

July 10, 2012

VIA HAND DELIVERY & ELECTRONIC MAIL

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

RE: Docket 4323 - Application for Approval of a Change in Electric and Gas Base Distribution Rates Pursuant to R.I.G.L. Sections 39-3-10 and 39-3-11 Responses to Division Data Requests - Set 11 - ELEC/GAS

Dear Ms. Massaro:

Enclosed is an original and ten (10) copies of National Grid's¹ responses to the Division's Eleventh Set of Data Requests in the above-captioned proceeding.

The responses to the Eleventh Set included with this filing are listed in the enclosed discovery log.

Thank you for your attention to this transmittal. If you have any questions, please feel free to contact me at (781) 907-2153.

Very truly yours,



Celia B. O'Brien

Enclosures

cc: Docket 4323 Service List
Leo Wold, Esq.
Steve Scialabba, Division

¹ The Narragansett Electric Company d/b/a National Grid (herein referred to as "National Grid" or the "Company").

Certificate of Service

I hereby certify that a copy of the cover letter and/or any materials accompanying this certificate were electronically submitted, hand delivered and mailed to the individuals listed below.

/S/
Janea Dunne

July 10, 2012
Date

**National Grid (NGrid) – Request for Change in Electric & Gas Distribution Rates
Docket No. 4323 – Service List updated on 6/22/12**

Name/Address	E-mail Distribution	Phone
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	Joanne.scanlon@us.ngrid.com	
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Gerald Petros, Esq. Hinckley, Allen & Snyder	gpetros@haslaw.com	
	aramos@haslaw.com	
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	dmacrae@riag.ri.gov	
	Steve.scialabba@ripuc.state.ri.us	
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	Larry.r.allen@navy.mil	
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	enicholson@exeterassociates.com	
Bruce Gay Monticello Consulting 4209 Buck Creek Court North Charleston, SC 29420	bruce@monticelloconsulting.com	
Matthew Kahal c/o Exeter Associates 10480 Little Patuxent Parkway Suite 300 Columbia, MD 21044	mkahal@exeterassociates.com	
File original & 11 copies w/: Luly E. Massaro, Commission Clerk Public Utilities Commission 89 Jefferson Blvd. Warwick, RI 02888	Lmassaro@puc.state.ri.us	401-780-2107
	Anault@puc.state.ri.us	
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	Nucci@puc.state.ri.us	
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	Sccamara@puc.state.ri.us	

DATA SET	DATA REQUEST	DATE ISSUED	DATE FILED	WITNESS	ATTACHMENT	CONFIDENTIAL ATTACHMENT
DIVISION SET 1						
Division Set 1	Division 1-1-ELEC	5/9/2012	5/25/2012	Michael D. Laflamme	Att. DIV 1-1-ELEC	
Division Set 1	Division 1-2-ELEC	5/9/2012	5/25/2012	Michael D. Laflamme	Att. DIV 1-2-ELEC	
Division Set 1	Division 1-3-ELEC	5/9/2012	5/25/2012	Michael D. Laflamme	Att. DIV 1-3-ELEC	
Division Set 1	Division 1-4-ELEC	5/9/2012	5/25/2012	Michael D. Laflamme	Att. DIV 1-4-ELEC	
Division Set 1	Division 1-5-ELEC	5/9/2012	5/25/2012	Michael D. Laflamme		
Division Set 1	Division 1-6-ELEC	5/9/2012	5/23/2012	Michael D. Laflamme	Att. DIV 1-6-ELEC	
Division Set 1	Division 1-7-ELEC	5/9/2012	5/23/2012	Michael D. Laflamme		
Division Set 1	Division 1-8-ELEC	5/9/2012	5/25/2012	Michael D. Laflamme	Att. DIV 1-8-ELEC	
Division Set 1	Division 1-9-ELEC	5/9/2012	5/23/2012	Michael D. Laflamme	Att. DIV 1-9-ELEC	
Division Set 1	Division 1-10-ELEC	5/9/2012	5/25/2012	Michael D. Laflamme		
Division Set 1	Division 1-11-ELEC	5/9/2012	5/23/2012	Michael D. Laflamme	Att. DIV 1-11-ELEC	
Division Set 1	Division 1-12-ELEC	5/9/2012	5/23/2012	Michael D. Laflamme		
Division Set 1	Division 1-13-ELEC	5/9/2012	5/23/2012	Michael D. Laflamme	Att. DIV 1-13-ELEC	
Division Set 1	Division 1-14-ELEC	5/9/2012	5/23/2012	Michael D. Laflamme		
Division Set 1	Division 1-15-ELEC	5/9/2012	5/23/2012	Michael D. Laflamme		
Division Set 1	Division 1-16-ELEC	5/9/2012	5/23/2012	Michael D. Laflamme		
Division Set 1	Division 1-17-ELEC	5/9/2012	5/23/2012	Michael D. Laflamme		
Division Set 1	Division 1-18-ELEC	5/9/2012	5/23/2012	Michael D. Laflamme		
Division Set 1	Division 1-19-ELEC	5/9/2012	5/23/2012	Michael D. Laflamme		
Division Set 1	Division 1-20-ELEC	5/9/2012	5/25/2012	Michael D. Laflamme		
Division Set 1	Division 1-21-ELEC	5/9/2012	5/23/2012	Michael D. Laflamme	Att. DIV 1-21-ELEC	
Division Set 1	Division 1-22-ELEC	5/9/2012	5/23/2012	Michael D. Laflamme		
Division Set 1	Division 1-23-ELEC	5/9/2012	5/23/2012	Michael D. Laflamme	Att. DIV 1-23-ELEC	
Division Set 1	Division 1-24-ELEC	5/9/2012	5/25/2012	Michael D. Laflamme		
Division Set 1	Division 1-25-ELEC	5/9/2012	5/23/2012	Michael D. Laflamme		
Division Set 1	Division 1-26-ELEC	5/9/2012	5/23/2012	Michael D. Laflamme		
Division Set 1	Division 1-27-ELEC	5/9/2012	5/23/2012	Michael D. Laflamme	Att. DIV 1-27-ELEC	
Division Set 1	Division 1-28-ELEC	5/9/2012	5/23/2012	Michael D. Laflamme		

DATA SET	DATA REQUEST	DATE ISSUED	DATE FILED	WITNESS	ATTACHMENT	CONFIDENTIAL ATTACHMENT
Division Set 1	Division 1-29-ELEC	5/9/2012	5/23/2012	Michael D. Laflamme	Att. DIV 1-29-ELEC	
Division Set 1	Division 1-30-ELEC	5/9/2012	5/23/2012	Michael D. Laflamme		
Division Set 1	Division 1-31-ELEC	5/9/2012	5/23/2012	Michael D. Laflamme		
DIVISION SET 2						
Division Set 2	Division 2-1-GAS	5/14/2012	5/25/2012	Michael D. Laflamme	Att. DIV 2-1-GAS	
Division Set 2	Division 2-2-GAS	5/14/2012	5/25/2012	Michael D. Laflamme	Att. DIV 2-2-GAS	
Division Set 2	Division 2-3-GAS	5/14/2012	5/25/2012	Michael D. Laflamme		
Division Set 2	Division 2-4-GAS	5/14/2012	5/25/2012	Michael D. Laflamme	Att. DIV 2-4-GAS	
Division Set 2	Division 2-5-GAS	5/14/2012	5/25/2012	Michael D. Laflamme		
Division Set 2	Division 2-6-GAS	5/14/2012	5/25/2012	Michael D. Laflamme	Att. DIV 2-6-GAS	
Division Set 2	Division 2-7-GAS	5/14/2012	5/25/2012	Michael D. Laflamme	Att. DIV 2-7-GAS	
Division Set 2	Division 2-8-GAS	5/14/2012	5/25/2012	Michael D. Laflamme	Att. DIV 2-8-GAS	
Division Set 2	Division 2-9-GAS	5/14/2012	5/25/2012	Michael D. Laflamme	Att. DIV 2-9-GAS	
Division Set 2	Division 2-10-GAS	5/14/2012	5/29/2012	Michael D. Laflamme		
Division Set 2	Division 2-11-GAS	5/14/2012	5/29/2012	Michael D. Laflamme		
Division Set 2	Division 2-12-GAS	5/14/2012	5/25/2012	Michael D. Laflamme	Att. DIV 2-12-GAS	
Division Set 2	Division 2-13-GAS	5/14/2012	5/29/2012	Michael D. Laflamme		
Division Set 2	Division 2-14-GAS	5/14/2012	5/29/2012	Michael D. Laflamme		
Division Set 2	Division 2-15-GAS	5/14/2012	5/29/2012	Michael D. Laflamme		
Division Set 2	Division 2-16-GAS	5/14/2012	5/29/2012	Michael D. Laflamme	Att. DIV 2-16-1-GAS Att. DIV 2-16-2-GAS Att. DIV 2-16-3-GAS	
Division Set 2	Division 2-17-GAS	5/14/2012	5/29/2012	Michael D. Laflamme		
Division Set 2	Division 2-18-GAS	5/14/2012	5/29/2012	Michael D. Laflamme		
Division Set 2	Division 2-19-GAS	5/14/2012	5/29/2012	Michael D. Laflamme		
Division Set 2	Division 2-20-GAS	5/14/2012	5/29/2012	Michael D. Laflamme		
Division Set 2	Division 2-21-GAS	5/14/2012	5/29/2012	Michael D. Laflamme	Att. DIV 2-21-GAS	
Division Set 2	Division 2-22-GAS	5/14/2012	5/29/2012	Michael D. Laflamme	Att. DIV 2-22-GAS	
Division Set 2	Division 2-23-GAS	5/14/2012	5/29/2012	Michael D. Laflamme	Att. DIV 2-23-GAS	
Division Set 2	Division 2-24-GAS	5/14/2012	5/29/2012	Michael D. Laflamme		
Division Set 2	Division 2-25-GAS	5/14/2012	5/29/2012	Michael D. Laflamme		

DATA SET	DATA REQUEST	DATE ISSUED	DATE FILED	WITNESS	ATTACHMENT	CONFIDENTIAL ATTACHMENT
DIVISION SET 3						
Division Set 3	Division 3-1-ELEC/GAS	5/30/2012	6/11/2012	Michael D. Laflamme	Att. DIV 3-1-ELEC/GAS	
Division Set 3	Division 3-2-ELEC/GAS	5/30/2012	6/13/2012	Michael D. Laflamme	Att. DIV 3-2-ELEC/GAS	
Division Set 3	Division 3-3-ELEC/GAS	5/30/2012	6/12/2012	Robert B. Hevert	Att. DIV 3-3-ELEC/GAS	
Division Set 3	Division 3-4-ELEC/GAS	5/30/2012	6/12/2012	Robert B. Hevert		
Division Set 3	Division 3-5-ELEC/GAS	5/30/2012	6/12/2012	Robert B. Hevert	Att. DIV 3-5-ELEC/GAS	
Division Set 3	Division 3-6-ELEC/GAS	5/30/2012	6/13/2012	Michael D. Laflamme	Att. DIV 3-6-ELEC/GAS (Redacted)	Att. DIV 3-6-ELEC/GAS (Confidential)
Division Set 3	Division 3-7-ELEC/GAS	5/30/2012	6/11/2012	Michael D. Laflamme	Att. DIV 3-7-1-ELEC/GAS Att. DIV 3-7-2-ELEC/GAS Att. DIV 3-7-3-ELEC/GAS	
Division Set 3	Division 3-8-ELEC/GAS	5/30/2012	6/12/2012	Legal Department and Robert B. Hevert		
Division Set 3	Division 3-9-ELEC/GAS	5/30/2012	6/11/2012	Mustally Hussain	Att. DIV 3-9-1-ELEC/GAS Att. DIV 3-9-2-ELEC/GAS Att. DIV 3-9-3-ELEC/GAS Att. DIV 3-9-4-ELEC/GAS Att. DIV 3-9-5-ELEC/GAS Att. DIV 3-9-6-ELEC/GAS Att. DIV 3-9-7-ELEC/GAS Att. DIV 3-9-8-ELEC/GAS Att. DIV 3-9-9-ELEC/GAS	
Division Set 3	Division 3-10-ELEC/GAS	5/30/2012	6/11/2012	Mustally Husain	Att. DIV 3-10-ELEC/GAS	
Division Set 3	Division 3-11-ELEC/GAS	5/30/2012	6/11/2012	Michael D. Laflamme	Att. DIV 3-11-ELEC/GAS	
Division Set 3	Division 3-12-ELEC/GAS	5/30/2012	6/11/2012	Michael D. Laflamme		
Division Set 3	Division 3-13-ELEC/GAS	5/30/2012	6/11/2012	Michael D. Laflamme		
Division Set 3	Division 3-14-ELEC/GAS	5/30/2012	6/13/2012	Michael D. Laflamme		
Division Set 3	Division 3-15-ELEC/GAS	5/30/2012	6/11/2012	Michael D. Laflamme		
Division Set 3	Division 3-16-ELEC/GAS	5/30/2012	6/11/2012	Michael D. Laflamme		
Division Set 3	Division 3-17-ELEC/GAS	5/30/2012	6/11/2012	Michael D. Laflamme	Att. DIV 3-17-ELEC/GAS	
Division Set 3	Division 3-18-ELEC/GAS	5/30/2012	6/12/2012	Robert B. Hevert		
Division Set 3	Division 3-19-ELEC	5/30/2012	6/12/2012	Robert B. Hevert		
Division Set 3	Division 3-20-ELEC/GAS	5/30/2012	6/12/2012	Robert B. Hevert		
Division Set 3	Division 3-21-ELEC/GAS	5/30/2012	6/12/2012	Robert B. Hevert		
Division Set 3	Division 3-22-ELEC/GAS	5/30/2012	6/12/2012	Robert B. Hevert	Att. DIV 3-22-ELEC/GAS	
Division Set 3	Division 3-23-ELEC/GAS	5/30/2012	6/12/2012	Robert B. Hevert	Att. DIV 3-23-ELEC/GAS	
Division Set 3	Division 3-24-ELEC/GAS	5/30/2012	6/13/2012	Robert B. Hevert	Att. DIV 3-24-ELEC/GAS	
Division Set 3	Division 3-25-ELEC/GAS	5/30/2012	6/12/2012	Robert B. Hevert	Att. DIV 3-25-ELEC/GAS	
Division Set 3	Division 3-26-ELEC/GAS	5/30/2012	6/12/2012	Robert B. Hevert		
Division Set 3	Division 3-27-ELEC/GAS	5/30/2012	6/12/2012	Robert B. Hevert		

DATA SET	DATA REQUEST	DATE ISSUED	DATE FILED	WITNESS	ATTACHMENT	CONFIDENTIAL ATTACHMENT
DIVISION SET 4						
Division Set 4	Division 4-1-GAS	6/7/2012	6/29/2012	Paul M. Normand	See Attached Page	See Attached Page
Division Set 4	Division 4-2-GAS	6/7/2012	6/19/2012	Paul M. Normand		
Division Set 4	Division 4-3-GAS	6/7/2012	6/20/2012	Ann E. Leary		
Division Set 4	Division 4-4-GAS	6/7/2012	6/19/2012	Paul M. Normand		
Division Set 4	Division 4-5-GAS	6/7/2012	6/19/2012	Paul M. Normand		
Division Set 4	Division 4-6-GAS	6/7/2012	6/20/2012	Ann E. Leary		
Division Set 4	Division 4-7-GAS	6/7/2012	6/20/2012	Ann E. Leary		
Division Set 4	Division 4-8-GAS	6/7/2012	6/19/2012	Ann E. Leary	Att. DIV 4-8-1-GAS Att. DIV 4-8-2-GAS Att. DIV 4-8-3-GAS Att. DIV 4-8-4-GAS Att. DIV 4-8-5-GAS	
Division Set 4	Division 4-9-GAS	6/7/2012	6/20/2012	Ann E. Leary		
Division Set 4	Division 4-10-GAS	6/7/2012	6/19/2012	Ann E. Leary	Att. DIV 4-10-GAS	
Division Set 4	Division 4-11-GAS	6/7/2012	6/20/2012	Ann E. Leary		
Division Set 4	Division 4-12-GAS	6/7/2012	6/20/2012	Ann E. Leary	Att. DIV 4-12-GAS	
Division Set 4	Division 4-13-GAS	6/7/2012	6/19/2012	Ann E. Leary and Michael D. Laflamme		
DIVISION SET 5						
Division Set 5	Division 5-1-ELEC	6/8/2012	6/26/2012	Evelyn M. Kaye	Att. DIV 5-1-ELEC	
Division Set 5	Division 5-2-ELEC	6/8/2012	6/29/2012	Evelyn M. Kaye	Att. DIV 5-2-1-ELEC Att. DIV 5-2-2-ELEC Att. DIV 5-2-3-ELEC	
Division Set 5	Division 5-3-ELEC	6/8/2012	6/26/2012	Evelyn M. Kaye	Att. DIV 5-3-1-ELEC Att. DIV 5-3-2-ELEC	
Division Set 5	Division 5-3-ELEC (Corrected)	6/8/2012	7/2/2012	Evelyn M. Kaye		
Division Set 5	Division 5-4-ELEC	6/8/2012	6/22/2012	Evelyn M. Kaye	Att. DIV 5-4-ELEC	
Division Set 5	Division 5-5-ELEC	6/8/2012	6/22/2012	Evelyn M. Kaye	Att. DIV 5-5-1-ELEC Att. DIV 5-5-2-ELEC	
Division Set 5	Division 5-6-ELEC	6/8/2012	6/22/2012	Evelyn M. Kaye	Att. DIV 5-6-1-ELEC Att. DIV 5-6-2-ELEC Att. DIV 5-6-3-ELEC	
Division Set 5	Division 5-7-ELEC	6/8/2012	6/22/2012	Evelyn M. Kaye		
Division Set 5	Division 5-8-ELEC	6/8/2012	6/22/2012	Evelyn M. Kaye		

Division Set 4

Division 4-1-GAS

ATTACHMENT

**CONFIDENTIAL
ATTACHMENT**

1-18 Design Winter Sales RATE YEAR Rev 4-2-12.xls

Att DIV 5-12 Meter Cost Detail MAC_B.xls

Attach 1-2B(Test Year PLT ACCUMDEPR Acct) with Rate Year Adj 4-6.xls

Attach 1-17 with Back-up (CY11_Charge_off (W Philibin 02 15 12)).xls

Attach 1-24 (Services Inv Allocator) MAC.xls

Attach 1-26 RATE YEAR (REG ACCNT 903000 CustRecordsColl Exp).xls

Attach 1-27 RATE YEAR (ACCNT 908000 Cust Assistance Exp).xls

Attach 1-29 with backup (6967 RI GAS SALES REPORT DEC11) MAC.xls

Attachment to 1-11 (Rev Proof & Bill Detm)_A.xls

Bill Impact-(2014 Base Rates and ISR for Rate Year template)_H AEL_1.xls

NG RI Design Day Rate Year Rev 3-20-12 (LS).xls

NG RI Gas Rate Design 4-16-12 B PMN - 7.xls

Ngrid No 1-28 (Deposits) (3).docx

RDA & ISR Adj by Rate Class.xls

RI Gas Allocated COS 4-13-12 MAC.xlsx

NGRI-GCOS Rate Year Revised 4-16-12 WITH ISR & RDA Revenues
PRO.xls

NGRI-GCOS Rate Year Revised 4-16-12 WITH ISR & RDA Revenues
PRO.xls

(REDACTED)

(CONFIDENTIAL)

DATA SET	DATA REQUEST	DATE ISSUED	DATE FILED	WITNESS	ATTACHMENT	CONFIDENTIAL ATTACHMENT
Division Set 5	Division 5-9-ELEC	6/8/2012	6/26/2012	Evelyn M. Kaye	Att. DIV 5-9-ELEC	
Division Set 5	Division 5-10-ELEC	6/8/2012	6/26/2012	Evelyn M. Kaye	Att. DIV 5-10-1-ELEC Att. DIV 5-10-2-ELEC	
Division Set 5	Division 5-11-ELEC	6/8/2012	6/26/2012	Evelyn M. Kaye	Att. DIV 5-11-1-ELEC Att. DIV 5-11-2-ELEC Att. DIV 5-11-3-ELEC Att. DIV 5-11-4-ELEC	
Division Set 5	Division 5-12-ELEC	6/8/2012	6/26/2012	Evelyn M. Kaye		
Division Set 5	Division 5-13-ELEC	6/8/2012	6/22/2012	Evelyn M. Kaye		
Division Set 5	Division 5-14-ELEC	6/8/2012	6/22/2012	Evelyn M. Kaye	Att. DIV 5-14-ELEC	
Division Set 5	Division 5-15-ELEC	6/8/2012	6/22/2012	Evelyn M. Kaye	Att. DIV 5-15-ELEC	
Division Set 5	Division 5-16-ELEC	6/8/2012	6/29/2012	Evelyn M. Kaye	Att. DIV 5-16-1-ELEC Att. DIV 5-16-2-ELEC Att. DIV 5-16-3-ELEC Att. DIV 5-16-4-ELEC (REDACTED)	Att. DIV 5-16-2-ELEC Att. DIV 5-16-3-ELEC Att. DIV 5-16-4-ELEC (CONFIDENTIAL)
DIVISION SET 6						
Division Set 6	Division 6-1-GAS	6/8/2012	7/2/2012	Evelyn M. Kaye	Att. DIV 6-1-GAS	
Division Set 6	Division 6-2-GAS	6/8/2012	7/2/2012	Evelyn M. Kaye	Att. DIV 6-2-1-GAS Att. DIV 6-2-2-GAS	
Division Set 6	Division 6-3-GAS	6/8/2012	6/26/2012	Evelyn M. Kaye	Att. DIV 6-3-GAS	
Division Set 6	Division 6-4-GAS	6/8/2012	6/26/2012	Evelyn M. Kaye	Att. DIV 6-4-1-GAS Att. DIV 6-4-2-GAS	
Division Set 6	Division 6-5-GAS	6/8/2012	6/26/2012	Evelyn M. Kaye	Att. DIV 6-5-GAS	
Division Set 6	Division 6-6-GAS	6/8/2012	7/2/2012	Evelyn M. Kaye	Att. DIV 6-6-1-GAS Att. DIV 6-6-2-GAS Att. DIV 6-6-3-GAS (REDACTED)	Att. DIV 6-6-2-GAS Att. DIV 6-6-3-GAS (CONFIDENTIAL)
Division Set 6	Division 6-7-GAS	6/8/2012	6/22/2012	Evelyn M. Kaye		
Division Set 6	Division 6-8-GAS	6/8/2012	6/22/2012	Evelyn M. Kaye		
Division Set 6	Division 6-9-GAS	6/8/2012	6/26/2012	Evelyn M. Kaye		
Division Set 6	Division 6-10-GAS	6/8/2012	6/26/2012	Evelyn M. Kaye	Att. DIV 6-10-1-GAS Att. DIV 6-10-2-GAS	
Division Set 6	Division 6-11-GAS	6/8/2012	6/26/2012	Evelyn M. Kaye		
Division Set 6	Division 6-12-GAS	6/8/2012	6/26/2012	Evelyn M. Kaye		
Division Set 6	Division 6-13-GAS	6/8/2012	6/22/2012	Evelyn M. Kaye		
Division Set 6	Division 6-14-GAS	6/8/2012	6/26/2012	Evelyn M. Kaye	Att. DIV 6-14-GAS	
Division Set 6	Division 6-15-GAS	6/8/2012	6/26/2012	Evelyn M. Kaye	Att. DIV 6-15-1-GAS Att. DIV 6-15-2-GAS Att. DIV 6-15-3-GAS	
Division Set 6	Division 6-16-GAS	6/8/2012	7/2/2012	Evelyn M. Kaye	Att. DIV 6-16-1-GAS Att. DIV 6-16-2-GAS Att. DIV 6-16-3-GAS Att. DIV 6-16-4-GAS Att. DIV 6-16-5-GAS (REDACTED)	Att. DIV 6-16-1-GAS Att. DIV 6-16-2-GAS Att. DIV 6-16-3-GAS Att. DIV 6-16-4-GAS Att. DIV 6-16-5-GAS (CONFIDENTIAL)

DATA SET	DATA REQUEST	DATE ISSUED	DATE FILED	WITNESS	ATTACHMENT	CONFIDENTIAL ATTACHMENT
DIVISION SET 7						
Division Set 7	Division 7-1-GAS	6/12/2012	7/5/2012	Evelyn M. Kaye	Att. DIV 7-1-GAS	
Division Set 7	Division 7-2-ELEC	6/12/2012	7/5/2012	Evelyn M. Kaye	Att. DIV 7-2-GAS	
Division Set 7	Division 7-3-ELEC/GAS	6/12/2012	7/5/2012	Evelyn M. Kaye	Att. DIV 7-3-1-ELEC/GAS Att. DIV 7-3-2-ELEC/GAS Att. DIV 7-3-3-ELEC/GAS	
Division Set 7	Division 7-4-ELEC/GAS	6/12/2012	7/5/2012	Evelyn M. Kaye		
Division Set 7	Division 7-5-ELEC/GAS	6/12/2012	6/28/2012	Evelyn M. Kaye	Att. DIV 7-5-ELEC/GAS	
Division Set 7	Division 7-6-ELEC	6/12/2012	6/25/2012	Evelyn M. Kaye		
Division Set 7	Division 7-7-GAS	6/12/2012	6/25/2012	Evelyn M. Kaye		
Division Set 7	Division 7-8-ELEC/GAS	6/12/2012	6/28/2012	Evelyn M. Kaye		
DIVISION SET 8						
Division Set 8	Division 8-1-ELEC	6/14/2012	6/25/2012	Michael D. Laflamme	Att. DIV 8-1-ELEC	
Division Set 8	Division 8-2-ELEC	6/14/2012	6/25/2012	Michael D. Laflamme	Att. DIV 8-2-ELEC	
Division Set 8	Division 8-3-ELEC	6/14/2012	7/3/2012	Michael D. Laflamme	Att. DIV 8-3-ELEC	
Division Set 8	Division 8-4-ELEC	6/14/2012	6/25/2012	Michael D. Laflamme		
Division Set 8	Division 8-5-ELEC	6/14/2012	7/5/2012	Michael D. Laflamme	Att. DIV 8-5-ELEC	
Division Set 8	Division 8-6-ELEC	6/14/2012	7/6/2012	Michael D. Laflamme	Att. DIV 8-6-ELEC	
Division Set 8	Division 8-7-ELEC	6/14/2012		Maureen P. Heaphy		
Division Set 8	Division 8-8-ELEC	6/14/2012	6/25/2012	Michael D. Laflamme		
Division Set 8	Division 8-9-ELEC	6/14/2012	6/27/2012	Michael D. Laflamme		
Division Set 8	Division 8-10-ELEC	6/14/2012	6/25/2012	Michael D. Laflamme		
Division Set 8	Division 8-11-ELEC	6/14/2012	6/27/2012	Michael D. Laflamme		
Division Set 8	Division 8-12-ELEC	6/14/2012	6/27/2012	Michael D. Laflamme		
Division Set 8	Division 8-13-ELEC	6/14/2012	7/6/2012	Michael D. Laflamme		
Division Set 8	Division 8-14-ELEC	6/14/2012	6/27/2012	Michael D. Laflamme		
Division Set 8	Division 8-15-ELEC	6/14/2012	6/27/2012	Michael D. Laflamme	Att. DIV 8-15-1-ELEC Att. DIV 8-15-2-ELEC	
Division Set 8	Division 8-16-ELEC	6/14/2012	6/27/2012	Michael D. Laflamme	Att. DIV 8-16-ELEC	
DIVISION SET 9						
Division Set 9	Division 9-1-GAS	6/14/2012	7/2/2012	Michael D. Laflamme		
Division Set 9	Division 9-2-GAS	6/14/2012	7/2/2012	Michael D. Laflamme	Att. DIV 9-2-GAS	
Division Set 9	Division 9-3-GAS	6/14/2012	6/27/2012	Michael D. Laflamme		
Division Set 9	Division 9-4-GAS	6/14/2012	6/27/2012	Michael D. Laflamme & Susan L. Fleck		
Division Set 9	Division 9-5-GAS	6/14/2012	6/27/2012	A. Leo Silvestrini		
Division Set 9	Division 9-6-GAS	6/14/2012	6/27/2012	A. Leo Silvestrini	Att. DIV 9-6-GAS	

DATA SET	DATA REQUEST	DATE ISSUED	DATE FILED	WITNESS	ATTACHMENT	CONFIDENTIAL ATTACHMENT
Division Set 9	Division 9-7-GAS	6/14/2012	6/27/2012	A. Leo Silvestrini		
Division Set 9	Division 9-8-GAS	6/14/2012	6/27/2012	A. Leo Silvestrini	Att. DIV 9-8-GAS	
Division Set 9	Division 9-9-GAS	6/14/2012	6/27/2012	A. Leo Silvestrini		
DIVISION SET 10						
Division Set 10	Division 10-1-ELEC	6/22/2012	7/3/2012	Howard S. Gorman	Att. DIV 10-1-1-ELEC Att. DIV 10-1-2-ELEC	
Division Set 10	Division 10-2-ELEC	6/22/2012	7/3/2012	Jeanne A. Lloyd	Att. DIV 10-2-1-ELEC Att. DIV 10-2-2-ELEC Att. DIV 10-2-3-ELEC Att. DIV 10-2-4-ELEC Att. DIV 10-2-5(1)-ELEC to Att. DIV 10-2-5(11)-ELEC Att. DIV 10-2-3-ELEC Att. DIV 10-2-4-ELEC Att. DIV 10-2-5-ELEC Att. DIV 10-2-6-ELEC Att. DIV 10-2-7-ELEC Att. DIV 10-2-8-ELEC Att. DIV 10-2-9-ELEC	
Division Set 10	Division 10-3-ELEC	6/22/2012	7/5/2012	Evelyn M. Kaye	Att. DIV 10-3-1-ELEC Att. DIV 10-3-2-ELEC	
Division Set 10	Division 10-4-ELEC	6/22/2012	7/3/2012	Alfred P. Morrissey	Att. DIV 10-4-ELEC	
Division Set 10	Division 10-5-ELEC	6/22/2012	7/5/2012	Howard S. Gorman	Att. DIV 10-5-ELEC	
Division Set 10	Division 10-6-ELEC	6/22/2012	6/28/2012	Howard S. Gorman		
Division Set 10	Division 10-7-ELEC	6/22/2012	6/28/2012	Howard S. Gorman	Att. DIV 10-7-ELEC	
Division Set 10	Division 10-8-ELEC	6/22/2012	6/28/2012	Howard S. Gorman		

DATA SET	DATA REQUEST	DATE ISSUED	DATE FILED	WITNESS	ATTACHMENT	CONFIDENTIAL ATTACHMENT
DIVISION SET 11						
Division Set 11	Division 11-1-ELEC/GAS	6/25/2012		Michael D. Laflamme		
Division Set 11	Division 11-2-ELEC/GAS	6/25/2012	7/6/2012	Maureen P. Heaphy		
Division Set 11	Division 11-3-ELEC/GAS	6/25/2012	7/6/2012	Maureen P. Heaphy		
Division Set 11	Division 11-4-ELEC/GAS	6/25/2012		Michael D. Laflamme		
Division Set 11	Division 11-5-ELEC/GAS	6/25/2012	7/10/2012	Michael D. Laflamme		
Division Set 11	Division 11-6-ELEC/GAS	6/25/2012		Michael D. Laflamme		
Division Set 11	Division 11-7-ELEC/GAS	6/25/2012		Michael D. Laflamme		
Division Set 11	Division 11-8-ELEC/GAS	6/25/2012		Michael D. Laflamme		
Division Set 11	Division 11-9-ELEC/GAS	6/25/2012		Michael D. Laflamme		
Division Set 11	Division 11-10-ELEC/GAS	6/25/2012		Michael D. Laflamme		
Division Set 11	Division 11-11-ELEC/GAS	6/25/2012	7/10/2012	Michael D. Laflamme	Att. DIV 11-11-ELEC/GAS	
Division Set 11	Division 11-12-ELEC/GAS	6/25/2012	7/6/2012	Michael D. Laflamme	Att. DIV 11-12-ELEC/GAS	
Division Set 11	Division 11-13-ELEC/GAS	6/25/2012	7/6/2012	Michael D. Laflamme		
Division Set 11	Division 11-14-ELEC/GAS	6/25/2012		Michael D. Laflamme		
Division Set 11	Division 11-15-ELEC/GAS	6/25/2012	7/6/2012	Michael D. Laflamme		
Division Set 11	Division 11-16-ELEC/GAS	6/25/2012	7/10/2012	Michael D. Laflamme		
Division Set 11	Division 11-17-ELEC/GAS	6/25/2012		Michael D. Laflamme		
Division Set 11	Division 11-18-ELEC/GAS	6/25/2012		Michael D. Laflamme		
Division Set 11	Division 11-19-ELEC/GAS	6/25/2012		Michael D. Laflamme		
Division Set 11	Division 11-20-ELEC/GAS	6/25/2012		Michael D. Laflamme		
Division Set 11	Division 11-21-ELEC/GAS	6/25/2012		Michael D. Laflamme		
Division Set 11	Division 11-22-ELEC/GAS	6/25/2012	7/6/2012	Michael D. Laflamme		
Division Set 11	Division 11-23-ELEC/GAS	6/25/2012	7/6/2012	Michael D. Laflamme		
Division Set 11	Division 11-24-ELEC/GAS	6/25/2012	7/6/2012	Michael D. Laflamme		
Division Set 11	Division 11-25-ELEC/GAS	6/25/2012	7/6/2012	Michael D. Laflamme		
Division Set 11	Division 11-26-ELEC/GAS	6/25/2012	7/6/2012	Michael D. Laflamme		

DATA SET	DATA REQUEST	DATE ISSUED	DATE FILED	WITNESS	ATTACHMENT	CONFIDENTIAL ATTACHMENT
DIVISION SET 12						
Division Set 12	Division 12-1-GAS	6/28/2012	7/10/2012	A. Leo Silvestrini	Att. DIV 12-1-GAS	
Division Set 12	Division 12-2-GAS	6/28/2012	7/6/2012	A. Leo Silvestrini	Att. DIV 12-2-GAS	
Division Set 12	Division 12-3-GAS	6/28/2012	7/10/2012	A. Leo Silvestrini	Att. DIV 12-3-1-GAS Att. DIV 12-3-2-GAS	
Division Set 12	Division 12-4-GAS	6/28/2012	7/10/2012	A. Leo Silvestrini		
Division Set 12	Division 12-5-GAS	6/28/2012	7/10/2012	A. Leo Silvestrini		
Division Set 12	Division 12-6-GAS	6/28/2012	7/6/2012	A. Leo Silvestrini		
Division Set 12	Division 12-7-GAS	6/28/2012	7/10/2012	A. Leo Silvestrini		
Division Set 12	Division 12-8-GAS	6/28/2012	7/6/2012	A. Leo Silvestrini	Att. DIV 12-8-GAS	
Division Set 12	Division 12-9-GAS	6/28/2012	7/10/2012	A. Leo Silvestrini		
Division Set 12	Division 12-10-GAS	6/28/2012	7/10/2012	A. Leo Silvestrini	Att. DIV 12-10-1-GAS Att. DIV 12-10-2-GAS Att. DIV 12-10-3-GAS	
Division Set 12	Division 12-11-GAS	6/28/2012	7/6/2012	A. Leo Silvestrini		
Division Set 12	Division 12-12-GAS	6/28/2012	7/10/2012	A. Leo Silvestrini		
Division Set 12	Division 12-13-GAS	6/28/2012		A. Leo Silvestrini		
Division Set 12	Division 12-14-GAS	6/28/2012	7/6/2012	A. Leo Silvestrini		
Division Set 12	Division 12-15-GAS	6/28/2012	7/6/2012	A. Leo Silvestrini		
Division Set 12	Division 12-16-GAS	6/28/2012	7/10/2012	A. Leo Silvestrini		
Division Set 12	Division 12-17-GAS	6/28/2012	7/10/2012	A. Leo Silvestrini	Att. DIV 12-17-GAS	
Division Set 12	Division 12-18-GAS	6/28/2012		A. Leo Silvestrini		
Division Set 12	Division 12-19-GAS	6/28/2012		A. Leo Silvestrini		
Division Set 12	Division 12-20-GAS	6/28/2012		A. Leo Silvestrini		
Division Set 12	Division 12-21-GAS	6/28/2012		A. Leo Silvestrini		
Division Set 12	Division 12-22-GAS	6/28/2012	7/6/2012	A. Leo Silvestrini		
Division Set 12	Division 12-23-GAS	6/28/2012	7/6/2012	A. Leo Silvestrini	Att. DIV 12-23-1-GAS Att. DIV 12-23-2-GAS	
Division Set 12	Division 12-24-GAS	6/28/2012		A. Leo Silvestrini		
Division Set 12	Division 12-25-GAS	6/28/2012		A. Leo Silvestrini		
Division Set 12	Division 12-26-GAS	6/28/2012		A. Leo Silvestrini		
Division Set 12	Division 12-27-GAS	6/28/2012		Ann E. Leary		
Division Set 12	Division 12-28-GAS	6/28/2012		Ann E. Leary		
Division Set 12	Division 12-29-GAS	6/28/2012	7/10/2012	Ann E. Leary		
Division Set 12	Division 12-30-GAS	6/28/2012		Ann E. Leary		

DATA SET	DATA REQUEST	DATE ISSUED	DATE FILED	WITNESS	ATTACHMENT	CONFIDENTIAL ATTACHMENT
COMMISSION SET 1						
Commission Set 1	Commission 1-1-ELEC/GAS	5/24/2012	6/6/2012	Michael D. Laflamme		
Commission Set 1	Commission 1-2-ELEC/GAS	5/24/2012	6/7/2012	Maureen P. Heaphy		
Commission Set 1	Commission 1-3-ELEC/GAS	5/24/2012	6/7/2012	Michael D. Laflamme	Att. COMM 1-3-1-ELEC/GAS Att. COMM 1-3-2-ELEC/GAS	
Commission Set 1	Commission 1-4-ELEC/GAS	5/24/2012	6/7/2012	Timothy D. Horan		
Commission Set 1	Commission 1-5-ELEC/GAS	5/24/2012	6/6/2012	Maureen P. Heaphy		
Commission Set 1	Commission 1-6-ELEC	5/24/2012	6/7/2012	Stephen F. Doucette and Maureen P. Heaphy		
Commission Set 1	Commission 1-7-ELEC	5/24/2012	6/7/2012	Stephen F. Doucette and Maureen P. Heaphy		
Commission Set 1	Commission 1-8-ELEC	5/24/2012	6/6/2012	Stephen F. Doucette		
Commission Set 1	Commission 1-9-ELEC	5/24/2012	6/7/2012	Stephen F. Doucette and Maureen P. Heaphy		
Commission Set 1	Commission 1-10-ELEC	5/24/2012	6/6/2012	Stephen F. Doucette		
Commission Set 1	Commission 1-11-ELEC	5/24/2012	6/6/2012	Stephen F. Doucette		
Commission Set 1	Commission 1-12-ELEC	5/24/2012	6/6/2012	Stephen F. Doucette		
Commission Set 1	Commission 1-13-ELEC/GAS	5/24/2012	6/4/2012	Evelyn M. Kaye		
Commission Set 1	Commission 1-14-ELEC/GAS	5/24/2012	6/4/2012	Evelyn M. Kaye		
Commission Set 1	Commission 1-15-ELEC/GAS	5/24/2012	6/6/2012	Evelyn M. Kaye		
Commission Set 1	Commission 1-16-ELEC/GAS	5/24/2012	6/4/2012	Evelyn M. Kaye and Michael D. Laflamme		
Commission Set 1	Commission 1-17-ELEC/GAS	5/24/2012	6/4/2012	Evelyn M. Kaye		
Commission Set 1	Commission 1-18-ELEC/GAS	5/24/2012	6/4/2012	Evelyn M. Kaye		
Commission Set 1	Commission 1-19-ELEC/GAS	5/24/2012	6/4/2012	Evelyn M. Kaye	Att. COMM 1-19-ELEC/GAS	
Commission Set 1	Commission 1-20-ELEC	5/24/2012	6/6/2012	Michael R. Hrycin	Att. COMM 1-20-1-ELEC Att. COMM 1-20-2-ELEC	
Commission Set 1	Commission 1-21-ELEC	5/24/2012	6/6/2012	Michael R. Hrycin	Att. COMM 1-21-ELEC	
Commission Set 1	Commission 1-22-ELEC	5/24/2012	6/6/2012	Michael R. Hrycin	Att. COMM 1-22-ELEC	
Commission Set 1	Commission 1-23-ELEC	5/24/2012	6/7/2012	Michael R. Hrycin		
Commission Set 1	Commission 1-24-ELEC	5/24/2012	6/7/2012	Michael R. Hrycin		
Commission Set 1	Commission 1-25-ELEC	5/24/2012	6/6/2012	Michael R. Hrycin		
Commission Set 1	Commission 1-26-ELEC	5/24/2012	6/6/2012	Michael R. Hrycin		
Commission Set 1	Commission 1-27-GAS	5/24/2012	6/6/2012	Jeffrey P. Martin		
Commission Set 1	Commission 1-28-GAS	5/24/2012	6/6/2012	Jeffrey P. Martin		
Commission Set 1	Commission 1-29-ELEC	5/24/2012	6/4/2012	Alfred P. Morrissey		

DATA SET	DATA REQUEST	DATE ISSUED	DATE FILED	WITNESS	ATTACHMENT	CONFIDENTIAL ATTACHMENT
COMMISSION SET 1						
Commission Set 1	Commission 1-30-ELEC	5/24/2012	6/4/2012	Alfred P. Morrissey		
Commission Set 1	Commission 1-31-ELEC	5/24/2012	6/4/2012	Alfred P. Morrissey		
Commission Set 1	Commission 1-32-ELEC	5/24/2012	6/4/2012	Alfred P. Morrissey		
Commission Set 1	Commission 1-33-ELEC	5/24/2012	6/7/2012	Alfred P. Morrissey		
Commission Set 1	Commission 1-34-ELEC	5/24/2012	6/7/2012	Alfred P. Morrissey		
Commission Set 1	Commission 1-35-ELEC/GAS	5/24/2012	6/6/2012	Michael D. Laflamme		
Commission Set 1	Commission 1-36-ELEC/GAS	5/24/2012	6/7/2012	Michael D. Laflamme	Att. COMM 1-36-ELEC/GAS	
Commission Set 1	Commission 1-37-GAS	5/24/2012	6/7/2012	Michael D. Laflamme		
Commission Set 1	Commission 1-38-ELEC	5/24/2012	6/6/2012	Michael D. Laflamme		
Commission Set 1	Commission 1-39-ELEC/GAS	5/24/2012	6/7/2012	Michael D. Laflamme		
Commission Set 1	Commission 1-40-ELEC/GAS	5/24/2012	6/7/2012	Ann E. Leary & Jeanne Lloyd	Att. COMM 1-40-ELEC/GAS	
Commission Set 1	Commission 1-41-ELEC/GAS	5/24/2012	6/6/2012	Robert B. Hevert		
Commission Set 1	Commission 1-42-ELEC/GAS	5/24/2012	6/6/2012	Michael D. Laflamme		
Commission Set 1	Commission 1-43-ELEC/GAS	5/24/2012	6/6/2012	Michael D. Laflamme		
Commission Set 1	Commission 1-44-ELEC/GAS	5/24/2012	6/7/2012	Maureen P. Heaphy	Att. COMM 1-44-ELEC/GAS	
Commission Set 1	Commission 1-45-ELEC/GAS	5/24/2012	6/6/2012	Stephen F. Doucette		
Commission Set 1	Commission 1-46-GAS	5/24/2012	6/7/2012	Ann E. Leary		

Division 11-5-ELEC/GAS

Request:

Do any of National Grid service companies directly make any capital investments? If so, please indicate the nature of such investments and the accounts to which they are booked.

Response:

Each of the National Grid service companies has capital assets on its books for those items where the item's use benefits multiple companies and, as such, is allocated among multiple subsidiaries. These shared-use assets include capitalized IT software projects, land, buildings, improvements to the buildings, furniture and equipment used in those buildings, and other miscellaneous general equipment.

The assets are booked to FERC account 107 while in progress and to FERC account 101 once in service. There are also some very small amounts charged to FERC account 121 for non-utility property. The general plant accounts used for the utility plant portion are as follows:

303-INT-INTANGIBLE-CAP SOFTWARE
389-GEN-LAND-LAND RIGHTS
390-GEN-STRUCTURES-IMPROVEMENTS
391-GEN-OFFICE FURNITURE-EQUIPT
392-GEN-TRANSPORTATION EQUIP
393-GEN-STORES EQUIPMENT
394-GEN-TOOLS-SHOP-GARAGE EQUIP
395-GEN-LABORATORY EQUIPMENT
396-GEN-POWER OPERATED EQUIPMENT
397-GEN-COMMUNICATION EQUIPMENT
398-GEN-MISCELLANEOUS EQUIPMENT

Division 11-11-ELEC/GAS

Request:

Please provide an electronic workpaper that computes the annual amount of Gross Margins of each National Grid affiliate for 2009, 2010, and 2011, as defined for the purposes of Service Company allocations. This workpaper should show total revenue by year by affiliate and the categories of costs that are subtracted to get Gross Margins.

Response:

Please refer to Attachment DIV 11-11-ELEC/GAS.

Calculation of Gross Margin for Calendar Year 2011

<u>(\$000's)</u>			(a)	(b)	(c)=(a)-(b)	(d)	(e)	(f)	(g)	(h)
Line No.	Company Code	Company Name	Total Operating Revenue	Less: Purchased Power/Gas	Margin	Less: Stranded Costs	Add: NMPC Electric Rates Reserve	Less: NYPSL \$18-a Incremental Assessments	Add: Other Net Adjustments	CY 2011 Gross Margin
1	00001	National Grid USA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	00004	Nantucket Electric Company	23,804	8,775	15,029	35	-	-	-	14,994
3	00005	Massachusetts Electric Co-DIST	2,010,567	846,446	1,164,121	3,182	-	-	-	1,160,939
4	00005	Massachusetts Electric Co-TRAN	8,448	-	8,448	-	-	-	-	8,448
5	00006	NE Hydro - Trans Electric Co	24,220	-	24,220	-	-	-	-	24,220
6	00007	New England Hydro Finance Co	-	-	-	-	-	-	-	-
7	00008	New England Hydro - Trans Co	19,187	-	19,187	-	-	-	-	19,187
8	00010	New England Power Company	356,654	77,507	279,147	87,493	-	-	-	191,654
9	00020	New England Electric Trans Co	3,198	-	3,198	-	-	-	-	3,198
10	00021	National Grid Trans Services	23	-	23	-	-	-	-	23
11	00036	Niagara Mohawk Power Corp-Elec	3,103,828	896,865	2,206,963	477,976	50,000	88,320	-	1,690,667
12	00036	Niagara Mohawk Power Corp-Gas	730,832	353,675	377,157	-	-	23,309	-	353,848
13	00041	Granite State Electric Company	83,244	43,802	39,442	204	-	-	-	39,238
14	00048	Narragansett Gas Company	438,799	257,196	181,603	-	-	-	-	181,603
15	00049	Narragansett Electric Company-DIST	809,715	379,416	430,299	(23)	-	-	-	430,322
16	00049	Narragansett Electric Company-TRAN	60,707	-	60,707	-	-	-	-	60,707
17	00070	Wayfinder Group Inc.	989	-	989	-	-	-	-	989
18	00085	NEES Energy, Inc.	70	-	70	-	-	-	-	70
19	00095	Metrowest Realty LLC	791	-	791	-	-	-	-	791
20	00401	Boston Gas Company	1,136,949	622,659	514,290	-	-	-	-	514,290
21	00402	Essex Gas Company	79,195	46,203	32,992	-	-	-	-	32,992
22	00403	Colonial Gas-Lowell Division	168,497	98,757	69,740	-	-	-	-	69,740
23	00404	Colonial Gas-Cape Cod Div	124,229	77,650	46,579	-	-	-	-	46,579
24	00405	Colonial Gas Company-Admin	-	-	-	-	-	-	-	-
25	00406	EnergyNorth Natural Gas, Inc	146,365	84,847	61,518	-	-	-	-	61,518
26	00434	KeySpan Electric Services LLC	712,552	-	712,552	-	-	-	33,455	746,007
27	00435	KeySpan Generation LLC	458,866	-	458,866	-	-	-	-	458,866
28	00436	KEDC Holdings Corp	-	-	-	-	-	-	-	-
29	00437	KeySpan Gas East Corp - KEDLI	1,142,501	535,429	607,072	-	-	24,752	-	582,320
30	00438	Brooklyn Union Gas Co - KEDNY	1,747,067	836,490	910,577	-	-	43,701	-	866,876
31	00441	KeySpan Ravenswood Inc.	-	-	-	-	-	-	-	-
32	00442	KeySpan-Ravenswood Srvc, LLC	-	-	-	-	-	-	-	-
33	00444	KS Energy Trading Services LLC	6,870	-	6,870	-	-	-	-	6,870
34	00446	KS-Glenwood Energy Center, LLC	12,804	-	12,804	-	-	-	-	12,804
35	00447	KS Spagnoli Rd Energy Cntr LLC	-	-	-	-	-	-	-	-
36	00448	KS-Port Jefferson Energy Cntr	13,182	-	13,182	-	-	-	-	13,182
37	00459	KeySpan Services, Inc.	(2)	-	(2)	-	-	-	-	(2)
38	00460	KeySpan Corporation	1,068	-	1,068	-	-	-	-	1,068
39	00461	KeySpan Energy Corp-West Hold	-	-	-	-	-	-	-	-
40	00471	Seneca-Upshur Petroleum, Inc	6,966	-	6,966	-	-	-	-	6,966
41	TOTALS		\$ 13,432,185	\$ 5,165,717	\$ 8,266,468	\$ 568,867	\$ 50,000	\$ 180,082	\$ 33,455	\$ 7,600,974
42										
43		Total Gross Margin per Schedule MDL-2 Page 36 Line 1								\$ 7,600,974
44		Variance								-
45										
46		Total Legacy NG Sum of Lines 1 through 19	\$ 7,675,076	\$ 2,863,682	\$ 4,811,394	\$ 568,867	\$ 50,000	\$ 111,629	\$ -	\$ 4,180,898
47		Total Legacy KS Sum of Lines 20 through 40	5,757,109	2,302,035	3,455,074	-	-	68,453	33,455	3,420,076
48		TOTAL	\$ 13,432,185	\$ 5,165,717	\$ 8,266,468	\$ 568,867	\$ 50,000	\$ 180,082	\$ 33,455	\$ 7,600,974

Column Note

- (a) & (b) Refer to Attachment DIV 11-9-ELEC/GAS Pages 1 & 2
- (c) Column (a) less Column (b)
- (d) Subset of FERC Accounts 440.0, 442.0, 447.0, and 456.0 (business segment code "GNSC")
- (e) Subset of FERC Account 456.0
- (f) Subset of FERC Account 928.0 (expense type 400)
- (g) Please refer to Page 4 for a detailed calculation of KeySpan Electric Services, LLC Gross Margin
- (h) Column (c) less Column (d) plus Column (e) less Column (f) plus Column (g)

Calculation of Gross Margin for Calendar Year 2010
(\$000's)

Line No.	Company Code	Company Name	(a)							CY 2010 Gross Margin
			Total Operating Revenue	Less: Purchased Power/Gas	Margin	Less: Stranded Costs	Add: Rates Reserve	Less: NYPSL §18-a Incremental Assessments	Add: Other Net Adjustments	
1	00001	National Grid USA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	00004	Nantucket Electric Company	23,620	10,198	13,422	133	-	-	-	13,289
3	00005	Massachusetts Electric Co-DIST	2,045,737	927,794	1,117,943	21,583	-	-	-	1,096,360
4	00005	Massachusetts Electric Co-TRAN	-	-	-	-	-	-	-	-
5	00006	NE Hydro - Trans Electric Co	25,418	-	25,418	-	-	-	-	25,418
6	00007	New England Hydro Finance Cc	-	-	-	-	-	-	-	-
7	00008	New England Hydro - Trans Co	17,917	-	17,917	-	-	-	-	17,917
8	00010	New England Power Company	345,828	79,998	265,830	81,622	-	-	-	184,208
9	00020	New England Electric Trans Cc	5,638	-	5,638	-	-	-	-	5,638
10	00021	National Grid Trans Services	54	-	54	-	-	-	-	54
11	00036	Niagara Mohawk Power Corp-Elec	3,360,384	982,546	2,377,838	443,126	-	89,002	-	1,845,710
12	00036	Niagara Mohawk Power Corp-Gas	745,052	373,081	371,971	-	-	25,342	-	346,629
13	00041	Granite State Electric Company	80,221	45,255	34,966	410	-	-	-	34,556
14	00048	Narragansett Gas Company	485,594	327,541	158,053	-	-	-	-	158,053
15	00049	Narragansett Electric Company-DIST	888,347	461,844	426,503	8,276	-	-	-	418,227
16	00049	Narragansett Electric Company-TRAN	-	-	-	-	-	-	-	-
17	00070	Wayfinder Group Inc.	985	-	985	-	-	-	-	985
18	00085	NEES Energy, Inc.	-	-	-	-	-	-	-	-
19	00095	Metrowest Realty LLC	1,214	-	1,214	-	-	-	-	1,214
20	00401	Boston Gas Company	1,068,980	659,262	409,718	-	-	-	-	409,718
21	00402	Essex Gas Company	76,226	48,035	28,191	-	-	-	-	28,191
22	00403	Colonial Gas-Lowell Divisior	140,046	93,710	46,336	-	-	-	-	46,336
23	00404	Colonial Gas-Cape Cod Div	126,833	83,161	43,672	-	-	-	-	43,672
24	00405	Colonial Gas Company-Admir	-	-	-	-	-	-	-	-
25	00406	EnergyNorth Natural Gas, Inc	132,476	85,996	46,480	-	-	-	-	46,480
26	00434	KeySpan Electric Services LLC	501,630	-	501,630	-	-	-	239,796	741,426
27	00435	KeySpan Generation LLC	451,236	-	451,236	-	-	-	-	451,236
28	00436	KEDC Holdings Corp	-	-	-	-	-	-	-	-
29	00437	KeySpan Gas East Corp - KEDLI	1,195,903	616,569	579,334	-	-	29,629	-	549,705
30	00438	Brooklyn Union Gas Co - KEDNY	1,942,393	1,026,804	915,589	-	-	47,370	-	868,219
31	00441	KeySpan Ravenswood Inc.	-	-	-	-	-	-	-	-
32	00442	KeySpan-Ravenswood Srvcs, LLC	-	-	-	-	-	-	-	-
33	00444	KS Energy Trading Services LLC	10,770	-	10,770	-	-	-	-	10,770
34	00446	KS-Glenwood Energy Center, LLC	12,169	-	12,169	-	-	-	-	12,169
35	00447	KS Spagnoli Rd Energy Cntr LLC	-	-	-	-	-	-	-	-
36	00448	KS-Port Jefferson Energy Cntr	13,107	-	13,107	-	-	-	-	13,107
37	00459	KeySpan Services, Inc.	-	-	-	-	-	-	-	-
38	00460	KeySpan Corporation	1,051	-	1,051	-	-	-	-	1,051
39	00461	KeySpan Energy Corp-West Hold	-	-	-	-	-	-	-	-
40	00471	Seneca-Upshur Petroleum, Inc	10,103	-	10,103	-	-	-	-	10,103
41	TOTALS		\$ 13,708,932	\$ 5,821,794	\$ 7,887,138	\$ 555,150	\$ -	\$ 191,343	\$ 239,796	\$ 7,380,441

42
43 Per Revisions to Cost Allocation Methodologies filed with NYPSA on March 30, 2012 7,380,435
44 variance 6

Column Note

(a) Please refer to Page 4 for a detailed calculation of KeySpan Electric Services, LLC Gross Margi

Calculation of Gross Margin for Calendar Year 2009
(\$000's)

Line No.	Company Code	Company Name	(a)							CY 2009 Gross Margin
			Total Operating Revenue	Less: Purchased Power/Gas	Margin	Less: Stranded Costs	Add: Rates Reserve	Less: NYPSL \$18-a Incremental Assessments	Add: Other Net Adjustments	
1	00001	National Grid USA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	00004	Nantucket Electric Company	25,871	13,036	12,835	109	-	-	-	12,726
3	00005	Massachusetts Electric Co-DIST	2,119,017	1,134,333	984,684	19,320	-	-	-	965,364
4	00005	Massachusetts Electric Co-TRAN	-	-	-	-	-	-	-	-
5	00006	NE Hydro - Trans Electric Co	25,495	-	25,495	-	-	-	-	25,495
6	00007	New England Hydro Finance Co	-	-	-	-	-	-	-	-
7	00008	New England Hydro - Trans Co	21,503	-	21,503	-	-	-	-	21,503
8	00010	New England Power Company	396,537	90,952	305,585	124,472	-	-	-	181,113
9	00020	New England Electric Trans Co	809	-	809	-	-	-	-	809
10	00021	National Grid Trans Services	54	-	54	-	-	-	-	54
11	00036	Niagara Mohawk Power Corp-Elec	2,944,714	893,468	2,051,246	237,348	-	45,023	-	1,768,875
12	00036	Niagara Mohawk Power Corp-Gas	783,670	470,429	313,241	-	-	10,920	-	302,321
13	00041	Granite State Electric Company	85,779	48,612	37,167	(61)	-	-	-	37,228
14	00048	Narragansett Gas Company	475,397	302,945	172,452	-	-	-	-	172,452
15	00049	Narragansett Electric Company-DIST	912,020	541,981	370,039	17,543	-	-	-	352,496
16	00049	Narragansett Electric Company-TRAN	-	-	-	-	-	-	-	-
17	00070	Wayfinder Group Inc.	416	-	416	-	-	-	-	416
18	00085	NEES Energy, Inc.	-	-	-	-	-	-	-	-
19	00095	Metrowest Realty LLC	1,214	-	1,214	-	-	-	-	1,214
20	00401	Boston Gas Company	1,093,274	684,424	408,850	-	-	-	-	408,850
21	00402	Essex Gas Company	80,756	52,429	28,327	-	-	-	-	28,327
22	00403	Colonial Gas-Lowell Division	150,365	104,056	46,309	-	-	-	-	46,309
23	00404	Colonial Gas-Cape Cod Div	136,464	88,720	47,744	-	-	-	-	47,744
24	00405	Colonial Gas Company-Admin	-	-	-	-	-	-	-	-
25	00406	EnergyNorth Natural Gas, Inc	162,245	112,380	49,865	-	-	-	-	49,865
26	00434	KeySpan Electric Services LLC	524,383	-	524,383	-	-	-	149,511	673,894
27	00435	KeySpan Generation LLC	454,916	-	454,916	-	-	-	-	454,916
28	00436	KEDC Holdings Corp	-	-	-	-	-	-	-	-
29	00437	KeySpan Gas East Corp - KEDLI	1,342,346	736,380	605,966	-	-	11,667	-	594,299
30	00438	Brooklyn Union Gas Co - KEDNY	1,942,077	1,051,854	890,223	-	-	19,427	-	870,796
31	00441	KeySpan Ravenswood Inc.	402	-	402	-	-	-	-	402
32	00442	KeySpan-Ravenswood Srvc, LLC	-	-	-	-	-	-	-	-
33	00444	KS Energy Trading Services LLC	17,130	-	17,130	-	-	-	-	17,130
34	00446	KS-Glenwood Energy Center, LLC	12,481	-	12,481	-	-	-	-	12,481
35	00447	KS Spagnoli Rd Energy Cntr LLC	-	-	-	-	-	-	-	-
36	00448	KS-Port Jefferson Energy Cntr	13,757	-	13,757	-	-	-	-	13,757
37	00457	KeySpan Energy Services Inc.	104	127	(23)	-	-	-	-	(23)
38	00459	KeySpan Services, Inc.	-	-	-	-	-	-	-	-
39	00460	KeySpan Corporation	1,223	-	1,223	-	-	-	-	1,223
40	00461	KeySpan Energy Corp-West Hold	-	-	-	-	-	-	-	-
41	00471	Seneca-Upshur Petroleum, Inc	16,226	-	16,226	-	-	-	-	16,226
42	TOTALS		\$ 13,740,645	\$ 6,326,126	\$ 7,414,519	\$ 398,731	\$ -	\$ 87,037	\$ 149,511	\$ 7,078,262

Column Note

(a) Please refer to Page 4 for a detailed calculation of KeySpan Electric Services, LLC Gross Margin

Calculation of Annual Gross Margin

KeySpan Electric Services, LLC

Line	FERC				
No.	Account	Description	<u>2011</u>	<u>2010</u>	<u>2009</u>
		Operating Revenues			
1	456.0	Fixed Fee	\$ 249,220,107	\$ 242,100,559	\$ 239,562,893
2	456.0	Variable	31,337,734	38,134,047	26,581,247
3					
4		Total Fees Charged to LIPA	\$ 280,557,840	\$ 280,234,606	\$ 266,144,140
5					
6		Operating Tax - Amortizations			
7	408.1	Property Tax Expense	225,673,892	196,988,464	179,066,730
8					
9	408.1	Sales & Use	100,334,218	118,043,428	107,746,707
10					
11	408.1	Local Gross Income Tax	29,137,985	22,162,852	14,310,029
12					
13	408.1	Gross Earnings / Income	31,306,675	39,669,556	42,983,683
14					
15		Total Tax Amortization	\$ 386,452,770	\$ 376,864,300	\$ 344,107,149
16					
17		Not Recovered from LIPA (recorded as expense on Co 45)			
18	904.0	Uncollectible Expense	17,597,483	18,689,592	17,071,383
19					
20		Subtotal Co 45 - LIPA	\$ 404,050,253	\$ 395,553,892	\$ 361,178,532
21					
22		Cost Recovery - deferred and recovered from LIPA			
23	143.0	Energy Efficiency	60,204,583	64,827,291	45,979,596
24					
25	143.0	R&D	1,194,644	810,373	591,996
26					
27		Total Gross Margin	\$ 746,007,320	\$ 741,426,162	\$ 673,894,264

Division 11-16-ELEC/GAS

Request:

In MDL-1 p. 7, are the adjustments to the two Narragansett companies primarily the result of adjustments to the allocation between the two companies, or something else? Please explain.

Response:

Page 7 of Schedule MDL-1 shows the impact, by affiliate company, of the test-year service company allocation study performed by Ernst & Young ("EY"). The EY study included operating expenses that were either: 1) directly charged to affiliate companies by the service companies; 2) allocated to the affiliate companies from the service companies through use of bill pools or allocation codes; or 3) charged to the service companies from operating companies and subsequently allocated. The EY study would not have included charges incurred by Narragansett Electric on behalf of Narragansett Gas or vice versa.

Included on Page 8 of Schedule MDL-1 is a table that summarizes the EY proposed adjustments by "reason code". This table shows that the majority of the adjustments were due to:

- Use of an allocation as opposed to direct company charging (R1);
- Selection of an improper bill pool/allocation code (R3); or
- Use of a bill pool/allocation code when a more appropriate manual allocation should have been derived from available source data (invoice detail or hours worked, for example) (R11).

Please note that reason code "R7" applies to Niagara Mohawk Power Corporation only, which allocates general and administrative-type costs between its electric and gas operating segments based on its regulatory agreements.