

July 12, 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's<sup>1</sup> 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

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<sup>1</sup> 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 12, 2012  
Date

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

<b>Name/Address</b>	<b>E-mail Distribution</b>	<b>Phone</b>
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	<a href="mailto:Jennifer.hutchinson@us.ngrid.com">Jennifer.hutchinson@us.ngrid.com</a>	
	<a href="mailto:Joanne.scanlon@us.ngrid.com">Joanne.scanlon@us.ngrid.com</a>	
Cheryl M. Kimball, Esq. (for NGrid) Keegan Werlin LLP 265 Franklin Street Boston, MA 02110	<a href="mailto:ckimball@keeganwerlin.com">ckimball@keeganwerlin.com</a>	617-951-1400
	<a href="mailto:lindas@keeganwerlin.com">lindas@keeganwerlin.com</a>	
Gerald Petros, Esq. Hinckley, Allen & Snyder	<a href="mailto:gpetros@haslaw.com">gpetros@haslaw.com</a>	
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	<a href="mailto:dmacrae@riag.ri.gov">dmacrae@riag.ri.gov</a>	
	<a href="mailto:Steve.scialabba@ripuc.state.ri.us">Steve.scialabba@ripuc.state.ri.us</a>	
	<a href="mailto:David.stearns@ripuc.state.ri.us">David.stearns@ripuc.state.ri.us</a>	
Michael J. Morrissey, Esq. (for AG) Dept. of Attorney General 150 South Main St. Providence, RI 02903	<a href="mailto:Mmorrissey@riag.ri.gov">Mmorrissey@riag.ri.gov</a>	401-274-4400 Ext. 2357
Ellen M. Evans, Sr. Trial Atty. Naval Facilities Engineering Command Litigation Office 720 Kennon St., Bldg. 36, Room 233 Washington Navy Yard, DC 20374-5051	<a href="mailto:ellen.evans@navy.mil">ellen.evans@navy.mil</a>	202-685-2235
Dr. Kay Davoodi, P.E. Utility Rates and Studies Office NAVFACHQ- Building 33 1322 Patterson Ave SE Washington Navy Yard, D.C. 20374-5065	<a href="mailto:Khojasteh.davoodi@navy.mil">Khojasteh.davoodi@navy.mil</a>	202-685-3319
	<a href="mailto:Larry.r.allen@navy.mil">Larry.r.allen@navy.mil</a>	
Robert J. McConnell, Esq. (Wiley Ctr.) Motley Rice LLC	<a href="mailto:bmccConnell@motleyrice.com">bmccConnell@motleyrice.com</a>	401-457-7700

321 South Main St. – 2 <sup>nd</sup> Floor Providence, RI 02903	<a href="mailto:jhowat@nclc.org">jhowat@nclc.org</a>	
Maurice Brubaker Brubaker and Associates, Inc. PO Box 412000 St.Louis, MO 63141-2000	<a href="mailto:mbrubaker@consultbai.com">mbrubaker@consultbai.com</a>	401-724-3600
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	<a href="mailto:lees@lacapra.com">lees@lacapra.com</a>	
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	<a href="mailto:enicholson@exeterassociates.com">enicholson@exeterassociates.com</a>	
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Matthew Kahal c/o Exeter Associates 10480 Little Patuxent Parkway Suite 300 Columbia, MD 21044	<a href="mailto:mkahal@exeterassociates.com">mkahal@exeterassociates.com</a>	
<b>File original &amp; 11 copies w/:</b> Luly E. Massaro, Commission Clerk Public Utilities Commission 89 Jefferson Blvd. Warwick, RI 02888	<a href="mailto:Lmassaro@puc.state.ri.us">Lmassaro@puc.state.ri.us</a>	401-780-2107
	<a href="mailto:Anault@puc.state.ri.us">Anault@puc.state.ri.us</a>	
	<a href="mailto:Adalessandro@puc.state.ri.us">Adalessandro@puc.state.ri.us</a>	
	<a href="mailto:Nucci@puc.state.ri.us">Nucci@puc.state.ri.us</a>	
	<a href="mailto:Dshah@puc.state.ri.us">Dshah@puc.state.ri.us</a>	
	<a href="mailto:Sccamara@puc.state.ri.us">Sccamara@puc.state.ri.us</a>	

DATA SET	DATA REQUEST	DATE ISSUED	DATE FILED	WITNESS	ATTACHMENT	CONFIDENTIAL ATTACHMENT
<b>DIVISION SET 1</b>						
Division Set 1	Division 1-1-ELEC	5/9/2012	<b>5/25/2012</b>	Michael D. Laflamme	Att. DIV 1-1-ELEC	
Division Set 1	Division 1-2-ELEC	5/9/2012	<b>5/25/2012</b>	Michael D. Laflamme	Att. DIV 1-2-ELEC	
Division Set 1	Division 1-3-ELEC	5/9/2012	<b>5/25/2012</b>	Michael D. Laflamme	Att. DIV 1-3-ELEC	
Division Set 1	Division 1-4-ELEC	5/9/2012	<b>5/25/2012</b>	Michael D. Laflamme	Att. DIV 1-4-ELEC	
Division Set 1	Division 1-5-ELEC	5/9/2012	<b>5/25/2012</b>	Michael D. Laflamme		
Division Set 1	Division 1-6-ELEC	5/9/2012	<b>5/23/2012</b>	Michael D. Laflamme	Att. DIV 1-6-ELEC	
Division Set 1	Division 1-7-ELEC	5/9/2012	<b>5/23/2012</b>	Michael D. Laflamme		
Division Set 1	Division 1-8-ELEC	5/9/2012	<b>5/25/2012</b>	Michael D. Laflamme	Att. DIV 1-8-ELEC	
Division Set 1	Division 1-9-ELEC	5/9/2012	<b>5/23/2012</b>	Michael D. Laflamme	Att. DIV 1-9-ELEC	
Division Set 1	Division 1-10-ELEC	5/9/2012	<b>5/25/2012</b>	Michael D. Laflamme		
Division Set 1	Division 1-11-ELEC	5/9/2012	<b>5/23/2012</b>	Michael D. Laflamme	Att. DIV 1-11-ELEC	
Division Set 1	Division 1-12-ELEC	5/9/2012	<b>5/23/2012</b>	Michael D. Laflamme		
Division Set 1	Division 1-13-ELEC	5/9/2012	<b>5/23/2012</b>	Michael D. Laflamme	Att. DIV 1-13-ELEC	
Division Set 1	Division 1-14-ELEC	5/9/2012	<b>5/23/2012</b>	Michael D. Laflamme		
Division Set 1	Division 1-15-ELEC	5/9/2012	<b>5/23/2012</b>	Michael D. Laflamme		
Division Set 1	Division 1-16-ELEC	5/9/2012	<b>5/23/2012</b>	Michael D. Laflamme		
Division Set 1	Division 1-17-ELEC	5/9/2012	<b>5/23/2012</b>	Michael D. Laflamme		
Division Set 1	Division 1-18-ELEC	5/9/2012	<b>5/23/2012</b>	Michael D. Laflamme		
Division Set 1	Division 1-19-ELEC	5/9/2012	<b>5/23/2012</b>	Michael D. Laflamme		
Division Set 1	Division 1-20-ELEC	5/9/2012	<b>5/25/2012</b>	Michael D. Laflamme		
Division Set 1	Division 1-21-ELEC	5/9/2012	<b>5/23/2012</b>	Michael D. Laflamme	Att. DIV 1-21-ELEC	
Division Set 1	Division 1-22-ELEC	5/9/2012	<b>5/23/2012</b>	Michael D. Laflamme		
Division Set 1	Division 1-23-ELEC	5/9/2012	<b>5/23/2012</b>	Michael D. Laflamme	Att. DIV 1-23-ELEC	
Division Set 1	Division 1-24-ELEC	5/9/2012	<b>5/25/2012</b>	Michael D. Laflamme		
Division Set 1	Division 1-25-ELEC	5/9/2012	<b>5/23/2012</b>	Michael D. Laflamme		
Division Set 1	Division 1-26-ELEC	5/9/2012	<b>5/23/2012</b>	Michael D. Laflamme		
Division Set 1	Division 1-27-ELEC	5/9/2012	<b>5/23/2012</b>	Michael D. Laflamme	Att. DIV 1-27-ELEC	
Division Set 1	Division 1-28-ELEC	5/9/2012	<b>5/23/2012</b>	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	<b>5/23/2012</b>	Michael D. Laflamme	Att. DIV 1-29-ELEC	
Division Set 1	Division 1-30-ELEC	5/9/2012	<b>5/23/2012</b>	Michael D. Laflamme		
Division Set 1	Division 1-31-ELEC	5/9/2012	<b>5/23/2012</b>	Michael D. Laflamme		
<b>DIVISION SET 2</b>						
Division Set 2	Division 2-1-GAS	5/14/2012	<b>5/25/2012</b>	Michael D. Laflamme	Att. DIV 2-1-GAS	
Division Set 2	Division 2-2-GAS	5/14/2012	<b>5/25/2012</b>	Michael D. Laflamme	Att. DIV 2-2-GAS	
Division Set 2	Division 2-3-GAS	5/14/2012	<b>5/25/2012</b>	Michael D. Laflamme		
Division Set 2	Division 2-4-GAS	5/14/2012	<b>5/25/2012</b>	Michael D. Laflamme	Att. DIV 2-4-GAS	
Division Set 2	Division 2-5-GAS	5/14/2012	<b>5/25/2012</b>	Michael D. Laflamme		
Division Set 2	Division 2-6-GAS	5/14/2012	<b>5/25/2012</b>	Michael D. Laflamme	Att. DIV 2-6-GAS	
Division Set 2	Division 2-7-GAS	5/14/2012	<b>5/25/2012</b>	Michael D. Laflamme	Att. DIV 2-7-GAS	
Division Set 2	Division 2-8-GAS	5/14/2012	<b>5/25/2012</b>	Michael D. Laflamme	Att. DIV 2-8-GAS	
Division Set 2	Division 2-9-GAS	5/14/2012	<b>5/25/2012</b>	Michael D. Laflamme	Att. DIV 2-9-GAS	
Division Set 2	Division 2-10-GAS	5/14/2012	<b>5/29/2012</b>	Michael D. Laflamme		
Division Set 2	Division 2-11-GAS	5/14/2012	<b>5/29/2012</b>	Michael D. Laflamme		
Division Set 2	Division 2-12-GAS	5/14/2012	<b>5/25/2012</b>	Michael D. Laflamme	Att. DIV 2-12-GAS	
Division Set 2	Division 2-13-GAS	5/14/2012	<b>5/29/2012</b>	Michael D. Laflamme		
Division Set 2	Division 2-14-GAS	5/14/2012	<b>5/29/2012</b>	Michael D. Laflamme		
Division Set 2	Division 2-15-GAS	5/14/2012	<b>5/29/2012</b>	Michael D. Laflamme		
Division Set 2	Division 2-16-GAS	5/14/2012	<b>5/29/2012</b>	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	<b>5/29/2012</b>	Michael D. Laflamme		
Division Set 2	Division 2-18-GAS	5/14/2012	<b>5/29/2012</b>	Michael D. Laflamme		
Division Set 2	Division 2-19-GAS	5/14/2012	<b>5/29/2012</b>	Michael D. Laflamme		
Division Set 2	Division 2-20-GAS	5/14/2012	<b>5/29/2012</b>	Michael D. Laflamme		
Division Set 2	Division 2-21-GAS	5/14/2012	<b>5/29/2012</b>	Michael D. Laflamme	Att. DIV 2-21-GAS	
Division Set 2	Division 2-22-GAS	5/14/2012	<b>5/29/2012</b>	Michael D. Laflamme	Att. DIV 2-22-GAS	
Division Set 2	Division 2-23-GAS	5/14/2012	<b>5/29/2012</b>	Michael D. Laflamme	Att. DIV 2-23-GAS	
Division Set 2	Division 2-24-GAS	5/14/2012	<b>5/29/2012</b>	Michael D. Laflamme		
Division Set 2	Division 2-25-GAS	5/14/2012	<b>5/29/2012</b>	Michael D. Laflamme		

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

DATA SET	DATA REQUEST	DATE ISSUED	DATE FILED	WITNESS	ATTACHMENT	CONFIDENTIAL ATTACHMENT
<b>DIVISION SET 4</b>						
Division Set 4	Division 4-1-GAS	6/7/2012	<b>6/29/2012</b>	Paul M. Normand	See Attached Page	See Attached Page
Division Set 4	Division 4-2-GAS	6/7/2012	<b>6/19/2012</b>	Paul M. Normand		
Division Set 4	Division 4-3-GAS	6/7/2012	<b>6/20/2012</b>	Ann E. Leary		
Division Set 4	Division 4-4-GAS	6/7/2012	<b>6/19/2012</b>	Paul M. Normand		
Division Set 4	Division 4-5-GAS	6/7/2012	<b>6/19/2012</b>	Paul M. Normand		
Division Set 4	Division 4-6-GAS	6/7/2012	<b>6/20/2012</b>	Ann E. Leary		
Division Set 4	Division 4-7-GAS	6/7/2012	<b>6/20/2012</b>	Ann E. Leary		
Division Set 4	Division 4-8-GAS	6/7/2012	<b>6/19/2012</b>	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	<b>6/20/2012</b>	Ann E. Leary		
Division Set 4	Division 4-10-GAS	6/7/2012	<b>6/19/2012</b>	Ann E. Leary	Att. DIV 4-10-GAS	
Division Set 4	Division 4-11-GAS	6/7/2012	<b>6/20/2012</b>	Ann E. Leary		
Division Set 4	Division 4-12-GAS	6/7/2012	<b>6/20/2012</b>	Ann E. Leary	Att. DIV 4-12-GAS	
Division Set 4	Division 4-13-GAS	6/7/2012	<b>6/19/2012</b>	Ann E. Leary and Michael D. Laflamme		
<b>DIVISION SET 5</b>						
Division Set 5	Division 5-1-ELEC	6/8/2012	<b>6/26/2012</b>	Evelyn M. Kaye	Att. DIV 5-1-ELEC	
Division Set 5	Division 5-2-ELEC	6/8/2012	<b>6/29/2012</b>	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	<b>6/26/2012</b>	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	<b>7/2/2012</b>	Evelyn M. Kaye		
Division Set 5	Division 5-4-ELEC	6/8/2012	<b>6/22/2012</b>	Evelyn M. Kaye	Att. DIV 5-4-ELEC	
Division Set 5	Division 5-5-ELEC	6/8/2012	<b>6/22/2012</b>	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	<b>6/22/2012</b>	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	<b>6/22/2012</b>	Evelyn M. Kaye		
Division Set 5	Division 5-8-ELEC	6/8/2012	<b>6/22/2012</b>	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)
<b>DIVISION SET 6</b>						
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
<b>DIVISION SET 7</b>						
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		
<b>DIVISION SET 8</b>						
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	7/12/2012	Maureen P. Heaphy	Att. DIV 8-7-ELEC	
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	
<b>DIVISION SET 9</b>						
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	<b>6/27/2012</b>	A. Leo Silvestrini		
Division Set 9	Division 9-8-GAS	6/14/2012	<b>6/27/2012</b>	A. Leo Silvestrini	Att. DIV 9-8-GAS	
Division Set 9	Division 9-9-GAS	6/14/2012	<b>6/27/2012</b>	A. Leo Silvestrini		
<b>DIVISION SET 10</b>						
Division Set 10	Division 10-1-ELEC	6/22/2012	<b>7/3/2012</b>	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	<b>7/3/2012</b>	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	<b>7/5/2012</b>	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	<b>7/3/2012</b>	Alfred P. Morrissey	Att. DIV 10-4-ELEC	
Division Set 10	Division 10-5-ELEC	6/22/2012	<b>7/5/2012</b>	Howard S. Gorman	Att. DIV 10-5-ELEC	
Division Set 10	Division 10-6-ELEC	6/22/2012	<b>6/28/2012</b>	Howard S. Gorman		
Division Set 10	Division 10-7-ELEC	6/22/2012	<b>6/28/2012</b>	Howard S. Gorman	Att. DIV 10-7-ELEC	
Division Set 10	Division 10-8-ELEC	6/22/2012	<b>6/28/2012</b>	Howard S. Gorman		

DATA SET	DATA REQUEST	DATE ISSUED	DATE FILED	WITNESS	ATTACHMENT	CONFIDENTIAL ATTACHMENT
<b>DIVISION SET 11</b>						
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	<b>7/6/2012</b>	Maureen P. Heaphy		
Division Set 11	Division 11-3-ELEC/GAS	6/25/2012	<b>7/6/2012</b>	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	<b>7/10/2012</b>	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	<b>7/12/2012</b>	Michael D. Laflamme	Att. DIV 11-9-ELEC/GAS	
Division Set 11	Division 11-10-ELEC/GAS	6/25/2012	<b>7/12/2012</b>	Michael D. Laflamme		
Division Set 11	Division 11-11-ELEC/GAS	6/25/2012	<b>7/10/2012</b>	Michael D. Laflamme	Att. DIV 11-11-ELEC/GAS	
Division Set 11	Division 11-12-ELEC/GAS	6/25/2012	<b>7/6/2012</b>	Michael D. Laflamme	Att. DIV 11-12-ELEC/GAS	
Division Set 11	Division 11-13-ELEC/GAS	6/25/2012	<b>7/6/2012</b>	Michael D. Laflamme		
Division Set 11	Division 11-14-ELEC/GAS	6/25/2012	<b>7/12/2012</b>	Michael D. Laflamme	Att. DIV 11-14-ELEC/GAS	
Division Set 11	Division 11-15-ELEC/GAS	6/25/2012	<b>7/6/2012</b>	Michael D. Laflamme		
Division Set 11	Division 11-16-ELEC/GAS	6/25/2012	<b>7/10/2012</b>	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	<b>7/12/2012</b>	Michael D. Laflamme	Att. DIV 11-18-ELEC/GAS	
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	<b>7/12/2012</b>	Michael D. Laflamme	Att. DIV 11-20-ELEC/GAS	
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	<b>7/6/2012</b>	Michael D. Laflamme		
Division Set 11	Division 11-23-ELEC/GAS	6/25/2012	<b>7/6/2012</b>	Michael D. Laflamme		
Division Set 11	Division 11-24-ELEC/GAS	6/25/2012	<b>7/6/2012</b>	Michael D. Laflamme		
Division Set 11	Division 11-25-ELEC/GAS	6/25/2012	<b>7/6/2012</b>	Michael D. Laflamme		
Division Set 11	Division 11-26-ELEC/GAS	6/25/2012	<b>7/6/2012</b>	Michael D. Laflamme		

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

Division 11-9-ELEC/GAS

Request:

Please provide formulae detailing how Gross Margin is calculated for Electric and for Gas Utilities, referring to specific FERC accounts or subaccounts that define revenues and costs that are netted out.

Response:

Below are the formulae used to calculate Gross Margin for each National Grid Electric and Gas company, in the context of revised service company allocation methodologies, as discussed in the testimony of Company Witness Michael D. Laflamme at Pages 15 through 22 and as illustrated on Schedule MDL-2.

Please refer to Attachment DIV 11-9-ELEC/GAS for a listing of each component by FERC account.

**All Electric Companies, excluding Niagara Mohawk Power Corporation ("NMPC") and KeySpan Electric Services LLC:**

Total Operating Revenues  
Less: Fuel Costs (Purchased Power)  
Less: Stranded Costs  
Equals: Gross Margin

**All Gas Companies, excluding NMPC, KeySpan Energy Delivery Long Island ("KEDLI"), and KeySpan Energy Delivery New York ("KEDNY"):**

Total Operating Revenues  
Less: Fuel Costs (Purchased Gas)  
Equals: Gross Margin

**NMPC (Electric):**

Total Operating Revenues  
Less: Fuel Costs (Purchased Power)  
Less: Stranded Costs  
Less: New York Public Service Law ("NYPSL") §18-a Assessments  
Add: Rate Reserve established in Case 10-E-0050  
Equals: Gross Margin

Division 11-9-ELEC/GAS, page 2

**NMPC (Gas):**

Total Operating Revenues  
Less: Fuel Costs (Purchased Gas)  
Less: NYPSL §18-a Assessments  
Equals: Gross Margin

**KEDLI and KEDNY:**

Total Operating Revenues  
Less: Fuel Costs (Purchased Gas)  
Less: NYPSL §18-a Assessments  
Equals: Gross Margin

**KeySpan Electric Services LLC ("KES"):**

Total Fees Charged to the Long Island Power Authority ("LIPA")  
Add: Recovery of LIPA expense where KES manages the expense:  
    Property Tax  
    Income Tax  
    Sales and Use Tax  
    Uncollectible Expense  
    Energy Efficiency Expense  
    Research & Development ("R&D") Expense  
Equals: Gross Margin



NGUSA Consolidated  
For the 12 MTD period ended: December 31, 2011  
Per PeopleSoft Regulatory Income Statement Report ID 6840

	00004	00005	00006	00008	00010	00020	00021	00036	00041	00048	00049	00070	00085	00095	TOTAL	
Reg Account	Nantucket Electric	Massachusetts Electric	MA Hydro	NH Hydro	NEP	NEET	NG Trans Serv	NMPC	Granite St. Electric	Narragansett Gas	Narragansett Electric	Wayfinder	NEES Energy	Metrowest	Legacy NG	
<b>OPERATING REVENUE</b>																
Residential	440000	6,930,556	603,694,002	0	0	0	0	1,419,970,971	20,611,191	0	232,987,893	0	0	0	2,284,194,612	
Commercial & Industrial	442000	1,994,647	236,248,333	0	0	0	0	635,987,010	21,876,438	0	147,648,617	0	0	0	1,043,755,046	
Street Lighting	444000	5,850	800,986	0	0	0	0	27,766,277	56,710	0	670,124	0	0	0	29,299,947	
Sale for Resale Unit Contract	447030	0	0	0	30,400,601	0	0	0	0	0	0	0	0	0	30,400,601	
Sale for Resale	447040	0	407,418	0	(1,400,000)	0	0	23,604,457	0	0	0	0	0	0	22,611,874	
Refund Provision	449130	(187,830)	1,991,624	180,223	(1,051,232)	0	53,826	0	1,537,690	0	(4,475,474)	0	0	0	(1,951,173)	
Sales of Electric Energy	a	8,743,222	843,142,362	180,223	(1,051,232)	29,000,601	53,826	2,107,328,715	44,082,029	0	376,831,161	0	0	0	3,408,310,907	
Residential-Gas	480000	0	0	0	0	0	0	454,564,516	0	261,142,397	0	0	0	0	715,706,913	
Commercial & Industrial-Gas	481000	0	0	0	0	0	0	106,090,002	0	91,324,677	0	0	0	0	197,414,679	
Sales to Public Authority-Conv	482000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales for Resale-SUG MA Ops	483000	0	0	0	0	0	0	0	0	54,883,515	0	0	0	0	54,883,515	
Gas Sales	a	0	0	0	0	0	0	560,654,518	0	407,350,589	0	0	0	0	968,005,107	
Other Revenues															0	
Operating Revenues	400000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Rev-Plant Leased to Other	412000	0	0	0	0	0	0	644,617	0	0	0	0	0	0	644,617	
Exp-Plant Leased to Others	413000	0	(0)	0	0	0	0	0	0	0	0	0	0	0	(0)	
Forfeited Discounts-Electric	450000	15,911	2,405,812	0	0	0	0	15,700,473	117,931	0	1,474,450	0	0	0	19,714,576	
Misc Service Revenue-Electric	451000	139,411	3,386,082	0	30,976	0	0	1,790,954	240,114	0	805,548	69,962	0	0	6,463,048	
Open Access Rev-DSM	451010	317,792	122,925,967	0	0	0	0	0	19,453	0	34,591,429	0	0	0	157,854,640	
Open Access Rev-Cust Charge	451020	741,082	80,375,732	0	0	0	0	0	2,646,943	0	47,878,742	0	0	0	131,642,499	
Rent From Electric Property	454000	246,800	11,137,340	0	7,987,741	6,502	0	14,538,492	323,936	0	4,405,990	957,136	0	790,395	40,394,333	
Rev From Tran of Elec of Other	456001	0	0	0	114,756,715	0	0	109,604,995	0	0	0	0	0	0	224,361,711	
Open Access Rev-Access Charge	456005	35,516	3,182,496	0	0	0	0	3,672,899	203,565	0	(101,333)	0	0	0	6,993,143	
Open Access Rev-Transmission	456010	1,681,663	339,568,634	0	26,106,765	0	0	95,014,542	14,601,960	0	119,183,440	0	0	0	596,157,003	
Open Access Rev-GET	456015	0	0	0	0	0	0	0	0	0	30,550,231	0	0	0	30,550,231	
Open Access Rev-Distribution	456020	6,750,176	574,645,668	0	8,089	0	0	469,682,597	20,810,838	0	193,912,286	0	0	0	1,265,809,654	
Open Access - Rev Decoupling	456021	325,610	13,736,790	0	0	0	0	0	0	0	(1,438,455)	0	0	0	12,623,945	
Other Elec Rev-Support Payment	456035	0	2,840	0	449,967	3,153,349	0	0	0	0	0	0	0	0	3,606,156	
Other Elec Rev-Misc	456040	4,807,124	15,436,398	18,658,232	15,866,144	209,327,120	(16,000)	22,500	285,850,200	196,954	1,460,632	31,500	0	790,395	551,640,805	
Other Elec Rev-Other Trans	456045	0	504,392	0	0	0	0	0	0	0	0	0	0	0	504,392	
Oth Elec Rev-Trans Open Access	456050	0	0	0	38,444,771	0	0	0	0	0	0	0	0	0	38,444,771	
Other Elec Rev-Revenue CR	456070	0	0	0	(69,458,286)	0	0	0	0	0	0	0	0	0	(69,458,286)	
Oth Elec Rev-NEP-Elim	456437	0	5,381,045	4,371,836	0	0	0	0	0	0	9,752,881	0	0	0	9,752,881	
Other Operating Revenue	a	15,061,085	1,167,308,151	24,039,277	20,237,980	327,653,858	3,143,851	22,500	996,499,770	39,161,694	432,722,960	988,636	69,962	790,395	3,027,700,119	
Forfeited Discounts-Gas	487000	0	0	0	0	0	0	3,217,595	0	0	0	0	0	0	3,217,595	
Misc Service Revenue-Gas	488000	0	0	0	0	0	0	84,511	0	(2,350)	0	0	0	0	82,160	
Rev-Transport of Gas of Others	489300	0	0	0	0	0	0	138,052,754	0	26,509,953	0	0	0	0	164,562,708	
Rent From Gas Property	493000	0	0	0	0	0	0	100	0	252,250	0	0	0	0	252,350	
Other Gas Revenue	495000	0	0	0	0	0	0	28,822,421	0	4,687,693	0	0	0	0	33,510,114	
Other Gas Revenue															0	
Total Other Revenues	a	15,061,085	1,167,308,151	24,039,277	20,237,980	327,653,858	3,143,851	22,500	1,166,677,150	39,161,694	432,722,960	988,636	69,962	790,395	3,229,325,046	
<b>TOTAL OPERATING REVENUE</b>	<b>Σ a</b>	<b>23,804,308</b>	<b>2,010,450,513</b>	<b>24,219,500</b>	<b>19,186,748</b>	<b>356,654,459</b>	<b>3,197,677</b>	<b>22,500</b>	<b>3,834,660,383</b>	<b>83,243,723</b>	<b>438,798,135</b>	<b>809,554,121</b>	<b>988,636</b>	<b>69,962</b>	<b>7,605,641,059</b>	
<b>OPERATING EXPENSES</b>																
Purchased Power-Variable	555010	0	11,377,251	0	0	60,977,634	0	0	684,177	0	(212,646)	0	0	0	72,826,416	
Purchased Power-Electric	555030	0	0	0	0	0	0	896,865,534	0	0	0	0	0	0	896,865,534	
Purchased Power-Fixed & SO	555050	8,739,442	831,886,044	0	0	0	0	0	42,914,156	0	379,668,844	0	0	0	1,263,208,486	
PP-Fixed Nucl Entitlements	555060	0	0	0	13,992,733	0	0	0	0	0	0	0	0	0	13,992,733	
PP-Mass Elec-Elim	555110	0	0	0	0	0	0	0	0	0	96	0	0	0	96	
PP-NEP-Access Charge-Elim	555112	35,602	3,182,496	0	0	0	0	0	203,656	0	(40,130)	0	0	0	3,381,624	
Constellation Purch Pwr Buyout	555546	0	0	0	2,520,612	0	0	0	0	0	0	0	0	0	2,520,612	
Liquefied Petroleum Gas	728000	0	0	0	0	0	0	37	0	0	0	0	0	0	37	
Natural Gas City Gate Purch	804000	0	0	0	0	0	0	359,351,293	0	237,229,462	0	0	0	0	596,580,755	
Other Gas Purchases	805000	0	0	0	0	0	0	0	0	(132,613)	0	0	0	0	(132,613)	
Gas Withdrawn from Storage-Dr	808100	0	0	0	0	0	0	62,896,382	0	0	0	0	0	0	62,896,382	
Gas Delivered to UG Storage-Cr	808200	0	0	0	0	0	0	(68,787,983)	0	18,258,908	0	0	0	0	(50,529,075)	
LNG Withdrawals for Process-DR	809100	0	0	0	0	0	0	0	0	2,735,373	0	0	0	0	2,735,373	
Delivery of LNG for Processing	809200	0	0	0	0	0	0	0	0	(3,716)	0	0	0	0	(3,716)	
Gas Used Other Utility Oper-Cr	812000	0	0	0	0	0	0	0	0	(410,797)	0	0	0	0	(410,797)	
Other Gas Supply Exp	813000	0	0	0	0	0	0	215,780	0	(481,015)	0	0	0	0	(265,235)	
Purchased Energy	b	8,775,044	846,445,791	0	0	77,490,978	0	1,250,541,044	43,801,989	257,195,602	379,416,165	0	0	0	2,863,666,613	
Oil Fuel Expenses	501000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Other Power Gen-Fuel	547000	0	0	0	15,801	0	0	0	0	0	0	0	0	0	15,801	
Fuel for Generation	b	0	0	0	15,801	0	0	0	0	0	0	0	0	0	15,801	
<b>TOTAL FUEL</b>	<b>Σ b</b>	<b>8,775,044</b>	<b>846,445,791</b>	<b>0</b>	<b>15,801</b>	<b>77,506,780</b>	<b>0</b>	<b>1,250,541,044</b>	<b>43,801,989</b>	<b>257,195,602</b>	<b>379,416,165</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,863,682,414</b>	
Add: Sale for Resale-Tran CR-Elim	c	0	8,564,781	0	0	0	0	0	0	60,868,519	0	0	0	0	69,433,300	
<b>MARGIN</b>	<b>a-b-c</b>	<b>\$ 15,029,264</b>	<b>\$ 1,172,569,502</b>	<b>\$ 24,219,500</b>	<b>\$ 19,186,748</b>	<b>\$ 279,147,680</b>	<b>\$ 3,197,677</b>	<b>\$ 22,500</b>	<b>\$ 2,584,119,339</b>	<b>\$ 39,441,734</b>	<b>\$ 181,602,533</b>	<b>\$ 491,006,475</b>	<b>\$ 988,636</b>	<b>\$ 69,962</b>	<b>\$ 4,811,391,945</b>	

KeySpan Consolidated  
For the 12 MTD period ended: December 31, 2011  
Per PeopleSoft Regulatory Income Statement Report ID 6841

	00401	00402	00403	00404	00406	00434	00435	00437	00438	00444	00446	00448	00459	00471	00460	Total	
Reg Account	Boston Gas Company	Essex Gas Company	Colonial Gas- Lowell Division	Colonial Gas- Cape Cod Division	Energy/North Natural Gas, Inc	KeySpan Electric Services LLC	KeySpan Generation LLC	KeySpan Gas East Corp - KEDLI	Brooklyn Union Gas Co - KEDNY	Trading Services LLC	KS-Glenwood Energy Center, LLC	KS-Port Jefferson Energy Cntr	KeySpan Services, Inc.	Upshur Petroleum, Inc	KeySpan Corporation	Legacy KeySpan	
<b>OPERATING REVENUE</b>																	
Sale for Resale	447040	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,275,644	\$ -	\$ -	\$ -	\$ -	\$ 34,047,376	
Sales of Electric Energy	a	0	0	0	0	0	0	0	0	0	9,359,290	10,412,441	0	0	0	34,047,376	
Residential-Gas	480000	658,867,533	59,155,595	96,059,437	100,466,596	78,297,967	0	0	621,774,450	1,139,765,645	0	0	0	0	0	2,754,387,224	
Commercial & Industrial-Gas	481000	212,877,494	15,125,865	33,604,235	21,357,784	48,831,840	0	0	201,103,887	147,414,451	0	0	0	0	0	680,315,557	
Sales to Public Authority-Conv	482000	1,427,089	0	0	0	0	0	0	90,328,338	0	0	0	0	0	0	91,755,427	
Sales for Resale-SUG MA Ops	483000	117,195,173	33,222	22,248,403	0	4,746,345	0	0	196,613,436	305,976,395	0	0	0	0	0	646,812,974	
Gas Sales	a	990,367,290	74,314,682	151,912,076	121,824,380	131,876,151	0	0	1,019,491,773	1,683,484,829	0	0	0	0	0	4,173,271,182	
<b>Other Revenues</b>																	
Operating Revenues	400000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Rent From Electric Property	454000	0	0	0	0	0	0	323,565	0	0	0	0	0	0	1,068,233	1,391,798	
Other Elec Rev-Misc	456040	0	0	0	0	0	712,552,211	444,267,278	0	6,869,568	3,444,367	2,769,245	0	0	0	1,169,902,669	
KS Intercompany Revenue	457992	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Svc Co Int Exp Recovery-Elim	457999	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Other Operating Revenue		0	0	0	0	0	712,552,211	444,590,843	0	6,869,568	3,444,367	2,769,245	0	0	1,068,233	1,171,294,467	
Misc Service Revenue-Gas	488000	520,879	63,749	80,634	52,535	294,993	0	0	3,991,297	0	0	0	0	342,313	0	5,346,399	
Rev-Transport of Gas of Others	489300	126,986,271	5,211,424	13,293,247	6,170,059	12,451,096	0	0	178,505,326	267,378,945	0	0	0	0	0	609,996,369	
Rent From Gas Property	493000	0	0	0	0	0	0	0	10,678,461	3,887,336	0	0	0	0	0	14,565,797	
Other Gas Revenue	495000	19,074,645	(395,300)	3,211,518	(3,817,517)	1,743,076	0	0	(66,174,564)	(211,675,531)	0	0	0	(2,709)	6,623,961	(251,412,422)	
KS-I/C Rev-Boston Gas 401	495501	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Other Gas Revenue		146,581,796	4,879,873	16,585,399	2,405,077	14,489,165	0	0	123,009,223	63,582,047	0	0	(2,709)	6,966,273	0	378,496,142	
Total Other Revenues	a	146,581,796	4,879,873	16,585,399	2,405,077	14,489,165	712,552,211	444,590,843	123,009,223	63,582,047	6,869,568	3,444,367	2,769,245	(2,709)	6,966,273	1,068,233	
<b>TOTAL OPERATING REVENUE</b>	<b>Σa</b>	<b>1,136,949,085</b>	<b>79,194,555</b>	<b>168,497,475</b>	<b>124,229,457</b>	<b>146,365,316</b>	<b>712,552,211</b>	<b>458,866,487</b>	<b>1,142,500,996</b>	<b>1,747,066,876</b>	<b>6,869,568</b>	<b>12,803,657</b>	<b>13,181,687</b>	<b>(2,709)</b>	<b>6,966,273</b>	<b>1,068,233</b>	<b>5,757,109,167</b>
<b>OPERATING EXPENSES</b>																	
Liquefied Petroleum Gas	728000	(31,305)	524	4,051	0	532,340	0	0	0	0	0	0	0	0	0	505,611	
Natural Gas City Gate Purch	804000	595,987,629	44,486,937	91,543,654	77,650,461	72,513,271	0	0	535,412,760	835,934,454	0	0	0	0	0	2,253,529,167	
Other Gas Purchases	805000	5,995,344	301,090	1,518,865	0	1,189,720	0	0	0	0	0	0	0	0	0	9,005,019	
Gas Withdrawn from Storage-Dr	808100	22,180,501	1,413,754	5,962,722	0	10,611,074	0	0	1,054,797	1,673,559	0	0	0	0	0	42,896,407	
Delivery of LNG for Processing	809200	0	0	0	0	0	0	0	(627,525)	(995,784)	0	0	0	0	0	(1,623,308)	
Gas Used Other Utility Oper-Cr	812000	0	0	0	0	0	0	0	(411,023)	(121,937)	0	0	0	0	0	(532,960)	
Other Gas Supply Exp	813000	(1,473,382)	301	(272,376)	0	757	0	0	0	0	0	0	0	0	0	(1,744,700)	
Purchased Energy	b	622,658,787	46,202,607	98,756,917	77,650,461	84,847,161	0	0	535,429,010	836,490,292	0	0	0	0	0	2,302,035,235	
Oil Fuel Expenses	501000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Fuel for Generation	b	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>TOTAL FUEL</b>	<b>Σb</b>	<b>622,658,787</b>	<b>46,202,607</b>	<b>98,756,917</b>	<b>77,650,461</b>	<b>84,847,161</b>	<b>0</b>	<b>0</b>	<b>535,429,010</b>	<b>836,490,292</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,302,035,235</b>	
<b>MARGIN</b>	<b>a-b</b>	<b>\$ 514,290,298</b>	<b>\$ 32,991,948</b>	<b>\$ 69,740,558</b>	<b>\$ 46,578,996</b>	<b>\$ 61,518,155</b>	<b>\$ 712,552,211</b>	<b>\$ 458,866,487</b>	<b>\$ 607,071,986</b>	<b>\$ 910,576,583</b>	<b>\$ 6,869,568</b>	<b>\$ 12,803,657</b>	<b>\$ 13,181,687</b>	<b>\$ (2,709)</b>	<b>\$ 6,966,273</b>	<b>\$ 1,068,233</b>	<b>\$ 3,455,073,932</b>

**Components of KeySpan Electric Services LLC Gross Margin by FERC Account**

<b>FERC Account</b>	<b>Company Financial Statement</b>	<b>Description</b>	<b><u>2011</u></b>
<b><u>Fees recovered from LIPA</u></b>			
456.0	Co 34 - Income Statement	Fixed Fee	\$ 249,220,107
456.0	Co 34 - Income Statement	Variable	31,337,734
<b>Subtotal LIPA Fees</b>			<b>\$ 280,557,840</b>
<b><u>Operating Tax - Amortizations</u></b>			
408.1	Co 45 - Income Statement	Property Tax Expense	225,673,892
408.1	Co 45 - Income Statement	Sales & Use Tax	100,334,218
408.1	Co 45 - Income Statement	Local Gross Income Tax	29,137,985
408.1	Co 45 - Income Statement	Gross Earnings / Income	31,306,675
Total Tax Amortization			\$ 386,452,770
<b><u>Not Recovered from LIPA</u></b>			
904.0	Co 45 - Income Statement	Uncollectible Expense	17,597,483
<b>Subtotal Co 45 - LIPA</b>			<b>\$ 404,050,253</b>
<b><u>Co 34 - Cost Recovery - deferred and recovered from LIPA</u></b>			
143.0	Co 34 - Balance Sheet	Energy Efficiency	60,204,583
143.0	Co 34 - Balance Sheet	R&D	1,194,644
<b>Total Gross Margin</b>			<b>\$ 746,007,320</b>

Co 34 = KeySpan Electric Services LLC  
Co 45 = LIPA KS Gen Services LLC

Division 11-10-ELEC/GAS

Request:

Is the Gross Margin derived from total operating company revenues or from regulated rate revenues?

Response:

Gross Margin is derived from total operating company revenues, adjusted to removed Stranded Costs and New York Public Service Law §18-a assessments for New York entities, less the cost of Purchased Power/Gas. Please refer to the Company's response to Division 11-9-ELEC/GAS for further detail.

Division 11-14-ELEC/GAS

Request:

Please provide a spreadsheet indicating the accounts of all costs that are included in the O&M expense allocator referred to on p. 19 of Mr. Laflamme's testimony.

Response:

Please refer to Attachment DIV 11-14-ELEC/GAS.

**Costs Included in O&M Expense Portion of the Service Company General Allocator**

Line No.	Co #	Co Name	(a)	(b)	(c) = (a)-(b)	(d)
			O&M	Less: Service Cos General Allocations	Net O&M	% of Total O&M
1	00001	National Grid USA	\$ 26,606,718	\$ 789,856	\$ 25,816,862	0.8%
2	00004	Nantucket Electric Company	6,563,787	682,106	5,881,682	0.2%
3	00005	Massachusetts Electric Co-DIST	847,488,657	79,848,889	767,639,768	22.7%
4	00005	Massachusetts Electric Co-TRAN	3,748,122	325,684	3,422,438	0.1%
5	00006	NE Hydro - Trans Electric Co	5,236,724	405,704	4,831,020	0.1%
6	00008	New England Hydro - Trans Co	8,048,388	466,336	7,582,052	0.2%
7	00010	New England Power Company	92,710,861	14,479,070	78,231,792	2.3%
8	00020	New England Electric Trans Co	2,635,758	396,092	2,239,666	0.1%
9	00021	National Grid Trans Services	32,720	2,296	30,425	0.0%
10	00035	Niagara Mohawk Holdings, Inc.	151	-	151	0.0%
11	00036	Niagara Mohawk Power Corp-elec	974,341,188	133,356,148	840,985,040	24.9%
12	00036	Niagara Mohawk Power Corp-gas	178,197,584	11,851,713	166,345,871	4.9%
13	00037	Opinac North America, Inc	372	-	372	0.0%
14	00041	Granite State Electric Company	29,569,770	2,183,810	27,385,960	0.8%
15	00048	Narragansett Gas Company	106,750,889	19,151,815	87,599,075	2.6%
16	00049	Narragansett Electric Company-DIST	287,161,307	27,438,286	259,723,022	7.7%
17	00049	Narragansett Electric Company-TRAN	9,691,701	893,287	8,798,414	0.3%
18	00070	Wayfinder Group Inc.	1,306,495	608	1,305,887	0.0%
19	00082	GridAmerica Holdings	311	-	311	0.0%
20	00085	NEES Energy, Inc.	(16,754)	-	(16,754)	0.0%
21	00086	EUA Energy Investment	3,730	-	3,730	0.0%
22	00092	Prudence Corporation	144	-	144	0.0%
23	00094	Newport America Corporation	689	-	689	0.0%
24	00095	Metrowest Realty LLC	35,412	-	35,412	0.0%
25	00401	Boston Gas Company	258,015,384	49,213,255	208,802,129	6.2%
26	00402	Essex Gas Company	12,569,218	2,429,023	10,140,196	0.3%
27	00403	Colonial Gas-Lowell Division	33,348,691	9,586,687	23,762,004	0.7%
28	00404	Colonial Gas-Cape Cod Div	14,375,971	-	14,375,971	0.4%
29	00405	Colonial Gas Company-Admin	67,152	-	67,152	0.0%
30	00406	EnergyNorth Natural Gas, Inc	25,045,426	6,021,473	19,023,953	0.6%
31	00407	KeySpan New England, LLC	(60,280)	-	(60,280)	0.0%
32	00429	KeySpan Money Pools	(12)	-	(12)	0.0%
33	00434	KeySpan Electric Services LLC	267,445,439	41,534,275	225,911,165	6.7%
34	00435	KeySpan Generation LLC	164,283,727	16,976,241	147,307,486	4.4%
35	00436	KEDC Holdings Corp	3,456,189	436,810	3,019,379	0.1%
36	00437	KeySpan Gas East Corp - KEDLI	195,025,262	35,366,053	159,659,209	4.7%
37	00438	Brooklyn Union Gas Co - KEDNY	324,760,380	52,196,755	272,563,625	8.1%
38	00444	KS Energy Trading Services LLC	3,075,769	141,462	2,934,308	0.1%
39	00446	KS-Glenwood Energy Center, LLC	3,720,412	400,311	3,320,101	0.1%
40	00447	KS Spagnoli Rd Energy Cntr LLC	7,922	-	7,922	0.0%
41	00448	KS-Port Jefferson Energy Cntr	2,982,438	413,384	2,569,054	0.1%
42	00457	KeySpan Energy Services Inc.	0.94	-	1	0.0%
43	00459	KeySpan Services, Inc.	6,433,659.04	484,717	5,948,942	0.2%
44	00460	KeySpan Corporation	(7,025,839.39)	969,470	(7,995,310)	-0.2%
45	00461	KeySpan Energy Corp-West Hold	17,376.96	-	17,377	0.0%
46	00471	Seneca-Upshur Petroleum, Inc	4,376,339.03	550,769	3,825,570	0.1%
47		<b>Grand Total</b>	<b>\$ 3,892,035,350</b>	<b>\$ 508,992,383</b>	<b>\$ 3,383,042,967</b>	<b>100.0%</b>
48						
49		Total Legacy National Grid	\$ 2,580,114,726	\$ 292,271,700	\$ 2,287,843,026	67.6%
50		Total Legacy KeySpan	1,311,920,624	216,720,682	1,095,199,942	32.4%
51		<b>Grand Total</b>	<b>\$ 3,892,035,350</b>	<b>\$ 508,992,383</b>	<b>\$ 3,383,042,967</b>	<b>100.0%</b>
52						
53		Rounded (\$000's)			\$ 3,383,043	
54		Per Schedule MDL-2 Page 36 Line 3(i)			\$ 3,383,093	
55		Variance			\$ (50)	

**Column Notes**

- Col (a) Per Pages 2 through 18
- Col (b) Per Page 19
- Col (d) Col (c) Lines 1 through 46 each divided by Line 47

NGUSA Consolidated  
O&M Expense by Regulatory Account  
For the 12 MTD period ended: December 31, 2011

Reg Account	00001 National Grid	00004 Nantucket	00005 Massachusetts	00006 MA	00008 NH	00010 NEP	00020 NEET	00021 NG Trans	00036 NMPC	00041 Granite St.	00048 Narragansett
<b>O&amp;M Expenses</b>											
<b>Steam Power Generation Expenses-O&amp;M</b>											
Steam Oper-Supervision & Eng	500000	-	-	-	-	-	-	-	-	-	-
Pwr Prod-Operation-Steam Exp	502000	-	-	-	-	-	-	-	-	-	-
Electric Operations	505000	-	-	-	-	-	-	-	-	-	-
Steam-Misc Expenses	506000	-	-	-	-	-	-	-	-	-	-
Oper Supplies and Expenses	508000	-	-	-	-	-	-	-	-	-	-
PwrProd Allowances	509000	-	-	-	-	-	-	-	-	-	-
Operate Steam Power Generation		-	-	-	-	-	-	-	-	-	-
Steam Maint-Supervision & Eng	510000	-	-	-	-	-	-	-	-	-	-
PwrProd Maint Structures	511000	-	-	-	-	-	-	-	-	-	-
PwrProd Mnt Boiler Plnt-Steam	512000	-	-	-	-	-	-	-	-	-	-
Maint-Electric Plant	513000	-	-	-	-	-	-	-	-	-	-
PwrProd Maint Misc Steam Plant	514000	-	-	-	-	-	-	-	-	-	-
Maint Steam Power Generation		-	-	-	-	-	-	-	-	-	-
Subtotal Steam Power Generation Expenses-O&M		-	-	-	-	-	-	-	-	-	-
<b>Other Power Generation Expenses-O&amp;M</b>											
PwrProd Nucl Supv & Eng	517000	-	-	-	-	-	-	-	-	-	-
PwrProd Other Oper Supv & Eng	546000	-	-	-	-	-	-	-	-	-	-
Generation Expenses	548000	-	-	-	-	29,294	-	-	-	-	-
Other Power Generation-MiscExp	549000	-	402	-	-	10,695	-	-	-	-	-
Other Power Generation-Rents	550000	-	-	-	-	526	-	-	-	-	-
Operate Other Power Generation		-	402	-	-	40,516	-	-	-	-	-
Oth Pwr Gen Maint-Supervision	551000	-	35	-	-	26,343	-	-	-	-	-
Oth Pwr Gen Maint-Structures	552000	-	49	-	-	638	-	-	-	-	-
Maint-Generating Equipment	553000	-	47,336	-	-	519,465	-	-	-	-	-
Maint-Other Power Gen Plant	554000	-	-	-	-	-	-	-	-	-	-
Maint Other Power Generation		-	47,420	-	-	546,446	-	-	-	-	-
Other Power Supply Expenses		-	-	-	-	-	-	-	-	-	-
Subtotal Other Power Generation Expenses-O&M		-	47,823	-	-	586,961	-	-	-	-	-
<b>Hydro Power Generation Expenses-O&amp;M</b>											
Operate Hydro Power Generation		-	-	-	-	-	-	-	-	-	-
Maint Hydro Power Generation		-	-	-	-	-	-	-	-	-	-
Subtotal Hydro Power Generation Expenses-O&M		-	-	-	-	-	-	-	-	-	-
<b>Transmission Expenses-O&amp;M</b>											
Trans Oper-Supervision & Eng	560000	5,693	-	17,812	1,183	1,020	339,132	1,046	-	872,817	3,271
Trans Oper-Load Dispatching	561000	-	-	26,978	-	-	8,255,607	-	13,385	2,375,753	55
Ld Disptch-Mon & Oper Tran Sys	561200	-	-	-	-	-	2,798,976	-	-	2,759,628	-
Load Dispatch-Tran Srv & Sched	561300	-	-	-	-	-	5,069	-	-	155	-
Schd, Sys Cntrl & Dispatch Srv	561400	-	76,381	249,208,917	-	-	317	-	-	4,109,374	544,542
Reliab, Plan & Standards Dev	561500	-	-	12,499	-	-	789,600	273	-	1,274,783	-
Transmission Service Studies	561600	-	-	-	-	-	-	-	-	686	-
Gen Interconnection Studies	561700	-	-	-	-	-	-	-	-	11,646	-
Reliab, Plan & Stndrd Dev Serv	561800	-	-	160	-	-	47,443	-	-	884,641	-
Trans Oper-Substations	562000	-	644	249,886	982,316	20,336	2,520,690	65,837	-	3,211,119	26,989
Trans Oper-Overhead Lines	563000	-	-	144,527	-	2,971,128	3,138,598	4,650	-	4,751,287	1,556
Trans Oper-Underground Lines	564000	-	-	32,407	-	-	6,664	-	-	27,871	-
Trans Oper-Wheeling	565000	-	1,605,618	11,138,538	-	-	14,773,492	830	-	3,900	10,231,874
TM-NGUSA-T&D-Mass Elec-Elim	565001	-	-	-	-	-	(290,480)	-	-	-	-
CTC-NEP AcReinf HQ Li Cr-Elinr	565026	-	-	-	-	-	49,098	-	-	-	-
Elec Rev Wheeling-Elin	565035	-	-	79,353,207	-	-	-	-	-	-	3,772,356
Sale for Resale-Tran CR-Elinr	565037	-	-	(8,564,781)	-	-	-	-	-	-	(24,986)
Trans Oper-Misc Expenses	566000	81,671	247	776,499	123,751	23,812	9,126,950	1,767,249	972	8,354,758	21,263
Trans Oper-Rents	567000	-	-	5,427	-	598,284	183,745	-	-	10,774,612	-
Rents-Building-Mass Elec-Elin	567001	-	-	-	-	-	56,910	-	-	-	-
Rent Elec Prop-NH Hydro-Elim	567010	-	-	-	-	-	1,388,052	-	-	-	-
Rent Elec Prop-NEP-Elim	567011	-	-	-	685,711	3,760,911	-	-	-	-	-
TM-ROW Rents-Elim	567012	-	-	-	-	-	901,054	38,232	-	-	-
Oper Transmission Facilitie:		87,364	1,682,890	332,402,075	1,792,961	7,375,492	44,090,916	1,878,117	14,356	39,413,028	14,576,919
Trans Maint-Supervision & Eng	568000	-	672	9,917	-	-	2,588,757	-	-	2,391,426	468
Trans Maint-Buildings	569000	-	-	74	81,534	-	15,232	194	-	19,525	24
T Maint of Computer Hardware	569100	-	-	538	3,849	5,137	326,583	5,958	-	574,725	-





NGUSA Consolidated  
O&M Expense by Regulatory Account  
For the 12 MTD period ended: December 31, 2011

	Reg Account	00001 National Grid	00004 Nantucket	00005 Massachusetts	00006 MA	00008 NH	00010 NEP	00020 NEET	00021 NG Trans	00036 NMPC	00041 Granite St.	00048 Narragansett
<b>O&amp;M Expenses</b>												
Mains Expenses	856000	-	-	-	-	-	-	-	-	-	-	-
T&D-Meas & Reg Station Expense	857000	-	-	-	-	-	-	-	-	-	-	-
Oth GAS Transmission Expenses	859000	-	-	-	-	-	-	-	-	65,224	-	-
Gas Oper-Trans Rents	860000	-	-	-	-	-	-	-	-	38,557	-	-
Gas Oper-Dist Supv & Eng	870000	-	-	-	-	-	-	-	-	382,648	-	1,032,800
Gas Oper-Dist-Load Dispatching	871000	-	-	-	-	-	-	-	-	1,748,817	-	619,711
Compressor Station Fuel&Power	873000	-	-	-	-	-	-	-	-	-	-	106,569
Gas Oper-Dist-Mains & Services	874000	-	-	-	-	-	-	-	-	3,191,086	-	2,807,305
Gas Oper-Station Exp-General	875000	-	-	-	-	-	-	-	-	345,848	-	797,333
Gas Oper-Stat Exp-Industrial	876000	-	-	-	-	-	-	-	-	1,012,120	-	268,536
Gas Oper-Residential Meter Exp	878000	7,233	-	-	-	-	-	-	-	1,824,320	-	3,706,732
Gas Oper-Customer Installation	879000	-	-	-	-	-	-	-	-	226,339	-	2,890
Gas Oper-Misc Expenses	880000	-	-	-	-	-	-	-	-	1,021,352	-	4,973,392
Gas Oper-Dist Rents	881000	-	-	-	-	-	-	-	-	28,176	-	-
Operate Gas Facilities		7,233	-	-	-	-	-	-	-	10,417,639	-	16,337,290
Maintenance of Gas Holders	843300	-	-	-	-	-	-	-	-	-	-	-
Maint of Vaporizing Equipment	843600	-	-	-	-	-	-	-	-	-	-	-
Maint of LNG plant building	847200	-	-	-	-	-	-	-	-	-	-	45,628
Maint LNG Proc Terminal Equip	847300	-	-	-	-	-	-	-	-	-	-	89,579
Maint Measuring & Reg Equip	847500	-	-	-	-	-	-	-	-	-	-	66
LNG Term&Proc-Maint Oth Equip	847800	-	-	-	-	-	-	-	-	138	-	108,079
Maintenance of Mains	863000	-	-	-	-	-	-	-	-	18,318	-	14,727
Maint of Meas & Reg Stat Equip	865000	-	-	-	-	-	-	-	-	-	-	-
Gas Maint-Supervision & Eng	885000	-	-	-	-	-	-	-	-	3,981,791	-	1,329,116
Gas Maint-Structures	886000	-	-	-	-	-	-	-	-	61,659	-	-
Gas Maint-Mains	887000	-	-	-	-	-	-	-	-	21,474,608	-	6,622,516
Gas Maint-Station Exp-General	889000	-	-	-	-	-	-	-	-	265,218	-	342,492
Gas Maint-Stat Exp-Industrial	890000	-	-	-	-	-	-	-	-	285,045	-	5,056
Gas Maint-Stat Exp-City Gate	891000	-	-	-	-	-	-	-	-	-	-	147,111
Gas Maint-Services	892000	-	-	-	-	-	-	-	-	7,815,111	-	6,115,775
Gas Maint-Residential MeterExp	893000	-	-	-	-	-	-	-	-	1,590,539	-	1,534,040
Maintenance of Other Equipment	894000	-	-	-	-	-	-	-	-	8,375	-	68,581
Maintain Gas Facilitie:		-	-	-	-	-	-	-	-	35,500,802	-	16,422,765
Subtotal Gas Expenses-O&M		7,233	-	-	-	-	-	-	-	45,920,738	-	32,760,158
<b>Customer Expenses-O&amp;M</b>												
Cust Acct-Supervision	901000	13,010	7,971	1,140,690	-	-	63	-	-	3,345,508	29,853	440,633
Cust Acct-Meter Reading Exp	902000	-	34,470	4,095,069	-	-	-	-	-	5,547,727	211,434	716,034
Cust Records & Collection	903000	134,491	223,150	25,006,324	-	-	(45,278)	-	-	47,456,483	918,558	9,081,168
Uncollectible Accounts	904000	-	124,876	31,109,920	-	-	26,831	-	-	49,609,122	563,405	10,734,160
Cust Acct-Misc Expenses	905000	-	1,429	255,999	-	-	(0)	-	-	564,878	4,521	180,397
Customer Accts Oper Exp-Elec		147,501	391,897	61,608,002	-	-	(18,385)	-	-	106,523,718	1,727,771	21,152,391
Cust Service-Supervision	907000	-	342	49,426	-	-	-	-	-	79,614	862	13,823
Cust Assistance Expenses	908000	328	491,006	115,768,753	496	496	79,032	222	-	183,870,502	70,002	5,036,489
Info&Instruct Advertising Exp	909000	-	59,462	4,025,359	-	-	50	-	-	1,336,949	246	83,782
Cust Service-Misc Expenses	910000	188,866	23,532	1,924,429	7,294	6,094	59,829	1,848	72	3,669,223	112,305	466,597
Sales Expense-Supervisor	911000	-	25	3,590	-	-	-	-	-	7,058	63	761
Demo & Selling Expenses	912000	-	21,127	1,798,573	-	-	-	-	-	1,571,307	106,667	2,618,499
Sales-Advertising Expense	913000	-	-	-	-	-	-	-	-	381,457	-	93,817
Sales-Misc Expenses	916000	-	23	2,275	-	-	-	-	-	1,869	76	(706,101)
Cust Service & Info Expenses		189,195	595,516	123,572,405	7,790	6,591	138,911	2,070	72	190,917,981	290,221	7,607,667
<b>Administration Expenses-O&amp;M</b>												
Operation Expense	401000	-	-	-	-	-	-	-	-	-	-	-
A&G-Salaries	920000	58,764,960	464,648	40,205,695	624,580	179,501	5,499,666	102,721	1,544	85,323,120	1,851,112	10,907,629
A&G-Office Supplies	921000	47,448,416	161,952	30,974,603	947,552	68,987	2,827,580	232,618	8,500	58,218,896	897,743	7,677,504
A&G Srv Co Deprec Exp PAM	921003	14,345	4,571	552,871	1,263	2,128	97,644	1,247	6	1,069,736	15,308	73,068
A&G Srv Co Amort Ltd Elec Plnt	921004	223	40,323	4,465,263	2,634	3,565	93,524	3,900	24	3,502,948	139,473	88,927
A&G Srv Co Deprec Exp LAB	921005	6,771	1,055	131,198	195	520	39,040	10	-	292,329	3,686	23,957
A&G Srv Co AFUDC Credit	921007	(514)	(12,215)	(1,744,332)	(6,803)	(9,279)	(172,632)	(11,434)	(62)	(2,662,406)	(34,465)	(228,985)
Admin Expense Transferred-CR	922000	-	-	(2,225)	-	-	(51,268)	-	-	(93,951)	-	-
A&G-Outside Services Employed	923000	12,120,790	311,334	13,251,903	82,992	96,737	3,661,257	109,546	2,176	28,619,085	569,187	3,404,470
Property Insurance	924000	-	62,772	9,869,604	70	90	(135,569)	138	1	99,895	489,685	11,414

NGUSA Consolidated  
O&M Expense by Regulatory Account  
For the 12 MTD period ended: December 31, 2011

Reg Account	00001 National Grid	00004 Nantucket	00005 Massachusetts	00006 MA	00008 NH	00010 NEP	00020 NEET	00021 NG Trans	00036 NMPC	00041 Granite St.	00048 Narragansett
<b>O&amp;M Expenses</b>											
Injuries & Damages Insurance	18,936	83,518	8,371,520	42,102	49,646	1,151,511	35,293	202	18,402,213	585,705	1,676,985
Employee Pensions & Benefit	926000	985,692	742,357	64,568,410	646,691	47,472	11,349,541	83,631	3,462	224,185,723	2,090,156
Franchise Requirements	927000	-	-	12	-	-	807	-	-	1,090	(9)
Regulatory Comm Expenses	928000	3,271,141	89,134	7,731,737	54,572	128,374	4,168,438	87,040	2,056	123,975,155	254,991
Duplicate Charges-Credit	929000	-	-	-	-	-	-	-	-	(272,238)	854
A&G-Institutional/Goodwill Adv	930110	2	3,769	573,926	3	3	48	-	-	789,770	15,320
A&G-Misc Expenses	930200	1,011,966	42,284	8,188,949	12,945	2,813	288,446	1,279	250	39,448,338	33,869
A&G-Research & Development	930210	-	2,920	403,532	-	-	34,798	-	-	2,696,511	10,772
A&G-Rents	931000	113,210	67,197	3,721,928	17,737	22,261	1,609,375	3,213	133	5,525,674	186,638
A&G Rents-Building	931001	-	-	-	-	-	-	-	-	-	-
Pole Attach Exp-Elim	931002	-	-	-	-	-	-	-	-	-	-
Airplane Rent Expense-Elim	931005	-	909	108,642	-	-	14,612	-	-	-	2,938
NE Share CSS Costs-Elim	931006	-	182	18,533	-	-	-	-	-	-	615
Administrative Oper Exp-Elec		123,755,939	2,066,709	191,391,770	2,426,535	592,816	30,476,820	649,202	18,291	589,121,888	7,112,732
Maintenance Expense	402000	-	-	-	-	-	-	-	-	-	-
A&G-Maint-General Plant-Gas	932000	-	-	-	-	-	-	-	-	89,902	-
A&G Maint-General Plant-Elec	935000	-	6,850	1,457,874	164	-	202,854	-	-	2,360,424	35,868
Administrative Maint Expenses:		-	6,850	1,457,874	164	-	202,854	-	-	2,450,326	35,868
Subtotal Administration Expenses-O&M		123,755,939	2,073,559	192,849,644	2,426,699	592,816	30,679,674	649,202	18,291	591,572,214	7,148,600
Total Operation Expenses		124,280,063	5,799,421	791,076,833	4,228,996	7,977,542	74,750,891	2,529,390	32,720	1,035,266,480	26,242,618
Total Maintenance Expenses		-	764,366	51,595,166	1,007,728	70,846	17,959,971	106,369	-	228,901,148	3,327,153
<b>O&amp;M Expenses</b>		<b>124,280,063</b>	<b>6,563,787</b>	<b>842,671,998</b>	<b>5,236,724</b>	<b>8,048,388</b>	<b>92,710,861</b>	<b>2,635,758</b>	<b>32,720</b>	<b>1,264,167,628</b>	<b>29,569,770</b>
Addback: Sale for Resale-Tran CR-Elim	565037			8,564,781							
Less: 18-a Assessments	928000									(111,628,856)	
Less: Corporate Center & Severance charges		(97,673,345)									
Less: General Allocations from Service Companies (Page 19)		(789,856)	(682,106)	(80,174,573)	(405,704)	(466,336)	(14,479,070)	(396,092)	(2,296)	(145,207,861)	(2,183,810)
<b>Net O&amp;M for General Allocator</b>		<b>25,816,862</b>	<b>5,881,682</b>	<b>771,062,206</b>	<b>4,831,020</b>	<b>7,582,052</b>	<b>78,231,792</b>	<b>2,239,666</b>	<b>30,425</b>	<b>1,007,330,911</b>	<b>27,385,960</b>
											<b>87,599,075</b>







NGUSA Consolidated  
O&M Expense by Regulatory Account  
For the 12 MTD period ended: December 31, 2011

	Reg Account	00049 Narragansett	00070 Wayfinder	00082 GridAmerica	00085 NEES	00086 EUA Energy	00092 Prudence	00094 Newport	00095 Metrowest	TOTAL Legacy National
<b>O&amp;M Expenses</b>										
Injuries & Damages Insurance	925000	5,269,120	5,951	-	-	(0)	144	-	4,180	35,697,026
Employee Pensions & Benefit	926000	25,868,105	1,386	-	(2)	(3)	-	-	6,795	346,308,686
Franchise Requirements	927000	-	-	-	-	-	-	-	-	1,899
Regulatory Comm Expenses	928000	4,420,373	1	-	-	-	-	-	-	146,264,952
Duplicate Charges-Credit	929000	-	-	-	-	-	-	-	-	(271,384)
A&G-Institutional/Goodwill Adv	930110	161,170	-	-	-	-	-	-	-	1,643,525
A&G-Misc Expenses	930200	2,364,415	243,770	-	-	-	-	-	1,343	53,740,077
A&G-Research & Development	930210	137,550	-	-	-	-	-	-	-	3,293,340
A&G-Rents	931000	1,908,761	175	-	-	-	-	-	-	14,630,959
A&G Rents-Building	931001	-	-	-	-	-	-	-	-	-
Pole Attach Exp-Elim	931002	-	1,050,972	-	-	-	-	-	-	1,050,972
Airplane Rent Expense-Elim	931005	39,255	-	-	-	-	-	-	-	194,284
NE Share CSS Costs-Elim	931006	7,075	-	-	-	-	-	-	-	26,405
Administrative Oper Exp-Elec		72,280,781	1,308,663	311	(16,768)	3,730	144	689	35,354	1,066,361,387
Maintenance Expense	402000	-	-	-	-	-	-	-	-	-
A&G-Maint-General Plant-Gas	932000	-	-	-	-	-	-	-	-	89,902
A&G Maint-General Plant-Elec	935000	260,470	-	-	-	-	-	-	-	4,419,394
Administrative Maint Expenses:		260,470	-	-	-	-	-	-	-	4,509,297
Subtotal Administration Expenses-O&M		72,541,251	1,308,663	311	(16,768)	3,730	144	689	35,354	1,070,870,683
Total Operation Expenses		216,563,280	1,306,495	311	(16,754)	3,730	144	689	35,412	2,380,311,492
Total Maintenance Expenses		19,421,209	-	-	-	-	-	-	-	339,671,612
<b>O&amp;M Expenses</b>		<b>235,984,489</b>	<b>1,306,495</b>	<b>311</b>	<b>(16,754)</b>	<b>3,730</b>	<b>144</b>	<b>689</b>	<b>35,412</b>	<b>2,719,983,104</b>
Addback: Sale for Resale-Tran CR-Elim	565037	60,868,519	-	-	-	-	-	-	-	69,433,300
Less: 18-a Assessments	928000	-	-	-	-	-	-	-	-	(111,628,856)
Less: Corporate Center & Severance charges		-	-	-	-	-	-	-	-	(97,673,345)
Less: General Allocations from Service Companies (Page 19)		(28,331,573)	(608)	-	-	-	-	-	-	(292,271,700)
<b>Net O&amp;M for General Allocator</b>		<b>268,521,435</b>	<b>1,305,887</b>	<b>311</b>	<b>(16,754)</b>	<b>3,730</b>	<b>144</b>	<b>689</b>	<b>35,412</b>	<b>2,287,842,502</b>

KeySpan Consolidated  
O&M Expense by Regulatory Account  
For the 12 MTD period ended: December 31, 2011

	00401	00402	00403	00404	00405	00406	00407	00434	00435	00436
Reg Account	Boston Gas Company	Essex Gas Company	Colonial Gas-Lowell Division	Colonial Gas-Cape Cod Division	Colonial Gas Company-Admin	EnergyNorth Natural Gas, Inc	KeySpan New England, LLC	KeySpan Electric Services LLC	KeySpan Generation LLC	KEDC Holdings Corp
<u>O&amp;M Expenses</u>										
<u>Steam Power Generation Expenses-O&amp;M</u>										
Steam Oper-Supervision & Eng	500000	-	-	-	-	-	-	-	3,928,944	-
Pwr Prod-Operation-Steam Exp	502000	-	-	-	-	-	-	-	11,464,290	-
Electric Operations	505000	-	-	-	-	-	-	-	4,175,899	-
Steam-Misc Expenses	506000	930	-	46	-	-	-	964	10,260,808	-
Oper Supplies and Expenses	508000	-	-	-	-	-	-	-	-	-
PwrProd Allowances	509000	-	-	-	-	-	-	-	7,730,427	-
Operate Steam Power Generation		930	-	46	-	-	-	964	37,560,367	-
Steam Maint-Supervision & Eng	510000	-	-	-	-	-	-	-	2,098,689	-
PwrProd Maint Structures	511000	-	-	-	-	-	-	-	7,936,442	-
PwrProd Mnt Boiler Plnt-Steam	512000	-	-	-	-	-	-	-	14,133,978	-
Maint-Electric Plant	513000	-	-	-	-	-	-	-	6,702,788	-
PwrProd Maint Misc Steam Plant	514000	-	-	-	-	-	-	-	4,658,547	-
Maint Steam Power Generation		-	-	-	-	-	-	-	35,530,444	-
Subtotal Steam Power Generation Expenses-O&M		930	-	46	-	-	-	964	73,090,811	-
<u>Other Power Generation Expenses-O&amp;M</u>										
PwrProd Nucl Supv & Eng	517000	-	-	-	-	-	-	328,626	-	-
PwrProd Other Oper Supv & Eng	546000	-	-	-	-	-	-	-	47,695	-
Generation Expenses	548000	-	-	-	-	-	-	-	112,867	-
Other Power Generation-MiscExp	549000	-	-	-	-	-	-	483	1,885,781	-
Operate Other Power Generation		-	-	-	-	-	-	329,109	2,046,344	-
Oth Pwr Gen Maint-Supervision	551000	-	-	-	-	-	-	-	1,701,545	-
Oth Pwr Gen Maint-Structures	552000	-	-	-	-	-	-	-	3,060	-
Maint-Generating Equipment	553000	-	-	-	-	-	-	-	2,211,612	-
Maint-Other Power Gen Plant	554000	-	-	-	-	-	-	-	12,644,361	-
Maint Other Power Generation		-	-	-	-	-	-	-	16,560,579	-
Other Power Supply Expenses		-	-	-	-	-	-	-	-	-
Subtotal Other Power Generation Expenses-O&M		-	-	-	-	-	-	329,109	18,606,923	-
<u>Hydro Power Generation Expenses-O&amp;M</u>										
Operate Hydro Power Generation		-	-	-	-	-	-	-	-	-
Maint Hydro Power Generation		-	-	-	-	-	-	-	-	-
Subtotal Hydro Power Generation Expenses-O&M		-	-	-	-	-	-	-	-	-
<u>Transmission Expenses-O&amp;M</u>										
Trans Oper-Supervision & Eng	560000	-	-	-	-	-	-	2,558,767	-	-
Trans Oper-Load Dispatching	561000	-	-	-	-	-	-	2,833,101	-	-
Trans Oper-Substations	562000	-	-	-	-	-	-	3,342,309	-	-
Trans Oper-Underground Lines	564000	-	-	-	-	-	-	10,867	-	-
Trans Oper-Misc Expenses	566000	-	-	-	-	-	-	15,437	-	-
Oper Transmission Facilitie:		-	-	-	-	-	-	8,760,481	-	-
Trans Maint-Supervision & Eng	568000	-	-	-	-	-	-	2,902	-	-
Trans Maint-Buildings	569000	-	-	-	-	-	-	15,985	-	-
Trans Maint-Substations	570000	-	-	-	-	-	-	2,791,406	-	-
Trans Maint-Overhead Lines	571000	-	-	-	-	-	-	2,183,124	-	-
Trans Maint-Underground Lines	572000	-	-	-	-	-	-	2,261,031	-	-
Trans Maint-Misc Expenses	573000	-	-	-	-	-	-	554,296	-	-
Maint Transmission Facilitie		-	-	-	-	-	-	7,808,743	-	-
Subtotal Transmission Expenses-O&M		-	-	-	-	-	-	16,569,224	-	-
<u>Distribution Expenses-O&amp;M</u>										
Dist Oper-Supervision & Eng	580000	-	-	-	-	-	-	6,062,143	-	-
Dist Oper-Load Dispatching	581000	-	-	-	-	-	-	157	-	-
Dist Oper-Substations	582000	-	-	-	-	-	-	3,683,609	-	-
Dist Oper-Overhead Lines	583000	-	-	-	-	-	-	15,855,792	-	-
Dist Oper-Underground Lines	584000	-	-	-	-	-	-	1,524,485	-	-
Dist Oper-Electric Meters	586000	-	-	-	-	-	-	2,112,362	-	-
Dist Oper-CustomerInstallation	587000	-	-	-	-	-	-	2,294,397	-	-
Dist Oper-Misc Expenses	588000	-	-	-	-	-	-	907,665	-	-
Operate Dist Facilities		-	-	-	-	-	-	32,440,608	-	-
Dist Maint-Supervision & Eng	590000	-	-	-	-	-	-	783,754	-	-

**KeySpan Consolidated**  
**O&M Expense by Regulatory Account**  
**For the 12 MTD period ended: December 31, 2011**

	00401	00402	00403	00404	00405	00406	00407	00434	00435	00436
Reg Account	Boston Gas Company	Essex Gas Company	Colonial Gas-Lowell Division	Colonial Gas-Cape Cod Division	Colonial Gas Company-Admin	EnergyNorth Natural Gas, Inc	KeySpan New England, LLC	KeySpan Electric Services LLC	KeySpan Generation LLC	KEDC Holdings Corp
Dist Maint-Structures	591000	-	-	-	-	-	-	42,601	-	-
Dist Maint-Substations	592000	-	-	-	-	-	-	8,427,941	195,189	-
Dist Maint-Substations-Trouble	592010	-	-	-	-	-	-	(463)	-	-
Dist Maint-Overhead Lines	593000	-	-	-	-	-	-	200,147,947	-	-
Dist Maint-Underground Lines	594000	-	-	-	-	-	-	6,934,351	-	-
Dist Maint-Line Transformers	595000	-	-	-	-	-	-	196,077	-	-
Dist Maint-Electric Meters	597000	-	-	-	-	-	-	209,696	-	-
Dist Maint-Misc Distr Plant	598000	-	-	-	-	-	-	5,962	-	-
Maint Distribution Facilities:	-	-	-	-	-	-	-	216,747,865	195,189	-
Subtotal Distribution Expenses-O&M	-	-	-	-	-	-	-	249,188,473	195,189	-
<i>Gas Expenses-O&amp;M</i>										
Liquefied Petroleum Gas Exp	717000	-	966,702	571,692	-	365,118	-	-	-	-
Other Process Prod Expenses	718000	1,817,874	390,696	443	-	-	-	-	-	-
Misc Production Expenses	735000	2,851	-	-	-	14,588	-	-	-	-
Production Expense-Rents	736000	-	-	-	-	(1,217)	-	-	-	-
Maint of Production Equipment	742000	817,081	142,043	98,975	24,742	234,198	-	-	-	-
UG Storage-Oper Supervsn & Eng	814000	2,270,825	169,023	166,662	-	-	-	-	-	-
Production Expenses-Gas	-	4,908,631	701,762	1,232,781	596,434	612,687	-	-	-	-
Operation Supv & Eng	840000	-	-	-	-	-	-	-	-	-
Operation Labor and Expenses	841000	1,380,734	283,447	17,618	-	1,324	-	-	-	-
Storage Expense - Rents	842000	-	-	-	-	-	-	-	-	-
Storage Expense - Power	842200	-	-	-	-	-	-	-	-	-
LNG Term & Process Exp-Other	846200	(10,459,771)	-	(6,187,120)	-	(2,064,631)	-	-	-	-
Gas Oper-Trans Supv & Eng	850000	32	-	-	-	-	-	-	-	-
Compressor Stat Labor and Exp	853000	-	-	-	-	-	-	-	-	-
Mains Expenses	856000	-	-	-	-	-	-	-	-	-
T&D-Meas & Reg Station Expense	857000	2,661,175	204,149	546,016	102,566	283,381	-	-	-	-
Oth GAS Transmission Expenses	859000	-	-	-	-	-	-	-	-	-
Gas Oper-Trans Rents	860000	-	-	-	-	-	-	-	-	-
Gas Oper-Dist Supv & Eng	870000	84,873	2,573	33,357	-	4,436	-	-	-	-
Gas Oper-Dist-Load Dispatching	871000	1,328,486	67,147	260,875	-	171,388	-	-	-	-
Gas Oper-Dist-Mains & Services	874000	15,658,857	780,408	1,929,117	1,103,632	1,919,538	-	-	-	-
Gas Oper-Station Exp-General	875000	5,970	-	-	-	-	-	-	-	-
Gas Oper-Stat Exp-Industrial	876000	28,311	1,116	3,557	-	3,033	-	-	-	-
Gas Oper-Residential Meter Exp	878000	16,260,846	1,145,188	2,025,792	2,576,758	1,314,240	-	-	-	-
Gas Oper-Customer Installation	879000	(1,488,804)	(90,894)	(151,510)	(324,532)	9,632	-	3,847	-	-
Gas Oper-Misc Expenses	880000	513,904	75,456	491,923	432,036	109,964	-	-	-	-
Gas Oper-Dist Rents	881000	-	-	-	-	-	-	-	-	-
Operate Gas Facilities	-	25,974,613	2,468,589	(1,030,375)	3,890,461	1,752,303	-	3,847	-	-
Maintenance of Gas Holders	843300	-	-	-	-	-	-	-	-	-
Maint of Vaporizing Equipment	843600	-	-	-	-	-	-	-	-	-
Maintenance of Mains	863000	-	-	-	-	-	-	-	-	-
Maint of Meas & Reg Stat Equip	865000	-	-	-	-	-	-	-	-	-
Gas Maint-Supervision & Eng	885000	1,853,673	77,281	296,322	36,868	159,829	-	-	-	-
Gas Maint-Structures	886000	212,027	5,081	5,402	11,128	38,586	-	-	-	-
Gas Maint-Mains	887000	44,105,733	736,023	2,504,015	1,496,184	3,030,331	253	-	-	-
Gas Maint-Station Exp-General	889000	2,264,571	395,552	290,835	139,741	338,109	-	-	-	-
Gas Maint-Services	892000	15,458,917	1,129,159	1,653,365	1,028,118	1,393,540	111	-	-	-
Gas Maint-Residential MeterExp	893000	1,695,466	92,175	368,221	-	232,596	-	-	-	-
Maintenance of Other Equipment	894000	65,691	385	301,946	158	6,046	-	-	-	-
Maintain Gas Facilities:	-	65,656,079	2,435,656	5,420,106	2,712,197	5,199,038	-	364	-	-
Subtotal Gas Expenses-O&M	-	96,539,324	5,606,007	5,622,512	7,199,093	7,564,028	-	4,210	-	-
<i>Customer Expenses-O&amp;M</i>										
Cust Acct-Supervision	901000	370,157	13,596	53,358	-	30,785	-	216,960	-	-
Cust Acct-Meter Reading Exp	902000	2,636,894	248,267	483,680	528,867	135,838	-	13,429,582	-	-
Cust Records & Collection	903000	17,651,375	938,582	4,811,481	262,374	2,776,083	-	39,236,581	(117,114)	3,239
Uncollectible Accounts	904000	7,859,180	198,218	388,344	210,092	1,348,241	-	7,460,000	(1,469,810)	-
Cust Acct-Misc Expenses	905000	157,774	4,677	18,997	-	11,891	-	188,674	(0)	-
Customer Accts Oper Exp-Elec	-	28,675,380	1,403,339	5,755,860	1,001,333	4,302,838	-	60,531,797	(1,586,925)	3,239
Cust Service-Supervision	907000	29,020	1,142	5,051	-	2,496	-	20,269	-	-



**KeySpan Consolidated**  
**O&M Expense by Regulatory Account**  
**For the 12 MTD period ended: December 31, 2011**

	00401	00402	00403	00404	00405	00406	00407	00434	00435	00436
Reg Account	Boston Gas Company	Essex Gas Company	Colonial Gas-Lowell Division	Colonial Gas-Cape Cod Division	Colonial Gas Company-Admin	EnergyNorth Natural Gas, Inc	KeySpan New England, LLC	KeySpan Electric Services LLC	KeySpan Generation LLC	KEDC Holdings Corp
Cust Assistance Expenses	908000	32,748,965	810,959	4,951,811	1,183,891	-	2,930,023	360,358	-	-
Info&Instruct Advertising Exp	909000	562,326	18,161	152,715	34,357	-	88,525	-	-	-
Cust Service-Misc Expenses	910000	49,362	354	1,281	-	-	2,117	7,100,531	(0)	-
Sales Expense-Supervisor	911000	1,650	70	309	-	-	153	1,695	-	-
Demo & Selling Expense	912000	10,004,331	312,946	1,726,483	1,421,723	-	1,736,693	1,623,573	2,161	-
Sales-Advertising Expense	913000	201,190	11,855	45,847	-	-	13,729	-	-	-
Sales-Misc Expenses	916000	(3,348,081)	(144,790)	(171,202)	(348,552)	-	(171,765)	42,427	-	-
Cust Service & Info Expenses		40,248,763	1,010,696	6,712,295	2,291,418	-	4,601,970	9,148,854	2,161	-
<b>Administration Expenses-O&amp;M</b>										
Operation Expense	401000	-	-	-	-	-	-	-	-	-
A&G-Salaries	920000	22,983,708	1,065,161	4,662,239	(66,770)	-	3,611,875	30,538	41,787,616	24,178,554
A&G-Office Supplies	921000	18,414,449	809,260	3,386,372	10,032	67,150	2,026,188	218,686	31,166,235	16,725,231
A&G Srv Co Deprec Exp PAM	921003	202,538	3,914	35,499	-	-	18,496	-	182,536	50,834
A&G Srv Co Amort Ltd Elec Plnt	921004	166,343	6,923	28,519	-	-	16,011	-	173,918	113,815
A&G Srv Co Deprec Exp LAB	921005	52,671	-	8,833	-	-	4,725	-	68,648	11,780
A&G Srv Co AFUDC Credit	921007	(449,701)	(18,673)	(79,151)	-	-	(42,767)	-	(446,923)	(279,058)
A&G-Outside Services Employeed	923000	6,234,832	319,832	1,256,482	26,115	-	398,577	995,355	7,296,233	3,143,749
Property Insurance	924000	140,897	14,422	17,337	-	-	2,181	-	47,783	1,451,375
Injuries & Damages Insurance	925000	4,095,981	144,856	523,372	20,324	-	34,882	-	3,523,290	1,005,675
Employee Pensions & Benefits	926000	36,288,699	2,028,791	2,787,358	3,741,455	-	1,909,112	(695)	19,875,327	25,239,970
Franchise Requirements	927000	-	-	-	-	-	-	-	-	-
Regulatory Comm Expenses	928000	1,922,862	79,389	261,740	126,592	0	386,766	-	124,147	1,365,667
A&G-Institutional/Goodwill Adv	930110	210,583	11,562	42,001	2,265	-	16,183	-	236,490	(2)
A&G-Misc Expenses	930200	90,387	22,163	1,973,063	5,964	2	9,538	(1,304,165)	253,006,995	287,254
A&G-Research & Development	930210	10,639	6,155	2,775	-	-	(24,934)	-	138,748	30,882
A&G-Rents	931000	2,085,023	50,670	331,607	-	-	200,283	-	1,600,861	558,042
A&G Rents-Building	931001	-	-	-	-	-	-	-	1,073,545	-
Administrative Oper Exp-Elec		92,449,912	4,544,425	15,238,045	3,884,127	67,152	8,567,114	(60,280)	359,855,448	73,883,767
Maintenance Expense	402000	-	-	-	-	-	-	-	-	-
A&G-Maint-General Plant-Gas	932000	101,076	4,751	19,932	-	-	9,477	-	283,732	91,801
A&G Maint-General Plant-Elec	935000	-	-	-	-	-	-	-	2,628	-
Administrative Maint Expense:		101,076	4,751	19,932	-	-	9,477	-	286,359	91,801
Subtotal Administration Expenses-O&M		92,550,988	4,549,176	15,257,977	3,884,127	67,152	8,576,591	(60,280)	360,141,808	73,975,568
Total Operation Expenses		192,258,229	10,128,811	27,908,653	11,663,773	67,152	19,836,912	(60,280)	471,071,108	111,905,714
Total Maintenance Expenses		65,757,155	2,440,407	5,440,037	2,712,197	-	5,208,514	-	224,843,331	52,378,013
<b>O&amp;M Expenses</b>		258,015,384	12,569,218	33,348,691	14,375,971	67,152	25,045,426	(60,280)	695,914,439	164,283,727
Less: 18-a assessments	928000	-	-	-	-	-	-	-	-	-
Less: LIPA capital		-	-	-	-	-	-	(251,468,785)	-	-
Less: Hurricane Irene		-	-	-	-	-	-	(177,000,000)	-	-
Less: General Allocations from Service Companies (from Page 19)		(49,213,255)	(2,429,023)	(9,586,687)	-	-	(6,021,473)	(41,534,275)	(16,976,241)	(436,810)
<b>Net O&amp;M for General Allocator</b>		208,802,129	10,140,196	23,762,004	14,375,971	67,152	19,023,953	(60,280)	225,911,380	147,307,486





**KeySpan Consolidated**  
**O&M Expense by Regulatory Account**  
**For the 12 MTD period ended: December 31, 2011**

	00437	00438	00444	00446	00448	00447	00459	00460	00461	00471
	KeySpan Gas East	Brooklyn Union	KS Energy Trading	KS-Glenwood	KS-Port Jefferson	KS Spagnoli Rd	KeySpan Services,	KeySpan	KeySpan Energy	Seneca-Upshur
Reg	Corp - KEDLI	Gas Co - KEDNY	Services LLC	Energy Center,	Energy Cntr	Energy Cntr LLC	Inc.	Corporation	Corp-West Hold	Petroleum, Inc
Account				LLC						
Cust Assistance Expenses	908000	13,724,683	20,498,083	-	-	-	-	-	-	-
Info&Instruct Advertising Exp	909000	213,679	419,610	-	-	-	-	-	-	-
Cust Service-Misc Expenses	910000	201,019	22,064	-	-	-	-	-	-	-
Sales Expense-Supervisor	911000	1,141	2,043	-	-	-	-	-	-	-
Demo & Selling Expense:	912000	9,830,110	8,292,014	-	-	22,385	-	-	-	-
Sales-Advertising Expense	913000	199,734	250,485	-	-	7,900	-	-	-	-
Sales-Misc Expenses	916000	(3,698,805)	(1,409,369)	-	-	-	-	-	-	-
Cust Service & Info Expenses		20,471,561	28,074,929	-	-	30,285	-	-	-	-
<b>Administration Expenses-O&amp;M</b>										
Operation Expense	401000	-	-	-	-	-	-	-	-	-
A&G-Salaries	920000	26,222,044	42,070,628	2,827,384	221,384	206,010	-	1,159,906	11,167,500	-
A&G-Office Supplies	921000	21,235,854	37,716,905	348,544	171,317	181,616	-	3,198,666	5,408,294	-
A&G Srv Co Deprec Exp PAM	921003	109,676	277,354	102	935	909	-	52	-	-
A&G Srv Co Amort Ltd Elec Plnt	921004	116,032	212,187	-	2,242	2,173	-	10	-	-
A&G Srv Co Deprec Exp LAB	921005	39,739	77,634	49	195	195	-	24	-	-
A&G Srv Co AFUDC Credit	921007	(313,386)	(569,942)	(3)	(5,560)	(5,335)	-	(26)	-	-
A&G-Outside Services Employeed	923000	5,338,094	7,335,663	(108,832)	58,361	46,965	7,922	655,540	8,733,288	-
Property Insurance	924000	34,220	57,041	146	164,083	183,610	-	9	-	-
Injuries & Damages Insurance	925000	5,169,102	8,530,479	2,987	16,135	15,928	-	14,459	596	-
Employee Pensions & Benefits	926000	16,496,037	22,916,076	3,598	14,534	18,904	-	1,290,429	214,399	(279)
Franchise Requirements	927000	-	1,887,563	-	-	-	-	-	-	-
Regulatory Comm Expenses	928000	29,141,781	50,655,469	-	27,842	26,016	-	2	-	-
A&G-Institutional/Goodwill Adv	930110	347,833	289,587	1	0	0	-	(1)	33	-
A&G-Misc Expenses	930200	181,234	334,186	541	843	899	-	6,714	(31,011,535)	17,656
A&G-Research & Development	930210	(124,818)	(55,953)	0	512	496	-	173	-	-
A&G-Rents	931000	1,007,821	1,959,455	776	9,629	10,187	-	1,834	-	-
A&G Rents-Building	931001	82,882	-	-	-	-	-	-	-	-
Administrative Oper Exp-Elec		105,084,144	173,694,332	3,075,292	682,453	688,572	7,922	6,327,792	(5,487,425)	17,377
Maintenance Expense	402000	-	-	-	-	-	-	-	-	-
A&G-Maint-General Plant-Gas	932000	92,993	267,017	475	-	-	-	532	(1,472,806)	-
A&G Maint-General Plant-Elec	935000	1,945	3,761	-	-	-	-	-	-	-
Administrative Maint Expense:		94,937	270,778	475	-	-	-	532	(1,472,806)	-
Subtotal Administration Expenses-O&M		105,179,082	173,965,110	3,075,767	682,453	688,572	7,922	6,328,324	(6,960,231)	17,377
Total Operation Expenses		194,793,129	315,960,670	3,075,294	1,200,595	1,161,073	7,922	6,433,127	(5,553,034)	17,377
Total Maintenance Expenses		24,984,297	52,500,974	475	2,519,818	1,821,365	-	532	(1,472,806)	-
<b>O&amp;M Expenses</b>		219,777,426	368,461,644	3,075,769	3,720,412	2,982,438	7,922	6,433,659	(7,025,839)	17,377
Less: 18-a assessments	928000	(24,752,164)	(43,701,264)	-	-	-	-	-	-	-
Less: LIPA capital		-	-	-	-	-	-	-	-	-
Less: Hurricane Irene		-	-	-	-	-	-	-	-	-
Less: General Allocations from Service Companies (from Page 19)		(35,366,053)	(52,196,755)	(141,462)	(400,311)	(413,384)	-	(484,717)	(969,470)	-
<b>Net O&amp;M for General Allocator</b>		159,659,210	272,563,626	2,934,308	3,320,101	2,569,054	7,922	5,948,942	(7,995,310)	17,377

KeySpan Consolidated  
O&M Expense by Regulatory Account  
For the 12 MTD period ended: December 31, 2011

TOTAL

	Reg Account	Legacy KeySpan
<u>O&amp;M Expenses</u>		
<u>Steam Power Generation Expenses-O&amp;M</u>		
Steam Oper-Supervision & Eng	500000	3,928,944
Pwr Prod-Operation-Steam Exp	502000	11,472,728
Electric Operations	505000	4,175,899
Steam-Misc Expenses	506000	10,262,698
Oper Supplies and Expenses	508000	-
PwrProd Allowances	509000	8,326,330
Operate Steam Power Generation		<u>38,166,598</u>
Steam Maint-Supervision & Eng	510000	2,098,689
PwrProd Maint Structures	511000	7,936,442
PwrProd Mnt Boiler Plnt-Steam	512000	14,133,978
Maint-Electric Plant	513000	6,702,788
PwrProd Maint Misc Steam Plant	514000	4,658,547
Maint Steam Power Generation		<u>35,530,444</u>
Subtotal Steam Power Generation Expenses-O&M		<u>73,697,041</u>
<u>Other Power Generation Expenses-O&amp;M</u>		
PwrProd Nucl Supv & Eng	517000	328,626
PwrProd Other Oper Supv & Eng	546000	68,018
Generation Expenses	548000	119,659
Other Power Generation-MiscExp	549000	2,219,484
Operate Other Power Generation		<u>2,735,786</u>
Oth Pwr Gen Maint-Supervision	551000	1,891,654
Oth Pwr Gen Maint-Structures	552000	3,060
Maint-Generating Equipment	553000	2,340,727
Maint-Other Power Gen Plant	554000	16,666,320
Maint Other Power Generation		<u>20,901,762</u>
Other Power Supply Expenses		-
Subtotal Other Power Generation Expenses-O&M		<u>23,637,548</u>
<u>Hydro Power Generation Expenses-O&amp;M</u>		
Operate Hydro Power Generation		-
Maint Hydro Power Generation		-
Subtotal Hydro Power Generation Expenses-O&M		-
<u>Transmission Expenses-O&amp;M</u>		
Trans Oper-Supervision & Eng	560000	2,558,767
Trans Oper-Load Dispatching	561000	2,833,101
Trans Oper-Substations	562000	3,342,309
Trans Oper-Underground Lines	564000	10,867
Trans Oper-Misc Expenses	566000	15,437
Oper Transmission Facilitie:		<u>8,760,481</u>
Trans Maint-Supervision & Eng	568000	2,902
Trans Maint-Buildings	569000	15,985
Trans Maint-Substations	570000	2,791,406
Trans Maint-Overhead Lines	571000	2,183,124
Trans Maint-Underground Lines	572000	2,261,031
Trans Maint-Misc Expenses	573000	554,296
Maint Transmission Facilitie		<u>7,808,743</u>
Subtotal Transmission Expenses-O&M		<u>16,569,224</u>
<u>Distribution Expenses-O&amp;M</u>		
Dist Oper-Supervision & Eng	580000	6,062,143
Dist Oper-Load Dispatching	581000	157
Dist Oper-Substations	582000	3,683,609
Dist Oper-Overhead Lines	583000	15,855,792
Dist Oper-Underground Lines	584000	1,524,485
Dist Oper-Electric Meters	586000	2,112,362
Dist Oper-CustomerInstallation	587000	2,294,397
Dist Oper-Misc Expenses	588000	907,665
Operate Dist Facilities		<u>32,440,608</u>
Dist Maint-Supervision & Eng	590000	783,754

**KeySpan Consolidated**  
**O&M Expense by Regulatory Account**  
**For the 12 MTD period ended: December 31, 2011**

**TOTAL**

	<b>Reg</b>	
	<b>Account</b>	<b>Legacy KeySpan</b>
Dist Maint-Structures	591000	42,601
Dist Maint-Substations	592000	8,623,131
Dist Maint-Substations-Trouble	592010	(463)
Dist Maint-Overhead Lines	593000	200,147,947
Dist Maint-Underground Lines	594000	6,934,351
Dist Maint-Line Transformers	595000	196,077
Dist Maint-Electric Meters	597000	209,696
Dist Maint-Misc Distr Plant	598000	5,962
Maint Distribution Facilitie:		<u>216,943,054</u>
Subtotal Distribution Expenses-O&M		<u>249,383,663</u>
<i>Gas Expenses-O&amp;M</i>		
Liquefied Petroleum Gas Exp	717000	1,903,512
Other Process Prod Expenses	718000	2,209,013
Misc Production Expenses	735000	17,439
Production Expense-Rents	736000	(1,217)
Maint of Production Equipment	742000	1,317,039
UG Storage-Oper Supervsn & Eng	814000	<u>2,606,510</u>
Production Expenses-Gas		<u>8,052,296</u>
Operation Supv & Eng	840000	1,690,779
Operation Labor and Expenses	841000	8,610,302
Storage Expense - Rents	842000	-
Storage Expense - Power	842200	-
LNG Term & Process Exp-Other	846200	(18,711,522)
Gas Oper-Trans Supv & Eng	850000	32
Compressor Stat Labor and Exp	853000	36,491
Mains Expenses	856000	3,576,633
T&D-Meas & Reg Station Expense	857000	3,797,286
Oth GAS Transmission Expenses	859000	47,862
Gas Oper-Trans Rents	860000	7,275,956
Gas Oper-Dist Supv & Eng	870000	119,980
Gas Oper-Dist-Load Dispatching	871000	6,054,898
Gas Oper-Dist-Mains & Services	874000	44,409,514
Gas Oper-Station Exp-General	875000	3,224,803
Gas Oper-Stat Exp-Industrial	876000	36,017
Gas Oper-Residential Meter Exp	878000	40,489,810
Gas Oper-Customer Installation	879000	1,377,758
Gas Oper-Misc Expenses	880000	2,332,646
Gas Oper-Dist Rents	881000	4,472,994
Operate Gas Facilities		<u>108,842,239</u>
Maintenance of Gas Holders	843300	-
Maint of Vaporizing Equipment	843600	1,310,505
Maintenance of Mains	863000	(709,542)
Maint of Meas & Reg Stat Equip	865000	1,535,578
Gas Maint-Supervision & Eng	885000	3,282,647
Gas Maint-Structures	886000	386,797
Gas Maint-Mains	887000	91,931,869
Gas Maint-Station Exp-General	889000	8,062,775
Gas Maint-Services	892000	44,380,455
Gas Maint-Residential MeterExp	893000	4,291,643
Maintenance of Other Equipment	894000	4,070,267
Maintain Gas Facilitie:		<u>158,542,993</u>
Subtotal Gas Expenses-O&M		<u>275,437,529</u>
<i>Customer Expenses-O&amp;M</i>		
Cust Acct-Supervision	901000	1,745,259
Cust Acct-Meter Reading Exp	902000	32,240,568
Cust Records & Collection	903000	134,533,899
Uncollectible Accounts	904000	41,641,435
Cust Acct-Misc Expenses	905000	653,245
Customer Accts Oper Exp-Elec		<u>210,814,406</u>
Cust Service-Supervision	907000	57,978

**KeySpan Consolidated**  
**O&M Expense by Regulatory Account**  
**For the 12 MTD period ended: December 31, 2011**

**TOTAL**

	<b>Reg</b>	
	<b>Account</b>	<b>Legacy KeySpan</b>
Cust Assistance Expenses	908000	77,208,774
Info&Instruct Advertising Exp	909000	1,489,372
Cust Service-Misc Expenses	910000	7,376,728
Sales Expense-Supervisor	911000	7,060
Demo & Selling Expense:	912000	34,972,418
Sales-Advertising Expense	913000	730,740
Sales-Misc Expenses	916000	(9,250,138)
Cust Service & Info Expenses		<u>112,592,931</u>
<u>Administration Expenses-O&amp;M</u>		
Operation Expense	401000	-
A&G-Salaries	920000	183,939,652
A&G-Office Supplies	921000	143,484,465
A&G Srv Co Deprec Exp PAM	921003	886,097
A&G Srv Co Amort Ltd Elec Plnt	921004	843,746
A&G Srv Co Deprec Exp LAB	921005	265,287
A&G Srv Co AFUDC Credit	921007	(2,226,733)
A&G-Outside Services Employed	923000	42,011,190
Property Insurance	924000	2,132,172
Injuries & Damages Insurance	925000	23,170,768
Employee Pensions & Benefit:	926000	133,011,795
Franchise Requirements	927000	1,887,563
Regulatory Comm Expenses	928000	84,119,851
A&G-Institutional/Goodwill Adv	930110	1,156,538
A&G-Misc Expenses	930200	223,639,349
A&G-Research & Development	930210	(14,983)
A&G-Rents	931000	7,839,627
A&G Rents-Building	931001	1,156,427
Administrative Oper Exp-Elec		<u>847,302,808</u>
Maintenance Expense	402000	-
A&G-Maint-General Plant-Gas	932000	(600,421)
A&G Maint-General Plant-Elec	935000	8,333
Administrative Maint Expense:		<u>(592,087)</u>
Subtotal Administration Expenses-O&M		<u>846,710,721</u>
Total Operation Expenses		<u>1,369,708,154</u>
Total Maintenance Expenses		<u>439,134,909</u>
<b>O&amp;M Expenses</b>		<b><u>1,808,843,063</u></b>
Less: 18-a assessments	928000	(68,453,427)
Less: LIPA capital		(251,468,785)
Less: Hurricane Irene		(177,000,000)
Less: General Allocations from Service Companies (from Page 19		(216,720,682)
<b>Net O&amp;M for General Allocator</b>		<b><u>1,095,200,168</u></b>

**Total Service Companies General Allocations Calendar 2011**

Line Nos.	COMPANY	(a) NGUSA SERV CO	(b) KSE SERV COS	(c)=(a)+(b) TOTAL
1	00001 National Grid USA	-	789,856	789,856
2	00004 Nantucket Electric Company	444,791	237,315	682,106
3	00005 Massachusetts Electric Company-DIST	63,752,327	16,096,562	79,848,889
4	00005 Massachusetts Electric Company-TRAN	323,866	1,818	325,684
5	00006 NE Hydro - Trans Electric Co	238,164	167,540	405,704
6	00008 New England Hydro - Trans Corp	340,197	126,140	466,336
7	00010 New England Power Company	11,603,858	2,875,211	14,479,070
8	00020 New England Electric Trans Co	347,789	48,304	396,092
9	00021 National Grid Trans Services	2,296		2,296
10	00036 Niagara Mohawk Power Corp-DIST	75,334,128	41,113,566	116,447,694
11	00036 Niagara Mohawk Power Corp-TRAN	16,908,453		16,908,453
12	00036 Niagara Mohawk Power Corp-GAS	11,851,713		11,851,713
13	00041 Granite State Electric Company	1,352,206	831,604	2,183,810
14	00048 Narragansett Gas Company	12,162,574	6,989,241	19,151,815
15	00049 Narragansett Electric Company-DIST	20,615,835	6,822,450	27,438,286
16	00049 Narragansett Electric Company-TRAN	876,019	17,269	893,287
17	00070 Wayfinder Group Inc.	608		608
18	01401 Boston Gas Company Billing BU	22,142,940	27,070,315	49,213,255
19	01402 Essex Gas Company Billing BU	913,527	1,515,496	2,429,023
20	01403 Colonial Lowell Div Billing BU	3,633,495	5,953,192	9,586,687
21	01406 EnergyNorth Nat Gas Billing BU	2,226,033	3,795,439	6,021,473
22	01434 KeySpan Electric Srv BillingBU	14,453,249	27,081,026	41,534,275
23	01435 KeySpan Generation Billing BU	9,429,629	7,546,612	16,976,241
24	01436 KeySpan Energy Dev Billing BU	608	436,202	436,810
25	01437 KS Gas East Corp KEDLI Bill BU	11,176,969	24,189,084	35,366,053
26	01438 Brklyn Union Gas KEDNY Bill BU	20,056,989	32,139,766	52,196,755
27	01444 KS Energy Trading Services	-	141,462	141,462
28	01446 KS Glenwood Energy Billing BU	182,758	217,554	400,311
29	01448 KS Port Jeff Energy Billing BU	180,164	233,220	413,384
30	01459 KS Services Billing BU	1,141	483,576	484,717
31	01460 Keyspan Energy Corp	-	969,470	969,470
32	01471 Seneca Upshur Billing BU	330,162	220,607	550,769
33	<b>Grand Total</b>	<b>300,882,486</b>	<b>208,109,897</b>	<b>508,992,383</b>
34				
35	Legacy National Grid companies	216,154,824	76,116,876	292,271,700
36	Legacy KeySpan companies	84,727,662	131,993,020	216,720,682
37	<b>Grand Total</b>	<b>300,882,486</b>	<b>208,109,897</b>	<b>508,992,383</b>

**Notes**

- (a) Per Pages 20 & 21
- (b) Per Pages 22 through 24
- Line 35 Sum of Lines 1 through 17
- Line 36 Sum of Lines 18 through 32





Legacy National Grid USA Service  
Company General Allocations by  
FERC Regulatory Account  
Calendar Year 2011  
Alloc type = O&M

Sum of Posted Jnl \$	01402 Essex Gas Company Billing BU	01403 Colonial Lowell Div Billing BU	01406 EnergyNorth Nat Gas Billing BU	01434 KeySpan Electric Srv BillingBU	01435 KeySpan Generation Billing BU	01436 KeySpan Energy Dev Billing BU	01437 KS Gas East Corp KEDLI Bill BU	01438 Brklyn Union Gas KEDNY Bill BU	01446 KS Glenwood Energy Billing BU	01448 KS Port Jeff Energy Billing BU	01459 KS Services Billing BU	01471 Seneca Upshur Billing BU	Grand Total
Regulatory Acct	GAS	GAS	GAS	DIST	GEN	NREG	GAS	GAS	GEN	GEN	NREG	NREG	
560000													523,148
561000													834,477
561500													545,960
561800													8,349
562000													160,119
563000													143,619
564000													580
566000													4,399,572
567000													11,084
568000													98,652
569100													138
570000													15,496
570010													23,340
571000													209,587
571020													3,000
572000													1,374
573000													3,858
580000					(5,518)								1,182,916
581000					157								2,149,056
582000					49								242,140
583000													1,269,883
584000													965,846
585000													7,173
586000					205								561,824
587000													156,621
588000					119,618								8,084,570
589001													203,160
590000					14,208								125,294
592000													165,428
592010					(463)								(3,254)
593000													1,720,971
597000													70,092
870000	2,573	10,234	4,436				(2,435)	(5,296)					92,888
871000	10,675	34,282	28,889				3,283	5,880					503,477
874000	320	1,170	803				2,623	4,786					24,104
876000	1,116	3,557	3,033										51,488
878000	4	13	11										195
880000	8,927	29,850	23,643				21,298	39,570					482,646
885000	47,809	194,359	53,500				151,387	278,156					2,261,486
887000	115	404	297										5,196
893000	32	101	86										1,455
901000	12,901	52,340	30,192	207,767			172,782	232,354					2,650,155
903000	76,343	324,887	172,563	663,233	(117,183)		466,459	700,183	(2,015)	(2,252)			10,707,894
905000	4,677	18,947	11,097	161,880	(0)		118,234	145,973	(0)	(0)			977,082
907000	1,142	5,051	2,496	20,269									202,439
908000	433	1,850	494	5,077			3,570	6,541					909,401
910000	52	122	161	1,141	(0)		976	2,040					1,341,630
911000	70	309	153	1,695			1,141	2,043					19,299
912000	2,803	12,397	6,125	667			45,776	81,992					294,878
916000	7	29	14				107	192					681
920000	222,624	866,057	709,599	4,102,595	2,675,756	195	3,406,368	6,222,163	50,763	51,149	402	75,753	76,770,249
921000	182,407	709,403	447,306	3,620,023	2,379,715	212	2,526,225	4,666,795	44,900	45,507	442	99,700	67,243,912
921003	3,914	17,087	8,647	39,437	26,279	1	26,838	115,522	529	503	1	1,593	728,794
921004	6,923	28,519	16,011	173,918	113,815	5	116,032	212,187	2,242	2,173	10	5,566	4,301,612
921007	(18,551)	(78,141)	(42,103)	(439,104)	(278,229)	(11)	(308,379)	(560,202)	(5,546)	(5,322)	(24)	(16,139)	(7,485,992)
922000													(154,108)
923000	119,954	495,081	601,599	3,012,789	1,764,505	140	2,143,230	3,715,682	34,655	33,706	182	95,074	47,317,075
924000	70	144	166	18,275	11,784		12,302	22,033	241	225	1	769	138,123
925000	51,167	213,015	118,041	1,065,406	707,947	32	826,360	1,505,552	13,994	13,535	63	39,027	15,821,778
926000	119,042	466,142	326,508	1,451,318	734,524	33	1,204,930	2,218,566	14,360	14,041	60	26,666	39,060,346
928000	19,843	77,623	(382,958)	142,528	1,360,361	1	198,896	372,024	27,662	25,935	2	797	5,308,060
930200	4,913	19,600	41,611	28,673		0	14,935	27,899	550	549	1	211	3,622,979
930210	-	-	-	-	-	-	-	-	-	-	-	-	1,215,784
931000	31,225	129,065	72,153	31,839	21,681	1	22,086	40,593	423	415	3	1,144	2,223,901
935000				2,628			1,945	3,761					359,503
Grand Total	\$ 913,527	\$ 3,633,495	\$ 2,226,033	\$ 14,453,249	\$ 9,429,629	\$ 608	\$ 11,176,969	\$ 20,056,989	\$ 182,758	\$ 180,164	\$ 1,141	\$ 330,162	\$300,882,486

Legacy KeySpan Service Companies

General Allocations by FERC

Regulatory Account

Calendar Year 2011

Alloc code type=O&M

Sum of Actual Amt	RCO and Deecs													
GL Account	01 BOSTON GAS COMPANY	02 ESSEX COUNTY GAS COMPANY	03 Colonial Lowell Division	06 Energy North	34 KEYSpan ELECTRIC SERVICES, LLC	35 KEYSpan GENERATION SERVICES, LLC	36 KEYSpan ENERGY DEVELOPMENT	37 KEYSpan ENERGY DELIVERY LI	38 KEYSpan ENERGY DELIVERY NY	44 KEYSpan ENERGY TRADING SERVICES, LLC	46 KEYSpan GLENWOOD ENERGY CENTER LLC	48 KEYSpan FORT JEFFERSON ENERGY CENTER LLC	59 KEYSpan SERVICES INC	
5660K						9,856								
5880K						5,692								
81300	5,155	301	1,171	757										
8410K	82,253	4,378	17,618											
8710K	774,665	41,351	166,306	104,330										
87400	779,879	42,821	170,428	107,990				52,442	78,097					
8740K	2,285,279	127,574	504,530	321,323				23	35					
8850K	15,559	853	3,366	2,105				19,314	28,763					
8930K	1,661,007	90,350	360,898	227,978										
9020K	15,151	858	3,321	2,105	27,742			16,828	24,637					
9030K	832,064	47,437	184,156	116,354	1,492,196	69		1,429,272	1,360,663	2				
9080K	57,716	3,258	12,681		43,105			28,499	43,981					
9100K	5,067	304	1,170	756	214			708	852					
91200	2,362,085	131,702	519,081	310,415	552,593			1,820,508	2,712,764					
91300	201,190	11,855	45,847	13,403				112,973	161,447					
9160K	(91,550)	(5,033)	(19,816)	(12,471)				2,864	4,307					
92000	10,011,275	566,069	2,209,604	1,744,668	14,583,138	4,868,179	216,097	13,259,761	18,179,117	81,830	144,009	155,993	231,953	
9210K	4,835,718	268,437	1,057,085	654,042	6,297,284	1,607,912	83,316	5,611,149	6,892,504	30,128	34,170	36,181	93,550	
9230K	2,200,198	127,775	494,734	155,470	2,214,764	565,806	76,902	1,414,569	2,069,940	16,249	21,299	22,923	79,007	
9250K	(925)	(252)	(475)	(363)	2,641	560	(901)	(337)	1,556	(129)	6	6	(107)	
9280K														
9301K	187,586	10,430	40,868	16,183	236,490	(2)	2	147,337	214,437	1	0	0	(1)	
9302K	27,692	1,615	6,181	3,886	81,819	23,078	1,912	52,456	50,672	437	546	595	1,980	
9324K								2,325	5,450					
9390K	823,253	43,411	174,437	26,510	1,533,493	481,011	58,874	218,392	310,545	12,944	17,523	17,523	77,195	
Grand Total	\$ 27,070,315	\$ 1,515,496	\$ 5,953,192	\$ 3,795,439	\$ 27,081,026	\$ 7,546,612	\$ 436,202	\$ 24,189,084	\$ 32,139,766	\$ 141,462	\$ 217,554	\$ 233,220	\$ 483,576	

Legacy KeySpan Service Companies

General Allocations by FERC

Regulatory Account

Calendar Year 2011

Alloc code type=O&M

Sum of Actual Amt														
GL Account	60 KEYSpan ENERGY CORP	71 SENECA UPSHUR PETROLEUM	NA National Grid USA (Parent)	NB Nantucket Electric Company	NC MASSACHUSETTS ELECTRIC - DIST	ND New England Power Company	NE Niagara Mohawk Power-Elect Dist	NF Granite State Electric Company	NG Narragansett Gas Company	NH NARRAGANSETT ELECTRIC - DIST	NL NE Hydro-Trans Elec Co, Inc.	NN NE Hydro-Trans Corporation	NO NE Electric Trans Corporation	NP Niagara Mohawk Power-Gas
5660K				157	10,495	72,484	-	376		1,036				
5880K				91	6,085		11,229	217		2,559				
81300														
8410K														
8710K									27,914					37,228
87400									275					
8740K									39,307					
8850K									9,569					13,195
8930K														
9020K				438	30,829		56,710	1,105	7,946	13,018				10,540
9030K				8,193	573,904		1,096,114	20,523	364,184	239,834				539,379
9080K				725	46,613		(137,315)	(3,047)	(17,071)	(27,226)				(36,394)
9100K									2,703					
91200				6,957	446,742		381,888	16,010	761,275	188,376				885,063
91300									53,235					91,124
9160K									(56,155)					
92000	649,762	114,299	444,242	145,077	9,858,063	1,905,084	17,024,303	601,992	4,027,498	4,187,926	112,153	85,510	29,690	6,447,808
9210K	132,056	37,247	144,642	40,768	2,733,564	448,722	4,760,901	109,575	1,128,968	1,161,927	27,739	20,747	8,460	1,718,539
9230K	182,120	36,093	195,797	30,218	2,062,868	435,568	4,021,644	73,161	554,633	918,991	26,807	19,261	9,898	845,795
9250K		665												
9280K							15,324							3,395
9301K	33	0	2	3,769	264,311	48	479,189	9,456	68,946	110,765	3	3		95,564
9302K	5,501	1,039	5,173	923	63,087	13,305	100,515	2,235	16,014	25,244	838	619	256	23,300
9324K														
9390K		31,265												
Grand Total	\$ 969,470	\$ 220,607	\$ 789,856	\$ 237,315	\$ 16,096,562	\$ 2,875,211	\$ 27,810,501	\$ 831,604	\$ 6,989,241	\$ 6,822,450	\$ 167,540	\$ 126,140	\$ 48,304	\$ 10,674,538

Legacy KeySpan Service Companies

General Allocations by FERC

Regulatory Account

Calendar Year 2011

Alloc code type=O&M

Sum of Actual Amt				
GL Account	NQ Niagara Mohawk Power- Trans	NU NARRAGANSETT ELECTRIC - TRANS	NV MASSACHUSETTS ELECTRIC - TRANS	Grand Total
5660K	62,822	8,462	882	166,570
5880K				25,873
81300				7,383
8410K				104,249
8710K				1,282,333
87400				1,101,451
8740K				3,278,013
8850K				92,723
8930K				2,340,234
9020K				211,228
9030K				8,304,343
9080K	244			15,769
9100K				11,773
91200				11,095,458
91300				691,075
9160K				(177,854)
92000	1,694,540	8,100	862	113,588,602
9210K	416,110	414	43	40,391,895
9230K	429,253	293	31	19,302,065
9250K				1,943
9280K	2,099			20,818
9301K	63			1,885,483
9302K	23,398			534,319
9324K				7,775
9390K				3,826,375
Grand Total	\$ 2,628,527	\$ 17,269	\$ 1,818	\$ 208,109,897

Division 11-18-ELEC/GAS

Request:

Please produce workpapers in the form of fully functioning spreadsheets in Excel format that list by FERC account and sub-account the original-test year allocation of costs from each KeySpan service company to all National Grid operating companies, including Narragansett Electric and Narragansett Gas.

Response:

Please refer to Attachment DIV 11-18-ELEC/GAS.



Total KeySpan Service Companies Original Test Year Allocation of Costs by  
Operating Company and FERC Account

Category	PCO	PCO Description	FERC Account	Regulatory Account	NC MECO	NV MECO Elec Trans	ND NEP	NL NE Hydro - Trans Elec	NN NE Hydro - Trans Corp.	NO NE Electric Trans	NF Granite State	NG Narr Gas	NH Narr Elec	NU Narr Elec Trans	NP NMPC - Gas	NE NMPC - Dist	NQ NMPC - Trans	Grand Total			
Bill Pool	31	KEYSPAN CORPORATE SERVICES	502.0	502000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	267		
			512.0	512000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	619	
			561.0	561000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	49	
			562.0	562000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	303	
			566.0	566000	10,495	882	72,484	-	-	-	-	376	-	1,036	8,899	-	-	-	69,281	173,466	
			570.0	570000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	188	
			572.0	572000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	496	
			580.0	580000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,946	
			582.0	582000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	125,543	
			583.0	583000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	27,738	
			586.0	586000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	193,315	
			587.0	587000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	121	
			588.0	588000	324,433	-	-	-	-	-	-	-	11,336	-	137,815	-	-	-	314,347	-	798,684
			592.0	592000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	156
			593.0	593000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(240,232)
			812.0	812000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(121,937)
			813.0	813000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,383
			841.0	841000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	151,217
			853.0	853000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	36,467
			856.0	856000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16,325
			863.0	863000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12,918
			865.0	865000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11,057
			871.0	871000	-	-	-	-	-	-	-	-	-	336,172	-	-	-	311,741	-	-	2,037,148
			874.0	874000	-	-	-	-	-	-	-	-	-	113,438	-	-	-	38,501	-	-	4,611,120
			875.0	875000	-	-	-	-	-	-	-	-	-	-	-	-	-	175	-	-	23,127
			876.0	876000	-	-	-	-	-	-	-	-	-	14,771	-	-	-	115,852	-	-	130,624
			878.0	878000	-	-	-	-	-	-	-	-	-	42,476	-	-	-	8,911	-	-	1,076,362
			879.0	879000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,726
			880.0	880000	-	-	-	-	-	-	-	-	2,016,777	-	-	-	140,077	-	-	-	2,156,854
			885.0	885000	-	-	-	-	-	-	-	-	138,506	-	-	-	783,208	-	-	-	859,073
			887.0	887000	-	-	-	-	-	-	-	-	236,336	-	-	-	327,431	-	-	-	833,727
			889.0	889000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13,133
			892.0	892000	-	-	-	-	-	-	-	-	-	44,313	-	-	41,122	-	-	-	164,259
			893.0	893000	-	-	-	-	-	-	-	-	-	142,201	-	-	2,446	-	-	-	2,484,881
			901.0	901000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	310,796
			902.0	902000	30,829	-	-	-	-	-	-	-	-	1,105	7,946	13,018	-	10,540	56,710	-	20,174,989
			903.0	903000	835,511	-	-	-	-	-	-	-	22,741	375,428	339,278	-	601,808	1,269,655	-	-	74,869,325
			908.0	908000	46,613	-	-	-	-	-	-	-	(3,047)	(17,071)	(27,226)	-	(36,394)	(137,315)	244	-	1,690,839
			909.0	909000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	148,661
			910.0	910000	-	-	-	-	-	-	-	-	-	2,703	-	-	-	-	-	-	24,436
			912.0	912000	446,742	-	-	-	-	-	-	-	16,010	744,942	188,376	-	862,731	381,888	-	-	9,435,307
			913.0	913000	-	-	-	-	-	-	-	-	-	53,235	-	-	91,124	-	-	-	691,075
			916.0	916000	-	-	-	-	-	-	-	-	-	(56,155)	-	-	-	-	-	-	(151,213)
			920.0	920000	12,251,898	862	1,905,260	112,187	85,534	29,704	673,881	4,758,993	5,043,926	8,100	7,907,272	22,455,984	2,295,650	-	-	-	151,954,397
			921.0	921000	3,355,559	35	444,051	27,476	20,514	8,458	128,124	1,338,292	1,384,748	334	2,164,545	6,349,748	555,497	-	-	-	103,653,048
			923.0	923000	2,272,033	31	435,568	26,807	19,261	9,898	79,510	621,492	994,329	738	978,758	4,531,918	485,225	-	-	-	23,830,381
			925.0	925000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	130,053
			926.0	926000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(29,503)
			928.0	928000	-	-	-	-	-	-	-	-	219,489	-	-	-	58,654	15,324	2,099	-	301,646
			930.1	930110	264,311	48	3	3	-	9,456	68,946	110,765	-	-	-	95,564	479,189	63	-	-	1,885,483
930.2	930200	63,660	-	13,305	838	619	256	2,253	16,198	25,452	2,643	-	23,670	101,927	23,537	-	-	546,378			
931.0	931001	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	257,611			
932.0	932000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	483,088			
924.0	924000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	162,000			
<b>KEYSPAN CORPORATE SERVICES Total</b>					\$ 19,902,084	\$ 1,810	\$ 2,870,716	\$ 167,311	\$ 125,930	\$ 48,316	\$ 94,746	\$ 11,219,429	\$ 8,211,518	\$ 20,714	\$ 14,527,739	\$ 35,819,374	\$ 3,431,595	\$ 405,961,921			
32	KEYSPAN UTILITY SERVICES, LLC	878.0	878000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,199		
		887.0	887000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(275,878)		
		893.0	893000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,062,234		
		894.0	894000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,253		
		908.0	908000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,529		
		910.0	910000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,415		
		912.0	912000	-	-	-	-	-	-	-	-	-	-	-	16,808	23,176	-	-	1,667,431		
		916.0	916000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,171		
		920.0	920000	266,939	-	-	-	-	-	9,500	117,972	109,355	-	-	181,781	462,962	-	-	-	4,474,194	
		921.0	921000	38,964	-	-	-	-	-	1,388	27,532	16,006	-	-	39,723	67,941	-	-	-	1,480,893	
		<b>KEYSPAN UTILITY SERVICES, LLC Total</b>					\$ 305,903	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,887	\$ 162,311	\$ 125,361	\$ -	\$ 244,680	\$ 530,903	\$ -	\$ 8,428,441	
		33	KEYSPAN ENGINEERING SERVICES, LLC	511.0	511000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11,461
				512.0	512000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	377
513.0	513000			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,471		
514.0	514000			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,014		
549.0	549000			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	755		
572.0	572000			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	358,973		
592.0	592000			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(3,560)		
920.0	920000			1,745	-	373	-	-	-	63	1,943	783	-	-	2,653	3,169	-	-	-	2,427,583	
921.0	921000			19,761	8	4,671	263	233	2	705	4,900	8,338	79	-	8,950	31,580	5,737	-	-	2,055,456	
926.0	926000			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	60	
<b>KEYSPAN ENGINEERING SERVICES, LLC Total</b>					\$ 21,506	\$ 8	\$ 5,045	\$ 263	\$ 233	\$ 2	\$ 768	\$ 6,844	\$ 9,122	\$ 79	\$ 11,603	\$ 34,749	\$ 5,737	\$ 4,855,589			
<b>Grand Total</b>					\$ 20,229,494	\$ 1,818	\$ 2,875,761	\$ 167,574	\$ 126,163	\$ 48,317	\$ 953,401	\$ 11,388,584	\$ 8,346,001	\$ 20,794	\$ 14,784,022	\$ 36,385,026	\$ 3,437,332	\$ 419,245,951			



Division 11-20-ELEC/GAS

Request:

Please produce workpapers in the form of fully functioning spreadsheets in Excel format that list by FERC account and sub-account the original-test year allocation of costs from NGSC to all National Grid operating companies, including Narragansett Electric and Narragansett Gas.

Response:

Please refer to Attachment DIV 11-20-ELEC/GAS.

Original Test Year Allocation of  
Costs from NGUSA Service  
Company by Operating  
Company and FERC Account

Business Unit	00001	00004	00005	00006	00008	00010	00020	00021	00035	00036	00036	00041	00048	00049	00070	00071	
FERC Account	Regulatory Account	National Grid USA	Nantucket Electric	Massachusetts Electric	NE Hydro - Trans Electric Co	NE Hydro - Trans Corp	New England Power Company	New England Electric Trans Co	National Grid Trans Services	Niagara Mohawk Holdings	Niagara Mohawk Power Corporation-ELEC	Niagara Mohawk Power Corporation-GAS	Granite State Electric Company	Narragansett Gas	Narragansett Electric	Wayfinder Group	Valley Appliance & Merchandise
560.0	560000			8,993			183,394			306,962					23,799		
561.0	561000			14,884			293,749			493,961					38,962		
561.5	561500			10,565			210,269			297,393					27,732		
561.8	561800			160			3,695			6,769					442		
562.0	562000			2,859			56,279			94,582					7,478		
563.0	563000			2,467			49,769			84,878					6,505		
564.0	564000			8			194			355					23		
566.0	566000			79,537			1,543,580			2,569,150					207,070		
567.0	567000			181			3,800			6,618					485		
568.0	568000			1,432			33,120			60,678					3,961		
569.1	569100			2			46			84					6		
570.0	570000			269			5,383			9,137					707		
570.0	570010			461			8,368			13,335					1,176		
571.0	571000			3,635			72,794			123,596					9,562		
571.0	571020			43			1,002			1,835					120		
572.0	572000			20			459			840					55		
573.0	573000			73			1,370			2,226					189		
580.0	580000		7,220	847,973						508,934			23,040		274,807		
581.0	581000		6,360	905,831						950,614			19,760		286,916		
582.0	582000		1,379	172,204						77,897			4,266		55,097		
583.0	583000		8,032	928,011						586,593			25,268		300,482		
584.0	584000		3,889	509,778						406,279			11,655		161,390		
585.0	585000		18	2,594						3,828			53		811		
586.0	586000		4,315	514,829						129,028			13,269		165,187		
587.0	587000		2,231	240,139						32,723			7,039		78,310		
588.0	588000		30,241	3,949,594		2,644	19,572			3,345,809			93,205		1,283,530		
589.0	589001		1,056	151,797											47,295		
590.0	590000		334	48,111						46,947			884		14,802		
592.0	592000		505	70,432						76,203			1,475		22,084		
592.0	592010		447	41,119						(1,420)			1,454		13,775		
593.0	593000		6,904	898,012						753,634			20,179		283,033		
595.0	595000		67	6,183									218		2,072		
597.0	597000		579	71,167			5,876						1,752		22,982		
870.0	870000											(1,423)		22,409			
871.0	871000											3,177		147,318			
874.0	874000											2,450		4,064			
876.0	876000													15,471			
878.0	878000													59			
880.0	880000											19,190		115,719			
885.0	885000											139,502		243,204			
887.0	887000													1,509			
893.0	893000													437			
901.0	901000		10,510	1,231,321			63			662,606		159,957	34,659	158,532	432,317		
903.0	903000		190,941	19,947,948			(45,278)			12,236,203		2,422,528	637,814	426,025	7,442,789		
905.0	905000		1,429	178,882			(0)			350,199		71,466	4,521	27,195	60,227		
907.0	907000		342	49,426						67,432		94	862	13,823	15,082		
908.0	908000		2,859	381,708			73,888			510,742		27,463	8,488	2,611	195,465		
910.0	910000	672	19,940	2,305,782	7,294	6,094	59,829	1,848	72	2,513,597		488,397	64,079	66,626	809,287		58
911.0	911000		25	3,590						5,765		1,138	63	761	1,096		
912.0	912000		10	1,414						2,205		44,293	25	30,544	431		
916.0	916000		23	2,275						0		104	76	72	866		
920.0	920000	5,674	131,059	17,904,648	53,395	84,258	3,230,316	63,897	614	28,529,208		4,454,381	534,433	3,644,637	6,210,556	163	38
921.0	921000	5,932	126,073	16,286,781	72,015	110,094	1,706,289	103,502	690	29,880,243	0	5,071,450	335,435	3,355,492	5,378,158	552	73
921.0	921003	14,345	4,571	552,871	1,263	2,128	97,644	1,247	6	936,360		133,376	15,308	73,068	198,305	(1)	
921.0	921004	223	40,323	4,465,263	2,634	3,565	93,524	3,900	24	1,239,878		90,664	139,473	88,927	1,635,392	5	
921.0	921005	6,771	1,055	131,198	195	520	39,040	10		259,913		32,416	3,686	23,957	47,768		
921.0	921007	(514)	(12,215)	(1,744,332)	(6,803)	(9,279)	(172,632)	(11,434)	(62)	(2,339,666)		(322,739)	(34,465)	(228,985)	(550,145)	(10)	
922.0	922000			(2,225)			(51,457)			(94,272)					(6,154)		
923.0	923000	279	67,434	9,434,523	48,774	70,137	1,141,523	67,925	541	16,847,689		2,445,599	337,444	1,820,291	3,006,678	133	
924.0	924000		18	(2,109)	70	90	3,562	138	1	80,972		14,976	641	7,551	10,597		
925.0	925000	2,435	29,965	3,803,309	19,460	23,401	430,301	28,120	158	7,522,462		1,373,455	93,711	871,800	1,454,446	25	0
926.0	926000	2,459	105,379	13,353,004	20,920	29,879	1,865,896	29,244	191	18,929,627		2,709,046	376,076	2,056,742	4,037,912	42	14
928.0	928000		4,702	702,650	33,081	42,800	710,902	65,063	4	1,731,123		229,131	(208,121)	160,913	282,862	1	
930.2	930200		6,838	990,547	98	141	253,989	138	1	5,396,237		827,726	19,970	81,658	340,234	0	
930.2	930210		2,839	401,853			34,798			627,973		(0)	10,772	(0)	137,550		
931.0	931000	125,221	22,159	2,677,918	8,045	11,037	1,016,183	2,293	8	1,616,521		(88,091)	82,572	808,707	983,096	112	
935.0	935000		1,630	222,222			55,065			215,596		33,072	7,572	42,029	72,824		
<b>Grand Total</b>		<b>\$ 163,498</b>	<b>\$ 831,487</b>	<b>\$ 102,763,828</b>	<b>\$ 260,440</b>	<b>\$ 377,507</b>	<b>\$ 13,036,163</b>	<b>\$ 355,890</b>	<b>\$ 2,247</b>	<b>\$ 0</b>	<b>\$ 138,718,080</b>	<b>\$ 20,382,800</b>	<b>\$ 2,691,623</b>	<b>\$ 14,083,163</b>	<b>\$ 35,538,482</b>	<b>\$ 1,022</b>	<b>\$ 183</b>

Original Test Year Allocation of  
Costs from NGUSA Service  
Company by Operating  
Company and FERC Account

Business Unit	00072	00085	00086	00095	00099	01401	01402	01403	01404	01406	01434	01435	01436	01437	01438	01444	
FERC Account	Regulatory Account	National Grid Billing Entity	NEES Energy	EUA Energy Investment	Metrowest Realty	National Grid Service Company USA	Boston Gas Company	Boston Gas Company	Colonial Gas	Colonial Gas	Energy North	Keyspan Electric Services	KS Generation	Keyspan Energy Develop	KEDLI	KEDNY	KS Energy Trading Services
560.0	560000																
561.0	561000																
561.5	561500																
561.8	561800																
562.0	562000																
563.0	563000																
564.0	564000																
566.0	566000																
567.0	567000																
568.0	568000																
569.1	569100																
570.0	570000																
570.0	570010																
571.0	571000																
571.0	571020																
572.0	572000																
573.0	573000																
580.0	580000											(5,518)					
581.0	581000											157					
582.0	582000											49					
583.0	583000																
584.0	584000																
585.0	585000																
586.0	586000											205					
587.0	587000																
588.0	588000																
589.0	589001											119,618					
590.0	590000											14,208					
592.0	592000																
592.0	592010											(463)					
593.0	593000																
595.0	595000																
597.0	597000																
870.0	870000						62,391	2,573	10,234		4,436			(2,435)	(5,296)		
871.0	871000						270,374	10,675	34,282		28,889			3,283	5,880		
874.0	874000						7,889	320	1,170		803			2,623	4,786		
876.0	876000						28,311	1,116	3,557		3,033						
878.0	878000						107	4	13		11						
880.0	880000						224,449	8,927	29,850		23,643			21,298	39,570		
885.0	885000						1,153,570	47,809	194,359		53,500			151,387	278,156		
887.0	887000						2,870	115	404		297						
893.0	893000						800	32	101		86						
901.0	901000						311,382	12,901	52,340		30,192	207,767		172,782	232,354		
903.0	903000						1,821,390	76,343	324,887		172,563	663,233	(117,183)	466,459	700,183		
905.0	905000						112,934	4,677	18,947		11,097	161,880	(0)	118,234	145,973		
907.0	907000						26,974	1,142	5,051		2,496	20,269					
908.0	908000						10,347	433	1,850		494	5,077		3,570	6,541		
910.0	910000		14		58	(954)	1,387	52	122		161	1,141	(0)	976	2,040		
911.0	911000						1,650	70	309		153	1,695		1,141	2,043		
912.0	912000						66,195	2,803	12,397		6,125	667		45,776	81,992		
916.0	916000						155	7	29		14			107	192		
920.0	920000		(12)	(12)	26	91	6,042,189	247,395	983,780		768,456	4,529,261	2,821,714	11,292	3,691,570	6,817,418	3,315
921.0	921000	17,270	20	3	112	(91)	4,301,082	177,757	699,677	(587)	427,114	3,746,716	2,380,609	2,352	2,587,957	4,799,248	763
921.0	921003						202,538	3,914	35,499		18,496	182,536	50,834	238	109,676	277,354	102
921.0	921004						166,343	6,923	28,519		16,011	173,918	113,815	5	116,032	212,187	
921.0	921005						52,671	8,833			4,725	68,648	11,780	114	39,739	77,634	49
921.0	921007						(449,701)	(18,673)	(79,151)		(42,767)	(446,923)	(279,058)	(19)	(313,386)	(569,942)	(3)
922.0	922000																
923.0	923000		(0)	(0)	(0)		3,174,170	132,768	551,272		629,594	3,308,283	1,868,175	8,651	2,341,892	4,132,586	2,415
924.0	924000						5,286	70	791		1,977	21,853	13,110	12	14,736	26,857	28
925.0	925000		0	(0)	0	6	1,637,583	66,833	291,569		157,318	1,437,339	839,332	9,640	1,076,776	2,027,607	3,028
926.0	926000		(2)	(3)	11	799	3,419,932	139,609	565,983		376,417	1,898,224	890,710	11,686	1,505,114	2,844,853	3,586
928.0	928000						483,228	19,843	77,623		(382,958)	142,528	1,360,361	1	198,896	372,024	
930.2	930200						119,384	4,913	19,656		11,622	41,922	28,788	1	15,147	28,319	2
930.2	930210																
931.0	931000						1,682,418	31,225	285,350		155,754	1,246,494	230,109	2,012	725,224	1,414,262	862
935.0	935000											2,628		1,945	3,761		
<b>Grand Total</b>		\$ 17,270	\$ 21	\$ (12)	\$ 208	\$ (148)	\$ 24,940,299	\$ 982,573	\$ 4,159,300	\$ (587)	\$ 2,479,752	\$ 17,543,414	\$ 10,213,096	\$ 45,985	\$ 13,096,517	\$ 23,958,583	\$ 14,145

Original Test Year Allocation of  
Costs from NGUSA Service  
Company by Operating  
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Business Unit	01446	01448	01459	01471	01554		
FERC Account	Regulatory Account	KS Glenwood Energy	KS Port Jefferson Energy	Keyspan Services Inc	Seneca-Upshur Petroleum	KS LNG Regulated	Grand Total
560.0	560000						\$ 523,148
561.0	561000						841,556
561.5	561500						545,960
561.8	561800						11,065
562.0	562000						161,198
563.0	563000						143,619
564.0	564000						580
566.0	566000						4,399,337
567.0	567000						11,084
568.0	568000						99,191
569.1	569100						138
570.0	570000						15,496
570.0	570010						23,340
571.0	571000						209,587
571.0	571020						3,000
572.0	572000						1,374
573.0	573000						3,858
580.0	580000						1,656,456
581.0	581000						2,169,638
582.0	582000						310,891
583.0	583000						1,848,386
584.0	584000						1,092,991
585.0	585000						7,303
586.0	586000						826,833
587.0	587000						360,442
588.0	588000						8,844,213
589.0	589001						203,160
590.0	590000						125,286
592.0	592000						170,699
592.0	592010						54,912
593.0	593000						1,961,762
595.0	595000						8,539
597.0	597000						102,357
870.0	870000						92,888
871.0	871000						503,877
874.0	874000						24,104
876.0	876000						51,488
878.0	878000						195
880.0	880000						482,646
885.0	885000						2,261,486
887.0	887000						5,196
893.0	893000						1,455
901.0	901000						3,709,682
903.0	903000	(2,015)	(2,252)				47,362,578
905.0	905000	(0)	(0)				1,267,660
907.0	907000						202,993
908.0	908000						1,231,536
910.0	910000						6,348,572
911.0	911000						19,498
912.0	912000						294,878
916.0	916000						3,921
920.0	920000	50,816	51,202	15,650	94,663		90,976,093
921.0	921000	44,441	44,953	4,180	103,867	(57)	81,770,165
921.0	921003	935	909	52	3,015		2,916,587
921.0	921004	2,242	2,173	10	5,566		8,647,541
921.0	921005	195	195	24	682		811,815
921.0	921007	(5,560)	(5,335)	(26)	(16,187)		(7,660,017)
922.0	922000						(154,108)
923.0	923000	34,656	33,707	11,645	108,791		51,627,573
924.0	924000	241	225	9	907		202,607
925.0	925000	13,995	13,535	12,904	55,950		23,296,463
926.0	926000	14,378	14,060	15,776	46,854		55,264,418
928.0	928000	27,662	25,935	2	797		6,081,055
930.2	930200	550	549	1	223		8,188,654
930.2	930210						1,215,784
931.0	931000	3,870	3,862	434	13,210		13,060,865
935.0	935000						658,343
<b>Grand Total</b>		<b>\$ 186,406</b>	<b>\$ 183,717</b>	<b>\$ 60,661</b>	<b>\$ 418,337</b>	<b>\$ (57)</b>	<b>\$ 427,505,894</b>