hydro - Trans Corp**	**NE Hydro - Trans Electric Co**	**NEES Energy**	**New England Electric Trans Co**	**New England Power Company**		
1	100	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
2	200	$ 132,917	$ -	$ -	$ 9,105	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
3	229	$ 400,818	$ 44,642	$ -	$ 18,566	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
4	231	$ 568,667	$ 74,255	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
5	232	$ 349,682	$ 87,768	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
6	233	$ 159,391	$ -	$ 21,446	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 78,029		
7	238	$ 131,946	$ 14,922	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 10,188		
8	239	$ (63,965)	$ (3,609)	$ -	$ (1,501)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (2,464)		
9	241	$ 375,000	$ 25,833	$ -	$ 10,744	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 17,637		
10	242	$ 101,713	$ 6,452	$ -	$ 2,683	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,405		
11	243	$ 149,908	$ 12,864	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 8,783		
12	297	$ 14,625	$ 730	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 8,591	$ -		
13	354	$ 60,000	$ 2,497	$ -	$ 1,999	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
14	382	$ 41,124,492	$ 2,302,541	$ -	$ 957,598	$ -	$ -	$ -	$ -	$ -	$ 88,058	$ 90,097	$ -	$ 15,060	$ 1,572,072		
15	388	$ 344,250	$ 21,942	$ -	$ 9,125	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
16	390	$ 291,417	$ -	$ -	$ 59,922	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
17	392	$ 462,908	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
18	396	$ 80,455	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
19	G1240	$ 136,250	$ 9,136	$ -	$ 3,800	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 6,238		
20	G1270	$ 36,667	$ -	$ 3,762	$ -	$ -	$ -	$ -	$ -	$ -	$ 767	$ 784	$ -	$ 131	$ 13,687		
21	G2400	$ 173,749	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
22	G5100	$ 456,107	$ 25,475	$ -	$ 10,595	$ -	$ -	$ -	$ 1,174	$ -	$ 974	$ 997	$ -	$ 167	$ 17,393		
23	G6100	$ 44,992	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
24	N51	$ 41,667	$ 1,737	$ -	$ 1,367	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
25	Dir-0005 - Massachusetts Electric-Distribution	$ 42,500															
26	Dir-0036 - NMPC-Distribution	$ 771,272															
27	Dir-0036 - NMPC-Gas	$ 18,750															
28	Dir-0036 - NMPC-Transmission	$ 55,000															
29	Dir-0048 - Narragansett Gas-Gas	$ 50,000			$ 50,000												
30	Dir-0049 - Narragansett Electric-Transmissior	$ 76,667		$ 76,667													
31	Dir-0401 - Boston Gas Company -Gas	$ 14,006															
32	Dir-0404 - Colonial Gas Cape Cod Division-Gas	$ 5,558															
33	Dir-0435 - KeySpan Generation LLC-Generatior	$ 228,750															
34	Dir-0438 - Brooklyn Union Gas Co - KEDNY-Gas	$ 146,667															
35	**TOTAL**	**$ 46,982,824**	**$ 2,627,184**	**$ 101,875**	**$ 1,134,002**	**$ -**	**$ -**	**$ -**	**$ 1,174**	**$ -**	**$ 89,799**	**$ 91,878**	**$ -**	**$ 23,949**	**$ 1,725,968**		

	Summary																
Lines 25-34	Company Direct	$ 1,409,170	$ -	$ 76,667	$ 50,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Lines 19-24	KeySpan Corporate Services	$ 889,431	$ 36,347	$ 3,762	$ 15,761	$ -	$ -	$ -	$ 1,174	$ -	$ 1,741	$ 1,781	$ -	$ 298	$ 37,318		
Lines 1-18	NGUSA Service Company	$ 44,684,224	$ 2,590,836	$ 21,446	$ 1,068,241	$ -	$ -	$ -	$ -	$ -	$ 88,058	$ 90,097	$ -	$ 23,651	$ 1,688,651		
	TOTAL 46,982,824	**$**	**$ 2,627,184**	**$ 101,875**	**$ 1,134,002**	**$ -**	**$ -**	**$ -**	**$ 1,174**	**$ -**	**$ 89,799**	**$ 91,878**	**$ -**	**$ 23,949**	**$ 1,725,968**		

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National Grid
US Restructuring
Non-Labor Savings Initiatives : Allocation by Business Unit

Total Rate Year Non-Labor Savings

Line	Allocator		Rate Year Adjustment	Newport America Corporation	Niagara Mohawk Holdings	Niagara Mohawk Power Corporation-ELEC	Niagara Mohawk Power Corporation-GAS	Opinac NA	Prudence Corporation	Seneca-Upshur Petroleum	Valley Appliance & Merchandise	Wayfinder Group	TOTAL
		$	**46,982,824**	$ -	$ -	$ 11,467,120	$ 2,263,509	$ -	$ -	$ 28,789	$ -	$ 7,178	
1	100	$	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2	200	$	132,917	$ -	$ -	$ -	$ 19,797	$ -	$ -	$ -	$ -	$ -	$ 132,917
3	229	$	400,818	$ -	$ -	$ 164,022	$ 40,370	$ -	$ -	$ -	$ -	$ -	$ 400,818
4	231	$	568,667	$ -	$ -	$ 272,824	$ -	$ -	$ -	$ -	$ -	$ -	$ 568,667
5	232	$	349,682	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 349,682
6	233	$	159,391	$ -	$ -	$ 57,260	$ -	$ -	$ -	$ -	$ -	$ -	$ 159,391
7	238	$	131,946	$ -	$ -	$ 62,204	$ -	$ -	$ -	$ -	$ -	$ -	$ 131,946
8	239	$	(63,965)	$ -	$ -	$ (15,068)	$ (3,263)	$ -	$ -	$ -	$ -	$ -	$ (63,965)
9	241	$	375,000	$ -	$ -	$ 107,857	$ 23,361	$ -	$ -	$ -	$ -	$ -	$ 375,000
10	242	$	101,713	$ -	$ -	$ 26,938	$ 5,834	$ -	$ -	$ -	$ -	$ -	$ 101,713
11	243	$	149,908	$ -	$ -	$ 53,711	$ -	$ -	$ -	$ -	$ -	$ -	$ 149,908
12	297	$	14,625	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 14,625
13	354	$	60,000	$ -	$ -	$ 18,457	$ 3,780	$ -	$ -	$ -	$ -	$ -	$ 60,000
14	382	$	41,124,492	$ -	$ -	$ 9,613,737	$ 2,082,212	$ -	$ -	$ 28,474	$ -	$ 7,178	$ 41,124,492
15	388	$	344,250	$ -	$ -	$ 80,618	$ 19,842	$ -	$ -	$ -	$ -	$ -	$ 344,250
16	390	$	291,417	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 291,417
17	392	$	462,908	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 462,908
18	396	$	80,455	$ -	$ -	$ 40,845	$ 8,847	$ -	$ -	$ -	$ -	$ -	$ 80,455
19	G1240	$	136,250	$ -	$ -	$ 38,145	$ 8,262	$ -	$ -	$ -	$ -	$ -	$ 136,250
20	G1270	$	36,667	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 36,667
21	G2400	$	173,749	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 173,749
22	G5100	$	456,107	$ -	$ -	$ 106,362	$ 23,037	$ -	$ -	$ 315	$ -	$ -	$ 456,107
23	G6100	$	44,992	$ -	$ -	$ -	$ 10,049	$ -	$ -	$ -	$ -	$ -	$ 44,992
24	N51	$	41,667	$ -	$ -	$ 12,836	$ 2,631	$ -	$ -	$ -	$ -	$ -	$ 41,667
25	Dir-0005 - Massachusetts Electric-Distribution	$	42,500			$ 771,272							$ 42,500
26	Dir-0036 - NMPC-Distribution	$	771,272										$ 771,272
27	Dir-0036 - NMPC-Gas	$	18,750				$ 18,750						$ 18,750
28	Dir-0036 - NMPC-Transmission	$	55,000			$ 55,000							$ 55,000
29	Dir-0048 - Narragansett Gas-Gas	$	50,000										$ 50,000
30	Dir-0049 - Narragansett Electric-Transmission	$	76,667										$ 76,667
31	Dir-0401 - Boston Gas Company -Gas	$	14,006										$ 14,006
32	Dir-0404 - Colonial Gas Cape Cod Division-Gas	$	5,558										$ 5,558
33	Dir-0435 - KeySpan Generation LLC-Generation	$	228,750										$ 228,750
34	Dir-0438 - Brooklyn Union Gas Co - KEDNY-Gas	$	146,667										$ 146,667
35	**TOTAL**	**$**	**46,982,824**	**$ -**	**$ -**	**$ 11,467,120**	**$ 2,263,509**	**$ -**	**$ -**	**$ 28,789**	**$ -**	**$ 7,178**	**$ 46,982,824**

	Summary									
Lines 25-34	Company Direct	$ 1,409,170	$ -	$ -	$ 826,272	$ 18,750	$ -	$ -	$ -	$ 1,409,170
Lines 19-24	KeySpan Corporate Services	$ 889,431	$ -	$ -	$ 157,342	$ 43,978	$ -	$ 315	$ -	$ 889,431
Lines 1-18	NGUSA Service Company	$ 44,684,224	$ -	$ -	$ 10,483,506	$ 2,200,781	$ -	$ 28,474	$ -	$ 44,684,224
	TOTAL 46,982,824	**$**	**$ -**	**$ -**	**$ 11,467,120**	**$ 2,263,509**	**$ -**	**$ 28,789**	**$ -**	**$ 46,982,824**

National Grid
US Restructuring
Non-Labor Savings Initiatives : Allocation by Business Unit

Aggregate Fiscal Rate through CY11

Line	Allocator	Calendar Year Savings	Boston Gas Company	Colonial Gas	Energy North	EUA Energy Investment	Granite State Electric Company	GridAmerica Holdings	KEDLI	KEDNY	Keyspan Corporate Services	Keyspan Electric Services	Keyspan Energy Corp	Keyspan Energy Develop	Keyspan Engineering Services	Keyspan Services Inc	KS Energy Corp - West Hold
		$ 22,321,236	$ 1,379,868	$ 288,190	$ 137,820	$ -	$ 140,301	$ -	$ 1,255,616	$ 1,720,952	$ -	$ 1,752,587	$ (57)	$ 21,200	$ -	$ 9,281	$ -
1	100	$ 146,880	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2	200	$ 181,083	$ 36,018	$ 7,646	$ 4,256	$ -	$ -	$ -	$ 39,753	$ 54,035	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3	229	$ 988,653	$ -	$ -	$ -	$ -	$ 11,164	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4	231	$ 730,333	$ -	$ -	$ -	$ -	$ 9,669	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5	232	$ 745,277	$ -	$ -	$ -	$ -	$ 18,965	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
6	233	$ 386,506	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
7	238	$ 302,904	$ -	$ -	$ -	$ -	$ 3,473	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8	239	$ (191,894)	$ (13,075)	$ (2,776)	$ (1,545)	$ -	$ (1,098)	$ -	$ (14,430)	$ (19,615)	$ -	$ (21,213)	$ -	$ -	$ -	$ -	$ -
9	241	$ 375,000	$ 31,197	$ 6,623	$ 3,686	$ -	$ 2,619	$ -	$ -	$ -	$ -	$ 50,616	$ -	$ -	$ -	$ -	$ -
10	242	$ 82,107	$ 6,290	$ 1,335	$ 743	$ -	$ 528	$ -	$ 6,942	$ 9,436	$ -	$ -	$ -	$ -	$ -	$ -	$ -
11	243	$ 29,962	$ -	$ -	$ -	$ -	$ 261	$ -	$ -	$ -	$ -	$ 5,041	$ -	$ -	$ -	$ -	$ -
12	297	$ 43,875	$ -	$ -	$ -	$ -	$ 3,338	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
13	354	$ 12,000	$ 1,132	$ 210	$ 108	$ -	$ 43	$ -	$ 725	$ 1,508	$ -	$ 1,128	$ -	$ -	$ -	$ -	$ -
14	382	$ 14,804,187	$ 1,000,990	$ 212,499	$ 118,271	$ -	$ 84,036	$ -	$ 1,104,766	$ 1,501,694	$ -	$ 1,624,096	$ -	$ 21,070	$ -	$ 9,224	$ -
15	388	$ 657,750	$ 50,629	$ 10,748	$ 5,982	$ -	$ 4,250	$ -	$ 55,878	$ 75,954	$ -	$ 82,145	$ -	$ -	$ -	$ -	$ -
16	390	$ 13,390	$ 7,995	$ 1,697	$ 945	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
17	392	$ 655,982	$ 182,247	$ 38,689	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
18	396	$ 65,647	$ -	$ -	$ -	$ -	$ -	$ -	$ 10,639	$ 14,462	$ -	$ -	$ -	$ -	$ -	$ -	$ -
19	G1240	$ 368,750	$ 29,860	$ 6,339	$ 3,528	$ -	$ 2,507	$ -	$ 32,956	$ 44,796	$ -	$ -	$ -	$ -	$ -	$ -	$ -
20	G1270	$ 18,333	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
21	G2400	$ 34,750	$ 8,832	$ 1,875	$ 1,044	$ -	$ -	$ -	$ 9,748	$ 13,251	$ -	$ -	$ -	$ -	$ -	$ -	$ -
22	G5100	$ 91,221	$ 6,153	$ 1,306	$ 727	$ -	$ 517	$ -	$ 6,791	$ 9,231	$ -	$ 9,983	$ (57)	$ 130	$ -	$ 57	$ -
23	G6100	$ 4,090	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,346	$ 1,830	$ -	$ -	$ -	$ -	$ -	$ -	$ -
24	N51	$ 8,333	$ 786	$ 145	$ 75	$ -	$ 29	$ -	$ 504	$ 1,037	$ -	$ 790	$ -	$ -	$ -	$ -	$ -
25	Dr-0005 - Massachusetts Electric-Distribution	$ 69,000															
26	Dr-0036 - NMPC-Distribution	$ 1,427,264															
27	Dr-0036 - NMPC-Gas	$ 56,250															
28	Dr-0036 - NMPC-Transmission	$ 11,000															
29	Dr-0048 - Narragansett Gas-Gas	$ 100,000															
30	Dr-0049 - Narragansett Electric-Transmission	$ 15,333															
31	Dr-0401 - Boston Gas Company -Gas	$ 30,813	$ 30,813														
32	Dr-0404 - Colonial Gas Cape Cod Division-Gas	$ 1,853		$ 1,853													
33	Dr-0435 - KeySpan Generation LLC-Generation	$ 41,250															
34	Dr-0438 - Brooklyn Union Gas Co. - KEDNY-Gas	$ 13,333								$ 13,333							
35	TOTAL	**$ 22,321,236**	**$ 1,379,868**	**$ 288,190**	**$ 137,820**	**$ -**	**$ 140,301**	**$ -**	**$ 1,255,616**	**$ 1,720,952**	**$ -**	**$ 1,752,587**	**$ (57)**	**$ 21,200**	**$ -**	**$ 9,281**	**$ -**

Summary

Lines 25-34	Company Direct	$ 1,766,097	$ 30,813	$ 1,853	$ -	$ -	$ -	$ -	$ -	$ -	$ 13,333	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Lines 19-24	KeySpan Corporate Services	$ 525,478	$ 45,631	$ 9,665	$ 5,373	$ -	$ 3,053	$ -	$ 51,345	$ -	$ 70,144	$ -	$ 10,773	$ (57)	$ 130	$ -	$ 57	$ -
Lines 1-18	NGUSA Service Company	$ 20,029,662	$ 1,303,424	$ 276,672	$ 132,446	$ -	$ 137,248	$ -	$ 1,204,272	$ 1,637,475	$ -	$ 1,741,814	$ -	$ 21,070	$ -	$ 9,224	$ -	$ -
Line 35	**TOTAL 22,321,236**	**$**	**$ 1,379,868**	**$ 288,190**	**$ 137,820**	**$ -**	**$ 140,301**	**$ -**	**$ 1,255,616**	**$ 1,720,952**	**$ -**	**$ 1,752,587**	**$ (57)**	**$ 21,200**	**$ -**	**$ 9,281**	**$ -**	**$ -**

National Grid
US Restructuring
Non-Labor Savings Initiatives : Allocation by Business Unit

Aggregate Fiscal Rate through CY11

Line	Allocator	$ 22,321,236	Calendar Year Savings	$ -	KS Energy Management	$ -	KS Energy Trading	$ 74	KS Energy Services	$ 724,965	KS Generation	$ 26,396	KS Glenwood Energy	$ -	KS Holding Company West	$ -	KS LNG	$ -	KS Regulated	$ -	KS New England	$ 26,963	KS Port Jefferson Energy	$ -	KS Technologies Inc	$ 4,356,916	Massachusetts Electric	$ -	Metrowest Realty	$ 61,112	Nantucket Electric	$ 1,353,241	Narragansett DIST	$ 69,219	Narragansett TRAN
1	100		$ 146,880		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -
2	200		$ 181,083		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -
3	229		$ 988,653		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ 312,950		$ -		$ 4,481		$ 110,113		$ -		$ -
4	231		$ 730,333		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ 271,034		$ -		$ 3,881		$ 95,364		$ -		$ -
5	232		$ 745,277		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ 531,640		$ -		$ 7,612		$ 187,060		$ -		$ -
6	233		$ 386,506		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ 6,440		$ -		$ -		$ -		$ -		$ 52,005
7	238		$ 302,904		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ 97,361		$ -		$ 1,394		$ 34,257		$ -		$ -
8	239		$ (191,894)		$ -		$ -		$ -		$ (8,532)		$ (340)		$ -		$ -		$ -		$ -		$ (347)		$ (30,770)		$ -		$ (441)		$ (10,826)		$ -		$ -
9	241		$ 375,000		$ -		$ -		$ -		$ 20,357		$ -		$ -		$ -		$ -		$ -		$ -		$ 73,419		$ -		$ 1,051		$ 25,833		$ -		$ -
10	242		$ 82,107		$ -		$ -		$ -		$ 4,104		$ 163		$ -		$ -		$ -		$ -		$ 167		$ 14,802		$ -		$ 212		$ 5,208		$ -		$ -
11	243		$ 29,982		$ -		$ -		$ -		$ 2,028		$ 81		$ -		$ -		$ -		$ -		$ 82		$ 7,312		$ -		$ 105		$ 2,573		$ -		$ -
12	297		$ 43,875		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ 12,573		$ -		$ -		$ 2,189		$ -		$ -
13	354		$ 12,000		$ -		$ -		$ 7		$ 383		$ -		$ -		$ -		$ -		$ -		$ -		$ 1,393		$ -		$ 16		$ 499		$ -		$ -
14	382		$ 14,804,187		$ -		$ -		$ -		$ 653,195		$ 26,017		$ -		$ -		$ -		$ -		$ 26,576		$ 2,355,749		$ -		$ 33,730		$ 828,879		$ -		$ -
15	388		$ 657,750		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ 119,151		$ -		$ 1,706		$ 41,924		$ -		$ -
16	390		$ 13,390		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -
17	392		$ 655,982		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ 428,904		$ -		$ 6,141		$ -		$ -		$ -		$ -
18	396		$ 65,647		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -
19	G1240		$ 368,750		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ 70,273		$ -		$ 1,006		$ 24,726		$ -		$ -
20	G1270		$ 18,333		$ -		$ -		$ -		$ 7,899		$ 315		$ -		$ -		$ -		$ -		$ 321		$ 233		$ -		$ -		$ -		$ -		$ 1,881
21	G2400		$ 34,750		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -
22	G5100		$ 91,221		$ -		$ -		$ 62		$ 4,015		$ 160		$ -		$ -		$ -		$ -		$ 163		$ 14,480		$ -		$ 207		$ 5,095		$ -		$ -
23	G6100		$ 4,090		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -
24	N51		$ 8,333		$ -		$ -		$ 5		$ 267		$ -		$ -		$ -		$ -		$ -		$ -		$ 971		$ -		$ 11		$ 347		$ -		$ 15,333
25	Dir-0005 - Massachusetts Electric-Distribution		$ 69,000																				$ 69,000										
26	Dir-0036 - NMPC-Distribution		$ 1,427,264																														
27	Dir-0036 - NMPC-Gas		$ 56,250																														
28	Dir-0036 - NMPC-Transmission		$ 11,000																														
29	Dir-0049 - Narragansett Gas-Gas		$ 100,000																														
30	Dir-0049 - Narragansett Electric-Transmission		$ 15,333																													$ 15,333	
31	Dir-0401 - Boston Gas Company-Gas		$ 30,813																														
32	Dir-0404 - Colonial Gas Cape Cod Division-Gas		$ 1,853																														
33	Dir-0435 - KeySpan Generation LLC-Generation		$ 41,250							$	41,250																						
34	Dir-0438 - Brooklyn Union Gas Co - KEDNY-Gas		$ 13,333																														
35	TOTAL		**$ 22,321,236**	**$ -**		**$ -**		**$ 74**		**$ 724,965**		**$ 26,396**		**$ -**		**$ -**		**$ -**		**$ -**		**$ 26,963**		**$ -**		**$ 4,356,916**		**$ -**		**$ 61,112**		**$ 1,353,241**		**$ 69,219**	

Summary

Lines 25-34	Company Direct	$ 1,766,097	$ -	$ -	$ 41,250	$ -	$ -	$ -	$ -	$ 69,000	$ -	$ -	$ -	$ -	$ 15,333
Lines 19-24	KeySpan Corporate Services	$ 525,478	$ -	$ 67	$ 12,180	$ 475	$ -	$ -	$ -	$ 85,957	$ -	$ -	$ 1,225	$ 30,168	$ 1,881
Lines 1-18	NGUSA Service Company	$ 20,029,662	$ -	$ 7	$ 671,535	$ 25,922	$ -	$ -	$ -	$ 4,201,959	$ -	$ -	$ 59,887	$ 1,323,073	$ 52,005
Line 35	**TOTAL 22,321,236**	**$ -**	**$ -**	**$ 74**	**$ 724,965**	**$ 26,396**	**$ -**	**$ -**	**$ -**	**$ 4,356,916**	**$ -**	**$ -**	**$ 61,112**	**$ 1,353,241**	**$ 69,219**

National Grid
US Restructuring
Non-Labor Savings Initiatives : Allocation by Business Unit

Aggregate Fiscal Rate through CY11

Line	Allocator	Calendar Year Savings	Narragansett Gas	National Grid Billing Entity	National Grid Service Company USA	National Grid Trans Services	National Grid USA	NE Hydro - Finance Co	NE Hydro - Trans Corp	NE Hydro - Trans Electric Co	NEES Energy	New England Electric Trans Co	New England Power Company	Newport America Corporation	Niagara Mohawk Holdings
		$ 22,321,236	$ 544,590	$ -	$ -	$ -	$ 235	$ -	$ 32,278	$ 33,025	$ -	$ 31,294	$ 821,285	$ -	$ -
1	100	$ 146,880	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2	200	$ 181,083	$ 12,404	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3	229	$ 988,653	$ 45,795	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4	231	$ 730,333	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5	232	$ 745,277	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
6	233	$ 386,506	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 189,212	$ -	$ -
7	238	$ 302,904	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 23,389	$ -	$ -
8	239	$ (191,894)	$ (4,503)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (7,392)	$ -	$ -
9	241	$ 375,000	$ 10,744	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 17,637	$ -	$ -
10	242	$ 82,107	$ 2,166	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,556	$ -	$ -
11	243	$ 29,982	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 25,774	$ 1,757	$ -	$ -
12	297	$ 43,875	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
13	354	$ 12,000	$ 400	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
14	382	$ 14,804,187	$ 344,721	$ -	$ -	$ -	$ -	$ -	$ 31,700	$ 32,434	$ -	$ 5,421	$ 565,922	$ -	$ -
15	388	$ 657,750	$ 17,436	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
16	390	$ 13,390	$ 2,753	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
17	392	$ 655,982	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
18	396	$ 65,647	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
19	G1240	$ 368,750	$ 10,283	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 16,882	$ -	$ -
20	G1270	$ 18,333	$ -	$ -	$ -	$ -	$ -	$ -	$ 383	$ 392	$ -	$ 66	$ 6,844	$ -	$ -
21	G2400	$ 34,750	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
22	G5100	$ 91,221	$ 2,119	$ -	$ -	$ -	$ 235	$ -	$ 195	$ 199	$ -	$ 33	$ 3,479	$ -	$ -
23	G6100	$ 4,090	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
24	N51	$ 8,333	$ 273	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
25	Dir-0005 - Massachusetts Electric-Distribution	$ 69,000													
26	Dir-0036 - NMPC-Distribution	$ 1,427,264													
27	Dir-0036 - NMPC-Gas	$ 56,250													
28	Dir-0036 - NMPC-Transmission	$ 11,000													
29	Dir-0048 - Narragansett Gas-Gas	$ 100,000	$ 100,000												
30	Dir-0049 - Narragansett Electric-Transmission	$ 15,333													
31	Dir-0401 - Boston Gas Company -Gas	$ 30,813													
32	Dir-0404 - Colonial Gas Cape Cod Division-Gas	$ 1,853													
33	Dir-0435 - KeySpan Generation LLC-Generation	$ 41,250													
34	Dir-0438 - Brooklyn Union Gas Co - KEDNY-Gas	$ 13,333													
35	TOTAL	**$ 22,321,236**	**$ 544,590**	**$ -**	**$ -**	**$ -**	**235**	**$ -**	**$ 32,278**	**$ 33,025**	**$ -**	**$ 31,294**	**$ 821,285**	**$ -**	**$ -**

Summary

Lines 25-34	Company Direct	$ 1,766,097	$ 100,000	$ -	$ -	$ -	$ -	$ -	$ -
Lines 19-24	KeySpan Corporate Services	$ 525,478	$ 12,675	$ -	$ -	$ -	$ -	$ -	$ -
Lines 1-18	NGUSA Service Company	$ 20,029,662	$ 431,915	$ -	$ -	$ -	$ -	$ -	$ -
Line 35	**TOTAL 22,321,236**	**$ 544,590**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

National Grid
US Restructuring
Non-Labor Savings Initiatives : Allocation by Business Unit

Aggregate Fiscal Rate through CY11

		$ 22,321,236	$ 6,471,081	$ 1,049,905	$ -	$ -	$ 10,313	$ -	$ 2,584	
Line	Allocator	Calendar Year Savings	Niagara Mohawk Power Corporation- ELEC	Niagara Mohawk Power Corporation- GAS	Optimus NA	Prudence Corporation	Seneca-Upshur Petroleum	Valley Appliance & Merchandise	Wayfinder Group	TOTAL
1	100	$ 146,880	$ 121,910	$ 24,970						$ 146,880
2	200	$ 181,083	$ -	$ 26,971	$ -	$ -	$ -	$ -	$ -	$ 181,083
3	229	$ 988,653	$ 404,574	$ 99,576	$ -	$ -	$ -	$ -	$ -	$ 988,653
4	231	$ 730,333	$ 350,386	$ -	$ -	$ -	$ -	$ -	$ -	$ 730,333
5	232	$ 745,277	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 745,277
6	233	$ 386,506	$ 138,849	$ -	$ -	$ -	$ -	$ -	$ -	$ 386,506
7	238	$ 302,904	$ 143,030	$ -	$ -	$ -	$ -	$ -	$ -	$ 302,904
8	239	$ (191,894)	$ (45,203)	$ (9,790)	$ -	$ -	$ -	$ -	$ -	$ (191,894)
9	241	$ 375,000	$ 107,857	$ 23,361	$ -	$ -	$ -	$ -	$ -	$ 375,000
10	242	$ 82,107	$ 21,745	$ 4,710	$ -	$ -	$ -	$ -	$ -	$ 82,107
11	243	$ 29,982	$ 10,742	$ -	$ -	$ -	$ -	$ -	$ -	$ 29,982
12	297	$ 43,875	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 43,875
13	354	$ 12,000	$ 3,691	$ 756	$ -	$ -	$ -	$ -	$ -	$ 12,000
14	382	$ 14,804,187	$ 3,460,798	$ 749,565	$ -	$ -	$ 10,250	$ -	$ 2,584	$ 14,804,187
15	388	$ 657,750	$ 154,035	$ 37,912	$ -	$ -	$ -	$ -	$ -	$ 657,750
16	390	$ 13,390	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 13,390
17	392	$ 655,982	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 655,982
18	396	$ 65,647	$ 33,328	$ 7,218	$ -	$ -	$ -	$ -	$ -	$ 65,647
19	G1240	$ 368,750	$ 103,235	$ 22,360	$ -	$ -	$ -	$ -	$ -	$ 368,750
20	G1270	$ 18,333	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 18,333
21	G2400	$ 34,750	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 34,750
22	G5100	$ 91,221	$ 21,272	$ 4,607	$ -	$ -	$ 63	$ -	$ -	$ 91,221
23	G6100	$ 4,090	$ -	$ 914	$ -	$ -	$ -	$ -	$ -	$ 4,090
24	N51	$ 8,333	$ 2,567	$ 526	$ -	$ -	$ -	$ -	$ -	$ 8,333
25	Dir-0005 - Massachusetts Electric-Distribution	$ 69,000								$ 69,000
26	Dir-0036 - NMPC-Distribution	$ 1,427,264	$ 1,427,264							$ 1,427,264
27	Dir-0036 - NMPC-Gas	$ 56,250		$ 56,250						$ 56,250
28	Dir-0036 - NMPC-Transmission	$ 11,000	$ 11,000							$ 11,000
29	Dir-0048 - Narragansett Gas-Gas	$ 100,000								$ 100,000
30	Dir-0049 - Narragansett Electric-Transmission	$ 15,333								$ 15,333
31	Dir-0401 - Boston Gas Company -Gas	$ 30,813								$ 30,813
32	Dir-0404 - Colonial Gas Cape Cod Division-Gas	$ 1,853								$ 1,853
33	Dir-0435 - KeySpan Generation LLC-Generation	$ 41,250								$ 41,250
34	Dir-0438 - Brooklyn Union Gas Co - KEDNY-Gas	$ 13,333								$ 13,333
35	TOTAL	**$ 22,321,236**	**$ 6,471,081**	**$ 1,049,905**	**$ -**	**$ -**	**$ 10,313**	**$ -**	**$ 2,584**	**$ 22,321,236**

Summary

Lines 25-34	Company Direct	$ 1,766,097	$ 1,438,264	$ 56,250	$ -	$ -	$ 1,766,097
Lines 19-24	KeySpan Corporate Services	$ 525,478	$ 127,075	$ 28,407	$ -	$ 63	$ 525,478
Lines 1-18	NGUSA Service Company	$ 20,029,662	$ 4,905,743	$ 965,249	$ -	$ 10,250	$ 20,029,662
Line 35	**TOTAL 22,321,236**	**$**	**6,471,081**	**$ 1,049,905**	**$ -**	**$ 10,313**	**$ 22,321,236**

National Grid
US Restructuring
Labor Savings Initiatives : Summary of Allocation by Business Unit

TOTAL LABOR SAVINGS	$ 54,211,239	$ 48,206,179	$ 102,417,419

Company	Rate Year Embedded Savings Based on End of Year Employee Complement	Aggregate Fiscal Rate through CY11	Aggregate Run Rate Through FY 13
Boston Gas Company	$ 4,379,984	$ 3,952,768	$ 8,332,752
Colonial Gas	$ 852,461	$ 777,856	$ 1,630,317
Energy North	$ 459,983	$ 418,140	$ 878,124
EUA Energy Investment	$ -	$ -	$ -
Granite State Electric Company	$ 231,722	$ 217,781	$ 449,502
GridAmerica Holdings	$ -	$ -	$ -
KEDLI	$ 3,509,088	$ 3,056,644	$ 6,565,732
KEDNY	$ 7,370,137	$ 5,840,275	$ 13,210,412
Keyspan Corporate Services	$ -	$ -	$ -
Keyspan Electric Services	$ 4,816,414	$ 4,413,251	$ 9,229,665
Keyspan Energy Corp	$ (875)	$ (982)	$ (1,857)
Keyspan Energy Develop	$ (21,385)	$ (114,356)	$ (135,741)
Keyspan Engineering Services	$ -	$ -	$ -
Keyspan Services Inc	$ 12,277	$ 13,617	$ 25,894
KS Energy Corp - West Hold	$ -	$ -	$ -
KS Energy Management	$ -	$ -	$ -
KS Energy Trading Services	$ 20,571	$ 16,914	$ 37,485
KS Generation	$ 2,513,755	$ 1,803,714	$ 4,317,469
KS Glenwood Energy	$ 33,261	$ 36,314	$ 69,575
KS Holding Company West	$ -	$ -	$ -
KS LNG Regulated	$ -	$ -	$ -
KS New England	$ -	$ -	$ -
KS Port Jefferson Energy	$ 34,139	$ 37,332	$ 71,471
KS Technologies Inc	$ -	$ -	$ -
Massachusetts Electric	$ 6,833,882	$ 6,459,820	$ 13,293,702
Metrowest Realty	$ -	$ -	$ -
Nantucket Electric	$ 87,429	$ 84,124	$ 171,553
Narragansett DIST	$ 2,506,945	$ 2,341,670	$ 4,848,615
Narragansett TRAN	$ 27,776	$ 40,025	$ 67,801
Narragansett Gas	$ 1,530,381	$ 1,358,113	$ 2,888,494
National Grid Billing Entity	$ -	$ -	$ -
National Grid Service Company USA	$ -	$ -	$ -
National Grid Trans Services	$ -	$ -	$ -
National Grid USA	$ 3,635	$ 4,078	$ 7,713
NE Hydro - Finance Co	$ -	$ -	$ -
NE Hydro - Trans Corp	$ 38,232	$ 41,251	$ 79,483
NE Hydro - Trans Electric Co	$ 39,118	$ 42,206	$ 81,324
NEES Energy	$ -	$ -	$ -
New England Electric Trans Co	$ 6,539	$ 7,055	$ 13,593
New England Power Company	$ 784,806	$ 888,058	$ 1,672,864
Newport America Corporation	$ -	$ -	$ -
Niagara Mohawk Holdings	$ -	$ -	$ -
Niagara Mohawk Power Corporation-ELEC	$ 14,971,917	$ 13,604,620	$ 28,576,537
Niagara Mohawk Power Corporation-GAS	$ 3,153,816	$ 2,849,467	$ 6,003,282
Opinac NA	$ -	$ -	$ -
Prudence Corporation	$ -	$ -	$ -
Seneca-Upshur Petroleum	$ 12,363	$ 13,339	$ 25,701
Valley Appliance & Merchandise	$ -	$ -	$ -
Wayfinder Group	$ 2,871	$ 3,087	$ 5,958
TOTAL	**$ 54,211,239**	**$ 48,206,179**	**$ 102,417,419**

National Grid
US Restructuring
Labor Savings Initiatives : Allocation by Department

Department	Sum of Rate Year Embedded Savings Based on End of Year Employee Complement	Sum of Aggregate Fiscal Rate through Dec 11 - Actual	Sum of Aggregate Run Rate Through Mar 13 (Act and Targets)
Audit	$ 417,711	$ 544,342	$ 962,052
Corporate Affairs	$ 229,880	$ 518,876	$ 748,756
Customer	$ 3,442,794	$ 2,996,079	$ 6,438,872
Finance	$ 4,038,319	$ 1,218,354	$ 5,256,673
Human Resources	$ 4,366,390	$ 2,549,086	$ 6,915,476
Information Systems	$ 1,500,000	$ 900,000	$ 2,400,000
Jurisdictions	$ 5,669,806	$ 5,741,185	$ 11,410,990
Legal	$ 784,035	$ 1,154,279	$ 1,938,314
Network	$ 255,042	$ 273,458	$ 528,500
Operations	$ 25,527,551	$ 21,989,021	$ 47,516,572
Regulatory	$ 1,114,580	$ 1,073,195	$ 2,187,775
Shared Services	$ 4,626,549	$ 7,286,137	$ 11,912,686
SHE	$ 2,041,612	$ 1,896,511	$ 3,938,123
Strategy	$ 196,972	$ 65,657	$ 262,630
Grand Total	**$ 54,211,239**	**$ 48,206,179**	**$ 102,417,419**

National Grid
US Restructuring
Labor Savings Initiatives : Allocation by Business Unit

Total Rate Year Labor Savings

Line No.	Allocator	Rate Year Embedded Savings	Boston Gas Company	Colonial Gas	Energy North	EUA Energy Investment	Granite State Electric Company	GridAmerica Holdings	KEDLI	KEDNY	Keyspan Corporate Services	Keyspan Electric Services	Keyspan Energy Corp	Keyspan Energy Develop
		$ 54,211,239	$ 4,379,984	$ 852,461	$ 459,983	$ -	$ 231,722	$ -	$ 3,509,088	$ 7,370,137	$ -	$ 4,816,414	$ (875)	$ (21,385)
1	100	$ 135,283	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2	102	$ 300,069	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3	200	$ 31,275	$ 6,221	$ 1,321	$ 735	$ -	$ -	$ -	$ 6,866	$ 9,332	$ -	$ -	$ -	$ -
4	203	$ 38,957	$ -	$ -	$ -	$ -	$ 411	$ -	$ -	$ -	$ -	$ 7,937	$ -	$ -
5	231	$ 533,365	$ -	$ -	$ -	$ -	$ 7,061	$ -	$ -	$ -	$ -	$ -	$ -	$ -
6	232	$ 78,524	$ -	$ -	$ -	$ -	$ 1,998	$ -	$ -	$ -	$ -	$ -	$ -	$ -
7	233	$ 174,455	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8	238	$ 95,356	$ -	$ -	$ -	$ -	$ 1,093	$ -	$ -	$ -	$ -	$ -	$ -	$ -
9	239	$ 91,532	$ 6,236	$ 1,324	$ 737	$ -	$ 524	$ -	$ 6,883	$ 9,356	$ -	$ 10,119	$ -	$ -
10	241	$ 48,371	$ 4,024	$ 854	$ 475	$ -	$ 338	$ -	$ -	$ -	$ -	$ 6,529	$ -	$ -
11	242	$ 208,534	$ 15,974	$ 3,391	$ 1,887	$ -	$ 1,341	$ -	$ 17,630	$ 23,965	$ -	$ -	$ -	$ -
12	243	$ (91,136)	$ -	$ -	$ -	$ -	$ (793)	$ -	$ -	$ -	$ -	$ (15,324)	$ -	$ -
13	354	$ 29,499,282	$ 2,782,380	$ 517,160	$ 266,141	$ -	$ 105,851	$ -	$ 1,781,328	$ 3,707,824	$ -	$ 2,773,308	$ -	$ -
14	382	$ 16,446,469	$ 1,112,034	$ 236,072	$ 131,392	$ -	$ 93,358	$ -	$ 1,227,322	$ 1,668,283	$ -	$ 1,804,263	$ -	$ 23,408
15	385	$ 90,203	$ 31,867	$ 6,765	$ 3,765	$ -	$ -	$ -	$ -	$ 47,807	$ -	$ -	$ -	$ -
16	388	$ (18,253)	$ (1,405)	$ (298)	$ (166)	$ -	$ (118)	$ -	$ (1,551)	$ (2,108)	$ -	$ (2,280)	$ -	$ -
17	389	$ 320,711	$ 64,478	$ 13,688	$ 7,618	$ -	$ 5,413	$ -	$ -	$ -	$ -	$ -	$ -	$ -
18	392	$ (242,461)	$ (67,361)	$ (14,300)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
19	394	$ 36,768	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
20	A8700	$ 65,000										$ 65,000		
21	A8800	$ 84,963												
22	A8900	$ (47,662)											$	$ (47,662)
23	A9100	$ 50,000								$ 50,000				
24	B0600	$ (2,625,521)	$ -	$ -	$ -	$ -	$ -	$ -	$ (868,466)	$ -	$ -	$ (1,757,055)	$ -	$ -
25	G0300	$ 83,006	$ 62,390	$ 13,245	$ 7,372	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
26	G0900	$ 94,849	$ -	$ -	$ -	$ -	$ -	$ -	$ 40,203	$ 54,647	$ -	$ -	$ -	$ -
27	G1300	$ 4,418,162	$ -	$ -	$ -	$ -	$ -	$ -	$ 999,444	$ 1,358,531	$ -	$ 1,469,264	$ -	$ -
28	G2400	$ (85,603)	$ (21,758)	$ (4,619)	$ (2,571)	$ -	$ -	$ -	$ (24,014)	$ (32,641)	$ -	$ -	$ -	$ -
29	G5100	$ 1,412,037	$ 95,241	$ 20,219	$ 11,253	$ -	$ 7,996	$ -	$ 105,115	$ 142,882	$ -	$ 154,528	$ (875)	$ 2,005
30	G5200	$ 140,771	$ 28,000	$ 5,944	$ 3,308	$ -	$ -	$ -	$ 30,903	$ 42,006	$ -	$ -	$ -	$ -
31	G5900	$ 57,612	$ 34,399	$ 7,303	$ 4,064	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
32	I0200	$ 258,378	$ 32,418	$ 8,367	$ 5,425	$ -	$ -	$ -	$ 52,352	$ 56,547	$ -	$ 86,340	$ -	$ -
33	N0600	$ (14,137)	$ -	$ -	$ -	$ -	$ -	$ -	$ (5,505)	$ -	$ -	$ (8,632)	$ -	$ -
34	N1700	$ 96,042							$ 15,655	$ 32,846		$ 26,508		$ 864
35	N51	$ 2,066,337	$ 194,845	$ 36,027	$ 18,547	$ -	$ 7,248	$ -	$ 124,922	$ 257,093	$ -	$ 195,911	$ -	$ -
36	Dir-0036 - NMPC-Distribution	$ 293,446												
37	Dir-0036 - NMPC-Gas	$ 142,487												
38	Dir-0438 - Brooklyn Union Gas Co - KEDNY-Gas	$ (56,233)								$ (56,233)				
39	**TOTAL**	**$ 54,211,239**	**$ 4,379,984**	**$ 852,461**	**$ 459,983**	**$ -**	**$ 231,722**	**$ -**	**$ 3,509,088**	**$ 7,370,137**	**$ -**	**$ 4,816,414**	**$ (875)**	**$ (21,385)**
	Summary													
Lines 36-38	Company Direct	$ 379,701	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (56,233)	$ -	$ -	$ -	$ -
Lines 20-35	KeySpan Corporate Services	$ 6,054,235	$ 425,536	$ 86,485	$ 47,399	$ -	$ 15,244	$ -	$ 470,609	$ 1,961,911	$ -	$ 231,863	$ (875)	$ (44,793)
Lines 1-19	NGUSA Service Company	$ 47,777,303	$ 3,954,448	$ 765,976	$ 412,585	$ -	$ 216,478	$ -	$ 3,038,478	$ 5,464,459	$ -	$ 4,584,551	$ -	$ 23,408
	TOTAL 54,211,239	**$**	**$ 4,379,984**	**$ 852,461**	**$ 459,983**	**$ -**	**$ 231,722**	**$ -**	**$ 3,509,088**	**$ 7,370,137**	**$ -**	**$ 4,816,414**	**$ (875)**	**$ (21,385)**

National Grid
US Restructuring
Labor Savings Initiatives : Allocation by Business Unit

Total Rate Year Labor Savings

Line No.	Allocator	$ 54,211,239 Rate Year Embedded Savings	$ - Keyspan Engineering Services	$ 12,277 Keyspan Services Inc	$ - KS Energy Corp - West Hold	$ - KS Energy Management	$ - KS Energy Trading Services	$ 20,571	$ 2,513,755 KS Generation	$ 33,261 KS Glenwood Energy	$ - KS Holding Company West	$ - KS LNG Regulated	$ - KS New England
1	100	$ 135,283	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2	102	$ 300,069	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3	200	$ 31,275	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4	203	$ 38,957	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5	231	$ 533,365	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
6	232	$ 78,524	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
7	233	$ 174,455	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8	238	$ 95,356	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
9	239	$ 91,532	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,070	$ 162	$ -	$ -	$ -
10	241	$ 48,371	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,626	$ -	$ -	$ -	$ -
11	242	$ 208,534	$ -	$ -	$ -	$ -	$ -	$ -	$ 10,424	$ 415	$ -	$ -	$ -
12	243	$ (91,136)	$ -	$ -	$ -	$ -	$ -	$ -	$ (6,163)	$ (245)	$ -	$ -	$ -
13	354	$ 29,499,282	$ -	$ -	$ -	$ -	$ -	$ 18,146	$ 940,566	$ -	$ -	$ -	$ -
14	382	$ 16,446,469	$ -	$ 10,247	$ -	$ -	$ -	$ -	$ 725,656	$ 28,904	$ -	$ -	$ -
15	385	$ 90,203	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
16	388	$ (18,253)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
17	389	$ 320,711	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
18	392	$ (242,461)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
19	394	$ 36,768	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
20	A8700	$ 65,000											
21	A8800	$ 84,963							$ 84,963				
22	A8900	$ (47,662)											
23	A9100	$ 50,000											
24	B0600	$ (2,625,521)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
25	G0300	$ 83,006	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
26	G0900	$ 94,849	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
27	G1300	$ 4,418,162	$ -	$ -	$ -	$ -	$ -	$ -	$ 590,923	$ -	$ -	$ -	$ -
28	G2400	$ (85,603)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
29	G5100	$ 1,412,037	$ -	$ 878	$ -	$ -	$ -	$ 954	$ 62,150	$ 2,475	$ -	$ -	$ -
30	G5200	$ 140,771	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
31	G5900	$ 57,612	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
32	I0200	$ 258,378	$ -	$ -	$ -	$ -	$ -	$ -	$ 13,632	$ 1,550	$ -	$ -	$ -
33	N0600	$ (14,137)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
34	N1700	$ 96,042	$ -	$ 1,153			$ -	$ 192	$ 18,824	$ -			
35	N51	$ 2,066,337	$ -	$ -	$ -	$ -	$ -	$ 1,279	$ 66,085	$ -	$ -	$ -	$ -
36	Dir-0036 - NMPC-Distribution	$ 293,446											
37	Dir-0036 - NMPC-Gas	$ 142,487											
38	Dir-0438 - Brooklyn Union Gas Co - KEDNY-Gas	$ (56,233)											
39	**TOTAL**	**$ 54,211,239**	**$ -**	**$ 12,277**	**$ -**	**$ -**	**$ -**	**$ 20,571**	**$ 2,513,755**	**$ 33,261**	**$ -**	**$ -**	**$ -**
	Summary												
Lines 36-38	Company Direct	$ 379,701	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Lines 20-35	KeySpan Corporate Services	$ 6,054,235	$ -	$ 2,030	$ -	$ -	$ -	$ 2,425	$ 836,577	$ 4,025	$ -	$ -	$ -
Lines 1-19	NGUSA Service Company	$ 47,777,303	$ -	$ 10,247	$ -	$ -	$ -	$ 18,146	$ 1,677,178	$ 29,236	$ -	$ -	$ -
	TOTAL 54,211,239	**$ -**	**$ -**	**$ 12,277**	**$ -**	**$ -**	**$ -**	**$ 20,571**	**$ 2,513,755**	**$ 33,261**	**$ -**	**$ -**	**$ -**

National Grid
US Restructuring
Labor Savings Initiatives : Allocation by Business Unit

Total Rate Year Labor Savings

Line No.	Allocator	$ 54,211,239 Rate Year Embedded Savings	KS Port Jefferson Energy	$ 34,139	KS Technologies Inc	$ -	Massachusetts Electric	$ 6,833,882	Metrowest Realty	$ -	Nantucket Electric	$ 87,429	Narragansett DIST	$ 2,506,945	Narragansett TRAN	$ 27,776	Narragansett Gas	$ 1,530,381	National Grid Billing Entity	$ -	National Grid Service Company USA	$ -	National Grid Trans Services
1	100	$ 135,283	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2	102	$ 300,069	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3	200	$ 31,275	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,142	$ -	$ -	$ -	$ -	$ -	$ -
4	203	$ 38,957	$ -	$ -	$ -	$ -	$ 11,512	$ -	$ -	$ -	$ 165	$ -	$ 4,051	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5	231	$ 533,365	$ -	$ -	$ -	$ -	$ 197,937	$ -	$ -	$ -	$ 2,834	$ -	$ 69,645	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
6	232	$ 78,524	$ -	$ -	$ -	$ -	$ 56,015	$ -	$ -	$ -	$ 802	$ -	$ 19,709	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
7	233	$ 174,455	$ -	$ -	$ -	$ -	$ 2,907	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 23,473	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8	238	$ 95,356	$ -	$ -	$ -	$ -	$ 30,650	$ -	$ -	$ -	$ 439	$ -	$ 10,784	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
9	239	$ 91,532	$ -	$ 166	$ -	$ -	$ 14,677	$ -	$ -	$ -	$ 210	$ -	$ 5,164	$ -	$ -	$ -	$ 2,148	$ -	$ -	$ -	$ -	$ -	$ -
10	241	$ 48,371	$ -	$ -	$ -	$ -	$ 9,470	$ -	$ -	$ -	$ 136	$ -	$ 3,332	$ -	$ -	$ -	$ 1,386	$ -	$ -	$ -	$ -	$ -	$ -
11	242	$ 208,534	$ -	$ 424	$ -	$ -	$ 37,594	$ -	$ -	$ -	$ 538	$ -	$ 13,228	$ -	$ -	$ -	$ 5,501	$ -	$ -	$ -	$ -	$ -	$ -
12	243	$ (91,136)	$ -	$ (251)	$ -	$ -	$ (22,227)	$ -	$ -	$ -	$ (318)	$ -	$ (7,821)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
13	354	$ 29,499,282	$ -	$ -	$ -	$ -	$ 3,423,538	$ -	$ -	$ -	$ 39,316	$ -	$ 1,227,877	$ -	$ -	$ -	$ 982,906	$ -	$ -	$ -	$ -	$ -	$ -
14	382	$ 16,446,469	$ -	$ 29,524	$ -	$ -	$ 2,617,080	$ -	$ -	$ -	$ 37,471	$ -	$ 920,830	$ -	$ -	$ -	$ 382,962	$ -	$ -	$ -	$ -	$ -	$ -
15	385	$ 90,203	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
16	388	$ (18,253)	$ -	$ -	$ -	$ -	$ (3,307)	$ -	$ -	$ -	$ (47)	$ -	$ (1,163)	$ -	$ -	$ -	$ (484)	$ -	$ -	$ -	$ -	$ -	$ -
17	389	$ 320,711	$ -	$ -	$ -	$ -	$ 151,744	$ -	$ -	$ -	$ 2,173	$ -	$ 53,392	$ -	$ -	$ -	$ 22,205	$ -	$ -	$ -	$ -	$ -	$ -
18	392	$ (242,461)	$ -	$ -	$ -	$ -	$ (158,530)	$ -	$ -	$ -	$ (2,270)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
19	394	$ 36,768	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 22,929	$ -	$ 4,303	$ -	$ 9,536	$ -	$ -	$ -	$ -	$ -	$ -
20	A8700	$ 65,000																					
21	A8800	$ 84,963																					
22	A8900	$ (47,662)																					
23	A9100	$ 50,000																					
24	B0600	$ (2,625,521)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
25	G0300	$ 83,006	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
26	G0900	$ 94,849	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
27	G1300	$ 4,418,162	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
28	G2400	$ (85,603)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
29	G5100	$ 1,412,037	$ -	$ 2,529	$ -	$ -	$ 224,143	$ -	$ -	$ -	$ 3,209	$ -	$ 78,865	$ -	$ -	$ -	$ 32,799	$ -	$ -	$ -	$ -	$ -	$ -
30	G5200	$ 140,771	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 9,643	$ -	$ -	$ -	$ -	$ -	$ -
31	G5900	$ 57,612	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 11,846	$ -	$ -	$ -	$ -	$ -	$ -
32	I0200	$ 258,378	$ -	$ 1,747	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
33	N0600	$ (14,137)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
34	N1700	$ 96,042	$ -	$ -																			
35	N51	$ 2,066,337	$ -	$ -	$ -	$ -	$ 240,678	$ -	$ -	$ -	$ 2,771	$ -	$ 86,124	$ -	$ -	$ -	$ 67,791	$ -	$ -	$ -	$ -	$ -	$ -
36	Dir-0036 - NMPC-Distribution	$ 293,446																					
37	Dir-0036 - NMPC-Gas	$ 142,487																					
38	Dir-0438 - Brooklyn Union Gas Co - KEDNY-Gas	$ (56,233)																					
39	**TOTAL**	**$ 54,211,239**	**$**	**34,139**	**$**	**$ -**	**$**	**6,833,882**	**$**	**$ -**	**$**	**87,429**	**$**	**2,506,945**	**$**	**27,776**	**$**	**1,530,381**	**$**	**$ -**	**$**	**$ -**	**$**
	Summary																						
Lines 36-38	Company Direct	$ 379,701	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Lines 20-35	KeySpan Corporate Services	$ 6,054,235	$ 4,276	$ -	$ -	$ -	$ 464,821	$ -	$ -	$ -	$ 5,981	$ -	$ 164,989	$ -	$ -	$ -	$ 122,079	$ -	$ -	$ -	$ -	$ -	$ -
Lines 1-19	NGUSA Service Company	$ 47,777,303	$ 29,863	$ -	$ -	$ -	$ 6,369,061	$ -	$ -	$ -	$ 81,449	$ -	$ 2,341,956	$ -	$ 27,776	$ -	$ 1,408,302	$ -	$ -	$ -	$ -	$ -	$ -
	TOTAL 54,211,239	**$**	**34,139**	**$**	**$ -**	**$**	**6,833,882**	**$**	**$ -**	**$**	**87,429**	**$**	**2,506,945**	**$**	**27,776**	**$**	**1,530,381**	**$**	**$ -**	**$**	**$ -**	**$**	**$ -**

National Grid
US Restructuring
Labor Savings Initiatives : Allocation by Business Unit

Total Rate Year Labor Savings

Line No.	Allocator	$ 54,211,239 Rate Year Embedded Savings	National Grid USA	$ 3,635	NE Hydro - Finance Co	$ -	NE Hydro - Trans Corp	$ 38,232	NE Hydro - Trans Electric Co	$ 39,118	NEES Energy	$ -	New England Electric Trans Co	$ 6,539	New England Power Company	$ 784,806	Newport America Corporation	$ -	Niagara Mohawk Holdings	$ -	Niagara Mohawk Power Corporation-ELEC	$ 14,971,917	Niagara Mohawk Power Corporation-GAS	$ 3,153,816
1	100	$ 135,283		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ 112,285		$ 22,998
2	102	$ 300,069		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ 249,057		$ 51,012
3	200	$ 31,275		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ 4,658
4	203	$ 38,957		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ 14,882		$ -
5	231	$ 533,365		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ 255,888		$ -
6	232	$ 78,524		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -
7	233	$ 174,455		$ -		$ -		$ -		$ -		$ -		$ -		$ 85,403		$ -		$ -		$ 62,671		$ -
8	238	$ 95,356		$ -		$ -		$ -		$ -		$ -		$ -		$ 7,363		$ -		$ -		$ 45,027		$ -
9	239	$ 91,532		$ -		$ -		$ -		$ -		$ -		$ -		$ 3,526		$ -		$ -		$ 21,561		$ 4,670
10	241	$ 48,371		$ -		$ -		$ -		$ -		$ -		$ -		$ 2,275		$ -		$ -		$ 13,912		$ 3,013
11	242	$ 208,534		$ -		$ -		$ -		$ -		$ -		$ -		$ 9,031		$ -		$ -		$ 55,228		$ 11,962
12	243	$ (91,136)		$ -		$ -		$ -		$ -		$ -		$ -		$ (5,340)		$ -		$ -		$ (32,653)		$ -
13	354	$ 29,499,282		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ 9,074,341		$ 1,858,600
14	382	$ 16,446,469		$ -		$ -		$ 35,216		$ 36,032		$ -		$ 6,023		$ 628,702		$ -		$ -		$ 3,844,717		$ 832,716
15	385	$ 90,203		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -
16	388	$ (18,253)		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ (4,275)		$ (1,052)
17	389	$ 320,711		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -
18	392	$ (242,461)		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -
19	394	$ 36,768		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -
20	A8700	$ 65,000																						
21	A8800	$ 84,963																						
22	A8900	$ (47,662)																						
23	A9100	$ 50,000																						
24	B0600	$ (2,625,521)		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -
25	G0300	$ 83,006		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -
26	G0900	$ 94,849		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -
27	G1300	$ 4,418,162		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -
28	G2400	$ (85,603)		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -
29	G5100	$ 1,412,037		$ 3,635		$ -		$ 3,016		$ 3,086		$ -		$ 516		$ 53,846		$ -		$ -		$ 329,279		$ 71,319
30	G5200	$ 140,771		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ 20,967
31	G5900	$ 57,612		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -
32	I0200	$ 258,378		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -
33	N0600	$ (14,137)		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -
34	N1700	$ 96,042																						
35	N51	$ 2,066,337		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ 636,550		$ 130,465
36	Dir-0036 - NMPC-Distribution	$ 293,446																		$ -		$ 293,446		
37	Dir-0036 - NMPC-Gas	$ 142,487																						$ 142,487
38	Dir-0438 - Brooklyn Union Gas Co - KEDNY-Gas	$ (56,233)																						
39	**TOTAL**	**$ 54,211,239**		**$ 3,635**		**$ -**		**$ 38,232**		**$ 39,118**		**$ -**		**$ 6,539**		**$ 784,806**		**$ -**		**$ -**		**$ 14,971,917**		**$ 3,153,816**
	Summary																							
Lines 36-38	Company Direct	$ 379,701		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ -		$ 293,446		$ 142,487
Lines 20-35	KeySpan Corporate Services	$ 6,054,235		$ 3,635		$ -		$ 3,016		$ 3,086		$ -		$ 516		$ 53,846		$ -		$ -		$ 965,829		$ 222,751
Lines 1-19	NGUSA Service Company	$ 47,777,303		$ -		$ -		$ 35,216		$ 36,032		$ -		$ 6,023		$ 730,960		$ -		$ -		$ 13,712,641		$ 2,788,577
	TOTAL 54,211,239	**$**		**$ 3,635**		**$ -**		**$ 38,232**		**$ 39,118**		**$ -**		**$ 6,539**		**$ 784,806**		**$ -**		**$ -**		**$ 14,971,917**		**$ 3,153,816**

National Grid
US Restructuring
Labor Savings Initiatives : Allocation by Business Unit

Total Rate Year Labor Savings

Line No.	Allocator		Rate Year Embedded Savings	Opinac NA	Prudence Corporation	Seneca-Upshur Petroleum	Valley Appliance & Merchandise	Wayfinder Group	TOTAL
			$ 54,211,239	**$ -**	**$ -**	**$ 12,363**	**$ -**	**$ 2,871**	
1	100		$ 135,283						$ 135,283
2	102		$ 300,069	$ -	$ -	$ -	$ -	$ -	$ 300,069
3	200		$ 31,275	$ -	$ -	$ -	$ -	$ -	$ 31,275
4	203		$ 38,957	$ -	$ -	$ -	$ -	$ -	$ 38,957
5	231		$ 533,365	$ -	$ -	$ -	$ -	$ -	$ 533,365
6	232		$ 78,524	$ -	$ -	$ -	$ -	$ -	$ 78,524
7	233		$ 174,455	$ -	$ -	$ -	$ -	$ -	$ 174,455
8	238		$ 95,356	$ -	$ -	$ -	$ -	$ -	$ 95,356
9	239		$ 91,532	$ -	$ -	$ -	$ -	$ -	$ 91,532
10	241		$ 48,371	$ -	$ -	$ -	$ -	$ -	$ 48,371
11	242		$ 208,534	$ -	$ -	$ -	$ -	$ -	$ 208,534
12	243		$ (91,136)	$ -	$ -	$ -	$ -	$ -	$ (91,136)
13	354		$ 29,499,282	$ -	$ -	$ -	$ -	$ -	$ 29,499,282
14	382		$ 16,446,469	$ -	$ -	$ 11,387	$ -	$ 2,871	$ 16,446,469
15	385		$ 90,203	$ -	$ -	$ -	$ -	$ -	$ 90,203
16	388		$ (18,253)	$ -	$ -	$ -	$ -	$ -	$ (18,253)
17	389		$ 320,711	$ -	$ -	$ -	$ -	$ -	$ 320,711
18	392		$ (242,461)	$ -	$ -	$ -	$ -	$ -	$ (242,461)
19	394		$ 36,768	$ -	$ -	$ -	$ -	$ -	$ 36,768
20	A8700		$ 65,000						$ 65,000
21	A8800		$ 84,963						$ 84,963
22	A8900		$ (47,662)						$ (47,662)
23	A9100		$ 50,000						$ 50,000
24	B0600		$ (2,625,521)	$ -	$ -	$ -	$ -		$ (2,625,521)
25	G0300		$ 83,006	$ -	$ -	$ -	$ -	$ -	$ 83,006
26	G0900		$ 94,849	$ -	$ -	$ -	$ -	$ -	$ 94,849
27	G1300		$ 4,418,162	$ -	$ -	$ -	$ -	$ -	$ 4,418,162
28	G2400		$ (85,603)	$ -	$ -	$ -	$ -	$ -	$ (85,603)
29	G5100		$ 1,412,037	$ -	$ -	$ 975	$ -	$ -	$ 1,412,037
30	G5200		$ 140,771	$ -	$ -	$ -	$ -	$ -	$ 140,771
31	G5900		$ 57,612	$ -	$ -	$ -	$ -	$ -	$ 57,612
32	I0200		$ 258,378	$ -	$ -	$ -	$ -	$ -	$ 258,378
33	N0600		$ (14,137)	$ -	$ -	$ -	$ -	$ -	$ (14,137)
34	N1700		$ 96,042						$ 96,042
35	N51		$ 2,066,337	$ -	$ -	$ -	$ -	$ -	$ 2,066,337
36	Dir-0036 - NMPC-Distribution		$ 293,446						$ 293,446
37	Dir-0036 - NMPC-Gas		$ 142,487						$ 142,487
38	Dir-0438 - Brooklyn Union Gas Co - KEDNY-Gas		$ (56,233)						$ (56,233)
39	**TOTAL**		**$ 54,211,239**	**$ -**	**$ -**	**$ 12,363**	**$ -**	**$ 2,871**	**$ 54,211,239**
	Summary								
Lines 36-38	Company Direct		$ 379,701	$ -	$ -	$ -	$ -	$ -	$ 379,701
Lines 20-35	KeySpan Corporate Services		$ 6,054,235	$ -	$ -	$ 975	$ -	$ -	$ 6,054,235
Lines 1-19	NGUSA Service Company		$ 47,777,303	$ -	$ -	$ 11,387	$ -	$ 2,871	$ 47,777,303
	TOTAL 54,211,239			**$ -**	**$ -**	**$ 12,363**	**$ -**	**$ 2,871**	**$ 54,211,239**

National Grid
US Restructuring
Labor Savings Initiatives : Allocation by Business Unit

Aggregate Fiscal Rate through CY11

Line No.	Allocator	Calendar Year Savings	Boston Gas Company	Colonial Gas	Energy North	EUA Energy Investment	Granite State Electric Company	GridAmerica Holdings	KEDLI	KEDNY	Keyspan Corporate Services	Keyspan Electric Services	Keyspan Energy Corp
		$ 48,206,179	**$ 3,952,768**	**$ 777,856**	**$ 418,140**	**$ -**	**$ 217,781**	**$ -**	**$ 3,056,644**	**$ 5,840,275**	**$ -**	**$ 4,413,251**	**$ (982)**
1	100	$ 318,673	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2	102	$ 361,858	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3	200	$ 93,825	$ 18,662	$ 3,962	$ 2,205	$ -	$ 1,232	$ -	$ 20,597	$ 27,997	$ -	$ 23,810	$ -
4	203	$ 116,872	$ -	$ -	$ -	$ -	$ 6,402	$ -	$ -	$ -	$ -	$ -	$ -
5	231	$ 483,594	$ -	$ -	$ -	$ -	$ 1,427	$ -	$ -	$ -	$ -	$ -	$ -
6	232	$ 56,089	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
7	233	$ 252,698	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8	238	$ 286,069	$ -	$ -	$ -	$ -	$ 3,280	$ -	$ -	$ -	$ -	$ -	$ -
9	239	$ 176,224	$ 12,007	$ 2,549	$ 1,419	$ -	$ 1,008	$ -	$ 13,252	$ 18,013	$ -	$ 19,481	$ -
10	241	$ 34,550	$ 2,874	$ 610	$ 340	$ -	$ 241	$ -	$ -	$ -	$ -	$ 4,664	$ -
11	242	$ 28,251	$ 2,164	$ 459	$ 256	$ -	$ 182	$ -	$ 2,388	$ 3,247	$ -	$ -	$ -
12	243	$ (65,097)	$ -	$ -	$ -	$ -	$ (566)	$ -	$ -	$ -	$ -	$ (10,946)	$ -
13	354	$ 20,696,422	$ 1,952,092	$ 362,835	$ 186,722	$ -	$ 74,264	$ -	$ 1,249,763	$ 2,601,375	$ -	$ 1,945,727	$ -
14	382	$ 17,684,826	$ 1,195,766	$ 253,847	$ 141,285	$ -	$ 100,388	$ -	$ 1,319,734	$ 1,793,898	$ -	$ 1,940,118	$ -
15	385	$ 64,431	$ 22,762	$ 4,832	$ 2,689	$ -	$ -	$ -	$ -	$ 34,148	$ -	$ -	$ -
16	388	$ 45,503	$ 3,502	$ 744	$ 414	$ -	$ 294	$ -	$ 3,866	$ 5,254	$ -	$ 5,683	$ -
17	389	$ 269,043	$ 54,090	$ 11,483	$ 6,391	$ -	$ 4,541	$ -	$ -	$ -	$ -	$ -	$ -
18	392	$ (80,820)	$ (22,454)	$ (4,767)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
19	394	$ 51,475	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
20	A8700	$ 32,500										$ 32,500	
21	A8800	$ 60,688											
22	A8900	$ (142,985)											
23	A9100	$ 25,000											
24	B0600	$ (875,174)	$ -	$ -	$ -	$ -	$ -	$ -	$ (289,489)	$ -	$ -	$ (585,685)	$ -
25	G0300	$ 82,862	$ 62,281	$ 13,222	$ 7,359	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
26	G0900	$ 67,750	$ -	$ -	$ -	$ -	$ -	$ -	$ 28,716	$ 39,033	$ -	$ -	$ -
27	G1300	$ 248,061	$ -	$ -	$ -	$ -	$ -	$ -	$ 56,115	$ 76,276	$ -	$ 82,493	$ -
28	G2400	$ (28,534)	$ (7,253)	$ (1,540)	$ (857)	$ -	$ -	$ -	$ (8,005)	$ (10,880)	$ -	$ -	$ -
29	G5100	$ 1,583,882	$ 106,832	$ 22,679	$ 12,623	$ -	$ 8,969	$ -	$ 117,908	$ 160,271	$ -	$ 173,334	$ (982)
30	G5200	$ 222,313	$ 44,219	$ 9,387	$ 5,225	$ -	$ -	$ -	$ 48,804	$ 66,338	$ -	$ -	$ -
31	G5900	$ 41,152	$ 24,571	$ 5,216	$ 2,903	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
32	I0200	$ 377,355	$ 47,346	$ 12,219	$ 7,923	$ -	$ -	$ -	$ 76,459	$ 82,585	$ -	$ 126,097	$ -
33	N0600	$ 300,000	$ -	$ -	$ -	$ -	$ -	$ -	$ 116,811	$ -	$ -	$ 183,189	$ -
34	N1700	$ 134,459							$ 21,917	$ 45,985		$ 37,111	
35	N51	$ 4,595,214	$ 433,305	$ 80,119	$ 41,245	$ -	$ 16,119	$ -	$ 277,808	$ 571,735	$ -	$ 435,675	$ -
36	Dir-0036 - NMPC-Distribution	$ 205,375											
37	Dir-0036 - NMPC-Gas	$ 101,777											
38	Dir-0438 - Brooklyn Union Gas Co - KEDNY-Gas	$ 300,000								$ 300,000			
39	**TOTAL**	**$ 48,206,179**	**$ 3,952,768**	**$ 777,856**	**$ 418,140**	**$ -**	**$ 217,781**	**$ -**	**$ 3,056,644**	**$ 5,840,275**	**$ -**	**$ 4,413,251**	**$ (982)**
	Summary												
Lines 36-38	Company Direct	$ 607,151	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 300,000	$ -	$ -	$ -
Lines 20-35	KeySpan Corporate Services	$ 6,724,542	$ 711,302	$ 141,303	$ 76,420	$ -	$ 25,087	$ -	$ 447,043	$ 1,056,343	$ -	$ 484,715	$ (982)
Lines 1-19	NGUSA Service Company	$ 40,874,486	$ 3,241,466	$ 636,554	$ 341,720	$ -	$ 192,693	$ -	$ 2,609,601	$ 4,483,932	$ -	$ 3,928,536	$ -
	TOTAL 48,206,179	**$**	**$ 3,952,768**	**$ 777,856**	**$ 418,140**	**$ -**	**$ 217,781**	**$ -**	**$ 3,056,644**	**$ 5,840,275**	**$ -**	**$ 4,413,251**	**$ (982)**

National Grid
US Restructuring
Labor Savings Initiatives : Allocation by Business Unit

Aggregate Fiscal Rate through CY11

Line No.	Allocator	Calendar Year Savings	Keyspan Energy Develop	Keyspan Engineering Services	Keyspan Services Inc	KS Energy Corp - West Hold	KS Energy Management	KS Energy Trading Services	KS Generation	KS Glenwood Energy	KS Holding Company West	KS LNG Regulated
		$ 48,206,179	$ (114,356)	$ -	$ 13,617	$ -	$ -	$ 16,914	$ 1,803,714	$ 36,314	$ -	$ -
1	100	$ 318,673	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2	102	$ 361,858	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3	200	$ 93,825	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4	203	$ 116,872	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5	231	$ 483,594	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
6	232	$ 56,089	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
7	233	$ 252,698	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8	238	$ 286,069	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
9	239	$ 176,224	$ -	$ -	$ -	$ -	$ -	$ -	$ 7,835	$ 312	$ -	$ -
10	241	$ 34,550	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,876	$ -	$ -	$ -
11	242	$ 28,251	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,412	$ 56	$ -	$ -
12	243	$ (65,097)	$ -	$ -	$ -	$ -	$ -	$ -	$ (4,402)	$ (175)	$ -	$ -
13	354	$ 20,696,422	$ -	$ -	$ -	$ -	$ -	$ 12,731	$ 659,892	$ -	$ -	$ -
14	382	$ 17,684,826	$ 25,170	$ -	$ 11,019	$ -	$ -	$ -	$ 780,295	$ 31,080	$ -	$ -
15	385	$ 64,431	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
16	388	$ 45,503	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
17	389	$ 269,043	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
18	392	$ (80,820)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
19	394	$ 51,475	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
20	A8700	$ 32,500										
21	A8800	$ 60,688							$ 60,688			
22	A8900	$ (142,985)	$ (142,985)									
23	A9100	25,000										
24	B0600	$ (875,174)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
25	G0300	$ 82,862	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
26	G0900	$ 67,750	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
27	G1300	$ 248,061	$ -	$ -	$ -	$ -	$ -	$ -	$ 33,178	$ -	$ -	$ -
28	G2400	$ (28,534)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
29	G5100	$ 1,583,882	$ 2,249	$ -	$ 984	$ -	$ -	$ 1,070	$ 69,713	$ 2,777	$ -	$ -
30	G5200	$ 222,313	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
31	G5900	$ 41,152	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
32	I0200	$ 377,355	$ -	$ -	$ -	$ -	$ -	$ -	$ 19,909	$ 2,264	$ -	$ -
33	N0600	$ 300,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
34	N1700	$ 134,459	$ 1,210	$ -	$ 1,614			$ 269	$ 26,354	$ -		
35	N51	$ 4,595,214	$ -	$ -	$ -	$ -	$ -	$ 2,844	$ 146,963	$ -	$ -	$ -
36	Dir-0036 - NMPC-Distribution	$ 205,375										
37	Dir-0036 - NMPC-Gas	$ 101,777										
38	Dir-0438 - Brooklyn Union Gas Co - KEDNY-Gas	$ 300,000										
39	**TOTAL**	**$ 48,206,179**	**$ (114,356)**	**$ -**	**$ 13,617**	**$ -**	**$ -**	**$ 16,914**	**$ 1,803,714**	**$ 36,314**	**$ -**	**$ -**
	Summary											
Lines 36-38	Company Direct	$ 607,151	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Lines 20-35	KeySpan Corporate Services	$ 6,724,542	$ (139,526)	$ -	$ 2,598	$ -	$ -	$ 4,183	$ 356,805	$ 5,040	$ -	$ -
Lines 1-19	NGUSA Service Company	$ 40,874,486	$ 25,170	$ -	$ 11,019	$ -	$ -	$ 12,731	$ 1,446,908	$ 31,273	$ -	$ -
	TOTAL 48,206,179	**$**	**$ (114,356)**	**$ -**	**$ 13,617**	**$ -**	**$ -**	**$ 16,914**	**$ 1,803,714**	**$ 36,314**	**$ -**	**$ -**

National Grid
US Restructuring
Labor Savings Initiatives : Allocation by Business Unit

Aggregate Fiscal Rate through CY11

Line No.	Allocator	Calendar Year Savings	KS New England	KS Port Jefferson Energy	KS Technologies Inc	Massachusetts Electric	Metrowest Realty	Nantucket Electric	Narragansett DIST	Narragansett TRAN	Narragansett Gas	National Grid Billing Entity
		$ 48,206,179	**$ -**	**$ 37,332**	**$**	**$ 6,459,820**	**$**	**$**	**84,124**	**$ 2,341,670**	**$ 40,025**	**$ 1,358,113**	**$**
1	100	$ 318,673	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2	102	$ 361,858	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3	200	$ 93,825	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4	203	$ 116,872	$ -	$ -	$ -	$ 34,536	$ -	$ 494	$ 12,152	$ -	$ -	$ 6,427	$ -
5	231	$ 483,594	$ -	$ -	$ -	$ 179,467	$ -	$ 2,570	$ 63,146	$ -	$ -	$ -	$ -
6	232	$ 56,089	$ -	$ -	$ -	$ 40,011	$ -	$ 573	$ 14,078	$ -	$ -	$ -	$ -
7	233	$ 252,698	$ -	$ -	$ -	$ 4,211	$ -	$ -	$ -	$ 34,001	$ -	$ -	$ -
8	238	$ 286,069	$ -	$ -	$ -	$ 91,950	$ -	$ 1,317	$ 32,353	$ -	$ -	$ -	$ -
9	239	$ 176,224	$ -	$ 319	$ -	$ 28,257	$ -	$ 405	$ 9,942	$ -	$ -	$ 4,135	$ -
10	241	$ 34,550	$ -	$ -	$ -	$ 6,764	$ -	$ 97	$ 2,380	$ -	$ -	$ 990	$ -
11	242	$ 28,251	$ -	$ 57	$ -	$ 5,093	$ -	$ 73	$ 1,792	$ -	$ -	$ 745	$ -
12	243	$ (65,097)	$ -	$ (179)	$ -	$ (15,877)	$ -	$ (227)	$ (5,586)	$ -	$ -	$ -	$ -
13	354	$ 20,696,422	$ -	$ -	$ -	$ 2,401,922	$ -	$ 27,584	$ 861,467	$ -	$ -	$ 689,598	$ -
14	382	$ 17,684,826	$ -	$ 31,747	$ -	$ 2,814,137	$ -	$ 40,293	$ 990,165	$ -	$ -	$ 411,797	$ -
15	385	$ 64,431	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
16	388	$ 45,503	$ -	$ -	$ -	$ 8,243	$ -	$ 118	$ 2,900	$ -	$ -	$ 1,206	$ -
17	389	$ 269,043	$ -	$ -	$ -	$ 127,297	$ -	$ 1,823	$ 44,790	$ -	$ -	$ 18,628	$ -
18	392	$ (80,820)	$ -	$ -	$ -	$ (52,843)	$ -	$ (757)	$ -	$ -	$ -	$ -	$ -
19	394	$ 51,475	$ -	$ -	$ -	$ -	$ -	$ -	$ 32,101	$ 6,024	$ 13,350	$ -	$ -
20	A8700	$ 32,500											
21	A8800	$ 60,688											
22	A8900	$ (142,985)											
23	A9100	$ 25,000											
24	B0600	$ (875,174)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
25	G0300	$ 82,862	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
26	G0900	$ 67,750	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
27	G1300	$ 248,061	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
28	G2400	$ (28,534)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
29	G5100	$ 1,583,882	$ -	$ 2,836	$ -	$ 251,421	$ -	$ 3,600	$ 88,463	$ -	$ -	$ 36,791	$ -
30	G5200	$ 222,313	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 15,228	$ -
31	G5900	$ 41,152	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 8,462	$ -
32	I0200	$ 377,355	$ -	$ 2,552	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
33	N0600	$ 300,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
34	N1700	$ 134,459	$ -	$ -									
35	N51	$ 4,595,214	$ -	$ -	$ -	$ 535,231	$ -	$ 6,163	$ 191,527	$ -	$ 150,756	$ -	
36	Dir-0036 - NMPC-Distribution	$ 205,375											
37	Dir-0036 - NMPC-Gas	$ 101,777											
38	Dir-0438 - Brooklyn Union Gas Co - KEDNY-Gas	$ 300,000											
39	**TOTAL**	**$ 48,206,179**	**$ -**	**$ 37,332**	**$ -**	**$ 6,459,820**	**$ -**	**$ 84,124**	**$ 2,341,670**	**$ 40,025**	**$ 1,358,113**	**$ -**	
	Summary												
Lines 36-38	Company Direct	$ 607,151	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Lines 20-35	KeySpan Corporate Services	$ 6,724,542	$ -	$ 5,388	$ -	$ 786,652	$ -	$ 9,763	$ 279,990	$ -	$ 211,237	$ -	
Lines 1-19	NGUSA Service Company	$ 40,874,486	$ -	$ 31,944	$ -	$ 5,673,168	$ -	$ 74,361	$ 2,061,680	$ 40,025	$ 1,146,876	$ -	
	TOTAL 48,206,179	**$**	**$ -**	**$ 37,332**	**$ -**	**$ 6,459,820**	**$ -**	**$ 84,124**	**$ 2,341,670**	**$ 40,025**	**$ 1,358,113**	**$ -**	

National Grid
US Restructuring
Labor Savings Initiatives : Allocation by Business Unit

Aggregate Fiscal Rate through CY11

Line No.	Allocator	Calendar Year Savings	National Grid Service Company USA	National Grid Trans Services	National Grid USA	NE Hydro - Finance Co	NE Hydro - Trans Corp	NE Hydro - Trans Electric Co	NEES Energy	New England Electric Trans Co	New England Power Company	Newport America Corporation
		$ 48,206,179	$ -	$ -	$ 4,078	$ -	$ 41,251	$ 42,206	$ -	$ 7,055	$ 888,058	$ -
1	100	$ 318,673	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2	102	$ 361,858	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3	200	$ 93,825	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4	203	$ 116,872	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5	231	$ 483,594	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
6	232	$ 56,089	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
7	233	$ 252,698	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 123,707	$ -
8	238	$ 286,069	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 22,089	$ -
9	239	$ 176,224	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 6,788	$ -
10	241	$ 34,550	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,625	$ -
11	242	$ 28,251	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,224	$ -
12	243	$ (65,097)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (3,814)	$ -
13	354	$ 20,696,422	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
14	382	$ 17,684,826	$ -	$ -	$ -	$ -	$ 37,868	$ 38,745	$ -	$ 6,476	$ 676,040	$ -
15	385	$ 64,431	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
16	388	$ 45,503	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
17	389	$ 269,043	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
18	392	$ (80,820)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
19	394	$ 51,475	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
20	A8700	$ 32,500										
21	A8800	$ 60,688										
22	A8900	$ (142,985)										
23	A9100	$ 25,000										
24	B0600	$ (875,174)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
25	G0300	$ 82,862	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
26	G0900	$ 67,750	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
27	G1300	$ 248,061	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
28	G2400	$ (28,534)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
29	G5100	$ 1,583,882	$ -	$ -	$ 4,078	$ -	$ 3,383	$ 3,462	$ -	$ 579	$ 60,399	$ -
30	G5200	$ 222,313	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
31	G5900	$ 41,152	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
32	I0200	$ 377,355	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
33	N0600	$ 300,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
34	N1700	$ 134,459										
35	N51	$ 4,595,214	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
36	Dir-0036 - NMPC-Distribution	$ 205,375										
37	Dir-0036 - NMPC-Gas	$ 101,777										
38	Dir-0438 - Brooklyn Union Gas Co - KEDNY-Gas	$ 300,000										
39	**TOTAL**	**$ 48,206,179**	$ -	$ -	**$ 4,078**	$ -	**$ 41,251**	**$ 42,206**	$ -	**$ 7,055**	**$ 888,058**	$ -
	Summary											
Lines 36-38	Company Direct	$ 607,151	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Lines 20-35	KeySpan Corporate Services	$ 6,724,542	$ -	$ -	$ 4,078	$ -	$ 3,383	$ 3,462	$ -	$ 579	$ 60,399	$ -
Lines 1-19	NGUSA Service Company	$ 40,874,486	$ -	$ -	$ -	$ -	$ 37,868	$ 38,745	$ -	$ 6,476	$ 827,659	$ -
	TOTAL 48,206,179	**$**	**$ -**	**$ -**	**$ 4,078**	**$ -**	**$ 41,251**	**$ 42,206**	**$ -**	**$ 7,055**	**$ 888,058**	**$ -**

National Grid
US Restructuring
Labor Savings Initiatives : Allocation by Business Unit

Aggregate Fiscal Rate through CY11 **$ 48,206,179**

Line No.	Allocator	Calendar Year Savings	Niagara Mohawk Holdings	Niagara Mohawk Power Corporation-ELEC	Niagara Mohawk Power Corporation-GAS	Opinac NA	Prudence Corporation	Seneca-Upshur Petroleum	Valley Appliance & Merchandise	Wayfinder Group	TOTAL
		$ 48,206,179	**$ -**	**$ 13,604,620**	**$ 2,849,467**	**$ -**	**$ -**	**$ 13,339**	**$ -**	**$ 3,087**	
1	100	$ 318,673	$ -	$ 264,499	$ 54,174						$ 318,673
2	102	$ 361,858	$ -	$ 300,342	$ 61,516	$ -	$ -	$ -	$ -	$ -	$ 361,858
3	200	$ 93,825	$ -	$ -	$ 13,975	$ -	$ -	$ -	$ -	$ -	$ 93,825
4	203	$ 116,872	$ -	$ 44,647	$ -	$ -	$ -	$ -	$ -	$ -	$ 116,872
5	231	$ 483,594	$ -	$ 232,010	$ -	$ -	$ -	$ -	$ -	$ -	$ 483,594
6	232	$ 56,089	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 56,089
7	233	$ 252,698	$ -	$ 90,780	$ -	$ -	$ -	$ -	$ -	$ -	$ 252,698
8	238	$ 286,069	$ -	$ 135,080	$ -	$ -	$ -	$ -	$ -	$ -	$ 286,069
9	239	$ 176,224	$ -	$ 41,512	$ 8,991	$ -	$ -	$ -	$ -	$ -	$ 176,224
10	241	$ 34,550	$ -	$ 9,937	$ 2,152	$ -	$ -	$ -	$ -	$ -	$ 34,550
11	242	$ 28,251	$ -	$ 7,482	$ 1,621	$ -	$ -	$ -	$ -	$ -	$ 28,251
12	243	$ (65,097)	$ -	$ (23,324)	$ -	$ -	$ -	$ -	$ -	$ -	$ (65,097)
13	354	$ 20,696,422	$ -	$ 6,366,473	$ 1,303,976	$ -	$ -	$ -	$ -	$ -	$ 20,696,422
14	382	$ 17,684,826	$ -	$ 4,134,210	$ 895,417	$ -	$ -	$ 12,245	$ -	$ 3,087	$ 17,684,826
15	385	$ 64,431	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 64,431
16	388	$ 45,503	$ -	$ 10,656	$ 2,623	$ -	$ -	$ -	$ -	$ -	$ 45,503
17	389	$ 269,043	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 269,043
18	392	$ (80,820)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (80,820)
19	394	$ 51,475	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 51,475
20	A8700	$ 32,500									$ 32,500
21	A8800	$ 60,688									$ 60,688
22	A8900	$ (142,985)									$ (142,985)
23	A9100	$ 25,000									$ 25,000
24	B0600	$ (875,174)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (875,174)
25	G0300	$ 82,862	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 82,862
26	G0900	$ 67,750	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 67,750
27	G1300	$ 248,061	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 248,061
28	G2400	$ (28,534)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (28,534)
29	G5100	$ 1,583,882	$ -	$ 369,352	$ 79,998	$ -	$ -	$ 1,094	$ -	$ -	$ 1,583,882
30	G5200	$ 222,313	$ -	$ -	$ 33,112	$ -	$ -	$ -	$ -	$ -	$ 222,313
31	G5900	$ 41,152	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 41,152
32	I0200	$ 377,355	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 377,355
33	N0600	$ 300,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 300,000
34	N1700	$ 134,459									$ 134,459
35	N51	$ 4,595,214	$ -	$ 1,415,590	$ 290,134	$ -	$ -	$ -	$ -	$ -	$ 4,595,214
36	Dir-0036 - NMPC-Distribution	$ 205,375		$ 205,375							$ 205,375
37	Dir-0036 - NMPC-Gas	$ 101,777			$ 101,777						$ 101,777
38	Dir-0438 - Brooklyn Union Gas Co - KEDNY-Gas	$ 300,000									$ 300,000
39	**TOTAL**	**$ 48,206,179**	**$ -**	**$ 13,604,620**	**$ 2,849,467**	**$ -**	**$ -**	**$ 13,339**	**$ -**	**$ 3,087**	**$ 48,206,179**
	Summary										
Lines 36-38	Company Direct	$ 607,151	$ -	$ 205,375	$ 101,777	$ -	$ -	$ -	$ -	$ -	$ 607,151
Lines 20-35	KeySpan Corporate Services	$ 6,724,542	$ -	$ 1,784,942	$ 403,245	$ -	$ -	$ 1,094	$ -	$ -	$ 6,724,542
Lines 1-19	NGUSA Service Company	$ 40,874,486	$ -	$ 11,614,304	$ 2,344,445	$ -	$ -	$ 12,245	$ -	$ 3,087	$ 40,874,486
	TOTAL 48,206,179	**$**	**$ -**	**$ 13,604,620**	**$ 2,849,467**	**$ -**	**$ -**	**$ 13,339**	**$ -**	**$ 3,087**	**$ 48,206,179**

Workpaper MDL-16
Paperless Billing Adjustment

The Narragansett Electric Company (Electrci Division)
Paper Billing and Electronic Billing Costs for Historic Test Year ended 12/31/2011

	(a)	(b) Jan-2011	(c) Feb-2011	(d) Mar-2011	(e) Apr-2011	(f) May-2011	(g) Jun-2011	(h) Jul-2011	(i) Aug-2011	(j) Sep-2011	(k) Oct-2011	(l) Nov-2011	(m) Dec-2011	(n) Total
	Paper Bill Costs:													
1	Paper (Forms)	$ 4,709	$ 4,625	$ 4,391	$ 4,541	$ 4,533	$ 4,519	$ 4,652	$ 4,353	$ 4,568	$ 4,477	$ 4,403	$ 4,282	$ 54,053
2	Envelopes	$ 9,851	$ 9,671	$ 9,172	$ 9,488	$ 9,477	$ 9,451	$ 9,734	$ 9,096	$ 9,560	$ 9,290	$ 9,209	$ 8,951	$ 112,950
3	Postage	$ 153,880	$ 152,712	$ 147,718	$ 154,657	$ 151,496	$ 154,761	$ 153,850	$ 153,831	$ 153,038	$ 152,245	$ 152,639	$ 148,163	$ 1,828,989
4	Print Costs	$ 10,294	$ 10,110	$ 9,599	$ 9,926	$ 9,910	$ 9,878	$ 10,169	$ 9,515	$ 9,987	$ 9,787	$ 9,626	$ 9,359	$ 118,159
5	Insert Costs	$ 7,145	$ 7,014	$ 6,652	$ 6,881	$ 6,874	$ 6,854	$ 7,060	$ 6,597	$ 6,933	$ 6,737	$ 6,679	$ 6,492	$ 81,917
6	Other*	$ 755	$ 724	$ 808	$ 741	$ 807	$ 564	$ 611	$ 776	$ 881	$ 526	$ 2,796	$ 731	$ 10,720
7	Total Paper Billing Cost	$ 186,633	$ 184,856	$ 178,340	$ 186,235	$ 183,097	$ 186,026	$ 186,076	$ 184,168	$ 184,966	$ 183,063	$ 185,351	$ 177,977	$ 2,206,788
8	Paper Bill Volume	470,045	461,421	437,636	452,728	452,205	450,929	464,447	434,021	456,120	443,249	439,377	427,078	5,389,256
9	Total Cost per Paper Bill	$ 0.39705	$ 0.40062	$ 0.40751	$ 0.41136	$ 0.40490	$ 0.41254	$ 0.40064	$ 0.42433	$ 0.40552	$ 0.41300	$ 0.42185	$ 0.41673	$ 0.40948
	Electronic Bill Costs:													
10	Web Costs	$ 0.04800	$ 0.04800	$ 0.04800	$ 0.04800	$ 0.04800	$ 0.04800	$ 0.04800	$ 0.04800	$ 0.04800	$ 0.04800	$ 0.04800	$ 0.04800	$ 30,246
11	Data Transfer	$ 0.00054	$ 0.00055	$ 0.00057	$ 0.00056	$ 0.00055	$ 0.00054	$ 0.00053	$ 0.00057	$ 0.00054	$ 0.00054	$ 0.00057	$ 0.00059	$ 350
12	FISERV surcharge	$ 0.02536	$ 0.02779	$ 0.03286	$ 0.03310	$ 0.03414	$ 0.03460	$ 0.03512	$ 0.03596	$ 0.03798	$ 0.03552	$ 0.03077	$ 0.03210	$ 20,909
13	Total Electronic Billing Cost	$ 0.07389	$ 0.07634	$ 0.08144	$ 0.08165	$ 0.08269	$ 0.08314	$ 0.08365	$ 0.08453	$ 0.08653	$ 0.08407	$ 0.07934	$ 0.08070	$ 51,505
14	Electronic Bill Volume	42,127	44,321	46,601	48,312	50,209	51,757	53,511	55,741	58,212	58,475	58,848	62,015	630,129
15	Total Electronic Bill Costs	$ 3,113	$ 3,383	$ 3,795	$ 3,945	$ 4,152	$ 4,303	$ 4,476	$ 4,712	$ 5,037	$ 4,916	$ 4,669	$ 5,004	$ 51,505
16	Net Cost per Electronic bill	$ 0.32316	$ 0.32429	$ 0.32607	$ 0.32971	$ 0.32221	$ 0.32940	$ 0.31699	$ 0.33979	$ 0.31900	$ 0.32894	$ 0.34251	$ 0.33604	$ 0.32774
17	Paperless Bill Savings	$ 13,614	$ 14,373	$ 15,195	$ 15,929	$ 16,178	$ 17,049	$ 16,962	$ 18,941	$ 18,569	$ 19,235	$ 20,156	$ 20,839	$ 207,039

1-6 Costs of producing a paper bill; line 6 includes presort fees (bills only), reports, SHU (manual processing), data transfer, tax, and tier 2 volume pricing credit
7 Sum of Lines 1-6
8 Monthly paper bill volume
9 Line 7 / Line 8
10 Represents the costs the Company incurs to receive bill images
11 Monthly cost of the line the Company maintains to facilitiate data transfers
12 Represents the payments to FISERV to facilitate electronic payments
13 Sum of Lines 10 - 12
14 Monthly electronic bill volume
15 Line 13 / Line 14
16 Line 9 / Line 13
17 Line 14 x Line 16

Workpaper MDL-17
Interest on Customer Deposits

nationalgrid

Thomas R. Teehan
Senior Counsel

January 9, 2012

VIA HAND DELIVERY & ELECTRONIC MAIL

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

Re: Customer Deposits Filing

Dear Ms. Massaro:

Pursuant to Paragraph 16 of The Narragansett Electric Company's[1] Terms and Conditions, Narragansett is required to pay interest on customer deposits based on the average rate over the prior calendar year for 10-year Constant Maturity Treasury Bonds as reported by the Federal Reserve Board. The rate of interest is adjusted on March 1, annually.

Effective March 1, 2012, the interest rate on customer deposits will be 2.78 percent. Enclosed is the Federal Reserve statistical release used in support of this interest rate.

Very truly yours,

Thomas R. Teehan

cc: S. Scialabba

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

280 Melrose Street, Providence, RI 02907
T: 401-784-7667 ■ F: 401-784-4321 ■ thomas.teehan@us.ngrid.com ■ www.nationalgrid.com

Series Description	Market yield on U.S. Treasury securities at 10-year constant maturity, quoted on investment basis
Unit:	Percent:_Per_Year
Multiplier:	1
Currency:	NA
Unique Identifier:	H15/H15/RIFLGFCY10_N.A
Time Period	RIFLGFCY10_N.A
1972	6.21
1973	6.85
1974	7.56
1975	7.99
1976	7.61
1977	7.42
1978	8.41
1979	9.43
1980	11.43
1981	13.92
1982	13.01
1983	11.1
1984	12.46
1985	10.62
1986	7.67
1987	8.39
1988	8.85
1989	8.49
1990	8.55
1991	7.86
1992	7.01
1993	5.87
1994	7.09
1995	6.57
1996	6.44
1997	6.35
1998	5.26
1999	5.65
2000	6.03
2001	5.02
2002	4.61
2003	4.01
2004	4.27
2005	4.29
2006	4.8
2007	4.63
2008	3.66
2009	3.26
2010	3.22
2011	2.78

Workpaper MDL-18
Investment Tax Credit

The Narragansett Electric Company d/b/a National Grid
Adjustments to Operating Expenses
Test Year Ended December 31, 2011
Amortization of Investment Tax Credit

		Amortization
1	February 2013	(35,420)
2	March 2013	(35,420)
3	April 2013	(35,420)
4	May 2013	(35,420)
5	June 2013	(35,420)
6	July 2013	(35,420)
7	August 2013	(35,420)
8	September 2013	(35,420)
9	October 2013	(35,420)
10	November 2013	(23,883)
11	December 2013	(18,898)
12	January 2014	(18,952)
13		
14	**Total**	(380,513)

Line Notes
1-12 From Company Books
14 Sum of Line 1 thru Line 12

Workpaper MDL-19-ELEC
Depreciation Expense – Electric

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
Docket No. R.I.P.U.C.
Workpaper MDL-19-ELEC
Page 1 of 3
Support for Schedule MDL-3-ELEC, Page 52

The Narragansett Electric Company d/b/a National Grid
Test Year Ended December 31, 2011
Detail Plant 101 & 106

Line No	Acct No.	Account Title	(a) Account 101 at 12/31/11	(b) Account 106 at 12/31/11	(c) Total Utility Plant	(d) IFA	(e) Distribution	(f) Depreciable Distribution	(g) Non-Depreciable Distribution	(h) Total Distribution
1	330	**Land and Land Rights**	$ 6,989		$ 6,989		$ 6,989	$ -	$ 6,989	$ 6,989
2	331	Structures & Improvements	1,993,757		1,993,757		1,993,757	-	1,993,757	1,993,757
3	332	Reservoirs Dams & Waterways	1,125,689		1,125,689		1,125,689	-	1,125,689	1,125,689
4		Total Hydro	$ 3,126,434		$ 3,126,434		$ 3,126,434	$ -	$ 3,126,434	$ 3,126,434
5										
6	350	**Land and Land Rights**	$ 8,731,632		$ 8,731,632	$ (8,731,632)	$ -	$ -	$ -	$ -
7	352	Structures & Improvements	3,598,798	17,796,031	21,394,829	(21,394,829)	-	-	-	-
8	353	Station Equipment	100,861,927	49,010,517	149,872,445	(149,872,445)	-	-	-	-
9	354	Towers & Fixtures	1,546,940	15,475	1,562,414	(1,562,414)	-	-	-	-
10	355	Poles and Fixtures	61,476,394	3,237,269	64,713,663	(64,713,663)	-	-	-	-
11	356	Overhead Conductors & Devices	41,343,400	1,047,311	42,390,711	(42,390,711)	-	-	-	-
12	357	Underground Conduit & Handholes	4,830,086	-	4,830,086	(4,830,086)	-	-	-	-
13	358	Underground Conductors & Devices	27,192,096	-	27,192,096	(27,192,096)	-	-	-	-
14	359	Roads and Trails	492,182	-	492,182	(492,182)	-	-	-	-
15		Total Transmission	$ 250,073,455	$ 71,106,603	$ 321,180,058	$ (321,180,058)	$ -	$ -	$ -	$ -
16										
17	361	Structures and Improvements	$ 7,769,448	$ 290,324	$ 8,059,772	$ -	$ 8,059,772	$ 8,059,772	$ -	$ 8,059,772
18	362	Station Equipment	169,729,518	5,173,500	174,903,018	-	174,903,018	174,903,018	-	174,903,018
19		Total Substation	$ 177,498,965	$ 5,463,825	$ 182,962,790	$ -	$ 182,962,790	$ 182,962,790	$ -	$ 182,962,790
20										
21	360	Land and Land Rights	$ 10,065,086		$ 10,065,086	$ -	$ 10,065,086	$ -	$ 10,065,086	$ 10,065,086
22	364	Poles, Towers and Fixtures	178,959,648	14,828,306	193,787,953	-	193,787,953	193,787,953	-	193,787,953
23	365	Overhead Conductors and Devices	254,021,439	10,268,259	264,289,698	-	264,289,698	264,289,698	-	264,289,698
24	366	Underground Conduit	62,788,191	1,856,624	64,644,816	-	64,644,816	64,644,816	-	64,644,816
25	367	Underground Conductors & Devices	139,310,041	4,203,786	143,513,826	-	143,513,826	143,513,826	-	143,513,826
26	368	Line Transformers	162,542,537	1,401,428	163,943,965	-	163,943,965	163,943,965	-	163,943,965
27	369	Services	77,963,358	1,275,780	79,239,138	-	79,239,138	79,239,138	-	79,239,138
28	370	Meters	51,144,400	39,821	51,184,222	-	51,184,222	51,184,222	-	51,184,222
29	371	Installations on Customer Premises	-	-	-	-	-	-	-	-
30	373	Street Lighting & Signal Systems	52,103,925	1,156,684	53,260,610	-	53,260,610	53,260,610	-	53,260,610
31	374	Asset Retire Costs for Dist Plant	-	-	-	-	-	-	-	-
32		Total Distribution	$ 988,898,625	$ 35,030,688	$ 1,023,929,313	$	$ 1,023,929,313	$ 1,013,864,228	$ 10,065,086	$ 1,023,929,313
33										
34		Total Substation and Distribution	$ 1,166,397,591	$ 40,494,512	$ 1,206,892,103	$	$ 1,206,892,103	$ 1,196,827,017	$ 10,065,086	$ 1,206,892,103
35										
36	389	Land and Land Rights	$ 975,638	$ -	$ 975,638	$ (56,685)	$ 918,952	$ -	$ 918,952	$ 918,952
37	390	Structures and Improvements	23,589,259	2,228,564	25,817,823	(1,500,034)	24,317,789	24,317,789	-	24,317,789
38	391	Office Furniture and Equipment	35,491	-	35,491	(2,062)	33,429	33,429	-	33,429
39	392	Passenger Cars - Transp Equipment	662,127	601,157	1,263,285	(73,398)	1,189,887	1,189,887	-	1,189,887
40	393	Stores Equipment	108,185	-	108,185	(6,286)	101,899	101,899	-	101,899
41	394	Tools, Shop & Garage Equipment	1,508,723	-	1,508,723	(87,658)	1,421,066	1,421,066	-	1,421,066
42	395	Laboratory Equipment	1,498,528	-	1,498,528	(87,066)	1,411,463	1,411,463	-	1,411,463
43	397	Communications Equipment	26,465,636	-	26,465,636	(1,537,672)	24,927,964	24,927,964	-	24,927,964
44	398	Miscellaneous Equipment	34,790		34,790	(2,021)	32,769	32,769	-	32,769
45	399	Other Tangible Property	12,143		12,143	(706)	11,437	11,437	-	11,437
46	399.1	Asset Retire Cost for Gen'l Plant	-		-	-	-	-	-	-
47		Total General Plant	$ 54,890,521	$ 2,829,721	$ 57,720,242	$ (3,353,587)	$ 54,366,655	$ 53,447,703	$ 918,952	$ 54,366,655
48										
49		**Grand Total Plant - All Categories**	$ 1,474,488,001	$ 114,430,836	$ (328,973,686)	$	$ 1,264,385,192	$ 1,250,274,720	$ 14,110,472	$ 1,264,385,192

Line Notes

1-49 From Company books

The Narragansett Electric Company d/b/a National Grid
Test Year Ended December 31, 2011
Analysis of Test Year Through Rate Year Cost of Removal

Line No.		January -March 2012 (a)	April -December 2012 (b)	CY 2012 (c)	January 2013 (d)	Rate Year February 1, 2013 - January 31, 2014 (e)
	Distribution					
1	FY 2012 Approved ISR	1,852,232		1,852,232		
2	FY 2013 Approved ISR		5,306,250	5,306,250	589,583	1,179,167
3	FY 2014 Assumed FY 2013 ISR Level					5,895,833
4	Total Distribution	1,852,232	5,306,250	7,158,482	589,583	7,075,000
5						
6	**General**					
7	General Applicable to Distribution	0	0	0	0	0
8						
9	**Distibution and General**	$ 1,852,232	$ 5,306,250	$ 7,158,482	$ 589,583	$ 7,075,000

Line Notes

1(a)	FY 2012 Approved ISR per R.I.P.U.C Docket 4218	6,579,000
	Less YTD Actuals thru December 2011	(4,726,768)
	Remaining FY 2012 ISR	1,852,232
2(b)	FY 2013 Approved ISR per R.I.P.U.C Docket 4307	7,075,000
	April - December 2012	75%
		5,306,250
2(d)	FY 2013 Approved ISR per R.I.P.U.C Docket 4307	7,075,000
	Janury 2013	8.33%
		589,583
3(d)	FY 2013 Approved ISR per R.I.P.U.C Docket 4307	7,075,000
	February - March 2013	16.67%
		1,179,167
3(e)	FY 2014 Assumed FY 2013 approved ISR Level	7,075,000
	April 2013 - Febraury 2014	83.33%
		5,895,833

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
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The Narragansett Electric Company d/b/a National Grid
Test Year Ended December 31, 2011
Additions and Retirements
Excluding Land and Land Rights

	Category	Calendar Year	Distribution	General	Total	Percentage of General Allocable to Transmission	Less Allocation of General to Tranmission	Total Distribution	% of Additions
			(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Additions	2011	38,600,404	426,305	39,026,709	2.64%	11,258	39,015,451	
2	Retirements	2011	6,802,590	-	6,802,590	2.64%	-	6,802,590	17.44%

Line Notes

Column (a)-(b) Per Company books
Column (d) Percentage calculated based on average salary allocator used for calendar year 2011 IFA
Column(g) Line 2(f)/Line 1(f)

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
Docket No. R.I.P.U.C.____
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Workpaper MDL-19-GAS
Depreciation Expense – Gas

The Narragansett Electric Company d/b/a National Grid
Test Year Ended December 31, 2011
Plant in Service

Line No.	Acct Total No.	Account Title	Utility Plant	Non-Depreciable Distribution	Total Depreciable Distribution
			(a)	(b)	(c)
1	40200	Gas Franchises & Consents	$ 213,499	213,499	$ 213,499
2	40300	Misc. Intangible Plant	24,084	24,084	24,084
3	40301	Misc. Intangible Plant - SL	28,649,542		28,649,542
4					
5		**Production Plant**			
6	40400	Prod. - Land & Land Rights	$ 208,196	$ 208,196	$ -
7	40500	Prod. - Structures & Improv	1,446,351		1,446,351
8	40700	Prod. - Other Power Equip.	45,873		45,873
9	41100	Prod. - LPG Equipment	1,057,412		1,057,412
10	42000	Prod. - Other Equipment	313,197		313,197
11		Total Production Plant	$ 3,071,029	$ 208,196	$ 2,862,833
12					
13		**Storage Plant**			
14	46000	Stor. - Land & Land Rights	$ 249,472	$ 249,472	$ -
15	46100	Stor. - Structures & Improv	3,200,312		3,200,312
16	46200	Stor.-Gas Holdrs. & LNG Eq	5,486,864		5,486,864
17	46300	Stor. Purification Equip.	9,543,177		9,543,177
18		Total Storage Plant	$ 18,479,825	$ 249,472	$ 18,230,353
19					
20		**Distribution Plant**			
21	47400	Dist.- Land & Land Rights	$ 768,799	768,799	$ -
22	47500	Gas Dist Stations Structures	8,463,024		8,463,024
23	47600	Distribution Mains	45,833,109		45,833,109
24	47603	Dist. River Crossing Mains	680,259		680,259
25	47604	Dist. Steel Mains - SL	4,190		4,190
26	47606	Dist. District Regulators	9,584,163		9,584,163
27	47611	Gas Mains - Steel	53,146,731		53,146,731
28	47612	Gas Mains - Plastic	153,680,433		153,680,433
29	47613	Gas Mains - Cast Iron	7,841,511		7,841,511
30	47615	Propane Lines	-		-
31	47616	Dist. Cathodic Protection	326,472		326,472
32	47617	Dist. Joint Seals	22,788,570		22,788,570
33	47700	Dist. Comp. Stat. Equip.	248,656		248,656
34	47810	Gas Measur & Reg Sta Equip	4,443,945		4,443,945
35	47900	Dist. Measur. Reg. GS Equip	5,911,573		5,911,573
36	47901	Dist. Meas. Reg. GS Eq - SL	1,399,586		1,399,586
37	48000	Gas Services - Plastic	190,324,535		190,324,535
38	48110	Sml Meter & Reg Bare Cost - Gas	24,635,909		24,635,909
39	48130	Lrg Meter & Reg Bare Cost - Gas	9,633,120		9,633,120
40	48140	Dist. ERT's	16,323,677		16,323,677
41	48200	Dist. ERT's Installation	3,163,330		3,163,330
42	48220	Sml Meter & Reg Instl Cost - Gas	46,630,686		46,630,686
43	48300	Dist. House Regulators	469,616		469,616
44	48400	Regultrs Instal Cost Domestic	614,691		614,691
45	48500	Ind Measr & Reg Sta Equip	61,634		61,634
46	48501	Ind Measr & Reg Sta Eq - SL	255,921		255,921
47	48600	Dist. Oth. Prop on Cust. Prem	271,765		271,765
48	48601	Dist. Consumer Prem Eq. - SL	-		-

The Narragansett Electric Company d/b/a National Grid
Test Year Ended December 31, 2011
Plant in Service

Line No.	Acct Total No.	Account Title	Utility Plant (a)	Non-Depreciable Distribution (b)	Total Depreciable Distribution (c)
49	48602	Dist. Consumer Prem Eq. - SL	110,131		110,131
50	48700	Dist. Other Equipment	534,429		534,429
51		Total Distribution Plant	$ 608,150,465	$ 768,799	$ 607,381,666
52					
53		**General Plant**			
54	48900	General Land & Land Rights	$ 285,357	285,357	$ -
55	49000	Gas Facility Struct & Improve	2,649,837		2,649,837
56	49100	Gas Offices Furn & Fixtures	3,181,663		3,181,663
57	49101	Gas Offices Furn & Fix - SL	4,907,638		4,907,638
58	49200	Transportation Equip	21,187		21,187
59	49201	Transportation Equip - SL	-		-
60	49202	Transportation Vehicles Banker	2,085,793		2,085,793
61	49300	Gas Stores Equipment	56,255		56,255
62	49400	Gas Shop Equipment	2,635,609		2,635,609
63	49500	Gas Laboratory Equipment	338,874		338,874
64	49600	Gas Power Operated Equipment	-		-
65	49730	Commun Radio Site Spe Gas	2,247,403		2,247,403
66	49741	Commun Equip Tel Site - SL	-		-
67	49742	Commun Equip Tel Site - SL	635,746		635,746
68	49810	Power and Supervision Control	2,931,941		2,931,941
69	49900	Intangible Leased Property	-		-
70	49901	Intangible Leased Prop Vehic	-		-
71		Total General Plant	$ 21,977,302	$ 285,357	$ 21,691,945
72					
73		**Grand Total Plant - All Categories**	$ 680,565,745	$ 1,749,407	$ 679,053,921

Line Notes

1-73	From Company books
73	Line 71 + Line51 +Line 18+Line 11 + Line 3 +Line 2 + Line 1

The Narragansett Electric Company d/b/a National Grid
Test Year Ended December 31, 2011
Analysis of Test Year Through Rate Year Cost of Removal

Line No.		January -March 2012 (a)	April -December 2012 (b)	CY 2012 (c)	January 2013 (d)	Rate Year February 1, 2013 - January 31, 2014 (e)
	Distribution					
1	FY 2012 Approved ISR	3,674,745		3,674,745		
2	FY 2013 Approved ISR		3,526,047	3,526,047	391,783	783,566
3	FY 2014 Assumed FY 2013 ISR Level					3,917,830
4	Total Distribution	3,674,745	3,526,047	7,200,792	391,783	4,701,396
5						
6	**General**					
7	General Plant	0	0	0	0	0
8						
9	**Distibution and General**	$ 3,674,745	$ 3,526,047	$ 7,200,792	$ 391,783	$ 4,701,396

Line Notes

1(a)	FY 2012 Approved ISR R.I.P.U.C. Docket 4219	5,755,088
	Less YTD Actuals thru December 2011	(2,080,343)
	Remaining FY 2012 ISR	3,674,745
2(b)	FY 2013 Approved ISR R.I.P.U.C. Docket 4306	4,701,396
	April - December 2012	75%
		3,526,047
2(d)	FY 2013 Approved ISR R.I.P.U.C. Docket 4306	4,701,396
	Janury 2013	8.33%
		391,783
3(d)	FY 2013 Approved ISR R.I.P.U.C. Docket 4306	4,701,396
	February - March 2013	16.67%
		783,566
3(e)	FY 2014 Assumed FY 2013 approved ISR Level	4,701,396
	April 2013 - Febraury 2014	83.33%
		3,917,830

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
Docket No. R.I.P.U.C. ____
Workpaper MDL-19-GAS
Page 3 of 4
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The Narragansett Electric Company d/b/a National Grid
Test Year Ended December 31, 2011
Analysis of Additions and Retirements

Line No.	Calendar Year	Additions (a)	Retirements (b)	Retirements as a % of additions (c)
1	2011	$ 41,596,416	$ 3,194,410	7.68%

Line Notes

1 From Company books

Workpaper MDL-20
Amortization of Loss on Reacquired Debt

The Narragansett Electric Company, d/b/a National Grid
Test Year Ended December 31, 2011
Adjustment for Rate Year - Loss on Reacquired Debt Amortization

Line No.	Description	Amount
1	Test Year Loss Reacquired Debt	$ 583,758
2	Less IFA Related Expenses	(117,627)
3	Test Year Loss Reacquired Debt - Distribution only	466,131
4		
5	Rate Year Adjusted Loss Reacquired Debt	386,109
6		
7	Rate Year Adjustment for Loss Reacquired Debt	$ (80,022)

Line Notes

1	Company books
2	From Workpaper MDL-1 ELEC Page 3 Line 33
5	Page 2 Line 33
7	Line 3 - Line 5

The Narragansett Electric Company, d/b/a National Grid
Test Year Ended December 31, 2011
Adjustment for Rate Year - Loss Reacquired Debt Amortization

		Combined			IFA			Distribution Only		
		Beginning Balance	Total Monthly Amortization	Ending Combined Balance	Beginning IFA Balance	Monthly Amortization	Ending IFA Balance	Beginning Balance	Monthly Amortization	Ending Distribution Balance
		(a)	(b)	(c) = (a) - (b)	(d)	(e)	(f) = (d) - (e)	(g) = (e) - (k)	(h) = (b) - (e)	(i) = (g) - (h)
1	January-2012	$ 4,742,527	$ 47,429	$ 4,695,098	$ 996,222	$ 9,561	$ 986,661	$ 3,746,305	$ 37,868	$ 3,708,437
2	February-2012	4,695,098	47,429	4,647,669	986,661	9,561	977,101	3,708,437	37,868	3,670,569
3	March-2012	4,647,669	47,429	4,600,241	977,101	9,561	967,540	3,670,569	37,868	3,632,700
4	April-2012	4,600,241	47,429	4,552,812	967,540	9,561	957,979	3,632,700	37,868	3,594,832
5	May-2012	4,552,812	47,429	4,505,383	957,979	9,561	948,419	3,594,832	37,868	3,556,964
6	June-2012	4,505,383	47,429	4,457,954	948,419	9,561	938,858	3,556,964	37,868	3,519,096
7	July-2012	4,457,954	47,429	4,410,525	938,858	9,561	929,298	3,519,096	37,868	3,481,228
8	August-2012	4,410,525	45,570	4,364,955	929,298	9,186	920,112	3,481,228	36,384	3,444,843
9	September-2012	4,364,955	44,454	4,320,501	920,112	8,961	911,151	3,444,843	35,493	3,409,350
10	October-2012	4,320,501	44,454	4,276,047	911,151	8,961	902,190	3,409,350	35,493	3,373,857
11	November-2012	4,276,047	44,454	4,231,593	902,190	8,961	893,229	3,373,857	35,493	3,338,364
12	December-2012	4,231,593	44,454	4,187,139	893,229	8,961	884,268	3,338,364	35,493	3,302,871
13										
14		$ 4,742,527	$ 555,388	$ 4,187,139	$ 996,222	$ 111,954	$ 884,268	$ 3,746,305	$ 443,434	$ 3,302,871
15										
16	January-2013	4,187,139	44,454	4,142,685	884,268	8,961	875,307	3,302,871	35,493	3,267,378
17	February-2013	4,142,685	44,454	4,098,231	875,307	8,961	866,346	3,267,378	35,493	3,231,885
18	March-2013	4,098,231	44,454	4,053,777	866,346	8,961	857,385	3,231,885	35,493	3,196,392
19	April-2013	4,053,777	44,454	4,009,322	857,385	8,961	848,424	3,196,392	35,493	3,160,899
20	May-2013	4,009,322	44,454	3,964,868	848,424	8,961	839,463	3,160,899	35,493	3,125,406
21	June-2013	3,964,868	44,454	3,920,414	839,463	8,961	830,502	3,125,406	35,493	3,089,912
22	July-2013	3,920,414	44,454	3,875,960	830,502	8,961	821,541	3,089,912	35,493	3,054,419
23	August-2013	3,875,960	44,454	3,831,506	821,541	8,961	812,580	3,054,419	35,493	3,018,926
24	September-2013	3,831,506	41,996	3,789,510	812,580	8,465	804,114	3,018,926	33,530	2,985,396
25	October-2013	3,789,510	32,604	3,756,906	804,114	6,572	797,542	2,985,396	26,032	2,959,364
26	November-2013	3,756,906	32,604	3,724,302	797,542	6,572	790,970	2,959,364	26,032	2,933,332
27	December-2013	3,724,302	32,604	3,691,698	790,970	6,572	784,398	2,933,332	26,032	2,907,301
28	January-2014	3,691,698	32,604	3,659,094	784,398	6,572	777,825	2,907,301	26,032	2,881,269
29										
30		$ 4,187,139	$ 528,045	$ 3,659,094	$ 884,268	$ 106,442	$ 777,825	$ 3,302,871	$ 421,602	$ 2,881,269
31	Less January 2013		(44,454)			(8,961)			(35,493)	
32										
33	**Rate Year Amorization**		**$ 483,591**			**$ 97,481**			**$ 386,109**	

Line/Column Notes
Column (e) = Column (b) * Average 2011 Plant Allocator 20.16% (Workpaper MDL-1 Page 3 Line 33
Column (a) = From Page 3 of 3 Column (n)

The Narragansett Electric Company, d/b/a National Grid
Test Year Ended December 31, 2011
Amortization Schedule

Line	Monthly amortization Series: Maturity	(a) M 12/1/2015	(b) N 8/1/2013	(c) O 4/1/2014	(d) P 6/1/2021	(e) S/T 7/1/2048	(f) BERIF 7/1/2012	(g) Total	(h) M 12/1/2015	(i) N 8/1/2013	(j) O 4/1/2014	(k) P 6/1/2021	(l) S/T 7/1/2048	(m) BERIF 7/1/2012	(n) Total
1	**December 2011**	**(6,169.24)**	**(11,850.00)**	**(11,038.57)**	**(8,967.18)**	**(6,429.08)**	**(2,974.80)**	**(47,428.87)**	**302,292.76**	**246,391.75**	**320,118.28**	**1,031,225.56**	**2,820,559.22**	**21,939.60**	**4,742,527.17**
2	January 2012	(6,169.24)	(11,850.00)	(11,038.57)	(8,967.18)	(6,429.08)	(2,974.80)	(47,428.87)	296,123.52	234,541.75	309,079.71	1,022,258.38	2,814,130.14	18,964.80	4,695,098.30
3	February 2012	(6,169.24)	(11,850.00)	(11,038.57)	(8,967.18)	(6,429.08)	(2,974.80)	(47,428.87)	289,954.28	222,691.75	298,041.14	1,013,291.20	2,807,701.06	15,990.00	4,647,669.43
4	March 2012	(6,169.24)	(11,850.00)	(11,038.57)	(8,967.18)	(6,429.08)	(2,974.80)	(47,428.87)	283,785.04	210,841.75	287,002.57	1,004,324.02	2,801,271.98	13,015.20	4,600,240.56
5	April 2012	(6,169.24)	(11,850.00)	(11,038.57)	(8,967.18)	(6,429.08)	(2,974.80)	(47,428.87)	277,615.80	198,991.75	275,964.00	995,356.84	2,794,842.90	10,040.40	4,552,811.69
6	May 2012	(6,169.24)	(11,850.00)	(11,038.57)	(8,967.18)	(6,429.08)	(2,974.80)	(47,428.87)	271,446.56	187,141.75	264,925.43	986,389.66	2,788,413.82	7,065.60	4,505,382.82
7	June 2012	(6,169.24)	(11,850.00)	(11,038.57)	(8,967.18)	(6,429.08)	(2,974.80)	(47,428.87)	265,277.32	175,291.75	253,886.86	977,422.48	2,781,984.74	4,090.80	4,457,953.95
8	July 2012	(6,169.24)	(11,850.00)	(11,038.57)	(8,967.18)	(6,429.08)	(2,974.80)	(47,428.87)	259,108.08	163,441.75	242,848.29	968,455.30	2,775,555.66	1,116.00	4,410,525.08
9	August 2012	(6,169.24)	(11,850.00)	(11,038.57)	(8,967.18)	(6,429.08)	(1,116.00)	(45,570.07)	252,938.84	151,591.75	231,809.72	959,488.12	2,769,126.58	(0.00)	4,364,955.01
10	September 2012	(6,169.24)	(11,850.00)	(11,038.57)	(8,967.18)	(6,429.08)		(44,454.07)	246,769.60	139,741.75	220,771.15	950,520.94	2,762,697.50		4,320,500.94
11	October 2012	(6,169.24)	(11,850.00)	(11,038.57)	(8,967.18)	(6,429.08)		(44,454.07)	240,600.36	127,891.75	209,732.58	941,553.76	2,756,268.42		4,276,046.87
12	November 2012	(6,169.24)	(11,850.00)	(11,038.57)	(8,967.18)	(6,429.08)		(44,454.07)	234,431.12	116,041.75	198,694.01	932,586.58	2,749,839.34		4,231,592.80
13	December 2012	(6,169.24)	(11,850.00)	(11,038.57)	(8,967.18)	(6,429.08)		(44,454.07)	228,261.88	104,191.75	187,655.44	923,619.40	2,743,410.26		4,187,138.73
14	January 2013	(6,169.24)	(11,850.00)	(11,038.57)	(8,967.18)	(6,429.08)		(44,454.07)	222,092.64	92,341.75	176,616.87	914,652.22	2,736,981.18		4,142,684.66
15	February 2013	(6,169.24)	(11,850.00)	(11,038.57)	(8,967.18)	(6,429.08)		(44,454.07)	215,923.40	80,491.75	165,578.30	905,685.04	2,730,552.10		4,098,230.59
16	March 2013	(6,169.24)	(11,850.00)	(11,038.57)	(8,967.18)	(6,429.08)		(44,454.07)	209,754.16	68,641.75	154,539.73	896,717.86	2,724,123.02		4,053,776.52
17	April 2013	(6,169.24)	(11,850.00)	(11,038.57)	(8,967.18)	(6,429.08)		(44,454.07)	203,584.92	56,791.75	143,501.16	887,750.68	2,717,693.94		4,009,322.45
18	May 2013	(6,169.24)	(11,850.00)	(11,038.57)	(8,967.18)	(6,429.08)		(44,454.07)	197,415.68	44,941.75	132,462.59	878,783.50	2,711,264.86		3,964,868.38
19	June 2013	(6,169.24)	(11,850.00)	(11,038.57)	(8,967.18)	(6,429.08)		(44,454.07)	191,246.44	33,091.75	121,424.02	869,816.32	2,704,835.78		3,920,414.31
20	July 2013	(6,169.24)	(11,850.00)	(11,038.57)	(8,967.18)	(6,429.08)		(44,454.07)	185,077.20	21,241.75	110,385.45	860,849.14	2,698,406.70		3,875,960.24
21	August 2013	(6,169.24)	(11,850.00)	(11,038.57)	(8,967.18)	(6,429.08)		(44,454.07)	178,907.96	9,391.75	99,346.88	851,881.96	2,691,977.62		3,831,506.17
22	September 2013	(6,169.24)	(9,391.75)	(11,038.57)	(8,967.18)	(6,429.08)		(41,995.82)	172,738.72	0.00	88,308.31	842,914.78	2,685,548.54		3,789,510.35
23	October 2013	(6,169.24)		(11,038.57)	(8,967.18)	(6,429.08)		(32,604.07)	166,569.48		77,269.74	833,947.60	2,679,119.46		3,756,906.28
24	November 2013	(6,169.24)		(11,038.57)	(8,967.18)	(6,429.08)		(32,604.07)	160,400.24		66,231.17	824,980.42	2,672,690.38		3,724,302.21
25	December 2013	(6,169.24)		(11,038.57)	(8,967.18)	(6,429.08)		(32,604.07)	154,231.00		55,192.60	816,013.24	2,666,261.30		3,691,698.14
26	**January 2014**	**(6,169.24)**		**(11,038.57)**	**(8,967.18)**	**(6,429.08)**		**(32,604.07)**	**148,061.76**		**44,154.03**	**807,046.06**	**2,659,832.22**		**3,659,094.07**
27	February 2014	(6,169.24)		(11,038.57)	(8,967.18)	(6,429.08)		(32,604.07)	141,892.52		33,115.46	798,078.88	2,653,403.14		3,626,490.00
28	March 2014	(6,169.24)		(11,038.57)	(8,967.18)	(6,429.08)		(32,604.07)	135,723.28		22,076.89	789,111.70	2,646,974.06		3,593,885.93
29	April 2014	(6,169.24)		(11,038.57)	(8,967.18)	(6,429.08)		(32,604.07)	129,554.04		11,038.32	780,144.52	2,640,544.98		3,561,281.86
30	May 2014	(6,169.24)		(11,038.32)	(8,967.18)	(6,429.08)		(32,603.82)	123,384.80		0.00	771,177.34	2,634,115.90		3,528,678.04
31	June 2014	(6,169.24)			(8,967.18)	(6,429.08)		(21,565.50)	117,215.56			762,210.16	2,627,686.82		3,507,112.54
32	July 2014	(6,169.24)			(8,967.18)	(6,429.08)		(21,565.50)	111,046.32			753,242.98	2,621,257.74		3,485,547.04

Line/Column Notes
Coulmn(g) = Sum of Column (a) through Column(f)
Column(h) = Previous month balance in Column (h) plus Column (a)
Column(i) = Previous month balance in Column (i) plus Column (b)
Column(j) = Previous month balance in Column (j) plus Column (c)
Column(k) = Previous month balance in Column (k) plus Column (d)
Column(l) = Previous month balance in Column (l) plus Column (e)
Column(m) = Previous month balance in Column (m) plus Column (f)

Workpaper MDL-21-ELEC
Other Rate Base Items – Electric

The Narragansett Electric Company d/b/a National Grid
Test Year Ended December 31, 2011
Other Rate Base Adjustments

	Twelve Months Ended December 31,	CIAC	Materials and Supplies	Prepayments	Customer Deposits
1	2008	$ 102,772	$ 6,704,270	$ 2,769	$ 3,062,973
2	2009	102,772	5,220,370	3,208	3,172,663
3	2010	102,772	4,996,291	-	3,409,639
4	2011	102,772	6,755,001	2,050,327	5,784,669
5					
6	Average Change	$ (0)	$ 16,910	$ 682,519	$ 907,232
7					
8					
9	Annual Change for Items Using an Average Calculation		16,910		907,232
10					
11	Percentage Applicable to IFA	0.00%	20.16%	20.16%	0.00%
12					
13	Less: Amount Applicable to IFA	-	(3,409)	-	-
14					
15	Total 2011 Distribution Only Increase	-	13,501	-	907,232
16					
17	Monthly	$ -	$ 1,125	$ -	$ 75,603

Line Notes

1 - 4	From Company books
6	(Line 4 - Line 1)/3
11	From Workpaper MDL-1 Page 3 Line 3
13	Line 9 * Line 11
15	Line 9 - Line 13
17	Line 15/12

Workpaper MDL-21-GAS
Other Rate Base Items – Gas

The Narragansett Electric Company, d/b/a National Grid
Test Year Ended December 31, 2011
Other Rate Base Adjsutments

	Twelve Months Ended December 31,	Materials and Supplies (a)	Y2K (b)
1	2008	$ 2,303,050	$ 1,500,000
2	2009	1,604,578	1,260,000
3	2010	2,308,393	1,020,000
4	2011	3,087,476	780,000
5			
6	Average Change	$ 261,475	$ (240,000)
7			
8	Annual Change for Items Using an Average Calculation	261,475	(240,000)
9			
10	Monthly	$ 21,790	$ (20,000)

Line Notes

1 - 4 (a) From Company books
1(b) From Page 2 Line 33
2(b) From Page 2 Line 37
3(b) From Page 2 Line 41
4(b) From Page 2 Line 45
6 (Line 4 - Line 1)/3
8 Line 6
10 Line 8/12

The Narragansett Electric Company, d/b/a National Grid
Test Year Ended December 31, 2011
Other Rate Base Adjsutments

1	**Y2K Amort - Mth**		**20,000**		
4					
5				**Total**	**Y2K**
6					
7	Balance		09/30/2007	2,804,843	1,800,000
8		Amortization		(373,979)	(240,000)
9	Balance		09/30/2008	2,430,864	1,560,000
10		Amortization		(373,979)	(240,000)
11	Balance		09/30/2009	2,056,885	1,320,000
12		Amortization		(373,979)	(240,000)
13	Balance		09/30/2010	1,682,906	1,080,000
14		Amortization		(373,979)	(240,000)
15	Balance		09/30/2011	1,308,927	840,000
16		Amortization		(373,979)	(240,000)
17	Balance		09/30/2012	934,948	600,000
18		Amortization		(373,979)	(240,000)
19	Balance		09/30/2013	560,969	360,000
20		Amortization		(373,979)	(240,000)
21	Balance		09/30/2014	186,990	120,000
22		Amortization		(186,990)	(120,000)
23	Balance		03/31/2015	0	-
24					
25				**Total**	**Y2K**
26					
27	June		2007	2,898,338	1,860,000
28	September		2007	2,804,843	1,800,000
29	December		2007	2,711,349	1,740,000
30	March		2008	2,617,854	1,680,000
31	June		2008	2,524,359	1,620,000
32	September		2008	2,430,864	1,560,000
33	December		2008	2,337,370	1,500,000
34	March		2009	2,243,875	1,440,000
35	June		2009	2,150,380	1,380,000
36	September		2009	2,056,885	1,320,000
37	December		2009	1,963,391	1,260,000
38	March		2010	1,869,896	1,200,000
39	June		2010	1,776,401	1,140,000
40	September		2010	1,682,906	1,080,000
41	December		2010	1,589,412	1,020,000
42	March		2011	1,495,917	960,000
43	June		2011	1,402,422	900,000
44	September		2011	1,308,927	840,000
45	December		2011	1,215,433	780,000
46	March		2012	1,121,938	720,000
47	June		2012	1,028,443	660,000
48	September		2012	934,948	600,000
49	December		2012	841,454	540,000
50	March		2013	747,959	480,000
51	June		2013	654,464	420,000
52	September		2013	560,969	360,000
53	December		2013	467,474	300,000
54	March		2014	373,980	240,000
55	June		2014	280,485	180,000
56	September		2014	186,990	120,000
57	December		2014	93,495	60,000
58	March		2015	1	-

Workpaper MDL-22-ELEC
Accumulated Deferred Income Tax - Electric

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
Docket No. R.I.P.U.C. ____
Workpaper MDL-22-ELEC
Page 1 of 9
Support for Schedule MDL-3 ELEC, Page 70

The Narragansett Electric Company d/b/a National Grid
Federal Tax Depreciation 2012-2014
Based Upon Tax Plant at 03/31/11 and Estimated Additions

Line No.	Description	03/31/12	03/31/13	03/31/14
		(a)	(b)	(c)
1	Narragansett Electric Tax Depreciation of Embedded Distribution Plant	$21,826,800	$20,345,428	$18,794,730
2				
3	Total	$21,826,800	$20,345,428	$18,794,730
4				
5				
6		Calendar 2012	January 2013	Rate Year
7				
8	Embedded Tax Depreciation (Calendar Conversion of Above)	20,715,771	1,695,452	19,053,180
9	Narragansett Electric Tax Depreciation of Estimated Additions	38,464,146	3,478,467	20,100,464
10				
11	Total	$59,179,916	$5,173,919	$39,153,644
12				
13	Allocated total Power Tax Depreciation from Tax Department by the ratio of distribution/transmission tax basis capital additions.			
14				
15	Tax Depreciation for FY11 Property in Service			
16		Total	Percentage	
17		Tax Depreciation	Distribution	Distribution
18				
19	Fiscal Year 2012	$35,272,787	61.88%	$21,826,800
20	Fiscal Year 2013	$32,878,842	61.88%	$20,345,428
21	Fiscal Year 2014	$30,372,867	61.88%	$18,794,730
22				

Line Notes
1(a) - 1(c) Line 19 (c) - Line 21(c)
8 (a) Line 1(a) *25% + Line 1(b) *75%
8 (b) Line 1(b)/12
8 (c) Line 1(b) /12*2 + Line 1(c)/12*10
9 From Page 2 Line 8(d) - Line 8(f)
11 Line 8 + Line 9
19 - 21 From Page 7 Line 1, Line 4 & Line 7

THE NARRAGANSETT ELECTRIC COMPANY
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The Narragansett Electric Company d/b/a National Grid
Federal Tax Depreciation 2012-2014
Summary

Line No.	Narragansett Electric Company	Capital Additions	Capital Repairs Current Deduct	Yr 1 Bonus	Total Tax Depreciation and Repairs Deduction 2012	2013	2014
		(a)	(b)	(c)	(d)	(e)	(f)
1	January - December 2012 Capital Repairs/Bonus	57,389,376	10,259,008	20,030,407	30,289,414		
2	January - December 2012 MACRS				1,016,249	1,956,346	1,809,464
3	January - December 2012 COR				7,158,482		
4	January 2013 Capital Repairs	4,432,409	796,178			796,178	
5	January 2013 MACRS					136,359	
6	January 2013 COR					589,583	
7	February 2013 - January 2014 Capital Repairs/Bonu	53,870,420	9,554,139				9,554,139
8	February 2013 - January 2014 MACRS						1,661,861
9	February 2013 - January 2014 COR						7,075,000
10							
11							
12	Total	$ 115,692,205	$	$ 20,030,407	$ 38,464,146	$ 3,478,467	$ 20,100,464

Line Note

1(b)	From Page 4 Line 5(a)
1(c)	From Page 4 Line 14
1(d)	Line 1(b) + Line 1(c)
2(d)	From Page 4 Line 22(a)
2 (e)	From Page 4 Line 22(b)
2 (f)	From Page 4 Line 22(c)
4 (b)	From Page 5 Line 5(a)
4 (e)	Line 4(b) + Line 1(c)
5(e)	From Page 5 Line 13(a)
6(e)	From Page 5 Line 15(a)
5(f)	From Page 4 Line 13(b)
7(b)	From Page 6 Line 5(a)
7(f)	Line 7(b) + Line 7(c)
8(f)	From Page 6 Line 13(a)
9(f)	From Page 6 Line 15(a)
12	Sum of Line 1 through Line 9

The Narragansett Electric Company d/b/a National Grid
PowerTax Depreciation Summary
Tax Year 2011

Line No.	Description	Amount	Percent
		(a)	(b)
1	Transmission	30,968,296	38.27%
2	Distribution and General	50,065,120	61.88%
3			
4	Total	$81,033,416	
5			
6	Less Fully Depreciated Transportation	(120,231)	
7	Total	$80,913,184	100.00%

Column Notes

(a) Page 8, Depreciation Column

(b) Line 1 = Column (a), Line 1 / Column (a), Line 7; Line 2 = Column (a), Line 2 / Column (a), Line 7

Line Notes

4 Sum of Lines 1 through 3

7 Line 4 + Line 6

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The Narragansett Electric Company d/b/a National Grid
Calculation of Tax Depreciation and Repairs Deduction
On CY 2012 Capital Investment

		Reference	Calendar Year 2012 (a)	Calendar Year 2013 (b)	Calendar Year 2014 (c)
	Capital Repairs Deduction				
1	Plant Additions	From Page 2, Line 1(a)	$ 57,389,376		
2	Less: General Plant		(2,233,421)		
3	Plant Eligible for Capital Repairs Deduction		55,155,955		
4	Capital Repairs Deduction Rate	Per Tax Department	18.60%		
5	Capital Repairs Deduction	Line 3 * Line 4	10,259,008		
6					
7	Bonus Depreciation				
8	Plant Additions	Line 1	57,389,376		
9	Less Capital Repairs Deduction	Line 5	10,259,008		
10	Plant Additions Net of Capital Repairs Deduction	Line 8 - Line 9	47,130,369		
11	Percent of Plant Eligible for Bonus Depreciation	Per Tax Department	85.00%		
12	Plant Eligible for Bonus Depreciation	Line 10 * Line 11	40,060,813		
13	Bonus Depreciation Rate		50.00%		
14	Total Bonus Depreciation	Line 12 * Line 13	20,030,407		
15					
16	Remaining Tax Depreciation				
17	Plant Additions	Line 1	57,389,376		
18	Less Capital Repairs Deduction	Line 5	(10,259,008)		
19	Less Bonus Depreciation	Line 14	(20,030,407)		
20	Remaining Plant Additions Subject to 20 YR MACRS Tax Depreciation	Sum of Line 17 through 19	27,099,962	27,099,962	27,099,962
21	20 YR MACRS Tax Depreciation Rates		3.750%	7.219%	6.677%
22	Remaining Tax Depreciation	Line 20 * Line 21	1,016,249	1,956,346	1,809,464
23					
24	Cost of Removal	From Workpaper MDL-19 ELEC Page 2 Line 9(c)	$ 7,158,482		
25					
26	Total Tax Depreciation and Repairs Deduction	Line 5 + Line 14 + Line 22 + Line 24	$38,464,146	$1,956,346	$1,809,464

The Narragansett Electric Company d/b/a National Grid
Calculation of Tax Depreciation and Repairs Deduction
On January 2013 Capital Investment

		Reference	January 2013 (a)	January 2014 (b)
	Capital Repairs Deduction			
1	Plant Additions	From Page 2, Line 2(a)	$ 4,432,409	
2	Less: General Plant		(151,880)	
3	Plant Eligible tfor Capital Repairs Deduction		4,280,528	
4	Capital Repairs Deduction Rate	Per Tax Department	18.60%	
5	Capital Repairs Deduction	Line 3 * Line 4	796,178	
6				
7				
8	Remaining Tax Depreciation			
9	Plant Additions	Line 1	4,432,409	
10	Less Capital Repairs Deduction	Line 5	(796,178)	
11	Remaining Plant Additions Subject to 20 YR MACRS Tax Depreciation	Line 8 - Line 9	3,636,231	3,636,231
12	20 YR MACRS Tax Depreciation Rates		3.750%	7.219%
13	Remaining Tax Depreciation	Line 11 * Line 12	136,359	262,499
14				
15	Cost of Removal	From Workpaper MDL-19 ELEC Page 2 Line 9(d)	$ 589,583	
16				
17	Total Tax Depreciation and Repairs Deduction	Line 5 + Line 13 + Line 15	$ 1,522,121	$ 262,499

The Narragansett Electric Company d/b/a National Grid
Calculation of Tax Depreciation and Repairs Deduction
On Rate Year for Twelve months ended January 2014 Capital Investment

		Reference	Rate Year 2014 (a)
	Capital Repairs Deduction		
1	Plant Additions	From Page 2, Line 2(a)	$ 53,870,420
2	Less: General Plant		(2,504,080)
3	Plant Eligible tfor Capital Repairs Deduction		51,366,341
4	Capital Repairs Deduction Rate	Per Tax Department	18.60%
5	Capital Repairs Deduction	Line 3 * Line 4	9,554,139
6			
7			
8	Remaining Tax Depreciation		
9	Plant Additions	Line 1	53,870,420
10	Less Capital Repairs Deduction	Line 5	(9,554,139)
11	Remaining Plant Additions Subject to 20 YR MACRS Tax Depreciation	Line 8 - Line 9	44,316,281
12	20 YR MACRS Tax Depreciation Rates		3.750%
13	Remaining Tax Depreciation	Line 11 * Line 12	1,661,861
14			
15	Cost of Removal	From Workpaper MDL-19 ELEC Page 2 Line 9(e)	$ 7,075,000
16			
17	Total Tax Depreciation and Repairs Deduction	Line 5 + Line 13 + Line 15	$ 18,291,000

The Narragansett Electric Company d/b/a National Grid
Federal Tax Depreciation 2012-2014

	Tax_Year	Tax_Book_View	Consol_Desc	Version	Reserve_Additions
1	2012	Federal	49- THE NARRAGANSETT ELECTRIC COMPA	Forecast 2012-2017 - New England	35,272,786.74
2	2012	State	49- THE NARRAGANSETT ELECTRIC COMPA	Forecast 2012-2017 - New England	43,960,052.90
3					
4	2013	Federal	49- THE NARRAGANSETT ELECTRIC COMPA	Forecast 2012-2017 - New England	32,878,842.35
5	2013	State	49- THE NARRAGANSETT ELECTRIC COMPA	Forecast 2012-2017 - New England	40,958,094.92
6					
7	2014	Federal	49- THE NARRAGANSETT ELECTRIC COMPA	Forecast 2012-2017 - New England	30,372,867.14
8	2014	State	49- THE NARRAGANSETT ELECTRIC COMPA	Forecast 2012-2017 - New England	37,908,352.00

Line Notes

1-8 Per Power Tax Depreciation System

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49- THE NARRAGANSETT ELECTRIC COMPA
PowerTax Depreciation Summary Report 6
FY11 TR - NE with Est Cas Loss
Rpt # 16 3/2/2012 11:32 AM

Grouped By: Total Tax Classes

Tax Book : Federal
Tax Year : 2011

Tax Class	Beginning Asset Balance	Additions/ Retirement	Depreciable Base	Beginning Reserve	Depreciation	Capitalized Depreciation	Gain/ (Loss)	Salvage	Cost of Removal	Ending Asset Balance	Ending Reserve
<345 KV Trans	$149,075,018.98	($329,209.16)	$149,075,018.98	$90,566,520.72	$6,677,510.32 (1)	$0.00	$0.00	$0.00	$0.00	$149,075,018.98	$97,244,031.04
<345 KV Trans - 15 Yr. Life	($8,389,084.60)	$18,987,076.59	$10,598,000.06	($2,574,630.23)	$23,962,981.55 (1)	$0.00	$0.00	$0.00	$0.00	$10,598,000.06	($2,206,721.68)
345 KV Trans	$1,012,411.23	($162.85)	$1,012,411.23	$460,055.89	$44,193.37 (1)	$0.00	$0.00	$0.00	$0.00	$1,012,411.23	$504,249.26
481A-R <345 KV Trans	$2,126,828.39	$0.00	$2,126,828.39	$1,776,964.80	$67,317.70 (1)	$0.00	$0.00	$0.00	$0.00	$2,126,828.39	$1,844,282.50
481A-R 345 KV Trans	$5,392.03	$0.00	$5,392.03	$2,893.84	$237.09 (1)	$0.00	$0.00	$0.00	$0.00	$5,392.03	$3,130.93
481A-R Distribution	$32,757,898.29	$0.00	$32,757,898.29	$27,408,931.22	$848,525.95 (2)	$0.00	$0.00	$0.00	$0.00	$32,757,898.29	$28,257,457.17
481A-R Transmission	$1,911,986.39	$0.00	$1,911,986.39	$1,851,183.40	$20,827.67 (1)	$0.00	$0.00	$0.00	$0.00	$1,911,986.39	$1,872,011.07
Computer Equipment	$249,798.90	$0.00	$58,323.00	$249,798.90	$0.00	$0.00	$0.00	$0.00	$0.00	$249,798.90	$249,798.90
Distribution	$754,693,682.71	($30,728,896.28)	$729,537,921.88	$508,272,620.85	$47,964,950.19 (2)	$0.00	$0.00	$0.00	$0.00	$729,537,940.02	$533,825,437.91
Distribution Easements	$2,296,081.00	$0.00	$2,296,081.00	$1,655,188.73	$49,840.41 (2)	$0.00	$0.00	$0.00	$0.00	$2,296,081.00	$1,705,029.14
General Equipment	$2,647,100.84	($13,435.93)	$2,633,664.91	$2,647,100.84	$0.00	$0.00	$127.69	$0.00	$0.00	$2,633,664.91	$2,633,664.91
General Plant	$51,987,942.81	($632,704.66)	$51,375,647.55	$51,519,758.68	$431,892.49 (2)	$0.00	$0.00	$0.00	$0.00	$51,355,238.15	$50,900,343.05
General Structures	$24,572,579.56	$41,512.56	$24,466,509.44	$16,001,141.13	$417,849.85 (2)	$0.00	$0.00	$0.00	$0.00	$24,717,215.77	$16,317,477.53
Hydro	$2,265,816.18	$0.00	$2,265,816.18	$2,265,816.18	$0.00	$0.00	$0.00	$0.00	$0.00	$2,265,816.18	$2,265,816.18
Intangible Plant	$522,431.00	$0.00	$522,431.00	$522,431.00	$0.00	$0.00	$0.00	$0.00	$0.00	$522,431.00	$522,431.00
Office Equipment	$385,869.00	$0.00	$385,869.00	$385,869.00	$0.00	$0.00	$0.00	$0.00	$0.00	$385,869.00	$385,869.00
Other Property	$120,816.00	$0.00	$120,816.00	$120,816.00	$0.00	$0.00	$0.00	$0.00	$0.00	$120,816.00	$120,816.00
RAR A&G Capitalized	$113,843.00	$0.00	$28,164.00	$113,843.00	$0.00	$0.00	$0.00	$0.00	$0.00	$113,843.00	$113,843.00
RAR Customer Connections	$68,196.00	$0.00	$0.00	$68,196.00	$0.00	$0.00	$0.00	$0.00	$0.00	$68,196.00	$68,196.00
RAR ITC - Distr	($23,434.00)	$0.00	($23,434.00)	($23,434.00)	$0.00	$0.00	$0.00	$0.00	$0.00	($23,434.00)	($23,434.00)
RAR ITC - Hydro	($15,643.00)	$0.00	($15,643.00)	($15,643.00)	$0.00	$0.00	$0.00	$0.00	$0.00	($15,643.00)	($15,643.00)
Repairs 481(a) Balance	$3,211,383.00	$0.00	$3,211,383.00	$120,426.86	$231,829.74 (2)	$0.00	$0.00	$0.00	$0.00	$3,211,383.00	$352,256.60
Sub-Station	$2,215,997.21	$0.00	$2,215,997.21	$2,215,997.21	$0.00	$0.00	$0.00	$0.00	$0.00	$2,215,997.21	$2,215,997.21
T & D Plant	$223,168,254.62	($1,673,352.22)	$161,004,153.59	$223,168,254.62	$0.00	$0.00	$0.00	$0.00	$0.00	$222,992,433.92	$222,992,433.92
Transmission	$16,994,396.00	($103,767.44)	$16,994,396.00	$16,505,949.71	$152,476.47 (1)	$0.00	$0.00	$0.00	$0.00	$16,994,396.00	$16,658,426.18
Transmission Clearing	$213,430.00	$0.00	$117,042.00	$123,548.00	$2,089.20 (1)	$0.00	$0.00	$0.00	$0.00	$213,430.00	$125,637.20
Transmission Easements	$3,416,750.00	$0.00	$3,416,750.00	$1,452,188.43	$40,662.17 (1)	$0.00	$0.00	$0.00	$0.00	$3,416,750.00	$1,492,850.60

Σ(1) = Transmission = 30,968,296
Σ(2) = Distribution & general = 50,065,120

49- THE NARRAGANSETT ELECTRIC COMPA
PowerTax Depreciation Summary Report 6
FY11 TR - NE with Est Cas Loss
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Grouped By: Total Tax Classes

Tax Book : Federal
Tax Year : 2011

Tax Class	Beginning Asset Balance	Additions/ Retirement	Depreciable Base	Beginning Reserve	Depreciation	Capitalized Depreciation	Gain/ (Loss)	Salvage	Cost of Removal	Ending Asset Balance	Ending Reserve
Transportation	$1,042,798.23	$601,157.19	$1,643,955.42	$1,042,798.23	$120,231.44	$0.00	$0.00	$0.00	$0.00	$1,643,955.42	$1,163,029.67
Total Tax Classes	,268,648,539.77	($13,851,782.20)	,199,743,379.55	$947,904,586.01	$81,033,415.61	$0.00	$127.69	$0.00	$0.00	,262,403,713.85	$981,588,717.29
49- THE NARRAGANSETT E	,268,648,539.77	($13,851,782.20)	,199,743,379.55	$947,904,586.01	$81,033,415.61	$0.00	$127.69	$0.00	$0.00	,262,403,713.85	$981,588,717.29
Federal	,268,648,539.77	($13,851,782.20)	,199,743,379.55	$947,904,586.01	$81,033,415.61	$0.00	$127.69	$0.00	$0.00	,262,403,713.85	$981,588,717.29

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Workpaper MDL-22-GAS
Accumulated Deferred Income Tax – Gas

The Narragansett Electric Company d/b/a National Grid
Federal Tax Depreciation 2012-2014
Based Upon Tax Plant at 03/31/11 and Estimated Additions

Line No.	Description	03/31/12	03/31/13	03/31/14
		(a)	(b)	(c)
1	Narragansett Gas Tax Depreciation of Embedded Plant	$37,277,762	$35,301,404	$33,616,469
2				
3	Total	$37,277,762	$35,301,404	$33,616,469
4				
5				
6		Calendar 2012	January 2013	Rate Year
7				
8	Embedded Tax Depreciation (Calendar Conversion of Above)	35,795,493	2,941,784	33,897,292
9	Narragansett Gas Tax Depreciation of Estimated Additions	44,307,954	4,156,871	33,924,696
10				
11	Total	$80,103,448	$7,098,655	$67,821,988
12				
13				
14	Tax Depreciation for FY11 Property in Service			
15		Total		
16		Tax Depreciation		
17				
18	Fiscal Year 2012	$37,277,762		
19	Fiscal Year 2013	$35,301,404		
20	Fiscal Year 2014	$33,616,469		
21				

Line Notes

1	From Line 18 - Line 20
8 (a)	Line 1(a) *25% + Line 1(b) *75%
8 (b)	Line 1(b)/12
8 (c)	Line 1(b) /12*2 + Line 1(c)/12*10
9	From Page 2 Line 12(d) - Line 12(f)
11	Line 8 + Line 9
18	From Page 6 Line 1
19	From Page 6 Line 4
20	From Page 6 Line 7

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The Narragansett Electric Company d/b/a National Grid
Federal Tax Depreciation 2012-2014
Summary

Line No.	Narragansett Electric Company	Capital Additions	Capital Repairs Current Deduct	Yr 1 Bonus	Total Tax Depreciation and Repairs Deduction 2012	2013	2014
		(a)	(b)	(c)	(d)	(e)	(f)
1	January - December 2012 Capital Repairs/Bonus	56,027,635	21,840,446	14,529,556	36,370,001		
2	January - December 2012 MACRS				737,161	1,419,085	1,312,540
3	January - December 2012 COR				7,200,792		
4	January 2013 Capital Repairs	5,573,327	2,220,263			2,220,263	
5	January 2013 MACRS					125,740	242,058
6	January 2013 COR					391,783	
7	February 2013 - January 2014	65,787,192	26,183,566				26,183,566
8	February 2013 - January 2014						1,485,136
9	February 2013 - January 2014						4,701,396
12	Total	$ 127,388,154	$ 50,244,275	$ 14,529,556	$ 44,307,954	$ 4,156,871	$ 33,924,696

Line Note

1(b)	From Page 3 Line 5(a)
1(c)	From Page 3 Line 14
1(d)	Line 1(b) + Line 1(c)
2(d)	From Page 3 Line 22(a)
2 (e)	From Page 3 Line 22(b)
2 (f)	From Page 3 Line 22(c)
4 (b)	From Page 4 Line 5(a)
4 (e)	Line 4(b) + Line 1(c)
5(e)	From Page 4 Line 13(a)
6(e)	From Page 4 Line 15(a)
5(f)	From Page 4 Line 13(b)
7(b)	From Page 5 Line 5(a)
7(f)	Line7(b) + Line 7(c)
8(f)	From Page 5 Line 13(a)
9(f)	From Page 5 Line 15(a)
12	Sum of Line 1 through Line 9

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The Narragansett Electric Company d/b/a National Grid
Calculation of Tax Depreciation and Repairs Deduction
On CY 2012 Capital Investment

		Reference	Calendar Year 2012 (a)	Calendar Year 2013 (b)	Calendar Year 2014 (c)
	Capital Repairs Deduction				
1	Plant Additions	From Page 2, Line 1(a)	$ 56,027,635		
2	Less: General Plant		(1,426,520)		
3	Plant Eligible tfor Capital Repairs Deduction		54,601,115		
4	Capital Repairs Deduction Rate	Per Tax Department	40.00%		
5	Capital Repairs Deduction	Line 3 * Line 4	21,840,446		
6					
7	Bonus Depreciation				
8	Plant Additions	Line 1	56,027,635		
9	Less Capital Repairs Deduction	Line 5	21,840,446		
10	Plant Additions Net of Capital Repairs Deduction	Line 8 - Line 9	34,187,189		
11	Percent of Plant Eligible for Bonus Depreciation	Per Tax Department	85.00%		
12	Plant Eligible for Bonus Depreciation	Line 10 * Line 11	29,059,111		
13	Bonus Depreciation Rate		50.00%		
14	Total Bonus Depreciation Rate	Line 12 * Line 13	14,529,556		
15					
16	Remaining Tax Depreciation				
17	Plant Additions	Line 1	56,027,635		
18	Less Capital Repairs Deduction	Line 5	(21,840,446)		
19	Less Bonus Depreciation	Line 14	(14,529,556)		
20	Remaining Plant Additions Subject to 20 YR MACRS Tax Depreciation	Sum of Line 17 through 19	19,657,633	19,657,633	19,657,633
21	20 YR MACRS Tax Depreciation Rates		3.750%	7.219%	6.677%
22	Remaining Tax Depreciation	Line 20 * Line 21	737,161	1,419,085	1,312,540
23					
24	Cost of Removal	From Workpaper MDL-19 GAS Page 3 Line 9(c)	$ 7,200,792		
25					
26	Total Tax Depreciation and Repairs Deduction	Line 5 + Line 14 + Line 22 + Line 24	$44,307,954	$1,419,085	$1,312,540

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
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The Narragansett Electric Company d/b/a National Grid
Calculation of Tax Depreciation and Repairs Deduction
On January 2013 Capital Investment

		Reference	January 2013 (a)	January 2014 (b)
	Capital Repairs Deduction			
1	Plant Additions	From Page 2, Line 4(a)	$ 5,573,327	
2	Less: General Plant		(22,669)	
3	Plant Eligible tfor Capital Repairs Deduction		5,550,658	
4	Capital Repairs Deduction Rate	Per Tax Department	40.00%	
5	Capital Repairs Deduction	Line 3 * Line 4	2,220,263	
6				
7				
8	Remaining Tax Depreciation			
9	Plant Additions	Line 1	5,573,327	
10	Less Capital Repairs Deduction	Line 5	(2,220,263)	
11	Remaining Plant Additions Subject to 20 YR MACRS Tax Depreciation	Line 8 - Line 9	3,353,064	3,353,064
12	20 YR MACRS Tax Depreciation Rates		3.750%	7.219%
13	Remaining Tax Depreciation	Line 11 * Line 12	125,740	242,058
14				
15	Cost of Removal	From Workpaper MDL-19 GAS Page 3 Line 9(d)	$ 391,783	
16				
17	Total Tax Depreciation and Repairs Deduction	Line 5 + Line 13 + Line 15	$ 2,737,786	$ 242,058

The Narragansett Electric Company d/b/a National Grid
Calculation of Tax Depreciation and Repairs Deduction
On Rate Year for Twelve months ended January 2014 Capital Investment

		Reference	Rate Year 2014 (a)
	Capital Repairs Deduction		
1	Plant Additions	From Page 2, Line 7(a)	$ 65,787,192
2	Less: General Plant		(328,277)
3	Plant Eligible tfor Capital Repairs Deduction		65,458,915
4	Capital Repairs Deduction Rate	Per Tax Department	40.00%
5	Capital Repairs Deduction	Line 3 * Line 4	26,183,566
6			
7			
8	Remaining Tax Depreciation		
9	Plant Additions	Line 1	65,787,192
10	Less Capital Repairs Deduction	Line 5	(26,183,566)
11	Remaining Plant Additions Subject to 20 YR MACRS Tax Depreciation	Line 8 - Line 9	39,603,626
12	20 YR MACRS Tax Depreciation Rates		3.750%
13	Remaining Tax Depreciation	Line 11 * Line 12	1,485,136
14			
15	Cost of Removal	From Workpaper MDL-19 GAS Page 3 Line 9(e)	$ 4,701,396
16			
17	Total Tax Depreciation and Repairs Deduction	Line 5 + Line 13 + Line 15	$ 32,370,098

The Narragansett Electric Company d/b/a National Grid
Federal Tax Depreciation 2012-2014

	Tax_Year	Tax_Book_View_	Consol_Desc	Version	Reserve_Additions
1	2012	Federal	48- THE NARRAGANSETT GAS COMPANY	Forecast 2012-2017 Narragansett Gas	37,277,762.30
2	2012	State	48- THE NARRAGANSETT GAS COMPANY	Forecast 2012-2017 Narragansett Gas	40,833,632.19
3					
4	2013	Federal	48- THE NARRAGANSETT GAS COMPANY	Forecast 2012-2017 Narragansett Gas	35,301,403.68
5	2013	State	48- THE NARRAGANSETT GAS COMPANY	Forecast 2012-2017 Narragansett Gas	38,469,459.72
6					
7	2014	Federal	48- THE NARRAGANSETT GAS COMPANY	Forecast 2012-2017 Narragansett Gas	33,616,469.42
8	2014	State	48- THE NARRAGANSETT GAS COMPANY	Forecast 2012-2017 Narragansett Gas	36,453,094.52

Line Notes

1-8 Per Power Tax Depreciation System

THE NARRAGANSETT ELECTRIC COMPANY
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Workpaper MDL-23
Storm Fund Deficiency Recovery

Narragansett Electric Company
d/b/a National Grid
Projected Storm Fund Deficiency Recovery Proposal

Line	Month	Estimated Beginning Balance (a)	Base Rate Contribution (b)	SRA Factor Contribution (c)	Monthly Interest (d)	Ending Balance (e)	Reserve Amount Subject to Interest (f)	Interest Rate (g)
1	January-12	($11,500,000)	$0	$0	($30,858)	($11,530,858)	($11,500,000)	3.220%
2	February	($11,530,858)	$0	$0	($30,941)	($11,561,799)	($11,530,858)	3.220%
3	March	($11,561,799)	$0	$0	($26,785)	($11,588,584)	($11,561,799)	2.780%
4	April	($11,588,584)	$0	$0	($26,847)	($11,615,431)	($11,588,584)	2.780%
5	May	($11,615,431)	$0	$0	($26,909)	($11,642,340)	($11,615,431)	2.780%
6	June	($11,642,340)	$0	$0	($26,971)	($11,669,311)	($11,642,340)	2.780%
7	July	($11,669,311)	$0	$0	($27,034)	($11,696,345)	($11,669,311)	2.780%
8	August	($11,696,345)	$0	$0	($27,097)	($11,723,442)	($11,696,345)	2.780%
9	September	($11,723,442)	$0	$0	($27,159)	($11,750,601)	($11,723,442)	2.780%
10	October	($11,750,601)	$0	$0	($27,222)	($11,777,823)	($11,750,601)	2.780%
11	November	($11,777,823)	$0	$0	($27,285)	($11,805,108)	($11,777,823)	2.780%
12	December	($11,805,108)	$0	$0	($27,349)	($11,832,457)	($11,805,108)	2.780%
13	Year Ended 12/31/12	($11,500,000)	$0	$0	($332,457)	($11,832,457)		
14	January-13	($11,832,457)	$0	$0	($27,412)	($11,859,869)	($11,832,457)	2.780%
15	February	($11,859,869)	$0	$200,000	($27,244)	($11,687,113)	($11,759,869)	2.780%
16	March	($11,687,113)	$0	$200,000	($26,843)	($11,513,956)	($11,587,113)	2.780%
17	April	($11,513,956)	$0	$200,000	($26,442)	($11,340,398)	($11,413,956)	2.780%
18	May	($11,340,398)	$0	$200,000	($26,040)	($11,166,438)	($11,240,398)	2.780%
19	June	($11,166,438)	$0	$200,000	($25,637)	($10,992,075)	($11,066,438)	2.780%
20	July	($10,992,075)	$0	$200,000	($25,233)	($10,817,308)	($10,892,075)	2.780%
21	August	($10,817,308)	$0	$200,000	($24,828)	($10,642,136)	($10,717,308)	2.780%
22	September	($10,642,136)	$0	$200,000	($24,423)	($10,466,559)	($10,542,136)	2.780%
23	October	($10,466,559)	$0	$200,000	($24,016)	($10,290,575)	($10,366,559)	2.780%
24	November	($10,290,575)	$0	$200,000	($23,608)	($10,114,183)	($10,190,575)	2.780%
25	December	($10,114,183)	$0	$200,000	($23,200)	($9,937,383)	($10,014,183)	2.780%
26	Year Ended 12/31/13	($11,832,457)	$0	$2,200,000	($304,926)	($9,937,383)		
27	January 2014	($9,937,383)	$208,333	$200,000	($22,549)	($9,551,599)	($9,733,216)	2.780%
28	12 Months ended February 2015	($9,551,599)	$2,500,000	$2,400,000	($197,424)	($4,849,023)	($7,101,599)	2.780%
29	12 Months ended February 2016	($4,849,023)	$2,500,000	$2,400,000	($66,693)	($15,716)	($2,399,023)	2.780%
30	12 Months ended February 2017	($15,716)	$2,500,000	$0	$34,313	$2,518,597	$1,234,284	2.780%
31	12 Months ended February 2018	$2,518,597	$2,500,000	$0	$104,767	$5,123,364	$3,768,597	2.780%
32	12 Months ended February 2019	$5,123,364	$2,500,000	$0	$177,180	$7,800,544	$6,373,364	2.780%

Column Notes:
(a) Prior month ending balance
(b) Proposed permanent base rate Storm Fund contribution associated with expiration of VERO amortization
(c) Proposed temporary Storm Recovery Adjustment ("SRA") allowance in this proceeding. Designed to fully recover deficit balance in three years. Rounded.
(d) Monthly interest = average monthly ending balance x the customer deposit rate as filed with the Commission
(e) Sum column (a) - column (d)
(f) Average monthly balance subject to interest = beginning balance column (a) + (column (b) + column (c))/2
(g) Current Narragansett Electric Company customer deposit rates as filed with the Commission

Workpaper MDL-24
Property Tax

The Narragansett Electric Company d/b/a National Grid
Electric Property Tax Analysis
Test Year Ended December 31, 2011

Line No.	Description	(a) Amount	(b) Three-Year Average Year Increase	(c) Test Increase	(d) Difference
1	Property Tax Expense for the Calendar Year 2011	$ 30,090,801			
2	Less: IFA Related Expenses	5,549,384			
3	Less: Amortization of Providence Rhode Island Tax Settlement	883,333			
4	Adjusted Property Tax Expense for the Calendar Year 2011	$ 23,658,084			
5					
6	Percentage Increase in Property Tax		11.6%	18.5%	
7					
8	Property Tax Expense for Calendar Year 2012		$ 26,399,618	$ 28,037,582	
9	Property Tax Expense for Calendar Year 2013		29,458,846	33,227,798	
10	Property Tax Expense for Calendar Year 2014		32,872,581	39,378,808	
11					
12	Property Tax Expense for Rate Year		$ 29,743,324	$ 33,740,382	
13					
14	Difference from Rate Year Request in this Proceeding		$ 29,743,324	$ 33,740,382	$ (3,997,059)
15					
16	Difference from Calendar Year 2014		$ 29,743,324	$ 39,378,808	$ (9,635,484)
17					
18	Three Year Average Property Tax Expense Growth Rate:	Calendar Year	Property Taxes	Percentage Inc/(Dec)	
19					
20		2011	$ 23,658,084	18.5%	
21		2010	19,962,667	7.2%	
22		2009	18,625,667	9.1%	
23		2008	17,076,089		

Line Notes:

1-4(a)	Per Schedule MDL-3-ELEC, Page 59		
6(b)	Sum of Lines 20(c) through 22(c) / 3	10(c)	Line 9(c) * (1 + Line 6(c))
8(b)	Line 4 * (1 + Line 6(b))	12(c)	(Line 9(c) / 12 * 11) + (Line 10(c) / 12)
9(b)	Line 8(b) * (1 + Line 6(b))	14(c)	Equals Line 12(c)
10(b)	Line 9(b) * (1 + Line 6(b))	16(c)	Equals Line 10(c)
12(b)	(Line 9(b) / 12 * 11) + (Line 10(b) / 12)	20(b)-23(b)	Per Company books
14(b) & 16(b)	Equal Line 12(b)	20(c)	(Col (b) Line 20 - Col (b) Line 21) / Col (b) Line 21
6(c)	Equals Line 20(c)	21(c)	(Col (b) Line 21 - Col (b) Line 22) / Col (b) Line 22
8(c)	Line 4 * (1 + Line 6(c))	22(c)	(Col (b) Line 22 - Col (b) Line 23) / Col (b) Line 23
9(c)	Line 8(c) * (1 + Line 6(c))	Col (d)	Column (b) - Column (c)

The Narragansett Electric Company d/b/a National Grid
Gas Property Tax Analysis
Test Year Ended December 31, 2011

Line No.	Description	(a) Amount	(b) Three-Year Average Year Increase	(c) Test Increase	(d) Difference
1	Property Tax Expense for the Calendar Year 2011	$ 11,658,209			
2					
3	Three Year Average Percentage Increase in Property Tax		9.1%	18.0%	
4					
5	Property Tax Expense for Calendar Year 2012		$ 12,724,709	$ 13,759,000	
6	Property Tax Expense for Calendar Year 2013		13,888,773	16,238,350	
7	Property Tax Expense for Calendar Year 2014		15,159,326	19,164,475	
8					
9	Property Tax Expense for Rate Year		$ 13,994,652	$ 16,482,194	
10					
11	Difference from Rate Year request in this proceeding		$ 13,994,652	$ 16,482,194	$ (2,487,542)
12					
13	Difference from Calendar Year 2014		$ 13,994,652	$ 19,164,475	$ (5,169,823)
14					
15	Three Year Average Property Tax Expense Growth Rate:	Calendar Year	Property Taxes	Percentage Inc/(Dec)	
16					
17		2011	$ 11,658,000	18.0%	
18		2010	9,878,000	4.9%	
19		2009	9,414,000	4.5%	
20		2008	9,009,000		

Line Notes:

1(a)	Per Schedule MDL-3-GAS, Page 54		
3(b)	Sum of Lines 17(c) through 20(c) / 3	7(c)	Line 6(c) * (1 + Line 3(c))
5(b)	Line 1 * (1 + Line 3(b))	9(c)	(Line 6(c) / 12 * 11) + (Line 7(c) / 12)
6(b)	Line 5(b) * (1 + Line 3(b))	11(c)	Equals Line 9(c)
7(b)	Line 6(b) * (1 + Line 3(b))	13(c)	Equals Line 7(c)
9(b)	(Line 6(b) / 12 * 11) + (Line 7(b) / 12)	17(b)-20(b)	Per Company books
11(b) & 13(b)	Equal Line 9(b)	17(c)	(Col (b) Line 17 - Col (b) Line 18) / Col (b) Line 18
3(c)	Equals Line 17(c)	18(c)	(Col (b) Line 18 - Col (b) Line 19) / Col (b) Line 19
5(c)	Line 1 * (1 + Line 3(c))	19(c)	(Col (b) Line 19 - Col (b) Line 20) / Col (b) Line 20
6(c)	Line 5(b) * (1 + Line 3(b))	Col (d)	Column (b) - Column (c)

Workpaper MDL-25
Hold Harmless Credit

The Narragansett Electric Company d/b/a National Grid
Merger Adjustment to ADIT
($000)

	As of 31-Dec	Southern Union ADIT	National Grid ADIT	Difference	Southern Union ADITC	ADIT Merger Adjustment
1	2006	34,845	214	34,631	1,133	35,764
2	2007	33,908	1,238	32,670	928	33,598
3	2008	32,170	2,073	30,097	724	30,821
4	2009	30,086	1,859	28,227	519	28,746
5	2010	29,473	2,238	27,235	315	27,549
6	2011	29,632	3,184	26,448	110	26,558
7	2012	29,583	3,760	25,823		25,823
8	2013	29,515	4,286	25,229		25,229
9	2014	29,199	4,628	24,572		24,572
10	2015	29,095	5,530	23,566		23,566
11	2016	28,823	6,531	22,292		22,292
12	2017	28,342	7,568	20,774		20,774
13	2018	27,627	8,606	19,020		19,020
14	2019	26,847	9,842	17,005		17,005
15	2020	25,922	11,305	14,617		14,617
16	2021	24,732	12,797	11,934		11,934
17	2022	23,374	14,311	9,064		9,064