



100 Westminster Street, Suite 1500
Providence, RI 02903-2319
p: 401-274-2000 f: 401-277-9600
hinckleyallen.com

Adam M. Ramos
aramos@hinckleyallen.com
Direct Dial: 401-457-5164

June 29, 2021

VIA ELECTRONIC MAIL AND FIRST CLASS MAIL

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

Re: Petition of PPL Corporation, PPL Rhode Island Holdings, LLC, National Grid USA, and The Narragansett Electric Company for Authority to Transfer Ownership of The Narragansett Electric Company to PPL Rhode Island Holdings, LLC and Related Approvals

Dear Ms. Massaro:

Enclosed please find an original and four copies of PPL Corporation (“PPL”) and PPL Rhode Island Holdings, LLC’s (“PPL RI”) Responses and Objections to the Division of Public Utilities and Carriers’ Advocacy Section’s First Set of Data Requests, issued on June 8, 2021 (the “First Set of Data Requests”).

This filing includes PPL and PPL RI’s responses to the First Set of Data Requests, with the exception of responses to Requests 1-2, 1-3, 1-4, 1-5, 1-11, 1-23, 1-24, 1-28, 1-29, 1-36, 1-40, 1-41, 1-45 and 1-47. On June 29, 2021, the Division Advocacy Section granted a brief extension as to these remaining requests, which will be provided on a rolling basis as they are complete.

This filing includes a Motion for Protective Treatment of Confidential Information in accordance with R.I. Gen. Laws § 38-2-2(4) for a portion of PPL and PPL RI’s attachments in response to Data Requests 1-10 and 1-13. For the reasons stated in the Motion for Protective Treatment, PPL and PPL RI seek protection from public disclosure of certain confidential information contained in the Confidential Attachments to these Data Requests. Accordingly, PPL and PPL RI have provided the Division with an original and two complete, unredacted copies of the confidential document in a sealed envelope marked “**Contains Privileged and Confidential**”

June 29, 2021

Page 2

Information – Do Not Release,” and has included slipsheets identifying the confidential attachments for the public filing.

Thank you for your attention to this matter. Please do not hesitate to contact me should you have any questions.

Very truly yours,



Adam M. Ramos

AMR:cw

Enclosures

cc: Service List D-21-09 (via e-mail only)

**Docket No. D-21-09 PPL Corp., PPL RI Holdings, LLC, National Grid USA and
The Narragansett Electric Co. – Petition to Transfer Ownership and Related
Approvals**

Service List Updated 6/11/2021

Name/Address	E-mail	Phone
Gerald J. Petros, Esq. Adam M. Ramos, Esq. Hinckley, Allen & Snyder LLP 100 Westminster St., Suite 1500 Providence, RI 02903-2319	gpetros@hinckleyallen.com ;	401-274-2000
	aramos@hinckleyallen.com ;	
	amillinger@hinckleyallen.com ;	
Cheryl M. Kimball, Esq. Robert J. Humm, Esq. Keegan Werlin LLC 99 High St., Suite 2900 Boston, MA 02110	ckimball@keeganwerlin.com ;	617-951-1400
	rhumm@keeganwerlin.com ;	
Jennifer Books Hutchinson, Esq. National Grid 280 Melrose St. Providence, RI 02907	jennifer.hutchinson@nationalgrid.com ;	401-784-7288
Christy Hetherington, Esq. Leo Wold, Esq. Division of Public Utilities & Carriers Advocacy Section	Christy.hetherington@dpuc.ri.gov ;	401-780-2140
	Leo.wold@dpuc.ri.gov ;	
	John.bell@dpuc.ri.gov ;	
	Al.mancini@dpuc.ri.gov ;	
	Joel.munoz@dpuc.ri.gov ;	

Latif Nurani Samber Stone Scott Strauss Anree G. Little David Effron Gregory Booth Linda Kushner Michael Ballaban D. Littell	Latif.Nurani@spiegelmc.com ;	
	Amber.Martin@spiegelmc.com ;	
	scott.strauss@spiegelmc.com ;	
	anree.little@spiegelmc.com ;	
	Djeffron@aol.com ;	
	gboothpe@gmail.com ;	
	lkushner33@gmail.com ;	
	michael_ballaban@yahoo.com ;	
Luly E. Massaro, Clerk Division of Public Utilities 89 Jefferson Blvd. Warwick, RI 02888	dlittell@bernsteinshur.com ;	
	Luly.massaro@puc.ri.gov ;	
	John.spirito@dpuc.ri.gov ;	
	Linda.george@dpuc.ri.gov ;	
	Thomas.kogut@dpuc.ri.gov ;	

**In Re: Petition of PPL Corporation, PPL
Rhode Island Holdings, LLC, National Grid
USA, and The Narragansett Electric
Company for Authority to Transfer
Ownership of The Narragansett Electric
Company to PPL Rhode Island Holdings,
LLC and Related Approvals**

PPL Corporation (“PPL”) and PPL Rhode Island Holdings, LLC (“PPL RI”) (collectively the “Companies”) request that the Division of Public Utilities and Carriers (the “Division”), pursuant to Division Rules of Practice and Procedure 1.3(D)(2) and 1.21(E), 815-RICR-00-00-1 *et seq.*, grant protection from public disclosure to certain confidential, competitively sensitive, and proprietary documents submitted by the Companies in response to the Division Advocacy Section’s First Set of Data Requests (“First Data Requests”).

1. Attachment PPL Div. 1-10; and
2. Attachment PPL Div. 1-13.

The Companies request protective treatment of this information, and seek a determination that this information is not a public record, in accordance with R.I. Gen. Laws

§ 38-2-2(4)(B). The Companies also request that, pending entry of that ruling, the Division preliminarily grant the Companies' request for confidential treatment.

The Companies intend to designate additional documents as confidential as they respond to the remaining First Data Requests, as well as the Second Set of Data Requests, issued on June 11, 2021, and expressly reserve the right to do so.

I. BACKGROUND

On May 4, 2021, the Companies, along with National Grid USA ("National Grid"), and The Narragansett Electric Company ("Narragansett")(with PPL and PPL RI, collectively, the "Applicants"), filed a petition with the Division to transfer ownership of the Narragansett Electric Company to PPL RI and related approvals.

Pursuant to this Petition, on June 8, 2021, the Division of Public Utilities and Carriers Advocacy Section (the "Division Advocacy Section") served the First Data Requests on the Companies consisting of 55 data requests. On June 11, 2021, the Division Advocacy Section served a second set of data requests on the Companies, consisting of 64 requests.

The Companies have served an initial set of responses and documents in response to the First Data Requests on June 29, 2021, contemporaneous to this Motion. This Motion seeks confidential treatment and protection from public disclosure of certain of those documents (the "Confidential Documents"), which disclose confidential, proprietary, and sensitive information regarding PPL's business operations and finances.

II. LEGAL STANDARD

The Access to Public Records Act, R.I. Gen. Laws § 38-2-1 *et seq.* ("APRA"), establishes the proper balance between "public access to public records" and protection "from disclosure [of] information about particular individuals maintained in the files of public bodies

when disclosure would constitute an unwarranted invasion of personal privacy.” Gen. Laws § 38-2-1. Per the APRA, “all records maintained or kept on file by any public body” are “public records” to which the public has a right of inspection unless a statutory exception applies. *Id.* § 38-2-3.

The definition of “public record” under APRA specifically excludes “trade secrets and commercial or financial information obtained from a person, firm, or corporation that is of a privileged or confidential nature.” *Id.* § 38-2-2(4)(B). The statute provides that such records “shall not be deemed public.” *Id.* Moreover, Division Rule of Practice and Procedure 1.3(D)(2) states: “Any party submitting documents to the Division may request a preliminary finding that some or all of the information is exempt from the mandatory public disclosure requirements of the Access to Public Records Act. A preliminary finding that some documents are privileged shall not preclude the Division from releasing those documents pursuant to public request in accordance with R.I. Gen. Laws § 32-2-1 *et seq.*”

The Rhode Island Supreme Court has held that when documents fall within a specific APRA exemption, they “are not considered to be public records,” and “the act does not apply to them.” *Providence Journal Co. v. Kane*, 577 A.2d 661, 663 (R.I. 1990). Further, the court has held that “financial or commercial information” under APRA includes information “whose disclosure would be likely . . . to cause substantial harm to the competitive position of the person from whom the information was obtained.” *Providence Journal Co. v. Convention Ctr. Auth.*, 774 A.2d 40, 47 (R.I. 2001).

III. BASIS FOR CONFIDENTIALITY

By this Motion, the Companies seek confidential treatment for documents responsive to two of the First Data Requests. These documents implicate commercial and financial information

of PPL and PPL RI that is not otherwise available to the public, and the disclosure of which would harm PPL and PPL RI's business operations. Each set of Confidential Documents is addressed herein:

Attachments to Division 1-10

In response to Data Request 1-10, the Companies have produced a presentation by PPL dated March 18, 2021 entitled "Strategic Repositioning of PPL Corporation." This presentation includes highly detailed information on PPL's strategic positions in the market, financial positions, and strategic plans for the future. This information is both commercially sensitive and potentially valuable to competitors.

The presentation clearly contains "commercial or financial information" to which the APRA public disclosure requirements do not apply. *See* Gen. Laws § 38-2-2(4)(B); *Kane*, 577 A.2d at 663. PPL treats the data and information contained in these documents as confidential and commercially sensitive. PPL does not generally make it available to the public, other companies, or regulatory bodies in the absence of a protective order or confidentiality agreement. Disclosing this financial information publicly as part of the Division's Application review process would "constitute an unwarranted invasion of personal privacy" and "cause substantial harm" to PPL's "competitive position." *See* Gen. Laws § 38-2-1; *Convention Ctr. Auth.*, 774 A.2d at 47.

Attachment to Division 1-13

In response to Data Request 1-13, the Companies have produced a document entitled "Project Tax Benefit Bridge." This document evidences the Companies' "election to treat the Transaction as an asset for federal income tax purposes." This document contains highly detailed information on PPL's strategic positions in the market, financial positions, and plans for the

future with respect to tax strategy . This information is both commercially sensitive and potentially valuable to competitors.

Again, clearly this document contains “commercial or financial information” to which the APRA public disclosure requirements do not apply. *See* Gen. Laws § 38-2-2(4)(B); *Kane*, 577 A.2d at 663. PPL treats the data and information contained in these documents as confidential and commercially sensitive. PPL does not generally make it available to the public, other companies, or regulatory bodies in the absence of a protective order or confidentiality agreement. Disclosing this financial information publicly as part of the Division’s Application review process would “constitute an unwarranted invasion of personal privacy” and “cause substantial harm” to PPL’s “competitive position.” *See* Gen. Laws § 38-2-1; *Convention Ctr. Auth.*, 774 A.2d at 47.

The Companies therefore respectfully requests that the Division grant protective treatment to the confidential documents identified in this Motion contained in this first production in response to the First Data Requests, and take the following actions to preserve their confidentiality: (1) maintain the Confidential Documents as confidential indefinitely; (2) not place any of the Confidential Documents on the public docket; (3) disclose any of the Confidential Documents only to the Division, its attorneys, and staff as necessary to review the Applicants’ application; and (4) pending entry of that ruling, the Division preliminarily grant the Companies’ request for confidential treatment.

WHEREFORE, the PPL Corporation and PPL Rhode Island Holdings, LLC respectfully request that the Division grant their Motion for Protective Treatment.

Date: June 29, 2021

Respectfully submitted,

PPL Corporation and PPL Rhode Island
Holdings, LLC
By its attorneys,



Gerald Petros (#2931)

Adam Ramos (#7591)

Hinckley Allen & Snyder

100 Westminster Street, Suite 1500

Providence, RI 02903-2319

(401) 457-5278

(401) 277-9600 (fax)

gpetros@hinckleyallen.com

aramos@hinckleyallen.com

CERTIFICATE OF SERVICE

I hereby certify that on June 29, 2021, I sent a copy of the foregoing to the service list below by electronic mail.

/s/ Adam M. Ramos



100 Westminster Street, Suite 1500
Providence, RI 02903-2319
p: 401-274-2000 f: 401-277-9600
hinckleyallen.com

Adam M. Ramos
aramos@hinckleyallen.com
Direct Dial: 401-457-5164

July 2, 2021

VIA ELECTRONIC MAIL AND FIRST CLASS MAIL

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

Re: Petition of PPL Corporation, PPL Rhode Island Holdings, LLC, National Grid USA, and The Narragansett Electric Company for Authority to Transfer Ownership of The Narragansett Electric Company to PPL Rhode Island Holdings, LLC and Related Approvals

Dear Ms. Massaro:

Enclosed please find an original and four copies of PPL Corporation (“PPL”) and PPL Rhode Island Holdings, LLC’s (“PPL RI”) Responses and Objections to the Division of Public Utilities and Carriers’ Advocacy Section’s First Set of Data Requests, issued on June 8, 2021 (the “First Set of Data Requests”).

This filing includes PPL and PPL RI’s outstanding responses to the First Set of Data Requests (specifically Requests 1-2, 1-3, 1-4, 1-5, 1-11, 1-23, 1-24, 1-28, 1-29, 1-36, 1-40, 1-41, 1-45 and 1-47). This completes PPL and PPL RI’s submittal regarding the First Set of Data Requests.

This filing includes a Motion for Protective Treatment of Confidential Information in accordance with Division Rules of Practice and Procedure 1.3(D)(2) and R.I. Gen. Laws § 38-2-2(4) for all or part of PPL and PPL RI’s responses and/or attachments to Data Requests 1-2, 1-11, 1-23, 1-24, 1-36, and 1-47. For the reasons stated in the Motion for Protective Treatment, PPL and PPL RI seek protection from public disclosure of certain confidential information contained in the responses to these Data Requests. Accordingly, PPL and PPL RI have provided the Division with an original and two complete, unredacted copies of the confidential documents in a sealed

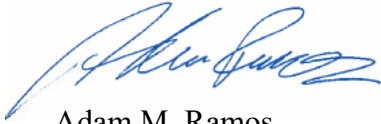
July 2, 2021

Page 2

envelope marked “**Contains Privileged and Confidential Information – Do Not Release,**” and has included slipsheets identifying the confidential attachments for the public filing.

Thank you for your attention to this matter. Please do not hesitate to contact me should you have any questions.

Very truly yours,



Adam M. Ramos

AMR:cw

Enclosures

cc: Service List D-21-09 (via e-mail only)

**Docket No. D-21-09 PPL Corp., PPL RI Holdings, LLC, National Grid USA and
The Narragansett Electric Co. – Petition to Transfer Ownership and Related
Approvals**

Service List Updated 6/11/2021

Name/Address	E-mail	Phone
Gerald J. Petros, Esq. Adam M. Ramos, Esq. Hinckley, Allen & Snyder LLP 100 Westminster St., Suite 1500 Providence, RI 02903-2319	gpetros@hinckleyallen.com ;	401-274-2000
	aramos@hinckleyallen.com ;	
	amillinger@hinckleyallen.com ;	
Cheryl M. Kimball, Esq. Robert J. Humm, Esq. Keegan Werlin LLC 99 High St., Suite 2900 Boston, MA 02110	ckimball@keeganwerlin.com ;	617-951-1400
	rhumm@keeganwerlin.com ;	
Jennifer Books Hutchinson, Esq. National Grid 280 Melrose St. Providence, RI 02907	jennifer.hutchinson@nationalgrid.com ;	401-784-7288
Christy Hetherington, Esq. Leo Wold, Esq. Division of Public Utilities & Carriers Advocacy Section	Christy.hetherington@dpuc.ri.gov ;	401-780-2140
	Leo.wold@dpuc.ri.gov ;	
	John.bell@dpuc.ri.gov ;	
	Al.mancini@dpuc.ri.gov ;	
	Joel.munoz@dpuc.ri.gov ;	

Latif Nurani Samber Stone Scott Strauss Anree G. Little David Effron Gregory Booth Linda Kushner Michael Ballaban D. Littell	Latif.Nurani@spiegelmc.com ;	
	Amber.Martin@spiegelmc.com ;	
	scott.strauss@spiegelmc.com ;	
	anree.little@spiegelmc.com ;	
	Djeffron@aol.com ;	
	gboothpe@gmail.com ;	
	lkushner33@gmail.com ;	
	michael_ballaban@yahoo.com ;	
	dlittell@bernsteinshur.com ;	
Luly E. Massaro, Clerk Division of Public Utilities 89 Jefferson Blvd. Warwick, RI 02888	Luly.massaro@puc.ri.gov ;	
	John.spirito@dpuc.ri.gov ;	
	Linda.george@dpuc.ri.gov ;	
	Thomas.kogut@dpuc.ri.gov ;	

**In Re: Petition of PPL Corporation, PPL
Rhode Island Holdings, LLC, National Grid
USA, and The Narragansett Electric
Company for Authority to Transfer
Ownership of The Narragansett Electric
Company to PPL Rhode Island Holdings,
LLC and Related Approvals**

PPL Corporation (“PPL”) and PPL Rhode Island Holdings, LLC (“PPL RI”) (collectively the “Companies”) request that the Division of Public Utilities and Carriers (the “Division”), pursuant to Division Rules of Practice and Procedure 1.3(D)(2) and 1.21(E), 815-RICR-00-00-1 *et seq.*, grant protection from public disclosure to certain confidential, competitively sensitive, and proprietary documents submitted by the Companies in response to the Division Advocacy Section’s First Set of Data Requests (“First Data Requests”).

1. Attachments PPL Div. 1-2-1 through 1-2-39 (“Attachments to Division 1-2”);
2. Attachments PPL Div. 1-11-1 through 1-11-16 (“Attachments to Division 1-11”);
3. Response PPL Div. 1-23;
4. Response PPL Div. 1-24;
5. Attachment PPL Div. 1-36-1 (“Attachment to Division 1-36”); and

6. Attachment PPL Div. 1-47-1 and 1-47-2 (“Attachments to Division 1-47”).

The Companies request protective treatment of this information, and seek a determination that this information is not a public record, in accordance with R.I. Gen. Laws § 38-2-2(4)(B). The Companies also request that, pending entry of that ruling, the Board preliminarily grant this request for confidential treatment.

I. BACKGROUND

On May 4, 2021, the Companies, along with National Grid USA (“National Grid”), and The Narragansett Electric Company (“Narragansett”), filed a petition with the Division to transfer ownership of the Narragansett Electric Company to PPL RI and related approvals (the “Transaction”).

On June 8, 2021, the Division of Public Utilities and Carriers Advocacy Section (the “Division Advocacy Section”) served a First Set of Data Requests consisting of 55 data requests. On June 11, 2021, the Division Advocacy Section served a second set of data requests on the Companies, consisting of 64 requests.

The Companies served responses to a majority of the First Set of Data Requests on June 29, 2021. Now, the Companies are serving the remainder of their responses to the First Set of Data Requests, together with this motion, on July 1, 2021 (the “July 1 Responses”). This motion seeks confidential treatment and protection from public disclosure of certain documents and information contained within the July 1 Responses (the “Confidential Information”), which disclose confidential, proprietary, and sensitive information regarding PPL’s business operations and finances, as well as proprietary information of other companies besides PPL and PPL RI.

II. LEGAL STANDARD

The Access to Public Records Act, R.I. Gen. Laws § 38-2-1 *et seq.* (“APRA”), establishes the proper balance between “public access to public records” and protection “from disclosure [of] information about particular individuals maintained in the files of public bodies when disclosure would constitute an unwarranted invasion of personal privacy.” Gen. Laws § 38-2-1. Per APRA, “all records maintained or kept on file by any public body” are “public records” to which the public has a right of inspection unless a statutory exception applies. *Id.* § 38-2-3.

The definition of “public record” under APRA specifically excludes “trade secrets and commercial or financial information obtained from a person, firm, or corporation that is of a privileged or confidential nature.” *Id.* § 38-2-2(4)(B). The statute provides that such records “shall not be deemed public.” *Id.* Moreover, Division Rule of Practice and Procedure 1.3(D)(2) states: “Any party submitting documents to the Division may request a preliminary finding that some or all of the information is exempt from the mandatory public disclosure requirements of the Access to Public Records Act. A preliminary finding that some documents are privileged shall not preclude the Division from releasing those documents pursuant to public request in accordance with R.I. Gen. Laws § 32-2-1 *et seq.*”

The Rhode Island Supreme Court has held that when documents fall within a specific APRA exemption, they “are not considered to be public records,” and “the act does not apply to them.” *Providence Journal Co. v. Kane*, 577 A.2d 661, 663 (R.I. 1990). Further, the court has held that “financial or commercial information” under APRA includes information “whose disclosure would be likely . . . to cause substantial harm to the competitive position of the person

from whom the information was obtained.” *Providence Journal Co. v. Convention Ctr. Auth.*, 774 A.2d 40, 47 (R.I. 2001).

III. BASIS FOR CONFIDENTIALITY

By this Motion, the Companies seek confidential treatment of the Confidential Information in the July 1 Responses. These documents implicate confidential and proprietary business information of PPL and PPL RI that is not otherwise available to the public and the disclosure of which would harm PPL and PPL RI’s business operations.

Attachments to Division 1-2

In response to Data Request 1-2, the Companies have produced a series of 39 documents from PPL’s Board of Directors. All of these materials are confidential (the “Confidential Board Materials”).

The Confidential Board Materials represent information relating to PPL’s operations that is highly proprietary and not available to the general public. The Confidential Board Materials provides addresses corporate strategic processes and assumptions, including positions and considerations that have been and are being contemplated as well as those matters that and have not been acted on. This information is not public and is competitively sensitive.

Moreover, PPL treats the data and information in the Confidential Board Materials as confidential and commercially sensitive. PPL does not generally make it available to the public, other companies, or regulatory bodies in the absence of a protective order or confidentiality agreement. Disclosing this financial information publicly as part of the Division’s Application review process would “constitute an unwarranted invasion of personal privacy” and “cause substantial harm” to PPL’s “competitive position.” *See* Gen. Laws § 38-2-1; *Convention Ctr. Auth.*, 774 A.2d at 47.

The Confidential Board Materials contain “commercial or financial information” to which the APRA public disclosure requirements do not apply. *See* Gen. Laws § 38-2-2(4)(B); *Kane*, 577 A.2d at 663.

Attachments to Division 1-11

In response to Data Request 1-11, the Companies have produced sixteen issuances by investment analysts and credit rating agencies. These documents are confidential for two reasons. First, they are not PPL or PPL RI-created documents and are proprietary to the agencies that issued them. Indeed, at least some of the agencies would not permit the Companies to disclose their reports under any circumstances, and those that did permit production of these documents did so with the requirement that PPL and PPL RI do so on a confidential basis. Second, these documents contain “commercial or financial information” to which the APRA public disclosure requirements do not apply. *See* Gen. Laws § 38-2-2(4)(B); *Kane*, 577 A.2d at 663.

PPL treats the data and information contained in these documents as confidential and commercially sensitive. PPL does not generally make it available to the public, other companies, or regulatory bodies in the absence of a protective order or confidentiality agreement. Disclosing this financial information publicly as part of the Board’s Application review process would “constitute an unwarranted invasion of personal privacy” and “cause substantial harm” to PPL’s “competitive position.” *See* Gen. Laws § 38-2-1; *Convention Ctr. Auth.*, 774 A.2d at 47.

Redacted Responses to Division 1-23 and Division 1-24

In response to DIV 1-23 and 1-24, the Companies have produced two redacted tables that commercial and financial information. DIV 1-23 contains a table listing all outstanding loans by one PPL subsidiary to another PPL subsidiary. Likewise, DIV 1-24 contains a table listing all outstanding debt that is owed by a PPL subsidiary to a third party. These tables detailing loan

information of PPL subsidiaries is “commercial or financial information” to which the APRA public disclosure requirements do not apply. *See* Gen. Laws § 38-2-2(4)(B); *Kane*, 577 A.2d at 663. PPL treats the data and information contained in these documents as confidential and commercially sensitive. PPL does not generally make it available to the public, other companies, or regulatory bodies in the absence of a protective order or confidentiality agreement. Disclosing this financial information publicly as part of the Board’s Application review process would “constitute an unwarranted invasion of personal privacy” and “cause substantial harm” to PPL’s “competitive position.” *See* Gen. Laws § 38-2-1; *Convention Ctr. Auth.*, 774 A.2d at 47.

Attachment to Division 1-36

In response to Data Request 1-36, the Companies have produced a document related to the due diligence process into Narragansett. This document summarizes the results of extensive research into numerous non-public elements of Narragansett’s business and financial positions, prepared solely for the purpose of this Transaction. The document contains “commercial or financial information” to which the APRA public disclosure requirements do not apply. *See* Gen. Laws § 38-2-2(4)(B); *Kane*, 577 A.2d at 663. PPL treats the data and information contained in this document as confidential and commercially sensitive. PPL does not generally make it available to the public, other companies, or regulatory bodies in the absence of a protective order or confidentiality agreement. Disclosing this financial information publicly as part of the Board’s Application review process would “constitute an unwarranted invasion of personal privacy” and “cause substantial harm” to PPL’s “competitive position.” *See* Gen. Laws § 38-2-1; *Convention Ctr. Auth.*, 774 A.2d at 4.

Attachments to Division 1-47

In response to Data Request 1-47, the Companies have produced Schedules 6.9(a) and Schedule 6.9(a)(i) to the Newquay disclosure schedule. These documents are non-public. They pertain to “employees” and discusses the principles that will apply to PPL’s calculation and retention of Narragansett’s employees following the Transaction. They contain proprietary business strategy and financial information that is not deemed public under the APRA.

Specifically, these schedules document contains “commercial or financial information” to which the APRA public disclosure requirements do not apply. *See* Gen. Laws § 38-2-2(4)(B); *Kane*, 577 A.2d at 663. PPL treats the data and information contained in these documents as confidential and commercially sensitive. PPL does not generally make it available to the public, other companies, or regulatory bodies in the absence of a protective order or confidentiality agreement. Disclosing this financial information publicly as part of the Division’s Application review process would “constitute an unwarranted invasion of personal privacy” and “cause substantial harm” to PPL’s “competitive position.” *See* Gen. Laws § 38-2-1; *Convention Ctr. Auth.*, 774 A.2d at 47.

The Companies therefore respectfully requests that the Division grant protective treatment to the confidential documents identified in this Motion contained in this first production in response to the First Data Requests, and take the following actions to preserve their confidentiality: (1) maintain the Confidential Documents as confidential indefinitely; (2) not place any of the Confidential Documents on the public docket; (3) disclose any of the Confidential Documents only to the Division, its attorneys, and staff as necessary to review the Applicants’ application; and (4) pending entry of that ruling, the Division preliminarily grant the Companies’ request for confidential treatment.

WHEREFORE, the PPL Corporation and PPL Rhode Island Holdings, LLC respectfully request that the Division grant their Motion for Protective Treatment.

Date: July 2, 2021

Respectfully submitted,

PPL Corporation and PPL Rhode Island
Holdings, LLC
By its attorneys,



Gerald J. Petros (#2931)
Adam M. Ramos (#7591)
Hinckley Allen & Snyder
100 Westminster Street, Suite 1500
Providence, RI 02903-2319
(401) 457-5278
(401) 277-9600 (fax)
gpetros@hinckleyallen.com
aramos@hinckleyallen.com

CERTIFICATE OF SERVICE

I hereby certify that on July 2, 2021, I sent a copy of the foregoing to the Service List by electronic mail.

/s/ Adam M. Ramos

PPL CORPORATION, PPL RHODE ISLAND HOLDINGS, LLC,
NATIONAL GRID USA, and THE NARRAGANSETT ELECTRIC COMPANY

Docket No. D-21-09

PPL Corporation and PPL Rhode Island Holdings, LLC's
Responses to Division's First Set of Data Requests
Issued on June 8, 2021

Division 1-1

Request:

Please provide a copy of any and all other applications made to regulatory authorities for approval of the Transaction, including but not limited to the Federal Energy Regulatory Commission (FERC) and the Massachusetts Department of Public Utilities.

Response:

Please see the following attachments for the requested information:

- Attachment PPL-DIV 1-1-1: HSR Notification and Report Form, dated May 3, 2021.
- Attachment PPL-DIV 1-1-2: Joint Application for Authorization Under Section 203 of the Federal Power Act and Request for Expedited Action filed with the Federal Energy Regulatory Commission at Docket No. EC21-87.
- Attachment PPL-DIV 1-1-3: Petition for Waiver of Jurisdiction filed with the Massachusetts Department of Public Utilities at D.P.U. 21-60.
- Attachment PPL-DIV 1-1-4: 16 C.F.R. § 803 – Appendix, Antitrust Improvements Act Notification and Report Form for Certain Mergers and Acquisitions filed with the Federal Trade Commission.

The parties have not yet submitted a filing with the Federal Communications Commission ("FCC") to transfer control of certain private carrier licenses associated with The Narragansett Electric Company's ("Narragansett") operations to PPL. PPL and PPL RI will supplement this response to provide the FCC filing after it has been submitted.

In advance of filing the transfer of control application with the FCC, two *pro forma* assignment applications were filed with the FCC for the assignment of 30 FCC licenses from National Grid USA Service Company, Inc. (the "Service Company") to Narragansett because the transferrable FCC licenses used by Narragansett were held in the name of the Service Company. Three of the licenses being assigned required technical modifications prior to assignment from the Service Company to Narragansett. Accordingly, the Service Company filed Modification applications for those three licenses on April 29, 2021, which the FCC accepted on May 11, 2021. The Service Company and Narragansett filed the two Assignment applications on May 3, 2021 and the FCC granted them on May 4 and May 12, 2021, respectively. Subsequently, Narragansett filed two Consummation Notices with the FCC on May 19, 2021 to complete the assignment. Accordingly, please see the attached documents:

PPL CORPORATION, PPL RHODE ISLAND HOLDINGS, LLC,
NATIONAL GRID USA, and THE NARRAGANSETT ELECTRIC COMPANY

Docket No. D-21-09

PPL Corporation and PPL Rhode Island Holdings, LLC's
Responses to Division's First Set of Data Requests

Issued on June 8, 2021

- Attachment PPL-DIV 1-1-5 for the three Modification applications;
- Attachment PPL-DIV 1-1-6 for the two Assignment applications; and
- Attachment PPL-DIV 1-1-7 for the Consummation Notices.

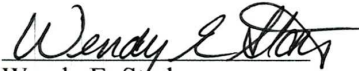
DECLARATION PURSUANT TO
16 C.F.R. § 803.5(b)

WENDY E. STARK hereby declares:

1. I am Senior Vice President, General Counsel, and Corporate Secretary of PPL Corporation ("PPL") and I am authorized to make this Declaration.
2. A Share Purchase Agreement, dated March 17, 2021, has been executed.
3. PPL has a good faith intention to consummate the notified transaction.

Pursuant to 28 U.S.C. § 1746, I declare under the penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

Executed on May 3, 2021.



Wendy E. Stark
Senior Vice President, General Counsel, and
Corporate Secretary
PPL Corporation

16 C.F.R. Part 803 - Appendix



NOTIFICATION AND REPORT FORM FOR CERTAIN MERGERS AND ACQUISITIONS

TRANSACTION NUMBER ASSIGNED

FEE INFORMATION

(For Payer Only)

TAXPAYER IDENTIFICATION NUMBER 82-3517448

OR SOCIAL SECURITY NUMBER FOR NATURAL PERSONS

AMOUNT PAID \$ 140,000*

NAME OF PAYER (if different from PERSON FILING) PPL Energy Holdings, LLC

*The parties have agreed to split the requisite
\$280,000 filing fee

WIRE TRANSFER ☒ or CERTIFIED CHECK / MONEY ORDER ATTACHED ☐

WIRE TRANSFER CONFIRMATION NO. 20210430B1B7TR1C000029

FROM (NAME OF INSTITUTION) Bank of New York Mellon

IS THIS A CORRECTIVE FILING? ☐ YES ☒ NO

CASH TENDER OFFER? ☐ YES ☒ NO

BANKRUPTCY? ☐ YES ☒ NO

DO YOU REQUEST EARLY TERMINATION OF THE WAITING PERIOD? ☐ YES ☒ NO
(Grants of early termination are published in the Federal Register and on the FTC web site, www.ftc.gov)

(voluntary) IS THIS ACQUISITION SUBJECT TO NON-US FILING REQUIREMENTS? ☐ YES ☐ NO

If YES, list jurisdictions:

ITEM 1

NAME PPL Corporation
HEADQUARTERS ADDRESS Two North Ninth Street
ADDRESS LINE 2
CITY, STATE, COUNTRY Allentown, PA, United States
ZIP CODE 18101
WEB SITE https://www.pplweb.com

1(a) PERSON FILING

1(b) PERSON FILING NOTIFICATION IS

☐ an acquiring person ☐ an acquired person ☒ both

1(c) PUT AN "X" IN THE APPROPRIATE BOX TO DESCRIBE THE PERSON FILING NOTIFICATION

☒ Corporation ☐ Unincorporated Entity ☐ Natural Person ☐ Other (Specify):

1(d) DATA FURNISHED BY

☒ calendar year ☐ fiscal year (specify period): (month/year) to (month/year)

1(e) PUT AN X IN THE APPROPRIATE BOX AND GIVE THE NAME AND ADDRESS OF THE ENTITY FILING NOTIFICATION, IF DIFFERENT FROM THE ULTIMATE PARENT ENTITY

☒ Not Applicable ☐ This report is being filed on behalf of a foreign person pursuant to § 803.4. ☐ This report is being filed on behalf of the ultimate parent entity by another entity within the same person authorized by it to file pursuant to § 803.2(a).

NAME
ADDRESS
CITY, STATE, COUNTRY
ZIP CODE

1(f) NAME AND ADDRESS OF ENTITY MAKING ACQUISITION OR WHOSE ASSETS, VOTING SECURITIES OR NON-CORPORATE INTERESTS ARE BEING ACQUIRED, IF DIFFERENT FROM THE ULTIMATE PARENT ENTITY IDENTIFIED IN ITEM 1(a)

NAME PPL Rhode Island Holdings, LLC
ADDRESS Two North Ninth Street
CITY, STATE, COUNTRY Allentown, PA, United States
ZIP CODE 18101

☐ Not Applicable

PERCENT OF VOTING SECURITIES OR NON-CORPORATE INTERESTS THAT THE UPE HOLDS DIRECTLY OR INDIRECTLY IN THE ACQUIRING OR ACQUIRED ENTITY IDENTIFIED IN ITEM 1(f) 100%

1(g) IDENTIFICATION OF PERSONS TO CONTACT REGARDING THIS REPORT

CONTACT PERSON 1
FIRM NAME Steven Albertson
BUSINESS ADDRESS Skadden, Arps, Slate, Meagher & Flom LLP
CITY, STATE, COUNTRY 1440 New York Avenue, NW
Washington, DC, United States
ZIP CODE 20005
TELEPHONE NUMBER 202-371-7112
FAX NUMBER 202-661-9112
E-MAIL ADDRESS steven.albertson@skadden.com

CONTACT PERSON 2
FIRM NAME Emily Blanco, M&A Clearance Analyst
BUSINESS ADDRESS Skadden, Arps, Slate, Meagher & Flom LLP
CITY, STATE, COUNTRY 1440 New York Avenue NW
Washington, DC, United States
ZIP CODE 20005
TELEPHONE NUMBER 202-371-7486
FAX NUMBER 202-393-5760
E-MAIL ADDRESS emily.blanco@skadden.com

1(h) IDENTIFICATION OF AN INDIVIDUAL LOCATED IN THE UNITED STATES DESIGNATED FOR THE LIMITED PURPOSE OF RECEIVING NOTICE OF A REQUEST FOR ADDITIONAL INFORMATION OR DOCUMENTS. (See § 803.20(b)(2)(iii).)

NAME
FIRM NAME
BUSINESS ADDRESS
CITY, STATE, COUNTRY
ZIP CODE
TELEPHONE NUMBER
FAX NUMBER
E-MAIL ADDRESS

N/A

NAME OF PERSON FILING NOTIFICATION	PPL Corporation	DATE May 3, 2021
------------------------------------	-----------------	------------------

ITEM 2

2(a) LIST NAMES OF ULTIMATE PARENT ENTITIES OF ALL <u>ACQUIRING PERSONS</u>			LIST NAMES OF ULTIMATE PARENT ENTITIES OF ALL <u>ACQUIRED PERSONS</u>		
NAME	NON-REPORTABLE		NAME	NON-REPORTABLE	
PPL Corporation	<input type="checkbox"/>		National Grid Plc	<input type="checkbox"/>	
National Grid Plc	<input checked="" type="checkbox"/>		PPL Corporation	<input checked="" type="checkbox"/>	

2(b) THIS ACQUISITION IS (put an X in all the boxes that apply)

- | | |
|---|---|
| <input type="checkbox"/> an acquisition of assets | <input type="checkbox"/> a consolidation (see § 801.2) |
| <input type="checkbox"/> a merger (see § 801.2) | <input checked="" type="checkbox"/> an acquisition of voting securities |
| <input type="checkbox"/> an acquisition subject to § 801.2(e) | <input type="checkbox"/> a secondary acquisition |
| <input type="checkbox"/> a formation of a joint venture of other corporation (see § 801.40) or unincorporated entity (see § 801.40 or § 801.50) | <input type="checkbox"/> an acquisition subject to § 801.31 |
| <input type="checkbox"/> an acquisition subject to § 801.30 (specify type) | <input type="checkbox"/> an acquisition of non-corporate interests |
| | <input type="checkbox"/> other (specify) _____ |

2(c) INDICATE THE HIGHEST NOTIFICATION THRESHOLD IN § 801.1(h) FOR WHICH THIS FORM IS BEING FILED (acquiring person only in an acquisition of voting securities)

- ☐ \$50 million (as adjusted)
☐ \$100 million (as adjusted)
☐ \$500 million (as adjusted)
☐ 25% (see Instructions) (as adjusted)
☒ 50%
☐ N/A

2(d)(i) VALUE OF VOTING SECURITIES ALREADY HELD (\$MM)	(v) VALUE OF NON-CORPORATE INTERESTS ALREADY HELD (\$MM)	
\$0	N/A	
(ii) PERCENTAGE OF VOTING SECURITIES ALREADY HELD	(vi) PERCENTAGE OF NON-CORPORATE INTERESTS ALREADY HELD	
0%	N/A	
(iii) TOTAL VALUE OF VOTING SECURITIES TO BE HELD AS A RESULT OF THE ACQUISITION (\$MM)	(vii) TOTAL VALUE OF NON-CORPORATE INTERESTS TO BE HELD AS A RESULT OF THE ACQUISITION (\$MM)	(ix) VALUE OF ASSETS TO BE HELD AS A RESULT OF THE ACQUISITION (\$MM)
\$3,770	N/A	N/A
(iv) TOTAL PERCENTAGE OF VOTING SECURITIES TO BE HELD AS A RESULT OF THE ACQUISITION	(viii) TOTAL PERCENTAGE OF NON-CORPORATE INTERESTS TO BE HELD AS A RESULT OF THE ACQUISITION	(x) AGGREGATE TOTAL VALUE (\$MM)
100%	N/A	\$3,770

NAME OF PERSON FILING NOTIFICATION	PPL Corporation	DATE May 3, 2021
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ITEM 3

3(a) DESCRIPTION OF ACQUISITION

ACQUIRING UPE(S)		ACQUIRED UPE(S)	
NAME	PPL Corporation ("PPL")	NAME	National Grid Plc
ADDRESS	Two North Ninth Street	ADDRESS	c/o National Grid USA
ADDRESS LINE 2		ADDRESS LINE 2	40 Sylvan Road
CITY, STATE	Allentown, PA	CITY, STATE	Waltham, MA
ZIP CODE, COUNTRY	18101, United States	ZIP CODE, COUNTRY	02451, United States
ACQUIRING ENTITY(IES)		ACQUIRED ENTITY(IES)	
NAME	PPL Rhode Island Holdings, LLC ("PPL RI")	NAME	The Narragansett Electric Company (the "Company")
ADDRESS	Two North Ninth Street	ADDRESS	280 Melrose Street
ADDRESS LINE 2		ADDRESS LINE 2	
CITY, STATE	Allentown, PA	CITY, STATE	Providence, RI
ZIP CODE, COUNTRY	18101, United States	ZIP CODE, COUNTRY	02907, United States
ACQUIRING UPE(S)		ACQUIRED UPE(S)	
NAME	National Grid Plc	NAME	PPL
ADDRESS	1-3 Strand	ADDRESS	Two North Ninth Street
ADDRESS LINE 2		ADDRESS LINE 2	
CITY, STATE	London, United Kingdom	CITY, STATE	Allentown, PA
ZIP CODE, COUNTRY	WC2N 5EH	ZIP CODE, COUNTRY	18101, United States
ACQUIRING ENTITY(IES)		ACQUIRED ENTITY(IES)	
NAME	National Grid Holdings One Plc	NAME	PPL WPD Investments Limited ("WPD")
ADDRESS	1-3 Strand	ADDRESS	Avonbank
ADDRESS LINE 2		ADDRESS LINE 2	Feeder Road
CITY, STATE	London, United Kingdom	CITY, STATE	Bristol, United Kingdom
ZIP CODE, COUNTRY	WC2N 5EH	ZIP CODE, COUNTRY	BS2 0TB

TRANSACTION DESCRIPTION

Pursuant to a Share Purchase Agreement dated March 17, 2021, PPL RI will acquire 100% of the voting securities of the Company from National Grid USA, an entity controlled by National Grid Plc. The Share Purchase Agreement was entered into by PPL Energy Holdings, LLC ("PPL Energy Holdings"), National Grid USA, and PPL. Following execution of the Share Purchase Agreement, PPL Energy Holdings assigned its right to acquire the Company to PPL RI such that upon closing, PPL RI will own 100 percent of the outstanding shares of common stock in the Company. Consideration for the transaction is approximately \$3.77 billion, subject to adjustment. Pursuant to a separate Share Purchase Agreement dated March 17, 2021, National Grid Holdings One Plc will acquire 100% of the share capital of WPD from PPL WPD Limited, an entity controlled by PPL. This transaction is non-reportable pursuant to 16 C.F.R. § 802.51(b). Consideration for the non-reportable transaction is approximately £7.79 billion (approximately \$10.9 billion), subject to adjustment.

The Company is an electric and gas utility in Rhode Island. WPD is a power distribution utility in England and Wales, United Kingdom.

The parties intend to close the transaction as soon as practicable following the satisfaction or waiver of the customary closing conditions, including the expiration or termination of the applicable waiting period under the HSR Act, FERC authorization, and state regulatory approvals.

The parties used the following code names:

Pluto = PPL

Rover = the Company

Newquay = National Grid Plc

Project Orbit = the acquisition of the Company

Project Vortex = the non-reportable acquisition

3(b) SUBMIT A COPY OF THE MOST RECENT VERSION OF THE CONTRACT OR AGREEMENT (or letter of intent to merge or acquire)

(IF SUBMITTING PAPER, DO NOT ATTACH THE DOCUMENT TO THIS PAGE) ATTACHMENT NUMBER OF CONTRACT OR AGREEMENT 3(b)-1, 3(b)-2, 3(b)-3

NAME OF PERSON FILING NOTIFICATION	PPL Corporation	DATE May 3, 2021
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ITEM 4

PERSONS FILING NOTIFICATION MAY PROVIDE BELOW AN OPTIONAL INDEX OF DOCUMENTS REQUIRED TO BE SUBMITTED BY ITEM 4 (See Item by Item instructions). THESE DOCUMENTS SHOULD NOT BE ATTACHED TO THIS PAGE.

4(a) ENTITIES WITHIN THE PERSON FILING NOTIFICATION THAT FILE ANNUAL REPORTS WITH THE SECURITIES AND EXCHANGE COMMISSION	<input type="checkbox"/> None	CENTRAL INDEX KEY NUMBER:
PPL Corporation		0000922224
PPL Electric Utilities Corporation		0000317187
LG&E and KU Energy LLC		0001518339
Louisville Gas and Electric Company		0000060549
Kentucky Utilities Company		0000055387
4(b) ANNUAL REPORTS AND ANNUAL AUDIT REPORTS	<input type="checkbox"/> None	ATTACHMENT OR REFERENCE NUMBER
PPL Corporation, PPL Electric Utilities Corporation, LG&E and KU Energy LLC, Louisville Gas and Electric Company, and Kentucky Utilities Company Form 10-K for the fiscal year ended December 31, 2020		https://www.sec.gov/ix?doc=/Archives/edgar/data/55387/00009222421000006/ppl-20201231.htm
4(c) STUDIES, SURVEYS, ANALYSES, AND REPORTS	<input type="checkbox"/> None	ATTACHMENT OR REFERENCE NUMBER
Presentation titled "Discussion Materials Board of Directors," prepared by J.P. Morgan Chase & Co., dated December 18, 2020		4(c)-1
Presentation titled "Discussion materials Board of Directors," prepared by J.P. Morgan Chase & Co., dated March 26, 2021		4(c)-2
4(d) ADDITIONAL DOCUMENTS	<input type="checkbox"/> None	ATTACHMENT OR REFERENCE NUMBER
Document titled "River cost base benchmarking," prepared by PricewaterhouseCoopers LLP, undated (prepared on or about March 2, 2021)		4(d)-1
Presentation titled "The Narragansett Electric Company," prepared by National Grid Plc, dated May 2020		4(d)-2
Presentation titled "Rover FERC Benchmarking Summary," prepared by PricewaterhouseCoopers, undated (prepared in or about February 2021)		4(d)-3
Presentation titled "Rover," prepared by National Grid Plc, dated March 2021		4(d)-4
Presentation titled "Getting to Know PPL," prepared by Stephen Breininger, Vice President, Finance & Regulatory Affairs & Controller, PPL EU Services Corporation; Mark Miller, Director EU Communications, PPL EU Services Corporation; Ryan Hill, Senior Director Corporate Communications, PPL Services Corporation; Andrew Ludwig, Vice President, Investor Relations, PPL Services Corporation; and Mark Wunderly, Investor Relations Analyst, PPL Services Corporation, dated Spring 2021		4(d)-5

NAME OF PERSON FILING NOTIFICATION	PPL Corporation	DATE May 3, 2021
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ITEM 5

5(a) DOLLAR REVENUES BY NON-MANUFACTURING INDUSTRY CODE AND BY MANUFACTURED PRODUCT CODE

Check None at the bottom of the page and provide explanation if you are not reporting revenue

6-DIGIT INDUSTRY CODE AND/OR 10-DIGIT PRODUCT CODE	DESCRIPTION	YEAR <u>2020</u> TOTAL DOLLAR REVENUES (\$MM)			
Attachment:					
221111	Hydroelectric Power Generation	33.5	<input type="checkbox"/>	Overlap	
221112	Fossil Fuel Electric Power Generation	2,688.3	<input type="checkbox"/>	Overlap	
221114	Solar Electric Power Generation	37.4	<input type="checkbox"/>	Overlap	
221121	Electric Bulk Power Transmission and Control	748.1	<input checked="" type="checkbox"/>	Overlap	
221122	Electric Power Distribution	1,648.1	<input checked="" type="checkbox"/>	Overlap	
221210	Natural Gas Distribution	316.9	<input checked="" type="checkbox"/>	Overlap	

NONE ☐ (PROVIDE EXPLANATION)

NAME OF PERSON FILING NOTIFICATION	PPL Corporation	DATE May 3, 2021
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5(b) COMPLETE ONLY IF ACQUISITION IS IN THE FORMATION OF A JOINT VENTURE CORPORATION OR UNINCORPORATED ENTITY

☒ Not Applicable

5(b)(i) CONTRIBUTIONS THAT EACH PERSON FORMING THE JOINT VENTURE CORPORATION OR UNINCORPORATED ENTITY HAS AGREED TO MAKE

Attachment:

5(b)(ii) DESCRIPTION OF CONSIDERATION THAT EACH PERSON FORMING THE JOINT VENTURE CORPORATION OR UNINCORPORATED ENTITY WILL RECEIVE

Attachment:

5(b)(iii) DESCRIPTION OF THE BUSINESS IN WHICH THE JOINT VENTURE CORPORATION OR UNINCORPORATED ENTITY WILL ENGAGE

Attachment:

5(b)(iv) SOURCE OF DOLLAR REVENUES BY 6-DIGIT INDUSTRY CODE (non-manufacturing) AND BY 10-DIGIT PRODUCT CODE (manufactured)

Attachment:

CODE	DESCRIPTION	

NAME OF PERSON FILING NOTIFICATION	PPL Corporation	DATE May 3, 2021
------------------------------------	-----------------	------------------

ITEM 6

6(a) ENTITIES WITHIN PERSON FILING NOTIFICATION

Attachment: 1

NAME	CITY	STATE	COUNTRY	
See Attachment 1: Item 6(a) Subsidiary Index				

6(b) HOLDERS OF PERSON FILING NOTIFICATION

Attachment:

ISSUER/ UNINCORPORATED ENTITY	SHAREHOLDER/ INTEREST HOLDER	HQ ADDRESS	% HELD	
PPL Corporation	The Vanguard Group, Inc.	100 Vanguard Boulevard Malvern, PA 19355	11.55%	
PPL Corporation	BlackRock, Inc.	55 East 52 nd Street New York, NY 10055	8.70%	
PPL Corporation	State Street Corporation	State Street Financial Center One Lincoln Street Boston, MA 02111	5.26%	

6(c)(i) HOLDINGS OF PERSON FILING NOTIFICATION

Attachment:

UPE OF FILING PERSON	ISSUER/ UNINCORPORATED ENTITY	% HELD	
PPL Corporation	Ohio Valley Electric Corporation	8.13%	

6(c)(ii) HOLDINGS OF ASSOCIATES (ACQUIRING PERSON ONLY)

Attachment:

TOP LEVEL ASSOCIATE	ISSUER/ UNINCORPORATED ENTITY	% HELD	
N/A			

NAME OF PERSON FILING NOTIFICATION	PPL Corporation	DATE May 3, 2021
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ITEM 7

OVERLAP DOLLAR REVENUES

7(a) 6-DIGIT NAICS INDUSTRY CODE AND DESCRIPTION

☐ None

CODE	DESCRIPTION	PERSON / ASSOCIATE/ BOTH	
221121	Electric Bulk Power Transmission and Control	Person	
221122	Electric Power Distribution	Person	
221210	Natural Gas Distribution	Person	

7(b)(i) LIST THE NAME OF EACH PERSON THAT ALSO DERIVED DOLLAR REVENUES

UPE OF OTHER FILING PERSON	ENTITY THAT OVERLAPS (IF DIFFERENT)	
National Grid Plc		

7(b)(ii) LIST THE NAME OF EACH ASSOCIATE OF THE ACQUIRING PERSON THAT ALSO DERIVED DOLLAR REVENUES (ACQUIRING PERSON ONLY)

TOP LEVEL ASSOCIATE	ENTITY THAT OVERLAPS (IF DIFFERENT)	
N/A		

7(c) GEOGRAPHIC MARKET INFORMATION FOR EACH PERSON THAT ALSO DERIVED DOLLAR REVENUES

CODE	GEOGRAPHIC MARKET INFORMATION	
221121	KY, PA Total number of states: 2	
221122	KY, PA, VA Total number of states: 3	
221210	KY Total number of states: 1	

7(d) GEOGRAPHIC MARKET INFORMATION FOR ASSOCIATES OF THE ACQUIRING PERSON (ACQUIRING PERSON ONLY)

CODE	GEOGRAPHIC MARKET INFORMATION	
N/A		

NAME OF PERSON FILING NOTIFICATION	PPL Corporation	DATE May 3, 2021
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ITEM 8

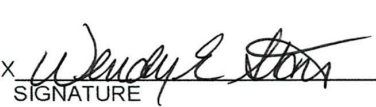
PRIOR ACQUISITIONS *(ACQUIRING PERSON ONLY)*

NAICS Code	None
Acquired Entity	
Former HQ Address	
Acquisition Type	<input type="checkbox"/> Securities <input type="checkbox"/> Assets <input type="checkbox"/> Non-Corporate Interests Date of Acquisition:
Notes	

NAME OF PERSON FILING NOTIFICATION	PPL Corporation	DATE May 3 , 2021
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CERTIFICATION

This **NOTIFICATION AND REPORT FORM**, together with any and all appendices and attachments thereto, was prepared and assembled under my supervision in accordance with instructions issued by the Federal Trade Commission. Subject to the recognition that, where so indicated, reasonable estimates have been made because books and records do not provide the required data, the information is, to the best of my knowledge, true, correct, and complete in accordance with the statute and rules.

NAME (Please print or type)	TITLE
Wendy E. Stark	Senior Vice President, General Counsel, and Corporate Secretary
SIGNATURE	DATE
Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.	
x  SIGNATURE	May 3 , 2021

**UNITED STATES OF AMERICA
BEFORE THE
FEDERAL ENERGY REGULATORY COMMISSION**

PPL Corporation) Docket No. EC21-____-000
The Narragansett Electric Company)

**JOINT APPLICATION FOR AUTHORIZATION
UNDER SECTION 203 OF THE FEDERAL POWER ACT
AND REQUEST FOR EXPEDITED ACTION**

J. Daniel Skees
Robert P. Goldfin
MORGAN, LEWIS & BOCKIUS LLP
1111 Pennsylvania Avenue, N.W.
Washington, DC 20004
(202) 739-5834/5377
Daniel.Skees@morganlewis.com
Robert.Goldfin@morganlewis.com

*Counsel for The Narragansett Electric
Company*

Daniel Galaburda
Assistant General Counsel & Director
Patrick J. Tarmey
Senior Counsel
NATIONAL GRID USA
40 Sylvan Road
Waltham, MA 02451
(781) 907-1847/2190
Daniel.Galaburda@nationalgrid.com
Patrick.Tarmey@nationalgrid.com

May 4, 2021

Mike Naeve
Niqui Kohli
SKADDEN, ARPS, SLATE,
MEAGHER & FLOM LLP
1440 New York Avenue, N.W.
Washington, DC 20005
(202) 371-7070
Mike.Naeve@skadden.com
Niqui.Kohli@skadden.com

Counsel for PPL Corporation

Steven M. Nadel
Senior Counsel
PPL SERVICES CORP.
2 N. 9th Street
Allentown, PA 18101
(610) 774-4254
SMNadel@pplweb.com

**UNITED STATES OF AMERICA
BEFORE THE
FEDERAL ENERGY REGULATORY COMMISSION**

PPL Corporation)	Docket No. EC21-____-000
The Narragansett Electric Company)	

**JOINT APPLICATION FOR AUTHORIZATION
UNDER SECTION 203 OF THE FEDERAL POWER ACT
AND REQUEST FOR EXPEDITED ACTION**

Pursuant to section 203 of the Federal Power Act (“FPA”)¹ and Part 33 of the regulations of the Federal Energy Regulatory Commission (“FERC” or “Commission”),² PPL Corporation (“PPL Corp.”) and The Narragansett Electric Company (“Narragansett” and together with PPL Corp., “Applicants”) submit this application (“Application”) requesting authorization for a transaction in which a wholly-owned subsidiary of PPL Corp. will acquire 100 percent of the outstanding shares of common stock in Narragansett (as more fully described below, the “Transaction”). The Transaction is expected to close in the fourth quarter of 2021.

I. REQUEST FOR EXPEDITED CONSIDERATION

Applicants request that the Commission provide for a 21-day comment period³ and further request the issuance of an order approving the Transaction no later than July 1, 2021. Expedited consideration of this Application is warranted under 18 C.F.R. §§ 33.11(b) and (c) of the Commission’s regulations because the Transaction, consistent with Commission precedent, does not involve the disposition of generation resources and does not require an Appendix A

¹ 16 U.S.C. § 824b.

² 18 C.F.R. pt. 33.

³ *See Transactions Subject to FPA Section 203*, Order No. 669, FERC Stats. & Regs. ¶ 31,200 at P 194 (2005) (establishing a 21-day comment period for section 203 applications that do not require a detailed Appendix A analysis and that do not raise cross-subsidization concerns), *order on reh’g*, Order No. 669-A, FERC Stats. & Regs. ¶ 31,214 at P 155, *order on reh’g*, Order No. 669-B, FERC Stats. & Regs. ¶ 31,225 (2006) (collectively, “Order No. 669”).

competitive analysis. In addition, as explained below and in Exhibit M, the Transaction does not raise any cross-subsidization, pledge, or encumbrance concerns.

II. DESCRIPTION OF THE APPLICANTS

A. *PPL Corp. and Relevant Affiliates*

PPL Corp. is a holding company within the meaning of the Public Utility Holding Company Act of 2005 (“PUHCA”)⁴ and is publicly-traded on the NYSE under the ticker “PPL.” PPL Rhode Island Holdings, LLC (“PPL Rhode Island”) is an indirect, wholly-owned subsidiary of PPL Corp. PPL Rhode Island will be the direct parent of Narragansett post-closing. PPL Corp. has a number of subsidiaries engaged in FERC-jurisdictional activities, each of which is described below.

I. *PPL Electric Utilities Corporation (“PPL Electric”)*

PPL Electric is a direct, wholly-owned subsidiary of PPL Corp. PPL Electric does not own any generation, but does own transmission facilities located within the PJM Interconnection, L.L.C. (“PJM”) balancing authority area (“BAA”). PPL Electric currently serves approximately 1.4 million customers in 29 counties in eastern and central Pennsylvania. PPL Electric’s transmission system consists of approximately 5,000 miles of transmission lines and covers a service territory of approximately 10,000 square miles. PJM has functional control over PPL Electric’s transmission facilities, and transmission service over these facilities is provided under the PJM Open Access Transmission Tariff (“OATT”). PPL Electric has no captive wholesale or retail power purchase customers,⁵ but it is the default supplier for retail customers within its service territory under Pennsylvania’s Electricity Generation Customer Choice and Competition

⁴ *PPL Corp.*, Docket No. HC11-1-000, Updated Notification of Holding Company Status Form FERC-65 (filed Dec. 1, 2010).

⁵ *See PPL Elec. Utils. Corp.*, Docket Nos. ER00-1712-010, *et al.* (unpublished letter order issued Mar. 25, 2009) (finding that PPL Electric has no captive power purchase customers and granting waiver of affiliate restrictions).

Act.⁶ PPL Electric purchases the energy and capacity required to satisfy its default supplier obligations pursuant to a competitive supply auction program approved by the Pennsylvania Public Utility Commission.⁷ PPL Electric has market-based rate authority, which is currently limited to sales outside of the LG&E/KU BAA (defined below).⁸

2. LG&E and KU Energy LLC (“LKE”) and its Subsidiaries

LKE is an indirect, wholly-owned subsidiary of PPL Corp. As described in greater detail below, Louisville Gas and Electric Company (“LG&E”) and Kentucky Utilities Company (“KU”) are each direct, wholly-owned subsidiaries of LKE. Electric Energy, Inc. (“EEInc”) is a direct, partially-owned subsidiary of KU, and Midwest Electric Power, Inc. (“MEPI”) is a direct, wholly-owned subsidiary of EEInc.

(a) LG&E and KU

LG&E is a public utility that owns and operates electric generation, transmission and distribution facilities in Kentucky, as well as natural gas distribution, transmission and storage facilities in Kentucky and Indiana. KU is a public utility that owns and operates electric generation, transmission and distribution facilities in Kentucky, with limited operations in Virginia. LG&E and KU directly own generation capacity and hold minority interests in certain entities that own generation, as detailed in Exhibit B.⁹

⁶ 66 Pa.C.S. §§ 2801, *et seq.*

⁷ *Petition of PPL Elec. Utils. Corp. for Approval of Its Default Serv. Plan for the Period June 1, 2021 Through May 31, 2025*, No. P-2020-3019356, Opinion and Order (PPUC Dec. 17, 2020).

⁸ *Pa. Power & Light Co.*, 80 FERC ¶ 61,053 (1997) (granting market-based rate authority). *Louisville Gas & Elec. Co.*, Docket Nos. ER10-1511-001, *et al.* (unpublished letter order issued Mar. 21, 2011) (accepting revised tariff sheets prohibiting sales at market-based rates in the LG&E/KU and Big Rivers Electric Corp. (“Big Rivers”) BAAs), *as clarified by Louisville Gas & Elec. Co.*, 135 FERC ¶ 61,281 (2011) (accepting tariff revisions to remove market-based rate restrictions prohibiting sales in the Big Rivers BAA).

⁹ LG&E and KU also hold a combined 8.13 percent interest in Ohio Valley Electric Corporation (“OVEC”) and Indiana-Kentucky Electric Corporation (“IKEC”), which own the generation facilities listed in Exhibit B.

LG&E and KU operate a joint BAA (“LG&E/KU BAA”) and own approximately 5,400 circuit miles of electric transmission lines. LG&E and KU also have franchised service territories. LG&E and KU have market-based rate authority, and their market-based rate tariffs are currently limited to sales outside of the LG&E/KU BAA.¹⁰ KU also supplies power to certain wholesale customers under cost-based formula rates.¹¹

LG&E and KU provide transmission service under a single OATT. Under the terms set by the Commission in approving their withdrawal from Midcontinent Independent System Operator, Inc. (“MISO”), LG&E and KU contract with TranServ International, Inc. and Tennessee Valley Authority (“TVA”) to serve as the independent transmission organization and the reliability coordinator, respectively, for their electric transmission facilities.¹²

(b) EEInc and its wholly-owned subsidiary, MEPI

KU holds a 20 percent interest in EEInc, the owner and operator of a six-unit coal-fired generating facility, with a capacity of approximately 948 MW (summer rating), located in Joppa, Illinois. EEInc units 1, 2, and 3 are located in the GridLiance (GLHB) BAA; units 4, 5, and 6 are located in the MISO BAA. MEPI owns and operates two gas turbines (together, 74 MW (summer rating)) also located in Joppa, Illinois in the MISO BAA (together with the aforementioned 948 MW coal facility, the “Joppa Facilities”).¹³ Output from the Joppa Facilities

¹⁰ *LG&E Energy Mktg. Inc.*, Docket Nos. ER06-1046-000, *et al.* (unpublished letter order issued July 6, 2006) (accepting revised tariff sheets prohibiting sales at market-based rates in the LG&E/KU BAA), *as clarified by Louisville Gas & Elec. Co.*, 135 FERC ¶ 61,281 (2011) (accepting tariff revisions to remove market-based rate restrictions prohibiting sales in the Big Rivers BAA).

¹¹ *See Ky. Utils. Co.*, 153 FERC ¶ 61,269 (2015) (accepting offer of partial settlement agreement); *Ky. Utils. Co.*, 154 FERC ¶ 61,225 (2016) (accepting offer of settlement agreement between KU and the Cities of Bardstown and Nicholasville).

¹² *See Louisville Gas & Elec. Co.*, 137 FERC ¶ 61,195 (2011); *see also* LG&E and KU Joint Pro Forma Open Access Transmission Tariff, Attach. Q.

¹³ On March 1, 2020, EEInc closed a transaction in which it sold the limited transmission lines that interconnected its generating facilities to the transmission lines of LG&E, KU and TVA. *See Elec. Energy, Inc.*, 170 FERC ¶ 61,072, *reh'g denied*, 171 FERC ¶ 61,197 (2020); *Elec. Energy, Inc.*, Docket No. EC20-13-000, Notification

is under the operation and control of indirect, wholly-owned subsidiaries of Vistra Corp., the indirect majority (80 percent) owner of EEInc.¹⁴ Neither KU nor any affiliate of KU currently has contractual rights to the output of the Joppa Facilities.¹⁵

Further, EEInc is the sole owner of the Joppa and Eastern Railroad Company, which owns a 3.9-mile rail line and associated railcars that transport coal shipments to the Joppa Facilities in Illinois.

EEInc and MEPI each have market-based rate authority, but such authority does not extend to sales in the LG&E/KU BAA.¹⁶

3. *Safari Energy, LLC (“Safari”)*

Safari is an indirect, wholly-owned subsidiary of PPL Corp. Safari was acquired by PPL Corp. in 2018. Safari provides solar and energy storage solutions for commercial and industrial customers in the U.S. More specifically, Safari develops, constructs and manages distributed generation solar and energy storage facilities (rooftop, parking canopy and ground installations) for commercial and industrial clients across the U.S., as well as acquires and operates distributed generation solar and energy storage facilities for its own account. Safari’s projects typically range from less than 1 MW to 3 MW, with its largest operating project to date having a nameplate capacity of 5.76 MW. Safari has completed or acquired over 500 commercial and

of Closing and Effective Date of Tariff Sheets (filed Mar. 2, 2020). MEPI also operates three additional gas turbines owned by Illinois Power Generating Company with a combined capacity of 165 MW (summer rating).

¹⁴ LG&E, KU and LG&E Energy Marketing Inc. submitted a Letter of Concurrence from Ameren Energy Marketing Company (now known as Illinois Power Marketing Company) supporting this statement in their September 2, 2008 triennial market power update. *LG&E Energy Mktg. Inc.*, Docket Nos. ER94-1188-045, *et al.*, Updated Market Power Analysis, Ex. 11 (filed Sept. 2, 2008)

¹⁵ In April 2021, Vistra Corp. and EEInc announced that they plan to close the Joppa Facilities by September 1, 2022 (three years earlier than previously disclosed).

¹⁶ See *Elec. Energy Inc.*, Docket Nos. ER14-2641-000 (unpublished letter order issued Sept. 9, 2014) (accepting currently effective market-based rate tariff); *Midwest Elec. Power, Inc.*, Docket No. ER15-2535-000 (unpublished letter order issued Oct. 22, 2015) (accepting currently effective market-based rate tariff).

industrial solar projects in 24 states, and has an operating portfolio of 113.68 MW. Each of Safari's projects is a qualifying facility ("QF") under the Public Utility Regulatory Policies Act of 1978, as amended, and the output of each is fully-committed under a long-term power purchase agreement ("PPA").

Within the ISO New England Inc. ("ISO-NE") BAA, Safari owns a portfolio of 55 operating distributed generation solar projects. All but two of these 55 projects are under 1 MW and the largest project has a capacity of 1.29 MW. The output from these 55 projects combines to a total capacity of 14.16 MW, and the output of each is fully-committed under a long-term PPA.

B. Narragansett and its Relevant Affiliates

1. Narragansett

Narragansett, a direct, wholly-owned subsidiary of National Grid USA ("NGUSA"), is a public utility subject to the jurisdiction of the Commission as well as a public utility under Rhode Island law.¹⁷ Narragansett provides electric transmission and distribution service and natural gas distribution service to approximately 780,000 customers throughout the State of Rhode Island. Narragansett's service area, which includes urban, suburban, and rural areas, covers approximately 99 percent of Rhode Island, and includes the cities of Providence, East Providence, Cranston, and Warwick. Its principal place of business is at 280 Melrose Street, Providence, Rhode Island, 02907. Narragansett owns approximately 336 miles of primarily 345 kV and 115 kV transmission facilities in Rhode Island that are integrated with the facilities of other NGUSA affiliates into a single NGUSA transmission system. The NGUSA transmission system is operated by New England Power Company pursuant to an integrated facilities

¹⁷ See R.I. Gen. Laws § 39-1-2(20).

agreement for operational purposes and for the provision of open access transmission service over NGUSA-controlled facilities in New England.¹⁸ These transmission facilities are subject to the functional control of ISO-NE and service thereon is made available on an open access basis under the ISO-NE OATT. Narragansett does not transact business outside of ISO-NE. Narragansett also holds market-based rate authority.¹⁹

Narragansett does not own any generation facilities, but instead contracts with third-party suppliers (for a total of approximately 148.1 MW in long-term PPAs, most of which are from intermittent wind and solar resources)²⁰ and utilizes spot power purchases from the ISO-NE wholesale electricity market to serve its retail load.

2. NGUSA

NGUSA is a public utility holding company under PUHCA with headquarters in Waltham, Massachusetts. National Grid plc holds an indirect, 100% interest in NGUSA. National Grid plc is incorporated in England and Wales, and is the parent holding company in the National Grid holding company system. National Grid plc conducts both utility and non-utility operations in the United States, Australia, United Kingdom, and other countries. National

¹⁸ See *New England Power Co.*, Docket No. ER10-523-000, Amendments to Integrated Facilities Agreements and Service Agreements under FERC Electric Tariff Original Volume 1 (filed Dec. 30, 2009).

¹⁹ Narragansett's market-based rate authority was initially granted in *Granite State Electric Co.*, 113 FERC ¶ 61,289 (2005), was extended in *Niagara Mohawk Power Corp.*, 123 FERC ¶ 61,175 at P 1 (2008), with the Commission accepting the triennial market power analyses supporting Narragansett's continuing market-based rate authority in *Niagara Mohawk Power Corp.*, Docket Nos. ER11-2558-000, *et al.* (unpublished letter order issued Dec. 16, 2011), *Niagara Mohawk Power Corp.*, Docket Nos. ER11-2552-002, *et al.* (unpublished letter order issued Nov. 3, 2014), and *Allegheny Energy Supply Co.*, Docket Nos. ER10-2727-004, *et al.* (unpublished letter order issued July 27, 2017). In 2019, the Commission approved Narragansett's revised market-based rate tariff providing for the sale of ancillary services at market-based rates in ISO-NE. *Niagara Mohawk Power Corp.*, Docket Nos. ER19-2560-000, *et al.* (unpublished letter order issued Sept. 16, 2019).

²⁰ *Niagara Mohawk Power Corp.*, Docket Nos. ER11-2558-004, *et al.*, Updated Triennial Market Power Analysis of National Grid USA Subsidiaries, App. B (showing approximately 112 MW of long-term PPAs for Narragansett) (filed Dec. 19, 2019). Since the end of 2019 additional small, intermittent generation from which Narragansett purchases the output has come online, most of which is from very small distribution-connected resources. The 148.1 MW in total Narragansett PPAs conservatively includes all distributed and intermittent generation anticipated to come online through the end of 2021.

Grid plc is not a public utility under the FPA because it does not directly own or operate FPA-jurisdictional facilities (or any other electric facility), nor does it directly engage in the sale, transmission, or distribution of electric power in the United States.

Direct and indirect subsidiaries of NGUSA are engaged in: (i) electric transmission under Commission jurisdiction in New York, Massachusetts, Rhode Island, Vermont, and New Hampshire; (ii) electric distribution to residential, commercial, and industrial customers in New York, Massachusetts, and Rhode Island; and (iii) the distribution of natural gas to residential, commercial, and industrial customers in New York, Massachusetts, and Rhode Island. These various subsidiary companies operate and maintain power lines, substations, and/or natural gas distribution facilities; provide metering, billing, and customer service; design and build electric and/or gas facilities; and provide related products and services, including energy efficiency programs for customers. NGUSA is also affiliated with entities that own, operate, or control QFs, distributed generation, behind-the-meter solar, and other renewable generating capacity in ISO-NE.

Under the Transaction, Narragansett will become a wholly-owned, indirect subsidiary of PPL Corp. As such, following the Transaction Narragansett will no longer be affiliated with NGUSA or any NGUSA energy affiliates or energy subsidiaries.

III. DESCRIPTION OF THE TRANSACTION

A. *The Transaction*

The Transaction for which approval is sought is PPL Rhode Island's acquisition of 100 percent of the outstanding shares of common stock in Narragansett from NGUSA, such that, post-closing, Narragansett will be a direct, wholly-owned subsidiary of PPL Rhode Island, and, in turn, an indirect, wholly-owned subsidiary of PPL Corp.

The Transaction will occur pursuant to the terms and conditions of the Share Purchase Agreement entered into as of March 17, 2021, by and among PPL Energy Holdings, LLC, NGUSA, and PPL, solely in its capacity as guarantor (the “Purchase Agreement”). Following execution of the Purchase Agreement, PPL Energy Holdings, LLC assigned its right to acquire Narragansett to PPL Rhode Island, such that upon closing, PPL Rhode Island will own 100 percent of the outstanding shares of common stock in Narragansett.²¹

The Purchase Agreement also provides that NGUSA and PPL Corp., or one or more of their respective affiliates, will enter into a Transition Services Agreement (“TSA”) to facilitate the operation of Narragansett immediately after closing and during the transition period. Applicants have prepared a Form of TSA (which is an exhibit to the Purchase Agreement), and they are actively identifying and negotiating the nature and duration of the specific services to be provided by NGUSA and its affiliates thereunder. These specifics, which will be set forth in Exhibit A to the TSA, will be finalized in advance of the closing.

A copy of the Purchase Agreement, including the Form of TSA and Assignment, is provided in Exhibit I hereto.

B. Jurisdictional Assets of Narragansett

The jurisdictional assets of Narragansett consist of its market-based rate tariff and other rate schedules and related agreements on file with the Commission, associated books, records, and accounts, and transmission facilities.

²¹ A copy of the Assignment and Assumption Agreement (“Assignment”) is included in Exhibit I.

C. Commission Jurisdiction

Applicants request approval of the Transaction under section 203(a)(1), 16 U.S.C. § 824b(a)(1),²² because the Transaction involves the disposition by Narragansett, a public utility, of its jurisdictional facilities. In addition, Applicants request approval of the Transaction under FPA section 203(a)(2), 16 U.S.C. § 824b(a)(2), because PPL Corp., a holding company, will be indirectly acquiring 100 percent of the outstanding shares of common stock in Narragansett, an electric utility company.

IV. THE TRANSACTION IS CONSISTENT WITH THE PUBLIC INTEREST

Commission approval under section 203 of the FPA requires a finding that the Transaction will be consistent with the public interest.²³ In determining whether a proposed disposition of jurisdictional facilities is consistent with the public interest, the Commission considers four factors: (1) the effect on competition; (2) the effect on rates; (3) the effect on regulation; and (4) whether the proposed transaction will result in the cross-subsidization of non-utility associate companies or the pledge or encumbrance of utility assets for the benefit of associate companies.²⁴

As demonstrated below and in Exhibit M, the Transaction will not have any adverse effect on competition, rates, or regulation, and will not result in any cross-subsidization of a non-utility company or the encumbrance or pledge of utility assets for the benefit of an associate company. Accordingly, the Transaction is consistent with the public interest under these criteria

²² See *FPA Section 203 Supplemental Policy Statement*, FERC Stats. & Regs. ¶ 31,253 at PP 57-58 (2007) (“*Supplemental Policy Statement*”), order on clarification, 122 FERC ¶ 61,157 (2008).

²³ See 16 U.S.C. § 824b(a)(4).

²⁴ See 18 C.F.R. § 2.26.

as outlined by the Commission in its regulations, in the *Merger Policy Statement*,²⁵ the *Supplemental Policy Statement*,²⁶ and Order No. 669,²⁷ and warrants approval as explained below.

A. Effect on Competition

As explained below, the Transaction will not have an adverse effect on competition in the relevant market (*i.e.*, ISO-NE) because it does not raise any horizontal or vertical market power concerns.

I. Horizontal Market Power

The Transaction raises no horizontal market power concerns because Narragansett controls only approximately 148.1 MW of generation in ISO-NE and PPL Corp. owns only 14.16 MW in the market, none of which is under its control.

As explained in Section II above, Narragansett is engaged in business solely in the ISO-NE BAA. Accordingly, the ISO-NE BAA is the only relevant geographic market for purposes of analyzing any horizontal market power effects of the Transaction. Narragansett owns no generation, but controls approximately 148.1 MW under long-term PPAs in the ISO-NE BAA. PPL Corp., through Safari, owns only a portfolio of small solar QFs in ISO-NE that together comprise 14.16 MW. However, the combination has no horizontal market power effect because the 14.16 MW of generation owned by PPL Corp. in ISO-NE is fully committed under long-term PPAs and therefore, consistent with Commission precedent, such generation is not attributed to

²⁵ *Inquiry Concerning the Commission's Merger Policy Under the Fed. Power Act: Policy Statement*, Order No. 592, FERC Stats. & Regs. ¶ 31,044 (1996), *recons. denied*, Order No. 592-A, 79 FERC ¶ 61,321 (1997) ("*Merger Policy Statement*") (codified at 18 C.F.R. pt. 2.26).

²⁶ *Supplemental Policy Statement*, *supra* note 22.

²⁷ Order No. 669, *supra* note 3.

PPL Corp.²⁸ Accordingly, the Transaction will not result in any generation overlap. Nevertheless, and as detailed below, even if PPL Corp. is *in arguendo* assumed to control this 14.16 MW of ISO-NE generation (which it does not), Narragansett and PPL Corp. will combine to own or control only a *de minimis* amount of generation in ISO-NE after closing of the Transaction.

The total current summer capability of installed capacity in ISO-NE is 31,224 MW.²⁹ Narragansett's PPAs represent less than one-half of one percent (0.47%) of ISO-NE capacity. Adding the 14.16 MW of fully-contracted ISO-NE generation owned by PPL Corp. has no meaningful impact. On a combined basis, Narragansett and PPL Corp. will own or control only 0.52 percent of the ISO-NE market. This figure is well within the range that the Commission has previously found to be *de minimis*.³⁰ Accordingly, the Transaction raises no horizontal market power concerns and a horizontal competitive screen analysis is not required because "the extent

²⁸ In evaluating transactions under the *de minimis* standard, the Commission has historically not counted generation committed pursuant to long-term contract. See *S. Co. Energy Mktg., L.P.*, 81 FERC ¶ 61,009 at 61,043 (1997); *accord Destec Energy, Inc.*, 79 FERC ¶ 61,373 at 62,571 (1997) (potential for increased market power resulting from merger was "at most *de minimis*" where "most of the generation capacity owned by the Applicants is committed under long-term contracts, which effectively removes the resources from Applicant's control"); see also *Pac. Nw. Generating Coop.*, 75 FERC ¶ 61,354 at 62,133 (1996); *Ill. Power Co.*, 71 FERC ¶ 61,172 at 61,632-33 (1995).

²⁹ ISO New England Seasonal Claimed Capability Report as of April 5, 2021, available at: https://www.iso-ne.com/static-assets/documents/2021/04/scc_april_2021.xls. This is the more conservative calculation, as the winter capability of installed generation in ISO-NE is 34,121 MW.

³⁰ The Commission has generally not required preparation of a competitive screen analysis in cases where the applicants' combined market share was less than 3 percent of the installed capacity in the market. See, e.g., *NewPage Pub. Utils.*, 143 FERC ¶ 62,121 at 64,341 (2013) (post-transaction shares of 1.65 percent of total generation in the ISO-NE market, 0.9 percent of total generation in the PJM market, and 2.52 percent of total generation in the MISO market); *Dynegy Roseton, L.L.C.*, 142 FERC ¶ 62,148 at 64,337 (2013) (post-transaction shares of 3.2 percent of installed capacity in the New York Independent System Operator, Inc. market); *Macho Springs Power, I, LLC*, 135 FERC ¶ 62,200 at 64,571 (2011) (post-transaction share of 3 percent of the generating capacity in the El Paso BAA); *Milford Power Co.*, 134 FERC ¶ 62,038 at 64,074-75 (2011) (post-transaction share of 4.5 percent of installed capacity in the ISO-NE market); *Majestic Wind Power LLC*, 129 FERC ¶ 62,125 at 64,393-94 (2009) (post-transaction share of 2.36 percent of installed capacity in the MISO market and 4.8 percent in the Western Area Power Administration-Upper Great Plains East BAA); *Green Mountain Power Corp.*, 159 FERC ¶ 62,144 (2017) (approving application characterizing post-transaction market share of 2.2 percent in the ISO-NE market as *de minimis*); *Helix Generation, LLC*, 158 FERC ¶ 62,268 (2017) (approving application characterizing post-transaction market shares of 2.8 percent in the ISO-NE market as *de minimis*); *MACH Gen, LLC*, 153 FERC ¶ 62,043 (2015) (approving application characterizing post-transaction market shares of 1.7 percent in the ISO-NE market as *de minimis*).

of the business transactions in the same geographic markets is *de minimis*.”³¹

2. Vertical Market Power

The Transaction also does not raise vertical market power concerns. Vertical market power can arise in circumstances where a potential combination may increase the ability of a market participant to profitably restrict potential competitors’ access to essential inputs (e.g., fuel) or access to power markets (*i.e.*, through the control of transmission facilities).³² The Commission’s regulations require applicants to file a vertical competitive analysis if, “as a result of the proposed transaction, a single corporate entity has ownership or control over one or more merging entities that provides inputs to electricity products and one or more merging entities that provides electric generation products.”³³ A vertical competitive analysis, however, is not required if “[t]he merging entities currently do not provide inputs to electricity products (*i.e.*, upstream relevant products) and electricity products (*i.e.*, downstream relevant products) in the same geographic markets or that the extent of the business transactions in the same geographic market is *de minimis*.”³⁴ Here, the extent of the business transactions in the same geographic market is *de minimis*.

As explained above, Narragansett is engaged in business exclusively in the ISO-NE BAA and that is the only market in which Narragansett owns energy assets.³⁵ Accordingly, the ISO-

³¹ 18 C.F.R. § 33.3(a)(2)(i) (stating that a “horizontal Competitive Analysis Screen need not be filed if the applicant . . . [a]ffirmatively demonstrates that . . . the extent of the business transactions in the same geographic markets is *de minimis*”); *see also Liberty Elec. Power*, 110 FERC ¶ 62,152 (2005) (approving transfer of jurisdictional facilities without requiring horizontal competitive screen analysis where parties held only *de minimis* interests in relevant markets).

³² *See Revised Filing Requirements Under Part 33 of the Comm’n’s Regulations*, Order No. 642, FERC Stats. & Regs. ¶ 31,111 at 31,904-07 (2000), *order on reh’g*, Order No. 642-A, 94 FERC ¶ 61,289 (2001).

³³ 18 C.F.R. § 33.4(a)(1)

³⁴ *Id.* § 33.4(a)(2).

³⁵ *See id.* (requiring an applicant to define geographic markets as “all geographic markets in which it or any merging entities sell the downstream relevant products” and “all geographic markets in which it or any merging entities provide the upstream relevant products.”).

NE BAA is the only relevant geographic market for purposes of analyzing any vertical market power effects of the Transaction.³⁶

Narragansett owns no generation but controls in ISO-NE approximately 148.1 MW under long-term PPAs. PPL Corp.'s affiliate, Safari, owns a 14.16 MW portfolio of solar QFs in ISO-NE, however, this generation is not controlled by PPL Corp. because it is fully-committed under long-term PPAs. However, as explained in Section IV.A.1. above, even if PPL Corp. was assumed to control this 14.16 MW of ISO-NE generation (which it does not), on a combined basis, Narragansett and PPL Corp. will own or control only 0.52 percent of the ISO-NE market after closing.³⁷ Therefore, the extent of the combined entities "business transactions in the same geographic market is *de minimis*" and no vertical competitive analysis is required.³⁸

Notwithstanding the fact that the Applicants will combine to own and control only a *de minimis* amount of generation in ISO-NE and therefore the Transaction creates no incentive for the exercise of vertical market power, Applicants add that they own and/or control only very minor inputs to electricity products in the relevant market. More specifically, neither PPL Corp. nor any of its affiliates own or control within ISO-NE: (i) any electric transmission facilities; (ii) any intrastate natural gas transportation, storage, or distribution facilities; (iii) any physical coal supply sources or control over coal transportation facilities; or (iv) any generation capacity development sites. Additionally, all of the transmission facilities owned by Narragansett are

³⁶ In addition, the Commission's regulations exempt from the requirement to perform a vertical competitive screen any application in which merging entities do not currently operate in the same relevant geographic markets, thereby affirming that the only relevant geographical markets for an application are those in which the merging entities do business. See Order No. 642, FERC Stats. & Regs. ¶ 31,111 at 31,908 ("[T]o ensure that the analysis provided by applicants supports a showing that a proposed merger qualifies for abbreviated filing requirements, we will additionally require that: (1) applicants demonstrate that the merging entities do not currently operate in the same geographic markets, or if they do, that the extent of such overlapping operation is *de minimis*, . . .").

³⁷ See *supra* note 29.

³⁸ 18 C.F.R. 33.4(a)(2)(i).

under the functional control of ISO-NE and transmission service is provided under ISO-NE's OATT (which the Commission has determined adequately mitigates vertical market power concerns with respect to control of transmission facilities).³⁹ Finally, Narragansett provides intra-state natural gas transportation services over its local distribution facilities under an open access tariff.

In sum, the Transaction raises no vertical market power concerns and no vertical competitive analysis is required consistent with section 33.4(a)(2)(i) of the Commission's regulations.

B. Effect on Rates

PPL Corp. and its affiliates and Narragansett and its NGUSA-affiliates,⁴⁰ commit that they will not include any Transaction-related costs in their cost-based wholesale power sale rates or their transmission rates for a period of five years,⁴¹ except to the extent they can demonstrate that Transaction-related savings are equal to or in excess of Transaction-related costs. The Commission approved the aforementioned hold harmless commitment in its *Merger Policy Statement* as an effective means to address any transaction-related rate effects and has full authority to enforce its provisions.⁴²

C. Effect on Regulation

The Transaction will have no effect on the Commission's jurisdiction over the

³⁹ See, e.g., *Duke Energy Corp.*, 136 FERC ¶ 61,245 at P 161 (2011); *Sharyland Utils., L.P.*, 131 FERC ¶ 61,275 at PP 17-18 (2010); *Great Plains Energy Inc.*, 121 FERC ¶ 61,069 at PP 3, 34 (2007).

⁴⁰ Narragansett has no wholesale power sales customers served under cost-based rates.

⁴¹ All other wholesale sales of electric energy will continue to be made at market-based rates authorized by the Commission. The Commission has previously ruled that market-based wholesale power sales do not raise concerns about a transaction's possible adverse effect on rates. See, e.g., *Ameren Energy Generating Co.*, 145 FERC ¶ 61,034 at PP 83-88 (2013).

⁴² *Merger Policy Statement*, FERC Stats. & Regs. ¶ 31,044 at 30,124; see also *Ameren Corp.*, 108 FERC ¶ 61,094 at PP 62-68 (2004), *reh'g denied*, 111 FERC ¶ 61,055 (2005); *Great Plains*, 121 FERC ¶ 61,069 at P 48 & n.63 (citing cases); *Policy Statement on Hold Harmless Commitments*, 155 FERC ¶ 61,189 (2016).

jurisdictional activities of the Applicants or their affiliates. Additionally, the Transaction will have no effect on state commission regulation. Therefore, the Transaction will have no effect on regulation for purposes of the public interest determination by the Commission under FPA section 203.⁴³

D. The Transaction Will Not Result in Cross-Subsidization or the Pledge or Encumbrance of Utility Assets

Under the amendments to section 203 implemented by the Energy Policy Act of 2005,⁴⁴ the Commission “shall approve” a proposed transaction that is otherwise consistent with the public interest “if it finds that the proposed transaction . . . will not result in cross-subsidization of a non-utility associate company or the pledge or encumbrance of utility assets for the benefit of an associate company, unless . . . the cross-subsidization, pledge, or encumbrance will be consistent with the public interest.”⁴⁵

In Order Nos. 669, 669-A and 669-B, the Commission identified a four-factor test that applicants must satisfy in order to address the concerns identified in section 203 regarding any possible cross-subsidization or pledge or encumbrance of utility assets associated with a proposed transaction.⁴⁶ Under this test, the Commission examines whether a proposed transaction, at the time of the transaction or in the future, will result in:

- (1) transfers of facilities between a traditional public utility associate company that has captive customers or that owns or provides transmission service over jurisdictional transmission facilities, and an associate company;
- (2) new issuances of securities by a traditional public utility associate company that has captive customers or that owns or provides transmission service over jurisdictional transmission facilities, for the benefit of an associate company;

⁴³ See 18 C.F.R. § 2.26(e).

⁴⁴ Pub. L. No. 109-58, 119 Stat. 594, 982-83 (2005).

⁴⁵ 16 U.S.C. § 824b(a)(4).

⁴⁶ Order No. 669, FERC Stats. & Regs. ¶ 31,200 at P 169; Order No. 669-A, FERC Stats. & Regs. ¶ 31,214 at P 144.

(3) new pledges or encumbrances of assets of a traditional public utility associate company that has captive customers or that owns or provides transmission service over jurisdictional transmission facilities, for the benefit of an associate company; or

(4) new affiliate contracts between a non-utility associate company and a traditional public utility associate company that has captive customers or that owns or provides transmission service over jurisdictional transmission facilities, other than non-power goods and services agreements subject to review under sections 205 and 206 of the FPA.⁴⁷

In Exhibit M the Applicants demonstrate, based on facts and circumstances known to them or that are reasonably foreseeable, that the Transaction will not result in any of the above-outlined transfers of facilities, issuances of securities, pledges or encumbrances of assets or other agreements. Exhibit M also contains, as required by 18 C.F.R. § 33.2(j)(1)(i), a listing of the existing pledges and encumbrances of Narragansett, none of which relate to the Transaction.

V. INFORMATION AND EXHIBITS REQUIRED BY PART 33 OF THE COMMISSION'S REGULATIONS

In compliance with 18 C.F.R. § 33.2 of the Commission's regulations, Applicants submit the following information:

A. Section 33.2(a): Name and Principal Business Office of Applicants

THE NARRAGANSETT
ELECTRIC COMPANY
280 Melrose Street
Providence, RI 02907

PPL CORPORATION
2 N. 9th Street
Allentown, PA 18101

B. Section 33.2(b): Names and Addresses of the Persons Authorized to Receive Notices and Communications

The names and addresses of persons authorized to receive notices and communications with respect to this Application are as follows:

⁴⁷ 18 C.F.R. § 33.2(j)(1)(ii).

J. Daniel Skees
Robert P. Goldfin
MORGAN, LEWIS & BOCKIUS LLP
1111 Pennsylvania Avenue, N.W.
Washington, DC 20004
Tel: (202) 739-5834/5377
Fax: (202) 739-3001
Daniel.Skees@morganlewis.com
Robert.Goldfin@morganlewis.com

Mike Naeve
Niqui Kohli
SKADDEN, ARPS, SLATE,
MEAGHER & FLOM LLP
1440 New York Avenue N.W.
Washington, DC 20005
Tel: (202) 371-7070
Fax: (202) 661-7300
Mike.Naeve@skadden.com
Niqui.Kohli@skadden.com

Daniel Galaburda
Assistant General Counsel & Director
Patrick J. Tarmey
Senior Counsel
NATIONAL GRID USA
40 Sylvan Road
Waltham, MA 02451
Tel: (781) 907-1847/2190
Daniel.Galaburda@nationalgrid.com
Patrick.Tarmey@nationalgrid.com

Steven M. Nadel
Senior Counsel
PPL SERVICES CORP.
2 N. 9th Street
Allentown, PA 18101
Tel: (610) 774-4254
Fax: (610) 774-6726
SMNadel@pplweb.com

C. Section 33.2(c): Description of Applicants:

1. Business Activities of Applicants

Applicants' business activities are described in Section II above. Accordingly, Applicants request waiver of any requirement to file a separate Exhibit A.

2. Energy Subsidiaries and Energy Affiliates

In Exhibit B Applicants provide a listing of PPL Corp.'s relevant energy subsidiaries and affiliates. Narragansett does not have any subsidiaries and Applicants request waiver of the Commission's regulations to the extent it would require the submission of a list of Narragansett's energy affiliates in Exhibit B because they are not relevant to the Commission's evaluation of the Transaction (following closing of the Transaction, Narragansett will no longer be affiliated with NGUSA or any NGUSA energy affiliates or energy subsidiaries). Applicants request waiver of any requirement to file additional information or asset listings regarding Applicants in Exhibit B because such information is not relevant to the Commission's evaluation of the Transaction.

3. *Organizational Charts*

Applicants provide in Exhibit C simplified organizational charts depicting Narragansett's pre-Transaction and post-Transaction upstream ownership. Applicants respectfully request waiver of any requirement to provide organizational charts with respect to entities that are not relevant to the Commission's review under section 203 of the FPA.

4. *Description of Joint Ventures, Strategic Alliances, Tolling Agreements, or Other Business Agreements*

Applicants request waiver of the requirement to file an Exhibit D because the Transaction involves no jurisdictional arrangements among the Applicants apart from those described in Section III.A. above and will not affect any of the Applicants' business arrangements other than the Transaction itself. Applicants note that also on March 17, 2021 and in connection with the Transaction, a subsidiary of PPL Corp. entered into an agreement with a subsidiary of National Grid plc for the sale of PPL Corp.'s U.K. utility business.⁴⁸

5. *Common Officers or Directors*

PPL Corp. does not have any officers or directors in common with either Narragansett or NGUSA (or its other affiliates). Accordingly, Applicants request waiver of any requirement to file an Exhibit E listing common officers and directors.

6. *Description of Wholesale Customers*

Applicants request waiver of the requirement to file an Exhibit F providing a description and the location of Applicants' and their affiliates' wholesale power sales customers and unbundled transmission service customers. All of Narragansett's wholesale power sales are made pursuant to its market-based rate tariff. The Transaction will have no effect on contracts

⁴⁸ Because the U.K. transaction will involve the indirect acquisition by National Grid plc of certain foreign utility companies as defined in 18 C.F.R. § 366.1, contemporaneously with the instant filing National Grid plc is filing the verification supporting the blanket authorization under section 203(a)(2) of the FPA provided in 18 C.F.R. § 33.1(c)(5).

for the sale of wholesale power or transmission service by Narragansett, NGUSA (and any of its affiliates), or PPL Corp. (and any of its affiliates).

D. Section 33.2(d): Description of Jurisdictional Facilities

The jurisdictional facilities involved in the Transaction are described in Section III.B. above. Accordingly, Applicants request waiver of the requirement to file a separate Exhibit G.

E. Section 33.2(e): Narrative Description of the Transaction

A narrative description of the Transaction is provided in Section III.A. above. Accordingly, Applicants request a waiver of the requirement to file a separate Exhibit H.

F. Section 33.2(f): Contracts With Respect to the Transaction

The Purchase Agreement, including the Form of TSA and Assignment, is appended to this Application as Exhibit I. Applicants request waiver to the extent necessary of any requirement to include any schedules and exhibits to the Purchase Agreement other than those provided in Exhibit I as they are not relevant to the Commission's consideration of the Transaction.⁴⁹

G. Section 33.2(g): Facts Relied Upon to Show That the Transaction Is in the Public Interest

The facts relied upon to demonstrate that the Transaction is consistent with the public interest are included in Section IV of this Application. Therefore, Applicants request waiver of the requirement to file a separate Exhibit J.

H. Section 33.2(h): Maps of Physical Property

The Transaction does not involve the transfer of physical property of any party—it only involves the transfer of equity interests in Narragansett (*i.e.*, Narragansett will remain intact post-

⁴⁹ See, e.g., *Pub. Serv. Co. of Colo.*, 169 FERC ¶ 62,040 (2019) (granting FPA section 203 application that included purchase and sale agreement without exhibits and schedules); *Montenay Montgomery Ltd. P'ship*, 128 FERC ¶ 62,111 (2009) (granting FPA section 203 application based on application containing a copy of the transaction document from which the schedules and exhibits were omitted); *EIF Berkshire Holdings, LLC*, 116 FERC ¶ 61,273 (2006) (granting FPA section 203 application that included only a draft, unexecuted term sheet).

closing). Thus, a map would not provide the Commission with information relevant to whether the Transaction is consistent with the public interest. Applicants therefore request waiver of the requirement to file Exhibit K.

I. Section 33.2(i): Status of Approvals From Other Regulatory Bodies

The Transaction will require clearance under the Hart-Scott-Rodino Antitrust Improvements Act of 1976, as amended, as well as approval by the Federal Communications Commission (“FCC”) to transfer or assign any applicable FCC licenses. In addition, the Transaction requires approvals or waivers from the Rhode Island Division of Public Utilities and Carriers and the Massachusetts Department of Public Utilities. Applicants request waiver of any requirement to restate these facts in a separate Exhibit L.

J. Section 33.2(j): Cross-Subsidization and Encumbrances

Applicants’ representations with respect to cross-subsidization and encumbrance of utility assets are included in Section IV.D. and in Exhibit M.

K. Section 33.5: Accounting Entries

Narragansett is required to keep its books in accordance with the Commission’s Uniform System of Accounts. In accordance with Generally Accepted Accounting Principles in the U.S., PPL Rhode Island will account for the Transaction using the acquisition (or purchase) method of accounting for business combinations. The related purchase accounting journal entries, including the creation of goodwill, will be recorded at PPL Rhode Island and will not be pushed down to Narragansett, resulting in no changes to Narragansett’s books related to the purchase accounting journal entries.

Under the Purchase Agreement, however, PPL Rhode Island and NGUSA have agreed to make an election under section 338(h)(10) of the Internal Revenue Code⁵⁰ to have the Transaction treated as an asset sale for federal income tax purposes. As a result, existing deferred tax balances recorded on the books of Narragansett must be eliminated as a function of applicable tax law. Based on currently available information, Applicants anticipate the necessary reductions to the existing deferred tax balances in Narragansett accounts 282, 283 and 190 will result in an offsetting increase to be recorded in account 211. The descriptions of each of these accounts is noted below.

282 – Accumulated Deferred Income Taxes-Other Property

283 – Accumulated Deferred Income Taxes-Other

190 – Accumulated Deferred Income Taxes

211 – Other Paid in Capital

Applicants will submit the required accounting entries with the appropriate amounts within six months of the consummation of the Transaction.

L. Section 33.7: Verification

Verifications signed by representatives having authority for each Applicant with respect to this Application and having knowledge of the matters set forth herein are included in Attachment 1.⁵¹

⁵⁰ 23 U.S.C. § 338(h)(10).

⁵¹ See *Extension of Non-Statutory Deadlines*, Docket No. AD20-11-000, Supplemental Notice Waiving Regulations (Jan. 22, 2021) (extending emergency waiver of the regulations requiring notarized sworn declarations until July 30, 2021).

VI. CONCLUSION

For all of the reasons stated above, Applicants respectfully request that the Commission (i) issue an order approving the Transaction under FPA section 203, and (ii) grant the waivers requested herein, no later than July 1, 2021.

Respectfully submitted,

/s/
J. Daniel Skees
Robert P. Goldfin
MORGAN, LEWIS & BOCKIUS LLP
1111 Pennsylvania Avenue, N.W.
Washington, DC 20004
(202) 739-5834/5377
Daniel.Skees@morganlewis.com
Robert.Goldfin@morganlewis.com

Counsel for The Narragansett Electric Company

Daniel Galaburda
Assistant General Counsel & Director
Patrick J. Tarmey
Senior Counsel
NATIONAL GRID USA
40 Sylvan Road
Waltham, MA 02451
(781) 907-1847/2190
Daniel.Galaburda@nationalgrid.com
Patrick.Tarmey@nationalgrid.com

/s/
Mike Naeve
Niqui Kohli
SKADDEN, ARPS, SLATE,
MEAGHER & FLOM LLP
1440 New York Avenue, N.W.
Washington, DC 20005
(202) 371-7070
Mike.Naeve@skadden.com
Niqui.Kohli@skadden.com

Counsel for PPL Corporation

Steven M. Nadel
Senior Counsel
PPL SERVICES CORP.
2 N. 9th Street
Allentown, PA 18101
(610) 774-4254
SMNadel@pplweb.com

May 4, 2021

EXHIBIT B

Listing of PPL Corp. Generation and Transmission Assets

Asset Appendix: Generation Assets
PPL Corp. Subsidiaries with Market-Based Rate Authority and/or Generation Assets

[A]	[B]	[C]	[D]	[E]	[F]	[G] [H] Location		[I]	[J]	[K]	[L]	[M]
Filing Entity and its Energy Affiliates	Docket # where MBR authority was granted	Generation Name (Plant or Unit Name)	Owned By	Controlled By	Date Control Transferred	Market/Balancing Authority Area	Geographic Region	In-Service Date	Capacity Rating: Nameplate (MW)	Capacity Rating: Used in Filing (MW)	Capacity Rating: Methodology Used in [K]: (Nameplate, (S)easonal, 5-yr (Unit, 5-yr (E)IA, (A)lternative	End Note Number (Enter text in End Notes Sheet)
PPL Electric Utilities Corporation	ER97-3055	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	1
Kentucky Utilities Company ("KU")	ER99-1623	Brown 3	KU	KU	N/A	LGEE	Southeast	07/1971	464	412 MW (summer); 416 (winter)	S	7
KU	ER98-4540 ER99-1623	Brown 8	KU	KU	N/A	LGEE	Southeast	02/1995	126	121 MW (summer); 128 (winter)	S	7
KU	ER98-4540 ER99-1623	Brown 9	KU	KU	N/A	LGEE	Southeast	01/1995	126	121 MW (summer); 138 (winter)	S	7
KU	ER98-4540 ER99-1623	Brown 10	KU	KU	N/A	LGEE	Southeast	12/1995	126	121 MW (summer); 138 (winter)	S	7
KU	ER98-4540 ER99-1623	Brown 11	KU	KU	N/A	LGEE	Southeast	05/1996	126	121 MW (summer); 128 (winter)	S	7
KU	ER99-1623	Dix Dam 1	KU	KU	N/A	LGEE	Southeast	11/1925	11.2	10.5 MW (summer and winter)	S	7
KU	ER99-1623	Dix Dam 2	KU	KU	N/A	LGEE	Southeast	11/1925	11.2	10.5 MW (summer and winter)	S	7
KU	ER99-1623	Dix Dam 3	KU	KU	N/A	LGEE	Southeast	11/1925	11.2	10.5 MW (summer and winter)	S	7
KU	ER99-1623	Ghent 1	KU	KU	N/A	LGEE	Southeast	02/1974	557	475 MW (summer); 479 (winter)	S	7
KU	ER99-1623	Ghent 2	KU	KU	N/A	LGEE	Southeast	04/1977	556	485 MW (summer); 486 (winter)	S	7
KU	ER99-1623	Ghent 3	KU	KU	N/A	LGEE	Southeast	05/1981	557	481 MW (summer); 476 (winter)	S	7
KU	ER99-1623	Ghent 4	KU	KU	N/A	LGEE	Southeast	08/1984	556	478 MW (summer); 478 (winter)	S	7
KU	ER99-1623	Haefling 1	KU	KU	N/A	LGEE	Southeast	10/1970	21	12 MW (summer); 14 (winter)	S	7
KU	ER99-1623	Haefling 2	KU	KU	N/A	LGEE	Southeast	10/1970	21	12 MW (summer); 14 (winter)	S	7
Louisville Gas and Electric Company ("LG&E")	ER98-4540	Mill Creek 1	LG&E	LG&E	N/A	LGEE	Southeast	07/1972	356	300 MW (summer and winter)	S	7
LG&E	ER98-4540	Mill Creek 2	LG&E	LG&E	N/A	LGEE	Southeast	06/1974	356	297 MW (summer and winter)	S	7
LG&E	ER98-4540	Mill Creek 3	LG&E	LG&E	N/A	LGEE	Southeast	06/1978	463	391 MW (summer); 394 (winter)	S	7
LG&E	ER98-4540	Mill Creek 4	LG&E	LG&E	N/A	LGEE	Southeast	07/1982	544	477 MW (summer); 486 (winter)	S	7
LG&E	ER98-4540	Ohio Falls 1	LG&E	LG&E	N/A	LGEE	Southeast	01/1928	12.6	8 MW (summer); 5 (winter)	S	7
LG&E	ER98-4540	Ohio Falls 2	LG&E	LG&E	N/A	LGEE	Southeast	01/1928	12.6	8 MW (summer); 5 (winter)	S	7
LG&E	ER98-4540	Ohio Falls 3	LG&E	LG&E	N/A	LGEE	Southeast	01/1928	12.6	8 MW (summer); 5 (winter)	S	7
LG&E	ER98-4540	Ohio Falls 4	LG&E	LG&E	N/A	LGEE	Southeast	01/1928	12.6	8 MW (summer); 5 (winter)	S	7
LG&E	ER98-4540	Ohio Falls 5	LG&E	LG&E	N/A	LGEE	Southeast	01/1928	12.6	8 MW (summer); 5 (winter)	S	7
LG&E	ER98-4540	Ohio Falls 6	LG&E	LG&E	N/A	LGEE	Southeast	01/1928	12.6	8 MW (summer); 5 (winter)	S	7
LG&E	ER98-4540	Ohio Falls 7	LG&E	LG&E	N/A	LGEE	Southeast	01/1928	12.6	8 MW (summer); 5 (winter)	S	7
LG&E	ER98-4540	Ohio Falls 8	LG&E	LG&E	N/A	LGEE	Southeast	01/1928	12.6	8 MW (summer); 5 (winter)	S	7
LG&E	ER98-4540	Paddy's Run 12	LG&E	LG&E	N/A	LGEE	Southeast	07/1968	33	23 MW (summer); 28 (winter)	S	7

Asset Appendix: Generation Assets
PPL Corp. Subsidiaries with Market-Based Rate Authority and/or Generation Assets

[A]	[B]	[C]	[D]	[E]	[F]	[G] [H] Location		[I]	[J]	[K]	[L]	[M]
LG&E	ER98-4540	Trimble County 1	LG&E (75%)	LG&E	N/A	LGEE	Southeast	12/1990	566	493 MW (summer and winter)	S	2,7
LG&E	ER98-4540	Zorn 1	LG&E	LG&E	N/A	LGEE	Southeast	05/1969	18	14 MW (summer); 16 (winter)	S	7
LG&E/KU	ER98-4540 ER99-1623	Brown 5	LG&E/KU	LG&E/KU	N/A	LGEE	Southeast	06/2001	123	130 MW (summer); 130 MW (winter)	S	7
LG&E/KU	ER98-4540 ER99-1623	Brown 6	LG&E/KU	LG&E/KU	N/A	LGEE	Southeast	08/1999	177	146 MW (summer); 171 MW (winter)	S	7
LG&E/KU	ER98-4540 ER99-1623	Brown 7	LG&E/KU	LG&E/KU	N/A	LGEE	Southeast	08/1999	177	146 MW (summer); 171 MW (winter)	S	7
LG&E/KU	ER98-4540 ER99-1623	Brown Solar	LG&E/KU	LG&E/KU	N/A	LGEE	Southeast	06/2016	10	8 MW (summer); 0 MW (winter)	S	7
LG&E/KU	ER98-4540 ER99-1623	Cane Run 7	LG&E/KU	LG&E/KU	N/A	LGEE	Southeast	06/2015	808	662 MW (summer); 683 MW (winter)	S	7
LG&E/KU	ER98-4540 ER99-1623	Clifty Creek 1	Indiana-Kentucky Electric Corp. ("IKEC")	IKEC	N/A	PJM	Central	02/1955	217	194 MW (summer); 200 MW (winter)	S	3,7
LG&E/KU	ER98-4540 ER99-1623	Clifty Creek 2	IKEC	IKEC	N/A	PJM	Central	05/1955	217	194 MW (summer); 200 MW (winter)	S	3,7
LG&E/KU	ER98-4540 ER99-1623	Clifty Creek 3	IKEC	IKEC	N/A	PJM	Central	07/1955	217	194 MW (summer); 200 MW (winter)	S	3,7
LG&E/KU	ER98-4540 ER99-1623	Clifty Creek 4	IKEC	IKEC	N/A	PJM	Central	10/1955	217	194 MW (summer); 200 MW (winter)	S	3,7
LG&E/KU	ER98-4540 ER99-1623	Clifty Creek 5	IKEC	IKEC	N/A	PJM	Central	11/1955	217	194 MW (summer); 200 MW (winter)	S	3,7
LG&E/KU	ER98-4540 ER99-1623	Clifty Creek 6	IKEC	IKEC	N/A	PJM	Central	03/1956	217	194 MW (summer); 200 MW (winter)	S	3,7
LG&E/KU	ER98-4540 ER99-1623	Kyger Creek 1	Ohio Valley Electric Corp. ("OVEC")	OVEC	N/A	PJM	Northeast	02/1955	217	192 MW (summer); 199 MW (winter)	S	4,7
LG&E/KU	ER98-4540 ER99-1623	Kyger Creek 2	OVEC	OVEC	N/A	PJM	Northeast	06/1955	217	191 MW (summer); 199 MW (winter)	S	4,7
LG&E/KU	ER98-4540 ER99-1623	Kyger Creek 3	OVEC	OVEC	N/A	PJM	Northeast	09/1955	217	191 MW (summer); 199 MW (winter)	S	4,7
LG&E/KU	ER98-4540 ER99-1623	Kyger Creek 4	OVEC	OVEC	N/A	PJM	Northeast	11/1955	217	191 MW (summer); 199 MW (winter)	S	4,7
LG&E/KU	ER98-4540 ER99-1623	Kyger Creek 5	OVEC	OVEC	N/A	PJM	Northeast	12/1955	217	191 MW (summer); 199 MW (winter)	S	4,7
LG&E/KU	ER98-4540 ER99-1623	Paddy's Run 13	LG&E/KU	LG&E/KU	N/A	LGEE	Southeast	06/2001	178	147 MW (summer); 175 MW (winter)	S	7
LG&E/KU	ER98-4540 ER99-1623	Trimble County 2	LG&E/KU (75%)	LG&E/KU	N/A	LGEE	Southeast	01/2011	838	732 MW (summer); 760 MW (winter)	S	5,7
LG&E/KU	ER98-4540 ER99-1623	Trimble County 5	LG&E/KU	LG&E/KU	N/A	LGEE	Southeast	05/2002	199	159 MW (summer); 179 MW (winter)	S	7
LG&E/KU	ER98-4540 ER99-1623	Trimble County 6	LG&E/KU	LG&E/KU	N/A	LGEE	Southeast	05/2002	199	159 MW (summer); 179 MW (winter)	S	7
LG&E/KU	ER98-4540 ER99-1623	Trimble County 7	LG&E/KU	LG&E/KU	N/A	LGEE	Southeast	06/2004	199	159 MW (summer); 179 MW (winter)	S	7
LG&E/KU	ER98-4540 ER99-1623	Trimble County 8	LG&E/KU	LG&E/KU	N/A	LGEE	Southeast	06/2004	199	159 MW (summer); 179 MW (winter)	S	7
LG&E/KU	ER98-4540 ER99-1623	Trimble County 9	LG&E/KU	LG&E/KU	N/A	LGEE	Southeast	07/2004	199	159 MW (summer); 179 MW (winter)	S	7
LG&E/KU	ER98-4540 ER99-1623	Trimble County 10	LG&E/KU	LG&E/KU	N/A	LGEE	Southeast	07/2004	199	159 MW (summer); 179 MW (winter)	S	7
Electric Energy, Inc. ("EEInc.")	ER05-1482	Joppa Steam 1	EEInc.	EEInc.	N/A	GLHB	Central	1953	183	159 MW (summer); 167 MW (winter)	S	6, 7
EEInc.	ER05-1482	Joppa Steam 2	EEInc.	EEInc.	N/A	GLHB	Central	1953	183	159 MW (summer); 167 MW (winter)	S	6, 7
EEInc.	ER05-1482	Joppa Steam 3	EEInc.	EEInc.	N/A	GLHB	Central	1954	183	157 MW (summer); 167 MW (winter)	S	6, 7
EEInc.	ER05-1482	Joppa Steam 4	EEInc.	EEInc.	N/A	MISO	Central	1954	183	160 MW (summer); 167 MW (winter)	S	6, 7
EEInc.	ER05-1482	Joppa steam 5	EEInc.	EEInc.	N/A	MISO	Central	1955	183	156 MW (summer); 167 MW (winter)	S	6, 7

Asset Appendix: Generation Assets
PPL Corp. Subsidiaries with Market-Based Rate Authority and/or Generation Assets

[A]	[B]	[C]	[D]	[E]	[F]	[G] [H] Location		[I]	[J]	[K]	[L]	[M]
EEInc.	ER05-1482	Joppa Steam 6	EEInc.	EEInc.	N/A	MISO	Central	1955	183	157 MW (summer); 167 MW (winter)	S	6, 7
Midwest Electric Power, Inc. ("MEPI")	ER15-2535	MEPI GT Facility 1 (Joppa 6-B Units)	MEPI	MEPI	N/A	MISO	Central	2000	54	37 MW (summer); 43 MW (winter)	S	7
MEPI	ER15-2535	MEPI GT Facility 1 (Joppa 6-B Units)	MEPI	MEPI	N/A	MISO	Central	2000	54	37 MW (summer); 43 MW (winter)	S	7

Asset Appendix: QF Generation Assets
PPL Corp. Subsidiaries with QF Generation Assets (No Market-Based Rate Authority)

[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]
						Location						
Filing Entity and its Energy Affiliates	Docket #	Generation Name (Plant or Unit Name)	Owned By	Controlled By	Date Control Transferred	Market/Balancing Authority Area	Geographic Region	In-Service Date	Capacity Rating: Nameplate (MW)	Capacity Rating: Used/To Be Used in Filing (MW)	Capacity Rating: Methodology Used in [K]: (N)ameplate, (S)easonal, 5-yr (E)IA, (A)lternative	End Note Number (Enter text in End Notes Sheet)
Safari Energy, LLC	QF21-426-000	Montpelier	Safari Energy Ohio 1-2019, LLC	Safari Energy Ohio 1-2019, LLC	N/A	PJM	OH	12/20/2019	2.79	2.79	N	7
Safari Energy, LLC	QF21-425-000	Grafton	Safari Energy Ohio 1-2019, LLC	Safari Energy Ohio 1-2019, LLC	N/A	PJM	OH	12/24/2019	5.757	5.757	N	7
Safari Energy, LLC	QF21-408-000	Freeport	Safari Energy Illinois 1-2019, LLC	Safari Energy Illinois 1-2019, LLC	N/A	MISO	IL	3/25/2020	1.165	1.165	N	7
Safari Energy, LLC	QF21-428-000	Jefferson Valley Mall	Safari Baboon, LLC	Safari Baboon, LLC	N/A	CAISO	CA	11/13/2019	1.106	1.106	N	7
Safari Energy, LLC	QF21-429-000	Weberstown	Safari Elephant, LLC	Safari Elephant, LLC	N/A	CAISO	CA	8/31/2020	1.3842	1.3842	N	7
Safari Energy, LLC	QF20-515-001	Bulloch Neville Farms	Bulloch County GA S1, LLC	Bulloch County GA S1, LLC	N/A	Southeast	GA	5/22/2020	3.555	3.555	N	7
Safari Energy, LLC	QF20-516-001	Franklin Pacolet Milliken	Franklin County GA S1, LLC	Franklin County GA S1, LLC	N/A	Southeast	GA	4/8/2020	4.003	4.003	N	7
Safari Energy, LLC	QF20-517-001	Greene Durham	Greene County GA S1, LLC	Greene County GA S1, LLC	N/A	Southeast	GA	6/12/2020	3.967	3.967	N	7
Safari Energy, LLC	QF20-493-001	Lowndes IDA	Lowndes County GA S1, LLC	Lowndes County GA S1, LLC	N/A	Southeast	GA	4/2/2020	1.98	1.98	N	7
Safari Energy, LLC	QF20-494-001	Lowndes Tycor Farm	Lowndes County GA S2, LLC	Lowndes County GA S2, LLC	N/A	Southeast	GA	5/1/2020	3.046	3.046	N	7
Safari Energy, LLC	QF20-495-001	Meriwether Jackson	Meriwether County GA S1, LLC	Meriwether County GA S1, LLC	N/A	Southeast	GA	4/8/2020	3.981	3.981	N	7
Safari Energy, LLC	QF20-496-001	Murray Treadwell Farms	Murray County GA S1, LLC	Murray County GA S1, LLC	N/A	Southeast	GA	3/26/2020	3.968	3.968	N	7
Safari Energy, LLC	QF20-518-001	Putnam Erickson	Putnam County GA S1, LLC	Putnam County GA S1, LLC	N/A	Southeast	GA	3/26/2020	3.551	3.551	N	7
Safari Energy, LLC	QF20-519-001	Terrell Rile Stovall	Terrell County GA S1, LLC	Terrell County GA S1, LLC	N/A	Southeast	GA	5/7/2020	2.251	2.251	N	7
Safari Energy, LLC	QF20-520-001	Troup RC50-2	Troup County GA S1, LLC	Troup County GA S1, LLC	N/A	Southeast	GA	4/24/2020	1.999	1.999	N	7
Safari Energy, LLC	QF20-521-001	Ware Avra-1	Ware County GA S1, LLC	Ware County GA S1, LLC	N/A	Southeast	GA	4/17/2020	3.97	3.97	N	7
Safari Energy, LLC	QF20-582-001	Ware Avra-2	Ware County GA S2, LLC	Ware County GA S2, LLC	N/A	Southeast	GA	4/17/2020	2.542	2.542	N	7
Safari Energy, LLC	QF20-522-001	Wilkinson DeFore-2	Wilkinson County GA S1, LLC	Wilkinson County GA S1, LLC	N/A	Southeast	GA	4/22/2020	3.968	3.968	N	7
Safari Energy, LLC	QF19-310-001	Harville	Safari Energy Georgia 1-2020, LLC	Safari Energy Georgia 1-2020, LLC	N/A	Southeast	GA	1/8/2020	1.564	1.564	N	7
Safari Energy, LLC	QF19-307-001	Ethrift	Safari Energy Georgia 1-2020, LLC	Safari Energy Georgia 1-2020, LLC	N/A	Southeast	GA	1/29/2020	3.475	3.475	N	7
Safari Energy, LLC	QF19-305-001	Carr	Safari Energy Georgia 2-2020, LLC	Safari Energy Georgia 2-2020, LLC	N/A	Southeast	GA	2/28/2020	3.475	3.475	N	7
Safari Energy, LLC	QF19-303-001	Bethany	Safari Energy Georgia 2-2020, LLC	Safari Energy Georgia 2-2020, LLC	N/A	Southeast	GA	3/31/2020	2.78	2.78	N	7
Safari Energy, LLC	QF19-304-001	Braun	Safari Energy Georgia 3-2020, LLC	Safari Energy Georgia 3-2020, LLC	N/A	Southeast	GA	2/27/2020	3.301	3.301	N	7
Safari Energy, LLC	QF19-308-001	Eubank	Safari Energy Georgia 3-2020, LLC	Safari Energy Georgia 3-2020, LLC	N/A	Southeast	GA	3/20/2020	4.17	4.17	N	7
Safari Energy, LLC	QF19-314-001	Kicklighter	Safari Energy Georgia 4-2019, LLC	Safari Energy Georgia 4-2019, LLC	N/A	Southeast	GA	3/24/2020	2.466	2.466	N	7
Safari Energy, LLC	QF19-309-001	Fischette	Safari Energy Georgia 4-2019, LLC	Safari Energy Georgia 4-2019, LLC	N/A	Southeast	GA	3/13/2020	1.911	1.911	N	7
Safari Energy, LLC	QF19-324-001	Woodrum	Safari Energy Georgia 5-2020, LLC	Safari Energy Georgia 5-2020, LLC	N/A	Southeast	GA	4/2/2020	2.984	2.984	N	7
Safari Energy, LLC	QF19-312-001	Mitcell Decatur	Safari Energy Georgia 5-2020, LLC	Safari Energy Georgia 5-2020, LLC	N/A	Southeast	GA	6/17/2020	2.818	2.818	N	7
Safari Energy, LLC	QF19-1213-001	Moreck	Safari Energy Georgia 6-2020, LLC	Safari Energy Georgia 6-2020, LLC	N/A	Southeast	GA	3/25/2020	2.984	2.984	N	7
Safari Energy, LLC	QF19-323-001	Wilson III	Safari Energy Georgia 6-2020, LLC	Safari Energy Georgia 6-2020, LLC	N/A	Southeast	GA	4/3/2020	4.227	4.227	N	7
Safari Energy, LLC	QF19-321-001	Osborne	Safari Energy Georgia 7-2020, LLC	Safari Energy Georgia 7-2020, LLC	N/A	Southeast	GA	6/23/2020	3.699	3.699	N	7
Safari Energy, LLC	QF19-317-001	Brown	Safari Energy Georgia 7-2020, LLC	Safari Energy Georgia 7-2020, LLC	N/A	Southeast	GA	6/11/2020	3.346	3.346	N	7
Safari Energy, LLC	QF19-1214-001	Parker	Safari Energy Georgia 8-2020, LLC	Safari Energy Georgia 8-2020, LLC	N/A	Southeast	GA	6/30/2020	2.705	2.705	N	7
Safari Energy, LLC	QF19-1233-001	Green	Safari Energy Georgia 8-2020, LLC	Safari Energy Georgia 8-2020, LLC	N/A	Southeast	GA	6/12/2020	2.818	2.818	N	7
Safari Energy, LLC	To be filed	Tyngsborough - 36 Norris Road	Safari Energy Massachusetts 1-2019, LLC	Safari Energy Massachusetts 1-2019, LLC	N/A	ISO-NE	MA	8/14/2019	0.333	0.333	N	7
Safari Energy, LLC	To be filed	Richmond - 1831 State Rd	Safari Energy Massachusetts 1-2019, LLC	Safari Energy Massachusetts 1-2019, LLC	N/A	ISO-NE	MA	8/28/2019	0.135	0.135	N	7
Safari Energy, LLC	To be filed	Ferrick Brothers - 113 Hale St	Safari Energy Massachusetts 1-2019, LLC	Safari Energy Massachusetts 1-2019, LLC	N/A	ISO-NE	MA	10/29/2019	0.193	0.193	N	7
Safari Energy, LLC	To be filed	Brooke Charter High School	Safari Energy Massachusetts 1-2019, LLC	Safari Energy Massachusetts 1-2019, LLC	N/A	ISO-NE	MA	9/12/2019	0.099	0.099	N	7
Safari Energy, LLC	To be filed	Winchester DPW	Safari Energy Massachusetts 1-2019, LLC	Safari Energy Massachusetts 1-2019, LLC	N/A	ISO-NE	MA	11/14/2019	0.077	0.077	N	7
Safari Energy, LLC	To be filed	Winchester Vinson Owen School	Safari Energy Massachusetts 1-2019, LLC	Safari Energy Massachusetts 1-2019, LLC	N/A	ISO-NE	MA	12/17/2019	0.069	0.069	N	7
Safari Energy, LLC	To be filed	Malden YMCA	Safari Energy Massachusetts 1-2019, LLC	Safari Energy Massachusetts 1-2019, LLC	N/A	ISO-NE	MA	1/17/2020	0.171	0.171	N	7
Safari Energy, LLC	To be filed	PBD Events	Safari Energy Massachusetts 1-2019, LLC	Safari Energy Massachusetts 1-2019, LLC	N/A	ISO-NE	MA	2/13/2020	0.346	0.346	N	7
Safari Energy, LLC	To be filed	2 Cirrus Drive	Safari Energy Massachusetts 1-2019, LLC	Safari Energy Massachusetts 1-2019, LLC	N/A	ISO-NE	MA	1/15/2020	0.066	0.066	N	7
Safari Energy, LLC	To be filed	3 Cirrus Drive	Safari Energy Massachusetts 1-2019, LLC	Safari Energy Massachusetts 1-2019, LLC	N/A	ISO-NE	MA	1/15/2020	0.066	0.066	N	7

[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]
Filing Entity and its Energy Affiliates	Docket #	Generation Name (Plant or Unit Name)	Owned By	Controlled By	Date Control Transferred	Location		In-Service Date	Capacity Rating: Nameplate (MW)	Capacity Rating: Used/To Be Used in Filing (MW)	Capacity Rating: Methodology Used in [K]: (N)ameplate, (S)easonal, 5-yr (U)nit, 5-yr (E)IA, (A)lternative	End Note Number (Enter text in End Notes Sheet)
						Market/Balancing Authority Area	Geographic Region					
Safari Energy, LLC	To be filed	4 Cirrus Drive	Safari Energy Massachusetts 1-2019, LLC	Safari Energy Massachusetts 1-2019, LLC	N/A	ISO-NE	MA	1/24/2020	0.066	0.066	N	7
Safari Energy, LLC	To be filed	6 Cirrus Drive	Safari Energy Massachusetts 1-2019, LLC	Safari Energy Massachusetts 1-2019, LLC	N/A	ISO-NE	MA	1/24/2020	0.066	0.066	N	7
Safari Energy, LLC	To be filed	7 Cirrus Drive	Safari Energy Massachusetts 1-2019, LLC	Safari Energy Massachusetts 1-2019, LLC	N/A	ISO-NE	MA	1/24/2020	0.066	0.066	N	7
Safari Energy, LLC	To be filed	9 Cirrus Drive	Safari Energy Massachusetts 1-2019, LLC	Safari Energy Massachusetts 1-2019, LLC	N/A	ISO-NE	MA	1/15/2020	0.106	0.106	N	7
Safari Energy, LLC	To be filed	Loiacano-130 Sohier Rd	Safari Energy Massachusetts 1-2019, LLC	Safari Energy Massachusetts 1-2019, LLC	N/A	ISO-NE	MA	8/27/2020	0.673	0.673	N	7
Safari Energy, LLC	To be filed	15 Tech Circle	Safari Energy Massachusetts 1-2019, LLC	Safari Energy Massachusetts 1-2019, LLC	N/A	ISO-NE	MA	4/2/2020	0.993	0.993	N	7
Safari Energy, LLC	To be filed	Bobcat Development	Safari Energy Massachusetts 1-2019, LLC	Safari Energy Massachusetts 1-2019, LLC	N/A	ISO-NE	MA	4/21/2020	0.223	0.223	N	7
Safari Energy, LLC	To be filed	60 Solferino Street	Safari Energy Massachusetts 1-2019, LLC	Safari Energy Massachusetts 1-2019, LLC	N/A	ISO-NE	MA	10/23/2020	0.732	0.732	N	7
Safari Energy, LLC	To be filed	Temple Israel of Natick	Safari Energy Massachusetts 3-2019, LLC	Safari Energy Massachusetts 3-2019, LLC	N/A	ISO-NE	MA	4/22/2020	0.12	0.12	N	7
Safari Energy, LLC	To be filed	SED - Salem State-Gasset Fitness Center	Safari Energy Massachusetts 3-2019, LLC	Safari Energy Massachusetts 3-2019, LLC	N/A	ISO-NE	MA	6/9/2020	0.101	0.101	N	7
Safari Energy, LLC	To be filed	Cape Cod Region Transit Authority Parking Canopy	Safari Energy Massachusetts 3-2019, LLC	Safari Energy Massachusetts 3-2019, LLC	N/A	ISO-NE	MA	6/8/2020	0.36	0.36	N	7
Safari Energy, LLC	To be filed	Costa Realty LLC	Safari Energy Massachusetts 3-2019, LLC	Safari Energy Massachusetts 3-2019, LLC	N/A	ISO-NE	MA	5/13/2020	0.106	0.106	N	7
Safari Energy, LLC	To be filed	SED - Chelsea Clark Middle School - New Building	Safari Energy Massachusetts 3-2019, LLC	Safari Energy Massachusetts 3-2019, LLC	N/A	ISO-NE	MA	12/13/2019	0.042	0.042	N	7
Safari Energy, LLC	To be filed	SED - Tufts University-Lewis Hall-PO	Safari Energy Massachusetts 3-2019, LLC	Safari Energy Massachusetts 3-2019, LLC	N/A	ISO-NE	MA	12/30/2019	0.083	0.083	N	7
Safari Energy, LLC	To be filed	SED - Tufts University-Science and Engineering Center	Safari Energy Massachusetts 3-2019, LLC	Safari Energy Massachusetts 3-2019, LLC	N/A	ISO-NE	MA	12/30/2019	0.052	0.052	N	7
Safari Energy, LLC	To be filed	Town of Holliston - Fire Department	Safari Energy Massachusetts 3-2019, LLC	Safari Energy Massachusetts 3-2019, LLC	N/A	ISO-NE	MA	11/14/2019	0.051	0.051	N	7
Safari Energy, LLC	To be filed	Medford-DPW Building	Safari Energy Massachusetts 3-2019, LLC	Safari Energy Massachusetts 3-2019, LLC	N/A	ISO-NE	MA	1/23/2020	0.235	0.235	N	7
Safari Energy, LLC	To be filed	Waschusett-Glenwood Elementary School	Safari Energy Massachusetts 3-2019, LLC	Safari Energy Massachusetts 3-2019, LLC	N/A	ISO-NE	MA	2/13/2020	0.367	0.367	N	7
Safari Energy, LLC	To be filed	Waschusett-Naquag School	Safari Energy Massachusetts 3-2019, LLC	Safari Energy Massachusetts 3-2019, LLC	N/A	ISO-NE	MA	2/13/2020	0.326	0.326	N	7
Safari Energy, LLC	To be filed	Winthrop Middle High School	Safari Energy Massachusetts 3-2019, LLC	Safari Energy Massachusetts 3-2019, LLC	N/A	ISO-NE	MA	3/30/2020	0.228	0.228	N	7
Safari Energy, LLC	To be filed	Salem State - Berry Library	Safari Energy Massachusetts 3-2019, LLC	Safari Energy Massachusetts 3-2019, LLC	N/A	ISO-NE	MA	7/27/2020	0.176	0.176	N	7
Safari Energy, LLC	To be filed	Salem State - Marsh Hall	Safari Energy Massachusetts 3-2019, LLC	Safari Energy Massachusetts 3-2019, LLC	N/A	ISO-NE	MA	8/11/2020	0.102	0.102	N	7
Safari Energy, LLC	To be filed	Grafton High School	Safari Energy Massachusetts 3-2019, LLC	Safari Energy Massachusetts 3-2019, LLC	N/A	ISO-NE	MA	3/20/2020	0.372	0.372	N	7
Safari Energy, LLC	To be filed	CCRTA - Dennis	Safari Energy Massachusetts 3-2019, LLC	Safari Energy Massachusetts 3-2019, LLC	N/A	ISO-NE	MA	7/7/2020	0.208	0.208	N	7
Safari Energy, LLC	To be filed	Warren & Bigelow Electric	Safari Energy Massachusetts 4-2020, LLC	Safari Energy Massachusetts 4-2020, LLC	N/A	ISO-NE	MA	9/25/2020	0.199	0.199	N	7
Safari Energy, LLC	To be filed	Woburn Joyce Middle School	Safari Energy Massachusetts 4-2020, LLC	Safari Energy Massachusetts 4-2020, LLC	N/A	ISO-NE	MA	9/21/2020	0.315	0.315	N	7
Safari Energy, LLC	To be filed	Woburn Goodyear School	Safari Energy Massachusetts 4-2020, LLC	Safari Energy Massachusetts 4-2020, LLC	N/A	ISO-NE	MA	10/6/2020	0.106	0.106	N	7
Safari Energy, LLC	To be filed	Woburn Hurd Wyman School	Safari Energy Massachusetts 4-2020, LLC	Safari Energy Massachusetts 4-2020, LLC	N/A	ISO-NE	MA	10/6/2020	0.099	0.099	N	7
Safari Energy, LLC	To be filed	Winchester High School	Safari Energy Massachusetts 4-2020, LLC	Safari Energy Massachusetts 4-2020, LLC	N/A	ISO-NE	MA	10/6/2020	0.127	0.127	N	7
Safari Energy, LLC	To be filed	Stoneham Arena Ice Rink	Safari Energy Massachusetts 4-2020, LLC	Safari Energy Massachusetts 4-2020, LLC	N/A	ISO-NE	MA	11/13/2020	0.299	0.299	N	7
Safari Energy, LLC	To be filed	The Judge Rotenberg Edl Ctr	Safari Energy Massachusetts 4-2020, LLC	Safari Energy Massachusetts 4-2020, LLC	N/A	ISO-NE	MA	11/17/2020	0.182	0.182	N	7
Safari Energy, LLC	To be filed	Cape Cod Community Media Ctr	Safari Energy Massachusetts 4-2020, LLC	Safari Energy Massachusetts 4-2020, LLC	N/A	ISO-NE	MA	11/12/2020	0.354	0.354	N	7
Safari Energy, LLC	To be filed	ECI Realty LLC	Safari Energy Massachusetts 4-2020, LLC	Safari Energy Massachusetts 4-2020, LLC	N/A	ISO-NE	MA	10/16/2020	0.145	0.145	N	7
Safari Energy, LLC	To be filed	Acton Street Assets, LLC.	Safari Energy Massachusetts 4-2020, LLC	Safari Energy Massachusetts 4-2020, LLC	N/A	ISO-NE	MA	11/12/2020	0.178	0.178	N	7
Safari Energy, LLC	To be filed	John M Barry Boys & Girls Club	Safari Energy Massachusetts 4-2020, LLC	Safari Energy Massachusetts 4-2020, LLC	N/A	ISO-NE	MA	12/24/2020	0.103	0.103	N	7
Safari Energy, LLC	To be filed	Lorraine Holton LLC	Safari Energy Massachusetts 4-2020, LLC	Safari Energy Massachusetts 4-2020, LLC	N/A	ISO-NE	MA	1/21/2021	0.088	0.088	N	7
Safari Energy, LLC	To be filed	Weston Field School	Safari Energy Massachusetts 4-2020, LLC	Safari Energy Massachusetts 4-2020, LLC	N/A	ISO-NE	MA	12/15/2020	0.298	0.298	N	7
Safari Energy, LLC	To be filed	5 Ashland Apartments	Safari Energy Massachusetts 4-2020, LLC	Safari Energy Massachusetts 4-2020, LLC	N/A	ISO-NE	MA	4/16/2021	0.17	0.17	N	7
Safari Energy, LLC	To be filed	8 Ashland Apartments	Safari Energy Massachusetts 4-2020, LLC	Safari Energy Massachusetts 4-2020, LLC	N/A	ISO-NE	MA	4/16/2021	0.169	0.169	N	7
Safari Energy, LLC	QF20-1457-000	100 New Boston	Safari Energy Massachusetts 2-2019, LLC	Safari Energy Massachusetts 2-2019, LLC	N/A	ISO-NE	MA	7/23/2020	1.285	1.285	N	7
Safari Energy, LLC	To be filed	960 Turnpike	Safari Energy Massachusetts 2-2019, LLC	Safari Energy Massachusetts 2-2019, LLC	N/A	ISO-NE	MA	12/8/2020	0.575	0.575	N	7
Safari Energy, LLC	To be filed	64 Industrial	Safari Energy Massachusetts 2-2019, LLC	Safari Energy Massachusetts 2-2019, LLC	N/A	ISO-NE	MA	12/9/2020	0.301	0.301	N	7
Safari Energy, LLC	To be filed	10 Merchant Street	Safari Energy Massachusetts 2-2019, LLC	Safari Energy Massachusetts 2-2019, LLC	N/A	ISO-NE	MA	12/31/2020	0.33	0.33	N	7
Safari Energy, LLC	QF21-424-000	31 Commercial Street	Safari Energy Massachusetts 2-2019, LLC	Safari Energy Massachusetts 2-2019, LLC	N/A	ISO-NE	MA	2/12/2021	1.247	1.247	N	7
Safari Energy, LLC	To be filed	59 Tom Hardy	Safari Energy Rhode Island 1-2020, LLC	Safari Energy Rhode Island 1-2020, LLC	N/A	ISO-NE	RI	10/15/2020	0.178	0.178	N	7

Asset Appendix: Transmission / Natural Gas Assets
Electric Transmission Assets and/or Natural Gas Intrastate Pipelines and/or Gas Storage Facilities of PPL Corp. Subsidiaries

[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]
Filing Entity and its Energy Affiliates	Cite to order accepting OATT or order approving the transfer of transmission facilities to an RTO or ISO	Asset Name and Use	Owned By	Controlled By	Date Control Transferred	Location		Size	End Note Number (Enter text in End Notes Sheet)
						Market/Balancing Authority Area	Geographic Region	Size (e.g. length and kV for electric, length and diameter for pipelines, and capacity for gas storage)	
PPL Electric Utilities Corporation ("PPL Electric")	81 FERC 61,257	Combined Transmission 500 kV Lines	PPL Electric	PJM	1998	PJM	Northeast	approximately 449 combined circuit miles 500kV	8
PPL Electric	81 FERC 61,257	Combined Transmission 500 kV Lines	PPL Electric; Atlantic City Electric Co.; Baltimore Gas & Electric Co.; Delmarva Power & Light Co.; Metropolitan Edison Co.; PECO Energy Company; Potomac Electric Power Co.; Public Service Electric &	PJM	1998	PJM	Northeast	approximately 160 combined circuit miles 500kV	8,10
PPL Electric	81 FERC 61,257	Combined Transmission 230 kV Lines	PPL Electric	PJM	1998	PJM	Northeast	approximately 1,300 combined circuit miles 230 kV	8
PPL Electric	81 FERC 61,257	Combined Transmission 138 kV lines	PPL Electric	PJM	1998	PJM	Northeast	approximately 283 combined circuit miles 138 kV	8
PPL Electric	81 FERC 61,257	Combined Transmission 69 kV Lines	PPL Electric	PJM	1998	PJM	Northeast	approximately 3,367 combined circuit miles 69 kV	8
LG&E/KU	1/24/15 ER15-898-000	Joint Electric Transmission System Combined 500 kV lines	LG&E/KU	LG&E/KU	N/A	LG&E/KU	Southeast	Approx. 57 combined circuit miles 500 kV	8
LG&E/KU	1/24/15 ER15-898-000	Joint Electric Transmission System Combined 345kV lines	LG&E/KU	LG&E/KU	N/A	LG&E/KU	Southeast	Approx. 677 combined circuit miles 345 kV	8
LG&E/KU	1/24/15 ER15-898-000	Joint Electric Transmission System Combined 161 kV lines	LG&E/KU	LG&E/KU	N/A	LG&E/KU	Southeast	Approx. 657 combined circuit miles 161 kV	8,9
LG&E/KU	1/24/15 ER15-898-000	Joint Electric Transmission System Combined 138 kV lines	LG&E/KU	LG&E/KU	N/A	LG&E/KU	Southeast	Approx. 1298 combined circuit miles 138 kV	8
LG&E/KU	1/24/15 ER15-898-000	Joint Electric Transmission System Combined 69 kV lines	LG&E/KU	LG&E/KU	N/A	LG&E/KU	Southeast	Approx. 2711 combined circuit miles 69 kV	8
LG&E		Natural Gas Transmission Lines	LG&E	LG&E	N/A	N/A	Southeast	Approx. 352 miles (33.7 miles - 4 inch or less, 9.7 miles - 6 inch, 21.8 miles - 8 inch, 6.2 miles - 10 inch, 72.0 miles - 12 inch, 84.9 miles - 16 inch, 116.3 miles - 20 inch, 2.5 miles - 22 inch, 4.6 miles - 24 inch)	8,11
LG&E		Natural Gas Distribution Lines	LG&E	LG&E	N/A	N/A	Southeast	4,398	11
LG&E/KU		Natural Gas Transmission Line	LG&E/KU	LG&E/KU	N/A	N/A	Southeast	Approx. 19 miles (4.4 miles - 12 inch, 8.1 miles - 20 inch, 6.1 miles - 24 inch)	8,11
KU		Natural Gas Transmission Line	KU	KU	N/A	N/A	Southeast	Approx. 12 miles (9.8 miles - 20 inch, 1.7 miles - 30 inch)	8,11
LG&E		Natural Gas Storage Fields	LG&E	LG&E	N/A	N/A	Southeast	Approx. 15.1 bcf maximum working gas capacity	n/a

Asset Appendix: End Notes

End Notes for Entries in the Generation, Transmission/Natural Gas Asset and Long-term PPA Sheets

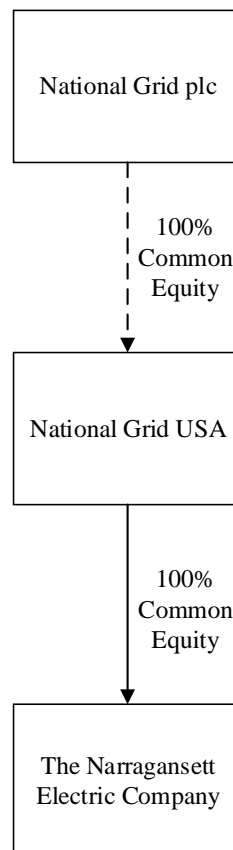
[A]	[B]	[C]
End Note Number	Sheet (Generation, PPA or Transmission / Natural Gas)	Explanatory Note
1	Generation	This entity does not own or control any generation.
2	Generation	LG&E holds a 75 percent interest in Trimble County 1. The balance of the interest in the unit is held by Indiana Municipal Power Agency ("IMPA") and Illinois Municipal Electric Agency ("IMEA"). LG&E controls the entire facility. The nameplate and seasonal ratings listed in Columns J and K reflect the entire capacity of the unit.
3	Generation	LG&E and KU hold a combined 8.13 percent indirect interest in IKEC and have rights to 8.13 percent of the Clifty Creek Facility's output. The nameplate and seasonal ratings in listed in Columns J and K reflect the entire capacity of the unit. LG&E and KU receive the output pursuant to an Amended and Restated Inter-Company Power Agreement dated as of September 10, 2010, among OVEC and other parties, currently scheduled to terminate on June 30, 2040. OVEC & IKEC joined PJM effective December 1, 2018. See FERC Docket Nos. ER18-459 and ER18-460.
4	Generation	LG&E and KU hold a combined 8.13 percent interest in OVEC and have rights to 8.13 percent of the Kyger Creek Facility's output. The nameplate and seasonal ratings listed in Columns J and K reflect the entire capacity of the unit. LG&E and KU receive the output pursuant to an Amended and Restated Inter-Company Power Agreement dated as of September 10, 2010, among OVEC and other parties, currently scheduled to terminate on June 30, 2040. OVEC & IKEC joined PJM effective December 1, 2018. See FERC Docket Nos. ER18-459 and ER18-460.
5	Generation	LG&E and KU hold a 75 percent joint interest in Trimble County 2. The balance of the interest in the unit is held by Indiana Municipal Power Agency ("IMPA") and Illinois Municipal Electric Agency ("IMEA"). LG&E and KU control the entire facility. The nameplate and seasonal ratings listed in Columns J and K reflect the entire capacity of the unit.
6	Generation	KU holds a 20 percent ownership interest in EEInc. Prior to January 1, 2006, it had the right to 20 percent of the output of the Joppa Facilities. As of January 1, 2006, however, KU has no rights to any electric output of the Joppa Facilities.
7	Generation	There is no transfer of control date applicable to this asset because it has been owned by the entity listed in the asset appendix since the date that it was placed into service.
8	Transmission	Facilities identified do not include limited transmission facilities necessary to interconnect generating facilities to the transmission grid.
9	Transmission	EEInc. sold certain of its transmission assets to GridLiance Heartland LLC in a transaction which closed effective February 29, 2020. Functional control of four of the six 161 kV transmission lines transferred to MISO; control of the two remaining 161 kV lines will be retained by GridLiance Heartland until 2022 when control will also be transferred to MISO. See ¶10-11 of the Commission's Order dated January 31, 2020, conditionally authorizing disposition and acquisition of jurisdictional facilities, 170 FERC ¶61,702, Electric Energy Inc., et al., Docket No. EC20-13-000. KU's interest in EEI's 161 kV lines was reported as a separate line item under the transmission assets in previous asset charts, but has since been deleted from this asset chart.
10	Transmission	3 miles are owned by PPL Electric.
11	Transmission	This data is based upon information submitted in the 2020 Department of Transportation Annual Gas Transmission and Distribution Reports ("DOT Report") filed in March 2021 and reflects LG&E/KU gas transmission and distribution assets as of December 31, 2020.

EXHIBIT C

Organizational Charts Depicting Narragansett's Pre-Transaction and Post-Transaction Ownership

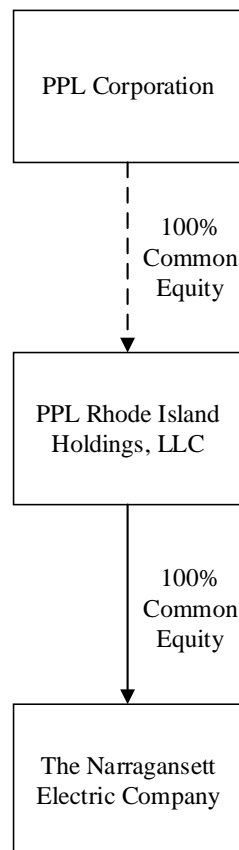
Exhibit C provides simplified organizational charts depicting pre-Transaction and post-Transaction ownership of Narragansett.

Exhibit C-1
Simplified Pre-Transaction Organizational Chart



*Solid lines indicate direct relationships and
dotted lines indicate indirect relationships.

Exhibit C-2
Simplified Post-Transaction Organizational Chart



*Solid lines indicate direct relationships and
dotted lines indicate indirect relationships.

EXHIBIT I

Contracts with Respect to the Transaction

SHARE PURCHASE AGREEMENT

by and among

PPL ENERGY HOLDINGS, LLC,

PPL CORPORATION

(solely with respect to Section 4.10 and Section 6.14)

and

NATIONAL GRID USA

Dated as of March 17, 2021

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SHARE PURCHASE AGREEMENT

This SHARE PURCHASE AGREEMENT is entered into as of March 17, 2021, by and among PPL Energy Holdings, LLC, a Delaware limited liability company (“Pluto”), National Grid USA, a Delaware corporation (“Newquay,” and together with Pluto, the “Parties”) and, solely with respect to Section 4.10 and Section 6.14, PPL Corporation, a Pennsylvania corporation (“Pluto Topco”). Capitalized terms herein have their respective meanings set forth in Annex A hereto.

RECITALS

WHEREAS, Newquay owns 100% of the outstanding shares of common stock, par value \$50.00 per share, in The Narragansett Electric Company, a Rhode Island corporation (“Rover” and such equity interests, the “Rover Equity Interest”);

WHEREAS, upon the terms and subject to the conditions set forth herein, Newquay desires to sell to Pluto, and Pluto desires to purchase from Newquay, 100% of the Rover Equity Interest;

WHEREAS, in furtherance of the foregoing and upon the terms and subject to the conditions set forth herein, Newquay shall sell to Pluto, and Pluto shall purchase from Newquay, the Rover Equity Interest in exchange for the consideration provided for herein; and

WHEREAS, Pluto and Newquay (or one or more of their respective wholly owned Subsidiaries) shall enter into the Transition Services Agreement as of the Closing.

NOW, THEREFORE, in consideration of the mutual promises and covenants set forth herein and for other good and valuable consideration, the receipt and adequacy of which are hereby acknowledged, and intending to be legally bound, the parties hereto hereby agree as follows:

ARTICLE I SALE AND PURCHASE

Section 1.1 Sale and Purchase. Upon the terms and subject to the conditions of this Agreement, at the Closing, Newquay shall sell, assign, transfer and convey to Pluto, and Pluto shall purchase, acquire and accept from Newquay, all of the Rover Equity Interest, free and clear of all Liens (other than Permitted Equity Liens).

Section 1.2 Purchase Price. Subject to adjustment pursuant to Section 3.2, upon the terms and subject to the conditions of this Agreement, at the Closing Pluto shall pay to Newquay a payment, in cash by wire transfer of same day immediately available funds, in the amount of (i) \$3,770,000,000, *plus* (ii) the Rover Adjustment Amount (which Rover Adjustment Amount, for the avoidance of doubt, may be positive or negative) as calculated using the Rover Estimated Closing Statement (and amounts calculated therefrom).

ARTICLE II THE CLOSING

Section 2.1 Closing. The closing of the transactions provided for in this Agreement with respect to the sale and purchase of the Rover Equity Interest (the “Closing”) shall take place (a) at the offices of Skadden, Arps, Slate, Meagher & Flom LLP, 1440 New York Avenue N.W., Washington, DC 20005 (or remotely via the electronic exchange of executed documents) at 9:00 a.m., New York City time, on the fifth (5th) Business Day following the date on which the last of the conditions required to be satisfied or waived pursuant to Article VII is either satisfied or waived (other than those conditions that by their nature are to be satisfied at the Closing, but subject to satisfaction or waiver thereof), or (b) at such other place, time or date as the Parties shall agree upon in writing. The date on which the Closing is to occur is referred to herein as the “Closing Date.” The Closing shall be deemed to occur and be effective at 12:01 a.m., New York City time, on the Closing Date (the “Effective Time”).

Section 2.2 Estimated Closing Statements.

(a) (i) Newquay shall prepare, or cause to be prepared, and deliver, or cause to be delivered, to Pluto at least four (4) Business Days prior to the Closing Date, a statement (the “Rover Estimated Closing Statement”) prepared in accordance with Section 2.2(a)(ii) setting forth the estimated amounts of (A) Rover Closing Net Indebtedness, (B) Rover Closing Net Working Capital and (C) the Rover Adjustment Amount, determined as of the anticipated Effective Time (without giving effect to the transactions contemplated hereby) (the “Rover Adjustment Items”).

(ii) Newquay shall, in good faith and at Newquay’s expense, prepare, or cause to be prepared, the Rover Estimated Closing Statement on a basis consistent with the Rover Applicable Accounting Principles. Newquay shall give, and shall use its reasonable best efforts to cause its Representatives to give, Pluto and its Representatives reasonable access to such books, records and personnel of Rover (including the work papers of Newquay and its accountants relating to the preparation of the Rover Estimated Closing Statement and such calculations based thereon) as may be necessary to enable Pluto and its Representatives to review the Rover Estimated Closing Statement and such calculations based thereon prior to the Closing.

(b) Prior to the Closing, Newquay and Pluto in good faith shall seek to resolve any differences that they may have with respect to the computation of any of the items in the Rover Estimated Closing Statement, and such statement shall be updated accordingly prior to the Closing; *provided* that to the extent the Parties are unable to resolve such differences prior to the Closing, the amounts reflected in the Rover Estimated Closing Statement with respect to any such disputed item shall be used for purposes of calculating the Rover Adjustment Amount for purposes of the Closing.

Section 2.3 Pluto Deliveries at Closing. At the Closing, Pluto shall deliver, or cause to be delivered, to Newquay:

- (a) a duly executed counterpart to the Transition Services Agreement on behalf of Pluto;
- (b) the officer's certificate required pursuant to Section 7.2(c);
- (c) properly executed and mutually agreed upon Forms 8023;
- (d) copies (or other evidence) of all valid approvals or authorizations of, filings or registrations with, or notifications to, all Governmental Authorities required to be obtained, filed or made by Pluto in satisfaction of Section 7.1(b); and
- (e) all such additional instruments, documents and certificates provided for by this Agreement or as may reasonably be requested by Newquay in order to consummate the Transactions.

Section 2.4 Newquay Deliveries at Closing. At the Closing, Newquay shall deliver, or cause to be delivered, to Pluto:

- (a) stock certificates (or similar evidence) representing the Rover Equity Interest, duly endorsed in blank or with stock powers executed in proper form for transfer, and with any required stock transfer stamps affixed thereto;
- (b) a duly executed counterpart to the Transition Services Agreement on behalf of Newquay;
- (c) the resignations, in a form reasonably satisfactory to Pluto, of the officers and directors of Rover designated by Pluto in writing at least four (4) Business Days prior to the Closing Date;
- (d) the officer's certificate required pursuant to Section 7.3(d);
- (e) a complete and duly executed IRS Form W-9 from Newquay;
- (f) properly executed and mutually agreed upon Forms 8023;
- (g) copies (or other evidence) of all valid approvals or authorizations of, filings or registrations with, or notifications to, all Governmental Authorities required to be obtained, filed or made by Newquay in satisfaction of Section 7.1(b); and
- (h) all such additional instruments, documents and certificates provided for by this Agreement or as may reasonably be requested by Pluto in order to consummate the Transactions.

Section 2.5 Proceedings at Closing. All proceedings to be taken, and all documents to be executed and delivered by the Parties, at the Closing shall be deemed to have been taken and

executed simultaneously, and, except as permitted hereunder, no proceedings shall be deemed taken nor any documents executed or delivered until all have been taken, executed and delivered.

Section 2.6 Withholding Rights. Notwithstanding any other provision in this Agreement to the contrary, each of Newquay and Pluto (and its respective Affiliates or agents) shall be entitled to deduct and withhold from all amounts payable pursuant to this Agreement such amounts as are required to be deducted and withheld under the Code or any other provision of applicable Requirement of Law; *provided, however*, that if Newquay or Pluto or anyone acting on its respective behalf believes that any withholding is required with respect to any amounts payable under this Agreement, such Person shall, at least five (5) Business Days prior to the Closing Date or, if different, the date such payment will be made, provide the applicable payee with written notice of the intention to withhold and the opportunity for such payee to provide any statement, form or other documentation that would reduce or eliminate the requirement to withhold. Each of Newquay and Pluto (and its respective Affiliates) shall reasonably cooperate with the other party to reduce and mitigate any withholding Taxes under applicable Requirement of Law. To the extent that amounts are so deducted and withheld pursuant to this Section 2.6, such amounts (i) shall be treated for all purposes of this Agreement as having been paid to the Person in respect of which such deduction and withholding was made and (ii) shall be timely remitted to the appropriate Governmental Authority. For the avoidance of doubt, this Section 2.6 shall not apply to Transfer Taxes. Each Party acknowledges and agrees that as of the date of this Agreement, such Party does not believe that any deduction or withholding of any amounts payable pursuant to this Agreement is required.

ARTICLE III POST-CLOSING ADJUSTMENTS

Section 3.1 Rover Final Closing Statement.

(a) (i) Not later than ninety (90) days after the Closing Date or such other time as is mutually agreed by the Parties, Newquay shall prepare, or cause to be prepared, and deliver, or cause to be delivered, to Pluto a written statement setting forth a calculation in reasonable detail of the Rover Adjustment Items (the "Rover Final Closing Statement"), determined as of the Effective Time (and without giving effect to the transactions contemplated hereby). The Rover Final Closing Statement shall be prepared on a basis consistent with the Rover Applicable Accounting Principles.

(ii) From and after the Closing, in connection with the preparation and delivery of the Rover Final Closing Statement and related calculations as set forth therein and during the period of any dispute contemplated by this Section 3.1, Newquay shall, and shall cause its Representatives to, and Pluto shall, and shall cause Rover and its respective Representatives to, (A) provide the other Party and its Representatives with reasonable access to the relevant books and records, facilities and employees and (B) cooperate in good faith with the other Party and its Representatives, including by providing on a timely basis all information reasonably necessary in or reasonably related to the preparation of the Rover Final Closing Statement and calculations as set forth therein.

(b) Within 45 days following its receipt of the Rover Final Closing Statement, Pluto shall deliver to Newquay either (i) its agreement as to the calculation of the Rover Adjustment Items as set forth therein or (ii) a written dispute notice, specifying in reasonable detail the nature of its dispute of the calculation of the Rover Adjustment Items as set forth therein; *provided* that Pluto may dispute the calculation of the Rover Adjustment Items as set forth in the Rover Final Closing Statement only on the basis that such calculation was not made in accordance with the Rover Applicable Accounting Principles, or on the basis of arithmetic error. During the 30 days after the delivery of a dispute notice to Newquay, Newquay and Pluto shall attempt in good faith to resolve any such dispute and finally determine the amounts, as applicable, of the Rover Adjustment Items as set forth in the Rover Final Closing Statement. If at the end of such 30-day period, Newquay and Pluto have failed to reach agreement with respect to such dispute, the matter shall be submitted to KPMG, or, if such firm is unwilling to act, such other internationally recognized accounting firm that is not the principal independent auditor for either Pluto or Newquay and is otherwise neutral and impartial and mutually agreed upon by Pluto and Newquay, *provided, however*, that if Pluto and Newquay are unable to select such other accounting firm within 45 days after delivery of a dispute notice to Newquay, either Party may request the American Arbitration Association to appoint, within 20 Business Days from the date of such request, an independent accounting firm meeting the requirements set forth above. The accounting firm so selected shall be referred to herein as the “Accountant.” The Accountant, as an expert and not as an arbitrator, shall resolve the disputed portions of the calculation of the Rover Adjustment Items as set forth in the Rover Final Closing Statement in accordance with the terms and conditions of this Agreement. In making such determination, the Accountant may only consider those items and amounts as to which Newquay and Pluto have disagreed within the time periods and on the terms specified above and must resolve the matter in accordance with the terms and provisions of this Agreement; *provided* that the determination of the Accountant will neither be more favorable to Newquay than reflected in the Rover Final Closing Statement nor more favorable to Pluto than reflected in Pluto’s dispute notice. The Accountant shall deliver to Pluto and Newquay, as promptly as practicable after its appointment (and in no event later than 60 days), a written report setting forth the resolution of each disputed matter and its determination of the amounts of the Rover Adjustment Items as set forth in the Rover Final Closing Statement as determined in accordance with the terms of this Agreement. Such report shall be final and binding upon the Parties to the fullest extent permitted under Requirements of Law and may be enforced in any court having jurisdiction. Each of Newquay and Pluto shall bear all the fees and costs incurred by it in connection with the Accountant’s resolution of any disputed items pursuant to this Section 3.1(b), except that all fees and expenses relating to the foregoing work by the Accountant shall be borne by Newquay and Pluto in inverse proportion as they may prevail on the matters resolved by the Accountant, which proportionate allocation will also be determined by the Accountant and be included in the Accountant’s written report.

(c) Each Party shall make available to the other Party its (and shall use its reasonable best efforts to cause its accountants to make available their) work papers, schedules and other supporting data as may reasonably be requested by such Party to enable such Party to verify the calculations of the Rover Adjustment Items as set forth in the Rover Final Closing Statement, subject to customary confidentiality and indemnity agreements.

Section 3.2 Post-Closing Payment. On the second Business Day after the later of (x) the date Newquay and Pluto agree to the calculations of the Rover Adjustment Items as set forth in the Rover Final Closing Statement and the Rover Adjustment Amount and (y) if Newquay and Pluto are unable to agree on such calculations of the Rover Adjustment Items or the Rover Adjustment Amount, the date that Newquay and Pluto receive notice from the Accountant of the final determination of the amount(s) being so disputed,

(a) in the event that the Rover Adjustment Amount as calculated using the Rover Final Closing Statement (and amounts calculated therefrom) is greater than the Rover Adjustment Amount as calculated using the Rover Estimated Closing Statement (and amounts calculated therefrom), Pluto shall pay, or cause to be paid, in cash by wire transfer of same day immediately available funds to Newquay an amount equal to such excess; and

(b) in the event that the Rover Adjustment Amount as calculated using the Rover Final Closing Statement (and amounts calculated therefrom) is less than the Rover Adjustment Amount as calculated using the Rover Estimated Closing Statement (and amounts calculated therefrom), Newquay shall pay, or cause to be paid, in cash by wire transfer of same day immediately available funds to Pluto an amount equal to such difference.

ARTICLE IV

REPRESENTATIONS AND WARRANTIES OF PLUTO AND PLUTO TOPCO

Each of Pluto and, solely with respect to Section 4.10, Pluto Topco, hereby represents and warrants to Newquay as of the date hereof and as of the Closing that:

Section 4.1 Organization and Good Standing. Pluto is a legal entity duly organized, validly existing and in good standing under the Requirements of Law of its jurisdiction of organization and has all requisite power and authority to own, operate and lease its assets and to carry on its business as currently conducted. Pluto is duly qualified to do business and is in good standing as a foreign corporation in each jurisdiction where the ownership, operation or leasing of its assets or the conduct of its business as currently conducted requires such qualification, except for those jurisdictions where the failure to be so qualified or to be in good standing, individually or in the aggregate, would not reasonably be expected to have a material adverse effect on Pluto's ability to perform its obligations under this Agreement or to consummate the Transactions. Pluto has made available to Newquay true and complete copies of the Charter Documents of Pluto.

Section 4.2 Authorization; Binding Obligations. Each of Pluto and each of its Subsidiaries that is party to the Transition Services Agreement has all necessary power and authority to make, execute and deliver this Agreement and the Transition Services Agreement, as applicable, and to perform all of its obligations to be performed by it under this Agreement and the Transition Services Agreement, as applicable. The making, execution, delivery and performance by Pluto and each of its applicable Subsidiaries of this Agreement and the Transition Services Agreement and the consummation by them of the Transactions have been duly and validly authorized by all necessary corporate action on the part of Pluto and each such Subsidiary. This Agreement has been, and, as of the Closing Date, the Transition Services Agreement will be, duly and validly executed and delivered by Pluto and each such Subsidiary,

as the case may be, and assuming the due authorization, execution and delivery by Newquay and each of its applicable Subsidiaries that is a party thereto, this Agreement constitutes, and, as of the Closing Date, the Transition Services Agreement will constitute, the valid, legal and binding obligation of Pluto and each of its applicable Subsidiaries that is a party thereto, enforceable against it in accordance with its terms, except (i) as the enforceability hereof may be limited by bankruptcy, insolvency, reorganization, moratorium or other similar Requirements of Law, now or hereafter in effect, relating to or affecting the rights of creditors generally and (ii) the availability of specific remedies (including specific performance and injunctive or other forms of equitable relief) may be limited by legal and equitable principles of general applicability (clauses (i) and (ii), the “Enforceability Exceptions”).

Section 4.3 No Conflicts. The execution and delivery of this Agreement by Pluto does not, and the performance by Pluto of its obligations hereunder, the execution and delivery of the Transition Services Agreement by Pluto and each of its applicable Subsidiaries that is party thereto, the performance by Pluto and each such Subsidiary of its obligations thereunder, and the consummation of the Transactions will not, conflict with, result in a violation or breach of, constitute (with or without notice or lapse of time or both) a default under, result in or give to any Person any right of payment or reimbursement, termination, revocation, cancellation, modification or acceleration of, or result in the creation or imposition of any Lien upon any of the assets or properties of Pluto or any applicable Subsidiary under, any of the terms, conditions or provisions of (a) the Charter Documents of Pluto or such Subsidiary, (b) subject to the taking of the actions described in Section 4.4 by Pluto, any Requirements of Law applicable to Pluto or any such Subsidiary or any of their respective assets or properties, or (c) any Contract, Permit or other instrument to which Pluto or any such Subsidiary is a party or by which it or any of their respective assets or properties is bound, excluding from the foregoing clauses (b) and (c) such items that, individually or in the aggregate, have not had and would not reasonably be expected to have a material adverse effect on Pluto’s or such Subsidiaries’ ability to perform their obligations under this Agreement or the Transition Services Agreement or to consummate the Transactions.

Section 4.4 Pluto Required Statutory Approvals. Except for (a) compliance with, and filings under, the HSR Act and the rules and regulations thereunder, (b) FERC authorization under Section 203 of the Federal Power Act and (c) Rhode Island Division of Public Utilities and Carriers (the “Rhode Island Division”) authorization under Chapter 39-3 of the Rhode Island General Laws (the “Rhode Island Approval”) (the items set forth above in clauses (a) through (c) collectively, the “Pluto Required Statutory Approvals”), or to the extent required under the Communications Act of 1934 (the “Communications Act”), or applicable rules and regulations promulgated thereunder (together with the Communications Act, the “Communications Laws”), no notification, filing or registration, consent, approval, declaration, Permit or authorization to, by or from any Governmental Authority is necessary or required in connection with the execution and delivery of this Agreement or the Transition Services Agreement by Pluto or each applicable Subsidiary that is party thereto, the performance by Pluto or such Subsidiaries of their respective obligations hereunder or thereunder or the consummation of the Transactions by Pluto or such Subsidiaries, other than such items that the failure to make or obtain, as the case may be, individually or in the aggregate, would not reasonably be expected to have a material adverse effect on Pluto’s or such Subsidiaries’ ability to perform their obligations under this Agreement or the Transition Services Agreement or to consummate the Transactions.

Section 4.5 No Pluto Shareowner Vote. No vote or other action of the shareowners of Pluto Topco is required pursuant to any Requirement of Law, the Charter Documents of Pluto Topco or otherwise in order for Pluto to consummate the Transactions.

Section 4.6 Brokers. No broker, investment banker, financial advisor or other Person is entitled to any broker's, finder's, financial advisor's or similar fee or commission in connection with the Transactions based upon arrangements made by or on behalf of Pluto, except J.P. Morgan Securities LLC whose fees and expenses will be the sole responsibility of Pluto.

Section 4.7 Pluto Financing. Assuming the Island Sale has been consummated, Pluto has sufficient cash, credit facilities or other financing sources available, and will have sufficient cash available at the Closing to make the cash payment contemplated by Section 1.2 and to pay all related fees and expenses, in each case in United States dollars, and otherwise to effect the Transactions. Notwithstanding anything contained in this Agreement to the contrary, Pluto expressly acknowledges that its obligations hereunder are not conditioned in any manner upon Pluto or any of its Affiliates obtaining any financing.

Section 4.8 Legal Proceedings. (a) There are no pending or, to the Knowledge of Pluto, threatened, actions, suits, arbitrations or proceedings by or before any Governmental Authority against or involving Pluto or any of its assets and properties, nor to the Knowledge of Pluto are there any Governmental Authority investigations, inquiries or audits pending or threatened against or involving Pluto or any of its assets and properties, that, in each case, individually or in the aggregate, would reasonably be expected to (i) prevent, materially impair or materially delay the consummation of the Transactions or (ii) have a material adverse effect on Pluto's ability to perform its obligations under this Agreement or the Transition Services Agreement or to consummate the Transactions and (b) there are no judgments, injunctions, writs, orders or decrees of any Governmental Authority binding or, to the Knowledge of Pluto, threatened to be imposed upon Pluto that, individually or in the aggregate, would reasonably be expected to (i) prevent, materially impair or materially delay the consummation of the Transactions or (ii) have a material adverse effect on Pluto's ability to perform its obligations under this Agreement or the Transition Services Agreement or to consummate the Transactions.

Section 4.9 Securities Act. The Rover Equity Interests are being acquired for investment only and not with a view to any public distribution thereof, and neither Pluto nor any Affiliate of Pluto shall offer to sell or otherwise dispose of the Rover Equity Interests so acquired by it in violation of any of the registration requirements of the United States Securities Act of 1933, as amended.

Section 4.10 Pluto Topco.

(a) Pluto Topco is a legal entity duly organized, validly existing and in good standing under the Requirements of Law of its jurisdiction of organization and has all necessary power and authority to make, execute and deliver this Agreement and to perform all of its obligations to be performed by it under this Agreement.

(b) The making, execution, delivery and performance by Pluto Topco of this Agreement and performance by Pluto Topco of its covenants and agreements under this

Agreement have been duly and validly authorized by all necessary corporate action on the part of Pluto Topco. This Agreement has been duly and validly executed and delivered by Pluto Topco and constitutes the valid, legal and binding obligation of Pluto Topco, enforceable against it in accordance with its terms, subject to the Enforceability Exceptions.

(c) None of the execution, delivery and performance of this Agreement by Pluto Topco will (i) violate, conflict with or result in a breach of the Charter Documents of Pluto Topco, (ii) violate, conflict with or result in the breach of any Requirements of Law applicable to Pluto Topco or its assets or properties, or (iii) (A) require any notification, filing or registration, consent, approval, declaration, Permit or authorization to, by, with or from any Person, or (B) violate, result in any breach of or, with or without notice or lapse of time or both, constitute a default or give rise to any right of termination, cancellation, suspension, revocation, amendment, modification or acceleration of, or result in the creation or imposition of a Lien on any asset, property or business of Pluto Topco under, any Contract, Permit or other instrument or arrangement to which Pluto Topco is a party or by which Pluto Topco or its properties or assets are bound, except, in the case of the foregoing clauses (ii) and (iii), as, individually or in the aggregate, has not and would not reasonably be expected to prevent or materially impair Pluto Topco's ability to perform its obligations under this Agreement.

Section 4.11 No Other Representations. Pluto acknowledges and agrees that, except for the representations and warranties contained in this Agreement, neither Newquay nor any of its Affiliates nor their respective Representatives, nor any other Person, makes, or shall be deemed to make, any representation or warranty to Pluto, express or implied, at law or in equity, on behalf of Newquay, and Newquay hereby excludes and disclaims any such representation or warranty, notwithstanding the delivery or disclosure to Pluto or any of its Affiliates or their respective Representatives or any other Person of any documentation or other information. In connection with Pluto's investigation of the Rover Business, Newquay has delivered, or made available to Pluto and its Representatives, certain projections and other forecasts relating to the Rover Business and certain business plan information of the Rover Business. Pluto acknowledges that there are uncertainties inherent in attempting to make such projections and other forecasts and plans and accordingly is not relying on them, that Pluto is familiar with such uncertainties, that Pluto is taking full responsibility for making its own evaluation of the adequacy and accuracy of all projections and other forecasts and plans so furnished to them, and that Pluto and its Representatives shall have no claim against any Person with respect thereto. Accordingly, Pluto acknowledges and agrees that neither Newquay nor any of its Representatives has made any representation or warranty with respect to such projections and other forecasts and plans. Pluto represents and warrants that it has not relied upon, and is not relying upon, any representation or warranty made by Newquay or any of its Affiliates or their respective Representatives in executing, delivering and performing this Agreement or in consummating the Transactions, except for the representations and warranties contained in this Agreement. Pluto acknowledges that it has conducted to its reasonable satisfaction an independent investigation of the financial condition, liabilities, results of operations and projected operations of the Rover Business and the nature and condition of the properties, assets and businesses of Rover and, in making the determination to proceed with the Transactions, has relied on the results of its own independent investigation and the representations and warranties contained in this Agreement. Nothing in this Section 4.11 shall be deemed to disclaim or waive

any claims of, or causes of action arising from, representations or warranties made by the Parties or their respective Affiliates under any other agreement.

ARTICLE V REPRESENTATIONS AND WARRANTIES OF NEWQUAY

Newquay hereby represents and warrants to Pluto as of the date hereof and as of the Closing that, except as set forth in the corresponding section of the Newquay Disclosure Schedule (with any disclosure in a section of the Newquay Disclosure Schedule being deemed and understood to be disclosure in each other section of the Newquay Disclosure Schedule to which the applicability of the disclosure is reasonably apparent on its face, notwithstanding reference to a specific section):

Section 5.1 Organization and Good Standing. Each of Newquay and Rover is a legal entity duly organized, validly existing and (where applicable) in good standing under the Requirements of Law of its jurisdiction of organization and has all requisite power and authority to own, operate and lease its assets and to carry on its business as currently conducted. Each of Newquay and Rover is duly qualified to do business and is in good standing (where applicable) as a foreign corporation in each jurisdiction where the ownership, operation or leasing of its assets or the conduct of its business as currently conducted requires such qualification, except for those jurisdictions where the failure to be so qualified or to be in good standing, individually or in the aggregate, would not reasonably be expected to have a Rover Material Adverse Effect or, with respect to Newquay, to have a material adverse effect on Newquay's ability to perform its obligations under this Agreement or to consummate the Transactions. Newquay has made available to Pluto true and complete copies of the Charter Documents of Newquay and Rover.

Section 5.2 Authorization: Binding Obligations. Each of Newquay and each of its Subsidiaries that is party to the Transition Services Agreement has all necessary power and authority to make, execute and deliver this Agreement and the Transition Services Agreement, as applicable, and to perform all of the obligations to be performed by it under this Agreement and the Transition Services Agreement, as applicable. The making, execution, delivery and performance by Newquay and each of its applicable Subsidiaries of this Agreement and the Transition Services Agreement and the consummation by them of the Transactions have been duly and validly authorized by all necessary corporate action on the part of Newquay and each such Subsidiary. The board of directors of Newquay has approved the Transactions, and no other corporate proceedings on the part of Newquay or its shareholders are necessary or required to authorize the execution, delivery and performance of this Agreement by Newquay and the consummation by Newquay of the Transactions. This Agreement has been, and, as of the Closing Date, the Transition Services Agreement will be, duly and validly executed and delivered by Newquay and each such Subsidiary, as the case may be, and assuming the due authorization, execution and delivery by Pluto and each of its applicable Subsidiaries that is a party thereto, this Agreement constitutes, and, as of the Closing Date the Transition Services Agreement will constitute, the valid, legal and binding obligation of Newquay and each of its applicable Subsidiaries that is a party thereto, enforceable against them in accordance with its terms, subject to the Enforceability Exceptions. No vote or other action of the shareholders of Newquay Topco, Newquay or Rover is required pursuant to any Requirement of Law, the

Charter Documents of Newquay Topco, Newquay or Rover or otherwise in order for Newquay to consummate the Transactions.

Section 5.3 No Conflicts. The execution and delivery of this Agreement by Newquay does not, and the performance by Newquay of its obligations hereunder, the execution and delivery of the Transition Services Agreement by Newquay and each of its applicable Subsidiaries that is party thereto, and the performance by Newquay and each such Subsidiary of its obligations thereunder, and the consummation of the Transactions will not, conflict with, result in a violation or breach of, constitute (with or without notice or lapse of time or both) a default under, result in or give to any Person any right of payment or reimbursement, termination, revocation, cancellation, modification or acceleration of, or result in the creation or imposition of any Lien upon any of the assets or properties of Newquay or such Subsidiary under, any of the terms, conditions or provisions of (a) the respective Charter Documents of Newquay or such Subsidiary, (b) subject to the taking of the actions described in Section 5.4 by Newquay, any Requirements of Law applicable to Newquay or any such Subsidiary or any of their respective assets or properties, or (c) any Contract, Permit or other instrument to which Newquay or any such Subsidiary is a party or by which it or any of their respective assets or properties is bound, excluding from the foregoing clauses (b) and (c) such items that, individually or in the aggregate, have not had and would not reasonably be expected to have a Rover Material Adverse Effect or to have a material adverse effect on Newquay's or such Subsidiaries' ability to perform their obligations under this Agreement or the Transition Services Agreement or to consummate the Transactions.

Section 5.4 Newquay Required Statutory Approvals. Except for (a) compliance with, and filings under, the HSR Act and the rules and regulations thereunder, (b) FERC authorization under Section 203 of the Federal Power Act, (c) Rhode Island Approval and (d) Massachusetts Department of Public Utilities authorization under Chapter 164, Section 96 of the Massachusetts General Laws (the "Massachusetts Approval") (the items set forth above in clauses (a) through (d) collectively, the "Newquay Required Statutory Approvals", and together with the Pluto Required Statutory Approvals, the "Required Statutory Approvals"), or to the extent required under the Communications Laws, no notification, filing or registration, consent, approval, declaration, Permit or authorization to, by or from any Governmental Authority is necessary or required in connection with the execution and delivery of this Agreement or the Transition Services Agreement by Newquay or each applicable Subsidiary that is party thereto, the performance by Newquay or such Subsidiaries of their obligations hereunder or thereunder or the consummation of the Transactions by Newquay or such Subsidiaries, other than such items that the failure to make or obtain, as the case may be, individually or in the aggregate, would not reasonably be expected to (i) prevent, materially impair or materially delay the consummation of the Transactions, (ii) have a Rover Material Adverse Effect or (iii) have a material adverse effect on Newquay's or such Subsidiaries' ability to perform their obligations under this Agreement or the Transition Services Agreement or to consummate the Transactions.

Section 5.5 Rover; Other Interests.

(a) The authorized capital stock of Rover consists of 1,132,487 shares of common stock, par value \$50.00 per share (the "Rover Common Stock"), of which 1,132,487 shares are issued and outstanding, and 350,000 shares of cumulative preferred stock, par value

\$50.00 per share (the “Rover Preferred Stock”), of which 49,089 shares are issued and outstanding. All shares of Rover Common Stock and Rover Preferred Stock are duly authorized, validly issued, paid and non-assessable. Newquay is the legal and beneficial owner, directly or indirectly, of all of the outstanding shares of Rover Common Stock, free and clear of all liens (other than Permitted Equity Liens).

(b) Except for Equity Securities acquired after the date of this Agreement without violating any covenant or agreement set forth herein, Rover does not own, directly or indirectly, Equity Securities of any Person.

(c) There are no outstanding Contracts obligating Rover to acquire Equity Securities of any Person. Neither Newquay nor any of its Subsidiaries is a party to any Contract that obligates Newquay or any of its Subsidiaries to repurchase, redeem or otherwise acquire any of the Equity Securities of Rover.

(d) There are no outstanding subscriptions, options, warrants, rights (including stock appreciation rights), preemptive rights or other Contracts, commitments, understandings or arrangements, including any right of conversion or exchange under any outstanding security, instrument or Contract, obligating Rover to (i) issue or sell any Equity Securities of Rover, (ii) grant, extend or enter into any option with respect thereto, (iii) redeem or otherwise acquire any such Equity Securities, or (iv) provide any amount of funds to, or make any material investment (in the form of a loan, capital contribution or otherwise) in, any Person (including any of their respective Subsidiaries).

(e) There are no voting trusts, proxies or other Contracts, commitments, understandings, restrictions or arrangements to which Newquay or any of its Affiliates is a party in favor of any Person with respect to the voting of or the right to participate in dividends or other earnings on any capital stock or other equity interests of Rover.

(f) Assuming that the Consents set forth in Section 5.4 are duly obtained and any applicable waiting periods have expired or terminated, upon consummation of the Transactions (including the execution and delivery of the documents to be delivered at the Closing), at the Closing, Pluto (or one or more of its wholly owned Subsidiaries) shall be vested with good and marketable title in and to the Rover Equity Interest, free and clear of all Liens (other than Permitted Equity Liens).

Section 5.6 Absence of Certain Changes.

(a) Since December 31, 2020 through the date of this Agreement, (i) Rover has conducted its businesses in the ordinary course of business in all material respects and (ii) there has not been any Change that, individually or in the aggregate, has had or would reasonably be expected to have a Rover Material Adverse Effect.

(b) Since December 31, 2020 through the date of this Agreement, no action has been taken with respect to Rover which, if taken after the date of this Agreement and prior to the Closing, would constitute a violation of Sections 6.1(b)(i), (ii)(A) – (C), (iii), (iv), (v), (viii), (ix) or (xiv).

Section 5.7 Undisclosed Liabilities. Rover does not have any Liabilities that would be required to be recorded or reflected on a balance sheet of Rover prepared in accordance with GAAP, other than (a) Liabilities reflected or otherwise reserved against in the Rover Financial Statements, (b) Liabilities arising in the ordinary course of business since the date of the Rover Financial Statements, (c) Liabilities incurred in accordance with this Agreement or incurred in connection with the Transactions and (d) Liabilities that have not had and would not reasonably be expected to have, individually or in the aggregate, a Rover Material Adverse Effect. Rover is not a party to, and does not have any commitment to become a party to, any “off balance sheet arrangement” (as defined in Item 303(a) of Regulation S-K promulgated by the SEC).

Section 5.8 Financial Statements; Utility Reports; Regulatory Status.

(a) Schedule 5.8(a) of the Newquay Disclosure Schedule sets forth true and complete copies of (i) an audited income statement for Rover for the 12 months ended March 31, 2020 (the “Rover Audited Income Statement”) and an unaudited income statement for Rover for the nine months ended December 31, 2020 (the “Rover Unaudited Income Statement”) and (ii) an audited balance sheet for Rover as of March 31, 2020 (the “Rover Audited Balance Sheet”) and, together with the Rover Audited Income Statement, the “Rover Audited Financial Statements”), and an unaudited balance sheet for Rover as of December 31, 2020 (the “Rover Unaudited Balance Sheet”) and, together with the Rover Unaudited Income Statement, the “Rover Unaudited Financial Statements”; the Rover Audited Financial Statements and the Rover Unaudited Financial Statements together being the “Rover Financial Statements”).

(b) The Rover Financial Statements (i) have been derived from the accounting books and records of Rover, (ii) comply as to form in all material respects with the applicable accounting requirements and were prepared in accordance with GAAP (except as may be indicated therein or in the notes thereto and except with respect to unaudited statements), and (iii) fairly present in all material respects the financial position of Rover as of the respective dates thereof and the results of operations of Rover for the respective periods then ended (except as they may expressly disclose and subject, in the case of the Rover Unaudited Financial Statements, to the absence of footnotes therein and to normal, recurring year-end adjustments). The Rover Unaudited Financial Statements (except as they may expressly disclose and subject to the absence of footnotes therein and to normal, recurring year-end adjustments) were prepared using the same techniques and accounting policies as those adopted in preparing the Rover Audited Financial Statements. Rover’s system of internal controls over financial reporting is sufficient in all material respects to provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with GAAP.

(c) All filings required to be made by Rover since January 1, 2018, under (i) the Public Utility Holding Company Act of 2005, the Federal Power Act, the Natural Gas Act of 1938, the Natural Gas Policy Act of 1978, and the Communications Act of 1934 (in each case including all regulations promulgated thereunder) or (ii) Rhode Island Requirements of Law, have been filed on a timely basis (taking into account all applicable grace periods), with FERC, the Rover Utility Regulators or any other relevant Governmental Authority, as the case may be, including all forms, statements, reports, agreements (oral or written), undertakings, and all documents, exhibits, amendments and supplements appertaining thereto, including all rates, tariffs, franchises, service agreements and related documents, and all such filings complied, as of

their respective dates, with all applicable requirements of the applicable statute and the rules and regulations thereunder, except for filings the failure of which to make or the failure of which to make in compliance with all applicable Requirements of Law, individually or in the aggregate, have not had and would not reasonably be expected to have a Rover Material Adverse Effect.

(d) Schedule 5.8(d) of the Newquay Disclosure Schedule sets forth, as of the date of this Agreement, (i) all filings requesting approval to implement a change in rates or charges in regulatory proceedings by Rover or on behalf of Rover by an Affiliate of Rover pending as of the date of this Agreement before the FERC or the Rover Utility Regulators and (ii) each other material proceeding pending as of the date of this Agreement before the FERC or the Rover Utility Regulators (other than those rate filings or other proceedings of a general or industry-wide nature that also affect other entities engaged in a business similar to that of Rover). All charges that have been made for service and all related fees have been charged in accordance with the terms and conditions of valid and effective tariffs or valid and enforceable agreements for non-tariff charges and are not subject to refund, except for failures to have made such charges or charged such fees that, individually or in the aggregate, have not had and would not reasonably be expected to have a Rover Material Adverse Effect.

(e) Rover is legally entitled to provide services in all areas (i) where it currently provides service to its customers, and (ii) as identified in its respective licenses and authorizations, except for failures to be so entitled that, individually or in the aggregate, have not had and would not reasonably be expected to have a Rover Material Adverse Effect.

(f) Rover is regulated as a public utility under the Federal Power Act and under applicable Requirements of Law of the State of Rhode Island. Rover is not subject to regulation as a public utility by any state or province other than the State of Rhode Island.

Section 5.9 Legal Proceedings. There are no pending or, to the Knowledge of Newquay, threatened, actions, suits, arbitrations or proceedings by or before any Governmental Authority against or involving Rover or any of its assets and properties, nor to the Knowledge of Newquay are there any Governmental Authority investigations, inquiries or audits pending or threatened against or involving Rover or any of its assets and properties, that, in each case, (a) involves potential criminal penalties or (b) seeks injunctive relief, damages or other remedies or relief that individually or in the aggregate, have had or would reasonably be expected to have a Rover Material Adverse Effect or to have a material adverse effect on the ability of Newquay or any Subsidiary of Newquay that is party to the Transition Services Agreement to perform their obligations under this Agreement or the Transition Services Agreement or to consummate the Transactions. There are no judgments, injunctions, writs, orders or decrees of any Governmental Authority binding or, to the Knowledge of Newquay, threatened to be imposed upon (i) Rover, (ii) any other Affiliate of Newquay with respect to the Rover Business or (iii) the Rover Business, in each case, that seeks injunctive relief, damages or other remedies or relief that individually or in the aggregate, have had or would reasonably be expected to have a Rover Material Adverse Effect or to have a material adverse effect on the ability of Newquay or any Subsidiary of Newquay that is party to the Transition Services Agreement to perform their obligations under this Agreement or the Transition Services Agreement or to consummate the Transactions. There is no unsatisfied judgment (other than any such judgment subject to appeal) against Rover or any of its assets or the Rover Business, except as, individually or in the

aggregate, have not had or would not reasonably be expected to have a Rover Material Adverse Effect. The provisions of this Section 5.9 do not relate to matters with respect to Environmental Claims, such matters being the subject of Section 5.15.

Section 5.10 Permits; Compliance with Law and Orders. Rover holds all permits, licenses, certificates, notices, franchises, authorizations, approvals and similar consents from Governmental Authorities (“Permits”) necessary or required for the lawful conduct of its business, except for failures to hold such Permits that, individually or in the aggregate, have not had and would not reasonably be expected to have a Rover Material Adverse Effect. Rover is, and since January 1, 2018 has been, in compliance with the terms of its Permits, except failures so to comply that, individually or in the aggregate, have not had, and would not reasonably be expected to have a Rover Material Adverse Effect. Newquay and Rover are not, and since January 1, 2018 have not been, in violation of or default under any Requirement of Law or order of any Governmental Authority, except for such violations or defaults that, individually or in the aggregate, have not had and would not reasonably be expected to have a Rover Material Adverse Effect or, with respect to Newquay, to have a material adverse effect on Newquay’s ability to perform its obligations under this Agreement or to consummate the Transactions. The provisions of this Section 5.10 do not relate to matters with respect to Environmental Permits and Environmental Laws, such matters being the subject of Section 5.15.

Section 5.11 Taxes.

(a) All income and other material Tax Returns with respect to Rover that are required to be filed by, or on behalf of, Rover have been duly and timely filed with the appropriate Governmental Authority, and all such Tax Returns are (and, except to the extent that amendments have been made with respect to a Tax Return or adjustments to items reported on a Tax Return have been made by a Governmental Authority, were when filed) true, complete and correct in all material respects.

(b) All material Taxes due and owing by Rover (whether or not shown on any Tax Return) have been fully and timely paid to the appropriate Governmental Authority.

(c) The most recent financial statements contained in the Rover Financial Statements reflect, in accordance with GAAP, an adequate reserve for all Taxes payable by Rover for all taxable periods through the date of such financial statements, and since such date, Rover has not incurred any Liability for Taxes outside the ordinary course of business.

(d) Rover (i) has timely paid, deducted, withheld and collected all material amounts required to be paid, deducted, withheld or collected by it with respect to any payment owing to, or received from, its employees, creditors, independent contractors, shareholders, customers and other third parties (and has timely paid over, or set aside in accounts for such purpose and reported, any amounts so withheld, deducted or collected to the appropriate Governmental Authority), and (ii) has otherwise complied in all material respects with all Requirements of Law relating to the payment, withholding, collection and remittance of Taxes (including information reporting Requirements of Law).

(e) There is no ongoing, pending or, to the Knowledge of Newquay, threatened audit, claim, assessment, levy, administrative or judicial proceeding with respect to any material Taxes or material Tax Return of Rover.

(f) Neither Newquay nor Rover has received written notice of any claim made by a Governmental Authority in a jurisdiction where Rover has not filed a Tax Return or paid Taxes of a particular type, that Rover is or may be subject to taxation by that jurisdiction, required to file Tax Returns in that jurisdiction or required to pay such Taxes, which claim has not been resolved.

(g) Schedule 5.11(g) of the Newquay Disclosure Schedule sets forth all state, local and non-U.S. jurisdictions in which Rover is or has been subject to Tax, and each type of Tax payable in such jurisdiction, during the three (3) most recent taxable years.

(h) No Governmental Authority has proposed, asserted or assessed any deficiency with respect to any material Taxes against Rover (and that has not been fully paid or finally settled) with respect to any taxable period for which the period of assessment or collection remains open.

(i) There are no outstanding applications, written agreements, consents or waivers to extend the statutory period of limitations applicable to the assessment of any Taxes or deficiencies against Rover, and no power of attorney has been granted by or with respect to Rover outside the ordinary course with respect to any matters relating to Taxes that is currently in force.

(j) Rover (i) as of the Closing Date, is not a party to, or bound by, nor has any obligation under, any agreement providing for the allocation, indemnification or sharing of Taxes (other than such agreements with customers, vendors, lessors or the like entered into in the ordinary course of business and that are not primarily concerning Taxes), (ii) is not as of the Closing Date, and was not during any Taxable period for which the statutory period of limitations applicable to the assessment of any Taxes or deficiencies against Rover is open as of the Closing Date, a member of an affiliated, consolidated, combined, unitary or similar Tax group (or similar state, local or non-U.S. Tax group) (other than the group the common parent of which is National Grid North America Inc. (formerly known as National Grid Holdings Inc.)) and (iii) has no liability for the Taxes of any Person under U.S. Treasury Regulation Section 1.1502-6 (or any similar provision of state, local or non-U.S. Requirement of Law), or as a transferee or successor.

(k) There are no Liens for material Taxes (other than Permitted Liens) with respect to the assets owned or held by Rover.

(l) Neither Newquay nor Rover (i) has requested or received any closing agreement (as described in Section 7121 of the Code, or any predecessor provision or any analogous, comparable or similar provision of state, local or non-U.S. Requirement of Law), private letter rulings, technical advice memoranda or similar agreements or rulings related to Taxes from any Governmental Authority, or signed (or been a party to or bound by) any binding agreement relating to Taxes with any Governmental Authority (including any advance pricing

agreement) that reasonably could be expected to have an impact on the Tax liability of Rover in a taxable period (or portion thereof) ending after the Closing Date, or (ii) is currently the beneficiary of any Tax holiday or other Tax reduction or incentive arrangement with any Governmental Authority.

(m) Within the past two (2) years, or otherwise as part of a plan (within the meaning of Section 355(e) of the Code) that includes the transactions contemplated hereunder, Rover has not distributed the stock of another Person, or has had its stock distributed by another Person in a transaction that was purported or intended to be governed in whole or in part by Section 355 of the Code.

(n) Rover has not participated in any “listed transaction” within the meaning of U.S. Treasury Regulation Section 1.6011-4(b)(2) (or any similar provision of state, local or non-U.S. Requirement of Law).

(o) Rover will not be required to include any material item of income in, or exclude any material item of deduction from, taxable income for any taxable period (or portion thereof) ending after the Closing Date as a result of any (i) adjustment under Section 481 of the Code (or any similar provision of state, local or non-U.S. Requirement of Law) or any other change in method of accounting occurring prior to the Closing, (ii) closing agreement described in Section 7121 of the Code (or any similar provision of state, local or non-U.S. Requirement of Law) entered into prior to the Closing, (iii) installment sale or open transaction disposition occurring prior to the Closing, (iv) use of an improper method of accounting prior to the Closing, (v) prepaid amount received, or deferred revenue accrued, prior to the Closing, or (vi) “gain recognition agreement” as described in U.S. Treasury Regulation Section 1.367(a)-8 (or any similar provision of state, local or non-U.S. Requirement of Law) executed prior to the Closing.

(p) Rover is not, and will not be, required to include any amount in income for a taxable year ending after December 31, 2017 as a result of the application of Section 965 of the Code, except with respect to payments made in subsequent taxable years under a valid election under Section 965(h)(1) of the Code or with respect to which the financial statements of Rover reflect adequate reserves in accordance with GAAP. With respect to any amounts that Rover is required to include in income as a result of the application of Section 965 of the Code (or any similar or analogous provision of state or local Requirement of Law), Rover (i) has timely made a valid election under Section 965(h)(1) of the Code (or any similar or analogous provision of state or local Requirement of Law) and (ii) has timely paid in full each installment payment that is required to be paid on or before the Closing Date pursuant to Section 965(h)(2) of the Code (or any similar or analogous provision of state or local Requirement of Law).

(q) Rover and Newquay are properly treated as members of the same United States federal income tax consolidated group.

(r) Rover has not requested, applied for, or sought or received any relief, assistance or benefit from any Governmental Authority under any COVID-19 Legislation.

(s) It is agreed and understood that no representation or warranty is made by Newquay in respect of Tax matters in any section of this Agreement other than Section 5.6 (to the extent relating specifically to Taxes), Section 5.13 and this Section 5.11.

Section 5.12 Rover Business. The Rover Business is the only business operation currently carried on by Rover. The assets of Rover are currently being operated and maintained in accordance with Good Utility Practice, except as would not, individually or in the aggregate, reasonably be expected to have a Rover Material Adverse Effect. Rover owns, leases, licenses or has contractual rights to use all of the assets necessary to conduct the Rover Business in the manner in which it is currently conducted, except as would not, individually or in the aggregate, reasonably be expected to have a Rover Material Adverse Effect. The assets of Rover, and the Rover Business Employees, when taken together with the services to be provided pursuant to the Transition Services Agreement and any services Newquay is prepared to provide pursuant to the Transition Services Agreement but Pluto declines to accept, are sufficient to enable Rover to conduct the Rover Business in all material respects in the same manner and on the same terms as currently conducted.

Section 5.13 Employee Benefit Plans.

(a) Schedule 5.13(a) of the Newquay Disclosure Schedule sets forth, as of the date of this Agreement, an accurate and complete list of each material Rover Benefit Plan and identifies each such Rover Benefit Plan that is an Assumed Benefit Plan. Newquay has made available to Pluto a copy of, for each material Rover Benefit Plan, the plan document (including all amendments thereto) and, for each material Assumed Benefit Plan, the most recent, as applicable, (i) summary plan description and any current summary of material modifications, (ii) annual report, (iii) determination letter received from the IRS and (iv) actuarial report and related financial statements related thereto for the prior three (3) years.

(b) Each Assumed Benefit Plan has been established, operated and administered in accordance with its terms and is in compliance with ERISA, the Code and all other applicable Requirements of Law and all contributions required to be made under the terms of any Assumed Benefit Plan have been timely made or, if not yet due, have been properly reflected in the Rover Financial Statements to the extent required to be reflected therein in accordance with the Rover Applicable Accounting Principles, except, in each case, for instances of non-compliance that, individually or in the aggregate, have not had and would not reasonably be expected to have a Rover Material Adverse Effect. Except for matters that, individually or in the aggregate, have not had and would not reasonably be expected to have a Rover Material Adverse Effect, there are no pending, anticipated or, to the Knowledge of Newquay, threatened claims by or on behalf of any Assumed Benefit Plan, by any employee or beneficiary covered thereunder or otherwise involving any Assumed Benefit Plan (other than routine claims for benefits).

(c) Each of the Rover Benefit Plans intended to be “qualified” within the meaning of Section 401(a) of the Code is so qualified and each trust maintained thereunder is exempt from taxation under Section 501(a) of the Code. Except for matters that, individually or in the aggregate, have not resulted in and would not reasonably be expected to result in a material Liability to Rover, with respect to any Assumed Benefit Plan, none of Newquay, any

Newquay ERISA Affiliate nor Rover has engaged in a transaction in connection with which Rover reasonably could be subject to either a civil penalty assessed pursuant to Section 409 or 502(i) of ERISA or a tax imposed pursuant to Section 4975 or 4976 of the Code.

(d) Except as would not, individually or in the aggregate, reasonably be expected to have a Rover Material Adverse Effect, none of Newquay, any Newquay ERISA Affiliate nor Rover maintains, contributes to or sponsors (or has in the past six (6) years maintained, contributed to, or sponsored) a multiemployer plan within the meaning of Section 3(37) or Section 4001(a)(3) of ERISA (each, a “Multiemployer Plan”), a multiple employer welfare arrangement within the meaning of Section 3(40) of ERISA or any “pension plan”, as defined in Section 3(2) of ERISA (each, a “Pension Plan”) that is subject to Section 302 or Title IV of ERISA or Section 412 of the Code.

(e) With respect to each Pension Plan that is a Rover Benefit Plan, (i) no condition exists that presents a risk to Rover of incurring any material Liability under Title IV or Section 302 of ERISA, other than any material Liability for premiums due the Pension Benefit Guaranty Corporation (which premiums have been paid when due); (ii) the minimum funding standard under Section 430 of the Code has been satisfied in all material respects and no waiver of any minimum funding standard or any extension of any amortization period has been requested or granted; and (iii) all material contributions required to be made with respect to such Pension Plan on or prior to the Closing Date have been timely made and deposited or, if not yet due, have been properly reflected in the Rover Financial Statements to the extent required to be reflected therein in accordance with the Rover Applicable Accounting Principles.

(f) None of Newquay, any Newquay ERISA Affiliate nor Rover has made or suffered a “complete withdrawal” or a “partial withdrawal”, as such terms are respectively defined in sections 4203 and 4205 of ERISA, from a Multiemployer Plan that has resulted in or would reasonably be expected to result in a material Liability to Rover (or such material Liability resulting therefrom has been satisfied in full).

(g) None of the execution and delivery of this Agreement, the performance by any party of its obligations hereunder or the consummation of the Transactions (either alone or in conjunction with any other event, including any termination of employment on or following the Closing) will (i) entitle any Rover Business Employee, any other current individual service provider of Rover or any Rover Business Former Employee (collectively, the “Rover Personnel”) to any additional compensation or benefit, (ii) accelerate the time of payment or vesting, or trigger any payment or funding, of any compensation or benefit or trigger any other obligation under any Assumed Benefit Plan, (iii) result in any breach or violation of, or default under, or limit Rover’s right to amend, modify or terminate, any Assumed Benefit Plan, (iv) result in any forgiveness or extension of indebtedness under or with respect to any Assumed Benefit Plan or (v) result in an entitlement of any Rover Personnel to severance pay, unemployment compensation or any other payment or benefit.

(h) No amount or benefit that could be, or has been, received (whether in cash or property or the vesting of property or the cancellation of indebtedness) by any Rover Personnel who is a “disqualified individual” within the meaning of Section 280G of the Code

could be characterized as an “excess parachute payment” (as defined in Section 280G(b)(1) of the Code) as a result of the consummation of the Transactions.

(i) No Assumed Benefit Plan provides for the gross-up of any Taxes imposed by Section 409A or Section 4999 of the Code or otherwise.

(j) No Rover Benefit Plan that is a “welfare benefit plan” within the meaning of Section 3(1) of ERISA (without regard to whether it is subject to ERISA) provides benefits with respect to Rover Business Employees or Rover Business Former Employees beyond their retirement or other termination of service, other than coverage mandated by Requirement of Law or benefits the full costs of which are borne by the Rover Business Employee or Rover Business Former Employee or, respectively, his or her beneficiary.

Section 5.14 Labor Matters.

(a) Schedule 5.14(a) of the Newquay Disclosure Schedule sets forth, as of the date of this Agreement, each labor agreement, collective bargaining agreement or other labor-related agreements or arrangements with (i) any labor union, labor organization or works council to which Rover is a party to or bound by, and (ii) any other labor union, labor organization or works council representing any Rover Business Employee with respect to his or her employment with Newquay or any Affiliate of Newquay or Rover ((i) and (ii) collectively, the “Rover Labor Agreements”).

(b) Neither the announcement nor the consummation of the Transactions will require the consent of, or advance notification to, any labor union, labor organization or works councils with respect to any Rover Business Employee.

(c) Since January 1, 2018, there have not been any work stoppages, strikes, slowdowns or lockouts by or affecting any Rover Business Employee, except in each case, as, individually or in the aggregate, has not resulted in and would not reasonably be expected to result in a material Liability to Rover, and as of the date of this Agreement, there is not any material work stoppage, strike, slowdown or lockout by or affecting any Rover Business Employee and, to the Knowledge of Newquay, no such action has been threatened.

(d) Each individual employed by Rover is primarily dedicated to the operation of the Rover Business.

(e) Except for matters that, individually or in the aggregate, has not had and would not reasonably be expected to have a Rover Material Adverse Effect, Newquay, each Affiliate of Newquay and Rover are, and since January 1, 2018, have been, in compliance with all applicable Requirements of Law respecting employment and employment practices, including, without limitation, all Requirements of Law respecting terms and conditions of employment, health and safety, wages and hours, worker classification, child labor, immigration, employment discrimination, disability rights or benefits, equal opportunity, plant closures and layoffs, affirmative action, workers' compensation, labor relations, employee leave issues and unemployment insurance, in each case with respect to the Rover Business.

(f) Except for matters that, individually or in the aggregate, have not had and would not reasonably be expected to have a Rover Material Adverse Effect, there are no pending or, to the Knowledge of Newquay, threatened labor or employment-related actions, suits, arbitrations or proceedings by or before any Governmental Authority, in each case, with respect to the Rover Business or the Rover Business Employees.

(g) Since January 1, 2018, (i) none of Newquay or Rover has been a party to a settlement agreement with a current or former officer, employee or independent contractor of Rover or the Rover Business that involves allegations relating to sexual or racial discrimination, harassment or other misconduct by a Rover Business Employee at the level of Vice President or above and (ii) to the Knowledge of Newquay no material allegations of sexual or racial discrimination, harassment or other misconduct have been made against a Rover Business Employee at a level of Vice President or above.

Section 5.15 Environmental Matters.

(a) Rover is, and has been since January 1, 2018, in compliance with all, and has not received any written notice since January 1, 2018 alleging that Rover has any Liability arising under any, applicable Environmental Laws, except where the failure to be in such compliance with or any such notice of Liability, individually or in the aggregate, has not had and would not reasonably be expected to have a Rover Material Adverse Effect.

(b) Rover has obtained all Environmental Permits necessary for the conduct of its operations as of the date of this Agreement, as applicable, and all such Environmental Permits are validly issued, in full force and effect, and Rover is, and has been since January 1, 2018, in compliance with all terms and conditions of the Environmental Permits, except where the failure to obtain or comply with such Environmental Permits, or to maintain such Permits in good standing or, where applicable, to timely file a renewal application, individually or in the aggregate, has not had and would not reasonably be expected to have a Rover Material Adverse Effect.

(c) There is no Environmental Claim pending or, to the Knowledge of Newquay, threatened against Rover, and Rover has not retained or assumed by contract or operation of law any Liability that would reasonably be expected to result in an Environmental Claim against (i) Rover or (ii) any real or personal property or operations that Rover owns, leases or manages, in whole or in part, or formerly owned, leased or managed, in whole or in part), except in each case, for such Environmental Claims that, individually or in the aggregate, have not had and would not reasonably be expected to have a Rover Material Adverse Effect.

(d) To the Knowledge of Newquay, there have not been any Releases of any Hazardous Material that would be reasonably likely to form the basis of any Environmental Claim against Rover or any Person whose liability for such Environmental Claim has been retained or assumed either contractually or by operation of law by Rover, in each case, except for such Releases that, individually or in the aggregate, have not had and would not reasonably be expected to have a Rover Material Adverse Effect.

Section 5.16 Insurance. Schedule 5.16 of the Newquay Disclosure Schedule sets forth a list of all material insurance policies carried as of the date hereof by or on behalf of Rover that directly insure the Rover Business or the assets of Rover. Rover is in material compliance with the terms and conditions of all such insurance policies. No written notice of cancellation or termination, other than pursuant to the expiration of any such insurance policy in accordance with the terms thereof, has been received with respect to any such insurance policy, except as, individually or in the aggregate, has not had and would not reasonably be expected to have a Rover Material Adverse Effect. Except for failures to maintain insurance that, individually or in the aggregate, have not had and would not reasonably be expected to have a Rover Material Adverse Effect, Rover has been continuously insured with financially responsible insurers, in each case in such amounts and with respect to such risks and losses as are customary for companies in the United States conducting the business conducted by Rover. Since January 1, 2018, neither Newquay nor Rover has been refused any material insurance with respect to the Rover Business or the assets of Rover.

Section 5.17 Material Contracts.

(a) Schedule 5.17(a) of the Newquay Disclosure Schedule sets forth a list of all Rover Material Contracts. For purposes of this Agreement, the term “Rover Material Contract” shall mean any Contract to which Rover is a party or bound by (or by which its assets are bound) as of the date hereof (other than any Plans):

(i) that (A) purports to limit in any material respect either the type of business in which Rover (including those Contracts that purport to so limit Pluto or its Subsidiaries or Joint Ventures after the Closing) or any of its Affiliates may engage or the manner or geographic area in which any of them may so engage in any business, (B) would require the disposition of any material assets or line of business of Rover (including those Contracts that so require Pluto or its Subsidiaries or Joint Ventures after the Closing) or any of its Affiliates as a result of the consummation of the Transactions, (C) is a material Contract that grants “most favored nation” or exclusivity status with respect to any third party that, following the Closing, would impose obligations upon Pluto or its Subsidiaries or Joint Ventures (including Rover), (D) prohibits or limits, in any material respect, the right of Rover (including those Contracts that so prohibit or limit Pluto or its Subsidiaries or Joint Ventures after the Closing) to make, sell or distribute any products or services, (E) relates to the development, ownership, licensing or use of any Intellectual Property that is material to the operation of Rover, (F) relates to the operation and maintenance of the information technology systems of Rover that are material to its operation and not entered into in the ordinary course of business, (G) is with a Governmental Authority (other than settlement agreements or ordinary course customer Contracts with Governmental Authorities relating to the supply of electricity or gas), (H) grants any right of first refusal or right of first offer or similar right or that limits or purports to limit the ability of Rover (or, after the Closing, Pluto or its Subsidiaries or Joint Ventures after the Closing) to own, operate, lease, provide or receive services, or sell, transfer, pledge, or otherwise dispose of any material amount of its assets or its business, (I) are partnership, joint venture, joint ownership or limited liability company agreements or similar Contracts (however named) involving a sharing of assets, profits, losses, costs or liabilities with a third party (other than Charter Documents of Rover), (J) is an Affiliate

Agreement or (K) providing for Indebtedness of Newquay or any of its Affiliates (other than Rover) secured by (or for which the holder of such obligations has an existing right, contingent or otherwise, to be secured by) any Lien on any property or asset of Rover;

(ii) that (A) has an aggregate principal amount, or provides for an aggregate obligation, with respect to the Rover Business in excess of \$5,000,000 annually or \$10,000,000 over the life of the Contract (but excluding Contracts for the procurement, sale, transmission, storage or distribution of gas or electricity the obligations of which are subject to review by the FERC or Rover Utility Regulators), (B) evidences Indebtedness to a third party in excess of \$10,000,000, (C) guarantees any Indebtedness of a third party, (D) contains a covenant restricting the payment of dividends, or (E) provides for interest rate swaps, interest rate hedges, currency swaps or forward currency agreements, including each collar, cap and similar hedging obligations or other financial agreements or arrangements entered into by Rover for the purpose of limiting or managing interest rate, currency or commodity risks, other than in each case any Contract with a nominal value of less than \$5,000,000; or

(iii) that involves the pending acquisition from another Person or pending disposition to another Person of any asset (including any entity or business) for aggregate consideration in excess of \$5,000,000, other than acquisitions and dispositions of assets in the ordinary course of business of the Rover Business.

(b) Except as to matters that, individually or in the aggregate, have not had and would not reasonably be expected to have a Rover Material Adverse Effect, (i) Rover is not in breach of or default under the terms of any Rover Material Contract, (ii) no event has occurred that (with or without notice or lapse of time or both) would result in a breach or default under any Rover Material Contracts, (iii) to the Knowledge of Newquay, no other party to a Rover Material Contract is in breach of or default under the terms of any such Rover Material Contract and (iv) each Rover Material Contract is a valid and binding obligation of Rover and, to the Knowledge of Newquay, of each other party thereto, and is in full force and effect and enforceable against Rover in accordance with its terms, subject to the Enforceability Exceptions.

(c) Newquay has made available to Pluto a true, complete and correct copy of each Rover Material Contract.

Section 5.18 Rover Real Property.

(a) Except as would not, individually or in the aggregate, reasonably be expected to have a Rover Material Adverse Effect, Rover has (i) good, valid title to all real property owned in fee simple by Rover (the "Rover Owned Real Property"), (ii) valid leasehold or subleasehold title to, or licensee interests in, all real property leased, subleased, licensed or otherwise occupied by Rover (any such lease, sublease, license or other occupancy agreement, a "Rover Real Property Lease" and such real property leased, subleased, licensed or otherwise occupied, collectively, the "Rover Leased Real Property"), and (iii) valid interest to the real property easements, surface rights or other similar rights granted to or reserved for the benefit of Rover (the real property subject to such easements or rights, the "Rover Easement Real Property" and, together with the Rover Owned Real Property and the Rover Leased Real

Property, the “Rover Real Property”), in each case, free and clear of all Liens, except Permitted Liens.

(b) As of the date of this Agreement, Rover is not obligated under, nor a party to, any option, right of first refusal or other Contract to sell, assign or dispose of any Rover Real Property (or any portion thereof) that, if such sale, assignment or disposition is consummated, would reasonably be expected, individually or in the aggregate, to have a Rover Material Adverse Effect.

(c) Except as would not, individually or in the aggregate, reasonably be expected to have a Rover Material Adverse Effect, (i) each Rover Real Property Lease is in full force and effect and is the valid and binding obligation of Rover, enforceable against Rover in accordance with its terms, and to the Knowledge of Newquay, the other party or parties thereto, subject to the Enforceability Exceptions, (ii) no notices of default under any Rover Real Property Lease have been received by Rover that have not been resolved and (iii) to the Knowledge of Newquay, no event has occurred which, with notice, lapse of time or both, would constitute a breach or default under any Rover Real Property Lease.

(d) With respect to the Rover Real Property, Rover has not received any written notice of, nor to the Knowledge of Newquay does there exist as of the date of this Agreement, any pending or threatened condemnation (other than condemnations in connection with rights of railroad operators, municipal road improvement projects, state highway improvement projects or other public transportation projects) or similar proceedings, or any sale or other disposition of any Rover Real Property or any part thereof in lieu of condemnation that, individually or in the aggregate, would reasonably be expected to have a Rover Material Adverse Effect.

Section 5.19 Intellectual Property.

(a) Except as to matters that, individually or in the aggregate, have not had and would not reasonably be expected to have a Rover Material Adverse Effect: (i) Rover owns all right, title and interest in and to the Trademarks and either owns all right, title and interest in, or has sufficient rights to use, all other Intellectual Property, in each case used in the Rover Business as currently conducted; (ii) to the Knowledge of Newquay, the conduct of the Rover Business does not and has not since January 1, 2018 infringed or otherwise violated the Intellectual Property rights of any third party; (iii) there is no litigation, opposition, cancellation, proceeding, objection or claim pending, asserted in writing or, to the Knowledge of Newquay, threatened against Newquay, Rover or the Rover Business concerning the ownership, validity, registrability, enforceability, infringement or use of, or licensed right to use, any Intellectual Property used by Rover; (iv) to the Knowledge of Newquay, no Person is violating any Intellectual Property right that Rover owns or holds exclusively; and (v) Newquay and Rover have taken commercially reasonable measures to protect the confidentiality of all Trade Secrets that are owned, used or held by Rover.

(b) Except as to matters that, individually or in the aggregate, have not had and would not reasonably be expected to have a Rover Material Adverse Effect, to the Knowledge of Newquay: (i) Rover has implemented and maintain reasonable backup, security

and disaster recovery and business continuity technology, policies and plans that are consistent with industry practices; (ii) Rover takes such industry standard measures and other measures as are required by Requirement of Law and the policies of Rover to ensure the confidentiality of customer financial and other confidential information and that protect against the loss, theft and unauthorized access or disclosure of such information; (iii) Rover has, since January 1, 2018, complied with Newquay's and Rover's Privacy Legal Requirements; (iv) neither Newquay nor Rover has received any written claims, notices or complaints regarding Rover's information handling or security practices or the disclosure, retention, misuse or security of any Personal Information, or alleging a violation of any Person's privacy, personal or confidentiality rights under any Person's Privacy Legal Requirements, or otherwise by any Person, including any Governmental Authority; and (v) Rover's computers, computer software, firmware, middleware, servers, workstations, routers, hubs, switches, data communications lines, and all other information technology systems operate and perform in all material respects in accordance with their documentation and functional specifications, and have not materially malfunctioned or failed since January 1, 2018, and there have been no material unauthorized intrusions or material breaches of security with respect to such information technology systems.

Section 5.20 Anti-Corruption; Anti-Money Laundering.

(a) None of Rover, any of its Affiliates, their respective officers, directors or employees, nor, to the Knowledge of Newquay, any of their respective other Representatives, has since June 1, 2016, with respect to the Rover Business, directly or indirectly, made, offered, promised, authorized, accepted or agreed to accept, directly or indirectly, any gift, payment, or transfer of any money or anything else of value, including any bribe, rebate, kickback, payoff or other similar unlawful payment, or provided any benefit, to or from anyone, intending that, in consequence, a relevant function or activity should be performed improperly or to reward such improper performance, to any Government Official, (i) for the purpose of (A) influencing any act or decision of that Government Official, (B) inducing that Government Official to do or omit to do any act in violation of his lawful duty, (C) securing any improper advantage, or (D) inducing that Government Official to use his or her influence with a Governmental Authority, (1) to affect or influence any act or decision of any Governmental Authority, or (2) to assist Rover or any of its Affiliates in obtaining or retaining business with, or directing business to, any Person, or (ii) which would otherwise constitute or have the purpose or effect of public or commercial bribery, acceptance of or acquiescence in extortion, kickbacks or other unlawful or improper means of obtaining business or any improper advantage, in each case in violation in any material respect of any Requirements of Law (including any Anti-Corruption Laws).

(b) Since June 1, 2016, Rover and its Affiliates have maintained with respect to the Rover Business complete and accurate books and records with respect to payments to any Government Official and any payment to or other expenses involving agents, consultants, representatives, customers, employees and any other third parties acting on behalf of Rover, in each case, in accordance with Anti-Corruption Laws and GAAP in all material respects. Since June 1, 2016, Rover and its Affiliates have maintained with respect to the Rover Business a system of policies, procedures and internal controls reasonably designed to prevent and detect violations of, and promote compliance with, the Anti-Corruption Laws.

(c) None of Rover or any of its Affiliates has since June 1, 2016, with respect to the Rover Business either (i) (A) conducted or initiated any review, audit, or internal investigation, or (B) made a voluntary, directed, or involuntary disclosure to any Governmental Authority responsible for enforcing Anti-Corruption Laws, in each case with respect to any alleged act or omission arising under or relating to noncompliance with any Anti-Corruption Laws or Rover policy, or (ii) received any inquiry, notice, request, report or citation from any Person alleging material noncompliance with any Anti-Corruption Laws or Rover policy regarding such Laws.

(d) Each of Rover and its Affiliates is, and has been since June 1, 2016, in compliance with respect to the Rover Business in all material respects with all applicable Requirements of Law relating to anti-money laundering for all applicable jurisdictions, and maintains adequate internal controls to ensure such compliance.

Section 5.21 Affiliate Transactions. Except for Contracts (a) in respect of services and products that are to be continued or provided pursuant to the Transition Services Agreement or (b) to be terminated pursuant to Section 6.6(b) on or prior to the Closing Date, Rover is not a party to any Contract with Newquay or its Affiliates. Since March 31, 2020, the information in each Form No. 1 filed by Rover with FERC with respect to payments, charges and accruals for non-power goods or services received by Rover from, or provided by Rover to, any Affiliate of Newquay (other than Rover) has been true, complete and correct in all material respects (except as may be indicated therein). Since March 31, 2020, all payments, charges and accruals for non-power goods and services received by Rover from, or provided by Rover to, any Affiliate of Newquay (other than Rover) were made in compliance in all material respects with Requirements of Law and the cost allocation methodologies set forth on Schedule 5.21 of the Newquay Disclosure Schedule.

Section 5.22 Brokers. No broker, investment banker, financial advisor or other Person is entitled to any broker's, finder's, financial advisor's or similar fee or commission in connection with the Transactions based upon arrangements made by or on behalf of Newquay or Rover, except Barclays Bank PLC, Goldman Sachs International, and Robey Warshaw LLP, whose fees and expenses will be the sole responsibility of Newquay.

Section 5.23 No Other Representations. Newquay acknowledges and agrees that, except for the representations and warranties contained in this Agreement, neither Pluto nor any of its Affiliates nor their respective Representatives, nor any other Person, makes, or shall be deemed to make, any representation or warranty to Newquay, express or implied, at law or in equity, on behalf of Pluto, and Pluto hereby excludes and disclaims any such representation or warranty, notwithstanding the delivery or disclosure to Newquay or any of its Affiliates or their respective Representatives or any other Person of any documentation or other information. Nothing in this Section 5.23 shall be deemed to disclaim or waive any claims of, or causes of action arising from, representations or warranties made by the Parties or their respective Affiliates under any other agreement.

ARTICLE VI COVENANTS

Section 6.1 Conduct of Rover Business.

(a) Except (i) as expressly contemplated by this Agreement, (ii) as may be required by applicable Requirement of Law, (iii) for matters set forth in Schedule 6.1(a) of the Newquay Disclosure Schedule or (iv) with the prior written consent of Pluto (which consent shall not be unreasonably withheld, delayed or conditioned), from and after the date hereof and prior to the Closing Date, Newquay hereby covenants and agrees that it will, and will cause its Affiliates to, use reasonable best efforts to (A) carry on the Rover Business in all material respects in the ordinary course of business and (B) keep the Rover Business and operations intact and preserve its material Permits, rights, franchises, goodwill and relations with its clients, customers, landlords, suppliers, any Governmental Authority and others with whom it does business or interacts.

(b) Without limiting the provisions of Section 6.1(a), Newquay hereby covenants and agrees that, except (i) as expressly contemplated by this Agreement, (ii) as may be required by applicable Requirement of Law, (iii) as set forth in Schedule 6.1(b) of the Newquay Disclosure Schedule, (iv) as contemplated by Rover's budget included in Schedule 6.1(b) of the Newquay Disclosure Schedule or (v) with the prior written consent of Pluto (which consent shall not be unreasonably withheld, delayed or conditioned), from and after the date hereof through the Closing, Newquay will not, and will cause Rover and, for purposes of Section 6.1(b)(vi), its other Affiliates not to, in connection with the Rover Business:

(i) amend, restate or otherwise change the Charter Documents of Rover;

(ii) (A) split, combine, redeem, reclassify, purchase or otherwise acquire, directly or indirectly, any equity interests or shares of capital stock of, or other equity or voting interest in, Rover, or make any other changes in the capital structure of Rover, (B) dissolve, adopt a plan of complete or partial liquidation, or effect a restructuring or recapitalization, with respect to Rover, (C) declare, set aside or pay any non-cash dividend or non-cash distribution to any Person with respect to Rover or (D) declare, set aside or pay any cash dividend or cash distribution, other than (x) dividends consistent with Rover's budget included in Schedule 6.1(b) of the Newquay Disclosure Schedule (allocated pro rata for the number of months elapsing between the date of this Agreement and the Closing Date), (y) dividends required to be declared and paid in respect of the Rover Preferred Stock and (z) distributions in connection with the settlement of intercompany obligations, in each case of clauses (x) and (z), so long as paid prior to the Effective Time;

(iii) authorize for issuance, issue, sell, deliver or agree or commit to issue, sell or deliver (A) any equity interests or capital stock of, or other equity or voting interest in, Rover or (B) any equity rights in respect of, security convertible into, exchangeable for or evidencing the right to subscribe for or acquire either (x) any equity interests or shares of capital stock of, or other equity or voting interest in, Rover or (y) any securities

convertible into, exchangeable for, or evidencing the right to subscribe for or acquire any shares of the capital stock of, or other equity or voting interest in, Rover;

(iv) with respect to Rover, make, change or revoke any material Tax election (other than (x) with respect to income Taxes or (y) making any initial Tax elections that are made by reporting an item on a Tax Return), change an annual Tax accounting period, adopt or change any method of accounting for Tax purposes, file any material amended Tax Return, enter into, obtain or request any Tax ruling or closing agreement for Tax purposes, surrender any right to claim a refund of material Taxes, consent to any extension or waiver of the limitation period applicable to any material Tax Claim or assessment, enter into any Tax sharing, indemnification or allocation agreement (other than any such agreement entered into in the ordinary course of business the principal purpose of which is not Taxes), settle or compromise any material Tax Claim, audit, assessment or dispute, prepare or file any material Tax Return in a manner which is materially inconsistent with the past practices of Rover, as applicable, with respect to the treatment of items on such Tax Returns unless a different treatment of any item is required by applicable Requirement of Law, fail to file any material Tax Return when due, or incur any material liability for Taxes other than in the ordinary course of business;

(v) terminate, discontinue, close or suspend any material line of business of Rover;

(vi) except as required pursuant to a Rover Benefit Plan, Contract or Rover Labor Agreement, in each case, as in effect as of the date of this Agreement or as established or modified in compliance with this Agreement, or for actions that do not result in any Liability to Pluto or Rover, (A) other than changes to benefits permitted by clause (E), make or agree to make any increase in wages, salaries, compensation, pension or other fringe benefits or perquisites payable to any Rover Business Employee, except for salary and wage increases in the ordinary course of business that, in the aggregate, do not exceed 3.5% of the aggregate salaries and wages of the Rover Business Employees as of December 31, 2020, (B) grant or agree to grant any severance or termination pay or enter into any Contract to make or grant any severance or termination pay or, other than in the ordinary course of business, pay or agree to pay any bonus or other incentive compensation to any Rover Business Employee, (C) grant or agree to grant or accelerate the time of vesting or payment of any benefits or awards under an Assumed Benefit Plan, (D) loan, amend any loan, or advance money or other property to any Rover Business Employee, (E) establish, adopt, amend, modify or terminate any Rover Benefit Plan in any material respect, other than any such actions (x) taken with respect to a Rover Benefit Plan that is not an Assumed Benefit Plan, so long as such action is designed to apply uniformly to eligible Rover Business Employees and other eligible similarly situated employees of Newquay and its Affiliates or (y) in connection with routine, immaterial or ministerial amendments to health and welfare plans that do not materially increase benefits or result in a material increase in administrative costs, or (F) (x) hire or engage any new employee who would be a Rover Business Employee with an annual base salary in excess of \$130,000, (y) terminate the employment or engagement of any Rover Business Employee with an annual base salary in excess of \$130,000 or (z) take any other action, including any transfer of employment, that would affect whether or not an

individual is identified as a Rover Direct Employee or Rover Dedicated Employee, in each case, other than (1) to replace a departed employee in the ordinary course of business, (2) terminations for cause or (3) internal transfers where such employee applied for, and was selected, in a competitive process that, in the case of an individual being removed from the Rover Business, was not targeted at Rover Business Employees;

(vii) with respect to each Additional Rover Service Employee, except as required pursuant to a Rover Labor Agreement as in effect as of the date of this Agreement or as entered into or modified in compliance with this Agreement, (A) terminate the employment of such Additional Rover Service Employee other than for cause or (B) alter the duties and responsibilities of such Additional Rover Service Employee in a manner that materially reduces his or her time spent on behalf of the Rover Business or materially affects the type of services he or she provides on behalf of the Rover Business;

(viii) except as required by the terms of any Rover Labor Agreement as in effect as of the date of this Agreement or as entered into or modified in compliance with this Agreement, (A) modify or extend any Rover Labor Agreement, or enter into any labor agreement, collective bargaining agreement or any other labor-related agreement or arrangement with any labor union, labor organization or works council representing any Rover Business Employee with respect to his or her employment with Rover, Newquay or any of its Affiliates, or (B) recognize or certify any labor union, labor organization, works council or group of employees as the bargaining representative for any Rover Business Employees;

(ix) acquire or dispose of, whether by purchase, merger, consolidation or sale, lease, pledge or other Lien of stock or assets or otherwise, in a single transaction or in a series of transactions, (A) any Equity Securities in any corporation, partnership or other Person or (B) assets comprising a business, in the case of clause (B), that is material to the Rover Business, taken as a whole;

(x) create, incur, assume or guarantee Indebtedness in excess of \$10,000,000 except for (A) any Indebtedness (or any guarantees in respect of any Indebtedness) that will be repaid, discharged or otherwise satisfied in full prior to the Closing, including any borrowing under the intercompany money pool utilized by Newquay and its Subsidiaries (including Rover) pursuant to the Regulated Money Pool Agreement, dated as of November 1, 2012, by and among Newquay, Rover and certain other Affiliates of Newquay party thereto (the "Intercompany Money Pool"), (B) customer deposits or other amounts payable to customers in the ordinary course of business or (C) Indebtedness in replacement of existing Indebtedness at maturity (so long as the aggregate commitments or principal amounts thereunder shall not be increased);

(xi) enter into any Contract of the type described in Section 5.17, other than (A) Contracts entered into in the ordinary course of business, excluding Contracts related to automated metering infrastructure and Contracts with a term of two years or longer or (B) Contracts terminable on notice of 60 days or less without the payment of any premium, penalty or fee;

(xii) other than in the ordinary course of the Rover Business, amend or modify in any material respect or terminate any Contract of the type described in Section 5.17;

(xiii) settle any pending or threatened legal proceeding if such settlement exceeds \$2,500,000 individually or \$12,500,000 in the aggregate, except that (A) the foregoing shall not restrict Rover's ability to enter into settlements in the ordinary course of business (including settlements of collections matters, property damage claims against third parties or property damage or personal injury claims by third parties) or in respect of any regulatory proceedings (including appeals) that would not reasonably be expected to have, individually or in the aggregate, a Rover Material Adverse Effect and (B) any amount that is reserved against in the Rover Financial Statements in respect of such legal proceeding, or that is offset by insurance proceeds received in respect of such legal proceeding, shall in each case not be counted towards the limitations set forth above;

(xiv) fail to use its reasonable best efforts to maintain, in full force without interruption, the present insurance policies or comparable insurance coverage applicable to Rover;

(xv) (A) make aggregate capital expenditures in the period between the date hereof and the Closing Date that exceed the amount of capital expenditures budgeted for the time period between the date hereof and the Closing Date (with any partial month allocated pro rata for the number of days in such month included in such period) in Rover's budget included in Schedule 6.1(b) of the Newquay Disclosure Schedule (such amount, "Budgeted Pre-Closing Capex"), other than (x) in an amount that, in the aggregate, does not exceed the Budgeted Pre-Closing Capex by more than ten percent (10%), (y) capital expenditure that will be recoverable by Rover from customers in the ordinary course of business or (z) in connection with the repair or replacement of facilities, properties or other assets destroyed or damaged due to casualty or accident in accordance with Good Utility Practice, or (B) fail to make capital expenditures in the period between the date hereof and the Closing Date in an amount that, in the aggregate, is at least ninety percent (90%) of the Budgeted Pre-Closing Capex; or

(xvi) commit or agree, whether or not in writing, to do, or to authorize, any of the foregoing.

(c) Nothing contained in this Agreement shall give to Pluto, directly or indirectly, rights to control or direct the operation of the Rover Business prior to the Closing. Prior to the Closing, Newquay and its Affiliates shall be entitled to exercise, subject to the terms and conditions of this Agreement, complete control and supervision of the operations of the Rover Business.

Section 6.2 Access and Confidentiality.

(a) From the date hereof to the Closing, subject to any Requirement of Law and Sections 6.2(b) and 6.2(c), Newquay shall, and shall cause its Affiliates to, permit Pluto and its financial advisors, business consultants, legal counsel, accountants and other agents and representatives to have reasonable access, during regular business hours and upon reasonable

advance notice for purposes reasonably related to the Transactions, to their respective properties, premises, facilities, employees and representatives and the relevant books and records; *provided, however*, that Newquay may restrict or otherwise prohibit access to any documents or information to the extent that (i) any Requirement of Law requires Newquay or its Affiliates to restrict or otherwise prohibit access to such documents or information, (ii) access to such documents or information would give rise to a material risk of waiving any attorney-client privilege or other privilege applicable to such documents or information (in which event the Parties shall negotiate in good faith to seek alternative means to disclose such information as nearly as possible without affecting such attorney-client or such other privilege, including entry into a joint defense agreement) or (iii) access to a Contract to which Newquay or any of its Affiliates is a Party or otherwise bound would violate or cause a default under, or give a third party the right to terminate or accelerate the rights under, such Contract; *provided, further*, that such access shall be under the supervision of the designated personnel or representatives of Newquay or its Affiliates (*provided* that no such supervision shall restrict or limit the scope and extent of rights of a Party pursuant to this Section 6.2(a)); *provided, further*, that, to the extent practicable, all requests for information made pursuant to this Section 6.2(a) shall be directed to such Person or Persons as may be designated by Newquay, and Pluto shall use its reasonable best efforts not to directly contact any other officer, director, employee, agent or representative of Newquay or its Affiliates without the prior approval of such designated Person(s); *provided, further*, that no information or knowledge obtained by Pluto in any investigation conducted pursuant to the access contemplated by this Section 6.2(a) shall affect or be deemed to modify any representation or warranty of Newquay set forth in this Agreement or otherwise impair the rights and remedies available to the Party requesting access hereunder; *provided, further*, that Newquay may limit such access to the extent Newquay reasonably determines, in light of the COVID-19 virus or any COVID-19 Measures, that such access would jeopardize the health and safety of any employee or representative of Newquay or its Affiliates (in which event the Parties shall negotiate in good faith to seek alternative means to disclose such information as nearly as possible without jeopardizing the health and safety of any employee or representative of Newquay or its Affiliates, including by converting any such information to digital format). In the event that Newquay does not provide access or information in reliance on the preceding sentence, it shall use its reasonable best efforts to communicate the applicable information to Pluto in a way that would not violate the applicable Requirement of Law or Contract, waive such a privilege or jeopardize the health and safety of any employee or representative of Newquay or its Affiliates. Any investigation conducted pursuant to the access contemplated by this Section 6.2(a) shall be conducted in a manner that does not unreasonably interfere with the conduct of the business of Newquay or any of its Affiliates or create a risk of damage or destruction to any property or assets of Newquay or any of its Affiliates. Any access to the properties of Newquay or any of its Affiliates shall be subject to its reasonable security measures and insurance requirements and shall not include the right to perform invasive testing (including a so-called “Phase 2”) without Newquay’s prior written consent. The terms and conditions of the Confidentiality Agreement shall apply to any information obtained by Pluto or any of its financial advisors, business consultants, legal counsel, accountants and other agents and representatives in connection with any investigation conducted pursuant to the access contemplated by this Section 6.2(a).

(b) From and after the Closing until the date that is seven years following the Closing Date, except in connection with the activities contemplated by the Transition Services

Agreement as provided therein, neither Party shall, and shall cause its respective Affiliates (including, in the case of Pluto, Rover) and its Affiliates' personnel (including each of their accountants, legal advisers and other professional advisers) not to, disclose to any other Person or otherwise use any Confidential Information of the other Party; *provided* that a Party (or any of its Affiliates) may disclose Confidential Information (i) to the extent required pursuant to the Requirements of Law, in any report, statement, testimony or other submission to any Governmental Authority or (ii) in order to comply with any Requirement of Law, or in response to any summons, subpoena or other legal process or formal or informal investigative demand issued to Pluto or Newquay or any of their respective Affiliates, as the case may be, in the course of any litigation, investigation or administrative proceeding; *provided, further*, that if either Party or its Affiliates is, based on the advice of counsel to such Party, required by Requirements of Law to disclose any Confidential Information, such Party shall (A) to the extent such action would not violate or conflict with Requirements of Law, promptly notify the other Party of such Requirement of Law so that the non-disclosing Party may, at its sole expense, seek an appropriate protective order and/or waive in writing the disclosing Party's compliance with the provisions of this Agreement and (B) if, in the absence of a protective order or the receipt of a waiver hereunder, such Party or any of its Affiliates is nonetheless, in the opinion of counsel to such Party, compelled to disclose such Confidential Information, such Party, after notice to the non-disclosing Party (unless such notice would violate or conflict with Requirements of Law), may disclose such Confidential Information to the extent so required, in the opinion of counsel, by Requirements of Law. If requested by the other Party, the Party disclosing such information shall (x) exercise reasonable best efforts, at the non-disclosing Party's sole expense, to obtain reliable assurances that the Confidential Information so disclosed will be accorded confidential treatment or (y) cooperate with any attempt by the non-disclosing Party to obtain reliable assurances that the Confidential Information so disclosed will be accorded confidential treatment. Each Party agrees, and shall cause its Affiliates, to protect the Confidential Information by using the same degree of care, but no less than a reasonable degree of care, to prevent the unauthorized disclosure of such as each Party uses to protect its own confidential information of a like nature. Neither Party, any of its Affiliates or their respective personnel (including each of its respective Affiliates' accountants, legal advisers and other professional advisers) shall be liable for the disclosure of Confidential Information as expressly permitted by this Section 6.2(b).

(c) All Confidential Information provided or obtained in connection with the Transactions (including pursuant to Section 6.2(a)) will be held in accordance with the letter agreements between Newquay Topco and Pluto, dated December 1, 2020 and January 12, 2021, respectively (together, the "Confidentiality Agreement"); *provided* that, in the event of a conflict or inconsistency between the terms of this Agreement and the Confidentiality Agreement, the terms of this Agreement will govern.

(d) From and after the Closing, until the date that is twelve months following the Closing Date, upon Pluto's request with respect to specified pre-Closing books and records reasonably necessary for the operation of the Rover Business by Pluto following the Closing the delivery of which is not otherwise provided for in the Transition Services Agreement, Newquay shall use reasonable best efforts to deliver the requested books and records of Rover to Pluto as promptly as reasonably practicable following any such request; *provided* that any books and records at any Rover Real Property as of the Closing (and not removed from such property by

Newquay or its Affiliates) shall be deemed to have been delivered as of the Closing (it being agreed that Newquay may retain a copy thereof, at its own expense, subject to its confidentiality obligations in accordance with this Section 6.2). From and after the Closing until the date that is seven years following the Closing Date, subject to any Requirement of Law, Newquay will allow Pluto and its representatives to have reasonable access, during regular business hours and upon reasonable advance notice, to examine and make copies, at Pluto's own expense, of any relevant books and records that were retained by Newquay or its Affiliates for any purpose reasonably related to the Rover Business, including in connection with (i) the preparation of Pluto's accounting records, or with any audits conducted by Pluto, (ii) any third party suit, claim, action, proceeding or investigation relating to the Rover Business or (iii) any regulatory filing or matter; *provided that* (A) Pluto shall reimburse Newquay promptly for all reasonable and necessary out-of-pocket costs and expenses incurred by Newquay, in connection with any such request and (B) Newquay shall not be required to permit the foregoing activities that would (w) result in the disclosure of any trade secrets of third parties, or any trade secrets of Newquay or of any of its Affiliates unrelated to the Transactions or (x) violate any obligations of Newquay or its Affiliates to any third party with respect to confidentiality or (y) reasonably be expected to have the effect of causing the waiver of any attorney-client privilege based upon the advice of counsel or (z) violate or cause a default under, or give a third party the right to terminate or accelerate the rights under, any Contract to which Newquay or any of its Affiliates is a Party or otherwise bound; *provided, further*, that Newquay may limit such access to the extent Newquay reasonably determines, in light of the COVID-19 virus or any COVID-19 Measures, that such access would jeopardize the health and safety of any employee or representative of Newquay or its Affiliates.

(e) From and after the Closing until the date that is seven years following the Closing Date, subject to any Requirement of Law, Pluto will allow Newquay and its representatives to have reasonable access, during regular business hours and upon reasonable advance notice, to examine and make copies, at Newquay's own expense, of any relevant books and records held by Pluto or its Affiliates for any purpose reasonably related to the Rover Business, including in connection with (i) the preparation of Newquay's accounting records, or with any audits conducted by Newquay, (ii) any third party suit, claim, action, proceeding or investigation relating to the Rover Business or (iii) any regulatory filing or matter; *provided that* (A) Newquay shall reimburse Pluto promptly for all reasonable and necessary out-of-pocket costs and expenses incurred by Pluto, in connection with any such request and (B) Pluto shall not be required to permit the foregoing activities that would (w) result in the disclosure of any trade secrets of third parties, or any trade secrets of Pluto or of any of its Affiliates unrelated to the Transactions or (x) violate any obligations of Pluto or its Affiliates to any third party with respect to confidentiality or (y) reasonably be expected to have the effect of causing the waiver of any attorney-client privilege based upon the advice of counsel or (z) violate or cause a default under, or give a third party the right to terminate or accelerate the rights under, any Contract to which Pluto or any of its Affiliates is a Party or otherwise bound; *provided, further*, that Pluto may limit such access to the extent Pluto reasonably determines, in light of the COVID-19 virus or any COVID-19 Measures, that such access would jeopardize the health and safety of any employee or representative of Pluto or its Affiliates.

(f) Notwithstanding the foregoing provisions of Section 6.2(d) and Section 6.2(e), the provisions of Article VIII shall govern the preservation, retention and sharing of Tax Returns and Tax work papers.

Section 6.3 Regulatory Approvals; Efforts; Consents.

(a) Upon the terms and subject to the conditions set forth in this Agreement, each Party shall cooperate and promptly prepare and file all necessary documentation to effect all necessary applications, notices, petitions and filings, and shall use reasonable best efforts to take or cause to be taken all actions, and do or cause to be done all things in order to, (i) obtain all approvals and authorizations of all Governmental Authorities necessary or advisable to consummate and make effective, in the most expeditious manner reasonably practicable, the Transactions, including the Required Statutory Approvals, (ii) make all registrations, filings and submissions, and thereafter, make any other required registrations, filings or submissions, and pay any fees due in connection therewith, with any Governmental Authority necessary in connection with the consummation of the Transactions, (iii) defend any lawsuits or other legal proceedings, whether judicial or administrative, challenging this Agreement or the consummation of the Transactions, (iv) seek to have lifted or rescinded any injunction or restraining order which may adversely affect the ability of the Parties to consummate the Transactions, in each case until the issuance of a final, non-appealable order with respect thereto, and (v) execute and deliver any additional agreements or instruments reasonably necessary to consummate the Transactions.

(b) In furtherance of the obligations set forth in Section 6.3(a) and otherwise subject to the terms of this Section 6.3, each of the Parties shall make or cause to be made, as promptly as reasonably practicable after the date of this Agreement and in any event within sixty (60) days after the date of this Agreement, which may be extended by mutual agreement of the Parties, all necessary filings with Governmental Authorities related to the Transactions, including (i) an appropriate filing of a Notification and Report Form pursuant to the HSR Act with respect to the Transactions to be made by Pluto, (ii) an appropriate joint filing of a Petition pursuant to R.I.G.L. Section 39-3-24 and Section 39-3-25 with respect to the Transactions to be made by the Parties, (iii) an appropriate filing of a Petition for Waiver of Jurisdiction pursuant to G.L. c. 164, §96 (c) with respect to the Transactions to be made by Newquay, (iv) a joint application for FERC authorization under section 203 of the Federal Power Act consistent with the requirements of 18 C.F.R. Part 33 to be made by the Parties and (v) to the extent required, filings with the Federal Communications Commission (the “FCC”) under the Communications Laws; *provided* that any such filings required under the Communications Laws shall be made on a date to be mutually agreed by the Parties reasonably selected to obtain any required approvals under the Communications Laws prior to Closing. Each of the Parties shall supply as promptly as reasonably practicable (and in any case within any applicable time period set by the applicable Governmental Authority) any additional information and documentary material that may be requested by the Federal Trade Commission (the “FTC”), the Department of Justice Antitrust Division (the “DOJ”), the Rhode Island Division, the MDPU, FERC or the applicable Governmental Authority with respect to any other approval or authorization necessary or advisable to consummate and make effective the Transactions.

(c) In furtherance of the obligations set forth in Section 6.3(a) and Section 6.3(b) and otherwise subject to the terms of this Section 6.3, (i) Pluto will use its reasonable best efforts to take (and to cause its Subsidiaries and Affiliates to take) promptly any and all steps reasonably necessary, proper or advisable to obtain all approvals and authorizations of all Governmental Authorities necessary or advisable to consummate and make effective the

Transactions, including the Pluto Required Statutory Approvals, so as to enable the Parties to close the Transactions as promptly as reasonably practicable, including, if necessary, by proposing, negotiating, committing to and implementing, by way of settlement, stipulation, operational restriction, consent decree, hold separate order, divestiture, undertaking or otherwise, all terms, conditions, Liabilities, commitments, sanctions or undertakings required by applicable Governmental Authorities in respect of Pluto or any of its Affiliates and (ii) Newquay will use reasonable best efforts to take (and to cause its Subsidiaries and Affiliates to take) promptly any and all steps reasonably necessary, proper or advisable to obtain the Massachusetts Approval so as to enable the Parties to close the Transactions as promptly as reasonably practicable, including, if necessary, by proposing, negotiating, committing to and implementing, by way of settlement, stipulation, operational restriction, consent decree, hold separate order, divestiture, undertaking or otherwise, all terms, conditions, Liabilities, commitments, sanctions or undertakings required by applicable Governmental Authorities in respect of Newquay or any of its Affiliates.

(d) Notwithstanding anything contained in this Agreement (including the obligations set forth in Section 6.3(a), Section 6.3(b) and Section 6.3(c)), (i) neither Pluto nor any of its Affiliates shall be required to, and Newquay and its Affiliates shall not be permitted to without Pluto's prior written approval, in connection with obtaining any Pluto Required Statutory Approvals, agree or consent to or accept any terms, conditions, liabilities, obligations, commitments, sanctions or undertakings (including settlements, stipulations, operational restrictions, hold separate orders, divestitures or otherwise) as a condition to obtaining the Pluto Required Statutory Approvals that would, individually or in the aggregate, have or reasonably be expected to have a Rover Burdensome Effect and (ii) neither Newquay nor any of its Affiliates shall be required to, and Pluto and its Affiliates shall not be permitted to without Newquay's prior written approval, in connection with obtaining the Massachusetts Approval, agree or consent to or accept any terms, conditions, liabilities, obligations, commitments, sanctions or undertakings (including settlements, stipulations, operational restrictions, hold separate orders, divestitures or otherwise) as a condition to obtaining the Massachusetts Approval that would, individually or in the aggregate, have or reasonably be expected to have a Newquay Burdensome Effect. Nothing contained in this Agreement (including the obligations set forth in Section 6.3(a), Section 6.3(b) and Section 6.3(c)) shall require (x) Pluto or any of its Affiliates to agree or consent to or accept any terms, conditions, liabilities, obligations, commitments, sanctions or undertakings (including settlements, stipulations, operational restrictions, hold separate orders, divestitures or otherwise) in connection with obtaining the Pluto Required Statutory Approvals to take any action or agree to any commitment that is not conditioned on the Closing or (y) Newquay or any of its Affiliates to agree or consent to or accept any terms, conditions, liabilities, obligations, commitments, sanctions or undertakings (including settlements, stipulations, operational restrictions, hold separate orders, divestitures or otherwise) in connection with obtaining the Massachusetts Approval to take any action or agree to any commitment that is not conditioned on the Closing. Newquay shall consult in good faith with Pluto and consider in good faith the views of Pluto with respect to the Massachusetts Approval, and Newquay shall not be permitted to without Pluto's prior written approval, in connection with obtaining the Massachusetts Approval, agree or consent to or accept any terms, conditions, liabilities, obligations, commitments, sanctions or undertakings (including settlements, stipulations, operational restrictions, hold separate orders, divestitures or otherwise) as a

condition to obtaining the Massachusetts Approval that would, individually or in the aggregate, have or reasonably be expected to have an adverse effect on Rover in any material respect.

(e) Notwithstanding anything to the contrary in this Agreement, neither Party shall, nor shall it agree to, directly or indirectly through one or more of its Affiliates, (i) acquire or make any investment in any Person or any division or assets thereof, or enter into any other business combination or similar transaction that would reasonably be expected to prevent, materially impair or materially delay the ability of the Parties to consummate the Transactions or (ii) take any other action with the intent to prevent, materially impair or materially delay the ability of the Parties to consummate the Transactions. Any act by an Affiliate of a Party that would be a violation of this Section 6.3(e) if taken by such Party shall be a breach of this Section 6.3(e) by such Party.

(f) Unless prohibited by Requirements of Law or by the applicable Governmental Authority, (i) to the extent reasonably practicable, neither Newquay nor Pluto (nor their respective Representatives on their behalf) shall participate in or attend any meeting, or engage in any substantive discussion with any Governmental Authority (including any member of any Governmental Authority's staff) in respect of this Agreement or the Transactions (including with respect to any of the actions referred to in Section 6.3(a) or Section 6.3(b)) without providing prior notice of any such meeting or discussion to the other and allowing the other Party to attend such a meeting or discussion (subject to appropriate confidentiality restrictions), (ii) in the event a Party is prohibited by Requirements of Law or by the applicable Governmental Authority from participating in or attending any such meeting or engaging in any such discussion, the other Party shall keep such Party reasonably and promptly apprised with respect thereto, (iii) the Parties shall cooperate in the filing of any substantive memoranda, white papers, filings, correspondence or other written communications explaining or defending this Agreement or the Transactions, articulating any regulatory or competitive argument or responding to requests or objections made by any Governmental Authority or intervenor and allow the other Party a reasonable opportunity to comment thereon prior to submission and take account in good faith any such comments, and (iv) to the extent reasonably practicable, each Party shall promptly provide the other Party copies of all correspondence, filings and communications between it and its Subsidiaries and Affiliates and their respective representatives, on the one hand, and any Governmental Authority (including any member of any Governmental Authority's staff), on the other hand, with respect to this Agreement or the Transactions; *provided* that (x) neither Party shall be under an obligation to disclose confidential information with respect to the Party or its Affiliates to the other Party and (y) the obligations in this sentence do not extend to meetings or discussions by the Parties with applicable Governmental Authorities that are not arranged or held in connection with the Transactions, notwithstanding the fact that the Transactions or the Required Statutory Approvals may be discussed in such meetings or discussions. Newquay and Pluto shall jointly (A) control the strategy for obtaining any Required Statutory Approvals and (B) coordinate the overall development of the positions to be taken and the regulatory actions to be requested in any filing with a Governmental Authority in connection with the Transactions and the Required Statutory Approvals and in connection with any investigation or other inquiry or litigation by or before, or any negotiations with, a Governmental Authority relating to the Transactions and the Required Statutory Approvals; *provided* that if the Parties are unable to agree with respect to strategy, positions or other regulatory actions for obtaining the Required Statutory Approvals or other

regulatory matters incidental to the Transactions, (1) Pluto shall, acting reasonably and in good faith, direct and control all aspects of the Parties' efforts to obtain the Pluto Required Statutory Approvals with respect to the matter in dispute and (2) Newquay shall, acting reasonably and in good faith, direct and control all aspects of the Parties' efforts to obtain the Massachusetts Approval with respect to the matter in dispute. For the avoidance of doubt, this Section 6.3(f) shall not apply to Tax matters except for those Tax matters reasonably anticipated to affect the receipt of any Required Statutory Approvals.

(g) Newquay shall, and shall cause Rover to, reasonably cooperate with Pluto to obtain any consents required from third parties in connection with the consummation of the transactions contemplated by this Agreement under Rover Material Contracts or Permits of Rover at or prior to the Closing. Unless prohibited by Requirements of Law or by the applicable Governmental Authority, each Party shall promptly notify the other Party of any notice or other communication from any Person alleging that such Person's approval, authorization, consent or Permit is or may be required in connection with the Transactions. Notwithstanding anything to the contrary contained herein, neither Newquay nor Pluto, nor any of their respective Affiliates, shall have any obligation to make any payments or incur any Liability to obtain any consents of third parties contemplated by this Section 6.3(g).

Section 6.4 Further Assurances. After the Closing Date, each of Pluto and Newquay shall (a) execute and deliver at the reasonable request of the other Party such additional documents and instruments as may be reasonably required to give effect to this Agreement and the Transactions and (b) provide whatever documents or other evidence of ownership as may be reasonably requested by Pluto to confirm its ownership of the Rover Equity Interest. The Parties agree that each of them shall cause each of their respective Affiliates to comply with any such Affiliate's obligations under this Agreement.

Section 6.5 Delivery of Certain Information. Between the date hereof and the Closing Date, Newquay shall provide, or cause to be provided, to Pluto, (a) promptly following the end of each calendar month after the date hereof (but in no event later than three (3) Business Days after the date available to Newquay or one of its Affiliates), copies of the monthly financial information for the Rover Business in the form customarily prepared by management for internal use and (b) promptly following the end of each calendar quarter after the date hereof (but in no event later than three (3) Business Days after the date available to Newquay or one of its Affiliates), true and complete copies of quarterly unaudited financial statements for the Rover Business.

Section 6.6 Guaranties; Letters of Credit; Affiliate Contracts; Intercompany Receivables and Payables.

(a) Except as provided otherwise in this Agreement, Pluto shall use its reasonable best efforts to cause one or more of its Affiliates to be substituted in all respects for Newquay or any of its Affiliates (other than Rover), effective as of the Closing, in respect of all obligations of Newquay or its Affiliates (other than Rover) under each of the guaranties, bonding arrangements, "keep wells," net worth maintenance agreements, letters of credit and letters of comfort furnished by Newquay or its Affiliates (other than Rover) for the benefit of Rover (the "Newquay Guaranties"). The Newquay Guaranties as of the date of this Agreement are set forth

in Schedule 6.6(a) of the Newquay Disclosure Schedule. Newquay shall give Pluto prompt notice of any material additional Newquay Guaranties executed after the date of this Agreement, which such Newquay Guaranties shall not, without Pluto's prior written consent (which consent shall not be unreasonably withheld, delayed or conditioned), be entered into outside of the ordinary course of business or be materially inconsistent in nature and scope with the Newquay Guaranties set forth on Schedule 6.6(a) of the Newquay Disclosure Schedule. To the extent Pluto is unable to effect such a substitution with respect to any Newquay Guaranty after using its reasonable best efforts to do so (including continuing such reasonable best efforts after the Closing), Pluto shall reimburse and hold harmless Newquay and its Affiliates (other than Rover) with respect to the obligations covered by each of Newquay Guaranties for which Pluto does not effect such substitution and shall pay, or cause to be paid, any amounts due thereunder on demand, such that neither Newquay nor its Affiliates (other than Rover) shall from and after the Closing incur any cost, liability or expense whatsoever arising from or in connection with Newquay Guaranties.

(b) Except as set forth in Schedule 6.6(b) of the Newquay Disclosure Schedule or as otherwise contemplated by this Agreement, Newquay shall, and shall cause its Affiliates to, immediately prior to the Closing, execute and deliver such releases, termination agreements and discharges as are necessary to, and shall, to the extent applicable, use reasonable best efforts to obtain FERC authorization to, terminate all Contracts (including any "service level agreements") between Newquay or any Affiliate (other than Rover), on the one hand, and Rover, on the other hand, such that from and after the Closing, except with respect to any such Contract where FERC authorization for termination has not yet been obtained, neither Newquay or such Affiliate, on the one hand, nor Rover, on the other hand, shall have any further rights or liabilities under such Contracts.

(c) Except as otherwise contemplated by this Agreement, Newquay shall, and shall cause its Affiliates to, enter into one or more arrangements between Rover, on the one hand, and Newquay and its Affiliates (other than Rover), on the other hand, to apply, effective as of the Closing, reasonable arms' length third-party terms (including payment terms) as mutually agreed between Newquay and Pluto (such terms, the "Third-Party Terms") to (i) any amounts owing from Newquay or any of its Affiliates (other than Rover) to Rover as of the Effective Time ("Rover Intercompany Receivables") and (ii) any amounts owing from Rover to Newquay or any of its Affiliates (other than Rover) as of the Effective Time ("Rover Intercompany Payables"), including, for the avoidance of doubt, any Rover Intercompany Receivables or any Rover Intercompany Payables under the Intercompany Money Pool. The Parties hereby acknowledge and agree that (x) Newquay and its Affiliates shall not be required to terminate, cancel, settle or otherwise eliminate any Rover Intercompany Receivables or Rover Intercompany Payables as of the Closing, (y) all Rover Intercompany Receivables and Rover Intercompany Payables shall be settled following the Closing in the ordinary course of business between Rover and Newquay or the applicable Affiliate of Newquay (other than Rover) in accordance with the Third-Party Terms and (z) all Rover Intercompany Receivables and Rover Intercompany Payables shall be reflected in the calculation of Rover Closing Cash, Rover Closing Indebtedness or Rover Closing Net Working Capital, as applicable, prepared in accordance with Schedule 2.2.

Section 6.7 Use of Certain Names.

(a) As soon as reasonably practicable, but in any event within sixty (60) days following the Closing, Pluto shall, and shall cause Rover to, cease using as company or business names, trademarks, brand names or branding, the words, marks, brand names and branding set forth in Schedule 6.7(a) of the Newquay Disclosure Schedule (collectively, the “Newquay Marks”), and any words or expressions similar thereto or constituting an abbreviation or extension thereof or that would, in each case, raise a reasonable likelihood of confusion with Newquay Marks, including eliminating Newquay Marks from the material Rover Real Property and the material assets of Rover, and disposing of any unused stationery and literature in the possession or control of Rover bearing Newquay Marks. Pluto acknowledges that Newquay Marks are owned exclusively by Newquay, and, except to the extent expressly permitted by this Section 6.7(a), from and after the Closing Date, Pluto shall not, and shall cause Rover and its Affiliates not to, use Newquay Marks or other Intellectual Property belonging to Newquay that have not been expressly transferred or licensed to Rover, and Pluto acknowledges that it, its Affiliates and Rover have no rights whatsoever to use or apply to register Newquay Marks.

(b) Notwithstanding the foregoing, Newquay and its Affiliates shall have the perpetual right to use the transferred Trademarks or Rover solely (i) in a non-trademark manner to describe the fact that Newquay previously owned Rover, (ii) as required by applicable Requirements of Law, and (iii) in a manner consistent with “fair use”.

Section 6.8 Transition Services Agreement. Each of Pluto and Newquay shall negotiate and cooperate in good faith and use its reasonable best efforts to identify and agree to the Services (as defined in the Transition Services Agreement) to be provided under the Transition Services Agreement by the date that is 60 days after the date hereof, in order to permit the operation of the Rover Business by Pluto following the Closing in a manner substantially consistent with the operation of the Rover Business by Newquay prior to the Closing. Any such Services identified and agreed by Pluto and Newquay shall be incorporated into the schedules to the Transition Services Agreement attached as Exhibit A hereto prior to the execution thereof.

Section 6.9 Rover Employee Matters.

(a) (i) Following the date of this Agreement, Newquay and Pluto shall cooperate to identify the “Additional Rover Service Employees” in accordance with the terms set forth on Schedule 6.9(a)(iii) of the Newquay Disclosure Schedule, with the number of such employees equal to the Additional Rover Service Employee Limit (as defined and set forth on Schedule 6.9(a)(iii) of the Newquay Disclosure Schedule). For the avoidance of doubt, no individual who is identified as an Additional Rover Service Employee shall be considered as such or as a Rover Business Employee for purposes of this Agreement until Newquay and Pluto have agreed in writing to such identification in accordance with Schedule 6.9(a)(iii) of the Newquay Disclosure Schedule.

(ii) On or prior to the Closing, Newquay shall, and shall cause Rover to, take such steps as are required to transfer the employment of each Newquay Retained Employee and each Rover Direct Employee who is a Long-Term Disability Rover Employee from Rover to Newquay or one of its Affiliates (other than Rover).

(iii) Sixty (60) days prior to the anticipated Closing Date, Pluto shall provide a list (the “Offer List”) to Newquay of the Additional Rover Service Employees to whom Pluto intends to make an offer of employment pursuant to this Section 6.9(a)(iii), which Offer List shall consist of a number of Additional Rover Service Employees equal to the Offer Threshold (as defined and set forth on Schedule 6.9(a)(iii) of the Newquay Disclosure Schedule). If Newquay objects to the inclusion of any Additional Rover Service Employee on the Offer List, then Newquay and Pluto shall cooperate to determine an appropriate course of action with respect to such Additional Rover Service Employee that takes into account the needs of the Rover Business, Newquay’s retained businesses, the services to be provided under the Transition Services Agreement and any Requirements of Law, which course of action may consist of, among other things, selecting a mutually agreeable alternative employee, treating such Additional Rover Service Employee as a Delayed Transfer Employee or amending the Transition Services Agreement and the services to be provided thereunder, and the Offer List shall be appropriately updated. Thirty (30) days prior to the anticipated Closing Date, subject to the provisions of Section 6.9(a)(iv), Pluto or one of its Affiliates shall offer employment, effective at 12:01 A.M., local time, on the Closing Date, to (A) the Rover Dedicated Employees (other than any Long-Term Disability Rover Employees) and (B) the Additional Rover Service Employees on the Offer List, in each case, on terms and conditions consistent with this Section 6.9. Each such offer shall (x) be for a comparable position, (y) be sufficient to avoid common law severance obligations or any severance obligations under any Rover Benefit Plan or Rover Labor Agreement, provided that the relevant Rover Benefit Plan or Rover Labor Agreement has been disclosed to Pluto, and (z) otherwise comply in all respects with applicable Requirements of Law (including with respect to compensation and benefits). Solely for purposes of making offers pursuant to this Section 6.9(a)(iii), Pluto shall have access to Rover Dedicated Employees and Additional Rover Service Employees or, if more practicable, the relevant management personnel to such Rover Dedicated Employee and Additional Rover Service Employee, at times and in a manner reasonably agreed between Pluto and Newquay. Newquay shall not, and shall cause its Affiliates not to, make a competing offer of employment to any Rover Business Employee who receive an offer of employment from Pluto or one of its Affiliates in accordance with this Section 6.9(a)(iii).

(iv) Notwithstanding the foregoing to the contrary, Pluto may delay the transfer of any Rover Dedicated Employees and Additional Rover Service Employees (such employees, “Delayed Transfer Employees”) with the mutual agreement of Newquay, such agreement not to be unreasonably withheld, to a date that is no later than the TSA End Date (such date, a “Delayed Transfer Date”), and in such case, Pluto and its Affiliates shall offer employment to each Delayed Transfer Employee no later than thirty (30) days prior to the applicable Delayed Transfer Date and otherwise on terms and conditions consistent with Section 6.9(a)(iii). In the event any Delayed Transfer Employee terminates employment prior to the Delayed Transfer Date, Newquay and Pluto shall cooperate and use reasonable best efforts to identify a suitable internal replacement. Newquay and Pluto shall reasonably cooperate to the extent necessary to give proper effect to the other provisions of this Agreement in connection with any Delayed Transfer Employee.

(v) Subject to Requirements of Law, with respect to any Long-Term Disability Rover Employee who returns to active employment with Newquay and its Affiliates within one hundred and eighty (180) days following the Closing Date or such later time as required by the terms of any applicable Rover Labor Agreement, Pluto or its applicable Affiliate shall offer employment to such Long-Term Disability Rover Employee on the earliest practicable date following the return of such individual to active employment with Newquay and its Affiliates and otherwise on terms and conditions consistent with Section 6.9(a)(iii). Newquay shall promptly notify Pluto of any Rover Business Employee becoming a Long-Term Disability Rover Employee and his or her return to active status.

(vi) In addition, during the Transition Period of the Transition Services Agreement, and subject to Newquay or its Affiliates' consent, which shall not be unreasonably withheld, taking into account the needs of the Rover Business, Newquay's retained businesses, the services to be provided under the Transition Services Agreement and any Requirements of Law, Pluto or one of its Affiliates may (but shall not be required to) offer employment to one or more of the TSA Employees on terms and conditions consistent with Section 6.9(a)(iii).

(vii) To the extent reasonably determined to be necessary, Newquay and Pluto shall cooperate to amend the Transition Services Agreement and modify the scope of services or service period of any Transition Services (as defined in the Transition Services Agreement) set forth on Exhibit A thereto to reflect (A) the transfer of Additional Rover Service Employees or TSA Employees, as applicable, and (B) the agreement to treat any Rover Business Employee as a Delayed Transfer Employee and the ultimate transfer of such Delayed Transfer Employee.

(viii) In the case of any Delayed Transfer Employee, Long-Term Disability Rover Employee or TSA Employee who becomes a Transferred Employee on or after the day following the Closing Date, all references in this Section 6.9 (except where explicitly stated to the contrary and except with respect to Sections 6.9(c), 6.9(i) and 6.9(j)) to the "Closing" or the "Closing Date" shall be deemed to be references to the day on which such individual becomes a Transferred Employee. Notwithstanding the foregoing, for purposes of Sections 6.9(i) and (j), for Delayed Transfer Employees, Long-Term Disability Rover Employees and TSA Employees, all references to the "Closing" or the "Closing Date" shall be deemed to be references to the next January 1 following the date that a Delayed Transfer Employee, Long-Term Disability Rover Employee or TSA Employee becomes a Transferred Employee; *provided, however* that each Retiree Benefit Transfer Employee shall become eligible to participate in the applicable Rover pension plan under the Rover Pension Plan Trust or Rover RW Plan as of the date such Retiree Benefit Transfer Employee becomes a Transferred Employee; and *provided further* that each Retiree Benefit Transfer Employee shall not accrue benefits under the applicable Newquay Pension Plan following the Delayed Transfer Date.

(b) (i) With respect to each Rover Dedicated Employee, Pluto or its Affiliates shall bear all the Liabilities relating to, and shall indemnify and hold harmless Newquay and its Affiliates from and against, all Severance Obligations with respect to such Rover Dedicated

Employee directly or indirectly arising out of or in connection with Newquay and its Affiliates terminating the employment of such Rover Dedicated Employee following the failure of Pluto or its Affiliates to make an offer of employment that complies with the terms and conditions of this Agreement to such Rover Dedicated Employee. “Severance Obligations” means all statutory or contractual severance or other severance payments or benefits pursuant to a Rover Benefit Plan previously disclosed to Pluto, including any such payments or benefits payable pursuant to a Rover Benefit Plan or Rover Labor Agreement, including any pro-rata bonus (but excluding long-term incentive award vesting and any other legally mandated payment obligations) and any compensation payable during a mandatory termination notice period in connection with the termination of employment of the applicable Rover Business Employee.

(ii) With respect to each Additional Rover Service Employee, Pluto or its Affiliates shall bear solely those Liabilities relating to, and shall indemnify and hold harmless Newquay and its Affiliates from and against, a portion, which portion shall be equal to the Weighted-Average Severance Percentage, of all Severance Obligations with respect to such Additional Rover Service Employee directly or indirectly arising out of or in connection with Newquay and its Affiliates terminating the employment of such Additional Rover Service Employee following the failure of Pluto or its Affiliates to make an offer of employment that complies with the terms and conditions of this Agreement to such Additional Rover Service Employee. Newquay and its Affiliates shall bear all the Liabilities relating to, and shall indemnify and hold harmless Pluto and its Affiliates from and against all Severance Obligations with respect to such Additional Rover Severance Employee in excess of such portion. Schedule 6.9(b)(ii) of the Newquay Disclosure Schedule provides an example that illustrates the intended operation of this Section 6.9(b)(ii).

(iii) The “Weighted-Average Severance Percentage” shall mean a percentage equal to (A) one-hundred (100) *multiplied* by (B) a fraction, the numerator of which is the Weighted-Average Numerator and the denominator of which is the total number of Additional Rover Service Employees for whom Pluto or its Affiliates failed to make an offer of employment that complies with the terms and conditions of this Agreement.

(iv) The “Weighted-Average Numerator” shall equal the sum of (A) the Offer Threshold *minus* the total number of Additional Rover Service Employees for whom Pluto or its Affiliates made an offer of employment that complies with the terms and conditions of this Agreement (provided that the amount in this clause (A) shall not be less than zero) and (B) the product of (x) one-half and (y) (I) the Additional Rover Service Employee Limit *minus* (II) the greater of (1) the Offer Threshold and (2) the total number of Additional Rover Service Employees for whom Pluto or its Affiliates made an offer of employment that complies with the terms and conditions of this Agreement.

(v) Notwithstanding anything else in this Agreement to the contrary, for purposes of calculating the Weighted-Average Severance Percentage, any Additional Rover Service Employee who is a Delayed Transfer Employee shall be considered an Additional Rover Service Employee for whom Pluto or its Affiliates made an offer of employment that complies with the terms and conditions of this Agreement. In the event that Pluto or its Affiliates fails to make an offer of employment that complies with the

terms and conditions of this Agreement to such Delayed Transfer Employee (or his or her replacement, if applicable), then the Weighted-Average Severance Percentage shall be recalculated treating such Delayed Transfer Employee as an Additional Rover Service Employees for whom Pluto or its Affiliates failed to make an offer of employment that complies with the terms and conditions of this Agreement, and Pluto or its applicable Affiliate shall promptly reimburse Newquay or its applicable Affiliate for any Severance Obligations that are the responsibility of Pluto based on such recalculated Weighted-Average Severance Percentage that were previously borne by Newquay and its Affiliates.

(c) Except as otherwise required by Requirement of Law or the terms of any Rover Labor Agreement, for the period commencing on the Closing Date and ending twelve (12) months thereafter, Pluto shall provide or cause to be provided to each Transferred Employee (i) a base salary or wage rate that is no less favorable than the base salary or wage rate provided by Newquay or any of its Affiliates (including Rover) to such Transferred Employee immediately prior to the Closing, (ii) annual cash incentive opportunities that are no less favorable than those provided by Newquay or any of its Affiliates (including Rover) to such Transferred Employee immediately prior to the Closing, (iii) employee benefits (excluding long-term incentives and benefits under equity-based plans) that are substantially comparable in the aggregate to those provided by Newquay or any of its Affiliates (including Rover) to such Transferred Employee immediately prior to the Closing (which employee benefits may be provided under the Continuing Pluto Plans and/or pursuant to the Transition Services Agreement as mutually agreed between Pluto and Newquay) and (iv) without limiting the foregoing clause (iii), severance benefits that are no less favorable than those provided by Newquay or any of its Affiliates (including Rover) to such Transferred Employee immediately prior to the Closing, as previously disclosed to Pluto. Notwithstanding the foregoing, Transferred Employees who are subject to a Rover Labor Agreement shall be governed by the terms of the applicable Rover Labor Agreement and Pluto shall provide or cause to be provided to each such Transferred Employee the compensation and benefits required under the terms of the applicable Rover Labor Agreement, subject to effects bargaining as contemplated by Section 6.9(f).

(d) Except as otherwise required by Requirement of Law, for all purposes, including eligibility, vesting and (other than with respect to defined benefit pension plans or subsidized retirement benefit arrangements) benefit accrual purposes, under the employee benefit plans of Pluto and its Affiliates, if any, that are offered and provide benefits to Transferred Employees after the Closing Date (the "Continuing Pluto Plans"), each Transferred Employee shall be credited with his or her years of service with Newquay and its Affiliates (including Rover) and any of their respective predecessors prior to the Closing Date to the same extent as such employee was entitled prior to the Closing Date to credit for such service under any similar Rover Benefit Plan, except to the extent such credit would result in a duplication of benefits. For purposes of each Continuing Pluto Plan, if any, providing medical, dental, pharmaceutical or vision benefits to any Transferred Employee, Pluto shall use its commercially reasonable efforts to (i) waive any pre-existing condition exclusion, actively-at-work requirement and waiting period under such Continuing Pluto Plan, to the extent such pre-existing condition exclusion, actively-at-work requirement or waiting period was satisfied or did not apply to such employee under the comparable Rover Benefit Plan prior to the Closing Date and (ii) provide such Transferred Employee and his or her covered dependents with credit for all eligible expenses incurred by such Transferred Employee and his or her covered dependents under the comparable

Rover Benefit Plans during the portion of the plan year ending on the date such Transferred Employee's participation in the corresponding Continuing Pluto Plan begins for purposes of satisfying all deductible, coinsurance and maximum out-of-pocket requirements applicable to such Transferred Employee and his or her covered dependents for the applicable plan year as if such amounts had been paid in accordance with such Continuing Pluto Plan subject to all applicable terms and conditions relating to such benefits or amounts.

(e) As of the Closing Date, the Transferred Employees shall cease active participation in all Rover Benefit Plans other than any Assumed Benefit Plan, which shall be treated in accordance with the provisions set forth in Sections 6.9(g), 6.9(h), 6.9(i), 6.9(j) and 6.9(k). As of the Closing Date, Pluto shall assume and honor, or shall cause a Subsidiary of Pluto (including Rover) to assume or retain and honor, in accordance with their terms (including terms related to amendment and termination), each Assumed Benefit Plan, and Pluto shall assume and honor, or shall cause a Subsidiary of Pluto (including Rover) to assume or retain and honor all Liabilities attributable to the Rover Business in respect of each Assumed Benefit Plan.

(f) Effective as of the Closing Date, Pluto shall cause Rover to take any actions necessary to adopt and assume the Rover Labor Agreements so that, effective immediately following the Closing, Rover shall assume and be liable for all obligations of Newquay and its Affiliates under the Rover Labor Agreements with respect to the Rover Business Employees and Rover Business Former Employees, *provided, however*, that with respect to the Rover Labor Agreements, Newquay and Pluto shall, and shall cause their Affiliates to take the actions set forth on Schedule 6.9(f)(i) of the Newquay Disclosure Schedule within the timeframes set forth on such schedule and Newquay shall, and shall cause its Affiliates to, undertake any and all such bargaining obligations (including "effects" bargaining obligations) in compliance with Schedule 6.9(f)(ii) of the Newquay Disclosure Schedule, (ii) reasonably cooperate with Pluto with respect to any such bargaining, including by notifying Pluto in advance of the dates, times and locations of any bargaining sessions or other meetings with collective bargaining representatives and promptly sharing with Pluto all material information, developments, notices and filings with respect to the bargaining sessions and (iii) use commercially reasonable efforts to complete such bargaining as promptly as reasonably practicable prior to the Closing Date, including by committing labor personnel and resources as reasonably necessary to do so; *provided, however*, that if Newquay or its Affiliates and the relevant collective bargaining representative(s) reach a legal impasse after negotiating in good faith in accordance with any applicable Requirement of Law with respect to the Rover Labor Agreements, upon Pluto's request, Newquay and its Affiliates shall use their commercially reasonable efforts to engage a mediator to resolve, prior to the Closing Date, any outstanding bargaining issues causing such impasse with the relevant collective bargaining representative(s); *provided further* that (x) neither Newquay nor any of its Affiliates shall have any obligation to amend, modify or otherwise relinquish any rights under any collective bargaining agreement of Newquay or any of its Affiliates other than the Rover Labor Agreements or to make any payment or grant any other concession in connection with any collective bargaining agreement of Newquay or any of its Affiliates other than the Rover Labor Agreements and (y) any obligation of Newquay or any of its Affiliates pursuant to this Section 6.9(f) to reasonably cooperate or use commercially reasonable efforts shall not require Newquay and its Affiliates to take any action, or refrain from taking any action, that would materially and adversely impact its relations with any of its other collective bargaining units. Pluto shall, and shall cause its Affiliates to, agree to

engage in any type of bargaining required under any applicable Requirement of Law (including “effects” bargaining) with any collective bargaining representative, from and after the Closing Date until such obligation is no longer required under any applicable Requirement of Law. Notwithstanding the foregoing, the provisions of this Section 6.9(f) and Schedules 6.9(f)(i) and (ii) of the Newquay Disclosure Schedule shall be subject to Schedule 6.9(f)(iii) of the Newquay Disclosure Schedule.

(g) Effective as of the Closing, Pluto shall, or shall cause a Subsidiary of Pluto, to assume Liability for all vacation days (regular, supplemental or banked) accrued or earned but not yet taken by each Transferred Employee as of immediately prior to the Closing (the “Rover Accrued Vacation Days”). In the event that a Transferred Employee is entitled under applicable Requirements of Law or any policy of Newquay and its Affiliates to be paid for any Rover Accrued Vacation Days in connection with the Closing, (i) Rover or, solely to the extent required by applicable Requirements of Law, Newquay or its applicable Affiliate (other than Rover), shall pay and be responsible for any required amounts to such employee and (ii) to the extent any such amounts are paid by Newquay or any of its Affiliates (other than Rover), Pluto shall promptly reimburse Newquay or its applicable Affiliate for such amounts. Effective as of the Closing, Pluto shall, and shall cause its Affiliates to, honor all the Rover Accrued Vacation Days for which payout is not made pursuant to the immediately preceding sentence; *provided* that, in the event Pluto is required to honor any Rover Accrued Vacation Days pursuant to the foregoing that are “purchased vacation days”, to the extent that Newquay or one of its Affiliates (other than Rover) has received payment in respect of such purchased vacation days (the aggregate of all such amounts received by Newquay and its Affiliates, the “Purchased Vacation True-Up”), then Newquay or one of its Affiliates shall make a cash payment to Pluto or its designated Affiliate equal to the Purchased Vacation True-Up.

(h) If any Rover Business Employee requires a work permit or employment pass or other legal or regulatory approval for his or her employment with Pluto or its Affiliates, Pluto shall, and shall cause its Affiliates to, use their commercially reasonable efforts to cause any such permit, pass or other approval to be obtained and in effect prior to the Closing Date. Notwithstanding the foregoing, to the extent permitted by applicable Requirements of Law and any applicable Rover Labor Agreement, in the event an applicable permit, pass or approval for a Rover Business Employee is not in place with Pluto or its applicable Affiliate as of the Closing Date, such Rover Business Employee shall be treated as a Long-Term Disability Rover Employee, except that such Rover Business Employee’s employment shall become effective as soon as practicable following Pluto’s obtainment of the applicable permit, pass or approval, and the Parties shall reasonably cooperate to provide for the services of such Rover Business Employee to be made available exclusively to Pluto through an employee secondment, services or similar arrangement (in each case to the extent permissible under the Requirements of Law) under which Pluto shall be responsible for all the economic costs of such individual’s compensation and benefits including any increased compensation payable under any Rover Benefit Plan as a result of such individual’s continued service with Newquay and its Affiliates for such service period until the applicable work permit can be obtained; *provided, however*, that Pluto shall, and shall cause its Affiliates to, continue to use their commercially reasonable efforts to obtain the applicable work permit. In addition to the foregoing, with respect to each Rover Business Employee who is a foreign national working in the United States in non-immigrant visa status, to the extent permitted under applicable Requirements of Law, Pluto shall employ such

Rover Business Employee under terms and conditions such that Pluto qualifies as a “successor employer” under applicable United States immigration laws effective as of the Closing for immigration-related purposes only, and Pluto shall not by reason of any such election be deemed to have otherwise assumed any Liabilities (other than with respect to the immigration-related liabilities and responsibilities associated with the applicable visa petitions) or to be a successor for any other purpose except to the extent otherwise set forth in this Agreement.

(i) (i) With respect to each defined benefit pension plan, program, agreement or arrangement listed as an Assumed Benefit Plan in Schedule 5.13 of the Newquay Disclosure Schedule that is intended to be qualified under Section 401(a) of the Code and that is sponsored or maintained by Newquay or any of its Affiliates and in which any Rover Direct Employee, Rover Dedicated Employee, Additional Rover Service Employee who is on the Offer List, TSA Employee, in each case, who becomes a Transferred Employee, and Rover Business Former Employee (collectively, the “Retiree Benefit Transfer Employees”) participates as of immediately prior to the Closing, whether on an active or inactive basis (each, a “Newquay Pension Plan”), Pluto shall use commercially reasonable efforts to have in effect or shall cause to be in effect on, or as soon as administratively practicable following, the Closing Date a defined benefit pension plan that is intended to be qualified under Section 401(a) of the Code (each, a “Rover Pension Plan”) and a related trust that is intended to be exempt from tax under Section 501(a) of the Code (each, a “Rover Pension Plan Trust”). Pluto shall establish and maintain each Rover Pension Plan for the benefit of the Retiree Benefit Transfer Employees who participated in the corresponding Newquay Pension Plan as of immediately prior to the Closing, and shall cause each such individual to become a participant in such Rover Pension Plan as of the Closing Date.

(ii) As of the Closing Date, Pluto shall cause each Rover Pension Plan to assume all Liabilities and obligations of Newquay and its Affiliates for the benefits accrued by the Retiree Benefit Transfer Employees under the applicable Newquay Pension Plan as of immediately prior to the Closing (such benefits, collectively, the “Accrued Rover DB Benefits”); *provided* that, for the period between the Closing and the applicable Pension Transfer Date (as defined below), Newquay and its Affiliates shall, to the extent permitted by Requirements of Law, continue to make all required employer contributions to such Newquay Pension Plan and all scheduled benefit payments to such individuals and their applicable beneficiaries in respect of the Accrued Rover DB Benefits in accordance with the terms of such Newquay Pension Plan, as in effect immediately prior to the Closing, and the Requirements of Law.

(iii) Pluto shall cause each Rover Pension Plan and each Rover Pension Plan Trust (and any successors to such plan and/or trust) to (A) provide that, with respect to assets transferred to such Rover Pension Plan from the applicable Newquay Pension Plan in accordance with this Section 6.9(i), such assets shall be held by the applicable Rover Pension Plan Trust for the exclusive benefit of the participants in such Rover Pension Plan; (B) provide that the Accrued Rover DB Benefits may not be decreased by amendment or otherwise and (C) have terms and features (including employer contribution provisions and elections in respect of form of payment of Accrued Rover DB Benefits, but excluding benefit accrual provisions) that are substantially identical to

the applicable Newquay Pension Plan, such that each Newquay Pension Plan is substantially replaced by a corresponding Rover Pension Plan.

(iv) As soon as practicable following the Closing, Newquay and its Affiliates shall procure that the trustee of a Newquay Pension Plan shall transfer to the trustee of the corresponding Rover Pension Plan assets equal to (A) the amount required to be transferred pursuant to Section 414(l) of the Code and Section 4044 of ERISA, determined as if the Newquay Pension Plan were terminated immediately prior to the Closing (which, for the avoidance of doubt, may be, if applicable, the “de minimis” amount pursuant to Treasury Regulation Section 1.414(l)-1(h)) using the same actuarial assumptions and methodology used by Newquay to prepare the most recent financial statements relating to such Newquay Pension Plan, as they may be updated from time to time in Newquay’s reasonable discretion, (for the avoidance of doubt, such actuarial assumptions and methodology need not include the safe harbor assumptions specified in Section 414(l) of the Code or Section 4044 of ERISA), subject to any requirements under such Sections of the Code and ERISA (each such required amount, a “Section 4044 Amount”); *adjusted* by (B) for the period between the Closing and the date such assets are transferred (each, a “Pension Transfer Date”), an interest increment or debit on the applicable Section 4044 Amount at the rate equal to the actual rate of return earned by the related trust or segregated subaccount, as applicable, holding such assets to be transferred as part of the applicable Section 4044 Amount, as determined by the applicable trustee, through the end of the calendar month preceding the Pension Transfer Date; *minus* (C) any benefit payments that are made from the applicable Newquay Pension Plan to the Retiree Benefit Transfer Employees in respect of the applicable Accrued Rover DB Benefits for the period between the Closing and the applicable Pension Transfer Date; *minus* (D) any reasonable costs or expenses incurred by Newquay and its Affiliates in respect of the applicable Accrued Rover DB Benefits for the period between the Closing and the applicable Pension Transfer Date. If requested by Pluto, such assets shall be transferred in the form of cash or, to the extent that Newquay is unable to effect such transfer entirely in cash after using commercially reasonable efforts (consistent with ERISA fiduciary obligations) to do so, other assets that are reasonably representative of such Newquay Pension Plan’s investment portfolio as a whole as of the Pension Transfer Date; *provided, however*, Newquay shall not be obligated to convert assets into cash to the extent that such conversion would result in a significant reduction in the value of such assets or the remaining assets with respect to such Newquay Pension Plan. Notwithstanding the foregoing, Newquay shall have no obligation to cause any such transfer until such time as Newquay has been provided evidence reasonably satisfactory to Newquay that the applicable Rover Pension Plan satisfies the requirements for a U.S. tax qualified plan under Section 401(a) of the Code and that the applicable Rover Pension Plan Trust is exempt from Tax under Section 501(a) of the Code, and the Parties have received all other applicable approvals from all applicable Governmental Authorities. For purposes of this Section 6.9(i)(iv), to the extent permitted by Requirements of Law, the fair market value of the assets of the Newquay Pension Plans shall be based on actual market values as of the Closing.

(v) In connection with each Pension Transfer Date, Newquay shall calculate (A) the applicable amount required to be transferred under clause (iv) above on such

Pension Transfer Date minus (B) the amount that would have transferred under clause (iv) above on such Pension Transfer Date if the Section 4044 Amount was equal to (x) the aggregate value of the assets held in the trust related to the applicable Newquay Pension Plan as of immediately prior to the Closing multiplied by (y) a fraction, the numerator of which is the aggregate projected benefit obligation of the applicable Accrued Rover DB Benefits and the denominator of which is the aggregate projected benefit obligation of all Liabilities and obligations for the benefits accrued under the applicable Newquay Pension Plan as of immediately prior to the Closing, in each case, calculated in accordance with GAAP and using the same actuarial assumptions and methodology used by Newquay to prepare its most recent audited financial statements prior to the Closing Date, as such assumptions and methodologies may be updated by Newquay as reasonably necessary solely to the extent such updates are consistent with updates made by Newquay with respect to the pension plans maintained by Newquay or its Affiliates and with the prior written consent of Pluto (which consent shall not be unreasonably withheld, delayed or conditioned) (each such amount, a "Pension True-Up Amount"). If the applicable Pension True-Up Amount is positive, Pluto shall pay such amount to Newquay or its designee, and if the applicable Pension True-Up Amount is negative, Newquay shall pay the absolute value of such amount to Pluto or its designee, in each case, no later than the applicable Pension Transfer Date.

(vi) All Section 4044 Amounts and Pension True-Up Amounts shall be determined by an enrolled actuary designated by Newquay, and Newquay shall provide an actuary designated by Pluto with information reasonably necessary to also calculate such Section 4044 Amounts and Pension True-Up Amounts and to verify that such calculations with respect to the Section 4044 Amounts have been performed in a manner consistent with Section 414(l) of the Code and Section 4044 of ERISA. Within thirty (30) calendar days following receipt by Pluto's actuary of Newquay's actuary's calculation of a Section 4044 Amount and Pension True-Up Amount and the information described in the preceding sentence, Pluto shall notify Newquay in writing if there is a good faith dispute between Newquay's actuary and Pluto's actuary as to whether Newquay's calculation of such Section 4044 Amount or Pension True-Up Amount is in violation of applicable Requirements of Law or contains errors of a mathematical nature. If Pluto does not notify Newquay of any such good faith dispute within such thirty (30) calendar day period, the determination of Newquay's actuary shall become conclusive, final and binding. If any such dispute remains unresolved for thirty (30) calendar days following Newquay's receipt of such written notification from Pluto (or within such longer period as Newquay and Pluto shall mutually agree), Newquay and Pluto shall (in writing) select and appoint a third independent actuary mutually acceptable to Newquay and Pluto (the cost of which shall be borne equally by Newquay and Pluto), who shall make a conclusive, final and binding determination of the applicable Section 4044 Amount and Pension True-Up Amount in accordance with applicable Requirements of Law. Each of Newquay and Pluto shall be responsible for the cost of its own actuary. Newquay's actuary shall be responsible for any required actuarial certification under Section 414(l) of the Code.

(vii) Newquay and Pluto shall reasonably cooperate to make any and all filings and submissions to the appropriate Governmental Authorities required to be made by

Newquay or Pluto in effectuating the provisions of this Section 6.9(i), including (A) IRS Forms 5310-A in respect of the transfers of assets and (B) in the event that the Transactions constitute a “reportable event” (within the meaning of Section 4043 of ERISA) for which the thirty (30)-day notice has not been waived, timely notification of the Pension Benefit Guaranty Corporation and filing of all reports required in connection therewith.

(viii) Provided that Newquay has provided to Pluto the information described in the last sentence of this clause (viii) regarding elections made by the Retiree Benefit Transfer Employees under the Newquay Pension Plan, Pluto shall cause each Rover Pension Plan to recognize and maintain all existing elections, including, but not limited to, beneficiary designations, payment forms and other rights of alternate payees under qualified domestic relation orders as were in effect under the corresponding Newquay Pension Plan, unless and until changed or modified in accordance with the terms of the applicable plan or otherwise in accordance with applicable Requirements of Law. To the extent applicable, the provisions of this Section 6.9(i) shall apply to the eligible dependents of the Retiree Benefit Transfer Employees. As soon as administratively practicable following the Closing, Newquay shall provide to Pluto copies of all such beneficiary designations, payment forms and all other documents, files and other information that Pluto may need to administer each Rover Pension Plan in accordance with the terms of this Agreement, and, once provided, Newquay shall update any such information as reasonably appropriate.

(ix) With respect to the Rover Business Employees and TSA Employees who are anticipated to be Transferred Employees and who participate in a defined benefit pension plan maintained by Newquay and its Affiliates that is not a Newquay Pension Plan (an “Additional Pension Plan”), Newquay and Pluto shall cooperate to determine the appropriate treatment of such plans, including whether or not they should be treated as Assumed Benefit Plans for purposes of this Section 6.9(i). If Newquay and Pluto cannot reach a mutually acceptable agreement regarding such treatment, then Newquay may, acting reasonably, replace the Rover Business Employees and TSA Employees who participate in Additional Pension Plans with alternative employees of Newquay and its Affiliates who do not participate in such plans. For the avoidance of doubt, Pluto and its Affiliates are not required pursuant to the terms of this Agreement to make offers of employment to any employee who participates in an Additional Pension Plan, subject to the severance obligations in Section 6.9(b).

(j) (i) With respect to each retiree health or welfare plan that is sponsored or maintained by Newquay or its Affiliates and in which any Retiree Benefit Transfer Employee participates as of immediately prior to the Closing, whether on an active or inactive basis (each, a “Newquay RW Plan”), Pluto shall use commercially reasonable efforts to have in effect or shall cause to be in effect on, or as soon as administratively practicable following, the Closing Date one or more retiree health or welfare plans (each, a “Rover RW Plan”) that have material terms and features that are substantially identical to the corresponding Newquay RW Plan, such that the benefits provided under the Newquay RW Plan are substantially replicated. As of the Closing Date, Pluto shall cause each Rover RW Plan to assume all Liabilities and obligations of Newquay and its Affiliates for the benefits accrued by the Retiree Benefit Transfer Employees

under the applicable Newquay RW Plan as of immediately prior to the Closing (the “Rover Business RW Benefits”); *provided* that, for the period between the Closing and the applicable RW Transfer Date (as defined below), Newquay or its Affiliates shall, to the extent permitted by Requirements of Law, continue to make and credit all required participant and employer contributions to the Newquay RW Plans and make all benefit payments in respect of the Rover Business RW Benefits in accordance with the terms of the Newquay RW Plans, as in effect immediately prior to the Closing, and the Requirements of Law.

(ii) As soon as practicable following the Closing, with respect to each subaccount within a trust holding assets that are intended, in whole or in part, to satisfy the Rover Business RW Benefits (or with respect to the entire trust if such trust is not divided into subaccounts), Newquay and its Affiliates shall procure that the applicable trustee shall transfer to the trustee of the corresponding Rover RW Plan the following assets (each, an “RW Transfer Amount”): (A) the applicable Closing Date RW Amount (as defined below); adjusted by (B) for the period between the Closing and the date such assets are transferred (each, a “RW Transfer Date”), an interest increment or debit on the applicable Closing Date RW Amount at the rate of return earned by the applicable subaccount or trust, as applicable, holding such Closing Date RW Amount, as determined by the applicable trustee, through the end of the calendar month preceding the applicable RW Transfer Date; plus (C) an amount equal to any contributions made to such subaccount or trust by or on behalf of Retiree Benefit Transfer Employees during the period between the Closing and the applicable RW Transfer Date; minus (D) any payments that are made from such subaccount or trust, as applicable, in respect of the applicable Rover Business RW Benefits for the period between the Closing and the applicable RW Transfer Date; minus (E) any reasonable costs or expenses incurred by Newquay and its Affiliates in respect of the applicable Rover Business RW Benefits for the period between the Closing and the applicable RW Transfer Date. If requested, such assets shall be transferred in the form of cash or, to the extent that Newquay is unable to effect such transfer entirely in cash after using commercially reasonable efforts (consistent with ERISA fiduciary obligations) to do so, other assets that are reasonably representative of the investment portfolio of the applicable subaccount (or the entire trust as a whole if such trust is not divided into subaccounts) as of the RW Transfer Date; *provided, however*, Newquay shall not be obligated to convert assets into cash to the extent that such conversion would result in a significant reduction in the value of such assets or the remaining assets with respect to such subaccount (or the entire trust as a whole if such trust is not divided into subaccounts).

(iii) With respect to each subaccount within a trust holding assets that are intended, in whole or in part, to satisfy the Rover Business RW Benefits (or with respect to the entire trust if such trust is not divided into subaccounts), the applicable “Closing Date RW Amount” shall mean an amount equal to (A) the aggregate value of the assets held in such subaccount or trust, as applicable, multiplied by (B) a fraction, the numerator of which is (x) the aggregate projected benefit obligation of the applicable Rover Business RW Benefits and the denominator of which is (y) the aggregate projected benefit obligation of all postretirement benefits that are intended to be satisfied by assets held in such subaccount or trust, as applicable, in the case of each of (x) and (y), calculated in accordance with GAAP and determined as of the Closing Date.

(iv) All Closing Date RW Amounts shall be determined by an enrolled actuary designated by Newquay, and Newquay shall provide an actuary designated by Pluto with information reasonably necessary to also calculate such Closing Date RW Amounts and to verify that such calculations with respect to the Closing Date RW Amounts have been performed in a manner consistent with GAAP. Within thirty (30) calendar days following receipt by Pluto's actuary of Newquay's actuary's calculation of a Closing Date RW Amount and the information described in the preceding sentence, Pluto shall notify Newquay in writing if there is a good faith dispute between Newquay's actuary and Pluto's actuary as to whether Newquay's calculation of such Closing Date RW Amount is in violation of applicable Requirements of Law or contains errors of a mathematical nature. If Pluto does not notify Newquay of any such good faith dispute within such thirty (30) calendar day period, the determination of Newquay's actuary shall become conclusive, final and binding. If any such dispute remains unresolved for thirty (30) calendar days following Newquay's receipt of such written notification from Pluto (or within such longer period as Newquay and Pluto shall mutually agree), Newquay and Pluto shall (in writing) select and appoint a third independent actuary mutually acceptable to Newquay and Pluto (the cost of which shall be borne equally by Newquay and Pluto), who shall make a conclusive, final and binding determination of the applicable Closing Date RW Amount in accordance with applicable Requirements of Law. Each of Newquay and Pluto shall be responsible for the cost of its own actuary.

(v) Notwithstanding anything herein to the contrary, if an RW Transfer Amount is negative, then, within five (5) Business Days after the applicable Closing Date RW Amount becomes final and binding, Pluto shall pay to Newquay the absolute value of such RW Transfer Amount. If, following an RW Transfer Date, Newquay or any of its Affiliates is required to pay any amounts in respect of the applicable Rover Business RW Benefits, Pluto or its applicable Affiliate shall reimburse Newquay or its applicable Affiliate for such amounts within five (5) Business Days of Newquay notifying Pluto of such payment; *provided* that reasonably acceptable documentation of such payment is provided by Newquay to Pluto.

(vi) As soon as administratively practicable following the Closing, Newquay shall provide to Pluto copies of all participant elections, payment forms and all other documents, files and other information that Pluto may need to administer each Rover RW Plan in accordance with the terms of this Agreement, and, once provided, Newquay shall update any such information as reasonably appropriate.

(k) As soon as practicable after the Closing, Pluto shall cause a tax-qualified qualified defined contribution retirement plan of Pluto with a qualified cash or deferred arrangement within the meaning of Section 401(k) of the Code (the "Pluto 401(k) Plan") to accept "direct rollovers" (as described in Section 401(a)(31) of the Code and including the in-kind rollover of notes evidencing participant loans) of the account balances of each Transferred Employee from the applicable Rover Benefit Plan that is a tax-qualified defined contribution retirement plan with a qualified cash or deferred arrangement within the meaning of Section 401(k) of the Code (the "Newquay 401(k) Plan") if such direct rollover is elected in accordance with applicable Requirements of Law and the terms of the Newquay 401(k) Plan by such Transferred Employee. Newquay and Pluto shall cooperate in good faith to take commercially

reasonable actions needed to permit each Transferred Employee with an outstanding loan balance under the Newquay 401(k) Plan as of the Closing Date to continue to make scheduled loan payments to the Newquay 401(k) Plan after the Closing Date, pending the distribution and in-kind rollover of the notes evidencing such loans from the Newquay 401(k) Plan to the Pluto 401(k) Plan so as to prevent, to the extent reasonably possible, a deemed distribution or loan offset with respect to such outstanding loans.

(l) Nothing in this Section 6.9 shall be treated as an amendment of, an undertaking to amend or terminate, or a limitation on the ability of Pluto or its Affiliates to amend or terminate any employee benefit plan (including Assumed Benefit Plans). Nothing herein shall require Pluto or its Affiliates to continue to employ the services of any particular individual after the Closing Date. Without limiting the generality of Section 11.9, the provisions of this Section 6.9 are for the sole benefit of the Parties and nothing herein, express or implied, is intended or shall be construed to confer upon or give any Person (including for the avoidance of doubt, any Rover Business Employee or Rover Business Former Employee), other than the Parties and their respective permitted successors and assigns, any legal or equitable or other rights or remedies (including with respect to the matters provided for in this Section 6.9) under or by reason of any provision of this Agreement.

Section 6.10 Public Announcements. The mutual announcement of the Agreement and the Transactions immediately following the execution of this Agreement shall be as agreed by Pluto and Newquay. Newquay and Pluto will consult with each other before issuing, and will provide each other reasonable opportunity to review, comment upon and concur with, any other press release or otherwise making any public statements with respect to this Agreement or the Transactions, and shall not issue any such press release or make any such written public statement prior to obtaining the other Party's written approval (which approval shall not be unreasonably withheld, conditioned or delayed), except (a) as the Parties or their respective Affiliates may be required, at the advice of counsel, to do by Requirement of Law, court order or by obligations pursuant to any listing agreement with any applicable securities exchange (in which case such Party will, to the extent practicable, promptly inform the other Party in writing in advance of such compelled disclosure), and (b) as is consistent with previous press releases, public disclosures or public statements made jointly by the Parties or otherwise in a manner consistent with this Section 6.10; *provided* that, in each such case, to the extent practicable, the Party intending to make such release shall use its reasonable best efforts consistent with Requirement of Law to consult with the other Party in advance of such release with respect to the text thereof.

Section 6.11 Alternative Transactions.

(a) From and after the date of this Agreement until the earlier of the Closing Date or the termination of this Agreement, Newquay shall not, directly or indirectly, solicit, negotiate with, provide any nonpublic information regarding Rover to, enter into any Contract with, or in any manner encourage, any proposal of, any Person (other than Pluto and its Affiliates) relating to a potential acquisition of all or a material portion of the equity interests of Rover or all or a material portion of the assets of the Rover Business, whether by merger, sale of stock, sale of assets or otherwise (collectively, "Rover Acquisition Proposals"). Notwithstanding the foregoing, nothing in this Section 6.11(a) is intended to restrict or limit Newquay or any of

Newquay's Affiliates from entering into, engaging in or consummating any transaction not involving Rover or its business or assets. Newquay shall immediately cease all communications with any such Person that may be ongoing with respect to a Rover Acquisition Proposal as of the date hereof and request that each such Person promptly return or destroy all confidential information furnished to such Person by or on behalf of Newquay in connection with any such Rover Acquisition Proposal.

(b) Notwithstanding any provision of this Agreement to the contrary, including this Section 6.11, nothing in this Agreement is intended to restrict or limit Newquay from entering into, engaging in or consummating any transaction involving the acquisition or transfer (including by scheme of arrangement) of all or any portion of the equity interests of Newquay Topco or all or any portion of the assets of Newquay, provided, that any asset transaction transferring only a portion of Newquay's assets shall not include the Rover Equity Interest.

Section 6.12 Insurance. Pluto and Rover acknowledge that, except as provided in this Section 6.12, (a) all insurance policies maintained by Newquay or any of its Affiliates (other than Rover) for the benefit of Rover or the Rover Business, including, for the avoidance of doubt, any self-insurance or captive insurance or reinsurance policy or program (the "Insurance Policies") are part of the corporate insurance program maintained by Newquay, and such coverage shall not be available or transferred to Rover or Pluto, (b) from and after the Closing, Rover and the Rover Business shall cease to be insured by the Insurance Policies, and (c) from and after the Closing, Pluto shall be responsible for securing all insurance it deems appropriate for its operation of Rover and the Rover Business. From and after the Closing, Newquay and its Affiliates shall have no obligation to Pluto or Rover with respect to or under any of the Insurance Policies; *provided* that, from and after the Closing, Newquay and its Affiliates shall not take any measure or fail to take any measure to eliminate or reduce coverage available to Rover or the Rover Business under the Insurance Policies other than the reduction of policy limits due to claims paid in the ordinary course, and Newquay and its Affiliates shall use reasonable best efforts to (i) direct any carriers under the occurrence-based Insurance Policies (other than any occurrence-based Insurance Policy that is a self-insurance or captive insurance or reinsurance policy or program) ("Occurrence Based Policies") to make any applicable or potentially applicable insurance coverage under the Occurrence Based Policies available to Rover or the Rover Business for claims arising out of any actual or alleged occurrences occurring at or prior to the Closing relating to Rover or the Rover Business and (ii) direct any carriers under any claims-made Insurance Policies (other than any claims-made Insurance Policy that is a self-insurance or captive insurance or reinsurance policy or program) ("Claims Made Policies") to make any applicable or potentially applicable insurance coverage under the Claims Made Policies available to Rover and the Rover Business for claims made prior to or after the Closing that arise out of any actual or alleged act, omission, circumstance, event or incident occurring at or prior to the Closing relating to Rover or the Rover Business, in each case, to the extent permitted under such Claims Made Policies; *provided, further*, that (x) all deductibles, claims handling fees or any other amounts payable under any such Occurrence Based Policies or Claims Made Policies shall be shared equitably between Pluto and Rover, on the one hand, and Newquay, on the other hand, in respect of claims made by or on behalf of Pluto or Rover against the Insurance Policies pursuant to this Section 6.12, in the same proportion as the coverage they receive under such Occurrence Based Policies or Claims Made Policies, and (y) Pluto shall, or

shall cause Rover to, reimburse Newquay in respect of any documented reasonable costs or expenses associated with any deductibles, claims handling fees or other amounts incurred by Newquay or any Affiliate of Newquay and attributable to Pluto or Rover pursuant to the foregoing clause (x). Following the Closing Date, upon Pluto's or Rover's reasonable request, and at Pluto's cost and expense, Newquay and its Affiliates shall reasonably cooperate with and assist Pluto and Rover in issuing notices of such claims under the Occurrence Based Policies or Claims Made Policies, presenting such claims for payment and collecting insurance proceeds under the Insurance Policies. For the avoidance of doubt, neither Pluto nor any of its Affiliates (including, from and after the Closing, Rover) shall be entitled to receive any amounts under this Section 6.12 that would constitute a duplicative payment of amounts recovered as a purchase price adjustment pursuant to Article I or Article III.

Section 6.13 Designated Regulatory Proceedings. Notwithstanding any provision of this Agreement to the contrary, Newquay shall, and shall cause Rover and National Grid USA Service Company, Inc. to, consult in good faith with Pluto and consider in good faith the views of Pluto with respect to each of the regulatory proceedings set forth in Schedule 6.13 of the Newquay Disclosure Schedule and any subsequent regulatory proceedings regarding the regulatory proceedings set forth in Schedule 6.13 of the Newquay Disclosure Schedule (collectively, the "Designated Regulatory Proceedings"), including in connection with (a) the scheduling and conducting of all formal meetings with any Rover Utility Regulator on any Designated Regulatory Proceeding, (b) the making of all applications and filings with, and obtaining any consents, approvals or authorizations from, any Rover Utility Regulator for any Designated Regulatory Proceeding and (c) the resolution of any investigation or other inquiry by any Rover Utility Regulator in respect of any Designated Regulatory Proceeding.

Section 6.14 Pluto Topco Guarantee. Pluto Topco shall cause Pluto to comply with all of Pluto's agreements, covenants and obligations under this Agreement and hereby unconditionally and irrevocably guarantees to Newquay the full and complete performance of all of Pluto's agreements, covenants and obligations under this Agreement on a timely basis, including the due and punctual payment by Pluto of Pluto's payment obligations and liabilities under this Agreement (the "Guaranteed Obligations"). The foregoing sentence is an absolute, unconditional and continuing guarantee of the full and punctual discharge and performance of the Guaranteed Obligations. If Pluto defaults in the discharge and performance of all or any portion of its payment obligations under this Agreement, the obligations of Pluto Topco hereunder shall become immediately due and payable. Parent hereby waives diligence, presentment, demand of performance, filing of any claim, any right to require any proceeding first against Pluto, protest, notice and all demands whatsoever in connection with the performance of its obligations set forth in this Section 6.14 or elsewhere in this Agreement.

Section 6.15 FCC Licenses. Prior to the Closing, Newquay shall use its reasonable best efforts to, or to cause its Affiliates to, transfer or assign, in whole or in part, to Rover each license, permit or other authorization issued or granted by the Federal Communications Commission (or any successor thereto) to Newquay or an Affiliate of Newquay that is necessary to conduct the Rover Business in all material respects in the manner in which it is currently conducted (each, an "FCC License"), effective as of the Closing. In the event that any FCC License has not been transferred or assigned, in whole or in part, to Rover as of the Closing, the Parties hereby acknowledge and agree that access to the applicable spectrum licensed under any

such FCC License that is not so transferred or assigned shall be provided under the Transition Services Agreement in accordance with the terms thereof.

ARTICLE VII CONDITIONS PRECEDENT

Section 7.1 Conditions of Both Parties to Closing. The respective obligation of each Party to effect the transactions contemplated hereby is subject to the satisfaction or, to the extent permitted by Requirement of Law, waiver, in whole or in part, by Newquay and Pluto at or prior to the Closing of the following conditions:

(a) No (i) temporary restraining order or preliminary or permanent injunction or other order by any Governmental Authority of competent jurisdiction preventing consummation of the Transactions, or (ii) Requirement of Law prohibiting, materially restraining or making illegal the consummation of the Transactions (collectively, “Transaction Restraints”) shall be in effect.

(b) (i) the Required Statutory Approvals shall have been obtained, and such approvals shall have become Final Orders, and (ii) the waiting periods (and any extensions thereof) under the HSR Act applicable to the Transactions shall have expired or been terminated or the necessary clearance or approval thereunder shall have been received.

(c) The “Closing” (as defined in the Island Sale Purchase Agreement) shall have occurred or shall be occurring concurrently with the Closing.

Section 7.2 Conditions to Obligations of Newquay to Close. Newquay’s obligation to consummate the transactions contemplated by this Agreement is subject to the satisfaction or waiver, prior to or at the Closing, of each of the following conditions:

(a) (i) Each of the representations and warranties of Pluto set forth in this Agreement (other than the representations and warranties contained in Section 4.1, Section 4.2, Section 4.5 and Section 4.6 (the “Pluto Designated Representations”)) shall be true and correct as of the date of this Agreement and as of the Closing as though made on and as of the Closing (except that, in each case, representations and warranties that speak as of a specified date shall have been true and correct only on such date) except for such failures to be true and correct (when taken together and disregarding all qualifications and exceptions contained therein as to “materiality”) that has not had or would not reasonably be expected to have, individually or in the aggregate, a material adverse effect on Pluto’s ability to perform its obligations under this Agreement or to consummate the Transactions.

(ii) Each of the Pluto Designated Representations qualified by “materiality” shall be true and correct and each of the Pluto Designated Representations not so qualified shall be true and correct in all material respects, in each case as of the date of this Agreement and as of the Closing as though made on and as of the Closing (except that, in each case, representations and warranties that speak as of a specified date shall have been true and correct only on such date).

(b) Pluto shall have performed in all material respects all obligations required to be performed by it under this Agreement at or prior to the Closing.

(c) Newquay shall have received at the Closing a certificate dated the Closing Date, which certificate shall be validly executed on behalf of Pluto by an appropriate executive officer of Pluto, certifying that the conditions specified in Section 7.2(a) and Section 7.2(b) have been satisfied.

(d) The Final Orders granting the Massachusetts Approval shall not impose terms or conditions that, individually or in the aggregate, would reasonably be expected to have a Newquay Burdensome Effect.

Section 7.3 Conditions to Obligations of Pluto to Close. Pluto's obligation to consummate the transactions contemplated by this Agreement is subject to the satisfaction or waiver, prior to or at the Closing, of each of the following conditions:

(i) Each of the representations and warranties of Newquay set forth in this Agreement (other than the representations and warranties contained in Section 5.1, Section 5.2, Section 5.5 and Section 5.22 (the "Newquay Designated Representations")) shall be true and correct as of the date of this Agreement and as of the Closing as though made on and as of the Closing (except that, in each case, representations and warranties that speak as of a specified date shall have been true and correct only on such date) except for such failures to be true and correct (when taken together and disregarding all qualifications and exceptions contained therein as to "materiality" or "Rover Material Adverse Effect") that have not had or would not reasonably be expected to have, individually or in the aggregate, a Rover Material Adverse Effect.

(ii) The representations and warranties of Newquay set forth in the Newquay Designated Representations qualified by "materiality" or "Rover Material Adverse Effect" shall be true and correct and each of the Newquay Designated Representations not so qualified shall be true and correct in all material respects, in each case as of the date of this Agreement and as of the Closing as though made on and as of the Closing (except that, in each case, representations and warranties that speak as of a specified date shall have been true and correct only on such date).

(b) Newquay shall have performed in all material respects all obligations required to be performed by it under this Agreement at or prior to the Closing.

(c) After the date of this Agreement no Change that, individually or in the aggregate, has had or would reasonably be expected to have a Rover Material Adverse Effect shall have occurred and be continuing.

(d) Pluto shall have received at the Closing a certificate dated the Closing Date, which certificate shall be validly executed on behalf of Newquay by an appropriate executive officer of Newquay, certifying that the conditions specified in Section 7.3(a), Section 7.3(b) and Section 7.3(c) have been satisfied.

(e) The Final Orders granting the Required Statutory Approvals shall not impose terms or conditions that, individually or in the aggregate, would reasonably be expected to have a Rover Burdensome Effect.

ARTICLE VIII TAX MATTERS

Section 8.1 Allocation of Taxes and Indemnification.

(a) From and after the Closing Date, Pluto shall pay to Newquay the amount required to indemnify, defend, save and hold harmless Newquay Indemnified Parties from and against any and all (i) Taxes that are attributable to Rover with respect to any taxable period ending after the Closing Date, and for the portion of any Straddle Period beginning after the Closing Date (as determined under Section 8.1(c)); (ii) Taxes based upon, attributable to or resulting from any failure or failures to be true of, or inaccuracy in, any representation or warranty made in this Agreement; (iii) Taxes arising from or attributable to any breach or non-fulfillment of any covenant or agreement made by Pluto or any of their Affiliates in this Agreement; (iv) any Transfer Taxes payable by Pluto under Section 8.4; and (v) any costs and expenses, including reasonable out-of-pocket legal or accounting fees and expenses, attributable to any item described in (i) to (iv) (including, subject to Section 8.1(e), the contest of any Tax liability in connection therewith); *provided, however*, that Pluto shall not be liable, and Newquay Indemnified Parties shall not seek indemnification, for any Taxes or Losses to the extent recovery for such Taxes or Losses would constitute a duplicative payment of amounts recovered as a purchase price adjustment pursuant to Article I or Article III.

(b) From and after the Closing Date, Newquay shall pay to Pluto the amount required to indemnify, defend, save and hold harmless the Pluto Indemnified Parties from and against any and all (i) Taxes imposed on Rover that are attributable to any taxable period ending on or before the Closing Date, and for the portion of any Straddle Period ending on (and including) the Closing Date (as determined under Section 8.1(c)); (ii) Losses based upon, attributable to or resulting from any failure or failures to be true of, or inaccuracy in, any representation or warranty made in Section 5.11; (iii) Taxes based upon, attributable to or resulting from any failure or failures to be true of, or inaccuracy in, any representation or warranty made in this Agreement, other than representations or warranties made in Section 5.11 (which, for the avoidance of doubt, is addressed in clause (ii) above); (iv) Taxes arising from or attributable to any breach or non-fulfillment of any covenant or agreement made by Newquay or any of their Affiliates in this Agreement; (v) Taxes imposed on Rover as a result of Rover being a transferee or successor pursuant to applicable Requirement of Law, in either case where the liability of Rover is attributable to an event or transaction occurring before the Closing; (vi) amounts required to be paid by or imposed on Rover pursuant to any Tax allocation, Tax sharing, Tax indemnification or similar agreement or arrangement (other than indemnification or reimbursement provisions in any such agreement or arrangement entered into in the ordinary course of business, the principal subject of which does not relate to Taxes) to which Rover is a party or is otherwise subject, in either case, on or prior to the Closing Date; (vii) any Taxes imposed pursuant to U.S. Treasury Regulation Section 1.1502-6 (or any comparable provision under state, local or non-U.S. Requirements of Law or regulation imposing joint or several liability upon members of a consolidated, combined, affiliated, unitary or other group for Tax

purposes) for which Rover may be liable because of membership in the affiliated group, within the meaning of Section 1504(a) of the Code, of which Newquay is the common parent (the “Newquay Affiliated Group”) or any consolidated group, combined, affiliated or unitary group (other than the Newquay Affiliated Group) at any time on or prior to the Closing Date; (viii) any Losses in connection with an over-accrual or over-statement of any Tax asset to the extent such Tax asset was specifically reserved for, clearly set forth and verifiable as an asset on the Rover Final Closing Statement; and (ix) any costs and expenses, including reasonable, out-of-pocket legal or accounting fees and expenses, attributable to any item described in clauses (i) to (viii) (including, subject to Section 8.1(e), the contest of any Tax liability in connection therewith); *provided, however*, that Newquay shall not be liable, and the Pluto Indemnified Parties shall not seek indemnification, for any Taxes or Losses to the extent (A) such Taxes or Losses were specifically reserved for, clearly set forth and verifiable as a liability on the Rover Final Closing Statement, or (B) such Taxes or Losses are attributable to any transaction or action of Pluto or any of its Affiliates that occurs after the Closing on the Closing Date (other than an ordinary course transaction or an action contemplated by this Agreement or taken at the written request of Newquay, including any transactions resulting from any Rover Election, the Taxes resulting from which shall be borne solely by Newquay).

(c) Straddle Period Tax Allocation. For purposes of this Article VIII, in the case of Taxes that are payable with respect to a taxable period that begins on or before the Closing Date and ends after the Closing Date (a “Straddle Period”), the portion of any such Tax that is allocable to the portion of the period ending on and including the Closing Date shall be:

(i) in the case of Taxes that are either (x) based upon or related to income, profits, gains or receipts, or (y) imposed in connection with any sale or other transfer or assignment of property (real or personal, tangible or intangible), deemed equal to the amount that would be payable if the taxable year ended with (and included) the Closing Date;

(ii) in the case of Taxes imposed on a periodic basis with respect to the assets of Rover or otherwise measured by the level of any item not described in clause (i), deemed to be the amount of such Taxes for the entire period (or, in the case of such Taxes determined on an arrears basis, the amount of such Taxes for the immediately preceding period), *multiplied by* a fraction the numerator of which is the number of calendar days in the period ending on and including the Closing Date and the denominator of which is the number of calendar days in the entire period; and

(iii) in the case of Taxes in the form of interest or penalties, all such Taxes to the extent relating to a Tax for a taxable period ending on or before the Closing Date whether such items are incurred, accrued, assessed or similarly charged on, before or after the Closing Date.

(d) Whenever in accordance with this Article VIII Newquay shall be required to pay to Pluto an amount pursuant to Section 8.1(b), or Pluto shall be required to pay to Newquay an amount pursuant to Section 8.1(a), such payments shall be made by the later of (i) thirty (30) days after such payments are requested or (ii) five (5) days before the requesting Party is required to pay the related Tax liability under applicable Requirements of Law.

(e) Tax Controversies.

(i) If a claim for Taxes, including notice of a pending audit, shall be made by any Governmental Authority in writing, which, if successful, might result in an indemnity payment to the Party receiving such notice pursuant to this Section 8.1 (a “Tax Claim”), the Party receiving such notice shall notify the other Party promptly in writing of the Tax Claim. Such notice shall specify in reasonable detail the basis for such Tax Claim and shall include a copy of the relevant portion of any correspondence received from the Governmental Authority. Failure by the Party seeking indemnification to give prompt notice of a Tax Claim shall not relieve the other Party of liability under this Agreement except to the extent that such other Party demonstrates that its position is materially prejudiced as a result thereof (as determined by a court of competent jurisdiction).

(ii) Subject to Section 8.1(e)(iv) and Section 8.1(e)(v), Newquay shall control the defense of any Tax Claim with respect to Rover that relates to any taxable period which ends on or before the Closing Date. Notwithstanding the foregoing, in the event that Newquay has not assumed the defense of any Tax Claim which it is entitled to control pursuant to the preceding sentence by providing written notice of its intent to assume the defense of such claim to Pluto within thirty (30) days of the receipt of the notice required under Section 8.1(e)(i), Pluto may defend the same in such manner as it may deem appropriate (acting reasonably and in good faith as if it were the only party in interest in connection with such Tax Claim), including settling such Tax Claim; *provided, however*, that Pluto shall not settle such Tax Claim without the prior written consent of Newquay, which consent shall not be unreasonably withheld, delayed or conditioned. For the avoidance of doubt, Newquay shall be responsible, in accordance with Section 8.1(b), for any costs and expenses, including reasonable out of pocket legal and accounting fees and expenses, incurred by Pluto or any of its Affiliates in defending a Tax Claim that Newquay elects not to control pursuant to this Section 8.1(e)(ii).

(iii) Subject to Section 8.1(e)(iv) and Section 8.1(e)(v), with respect to any Tax Claim for a Straddle Period, (A) each of Newquay and Pluto may participate in the Tax Claim, (B) such Tax Claim shall be contested and defended by the Party which would bear the burden of the greater portion of the sum of any adjustment and any corresponding adjustments that reasonably may be anticipated (as determined under Section 8.1(c)); *provided* that such Tax Claim shall not be settled without the prior written consent of the other Party, which consent shall not be unreasonably withheld, delayed or conditioned.

(iv) Except as provided in Section 8.1(e)(v), the Party that is controlling the Tax Claim pursuant to Section 8.1(e)(ii) or Section 8.1(e)(iii) (the “Controlling Party”) shall (A) provide the other Party (the “Non-Controlling Party”) with notice reasonably in advance of, and the Non-Controlling Party shall have the right, at its expense, to participate in such Tax Claim to the extent allowed pursuant to the Requirements of Law including the right to attend any meetings with a Governmental Authority (including meetings with examiners) or hearings or proceedings before any Governmental Authority to the extent they relate to such Tax Claim, and (B) reasonably consult with the Non-Controlling Party before taking any significant action (including submitting written

materials) in connection with such Tax Claim, including giving the Non-Controlling Party the opportunity to comment on such written materials prior to their submission.

(v) Notwithstanding any other provision of this Agreement to the contrary, (A) neither Newquay nor any of its Affiliates shall be entitled to participate in any Tax Claim relating to any consolidated, combined, affiliated or unitary Tax Return which includes Pluto or any of its Affiliates and (B) neither Pluto nor any of its Affiliates shall be entitled to participate in any Tax Claim relating to any consolidated, combined, affiliated or unitary Tax Return which includes Newquay or any of its Affiliates.

Section 8.2 Tax Returns and Refunds.

(a) Rover Tax Returns. Newquay shall prepare or cause to be prepared all Tax Returns required to be filed by Rover for any taxable period which ends on or before the Closing Date that are due after the Closing Date (giving effect to any valid extensions of the due date for filing any such Tax Returns); *provided*, that Newquay shall prepare or cause to be prepared all such Tax Returns (other than Tax Returns of a Newquay Affiliated Group or other consolidated group, combined, affiliated or unitary group of which Rover is a member), to the extent permitted by Requirements of Law, in a manner consistent with past practice. Pluto shall timely file or cause to be timely filed any Tax Return required to be filed by Rover after the Closing Date that is prepared by Newquay pursuant to the preceding sentence. Pluto shall prepare or cause to be prepared and timely file or cause to be filed all Tax Returns required to be filed by Rover for taxable periods ending after the Closing Date and all required Tax Returns for subsequent taxable periods. All such Tax Returns that relate to Straddle Periods shall be prepared and all elections with respect to such Tax Returns that relate to Straddle Periods shall be made, to the extent permitted by Requirements of Law, in a manner consistent with past practice. Before filing any Tax Return with respect to any Straddle Period, Pluto shall provide Newquay with a copy of such Tax Return at least ten (10) days prior to the last date for timely filing such Tax Return (giving effect to any valid extensions thereof) accompanied by a statement calculating in reasonable detail Newquay's indemnification obligation, if any, pursuant to Section 8.1(b). To the extent that Newquay, its Affiliates or Rover has paid prior to the Closing Date to a Governmental Authority an amount in excess of Newquay's share of Taxes for a Straddle Period pursuant to Section 8.1(b), Pluto shall pay to Newquay the amount of such excess within ten (10) days of filing such Straddle Period Tax Return. Notwithstanding anything in this Agreement to the contrary, Newquay shall have no indemnification obligation pursuant to Section 8.1(b) with respect to any Taxes covered by such Tax Return unless and until Newquay has received such Tax Return and such statement. If for any reason Newquay does not agree with Pluto's calculation of its indemnification obligation, Newquay and Pluto shall consult and cooperate to resolve in good faith any such disagreements. In the event the Parties are unable to resolve any dispute within five (5) days following the delivery of such Tax Return to Newquay, the Parties shall consult and cooperate to resolve their dispute by submitting such dispute to the Accountant, which shall attempt to resolve any issue before the due date of such Tax Return, in order that such Tax Return may be timely filed. The scope of the Accountant's review shall be limited to disputed items. If the Accountant does not resolve any differences between Newquay and Pluto with respect to such Tax Return at least two (2) days prior to the due date therefor, such Tax Return shall be filed as prepared by Pluto, and Pluto shall subsequently amend the Tax Return to reflect the Accountant's resolution within ten (10) days of the date of such resolution.

Each of Newquay and Pluto shall bear the fees and expenses of the Accountant in inverse proportion as they may prevail on the matters resolved by the Accountant, which proportionate allocation will also be determined by the Accountant and included in the Accountant's report. For the avoidance of doubt, the preparation and filing of any Tax Return of Rover that does not relate to a taxable period ending on or before the Closing Date or a Straddle Period shall be exclusively within the control of Pluto. Without the prior written consent of Newquay (which consent shall not be unreasonably withheld, delayed or conditioned), Pluto shall not, and shall not permit any of its Affiliates to, except to the extent required by applicable Requirements of Law or a Determination in connection with a Tax Claim contested in accordance with Section 8.1(e), amend any Tax Returns or make or change any Tax elections (other than making the Rover Elections) or accounting methods with respect to the Transactions, in each case with respect to Rover and relating to a taxable period ending on or before the Closing Date or the portion of any Straddle Period ending on (and including) the Closing Date (as determined under Section 8.1(c)).

(b) Rover Refunds. Any refunds or credits of Taxes of Rover *plus* any interest received with respect thereto from the applicable Governmental Authority for any taxable period ending on or before the Closing Date (including refunds or credits arising by reason of amended Tax Returns filed after the Closing Date) shall be for the account of Newquay and shall be paid by Pluto or any of its Affiliates to Newquay within ten (10) days after Pluto or any of its Affiliates receives such refund or after the relevant Tax Return is filed in which the credit is applied against Pluto's or any of its Affiliates' liability for Taxes. Notwithstanding the foregoing, any refunds or credits of Taxes of Rover for any taxable period ending on or before the Closing Date that are attributable to (i) carrybacks of losses or credits from a taxable period beginning after the Closing Date or (ii) any Tax asset to the extent such Tax asset was specifically reserved for, clearly set forth and verifiable as an asset on the Rover Final Closing Statement, shall be for the account of Pluto. In the event a refund of or credit for Taxes paid by Pluto to Newquay is subsequently denied by a Governmental Authority, Newquay shall promptly repay such refund or an amount equal to such credit (including interest) to Pluto. Any refunds or credits of Taxes of Rover *plus* any interest received with respect thereto from the applicable Governmental Authority for any taxable period beginning after the Closing Date shall be for the account of Pluto. Any refunds or credits of Taxes of Rover for any Straddle Period shall be apportioned between Pluto and Newquay in the same manner as the liability for such Taxes is apportioned pursuant to Section 8.1. For purposes of this Section 8.2(b), any reduction in Tax liability for a period beginning after the Closing Date shall be treated as a refund for a taxable period ending on or before the Closing Date if such Tax reduction is provided in lieu of such a refund.

(c) Newquay Refund Request Procedures. At Newquay's request and expense and subject to Pluto's written consent, which consent shall not be unreasonably withheld, delayed or conditioned, Pluto shall, or shall cause its relevant Affiliates to, file for and obtain any refunds or credits to which Newquay is entitled under this Article VIII. In connection therewith, (i) Pluto shall permit Newquay to control the prosecution of any such refund claim that relates to refunds or credits to which Newquay or any of its Affiliates is entitled under this Article VIII and, where agreed by Pluto and Newquay, shall, or shall cause its relevant Affiliates to, authorize by appropriate powers of attorney such Persons as Newquay shall designate to represent such Affiliates with respect to such refund claim and (ii) Pluto shall, or shall cause its

relevant Affiliates to, forward to Newquay any such refund within ten (10) days after the refund is received (or reimburse Newquay and any of its Affiliates for any such credit within ten (10) days after the relevant Tax Return is filed in which the credit is applied against any of such relevant Affiliates' liability for Taxes). In the event such refund of or credit for Taxes is subsequently denied by a Governmental Authority, Newquay shall promptly repay such refund or an amount equal to such credit (including interest) to Pluto.

Section 8.3 Section 338 Election.

(a) With respect to the sale and acquisition of Rover pursuant to this Agreement, Newquay shall, or shall cause one or more of its Affiliates to, join with Pluto or one or more of its Affiliates in making a timely, effective and irrevocable election under Section 338(h)(10) of the Code (and any corresponding elections under any applicable state and local Requirements of Law) with respect to the purchase and sale of the issued and outstanding shares of capital stock of Rover (each a "Rover Election" and collectively, the "Rover Elections"). At least ten (10) days prior to the Closing Date, Pluto and Newquay shall agree on the form and content of the Forms 8023 on which each such Rover Election shall be made, and at or prior to the Closing, Newquay shall deliver to Pluto and Pluto shall deliver to Newquay properly executed and mutually agreed upon Forms 8023 with respect to Rover containing information then available, which Pluto shall file or cause to be filed with the IRS as soon as reasonably practicable after the Closing. The Parties shall cooperate to prepare and timely file, or cause to be prepared and timely filed, the IRS forms required to be filed in connection with each Rover Election pursuant to this Section 8.3(a), including IRS Forms 8023 and Forms 8883 and any other required forms or schedules thereto and any similar forms necessary to effectuate the Rover Elections under applicable state and local Requirements of Law (collectively, the "Section 338(h)(10) Forms"). Pluto shall provide Newquay with final copies of any such Section 338(h)(10) Forms filed by Pluto and other documentation confirming their filing not later than fifteen (15) days after such forms are filed.

(b) Within forty-five (45) days following the date that the Rover Adjustment Amount is finally determined pursuant to Section 3.2, Pluto shall provide or cause to be provided to Newquay (A) an allocation, for Tax purposes, of the total consideration paid to Newquay by Pluto and its Affiliates pursuant to this Agreement for the Rover Equity Interest among Rover's assets in accordance with Sections 338 and 1060 of the Code (the "Rover Allocation Schedule"), and (B) a complete set of draft IRS Forms 8883 (and any comparable forms required to be filed under state or local Requirements of Law with respect to Taxes) and any additional data or materials required to be attached to Form 8883 pursuant to the U.S. Treasury Regulations promulgated under Section 338 of the Code. The Rover Allocation Schedule shall be deemed final unless, within sixty (60) days after delivery thereof, Newquay notifies Pluto in writing that Newquay objects to the draft Rover Allocation Schedule, in which case Pluto and Newquay shall negotiate in good faith to resolve any such dispute with respect to the draft Rover Allocation Schedule. Any disputes that Pluto and Newquay are unable to resolve shall be resolved by the Accountant pursuant to Section 8.7.

(c) Each of Pluto and Newquay shall, and shall cause its respective Affiliates to, take all actions necessary and appropriate to effect the Rover Elections in accordance with the provisions of Section 338 of the Code and any applicable U.S. Treasury Regulations (and any

comparable provisions of state or local Requirements of Law with respect to Taxes) or any successor provisions, including (as applicable) signing and timely filing the Section 338(h)(10) Forms and any additional forms. To the extent permissible pursuant to the Requirements of Law, each of Pluto and Newquay shall, and shall cause its respective Affiliates to, cooperate in the preparation and timely filing of any (i) corrections, amendments or supplements to the Section 338(h)(10) Forms (including Form 8023 and Form 8883) and (ii) state or local forms or reports that are necessary or appropriate for purposes of complying with the requirements for making any state or local election that is comparable to the Rover Election.

(d) Each of Pluto and Newquay shall, and shall cause its respective Affiliates to, report the sale and acquisition, respectively, of the stock of Rover pursuant to this Agreement consistent with the Rover Elections made pursuant to Section 8.3(a), the Rover Allocation Schedule (as finally agreed pursuant to Section 8.3(b)) and any Section 338(h)(10) Forms and shall take no position to the contrary thereto in any Tax Return, or in any proceeding before any Governmental Authority or otherwise.

(e) Neither Pluto, Newquay nor any of their respective Affiliates shall take any action to modify any of the forms or reports (including any corrections, amendments or supplements thereto) that are required for the making of a Rover Election and any comparable elections under state or local Requirements of Law with respect to Taxes after their execution or to modify or revoke any Rover Election following the filing of the Forms 8023 without the prior written consent of Pluto and Newquay, as the case may be, which consent shall not be unreasonably withheld, delayed or conditioned.

Section 8.4 Transfer Taxes. Pluto shall be responsible for and shall pay one hundred percent (100%) of all documentary, sales, use, registration, value added, transfer, stamp, registration and similar Taxes, fees and costs (including interest, penalties and additions to any such Taxes) imposed on or payable in connection with its purchase of the Rover Equity Interest pursuant to this Agreement ("Transfer Taxes"). Pluto shall prepare and timely file, or cause to be prepared and timely filed, any Tax Returns and other necessary documentation required to be filed with respect to any such Transfer Taxes, and shall timely pay or cause to be timely paid all Transfer Taxes shown as due thereon. Pluto shall provide to Newquay a true copy of each such Tax Return as filed and evidence of the timely filing thereof. Pluto and Newquay shall, and shall cause their respective Affiliates to, reasonably cooperate in reducing the amount of any Transfer Taxes or obtaining exemptions therefrom.

Section 8.5 Tax Sharing Agreements. Any and all existing agreements relating to the allocation or sharing of Taxes, other than this Agreement, the Transition Services Agreement and any such contract or agreement entered into in the ordinary course of business and for which Taxes are not the principal subject matter (the "Tax Sharing Agreements") between Rover, on the one hand, and Newquay or any of its Affiliates, on the other hand, shall, in each case, be terminated as of the Closing Date solely with respect to Rover. After the Closing Date, Rover shall not have any further rights or obligations under any such Tax Sharing Agreement.

Section 8.6 Characterization of Indemnification Payments. To the extent permitted pursuant to the Requirements of Law, any payments made pursuant to Section 3.2 and any

indemnification payments made under this Article VIII or Article X shall be treated for all Tax purposes as adjustments to the aggregate purchase price for the Rover Equity Interest.

Section 8.7 Resolution of All Tax Related Disputes. Except as otherwise provided in this Article VIII, with respect to any dispute or disagreement between the Parties relating to Taxes, the Parties shall cooperate in good faith to resolve such dispute between them; but if the Parties are unable to resolve such dispute, the Parties shall submit the dispute to the Accountant for resolution, which resolution shall be final, conclusive and binding on the Parties. Notwithstanding anything in this Agreement to the contrary, the fees and expenses relating to any dispute as to the amount of Taxes owed by either of the Parties shall be paid by Newquay, on the one hand, and Pluto, on the other hand, in proportion to each Party's respective liability for the portion of the Taxes in dispute, as determined by the Accountant.

Section 8.8 Cooperation, Exchange of Information and Record Retention.

(a) Newquay and Pluto shall provide each other, and shall cause their respective Affiliates, officers, employees, agents, auditors and representatives to provide each other, with such cooperation and information relating to Rover (including cooperation with respect to any audit), as any of them reasonably may request of another, including in (i) preparing and filing any Tax Return, amended Tax Return or claim for refund, including maintaining and making available to each other all records necessary in connection with Taxes; (ii) resolving all disputes and audits with respect to all taxable periods relating to Taxes; (iii) contesting or compromising any Tax Claim; (iv) determining a Tax liability or a right to a refund of Taxes; (v) participating in or conducting any audit or other proceeding in respect of Taxes; and (vi) connection with all other matters covered in this Article VIII. Each such Party shall make its employees available on a mutually convenient basis to provide explanations of any documents or information provided hereunder. To the extent reasonably requested by Newquay, Pluto shall cause Rover to authorize by appropriate powers of attorney such Persons as Newquay shall designate to represent Rover with respect to subclauses (i)-(vi) of this Section 8.8(a).

(b) Newquay and Pluto recognize that Newquay and its Affiliates will need access, from time to time, after the Closing Date, to certain accounting and Tax records and information held by Rover to the extent such records and information pertain to events occurring on or prior to the Closing Date; therefore, Newquay and Pluto agree that from and after the Closing Date, Pluto and its Affiliates shall (A) retain and maintain all such records including all Tax Returns, schedules and work papers, records and other documents in their possession relating to Tax matters of Rover for taxable periods ending on or prior to the Closing Date and for each Straddle Period for the longer of (x) the seven-year period beginning on the Closing Date or (y) the full period of the applicable statute of limitations, excluding any extension thereof and (B) allow the agents and representatives of Newquay and its Affiliates, upon reasonable notice and at mutually convenient times to inspect, review and make copies of such records (at the expense of Newquay) as Pluto and Newquay may deem reasonably necessary or appropriate from time to time. Pluto agrees that it shall provide Newquay with written notice thirty (30) calendar days prior to transferring, destroying or discarding the last copy of any such materials and Newquay shall have the right, at its expense, to copy or take any such materials; *provided* that Newquay provides written notice stating its intent to copy or take such materials no later than twenty (20) days after having received notice that such materials are being transferred,

destroyed or discarded. Any information obtained under this Section 8.8(b) shall be kept confidential except as may be otherwise necessary in connection with the filing of Tax Returns or claims for refund or in conducting an audit or other proceeding.

(c) Notwithstanding any other provision of this Agreement or the Transition Services Agreement, (i) neither Pluto nor any of its Affiliates shall be entitled to any information relating to, or a copy of, any consolidated, combined, affiliated or unitary Tax Return which includes Newquay or any of its Affiliates and (ii) neither Newquay nor any of its Affiliates shall be entitled to any information relating to, or a copy of, any consolidated, combined, affiliated or unitary Tax Return which includes Pluto or any of its Affiliates; *provided, however*, that Pluto shall be entitled to a copy of a pro forma Tax Return for Rover.

Section 8.9 Survival of Tax Provisions. Any claim to be made pursuant to Article VIII must be made before sixty (60) days after the expiration (giving effect to any valid extensions, waivers and tolling periods) of the applicable statutes of limitations relating to the Taxes at issue or, solely with respect to a claim for a refund or credit of Taxes (or an adjustment with respect thereto), the later of (i) sixty (60) days after the expiration (giving effect to any valid extensions, waivers and tolling periods) of the applicable statute of limitations relating to the Taxes at issue or (ii) one year after the Party making the claim becomes aware of sufficient facts relating to such refund or credit or adjustment to seek indemnification or reimbursement under this Article VIII.

Section 8.10 Exclusivity. Notwithstanding anything to the contrary in this Agreement, Article VIII shall govern (a) the retention of records with respect to Rover and (b) indemnification claims, in each case with respect to Taxes and the procedures relating thereto. For the avoidance of doubt, except as expressly provided in this Article VIII or Article X, the provisions of Article X (other than Section 10.5(c) and Section 10.7) shall not apply.

ARTICLE IX TERMINATION

Section 9.1 Termination. This Agreement may be terminated and the Transactions may be abandoned at any time prior to the Closing:

- (a) by the mutual written consent of Newquay and Pluto;
- (b) by either Newquay or Pluto in the event (i) any Governmental Authority has denied a Required Statutory Approval and such denial has become final and nonappealable, or (ii) any Requirement of Law or Final Order permanently restraining, enjoining or otherwise prohibiting the consummation of the Transactions shall no longer be subject to rehearings or appeals; *provided* that the right to terminate this Agreement pursuant to this Section 9.1(b) shall not be available to any Party that has breached in any material respect its obligations set forth in this Agreement;
- (c) by either Newquay or Pluto in the event that the transactions contemplated by this Agreement are not consummated by March 17, 2022 (as such date may be extended pursuant to the succeeding proviso, the "Outside Date"); *provided*, that (i) the Outside Date shall

be automatically extended without any action required by any Party by three (3) months if (A) the conditions to the Closing set forth in Section 7.1(b) or Section 7.1(c) have not been satisfied, and (B) all other conditions to the Closing set forth in Article VII have been satisfied or waived (or are capable of being satisfied at the Closing if the Closing were then to occur) and (ii) the Outside Date shall be automatically extended without any action required by any Party by an additional three (3) months if (A) the conditions to the Closing set forth in Section 7.1(b) (with respect to the Massachusetts Approval only) have not been satisfied, and (B) all other conditions to the Closing set forth in Article VII have been satisfied or waived (or are capable of being satisfied at the Closing if the Closing were then to occur); and *provided, further*, that the right to terminate this Agreement pursuant to this Section 9.1(c) shall not be available to any Party that has breached in any material respect its obligations set forth in this Agreement in any manner that shall have materially contributed to or resulted in the failure of the Closing to occur on or prior to the Outside Date (as may have been extended);

(d) by Pluto in the event that there shall have been a breach by Newquay of any of its covenants or agreements or any of the representations or warranties set forth in this Agreement, which breach, either individually or in the aggregate, would result in, if occurring or continuing on the Closing Date, the failure of the conditions set forth in Section 7.1 or Section 7.3, and which is not cured within the earlier of (i) forty-five (45) days following written notice to Newquay, or (ii) one (1) day prior to the Outside Date, *provided*, that, such cure period shall not apply if such breach by its nature or timing cannot be cured within such time period (*provided, further*, that, Pluto is not then in breach, in any material respect, of any of its covenants or agreements contained in this Agreement);

(e) by Newquay in the event that there shall have been a breach by Pluto of any of its covenants or agreements or any of the representations or warranties set forth in this Agreement, which breach, either individually or in the aggregate, would result in, if occurring or continuing on the Closing Date, the failure of the conditions set forth in Section 7.1 or Section 7.2, and which is not cured within the earlier of (i) forty-five (45) days following written notice to Pluto, or (ii) one (1) day prior to the Outside Date, *provided*, that, such cure period shall not apply if such breach by its nature or timing cannot be cured within such time period (*provided further* that, Newquay is not then in breach, in any material respect, of any of its covenants or agreements contained in this Agreement); or

(f) by either Newquay or Pluto in the event that the Island Sale Purchase Agreement has been terminated in accordance with its terms.

The Party desiring to terminate this Agreement pursuant to this Section 9.1 shall give written notice of such termination to the other Party, specifying the provision or provisions hereof pursuant to which such termination is effected.

Section 9.2 Effect of Termination. If this Agreement is terminated pursuant to Section 9.1, no Party (or any of its Affiliates or their respective directors, officers, employees, representatives or agents) will have any liability or further obligation to any other Party to this Agreement, except that (i) the obligations set forth in Section 6.2(c), this Section 9.2 and Section 11.10 shall survive such termination and (ii) subject to the provisions of this Section 9.2, no such termination shall relieve the breaching Party from liability for damages resulting from

any material breach by such Party of this Agreement prior to such termination that is a consequence of an act or failure to act undertaken by the breaching Party with actual knowledge that the action so taken or omitted to be taken would constitute a breach of this Agreement.

ARTICLE X INDEMNIFICATION

Section 10.1 Survival of Representations and Warranties and Covenants.

(a) Except for the representations and warranties in Section 5.11, the survival of which is governed exclusively by Section 8.9, the representations and warranties set forth in this Agreement and the right to commence any claim with respect thereto shall survive until the date that is eighteen (18) months following the Closing Date; *provided* that (i) the Pluto Designated Representations and the Newquay Designated Representations shall survive until the date that is sixty (60) days after the date on which the applicable statute of limitations period expires. Any covenant, agreement or obligation that by its terms is to be performed prior to or at the Closing and the right to commence any claim with respect thereto shall survive until the date that is eighteen (18) months following the Closing Date. However, in the event written notice of any claim for indemnification under Section 10.2 or Section 10.3 shall have been given in accordance herewith within the applicable survival period setting forth in reasonable detail the nature of such claim (including a reasonable specification of the legal and factual basis for such claim), the representations and warranties or covenants that are the subject of such indemnification claim shall survive with respect to such claim until such time as such claim is fully and finally resolved.

(b) This Section 10.1 shall not limit any covenant or agreement of the Parties contained in this Agreement which by its terms contemplates performance after the Closing, which shall survive in accordance with its terms and shall not extend the applicability of any covenant or agreement of the Parties contained in this Agreement which by its terms relates only to a period between the date hereof and the Closing; *provided* that nothing herein shall restrict a Party's right to commence any claim with respect to such covenant or agreement following the Closing, subject to the limitations set forth in Section 10.1(a).

Section 10.2 Indemnification of Newquay. Subject to the terms of Article VIII and this Article X, from and after the Closing, Pluto shall indemnify, defend, save and hold harmless Newquay and its Affiliates and each of their respective officers, directors, employees, agents, representatives, successors and assigns (collectively, the "Newquay Indemnified Parties"), from and against any and all:

(a) Losses to the extent resulting from or arising out of any breach by Pluto of any representation or warranty in this Agreement or any certificate related thereto; and

(b) Losses to the extent resulting from or arising out of the failure by Pluto to perform any of its covenants or agreements contained in this Agreement.

Section 10.3 Indemnification of Pluto. Subject to the terms of Article VIII and this Article X, from and after the Closing, Newquay shall indemnify, defend, save and hold harmless Pluto and its Affiliates and each of their respective officers, directors, employees, agents,

representatives, successors and assigns (collectively, the “Pluto Indemnified Parties” and together with Newquay Indemnified Parties, the “Indemnified Parties,” and each, an “Indemnified Party”) from and against any and all:

(a) Losses to the extent resulting from or arising out of any breach by Newquay of any representation or warranty in this Agreement (other than the representations and warranties contained in Section 5.11, which shall be governed exclusively by Section 8.1(b)) or any certificate related thereto; and

(b) Losses to the extent resulting from or arising out of the failure by Newquay to perform any of its covenants or agreements contained in this Agreement.

Section 10.4 Claims.

(a) Third-Party Claims. Upon receipt by an Indemnified Party of notice of any action, suit, proceedings, claim, demand or assessment (other than a Tax Claim) made or brought by an unaffiliated third party (a “Third-Party Claim”) with respect to a matter for which such Indemnified Party is indemnified under this Article X which has or is reasonably expected to give rise to a claim for Losses, the Indemnified Party shall as soon as practicable, in the case of a Newquay Indemnified Party, notify Pluto and in the case of a Pluto Indemnified Party, notify Newquay (Pluto or Newquay, as the case may be, the “Indemnifying Party”), in writing, indicating the nature of such Third-Party Claim and the basis therefor; *provided, however*, that any delay or failure by the Indemnified Party to give notice to the Indemnifying Party shall relieve the Indemnifying Party of its obligations hereunder only to the extent, if at all, that it is prejudiced by reason of such delay or failure. Such written notice shall (i) describe such Third-Party Claim in reasonable detail including the sections of this Agreement which form the basis for such Third-Party Claim; *provided* that the failure to identify a particular section in such notice shall not preclude the Indemnified Party from subsequently identifying such section as a basis for such claim, (ii) attach copies of all substantive written evidence thereof and (iii) if possible, set forth an estimate of the amount of Losses that have been or may be sustained by an Indemnified Party; *provided* that such estimate shall not be binding or used in place of the actual amount of Losses subject to this Article X. The Indemnifying Party shall have sixty (60) days after receipt of notice to elect, at its option, to assume and control the defense of, at its own expense and by its own counsel, any such Third-Party Claim and shall be entitled to assert any and all defenses available to the Indemnified Party to the fullest extent permitted under Requirements of Law. If the Indemnifying Party shall undertake to defend any such Third-Party Claim, it shall promptly, but in any event within sixty (60) days of the receipt of notice from the Indemnified Party of such Third-Party Claim, notify the Indemnified Party of its intention to do so, and the Indemnified Party agrees to cooperate fully with the Indemnifying Party and its counsel in the defense against, any such Third-Party Claim; *provided, however*, that the Indemnifying Party shall not settle, compromise or discharge, or admit any liability with respect to, any such Third-Party Claim without the prior written consent of the Indemnified Party (which consent will not be unreasonably withheld or delayed), unless the relief consists solely of money Losses to be paid by the Indemnifying Party and includes a provision whereby the plaintiff or claimant in the matter releases the Indemnified Parties from all liability with respect thereto. Notwithstanding an election to assume the defense of such action or proceeding at its own expense, provided that the Indemnified Party shall have the right to employ separate counsel and

to participate in the defense of such action or proceeding, and the Indemnifying Party shall bear the reasonable fees, costs and expenses of such separate counsel if (A) the Indemnified Party shall have determined in good faith that an actual or potential conflict of interest makes representation by the same counsel or the counsel selected by the Indemnifying Party inappropriate or (B) the Indemnifying Party shall have authorized the Indemnified Party to employ separate counsel at the Indemnifying Party's expense. In any event, the Indemnified Party and the Indemnifying Party and their counsel shall cooperate in the defense of any Third-Party Claim subject to this Article X, keep such Persons informed of all developments relating to any such Third-Party Claims and provide copies of all relevant correspondence and documentation relating thereto. All costs and expenses incurred in connection with the Indemnified Party's cooperation shall be borne by the Indemnifying Party; *provided* that the cost of any counsel of the Indemnified Party shall be borne by the Indemnifying Party only as set forth in this Section 10.4(a). If the Indemnifying Party receiving such notice of a Third-Party Claim does not elect to defend such Third-Party Claim or does not defend such Third-Party Claim in good faith, the Indemnified Party shall have the right, in addition to any other right or remedy it may have hereunder, at the Indemnifying Party's expense, to defend such Third-Party Claim; *provided, however*, that the Indemnified Party shall not settle, compromise or discharge, or admit any liability with respect to, any such Third-Party Claim without the written consent of the Indemnifying Party (which consent will not be unreasonably withheld or delayed).

(b) Direct Claims. In the event any Indemnified Party has a claim with respect to a matter for which such Indemnified Party is indemnified under this Article X that does not involve a Third-Party Claim being asserted against or sought to be collected from such Indemnified Party (a "Direct Claim"), the Indemnified Party shall as soon as practicable notify the Indemnifying Party in writing, indicating the nature of such Direct Claim and the basis therefor; *provided, however*, that any delay or failure by the Indemnified Party to give notice to the Indemnifying Party shall relieve the Indemnifying Party of its obligations hereunder only to the extent, if at all, that it is prejudiced by reason of such delay or failure. Such written notice shall (i) describe such Direct Claim in reasonable detail including the sections of this Agreement which form the basis for such Direct Claim; *provided* that the failure to identify a particular section in such notice shall not preclude the Indemnified Party from subsequently identifying such section as a basis for such claim, (ii) attach copies of all substantive written evidence thereof and (iii) if possible, set forth an estimate of the amount of Losses that have been or may be sustained by an Indemnified Party; *provided* that such estimate shall not be binding or used in place of the actual amount of Losses subject to this Article X. The Indemnifying Party shall have sixty (60) days after its receipt of such notice to respond in writing to such Direct Claim. During such sixty (60)-day period, the Indemnified Party shall allow the Indemnifying Party and its Representatives to investigate the matter or circumstance alleged to give rise to the Direct Claim, and the Indemnified Party shall assist the Indemnifying Party's investigation by giving such information and assistance (including reasonable access to the books, records and personnel of such Indemnified Party, if applicable) as the Indemnifying Party or any of its Representatives may reasonably request. If the Indemnifying Party does not respond within sixty (60) days of the receipt of notice from the Indemnified Party of such Direct Claim (or if in its response it disputes such Direct Claim), the Indemnifying Party shall be deemed to have rejected such claim, in which case the Indemnified Party shall be free to pursue such remedies as may be available to the Indemnified Party on the terms and subject to the provisions of this Agreement.

Section 10.5 Limitations; Payments.

(a) Notwithstanding anything contained in this Agreement to the contrary, Newquay shall not, other than with respect to any breach of any Newquay Designated Representation, be (i) liable for any amounts for which the Pluto Indemnified Parties are otherwise entitled to indemnification pursuant to Section 10.3(a) or Section 8.1(b)(iii) unless (A) a claim is timely asserted during the survival period specified in Section 10.1(a) or Section 8.9, as applicable, (B) the amount of Losses with respect to the particular act, circumstance, development, event, fact, occurrence or omission giving rise to such Losses exceeds \$3,500,000 (aggregating all such Losses arising from substantially identical facts) and (C) the aggregate amount of all Losses for which the Pluto Indemnified Parties are entitled to indemnification pursuant to Section 10.3(a) or Section 8.1(b)(iii) (for the avoidance of doubt, excluding Losses that do not exceed the amount set forth in clause (B) above) exceeds, on a cumulative basis, \$35,000,000 (the “Newquay Threshold”), and then only the extent of such excess) and (ii) required to make indemnification payments pursuant to Section 10.3(a) or Section 8.1(b)(iii) to the extent indemnification payments thereunder would exceed in the aggregate \$400,000,000 (the “Newquay Indemnification Cap”). Notwithstanding anything contained in this Agreement to the contrary, and without limiting the foregoing (including Newquay Indemnification Cap), the maximum amount of indemnifiable Losses that may be recovered from Newquay for any amounts due under Section 10.3 and Section 8.1(b)(iii) shall be \$3,770,000,000 (the “Newquay Total Cap”). For the avoidance of doubt, the Newquay Threshold, the Newquay Indemnification Cap and the Newquay Total Cap shall not apply to any remedies provided in Article VIII other than as provided in this Section 10.5(a).

(b) Notwithstanding anything contained in this Agreement to the contrary, in the event that any fact, event or circumstance which results in an adjustment to the purchase price pursuant to Article I or Article III would also constitute a breach or inaccuracy of any of a Party’s representations, warranties, covenants or agreements under this Agreement or otherwise result in a Loss to the other Party, such Party shall have no obligation to indemnify any Newquay Indemnified Party or Pluto Indemnified Party, as applicable, with respect to such breach or inaccuracy to the extent that (i) recovery for any such Loss would constitute a duplicative payment of amounts recovered as a purchase price adjustment pursuant to Article I or Article III or (ii) such Loss was reflected as a liability on the Rover Final Closing Statement, as applicable, for which there was a purchase price adjustment pursuant to Article I or Article III.

(c) Notwithstanding anything contained in this Agreement to the contrary, for purposes of (i) the determination of whether there was a breach of a representation or warranty as of any particular date and (ii) the existence or amount of any Losses in respect of any such breach, any materiality, Rover Material Adverse Effect standard or qualification contained in or otherwise applicable to such representation or warranty shall be disregarded; *provided that this Section 10.5(c) shall not apply to the representations and warranties set forth in Section 5.6(a)(ii).*

(d) Notwithstanding anything contained in this Agreement to the contrary, no Party shall have any liability pursuant to Section 10.2 or Section 10.3 for any special, indirect, consequential or punitive damages relating to a breach or alleged breach of this Agreement;

provided, however, that any amounts payable to third parties pursuant to a Third-Party Claim shall not be deemed special, indirect, consequential or punitive damages.

Section 10.6 Insurance. Notwithstanding anything contained in this Agreement to the contrary, Losses shall be net of any insurance or other prior or subsequent recoveries actually received by the Indemnified Party or its Affiliates in connection with the facts giving rise to the claim for indemnification. If an Indemnified Party shall have used its reasonable best efforts to recover any amounts recoverable under insurance policies and shall not have recovered the applicable Losses, the Indemnifying Party shall be liable for the amount by which such Losses exceeds the amounts actually recovered.

Section 10.7 Remedies Exclusive. Except as otherwise specifically provided herein, and except in the case of fraud with respect to the representations and warranties contained in this Agreement, the remedies provided in Article VIII and this Article X shall be the exclusive monetary remedies (including equitable remedies that involve monetary payment, such as restitution or disgorgement, but excluding specific performance to enforce any payment or performance due hereunder) of the Parties from and after the Closing in connection with any breach of a representation or warranty, or non-performance, partial or total, of any covenant or agreement contained herein.

Section 10.8 Mitigation. Each Indemnified Party shall use its reasonable best efforts to mitigate any claim or liability that an Indemnified Party asserts or may assert under this Article X. In the event that an Indemnified Party shall fail to make such reasonable best efforts to mitigate any such claim or liability, then notwithstanding anything contained in this Agreement to the contrary, neither Pluto nor Newquay, as the case may be, shall be required to indemnify any Indemnified Party for that portion of any Losses that would reasonably be expected to have been avoided if the Indemnified Party had made such efforts.

ARTICLE XI MISCELLANEOUS

Section 11.1 Construction; Absence of Presumption.

(a) For the purposes of this Agreement: (i) words (including capitalized terms defined herein) in the singular shall be held to include the plural and vice versa and words (including capitalized terms defined herein) of one gender shall be held to include the other gender as the context requires; (ii) the terms “hereof”, “herein”, “hereunder” and “herewith” and words of similar import shall, unless otherwise stated, be construed to refer to this Agreement as a whole (including all of the Exhibits) and not to any particular provision of this Agreement, and Article, Section, paragraph and Exhibit references are to the Articles, Sections, paragraphs and Exhibits to this Agreement, unless otherwise specified; (iii) the word “including” and words of similar import when used in this Agreement means “including without limitation”; (iv) all references to any period of days shall be deemed to be to the relevant number of calendar days unless otherwise specified; (v) the word “or” shall not be deemed to be exclusive, unless otherwise specified; (vi) the phrase “taxable year” includes, where the context permits, an accounting period; (vii) the word “extent” in the phrase “to the extent” means the degree to which a subject or other thing extends, and such phrase shall not mean simply “if”; (viii) except

as otherwise expressly provided, any information “made available” by a Party to the other Party shall include (A) with respect to information “made available” to Pluto, only that information contained in such documents posted to the applicable Intralinks dataroom by or on behalf of Newquay and (B) with respect to information “made available” to Newquay, only that information delivered electronically to Newquay or its Representatives, in each case of clause (A) and clause (B), no later than 12:00 p.m. New York City time on the date hereof; (ix) any agreement, instrument or statute defined or referred to herein or in any agreement or instrument that is referred to herein means such agreement, instrument or statute as from time to time amended, modified or supplemented, including (in the case of agreements or instruments) by waiver or consent and (in the case of statutes) by succession of comparable successor statutes and references to all attachments thereto and instruments incorporated therein; (x) the word “will” shall be construed to have the same meaning and effect as the word “shall”; and (xi) “\$” shall refer to United States dollars.

(b) The Parties hereby acknowledge that each Party and its counsel have participated jointly in the negotiation and drafting of this Agreement, have reviewed and revised this Agreement and that no rule of construction to the effect that any ambiguities are to be resolved against the drafting Party shall be employed in the interpretation of this Agreement (including all of the Exhibits hereto) or any amendments hereto or thereto.

(c) The Parties hereby acknowledge and agree that to the extent that there is a conflict with respect to any Tax matters between any (i) general provision of this Agreement and (ii) provision specifically relating to Tax matters, the terms of the specific Tax provision shall control.

Section 11.2 Headings. The Article and Section headings contained in this Agreement are inserted for convenience of reference only and shall not affect the meaning or interpretation of this Agreement.

Section 11.3 Notices. Except as otherwise provided in this Agreement, all notices, requests, claims, demands and other communications hereunder shall be in writing and shall be given (and, in the case of delivery in person or by overnight courier, shall be deemed to have been duly given upon receipt) by delivery in person or overnight courier to the respective Parties at the following addresses, delivery by electronic mail transmission to the respective Parties at the following email addresses, or at such other address or email address for a Party as shall be specified in a notice given in accordance with this Section 11.3; *provided, however*, that delivery by electronic mail transmission shall be deemed to have been duly given upon receipt only if promptly confirmed by reply electronic mail transmission or telephone:

(a) If to Pluto or Pluto Topco:

PPL Corporation
Two North Ninth Street
Allentown, PA 18101
Attn: Jennifer McDonough
Email: jlmcdonough@pplweb.com

With a copy to:

Skadden, Arps, Slate, Meagher & Flom LLP
1440 New York Avenue, N.W.
Washington, DC 20005
Attn: Pankaj Sinha
Richard Oliver
Email: psinha@skadden.com
rioliver@skadden.com

(b) If to Newquay:

National Grid USA
40 Sylvan Road
Waltham, MA 02451
Attn: Keri Sweet-Zavaglia
Email: Keri.Sweet-Zavaglia@nationalgrid.com

With a copy to:

Cravath, Swaine & Moore LLP
Worldwide Plaza
825 Eighth Avenue
New York, NY 10019
Attn: Mark I. Greene
G.J. Ligelis Jr.
Email: MGreene@cravath.com
GLigelisJr@cravath.com

Section 11.4 Governing Law. This Agreement, and all claims or causes of action (whether at law, in contract or in tort) that may be based upon, arise out of or relate to this Agreement or the negotiation, execution or performance hereof, shall be governed by and construed in accordance with the Requirements of Law of the State of Delaware, without regard to any choice or conflict of law principles or rules (whether of the State of Delaware or any other jurisdiction) that would mandate or permit the application of the Requirements of Law of any jurisdiction other than the State of Delaware.

Section 11.5 Jurisdiction; Venue; Specific Performance; Waiver of Trial by Jury.

(a) Each Party agrees that all claims arising out of or in connection with this Agreement shall be brought in the Chancery Courts of the State of Delaware located in Wilmington, Delaware or, if under applicable Requirement of Law jurisdiction is not available in such courts, in the United States District Court for the District of Delaware. In connection with any action or proceeding in any such court, each Party (i) consents to the service of process or other papers in connection with such action or proceeding in the manner provided in Section 11.3 or in such other manner as permitted by Requirements of Law, (ii) submits with regard to any such action or proceeding, generally and unconditionally, to the personal jurisdiction of any such court, and (iii) irrevocably waives, to the fullest extent permitted by Requirements of Law, and

agrees not to assert, by way of motion, as a defense, counterclaim or otherwise, in any action or proceeding with respect to this Agreement in such court, any claim that the suit, action or proceeding in any such court is brought in an inconvenient forum, that the venue of such suit, action or proceeding is improper, or that this Agreement, or the subject matter hereof, may not be enforced in or by such court pursuant to this Section 11.5.

(b) The Parties agree that irreparable damage would occur in the event that any of the provisions of this Agreement were not performed in accordance with their specific terms or were otherwise breached. Accordingly, the Parties acknowledge and agree that, to prevent breaches or threatened breaches by the Parties of any of their respective covenants or obligations set forth in this Agreement and to enforce specifically the terms and provisions of this Agreement, the Parties shall be entitled to an injunction, specific performance and other equitable relief to prevent breaches of this Agreement and to enforce specifically the terms and provisions hereof, in addition to any other remedy to which they are entitled in law or in equity. In connection with any request for specific performance or equitable relief by any Party, each of the other Parties waives any requirement for the security or posting of any bond in connection with such remedy.

(c) EACH PARTY HEREBY WAIVES ITS RIGHT TO TRIAL BY JURY IN CONNECTION WITH ANY SUIT, ACTION OR PROCEEDING RELATING TO THIS AGREEMENT OR THE TRANSACTIONS TO THE FULLEST EXTENT PERMITTED BY APPLICABLE LAW, OR ANY RIGHT IT MAY HAVE TO A TRIAL BY JURY IN RESPECT OF ANY LITIGATION DIRECTLY OR INDIRECTLY ARISING OUT OF, UNDER OR IN CONNECTION WITH THIS AGREEMENT. EACH PARTY HERETO (i) CERTIFIES THAT NO REPRESENTATIVE OF THE OTHER PARTY HAS REPRESENTED, EXPRESSLY OR OTHERWISE, THAT SUCH PARTY WOULD NOT, IN THE EVENT OF ANY LITIGATION, SEEK TO ENFORCE THE FOREGOING WAIVER AND (ii) ACKNOWLEDGES THAT IT AND THE OTHER PARTY HERETO HAVE BEEN INDUCED TO ENTER INTO THIS AGREEMENT BY, AMONG OTHER THINGS, THE MUTUAL WAIVER AND CERTIFICATIONS IN THIS SECTION 11.5(c).

Section 11.6 Entire Agreement. This Agreement, together with the Island Sale Purchase Agreement, the Transition Services Agreement and the Confidentiality Agreement and all Annexes and Exhibits hereto and thereto, embody the entire agreement of the Parties with respect to the subject matter hereof and supersede all prior agreements with respect thereto.

Section 11.7 Consents; Waivers; Amendments. All waivers and consents given hereunder shall be in writing. No waiver by any Party of any breach or anticipated breach of any provision hereof by any other Party shall be deemed a waiver of any other contemporaneous, preceding or succeeding breach or anticipated breach, whether or not similar. Except as provided in this Agreement, no action taken pursuant to this Agreement, including any investigation by or on behalf of any Party, shall be deemed to constitute a waiver by the Party taking such action of compliance by any other Party with any representations, warranties, covenants or agreements contained in this Agreement. The failure of any Party to assert any rights under this Agreement or otherwise shall not constitute a waiver of such rights. Any amendment to this Agreement shall be in writing and signed by both Parties.

Section 11.8 Severability. If any provision of this Agreement or the application of any such provision is invalid, illegal or unenforceable in any jurisdiction, such invalidity, illegality or unenforceability shall not affect any other provision of this Agreement or invalidate or render unenforceable such provision in any other jurisdiction. To the extent permitted under Requirements of Law, the Parties waive any provision under Requirements of Law that renders any provision of this Agreement invalid, illegal or unenforceable in any respect. The Parties shall, to the extent lawful and practicable, use their reasonable best efforts to enter into arrangements to reinstate the intended benefits, net of the intended burdens, of any such provision held invalid, illegal or unenforceable.

Section 11.9 Successors and Assigns; No Third-Party Beneficiaries. Subject to the terms of this Section 11.9, this Agreement and all its provisions shall be binding upon and inure to the benefit of the Parties and their respective permitted successors and assigns. Nothing in this Agreement, whether expressed or implied, will confer on any Person, other than the Parties or their respective permitted successors and assigns, any rights, remedies or liabilities; *provided* that the provisions of Article X will inure to the benefit of the Indemnified Parties and the provisions of Section 11.12 will inure to the benefit of Newquay Counsel. No Party may assign its rights or obligations under this Agreement without the prior written consent of the other Party and any purported assignment without such consent shall be void.

Section 11.10 Expenses. Except as provided in Section 8.4, whether or not the Transactions are consummated, all expenses incurred in connection with this Agreement and the Transactions shall be paid by the Party incurring such expenses; *provided* that each of the Parties shall bear fifty percent (50%) of all filing fees of the Parties or their Affiliates related to the filings required to be made to obtain the Required Statutory Approvals, including under the HSR Act.

Section 11.11 Counterparts. This Agreement may be executed by the parties hereto in multiple counterparts which may be delivered by .pdf transmission. Each counterpart when so executed and delivered shall be deemed an original, and all such counterparts taken together shall constitute one and the same instrument.


Section 11.12 Privilege; Counsel. Herbert Smith Freehills LLP, Cravath, Swaine & Moore LLP, Morgan, Lewis & Bockius LLP, Eversheds Sutherland (US) LLP, Eversheds Sutherland (International) LLP, and Keegan Werlin LLP (each, a "Newquay Counsel") have been engaged by Newquay to represent it in connection with this Agreement and the Transactions. Pluto (on its behalf and on behalf of its Affiliates) hereby (a) agrees that, in the event that a dispute arises after the Closing between Pluto or any of its Affiliates, on the one hand, and Newquay (or any related party to Newquay), on the other hand, each Newquay Counsel may represent Newquay (or such related party) in such dispute even though the interests of Newquay (or such related party) may be directly adverse to Pluto, Rover or any of their respective Affiliates, even though a Newquay Counsel may have represented Rover in a matter substantially related to such dispute, or may be handling ongoing matters for Pluto or Rover, and (b) waives any actual or potential conflict in connection therewith or relating thereto. Pluto (on its behalf and on behalf of its Affiliates) further agrees that, notwithstanding anything in this Agreement to the contrary, as to all communications among any Newquay Counsel and Rover or Newquay (including any of their respective directors, officers or employees or any other party

related to Newquay) that relate in any way to this Agreement or the Transactions, the attorney-client privilege and the expectation of client confidence belongs to Newquay and shall be controlled by Newquay and shall not pass to or be claimed by Pluto, Rover or any of their respective Affiliates. Pluto (on its behalf and on behalf of its Affiliates) further understands and agrees that the Parties have each undertaken reasonable best efforts to prevent the disclosure of confidential or attorney-client privileged information. Notwithstanding those efforts, Pluto (on its behalf and on behalf of its Affiliates) further understands and agrees that the consummation of the Transactions may result in the inadvertent disclosure of information that may be confidential or subject to a claim of privilege and that no such Person may use or rely on any such disclosure, whether located in the records or email server of Rover or otherwise, in any action against or involving Newquay or any party related to Newquay after such Closing. Pluto (on its behalf and on behalf of its Affiliates) further understands and agrees that any disclosure of information that may be confidential or subject to a claim of privilege will not prejudice or otherwise constitute a waiver of any claim of privilege. Pluto (on its behalf and on behalf of its Affiliates) agrees to use reasonable best efforts to return promptly any inadvertently disclosed information to the appropriate Person upon becoming aware of its existence. Notwithstanding the foregoing, in the event that a dispute arises between Pluto, Rover or any of their respective Affiliates, on the one hand, and a third party other than a Party, on the other hand, after the Closing, Rover may assert the attorney-client privilege to prevent disclosure of confidential communications by any Newquay Counsel to such third party; *provided, however*, that Rover may not waive such privilege without the prior written consent of Newquay. Each Newquay Counsel shall be a third-party beneficiary for purposes of this Section 11.12.


[Remainder of page intentionally left blank.]

IN WITNESS WHEREOF, each party hereto has caused this Agreement to be duly executed on its behalf by an authorized officer as of the date first above written.

PPL ENERGY HOLDINGS, LLC

By: 
Name: Joseph P. Bergstein, Jr.
Title: Senior Vice President

PPL CORPORATION
(solely with respect to Section 4.10 and
Section 6.14)

By: 
Name: Joseph P. Bergstein, Jr.
Title: Senior Vice President and Chief
Financial Officer

NATIONAL GRID USA

By: _____
Name:
Title:

IN WITNESS WHEREOF, each party hereto has caused this Agreement to be duly executed on its behalf by an authorized officer as of the date first above written.

PPL ENERGY HOLDINGS, LLC

By: _____
Name:
Title:

PPL CORPORATION
(solely with respect to Section 4.10 and
Section 6.14)

By: _____
Name:
Title:

NATIONAL GRID USA

By: 
Name: John Pettigrew
Title: Authorized Signatory

Annex A

Defined Terms

For purposes of this Agreement, unless the context requires otherwise, the following terms have the following meanings:

“Accountant” has the meaning set forth in Section 3.1(b).

“Accrued Rover DB Benefits” has the meaning set forth in Section 6.9(i)(ii).

“Additional Rover Service Employee” has the meaning set forth in Section 6.9(a).

“Affiliate” means, with respect to any Person, any other Person that directly or indirectly, through one or more intermediaries, controls, is controlled by or is under common control with such first Person. The term “control” (including its correlative meanings “controlled by” and “under common control with”) means possession, directly or indirectly, of power to direct or cause the direction of management or policies (whether through ownership of securities or partnership or other ownership interests, by Contract or otherwise).

“Affiliate Agreement” means any Contract between Rover, on the one hand, and Newquay or any of its Affiliates on the other hand; *provided* that any Contract among Rover, Newquay or any of its Affiliates and any third party shall not constitute an “Affiliate Agreement”.

“Agreement” means this Transaction Agreement and the Newquay Disclosure Schedule and all Annexes and Exhibits hereto, as any of them may be amended, restated or updated from time to time.

“Anti-Corruption Laws” means Requirements of Law relating to anti-bribery or anti-corruption (governmental or commercial), including laws that prohibit the corrupt payment, offer, promise, or authorization, acceptance, or agreement to accept the payment or transfer of anything of value (including gifts or entertainment), directly or indirectly, to any Government Official, foreign government employee or commercial entity or to anyone to obtain or retain business or other improper benefit or advantage, including the U.S. Foreign Corrupt Practices Act (15 U.S.C. §§78dd-1 et seq.), the U.K. Bribery Act 2010, and all national and international laws enacted to implement the OECD Convention on Combating Bribery of Foreign Officials in International Business Transactions.

“Assumed Benefit Plan” means each (i) Rover Benefit Plan maintained exclusively by Rover or (ii) Rover Benefit Plan with respect to which Pluto or any of its Affiliates or Rover assumes any Liabilities pursuant to this Agreement, solely with respect to the portion of the Rover Benefit Plan and Liabilities thereunder allocable to the Rover Business Employees and Rover Business Former Employees participating in such Rover Benefit Plans.

“Budgeted Pre-Closing Capex” has the meaning set forth in Section 6.1(b)(xv).

“Business Day” means any day other than a Saturday, Sunday or day on which banking institutions in New York, New York or London, United Kingdom are authorized or obligated pursuant to the Requirements of Law or executive order to be closed.

“Change” means a change, effect, event, circumstance or development.

“Charter Documents” means, with respect to any entity at any time, in each case as amended, modified and supplemented at that time, (i) the articles of association or certificate of formation, incorporation, partnership or organization (or the equivalent organizational documents) of that entity, (ii) the bylaws, partnership agreement or limited liability company agreement or regulations (or the equivalent governing documents) of that entity, and (iii) each document setting forth the designation, amount and relative rights, limitations and preferences of any class or series of that entity’s Equity Securities or of any rights in respect of that entity’s Equity Securities.

“Claims Made Policies” has the meaning set forth in Section 6.12.

“Closing” has the meaning set forth in Section 2.1.

“Closing Date” has the meaning set forth in Section 2.1.

“Closing Date RW Amount” has the meaning set forth in Section 6.9(j)(iii).

“Code” means the Internal Revenue Code of 1986, as amended.

“Communications Act” has the meaning set forth in Section 4.4.

“Communications Laws” has the meaning set forth in Section 4.4.

“Confidential Information,” with respect to Pluto or Newquay, as the case may be, means “Evaluation Material” (as defined in the Confidentiality Agreement).

“Confidentiality Agreement” has the meaning set forth in Section 6.2(c).

“Consent” means, with respect to any Person, any consent, approval, authorization, waiver, permit, license, grant, agreement, exemption or order of, or registration, declaration or filing with, any other Person, including any Governmental Authority, that is required in connection with (a) the execution and delivery by such Person of this Agreement or the Transition Services Agreement or (b) the consummation by such Person and its Affiliates of the Transactions.

“Continuing Pluto Plans” has the meaning set forth in Section 6.9(d).

“Contract” means, with respect to any Person, any loan agreement, indenture, letter of credit, mortgage, security agreement, pledge agreement, guarantee, lease, sublease, license or any other agreement, contract, instrument, obligation, commitment or arrangement, whether written or oral, in each case as amended, supplemented, waived or otherwise modified, to which such Person is a party or by which it is bound or any of its assets are subject.

“Controlling Party” has the meaning set forth in Section 8.1(e)(iv).

“Copyrights” means all registered and unregistered copyrights, including moral rights and rights of attribution and integrity, copyrights in computer Software and the content contained on any Web site and all applications for registration for the foregoing.

“COVID-19” means SARS-CoV-2 or COVID-19, and any natural evolutions thereof or related or associated epidemics, pandemics or disease outbreaks thereof.

“COVID-19 Legislation” means the Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020, Pub. L. 116-136; the Families First Coronavirus Response Act, Pub. L. No. 116-127; the Consolidated Appropriations Act, 2021, Pub. L. No. 116-260; and any other U.S., non-U.S., state or local stimulus fund or relief programs or Laws enacted by a Governmental Authority in connection with or in response to COVID-19.

“COVID-19 Measures” means any quarantine, “shelter in place,” “stay at home,” workforce reduction, social distancing, shut down, closure, sequester, safety or similar Requirement of Law, directive, guidelines or recommendations promulgated by any industry group or any Governmental Authority, including the Centers for Disease Control and Prevention and the World Health Organization, in each case, in connection with or in response to COVID-19.

“Deepwater PPA” means the Amended Power Purchase Agreement, dated as of June 30, 2010, by and between Rover d/b/a Newquay and Deepwater Wind Block Island LLC.

“Delayed Transfer Date” has the meaning set forth in Section 6.9(a)(iv).

“Delayed Transfer Employees” has the meaning set forth in Section 6.9(a)(iv).

“Designated Regulatory Proceedings” has the meaning set forth in Section 6.13.

“Determination” has the meaning set forth in Section 1313(a) of the Code or any similar state, local or non-U.S. Requirement of Law with respect to Taxes.

“Direct Claim” has the meaning set forth in Section 10.4(b).

“DOJ” has the meaning set forth in Section 6.3(b).

“Effective Time” has the meaning set forth in Section 2.1.

“Enforceability Exceptions” has the meaning set forth in Section 4.2.

“Environmental Claim” means any and all administrative, regulatory or judicial actions, suits, orders, demands, demand letters, directives, claims, investigations, proceedings or notices of noncompliance, Liability or violation (written or oral) by any Person (including any Governmental Authority) alleging potential liability (including potential responsibility or liability for enforcement, investigatory costs, cleanup costs, governmental response costs, removal costs, remedial costs, natural resources damages, property damages, personal injuries or

penalties) arising out of, based on or resulting from circumstances forming the basis of any actual or alleged noncompliance with, violation of, or liability under, any Environmental Law or Environmental Permit.

“Environmental Laws” means any and all Requirements of Law pertaining to: (a) the protection of the environment (including air quality, surface water, groundwater, soils, subsurface strata, drinking water, natural resources and biota) or, as it relates to exposure to hazardous or toxic materials, the protection of human health; or (b) the processing, generation, management, storage, treatment, recycling, Release, threatened Release, investigation or remediation of hazardous or toxic materials, including the Federal Resource Conservation and Recovery Act, the Federal Comprehensive Environmental Response, Compensation and Liability Act, the Federal Clean Water Act, the Federal Clean Air Act, the Federal Occupational Safety and Health Act (as it relates solely to exposure to Hazardous Materials) and their implementing regulations as well as state analogues.

“Environmental Permits” means Permits issued or required pursuant to applicable Environmental Law.

“Equity Securities” of any Person means, as applicable (i) any and all of its shares of capital stock, membership interests or other equity interests or share capital, (ii) any warrants, Contracts or other rights or options directly or indirectly to subscribe for or to purchase any capital stock, membership interests or other equity interests or share capital of such Person, (iii) all securities or instruments, directly or indirectly, exchangeable for or convertible or exercisable into, any of the foregoing or with any profit participation features with respect to such Person, or (iv) any share appreciation rights, phantom share rights or other similar rights with respect to such Person or its business.

“ERISA” means the Employee Retirement Income Security Act of 1974, as amended.

“FERC” means the Federal Energy Regulatory Commission (or any successor thereto).

“FCC” has the meaning set forth in Section 6.3(b).

“FCC License” has the meaning set forth in Section 6.15.

“Final Order” means action by the relevant Governmental Authority that has not been reversed, stayed, enjoined, set aside, annulled or suspended and is legally binding and effective.

“FTC” has the meaning set forth in Section 6.3(b).

“GAAP” means United States generally accepted accounting principles as in effect from time to time.

“Good Utility Practice” means (a) the practices, methods and acts generally engaged in or approved by a significant portion of the electric and natural gas transmission and distribution utilities (as applicable), or (b) the practices, methods and acts, that, in the exercise of reasonable judgment in light of the facts known at the time a decision was made, would reasonably have been expected to accomplish the desired result in a manner compliant with Requirements of Law

and consistent with reliability, safety, environmental protection, economy and expedition; *provided* that in the case of both clause (a) and clause (b), Good Utility Practice is not intended to be limited to the optimum practices, methods or acts, to the exclusion of all others, but rather is intended to include a spectrum of practices, methods or acts generally acceptable in the region during the relevant period in light of the circumstances.

“Government Official” means (i) any official, officer, employee or representative of, or any person acting in an official capacity for or on behalf of, any Governmental Authority, (ii) any political party or party official or candidate for political office, or (iii) any official, officer, employee, or any person acting in an official capacity for or on behalf of, any company, business, enterprise or other entity owned (in whole or in substantial part) controlled by or affiliated with a Governmental Authority.

“Governmental Authority” means any federal, national, supranational, regional, state, provincial, local, or similar government, governmental, regulatory or administrative authority, agency, department, instrumentality, board, commission, bureau or administration or any court, tribunal, or judicial or arbitral body, and any self-regulatory organization within or outside the United States, including the SEC, FERC, Rover Utility Regulators and the North American Electric Reliability Corporation.

“Hazardous Materials” means (a) any petrochemical or petroleum products or by-products, waste oil, radon gas, asbestos in any form that is or could become friable or any material containing asbestos, lead-based paint, toxic Mold, urea formaldehyde foam insulation and polychlorinated biphenyls; and (b) any chemicals, materials or substances regulated under any Environmental Law as or included in the definition of “hazardous substances,” “hazardous chemicals,” “hazardous wastes,” “hazardous materials,” “toxic substances,” “contaminants” or “pollutants” or words of similar meaning or regulatory effect.

“HSR Act” means the Hart-Scott-Rodino Antitrust Improvements Act of 1976, as amended.

“Indebtedness” means, without duplication, (a) all indebtedness for borrowed money or for the deferred purchase price of property or services (other than current trade liabilities incurred in the ordinary course of business and payable in accordance with customary practices), (b) any other indebtedness that is evidenced by a note, bond, debenture, draft or similar instrument, (c) all obligations in respect of bankers’ acceptances, solely to the extent drawn or payable, (e) letters of credit and any other agreements relating to the borrowing of money or extension of credit, solely to the extent drawn or payable and (f) finance leases (but for the avoidance of doubt, operating lease liabilities shall not be included in Indebtedness and the Deepwater PPA shall not constitute a finance lease).

“Indemnified Party” has the meaning set forth in Section 10.3.

“Indemnifying Party” has the meaning set forth in Section 10.4(a).

“Insurance Policies” has the meaning set forth in Section 6.12.

“Intellectual Property” means all Copyrights, Patents, Trademarks, Trade Secrets, all other similar intangible assets, rights and forms of protection of a similar nature or having equivalent or similar effect in any jurisdiction (including all rights in designs) and the right to sue for past infringement of any of the foregoing.

“Intercompany Money Pool” has the meaning set forth in Section 6.1(b)(x).

“IRS” means the United States Internal Revenue Service.

“Island Sale” means the purchase of the entire issued share capital of PPL WPD Investments Limited, a limited company incorporated under the laws of the United Kingdom, by Newquay Topco or one of its Affiliates from an Affiliate of Pluto pursuant to the Island Sale Purchase Agreement.

“Island Sale Purchase Agreement” means that share purchase agreement entered into as of the date hereof, by and among PPL WPD Limited, a private limited company incorporated under the laws of England and Wales, National Grid Holdings One Plc, a public limited company organized under the laws of England and Wales, and Newquay Topco.

“Joint Venture” of a Person, means any Person that is not a Subsidiary of such first Person, in which such first Person or one or more of its Subsidiaries owns directly or indirectly any Equity Securities, other than Equity Securities held for passive investment purposes that are less than 5% of each class of the outstanding voting securities or voting capital stock of such second Person.

“Knowledge” means, with respect to Pluto, the knowledge of the individuals set forth in Annex B hereto and, with respect to Newquay, means the knowledge of the individuals set forth in Annex C hereto, which in each case shall be deemed to include the knowledge any such person would have had if he or she had made reasonable inquiry of those persons that such individual would reasonably expect to have actual knowledge of the relevant subject matter.

“Liability” means any liability, cost, expense, debt or obligation of any kind, character, or description, and whether known or unknown, accrued, matured, absolute, determined, determinable, contingent or otherwise, and regardless of when asserted or by whom.

“Liens” means any liens, pledges, charges, claims, security interests, deeds of trust, mortgages, deeds to secure debt, title retention agreements or other encumbrances.

“Long-Term Disability Rover Employee” means each Rover Business Employee who is on long-term disability as of immediately prior to the Closing Date.

“Losses” means all costs, damages, Taxes, awards, judgments, losses or costs and expenses, interest, awards, judgments and penalties that are imposed upon or otherwise incurred by an Indemnified Party (including reasonable attorneys’ and consultants’ fees and expenses) actually suffered or incurred.

“Massachusetts Approval” has the meaning set forth in Section 5.4.

“MDPU” means the Massachusetts Department of Public Utilities.

“Mold” means any form of multicellular fungi that live on plant or animal matter in moist, indoor environments and shall include, without limitation, Cladosporium, Penicillium, Alternaria, Asperigillus, Fusarium, Trichoderma, Memnoniella, Mucor and Stachbotry’s Chartarum.

“Multiemployer Plan” has the meaning set forth in Section 5.13(d).

“Newquay” has the meaning set forth in the introductory paragraph to this Agreement.

“Newquay 401(k) Plan” has the meaning set forth in Section 6.9(k).

“Newquay Affiliated Group” has the meaning set forth in Section 8.1(b).

“Newquay Burdensome Effect” means a material adverse effect on the business, properties, financial condition or results of operations of, taken as a whole, Newquay and its Subsidiaries; *provided, however*, that for purposes of this definition only, Newquay and its Subsidiaries shall be deemed a consolidated group of entities of the size and scale of a hypothetical company that is 100% of the size of Rover taken as a whole as of the date of this Agreement.

“Newquay Counsel” has the meaning set forth in Section 11.12.

“Newquay Designated Representations” has the meaning set forth in Section 7.3(a)(i).

“Newquay Disclosure Schedule” means a letter delivered by Newquay to Pluto on or before the execution and delivery of this Agreement setting forth items the disclosure of which is required under this Agreement either in response to an express disclosure requirement contained in a provision of this Agreement or as an exception to one or more of the representations, warranties, covenants or agreements contained in this Agreement; *provided* that the mere inclusion of an item in the Newquay Disclosure Schedule as an exception to a representation or warranty will not be deemed an admission by Newquay that such item (or any non-disclosed item or information of comparable or greater significance) represents a material exception or fact, event or circumstance or that such item has had or is expected to have a Rover Material Adverse Effect.

“Newquay ERISA Affiliate” means any trade or business, whether or not incorporated, that together with Newquay would be deemed a “single employer” within the meaning of Section 4001(b) of ERISA.

“Newquay Guaranties” has the meaning set forth in Section 6.6(a).

“Newquay Indemnification Cap” has the meaning set forth in Section 10.5(a).

“Newquay Indemnified Parties” has the meaning set forth in Section 10.2.

“Newquay Marks” has the meaning set forth in Section 6.7(a).

“Newquay Pension Plan” has the meaning set forth in Section 6.9(i)(i).

“Newquay Required Statutory Approvals” has the meaning set forth in Section 5.4.

“Newquay RW Plan” has the meaning set forth in Section 6.9(j)(i).

“Newquay Threshold” has the meaning set forth in Section 10.5(a).

“Newquay Topco” means National Grid plc, a public limited company organized under the laws of England and Wales and parent entity of Newquay.

“Newquay Total Cap” has the meaning set forth in Section 10.5(a).

“Non-Controlling Party” has the meaning set forth in Section 8.1(e)(iv).

“Occurrence Based Policies” has the meaning set forth in Section 6.12.

“Offer List” has the meaning set forth in Section 6.9(a)(iii).

“Offer Threshold” has the meaning set forth in Section 6.9(b)(iv).

“Outside Date” has the meaning set forth in Section 9.1(c).

“Parties” has the meaning set forth in the introductory paragraph to this Agreement.

“Patents” means all patents and patent applications, including any continuations, divisionals, continuations-in-part, renewals and reissues.

“Pension Plan” has the meaning set forth in Section 5.13(d).

“Pension Transfer Date” has the meaning set forth in Section 6.9(i)(iv).

“Pension True-Up Amount” has the meaning set forth in Section 6.9(i)(v).

“Permits” has the meaning set forth in Section 5.10.

“Permitted Equity Lien” means any Liens, restrictions on transfers or other encumbrances (a) arising pursuant to or described in this Agreement, the Charter Documents of Rover or applicable securities Requirements of Law, or (b) that may be created by or at the request of Pluto, with respect to Rover.

“Permitted Lien” means (a) any Lien for Taxes, assessments and other governmental charges which are not due and payable as of the Closing Date or are being contested in good faith by appropriate proceedings and for which adequate reserves have been established in accordance with GAAP, (b) vendors’, mechanics’, carriers’, workmen’s, warehouseman’s, repairmen’s, materialmen’s, construction or similar Liens arising or incurred in the ordinary course of business relating to obligations which are not overdue for a period of more than ninety (90) days or that are being contested in good faith and by appropriate proceedings, (c) pledges, deposits or other Liens securing the performance of bids, trade contracts, leases or statutory

obligations (including workers' compensation, unemployment insurance or other similar social security Requirement of Law), (d) Liens the existence of which are specifically disclosed in notes to the Rover Financial Statements, (e) all easements, covenants, servitudes, permits, exceptions, restrictions, imperfections of title, charges, claims of indigenous Persons and railroad operators, rights-of-way and other similar restrictions, or zoning regulations, policies and plans enacted and permissions and consents granted, in each case, in the ordinary course of business that would not individually or in the aggregate, reasonably be expected to materially and adversely interfere with the present use of Rover's real property, taken as a whole, (f) minor survey exceptions and matters as to Rover's real property which would be disclosed by an accurate survey of such real property and that would not, individually or in the aggregate, reasonably be expected to materially and adversely interfere with the present use or occupancy of the real property affected thereby, (g) statutory Liens incurred or pledges, financial assurances, bonds or deposits made in favor of a Governmental Authority to secure the performance of obligations of the affected Person or any of its Subsidiaries under Environmental Laws to which any assets of the affected Person or any such Subsidiaries are subject, (h) Liens arising under any lines of credit or other credit facilities or arrangements in effect on the date of this Agreement (or any replacement facilities thereto permitted pursuant to this Agreement), (i) non-exclusive licenses to Intellectual Property granted in the ordinary course of business, and (j) with respect to the material Rover Owned Real Property, any matters disclosed in true and complete title reports, title searches and other title information made available by Rover to Pluto.

"Person" means any individual, corporation, business trust, partnership, association, limited liability company, unincorporated organization or similar organization, any Governmental Authority, fund, organized group of persons whether incorporated or not, or any receiver, trustee under Title 11 of the U.S. Code or similar official or any liquidating agent for any of the foregoing in his or her capacity as such.

"Personal Information" means, in addition to any information defined or described by a Requirement of Law as "personal information," all information that can reasonably be used to identify an individual natural Person, or regarding an identified Person (such as name, address, telephone number, email address, financial account number, government-issued identifier, and any other data used or intended to be used to identify, contact or precisely locate a person).

"Plan" means any employment, bonus, incentive compensation, deferred compensation, long term incentive, pension, profit sharing, retirement, stock purchase, stock option, stock ownership, stock appreciation rights, phantom stock, leave of absence, layoff, vacation, holiday, paid time-off, day or dependent care, legal services, cafeteria, life, health, medical, dental, accident, disability, workmen's compensation or other insurance, retention, severance, separation, termination, change of control or other benefit plan, agreement, practice, policy, program, scheme or arrangement of any kind, whether written or oral, including any "employee benefit plan" within the meaning of Section 3(3) of ERISA (whether or not subject to ERISA).

"Pluto" has the meaning set forth in the introductory paragraph to this Agreement.

"Pluto 401(k) Plan" has the meaning set forth in Section 6.9(k).

"Pluto Designated Representations" has the meaning set forth in Section 7.2(a)(i).

“Pluto Indemnified Parties” has the meaning set forth in Section 10.3.

“Pluto Required Statutory Approvals” has the meaning set forth in Section 4.4.

“Pluto Topco” has the meaning set forth in the introductory paragraph to this Agreement.

“Privacy Legal Requirement” means (a) any Requirement of Law regulating the collecting, accessing, using, disclosing, transmitting, transferring, securing, sharing, storing, maintaining, retaining, deleting, disposing, modifying, protecting, privacy of, breach of, or processing of Personal Information (including the European Union Directive 95/46/EC, the European Union General Data Protection Regulation (EU) 2016/679 (GDPR), the United Kingdom Data Protection Act 2018, the European Union Directive 2002/58/EC and all other applicable national laws, regulations and secondary legislation implementing the European Union Directive 2002/58/EC including the Privacy and Electronic Communications (EC Directive) Regulations 2003 (SI 2003/2426), in each case together with any subordinate or related legislation made under any of the foregoing), (b) any obligations under all Contracts to which a Party, any of its Subsidiaries or Joint Ventures is a party or is otherwise bound that relate to Personal Information and (c) any of a Party’s, its Subsidiaries’ or Joint Ventures’ internal and publicly posted policies and representations regarding the collection, access, use, disclosure, transmission, transfer, security, sharing, storage, maintenance, retention, deletion, disposal, modification, protection, privacy, breach or processing of Personal Information.

“Release” means any spill, effluent, emission, leaking, pumping, pouring, emptying, escaping, dumping, injection, deposit, disposal, discharge, dispersal, leaching, abandoning, adding, or migration into the environment.

“Representatives” of any Person, means, as applicable, such Person’s officers, directors, employees, investment bankers, accountants, attorneys, financial advisors and other advisors, agents and representatives.

“Required Statutory Approvals” has the meaning set forth in Section 5.4.

“Requirement of Law” means, with respect to any Person, any U.S. or non-U.S. federal, state or local statute, law (including common law), ordinance, rule, administrative code, secondary legislation, administrative interpretation, regulation, order, consent, writ, injunction, directive, judgment, decree, policy, ordinance, decision, guideline or other requirement of (or agreement with) any Governmental Authority (including any memorandum of understanding or similar arrangement with any Governmental Authority), in each case binding on that Person or its property or assets.

“Retiree Benefit Transfer Employee” has the meaning set forth in Section 6.9(i)(i).

“Rhode Island Approval” has the meaning set forth in Section 4.4.

“Rhode Island Division” has the meaning set forth in Section 4.4.

“Rover” has the meaning set forth in the Recitals.

“Rover Accrued Vacation Days” has the meaning set forth in Section 6.9(g).

“Rover Acquisition Proposals” has the meaning set forth in Section 6.11(a).

“Rover Adjustment Amount” means the sum of (i) Rover Closing Net Working Capital *minus* Rover Target Net Working Capital *plus* (ii) Rover Target Net Indebtedness *minus* Rover Closing Net Indebtedness, which Rover Adjustment Amount may be positive or negative.

“Rover Adjustment Items” has the meaning set forth in Section 2.2(a)(i).

“Rover Allocation Schedule” has the meaning set forth in Section 8.3(b).

“Rover Applicable Accounting Principles” means the accounting principles, policies and practices set out in Schedule 2.2.

“Rover Audited Balance Sheets” has the meaning set forth in Section 5.8(a).

“Rover Audited Financial Statements” has the meaning set forth in Section 5.8(a).

“Rover Audited Income Statement” has the meaning set forth in Section 5.8(a).

“Rover Benefit Plan” means each Plan (i) to which Newquay or any Newquay ERISA Affiliate has any obligation with respect to a Rover Business Employee or Rover Business Former Employee or that is sponsored, maintained or contributed to, or required to be sponsored, maintained or contributed to, by Newquay or any Newquay ERISA Affiliates for the benefit of any Rover Business Employee or Rover Business Former Employee or (ii) to which Rover has any obligation or that is sponsored, maintained or contributed to, or required to be sponsored, maintained or contributed to, by Rover, in all cases, excluding any Plans sponsored by any Governmental Authority.

“Rover Burdensome Effect” means a material adverse effect on the business, properties, financial condition or results of operations of (i) Rover, or (ii) taken as a whole, Pluto and its Subsidiaries; *provided, however*, that for purposes of this definition only, Pluto and its Subsidiaries shall be deemed a consolidated group of entities of the size and scale of a hypothetical company that is 100% of the size of Rover as of the date of this Agreement; *provided, further*, that the matters set forth in Schedule 6.3(d) of the Newquay Disclosure Schedule shall not be considered when determining whether a Rover Burdensome Effect has occurred.

“Rover Business” means the business, operations and activities of Rover as conducted by Rover as of the date of this Agreement, including the retail distribution and provision of electric and gas services to customers within Rover’s service area in the State of Rhode Island.

“Rover Business Employee” means (i) each person who is employed by Rover (a “Rover Direct Employee”), (ii) 351 individuals listed on Schedule 6.9(a)(i) of the Newquay Disclosure Schedule (as it may be updated by Newquay from time to time prior to the Closing Date to reflect any terminations of employment, transfers or new hires, in each case, not prohibited by Section 6.1(b)(vi)), which list consists of individuals (other than Rover Direct Employees) of

Newquay and its Affiliates who (A) dedicate at least fifty percent (50%) of their working time to the Rover Business or (B) have knowledge essential to running the Rover Business (the “Rover Dedicated Employees”), and (iii) each Additional Rover Service Employee, including in each case, each such employee who as of the Closing Date is on a leave of absence (including medical leave, military leave, workers compensation leave and short-term disability or long-term disability, subject to the provisions of Section 6.9(a)(v)) or vacation; *provided* that each person who is set forth on Schedule 6.9(a)(ii) of the Newquay Disclosure Schedule shall not be a Rover Business Employee (a “Newquay Retained Employee”); *provided further* that the identification of any individual as a Rover Additional Employee shall be subject to the provisions of Schedule 6.9(a)(iv) of the Newquay Disclosure Schedule.

“Rover Business Former Employee” means any former employee of Newquay or any Affiliate of Newquay who on the last day of his or her employment with Newquay or its Affiliates was employed by Rover.

“Rover Business RW Benefits” has the meaning set forth in Section 6.9(j)(i).

“Rover Closing Cash” means amounts included on Rover’s balance sheet as of the Effective Time (without giving effect to the Transactions), as determined in accordance with, and adjusted by, the Rover Applicable Accounting Principles, for: (i) cash, bank deposits or cash equivalents (whether in hand or credited to any account with any banking, financial, lending or other similar institution or organization), (ii) liquid or easily realizable stocks, shares, bonds, treasury bills and other securities (and interest accrued on each of the foregoing), (iii) all Rover Intercompany Receivables pursuant to the Intercompany Money Pool and (iv) such other line items designated for inclusion therein pursuant to the Rover Applicable Accounting Principles.

“Rover Closing Indebtedness” means amounts included on Rover’s balance sheet as of the Effective Time (without giving effect to the Transactions), as determined in accordance with, and adjusted by, the Rover Applicable Accounting Principles, for (i) Indebtedness, (ii) all Rover Intercompany Payables pursuant to the Intercompany Money Pool and (iii) such other line items designated for inclusion therein pursuant to the Rover Applicable Accounting Principles.

“Rover Closing Net Indebtedness” means, as of the Effective Time (without giving effect to the Transactions), as determined in accordance with, and adjusted by, the Rover Applicable Accounting Principles, (a) the Rover Closing Indebtedness (stated as a positive amount), *minus* (b) the Rover Closing Cash.

“Rover Closing Net Working Capital” means amounts included on Rover’s balance sheet as of the Effective Time (without giving effect to the Transactions), as determined in accordance with, and adjusted by, the Rover Applicable Accounting Principles, for (i) current assets (including Rover Intercompany Receivables, other than pursuant to the Intercompany Money Pool) and regulatory assets (including the current and non-current portions thereof), *minus* (ii) current liabilities (including Rover Intercompany Payables, other than pursuant to the Intercompany Money Pool) and regulatory liabilities (including the current and non-current portions thereof).

“Rover Common Stock” has the meaning set forth in Section 5.5(a).

“Rover Easement Real Property” has the meaning set forth in Section 5.18(a).

“Rover Election” has the meaning set forth in Section 8.3(a).

“Rover Equity Interest” has the meaning set forth in the recitals to this Agreement.

“Rover Estimated Closing Statement” has the meaning set forth in Section 2.2(a)(i).

“Rover Final Closing Statement” has the meaning set forth in Section 3.1(a)(i).

“Rover Financial Statements” has the meaning set forth in Section 5.8(a).

“Rover Intercompany Payables” has the meaning set forth in Section 6.6(c).

“Rover Intercompany Receivables” has the meaning set forth in Section 6.6(c).

“Rover Labor Agreement” has the meaning set forth in Section 5.14(a).

“Rover Leased Real Property” has the meaning set forth in Section 5.18(a).

“Rover Material Adverse Effect” means any Change (or Changes taken together) that, individually or in the aggregate, has had or would reasonably be expected to have, a material adverse effect on the business, properties, financial condition or results of operations of Rover; *provided, however*, that any Change shall not be considered when determining whether a Rover Material Adverse Effect has occurred to the extent resulting from or relating to any of the following: (a) any change generally affecting any industry in which Rover operates, including the international, national or regional electric generating, transmission or distribution industry or natural gas transmission or distribution industry; (b) any change generally affecting the international, national or regional wholesale or retail markets for electric power or natural gas; (c) any change in customer usage patterns or customer selection of third-party suppliers for electricity or natural gas; (d) any change in markets for commodities or supplies, including electric power, natural gas, or fuel and water, as applicable, used in connection with the Rover Business; (e) any change in market design and pricing; (f) any change in general regulatory or political conditions, including any engagements of hostilities, insurrections, acts of war or terrorist activities or changes imposed by a Governmental Authority associated with additional security; (g) any change or development in the international, national or regional natural gas or electric transmission or distribution systems or operations thereof; (h) any change in any Requirements of Law (including Environmental Laws) or GAAP (or authoritative interpretation thereof); (i) any change in the financial conditions or results of operations of Pluto or its Affiliates, including changes due to the credit rating of Pluto and its Affiliates; (j) any change in the financial, banking, securities or currency markets; (k) any change in general national or regional economic or financial conditions or the general economic effect of any failure or bankruptcy (or any similar event) of any financial services or banking institution or insurance company; (l) any actions requested by Pluto or required to be taken under or in accordance with this Agreement; (m) the announcement or pendency of the Transactions, including (i) any action taken by Rover to obtain any Required Statutory Approval in compliance with Section 6.3 and the result of any such action, (ii) any adverse change in supplier, employee, financing source, shareholder, regulatory, partner or similar relationships resulting therefrom, or (iii) any change

that arises out of or relates to the identity of Pluto or any of its Affiliates as the acquirer of Rover; (n) any labor strike, request for representation, organizing campaign, work stoppage, slowdown, or lockout or other labor dispute; (o) any new power plant entrants and their effect on pricing or transmission; (p) any finding of fact or order contained in any FERC or Rover Utility Regulator judgment, decision, order, rulemaking, or other directive applicable to Rover, in each case either (x) issued prior to the date hereof or arising from a filing made prior to the date hereof or (y) issued on or after the date hereof or arising from a filing made after the date hereof to the extent resulting from or relating to the Transactions; (q) any change or effect arising from any requirements imposed by any Governmental Authorities as a condition to obtaining the Required Statutory Approvals, including a Rover Burdensome Effect, or any other requirements or restrictions imposed by FERC or a Rover Utility Regulator on Rover; (r) any fact, circumstance, effect, change, event or development that results from any shutdown or suspension of operations at any power plant from which Rover obtains electricity; (s) any Change the effects of which are permitted to be passed through to, or recovered from, customers in accordance with applicable Requirements of Law; (t) any failure in and of itself by Rover to meet any internal or public projection, budget, forecast, estimate or prediction in respect of revenues, earnings or other financial or operating metrics for any period (except that the underlying cause of any such decline may, to the extent not otherwise excluded by clauses (a) through (v), be considered and taken into account in determining whether there has been a Rover Material Adverse Effect); (u) any change in the credit rating of Rover; or (v) any hurricane, tornado, tsunami, flood, earthquake, snow storm, ice storm, epidemics, pandemics (including the COVID-19 virus or any COVID-19 Measures) or quarantines, acts of God, or other natural disaster or weather-related event, circumstance or development, or any escalation of the foregoing; *provided, however*, that any Change set forth in clauses (a), (b), (c), (d), (e), (f), (g), (h), (j), (k), (o), or (v) above shall be taken into account in determining whether a “Rover Material Adverse Effect” has occurred or would reasonably be expected to occur to the extent such Change has a disproportionate adverse effect on Rover relative to other transmission and distribution utilities in the New England region of the United States (in which case the disproportionate adverse effect shall be taken into account in determining whether a “Rover Material Adverse Effect” has occurred or would reasonably be expected to occur).

“Rover Material Contract” has the meaning set forth in Section 5.17(a).

“Rover Owned Real Property” has the meaning set forth in Section 5.18(a).

“Rover Pension Plan” has the meaning set forth in Section 6.9(h)(i).

“Rover Pension Plan Trust” has the meaning set forth in Section 6.9(h)(i).

“Rover Personnel” has the meaning set forth in Section 5.13(g).

“Rover Preferred Stock” has the meaning set forth in Section 5.5(a).

“Rover Real Property” has the meaning set forth in Section 5.18(a).

“Rover Real Property Lease” has the meaning set forth in Section 5.18(a).

“Rover RW Plan” has the meaning set forth in Section 6.9(j)(i).

“Rover Target Net Indebtedness” means (a) \$1,448,000,000 *plus* (b) \$52,000,000 *multiplied* by a fraction with (i) a numerator equal to the number of calendar days elapsed between April 1, 2021 and the earlier of (A) the Closing Date and (B) March 31, 2022 and (ii) a denominator equal to 365.

“Rover Target Net Working Capital” means \$109,000,000.

“Rover Unaudited Balance Sheet” has the meaning set forth in Section 5.8(a).

“Rover Unaudited Financial Statements” has the meaning set forth in Section 5.8(a).

“Rover Unaudited Income Statement” has the meaning set forth in Section 5.8(a).

“Rover Utility Regulators” means (i) the State of Rhode Island Public Utilities Commission, (ii) the Rhode Island Division and (iii) the Rhode Island Energy Facility Siting Board.

“RW Transfer Amount” has the meaning set forth in Section 6.9(j)(ii).

“RW Transfer Date” has the meaning set forth in Section 6.9(j)(ii).

“SEC” means the Securities and Exchange Commission.

“Section 338(h)(10) Forms” has the meaning set forth in Section 8.3(a).

“Section 4044 Amount” has the meaning set forth in Section 6.9(h)(iv).

“Severance Obligations” has the meaning set forth in Section 6.9(b)(i).

“Software” means computer software, including all programs, applications and databases (whether in object code, source code or other form), and all documentation related thereto.

“Straddle Period” has the meaning set forth in Section 8.1(c).

“Subsidiary” means, with respect to any Person, any other Person of which such first Person (either alone or through or together with any other Subsidiary) owns, directly or indirectly, a majority of the outstanding equity securities or securities carrying a majority of the voting power in the election of the board of directors or other governing body of such Person.

“Tax” means any federal, state, county, local, non-U.S. and other taxes, assessments, charges, duties, fees, levies, imposts or other similar charges imposed by a Governmental Authority, including all income, alternative or add-on minimum, gross receipts, sales, use, value added, transfer, gains, ad valorem, franchise, profits, license, state guarantee fund assessments, withholding, payroll, direct placement, employment, excise, severance, stamp, procurement, occupation, premium, property, real property, escheat, environmental or windfall profit tax, custom, duty or other tax, together with any interest, additions or penalties with respect thereto or with respect to any Tax Return.

“Tax Claim” has the meaning set forth in Section 8.1(e)(i).

“Tax Return” means any return, declaration, report, document, list, claim for refund, information return or similar statement filed or required to be filed with, or supplied to or required to be supplied to any Governmental Authority with respect to any Taxes, including any schedule or other attachment thereto, and including any amendment thereof.

“Tax Sharing Agreements” has the meaning set forth in Section 8.5.

“Third-Party Claim” has the meaning set forth in Section 10.4(a).

“Third-Party Terms” has the meaning set forth in Section 6.6(c).

“Trade Secrets” means all trade secrets, know-how and other confidential information, including forms and types of financial, business, scientific, technical, economic, or engineering information, including patterns, plans, compilations, program devices, formulas, designs, prototypes, methods, techniques, processes, procedures, programs or codes, whether tangible or intangible, and whether or how stored, compiled or memorialized physically, electronically, graphically, photographically or in writing.

“Trademarks” means all registered and unregistered trademarks, service marks, trade dress, trade names, designs, logos, emblems, signs or insignia, slogans, Internet domain names, other similar designations of source or origin and general intangibles of like nature, together with all applications for registration for the foregoing and the goodwill symbolized by any of the foregoing.

“Transaction Restraint” has the meaning set forth in Section 7.1(a).

“Transactions” means the transactions contemplated by this Agreement and the Transition Services Agreement.

“Transfer Taxes” has the meaning set forth in Section 8.4.

“Transferred Employee” means each Rover Business Employee who, as of the Closing Date (or, if applicable, such later date that any Rover Business Employee commences employment with Pluto or one of its Affiliates), becomes an employee of Pluto or one of its Affiliates whether pursuant to the transfer of the Rover Equity Interest to Pluto or its Affiliates or by acceptance of an offer of employment from Pluto or one of its Affiliates pursuant to Section 6.9(a).

“Transition Services Agreement” means the Transition Services Agreement, substantially in the form of Exhibit A, to be entered into by Newquay (or one or more of its Subsidiaries) and Rover, as updated on mutually agreeable terms after the date hereof to take into account the scope of Services (as defined in the Transition Services Agreement) agreed to be provided in accordance with Section 6.8.

“TSA End Date” shall mean the last day of the Transition Period (as defined in the Transition Services Agreement).

“TSA Employee” means each person who is employed by Newquay or any Affiliate of Newquay and provides substantial services to the Rover Business following the Closing in connection with the Transition Services set forth on Exhibit A of the Transition Services Agreement, as reasonably determined by Newquay and Pluto.

“U.S. Treasury Regulation” means the final or temporary regulations of the United States Department of the Treasury under the Code, as may be amended from time to time.

“Weighted-Average Numerator” has the meaning set forth in Section 6.9(b)(iv).

“Weighted-Average Severance Percentage” has the meaning set forth in Section 6.9(b)(iii).

Annex B

Knowledge of Pluto

1. Michael Caverly
2. Jennifer McDonough

Annex C

Knowledge of Newquay

1. David Campbell
2. Keith Hutchison
3. Chris Kelly
4. William Malee
5. Donald Simpson
6. Ross Turrini
7. Charles Willard

Exhibit A

**FORM OF
TRANSITION SERVICES AGREEMENT**

by and among

NATIONAL GRID USA SERVICE COMPANY, INC.,

**NATIONAL GRID USA
(solely with respect to Section 4.6)**

and

THE NARRAGANSETT ELECTRIC COMPANY

Dated as of [●]

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TRANSITION SERVICES AGREEMENT

This TRANSITION SERVICES AGREEMENT (including all Exhibits and any other attachments hereto, this “Agreement”), is entered into as of [●], by and among National Grid USA Service Company, Inc., a Massachusetts corporation (“Service Provider”), The Narragansett Electric Company, a Rhode Island corporation (“Rover” and together with Service Provider, the “Parties” and each individually a “Party”), and, solely with respect to Section 4.6, National Grid USA, a Delaware corporation (“Newquay”). Capitalized terms used in this Agreement and not otherwise defined shall have the respective meanings ascribed to them in that certain Share Purchase Agreement (as it may be amended, modified or supplemented from time to time in accordance with its terms, the “Share Purchase Agreement”), dated as of March 17, 2021, by and among PPL Energy Holdings, LLC, a Delaware limited liability company (“Pluto”), Newquay, and PPL Corporation, a Pennsylvania corporation.

W I T N E S S E T H:

WHEREAS, pursuant to the Share Purchase Agreement, Pluto agreed, among other things, to purchase from Newquay, and Newquay agreed to sell to Pluto, one hundred percent (100%) of the outstanding shares of common stock of Rover;

WHEREAS, Newquay and its Affiliates will derive a substantial benefit from the transactions contemplated by the Share Purchase Agreement; and

WHEREAS, in connection with the transactions contemplated by the Share Purchase Agreement, Newquay and Pluto desire that Service Provider, an Affiliate of Newquay, provide Rover with certain transitional services as set forth in this Agreement; and

WHEREAS, the Parties have agreed to enter into such transitional arrangements to be effective as of the Closing under the Share Purchase Agreement on the terms and conditions set forth in this Agreement.

NOW, THEREFORE, for valid consideration, the sufficiency of which is hereby acknowledged and in consideration of the foregoing and the mutual agreements contained herein, the Parties hereby agree as follows:

ARTICLE I

TRANSITION SERVICES

Section 1.1 General Intent. Each Party acknowledges and understands that the services provided hereunder are transitional in nature and are furnished by Service Provider solely for the purpose of facilitating the transactions contemplated by the Share Purchase Agreement and the operation of Rover and its Affiliates for a limited period of time, as set forth herein, and in furtherance thereof each Party expresses its intention to cooperate in good faith to provide information and assistance as reasonably requested by the other Party to effectuate a smooth transition. For the duration of the Transition Period (as defined in Section 3.2), to the extent not otherwise acquired by Pluto pursuant to the Share Purchase Agreement, Pluto and Rover shall have access during regular business hours and upon reasonable advance notice to such documents,

books and manuals as are reasonably necessary to obtain the benefit of the use of the Transition Services and to transition away from the use of the Transition Services by the end of the Transition Period. As part of each of the Transition Services, Service Provider will (a) cooperate with and use commercially reasonable efforts to assist Rover and its Affiliates in effectuating an orderly transition of each Transition Service to Pluto's or Rover's own internal organization or other third-party suppliers no later than the expiration of the term set forth herein applicable to such Transition Service, including by making employees of Service Provider and its Affiliates reasonably available during normal business hours for knowledge transfer to Pluto, Rover or its designee, and each Party shall otherwise reasonably cooperate with the other Party to facilitate such orderly transition, (b) transfer, or cause to be transferred, the books, records, files, information and data held, received or created by Service Provider or its Affiliates for the benefit of Pluto, Rover, or each of their Affiliates as reasonably requested by Pluto or Rover as related to the Rover Business, subject to reasonable mutually agreed transfer timetables and staging and (c) provide to Rover, subject to reasonable mutually agreed transfer timetables and staging or as otherwise more specifically set forth on Exhibit A, copies of data generated by Service Provider in providing the Transition Services that relate to Pluto's, Rover's or each of their Affiliates' businesses, including its customers, products, technologies and assets, subject to any third-party confidentiality or other use restrictions (with Service Provider to use commercially reasonable efforts to communicate the applicable information to Rover in a way that would not violate such restrictions); provided, for the avoidance of doubt, that costs and expenses of Service Provider with respect to the foregoing will be charged to Rover consistent with Section 2.1.

Section 1.2 Provision and Purchase of Transition Services. Subject to and upon the terms and conditions set forth in this Agreement and on Exhibit A annexed hereto, Service Provider agrees to provide, or cause to be provided, to Pluto and Rover, and Rover agrees to purchase from Service Provider, each of the services set forth on Exhibit A (collectively the "Transition Services" and separately a "Transition Service") for the applicable service period for such Transition Service set forth on Exhibit A. For the avoidance of doubt, each of the Transition Services shall include all of the underlying services and tasks that are necessary for the proper performance of, or that are inherent to or necessarily part of, the provision of such Transition Service.

Section 1.3 Omitted and Additional Services.

(a) In the event that within twelve (12) months after the date hereof, Pluto identifies a service that Service Provider or any of its Affiliates provided to Rover in the twelve (12) months prior to the Closing, and that Pluto reasonably needs in order to continue to operate the business operations of Rover in substantially the same manner in which Rover operated prior to the Closing, and such service was not included (and not otherwise expressly excluded) in Exhibit A (each, an "Omitted Service"), then Rover may submit a written request to Service Provider to provide such Omitted Service. Upon receipt of such written request for an Omitted Service, Service Provider will, so long as Service Provider has not ceased performing services substantially similar to the Omitted Service for the benefit of itself or its Affiliates, respond in writing within ten (10) days of the written request, notifying Rover (i) whether Service Provider is able, through the use of commercially reasonable efforts, to provide such Omitted Service and (ii) the earliest date upon which Service Provider expects it can begin providing such Omitted Service through the use of commercially reasonable efforts, which date shall be within a reasonable period after

Rover's request; provided that, Service Provider shall inform Rover (which may be through communication between the Coordinators) as promptly as possible if it anticipates that it will not be able to commence providing such Omitted Service within fifteen (15) days after Rover's request and the Parties shall cooperate in good faith to attempt to expedite commencement or implement earlier partial provision of such Omitted Service. Within ten (10) days of Service Provider's notice, the Parties shall negotiate in good faith to execute amendments to Exhibit A, as applicable, for such Omitted Service to be provided that shall set forth, among other things, (A) a description of such Omitted Service in reasonable detail, (B) the applicable service period for such Omitted Service, (C) the fees and expenses for such Omitted Service (it being agreed that the fees for such service shall be determined on a basis consistent with Article II unless otherwise mutually agreed) and (D) any additional reasonable terms and conditions specific to such Omitted Service. For clarity, each Omitted Service that Service Provider commences providing pursuant to the foregoing provisions will thereafter be deemed to be a Transition Service hereunder.

(b) In the event that within twelve (12) months after the Closing, Rover requests a service that was not included (and not otherwise expressly excluded) in Exhibit A (each, an "Additional Service"), Service Provider shall consider such request in good faith and, to the extent that the Parties reach an agreement on the provision of such Additional Service, the Parties shall cooperate to amend Exhibit A, as applicable, for such Additional Service that shall set forth, among other things, (i) a description of such Additional Service in reasonable detail, (ii) the applicable service period for such Additional Service, (iii) the fees and expenses for such Additional Service (it being agreed that the charge for such service to the extent performed by Service Provider or its Affiliates for Rover in the ordinary course of business prior to the Closing shall be determined on a basis consistent with Article II unless otherwise mutually agreed) and (iv) any additional reasonable terms and conditions specific to such Additional Service. For clarity, each Additional Service that is agreed to be provided by Service Provider pursuant to the foregoing provisions thereafter will be deemed to be a Transition Service hereunder. Notwithstanding anything to the contrary herein, the provision of any Additional Services shall be subject to the receipt of any required regulatory approvals in connection therewith.

Section 1.4 Service Standards. Subject to any limitations expressly set forth in Exhibit A, Service Provider shall provide and perform, or cause to be provided and performed, the Transition Services that it is required to provide under this Agreement using the same degree of care and skill as it utilizes in rendering such services for its own utility Affiliates' operations, and in any event, in accordance with Good Utility Practice; provided that nothing in this Agreement shall require Service Provider to favor the business of Pluto or Rover over Service Provider's own or its Affiliates' business operations. Nothing in this Agreement shall restrict or prohibit Service Provider from, with reasonable advance notice to Rover with respect to material changes made to a Transition Service, modifying the manner in which it provides, or systems utilized in providing, any Transition Service, in order to (a) automate, update, upgrade or enhance the provision of such Transition Service or the provision of similar services to Service Provider's Affiliates or (b) otherwise satisfy a legitimate business purpose, so long as such change does not materially adversely impact Rover's receipt of the Transition Service. The quantity of each Transition Service to be provided shall be that which Rover may reasonably require for the operation of Rover in the ordinary course of business consistent in all material respects with the operation of Rover prior to the Closing and, in any event, in accordance with Good Utility Practice. Service Provider

agrees to assign sufficient resources and qualified personnel as are reasonably required to perform the Transition Services in accordance with the standards set forth in this Section 1.4.

Section 1.5 Premises Access Rights. During the Transition Period, Rover shall grant to the employees, agents and authorized third-party vendors of Service Provider access to Rover's premises and equipment as may be reasonably necessary for Service Provider to perform its obligations under this Agreement, subject to (a) Rover's existing premises and equipment access policies and (b) Rover's subsequently updated premises and equipment access policies of which Service Provider has been informed and given reasonable advance notice and that do not unreasonably interfere with the provision of Transition Services consistent with past practice.

Section 1.6 Points of Contact. Each of Service Provider and Rover shall designate one individual to serve as principal transaction coordinator (each a "Coordinator") with regard to this Agreement, and such Coordinators, including addresses and email addresses for notices, shall be identified on Exhibit B. Each Coordinator shall be responsible for the overall implementation of this Agreement between Service Provider and Rover, including resolution of any issues that may arise during the performance hereunder on a day-to-day basis. The Coordinators may designate by written notice to the other Party additional sub-coordinators to be primarily responsible for the implementation of this Agreement with respect to specific functional areas. To ensure overall coordination and administration of this Agreement on a consistent basis, the Coordinators and sub-coordinators shall report to each other regarding any ongoing implementation issues, including any disputes. Either Party may change its designated Coordinator or sub-coordinators upon written notice to the other Party. The Coordinators and sub-coordinators shall communicate with each other on an as-needed basis, including participating in a telephone conference regarding the Transition Services at least once a month, with specific sub-coordinators designated to meet more frequently.

Section 1.7 Cooperation. Each Party will perform all of its obligations under this Agreement in good faith and reasonably cooperate with the other Party in all matters relating to the provision and receipt of the Transition Services in order to facilitate the provision and receipt of the Transition Services and effect a smooth and orderly transition of the Transition Services provided hereunder. Each Party shall provide updates to the other Party regarding the achievement of key transition milestones or any delays or expected delays with respect to transitioning any Transition Service by the expiration of the applicable service period for such Transition Service. The Parties will reasonably cooperate with each other in making information available as needed in the event of any and all internal or external audits, including regulatory audits. From time to time after the date hereof, each Party shall use reasonable efforts to take, or cause to be taken, all appropriate action, do or cause to be done all things reasonably necessary, proper or advisable under applicable Requirements of Law, and execute and deliver such documents as may be required or appropriate to carry out the provisions of this Agreement and to consummate, perform and make effective the transactions contemplated hereby.

Section 1.8 Subcontracting; Third-Party Warranties.

(a) Subject to any limitations expressly set forth in Exhibit A, Service Provider may in its discretion provide the Transition Services either through its own resources or the resources of its Affiliates or by contracting with third-party subcontractors (each a

“Subcontractor”) consistent with Service Provider’s practices in rendering such services for its own utility Affiliates’ operations. Notwithstanding the foregoing, (i) such delegation or subcontracting shall not relieve Service Provider of any of its obligations under the Agreement and (ii) Service Provider shall be responsible for the actions or inactions of its Affiliates, and for the Specified Subcontractor Acts (as defined below), to the same extent it would have been responsible had Service Provider itself provided or failed to provide the applicable Transition Services (or portion thereof). Except as set forth on Exhibit A, to the extent Service Provider has during the twelve (12) months prior to the Closing provided certain services to Rover through Service Provider’s own resources or the resources of its Affiliates, Service Provider shall use commercially reasonable efforts to maintain such practice with respect to the same Transition Services, except (A) as consistent with changes in Service Provider’s practices in rendering similar services for its own utility Affiliates operations, (B) for changes to adjust for personnel that previously supported such services being hired by or transferred to Rover, Pluto or their Affiliates or (C) for changes that otherwise satisfy a legitimate business purpose, so long as such change does not materially adversely impact Rover’s receipt of the applicable Transition Service. In the event Service Provider fails to comply with the preceding sentence in contracting with a Subcontractor to provide Transition Services, Service Provider shall be responsible for the actions or inactions of such Subcontractor in providing the applicable Transition Service (or portion thereof) that Service Provider previously provided through its own resources or the resources of its Affiliates during the twelve (12) months prior to the Closing (such actions or inactions, the “Specified Subcontractor Acts”) in accordance with clause (ii) above.

(b) Notwithstanding Section 1.8(a), to the extent that a Subcontractor is performing Transition Services: (i) Service Provider’s sole liability (other than with respect to Specified Subcontractor Acts) shall be to transfer or otherwise pass through to Rover the benefit of any warranties or remedies available under Services Provider’s contracts with such Subcontractor in a manner that is equitable given the value of services, goods, inventory or equipment received by Rover; and (ii) Service Provider shall negotiate such contracts with Subcontractors that perform Transition Services using the same degree of care and skill as it utilizes in negotiating similar contracts for its own utility Affiliates’ operations, and in any event, using Good Utility Practice, including with respect to the negotiation of available warranties and remedies.

Section 1.9 Third-Party Consents. This Agreement shall not constitute an agreement by Service Provider to provide any Transition Service or portion thereof if the provision thereof, without the consent of a third party, would constitute a breach of a third party contract or a violation of any Requirements of Law. Service Provider shall use commercially reasonable efforts to timely obtain all third-party consents and licenses necessary to provide the Transition Services to Pluto, Rover or each of its Affiliates, with any out-of-pocket third-party consent fees (collectively, “Consent Expenses”) incurred since the date of the Share Purchase Agreement to be borne by Rover. Service Provider shall keep Rover informed of the status of such negotiations and the amount of such Consent Expenses on a reasonably current basis and shall not, without Rover’s written consent, incur Consent Expenses in excess of \$100,000 individually or \$1,000,000 in the aggregate in connection with obtaining any individual or series of related third-party consents or licenses. Rover shall provide assistance as Service Provider may reasonably require to obtain such third-party consents or licenses, including assistance with negotiating the terms of consents with third-party suppliers and, as Service Provider or Rover may request, being

responsible for negotiations with respect to any additional licenses required for Pluto, Rover or their Affiliates to use third-party software. If any such consents or licenses are not obtained, Service Provider shall cooperate with Rover and use commercially reasonable efforts to determine and implement alternative equivalent services, as necessary for the Transition Services to be provided to or obtained by Pluto, Rover or their Affiliates, and Rover shall reasonably cooperate in good faith in connection therewith. To the extent that any such consents or licenses are not obtained or alternative arrangements made by Service Provider, the Parties shall cooperate in good faith to arrange for alternative services from a third-party provider and Service Provider shall, at Rover's request, use commercially reasonable efforts to purchase substantially similar services from a third party provider as a Transition Service (subject to Rover paying the fees and expenses for such Transition Service consistent with ARTICLE II), and shall use commercially reasonable efforts to ensure there is no material disruption to the business operations of Rover.

Section 1.10 Limitation on Transition Services. In connection with the performance of the Transition Services, unless otherwise expressly required to be performed by Service Provider as set forth on Exhibit A or agreed to by the Parties as an Additional Service in accordance with Section 1.3, Service Provider shall have no obligation to (a) upgrade, enhance or otherwise modify any computer hardware, software or network environment currently used by Rover; provided that, subject to the second sentence of Section 1.4, the foregoing clause (a) shall not relieve Service Provider from its obligation to maintain its computer hardware, software or network environment in a manner, consistent with Good Utility Practice, to avoid a material degradation in Transition Services as compared to the functionality provided during the twelve (12) months prior to the Closing; (b) convert from one format to another any data of Rover for use by Rover or any other person in connection with the Transition Services or otherwise, so long as the data and electronic files are readable to Rover through commercially reasonable means; (c) prepare financial statements, financial information or related certifications to be attributed to Service Provider or its Affiliates for incorporation in any reporting required by the U.S. Securities and Exchange Commission; or (d) provide legal advice to Rover or its Affiliates (it being understood that any analysis or recommendations provided by Service Provider or its Affiliates with respect to legal or regulatory matters shall not be construed as legal advice or create any professional client relationship and Rover shall be responsible for obtaining its own legal advice from internal or external legal counsel).

Section 1.11 Operations Protocols. If, from time to time, the Parties reasonably determine any Transition Service, the more general terms of which are set forth on Exhibit A, requires a more detailed operations protocol pursuant to which Service Provider will provide such Transition Service to Rover, the Parties will cooperate in good faith to document the terms of an appropriate operations protocol for such Transition Service, provided that such terms shall be consistent with the terms for such Transition Service as provided on Exhibit A.

ARTICLE II

FEES AND EXPENSES

Section 2.1 Fees for Transition Services. In consideration for receiving the Transition Services, Rover shall pay to Service Provider an amount equal to (a) the Fully Loaded Costs (as defined below) plus (b) a five percent (5%) mark-up on such Fully Loaded Costs (the

“Mark-up”); provided, that the Mark-up shall not be charged on the costs and expenses of third-party services, goods (including gas and electricity sales arranged by Service Provider), inventory or equipment (collectively, “Third-Party Expenses”). For purposes hereof, “Fully Loaded Costs” shall mean fully loaded direct and indirect costs and expenses of providing the Transition Services (including employee salaries, wages, pensions, benefits and health insurance, office supplies and expenses, property insurance, injuries and damages, miscellaneous general expenses, administrative, supervisory and support costs, rents, maintenance of structures and equipment, capital expenditures, depreciation and amortization, payroll and other taxes, and compensation for the use of capital). Subject to the terms of this Agreement, Fully Loaded Costs shall be charged to Rover on the same general basis as has been in effect prior to the date hereof, as may be more specifically set forth on Exhibit A with respect to individual Transition Services. In the event that Rover requests that any Transition Services continue beyond the end of the Transition Period, if Service Provider agrees to provide such Transition Services and the Parties mutually agree to extend the Transition Period, the Mark-up shall be increased by an additional five percent (5%) for the first three (3) months after the expiration of the original Transition Period and thereafter shall be increased by an additional five percent (5%) for each subsequent three (3) month period.

Section 2.2 Invoicing and Payment.

(a) Unless otherwise specified in Exhibit A and subject to Section 2.3, Service Provider shall render to Rover within fifteen (15) days of the beginning of each month an invoice that includes estimates of all fees payable to it and all charges and expenses incurred by it for the then-current calendar month of the Transition Period, itemizing all such fees, charges and expenses in reasonable detail. These estimated amounts subsequently will be adjusted by Service Provider to reflect final amounts and included on the subsequent monthly invoice. Rover shall pay, or cause to be paid, any undisputed amounts set forth in each such invoice from Service Provider within fifteen (15) days after receipt by it of each such invoice. Payment to Service Provider of all invoices in respect of the Transition Services shall be made in United States dollars (\$). Neither Party shall offset any amounts owing to it by the other Party or under the Share Purchase Agreement against amounts payable hereunder. Service Provider and Rover shall reasonably cooperate to develop a form of monthly report itemizing the fees, costs and expenses to Rover for each calendar month of the Transition Period to be included with the invoices to be delivered under this Section 2.2(a).

(b) If there is a dispute between the Parties regarding the amounts shown as billed to Rover on any invoice, Rover shall pay the full amount of such invoice that is not in dispute within the time periods set forth herein for such payment, and Service Provider shall, where applicable and practicable, furnish to Rover such additional supporting documentation to substantiate the amounts billed as Rover shall reasonably request. Upon delivery of such additional documentation, the Parties shall cooperate in good faith and use their commercially reasonable efforts to resolve such dispute. If the Parties are unable to resolve such dispute within twenty (20) Business Days after the delivery of such additional supporting documentation by Service Provider or notice from Service Provider that additional supporting documentation will not be provided, as applicable, with respect to a final amount included on an invoice then the dispute shall be referred for resolution to a firm of independent accountants mutually agreed upon in good faith by the Parties in writing (the “Accounting Referee”). If the parties are unable to agree on an Accounting Referee, the matter shall be referred for resolution to KPMG, which will

serve as the Accounting Referee. The Accounting Referee shall be instructed to determine the validity of the disputed amounts within thirty (30) days of the referral of such dispute to the Accounting Referee. The determination of the Accounting Referee shall be binding on the Parties; provided that such determination shall not require Rover to pay more than the amount in dispute (except as provided herein with respect to interest and fees and expenses of the Accounting Referee). The fees and expenses of the Accounting Referee shall be borne by the Parties based on the percentage which the portion of the disputed amount not awarded to each Party bears to the amount actually contested by such Party.

(c) For a period of seven (7) years after the Closing, each Party shall keep and maintain books, records, accounts and other documents related to the provision of the Transition Services consistent with historical practices. Such records shall include receipts, invoices, memoranda, vouchers, inventories, timesheets and accounts pertaining to the Transition Services, as well as complete copies of all written contracts, purchase orders, service agreements and other such written arrangements entered into in connection therewith.

(d) Notwithstanding the payment by Rover of any charges, Rover shall have the right, by written notice given to Service Provider no later than six (6) months following the delivery of the applicable invoice (including any invoice adjusting the applicable estimated amounts to reflect final amounts), to review and contest the charges. Rover shall have the right to audit Service Provider or any of its Affiliate's relevant books, records, documents, accounting practices or internal controls; provided that such audit (i) relates solely to the Transition Services and (ii) shall not unreasonably interrupt the business or operations of Service Provider and its Affiliates. Subject to the foregoing limitations, upon written request by Rover, Service Provider shall, or shall cause its Affiliates to, within a reasonable period of time, provide, at the sole cost and expense of Rover, assistance, records and access reasonably requested by Rover in responding to such audit (including documents related to testing methodologies, test results, audit reports of significant findings, and remediation plans with respect to any material deficiencies in Service Provider's or its Affiliates' internal controls or procedures), to the extent that such assistance, records or access is within the reasonable control of Service Provider or its Affiliates and relates to the Transition Services provided hereunder by Service Provider.

Section 2.3 Taxes.

(a) All charges and fees to be paid by Rover under this Agreement are exclusive of any sales Tax, goods and services Tax, value added Tax or any other similar Tax or assessment that is required to be paid in connection with the Transition Services (each a "Sales and Services Tax", and collectively, "Sales and Services Taxes"). If any Sales and Services Taxes are assessed on the provision of any Transition Services under this Agreement, (i) Service Provider shall deliver to Rover an invoice (or other valid and customary documentation) reflecting such Sales and Services Taxes in accordance with applicable Requirements of Law, (ii) Rover shall pay to Service Provider the amount shown as due on such invoice in accordance with Section 2.2, and (iii) Service Provider shall timely remit to the applicable Governmental Authority any Sales and Services Taxes that are paid by Rover to Service Provider pursuant to clause (ii) hereof or that are otherwise required to be collected and remitted to the applicable Governmental Authority under applicable Law; provided that, for the avoidance of doubt, except to the extent reflected in Fully Loaded Costs charged pursuant to Section 2.1, each of Rover and Service Provider shall be

responsible for (A) any real or personal property Taxes on property it owns or leases, (B) franchise, margin, privilege and similar Taxes on its business, (C) the employment Taxes or contributions imposed on it or required from it with respect to its employees and (D) Taxes based on its income, gross receipts or capital.

(b) Notwithstanding any other provision in this Agreement to the contrary, Rover and each of its Affiliates shall be entitled to deduct and withhold (or cause to be deducted and withheld) from amounts otherwise payable to any person pursuant to this Agreement such amounts as it is required to deduct and withhold with respect to the making of such payment under any provision of any U.S. federal, state, local or non-U.S. Tax law ("Withholding Taxes"). To the extent that amounts are so withheld by Rover or any of its Affiliates and remitted to the appropriate Governmental Authority, such withheld and remitted amounts shall be treated for all purposes of this Agreement as having been paid to the relevant person in respect of which such deduction and withholding was made. Each of the Parties agrees to use reasonable best efforts to mitigate the imposition of any Withholding Taxes.

(c) Rover shall be entitled to any refund of any Sales and Services Tax for which it is responsible under this Section 2.3, and if Service Provider or any of its Affiliates receives a refund of such Sales and Services Taxes borne by Rover, Service Provider shall remit, or cause to be remitted, to Rover within ten (10) days, the amount of such refund.

(d) Each Party shall, and shall cause its Affiliates to, reasonably cooperate with the other Party (in accordance with Section 1.7) in connection with (i) mitigating the imposition of any Sales and Services Taxes required to be paid or collected, including by the provision of documentation necessary to support Sales and Services Tax exemptions, and (ii) the reporting of, or any audit, assessment, refund, claim or proceeding relating to, any such Sales and Services Taxes, including by the provision of information or data (including any resale certificate, other exemption certificates, and information regarding out-of-state use of materials, services or sale) as reasonably requested from time to time. Each Party shall promptly notify the other Party of any material deficiency claim or similar notice by a Governmental Authority connected to the provision of any Transition Services under this Agreement.

(e) Notwithstanding anything to the contrary contained in this Agreement, this Section 2.3 shall survive expiration or termination of this Agreement.

Section 2.4 No Right to Suspend Performance; Interest.

(a) Neither Party shall suspend the performance of its obligations hereunder notwithstanding any dispute that may be pending between the Parties or their Affiliates, whether under this Agreement or otherwise. If it is mutually agreed by the Parties or otherwise determined pursuant to Section 2.2 that Service Provider has incorrectly invoiced or billed Rover for excess fees or insufficient fees, as applicable, Service Provider shall remit any excess amounts to Rover or Rover shall remit such insufficient amount, in each case, within fifteen (15) days following such determination.

(b) Any amounts payable by a Party to the other Party shall accrue interest at a rate of [•]% per annum as of the date payment was due until the date such payment is

made. Neither Party may deduct from or set off against any amounts such Party or any Affiliate of such Party may owe to the other Party or its Affiliates.

ARTICLE III

TERM AND TERMINATION

Section 3.1 Duration of the Transition Services.

(a) Each Transition Service described in Exhibit A shall continue until the earlier of (i) the expiration of the applicable service period for such Transition Service set forth in Exhibit A, (ii) the termination of this Agreement, and (iii) such time as Rover terminates such Transition Service in accordance with Section 3.1(b).

(b) Rover may terminate all or a portion of any Transition Service that is being provided by Service Provider, subject to any limitations on the termination of individual Transition Services described in Exhibit A, upon written notice to Service Provider identifying the Transition Service to be terminated and the effective date of termination, which date shall not be earlier than ninety (90) days after receipt of such notice unless either (i) Service Provider otherwise agrees or (ii) Rover reimburses Service Provider for Service Provider's incremental costs in connection with such earlier termination along with payment of all remaining Fully Loaded Costs in accordance with Section 2.1 that Service Provider cannot reasonably eliminate for the period beginning on the the effective date of termination until the ninetieth (90th) day after receipt of such notice. Effective upon the termination of such Transition Service, Service Provider shall have no further obligation under this Agreement to provide such Transition Service and the fees associated with such Transition Service shall be equitably reduced to reflect the removal of the terminated Transition Services (if such terminated Transition Services are not reasonably required to be performed by Service Provider to continue to provide other Transition Services that are not terminated in accordance herewith to Rover) with respect to any period commencing on or after the effective date of such termination.

Section 3.2 Effectiveness; Term. The effectiveness of this Agreement and the Parties' rights and obligations hereunder is conditioned upon the occurrence of the Closing under the Share Purchase Agreement. The term of this Agreement (the "Transition Period") shall commence upon Closing and end, subject to earlier termination, on the earlier of (a) [●]¹ and (b) the cessation by Rover of the purchase of all of the Transition Services under this Agreement. Upon the termination of the Share Purchase Agreement, this Agreement shall immediately and automatically terminate and shall be of no further force and effect, and the Parties shall have no rights or obligations hereunder from and after any such termination.

Section 3.3 Termination for Material Breach. Rover may terminate this Agreement or any specific Transition Service upon any material breach of this Agreement by Service Provider that remains uncured for thirty (30) days after written notice thereof. Service Provider may terminate its obligations to provide any Transition Service if Rover fails to pay any sum due and payable to Service Provider with respect to such Transition Services within

¹ NTD: To insert the two-year anniversary of the Closing Date.

fifteen (15) days after written notice thereof of such failure to pay a payment when due, unless such amount is being disputed by Rover in good faith in accordance herewith.

Section 3.4 Survival. Notwithstanding any termination or expiration of this Agreement (whether terminated by Service Provider or Rover) or any Transition Service, each Party will remain liable to the other Party for the payment of fees and expenses accruing to the other Party for the period prior to such termination or expiration even though such fees may not become due until after termination or expiration. Further, the provisions of Section 2.3 (Taxes), Section 2.4(b) (Interest), Section 4.1 (Confidentiality), Section 4.2 (Disclosure of Confidential Information), Section 4.3 (Ownership of Intellectual Property), Section 4.4 (Non-Solicitation; Offers of Employment), Article V (Limitation of Liability; Indemnification; Disclaimer of Warranty) and Article VI (Miscellaneous) shall survive any termination or expiration of this Agreement or any Transition Service.

ARTICLE IV

CONFIDENTIALITY AND INTELLECTUAL PROPERTY; ADDITIONAL AGREEMENTS

Section 4.1 Confidentiality. All confidential or proprietary information or documentation, regardless of its form ("Confidential Information"), of either Party which is disclosed to, is acquired by or comes into the possession of, the other Party through operation of this Agreement shall be held in confidence by the other Party (including its Affiliates) and shall be protected against unauthorized disclosure to the same extent and in the same manner as such Party protects its own confidential or proprietary information of like nature. Neither Party shall disclose, publish, release, transfer or otherwise make available Confidential Information of the other Party in any form to, or for the use or benefit of, any person or entity, or duplicate or reproduce the same, without such other Party's prior written approval. Each Party shall, however, be permitted to disclose relevant aspects of the other Party's Confidential Information to its officers, agents, employees and authorized representatives and to the officers, agents, employees and authorized representatives of its Affiliates, only to the extent that such disclosure is reasonably necessary to the performance of its duties and obligations under this Agreement; provided, that such Party shall take all reasonable measures to ensure that Confidential Information of the other Party is not disclosed or duplicated in contravention of the provisions of this Agreement by any such officer, agent, employee or authorized representative (it being understood that each Party shall be responsible for any breach of such Party's obligations caused by the acts or omissions of its Affiliates, officers, agents, employees or authorized representatives). Notwithstanding the foregoing, information of a Party disclosed to the other Party shall not be deemed Confidential Information if such information (a) is at the time of such disclosure in the public domain, or thereafter comes into the public domain from a third party and through no fault of the receiving Party; (b) can be demonstrably shown to have been in the possession of the receiving Party at the time of disclosure by the disclosing Party or to have been independently developed by the receiving Party; or (c) shall have become legally available to the receiving Party from a third party having no obligation of confidentiality with respect thereto. To the extent practicable, upon request of any disclosing Party, the other Party will, and will cause its Affiliates, agents and authorized representatives to, promptly return to such disclosing Party (or, if requested by the disclosing Party, destroy) all copies of the Confidential Information received from the disclosing Party and will destroy all memoranda, notes and other writings prepared by such Party based on the Confidential

Information. No Party shall use Confidential Information for any purpose other than in connection with performing its obligations under this Agreement. The rights and obligations of the Parties hereunder with respect to any Confidential Information disclosed or obtained prior to termination shall survive for a period of three (3) years following any termination or expiration of this Agreement.

Section 4.2 Disclosure of Confidential Information. Notwithstanding Section 4.1, either Party may disclose Confidential Information in the following circumstances (or as otherwise provided by the provisions of this Agreement): (a) in response to a court order or formal discovery request, (b) in compliance with the order of any governmental or regulatory authority of competent jurisdiction (including a reasonable request by a Governmental Authority), or (c) as otherwise required by applicable Requirements of Law; provided, in each such case, that the disclosing Party may only disclose such information if (i) it shall first have used commercially reasonable efforts to obtain, and, if practicable, shall have afforded the other Party the opportunity to obtain, an appropriate protective order or other satisfactory assurance of confidential treatment of the information required to be so disclosed, and (ii) if such protective order or other remedy is not obtained, or the other Party waives such person's compliance with the provisions of this Section 4.2, it will only furnish that portion of the Confidential Information which is legally required to be so disclosed.

Section 4.3 Ownership of Intellectual Property. Except as expressly set forth in this Agreement, no provision of this Agreement is intended to, or will, (a) assign or otherwise transfer any title in any goods, equipment or software, or any associated Intellectual Property rights, from any Party to any Party, or (b) assign any contract, or rights under contracts, from any Party to any other Party. Notwithstanding any materials, deliverables or other products that may be created or developed by Service Provider or its Affiliates during the Transition Period, no title, right or interest in such related Intellectual Property shall be obtained by Rover, unless Service Provider specifically agrees otherwise in response to a request from Rover. All rights not expressly granted in this Agreement by a Party are expressly reserved to such Party and its licensors and information, content and software providers. Notwithstanding the foregoing, solely to the extent required for the provision or receipt of the Transition Services (as applicable) in accordance with this Agreement, each Party (the "Licensor"), for itself and on behalf of its Affiliates, hereby grants to the other party (the "Licensee") (and the Licensee's Affiliates) a non-exclusive, non-transferable (other than in accordance with Section 6.4), royalty-free, worldwide license to use the Intellectual Property rights (and any and all improvements, modifications, enhancements or derivative works thereof) of the Licensor only to the extent and for the duration necessary for the Licensee to provide or receive (as applicable) the applicable Transition Services under this Agreement. Upon the expiration or termination of a Transition Service in accordance with this Agreement, the license to the relevant Intellectual Property rights shall automatically and immediately terminate, and all licenses granted hereunder shall automatically and immediately terminate upon the expiration or earlier termination of this Agreement in accordance with the terms hereof.

Section 4.4 Non-Solicitation; Offers of Employment. For the duration of the Transition Period and for a period of one year thereafter, neither Rover, nor any of its Affiliates or Representatives shall, directly or indirectly, solicit for employment or hire any employee of Service Provider or its Affiliates or otherwise initiate any offer or promise of employment with any employee of Service Provider or its Affiliates without Service Provider's prior written consent;

provided, that this prohibition does not apply to solicitations or hiring as the result of solicitations made to the public or the industry generally, and Rover is not prohibited from employing any such individual who (a) ceases to be employed by Service Provider or any of its Affiliates or (b) reaches out to Rover on his or her own initiative, in either case without prior solicitation or encouragement to terminate such employment from Rover or its Affiliates or Representatives in violation of this Agreement, provided, further, that during the Transition Period, Pluto, Rover or one of their Affiliates may (but shall not be required to) offer employment to one or more of the TSA Employees as permitted by Section 6.9(a)(vi) of the Share Purchase Agreement.

Section 4.5 Security, Privacy and Data Use. If Rover or any of its Affiliates gains access to Service Provider's, or any of its Affiliates' computer, electronic or data storage systems in connection with Service Provider's provision of the Transition Services, Rover shall use such access solely for the purpose of using the Transition Services. Rover shall (a) limit such access to Rover's employees who reasonably require such access in connection with the Transition Services being used, and (b) follow Service Provider's security, privacy and data use rules and procedures regarding the use of Service Provider's computer, electronic or data storage systems of which Rover has been informed and is given reasonable advance notice.² Any employees, contractors or other representatives of Rover or any of its Affiliates gaining access hereunder shall as a condition precedent to gaining such access or use be directed to comply with the procedures that Service Provider requires for third party access pursuant to Service Provider's security, privacy and data use rules and procedures of which Rover has been informed and is given reasonable advance notice. All user names and passwords disclosed to, or discovered by, Rover and any information of Service Provider or its Affiliates obtained by Rover or its Affiliates as a result of Rover's access to Service Provider's computer, electronic or data storage systems (other than Rover's Confidential Information) shall be deemed to be, and shall be treated as, Service Provider's Confidential Information.

Section 4.6 Newquay Guarantee. Newquay shall cause Service Provider to comply with all Service Provider's agreements, covenants and obligations under this Agreement and hereby unconditionally and irrevocably guarantees to Rover the full and complete performance of all of Service Provider's agreements, covenants and obligations under this Agreement on a timely basis, including the due and punctual payment by Service Provider of Service Provider's payment obligations and liabilities under this Agreement (the "Guaranteed Obligations"). The foregoing sentence is an absolute, unconditional and continuing guarantee of the full and punctual discharge and performance of the Guaranteed Obligations. If Service Provider defaults in the discharge and performance of all or any portion of its payment obligations under this Agreement, the obligations of Newquay hereunder shall become immediately due and payable. Newquay hereby waives diligence, presentment, demand of performance, filing of any claim, any right to require any proceeding first against Service Provider, protest, notice and all demands whatsoever in connection with the performance of its obligations set forth in this Section 4.6 or elsewhere in this Agreement.

² NTD: Newquay to provide a copy of such existing rules and procedures prior to execution hereof, which shall be subject to revision in the ordinary course.

ARTICLE V

LIMITATION OF LIABILITY; INDEMNIFICATION; DISCLAIMER OF WARRANTY

Section 5.1 LIMITATION OF LIABILITY. EXCEPT IN THE CASE OF ACTUAL FRAUD OR WILLFUL MISCONDUCT, OR AMOUNTS DUE AND PAYABLE PURSUANT TO SECTION 5.2, NEITHER PARTY NOR ANY OF ITS AFFILIATES SHALL BE LIABLE TO THE OTHER PARTY FOR ANY PUNITIVE, INCIDENTAL INDIRECT, SPECIAL OR CONSEQUENTIAL DAMAGES, INCLUDING ANY SUCH DAMAGES FOR LOST REVENUE, INCOME OR PROFITS, DIMINUTION IN VALUE OF THE BUSINESS OR ASSETS OF THE OTHER PARTY OR ANY OF ITS AFFILIATES, ARISING FROM ANY CLAIM RELATING TO THIS AGREEMENT OR ANY OF THE TRANSITION SERVICES TO BE PROVIDED HEREUNDER OR THE PERFORMANCE OF OR FAILURE TO PERFORM SUCH PARTY'S OBLIGATIONS UNDER THIS AGREEMENT, WHETHER SUCH CLAIM IS BASED ON WARRANTY, CONTRACT, TORT (INCLUDING NEGLIGENCE OR STRICT LIABILITY) OR OTHERWISE, AND REGARDLESS OF WHETHER SUCH DAMAGES ARE FORESEEABLE OR AN AUTHORIZED REPRESENTATIVE OF SUCH PARTY IS ADVISED OF THE POSSIBILITY OR LIKELIHOOD OF SUCH DAMAGES. EXCEPT IN THE CASE OF (A) SERVICE PROVIDER'S OR ITS AFFILIATES' WILLFUL MISCONDUCT, GROSS NEGLIGENCE OR ACTUAL FRAUD, (B) WILLFUL MISCONDUCT, GROSS NEGLIGENCE OR ACTUAL FRAUD IN THE PERFORMANCE OF A SPECIFIED SUBCONTRACTOR ACT BY THE APPLICABLE SUBCONTRACTOR OR (C) INDEMNIFICATION CLAIMS UNDER Section 5.2, THE AGGREGATE DAMAGES FOR ANY CAUSE WHATSOEVER FOR WHICH SERVICE PROVIDER SHALL BE LIABLE UNDER THIS AGREEMENT SHALL NOT EXCEED THE TOTAL OF ALL FEES RECEIVED BY SERVICE PROVIDER UNDER THIS AGREEMENT (EXCLUDING, FOR THE AVOIDANCE OF DOUBT, ANY THIRD-PARTY EXPENSES) IN THE [TWELVE (12) MONTH] PERIOD IMMEDIATELY PRECEDING THE DATE OF THE APPLICABLE EVENT OR ACTION GIVING RISE TO SUCH DAMAGES.

Section 5.2 Indemnification.

(a) Rover shall indemnify Service Provider and each of its Affiliates from, and defend and hold Service Provider and each of its Affiliates harmless from and against, any and all damages, losses, liabilities, costs and expenses (including reasonable fees and expenses of counsel) (collectively referred to as "Damages") paid to third parties in connection with any claims arising from or relating to this Agreement or the Transition Services, except to the extent that such Damages are the direct result of Service Provider's or its Affiliates' (i) gross negligence or willful misconduct or (ii) breach of Section 4.1 or Section 4.2 of this Agreement.

(b) Service Provider shall indemnify Rover and each of its Affiliates from, and defend and hold Rover and each of its Affiliates harmless from and against, any and all Damages paid to third parties in connection with any claims arising from or relating to this Agreement or the Transition Services to the extent that such Damages are the direct result of Service Provider's or its Affiliates' (i) gross negligence or willful misconduct or (ii) breach of Section 4.1 or Section 4.2 of this Agreement.

Section 5.3 Indemnification Procedures. The provisions of Section 10.4 of the Share Purchase Agreement shall govern the procedures for indemnification under this Article V; provided that each reference in Section 10.4 of the Share Purchase Agreement to Article X of the Share Purchase Agreement shall be deemed a reference to this Article V.

Section 5.4 Claims. Should either Party or its Affiliates be named as defendant in any third-party claim or cause of action arising out of or relating to the Transition Services, the Parties will reasonably cooperate with each other in the joint defense of their common interests to the extent permitted by law.

Section 5.5 LIMITED WARRANTY; DISCLAIMER OF WARRANTIES.

(a) EXCEPT AS OTHERWISE PROVIDED HEREIN, THE TRANSITION SERVICES ARE FURNISHED AS IS, WHERE IS, WITH ALL FAULTS AND WITHOUT WARRANTY OF ANY KIND, EXPRESS OR IMPLIED, INCLUDING ANY WARRANTY OF MERCHANTABILITY OR FITNESS FOR ANY PARTICULAR PURPOSE OR ANY IMPLIED WARRANTY OF NON-INFRINGEMENT.

(b) SERVICE PROVIDER IS ACTING AS ROVER'S PURCHASING AGENT OR OTHERWISE AS A RESELLER WITH RESPECT TO ALL THIRD PARTY SERVICES, GOODS, INVENTORY AND EQUIPMENT PROVIDED HEREUNDER BY THIRD PARTIES OTHER THAN SERVICE PROVIDER'S AFFILIATES, AND, AS SUCH, DOES NOT PROVIDE ANY WARRANTY FOR SUCH THIRD PARTY SERVICES, GOODS, INVENTORY OR EQUIPMENT PROVIDED TO ROVER HEREUNDER. ALL SUCH THIRD PARTY SERVICES, GOODS, INVENTORY AND EQUIPMENT ARE PROVIDED AS IS, WHERE IS, WITH ALL FAULTS AND WITHOUT WARRANTY OF ANY KIND, EXPRESS OR IMPLIED, INCLUDING ANY WARRANTY OF MERCHANTABILITY OR FITNESS FOR ANY PARTICULAR PURPOSE OR ANY IMPLIED WARRANTY OF NON-INFRINGEMENT. ROVER'S SOLE REMEDY IN CONNECTION WITH ANY DEFECTS IN OR FAILURES OF SUCH THIRD PARTY SERVICES, GOODS, INVENTORY OR EQUIPMENT (WHETHER A CLAIM FOR SUCH DEFECT ARISES UNDER CONTRACT, TORT, STRICT LIABILITY, STATUTE, OR ANY OTHER LEGAL OR EQUITABLE THEORY OR PRINCIPLE INCLUDING NEGLIGENCE) SHALL BE TO SEEK RECOURSE EXCLUSIVELY FROM THE COUNTERPARTIES TO THE THIRD PARTY CONTRACTS, UNLESS THE DEFECT WAS CAUSED BY THE GROSS NEGLIGENCE OR WILLFUL MISCONDUCT OF SERVICE PROVIDER OR ITS AFFILIATES. ROVER SHALL PASS THESE TERMS TO SUBSEQUENT BUYERS AND USERS OF GOODS, INVENTORY AND EQUIPMENT.

ARTICLE VI

MISCELLANEOUS

Section 6.1 Force Majeure. No Party shall be liable or deemed to be in breach of or default under this Agreement or any provisions thereof to the extent resulting from any delay or failure in performance under this Agreement resulting from acts of God, civil or military authority, acts of a public enemy, war, terrorism, fires and explosions (other than to the extent

resulting from the gross negligence or willful misconduct of a Party), earthquakes, floods, the elements, pandemics (including the COVID-19 virus or any COVID-19 Measures), labor disputes, strikes, lockouts, disruption of supplies or transportation, delays by unaffiliated suppliers or carriers (to the extent delayed by a force majeure event with respect to such supplier or carrier), and acts, omissions or delays in acting by any Government Entity, impossibility due to operation of Requirements of Law (including without limitation by decree of a court of competent jurisdiction) or any cause beyond the Party's reasonable control (each, a "Force Majeure Event"); provided that (a) the foregoing may not be raised as a defense or excuse for the failure of Rover to pay any amount due and payable to Service Provider pursuant to this Agreement and (b) in connection with the delay, reduction or failure in, or suspension or resumption of, performance of the Transition Services, Service Provider shall treat Rover on a non-discriminatory basis as compared to Service Provider's utility Affiliates. Upon the occurrence of a Force Majeure Event, the affected Party shall promptly give written notice to the other Party of the Force Majeure Event upon which it intends to rely to excuse its performance, and of the expected duration of such Force Majeure Event. The duties and obligations of such Party hereunder shall be tolled for the duration of the Force Majeure Event, but only to the extent that the Force Majeure Event prevents such Party from performing its duties and obligations hereunder. During the duration of a Force Majeure Event, the affected Party shall use commercially reasonable efforts to avoid, mitigate, remedy or remove such Force Majeure Event as promptly as practicable and resume its performance under this Agreement with the least practicable delay.

Section 6.2 Incorporation by Reference. Sections 11.1, 11.2, 11.8 and 11.11 of the Share Purchase Agreement are hereby incorporated by reference in this Agreement in all respects as though fully set forth herein. In the event of a conflict between any provision contained herein and Sections 11.1, 11.2, 11.8 and 11.11 of the Share Purchase Agreement, the provision of the Share Purchase Agreement shall supersede and replace such conflicting provision of this Agreement.

Section 6.3 Notices. Except as otherwise provided in this Agreement, all notices, requests, claims, demands and other communications hereunder shall be in writing and shall be given (and, in the case of delivery in person or by overnight courier, shall be deemed to have been duly given upon receipt) by delivery in person or overnight courier to the respective Parties at the following addresses, delivery by electronic mail transmission to the respective Parties at the following email addresses, or at such other address or email address for a Party as shall be specified in a notice given in accordance with this Section 6.3; provided, however, that delivery by electronic mail transmission shall be deemed to have been duly given upon receipt only if promptly confirmed by reply electronic mail transmission or telephone:

If to Rover:

The Narragansett Electric Company
[●]
Attn: [●]
Email: [●]

If to Service Provider:

National Grid USA Service Company, Inc.
[●]
Attn: [●]
Email: [●]

Section 6.4 Successors and Assigns; No Third-Party Beneficiaries. Subject to the terms of this Section 6.4, this Agreement and all its provisions shall be binding upon and inure to the benefit of the Parties and their respective permitted successors and assigns. Nothing in this Agreement, whether expressed or implied, will confer on any Person, other than the Parties or their respective permitted successors and assigns, any rights, remedies or liabilities; provided that the provisions of Article V will inure to the benefit of the Affiliates of the indemnified Party. No Party may assign its rights or obligations under this Agreement without the prior written consent of the other Party and any purported assignment without such consent shall be void.

Section 6.5 Independent Contractors; No Relationship. The Parties to this Agreement are independent contractors. Neither Party hereto is an agent or representative of the other Party. Nothing in this Agreement shall be deemed to create a partnership, joint venture or other relationship between or among any of the Parties (other than a vendor-customer relationship), including their Affiliates, employees, officers, directors or agents. In no event shall either Party's personnel be deemed to be employees of the other Party.

Section 6.6 Governing Law. This Agreement, and all claims or causes of action (whether at law, in contract or in tort) that may be based upon, arise out of or relate to this Agreement or the negotiation, execution or performance hereof, shall be governed by and construed in accordance with the Requirements of Law of the State of Delaware, without regard to any choice or conflict of law principles or rules (whether of the State of Delaware or any other jurisdiction) that would mandate or permit the application of the Requirements of Law of any jurisdiction other than the State of Delaware.

Section 6.7 Jurisdiction; Venue; Specific Performance; Waiver of Trial by Jury.

(a) Each Party agrees that all claims arising out of or in connection with this Agreement shall be brought in the United States District Court for the District of Delaware or, if under applicable Requirement of Law exclusive jurisdiction is vested in state courts, in the Chancery Courts of the State of Delaware located in Wilmington, Delaware. In connection with any action or proceeding in any such court, each Party (i) consents to the service of process or other papers in connection with such action or proceeding in the manner provided in Section 6.3 or in such other manner as permitted by Requirements of Law, (ii) submits with regard to any such action or proceeding, generally and unconditionally, to the personal jurisdiction of any such court, and (iii) irrevocably waives, to the fullest extent permitted by Requirements of Law, and agrees not to assert, by way of motion, as a defense, counterclaim or otherwise, in any action or proceeding with respect to this Agreement in such court, any claim that the suit, action or proceeding in any such court is brought in an inconvenient forum, that the venue of such suit, action or proceeding is improper, or that this Agreement, or the subject matter hereof, may not be enforced in or by such court pursuant to this Section 6.7.

(b) The Parties agree that irreparable damage would occur in the event that any of the provisions of this Agreement were not performed in accordance with their specific terms or were otherwise breached. Accordingly, the Parties acknowledge and agree that, to prevent breaches or threatened breaches by the Parties of any of their respective covenants or obligations set forth in this Agreement and to enforce specifically the terms and provisions of this Agreement, the Parties shall be entitled to seek an injunction, specific performance and other equitable relief to prevent breaches of this Agreement and to enforce specifically the terms and provisions hereof, in addition to any other remedy to which they are entitled in law or in equity. In connection with any request for specific performance or equitable relief by any Party, each of the other Parties waives any requirement for the security or posting of any bond in connection with such remedy.

(c) EACH PARTY HEREBY WAIVES ITS RIGHT TO TRIAL BY JURY IN CONNECTION WITH ANY SUIT, ACTION OR PROCEEDING RELATING TO THIS AGREEMENT OR THE TRANSACTIONS TO THE FULLEST EXTENT PERMITTED BY APPLICABLE LAW, OR ANY RIGHT IT MAY HAVE TO A TRIAL BY JURY IN RESPECT OF ANY LITIGATION DIRECTLY OR INDIRECTLY ARISING OUT OF, UNDER OR IN CONNECTION WITH THIS AGREEMENT. EACH PARTY HERETO (i) CERTIFIES THAT NO REPRESENTATIVE OF THE OTHER PARTY HAS REPRESENTED, EXPRESSLY OR OTHERWISE, THAT SUCH PARTY WOULD NOT, IN THE EVENT OF ANY LITIGATION, SEEK TO ENFORCE THE FOREGOING WAIVER AND (ii) ACKNOWLEDGES THAT IT AND THE OTHER PARTY HERETO HAVE BEEN INDUCED TO ENTER INTO THIS AGREEMENT BY, AMONG OTHER THINGS, THE MUTUAL WAIVER AND CERTIFICATIONS IN THIS SECTION 6.7.

Section 6.8 Entire Agreement. This Agreement, including Exhibit A and Exhibit B, together with the Share Purchase Agreement and all annexes and exhibits hereto and thereto, embody the entire agreement of the Parties with respect to the subject matter hereof and supersede all prior agreements with respect thereto.

Section 6.9 Consents; Waivers; Amendment. All waivers and consents given hereunder shall be in writing. No waiver by any Party of any breach or anticipated breach of any provision hereof by any other Party shall be deemed a waiver of any other contemporaneous, preceding or succeeding breach or anticipated breach, whether or not similar. Except as provided in this Agreement, no action taken pursuant to this Agreement, including any investigation by or on behalf of any Party, shall be deemed to constitute a waiver by the Party taking such action of compliance by any other Party with any representations, warranties, covenants or agreements contained in this Agreement. The failure of any Party to assert any rights under this Agreement or otherwise shall not constitute a waiver of such rights. Any amendment to this Agreement shall be in writing and signed by both Parties.

IN WITNESS WHEREOF, the Parties have caused this Transition Services Agreement to be duly executed as of the date first written above.

THE NARRAGANSETT ELECTRIC
COMPANY

By _____
Name:
Title:

NATIONAL GRID USA SERVICE
COMPANY, INC.

By _____
Name:
Title:

NATIONAL GRID USA
(solely with respect to Section 4.6)

By _____
Name:
Title:

Schedule 2.2

Rover Applicable Accounting Principles

**PART A
Balance Sheet Principles**

The Rover Estimated Closing Statement and Rover Final Closing Statement (for purposes of this Schedule, each a “Statement”) shall be drawn up using:

- (a) the accounting principles and policies specifically set out below (the “Specific Policies”);
- (b) to the extent not addressed in clause (a), the same accounting policies, principles, procedures, rules, practices, methodologies (including in respect of the exercise of management judgement), categorizations and definitions applied in the preparation of the Rover Audited Financial Statements; and
- (c) to the extent not addressed in clauses (a) and (b), GAAP in effect as of the date of the Rover Audited Financial Statements.

For the avoidance of doubt, clause (a) shall take precedence over clauses (b) and (c), and clause (b) shall take precedence over clause (c).

An illustrative example calculation of the Rover Adjustment Amount is set forth in Part B hereto.

Specific Policies

1. The Rover Estimated Closing Statement and Rover Final Closing Statement (collectively, the “Statements”) shall be prepared as of the Effective Time (and without giving effect to the Transactions).
2. The Statements shall be prepared from the nominal ledgers of Rover as if the Effective Time is the end of an accounting and Tax period, including performance of all normal year-end “close the books” processes and accounting procedures (including balance sheet reconciliations with unreconciled differences being written off).
3. The Statements shall be prepared so as to only take account of events taking place after the Effective Time if they are “recognized subsequent events” (as defined in FASB Accounting Standards Codification Topic 855) and only having regard to information available to the Parties up until the date on which the Rover Final Closing Statement is delivered by Newquay to Pluto and only where such information provides evidence of conditions existing at the Effective Time.
4. The Statements shall be prepared on the basis that Rover is a going concern and shall exclude the effect of any change in applicable Requirement of Law or GAAP after the Effective Time and of any change of control or ownership of Rover and will not take into

account the effects of any post-Closing reorganizations by Rover or Pluto or any post-Closing actions, intentions or obligations of Rover or Pluto.

5. The provisions of this Schedule 2.2 and the definitions used herein shall be interpreted so as to avoid double counting (whether positive or negative) of any item to be included in Rover Closing Net Working Capital or Rover Closing Net Indebtedness in the Statements.
6. The Statements will be prepared in U.S. Dollars. All amounts shall be calculated and expressed in U.S. Dollars.
7. Rover Closing Net Working Capital, Rover Closing Indebtedness and Rover Closing Net Indebtedness shall exclude the regulatory liability related to the cost of removal of any tangible fixed assets (which, for illustrative purposes, the aggregate liability therefor set forth in the illustrative example calculation of the Rover Adjustment Amount in Part B hereto was \$223 million).
8. The Statements shall be prepared so as to include no provision, accrual or other liability in respect of any matter which is the subject of indemnification in favor of Pluto or Newquay or is otherwise being settled by Newquay or one of its Affiliates under the terms of this Agreement or the Transition Services Agreement.
9. No minimum materiality limits shall be applied in the preparation and review of the Statements.
10. In the event of any inconsistency between the illustrative example calculation of the Rover Adjustment Amount in Part B hereto and the definitions in the Agreement and the Specific Policies set forth in this Part A, the definitions in the Agreement and the Specific Policies set forth in this Part A shall govern.
11. Rover Closing Net Working Capital shall include an increase for any non-current commodity derivative assets and a decrease for any non-current commodity derivative liabilities. In addition, Rover Closing Net Working Capital shall include a decrease or increase (as applicable) for (i) IBNR, workers' compensation or other insurance related reserves or assets, and (ii) FAS 112 liabilities or assets, in each case included in other long term liabilities or other long term assets and calculated in accordance with clause (b) of Part A of this Schedule 2.2.
12. Except as expressly set forth in any other Specific Policy, Rover Closing Net Working Capital, Rover Closing Cash, Rover Closing Indebtedness and Rover Closing Net Indebtedness shall not include any liabilities (whether current or non-current) in respect of any of the following:
 - a. environmental remediation costs and other environmental exposures (including regulatory liabilities in respect of such items);
 - b. decommissioning and asset retirement obligations (including regulatory liabilities in respect of such items);

- c. employee pension and post-retirement benefits; and
 - d. liabilities in respect of income Taxes (including any regulatory liabilities in respect of such items, or any deferred tax liabilities or FIN 48 liabilities). For the avoidance of doubt, the regulatory tax liability set forth in the illustrative example calculation of the Rover Adjustment Amount in Part B for which the equivalent amount at December 31, 2020 was \$259 million shall be excluded from Rover Closing Net Working Capital and Rover Closing Net Indebtedness.
13. Except as expressly set forth in any other Specific Policy, Rover Closing Net Working Capital, Rover Closing Cash, Rover Closing Indebtedness and Rover Closing Net Indebtedness, Rover Closing Net Working Capital shall not include any assets in respect of any of the following:
- a. environmental remediation and other environmental exposures (including regulatory assets in respect of such items);
 - b. employee pension and post-retirement benefits, including CSV split dollar life insurance policies;
 - c. assets in respect of income Taxes (including any regulatory assets in respect of such items); and
 - d. unamortized debt issuance costs or other debt issuance discounts.
14. No operating lease liabilities (under ASC 842) nor any liabilities in relation to the Deepwater PPA shall be included in Rover Closing Net Working Capital, Rover Closing Cash, Rover Closing Indebtedness or Rover Closing Net Indebtedness.
15. In the event of any omission of a category of assets or liabilities from these Specific Policies in Part A or the illustrative example calculation of the Rover Adjustment Amount in Part B hereto, the Parties shall cooperate in good faith to agree on the appropriate categorization of such omitted category of assets or liabilities that will apply for purposes of calculation of the Rover Adjustment Amount, and such categorization shall be in a manner consistent with the categorization of similar assets and liabilities in the Rover Audited Financial Statements.

An illustrative example of Rover Closing Net Working Capital and Rover Closing Net Indebtedness as of December 31, 2020 of this Schedule 2.2 is included in Part B hereto.

PART B
Illustrative Rover Adjustment Amount Calculation

See attached.

Part B of Schedule 2.2: Illustrative Rover Adjustment Amount Calculation
Illustrative mapping as at Dec-20

		Illustrative mapping at 31 Dec-20			
\$ in millions	Dec-20	Rover Closing Net Cash	Rover Closing Indebtedness	Rover Closing Working Capital	Other
Current assets					
Cash and cash equivalents	9	9			
Accounts receivable	282			282	
Allowance for doubtful accounts	(67)			(67)	
Accounts receivable from affiliates	14			14	
Unbilled revenue	82			82	
Inventory	44			44	
Prepayments and other current assets	4			4	
Derivative instruments	3			3	
Derivative instruments	16			16	
Rate adjustment mechanisms	59			59	
Renewable energy certificates	4			4	
Revenue decoupling mechanism	-			-	
Other regulatory current assets	2			2	
Regulatory current assets	81	-	-	81	-
Other current assets	-			-	
Non current assets					
RWIP	233				233
Cost of removal	(233)				(233)
Other PPE	3,426				3,426
PPE (including Cost of Removal liability)	3,426	-	-	-	3,426
Environmental response costs	113				113
Net metering	37			37	
Postretirement benefits	209				209
Storm costs	136			136	
ARO	12				12
Other regulatory non-current assets	33			33	
Regulatory non-current assets	541	-	-	207	334
Goodwill	725				725
Derivative instruments	2			2	
CSV	4				4
RABBI Trust	8				8
Financial investments - Other	-	-			
Financial investments	11	-	-	-	11
Pensions/ OPEB	(0)				(0)
FAS 112	-			-	
Preliminary survey costs	6				6
Other non-current assets	0			0	
Other non-current assets	6	-	-	0	6
Current liabilities					
Accounts payable	(157)			(157)	
Accounts payable to affiliates	(57)			(57)	
Intercompany money pool	129	129			
Current portion of long-term debt	(1)		(1)		
Accrued taxes	(24)			(24)	
Income tax	(8)				(8)
Taxes accrued	(31)	-	-	(24)	(8)
Customer deposits	(12)			(12)	
Interest accrued	(16)		(16)		
Environmental remediation costs	(25)				(25)
Derivative instruments (current liabilities)	(13)			(13)	
Dividends	(0)		(0)		
Pension/OPEB	(0)				(0)
ARO	(0)				(0)
Lease	(6)				(6)
Other current payables	(87)			(87)	
Other current payables	(95)	-	(0)	(87)	(7)
Gas Futures	-			-	
Energy efficiency	(21)			(21)	
Gas cost adjustment	13			13	
Rate adjustment mechanisms	(62)			(62)	
Revenue decoupling mechanisms	(18)			(18)	
Transmission service	(8)			(8)	
Regulatory current liabilities	(96)	-	-	(96)	-
Non-current liabilities					
ARO	(10)				(10)
Deferred income tax liabilities, net	(378)				(378)
Postretirement benefits	(119)				(119)
Derivative instruments (other liabilities, offset)	(8)			(8)	
FAS112	(5)			(5)	

FIN48	17
Environmental remediation costs (reg offset)	(90)
Lease	(15)
Sales tax and sales tax interest	(0)
Other payables	(12)
Other non-current payables	(105)
Energy efficiency	(25)
Environmental response costs	(18)
Regulatory tax liability, net	(259)
Post-retirement	(1)
Other non-current regulatory liabilities	(26)
Regulatory non-current liabilities	(330)
Unamortised debt issuance	7
3rd party debt	(1,516)
Long-term debt	(1,509)

Net assets	2,328
-------------------	--------------

Common stock	(57)
Preferred stock	(2)
APIC	(1,436)
AOCI	4
Retained earnings	(765)
Net income	(72)
Equity	(2,328)

Rover Closing Net Working Capital (illustrative as at 31 Dec-20)	127
less: Rover Target Net Working Capital	(109)
Rover Target Net Indebtedness (illustrative as at 31 Dec-20)	1,448
less: Rover Closing Net Indebtedness (illustrative as at 31 Dec-20)	(1,396)

Rover Adjustment Amount	70
--------------------------------	-----------

			17
			(90)
			(15)
			(0)
		(12)	
-	-	(17)	(88)
		(25)	
			(18)
			(259)
			(1)
		(26)	
-	-	(52)	(278)
			7
	(1,516)		
-	(1,516)	-	7

138	(1,534)	127	3,597
------------	----------------	------------	--------------

			(57)
			(2)
			(1,436)
			4
			(765)
			(72)
-	-	-	(2,328)

ASSIGNMENT AND ASSUMPTION AGREEMENT

This Assignment and Assumption Agreement (this “Agreement”), dated as of May 3, 2021, is entered into by and among PPL Energy Holdings, LLC, a Delaware limited liability company (“Pluto”), PPL Corporation, a Pennsylvania corporation (“Pluto Topco”), National Grid USA, a Delaware corporation, (“Newquay”) and PPL Rhode Island Holdings, LLC, a Delaware limited liability company (“Pluto RI”) and together with Pluto, Pluto Topco and Newquay, the “Parties”).

RECITALS

WHEREAS, Pluto, Newquay and (solely with respect to Section 4.10 and Section 6.14) Pluto Topco entered into that certain Share Purchase Agreement, dated as of March 17, 2021 (the “Purchase Agreement”), relating to the purchase of common stock in The Narragansett Electric Company, a Rhode Island corporation;

WHEREAS, Pluto desires for all of Pluto’s right, title and interest in, to and under Article I and Sections 3.2(a) and (b) of the Purchase Agreement (the “Specified Sections”) to be assigned, conveyed, transferred and delivered to Pluto RI, and Pluto RI desires to assume all of Pluto’s liabilities, obligations and commitments under the Specified Sections pursuant to this Agreement; and

WHEREAS, in accordance with Section 11.9 of the Purchase Agreement, no Party (as defined in the Purchase Agreement) may assign its rights or obligations under the Purchase Agreement without the prior written consent of the other Party.

NOW, THEREFORE, in consideration of the mutual covenants set forth in this Agreement, and for other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the undersigned agree as follows:

SECTION 1. Capitalized Terms. Capitalized terms used and not otherwise defined herein shall for all purposes of this Agreement, including the preceding recitals, have the respective meanings specified therefor in the Purchase Agreement.

SECTION 2. Assignment and Assumption. Effective as of the date hereof, Pluto does hereby assign, convey, transfer and deliver to Pluto RI all of Pluto’s respective right, title and interest in, to and under the Specified Sections and Pluto does hereby assign to Pluto RI all of its liabilities, obligations and commitments under the Specified Sections. Pluto RI hereby accepts the foregoing assignment and expressly assumes, confirms and agrees to perform and observe all of the covenants, agreements, terms, conditions, obligations, duties and liabilities of Pluto under the Specified Sections, including any liabilities, obligations or commitments set forth therein. From and after the date hereof, Pluto RI is and shall be bound by, and shall enjoy the benefits of, the Specified Sections as if Pluto RI had been a party thereto in lieu of Pluto from the original execution and delivery thereof, pursuant to the terms and conditions of the Purchase Agreement.

SECTION 3. Continuing Effectiveness; No Other Amendments. Except for the assignment and assumption of the Specified Sections as expressly provided in this Agreement, all of the terms and conditions of the Purchase Agreement remain in full force and effect and are hereby ratified and confirmed, including Section 6.14 of the Purchase Agreement. For the

hereby ratified and confirmed, including Section 6.14 of the Purchase Agreement. For the avoidance of doubt, in accordance with Section 6.14 of the Purchase Agreement, (i) Pluto Topco shall cause Pluto RI to comply with all of Pluto RI's agreements, covenants and obligations under the Purchase Agreement, and (ii) all of Pluto RI's agreements, covenants and obligations under the Purchase Agreement shall constitute Guaranteed Obligations guaranteed by Pluto Topco.

SECTION 4. Further Assurances. Each of the Parties shall execute and deliver, at the reasonable request of the other Parties, such additional documents, instruments, conveyances and assurances and take such further actions as such other Parties may reasonably request to carry out the provisions hereof and give effect to the transactions contemplated by this Agreement.

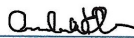
SECTION 5. Entire Agreement. This Agreement, together with the Purchase Agreement, the Island Sale Purchase Agreement, the Transition Services Agreement and the Confidentiality Agreement and all Annexes and Exhibits hereto and thereto, embody the entire agreement of the Parties with respect to the subject matter hereof and supersede all prior agreements with respect thereto.

SECTION 6. Other Terms. The provisions of Article XI of the Purchase Agreement (other than Section 11.6 of the Purchase Agreement) are incorporated herein by reference and shall apply to the terms and provisions of this Agreement and the Parties *mutatis mutandis*.

[remainder of page intentionally left blank]

IN WITNESS WHEREOF, this Agreement has been executed as of the day and year first above written.

PPL ENERGY HOLDINGS, LLC


By: Andrew W. Elmore (May 2, 2021 14:18 EDT)
Name: Andrew W. Elmore
Title: President


PPL CORPORATION

Joseph P. Bergstein, Jr.
By: Joseph P. Bergstein, Jr. (May 2, 2021 09:53 EDT)
Name: Joseph P. Bergstein, Jr.
Title: Executive Vice President
and Chief Financial Officer

NATIONAL GRID USA

By: _____
Name:
Title:

PPL RHODE ISLAND HOLDINGS, LLC


By: Andrew W. Elmore (May 2, 2021 14:18 EDT)
Name: Andrew W. Elmore
Title: President

DocuSign Envelope ID: 961EC197-574A-4728-9F76-903293723A82

IN WITNESS WHEREOF, this Agreement has been executed as of the day and year first above written.

PPL ENERGY HOLDINGS, LLC

By: _____
Name:
Title:

PPL CORPORATION

By: _____
Name:
Title:

NATIONAL GRID USA

DocuSigned by:
By: *Keri Sweet Zavaglia*
Name: Keri Sweet Zavaglia
Title: SVP & US General Counsel

PPL RHODE ISLAND HOLDINGS, LLC

By: _____
Name:
Title:

[Signature Page – Assignment and Assumption Agreement]

[[5626365]]

EXHIBIT M

Verification Regarding Cross-Subsidization of a Non-Utility Associate Company or Pledge or Encumbrance of Utility Assets

The Commission's regulations require that FPA section 203 applicants explain that their proposed transaction will not, at the time of the transaction or in the future, result in (1) any transfer of facilities between a traditional public utility associate company that has captive customers or that owns or provides transmission service over jurisdictional transmission facilities, and an associate company; (2) any new issuance of securities by a traditional public utility associate company that has captive customers or that owns or provides transmission service over jurisdictional transmission facilities, for the benefit of an associate company; (3) any new pledge or encumbrance of assets of a traditional public utility associate company that has captive customers or that owns or provides transmission service over jurisdictional transmission facilities, for the benefit of an associate company; or (4) any new affiliate contract between a non-utility associate company and a traditional public utility associate company that has captive customers or that owns or provides transmission service over jurisdictional transmission facilities, other than non-power goods and services agreements subject to review under sections 205 and 206 of the FPA. 18 C.F.R. § 33.2(j)(1)(ii).

As explained in this Exhibit M, Applicants provide assurance and verify, based on facts and circumstances known to Applicants or that are reasonably foreseeable, that the Transaction will not result in, at the time of the Transaction or in the future, cross-subsidization of a non-utility associate company or pledge or encumbrance of utility assets for the benefit of an associate company.

(i) Disclosure of existing pledges and/or encumbrances of utility assets

The existing pledges and/or encumbrances of the utility assets of Narragansett are as follows as reflected on Narragansett's FERC Form 1 for CY2020:

<i>Unsecured Notes</i>	Interest Rate	Maturity Date	Amount as of Dec. 31, 2020
Senior Note	3.92%	August 1, 2028	\$350,000,000
Senior Note	3.40%	April 9, 2030	\$600,000,000
Senior Note	5.64%	March 15, 2040	\$300,000,000
Senior Note	4.17%	December 10, 2042	\$250,000,000
<i>First Mortgage Bonds</i>	Interest Rate	Maturity Date	Amount as of Dec. 31, 2020
FMB Series O	8.46%	September 30, 2022	\$12,500,000
FMB Series P	8.09%	September 30, 2022	\$1,250,000
FMB Series R	7.50%	December 15, 2025	\$3,750,000

Since January 12, 2015, Narragansett has had regulatory approval from FERC to issue up to \$400 million of short-term debt internally or externally. The authorization was renewed with an effective date of January 11, 2021 and expires on October 14, 2022. *See Mass. Elec. Co.*, 174 FERC ¶ 62,011 (2021). Narragansett had no external short-term debt as of December 31, 2020.

None of the existing pledges or encumbrances of Narragansett relate in any way to the Transaction.

(ii) A detailed showing that the transaction will not result in:

(A) Any transfer of facilities between a traditional public utility associate company that has captive customers or that owns or provides transmission service over jurisdictional transmission facilities, and an associate company;

The Transaction will not involve transfers of any facilities of Narragansett, either at the time of the Transaction or in the future. The Transaction solely involves the transfer of the equity interests in Narragansett.

(B) Any new issuance of securities by a traditional public utility associate company that has captive customers or that owns or provides transmission service over jurisdictional transmission facilities, for the benefit of an associate company;

No new securities will be issued by Narragansett for the benefit of an associate company in conjunction with the Transaction, either at the time of the Transaction or in the future.

(C) Any new pledge or encumbrance of assets of a traditional public utility associate company that has captive customers or that owns or provides transmission service over jurisdictional transmission facilities, for the benefit of an associate company; or

There will not be any new pledges or encumbrances of assets of Narragansett for the benefit of an associate company in conjunction with the Transaction, either at the time of the Transaction or in the future.

(D) Any new affiliate contract between a non-utility associate company and a traditional public utility associate company that has captive customers or that owns

or provides transmission service over jurisdictional transmission facilities, other than non-power goods and service agreements subject to review under sections 205 and 206 of the Federal Power Act.

No new affiliate contracts involving Narragansett are contemplated by the Transaction, either at the time of the Transaction or in the future.

Therefore, based on facts and circumstances known to Applicants or that are reasonably foreseeable, the Transaction will not result in, at the time of the Transaction or in the future, cross-subsidization of a non-utility associate company or pledge or encumbrance of utility assets for the benefit of an associate company.

ATTACHMENT 1


VERIFICATIONS

**UNITED STATES OF AMERICA
BEFORE THE
FEDERAL ENERGY REGULATORY COMMISSION**

PPL Corporation) Docket No. EC21-____-000
The Narragansett Electric Company)


VERIFICATION PURSUANT TO 18 C.F.R. § 33.7

Vincent Sorgi, being duly sworn, under oath, states that he is President and Chief Executive Officer of PPL Corporation ("PPL Corp."); that he is duly authorized to make this verification for PPL Corp.; that he has read the foregoing application and knows the contents thereof; and that all of the statements contained therein with respect to PPL Corp. and its affiliates are true and correct to the best of his knowledge, information and belief.

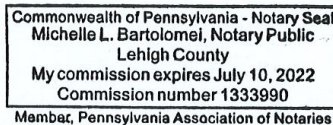


Vincent Sorgi

Subscribed and Sworn to before me
this 3rd day of May, 2021.



Notary Public



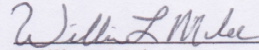
My Commission expires: _____

**UNITED STATES OF AMERICA
BEFORE THE
FEDERAL ENERGY REGULATORY COMMISSION**

PPL Corporation) Docket No. EC21-____-000
The Narragansett Electric Company)

VERIFICATION PURSUANT TO 18 C.F.R. § 33.7

William Malee, being duly sworn, under oath, states that he is Vice President, Work and Resource Planning of The Narragansett Electric Company ("Narragansett"); that he is duly authorized to make this verification for Narragansett; that he has read the foregoing application and knows the contents thereof; and that all of the statements contained therein with respect to Narragansett and its affiliates are true and correct to the best of his knowledge, information and belief.


William Malee

Subscribed and Sworn to before me
this 3 day of May 2021.

Notary Public

My Commission expires: _____

COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF PUBLIC UTILITIES

)	
Petition for Waiver of Jurisdiction under)	
G.L. c. 164, § 96(c) Regarding National Grid)	D.P.U. 21-60
USA Sale of The Narragansett Electric Company)	
In Rhode Island)	
)	

PETITION FOR WAIVER OF JURISDICTION

On March 17, 2021, certain subsidiaries of National Grid plc agreed to: (1) acquire PPL WPD Investments Limited, the holding company of Western Power Distribution (“WPD”), the United Kingdom’s largest electricity distribution business, from PPL WPD Limited, a subsidiary of PPL Corporation (“PPL”) (the “WPD Acquisition”); and (2) sell The Narragansett Electric Company d/b/a National Grid (“Narragansett”) to PPL Energy Holdings, LLC (“PPL Energy Holdings”), also a subsidiary of PPL (the “Narragansett Sale”).

The Narragansett Sale will occur pursuant to the terms and conditions of the Share Purchase Agreement entered into as of March 17, 2021, by and among PPL Energy Holdings, National Grid USA (herein, the “Petitioner”) and PPL. On May 3, 2021, PPL Energy Holdings assigned its right to acquire Narragansett to its wholly owned subsidiary, PPL Rhode Island Holdings, LLC (“PPL Rhode Island”), such that upon closing, PPL Rhode Island will own 100

percent of the outstanding shares of common stock in Narragansett.¹ A copy of the Share Purchase Agreement is submitted herewith, as described below.

Pursuant to G.L. c. 164, § 96(c), National Grid USA respectfully requests that the Department of Public Utilities (the “Department”) waive jurisdiction over the Narragansett Sale on the grounds that the proposed transaction will have no adverse impacts on any electric or natural gas distribution company held by National Grid USA subject to the Department’s jurisdiction or the customers of any such electric or natural gas distribution company. The Petitioner’s waiver request is supported by an affidavit duly executed by William L. Malee, Vice President, Work and Resource Planning, New England for National Grid USA Service Company, Inc. (“Service Company”), and submitted herewith as Exhibit A. In support thereof, the Petitioner states as follows:

I. Description of the Proposed Transaction

(1) National Grid USA is an indirect, wholly owned subsidiary of National Grid plc and is a holding company as defined in G.L. c. 164, § 96(a). National Grid USA’s wholly owned, regulated electric and natural gas operating subsidiaries in Massachusetts include Boston Gas Company d/b/a National Grid (“Boston Gas”), and Massachusetts Electric Company and Nantucket Electric Company each d/b/a National Grid (together, “Mass. Electric”) (collectively, the “Massachusetts Regulated Operating Companies”). The Massachusetts Regulated Operating

¹ PPL is a party only to Sections 4.10 and 6.14 of the Share Purchase Agreement. Under Section 4.10, PPL makes certain representations and warranties. Under Section 6.14, PPL guarantees performance of all PPL Energy Holdings and PPL Rhode Island obligations under the Share Purchase Agreement. PPL Rhode Island will therefore be the direct purchaser of Narragansett pursuant to the Share Purchase Agreement, as modified by the Assignment Agreement. As a result of the assignment, the obligations of PPL Energy Holdings under the Share Purchase Agreement to acquire Narragansett are those of PPL Rhode Island.

Companies are engaged in the distribution and sale of electricity and natural gas to retail customers in Massachusetts.²

(2) In addition to the Massachusetts Regulated Operating Companies, Narragansett is a wholly owned subsidiary of National Grid USA operating in Rhode Island providing distribution service to approximately 498,000 electric customers in 38 cities and towns throughout Rhode Island and 272,000 natural gas customers in 33 cities and towns throughout Rhode Island.

(3) National Grid USA also owns and operates regulated utilities in New York State. National Grid USA's New York-based operating companies are: The Brooklyn Union Gas Company d/b/a National Grid NY; KeySpan Gas East Corporation d/b/a National Grid; and Niagara Mohawk Power Corporation d/b/a National Grid. Together, these New York operating affiliates provide natural gas distribution service to approximately 2.4 million customers across New York City, Long Island, and Upstate New York and electric transmission and distribution service to approximately 1.6 million customers across Upstate New York.

(4) National Grid plc is a public limited company incorporated under the laws of England and Wales. National Grid plc owns and operates through subsidiaries electric transmission and gas transmission networks in the United Kingdom and has a minority interest in a gas distribution network business in the United Kingdom. National Grid plc also indirectly owns the affiliated electric and natural gas distribution companies operating in Massachusetts, New York, and Rhode Island.

² In Massachusetts, National Grid USA owns affiliates engaged in the transmission of electricity, including New England Power Company and New England Hydro Transmission Electric Company, Inc. each d/b/a National Grid, which are regulated by the Federal Energy Regulatory Commission. New England Power Company is qualified to do business in Rhode Island as a foreign corporation and owns and physically operates its own transmission assets and physically operates the transmission assets in Rhode Island owned by Narragansett.

(5) PPL is a Pennsylvania corporation that is engaged, through its regulated utility subsidiaries, in the transmission and distribution of electricity in Pennsylvania and the generation, transmission, and/or distribution of electricity and/or the distribution of gas in Kentucky and Virginia. Through its subsidiaries, PPL's regulated utilities provide electric distribution service to nearly 2.5 million customers in portions of Pennsylvania and Kentucky, and natural gas distribution service to more than 300,000 customers in portions of Kentucky. PPL's service area in Pennsylvania and Kentucky covers nearly 20,000 square miles.

(6) Under the terms of the Share Purchase Agreement, as modified on May 3, 2021, National Grid USA has agreed to sell, and PPL Rhode Island has agreed to acquire, 100 percent of the outstanding shares of common stock of Narragansett in consideration of PPL Rhode Island paying \$3.77 billion (subject to customary post-closing account adjustments) in cash. Closing of the Narragansett Sale is conditional upon prior completion of the WPD Acquisition, receipt of certain federal and state regulatory approvals in the U.S., and other customary closing conditions. A copy of the Share Purchase Agreement, as modified on May 3, 2021, is provided as Exhibit A-1 to Mr. Malee's affidavit.

(7) The anticipated state regulatory filings related to the Narragansett Sale include the following:

- On May 4, 2021, a filing by the parties with the Rhode Island Division of Public Utilities and Carriers pursuant to R.I. Gen. Laws §§ 39-3-24 and 39-3-25.
- Today's filing to the Department by National Grid USA requesting a waiver under G.L. c. 164, § 96(c), accompanied by the requisite affidavit describing the proposed transaction and providing reasonable explanation and documentation certifying facts that substantially support a conclusion that the proposed transaction will have

no adverse impacts on any electric or gas company subject to the Department's jurisdiction, or the customers thereof.

(8) Upon closing of the Narragansett Sale, following receipt of the Department's waiver of jurisdiction under G.L. c. 164, § 96(c) and any other state and federal regulatory approvals that may be required, Narragansett will become a wholly owned subsidiary of PPL Rhode Island.

II. Standard of Review; Jurisdiction

Pursuant to G.L. c. 164, § 96(c), a gas, electric or holding company³ subject to Chapter 164, "shall not enter into any transaction or otherwise take any action which would result in a change of its control over any gas, electric or holding company, or foreign gas or electric company" unless: (i) there is a vote by and approval of the shareholders;⁴ and (ii) the Department, after notice and public hearing, has determined that such transaction or action is consistent with the public interest. Section 96(c) also expressly grants the Department the discretion to waive compliance with subsection (c) if the Department agrees with the conclusion, supported by affidavit of an officer of the holding company, that the proposed transaction will have no adverse impacts on any

³ Under G.L. c. 164, § 96(a), a holding company is defined as "any corporation, association, partnership, trust or similar organization, or person which, regardless of the locus of the domicile, principal place of business, headquarters or place of incorporation of such entity, either alone or in conjunction and under an arrangement or understanding with 1 or more other corporations, associations, partnerships, trusts, or similar organizations, or persons, directly or indirectly, controls, or seeks to acquire control over, and may cause costs to be allocated to a gas or electric company."

⁴ With respect to the shareholder vote, G.L. c. 164, § 96(c) further specifies that the shareholder vote shall be: (1) "in the case of any contracting company organized under the laws of the commonwealth, by a vote of the holders of at least two-thirds of each class of such company's stock outstanding and entitled to vote on the question;" and (2) "in the case of any contracting company organized in a jurisdiction other than the commonwealth, by a vote of the holders of at least that percentage of such company's outstanding stock required for approval of the question under the laws of such jurisdiction." As explained herein, National Grid is organized in Delaware, and therefore the shareholders of Narragansett executed a vote in conformance with the laws of the Delaware.

electric or gas company subject to the Department's jurisdiction, or the customers thereof.⁵

Section 96(c) directs that "the department shall issue an order granting or denying such waiver request within 45 days following the holding company's submission of the applicable officer's affidavit."

A "foreign" electric company is defined under Section 96 as follows:

an electric company with a domicile, principal place of business, headquarters or place of incorporation outside the commonwealth, but which may have shared costs with a gas or electric company subject to this chapter that may be allocated by a holding company after an acquisition of control.

G.L. c. 164, § 96(a).

Similarly, a "foreign" gas company is defined under Section 96 as follows:

a gas company with a domicile, principal place of business, headquarters or place of incorporation outside the commonwealth, but which may have shared costs with a gas or electric company subject to this chapter that may be allocated by a holding company after an acquisition of control.

G.L. c. 164, § 96(a).

As a gas and electric distribution company owned by National Grid USA, Narragansett is allocated a proportional share of operating costs incurred by the Service Company on behalf of the National Grid USA's operating affiliates, which include the Massachusetts Regulated Operating

⁵ The full text of the waiver provision set forth in G.L. c. 164, § 96(c) is as follows: "A holding company may request a waiver of this subsection, on behalf of itself and any foreign electric or gas company directly or indirectly controlled by or under common control with it, by submission to the department of an affidavit, duly executed by a holding company officer, describing the proposed transaction, accompanied with reasonable explanation and documentation, and certifying facts that substantially support a conclusion that the proposed transaction will have no adverse impacts on any electric or gas company subject to the department's jurisdiction, as applicable, or the ratepayers of any such electric or gas company. The department shall have the discretion to waive compliance with this subsection if the department agrees with the conclusion supported by such officer's affidavit; the department shall issue an order granting or denying such waiver request within 45 days following the holding company's submission of the applicable officer's affidavit."

Companies. Therefore, Narragansett may qualify as a “foreign electric company” and a “foreign gas company” for purposes of G.L. c. 164, § 96(c).⁶

III. Basis for Waiver

In accordance with G.L. c. 164, §§ 96(a) and (c), National Grid USA herewith submits to the Department the Affidavit of William L. Malee, Vice President, Work and Resource Planning, New England for the Service Company (Exhibit A), describing the proposed transaction, accompanied with reasonable explanation and documentation. Mr. Malee’s affidavit certifies facts that substantially support a conclusion that the proposed transaction will have no adverse impacts on the Massachusetts Regulated Operating Companies, which are subject to the Department’s plenary jurisdiction under G.L. c. 164, § 1, nor any adverse impact to the customers of the Massachusetts Regulated Operating Companies.

Currently, costs are incurred by the Service Company and shared among the National Grid USA operating affiliates, including Narragansett and the Massachusetts Regulated Operating Companies, in conformance with the National Grid USA Service Company Cost Allocation Manual and associated allocation factors. These factors are developed on an annual basis for each

⁶ Specifically, the plain language set forth in G.L. c. 164, § 96(a), defining a “foreign electric company” and “foreign gas company,” refers to circumstances where shared costs with a jurisdictional gas or electric company may be allocated by a holding company “*after an acquisition of control*” of the foreign electric or gas company (emphasis added). Thus, a plain reading of this language would indicate that the Department’s exercise of jurisdiction may apply only where the holding company is *acquiring* an entity that may share costs in the future with a Massachusetts gas or electric distribution company. To date, petitions submitted to the Department requesting a waiver of jurisdiction under G.L. c. 164, § 96(c) have involved only *acquisitions* of entities that will become affiliated, rather than a sale of an affiliated entity that will *no longer share costs* with the jurisdictional companies. See, e.g., National Grid USA, D.P.U. 17-18, at 6 (2017) (finding that Section 96(c) and its waiver provisions apply to indirect acquisition by National Grid USA of Swan Lake North Hydro LLC). Without waiving any claim that jurisdiction over the proposed transaction does not exist, and notwithstanding the statutory definitions of foreign electric and gas companies, the intent of G.L. c. 164, § 96 may have been to grant the Department jurisdiction over transactions involving *the sale* of a utility company operating wholly outside of Massachusetts, where the non-resident utility shares costs with Massachusetts jurisdictional companies, prior to the sale. Therefore, while reserving any rights on the jurisdictional claim, and with the goal of focusing on merits of granting a waiver within the statutory period of 45 days, National Grid USA has elected to request that the Department exercise its authority to grant a waiver of G.L. c. 164, § 96(c) with respect to the Narragansett Sale.

category of shared costs. Exhibit A-2 to Mr. Malee's affidavit provides a copy of the following relevant documentation from the most recent base-rate proceedings of each of the Massachusetts Regulated Operating Companies: (1) the respective Service Company Service Agreement; (2) the National Grid Cost Allocation Manual; and (3) the National Grid allocation codes and associated percentages of shared costs, as most recently submitted to the Department.⁷

Changes to the allocation factors occur from year to year as a matter of routine as established by the Cost Allocation Manual. Changes to the allocation factors, however, are not incorporated into base distribution rates outside of a base-rate proceeding conducted by the Department pursuant to G.L. c. 164, § 94. Rate changes for customers of the Massachusetts Regulated Operating Companies could occur only with prior Department review and approval in a future base distribution rate proceeding, at which time the Department would retain full authority to review any future impacts to the allocation of shared costs.

In addition, with respect to National Grid's electric distribution companies operating in Massachusetts, no adverse impact to customers would occur as a result of the Narragansett Sale because Mass. Electric is committed to a five-year prohibition on the filing of a base-rate petition due to the implementation of the Performance-Based Ratemaking ("PBR") Plan instituted in Massachusetts Electric Company and Nantucket Electric Company each d/b/a National Grid, D.P.U. 18-150, at 56 (2019). Under the approved PBR Plan, new base distribution rates may not take effect before October 1, 2024.

⁷ For Mass. Electric, this documentation was most recently submitted to the Department in D.P.U. 18-150, as Exhibit AG-1-26 (with Attachment AG-1-26-2); and, Exhibit AG-1-92 (with Attachments AG-1-92-2 and AG-1-92-6). For Boston Gas, this documentation was recently submitted to the Department in D.P.U. 20-120 (pending), as Exhibit AG-1-26 (with Attachments AG-1-26-1 and AG-1-26-1a); and, Exhibit AG-1-92 (with Attachments AG-1-92-1 and AG-1-92-2).

Similarly, Boston Gas is currently before the Department for review of its base distribution rates in Boston Gas Company d/b/a National Grid, D.P.U. 20-120 (pending). As part of its proposals, Boston Gas is requesting a base-rate change using a historical test year of the 12-months ending March 31, 2020, along with a five-year PBR Plan that would preclude the filing of a subsequent base-rate case for five years, so that new base rates could not take effect before November 1, 2026.⁸ Even if the proposed PBR Plan is not approved, new base rates would not become effective in the future unless and until a subsequent base-rate review is conducted and completed by the Department. Accordingly, any change in the allocation ratios employed by National Grid to share costs among its operating affiliates could not affect the base distribution rates of the Massachusetts Regulated Operating Companies for at least three years and, in the case of Boston Gas, not for five years, assuming a PBR term is implemented as a result of the ongoing proceeding in D.P.U. 20-120.

These stay-out commitments of the Massachusetts Regulated Operating Companies will shield Massachusetts customers from any impact of the sale of Narragansett to PPL Rhode Island and will provide time for National Grid to mitigate and re-optimize the shared costs by (a) eliminating variable costs that are no longer needed because of the sale of Narragansett; (b) reducing long-term variable costs at the first possible opportunity; and (c) mitigating permanent, fixed costs to the extent possible.⁹ In the first base-rate proceeding following the

⁸ See Exhibit NG-PBRP-1, at 40, submitted November 13, 2020, in D.P.U. 20-120.

⁹ See Bay State Gas Company, D.P.U. 09-30, at 281 (2009) (finding that approving a change in rates soon after the sale of an affiliate will eliminate the incentive to engage in cost mitigation efforts for the benefit of customers). The Department's determination in D.P.U. 09-30 was affirmed by the Massachusetts Supreme Judicial Court ("Court"), wherein the Court found that Bay State Gas Company's recovery of the negative impacts of the transaction without "a real attempt to mitigate those costs" would be contrary to the Department's no net harm standard. See Bay State Gas Company d/b/a Columbia Gas of Massachusetts, D.P.U. 12-25, at 344 (2012) citing Bay State Gas Company v. Dep't of Pub. Utils., 459 Mass 807, 817 (2011). In the next base-rate proceeding (subsequent to the Court's decision), the Department found that Bay State Gas Company "undertook broad measures to achieve savings that have mitigated the costs associated with the sale of Northern [Utilities]." Bay State Gas Company, D.P.U. 12-25, at 369 (2012).

Narragansett Sale, the Massachusetts Regulated Operating Companies each shall have the obligation to present a cost mitigation study describing and quantifying National Grid's cost mitigation efforts following the Narragansett Sale to demonstrate how the shared costs were mitigated to the extent possible following the transaction. National Grid has designated a team to review and mitigate these shared costs and to create documentation to support a future review by the Department. In addition, the Massachusetts Regulated Operating Companies are committed to providing a third-party examination of the cost mitigation efforts in their next, respective base-rate cases before the Department.

The proposed transaction will not have an adverse impact to direct, operating (i.e., field) employees of the Massachusetts Regulated Operating Companies. The Massachusetts Regulated Operating Companies have collective bargaining unit employees who are separate and distinct from Narragansett collective bargaining unit employees. These employees do not support Narragansett's day-to-day operations and therefore will not be affected by the proposed transaction. These collective bargaining unit employees also include the employees responsible for programs related to the Massachusetts Regulated Operating Companies' service quality. Thus, by retaining these employees and holding their job responsibilities constant there will also be no adverse impacts to service quality for any customer of the Massachusetts Regulated Operating Companies as result of the Narragansett Sale.

IV. Timing for Issuance of Waiver

National Grid respectfully requests that, within the 45-day period established in G.L. c. 164, § 96(c), the Department waive its jurisdiction over the acquisition of Narragansett by PPL Rhode Island based on a finding that the closing of the Narragansett Sale will have no adverse impacts on any electric or gas company subject to the Department's jurisdiction or the customers of any such electric or gas company.

Respectfully submitted,

NATIONAL GRID USA

By its attorneys,



Cheryl M. Kimball, Esq.
Robert J. Humm, Esq.
Jessica Buno Ralston, Esq.
Keegan Werlin LLP
99 High Street, Ste 2900
Boston, MA 02110
(617) 951-1400
ckimball@keeganwerlin.com
rhumh@keeganwerlin.com
jralston@keeganwerlin.com



Stacey M. Donnelly
Senior Counsel
National Grid
40 Sylvan Road
Waltham, MA 02451
Phone - (781) 907-1833
Fax - (781) 296-8091
stacey.donnelly@nationalgrid.com

Date: May 4, 2021

COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF PUBLIC UTILITIES

Petition for Waiver of Jurisdiction under G.L. c. 164, § 96(c) Regarding National Grid USA Sale of The Narragansett Electric Company In Rhode Island))))))	D.P.U. 21-60
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EXHIBIT A
AFFIDAVIT OF WILLIAM L. MALEE

William L. Malee, being duly sworn, under oath depose and state as follows:

1. I, William L. Malee, am employed by National Grid USA Service Company, Inc. (“Service Company”) as Vice President, Work and Resource Planning, New England.¹ In this position, I am responsible for overseeing Investment Planning, Resource Planning, Work Scheduling, and Dispatching supporting the Massachusetts and Rhode Island gas operating companies held by National Grid USA, including Boston Gas Company d/b/a National Grid (“Boston Gas”).

2. I graduated from Ohio State University with a Bachelor of Science degree in Computer Science and Engineering. I have worked in the utility industry for 19 years in a number of roles, including Control Room Operations, Transmission, Regulatory and on business development projects. Prior to joining the National Grid organization, I was employed by

¹ As established in the Petition for Waiver of Jurisdiction accompanying my affidavit, a petition to waive jurisdiction under G.L. c. 164, § 96(c) must be supported by an officer of the “holding company,” as defined in G.L. c. 164, § 96(a). The Service Company acts “in conjunction and under an arrangement or understanding” with National Grid USA to “cause costs to be allocated” to National Grid USA’s operating companies. Given my experience with the allocation of service company costs and associated rate-setting procedures, I was therefore designated as the “holding company” officer.

the Alliance Regional Transmission Organization (“Alliance”) as a Power System Analyst and became a certified North American Electric Reliability Corporation System Operator. Alliance’s focus was to develop an independent transmission company in the US Midwest.

3. In 2003, I joined the National Grid organization as a Lead Operational Planning Engineer. In 2005, I was promoted to Manager of Transmission Outage Coordination for National Grid companies operating in the New England states of Massachusetts, Rhode Island, Vermont, and New Hampshire. In 2007, I was promoted to Assistant Chief Operating Officer of US Transmission. In 2008, I was promoted to Director of Transmission in Commercial Services. In this role, I was responsible for all aspects of the National Grid USA’s relationship with wholesale customers, including commercial and regulatory matters. In addition, I was the Chair of the Phase II High-Voltage Direct Current (“HVDC”) Asset Owners Committee, with responsibility for all of National Grid USA’s commercial and regulatory operations of the Phase II HVDC facility. In 2016, I was promoted to the position of Vice President, Regulation and Pricing, New England, where I supported the Massachusetts and Rhode Island gas and electric operating companies held by National Grid USA, including Massachusetts Electric Company and Nantucket Electric Company, each d/b/a National Grid (“Mass. Electric”) and Boston Gas (together, the “Massachusetts Regulated Operating Companies”). In April 2021, I took the position of Vice President, Work Resource and Planning, New England.
4. I am not an attorney, but it is my understanding that G.L. c. 164, § 96 (“Section 96”) grants the Department of Public Utilities (the “Department”) authority to approve mergers and acquisitions involving jurisdictional natural gas and electric companies and their holding

companies, including approval, under certain conditions, of transactions by a holding company in relation to a “foreign gas or electric company.”

5. National Grid USA is an indirect, wholly owned subsidiary of National Grid plc. Also, I have been advised by counsel that National Grid USA is a holding company as defined in G.L. c. 164, § 96(a). National Grid USA owns 100 percent of the outstanding common stock of the Massachusetts Regulated Operating Companies. The Massachusetts Regulated Operating Companies are engaged in the distribution and sale of electricity and natural gas to retail customers in Massachusetts.²
6. In Rhode Island, The Narragansett Electric Company d/b/a National Grid (“Narragansett”) is a wholly owned subsidiary of National Grid USA providing distribution service to approximately 498,000 electric customers in 38 cities and towns throughout Rhode Island and 272,000 natural gas customers in 33 cities and towns throughout Rhode Island. It is my understanding that, for purposes of Section 96, Narragansett may qualify as a “foreign electric company” and “foreign gas company” because its principal place of business is outside of Massachusetts, but it shares costs with its Massachusetts affiliates through the Service Company.
7. Pursuant to a Share Purchase Agreement, executed on March 17, 2021, National Grid USA has agreed to sell its outstanding common stock ownership in Narragansett to PPL Rhode Island Holdings, LLC (“PPL Rhode Island”), a subsidiary of PPL (the “Narragansett

² In Massachusetts, National Grid USA owns affiliates engaged in the transmission of electricity, including New England Power Company and New England Hydro Transmission Electric Company, Inc. each d/b/a National Grid, which are regulated by the Federal Energy Regulatory Commission.

Sale”).³ A copy of the Share Purchase Agreement is provided as Exhibit A-1 to my affidavit. On the same date, a subsidiary of National Grid plc agreed to acquire PPL WPD Investments Limited, the holding company of Western Power Distribution (“WPD”), the United Kingdom’s largest electricity distribution business, from PPL WPD Limited, a subsidiary of PPL Corporation (“PPL”) (the “WPD Acquisition”).

8. Under the terms of the Share Purchase Agreement, National Grid USA has agreed to sell and PPL Rhode Island has agreed to acquire 100 percent of the outstanding shares of common stock of Narragansett in consideration of PPL Rhode Island paying \$3.77 billion (subject to customary post-closing account adjustments) in cash. Closing of the Narragansett Sale is conditional upon prior completion of the WPD Acquisition, certain federal and state regulatory approvals in the U.S., and other customary closing conditions.
9. Completion of the transaction will have no adverse impact on National Grid USA’s Massachusetts Regulated Operating Companies. Currently, costs are incurred by the Service Company and shared among the National Grid USA’s operating affiliates, including the Massachusetts Regulated Operating Companies and Narragansett. These costs are not charged through to customers unless and until the Department has reviewed and approved base distribution rates. Thus, any future impacts associated with the Transaction will not be experienced by customers without the Department’s review and approval, and a determination that cost impacts were mitigated to the extent possible.

³ On May 3, 2021, an Assignment and Assumption Agreement was entered into by and among PPL Energy Holdings, National Grid USA and PPL Rhode Island to substitute PPL Rhode Island in the place of PPL Holdings as the acquiring entity. This change is inconsequential to the overall conveyance of the utility business.

10. As established in the base-rate cases conducted by the Department for the Massachusetts Regulated Operating Companies, the Service Company purchases goods and services directly for its operating affiliates pursuant to the terms and conditions of the affiliate agreements, submitted to the Department in accordance with G.L. c. 164, § 94B. The operating affiliates benefit from the economies of scale gained by consolidated, competitive procurement procedures and processes. Materials management and purchasing services provided by National Grid USA for goods procured directly for affiliates include the procurement and handling of all materials, goods and equipment necessary to maintain the transmission and distribution networks. These goods and services are provided to the affiliates on a shared basis at cost.
11. The “common costs” included in the Massachusetts affiliates’ revenue requirements are allocated based on allocation factors (e.g., cost causative) and billing pools that are consistent with standard allocation practices that are reviewed by the Department in a base-rate proceeding. These allocations are guided by the National Grid USA Service Company Cost Allocation Manual and allocation factors that are developed on an annual basis for each category of shared costs. Exhibit A-2 to my affidavit provides a copy of the following documentation from the most recent base-rate proceedings of the Massachusetts Regulated Operating Companies: (1) the respective National Grid USA Service Company, Service Agreement; (2) the National Grid USA Service Company Cost Allocation Manual; and (3) the National Grid USA allocation codes and associated percentages of shared costs, as

most recently submitted to the Department.⁴ This documentation establishes that Narragansett's portion of shared costs are relatively small and therefor susceptible to mitigation strategies.⁵

12. With or without the sale of Narragansett to PPL Rhode Island, allocation of costs by the Service Company to the Massachusetts Regulated Operating Companies is subject to change from time to time in the normal course of business.
13. Changes in the allocation of shared costs, however, are not incorporated into the base distribution rates outside of a base-rate proceeding conducted by the Department pursuant to G.L. c. 164, § 94. Thus, changes in allocated costs or rate recovery of those costs by the Massachusetts Regulated Operating Companies could not occur, except with prior Department review and approval in a future base distribution rate proceeding, at which time the Department would retain full authority to review any future impacts to the allocation of shared costs.
13. With respect to Mass. Electric, no adverse impact to customers would occur as a direct result of the sale because Mass. Electric is committed to a five-year prohibition on the filing of a base-rate petition due to the implementation of the Performance-Based Ratemaking ("PBR") Plan instituted in Massachusetts Electric Company and Nantucket Electric

⁴ For Mass. Electric, this documentation was most recently submitted to the Department in D.P.U. 18-150, as Exhibit AG-1-26 (with Attachment AG-1-26-2); Exhibit AG-1-92 (with Attachments AG-1-92-2 and AG-1-92-6). For Boston Gas, this documentation was recently submitted to the Department in D.P.U. 20-120, as Exhibit AG-1-26 (with Attachments AG-1-26-1 and AG-1-26-1a); Exhibit AG-1-92 (with Attachments AG-1-92-1 and AG-1-92-2).

⁵ Attachment AG 1-92-2, submitted in D.P.U. 20-120, demonstrates that costs currently allocated to Narragansett represent a small fraction of the shared costs relative to the other National Grid USA operating companies. See e.g., D.P.U. 20-120, AG 1-92-2 (Att.), at 17 (allocating 6.95 percent of shared costs to Narragansett's electric customers and 3.78 percent to Narragansett's gas customers during fiscal year 2020 based on customers and meters installed).

Company each d/b/a National Grid, D.P.U. 18-150, at 56 (2019). Under the approved PBR Plan, new base distribution rates may not take effect before October 1, 2024. Id. at 54.

14. Similarly, Boston Gas is currently before the Department for review of its base distribution rates in D.P.U. 20-120. As part of its proposals, Boston Gas has requested a base-rate change using a historical test year of the 12-months ending March 31, 2020, along with a five-year PBR Plan that would preclude the filing of a subsequent base-rate case for five years, so that new base rates could not take effect before November 1, 2026.⁶ Even if the proposed PBR Plan is not approved, new base rates would not become effective unless and until a subsequent base-rate review is conducted and completed by the Department. Accordingly, any change in the allocation ratios employed by National Grid USA to share costs among the National Grid USA operating affiliates could not affect the base distribution rates of the Massachusetts Regulated Operating Companies for at least three years and, in the case of Boston Gas, not for five years, assuming a PBR term is implemented as a result of the ongoing proceeding in Boston Gas Company d/b/a National Grid, D.P.U. 20-120.
15. These stay-out commitments of the Massachusetts Regulated Operating Companies will shield Massachusetts customers from any direct impact of the sale of Narragansett to PPL Rhode Island and will provide time for National Grid USA to mitigate and re-optimize the shared costs by: (a) eliminating variable costs that are no longer needed because of the sale of Narragansett; (b) reducing long-term variable costs at the first possible opportunity; and (c) mitigating permanent, fixed costs to the extent possible. In their first base-rate

⁶ See Exhibit NG-PBRP-1, at 40, submitted on November 13, 2020, in D.P.U. 20-120.

proceedings following the sale of Narragansett to PPL Rhode Island, the Massachusetts Regulated Operating Companies shall have the obligation to present a cost mitigation study to demonstrate how the shared costs were mitigated to the extent possible following the transaction. National Grid USA is reviewing these shared costs, and each of the Massachusetts Regulated Operating Companies are committed to providing a third-party examination of their shared cost mitigation efforts in their next, respective base distribution rate cases before the Department.

16. The proposed transaction will not have an adverse impact to direct, operating (i.e., field) employees of the Massachusetts Regulated Operating Companies. The Massachusetts Regulated Operating Companies have collective bargaining unit employees who are separate and distinct from Narragansett collective bargaining unit employees. These employees do not support Narragansett's day-to-day operations and therefore will not be affected by the proposed transaction. These collective bargaining unit employees also include the employees responsible for programs related to the Massachusetts Regulated Operating Companies' service quality. Thus, by retaining these employees and holding their job responsibilities constant there will also be no adverse impacts to service quality for any customer of the Massachusetts Regulated Operating Companies as result of the sale of Narragansett to PPL Rhode Island.
17. Based on the foregoing, National Grid USA respectfully requests that within the 45-day review period provided in G.L. c. 164, § 96(c), the Department waive its jurisdiction, if any, over the transaction because the certified facts demonstrate that the transaction will have no adverse impacts on Massachusetts Regulated Operating Companies or their respective customers because:

- The transaction will not adversely impact for customers in relation to costs that are shared from time to time by or among the Massachusetts Regulated Operating Companies and other National Grid USA affiliated companies, including Narragansett, are allocated pursuant to a methodology and schedule that is fully subject to Department review such that no change in these rates may take place without the Department's approval.
- The transaction will not adversely impact the service provided by the Massachusetts Regulated Operating Companies because they will retain both the existing employees currently responsible for service quality and the existing practices and policies that ensure that service quality continues.

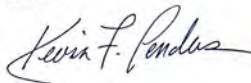
Signed under the pains and penalties of perjury on this 4th day of May 2021.

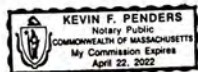
William L. Malee

Signed under the pains and penalties of perjury on this 4th day of May 2021.


William L. Malce

I attest that on this 4th day of May, 2021
the undersigned personally appeared before
me, acknowledged himself, and executed
the above, by which, a witness to thereof,
I set my official seal as a notary
public of the Commonwealth of Massachusetts.





SHARE PURCHASE AGREEMENT

by and among

PPL ENERGY HOLDINGS, LLC,

PPL CORPORATION
(solely with respect to Section 4.10 and Section 6.14)

and

NATIONAL GRID USA

Dated as of March 17, 2021

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SHARE PURCHASE AGREEMENT

This SHARE PURCHASE AGREEMENT is entered into as of March 17, 2021, by and among PPL Energy Holdings, LLC, a Delaware limited liability company (“Pluto”), National Grid USA, a Delaware corporation (“Newquay,” and together with Pluto, the “Parties”) and, solely with respect to Section 4.10 and Section 6.14, PPL Corporation, a Pennsylvania corporation (“Pluto Topco”). Capitalized terms herein have their respective meanings set forth in Annex A hereto.

RECITALS

WHEREAS, Newquay owns 100% of the outstanding shares of common stock, par value \$50.00 per share, in The Narragansett Electric Company, a Rhode Island corporation (“Rover” and such equity interests, the “Rover Equity Interest”);

WHEREAS, upon the terms and subject to the conditions set forth herein, Newquay desires to sell to Pluto, and Pluto desires to purchase from Newquay, 100% of the Rover Equity Interest;

WHEREAS, in furtherance of the foregoing and upon the terms and subject to the conditions set forth herein, Newquay shall sell to Pluto, and Pluto shall purchase from Newquay, the Rover Equity Interest in exchange for the consideration provided for herein; and

WHEREAS, Pluto and Newquay (or one or more of their respective wholly owned Subsidiaries) shall enter into the Transition Services Agreement as of the Closing.

NOW, THEREFORE, in consideration of the mutual promises and covenants set forth herein and for other good and valuable consideration, the receipt and adequacy of which are hereby acknowledged, and intending to be legally bound, the parties hereto hereby agree as follows:

ARTICLE I SALE AND PURCHASE

Section 1.1 Sale and Purchase. Upon the terms and subject to the conditions of this Agreement, at the Closing, Newquay shall sell, assign, transfer and convey to Pluto, and Pluto shall purchase, acquire and accept from Newquay, all of the Rover Equity Interest, free and clear of all Liens (other than Permitted Equity Liens).

Section 1.2 Purchase Price. Subject to adjustment pursuant to Section 3.2, upon the terms and subject to the conditions of this Agreement, at the Closing Pluto shall pay to Newquay a payment, in cash by wire transfer of same day immediately available funds, in the amount of (i) \$3,770,000,000, *plus* (ii) the Rover Adjustment Amount (which Rover Adjustment Amount, for the avoidance of doubt, may be positive or negative) as calculated using the Rover Estimated Closing Statement (and amounts calculated therefrom).

ARTICLE II THE CLOSING

Section 2.1 Closing. The closing of the transactions provided for in this Agreement with respect to the sale and purchase of the Rover Equity Interest (the "Closing") shall take place (a) at the offices of Skadden, Arps, Slate, Meagher & Flom LLP, 1440 New York Avenue N.W., Washington, DC 20005 (or remotely via the electronic exchange of executed documents) at 9:00 a.m., New York City time, on the fifth (5th) Business Day following the date on which the last of the conditions required to be satisfied or waived pursuant to Article VII is either satisfied or waived (other than those conditions that by their nature are to be satisfied at the Closing, but subject to satisfaction or waiver thereof), or (b) at such other place, time or date as the Parties shall agree upon in writing. The date on which the Closing is to occur is referred to herein as the "Closing Date." The Closing shall be deemed to occur and be effective at 12:01 a.m., New York City time, on the Closing Date (the "Effective Time").

Section 2.2 Estimated Closing Statements.

(a) (i) Newquay shall prepare, or cause to be prepared, and deliver, or cause to be delivered, to Pluto at least four (4) Business Days prior to the Closing Date, a statement (the "Rover Estimated Closing Statement") prepared in accordance with Section 2.2(a)(ii) setting forth the estimated amounts of (A) Rover Closing Net Indebtedness, (B) Rover Closing Net Working Capital and (C) the Rover Adjustment Amount, determined as of the anticipated Effective Time (without giving effect to the transactions contemplated hereby) (the "Rover Adjustment Items").

(ii) Newquay shall, in good faith and at Newquay's expense, prepare, or cause to be prepared, the Rover Estimated Closing Statement on a basis consistent with the Rover Applicable Accounting Principles. Newquay shall give, and shall use its reasonable best efforts to cause its Representatives to give, Pluto and its Representatives reasonable access to such books, records and personnel of Rover (including the work papers of Newquay and its accountants relating to the preparation of the Rover Estimated Closing Statement and such calculations based thereon) as may be necessary to enable Pluto and its Representatives to review the Rover Estimated Closing Statement and such calculations based thereon prior to the Closing.

(b) Prior to the Closing, Newquay and Pluto in good faith shall seek to resolve any differences that they may have with respect to the computation of any of the items in the Rover Estimated Closing Statement, and such statement shall be updated accordingly prior to the Closing; *provided* that to the extent the Parties are unable to resolve such differences prior to the Closing, the amounts reflected in the Rover Estimated Closing Statement with respect to any such disputed item shall be used for purposes of calculating the Rover Adjustment Amount for purposes of the Closing.

Section 2.3 Pluto Deliveries at Closing. At the Closing, Pluto shall deliver, or cause to be delivered, to Newquay:

- (a) a duly executed counterpart to the Transition Services Agreement on behalf of Pluto;
- (b) the officer's certificate required pursuant to Section 7.2(c);
- (c) properly executed and mutually agreed upon Forms 8023;
- (d) copies (or other evidence) of all valid approvals or authorizations of, filings or registrations with, or notifications to, all Governmental Authorities required to be obtained, filed or made by Pluto in satisfaction of Section 7.1(b); and
- (e) all such additional instruments, documents and certificates provided for by this Agreement or as may reasonably be requested by Newquay in order to consummate the Transactions.

Section 2.4 Newquay Deliveries at Closing. At the Closing, Newquay shall deliver, or cause to be delivered, to Pluto:

- (a) stock certificates (or similar evidence) representing the Rover Equity Interest, duly endorsed in blank or with stock powers executed in proper form for transfer, and with any required stock transfer stamps affixed thereto;
- (b) a duly executed counterpart to the Transition Services Agreement on behalf of Newquay;
- (c) the resignations, in a form reasonably satisfactory to Pluto, of the officers and directors of Rover designated by Pluto in writing at least four (4) Business Days prior to the Closing Date;
- (d) the officer's certificate required pursuant to Section 7.3(d);
- (e) a complete and duly executed IRS Form W-9 from Newquay;
- (f) properly executed and mutually agreed upon Forms 8023;
- (g) copies (or other evidence) of all valid approvals or authorizations of, filings or registrations with, or notifications to, all Governmental Authorities required to be obtained, filed or made by Newquay in satisfaction of Section 7.1(b); and
- (h) all such additional instruments, documents and certificates provided for by this Agreement or as may reasonably be requested by Pluto in order to consummate the Transactions.

Section 2.5 Proceedings at Closing. All proceedings to be taken, and all documents to be executed and delivered by the Parties, at the Closing shall be deemed to have been taken and

executed simultaneously, and, except as permitted hereunder, no proceedings shall be deemed taken nor any documents executed or delivered until all have been taken, executed and delivered.

Section 2.6 Withholding Rights. Notwithstanding any other provision in this Agreement to the contrary, each of Newquay and Pluto (and its respective Affiliates or agents) shall be entitled to deduct and withhold from all amounts payable pursuant to this Agreement such amounts as are required to be deducted and withheld under the Code or any other provision of applicable Requirement of Law; *provided, however*, that if Newquay or Pluto or anyone acting on its respective behalf believes that any withholding is required with respect to any amounts payable under this Agreement, such Person shall, at least five (5) Business Days prior to the Closing Date or, if different, the date such payment will be made, provide the applicable payee with written notice of the intention to withhold and the opportunity for such payee to provide any statement, form or other documentation that would reduce or eliminate the requirement to withhold. Each of Newquay and Pluto (and its respective Affiliates) shall reasonably cooperate with the other party to reduce and mitigate any withholding Taxes under applicable Requirement of Law. To the extent that amounts are so deducted and withheld pursuant to this Section 2.6, such amounts (i) shall be treated for all purposes of this Agreement as having been paid to the Person in respect of which such deduction and withholding was made and (ii) shall be timely remitted to the appropriate Governmental Authority. For the avoidance of doubt, this Section 2.6 shall not apply to Transfer Taxes. Each Party acknowledges and agrees that as of the date of this Agreement, such Party does not believe that any deduction or withholding of any amounts payable pursuant to this Agreement is required.

ARTICLE III POST-CLOSING ADJUSTMENTS

Section 3.1 Rover Final Closing Statement.

(a) (i) Not later than ninety (90) days after the Closing Date or such other time as is mutually agreed by the Parties, Newquay shall prepare, or cause to be prepared, and deliver, or cause to be delivered, to Pluto a written statement setting forth a calculation in reasonable detail of the Rover Adjustment Items (the "Rover Final Closing Statement"), determined as of the Effective Time (and without giving effect to the transactions contemplated hereby). The Rover Final Closing Statement shall be prepared on a basis consistent with the Rover Applicable Accounting Principles.

(ii) From and after the Closing, in connection with the preparation and delivery of the Rover Final Closing Statement and related calculations as set forth therein and during the period of any dispute contemplated by this Section 3.1, Newquay shall, and shall cause its Representatives to, and Pluto shall, and shall cause Rover and its respective Representatives to, (A) provide the other Party and its Representatives with reasonable access to the relevant books and records, facilities and employees and (B) cooperate in good faith with the other Party and its Representatives, including by providing on a timely basis all information reasonably necessary in or reasonably related to the preparation of the Rover Final Closing Statement and calculations as set forth therein.

(b) Within 45 days following its receipt of the Rover Final Closing Statement, Pluto shall deliver to Newquay either (i) its agreement as to the calculation of the Rover Adjustment Items as set forth therein or (ii) a written dispute notice, specifying in reasonable detail the nature of its dispute of the calculation of the Rover Adjustment Items as set forth therein; *provided* that Pluto may dispute the calculation of the Rover Adjustment Items as set forth in the Rover Final Closing Statement only on the basis that such calculation was not made in accordance with the Rover Applicable Accounting Principles, or on the basis of arithmetic error. During the 30 days after the delivery of a dispute notice to Newquay, Newquay and Pluto shall attempt in good faith to resolve any such dispute and finally determine the amounts, as applicable, of the Rover Adjustment Items as set forth in the Rover Final Closing Statement. If at the end of such 30-day period, Newquay and Pluto have failed to reach agreement with respect to such dispute, the matter shall be submitted to KPMG, or, if such firm is unwilling to act, such other internationally recognized accounting firm that is not the principal independent auditor for either Pluto or Newquay and is otherwise neutral and impartial and mutually agreed upon by Pluto and Newquay, *provided, however*, that if Pluto and Newquay are unable to select such other accounting firm within 45 days after delivery of a dispute notice to Newquay, either Party may request the American Arbitration Association to appoint, within 20 Business Days from the date of such request, an independent accounting firm meeting the requirements set forth above. The accounting firm so selected shall be referred to herein as the “Accountant.” The Accountant, as an expert and not as an arbitrator, shall resolve the disputed portions of the calculation of the Rover Adjustment Items as set forth in the Rover Final Closing Statement in accordance with the terms and conditions of this Agreement. In making such determination, the Accountant may only consider those items and amounts as to which Newquay and Pluto have disagreed within the time periods and on the terms specified above and must resolve the matter in accordance with the terms and provisions of this Agreement; *provided* that the determination of the Accountant will neither be more favorable to Newquay than reflected in the Rover Final Closing Statement nor more favorable to Pluto than reflected in Pluto’s dispute notice. The Accountant shall deliver to Pluto and Newquay, as promptly as practicable after its appointment (and in no event later than 60 days), a written report setting forth the resolution of each disputed matter and its determination of the amounts of the Rover Adjustment Items as set forth in the Rover Final Closing Statement as determined in accordance with the terms of this Agreement. Such report shall be final and binding upon the Parties to the fullest extent permitted under Requirements of Law and may be enforced in any court having jurisdiction. Each of Newquay and Pluto shall bear all the fees and costs incurred by it in connection with the Accountant’s resolution of any disputed items pursuant to this Section 3.1(b), except that all fees and expenses relating to the foregoing work by the Accountant shall be borne by Newquay and Pluto in inverse proportion as they may prevail on the matters resolved by the Accountant, which proportionate allocation will also be determined by the Accountant and be included in the Accountant’s written report.

(c) Each Party shall make available to the other Party its (and shall use its reasonable best efforts to cause its accountants to make available their) work papers, schedules and other supporting data as may reasonably be requested by such Party to enable such Party to verify the calculations of the Rover Adjustment Items as set forth in the Rover Final Closing Statement, subject to customary confidentiality and indemnity agreements.

Section 3.2 Post-Closing Payment. On the second Business Day after the later of (x) the date Newquay and Pluto agree to the calculations of the Rover Adjustment Items as set forth in the Rover Final Closing Statement and the Rover Adjustment Amount and (y) if Newquay and Pluto are unable to agree on such calculations of the Rover Adjustment Items or the Rover Adjustment Amount, the date that Newquay and Pluto receive notice from the Accountant of the final determination of the amount(s) being so disputed,

(a) in the event that the Rover Adjustment Amount as calculated using the Rover Final Closing Statement (and amounts calculated therefrom) is greater than the Rover Adjustment Amount as calculated using the Rover Estimated Closing Statement (and amounts calculated therefrom), Pluto shall pay, or cause to be paid, in cash by wire transfer of same day immediately available funds to Newquay an amount equal to such excess; and

(b) in the event that the Rover Adjustment Amount as calculated using the Rover Final Closing Statement (and amounts calculated therefrom) is less than the Rover Adjustment Amount as calculated using the Rover Estimated Closing Statement (and amounts calculated therefrom), Newquay shall pay, or cause to be paid, in cash by wire transfer of same day immediately available funds to Pluto an amount equal to such difference.

ARTICLE IV

REPRESENTATIONS AND WARRANTIES OF PLUTO AND PLUTO TOPCO

Each of Pluto and, solely with respect to Section 4.10, Pluto Topco, hereby represents and warrants to Newquay as of the date hereof and as of the Closing that:

Section 4.1 Organization and Good Standing. Pluto is a legal entity duly organized, validly existing and in good standing under the Requirements of Law of its jurisdiction of organization and has all requisite power and authority to own, operate and lease its assets and to carry on its business as currently conducted. Pluto is duly qualified to do business and is in good standing as a foreign corporation in each jurisdiction where the ownership, operation or leasing of its assets or the conduct of its business as currently conducted requires such qualification, except for those jurisdictions where the failure to be so qualified or to be in good standing, individually or in the aggregate, would not reasonably be expected to have a material adverse effect on Pluto's ability to perform its obligations under this Agreement or to consummate the Transactions. Pluto has made available to Newquay true and complete copies of the Charter Documents of Pluto.

Section 4.2 Authorization; Binding Obligations. Each of Pluto and each of its Subsidiaries that is party to the Transition Services Agreement has all necessary power and authority to make, execute and deliver this Agreement and the Transition Services Agreement, as applicable, and to perform all of its obligations to be performed by it under this Agreement and the Transition Services Agreement, as applicable. The making, execution, delivery and performance by Pluto and each of its applicable Subsidiaries of this Agreement and the Transition Services Agreement and the consummation by them of the Transactions have been duly and validly authorized by all necessary corporate action on the part of Pluto and each such Subsidiary. This Agreement has been, and, as of the Closing Date, the Transition Services Agreement will be, duly and validly executed and delivered by Pluto and each such Subsidiary,

as the case may be, and assuming the due authorization, execution and delivery by Newquay and each of its applicable Subsidiaries that is a party thereto, this Agreement constitutes, and, as of the Closing Date, the Transition Services Agreement will constitute, the valid, legal and binding obligation of Pluto and each of its applicable Subsidiaries that is a party thereto, enforceable against it in accordance with its terms, except (i) as the enforceability hereof may be limited by bankruptcy, insolvency, reorganization, moratorium or other similar Requirements of Law, now or hereafter in effect, relating to or affecting the rights of creditors generally and (ii) the availability of specific remedies (including specific performance and injunctive or other forms of equitable relief) may be limited by legal and equitable principles of general applicability (clauses (i) and (ii), the “Enforceability Exceptions”).

Section 4.3 No Conflicts. The execution and delivery of this Agreement by Pluto does not, and the performance by Pluto of its obligations hereunder, the execution and delivery of the Transition Services Agreement by Pluto and each of its applicable Subsidiaries that is party thereto, the performance by Pluto and each such Subsidiary of its obligations thereunder, and the consummation of the Transactions will not, conflict with, result in a violation or breach of, constitute (with or without notice or lapse of time or both) a default under, result in or give to any Person any right of payment or reimbursement, termination, revocation, cancellation, modification or acceleration of, or result in the creation or imposition of any Lien upon any of the assets or properties of Pluto or any applicable Subsidiary under, any of the terms, conditions or provisions of (a) the Charter Documents of Pluto or such Subsidiary, (b) subject to the taking of the actions described in Section 4.4 by Pluto, any Requirements of Law applicable to Pluto or any such Subsidiary or any of their respective assets or properties, or (c) any Contract, Permit or other instrument to which Pluto or any such Subsidiary is a party or by which it or any of their respective assets or properties is bound, excluding from the foregoing clauses (b) and (c) such items that, individually or in the aggregate, have not had and would not reasonably be expected to have a material adverse effect on Pluto’s or such Subsidiaries’ ability to perform their obligations under this Agreement or the Transition Services Agreement or to consummate the Transactions.

Section 4.4 Pluto Required Statutory Approvals. Except for (a) compliance with, and filings under, the HSR Act and the rules and regulations thereunder, (b) FERC authorization under Section 203 of the Federal Power Act and (c) Rhode Island Division of Public Utilities and Carriers (the “Rhode Island Division”) authorization under Chapter 39-3 of the Rhode Island General Laws (the “Rhode Island Approval”) (the items set forth above in clauses (a) through (c) collectively, the “Pluto Required Statutory Approvals”), or to the extent required under the Communications Act of 1934 (the “Communications Act”), or applicable rules and regulations promulgated thereunder (together with the Communications Act, the “Communications Laws”), no notification, filing or registration, consent, approval, declaration, Permit or authorization to, by or from any Governmental Authority is necessary or required in connection with the execution and delivery of this Agreement or the Transition Services Agreement by Pluto or each applicable Subsidiary that is party thereto, the performance by Pluto or such Subsidiaries of their respective obligations hereunder or thereunder or the consummation of the Transactions by Pluto or such Subsidiaries, other than such items that the failure to make or obtain, as the case may be, individually or in the aggregate, would not reasonably be expected to have a material adverse effect on Pluto’s or such Subsidiaries’ ability to perform their obligations under this Agreement or the Transition Services Agreement or to consummate the Transactions.

Section 4.5 No Pluto Shareowner Vote. No vote or other action of the shareowners of Pluto Topco is required pursuant to any Requirement of Law, the Charter Documents of Pluto Topco or otherwise in order for Pluto to consummate the Transactions.

Section 4.6 Brokers. No broker, investment banker, financial advisor or other Person is entitled to any broker's, finder's, financial advisor's or similar fee or commission in connection with the Transactions based upon arrangements made by or on behalf of Pluto, except J.P. Morgan Securities LLC whose fees and expenses will be the sole responsibility of Pluto.

Section 4.7 Pluto Financing. Assuming the Island Sale has been consummated, Pluto has sufficient cash, credit facilities or other financing sources available, and will have sufficient cash available at the Closing to make the cash payment contemplated by Section 1.2 and to pay all related fees and expenses, in each case in United States dollars, and otherwise to effect the Transactions. Notwithstanding anything contained in this Agreement to the contrary, Pluto expressly acknowledges that its obligations hereunder are not conditioned in any manner upon Pluto or any of its Affiliates obtaining any financing.

Section 4.8 Legal Proceedings. (a) There are no pending or, to the Knowledge of Pluto, threatened, actions, suits, arbitrations or proceedings by or before any Governmental Authority against or involving Pluto or any of its assets and properties, nor to the Knowledge of Pluto are there any Governmental Authority investigations, inquiries or audits pending or threatened against or involving Pluto or any of its assets and properties, that, in each case, individually or in the aggregate, would reasonably be expected to (i) prevent, materially impair or materially delay the consummation of the Transactions or (ii) have a material adverse effect on Pluto's ability to perform its obligations under this Agreement or the Transition Services Agreement or to consummate the Transactions and (b) there are no judgments, injunctions, writs, orders or decrees of any Governmental Authority binding or, to the Knowledge of Pluto, threatened to be imposed upon Pluto that, individually or in the aggregate, would reasonably be expected to (i) prevent, materially impair or materially delay the consummation of the Transactions or (ii) have a material adverse effect on Pluto's ability to perform its obligations under this Agreement or the Transition Services Agreement or to consummate the Transactions.

Section 4.9 Securities Act. The Rover Equity Interests are being acquired for investment only and not with a view to any public distribution thereof, and neither Pluto nor any Affiliate of Pluto shall offer to sell or otherwise dispose of the Rover Equity Interests so acquired by it in violation of any of the registration requirements of the United States Securities Act of 1933, as amended.

Section 4.10 Pluto Topco.

(a) Pluto Topco is a legal entity duly organized, validly existing and in good standing under the Requirements of Law of its jurisdiction of organization and has all necessary power and authority to make, execute and deliver this Agreement and to perform all of its obligations to be performed by it under this Agreement.

(b) The making, execution, delivery and performance by Pluto Topco of this Agreement and performance by Pluto Topco of its covenants and agreements under this

Agreement have been duly and validly authorized by all necessary corporate action on the part of Pluto Topco. This Agreement has been duly and validly executed and delivered by Pluto Topco and constitutes the valid, legal and binding obligation of Pluto Topco, enforceable against it in accordance with its terms, subject to the Enforceability Exceptions.

(c) None of the execution, delivery and performance of this Agreement by Pluto Topco will (i) violate, conflict with or result in a breach of the Charter Documents of Pluto Topco, (ii) violate, conflict with or result in the breach of any Requirements of Law applicable to Pluto Topco or its assets or properties, or (iii) (A) require any notification, filing or registration, consent, approval, declaration, Permit or authorization to, by, with or from any Person, or (B) violate, result in any breach of or, with or without notice or lapse of time or both, constitute a default or give rise to any right of termination, cancellation, suspension, revocation, amendment, modification or acceleration of, or result in the creation or imposition of a Lien on any asset, property or business of Pluto Topco under, any Contract, Permit or other instrument or arrangement to which Pluto Topco is a party or by which Pluto Topco or its properties or assets are bound, except, in the case of the foregoing clauses (ii) and (iii), as, individually or in the aggregate, has not and would not reasonably be expected to prevent or materially impair Pluto Topco's ability to perform its obligations under this Agreement.

Section 4.11 No Other Representations. Pluto acknowledges and agrees that, except for the representations and warranties contained in this Agreement, neither Newquay nor any of its Affiliates nor their respective Representatives, nor any other Person, makes, or shall be deemed to make, any representation or warranty to Pluto, express or implied, at law or in equity, on behalf of Newquay, and Newquay hereby excludes and disclaims any such representation or warranty, notwithstanding the delivery or disclosure to Pluto or any of its Affiliates or their respective Representatives or any other Person of any documentation or other information. In connection with Pluto's investigation of the Rover Business, Newquay has delivered, or made available to Pluto and its Representatives, certain projections and other forecasts relating to the Rover Business and certain business plan information of the Rover Business. Pluto acknowledges that there are uncertainties inherent in attempting to make such projections and other forecasts and plans and accordingly is not relying on them, that Pluto is familiar with such uncertainties, that Pluto is taking full responsibility for making its own evaluation of the adequacy and accuracy of all projections and other forecasts and plans so furnished to them, and that Pluto and its Representatives shall have no claim against any Person with respect thereto. Accordingly, Pluto acknowledges and agrees that neither Newquay nor any of its Representatives has made any representation or warranty with respect to such projections and other forecasts and plans. Pluto represents and warrants that it has not relied upon, and is not relying upon, any representation or warranty made by Newquay or any of its Affiliates or their respective Representatives in executing, delivering and performing this Agreement or in consummating the Transactions, except for the representations and warranties contained in this Agreement. Pluto acknowledges that it has conducted to its reasonable satisfaction an independent investigation of the financial condition, liabilities, results of operations and projected operations of the Rover Business and the nature and condition of the properties, assets and businesses of Rover and, in making the determination to proceed with the Transactions, has relied on the results of its own independent investigation and the representations and warranties contained in this Agreement. Nothing in this Section 4.11 shall be deemed to disclaim or waive

any claims of, or causes of action arising from, representations or warranties made by the Parties or their respective Affiliates under any other agreement.

ARTICLE V REPRESENTATIONS AND WARRANTIES OF NEWQUAY

Newquay hereby represents and warrants to Pluto as of the date hereof and as of the Closing that, except as set forth in the corresponding section of the Newquay Disclosure Schedule (with any disclosure in a section of the Newquay Disclosure Schedule being deemed and understood to be disclosure in each other section of the Newquay Disclosure Schedule to which the applicability of the disclosure is reasonably apparent on its face, notwithstanding reference to a specific section):

Section 5.1 Organization and Good Standing. Each of Newquay and Rover is a legal entity duly organized, validly existing and (where applicable) in good standing under the Requirements of Law of its jurisdiction of organization and has all requisite power and authority to own, operate and lease its assets and to carry on its business as currently conducted. Each of Newquay and Rover is duly qualified to do business and is in good standing (where applicable) as a foreign corporation in each jurisdiction where the ownership, operation or leasing of its assets or the conduct of its business as currently conducted requires such qualification, except for those jurisdictions where the failure to be so qualified or to be in good standing, individually or in the aggregate, would not reasonably be expected to have a Rover Material Adverse Effect or, with respect to Newquay, to have a material adverse effect on Newquay's ability to perform its obligations under this Agreement or to consummate the Transactions. Newquay has made available to Pluto true and complete copies of the Charter Documents of Newquay and Rover.

Section 5.2 Authorization; Binding Obligations. Each of Newquay and each of its Subsidiaries that is party to the Transition Services Agreement has all necessary power and authority to make, execute and deliver this Agreement and the Transition Services Agreement, as applicable, and to perform all of the obligations to be performed by it under this Agreement and the Transition Services Agreement, as applicable. The making, execution, delivery and performance by Newquay and each of its applicable Subsidiaries of this Agreement and the Transition Services Agreement and the consummation by them of the Transactions have been duly and validly authorized by all necessary corporate action on the part of Newquay and each such Subsidiary. The board of directors of Newquay has approved the Transactions, and no other corporate proceedings on the part of Newquay or its shareholders are necessary or required to authorize the execution, delivery and performance of this Agreement by Newquay and the consummation by Newquay of the Transactions. This Agreement has been, and, as of the Closing Date, the Transition Services Agreement will be, duly and validly executed and delivered by Newquay and each such Subsidiary, as the case may be, and assuming the due authorization, execution and delivery by Pluto and each of its applicable Subsidiaries that is a party thereto, this Agreement constitutes, and, as of the Closing Date the Transition Services Agreement will constitute, the valid, legal and binding obligation of Newquay and each of its applicable Subsidiaries that is a party thereto, enforceable against them in accordance with its terms, subject to the Enforceability Exceptions. No vote or other action of the shareholders of Newquay Topco, Newquay or Rover is required pursuant to any Requirement of Law, the

Charter Documents of Newquay Topco, Newquay or Rover or otherwise in order for Newquay to consummate the Transactions.

Section 5.3 No Conflicts. The execution and delivery of this Agreement by Newquay does not, and the performance by Newquay of its obligations hereunder, the execution and delivery of the Transition Services Agreement by Newquay and each of its applicable Subsidiaries that is party thereto, and the performance by Newquay and each such Subsidiary of its obligations thereunder, and the consummation of the Transactions will not, conflict with, result in a violation or breach of, constitute (with or without notice or lapse of time or both) a default under, result in or give to any Person any right of payment or reimbursement, termination, revocation, cancellation, modification or acceleration of, or result in the creation or imposition of any Lien upon any of the assets or properties of Newquay or such Subsidiary under, any of the terms, conditions or provisions of (a) the respective Charter Documents of Newquay or such Subsidiary, (b) subject to the taking of the actions described in Section 5.4 by Newquay, any Requirements of Law applicable to Newquay or any such Subsidiary or any of their respective assets or properties, or (c) any Contract, Permit or other instrument to which Newquay or any such Subsidiary is a party or by which it or any of their respective assets or properties is bound, excluding from the foregoing clauses (b) and (c) such items that, individually or in the aggregate, have not had and would not reasonably be expected to have a Rover Material Adverse Effect or to have a material adverse effect on Newquay's or such Subsidiaries' ability to perform their obligations under this Agreement or the Transition Services Agreement or to consummate the Transactions.

Section 5.4 Newquay Required Statutory Approvals. Except for (a) compliance with, and filings under, the HSR Act and the rules and regulations thereunder, (b) FERC authorization under Section 203 of the Federal Power Act, (c) Rhode Island Approval and (d) Massachusetts Department of Public Utilities authorization under Chapter 164, Section 96 of the Massachusetts General Laws (the "Massachusetts Approval") (the items set forth above in clauses (a) through (d) collectively, the "Newquay Required Statutory Approvals", and together with the Pluto Required Statutory Approvals, the "Required Statutory Approvals"), or to the extent required under the Communications Laws, no notification, filing or registration, consent, approval, declaration, Permit or authorization to, by or from any Governmental Authority is necessary or required in connection with the execution and delivery of this Agreement or the Transition Services Agreement by Newquay or each applicable Subsidiary that is party thereto, the performance by Newquay or such Subsidiaries of their obligations hereunder or thereunder or the consummation of the Transactions by Newquay or such Subsidiaries, other than such items that the failure to make or obtain, as the case may be, individually or in the aggregate, would not reasonably be expected to (i) prevent, materially impair or materially delay the consummation of the Transactions, (ii) have a Rover Material Adverse Effect or (iii) have a material adverse effect on Newquay's or such Subsidiaries' ability to perform their obligations under this Agreement or the Transition Services Agreement or to consummate the Transactions.

Section 5.5 Rover; Other Interests.

(a) The authorized capital stock of Rover consists of 1,132,487 shares of common stock, par value \$50.00 per share (the "Rover Common Stock"), of which 1,132,487 shares are issued and outstanding, and 350,000 shares of cumulative preferred stock, par value

\$50.00 per share (the “Rover Preferred Stock”), of which 49,089 shares are issued and outstanding. All shares of Rover Common Stock and Rover Preferred Stock are duly authorized, validly issued, paid and non-assessable. Newquay is the legal and beneficial owner, directly or indirectly, of all of the outstanding shares of Rover Common Stock, free and clear of all liens (other than Permitted Equity Liens).

(b) Except for Equity Securities acquired after the date of this Agreement without violating any covenant or agreement set forth herein, Rover does not own, directly or indirectly, Equity Securities of any Person.

(c) There are no outstanding Contracts obligating Rover to acquire Equity Securities of any Person. Neither Newquay nor any of its Subsidiaries is a party to any Contract that obligates Newquay or any of its Subsidiaries to repurchase, redeem or otherwise acquire any of the Equity Securities of Rover.

(d) There are no outstanding subscriptions, options, warrants, rights (including stock appreciation rights), preemptive rights or other Contracts, commitments, understandings or arrangements, including any right of conversion or exchange under any outstanding security, instrument or Contract, obligating Rover to (i) issue or sell any Equity Securities of Rover, (ii) grant, extend or enter into any option with respect thereto, (iii) redeem or otherwise acquire any such Equity Securities, or (iv) provide any amount of funds to, or make any material investment (in the form of a loan, capital contribution or otherwise) in, any Person (including any of their respective Subsidiaries).

(e) There are no voting trusts, proxies or other Contracts, commitments, understandings, restrictions or arrangements to which Newquay or any of its Affiliates is a party in favor of any Person with respect to the voting of or the right to participate in dividends or other earnings on any capital stock or other equity interests of Rover.

(f) Assuming that the Consents set forth in Section 5.4 are duly obtained and any applicable waiting periods have expired or terminated, upon consummation of the Transactions (including the execution and delivery of the documents to be delivered at the Closing), at the Closing, Pluto (or one or more of its wholly owned Subsidiaries) shall be vested with good and marketable title in and to the Rover Equity Interest, free and clear of all Liens (other than Permitted Equity Liens).

Section 5.6 Absence of Certain Changes.

(a) Since December 31, 2020 through the date of this Agreement, (i) Rover has conducted its businesses in the ordinary course of business in all material respects and (ii) there has not been any Change that, individually or in the aggregate, has had or would reasonably be expected to have a Rover Material Adverse Effect.

(b) Since December 31, 2020 through the date of this Agreement, no action has been taken with respect to Rover which, if taken after the date of this Agreement and prior to the Closing, would constitute a violation of Sections 6.1(b)(i), (ii)(A) – (C), (iii), (iv), (v), (viii), (ix) or (xiv).

Section 5.7 Undisclosed Liabilities. Rover does not have any Liabilities that would be required to be recorded or reflected on a balance sheet of Rover prepared in accordance with GAAP, other than (a) Liabilities reflected or otherwise reserved against in the Rover Financial Statements, (b) Liabilities arising in the ordinary course of business since the date of the Rover Financial Statements, (c) Liabilities incurred in accordance with this Agreement or incurred in connection with the Transactions and (d) Liabilities that have not had and would not reasonably be expected to have, individually or in the aggregate, a Rover Material Adverse Effect. Rover is not a party to, and does not have any commitment to become a party to, any “off balance sheet arrangement” (as defined in Item 303(a) of Regulation S-K promulgated by the SEC).

Section 5.8 Financial Statements; Utility Reports; Regulatory Status.

(a) Schedule 5.8(a) of the Newquay Disclosure Schedule sets forth true and complete copies of (i) an audited income statement for Rover for the 12 months ended March 31, 2020 (the “Rover Audited Income Statement”) and an unaudited income statement for Rover for the nine months ended December 31, 2020 (the “Rover Unaudited Income Statement”) and (ii) an audited balance sheet for Rover as of March 31, 2020 (the “Rover Audited Balance Sheet”) and, together with the Rover Audited Income Statement, the “Rover Audited Financial Statements”), and an unaudited balance sheet for Rover as of December 31, 2020 (the “Rover Unaudited Balance Sheet”) and, together with the Rover Unaudited Income Statement, the “Rover Unaudited Financial Statements”; the Rover Audited Financial Statements and the Rover Unaudited Financial Statements together being the “Rover Financial Statements”).

(b) The Rover Financial Statements (i) have been derived from the accounting books and records of Rover, (ii) comply as to form in all material respects with the applicable accounting requirements and were prepared in accordance with GAAP (except as may be indicated therein or in the notes thereto and except with respect to unaudited statements), and (iii) fairly present in all material respects the financial position of Rover as of the respective dates thereof and the results of operations of Rover for the respective periods then ended (except as they may expressly disclose and subject, in the case of the Rover Unaudited Financial Statements, to the absence of footnotes therein and to normal, recurring year-end adjustments). The Rover Unaudited Financial Statements (except as they may expressly disclose and subject to the absence of footnotes therein and to normal, recurring year-end adjustments) were prepared using the same techniques and accounting policies as those adopted in preparing the Rover Audited Financial Statements. Rover’s system of internal controls over financial reporting is sufficient in all material respects to provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with GAAP.

(c) All filings required to be made by Rover since January 1, 2018, under (i) the Public Utility Holding Company Act of 2005, the Federal Power Act, the Natural Gas Act of 1938, the Natural Gas Policy Act of 1978, and the Communications Act of 1934 (in each case including all regulations promulgated thereunder) or (ii) Rhode Island Requirements of Law, have been filed on a timely basis (taking into account all applicable grace periods), with FERC, the Rover Utility Regulators or any other relevant Governmental Authority, as the case may be, including all forms, statements, reports, agreements (oral or written), undertakings, and all documents, exhibits, amendments and supplements appertaining thereto, including all rates, tariffs, franchises, service agreements and related documents, and all such filings complied, as of

their respective dates, with all applicable requirements of the applicable statute and the rules and regulations thereunder, except for filings the failure of which to make or the failure of which to make in compliance with all applicable Requirements of Law, individually or in the aggregate, have not had and would not reasonably be expected to have a Rover Material Adverse Effect.

(d) Schedule 5.8(d) of the Newquay Disclosure Schedule sets forth, as of the date of this Agreement, (i) all filings requesting approval to implement a change in rates or charges in regulatory proceedings by Rover or on behalf of Rover by an Affiliate of Rover pending as of the date of this Agreement before the FERC or the Rover Utility Regulators and (ii) each other material proceeding pending as of the date of this Agreement before the FERC or the Rover Utility Regulators (other than those rate filings or other proceedings of a general or industry-wide nature that also affect other entities engaged in a business similar to that of Rover). All charges that have been made for service and all related fees have been charged in accordance with the terms and conditions of valid and effective tariffs or valid and enforceable agreements for non-tariff charges and are not subject to refund, except for failures to have made such charges or charged such fees that, individually or in the aggregate, have not had and would not reasonably be expected to have a Rover Material Adverse Effect.

(e) Rover is legally entitled to provide services in all areas (i) where it currently provides service to its customers, and (ii) as identified in its respective licenses and authorizations, except for failures to be so entitled that, individually or in the aggregate, have not had and would not reasonably be expected to have a Rover Material Adverse Effect.

(f) Rover is regulated as a public utility under the Federal Power Act and under applicable Requirements of Law of the State of Rhode Island. Rover is not subject to regulation as a public utility by any state or province other than the State of Rhode Island.

Section 5.9 Legal Proceedings. There are no pending or, to the Knowledge of Newquay, threatened, actions, suits, arbitrations or proceedings by or before any Governmental Authority against or involving Rover or any of its assets and properties, nor to the Knowledge of Newquay are there any Governmental Authority investigations, inquiries or audits pending or threatened against or involving Rover or any of its assets and properties, that, in each case, (a) involves potential criminal penalties or (b) seeks injunctive relief, damages or other remedies or relief that individually or in the aggregate, have had or would reasonably be expected to have a Rover Material Adverse Effect or to have a material adverse effect on the ability of Newquay or any Subsidiary of Newquay that is party to the Transition Services Agreement to perform their obligations under this Agreement or the Transition Services Agreement or to consummate the Transactions. There are no judgments, injunctions, writs, orders or decrees of any Governmental Authority binding or, to the Knowledge of Newquay, threatened to be imposed upon (i) Rover, (ii) any other Affiliate of Newquay with respect to the Rover Business or (iii) the Rover Business, in each case, that seeks injunctive relief, damages or other remedies or relief that individually or in the aggregate, have had or would reasonably be expected to have a Rover Material Adverse Effect or to have a material adverse effect on the ability of Newquay or any Subsidiary of Newquay that is party to the Transition Services Agreement to perform their obligations under this Agreement or the Transition Services Agreement or to consummate the Transactions. There is no unsatisfied judgment (other than any such judgment subject to appeal) against Rover or any of its assets or the Rover Business, except as, individually or in the

aggregate, have not had or would not reasonably be expected to have a Rover Material Adverse Effect. The provisions of this Section 5.9 do not relate to matters with respect to Environmental Claims, such matters being the subject of Section 5.15.

Section 5.10 Permits; Compliance with Law and Orders. Rover holds all permits, licenses, certificates, notices, franchises, authorizations, approvals and similar consents from Governmental Authorities ("Permits") necessary or required for the lawful conduct of its business, except for failures to hold such Permits that, individually or in the aggregate, have not had and would not reasonably be expected to have a Rover Material Adverse Effect. Rover is, and since January 1, 2018 has been, in compliance with the terms of its Permits, except failures so to comply that, individually or in the aggregate, have not had, and would not reasonably be expected to have a Rover Material Adverse Effect. Newquay and Rover are not, and since January 1, 2018 have not been, in violation of or default under any Requirement of Law or order of any Governmental Authority, except for such violations or defaults that, individually or in the aggregate, have not had and would not reasonably be expected to have a Rover Material Adverse Effect or, with respect to Newquay, to have a material adverse effect on Newquay's ability to perform its obligations under this Agreement or to consummate the Transactions. The provisions of this Section 5.10 do not relate to matters with respect to Environmental Permits and Environmental Laws, such matters being the subject of Section 5.15.

Section 5.11 Taxes.

(a) All income and other material Tax Returns with respect to Rover that are required to be filed by, or on behalf of, Rover have been duly and timely filed with the appropriate Governmental Authority, and all such Tax Returns are (and, except to the extent that amendments have been made with respect to a Tax Return or adjustments to items reported on a Tax Return have been made by a Governmental Authority, were when filed) true, complete and correct in all material respects.

(b) All material Taxes due and owing by Rover (whether or not shown on any Tax Return) have been fully and timely paid to the appropriate Governmental Authority.

(c) The most recent financial statements contained in the Rover Financial Statements reflect, in accordance with GAAP, an adequate reserve for all Taxes payable by Rover for all taxable periods through the date of such financial statements, and since such date, Rover has not incurred any Liability for Taxes outside the ordinary course of business.

(d) Rover (i) has timely paid, deducted, withheld and collected all material amounts required to be paid, deducted, withheld or collected by it with respect to any payment owing to, or received from, its employees, creditors, independent contractors, shareholders, customers and other third parties (and has timely paid over, or set aside in accounts for such purpose and reported, any amounts so withheld, deducted or collected to the appropriate Governmental Authority), and (ii) has otherwise complied in all material respects with all Requirements of Law relating to the payment, withholding, collection and remittance of Taxes (including information reporting Requirements of Law).

(e) There is no ongoing, pending or, to the Knowledge of Newquay, threatened audit, claim, assessment, levy, administrative or judicial proceeding with respect to any material Taxes or material Tax Return of Rover.

(f) Neither Newquay nor Rover has received written notice of any claim made by a Governmental Authority in a jurisdiction where Rover has not filed a Tax Return or paid Taxes of a particular type, that Rover is or may be subject to taxation by that jurisdiction, required to file Tax Returns in that jurisdiction or required to pay such Taxes, which claim has not been resolved.

(g) Schedule 5.11(g) of the Newquay Disclosure Schedule sets forth all state, local and non-U.S. jurisdictions in which Rover is or has been subject to Tax, and each type of Tax payable in such jurisdiction, during the three (3) most recent taxable years.

(h) No Governmental Authority has proposed, asserted or assessed any deficiency with respect to any material Taxes against Rover (and that has not been fully paid or finally settled) with respect to any taxable period for which the period of assessment or collection remains open.

(i) There are no outstanding applications, written agreements, consents or waivers to extend the statutory period of limitations applicable to the assessment of any Taxes or deficiencies against Rover, and no power of attorney has been granted by or with respect to Rover outside the ordinary course with respect to any matters relating to Taxes that is currently in force.

(j) Rover (i) as of the Closing Date, is not a party to, or bound by, nor has any obligation under, any agreement providing for the allocation, indemnification or sharing of Taxes (other than such agreements with customers, vendors, lessors or the like entered into in the ordinary course of business and that are not primarily concerning Taxes), (ii) is not as of the Closing Date, and was not during any Taxable period for which the statutory period of limitations applicable to the assessment of any Taxes or deficiencies against Rover is open as of the Closing Date, a member of an affiliated, consolidated, combined, unitary or similar Tax group (or similar state, local or non-U.S. Tax group) (other than the group the common parent of which is National Grid North America Inc. (formerly known as National Grid Holdings Inc.)) and (iii) has no liability for the Taxes of any Person under U.S. Treasury Regulation Section 1.1502-6 (or any similar provision of state, local or non-U.S. Requirement of Law), or as a transferee or successor.

(k) There are no Liens for material Taxes (other than Permitted Liens) with respect to the assets owned or held by Rover.

(l) Neither Newquay nor Rover (i) has requested or received any closing agreement (as described in Section 7121 of the Code, or any predecessor provision or any analogous, comparable or similar provision of state, local or non-U.S. Requirement of Law), private letter rulings, technical advice memoranda or similar agreements or rulings related to Taxes from any Governmental Authority, or signed (or been a party to or bound by) any binding agreement relating to Taxes with any Governmental Authority (including any advance pricing

agreement) that reasonably could be expected to have an impact on the Tax liability of Rover in a taxable period (or portion thereof) ending after the Closing Date, or (ii) is currently the beneficiary of any Tax holiday or other Tax reduction or incentive arrangement with any Governmental Authority.

(m) Within the past two (2) years, or otherwise as part of a plan (within the meaning of Section 355(e) of the Code) that includes the transactions contemplated hereunder, Rover has not distributed the stock of another Person, or has had its stock distributed by another Person in a transaction that was purported or intended to be governed in whole or in part by Section 355 of the Code.

(n) Rover has not participated in any “listed transaction” within the meaning of U.S. Treasury Regulation Section 1.6011-4(b)(2) (or any similar provision of state, local or non-U.S. Requirement of Law).

(o) Rover will not be required to include any material item of income in, or exclude any material item of deduction from, taxable income for any taxable period (or portion thereof) ending after the Closing Date as a result of any (i) adjustment under Section 481 of the Code (or any similar provision of state, local or non-U.S. Requirement of Law) or any other change in method of accounting occurring prior to the Closing, (ii) closing agreement described in Section 7121 of the Code (or any similar provision of state, local or non-U.S. Requirement of Law) entered into prior to the Closing, (iii) installment sale or open transaction disposition occurring prior to the Closing, (iv) use of an improper method of accounting prior to the Closing, (v) prepaid amount received, or deferred revenue accrued, prior to the Closing, or (vi) “gain recognition agreement” as described in U.S. Treasury Regulation Section 1.367(a)-8 (or any similar provision of state, local or non-U.S. Requirement of Law) executed prior to the Closing.

(p) Rover is not, and will not be, required to include any amount in income for a taxable year ending after December 31, 2017 as a result of the application of Section 965 of the Code, except with respect to payments made in subsequent taxable years under a valid election under Section 965(h)(1) of the Code or with respect to which the financial statements of Rover reflect adequate reserves in accordance with GAAP. With respect to any amounts that Rover is required to include in income as a result of the application of Section 965 of the Code (or any similar or analogous provision of state or local Requirement of Law), Rover (i) has timely made a valid election under Section 965(h)(1) of the Code (or any similar or analogous provision of state or local Requirement of Law) and (ii) has timely paid in full each installment payment that is required to be paid on or before the Closing Date pursuant to Section 965(h)(2) of the Code (or any similar or analogous provision of state or local Requirement of Law).

(q) Rover and Newquay are properly treated as members of the same United States federal income tax consolidated group.

(r) Rover has not requested, applied for, or sought or received any relief, assistance or benefit from any Governmental Authority under any COVID-19 Legislation.

(s) It is agreed and understood that no representation or warranty is made by Newquay in respect of Tax matters in any section of this Agreement other than Section 5.6 (to the extent relating specifically to Taxes), Section 5.13 and this Section 5.11.

Section 5.12 Rover Business. The Rover Business is the only business operation currently carried on by Rover. The assets of Rover are currently being operated and maintained in accordance with Good Utility Practice, except as would not, individually or in the aggregate, reasonably be expected to have a Rover Material Adverse Effect. Rover owns, leases, licenses or has contractual rights to use all of the assets necessary to conduct the Rover Business in the manner in which it is currently conducted, except as would not, individually or in the aggregate, reasonably be expected to have a Rover Material Adverse Effect. The assets of Rover, and the Rover Business Employees, when taken together with the services to be provided pursuant to the Transition Services Agreement and any services Newquay is prepared to provide pursuant to the Transition Services Agreement but Pluto declines to accept, are sufficient to enable Rover to conduct the Rover Business in all material respects in the same manner and on the same terms as currently conducted.

Section 5.13 Employee Benefit Plans.

(a) Schedule 5.13(a) of the Newquay Disclosure Schedule sets forth, as of the date of this Agreement, an accurate and complete list of each material Rover Benefit Plan and identifies each such Rover Benefit Plan that is an Assumed Benefit Plan. Newquay has made available to Pluto a copy of, for each material Rover Benefit Plan, the plan document (including all amendments thereto) and, for each material Assumed Benefit Plan, the most recent, as applicable, (i) summary plan description and any current summary of material modifications, (ii) annual report, (iii) determination letter received from the IRS and (iv) actuarial report and related financial statements related thereto for the prior three (3) years.

(b) Each Assumed Benefit Plan has been established, operated and administered in accordance with its terms and is in compliance with ERISA, the Code and all other applicable Requirements of Law and all contributions required to be made under the terms of any Assumed Benefit Plan have been timely made or, if not yet due, have been properly reflected in the Rover Financial Statements to the extent required to be reflected therein in accordance with the Rover Applicable Accounting Principles, except, in each case, for instances of non-compliance that, individually or in the aggregate, have not had and would not reasonably be expected to have a Rover Material Adverse Effect. Except for matters that, individually or in the aggregate, have not had and would not reasonably be expected to have a Rover Material Adverse Effect, there are no pending, anticipated or, to the Knowledge of Newquay, threatened claims by or on behalf of any Assumed Benefit Plan, by any employee or beneficiary covered thereunder or otherwise involving any Assumed Benefit Plan (other than routine claims for benefits).

(c) Each of the Rover Benefit Plans intended to be “qualified” within the meaning of Section 401(a) of the Code is so qualified and each trust maintained thereunder is exempt from taxation under Section 501(a) of the Code. Except for matters that, individually or in the aggregate, have not resulted in and would not reasonably be expected to result in a material Liability to Rover, with respect to any Assumed Benefit Plan, none of Newquay, any

Newquay ERISA Affiliate nor Rover has engaged in a transaction in connection with which Rover reasonably could be subject to either a civil penalty assessed pursuant to Section 409 or 502(i) of ERISA or a tax imposed pursuant to Section 4975 or 4976 of the Code.

(d) Except as would not, individually or in the aggregate, reasonably be expected to have a Rover Material Adverse Effect, none of Newquay, any Newquay ERISA Affiliate nor Rover maintains, contributes to or sponsors (or has in the past six (6) years maintained, contributed to, or sponsored) a multiemployer plan within the meaning of Section 3(37) or Section 4001(a)(3) of ERISA (each, a “Multiemployer Plan”), a multiple employer welfare arrangement within the meaning of Section 3(40) of ERISA or any “pension plan”, as defined in Section 3(2) of ERISA (each, a “Pension Plan”) that is subject to Section 302 or Title IV of ERISA or Section 412 of the Code.

(e) With respect to each Pension Plan that is a Rover Benefit Plan, (i) no condition exists that presents a risk to Rover of incurring any material Liability under Title IV or Section 302 of ERISA, other than any material Liability for premiums due the Pension Benefit Guaranty Corporation (which premiums have been paid when due); (ii) the minimum funding standard under Section 430 of the Code has been satisfied in all material respects and no waiver of any minimum funding standard or any extension of any amortization period has been requested or granted; and (iii) all material contributions required to be made with respect to such Pension Plan on or prior to the Closing Date have been timely made and deposited or, if not yet due, have been properly reflected in the Rover Financial Statements to the extent required to be reflected therein in accordance with the Rover Applicable Accounting Principles.

(f) None of Newquay, any Newquay ERISA Affiliate nor Rover has made or suffered a “complete withdrawal” or a “partial withdrawal”, as such terms are respectively defined in sections 4203 and 4205 of ERISA, from a Multiemployer Plan that has resulted in or would reasonably be expected to result in a material Liability to Rover (or such material Liability resulting therefrom has been satisfied in full).

(g) None of the execution and delivery of this Agreement, the performance by any party of its obligations hereunder or the consummation of the Transactions (either alone or in conjunction with any other event, including any termination of employment on or following the Closing) will (i) entitle any Rover Business Employee, any other current individual service provider of Rover or any Rover Business Former Employee (collectively, the “Rover Personnel”) to any additional compensation or benefit, (ii) accelerate the time of payment or vesting, or trigger any payment or funding, of any compensation or benefit or trigger any other obligation under any Assumed Benefit Plan, (iii) result in any breach or violation of, or default under, or limit Rover’s right to amend, modify or terminate, any Assumed Benefit Plan, (iv) result in any forgiveness or extension of indebtedness under or with respect to any Assumed Benefit Plan or (v) result in an entitlement of any Rover Personnel to severance pay, unemployment compensation or any other payment or benefit.

(h) No amount or benefit that could be, or has been, received (whether in cash or property or the vesting of property or the cancellation of indebtedness) by any Rover Personnel who is a “disqualified individual” within the meaning of Section 280G of the Code

could be characterized as an “excess parachute payment” (as defined in Section 280G(b)(1) of the Code) as a result of the consummation of the Transactions.

(i) No Assumed Benefit Plan provides for the gross-up of any Taxes imposed by Section 409A or Section 4999 of the Code or otherwise.

(j) No Rover Benefit Plan that is a “welfare benefit plan” within the meaning of Section 3(1) of ERISA (without regard to whether it is subject to ERISA) provides benefits with respect to Rover Business Employees or Rover Business Former Employees beyond their retirement or other termination of service, other than coverage mandated by Requirement of Law or benefits the full costs of which are borne by the Rover Business Employee or Rover Business Former Employee or, respectively, his or her beneficiary.

Section 5.14 Labor Matters.

(a) Schedule 5.14(a) of the Newquay Disclosure Schedule sets forth, as of the date of this Agreement, each labor agreement, collective bargaining agreement or other labor-related agreements or arrangements with (i) any labor union, labor organization or works council to which Rover is a party to or bound by, and (ii) any other labor union, labor organization or works council representing any Rover Business Employee with respect to his or her employment with Newquay or any Affiliate of Newquay or Rover ((i) and (ii) collectively, the “Rover Labor Agreements”).

(b) Neither the announcement nor the consummation of the Transactions will require the consent of, or advance notification to, any labor union, labor organization or works councils with respect to any Rover Business Employee.

(c) Since January 1, 2018, there have not been any work stoppages, strikes, slowdowns or lockouts by or affecting any Rover Business Employee, except in each case, as, individually or in the aggregate, has not resulted in and would not reasonably be expected to result in a material Liability to Rover, and as of the date of this Agreement, there is not any material work stoppage, strike, slowdown or lockout by or affecting any Rover Business Employee and, to the Knowledge of Newquay, no such action has been threatened.

(d) Each individual employed by Rover is primarily dedicated to the operation of the Rover Business.

(e) Except for matters that, individually or in the aggregate, has not had and would not reasonably be expected to have a Rover Material Adverse Effect, Newquay, each Affiliate of Newquay and Rover are, and since January 1, 2018, have been, in compliance with all applicable Requirements of Law respecting employment and employment practices, including, without limitation, all Requirements of Law respecting terms and conditions of employment, health and safety, wages and hours, worker classification, child labor, immigration, employment discrimination, disability rights or benefits, equal opportunity, plant closures and layoffs, affirmative action, workers' compensation, labor relations, employee leave issues and unemployment insurance, in each case with respect to the Rover Business.

(f) Except for matters that, individually or in the aggregate, have not had and would not reasonably be expected to have a Rover Material Adverse Effect, there are no pending or, to the Knowledge of Newquay, threatened labor or employment-related actions, suits, arbitrations or proceedings by or before any Governmental Authority, in each case, with respect to the Rover Business or the Rover Business Employees.

(g) Since January 1, 2018, (i) none of Newquay or Rover has been a party to a settlement agreement with a current or former officer, employee or independent contractor of Rover or the Rover Business that involves allegations relating to sexual or racial discrimination, harassment or other misconduct by a Rover Business Employee at the level of Vice President or above and (ii) to the Knowledge of Newquay no material allegations of sexual or racial discrimination, harassment or other misconduct have been made against a Rover Business Employee at a level of Vice President or above.

Section 5.15 Environmental Matters.

(a) Rover is, and has been since January 1, 2018, in compliance with all, and has not received any written notice since January 1, 2018 alleging that Rover has any Liability arising under any, applicable Environmental Laws, except where the failure to be in such compliance with or any such notice of Liability, individually or in the aggregate, has not had and would not reasonably be expected to have a Rover Material Adverse Effect.

(b) Rover has obtained all Environmental Permits necessary for the conduct of its operations as of the date of this Agreement, as applicable, and all such Environmental Permits are validly issued, in full force and effect, and Rover is, and has been since January 1, 2018, in compliance with all terms and conditions of the Environmental Permits, except where the failure to obtain or comply with such Environmental Permits, or to maintain such Permits in good standing or, where applicable, to timely file a renewal application, individually or in the aggregate, has not had and would not reasonably be expected to have a Rover Material Adverse Effect.

(c) There is no Environmental Claim pending or, to the Knowledge of Newquay, threatened against Rover, and Rover has not retained or assumed by contract or operation of law any Liability that would reasonably be expected to result in an Environmental Claim against (i) Rover or (ii) any real or personal property or operations that Rover owns, leases or manages, in whole or in part, or formerly owned, leased or managed, in whole or in part), except in each case, for such Environmental Claims that, individually or in the aggregate, have not had and would not reasonably be expected to have a Rover Material Adverse Effect.

(d) To the Knowledge of Newquay, there have not been any Releases of any Hazardous Material that would be reasonably likely to form the basis of any Environmental Claim against Rover or any Person whose liability for such Environmental Claim has been retained or assumed either contractually or by operation of law by Rover, in each case, except for such Releases that, individually or in the aggregate, have not had and would not reasonably be expected to have a Rover Material Adverse Effect.

Section 5.16 Insurance. Schedule 5.16 of the Newquay Disclosure Schedule sets forth a list of all material insurance policies carried as of the date hereof by or on behalf of Rover that directly insure the Rover Business or the assets of Rover. Rover is in material compliance with the terms and conditions of all such insurance policies. No written notice of cancellation or termination, other than pursuant to the expiration of any such insurance policy in accordance with the terms thereof, has been received with respect to any such insurance policy, except as, individually or in the aggregate, has not had and would not reasonably be expected to have a Rover Material Adverse Effect. Except for failures to maintain insurance that, individually or in the aggregate, have not had and would not reasonably be expected to have a Rover Material Adverse Effect, Rover has been continuously insured with financially responsible insurers, in each case in such amounts and with respect to such risks and losses as are customary for companies in the United States conducting the business conducted by Rover. Since January 1, 2018, neither Newquay nor Rover has been refused any material insurance with respect to the Rover Business or the assets of Rover.

Section 5.17 Material Contracts.

(a) Schedule 5.17(a) of the Newquay Disclosure Schedule sets forth a list of all Rover Material Contracts. For purposes of this Agreement, the term “Rover Material Contract” shall mean any Contract to which Rover is a party or bound by (or by which its assets are bound) as of the date hereof (other than any Plans):

(i) that (A) purports to limit in any material respect either the type of business in which Rover (including those Contracts that purport to so limit Pluto or its Subsidiaries or Joint Ventures after the Closing) or any of its Affiliates may engage or the manner or geographic area in which any of them may so engage in any business, (B) would require the disposition of any material assets or line of business of Rover (including those Contracts that so require Pluto or its Subsidiaries or Joint Ventures after the Closing) or any of its Affiliates as a result of the consummation of the Transactions, (C) is a material Contract that grants “most favored nation” or exclusivity status with respect to any third party that, following the Closing, would impose obligations upon Pluto or its Subsidiaries or Joint Ventures (including Rover), (D) prohibits or limits, in any material respect, the right of Rover (including those Contracts that so prohibit or limit Pluto or its Subsidiaries or Joint Ventures after the Closing) to make, sell or distribute any products or services, (E) relates to the development, ownership, licensing or use of any Intellectual Property that is material to the operation of Rover, (F) relates to the operation and maintenance of the information technology systems of Rover that are material to its operation and not entered into in the ordinary course of business, (G) is with a Governmental Authority (other than settlement agreements or ordinary course customer Contracts with Governmental Authorities relating to the supply of electricity or gas), (H) grants any right of first refusal or right of first offer or similar right or that limits or purports to limit the ability of Rover (or, after the Closing, Pluto or its Subsidiaries or Joint Ventures after the Closing) to own, operate, lease, provide or receive services, or sell, transfer, pledge, or otherwise dispose of any material amount of its assets or its business, (I) are partnership, joint venture, joint ownership or limited liability company agreements or similar Contracts (however named) involving a sharing of assets, profits, losses, costs or liabilities with a third party (other than Charter Documents of Rover), (J) is an Affiliate

Agreement or (K) providing for Indebtedness of Newquay or any of its Affiliates (other than Rover) secured by (or for which the holder of such obligations has an existing right, contingent or otherwise, to be secured by) any Lien on any property or asset of Rover;

(ii) that (A) has an aggregate principal amount, or provides for an aggregate obligation, with respect to the Rover Business in excess of \$5,000,000 annually or \$10,000,000 over the life of the Contract (but excluding Contracts for the procurement, sale, transmission, storage or distribution of gas or electricity the obligations of which are subject to review by the FERC or Rover Utility Regulators), (B) evidences Indebtedness to a third party in excess of \$10,000,000, (C) guarantees any Indebtedness of a third party, (D) contains a covenant restricting the payment of dividends, or (E) provides for interest rate swaps, interest rate hedges, currency swaps or forward currency agreements, including each collar, cap and similar hedging obligations or other financial agreements or arrangements entered into by Rover for the purpose of limiting or managing interest rate, currency or commodity risks, other than in each case any Contract with a nominal value of less than \$5,000,000; or

(iii) that involves the pending acquisition from another Person or pending disposition to another Person of any asset (including any entity or business) for aggregate consideration in excess of \$5,000,000, other than acquisitions and dispositions of assets in the ordinary course of business of the Rover Business.

(b) Except as to matters that, individually or in the aggregate, have not had and would not reasonably be expected to have a Rover Material Adverse Effect, (i) Rover is not in breach of or default under the terms of any Rover Material Contract, (ii) no event has occurred that (with or without notice or lapse of time or both) would result in a breach or default under any Rover Material Contracts, (iii) to the Knowledge of Newquay, no other party to a Rover Material Contract is in breach of or default under the terms of any such Rover Material Contract and (iv) each Rover Material Contract is a valid and binding obligation of Rover and, to the Knowledge of Newquay, of each other party thereto, and is in full force and effect and enforceable against Rover in accordance with its terms, subject to the Enforceability Exceptions.

(c) Newquay has made available to Pluto a true, complete and correct copy of each Rover Material Contract.

Section 5.18 Rover Real Property.

(a) Except as would not, individually or in the aggregate, reasonably be expected to have a Rover Material Adverse Effect, Rover has (i) good, valid title to all real property owned in fee simple by Rover (the "Rover Owned Real Property"), (ii) valid leasehold or subleasehold title to, or licensee interests in, all real property leased, subleased, licensed or otherwise occupied by Rover (any such lease, sublease, license or other occupancy agreement, a "Rover Real Property Lease" and such real property leased, subleased, licensed or otherwise occupied, collectively, the "Rover Leased Real Property"), and (iii) valid interest to the real property easements, surface rights or other similar rights granted to or reserved for the benefit of Rover (the real property subject to such easements or rights, the "Rover Easement Real Property" and, together with the Rover Owned Real Property and the Rover Leased Real

Property, the "Rover Real Property"), in each case, free and clear of all Liens, except Permitted Liens.

(b) As of the date of this Agreement, Rover is not obligated under, nor a party to, any option, right of first refusal or other Contract to sell, assign or dispose of any Rover Real Property (or any portion thereof) that, if such sale, assignment or disposition is consummated, would reasonably be expected, individually or in the aggregate, to have a Rover Material Adverse Effect.

(c) Except as would not, individually or in the aggregate, reasonably be expected to have a Rover Material Adverse Effect, (i) each Rover Real Property Lease is in full force and effect and is the valid and binding obligation of Rover, enforceable against Rover in accordance with its terms, and to the Knowledge of Newquay, the other party or parties thereto, subject to the Enforceability Exceptions, (ii) no notices of default under any Rover Real Property Lease have been received by Rover that have not been resolved and (iii) to the Knowledge of Newquay, no event has occurred which, with notice, lapse of time or both, would constitute a breach or default under any Rover Real Property Lease.

(d) With respect to the Rover Real Property, Rover has not received any written notice of, nor to the Knowledge of Newquay does there exist as of the date of this Agreement, any pending or threatened condemnation (other than condemnations in connection with rights of railroad operators, municipal road improvement projects, state highway improvement projects or other public transportation projects) or similar proceedings, or any sale or other disposition of any Rover Real Property or any part thereof in lieu of condemnation that, individually or in the aggregate, would reasonably be expected to have a Rover Material Adverse Effect.

Section 5.19 Intellectual Property.

(a) Except as to matters that, individually or in the aggregate, have not had and would not reasonably be expected to have a Rover Material Adverse Effect: (i) Rover owns all right, title and interest in and to the Trademarks and either owns all right, title and interest in, or has sufficient rights to use, all other Intellectual Property, in each case used in the Rover Business as currently conducted; (ii) to the Knowledge of Newquay, the conduct of the Rover Business does not and has not since January 1, 2018 infringed or otherwise violated the Intellectual Property rights of any third party; (iii) there is no litigation, opposition, cancellation, proceeding, objection or claim pending, asserted in writing or, to the Knowledge of Newquay, threatened against Newquay, Rover or the Rover Business concerning the ownership, validity, registrability, enforceability, infringement or use of, or licensed right to use, any Intellectual Property used by Rover; (iv) to the Knowledge of Newquay, no Person is violating any Intellectual Property right that Rover owns or holds exclusively; and (v) Newquay and Rover have taken commercially reasonable measures to protect the confidentiality of all Trade Secrets that are owned, used or held by Rover.

(b) Except as to matters that, individually or in the aggregate, have not had and would not reasonably be expected to have a Rover Material Adverse Effect, to the Knowledge of Newquay: (i) Rover has implemented and maintain reasonable backup, security

and disaster recovery and business continuity technology, policies and plans that are consistent with industry practices; (ii) Rover takes such industry standard measures and other measures as are required by Requirement of Law and the policies of Rover to ensure the confidentiality of customer financial and other confidential information and that protect against the loss, theft and unauthorized access or disclosure of such information; (iii) Rover has, since January 1, 2018, complied with Newquay's and Rover's Privacy Legal Requirements; (iv) neither Newquay nor Rover has received any written claims, notices or complaints regarding Rover's information handling or security practices or the disclosure, retention, misuse or security of any Personal Information, or alleging a violation of any Person's privacy, personal or confidentiality rights under any Person's Privacy Legal Requirements, or otherwise by any Person, including any Governmental Authority; and (v) Rover's computers, computer software, firmware, middleware, servers, workstations, routers, hubs, switches, data communications lines, and all other information technology systems operate and perform in all material respects in accordance with their documentation and functional specifications, and have not materially malfunctioned or failed since January 1, 2018, and there have been no material unauthorized intrusions or material breaches of security with respect to such information technology systems.

Section 5.20 Anti-Corruption; Anti-Money Laundering.

(a) None of Rover, any of its Affiliates, their respective officers, directors or employees, nor, to the Knowledge of Newquay, any of their respective other Representatives, has since June 1, 2016, with respect to the Rover Business, directly or indirectly, made, offered, promised, authorized, accepted or agreed to accept, directly or indirectly, any gift, payment, or transfer of any money or anything else of value, including any bribe, rebate, kickback, payoff or other similar unlawful payment, or provided any benefit, to or from anyone, intending that, in consequence, a relevant function or activity should be performed improperly or to reward such improper performance, to any Government Official, (i) for the purpose of (A) influencing any act or decision of that Government Official, (B) inducing that Government Official to do or omit to do any act in violation of his lawful duty, (C) securing any improper advantage, or (D) inducing that Government Official to use his or her influence with a Governmental Authority, (1) to affect or influence any act or decision of any Governmental Authority, or (2) to assist Rover or any of its Affiliates in obtaining or retaining business with, or directing business to, any Person, or (ii) which would otherwise constitute or have the purpose or effect of public or commercial bribery, acceptance of or acquiescence in extortion, kickbacks or other unlawful or improper means of obtaining business or any improper advantage, in each case in violation in any material respect of any Requirements of Law (including any Anti-Corruption Laws).

(b) Since June 1, 2016, Rover and its Affiliates have maintained with respect to the Rover Business complete and accurate books and records with respect to payments to any Government Official and any payment to or other expenses involving agents, consultants, representatives, customers, employees and any other third parties acting on behalf of Rover, in each case, in accordance with Anti-Corruption Laws and GAAP in all material respects. Since June 1, 2016, Rover and its Affiliates have maintained with respect to the Rover Business a system of policies, procedures and internal controls reasonably designed to prevent and detect violations of, and promote compliance with, the Anti-Corruption Laws.

(c) None of Rover or any of its Affiliates has since June 1, 2016, with respect to the Rover Business either (i) (A) conducted or initiated any review, audit, or internal investigation, or (B) made a voluntary, directed, or involuntary disclosure to any Governmental Authority responsible for enforcing Anti-Corruption Laws, in each case with respect to any alleged act or omission arising under or relating to noncompliance with any Anti-Corruption Laws or Rover policy, or (ii) received any inquiry, notice, request, report or citation from any Person alleging material noncompliance with any Anti-Corruption Laws or Rover policy regarding such Laws.

(d) Each of Rover and its Affiliates is, and has been since June 1, 2016, in compliance with respect to the Rover Business in all material respects with all applicable Requirements of Law relating to anti-money laundering for all applicable jurisdictions, and maintains adequate internal controls to ensure such compliance.

Section 5.21 Affiliate Transactions. Except for Contracts (a) in respect of services and products that are to be continued or provided pursuant to the Transition Services Agreement or (b) to be terminated pursuant to Section 6.6(b) on or prior to the Closing Date, Rover is not a party to any Contract with Newquay or its Affiliates. Since March 31, 2020, the information in each Form No. 1 filed by Rover with FERC with respect to payments, charges and accruals for non-power goods or services received by Rover from, or provided by Rover to, any Affiliate of Newquay (other than Rover) has been true, complete and correct in all material respects (except as may be indicated therein). Since March 31, 2020, all payments, charges and accruals for non-power goods and services received by Rover from, or provided by Rover to, any Affiliate of Newquay (other than Rover) were made in compliance in all material respects with Requirements of Law and the cost allocation methodologies set forth on Schedule 5.21 of the Newquay Disclosure Schedule.

Section 5.22 Brokers. No broker, investment banker, financial advisor or other Person is entitled to any broker's, finder's, financial advisor's or similar fee or commission in connection with the Transactions based upon arrangements made by or on behalf of Newquay or Rover, except Barclays Bank PLC, Goldman Sachs International, and Robey Warshaw LLP, whose fees and expenses will be the sole responsibility of Newquay.

Section 5.23 No Other Representations. Newquay acknowledges and agrees that, except for the representations and warranties contained in this Agreement, neither Pluto nor any of its Affiliates nor their respective Representatives, nor any other Person, makes, or shall be deemed to make, any representation or warranty to Newquay, express or implied, at law or in equity, on behalf of Pluto, and Pluto hereby excludes and disclaims any such representation or warranty, notwithstanding the delivery or disclosure to Newquay or any of its Affiliates or their respective Representatives or any other Person of any documentation or other information. Nothing in this Section 5.23 shall be deemed to disclaim or waive any claims of, or causes of action arising from, representations or warranties made by the Parties or their respective Affiliates under any other agreement.

ARTICLE VI COVENANTS

Section 6.1 Conduct of Rover Business.

(a) Except (i) as expressly contemplated by this Agreement, (ii) as may be required by applicable Requirement of Law, (iii) for matters set forth in Schedule 6.1(a) of the Newquay Disclosure Schedule or (iv) with the prior written consent of Pluto (which consent shall not be unreasonably withheld, delayed or conditioned), from and after the date hereof and prior to the Closing Date, Newquay hereby covenants and agrees that it will, and will cause its Affiliates to, use reasonable best efforts to (A) carry on the Rover Business in all material respects in the ordinary course of business and (B) keep the Rover Business and operations intact and preserve its material Permits, rights, franchises, goodwill and relations with its clients, customers, landlords, suppliers, any Governmental Authority and others with whom it does business or interacts.

(b) Without limiting the provisions of Section 6.1(a), Newquay hereby covenants and agrees that, except (i) as expressly contemplated by this Agreement, (ii) as may be required by applicable Requirement of Law, (iii) as set forth in Schedule 6.1(b) of the Newquay Disclosure Schedule, (iv) as contemplated by Rover's budget included in Schedule 6.1(b) of the Newquay Disclosure Schedule or (v) with the prior written consent of Pluto (which consent shall not be unreasonably withheld, delayed or conditioned), from and after the date hereof through the Closing, Newquay will not, and will cause Rover and, for purposes of Section 6.1(b)(vi), its other Affiliates not to, in connection with the Rover Business:

(i) amend, restate or otherwise change the Charter Documents of Rover;

(ii) (A) split, combine, redeem, reclassify, purchase or otherwise acquire, directly or indirectly, any equity interests or shares of capital stock of, or other equity or voting interest in, Rover, or make any other changes in the capital structure of Rover, (B) dissolve, adopt a plan of complete or partial liquidation, or effect a restructuring or recapitalization, with respect to Rover, (C) declare, set aside or pay any non-cash dividend or non-cash distribution to any Person with respect to Rover or (D) declare, set aside or pay any cash dividend or cash distribution, other than (x) dividends consistent with Rover's budget included in Schedule 6.1(b) of the Newquay Disclosure Schedule (allocated pro rata for the number of months elapsing between the date of this Agreement and the Closing Date), (y) dividends required to be declared and paid in respect of the Rover Preferred Stock and (z) distributions in connection with the settlement of intercompany obligations, in each case of clauses (x) and (z), so long as paid prior to the Effective Time;

(iii) authorize for issuance, issue, sell, deliver or agree or commit to issue, sell or deliver (A) any equity interests or capital stock of, or other equity or voting interest in, Rover or (B) any equity rights in respect of, security convertible into, exchangeable for or evidencing the right to subscribe for or acquire either (x) any equity interests or shares of capital stock of, or other equity or voting interest in, Rover or (y) any securities

convertible into, exchangeable for, or evidencing the right to subscribe for or acquire any shares of the capital stock of, or other equity or voting interest in, Rover;

(iv) with respect to Rover, make, change or revoke any material Tax election (other than (x) with respect to income Taxes or (y) making any initial Tax elections that are made by reporting an item on a Tax Return), change an annual Tax accounting period, adopt or change any method of accounting for Tax purposes, file any material amended Tax Return, enter into, obtain or request any Tax ruling or closing agreement for Tax purposes, surrender any right to claim a refund of material Taxes, consent to any extension or waiver of the limitation period applicable to any material Tax Claim or assessment, enter into any Tax sharing, indemnification or allocation agreement (other than any such agreement entered into in the ordinary course of business the principal purpose of which is not Taxes), settle or compromise any material Tax Claim, audit, assessment or dispute, prepare or file any material Tax Return in a manner which is materially inconsistent with the past practices of Rover, as applicable, with respect to the treatment of items on such Tax Returns unless a different treatment of any item is required by applicable Requirement of Law, fail to file any material Tax Return when due, or incur any material liability for Taxes other than in the ordinary course of business;

(v) terminate, discontinue, close or suspend any material line of business of Rover;

(vi) except as required pursuant to a Rover Benefit Plan, Contract or Rover Labor Agreement, in each case, as in effect as of the date of this Agreement or as established or modified in compliance with this Agreement, or for actions that do not result in any Liability to Pluto or Rover, (A) other than changes to benefits permitted by clause (E), make or agree to make any increase in wages, salaries, compensation, pension or other fringe benefits or perquisites payable to any Rover Business Employee, except for salary and wage increases in the ordinary course of business that, in the aggregate, do not exceed 3.5% of the aggregate salaries and wages of the Rover Business Employees as of December 31, 2020, (B) grant or agree to grant any severance or termination pay or enter into any Contract to make or grant any severance or termination pay or, other than in the ordinary course of business, pay or agree to pay any bonus or other incentive compensation to any Rover Business Employee, (C) grant or agree to grant or accelerate the time of vesting or payment of any benefits or awards under an Assumed Benefit Plan, (D) loan, amend any loan, or advance money or other property to any Rover Business Employee, (E) establish, adopt, amend, modify or terminate any Rover Benefit Plan in any material respect, other than any such actions (x) taken with respect to a Rover Benefit Plan that is not an Assumed Benefit Plan, so long as such action is designed to apply uniformly to eligible Rover Business Employees and other eligible similarly situated employees of Newquay and its Affiliates or (y) in connection with routine, immaterial or ministerial amendments to health and welfare plans that do not materially increase benefits or result in a material increase in administrative costs, or (F) (x) hire or engage any new employee who would be a Rover Business Employee with an annual base salary in excess of \$130,000, (y) terminate the employment or engagement of any Rover Business Employee with an annual base salary in excess of \$130,000 or (z) take any other action, including any transfer of employment, that would affect whether or not an

individual is identified as a Rover Direct Employee or Rover Dedicated Employee, in each case, other than (1) to replace a departed employee in the ordinary course of business, (2) terminations for cause or (3) internal transfers where such employee applied for, and was selected, in a competitive process that, in the case of an individual being removed from the Rover Business, was not targeted at Rover Business Employees;

(vii) with respect to each Additional Rover Service Employee, except as required pursuant to a Rover Labor Agreement as in effect as of the date of this Agreement or as entered into or modified in compliance with this Agreement, (A) terminate the employment of such Additional Rover Service Employee other than for cause or (B) alter the duties and responsibilities of such Additional Rover Service Employee in a manner that materially reduces his or her time spent on behalf of the Rover Business or materially affects the type of services he or she provides on behalf of the Rover Business;

(viii) except as required by the terms of any Rover Labor Agreement as in effect as of the date of this Agreement or as entered into or modified in compliance with this Agreement, (A) modify or extend any Rover Labor Agreement, or enter into any labor agreement, collective bargaining agreement or any other labor-related agreement or arrangement with any labor union, labor organization or works council representing any Rover Business Employee with respect to his or her employment with Rover, Newquay or any of its Affiliates, or (B) recognize or certify any labor union, labor organization, works council or group of employees as the bargaining representative for any Rover Business Employees;

(ix) acquire or dispose of, whether by purchase, merger, consolidation or sale, lease, pledge or other Lien of stock or assets or otherwise, in a single transaction or in a series of transactions, (A) any Equity Securities in any corporation, partnership or other Person or (B) assets comprising a business, in the case of clause (B), that is material to the Rover Business, taken as a whole;

(x) create, incur, assume or guarantee Indebtedness in excess of \$10,000,000 except for (A) any Indebtedness (or any guarantees in respect of any Indebtedness) that will be repaid, discharged or otherwise satisfied in full prior to the Closing, including any borrowing under the intercompany money pool utilized by Newquay and its Subsidiaries (including Rover) pursuant to the Regulated Money Pool Agreement, dated as of November 1, 2012, by and among Newquay, Rover and certain other Affiliates of Newquay party thereto (the "Intercompany Money Pool"), (B) customer deposits or other amounts payable to customers in the ordinary course of business or (C) Indebtedness in replacement of existing Indebtedness at maturity (so long as the aggregate commitments or principal amounts thereunder shall not be increased);

(xi) enter into any Contract of the type described in Section 5.17, other than (A) Contracts entered into in the ordinary course of business, excluding Contracts related to automated metering infrastructure and Contracts with a term of two years or longer or (B) Contracts terminable on notice of 60 days or less without the payment of any premium, penalty or fee;

(xii) other than in the ordinary course of the Rover Business, amend or modify in any material respect or terminate any Contract of the type described in Section 5.17;

(xiii) settle any pending or threatened legal proceeding if such settlement exceeds \$2,500,000 individually or \$12,500,000 in the aggregate, except that (A) the foregoing shall not restrict Rover's ability to enter into settlements in the ordinary course of business (including settlements of collections matters, property damage claims against third parties or property damage or personal injury claims by third parties) or in respect of any regulatory proceedings (including appeals) that would not reasonably be expected to have, individually or in the aggregate, a Rover Material Adverse Effect and (B) any amount that is reserved against in the Rover Financial Statements in respect of such legal proceeding, or that is offset by insurance proceeds received in respect of such legal proceeding, shall in each case not be counted towards the limitations set forth above;

(xiv) fail to use its reasonable best efforts to maintain, in full force without interruption, the present insurance policies or comparable insurance coverage applicable to Rover;

(xv) (A) make aggregate capital expenditures in the period between the date hereof and the Closing Date that exceed the amount of capital expenditures budgeted for the time period between the date hereof and the Closing Date (with any partial month allocated pro rata for the number of days in such month included in such period) in Rover's budget included in Schedule 6.1(b) of the Newquay Disclosure Schedule (such amount, "Budgeted Pre-Closing Capex"), other than (x) in an amount that, in the aggregate, does not exceed the Budgeted Pre-Closing Capex by more than ten percent (10%), (y) capital expenditure that will be recoverable by Rover from customers in the ordinary course of business or (z) in connection with the repair or replacement of facilities, properties or other assets destroyed or damaged due to casualty or accident in accordance with Good Utility Practice, or (B) fail to make capital expenditures in the period between the date hereof and the Closing Date in an amount that, in the aggregate, is at least ninety percent (90%) of the Budgeted Pre-Closing Capex; or

(xvi) commit or agree, whether or not in writing, to do, or to authorize, any of the foregoing.

(c) Nothing contained in this Agreement shall give to Pluto, directly or indirectly, rights to control or direct the operation of the Rover Business prior to the Closing. Prior to the Closing, Newquay and its Affiliates shall be entitled to exercise, subject to the terms and conditions of this Agreement, complete control and supervision of the operations of the Rover Business.

Section 6.2 Access and Confidentiality.

(a) From the date hereof to the Closing, subject to any Requirement of Law and Sections 6.2(b) and 6.2(c), Newquay shall, and shall cause its Affiliates to, permit Pluto and its financial advisors, business consultants, legal counsel, accountants and other agents and representatives to have reasonable access, during regular business hours and upon reasonable

advance notice for purposes reasonably related to the Transactions, to their respective properties, premises, facilities, employees and representatives and the relevant books and records; *provided, however*, that Newquay may restrict or otherwise prohibit access to any documents or information to the extent that (i) any Requirement of Law requires Newquay or its Affiliates to restrict or otherwise prohibit access to such documents or information, (ii) access to such documents or information would give rise to a material risk of waiving any attorney-client privilege or other privilege applicable to such documents or information (in which event the Parties shall negotiate in good faith to seek alternative means to disclose such information as nearly as possible without affecting such attorney-client or such other privilege, including entry into a joint defense agreement) or (iii) access to a Contract to which Newquay or any of its Affiliates is a Party or otherwise bound would violate or cause a default under, or give a third party the right to terminate or accelerate the rights under, such Contract; *provided, further*, that such access shall be under the supervision of the designated personnel or representatives of Newquay or its Affiliates (*provided* that no such supervision shall restrict or limit the scope and extent of rights of a Party pursuant to this Section 6.2(a)); *provided, further*, that, to the extent practicable, all requests for information made pursuant to this Section 6.2(a) shall be directed to such Person or Persons as may be designated by Newquay, and Pluto shall use its reasonable best efforts not to directly contact any other officer, director, employee, agent or representative of Newquay or its Affiliates without the prior approval of such designated Person(s); *provided, further*, that no information or knowledge obtained by Pluto in any investigation conducted pursuant to the access contemplated by this Section 6.2(a) shall affect or be deemed to modify any representation or warranty of Newquay set forth in this Agreement or otherwise impair the rights and remedies available to the Party requesting access hereunder; *provided, further*, that Newquay may limit such access to the extent Newquay reasonably determines, in light of the COVID-19 virus or any COVID-19 Measures, that such access would jeopardize the health and safety of any employee or representative of Newquay or its Affiliates (in which event the Parties shall negotiate in good faith to seek alternative means to disclose such information as nearly as possible without jeopardizing the health and safety of any employee or representative of Newquay or its Affiliates, including by converting any such information to digital format). In the event that Newquay does not provide access or information in reliance on the preceding sentence, it shall use its reasonable best efforts to communicate the applicable information to Pluto in a way that would not violate the applicable Requirement of Law or Contract, waive such a privilege or jeopardize the health and safety of any employee or representative of Newquay or its Affiliates. Any investigation conducted pursuant to the access contemplated by this Section 6.2(a) shall be conducted in a manner that does not unreasonably interfere with the conduct of the business of Newquay or any of its Affiliates or create a risk of damage or destruction to any property or assets of Newquay or any of its Affiliates. Any access to the properties of Newquay or any of its Affiliates shall be subject to its reasonable security measures and insurance requirements and shall not include the right to perform invasive testing (including a so-called "Phase 2") without Newquay's prior written consent. The terms and conditions of the Confidentiality Agreement shall apply to any information obtained by Pluto or any of its financial advisors, business consultants, legal counsel, accountants and other agents and representatives in connection with any investigation conducted pursuant to the access contemplated by this Section 6.2(a).

(b) From and after the Closing until the date that is seven years following the Closing Date, except in connection with the activities contemplated by the Transition Services

Agreement as provided therein, neither Party shall, and shall cause its respective Affiliates (including, in the case of Pluto, Rover) and its Affiliates' personnel (including each of their accountants, legal advisers and other professional advisers) not to, disclose to any other Person or otherwise use any Confidential Information of the other Party; *provided* that a Party (or any of its Affiliates) may disclose Confidential Information (i) to the extent required pursuant to the Requirements of Law, in any report, statement, testimony or other submission to any Governmental Authority or (ii) in order to comply with any Requirement of Law, or in response to any summons, subpoena or other legal process or formal or informal investigative demand issued to Pluto or Newquay or any of their respective Affiliates, as the case may be, in the course of any litigation, investigation or administrative proceeding; *provided, further*, that if either Party or its Affiliates is, based on the advice of counsel to such Party, required by Requirements of Law to disclose any Confidential Information, such Party shall (A) to the extent such action would not violate or conflict with Requirements of Law, promptly notify the other Party of such Requirement of Law so that the non-disclosing Party may, at its sole expense, seek an appropriate protective order and/or waive in writing the disclosing Party's compliance with the provisions of this Agreement and (B) if, in the absence of a protective order or the receipt of a waiver hereunder, such Party or any of its Affiliates is nonetheless, in the opinion of counsel to such Party, compelled to disclose such Confidential Information, such Party, after notice to the non-disclosing Party (unless such notice would violate or conflict with Requirements of Law), may disclose such Confidential Information to the extent so required, in the opinion of counsel, by Requirements of Law. If requested by the other Party, the Party disclosing such information shall (x) exercise reasonable best efforts, at the non-disclosing Party's sole expense, to obtain reliable assurances that the Confidential Information so disclosed will be accorded confidential treatment or (y) cooperate with any attempt by the non-disclosing Party to obtain reliable assurances that the Confidential Information so disclosed will be accorded confidential treatment. Each Party agrees, and shall cause its Affiliates, to protect the Confidential Information by using the same degree of care, but no less than a reasonable degree of care, to prevent the unauthorized disclosure of such as each Party uses to protect its own confidential information of a like nature. Neither Party, any of its Affiliates or their respective personnel (including each of its respective Affiliates' accountants, legal advisers and other professional advisers) shall be liable for the disclosure of Confidential Information as expressly permitted by this Section 6.2(b).

(c) All Confidential Information provided or obtained in connection with the Transactions (including pursuant to Section 6.2(a)) will be held in accordance with the letter agreements between Newquay Topco and Pluto, dated December 1, 2020 and January 12, 2021, respectively (together, the "Confidentiality Agreement"); *provided* that, in the event of a conflict or inconsistency between the terms of this Agreement and the Confidentiality Agreement, the terms of this Agreement will govern.

(d) From and after the Closing, until the date that is twelve months following the Closing Date, upon Pluto's request with respect to specified pre-Closing books and records reasonably necessary for the operation of the Rover Business by Pluto following the Closing the delivery of which is not otherwise provided for in the Transition Services Agreement, Newquay shall use reasonable best efforts to deliver the requested books and records of Rover to Pluto as promptly as reasonably practicable following any such request; *provided* that any books and records at any Rover Real Property as of the Closing (and not removed from such property by

Newquay or its Affiliates) shall be deemed to have been delivered as of the Closing (it being agreed that Newquay may retain a copy thereof, at its own expense, subject to its confidentiality obligations in accordance with this Section 6.2). From and after the Closing until the date that is seven years following the Closing Date, subject to any Requirement of Law, Newquay will allow Pluto and its representatives to have reasonable access, during regular business hours and upon reasonable advance notice, to examine and make copies, at Pluto's own expense, of any relevant books and records that were retained by Newquay or its Affiliates for any purpose reasonably related to the Rover Business, including in connection with (i) the preparation of Pluto's accounting records, or with any audits conducted by Pluto, (ii) any third party suit, claim, action, proceeding or investigation relating to the Rover Business or (iii) any regulatory filing or matter; *provided* that (A) Pluto shall reimburse Newquay promptly for all reasonable and necessary out-of-pocket costs and expenses incurred by Newquay, in connection with any such request and (B) Newquay shall not be required to permit the foregoing activities that would (w) result in the disclosure of any trade secrets of third parties, or any trade secrets of Newquay or of any of its Affiliates unrelated to the Transactions or (x) violate any obligations of Newquay or its Affiliates to any third party with respect to confidentiality or (y) reasonably be expected to have the effect of causing the waiver of any attorney-client privilege based upon the advice of counsel or (z) violate or cause a default under, or give a third party the right to terminate or accelerate the rights under, any Contract to which Newquay or any of its Affiliates is a Party or otherwise bound; *provided, further*, that Newquay may limit such access to the extent Newquay reasonably determines, in light of the COVID-19 virus or any COVID-19 Measures, that such access would jeopardize the health and safety of any employee or representative of Newquay or its Affiliates.

(e) From and after the Closing until the date that is seven years following the Closing Date, subject to any Requirement of Law, Pluto will allow Newquay and its representatives to have reasonable access, during regular business hours and upon reasonable advance notice, to examine and make copies, at Newquay's own expense, of any relevant books and records held by Pluto or its Affiliates for any purpose reasonably related to the Rover Business, including in connection with (i) the preparation of Newquay's accounting records, or with any audits conducted by Newquay, (ii) any third party suit, claim, action, proceeding or investigation relating to the Rover Business or (iii) any regulatory filing or matter; *provided* that (A) Newquay shall reimburse Pluto promptly for all reasonable and necessary out-of-pocket costs and expenses incurred by Pluto, in connection with any such request and (B) Pluto shall not be required to permit the foregoing activities that would (w) result in the disclosure of any trade secrets of third parties, or any trade secrets of Pluto or of any of its Affiliates unrelated to the Transactions or (x) violate any obligations of Pluto or its Affiliates to any third party with respect to confidentiality or (y) reasonably be expected to have the effect of causing the waiver of any attorney-client privilege based upon the advice of counsel or (z) violate or cause a default under, or give a third party the right to terminate or accelerate the rights under, any Contract to which Pluto or any of its Affiliates is a Party or otherwise bound; *provided, further*, that Pluto may limit such access to the extent Pluto reasonably determines, in light of the COVID-19 virus or any COVID-19 Measures, that such access would jeopardize the health and safety of any employee or representative of Pluto or its Affiliates.

(f) Notwithstanding the foregoing provisions of Section 6.2(d) and Section 6.2(e), the provisions of Article VIII shall govern the preservation, retention and sharing of Tax Returns and Tax work papers.

Section 6.3 Regulatory Approvals; Efforts; Consents.

(a) Upon the terms and subject to the conditions set forth in this Agreement, each Party shall cooperate and promptly prepare and file all necessary documentation to effect all necessary applications, notices, petitions and filings, and shall use reasonable best efforts to take or cause to be taken all actions, and do or cause to be done all things in order to, (i) obtain all approvals and authorizations of all Governmental Authorities necessary or advisable to consummate and make effective, in the most expeditious manner reasonably practicable, the Transactions, including the Required Statutory Approvals, (ii) make all registrations, filings and submissions, and thereafter, make any other required registrations, filings or submissions, and pay any fees due in connection therewith, with any Governmental Authority necessary in connection with the consummation of the Transactions, (iii) defend any lawsuits or other legal proceedings, whether judicial or administrative, challenging this Agreement or the consummation of the Transactions, (iv) seek to have lifted or rescinded any injunction or restraining order which may adversely affect the ability of the Parties to consummate the Transactions, in each case until the issuance of a final, non-appealable order with respect thereto, and (v) execute and deliver any additional agreements or instruments reasonably necessary to consummate the Transactions.

(b) In furtherance of the obligations set forth in Section 6.3(a) and otherwise subject to the terms of this Section 6.3, each of the Parties shall make or cause to be made, as promptly as reasonably practicable after the date of this Agreement and in any event within sixty (60) days after the date of this Agreement, which may be extended by mutual agreement of the Parties, all necessary filings with Governmental Authorities related to the Transactions, including (i) an appropriate filing of a Notification and Report Form pursuant to the HSR Act with respect to the Transactions to be made by Pluto, (ii) an appropriate joint filing of a Petition pursuant to R.I.G.L. Section 39-3-24 and Section 39-3-25 with respect to the Transactions to be made by the Parties, (iii) an appropriate filing of a Petition for Waiver of Jurisdiction pursuant to G.L. c. 164, §96 (c) with respect to the Transactions to be made by Newquay, (iv) a joint application for FERC authorization under section 203 of the Federal Power Act consistent with the requirements of 18 C.F.R. Part 33 to be made by the Parties and (v) to the extent required, filings with the Federal Communications Commission (the “FCC”) under the Communications Laws; *provided* that any such filings required under the Communications Laws shall be made on a date to be mutually agreed by the Parties reasonably selected to obtain any required approvals under the Communications Laws prior to Closing. Each of the Parties shall supply as promptly as reasonably practicable (and in any case within any applicable time period set by the applicable Governmental Authority) any additional information and documentary material that may be requested by the Federal Trade Commission (the “FTC”), the Department of Justice Antitrust Division (the “DOJ”), the Rhode Island Division, the MDPU, FERC or the applicable Governmental Authority with respect to any other approval or authorization necessary or advisable to consummate and make effective the Transactions.

(c) In furtherance of the obligations set forth in Section 6.3(a) and Section 6.3(b) and otherwise subject to the terms of this Section 6.3, (i) Pluto will use its reasonable best efforts to take (and to cause its Subsidiaries and Affiliates to take) promptly any and all steps reasonably necessary, proper or advisable to obtain all approvals and authorizations of all Governmental Authorities necessary or advisable to consummate and make effective the

Transactions, including the Pluto Required Statutory Approvals, so as to enable the Parties to close the Transactions as promptly as reasonably practicable, including, if necessary, by proposing, negotiating, committing to and implementing, by way of settlement, stipulation, operational restriction, consent decree, hold separate order, divestiture, undertaking or otherwise, all terms, conditions, Liabilities, commitments, sanctions or undertakings required by applicable Governmental Authorities in respect of Pluto or any of its Affiliates and (ii) Newquay will use reasonable best efforts to take (and to cause its Subsidiaries and Affiliates to take) promptly any and all steps reasonably necessary, proper or advisable to obtain the Massachusetts Approval so as to enable the Parties to close the Transactions as promptly as reasonably practicable, including, if necessary, by proposing, negotiating, committing to and implementing, by way of settlement, stipulation, operational restriction, consent decree, hold separate order, divestiture, undertaking or otherwise, all terms, conditions, Liabilities, commitments, sanctions or undertakings required by applicable Governmental Authorities in respect of Newquay or any of its Affiliates.

(d) Notwithstanding anything contained in this Agreement (including the obligations set forth in Section 6.3(a), Section 6.3(b) and Section 6.3(c)), (i) neither Pluto nor any of its Affiliates shall be required to, and Newquay and its Affiliates shall not be permitted to without Pluto's prior written approval, in connection with obtaining any Pluto Required Statutory Approvals, agree or consent to or accept any terms, conditions, liabilities, obligations, commitments, sanctions or undertakings (including settlements, stipulations, operational restrictions, hold separate orders, divestitures or otherwise) as a condition to obtaining the Pluto Required Statutory Approvals that would, individually or in the aggregate, have or reasonably be expected to have a Rover Burdensome Effect and (ii) neither Newquay nor any of its Affiliates shall be required to, and Pluto and its Affiliates shall not be permitted to without Newquay's prior written approval, in connection with obtaining the Massachusetts Approval, agree or consent to or accept any terms, conditions, liabilities, obligations, commitments, sanctions or undertakings (including settlements, stipulations, operational restrictions, hold separate orders, divestitures or otherwise) as a condition to obtaining the Massachusetts Approval that would, individually or in the aggregate, have or reasonably be expected to have a Newquay Burdensome Effect. Nothing contained in this Agreement (including the obligations set forth in Section 6.3(a), Section 6.3(b) and Section 6.3(c)) shall require (x) Pluto or any of its Affiliates to agree or consent to or accept any terms, conditions, liabilities, obligations, commitments, sanctions or undertakings (including settlements, stipulations, operational restrictions, hold separate orders, divestitures or otherwise) in connection with obtaining the Pluto Required Statutory Approvals to take any action or agree to any commitment that is not conditioned on the Closing or (y) Newquay or any of its Affiliates to agree or consent to or accept any terms, conditions, liabilities, obligations, commitments, sanctions or undertakings (including settlements, stipulations, operational restrictions, hold separate orders, divestitures or otherwise) in connection with obtaining the Massachusetts Approval to take any action or agree to any commitment that is not conditioned on the Closing. Newquay shall consult in good faith with Pluto and consider in good faith the views of Pluto with respect to the Massachusetts Approval, and Newquay shall not be permitted to without Pluto's prior written approval, in connection with obtaining the Massachusetts Approval, agree or consent to or accept any terms, conditions, liabilities, obligations, commitments, sanctions or undertakings (including settlements, stipulations, operational restrictions, hold separate orders, divestitures or otherwise) as a

condition to obtaining the Massachusetts Approval that would, individually or in the aggregate, have or reasonably be expected to have an adverse effect on Rover in any material respect.

(e) Notwithstanding anything to the contrary in this Agreement, neither Party shall, nor shall it agree to, directly or indirectly through one or more of its Affiliates, (i) acquire or make any investment in any Person or any division or assets thereof, or enter into any other business combination or similar transaction that would reasonably be expected to prevent, materially impair or materially delay the ability of the Parties to consummate the Transactions or (ii) take any other action with the intent to prevent, materially impair or materially delay the ability of the Parties to consummate the Transactions. Any act by an Affiliate of a Party that would be a violation of this Section 6.3(e) if taken by such Party shall be a breach of this Section 6.3(e) by such Party.

(f) Unless prohibited by Requirements of Law or by the applicable Governmental Authority, (i) to the extent reasonably practicable, neither Newquay nor Pluto (nor their respective Representatives on their behalf) shall participate in or attend any meeting, or engage in any substantive discussion with any Governmental Authority (including any member of any Governmental Authority's staff) in respect of this Agreement or the Transactions (including with respect to any of the actions referred to in Section 6.3(a) or Section 6.3(b)) without providing prior notice of any such meeting or discussion to the other and allowing the other Party to attend such a meeting or discussion (subject to appropriate confidentiality restrictions), (ii) in the event a Party is prohibited by Requirements of Law or by the applicable Governmental Authority from participating in or attending any such meeting or engaging in any such discussion, the other Party shall keep such Party reasonably and promptly apprised with respect thereto, (iii) the Parties shall cooperate in the filing of any substantive memoranda, white papers, filings, correspondence or other written communications explaining or defending this Agreement or the Transactions, articulating any regulatory or competitive argument or responding to requests or objections made by any Governmental Authority or intervenor and allow the other Party a reasonable opportunity to comment thereon prior to submission and take account in good faith any such comments, and (iv) to the extent reasonably practicable, each Party shall promptly provide the other Party copies of all correspondence, filings and communications between it and its Subsidiaries and Affiliates and their respective representatives, on the one hand, and any Governmental Authority (including any member of any Governmental Authority's staff), on the other hand, with respect to this Agreement or the Transactions; *provided* that (x) neither Party shall be under an obligation to disclose confidential information with respect to the Party or its Affiliates to the other Party and (y) the obligations in this sentence do not extend to meetings or discussions by the Parties with applicable Governmental Authorities that are not arranged or held in connection with the Transactions, notwithstanding the fact that the Transactions or the Required Statutory Approvals may be discussed in such meetings or discussions. Newquay and Pluto shall jointly (A) control the strategy for obtaining any Required Statutory Approvals and (B) coordinate the overall development of the positions to be taken and the regulatory actions to be requested in any filing with a Governmental Authority in connection with the Transactions and the Required Statutory Approvals and in connection with any investigation or other inquiry or litigation by or before, or any negotiations with, a Governmental Authority relating to the Transactions and the Required Statutory Approvals; *provided* that if the Parties are unable to agree with respect to strategy, positions or other regulatory actions for obtaining the Required Statutory Approvals or other

regulatory matters incidental to the Transactions, (1) Pluto shall, acting reasonably and in good faith, direct and control all aspects of the Parties' efforts to obtain the Pluto Required Statutory Approvals with respect to the matter in dispute and (2) Newquay shall, acting reasonably and in good faith, direct and control all aspects of the Parties' efforts to obtain the Massachusetts Approval with respect to the matter in dispute. For the avoidance of doubt, this Section 6.3(f) shall not apply to Tax matters except for those Tax matters reasonably anticipated to affect the receipt of any Required Statutory Approvals.

(g) Newquay shall, and shall cause Rover to, reasonably cooperate with Pluto to obtain any consents required from third parties in connection with the consummation of the transactions contemplated by this Agreement under Rover Material Contracts or Permits of Rover at or prior to the Closing. Unless prohibited by Requirements of Law or by the applicable Governmental Authority, each Party shall promptly notify the other Party of any notice or other communication from any Person alleging that such Person's approval, authorization, consent or Permit is or may be required in connection with the Transactions. Notwithstanding anything to the contrary contained herein, neither Newquay nor Pluto, nor any of their respective Affiliates, shall have any obligation to make any payments or incur any Liability to obtain any consents of third parties contemplated by this Section 6.3(g).

Section 6.4 Further Assurances. After the Closing Date, each of Pluto and Newquay shall (a) execute and deliver at the reasonable request of the other Party such additional documents and instruments as may be reasonably required to give effect to this Agreement and the Transactions and (b) provide whatever documents or other evidence of ownership as may be reasonably requested by Pluto to confirm its ownership of the Rover Equity Interest. The Parties agree that each of them shall cause each of their respective Affiliates to comply with any such Affiliate's obligations under this Agreement.

Section 6.5 Delivery of Certain Information. Between the date hereof and the Closing Date, Newquay shall provide, or cause to be provided, to Pluto, (a) promptly following the end of each calendar month after the date hereof (but in no event later than three (3) Business Days after the date available to Newquay or one of its Affiliates), copies of the monthly financial information for the Rover Business in the form customarily prepared by management for internal use and (b) promptly following the end of each calendar quarter after the date hereof (but in no event later than three (3) Business Days after the date available to Newquay or one of its Affiliates), true and complete copies of quarterly unaudited financial statements for the Rover Business.

Section 6.6 Guaranties; Letters of Credit; Affiliate Contracts; Intercompany Receivables and Payables.

(a) Except as provided otherwise in this Agreement, Pluto shall use its reasonable best efforts to cause one or more of its Affiliates to be substituted in all respects for Newquay or any of its Affiliates (other than Rover), effective as of the Closing, in respect of all obligations of Newquay or its Affiliates (other than Rover) under each of the guaranties, bonding arrangements, "keep wells," net worth maintenance agreements, letters of credit and letters of comfort furnished by Newquay or its Affiliates (other than Rover) for the benefit of Rover (the "Newquay Guaranties"). The Newquay Guaranties as of the date of this Agreement are set forth

in Schedule 6.6(a) of the Newquay Disclosure Schedule. Newquay shall give Pluto prompt notice of any material additional Newquay Guaranties executed after the date of this Agreement, which such Newquay Guaranties shall not, without Pluto's prior written consent (which consent shall not be unreasonably withheld, delayed or conditioned), be entered into outside of the ordinary course of business or be materially inconsistent in nature and scope with the Newquay Guaranties set forth on Schedule 6.6(a) of the Newquay Disclosure Schedule. To the extent Pluto is unable to effect such a substitution with respect to any Newquay Guaranty after using its reasonable best efforts to do so (including continuing such reasonable best efforts after the Closing), Pluto shall reimburse and hold harmless Newquay and its Affiliates (other than Rover) with respect to the obligations covered by each of Newquay Guaranties for which Pluto does not effect such substitution and shall pay, or cause to be paid, any amounts due thereunder on demand, such that neither Newquay nor its Affiliates (other than Rover) shall from and after the Closing incur any cost, liability or expense whatsoever arising from or in connection with Newquay Guaranties.

(b) Except as set forth in Schedule 6.6(b) of the Newquay Disclosure Schedule or as otherwise contemplated by this Agreement, Newquay shall, and shall cause its Affiliates to, immediately prior to the Closing, execute and deliver such releases, termination agreements and discharges as are necessary to, and shall, to the extent applicable, use reasonable best efforts to obtain FERC authorization to, terminate all Contracts (including any "service level agreements") between Newquay or any Affiliate (other than Rover), on the one hand, and Rover, on the other hand, such that from and after the Closing, except with respect to any such Contract where FERC authorization for termination has not yet been obtained, neither Newquay or such Affiliate, on the one hand, nor Rover, on the other hand, shall have any further rights or liabilities under such Contracts.

(c) Except as otherwise contemplated by this Agreement, Newquay shall, and shall cause its Affiliates to, enter into one or more arrangements between Rover, on the one hand, and Newquay and its Affiliates (other than Rover), on the other hand, to apply, effective as of the Closing, reasonable arms' length third-party terms (including payment terms) as mutually agreed between Newquay and Pluto (such terms, the "Third-Party Terms") to (i) any amounts owing from Newquay or any of its Affiliates (other than Rover) to Rover as of the Effective Time ("Rover Intercompany Receivables") and (ii) any amounts owing from Rover to Newquay or any of its Affiliates (other than Rover) as of the Effective Time ("Rover Intercompany Payables"), including, for the avoidance of doubt, any Rover Intercompany Receivables or any Rover Intercompany Payables under the Intercompany Money Pool. The Parties hereby acknowledge and agree that (x) Newquay and its Affiliates shall not be required to terminate, cancel, settle or otherwise eliminate any Rover Intercompany Receivables or Rover Intercompany Payables as of the Closing, (y) all Rover Intercompany Receivables and Rover Intercompany Payables shall be settled following the Closing in the ordinary course of business between Rover and Newquay or the applicable Affiliate of Newquay (other than Rover) in accordance with the Third-Party Terms and (z) all Rover Intercompany Receivables and Rover Intercompany Payables shall be reflected in the calculation of Rover Closing Cash, Rover Closing Indebtedness or Rover Closing Net Working Capital, as applicable, prepared in accordance with Schedule 2.2.

Section 6.7 Use of Certain Names.

(a) As soon as reasonably practicable, but in any event within sixty (60) days following the Closing, Pluto shall, and shall cause Rover to, cease using as company or business names, trademarks, brand names or branding, the words, marks, brand names and branding set forth in Schedule 6.7(a) of the Newquay Disclosure Schedule (collectively, the “Newquay Marks”), and any words or expressions similar thereto or constituting an abbreviation or extension thereof or that would, in each case, raise a reasonable likelihood of confusion with Newquay Marks, including eliminating Newquay Marks from the material Rover Real Property and the material assets of Rover, and disposing of any unused stationery and literature in the possession or control of Rover bearing Newquay Marks. Pluto acknowledges that Newquay Marks are owned exclusively by Newquay, and, except to the extent expressly permitted by this Section 6.7(a), from and after the Closing Date, Pluto shall not, and shall cause Rover and its Affiliates not to, use Newquay Marks or other Intellectual Property belonging to Newquay that have not been expressly transferred or licensed to Rover, and Pluto acknowledges that it, its Affiliates and Rover have no rights whatsoever to use or apply to register Newquay Marks.

(b) Notwithstanding the foregoing, Newquay and its Affiliates shall have the perpetual right to use the transferred Trademarks or Rover solely (i) in a non-trademark manner to describe the fact that Newquay previously owned Rover, (ii) as required by applicable Requirements of Law, and (iii) in a manner consistent with “fair use”.

Section 6.8 Transition Services Agreement. Each of Pluto and Newquay shall negotiate and cooperate in good faith and use its reasonable best efforts to identify and agree to the Services (as defined in the Transition Services Agreement) to be provided under the Transition Services Agreement by the date that is 60 days after the date hereof, in order to permit the operation of the Rover Business by Pluto following the Closing in a manner substantially consistent with the operation of the Rover Business by Newquay prior to the Closing. Any such Services identified and agreed by Pluto and Newquay shall be incorporated into the schedules to the Transition Services Agreement attached as Exhibit A hereto prior to the execution thereof.

Section 6.9 Rover Employee Matters.

(a) (i) Following the date of this Agreement, Newquay and Pluto shall cooperate to identify the “Additional Rover Service Employees” in accordance with the terms set forth on Schedule 6.9(a)(iii) of the Newquay Disclosure Schedule, with the number of such employees equal to the Additional Rover Service Employee Limit (as defined and set forth on Schedule 6.9(a)(iii) of the Newquay Disclosure Schedule). For the avoidance of doubt, no individual who is identified as an Additional Rover Service Employee shall be considered as such or as a Rover Business Employee for purposes of this Agreement until Newquay and Pluto have agreed in writing to such identification in accordance with Schedule 6.9(a)(iii) of the Newquay Disclosure Schedule.

(ii) On or prior to the Closing, Newquay shall, and shall cause Rover to, take such steps as are required to transfer the employment of each Newquay Retained Employee and each Rover Direct Employee who is a Long-Term Disability Rover Employee from Rover to Newquay or one of its Affiliates (other than Rover).

(iii) Sixty (60) days prior to the anticipated Closing Date, Pluto shall provide a list (the “Offer List”) to Newquay of the Additional Rover Service Employees to whom Pluto intends to make an offer of employment pursuant to this Section 6.9(a)(iii), which Offer List shall consist of a number of Additional Rover Service Employees equal to the Offer Threshold (as defined and set forth on Schedule 6.9(a)(iii) of the Newquay Disclosure Schedule). If Newquay objects to the inclusion of any Additional Rover Service Employee on the Offer List, then Newquay and Pluto shall cooperate to determine an appropriate course of action with respect to such Additional Rover Service Employee that takes into account the needs of the Rover Business, Newquay’s retained businesses, the services to be provided under the Transition Services Agreement and any Requirements of Law, which course of action may consist of, among other things, selecting a mutually agreeable alternative employee, treating such Additional Rover Service Employee as a Delayed Transfer Employee or amending the Transition Services Agreement and the services to be provided thereunder, and the Offer List shall be appropriately updated. Thirty (30) days prior to the anticipated Closing Date, subject to the provisions of Section 6.9(a)(iv), Pluto or one of its Affiliates shall offer employment, effective at 12:01 A.M., local time, on the Closing Date, to (A) the Rover Dedicated Employees (other than any Long-Term Disability Rover Employees) and (B) the Additional Rover Service Employees on the Offer List, in each case, on terms and conditions consistent with this Section 6.9. Each such offer shall (x) be for a comparable position, (y) be sufficient to avoid common law severance obligations or any severance obligations under any Rover Benefit Plan or Rover Labor Agreement, provided that the relevant Rover Benefit Plan or Rover Labor Agreement has been disclosed to Pluto, and (z) otherwise comply in all respects with applicable Requirements of Law (including with respect to compensation and benefits). Solely for purposes of making offers pursuant to this Section 6.9(a)(iii), Pluto shall have access to Rover Dedicated Employees and Additional Rover Service Employees or, if more practicable, the relevant management personnel to such Rover Dedicated Employee and Additional Rover Service Employee, at times and in a manner reasonably agreed between Pluto and Newquay. Newquay shall not, and shall cause its Affiliates not to, make a competing offer of employment to any Rover Business Employee who receive an offer of employment from Pluto or one of its Affiliates in accordance with this Section 6.9(a)(iii).

(iv) Notwithstanding the foregoing to the contrary, Pluto may delay the transfer of any Rover Dedicated Employees and Additional Rover Service Employees (such employees, “Delayed Transfer Employees”) with the mutual agreement of Newquay, such agreement not to be unreasonably withheld, to a date that is no later than the TSA End Date (such date, a “Delayed Transfer Date”), and in such case, Pluto and its Affiliates shall offer employment to each Delayed Transfer Employee no later than thirty (30) days prior to the applicable Delayed Transfer Date and otherwise on terms and conditions consistent with Section 6.9(a)(iii). In the event any Delayed Transfer Employee terminates employment prior to the Delayed Transfer Date, Newquay and Pluto shall cooperate and use reasonable best efforts to identify a suitable internal replacement. Newquay and Pluto shall reasonably cooperate to the extent necessary to give proper effect to the other provisions of this Agreement in connection with any Delayed Transfer Employee.

(v) Subject to Requirements of Law, with respect to any Long-Term Disability Rover Employee who returns to active employment with Newquay and its Affiliates within one hundred and eighty (180) days following the Closing Date or such later time as required by the terms of any applicable Rover Labor Agreement, Pluto or its applicable Affiliate shall offer employment to such Long-Term Disability Rover Employee on the earliest practicable date following the return of such individual to active employment with Newquay and its Affiliates and otherwise on terms and conditions consistent with Section 6.9(a)(iii). Newquay shall promptly notify Pluto of any Rover Business Employee becoming a Long-Term Disability Rover Employee and his or her return to active status.

(vi) In addition, during the Transition Period of the Transition Services Agreement, and subject to Newquay or its Affiliates' consent, which shall not be unreasonably withheld, taking into account the needs of the Rover Business, Newquay's retained businesses, the services to be provided under the Transition Services Agreement and any Requirements of Law, Pluto or one of its Affiliates may (but shall not be required to) offer employment to one or more of the TSA Employees on terms and conditions consistent with Section 6.9(a)(iii).

(vii) To the extent reasonably determined to be necessary, Newquay and Pluto shall cooperate to amend the Transition Services Agreement and modify the scope of services or service period of any Transition Services (as defined in the Transition Services Agreement) set forth on Exhibit A thereto to reflect (A) the transfer of Additional Rover Service Employees or TSA Employees, as applicable, and (B) the agreement to treat any Rover Business Employee as a Delayed Transfer Employee and the ultimate transfer of such Delayed Transfer Employee.

(viii) In the case of any Delayed Transfer Employee, Long-Term Disability Rover Employee or TSA Employee who becomes a Transferred Employee on or after the day following the Closing Date, all references in this Section 6.9 (except where explicitly stated to the contrary and except with respect to Sections 6.9(c), 6.9(i) and 6.9(j)) to the "Closing" or the "Closing Date" shall be deemed to be references to the day on which such individual becomes a Transferred Employee. Notwithstanding the foregoing, for purposes of Sections 6.9(i) and (j), for Delayed Transfer Employees, Long-Term Disability Rover Employees and TSA Employees, all references to the "Closing" or the "Closing Date" shall be deemed to be references to the next January 1 following the date that a Delayed Transfer Employee, Long-Term Disability Rover Employee or TSA Employee becomes a Transferred Employee; *provided, however* that each Retiree Benefit Transfer Employee shall become eligible to participate in the applicable Rover pension plan under the Rover Pension Plan Trust or Rover RW Plan as of the date such Retiree Benefit Transfer Employee becomes a Transferred Employee; and *provided further* that each Retiree Benefit Transfer Employee shall not accrue benefits under the applicable Newquay Pension Plan following the Delayed Transfer Date.

(b) (i) With respect to each Rover Dedicated Employee, Pluto or its Affiliates shall bear all the Liabilities relating to, and shall indemnify and hold harmless Newquay and its Affiliates from and against, all Severance Obligations with respect to such Rover Dedicated

Employee directly or indirectly arising out of or in connection with Newquay and its Affiliates terminating the employment of such Rover Dedicated Employee following the failure of Pluto or its Affiliates to make an offer of employment that complies with the terms and conditions of this Agreement to such Rover Dedicated Employee. “Severance Obligations” means all statutory or contractual severance or other severance payments or benefits pursuant to a Rover Benefit Plan previously disclosed to Pluto, including any such payments or benefits payable pursuant to a Rover Benefit Plan or Rover Labor Agreement, including any pro-rata bonus (but excluding long-term incentive award vesting and any other legally mandated payment obligations) and any compensation payable during a mandatory termination notice period in connection with the termination of employment of the applicable Rover Business Employee.

(ii) With respect to each Additional Rover Service Employee, Pluto or its Affiliates shall bear solely those Liabilities relating to, and shall indemnify and hold harmless Newquay and its Affiliates from and against, a portion, which portion shall be equal to the Weighted-Average Severance Percentage, of all Severance Obligations with respect to such Additional Rover Service Employee directly or indirectly arising out of or in connection with Newquay and its Affiliates terminating the employment of such Additional Rover Service Employee following the failure of Pluto or its Affiliates to make an offer of employment that complies with the terms and conditions of this Agreement to such Additional Rover Service Employee. Newquay and its Affiliates shall bear all the Liabilities relating to, and shall indemnify and hold harmless Pluto and its Affiliates from and against all Severance Obligations with respect to such Additional Rover Severance Employee in excess of such portion. Schedule 6.9(b)(ii) of the Newquay Disclosure Schedule provides an example that illustrates the intended operation of this Section 6.9(b)(ii).

(iii) The “Weighted-Average Severance Percentage” shall mean a percentage equal to (A) one-hundred (100) *multiplied* by (B) a fraction, the numerator of which is the Weighted-Average Numerator and the denominator of which is the total number of Additional Rover Service Employees for whom Pluto or its Affiliates failed to make an offer of employment that complies with the terms and conditions of this Agreement.

(iv) The “Weighted-Average Numerator” shall equal the sum of (A) the Offer Threshold *minus* the total number of Additional Rover Service Employees for whom Pluto or its Affiliates made an offer of employment that complies with the terms and conditions of this Agreement (provided that the amount in this clause (A) shall not be less than zero) and (B) the product of (x) one-half and (y) (I) the Additional Rover Service Employee Limit *minus* (II) the greater of (1) the Offer Threshold and (2) the total number of Additional Rover Service Employees for whom Pluto or its Affiliates made an offer of employment that complies with the terms and conditions of this Agreement.

(v) Notwithstanding anything else in this Agreement to the contrary, for purposes of calculating the Weighted-Average Severance Percentage, any Additional Rover Service Employee who is a Delayed Transfer Employee shall be considered an Additional Rover Service Employee for whom Pluto or its Affiliates made an offer of employment that complies with the terms and conditions of this Agreement. In the event that Pluto or its Affiliates fails to make an offer of employment that complies with the

terms and conditions of this Agreement to such Delayed Transfer Employee (or his or her replacement, if applicable), then the Weighted-Average Severance Percentage shall be recalculated treating such Delayed Transfer Employee as an Additional Rover Service Employees for whom Pluto or its Affiliates failed to make an offer of employment that complies with the terms and conditions of this Agreement, and Pluto or its applicable Affiliate shall promptly reimburse Newquay or its applicable Affiliate for any Severance Obligations that are the responsibility of Pluto based on such recalculated Weighted-Average Severance Percentage that were previously borne by Newquay and its Affiliates.

(c) Except as otherwise required by Requirement of Law or the terms of any Rover Labor Agreement, for the period commencing on the Closing Date and ending twelve (12) months thereafter, Pluto shall provide or cause to be provided to each Transferred Employee (i) a base salary or wage rate that is no less favorable than the base salary or wage rate provided by Newquay or any of its Affiliates (including Rover) to such Transferred Employee immediately prior to the Closing, (ii) annual cash incentive opportunities that are no less favorable than those provided by Newquay or any of its Affiliates (including Rover) to such Transferred Employee immediately prior to the Closing, (iii) employee benefits (excluding long-term incentives and benefits under equity-based plans) that are substantially comparable in the aggregate to those provided by Newquay or any of its Affiliates (including Rover) to such Transferred Employee immediately prior to the Closing (which employee benefits may be provided under the Continuing Pluto Plans and/or pursuant to the Transition Services Agreement as mutually agreed between Pluto and Newquay) and (iv) without limiting the foregoing clause (iii), severance benefits that are no less favorable than those provided by Newquay or any of its Affiliates (including Rover) to such Transferred Employee immediately prior to the Closing, as previously disclosed to Pluto. Notwithstanding the foregoing, Transferred Employees who are subject to a Rover Labor Agreement shall be governed by the terms of the applicable Rover Labor Agreement and Pluto shall provide or cause to be provided to each such Transferred Employee the compensation and benefits required under the terms of the applicable Rover Labor Agreement, subject to effects bargaining as contemplated by Section 6.9(f).

(d) Except as otherwise required by Requirement of Law, for all purposes, including eligibility, vesting and (other than with respect to defined benefit pension plans or subsidized retirement benefit arrangements) benefit accrual purposes, under the employee benefit plans of Pluto and its Affiliates, if any, that are offered and provide benefits to Transferred Employees after the Closing Date (the "Continuing Pluto Plans"), each Transferred Employee shall be credited with his or her years of service with Newquay and its Affiliates (including Rover) and any of their respective predecessors prior to the Closing Date to the same extent as such employee was entitled prior to the Closing Date to credit for such service under any similar Rover Benefit Plan, except to the extent such credit would result in a duplication of benefits. For purposes of each Continuing Pluto Plan, if any, providing medical, dental, pharmaceutical or vision benefits to any Transferred Employee, Pluto shall use its commercially reasonable efforts to (i) waive any pre-existing condition exclusion, actively-at-work requirement and waiting period under such Continuing Pluto Plan, to the extent such pre-existing condition exclusion, actively-at-work requirement or waiting period was satisfied or did not apply to such employee under the comparable Rover Benefit Plan prior to the Closing Date and (ii) provide such Transferred Employee and his or her covered dependents with credit for all eligible expenses incurred by such Transferred Employee and his or her covered dependents under the comparable

Rover Benefit Plans during the portion of the plan year ending on the date such Transferred Employee's participation in the corresponding Continuing Pluto Plan begins for purposes of satisfying all deductible, coinsurance and maximum out-of-pocket requirements applicable to such Transferred Employee and his or her covered dependents for the applicable plan year as if such amounts had been paid in accordance with such Continuing Pluto Plan subject to all applicable terms and conditions relating to such benefits or amounts.

(e) As of the Closing Date, the Transferred Employees shall cease active participation in all Rover Benefit Plans other than any Assumed Benefit Plan, which shall be treated in accordance with the provisions set forth in Sections 6.9(g), 6.9(h), 6.9(i), 6.9(j) and 6.9(k). As of the Closing Date, Pluto shall assume and honor, or shall cause a Subsidiary of Pluto (including Rover) to assume or retain and honor, in accordance with their terms (including terms related to amendment and termination), each Assumed Benefit Plan, and Pluto shall assume and honor, or shall cause a Subsidiary of Pluto (including Rover) to assume or retain and honor all Liabilities attributable to the Rover Business in respect of each Assumed Benefit Plan.

(f) Effective as of the Closing Date, Pluto shall cause Rover to take any actions necessary to adopt and assume the Rover Labor Agreements so that, effective immediately following the Closing, Rover shall assume and be liable for all obligations of Newquay and its Affiliates under the Rover Labor Agreements with respect to the Rover Business Employees and Rover Business Former Employees, *provided, however*, that with respect to the Rover Labor Agreements, Newquay and Pluto shall, and shall cause their Affiliates to take the actions set forth on Schedule 6.9(f)(i) of the Newquay Disclosure Schedule within the timeframes set forth on such schedule and Newquay shall, and shall cause its Affiliates to, undertake any and all such bargaining obligations (including "effects" bargaining obligations) in compliance with Schedule 6.9(f)(ii) of the Newquay Disclosure Schedule, (ii) reasonably cooperate with Pluto with respect to any such bargaining, including by notifying Pluto in advance of the dates, times and locations of any bargaining sessions or other meetings with collective bargaining representatives and promptly sharing with Pluto all material information, developments, notices and filings with respect to the bargaining sessions and (iii) use commercially reasonable efforts to complete such bargaining as promptly as reasonably practicable prior to the Closing Date, including by committing labor personnel and resources as reasonably necessary to do so; *provided, however*, that if Newquay or its Affiliates and the relevant collective bargaining representative(s) reach a legal impasse after negotiating in good faith in accordance with any applicable Requirement of Law with respect to the Rover Labor Agreements, upon Pluto's request, Newquay and its Affiliates shall use their commercially reasonable efforts to engage a mediator to resolve, prior to the Closing Date, any outstanding bargaining issues causing such impasse with the relevant collective bargaining representative(s); *provided further* that (x) neither Newquay nor any of its Affiliates shall have any obligation to amend, modify or otherwise relinquish any rights under any collective bargaining agreement of Newquay or any of its Affiliates other than the Rover Labor Agreements or to make any payment or grant any other concession in connection with any collective bargaining agreement of Newquay or any of its Affiliates other than the Rover Labor Agreements and (y) any obligation of Newquay or any of its Affiliates pursuant to this Section 6.9(f) to reasonably cooperate or use commercially reasonable efforts shall not require Newquay and its Affiliates to take any action, or refrain from taking any action, that would materially and adversely impact its relations with any of its other collective bargaining units. Pluto shall, and shall cause its Affiliates to, agree to

engage in any type of bargaining required under any applicable Requirement of Law (including “effects” bargaining) with any collective bargaining representative, from and after the Closing Date until such obligation is no longer required under any applicable Requirement of Law. Notwithstanding the foregoing, the provisions of this Section 6.9(f) and Schedules 6.9(f)(i) and (ii) of the Newquay Disclosure Schedule shall be subject to Schedule 6.9(f)(iii) of the Newquay Disclosure Schedule.

(g) Effective as of the Closing, Pluto shall, or shall cause a Subsidiary of Pluto, to assume Liability for all vacation days (regular, supplemental or banked) accrued or earned but not yet taken by each Transferred Employee as of immediately prior to the Closing (the “Rover Accrued Vacation Days”). In the event that a Transferred Employee is entitled under applicable Requirements of Law or any policy of Newquay and its Affiliates to be paid for any Rover Accrued Vacation Days in connection with the Closing, (i) Rover or, solely to the extent required by applicable Requirements of Law, Newquay or its applicable Affiliate (other than Rover), shall pay and be responsible for any required amounts to such employee and (ii) to the extent any such amounts are paid by Newquay or any of its Affiliates (other than Rover), Pluto shall promptly reimburse Newquay or its applicable Affiliate for such amounts. Effective as of the Closing, Pluto shall, and shall cause its Affiliates to, honor all the Rover Accrued Vacation Days for which payout is not made pursuant to the immediately preceding sentence; *provided* that, in the event Pluto is required to honor any Rover Accrued Vacation Days pursuant to the foregoing that are “purchased vacation days”, to the extent that Newquay or one of its Affiliates (other than Rover) has received payment in respect of such purchased vacation days (the aggregate of all such amounts received by Newquay and its Affiliates, the “Purchased Vacation True-Up”), then Newquay or one of its Affiliates shall make a cash payment to Pluto or its designated Affiliate equal to the Purchased Vacation True-Up.

(h) If any Rover Business Employee requires a work permit or employment pass or other legal or regulatory approval for his or her employment with Pluto or its Affiliates, Pluto shall, and shall cause its Affiliates to, use their commercially reasonable efforts to cause any such permit, pass or other approval to be obtained and in effect prior to the Closing Date. Notwithstanding the foregoing, to the extent permitted by applicable Requirements of Law and any applicable Rover Labor Agreement, in the event an applicable permit, pass or approval for a Rover Business Employee is not in place with Pluto or its applicable Affiliate as of the Closing Date, such Rover Business Employee shall be treated as a Long-Term Disability Rover Employee, except that such Rover Business Employee’s employment shall become effective as soon as practicable following Pluto’s attainment of the applicable permit, pass or approval, and the Parties shall reasonably cooperate to provide for the services of such Rover Business Employee to be made available exclusively to Pluto through an employee secondment, services or similar arrangement (in each case to the extent permissible under the Requirements of Law) under which Pluto shall be responsible for all the economic costs of such individual’s compensation and benefits including any increased compensation payable under any Rover Benefit Plan as a result of such individual’s continued service with Newquay and its Affiliates for such service period until the applicable work permit can be obtained; *provided, however*, that Pluto shall, and shall cause its Affiliates to, continue to use their commercially reasonable efforts to obtain the applicable work permit. In addition to the foregoing, with respect to each Rover Business Employee who is a foreign national working in the United States in non-immigrant visa status, to the extent permitted under applicable Requirements of Law, Pluto shall employ such

Rover Business Employee under terms and conditions such that Pluto qualifies as a “successor employer” under applicable United States immigration laws effective as of the Closing for immigration-related purposes only, and Pluto shall not by reason of any such election be deemed to have otherwise assumed any Liabilities (other than with respect to the immigration-related liabilities and responsibilities associated with the applicable visa petitions) or to be a successor for any other purpose except to the extent otherwise set forth in this Agreement.

(i) (i) With respect to each defined benefit pension plan, program, agreement or arrangement listed as an Assumed Benefit Plan in Schedule 5.13 of the Newquay Disclosure Schedule that is intended to be qualified under Section 401(a) of the Code and that is sponsored or maintained by Newquay or any of its Affiliates and in which any Rover Direct Employee, Rover Dedicated Employee, Additional Rover Service Employee who is on the Offer List, TSA Employee, in each case, who becomes a Transferred Employee, and Rover Business Former Employee (collectively, the “Retiree Benefit Transfer Employees”) participates as of immediately prior to the Closing, whether on an active or inactive basis (each, a “Newquay Pension Plan”), Pluto shall use commercially reasonable efforts to have in effect or shall cause to be in effect on, or as soon as administratively practicable following, the Closing Date a defined benefit pension plan that is intended to be qualified under Section 401(a) of the Code (each, a “Rover Pension Plan”) and a related trust that is intended to be exempt from tax under Section 501(a) of the Code (each, a “Rover Pension Plan Trust”). Pluto shall establish and maintain each Rover Pension Plan for the benefit of the Retiree Benefit Transfer Employees who participated in the corresponding Newquay Pension Plan as of immediately prior to the Closing, and shall cause each such individual to become a participant in such Rover Pension Plan as of the Closing Date.

(ii) As of the Closing Date, Pluto shall cause each Rover Pension Plan to assume all Liabilities and obligations of Newquay and its Affiliates for the benefits accrued by the Retiree Benefit Transfer Employees under the applicable Newquay Pension Plan as of immediately prior to the Closing (such benefits, collectively, the “Accrued Rover DB Benefits”); *provided* that, for the period between the Closing and the applicable Pension Transfer Date (as defined below), Newquay and its Affiliates shall, to the extent permitted by Requirements of Law, continue to make all required employer contributions to such Newquay Pension Plan and all scheduled benefit payments to such individuals and their applicable beneficiaries in respect of the Accrued Rover DB Benefits in accordance with the terms of such Newquay Pension Plan, as in effect immediately prior to the Closing, and the Requirements of Law.

(iii) Pluto shall cause each Rover Pension Plan and each Rover Pension Plan Trust (and any successors to such plan and/or trust) to (A) provide that, with respect to assets transferred to such Rover Pension Plan from the applicable Newquay Pension Plan in accordance with this Section 6.9(i), such assets shall be held by the applicable Rover Pension Plan Trust for the exclusive benefit of the participants in such Rover Pension Plan; (B) provide that the Accrued Rover DB Benefits may not be decreased by amendment or otherwise and (C) have terms and features (including employer contribution provisions and elections in respect of form of payment of Accrued Rover DB Benefits, but excluding benefit accrual provisions) that are substantially identical to

the applicable Newquay Pension Plan, such that each Newquay Pension Plan is substantially replaced by a corresponding Rover Pension Plan.

(iv) As soon as practicable following the Closing, Newquay and its Affiliates shall procure that the trustee of a Newquay Pension Plan shall transfer to the trustee of the corresponding Rover Pension Plan assets equal to (A) the amount required to be transferred pursuant to Section 414(l) of the Code and Section 4044 of ERISA, determined as if the Newquay Pension Plan were terminated immediately prior to the Closing (which, for the avoidance of doubt, may be, if applicable, the “de minimis” amount pursuant to Treasury Regulation Section 1.414(l)-1(h)) using the same actuarial assumptions and methodology used by Newquay to prepare the most recent financial statements relating to such Newquay Pension Plan, as they may be updated from time to time in Newquay’s reasonable discretion, (for the avoidance of doubt, such actuarial assumptions and methodology need not include the safe harbor assumptions specified in Section 414(l) of the Code or Section 4044 of ERISA), subject to any requirements under such Sections of the Code and ERISA (each such required amount, a “Section 4044 Amount”); *adjusted* by (B) for the period between the Closing and the date such assets are transferred (each, a “Pension Transfer Date”), an interest increment or debit on the applicable Section 4044 Amount at the rate equal to the actual rate of return earned by the related trust or segregated subaccount, as applicable, holding such assets to be transferred as part of the applicable Section 4044 Amount, as determined by the applicable trustee, through the end of the calendar month preceding the Pension Transfer Date; *minus* (C) any benefit payments that are made from the applicable Newquay Pension Plan to the Retiree Benefit Transfer Employees in respect of the applicable Accrued Rover DB Benefits for the period between the Closing and the applicable Pension Transfer Date; *minus* (D) any reasonable costs or expenses incurred by Newquay and its Affiliates in respect of the applicable Accrued Rover DB Benefits for the period between the Closing and the applicable Pension Transfer Date. If requested by Pluto, such assets shall be transferred in the form of cash or, to the extent that Newquay is unable to effect such transfer entirely in cash after using commercially reasonable efforts (consistent with ERISA fiduciary obligations) to do so, other assets that are reasonably representative of such Newquay Pension Plan’s investment portfolio as a whole as of the Pension Transfer Date; *provided, however*, Newquay shall not be obligated to convert assets into cash to the extent that such conversion would result in a significant reduction in the value of such assets or the remaining assets with respect to such Newquay Pension Plan. Notwithstanding the foregoing, Newquay shall have no obligation to cause any such transfer until such time as Newquay has been provided evidence reasonably satisfactory to Newquay that the applicable Rover Pension Plan satisfies the requirements for a U.S. tax qualified plan under Section 401(a) of the Code and that the applicable Rover Pension Plan Trust is exempt from Tax under Section 501(a) of the Code, and the Parties have received all other applicable approvals from all applicable Governmental Authorities. For purposes of this Section 6.9(i)(iv), to the extent permitted by Requirements of Law, the fair market value of the assets of the Newquay Pension Plans shall be based on actual market values as of the Closing.

(v) In connection with each Pension Transfer Date, Newquay shall calculate (A) the applicable amount required to be transferred under clause (iv) above on such

Pension Transfer Date minus (B) the amount that would have transferred under clause (iv) above on such Pension Transfer Date if the Section 4044 Amount was equal to (x) the aggregate value of the assets held in the trust related to the applicable Newquay Pension Plan as of immediately prior to the Closing multiplied by (y) a fraction, the numerator of which is the aggregate projected benefit obligation of the applicable Accrued Rover DB Benefits and the denominator of which is the aggregate projected benefit obligation of all Liabilities and obligations for the benefits accrued under the applicable Newquay Pension Plan as of immediately prior to the Closing, in each case, calculated in accordance with GAAP and using the same actuarial assumptions and methodology used by Newquay to prepare its most recent audited financial statements prior to the Closing Date, as such assumptions and methodologies may be updated by Newquay as reasonably necessary solely to the extent such updates are consistent with updates made by Newquay with respect to the pension plans maintained by Newquay or its Affiliates and with the prior written consent of Pluto (which consent shall not be unreasonably withheld, delayed or conditioned) (each such amount, a “Pension True-Up Amount”). If the applicable Pension True-Up Amount is positive, Pluto shall pay such amount to Newquay or its designee, and if the applicable Pension True-Up Amount is negative, Newquay shall pay the absolute value of such amount to Pluto or its designee, in each case, no later than the applicable Pension Transfer Date.

(vi) All Section 4044 Amounts and Pension True-Up Amounts shall be determined by an enrolled actuary designated by Newquay, and Newquay shall provide an actuary designated by Pluto with information reasonably necessary to also calculate such Section 4044 Amounts and Pension True-Up Amounts and to verify that such calculations with respect to the Section 4044 Amounts have been performed in a manner consistent with Section 414(l) of the Code and Section 4044 of ERISA. Within thirty (30) calendar days following receipt by Pluto’s actuary of Newquay’s actuary’s calculation of a Section 4044 Amount and Pension True-Up Amount and the information described in the preceding sentence, Pluto shall notify Newquay in writing if there is a good faith dispute between Newquay’s actuary and Pluto’s actuary as to whether Newquay’s calculation of such Section 4044 Amount or Pension True-Up Amount is in violation of applicable Requirements of Law or contains errors of a mathematical nature. If Pluto does not notify Newquay of any such good faith dispute within such thirty (30) calendar day period, the determination of Newquay’s actuary shall become conclusive, final and binding. If any such dispute remains unresolved for thirty (30) calendar days following Newquay’s receipt of such written notification from Pluto (or within such longer period as Newquay and Pluto shall mutually agree), Newquay and Pluto shall (in writing) select and appoint a third independent actuary mutually acceptable to Newquay and Pluto (the cost of which shall be borne equally by Newquay and Pluto), who shall make a conclusive, final and binding determination of the applicable Section 4044 Amount and Pension True-Up Amount in accordance with applicable Requirements of Law. Each of Newquay and Pluto shall be responsible for the cost of its own actuary. Newquay’s actuary shall be responsible for any required actuarial certification under Section 414(l) of the Code.

(vii) Newquay and Pluto shall reasonably cooperate to make any and all filings and submissions to the appropriate Governmental Authorities required to be made by

Newquay or Pluto in effectuating the provisions of this Section 6.9(i), including (A) IRS Forms 5310-A in respect of the transfers of assets and (B) in the event that the Transactions constitute a “reportable event” (within the meaning of Section 4043 of ERISA) for which the thirty (30)-day notice has not been waived, timely notification of the Pension Benefit Guaranty Corporation and filing of all reports required in connection therewith.

(viii) Provided that Newquay has provided to Pluto the information described in the last sentence of this clause (viii) regarding elections made by the Retiree Benefit Transfer Employees under the Newquay Pension Plan, Pluto shall cause each Rover Pension Plan to recognize and maintain all existing elections, including, but not limited to, beneficiary designations, payment forms and other rights of alternate payees under qualified domestic relation orders as were in effect under the corresponding Newquay Pension Plan, unless and until changed or modified in accordance with the terms of the applicable plan or otherwise in accordance with applicable Requirements of Law. To the extent applicable, the provisions of this Section 6.9(i) shall apply to the eligible dependents of the Retiree Benefit Transfer Employees. As soon as administratively practicable following the Closing, Newquay shall provide to Pluto copies of all such beneficiary designations, payment forms and all other documents, files and other information that Pluto may need to administer each Rover Pension Plan in accordance with the terms of this Agreement, and, once provided, Newquay shall update any such information as reasonably appropriate.

(ix) With respect to the Rover Business Employees and TSA Employees who are anticipated to be Transferred Employees and who participate in a defined benefit pension plan maintained by Newquay and its Affiliates that is not a Newquay Pension Plan (an “Additional Pension Plan”), Newquay and Pluto shall cooperate to determine the appropriate treatment of such plans, including whether or not they should be treated as Assumed Benefit Plans for purposes of this Section 6.9(i). If Newquay and Pluto cannot reach a mutually acceptable agreement regarding such treatment, then Newquay may, acting reasonably, replace the Rover Business Employees and TSA Employees who participate in Additional Pension Plans with alternative employees of Newquay and its Affiliates who do not participate in such plans. For the avoidance of doubt, Pluto and its Affiliates are not required pursuant to the terms of this Agreement to make offers of employment to any employee who participates in an Additional Pension Plan, subject to the severance obligations in Section 6.9(b).

(j) (i) With respect to each retiree health or welfare plan that is sponsored or maintained by Newquay or its Affiliates and in which any Retiree Benefit Transfer Employee participates as of immediately prior to the Closing, whether on an active or inactive basis (each, a “Newquay RW Plan”), Pluto shall use commercially reasonable efforts to have in effect or shall cause to be in effect on, or as soon as administratively practicable following, the Closing Date one or more retiree health or welfare plans (each, a “Rover RW Plan”) that have material terms and features that are substantially identical to the corresponding Newquay RW Plan, such that the benefits provided under the Newquay RW Plan are substantially replicated. As of the Closing Date, Pluto shall cause each Rover RW Plan to assume all Liabilities and obligations of Newquay and its Affiliates for the benefits accrued by the Retiree Benefit Transfer Employees

under the applicable Newquay RW Plan as of immediately prior to the Closing (the “Rover Business RW Benefits”); *provided* that, for the period between the Closing and the applicable RW Transfer Date (as defined below), Newquay or its Affiliates shall, to the extent permitted by Requirements of Law, continue to make and credit all required participant and employer contributions to the Newquay RW Plans and make all benefit payments in respect of the Rover Business RW Benefits in accordance with the terms of the Newquay RW Plans, as in effect immediately prior to the Closing, and the Requirements of Law.

(ii) As soon as practicable following the Closing, with respect to each subaccount within a trust holding assets that are intended, in whole or in part, to satisfy the Rover Business RW Benefits (or with respect to the entire trust if such trust is not divided into subaccounts), Newquay and its Affiliates shall procure that the applicable trustee shall transfer to the trustee of the corresponding Rover RW Plan the following assets (each, an “RW Transfer Amount”): (A) the applicable Closing Date RW Amount (as defined below); adjusted by (B) for the period between the Closing and the date such assets are transferred (each, a “RW Transfer Date”), an interest increment or debit on the applicable Closing Date RW Amount at the rate of return earned by the applicable subaccount or trust, as applicable, holding such Closing Date RW Amount, as determined by the applicable trustee, through the end of the calendar month preceding the applicable RW Transfer Date; plus (C) an amount equal to any contributions made to such subaccount or trust by or on behalf of Retiree Benefit Transfer Employees during the period between the Closing and the applicable RW Transfer Date; minus (D) any payments that are made from such subaccount or trust, as applicable, in respect of the applicable Rover Business RW Benefits for the period between the Closing and the applicable RW Transfer Date; minus (E) any reasonable costs or expenses incurred by Newquay and its Affiliates in respect of the applicable Rover Business RW Benefits for the period between the Closing and the applicable RW Transfer Date. If requested, such assets shall be transferred in the form of cash or, to the extent that Newquay is unable to effect such transfer entirely in cash after using commercially reasonable efforts (consistent with ERISA fiduciary obligations) to do so, other assets that are reasonably representative of the investment portfolio of the applicable subaccount (or the entire trust as a whole if such trust is not divided into subaccounts) as of the RW Transfer Date; *provided, however*, Newquay shall not be obligated to convert assets into cash to the extent that such conversion would result in a significant reduction in the value of such assets or the remaining assets with respect to such subaccount (or the entire trust as a whole if such trust is not divided into subaccounts).

(iii) With respect to each subaccount within a trust holding assets that are intended, in whole or in part, to satisfy the Rover Business RW Benefits (or with respect to the entire trust if such trust is not divided into subaccounts), the applicable “Closing Date RW Amount” shall mean an amount equal to (A) the aggregate value of the assets held in such subaccount or trust, as applicable, multiplied by (B) a fraction, the numerator of which is (x) the aggregate projected benefit obligation of the applicable Rover Business RW Benefits and the denominator of which is (y) the aggregate projected benefit obligation of all postretirement benefits that are intended to be satisfied by assets held in such subaccount or trust, as applicable, in the case of each of (x) and (y), calculated in accordance with GAAP and determined as of the Closing Date.

(iv) All Closing Date RW Amounts shall be determined by an enrolled actuary designated by Newquay, and Newquay shall provide an actuary designated by Pluto with information reasonably necessary to also calculate such Closing Date RW Amounts and to verify that such calculations with respect to the Closing Date RW Amounts have been performed in a manner consistent with GAAP. Within thirty (30) calendar days following receipt by Pluto's actuary of Newquay's actuary's calculation of a Closing Date RW Amount and the information described in the preceding sentence, Pluto shall notify Newquay in writing if there is a good faith dispute between Newquay's actuary and Pluto's actuary as to whether Newquay's calculation of such Closing Date RW Amount is in violation of applicable Requirements of Law or contains errors of a mathematical nature. If Pluto does not notify Newquay of any such good faith dispute within such thirty (30) calendar day period, the determination of Newquay's actuary shall become conclusive, final and binding. If any such dispute remains unresolved for thirty (30) calendar days following Newquay's receipt of such written notification from Pluto (or within such longer period as Newquay and Pluto shall mutually agree), Newquay and Pluto shall (in writing) select and appoint a third independent actuary mutually acceptable to Newquay and Pluto (the cost of which shall be borne equally by Newquay and Pluto), who shall make a conclusive, final and binding determination of the applicable Closing Date RW Amount in accordance with applicable Requirements of Law. Each of Newquay and Pluto shall be responsible for the cost of its own actuary.

(v) Notwithstanding anything herein to the contrary, if an RW Transfer Amount is negative, then, within five (5) Business Days after the applicable Closing Date RW Amount becomes final and binding, Pluto shall pay to Newquay the absolute value of such RW Transfer Amount. If, following an RW Transfer Date, Newquay or any of its Affiliates is required to pay any amounts in respect of the applicable Rover Business RW Benefits, Pluto or its applicable Affiliate shall reimburse Newquay or its applicable Affiliate for such amounts within five (5) Business Days of Newquay notifying Pluto of such payment; *provided* that reasonably acceptable documentation of such payment is provided by Newquay to Pluto.

(vi) As soon as administratively practicable following the Closing, Newquay shall provide to Pluto copies of all participant elections, payment forms and all other documents, files and other information that Pluto may need to administer each Rover RW Plan in accordance with the terms of this Agreement, and, once provided, Newquay shall update any such information as reasonably appropriate.

(k) As soon as practicable after the Closing, Pluto shall cause a tax-qualified qualified defined contribution retirement plan of Pluto with a qualified cash or deferred arrangement within the meaning of Section 401(k) of the Code (the "Pluto 401(k) Plan") to accept "direct rollovers" (as described in Section 401(a)(31) of the Code and including the in-kind rollover of notes evidencing participant loans) of the account balances of each Transferred Employee from the applicable Rover Benefit Plan that is a tax-qualified defined contribution retirement plan with a qualified cash or deferred arrangement within the meaning of Section 401(k) of the Code (the "Newquay 401(k) Plan") if such direct rollover is elected in accordance with applicable Requirements of Law and the terms of the Newquay 401(k) Plan by such Transferred Employee. Newquay and Pluto shall cooperate in good faith to take commercially

reasonable actions needed to permit each Transferred Employee with an outstanding loan balance under the Newquay 401(k) Plan as of the Closing Date to continue to make scheduled loan payments to the Newquay 401(k) Plan after the Closing Date, pending the distribution and in-kind rollover of the notes evidencing such loans from the Newquay 401(k) Plan to the Pluto 401(k) Plan so as to prevent, to the extent reasonably possible, a deemed distribution or loan offset with respect to such outstanding loans.

(l) Nothing in this Section 6.9 shall be treated as an amendment of, an undertaking to amend or terminate, or a limitation on the ability of Pluto or its Affiliates to amend or terminate any employee benefit plan (including Assumed Benefit Plans). Nothing herein shall require Pluto or its Affiliates to continue to employ the services of any particular individual after the Closing Date. Without limiting the generality of Section 11.9, the provisions of this Section 6.9 are for the sole benefit of the Parties and nothing herein, express or implied, is intended or shall be construed to confer upon or give any Person (including for the avoidance of doubt, any Rover Business Employee or Rover Business Former Employee), other than the Parties and their respective permitted successors and assigns, any legal or equitable or other rights or remedies (including with respect to the matters provided for in this Section 6.9) under or by reason of any provision of this Agreement.

Section 6.10 Public Announcements. The mutual announcement of the Agreement and the Transactions immediately following the execution of this Agreement shall be as agreed by Pluto and Newquay. Newquay and Pluto will consult with each other before issuing, and will provide each other reasonable opportunity to review, comment upon and concur with, any other press release or otherwise making any public statements with respect to this Agreement or the Transactions, and shall not issue any such press release or make any such written public statement prior to obtaining the other Party's written approval (which approval shall not be unreasonably withheld, conditioned or delayed), except (a) as the Parties or their respective Affiliates may be required, at the advice of counsel, to do by Requirement of Law, court order or by obligations pursuant to any listing agreement with any applicable securities exchange (in which case such Party will, to the extent practicable, promptly inform the other Party in writing in advance of such compelled disclosure), and (b) as is consistent with previous press releases, public disclosures or public statements made jointly by the Parties or otherwise in a manner consistent with this Section 6.10; *provided* that, in each such case, to the extent practicable, the Party intending to make such release shall use its reasonable best efforts consistent with Requirement of Law to consult with the other Party in advance of such release with respect to the text thereof.

Section 6.11 Alternative Transactions.

(a) From and after the date of this Agreement until the earlier of the Closing Date or the termination of this Agreement, Newquay shall not, directly or indirectly, solicit, negotiate with, provide any nonpublic information regarding Rover to, enter into any Contract with, or in any manner encourage, any proposal of, any Person (other than Pluto and its Affiliates) relating to a potential acquisition of all or a material portion of the equity interests of Rover or all or a material portion of the assets of the Rover Business, whether by merger, sale of stock, sale of assets or otherwise (collectively, "Rover Acquisition Proposals"). Notwithstanding the foregoing, nothing in this Section 6.11(a) is intended to restrict or limit Newquay or any of

Newquay's Affiliates from entering into, engaging in or consummating any transaction not involving Rover or its business or assets. Newquay shall immediately cease all communications with any such Person that may be ongoing with respect to a Rover Acquisition Proposal as of the date hereof and request that each such Person promptly return or destroy all confidential information furnished to such Person by or on behalf of Newquay in connection with any such Rover Acquisition Proposal.

(b) Notwithstanding any provision of this Agreement to the contrary, including this Section 6.11, nothing in this Agreement is intended to restrict or limit Newquay from entering into, engaging in or consummating any transaction involving the acquisition or transfer (including by scheme of arrangement) of all or any portion of the equity interests of Newquay Topco or all or any portion of the assets of Newquay, provided, that any asset transaction transferring only a portion of Newquay's assets shall not include the Rover Equity Interest.

Section 6.12 Insurance. Pluto and Rover acknowledge that, except as provided in this Section 6.12, (a) all insurance policies maintained by Newquay or any of its Affiliates (other than Rover) for the benefit of Rover or the Rover Business, including, for the avoidance of doubt, any self-insurance or captive insurance or reinsurance policy or program (the "Insurance Policies") are part of the corporate insurance program maintained by Newquay, and such coverage shall not be available or transferred to Rover or Pluto, (b) from and after the Closing, Rover and the Rover Business shall cease to be insured by the Insurance Policies, and (c) from and after the Closing, Pluto shall be responsible for securing all insurance it deems appropriate for its operation of Rover and the Rover Business. From and after the Closing, Newquay and its Affiliates shall have no obligation to Pluto or Rover with respect to or under any of the Insurance Policies; *provided* that, from and after the Closing, Newquay and its Affiliates shall not take any measure or fail to take any measure to eliminate or reduce coverage available to Rover or the Rover Business under the Insurance Policies other than the reduction of policy limits due to claims paid in the ordinary course, and Newquay and its Affiliates shall use reasonable best efforts to (i) direct any carriers under the occurrence-based Insurance Policies (other than any occurrence-based Insurance Policy that is a self-insurance or captive insurance or reinsurance policy or program) ("Occurrence Based Policies") to make any applicable or potentially applicable insurance coverage under the Occurrence Based Policies available to Rover or the Rover Business for claims arising out of any actual or alleged occurrences occurring at or prior to the Closing relating to Rover or the Rover Business and (ii) direct any carriers under any claims-made Insurance Policies (other than any claims-made Insurance Policy that is a self-insurance or captive insurance or reinsurance policy or program) ("Claims Made Policies") to make any applicable or potentially applicable insurance coverage under the Claims Made Policies available to Rover and the Rover Business for claims made prior to or after the Closing that arise out of any actual or alleged act, omission, circumstance, event or incident occurring at or prior to the Closing relating to Rover or the Rover Business, in each case, to the extent permitted under such Claims Made Policies; *provided, further*, that (x) all deductibles, claims handling fees or any other amounts payable under any such Occurrence Based Policies or Claims Made Policies shall be shared equitably between Pluto and Rover, on the one hand, and Newquay, on the other hand, in respect of claims made by or on behalf of Pluto or Rover against the Insurance Policies pursuant to this Section 6.12, in the same proportion as the coverage they receive under such Occurrence Based Policies or Claims Made Policies, and (y) Pluto shall, or

shall cause Rover to, reimburse Newquay in respect of any documented reasonable costs or expenses associated with any deductibles, claims handling fees or other amounts incurred by Newquay or any Affiliate of Newquay and attributable to Pluto or Rover pursuant to the foregoing clause (x). Following the Closing Date, upon Pluto's or Rover's reasonable request, and at Pluto's cost and expense, Newquay and its Affiliates shall reasonably cooperate with and assist Pluto and Rover in issuing notices of such claims under the Occurrence Based Policies or Claims Made Policies, presenting such claims for payment and collecting insurance proceeds under the Insurance Policies. For the avoidance of doubt, neither Pluto nor any of its Affiliates (including, from and after the Closing, Rover) shall be entitled to receive any amounts under this Section 6.12 that would constitute a duplicative payment of amounts recovered as a purchase price adjustment pursuant to Article I or Article III.

Section 6.13 Designated Regulatory Proceedings. Notwithstanding any provision of this Agreement to the contrary, Newquay shall, and shall cause Rover and National Grid USA Service Company, Inc. to, consult in good faith with Pluto and consider in good faith the views of Pluto with respect to each of the regulatory proceedings set forth in Schedule 6.13 of the Newquay Disclosure Schedule and any subsequent regulatory proceedings regarding the regulatory proceedings set forth in Schedule 6.13 of the Newquay Disclosure Schedule (collectively, the "Designated Regulatory Proceedings"), including in connection with (a) the scheduling and conducting of all formal meetings with any Rover Utility Regulator on any Designated Regulatory Proceeding, (b) the making of all applications and filings with, and obtaining any consents, approvals or authorizations from, any Rover Utility Regulator for any Designated Regulatory Proceeding and (c) the resolution of any investigation or other inquiry by any Rover Utility Regulator in respect of any Designated Regulatory Proceeding.

Section 6.14 Pluto Topco Guarantee. Pluto Topco shall cause Pluto to comply with all of Pluto's agreements, covenants and obligations under this Agreement and hereby unconditionally and irrevocably guarantees to Newquay the full and complete performance of all of Pluto's agreements, covenants and obligations under this Agreement on a timely basis, including the due and punctual payment by Pluto of Pluto's payment obligations and liabilities under this Agreement (the "Guaranteed Obligations"). The foregoing sentence is an absolute, unconditional and continuing guarantee of the full and punctual discharge and performance of the Guaranteed Obligations. If Pluto defaults in the discharge and performance of all or any portion of its payment obligations under this Agreement, the obligations of Pluto Topco hereunder shall become immediately due and payable. Parent hereby waives diligence, presentment, demand of performance, filing of any claim, any right to require any proceeding first against Pluto, protest, notice and all demands whatsoever in connection with the performance of its obligations set forth in this Section 6.14 or elsewhere in this Agreement.

Section 6.15 FCC Licenses. Prior to the Closing, Newquay shall use its reasonable best efforts to, or to cause its Affiliates to, transfer or assign, in whole or in part, to Rover each license, permit or other authorization issued or granted by the Federal Communications Commission (or any successor thereto) to Newquay or an Affiliate of Newquay that is necessary to conduct the Rover Business in all material respects in the manner in which it is currently conducted (each, an "FCC License"), effective as of the Closing. In the event that any FCC License has not been transferred or assigned, in whole or in part, to Rover as of the Closing, the Parties hereby acknowledge and agree that access to the applicable spectrum licensed under any

such FCC License that is not so transferred or assigned shall be provided under the Transition Services Agreement in accordance with the terms thereof.

ARTICLE VII CONDITIONS PRECEDENT

Section 7.1 Conditions of Both Parties to Closing. The respective obligation of each Party to effect the transactions contemplated hereby is subject to the satisfaction or, to the extent permitted by Requirement of Law, waiver, in whole or in part, by Newquay and Pluto at or prior to the Closing of the following conditions:

(a) No (i) temporary restraining order or preliminary or permanent injunction or other order by any Governmental Authority of competent jurisdiction preventing consummation of the Transactions, or (ii) Requirement of Law prohibiting, materially restraining or making illegal the consummation of the Transactions (collectively, “Transaction Restraints”) shall be in effect.

(b) (i) the Required Statutory Approvals shall have been obtained, and such approvals shall have become Final Orders, and (ii) the waiting periods (and any extensions thereof) under the HSR Act applicable to the Transactions shall have expired or been terminated or the necessary clearance or approval thereunder shall have been received.

(c) The “Closing” (as defined in the Island Sale Purchase Agreement) shall have occurred or shall be occurring concurrently with the Closing.

Section 7.2 Conditions to Obligations of Newquay to Close. Newquay’s obligation to consummate the transactions contemplated by this Agreement is subject to the satisfaction or waiver, prior to or at the Closing, of each of the following conditions:

(a) (i) Each of the representations and warranties of Pluto set forth in this Agreement (other than the representations and warranties contained in Section 4.1, Section 4.2, Section 4.5 and Section 4.6 (the “Pluto Designated Representations”)) shall be true and correct as of the date of this Agreement and as of the Closing as though made on and as of the Closing (except that, in each case, representations and warranties that speak as of a specified date shall have been true and correct only on such date) except for such failures to be true and correct (when taken together and disregarding all qualifications and exceptions contained therein as to “materiality”) that has not had or would not reasonably be expected to have, individually or in the aggregate, a material adverse effect on Pluto’s ability to perform its obligations under this Agreement or to consummate the Transactions.

(ii) Each of the Pluto Designated Representations qualified by “materiality” shall be true and correct and each of the Pluto Designated Representations not so qualified shall be true and correct in all material respects, in each case as of the date of this Agreement and as of the Closing as though made on and as of the Closing (except that, in each case, representations and warranties that speak as of a specified date shall have been true and correct only on such date).

(b) Pluto shall have performed in all material respects all obligations required to be performed by it under this Agreement at or prior to the Closing.

(c) Newquay shall have received at the Closing a certificate dated the Closing Date, which certificate shall be validly executed on behalf of Pluto by an appropriate executive officer of Pluto, certifying that the conditions specified in Section 7.2(a) and Section 7.2(b) have been satisfied.

(d) The Final Orders granting the Massachusetts Approval shall not impose terms or conditions that, individually or in the aggregate, would reasonably be expected to have a Newquay Burdensome Effect.

Section 7.3 Conditions to Obligations of Pluto to Close. Pluto's obligation to consummate the transactions contemplated by this Agreement is subject to the satisfaction or waiver, prior to or at the Closing, of each of the following conditions:

(a) (i) Each of the representations and warranties of Newquay set forth in this Agreement (other than the representations and warranties contained in Section 5.1, Section 5.2, Section 5.5 and Section 5.22 (the "Newquay Designated Representations")) shall be true and correct as of the date of this Agreement and as of the Closing as though made on and as of the Closing (except that, in each case, representations and warranties that speak as of a specified date shall have been true and correct only on such date) except for such failures to be true and correct (when taken together and disregarding all qualifications and exceptions contained therein as to "materiality" or "Rover Material Adverse Effect") that have not had or would not reasonably be expected to have, individually or in the aggregate, a Rover Material Adverse Effect.

(ii) The representations and warranties of Newquay set forth in the Newquay Designated Representations qualified by "materiality" or "Rover Material Adverse Effect" shall be true and correct and each of the Newquay Designated Representations not so qualified shall be true and correct in all material respects, in each case as of the date of this Agreement and as of the Closing as though made on and as of the Closing (except that, in each case, representations and warranties that speak as of a specified date shall have been true and correct only on such date).

(b) Newquay shall have performed in all material respects all obligations required to be performed by it under this Agreement at or prior to the Closing.

(c) After the date of this Agreement no Change that, individually or in the aggregate, has had or would reasonably be expected to have a Rover Material Adverse Effect shall have occurred and be continuing.

(d) Pluto shall have received at the Closing a certificate dated the Closing Date, which certificate shall be validly executed on behalf of Newquay by an appropriate executive officer of Newquay, certifying that the conditions specified in Section 7.3(a), Section 7.3(b) and Section 7.3(c) have been satisfied.

(e) The Final Orders granting the Required Statutory Approvals shall not impose terms or conditions that, individually or in the aggregate, would reasonably be expected to have a Rover Burdensome Effect.

ARTICLE VIII TAX MATTERS

Section 8.1 Allocation of Taxes and Indemnification.

(a) From and after the Closing Date, Pluto shall pay to Newquay the amount required to indemnify, defend, save and hold harmless Newquay Indemnified Parties from and against any and all (i) Taxes that are attributable to Rover with respect to any taxable period ending after the Closing Date, and for the portion of any Straddle Period beginning after the Closing Date (as determined under Section 8.1(c)); (ii) Taxes based upon, attributable to or resulting from any failure or failures to be true of, or inaccuracy in, any representation or warranty made in this Agreement; (iii) Taxes arising from or attributable to any breach or non-fulfillment of any covenant or agreement made by Pluto or any of their Affiliates in this Agreement; (iv) any Transfer Taxes payable by Pluto under Section 8.4; and (v) any costs and expenses, including reasonable out-of-pocket legal or accounting fees and expenses, attributable to any item described in (i) to (iv) (including, subject to Section 8.1(e), the contest of any Tax liability in connection therewith); *provided, however*, that Pluto shall not be liable, and Newquay Indemnified Parties shall not seek indemnification, for any Taxes or Losses to the extent recovery for such Taxes or Losses would constitute a duplicative payment of amounts recovered as a purchase price adjustment pursuant to Article I or Article III.

(b) From and after the Closing Date, Newquay shall pay to Pluto the amount required to indemnify, defend, save and hold harmless the Pluto Indemnified Parties from and against any and all (i) Taxes imposed on Rover that are attributable to any taxable period ending on or before the Closing Date, and for the portion of any Straddle Period ending on (and including) the Closing Date (as determined under Section 8.1(c)); (ii) Losses based upon, attributable to or resulting from any failure or failures to be true of, or inaccuracy in, any representation or warranty made in Section 5.11; (iii) Taxes based upon, attributable to or resulting from any failure or failures to be true of, or inaccuracy in, any representation or warranty made in this Agreement, other than representations or warranties made in Section 5.11 (which, for the avoidance of doubt, is addressed in clause (ii) above); (iv) Taxes arising from or attributable to any breach or non-fulfillment of any covenant or agreement made by Newquay or any of their Affiliates in this Agreement; (v) Taxes imposed on Rover as a result of Rover being a transferee or successor pursuant to applicable Requirement of Law, in either case where the liability of Rover is attributable to an event or transaction occurring before the Closing; (vi) amounts required to be paid by or imposed on Rover pursuant to any Tax allocation, Tax sharing, Tax indemnification or similar agreement or arrangement (other than indemnification or reimbursement provisions in any such agreement or arrangement entered into in the ordinary course of business, the principal subject of which does not relate to Taxes) to which Rover is a party or is otherwise subject, in either case, on or prior to the Closing Date; (vii) any Taxes imposed pursuant to U.S. Treasury Regulation Section 1.1502-6 (or any comparable provision under state, local or non-U.S. Requirements of Law or regulation imposing joint or several liability upon members of a consolidated, combined, affiliated, unitary or other group for Tax

purposes) for which Rover may be liable because of membership in the affiliated group, within the meaning of Section 1504(a) of the Code, of which Newquay is the common parent (the “Newquay Affiliated Group”) or any consolidated group, combined, affiliated or unitary group (other than the Newquay Affiliated Group) at any time on or prior to the Closing Date; (viii) any Losses in connection with an over-accrual or over-statement of any Tax asset to the extent such Tax asset was specifically reserved for, clearly set forth and verifiable as an asset on the Rover Final Closing Statement; and (ix) any costs and expenses, including reasonable, out-of-pocket legal or accounting fees and expenses, attributable to any item described in clauses (i) to (viii) (including, subject to Section 8.1(e), the contest of any Tax liability in connection therewith); *provided, however*, that Newquay shall not be liable, and the Pluto Indemnified Parties shall not seek indemnification, for any Taxes or Losses to the extent (A) such Taxes or Losses were specifically reserved for, clearly set forth and verifiable as a liability on the Rover Final Closing Statement, or (B) such Taxes or Losses are attributable to any transaction or action of Pluto or any of its Affiliates that occurs after the Closing on the Closing Date (other than an ordinary course transaction or an action contemplated by this Agreement or taken at the written request of Newquay, including any transactions resulting from any Rover Election, the Taxes resulting from which shall be borne solely by Newquay).

(c) Straddle Period Tax Allocation. For purposes of this Article VIII, in the case of Taxes that are payable with respect to a taxable period that begins on or before the Closing Date and ends after the Closing Date (a “Straddle Period”), the portion of any such Tax that is allocable to the portion of the period ending on and including the Closing Date shall be:

(i) in the case of Taxes that are either (x) based upon or related to income, profits, gains or receipts, or (y) imposed in connection with any sale or other transfer or assignment of property (real or personal, tangible or intangible), deemed equal to the amount that would be payable if the taxable year ended with (and included) the Closing Date;

(ii) in the case of Taxes imposed on a periodic basis with respect to the assets of Rover or otherwise measured by the level of any item not described in clause (i), deemed to be the amount of such Taxes for the entire period (or, in the case of such Taxes determined on an arrears basis, the amount of such Taxes for the immediately preceding period), *multiplied by* a fraction the numerator of which is the number of calendar days in the period ending on and including the Closing Date and the denominator of which is the number of calendar days in the entire period; and

(iii) in the case of Taxes in the form of interest or penalties, all such Taxes to the extent relating to a Tax for a taxable period ending on or before the Closing Date whether such items are incurred, accrued, assessed or similarly charged on, before or after the Closing Date.

(d) Whenever in accordance with this Article VIII Newquay shall be required to pay to Pluto an amount pursuant to Section 8.1(b), or Pluto shall be required to pay to Newquay an amount pursuant to Section 8.1(a), such payments shall be made by the later of (i) thirty (30) days after such payments are requested or (ii) five (5) days before the requesting Party is required to pay the related Tax liability under applicable Requirements of Law.

(e) Tax Controversies.

(i) If a claim for Taxes, including notice of a pending audit, shall be made by any Governmental Authority in writing, which, if successful, might result in an indemnity payment to the Party receiving such notice pursuant to this Section 8.1 (a “Tax Claim”), the Party receiving such notice shall notify the other Party promptly in writing of the Tax Claim. Such notice shall specify in reasonable detail the basis for such Tax Claim and shall include a copy of the relevant portion of any correspondence received from the Governmental Authority. Failure by the Party seeking indemnification to give prompt notice of a Tax Claim shall not relieve the other Party of liability under this Agreement except to the extent that such other Party demonstrates that its position is materially prejudiced as a result thereof (as determined by a court of competent jurisdiction).

(ii) Subject to Section 8.1(e)(iv) and Section 8.1(e)(v), Newquay shall control the defense of any Tax Claim with respect to Rover that relates to any taxable period which ends on or before the Closing Date. Notwithstanding the foregoing, in the event that Newquay has not assumed the defense of any Tax Claim which it is entitled to control pursuant to the preceding sentence by providing written notice of its intent to assume the defense of such claim to Pluto within thirty (30) days of the receipt of the notice required under Section 8.1(e)(i), Pluto may defend the same in such manner as it may deem appropriate (acting reasonably and in good faith as if it were the only party in interest in connection with such Tax Claim), including settling such Tax Claim; *provided, however*, that Pluto shall not settle such Tax Claim without the prior written consent of Newquay, which consent shall not be unreasonably withheld, delayed or conditioned. For the avoidance of doubt, Newquay shall be responsible, in accordance with Section 8.1(b), for any costs and expenses, including reasonable out of pocket legal and accounting fees and expenses, incurred by Pluto or any of its Affiliates in defending a Tax Claim that Newquay elects not to control pursuant to this Section 8.1(e)(ii).

(iii) Subject to Section 8.1(e)(iv) and Section 8.1(e)(v), with respect to any Tax Claim for a Straddle Period, (A) each of Newquay and Pluto may participate in the Tax Claim, (B) such Tax Claim shall be contested and defended by the Party which would bear the burden of the greater portion of the sum of any adjustment and any corresponding adjustments that reasonably may be anticipated (as determined under Section 8.1(c)); *provided* that such Tax Claim shall not be settled without the prior written consent of the other Party, which consent shall not be unreasonably withheld, delayed or conditioned.

(iv) Except as provided in Section 8.1(e)(v), the Party that is controlling the Tax Claim pursuant to Section 8.1(e)(ii) or Section 8.1(e)(iii) (the “Controlling Party”) shall (A) provide the other Party (the “Non-Controlling Party”) with notice reasonably in advance of, and the Non-Controlling Party shall have the right, at its expense, to participate in such Tax Claim to the extent allowed pursuant to the Requirements of Law including the right to attend any meetings with a Governmental Authority (including meetings with examiners) or hearings or proceedings before any Governmental Authority to the extent they relate to such Tax Claim, and (B) reasonably consult with the Non-Controlling Party before taking any significant action (including submitting written

materials) in connection with such Tax Claim, including giving the Non-Controlling Party the opportunity to comment on such written materials prior to their submission.

(v) Notwithstanding any other provision of this Agreement to the contrary, (A) neither Newquay nor any of its Affiliates shall be entitled to participate in any Tax Claim relating to any consolidated, combined, affiliated or unitary Tax Return which includes Pluto or any of its Affiliates and (B) neither Pluto nor any of its Affiliates shall be entitled to participate in any Tax Claim relating to any consolidated, combined, affiliated or unitary Tax Return which includes Newquay or any of its Affiliates.

Section 8.2 Tax Returns and Refunds.

(a) Rover Tax Returns. Newquay shall prepare or cause to be prepared all Tax Returns required to be filed by Rover for any taxable period which ends on or before the Closing Date that are due after the Closing Date (giving effect to any valid extensions of the due date for filing any such Tax Returns); *provided*, that Newquay shall prepare or cause to be prepared all such Tax Returns (other than Tax Returns of a Newquay Affiliated Group or other consolidated group, combined, affiliated or unitary group of which Rover is a member), to the extent permitted by Requirements of Law, in a manner consistent with past practice. Pluto shall timely file or cause to be timely filed any Tax Return required to be filed by Rover after the Closing Date that is prepared by Newquay pursuant to the preceding sentence. Pluto shall prepare or cause to be prepared and timely file or cause to be filed all Tax Returns required to be filed by Rover for taxable periods ending after the Closing Date and all required Tax Returns for subsequent taxable periods. All such Tax Returns that relate to Straddle Periods shall be prepared and all elections with respect to such Tax Returns that relate to Straddle Periods shall be made, to the extent permitted by Requirements of Law, in a manner consistent with past practice. Before filing any Tax Return with respect to any Straddle Period, Pluto shall provide Newquay with a copy of such Tax Return at least ten (10) days prior to the last date for timely filing such Tax Return (giving effect to any valid extensions thereof) accompanied by a statement calculating in reasonable detail Newquay's indemnification obligation, if any, pursuant to Section 8.1(b). To the extent that Newquay, its Affiliates or Rover has paid prior to the Closing Date to a Governmental Authority an amount in excess of Newquay's share of Taxes for a Straddle Period pursuant to Section 8.1(b), Pluto shall pay to Newquay the amount of such excess within ten (10) days of filing such Straddle Period Tax Return. Notwithstanding anything in this Agreement to the contrary, Newquay shall have no indemnification obligation pursuant to Section 8.1(b) with respect to any Taxes covered by such Tax Return unless and until Newquay has received such Tax Return and such statement. If for any reason Newquay does not agree with Pluto's calculation of its indemnification obligation, Newquay and Pluto shall consult and cooperate to resolve in good faith any such disagreements. In the event the Parties are unable to resolve any dispute within five (5) days following the delivery of such Tax Return to Newquay, the Parties shall consult and cooperate to resolve their dispute by submitting such dispute to the Accountant, which shall attempt to resolve any issue before the due date of such Tax Return, in order that such Tax Return may be timely filed. The scope of the Accountant's review shall be limited to disputed items. If the Accountant does not resolve any differences between Newquay and Pluto with respect to such Tax Return at least two (2) days prior to the due date therefor, such Tax Return shall be filed as prepared by Pluto, and Pluto shall subsequently amend the Tax Return to reflect the Accountant's resolution within ten (10) days of the date of such resolution.

Each of Newquay and Pluto shall bear the fees and expenses of the Accountant in inverse proportion as they may prevail on the matters resolved by the Accountant, which proportionate allocation will also be determined by the Accountant and included in the Accountant's report. For the avoidance of doubt, the preparation and filing of any Tax Return of Rover that does not relate to a taxable period ending on or before the Closing Date or a Straddle Period shall be exclusively within the control of Pluto. Without the prior written consent of Newquay (which consent shall not be unreasonably withheld, delayed or conditioned), Pluto shall not, and shall not permit any of its Affiliates to, except to the extent required by applicable Requirements of Law or a Determination in connection with a Tax Claim contested in accordance with Section 8.1(e), amend any Tax Returns or make or change any Tax elections (other than making the Rover Elections) or accounting methods with respect to the Transactions, in each case with respect to Rover and relating to a taxable period ending on or before the Closing Date or the portion of any Straddle Period ending on (and including) the Closing Date (as determined under Section 8.1(c)).

(b) Rover Refunds. Any refunds or credits of Taxes of Rover *plus* any interest received with respect thereto from the applicable Governmental Authority for any taxable period ending on or before the Closing Date (including refunds or credits arising by reason of amended Tax Returns filed after the Closing Date) shall be for the account of Newquay and shall be paid by Pluto or any of its Affiliates to Newquay within ten (10) days after Pluto or any of its Affiliates receives such refund or after the relevant Tax Return is filed in which the credit is applied against Pluto's or any of its Affiliates' liability for Taxes. Notwithstanding the foregoing, any refunds or credits of Taxes of Rover for any taxable period ending on or before the Closing Date that are attributable to (i) carrybacks of losses or credits from a taxable period beginning after the Closing Date or (ii) any Tax asset to the extent such Tax asset was specifically reserved for, clearly set forth and verifiable as an asset on the Rover Final Closing Statement, shall be for the account of Pluto. In the event a refund of or credit for Taxes paid by Pluto to Newquay is subsequently denied by a Governmental Authority, Newquay shall promptly repay such refund or an amount equal to such credit (including interest) to Pluto. Any refunds or credits of Taxes of Rover *plus* any interest received with respect thereto from the applicable Governmental Authority for any taxable period beginning after the Closing Date shall be for the account of Pluto. Any refunds or credits of Taxes of Rover for any Straddle Period shall be apportioned between Pluto and Newquay in the same manner as the liability for such Taxes is apportioned pursuant to Section 8.1. For purposes of this Section 8.2(b), any reduction in Tax liability for a period beginning after the Closing Date shall be treated as a refund for a taxable period ending on or before the Closing Date if such Tax reduction is provided in lieu of such a refund.

(c) Newquay Refund Request Procedures. At Newquay's request and expense and subject to Pluto's written consent, which consent shall not be unreasonably withheld, delayed or conditioned, Pluto shall, or shall cause its relevant Affiliates to, file for and obtain any refunds or credits to which Newquay is entitled under this Article VIII. In connection therewith, (i) Pluto shall permit Newquay to control the prosecution of any such refund claim that relates to refunds or credits to which Newquay or any of its Affiliates is entitled under this Article VIII and, where agreed by Pluto and Newquay, shall, or shall cause its relevant Affiliates to, authorize by appropriate powers of attorney such Persons as Newquay shall designate to represent such Affiliates with respect to such refund claim and (ii) Pluto shall, or shall cause its

relevant Affiliates to, forward to Newquay any such refund within ten (10) days after the refund is received (or reimburse Newquay and any of its Affiliates for any such credit within ten (10) days after the relevant Tax Return is filed in which the credit is applied against any of such relevant Affiliates' liability for Taxes). In the event such refund of or credit for Taxes is subsequently denied by a Governmental Authority, Newquay shall promptly repay such refund or an amount equal to such credit (including interest) to Pluto.

Section 8.3 Section 338 Election.

(a) With respect to the sale and acquisition of Rover pursuant to this Agreement, Newquay shall, or shall cause one or more of its Affiliates to, join with Pluto or one or more of its Affiliates in making a timely, effective and irrevocable election under Section 338(h)(10) of the Code (and any corresponding elections under any applicable state and local Requirements of Law) with respect to the purchase and sale of the issued and outstanding shares of capital stock of Rover (each a "Rover Election" and collectively, the "Rover Elections"). At least ten (10) days prior to the Closing Date, Pluto and Newquay shall agree on the form and content of the Forms 8023 on which each such Rover Election shall be made, and at or prior to the Closing, Newquay shall deliver to Pluto and Pluto shall deliver to Newquay properly executed and mutually agreed upon Forms 8023 with respect to Rover containing information then available, which Pluto shall file or cause to be filed with the IRS as soon as reasonably practicable after the Closing. The Parties shall cooperate to prepare and timely file, or cause to be prepared and timely filed, the IRS forms required to be filed in connection with each Rover Election pursuant to this Section 8.3(a), including IRS Forms 8023 and Forms 8883 and any other required forms or schedules thereto and any similar forms necessary to effectuate the Rover Elections under applicable state and local Requirements of Law (collectively, the "Section 338(h)(10) Forms"). Pluto shall provide Newquay with final copies of any such Section 338(h)(10) Forms filed by Pluto and other documentation confirming their filing not later than fifteen (15) days after such forms are filed.

(b) Within forty-five (45) days following the date that the Rover Adjustment Amount is finally determined pursuant to Section 3.2, Pluto shall provide or cause to be provided to Newquay (A) an allocation, for Tax purposes, of the total consideration paid to Newquay by Pluto and its Affiliates pursuant to this Agreement for the Rover Equity Interest among Rover's assets in accordance with Sections 338 and 1060 of the Code (the "Rover Allocation Schedule"), and (B) a complete set of draft IRS Forms 8883 (and any comparable forms required to be filed under state or local Requirements of Law with respect to Taxes) and any additional data or materials required to be attached to Form 8883 pursuant to the U.S. Treasury Regulations promulgated under Section 338 of the Code. The Rover Allocation Schedule shall be deemed final unless, within sixty (60) days after delivery thereof, Newquay notifies Pluto in writing that Newquay objects to the draft Rover Allocation Schedule, in which case Pluto and Newquay shall negotiate in good faith to resolve any such dispute with respect to the draft Rover Allocation Schedule. Any disputes that Pluto and Newquay are unable to resolve shall be resolved by the Accountant pursuant to Section 8.7.

(c) Each of Pluto and Newquay shall, and shall cause its respective Affiliates to, take all actions necessary and appropriate to effect the Rover Elections in accordance with the provisions of Section 338 of the Code and any applicable U.S. Treasury Regulations (and any

comparable provisions of state or local Requirements of Law with respect to Taxes) or any successor provisions, including (as applicable) signing and timely filing the Section 338(h)(10) Forms and any additional forms. To the extent permissible pursuant to the Requirements of Law, each of Pluto and Newquay shall, and shall cause its respective Affiliates to, cooperate in the preparation and timely filing of any (i) corrections, amendments or supplements to the Section 338(h)(10) Forms (including Form 8023 and Form 8883) and (ii) state or local forms or reports that are necessary or appropriate for purposes of complying with the requirements for making any state or local election that is comparable to the Rover Election.

(d) Each of Pluto and Newquay shall, and shall cause its respective Affiliates to, report the sale and acquisition, respectively, of the stock of Rover pursuant to this Agreement consistent with the Rover Elections made pursuant to Section 8.3(a), the Rover Allocation Schedule (as finally agreed pursuant to Section 8.3(b)) and any Section 338(h)(10) Forms and shall take no position to the contrary thereto in any Tax Return, or in any proceeding before any Governmental Authority or otherwise.

(e) Neither Pluto, Newquay nor any of their respective Affiliates shall take any action to modify any of the forms or reports (including any corrections, amendments or supplements thereto) that are required for the making of a Rover Election and any comparable elections under state or local Requirements of Law with respect to Taxes after their execution or to modify or revoke any Rover Election following the filing of the Forms 8023 without the prior written consent of Pluto and Newquay, as the case may be, which consent shall not be unreasonably withheld, delayed or conditioned.

Section 8.4 Transfer Taxes. Pluto shall be responsible for and shall pay one hundred percent (100%) of all documentary, sales, use, registration, value added, transfer, stamp, registration and similar Taxes, fees and costs (including interest, penalties and additions to any such Taxes) imposed on or payable in connection with its purchase of the Rover Equity Interest pursuant to this Agreement ("Transfer Taxes"). Pluto shall prepare and timely file, or cause to be prepared and timely filed, any Tax Returns and other necessary documentation required to be filed with respect to any such Transfer Taxes, and shall timely pay or cause to be timely paid all Transfer Taxes shown as due thereon. Pluto shall provide to Newquay a true copy of each such Tax Return as filed and evidence of the timely filing thereof. Pluto and Newquay shall, and shall cause their respective Affiliates to, reasonably cooperate in reducing the amount of any Transfer Taxes or obtaining exemptions therefrom.

Section 8.5 Tax Sharing Agreements. Any and all existing agreements relating to the allocation or sharing of Taxes, other than this Agreement, the Transition Services Agreement and any such contract or agreement entered into in the ordinary course of business and for which Taxes are not the principal subject matter (the "Tax Sharing Agreements") between Rover, on the one hand, and Newquay or any of its Affiliates, on the other hand, shall, in each case, be terminated as of the Closing Date solely with respect to Rover. After the Closing Date, Rover shall not have any further rights or obligations under any such Tax Sharing Agreement.

Section 8.6 Characterization of Indemnification Payments. To the extent permitted pursuant to the Requirements of Law, any payments made pursuant to Section 3.2 and any

indemnification payments made under this Article VIII or Article X shall be treated for all Tax purposes as adjustments to the aggregate purchase price for the Rover Equity Interest.

Section 8.7 Resolution of All Tax Related Disputes. Except as otherwise provided in this Article VIII, with respect to any dispute or disagreement between the Parties relating to Taxes, the Parties shall cooperate in good faith to resolve such dispute between them; but if the Parties are unable to resolve such dispute, the Parties shall submit the dispute to the Accountant for resolution, which resolution shall be final, conclusive and binding on the Parties. Notwithstanding anything in this Agreement to the contrary, the fees and expenses relating to any dispute as to the amount of Taxes owed by either of the Parties shall be paid by Newquay, on the one hand, and Pluto, on the other hand, in proportion to each Party's respective liability for the portion of the Taxes in dispute, as determined by the Accountant.

Section 8.8 Cooperation, Exchange of Information and Record Retention.

(a) Newquay and Pluto shall provide each other, and shall cause their respective Affiliates, officers, employees, agents, auditors and representatives to provide each other, with such cooperation and information relating to Rover (including cooperation with respect to any audit), as any of them reasonably may request of another, including in (i) preparing and filing any Tax Return, amended Tax Return or claim for refund, including maintaining and making available to each other all records necessary in connection with Taxes; (ii) resolving all disputes and audits with respect to all taxable periods relating to Taxes; (iii) contesting or compromising any Tax Claim; (iv) determining a Tax liability or a right to a refund of Taxes; (v) participating in or conducting any audit or other proceeding in respect of Taxes; and (vi) connection with all other matters covered in this Article VIII. Each such Party shall make its employees available on a mutually convenient basis to provide explanations of any documents or information provided hereunder. To the extent reasonably requested by Newquay, Pluto shall cause Rover to authorize by appropriate powers of attorney such Persons as Newquay shall designate to represent Rover with respect to subclauses (i)-(vi) of this Section 8.8(a).

(b) Newquay and Pluto recognize that Newquay and its Affiliates will need access, from time to time, after the Closing Date, to certain accounting and Tax records and information held by Rover to the extent such records and information pertain to events occurring on or prior to the Closing Date; therefore, Newquay and Pluto agree that from and after the Closing Date, Pluto and its Affiliates shall (A) retain and maintain all such records including all Tax Returns, schedules and work papers, records and other documents in their possession relating to Tax matters of Rover for taxable periods ending on or prior to the Closing Date and for each Straddle Period for the longer of (x) the seven-year period beginning on the Closing Date or (y) the full period of the applicable statute of limitations, excluding any extension thereof and (B) allow the agents and representatives of Newquay and its Affiliates, upon reasonable notice and at mutually convenient times to inspect, review and make copies of such records (at the expense of Newquay) as Pluto and Newquay may deem reasonably necessary or appropriate from time to time. Pluto agrees that it shall provide Newquay with written notice thirty (30) calendar days prior to transferring, destroying or discarding the last copy of any such materials and Newquay shall have the right, at its expense, to copy or take any such materials; *provided* that Newquay provides written notice stating its intent to copy or take such materials no later than twenty (20) days after having received notice that such materials are being transferred,

destroyed or discarded. Any information obtained under this Section 8.8(b) shall be kept confidential except as may be otherwise necessary in connection with the filing of Tax Returns or claims for refund or in conducting an audit or other proceeding.

(c) Notwithstanding any other provision of this Agreement or the Transition Services Agreement, (i) neither Pluto nor any of its Affiliates shall be entitled to any information relating to, or a copy of, any consolidated, combined, affiliated or unitary Tax Return which includes Newquay or any of its Affiliates and (ii) neither Newquay nor any of its Affiliates shall be entitled to any information relating to, or a copy of, any consolidated, combined, affiliated or unitary Tax Return which includes Pluto or any of its Affiliates; *provided, however*, that Pluto shall be entitled to a copy of a pro forma Tax Return for Rover.

Section 8.9 Survival of Tax Provisions. Any claim to be made pursuant to Article VIII must be made before sixty (60) days after the expiration (giving effect to any valid extensions, waivers and tolling periods) of the applicable statutes of limitations relating to the Taxes at issue or, solely with respect to a claim for a refund or credit of Taxes (or an adjustment with respect thereto), the later of (i) sixty (60) days after the expiration (giving effect to any valid extensions, waivers and tolling periods) of the applicable statute of limitations relating to the Taxes at issue or (ii) one year after the Party making the claim becomes aware of sufficient facts relating to such refund or credit or adjustment to seek indemnification or reimbursement under this Article VIII.

Section 8.10 Exclusivity. Notwithstanding anything to the contrary in this Agreement, Article VIII shall govern (a) the retention of records with respect to Rover and (b) indemnification claims, in each case with respect to Taxes and the procedures relating thereto. For the avoidance of doubt, except as expressly provided in this Article VIII or Article X, the provisions of Article X (other than Section 10.5(c) and Section 10.7) shall not apply.

ARTICLE IX TERMINATION

Section 9.1 Termination. This Agreement may be terminated and the Transactions may be abandoned at any time prior to the Closing:

- (a) by the mutual written consent of Newquay and Pluto;
- (b) by either Newquay or Pluto in the event (i) any Governmental Authority has denied a Required Statutory Approval and such denial has become final and nonappealable, or (ii) any Requirement of Law or Final Order permanently restraining, enjoining or otherwise prohibiting the consummation of the Transactions shall no longer be subject to rehearings or appeals; *provided* that the right to terminate this Agreement pursuant to this Section 9.1(b) shall not be available to any Party that has breached in any material respect its obligations set forth in this Agreement;
- (c) by either Newquay or Pluto in the event that the transactions contemplated by this Agreement are not consummated by March 17, 2022 (as such date may be extended pursuant to the succeeding proviso, the "Outside Date"); *provided*, that (i) the Outside Date shall

be automatically extended without any action required by any Party by three (3) months if (A) the conditions to the Closing set forth in Section 7.1(b) or Section 7.1(c) have not been satisfied, and (B) all other conditions to the Closing set forth in Article VII have been satisfied or waived (or are capable of being satisfied at the Closing if the Closing were then to occur) and (ii) the Outside Date shall be automatically extended without any action required by any Party by an additional three (3) months if (A) the conditions to the Closing set forth in Section 7.1(b) (with respect to the Massachusetts Approval only) have not been satisfied, and (B) all other conditions to the Closing set forth in Article VII have been satisfied or waived (or are capable of being satisfied at the Closing if the Closing were then to occur); and *provided, further*, that the right to terminate this Agreement pursuant to this Section 9.1(c) shall not be available to any Party that has breached in any material respect its obligations set forth in this Agreement in any manner that shall have materially contributed to or resulted in the failure of the Closing to occur on or prior to the Outside Date (as may have been extended);

(d) by Pluto in the event that there shall have been a breach by Newquay of any of its covenants or agreements or any of the representations or warranties set forth in this Agreement, which breach, either individually or in the aggregate, would result in, if occurring or continuing on the Closing Date, the failure of the conditions set forth in Section 7.1 or Section 7.3, and which is not cured within the earlier of (i) forty-five (45) days following written notice to Newquay, or (ii) one (1) day prior to the Outside Date, *provided*, that, such cure period shall not apply if such breach by its nature or timing cannot be cured within such time period (*provided, further*, that, Pluto is not then in breach, in any material respect, of any of its covenants or agreements contained in this Agreement);

(e) by Newquay in the event that there shall have been a breach by Pluto of any of its covenants or agreements or any of the representations or warranties set forth in this Agreement, which breach, either individually or in the aggregate, would result in, if occurring or continuing on the Closing Date, the failure of the conditions set forth in Section 7.1 or Section 7.2, and which is not cured within the earlier of (i) forty-five (45) days following written notice to Pluto, or (ii) one (1) day prior to the Outside Date, *provided*, that, such cure period shall not apply if such breach by its nature or timing cannot be cured within such time period (*provided further* that, Newquay is not then in breach, in any material respect, of any of its covenants or agreements contained in this Agreement); or

(f) by either Newquay or Pluto in the event that the Island Sale Purchase Agreement has been terminated in accordance with its terms.

The Party desiring to terminate this Agreement pursuant to this Section 9.1 shall give written notice of such termination to the other Party, specifying the provision or provisions hereof pursuant to which such termination is effected.

Section 9.2 Effect of Termination. If this Agreement is terminated pursuant to Section 9.1, no Party (or any of its Affiliates or their respective directors, officers, employees, representatives or agents) will have any liability or further obligation to any other Party to this Agreement, except that (i) the obligations set forth in Section 6.2(c), this Section 9.2 and Section 11.10 shall survive such termination and (ii) subject to the provisions of this Section 9.2, no such termination shall relieve the breaching Party from liability for damages resulting from

any material breach by such Party of this Agreement prior to such termination that is a consequence of an act or failure to act undertaken by the breaching Party with actual knowledge that the action so taken or omitted to be taken would constitute a breach of this Agreement.

ARTICLE X INDEMNIFICATION

Section 10.1 Survival of Representations and Warranties and Covenants.

(a) Except for the representations and warranties in Section 5.11, the survival of which is governed exclusively by Section 8.9, the representations and warranties set forth in this Agreement and the right to commence any claim with respect thereto shall survive until the date that is eighteen (18) months following the Closing Date; *provided* that (i) the Pluto Designated Representations and the Newquay Designated Representations shall survive until the date that is sixty (60) days after the date on which the applicable statute of limitations period expires. Any covenant, agreement or obligation that by its terms is to be performed prior to or at the Closing and the right to commence any claim with respect thereto shall survive until the date that is eighteen (18) months following the Closing Date. However, in the event written notice of any claim for indemnification under Section 10.2 or Section 10.3 shall have been given in accordance herewith within the applicable survival period setting forth in reasonable detail the nature of such claim (including a reasonable specification of the legal and factual basis for such claim), the representations and warranties or covenants that are the subject of such indemnification claim shall survive with respect to such claim until such time as such claim is fully and finally resolved.

(b) This Section 10.1 shall not limit any covenant or agreement of the Parties contained in this Agreement which by its terms contemplates performance after the Closing, which shall survive in accordance with its terms and shall not extend the applicability of any covenant or agreement of the Parties contained in this Agreement which by its terms relates only to a period between the date hereof and the Closing; *provided* that nothing herein shall restrict a Party's right to commence any claim with respect to such covenant or agreement following the Closing, subject to the limitations set forth in Section 10.1(a).

Section 10.2 Indemnification of Newquay. Subject to the terms of Article VIII and this Article X, from and after the Closing, Pluto shall indemnify, defend, save and hold harmless Newquay and its Affiliates and each of their respective officers, directors, employees, agents, representatives, successors and assigns (collectively, the "Newquay Indemnified Parties"), from and against any and all:

(a) Losses to the extent resulting from or arising out of any breach by Pluto of any representation or warranty in this Agreement or any certificate related thereto; and

(b) Losses to the extent resulting from or arising out of the failure by Pluto to perform any of its covenants or agreements contained in this Agreement.

Section 10.3 Indemnification of Pluto. Subject to the terms of Article VIII and this Article X, from and after the Closing, Newquay shall indemnify, defend, save and hold harmless Pluto and its Affiliates and each of their respective officers, directors, employees, agents,

representatives, successors and assigns (collectively, the “Pluto Indemnified Parties” and together with Newquay Indemnified Parties, the “Indemnified Parties,” and each, an “Indemnified Party”) from and against any and all:

(a) Losses to the extent resulting from or arising out of any breach by Newquay of any representation or warranty in this Agreement (other than the representations and warranties contained in Section 5.11, which shall be governed exclusively by Section 8.1(b)) or any certificate related thereto; and

(b) Losses to the extent resulting from or arising out of the failure by Newquay to perform any of its covenants or agreements contained in this Agreement.

Section 10.4 Claims.

(a) Third-Party Claims. Upon receipt by an Indemnified Party of notice of any action, suit, proceedings, claim, demand or assessment (other than a Tax Claim) made or brought by an unaffiliated third party (a “Third-Party Claim”) with respect to a matter for which such Indemnified Party is indemnified under this Article X which has or is reasonably expected to give rise to a claim for Losses, the Indemnified Party shall as soon as practicable, in the case of a Newquay Indemnified Party, notify Pluto and in the case of a Pluto Indemnified Party, notify Newquay (Pluto or Newquay, as the case may be, the “Indemnifying Party”), in writing, indicating the nature of such Third-Party Claim and the basis therefor; *provided, however*, that any delay or failure by the Indemnified Party to give notice to the Indemnifying Party shall relieve the Indemnifying Party of its obligations hereunder only to the extent, if at all, that it is prejudiced by reason of such delay or failure. Such written notice shall (i) describe such Third-Party Claim in reasonable detail including the sections of this Agreement which form the basis for such Third-Party Claim; *provided* that the failure to identify a particular section in such notice shall not preclude the Indemnified Party from subsequently identifying such section as a basis for such claim, (ii) attach copies of all substantive written evidence thereof and (iii) if possible, set forth an estimate of the amount of Losses that have been or may be sustained by an Indemnified Party; *provided* that such estimate shall not be binding or used in place of the actual amount of Losses subject to this Article X. The Indemnifying Party shall have sixty (60) days after receipt of notice to elect, at its option, to assume and control the defense of, at its own expense and by its own counsel, any such Third-Party Claim and shall be entitled to assert any and all defenses available to the Indemnified Party to the fullest extent permitted under Requirements of Law. If the Indemnifying Party shall undertake to defend any such Third-Party Claim, it shall promptly, but in any event within sixty (60) days of the receipt of notice from the Indemnified Party of such Third-Party Claim, notify the Indemnified Party of its intention to do so, and the Indemnified Party agrees to cooperate fully with the Indemnifying Party and its counsel in the defense against, any such Third-Party Claim; *provided, however*, that the Indemnifying Party shall not settle, compromise or discharge, or admit any liability with respect to, any such Third-Party Claim without the prior written consent of the Indemnified Party (which consent will not be unreasonably withheld or delayed), unless the relief consists solely of money Losses to be paid by the Indemnifying Party and includes a provision whereby the plaintiff or claimant in the matter releases the Indemnified Parties from all liability with respect thereto. Notwithstanding an election to assume the defense of such action or proceeding at its own expense, provided that the Indemnified Party shall have the right to employ separate counsel and

to participate in the defense of such action or proceeding, and the Indemnifying Party shall bear the reasonable fees, costs and expenses of such separate counsel if (A) the Indemnified Party shall have determined in good faith that an actual or potential conflict of interest makes representation by the same counsel or the counsel selected by the Indemnifying Party inappropriate or (B) the Indemnifying Party shall have authorized the Indemnified Party to employ separate counsel at the Indemnifying Party's expense. In any event, the Indemnified Party and the Indemnifying Party and their counsel shall cooperate in the defense of any Third-Party Claim subject to this Article X, keep such Persons informed of all developments relating to any such Third-Party Claims and provide copies of all relevant correspondence and documentation relating thereto. All costs and expenses incurred in connection with the Indemnified Party's cooperation shall be borne by the Indemnifying Party; *provided* that the cost of any counsel of the Indemnified Party shall be borne by the Indemnifying Party only as set forth in this Section 10.4(a). If the Indemnifying Party receiving such notice of a Third-Party Claim does not elect to defend such Third-Party Claim or does not defend such Third-Party Claim in good faith, the Indemnified Party shall have the right, in addition to any other right or remedy it may have hereunder, at the Indemnifying Party's expense, to defend such Third-Party Claim; *provided, however*, that the Indemnified Party shall not settle, compromise or discharge, or admit any liability with respect to, any such Third-Party Claim without the written consent of the Indemnifying Party (which consent will not be unreasonably withheld or delayed).

(b) Direct Claims. In the event any Indemnified Party has a claim with respect to a matter for which such Indemnified Party is indemnified under this Article X that does not involve a Third-Party Claim being asserted against or sought to be collected from such Indemnified Party (a "Direct Claim"), the Indemnified Party shall as soon as practicable notify the Indemnifying Party in writing, indicating the nature of such Direct Claim and the basis therefor; *provided, however*, that any delay or failure by the Indemnified Party to give notice to the Indemnifying Party shall relieve the Indemnifying Party of its obligations hereunder only to the extent, if at all, that it is prejudiced by reason of such delay or failure. Such written notice shall (i) describe such Direct Claim in reasonable detail including the sections of this Agreement which form the basis for such Direct Claim; *provided* that the failure to identify a particular section in such notice shall not preclude the Indemnified Party from subsequently identifying such section as a basis for such claim, (ii) attach copies of all substantive written evidence thereof and (iii) if possible, set forth an estimate of the amount of Losses that have been or may be sustained by an Indemnified Party; *provided* that such estimate shall not be binding or used in place of the actual amount of Losses subject to this Article X. The Indemnifying Party shall have sixty (60) days after its receipt of such notice to respond in writing to such Direct Claim. During such sixty (60)-day period, the Indemnified Party shall allow the Indemnifying Party and its Representatives to investigate the matter or circumstance alleged to give rise to the Direct Claim, and the Indemnified Party shall assist the Indemnifying Party's investigation by giving such information and assistance (including reasonable access to the books, records and personnel of such Indemnified Party, if applicable) as the Indemnifying Party or any of its Representatives may reasonably request. If the Indemnifying Party does not respond within sixty (60) days of the receipt of notice from the Indemnified Party of such Direct Claim (or if in its response it disputes such Direct Claim), the Indemnifying Party shall be deemed to have rejected such claim, in which case the Indemnified Party shall be free to pursue such remedies as may be available to the Indemnified Party on the terms and subject to the provisions of this Agreement.

Section 10.5 Limitations; Payments.

(a) Notwithstanding anything contained in this Agreement to the contrary, Newquay shall not, other than with respect to any breach of any Newquay Designated Representation, be (i) liable for any amounts for which the Pluto Indemnified Parties are otherwise entitled to indemnification pursuant to Section 10.3(a) or Section 8.1(b)(iii) unless (A) a claim is timely asserted during the survival period specified in Section 10.1(a) or Section 8.9, as applicable, (B) the amount of Losses with respect to the particular act, circumstance, development, event, fact, occurrence or omission giving rise to such Losses exceeds \$3,500,000 (aggregating all such Losses arising from substantially identical facts) and (C) the aggregate amount of all Losses for which the Pluto Indemnified Parties are entitled to indemnification pursuant to Section 10.3(a) or Section 8.1(b)(iii) (for the avoidance of doubt, excluding Losses that do not exceed the amount set forth in clause (B) above) exceeds, on a cumulative basis, \$35,000,000 (the “Newquay Threshold”), and then only the extent of such excess) and (ii) required to make indemnification payments pursuant to Section 10.3(a) or Section 8.1(b)(iii) to the extent indemnification payments thereunder would exceed in the aggregate \$400,000,000 (the “Newquay Indemnification Cap”). Notwithstanding anything contained in this Agreement to the contrary, and without limiting the foregoing (including Newquay Indemnification Cap), the maximum amount of indemnifiable Losses that may be recovered from Newquay for any amounts due under Section 10.3 and Section 8.1(b)(iii) shall be \$3,770,000,000 (the “Newquay Total Cap”). For the avoidance of doubt, the Newquay Threshold, the Newquay Indemnification Cap and the Newquay Total Cap shall not apply to any remedies provided in Article VIII other than as provided in this Section 10.5(a).

(b) Notwithstanding anything contained in this Agreement to the contrary, in the event that any fact, event or circumstance which results in an adjustment to the purchase price pursuant to Article I or Article III would also constitute a breach or inaccuracy of any of a Party’s representations, warranties, covenants or agreements under this Agreement or otherwise result in a Loss to the other Party, such Party shall have no obligation to indemnify any Newquay Indemnified Party or Pluto Indemnified Party, as applicable, with respect to such breach or inaccuracy to the extent that (i) recovery for any such Loss would constitute a duplicative payment of amounts recovered as a purchase price adjustment pursuant to Article I or Article III or (ii) such Loss was reflected as a liability on the Rover Final Closing Statement, as applicable, for which there was a purchase price adjustment pursuant to Article I or Article III.

(c) Notwithstanding anything contained in this Agreement to the contrary, for purposes of (i) the determination of whether there was a breach of a representation or warranty as of any particular date and (ii) the existence or amount of any Losses in respect of any such breach, any materiality, Rover Material Adverse Effect standard or qualification contained in or otherwise applicable to such representation or warranty shall be disregarded; *provided* that this Section 10.5(c) shall not apply to the representations and warranties set forth in Section 5.6(a)(ii).

(d) Notwithstanding anything contained in this Agreement to the contrary, no Party shall have any liability pursuant to Section 10.2 or Section 10.3 for any special, indirect, consequential or punitive damages relating to a breach or alleged breach of this Agreement;

provided, however, that any amounts payable to third parties pursuant to a Third-Party Claim shall not be deemed special, indirect, consequential or punitive damages.

Section 10.6 Insurance. Notwithstanding anything contained in this Agreement to the contrary, Losses shall be net of any insurance or other prior or subsequent recoveries actually received by the Indemnified Party or its Affiliates in connection with the facts giving rise to the claim for indemnification. If an Indemnified Party shall have used its reasonable best efforts to recover any amounts recoverable under insurance policies and shall not have recovered the applicable Losses, the Indemnifying Party shall be liable for the amount by which such Losses exceeds the amounts actually recovered.

Section 10.7 Remedies Exclusive. Except as otherwise specifically provided herein, and except in the case of fraud with respect to the representations and warranties contained in this Agreement, the remedies provided in Article VIII and this Article X shall be the exclusive monetary remedies (including equitable remedies that involve monetary payment, such as restitution or disgorgement, but excluding specific performance to enforce any payment or performance due hereunder) of the Parties from and after the Closing in connection with any breach of a representation or warranty, or non-performance, partial or total, of any covenant or agreement contained herein.

Section 10.8 Mitigation. Each Indemnified Party shall use its reasonable best efforts to mitigate any claim or liability that an Indemnified Party asserts or may assert under this Article X. In the event that an Indemnified Party shall fail to make such reasonable best efforts to mitigate any such claim or liability, then notwithstanding anything contained in this Agreement to the contrary, neither Pluto nor Newquay, as the case may be, shall be required to indemnify any Indemnified Party for that portion of any Losses that would reasonably be expected to have been avoided if the Indemnified Party had made such efforts.

ARTICLE XI MISCELLANEOUS

Section 11.1 Construction; Absence of Presumption

(a) For the purposes of this Agreement: (i) words (including capitalized terms defined herein) in the singular shall be held to include the plural and vice versa and words (including capitalized terms defined herein) of one gender shall be held to include the other gender as the context requires; (ii) the terms “hereof”, “herein”, “hereunder” and “herewith” and words of similar import shall, unless otherwise stated, be construed to refer to this Agreement as a whole (including all of the Exhibits) and not to any particular provision of this Agreement, and Article, Section, paragraph and Exhibit references are to the Articles, Sections, paragraphs and Exhibits to this Agreement, unless otherwise specified; (iii) the word “including” and words of similar import when used in this Agreement means “including without limitation”; (iv) all references to any period of days shall be deemed to be to the relevant number of calendar days unless otherwise specified; (v) the word “or” shall not be deemed to be exclusive, unless otherwise specified; (vi) the phrase “taxable year” includes, where the context permits, an accounting period; (vii) the word “extent” in the phrase “to the extent” means the degree to which a subject or other thing extends, and such phrase shall not mean simply “if”; (viii) except

as otherwise expressly provided, any information “made available” by a Party to the other Party shall include (A) with respect to information “made available” to Pluto, only that information contained in such documents posted to the applicable Intralinks dataroom by or on behalf of Newquay and (B) with respect to information “made available” to Newquay, only that information delivered electronically to Newquay or its Representatives, in each case of clause (A) and clause (B), no later than 12:00 p.m. New York City time on the date hereof; (ix) any agreement, instrument or statute defined or referred to herein or in any agreement or instrument that is referred to herein means such agreement, instrument or statute as from time to time amended, modified or supplemented, including (in the case of agreements or instruments) by waiver or consent and (in the case of statutes) by succession of comparable successor statutes and references to all attachments thereto and instruments incorporated therein; (x) the word “will” shall be construed to have the same meaning and effect as the word “shall”; and (xi) “\$” shall refer to United States dollars.

(b) The Parties hereby acknowledge that each Party and its counsel have participated jointly in the negotiation and drafting of this Agreement, have reviewed and revised this Agreement and that no rule of construction to the effect that any ambiguities are to be resolved against the drafting Party shall be employed in the interpretation of this Agreement (including all of the Exhibits hereto) or any amendments hereto or thereto.

(c) The Parties hereby acknowledge and agree that to the extent that there is a conflict with respect to any Tax matters between any (i) general provision of this Agreement and (ii) provision specifically relating to Tax matters, the terms of the specific Tax provision shall control.

Section 11.2 Headings. The Article and Section headings contained in this Agreement are inserted for convenience of reference only and shall not affect the meaning or interpretation of this Agreement.

Section 11.3 Notices. Except as otherwise provided in this Agreement, all notices, requests, claims, demands and other communications hereunder shall be in writing and shall be given (and, in the case of delivery in person or by overnight courier, shall be deemed to have been duly given upon receipt) by delivery in person or overnight courier to the respective Parties at the following addresses, delivery by electronic mail transmission to the respective Parties at the following email addresses, or at such other address or email address for a Party as shall be specified in a notice given in accordance with this Section 11.3; *provided, however*, that delivery by electronic mail transmission shall be deemed to have been duly given upon receipt only if promptly confirmed by reply electronic mail transmission or telephone:

(a) If to Pluto or Pluto Topco:

PPL Corporation
Two North Ninth Street
Allentown, PA 18101
Attn: Jennifer McDonough
Email: jlmcdonough@pplweb.com

With a copy to:

Skadden, Arps, Slate, Meagher & Flom LLP
1440 New York Avenue, N.W.
Washington, DC 20005
Attn: Pankaj Sinha
Richard Oliver
Email: psinha@skadden.com
rioliver@skadden.com

(b) If to Newquay:

National Grid USA
40 Sylvan Road
Waltham, MA 02451
Attn: Keri Sweet-Zavaglia
Email: Keri.Sweet-Zavaglia@nationalgrid.com

With a copy to:

Cravath, Swaine & Moore LLP
Worldwide Plaza
825 Eighth Avenue
New York, NY 10019
Attn: Mark I. Greene
G.J. Ligelis Jr.
Email: MGreene@cravath.com
GLigelisJr@cravath.com

Section 11.4 Governing Law. This Agreement, and all claims or causes of action (whether at law, in contract or in tort) that may be based upon, arise out of or relate to this Agreement or the negotiation, execution or performance hereof, shall be governed by and construed in accordance with the Requirements of Law of the State of Delaware, without regard to any choice or conflict of law principles or rules (whether of the State of Delaware or any other jurisdiction) that would mandate or permit the application of the Requirements of Law of any jurisdiction other than the State of Delaware.

Section 11.5 Jurisdiction; Venue; Specific Performance; Waiver of Trial by Jury.

(a) Each Party agrees that all claims arising out of or in connection with this Agreement shall be brought in the Chancery Courts of the State of Delaware located in Wilmington, Delaware or, if under applicable Requirement of Law jurisdiction is not available in such courts, in the United States District Court for the District of Delaware. In connection with any action or proceeding in any such court, each Party (i) consents to the service of process or other papers in connection with such action or proceeding in the manner provided in Section 11.3 or in such other manner as permitted by Requirements of Law, (ii) submits with regard to any such action or proceeding, generally and unconditionally, to the personal jurisdiction of any such court, and (iii) irrevocably waives, to the fullest extent permitted by Requirements of Law, and

agrees not to assert, by way of motion, as a defense, counterclaim or otherwise, in any action or proceeding with respect to this Agreement in such court, any claim that the suit, action or proceeding in any such court is brought in an inconvenient forum, that the venue of such suit, action or proceeding is improper, or that this Agreement, or the subject matter hereof, may not be enforced in or by such court pursuant to this Section 11.5.

(b) The Parties agree that irreparable damage would occur in the event that any of the provisions of this Agreement were not performed in accordance with their specific terms or were otherwise breached. Accordingly, the Parties acknowledge and agree that, to prevent breaches or threatened breaches by the Parties of any of their respective covenants or obligations set forth in this Agreement and to enforce specifically the terms and provisions of this Agreement, the Parties shall be entitled to an injunction, specific performance and other equitable relief to prevent breaches of this Agreement and to enforce specifically the terms and provisions hereof, in addition to any other remedy to which they are entitled in law or in equity. In connection with any request for specific performance or equitable relief by any Party, each of the other Parties waives any requirement for the security or posting of any bond in connection with such remedy.

(c) EACH PARTY HEREBY WAIVES ITS RIGHT TO TRIAL BY JURY IN CONNECTION WITH ANY SUIT, ACTION OR PROCEEDING RELATING TO THIS AGREEMENT OR THE TRANSACTIONS TO THE FULLEST EXTENT PERMITTED BY APPLICABLE LAW, OR ANY RIGHT IT MAY HAVE TO A TRIAL BY JURY IN RESPECT OF ANY LITIGATION DIRECTLY OR INDIRECTLY ARISING OUT OF, UNDER OR IN CONNECTION WITH THIS AGREEMENT. EACH PARTY HERETO (i) CERTIFIES THAT NO REPRESENTATIVE OF THE OTHER PARTY HAS REPRESENTED, EXPRESSLY OR OTHERWISE, THAT SUCH PARTY WOULD NOT, IN THE EVENT OF ANY LITIGATION, SEEK TO ENFORCE THE FOREGOING WAIVER AND (ii) ACKNOWLEDGES THAT IT AND THE OTHER PARTY HERETO HAVE BEEN INDUCED TO ENTER INTO THIS AGREEMENT BY, AMONG OTHER THINGS, THE MUTUAL WAIVER AND CERTIFICATIONS IN THIS SECTION 11.5(c).

Section 11.6 Entire Agreement. This Agreement, together with the Island Sale Purchase Agreement, the Transition Services Agreement and the Confidentiality Agreement and all Annexes and Exhibits hereto and thereto, embody the entire agreement of the Parties with respect to the subject matter hereof and supersede all prior agreements with respect thereto.

Section 11.7 Consents; Waivers; Amendments. All waivers and consents given hereunder shall be in writing. No waiver by any Party of any breach or anticipated breach of any provision hereof by any other Party shall be deemed a waiver of any other contemporaneous, preceding or succeeding breach or anticipated breach, whether or not similar. Except as provided in this Agreement, no action taken pursuant to this Agreement, including any investigation by or on behalf of any Party, shall be deemed to constitute a waiver by the Party taking such action of compliance by any other Party with any representations, warranties, covenants or agreements contained in this Agreement. The failure of any Party to assert any rights under this Agreement or otherwise shall not constitute a waiver of such rights. Any amendment to this Agreement shall be in writing and signed by both Parties.

Section 11.8 Severability. If any provision of this Agreement or the application of any such provision is invalid, illegal or unenforceable in any jurisdiction, such invalidity, illegality or unenforceability shall not affect any other provision of this Agreement or invalidate or render unenforceable such provision in any other jurisdiction. To the extent permitted under Requirements of Law, the Parties waive any provision under Requirements of Law that renders any provision of this Agreement invalid, illegal or unenforceable in any respect. The Parties shall, to the extent lawful and practicable, use their reasonable best efforts to enter into arrangements to reinstate the intended benefits, net of the intended burdens, of any such provision held invalid, illegal or unenforceable.

Section 11.9 Successors and Assigns; No Third-Party Beneficiaries. Subject to the terms of this Section 11.9, this Agreement and all its provisions shall be binding upon and inure to the benefit of the Parties and their respective permitted successors and assigns. Nothing in this Agreement, whether expressed or implied, will confer on any Person, other than the Parties or their respective permitted successors and assigns, any rights, remedies or liabilities; *provided* that the provisions of Article X will inure to the benefit of the Indemnified Parties and the provisions of Section 11.12 will inure to the benefit of Newquay Counsel. No Party may assign its rights or obligations under this Agreement without the prior written consent of the other Party and any purported assignment without such consent shall be void.

Section 11.10 Expenses. Except as provided in Section 8.4, whether or not the Transactions are consummated, all expenses incurred in connection with this Agreement and the Transactions shall be paid by the Party incurring such expenses; *provided* that each of the Parties shall bear fifty percent (50%) of all filing fees of the Parties or their Affiliates related to the filings required to be made to obtain the Required Statutory Approvals, including under the HSR Act.

Section 11.11 Counterparts. This Agreement may be executed by the parties hereto in multiple counterparts which may be delivered by .pdf transmission. Each counterpart when so executed and delivered shall be deemed an original, and all such counterparts taken together shall constitute one and the same instrument.


Section 11.12 Privilege; Counsel. Herbert Smith Freehills LLP, Cravath, Swaine & Moore LLP, Morgan, Lewis & Bockius LLP, Eversheds Sutherland (US) LLP, Eversheds Sutherland (International) LLP, and Keegan Werlin LLP (each, a "Newquay Counsel") have been engaged by Newquay to represent it in connection with this Agreement and the Transactions. Pluto (on its behalf and on behalf of its Affiliates) hereby (a) agrees that, in the event that a dispute arises after the Closing between Pluto or any of its Affiliates, on the one hand, and Newquay (or any related party to Newquay), on the other hand, each Newquay Counsel may represent Newquay (or such related party) in such dispute even though the interests of Newquay (or such related party) may be directly adverse to Pluto, Rover or any of their respective Affiliates, even though a Newquay Counsel may have represented Rover in a matter substantially related to such dispute, or may be handling ongoing matters for Pluto or Rover, and (b) waives any actual or potential conflict in connection therewith or relating thereto. Pluto (on its behalf and on behalf of its Affiliates) further agrees that, notwithstanding anything in this Agreement to the contrary, as to all communications among any Newquay Counsel and Rover or Newquay (including any of their respective directors, officers or employees or any other party

related to Newquay) that relate in any way to this Agreement or the Transactions, the attorney-client privilege and the expectation of client confidence belongs to Newquay and shall be controlled by Newquay and shall not pass to or be claimed by Pluto, Rover or any of their respective Affiliates. Pluto (on its behalf and on behalf of its Affiliates) further understands and agrees that the Parties have each undertaken reasonable best efforts to prevent the disclosure of confidential or attorney-client privileged information. Notwithstanding those efforts, Pluto (on its behalf and on behalf of its Affiliates) further understands and agrees that the consummation of the Transactions may result in the inadvertent disclosure of information that may be confidential or subject to a claim of privilege and that no such Person may use or rely on any such disclosure, whether located in the records or email server of Rover or otherwise, in any action against or involving Newquay or any party related to Newquay after such Closing. Pluto (on its behalf and on behalf of its Affiliates) further understands and agrees that any disclosure of information that may be confidential or subject to a claim of privilege will not prejudice or otherwise constitute a waiver of any claim of privilege. Pluto (on its behalf and on behalf of its Affiliates) agrees to use reasonable best efforts to return promptly any inadvertently disclosed information to the appropriate Person upon becoming aware of its existence. Notwithstanding the foregoing, in the event that a dispute arises between Pluto, Rover or any of their respective Affiliates, on the one hand, and a third party other than a Party, on the other hand, after the Closing, Rover may assert the attorney-client privilege to prevent disclosure of confidential communications by any Newquay Counsel to such third party; *provided, however*, that Rover may not waive such privilege without the prior written consent of Newquay. Each Newquay Counsel shall be a third-party beneficiary for purposes of this Section 11.12.

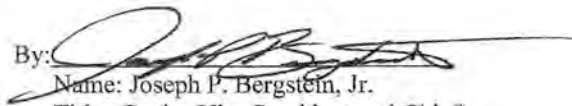
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IN WITNESS WHEREOF, each party hereto has caused this Agreement to be duly executed on its behalf by an authorized officer as of the date first above written.

PPL ENERGY HOLDINGS, LLC

By: 
Name: Joseph P. Bergstein, Jr.
Title: Senior Vice President

PPL CORPORATION
(solely with respect to Section 4.10 and
Section 6.14)

By: 
Name: Joseph P. Bergstein, Jr.
Title: Senior Vice President and Chief
Financial Officer

NATIONAL GRID USA

By: _____
Name:
Title:

IN WITNESS WHEREOF, each party hereto has caused this Agreement to be duly executed on its behalf by an authorized officer as of the date first above written.

PPL ENERGY HOLDINGS, LLC

By: _____
Name:
Title:

PPL CORPORATION
(solely with respect to Section 4.10 and
Section 6.14)

By: _____
Name:
Title:

NATIONAL GRID USA

By:  _____
Name: John Pettigrew
Title: Authorized Signatory

Annex A

Defined Terms

For purposes of this Agreement, unless the context requires otherwise, the following terms have the following meanings:

“Accountant” has the meaning set forth in Section 3.1(b).

“Accrued Rover DB Benefits” has the meaning set forth in Section 6.9(i)(ii).

“Additional Rover Service Employee” has the meaning set forth in Section 6.9(a).

“Affiliate” means, with respect to any Person, any other Person that directly or indirectly, through one or more intermediaries, controls, is controlled by or is under common control with such first Person. The term “control” (including its correlative meanings “controlled by” and “under common control with”) means possession, directly or indirectly, of power to direct or cause the direction of management or policies (whether through ownership of securities or partnership or other ownership interests, by Contract or otherwise).

“Affiliate Agreement” means any Contract between Rover, on the one hand, and Newquay or any of its Affiliates on the other hand; *provided* that any Contract among Rover, Newquay or any of its Affiliates and any third party shall not constitute an “Affiliate Agreement”.

“Agreement” means this Transaction Agreement and the Newquay Disclosure Schedule and all Annexes and Exhibits hereto, as any of them may be amended, restated or updated from time to time.

“Anti-Corruption Laws” means Requirements of Law relating to anti-bribery or anti-corruption (governmental or commercial), including laws that prohibit the corrupt payment, offer, promise, or authorization, acceptance, or agreement to accept the payment or transfer of anything of value (including gifts or entertainment), directly or indirectly, to any Government Official, foreign government employee or commercial entity or to anyone to obtain or retain business or other improper benefit or advantage, including the U.S. Foreign Corrupt Practices Act (15 U.S.C. §§78dd-1 et seq.), the U.K. Bribery Act 2010, and all national and international laws enacted to implement the OECD Convention on Combating Bribery of Foreign Officials in International Business Transactions.

“Assumed Benefit Plan” means each (i) Rover Benefit Plan maintained exclusively by Rover or (ii) Rover Benefit Plan with respect to which Pluto or any of its Affiliates or Rover assumes any Liabilities pursuant to this Agreement, solely with respect to the portion of the Rover Benefit Plan and Liabilities thereunder allocable to the Rover Business Employees and Rover Business Former Employees participating in such Rover Benefit Plans.

“Budgeted Pre-Closing Capex” has the meaning set forth in Section 6.1(b)(xv).

“Business Day” means any day other than a Saturday, Sunday or day on which banking institutions in New York, New York or London, United Kingdom are authorized or obligated pursuant to the Requirements of Law or executive order to be closed.

“Change” means a change, effect, event, circumstance or development.

“Charter Documents” means, with respect to any entity at any time, in each case as amended, modified and supplemented at that time, (i) the articles of association or certificate of formation, incorporation, partnership or organization (or the equivalent organizational documents) of that entity, (ii) the bylaws, partnership agreement or limited liability company agreement or regulations (or the equivalent governing documents) of that entity, and (iii) each document setting forth the designation, amount and relative rights, limitations and preferences of any class or series of that entity’s Equity Securities or of any rights in respect of that entity’s Equity Securities.

“Claims Made Policies” has the meaning set forth in Section 6.12.

“Closing” has the meaning set forth in Section 2.1.

“Closing Date” has the meaning set forth in Section 2.1.

“Closing Date RW Amount” has the meaning set forth in Section 6.9(j)(iii).

“Code” means the Internal Revenue Code of 1986, as amended.

“Communications Act” has the meaning set forth in Section 4.4.

“Communications Laws” has the meaning set forth in Section 4.4.

“Confidential Information,” with respect to Pluto or Newquay, as the case may be, means “Evaluation Material” (as defined in the Confidentiality Agreement).

“Confidentiality Agreement” has the meaning set forth in Section 6.2(c).

“Consent” means, with respect to any Person, any consent, approval, authorization, waiver, permit, license, grant, agreement, exemption or order of, or registration, declaration or filing with, any other Person, including any Governmental Authority, that is required in connection with (a) the execution and delivery by such Person of this Agreement or the Transition Services Agreement or (b) the consummation by such Person and its Affiliates of the Transactions.

“Continuing Pluto Plans” has the meaning set forth in Section 6.9(d).

“Contract” means, with respect to any Person, any loan agreement, indenture, letter of credit, mortgage, security agreement, pledge agreement, guarantee, lease, sublease, license or any other agreement, contract, instrument, obligation, commitment or arrangement, whether written or oral, in each case as amended, supplemented, waived or otherwise modified, to which such Person is a party or by which it is bound or any of its assets are subject.

“Controlling Party” has the meaning set forth in Section 8.1(e)(iv).

“Copyrights” means all registered and unregistered copyrights, including moral rights and rights of attribution and integrity, copyrights in computer Software and the content contained on any Web site and all applications for registration for the foregoing.

“COVID-19” means SARS-CoV-2 or COVID-19, and any natural evolutions thereof or related or associated epidemics, pandemics or disease outbreaks thereof.

“COVID-19 Legislation” means the Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020, Pub. L. 116-136; the Families First Coronavirus Response Act, Pub. L. No. 116-127; the Consolidated Appropriations Act, 2021, Pub. L. No. 116-260; and any other U.S., non-U.S., state or local stimulus fund or relief programs or Laws enacted by a Governmental Authority in connection with or in response to COVID-19.

“COVID-19 Measures” means any quarantine, “shelter in place,” “stay at home,” workforce reduction, social distancing, shut down, closure, sequester, safety or similar Requirement of Law, directive, guidelines or recommendations promulgated by any industry group or any Governmental Authority, including the Centers for Disease Control and Prevention and the World Health Organization, in each case, in connection with or in response to COVID-19.

“Deepwater PPA” means the Amended Power Purchase Agreement, dated as of June 30, 2010, by and between Rover d/b/a Newquay and Deepwater Wind Block Island LLC.

“Delayed Transfer Date” has the meaning set forth in Section 6.9(a)(iv).

“Delayed Transfer Employees” has the meaning set forth in Section 6.9(a)(iv).

“Designated Regulatory Proceedings” has the meaning set forth in Section 6.13.

“Determination” has the meaning set forth in Section 1313(a) of the Code or any similar state, local or non-U.S. Requirement of Law with respect to Taxes.

“Direct Claim” has the meaning set forth in Section 10.4(b).

“DOJ” has the meaning set forth in Section 6.3(b).

“Effective Time” has the meaning set forth in Section 2.1.

“Enforceability Exceptions” has the meaning set forth in Section 4.2.

“Environmental Claim” means any and all administrative, regulatory or judicial actions, suits, orders, demands, demand letters, directives, claims, investigations, proceedings or notices of noncompliance, Liability or violation (written or oral) by any Person (including any Governmental Authority) alleging potential liability (including potential responsibility or liability for enforcement, investigatory costs, cleanup costs, governmental response costs, removal costs, remedial costs, natural resources damages, property damages, personal injuries or

penalties) arising out of, based on or resulting from circumstances forming the basis of any actual or alleged noncompliance with, violation of, or liability under, any Environmental Law or Environmental Permit.

“Environmental Laws” means any and all Requirements of Law pertaining to: (a) the protection of the environment (including air quality, surface water, groundwater, soils, subsurface strata, drinking water, natural resources and biota) or, as it relates to exposure to hazardous or toxic materials, the protection of human health; or (b) the processing, generation, management, storage, treatment, recycling, Release, threatened Release, investigation or remediation of hazardous or toxic materials, including the Federal Resource Conservation and Recovery Act, the Federal Comprehensive Environmental Response, Compensation and Liability Act, the Federal Clean Water Act, the Federal Clean Air Act, the Federal Occupational Safety and Health Act (as it relates solely to exposure to Hazardous Materials) and their implementing regulations as well as state analogues.

“Environmental Permits” means Permits issued or required pursuant to applicable Environmental Law.

“Equity Securities” of any Person means, as applicable (i) any and all of its shares of capital stock, membership interests or other equity interests or share capital, (ii) any warrants, Contracts or other rights or options directly or indirectly to subscribe for or to purchase any capital stock, membership interests or other equity interests or share capital of such Person, (iii) all securities or instruments, directly or indirectly, exchangeable for or convertible or exercisable into, any of the foregoing or with any profit participation features with respect to such Person, or (iv) any share appreciation rights, phantom share rights or other similar rights with respect to such Person or its business.

“ERISA” means the Employee Retirement Income Security Act of 1974, as amended.

“FERC” means the Federal Energy Regulatory Commission (or any successor thereto).

“FCC” has the meaning set forth in Section 6.3(b).

“FCC License” has the meaning set forth in Section 6.15.

“Final Order” means action by the relevant Governmental Authority that has not been reversed, stayed, enjoined, set aside, annulled or suspended and is legally binding and effective.

“FTC” has the meaning set forth in Section 6.3(b).

“GAAP” means United States generally accepted accounting principles as in effect from time to time.

“Good Utility Practice” means (a) the practices, methods and acts generally engaged in or approved by a significant portion of the electric and natural gas transmission and distribution utilities (as applicable), or (b) the practices, methods and acts, that, in the exercise of reasonable judgment in light of the facts known at the time a decision was made, would reasonably have been expected to accomplish the desired result in a manner compliant with Requirements of Law

and consistent with reliability, safety, environmental protection, economy and expedition; *provided* that in the case of both clause (a) and clause (b), Good Utility Practice is not intended to be limited to the optimum practices, methods or acts, to the exclusion of all others, but rather is intended to include a spectrum of practices, methods or acts generally acceptable in the region during the relevant period in light of the circumstances.

“Government Official” means (i) any official, officer, employee or representative of, or any person acting in an official capacity for or on behalf of, any Governmental Authority, (ii) any political party or party official or candidate for political office, or (iii) any official, officer, employee, or any person acting in an official capacity for or on behalf of, any company, business, enterprise or other entity owned (in whole or in substantial part) controlled by or affiliated with a Governmental Authority.

“Governmental Authority” means any federal, national, supranational, regional, state, provincial, local, or similar government, governmental, regulatory or administrative authority, agency, department, instrumentality, board, commission, bureau or administration or any court, tribunal, or judicial or arbitral body, and any self-regulatory organization within or outside the United States, including the SEC, FERC, Rover Utility Regulators and the North American Electric Reliability Corporation.

“Hazardous Materials” means (a) any petrochemical or petroleum products or by-products, waste oil, radon gas, asbestos in any form that is or could become friable or any material containing asbestos, lead-based paint, toxic Mold, urea formaldehyde foam insulation and polychlorinated biphenyls; and (b) any chemicals, materials or substances regulated under any Environmental Law as or included in the definition of “hazardous substances,” “hazardous chemicals,” “hazardous wastes,” “hazardous materials,” “toxic substances,” “contaminants” or “pollutants” or words of similar meaning or regulatory effect.

“HSR Act” means the Hart-Scott-Rodino Antitrust Improvements Act of 1976, as amended.

“Indebtedness” means, without duplication, (a) all indebtedness for borrowed money or for the deferred purchase price of property or services (other than current trade liabilities incurred in the ordinary course of business and payable in accordance with customary practices), (b) any other indebtedness that is evidenced by a note, bond, debenture, draft or similar instrument, (c) all obligations in respect of bankers’ acceptances, solely to the extent drawn or payable, (e) letters of credit and any other agreements relating to the borrowing of money or extension of credit, solely to the extent drawn or payable and (f) finance leases (but for the avoidance of doubt, operating lease liabilities shall not be included in Indebtedness and the Deepwater PPA shall not constitute a finance lease).

“Indemnified Party” has the meaning set forth in Section 10.3.

“Indemnifying Party” has the meaning set forth in Section 10.4(a).

“Insurance Policies” has the meaning set forth in Section 6.12.

“Intellectual Property” means all Copyrights, Patents, Trademarks, Trade Secrets, all other similar intangible assets, rights and forms of protection of a similar nature or having equivalent or similar effect in any jurisdiction (including all rights in designs) and the right to sue for past infringement of any of the foregoing.

“Intercompany Money Pool” has the meaning set forth in Section 6.1(b)(x).

“IRS” means the United States Internal Revenue Service.

“Island Sale” means the purchase of the entire issued share capital of PPL WPD Investments Limited, a limited company incorporated under the laws of the United Kingdom, by Newquay Topco or one of its Affiliates from an Affiliate of Pluto pursuant to the Island Sale Purchase Agreement.

“Island Sale Purchase Agreement” means that share purchase agreement entered into as of the date hereof, by and among PPL WPD Limited, a private limited company incorporated under the laws of England and Wales, National Grid Holdings One Plc, a public limited company organized under the laws of England and Wales, and Newquay Topco.

“Joint Venture” of a Person, means any Person that is not a Subsidiary of such first Person, in which such first Person or one or more of its Subsidiaries owns directly or indirectly any Equity Securities, other than Equity Securities held for passive investment purposes that are less than 5% of each class of the outstanding voting securities or voting capital stock of such second Person.

“Knowledge” means, with respect to Pluto, the knowledge of the individuals set forth in Annex B hereto and, with respect to Newquay, means the knowledge of the individuals set forth in Annex C hereto, which in each case shall be deemed to include the knowledge any such person would have had if he or she had made reasonable inquiry of those persons that such individual would reasonably expect to have actual knowledge of the relevant subject matter.

“Liability” means any liability, cost, expense, debt or obligation of any kind, character, or description, and whether known or unknown, accrued, matured, absolute, determined, determinable, contingent or otherwise, and regardless of when asserted or by whom.

“Liens” means any liens, pledges, charges, claims, security interests, deeds of trust, mortgages, deeds to secure debt, title retention agreements or other encumbrances.

“Long-Term Disability Rover Employee” means each Rover Business Employee who is on long-term disability as of immediately prior to the Closing Date.

“Losses” means all costs, damages, Taxes, awards, judgments, losses or costs and expenses, interest, awards, judgments and penalties that are imposed upon or otherwise incurred by an Indemnified Party (including reasonable attorneys’ and consultants’ fees and expenses) actually suffered or incurred.

“Massachusetts Approval” has the meaning set forth in Section 5.4.

“MDPU” means the Massachusetts Department of Public Utilities.

“Mold” means any form of multicellular fungi that live on plant or animal matter in moist, indoor environments and shall include, without limitation, Cladosporium, Penicillium, Alternaria, Aspergillus, Fusarium, Trichoderma, Memnoniella, Mucor and Stachbotry’s Chartarum.

“Multiemployer Plan” has the meaning set forth in Section 5.13(d).

“Newquay” has the meaning set forth in the introductory paragraph to this Agreement.

“Newquay 401(k) Plan” has the meaning set forth in Section 6.9(k).

“Newquay Affiliated Group” has the meaning set forth in Section 8.1(b).

“Newquay Burdensome Effect” means a material adverse effect on the business, properties, financial condition or results of operations of, taken as a whole, Newquay and its Subsidiaries; *provided, however*, that for purposes of this definition only, Newquay and its Subsidiaries shall be deemed a consolidated group of entities of the size and scale of a hypothetical company that is 100% of the size of Rover taken as a whole as of the date of this Agreement.

“Newquay Counsel” has the meaning set forth in Section 11.12.

“Newquay Designated Representations” has the meaning set forth in Section 7.3(a)(i).

“Newquay Disclosure Schedule” means a letter delivered by Newquay to Pluto on or before the execution and delivery of this Agreement setting forth items the disclosure of which is required under this Agreement either in response to an express disclosure requirement contained in a provision of this Agreement or as an exception to one or more of the representations, warranties, covenants or agreements contained in this Agreement; *provided* that the mere inclusion of an item in the Newquay Disclosure Schedule as an exception to a representation or warranty will not be deemed an admission by Newquay that such item (or any non-disclosed item or information of comparable or greater significance) represents a material exception or fact, event or circumstance or that such item has had or is expected to have a Rover Material Adverse Effect.

“Newquay ERISA Affiliate” means any trade or business, whether or not incorporated, that together with Newquay would be deemed a “single employer” within the meaning of Section 4001(b) of ERISA.

“Newquay Guaranties” has the meaning set forth in Section 6.6(a).

“Newquay Indemnification Cap” has the meaning set forth in Section 10.5(a).

“Newquay Indemnified Parties” has the meaning set forth in Section 10.2.

“Newquay Marks” has the meaning set forth in Section 6.7(a).

“Newquay Pension Plan” has the meaning set forth in Section 6.9(i)(i).

“Newquay Required Statutory Approvals” has the meaning set forth in Section 5.4.

“Newquay RW Plan” has the meaning set forth in Section 6.9(i)(i).

“Newquay Threshold” has the meaning set forth in Section 10.5(a).

“Newquay Topco” means National Grid plc, a public limited company organized under the laws of England and Wales and parent entity of Newquay.

“Newquay Total Cap” has the meaning set forth in Section 10.5(a).

“Non-Controlling Party” has the meaning set forth in Section 8.1(e)(iv).

“Occurrence Based Policies” has the meaning set forth in Section 6.12.

“Offer List” has the meaning set forth in Section 6.9(a)(iii).

“Offer Threshold” has the meaning set forth in Section 6.9(b)(iv).

“Outside Date” has the meaning set forth in Section 9.1(c).

“Parties” has the meaning set forth in the introductory paragraph to this Agreement.

“Patents” means all patents and patent applications, including any continuations, divisionals, continuations-in-part, renewals and reissues.

“Pension Plan” has the meaning set forth in Section 5.13(d).

“Pension Transfer Date” has the meaning set forth in Section 6.9(i)(iv).

“Pension True-Up Amount” has the meaning set forth in Section 6.9(i)(v).

“Permits” has the meaning set forth in Section 5.10.

“Permitted Equity Lien” means any Liens, restrictions on transfers or other encumbrances (a) arising pursuant to or described in this Agreement, the Charter Documents of Rover or applicable securities Requirements of Law, or (b) that may be created by or at the request of Pluto, with respect to Rover.

“Permitted Lien” means (a) any Lien for Taxes, assessments and other governmental charges which are not due and payable as of the Closing Date or are being contested in good faith by appropriate proceedings and for which adequate reserves have been established in accordance with GAAP, (b) vendors’, mechanics’, carriers’, workmen’s, warehouseman’s, repairmen’s, materialmen’s, construction or similar Liens arising or incurred in the ordinary course of business relating to obligations which are not overdue for a period of more than ninety (90) days or that are being contested in good faith and by appropriate proceedings, (c) pledges, deposits or other Liens securing the performance of bids, trade contracts, leases or statutory

obligations (including workers' compensation, unemployment insurance or other similar social security Requirement of Law), (d) Liens the existence of which are specifically disclosed in notes to the Rover Financial Statements, (e) all easements, covenants, servitudes, permits, exceptions, restrictions, imperfections of title, charges, claims of indigenous Persons and railroad operators, rights-of-way and other similar restrictions, or zoning regulations, policies and plans enacted and permissions and consents granted, in each case, in the ordinary course of business that would not individually or in the aggregate, reasonably be expected to materially and adversely interfere with the present use of Rover's real property, taken as a whole, (f) minor survey exceptions and matters as to Rover's real property which would be disclosed by an accurate survey of such real property and that would not, individually or in the aggregate, reasonably be expected to materially and adversely interfere with the present use or occupancy of the real property affected thereby, (g) statutory Liens incurred or pledges, financial assurances, bonds or deposits made in favor of a Governmental Authority to secure the performance of obligations of the affected Person or any of its Subsidiaries under Environmental Laws to which any assets of the affected Person or any such Subsidiaries are subject, (h) Liens arising under any lines of credit or other credit facilities or arrangements in effect on the date of this Agreement (or any replacement facilities thereto permitted pursuant to this Agreement), (i) non-exclusive licenses to Intellectual Property granted in the ordinary course of business, and (j) with respect to the material Rover Owned Real Property, any matters disclosed in true and complete title reports, title searches and other title information made available by Rover to Pluto.

"Person" means any individual, corporation, business trust, partnership, association, limited liability company, unincorporated organization or similar organization, any Governmental Authority, fund, organized group of persons whether incorporated or not, or any receiver, trustee under Title 11 of the U.S. Code or similar official or any liquidating agent for any of the foregoing in his or her capacity as such.

"Personal Information" means, in addition to any information defined or described by a Requirement of Law as "personal information," all information that can reasonably be used to identify an individual natural Person, or regarding an identified Person (such as name, address, telephone number, email address, financial account number, government-issued identifier, and any other data used or intended to be used to identify, contact or precisely locate a person).

"Plan" means any employment, bonus, incentive compensation, deferred compensation, long term incentive, pension, profit sharing, retirement, stock purchase, stock option, stock ownership, stock appreciation rights, phantom stock, leave of absence, layoff, vacation, holiday, paid time-off, day or dependent care, legal services, cafeteria, life, health, medical, dental, accident, disability, workmen's compensation or other insurance, retention, severance, separation, termination, change of control or other benefit plan, agreement, practice, policy, program, scheme or arrangement of any kind, whether written or oral, including any "employee benefit plan" within the meaning of Section 3(3) of ERISA (whether or not subject to ERISA).

"Pluto" has the meaning set forth in the introductory paragraph to this Agreement.

"Pluto 401(k) Plan" has the meaning set forth in Section 6.9(k).

"Pluto Designated Representations" has the meaning set forth in Section 7.2(a)(i).

“Pluto Indemnified Parties” has the meaning set forth in Section 10.3.

“Pluto Required Statutory Approvals” has the meaning set forth in Section 4.4.

“Pluto Topco” has the meaning set forth in the introductory paragraph to this Agreement.

“Privacy Legal Requirement” means (a) any Requirement of Law regulating the collecting, accessing, using, disclosing, transmitting, transferring, securing, sharing, storing, maintaining, retaining, deleting, disposing, modifying, protecting, privacy of, breach of, or processing of Personal Information (including the European Union Directive 95/46/EC, the European Union General Data Protection Regulation (EU) 2016/679 (GDPR), the United Kingdom Data Protection Act 2018, the European Union Directive 2002/58/EC and all other applicable national laws, regulations and secondary legislation implementing the European Union Directive 2002/58/EC including the Privacy and Electronic Communications (EC Directive) Regulations 2003 (SI 2003/2426), in each case together with any subordinate or related legislation made under any of the foregoing), (b) any obligations under all Contracts to which a Party, any of its Subsidiaries or Joint Ventures is a party or is otherwise bound that relate to Personal Information and (c) any of a Party’s, its Subsidiaries’ or Joint Ventures’ internal and publicly posted policies and representations regarding the collection, access, use, disclosure, transmission, transfer, security, sharing, storage, maintenance, retention, deletion, disposal, modification, protection, privacy, breach or processing of Personal Information.

“Release” means any spill, effluent, emission, leaking, pumping, pouring, emptying, escaping, dumping, injection, deposit, disposal, discharge, dispersal, leaching, abandoning, adding, or migration into the environment.

“Representatives” of any Person, means, as applicable, such Person’s officers, directors, employees, investment bankers, accountants, attorneys, financial advisors and other advisors, agents and representatives.

“Required Statutory Approvals” has the meaning set forth in Section 5.4.

“Requirement of Law” means, with respect to any Person, any U.S. or non-U.S. federal, state or local statute, law (including common law), ordinance, rule, administrative code, secondary legislation, administrative interpretation, regulation, order, consent, writ, injunction, directive, judgment, decree, policy, ordinance, decision, guideline or other requirement of (or agreement with) any Governmental Authority (including any memorandum of understanding or similar arrangement with any Governmental Authority), in each case binding on that Person or its property or assets.

“Retiree Benefit Transfer Employee” has the meaning set forth in Section 6.9(i)(i).

“Rhode Island Approval” has the meaning set forth in Section 4.4.

“Rhode Island Division” has the meaning set forth in Section 4.4.

“Rover” has the meaning set forth in the Recitals.

“Rover Accrued Vacation Days” has the meaning set forth in Section 6.9(g).

“Rover Acquisition Proposals” has the meaning set forth in Section 6.11(a).

“Rover Adjustment Amount” means the sum of (i) Rover Closing Net Working Capital *minus* Rover Target Net Working Capital *plus* (ii) Rover Target Net Indebtedness *minus* Rover Closing Net Indebtedness, which Rover Adjustment Amount may be positive or negative.

“Rover Adjustment Items” has the meaning set forth in Section 2.2(a)(i).

“Rover Allocation Schedule” has the meaning set forth in Section 8.3(b).

“Rover Applicable Accounting Principles” means the accounting principles, policies and practices set out in Schedule 2.2.

“Rover Audited Balance Sheets” has the meaning set forth in Section 5.8(a).

“Rover Audited Financial Statements” has the meaning set forth in Section 5.8(a).

“Rover Audited Income Statement” has the meaning set forth in Section 5.8(a).

“Rover Benefit Plan” means each Plan (i) to which Newquay or any Newquay ERISA Affiliate has any obligation with respect to a Rover Business Employee or Rover Business Former Employee or that is sponsored, maintained or contributed to, or required to be sponsored, maintained or contributed to, by Newquay or any Newquay ERISA Affiliates for the benefit of any Rover Business Employee or Rover Business Former Employee or (ii) to which Rover has any obligation or that is sponsored, maintained or contributed to, or required to be sponsored, maintained or contributed to, by Rover, in all cases, excluding any Plans sponsored by any Governmental Authority.

“Rover Burdensome Effect” means a material adverse effect on the business, properties, financial condition or results of operations of (i) Rover, or (ii) taken as a whole, Pluto and its Subsidiaries; *provided, however*, that for purposes of this definition only, Pluto and its Subsidiaries shall be deemed a consolidated group of entities of the size and scale of a hypothetical company that is 100% of the size of Rover as of the date of this Agreement; *provided, further*, that the matters set forth in Schedule 6.3(d) of the Newquay Disclosure Schedule shall not be considered when determining whether a Rover Burdensome Effect has occurred.

“Rover Business” means the business, operations and activities of Rover as conducted by Rover as of the date of this Agreement, including the retail distribution and provision of electric and gas services to customers within Rover’s service area in the State of Rhode Island.

“Rover Business Employee” means (i) each person who is employed by Rover (a “Rover Direct Employee”), (ii) 351 individuals listed on Schedule 6.9(a)(i) of the Newquay Disclosure Schedule (as it may be updated by Newquay from time to time prior to the Closing Date to reflect any terminations of employment, transfers or new hires, in each case, not prohibited by Section 6.1(b)(vi)), which list consists of individuals (other than Rover Direct Employees) of

Newquay and its Affiliates who (A) dedicate at least fifty percent (50%) of their working time to the Rover Business or (B) have knowledge essential to running the Rover Business (the “Rover Dedicated Employees”), and (iii) each Additional Rover Service Employee, including in each case, each such employee who as of the Closing Date is on a leave of absence (including medical leave, military leave, workers compensation leave and short-term disability or long-term disability, subject to the provisions of Section 6.9(a)(v)) or vacation; *provided* that each person who is set forth on Schedule 6.9(a)(ii) of the Newquay Disclosure Schedule shall not be a Rover Business Employee (a “Newquay Retained Employee”); *provided further* that the identification of any individual as a Rover Additional Employee shall be subject to the provisions of Schedule 6.9(a)(iv) of the Newquay Disclosure Schedule.

“Rover Business Former Employee” means any former employee of Newquay or any Affiliate of Newquay who on the last day of his or her employment with Newquay or its Affiliates was employed by Rover.

“Rover Business RW Benefits” has the meaning set forth in Section 6.9(j)(i).

“Rover Closing Cash” means amounts included on Rover’s balance sheet as of the Effective Time (without giving effect to the Transactions), as determined in accordance with, and adjusted by, the Rover Applicable Accounting Principles, for: (i) cash, bank deposits or cash equivalents (whether in hand or credited to any account with any banking, financial, lending or other similar institution or organization), (ii) liquid or easily realizable stocks, shares, bonds, treasury bills and other securities (and interest accrued on each of the foregoing), (iii) all Rover Intercompany Receivables pursuant to the Intercompany Money Pool and (iv) such other line items designated for inclusion therein pursuant to the Rover Applicable Accounting Principles.

“Rover Closing Indebtedness” means amounts included on Rover’s balance sheet as of the Effective Time (without giving effect to the Transactions), as determined in accordance with, and adjusted by, the Rover Applicable Accounting Principles, for (i) Indebtedness, (ii) all Rover Intercompany Payables pursuant to the Intercompany Money Pool and (iii) such other line items designated for inclusion therein pursuant to the Rover Applicable Accounting Principles.

“Rover Closing Net Indebtedness” means, as of the Effective Time (without giving effect to the Transactions), as determined in accordance with, and adjusted by, the Rover Applicable Accounting Principles, (a) the Rover Closing Indebtedness (stated as a positive amount), *minus* (b) the Rover Closing Cash.

“Rover Closing Net Working Capital” means amounts included on Rover’s balance sheet as of the Effective Time (without giving effect to the Transactions), as determined in accordance with, and adjusted by, the Rover Applicable Accounting Principles, for (i) current assets (including Rover Intercompany Receivables, other than pursuant to the Intercompany Money Pool) and regulatory assets (including the current and non-current portions thereof), *minus* (ii) current liabilities (including Rover Intercompany Payables, other than pursuant to the Intercompany Money Pool) and regulatory liabilities (including the current and non-current portions thereof).

“Rover Common Stock” has the meaning set forth in Section 5.5(a).

“Rover Easement Real Property” has the meaning set forth in Section 5.18(a).

“Rover Election” has the meaning set forth in Section 8.3(a).

“Rover Equity Interest” has the meaning set forth in the recitals to this Agreement.

“Rover Estimated Closing Statement” has the meaning set forth in Section 2.2(a)(i).

“Rover Final Closing Statement” has the meaning set forth in Section 3.1(a)(i).

“Rover Financial Statements” has the meaning set forth in Section 5.8(a).

“Rover Intercompany Payables” has the meaning set forth in Section 6.6(c).

“Rover Intercompany Receivables” has the meaning set forth in Section 6.6(c).

“Rover Labor Agreement” has the meaning set forth in Section 5.14(a).

“Rover Leased Real Property” has the meaning set forth in Section 5.18(a).

“Rover Material Adverse Effect” means any Change (or Changes taken together) that, individually or in the aggregate, has had or would reasonably be expected to have, a material adverse effect on the business, properties, financial condition or results of operations of Rover; *provided, however*, that any Change shall not be considered when determining whether a Rover Material Adverse Effect has occurred to the extent resulting from or relating to any of the following: (a) any change generally affecting any industry in which Rover operates, including the international, national or regional electric generating, transmission or distribution industry or natural gas transmission or distribution industry; (b) any change generally affecting the international, national or regional wholesale or retail markets for electric power or natural gas; (c) any change in customer usage patterns or customer selection of third-party suppliers for electricity or natural gas; (d) any change in markets for commodities or supplies, including electric power, natural gas, or fuel and water, as applicable, used in connection with the Rover Business; (e) any change in market design and pricing; (f) any change in general regulatory or political conditions, including any engagements of hostilities, insurrections, acts of war or terrorist activities or changes imposed by a Governmental Authority associated with additional security; (g) any change or development in the international, national or regional natural gas or electric transmission or distribution systems or operations thereof; (h) any change in any Requirements of Law (including Environmental Laws) or GAAP (or authoritative interpretation thereof); (i) any change in the financial conditions or results of operations of Pluto or its Affiliates, including changes due to the credit rating of Pluto and its Affiliates; (j) any change in the financial, banking, securities or currency markets; (k) any change in general national or regional economic or financial conditions or the general economic effect of any failure or bankruptcy (or any similar event) of any financial services or banking institution or insurance company; (l) any actions requested by Pluto or required to be taken under or in accordance with this Agreement; (m) the announcement or pendency of the Transactions, including (i) any action taken by Rover to obtain any Required Statutory Approval in compliance with Section 6.3 and the result of any such action, (ii) any adverse change in supplier, employee, financing source, shareholder, regulatory, partner or similar relationships resulting therefrom, or (iii) any change

that arises out of or relates to the identity of Pluto or any of its Affiliates as the acquirer of Rover; (n) any labor strike, request for representation, organizing campaign, work stoppage, slowdown, or lockout or other labor dispute; (o) any new power plant entrants and their effect on pricing or transmission; (p) any finding of fact or order contained in any FERC or Rover Utility Regulator judgment, decision, order, rulemaking, or other directive applicable to Rover, in each case either (x) issued prior to the date hereof or arising from a filing made prior to the date hereof or (y) issued on or after the date hereof or arising from a filing made after the date hereof to the extent resulting from or relating to the Transactions; (q) any change or effect arising from any requirements imposed by any Governmental Authorities as a condition to obtaining the Required Statutory Approvals, including a Rover Burdensome Effect, or any other requirements or restrictions imposed by FERC or a Rover Utility Regulator on Rover; (r) any fact, circumstance, effect, change, event or development that results from any shutdown or suspension of operations at any power plant from which Rover obtains electricity; (s) any Change the effects of which are permitted to be passed through to, or recovered from, customers in accordance with applicable Requirements of Law; (t) any failure in and of itself by Rover to meet any internal or public projection, budget, forecast, estimate or prediction in respect of revenues, earnings or other financial or operating metrics for any period (except that the underlying cause of any such decline may, to the extent not otherwise excluded by clauses (a) through (v), be considered and taken into account in determining whether there has been a Rover Material Adverse Effect); (u) any change in the credit rating of Rover; or (v) any hurricane, tornado, tsunami, flood, earthquake, snow storm, ice storm, epidemics, pandemics (including the COVID-19 virus or any COVID-19 Measures) or quarantines, acts of God, or other natural disaster or weather-related event, circumstance or development, or any escalation of the foregoing; *provided, however*, that any Change set forth in clauses (a), (b), (c), (d), (e), (f), (g), (h), (j), (k), (o), or (v) above shall be taken into account in determining whether a “Rover Material Adverse Effect” has occurred or would reasonably be expected to occur to the extent such Change has a disproportionate adverse effect on Rover relative to other transmission and distribution utilities in the New England region of the United States (in which case the disproportionate adverse effect shall be taken into account in determining whether a “Rover Material Adverse Effect” has occurred or would reasonably be expected to occur).

“Rover Material Contract” has the meaning set forth in Section 5.17(a).

“Rover Owned Real Property” has the meaning set forth in Section 5.18(a).

“Rover Pension Plan” has the meaning set forth in Section 6.9(h)(i).

“Rover Pension Plan Trust” has the meaning set forth in Section 6.9(h)(i).

“Rover Personnel” has the meaning set forth in Section 5.13(g).

“Rover Preferred Stock” has the meaning set forth in Section 5.5(a).

“Rover Real Property” has the meaning set forth in Section 5.18(a).

“Rover Real Property Lease” has the meaning set forth in Section 5.18(a).

“Rover RW Plan” has the meaning set forth in Section 6.9(j)(i).

“Rover Target Net Indebtedness” means (a) \$1,448,000,000 *plus* (b) \$52,000,000 *multiplied* by a fraction with (i) a numerator equal to the number of calendar days elapsed between April 1, 2021 and the earlier of (A) the Closing Date and (B) March 31, 2022 and (ii) a denominator equal to 365.

“Rover Target Net Working Capital” means \$109,000,000.

“Rover Unaudited Balance Sheet” has the meaning set forth in Section 5.8(a).

“Rover Unaudited Financial Statements” has the meaning set forth in Section 5.8(a).

“Rover Unaudited Income Statement” has the meaning set forth in Section 5.8(a).

“Rover Utility Regulators” means (i) the State of Rhode Island Public Utilities Commission, (ii) the Rhode Island Division and (iii) the Rhode Island Energy Facility Siting Board.

“RW Transfer Amount” has the meaning set forth in Section 6.9(j)(ii).

“RW Transfer Date” has the meaning set forth in Section 6.9(j)(ii).

“SEC” means the Securities and Exchange Commission.

“Section 338(h)(10) Forms” has the meaning set forth in Section 8.3(a).

“Section 4044 Amount” has the meaning set forth in Section 6.9(h)(iv).

“Severance Obligations” has the meaning set forth in Section 6.9(b)(i).

“Software” means computer software, including all programs, applications and databases (whether in object code, source code or other form), and all documentation related thereto.

“Straddle Period” has the meaning set forth in Section 8.1(c).

“Subsidiary” means, with respect to any Person, any other Person of which such first Person (either alone or through or together with any other Subsidiary) owns, directly or indirectly, a majority of the outstanding equity securities or securities carrying a majority of the voting power in the election of the board of directors or other governing body of such Person.

“Tax” means any federal, state, county, local, non-U.S. and other taxes, assessments, charges, duties, fees, levies, imposts or other similar charges imposed by a Governmental Authority, including all income, alternative or add-on minimum, gross receipts, sales, use, value added, transfer, gains, ad valorem, franchise, profits, license, state guarantee fund assessments, withholding, payroll, direct placement, employment, excise, severance, stamp, procurement, occupation, premium, property, real property, escheat, environmental or windfall profit tax, custom, duty or other tax, together with any interest, additions or penalties with respect thereto or with respect to any Tax Return.

“Tax Claim” has the meaning set forth in Section 8.1(e)(i).

“Tax Return” means any return, declaration, report, document, list, claim for refund, information return or similar statement filed or required to be filed with, or supplied to or required to be supplied to any Governmental Authority with respect to any Taxes, including any schedule or other attachment thereto, and including any amendment thereof.

“Tax Sharing Agreements” has the meaning set forth in Section 8.5.

“Third-Party Claim” has the meaning set forth in Section 10.4(a).

“Third-Party Terms” has the meaning set forth in Section 6.6(c).

“Trade Secrets” means all trade secrets, know-how and other confidential information, including forms and types of financial, business, scientific, technical, economic, or engineering information, including patterns, plans, compilations, program devices, formulas, designs, prototypes, methods, techniques, processes, procedures, programs or codes, whether tangible or intangible, and whether or how stored, compiled or memorialized physically, electronically, graphically, photographically or in writing.

“Trademarks” means all registered and unregistered trademarks, service marks, trade dress, trade names, designs, logos, emblems, signs or insignia, slogans, Internet domain names, other similar designations of source or origin and general intangibles of like nature, together with all applications for registration for the foregoing and the goodwill symbolized by any of the foregoing.

“Transaction Restraint” has the meaning set forth in Section 7.1(a).

“Transactions” means the transactions contemplated by this Agreement and the Transition Services Agreement.

“Transfer Taxes” has the meaning set forth in Section 8.4.

“Transferred Employee” means each Rover Business Employee who, as of the Closing Date (or, if applicable, such later date that any Rover Business Employee commences employment with Pluto or one of its Affiliates), becomes an employee of Pluto or one of its Affiliates whether pursuant to the transfer of the Rover Equity Interest to Pluto or its Affiliates or by acceptance of an offer of employment from Pluto or one of its Affiliates pursuant to Section 6.9(a).

“Transition Services Agreement” means the Transition Services Agreement, substantially in the form of Exhibit A, to be entered into by Newquay (or one or more of its Subsidiaries) and Rover, as updated on mutually agreeable terms after the date hereof to take into account the scope of Services (as defined in the Transition Services Agreement) agreed to be provided in accordance with Section 6.8.

“TSA End Date” shall mean the last day of the Transition Period (as defined in the Transition Services Agreement).

“TSA Employee” means each person who is employed by Newquay or any Affiliate of Newquay and provides substantial services to the Rover Business following the Closing in connection with the Transition Services set forth on Exhibit A of the Transition Services Agreement, as reasonably determined by Newquay and Pluto.

“U.S. Treasury Regulation” means the final or temporary regulations of the United States Department of the Treasury under the Code, as may be amended from time to time.

“Weighted-Average Numerator” has the meaning set forth in Section 6.9(b)(iv).

“Weighted-Average Severance Percentage” has the meaning set forth in Section 6.9(b)(iii).

Annex B

Knowledge of Pluto

1. Michael Caverly
2. Jennifer McDonough

Annex C

Knowledge of Newquay

1. David Campbell
2. Keith Hutchison
3. Chris Kelly
4. William Malee
5. Donald Simpson
6. Ross Turrini
7. Charles Willard

Exhibit A

**FORM OF
TRANSITION SERVICES AGREEMENT**

by and among

NATIONAL GRID USA SERVICE COMPANY, INC.,

**NATIONAL GRID USA
(solely with respect to Section 4.6)**

and

THE NARRAGANSETT ELECTRIC COMPANY

Dated as of [●]

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TRANSITION SERVICES AGREEMENT

This TRANSITION SERVICES AGREEMENT (including all Exhibits and any other attachments hereto, this “Agreement”), is entered into as of [●], by and among National Grid USA Service Company, Inc., a Massachusetts corporation (“Service Provider”), The Narragansett Electric Company, a Rhode Island corporation (“Rover” and together with Service Provider, the “Parties” and each individually a “Party”), and, solely with respect to Section 4.6, National Grid USA, a Delaware corporation (“Newquay”). Capitalized terms used in this Agreement and not otherwise defined shall have the respective meanings ascribed to them in that certain Share Purchase Agreement (as it may be amended, modified or supplemented from time to time in accordance with its terms, the “Share Purchase Agreement”), dated as of March 17, 2021, by and among PPL Energy Holdings, LLC, a Delaware limited liability company (“Pluto”), Newquay, and PPL Corporation, a Pennsylvania corporation.

W I T N E S S E T H:

WHEREAS, pursuant to the Share Purchase Agreement, Pluto agreed, among other things, to purchase from Newquay, and Newquay agreed to sell to Pluto, one hundred percent (100%) of the outstanding shares of common stock of Rover;

WHEREAS, Newquay and its Affiliates will derive a substantial benefit from the transactions contemplated by the Share Purchase Agreement; and

WHEREAS, in connection with the transactions contemplated by the Share Purchase Agreement, Newquay and Pluto desire that Service Provider, an Affiliate of Newquay, provide Rover with certain transitional services as set forth in this Agreement; and

WHEREAS, the Parties have agreed to enter into such transitional arrangements to be effective as of the Closing under the Share Purchase Agreement on the terms and conditions set forth in this Agreement.

NOW, THEREFORE, for valid consideration, the sufficiency of which is hereby acknowledged and in consideration of the foregoing and the mutual agreements contained herein, the Parties hereby agree as follows:

ARTICLE I

TRANSITION SERVICES

Section 1.1 General Intent. Each Party acknowledges and understands that the services provided hereunder are transitional in nature and are furnished by Service Provider solely for the purpose of facilitating the transactions contemplated by the Share Purchase Agreement and the operation of Rover and its Affiliates for a limited period of time, as set forth herein, and in furtherance thereof each Party expresses its intention to cooperate in good faith to provide information and assistance as reasonably requested by the other Party to effectuate a smooth transition. For the duration of the Transition Period (as defined in Section 3.2), to the extent not otherwise acquired by Pluto pursuant to the Share Purchase Agreement, Pluto and Rover shall have access during regular business hours and upon reasonable advance notice to such documents,

books and manuals as are reasonably necessary to obtain the benefit of the use of the Transition Services and to transition away from the use of the Transition Services by the end of the Transition Period. As part of each of the Transition Services, Service Provider will (a) cooperate with and use commercially reasonable efforts to assist Rover and its Affiliates in effectuating an orderly transition of each Transition Service to Pluto's or Rover's own internal organization or other third-party suppliers no later than the expiration of the term set forth herein applicable to such Transition Service, including by making employees of Service Provider and its Affiliates reasonably available during normal business hours for knowledge transfer to Pluto, Rover or its designee, and each Party shall otherwise reasonably cooperate with the other Party to facilitate such orderly transition, (b) transfer, or cause to be transferred, the books, records, files, information and data held, received or created by Service Provider or its Affiliates for the benefit of Pluto, Rover, or each of their Affiliates as reasonably requested by Pluto or Rover as related to the Rover Business, subject to reasonable mutually agreed transfer timetables and staging and (c) provide to Rover, subject to reasonable mutually agreed transfer timetables and staging or as otherwise more specifically set forth on Exhibit A, copies of data generated by Service Provider in providing the Transition Services that relate to Pluto's, Rover's or each of their Affiliates' businesses, including its customers, products, technologies and assets, subject to any third-party confidentiality or other use restrictions (with Service Provider to use commercially reasonable efforts to communicate the applicable information to Rover in a way that would not violate such restrictions); provided, for the avoidance of doubt, that costs and expenses of Service Provider with respect to the foregoing will be charged to Rover consistent with Section 2.1.

Section 1.2 Provision and Purchase of Transition Services. Subject to and upon the terms and conditions set forth in this Agreement and on Exhibit A annexed hereto, Service Provider agrees to provide, or cause to be provided, to Pluto and Rover, and Rover agrees to purchase from Service Provider, each of the services set forth on Exhibit A (collectively the "Transition Services" and separately a "Transition Service") for the applicable service period for such Transition Service set forth on Exhibit A. For the avoidance of doubt, each of the Transition Services shall include all of the underlying services and tasks that are necessary for the proper performance of, or that are inherent to or necessarily part of, the provision of such Transition Service.

Section 1.3 Omitted and Additional Services.

(a) In the event that within twelve (12) months after the date hereof, Pluto identifies a service that Service Provider or any of its Affiliates provided to Rover in the twelve (12) months prior to the Closing, and that Pluto reasonably needs in order to continue to operate the business operations of Rover in substantially the same manner in which Rover operated prior to the Closing, and such service was not included (and not otherwise expressly excluded) in Exhibit A (each, an "Omitted Service"), then Rover may submit a written request to Service Provider to provide such Omitted Service. Upon receipt of such written request for an Omitted Service, Service Provider will, so long as Service Provider has not ceased performing services substantially similar to the Omitted Service for the benefit of itself or its Affiliates, respond in writing within ten (10) days of the written request, notifying Rover (i) whether Service Provider is able, through the use of commercially reasonable efforts, to provide such Omitted Service and (ii) the earliest date upon which Service Provider expects it can begin providing such Omitted Service through the use of commercially reasonable efforts, which date shall be within a reasonable period after

Rover's request; provided that, Service Provider shall inform Rover (which may be through communication between the Coordinators) as promptly as possible if it anticipates that it will not be able to commence providing such Omitted Service within fifteen (15) days after Rover's request and the Parties shall cooperate in good faith to attempt to expedite commencement or implement earlier partial provision of such Omitted Service. Within ten (10) days of Service Provider's notice, the Parties shall negotiate in good faith to execute amendments to Exhibit A, as applicable, for such Omitted Service to be provided that shall set forth, among other things, (A) a description of such Omitted Service in reasonable detail, (B) the applicable service period for such Omitted Service, (C) the fees and expenses for such Omitted Service (it being agreed that the fees for such service shall be determined on a basis consistent with Article II unless otherwise mutually agreed) and (D) any additional reasonable terms and conditions specific to such Omitted Service. For clarity, each Omitted Service that Service Provider commences providing pursuant to the foregoing provisions will thereafter be deemed to be a Transition Service hereunder.

(b) In the event that within twelve (12) months after the Closing, Rover requests a service that was not included (and not otherwise expressly excluded) in Exhibit A (each, an "Additional Service"), Service Provider shall consider such request in good faith and, to the extent that the Parties reach an agreement on the provision of such Additional Service, the Parties shall cooperate to amend Exhibit A, as applicable, for such Additional Service that shall set forth, among other things, (i) a description of such Additional Service in reasonable detail, (ii) the applicable service period for such Additional Service, (iii) the fees and expenses for such Additional Service (it being agreed that the charge for such service to the extent performed by Service Provider or its Affiliates for Rover in the ordinary course of business prior to the Closing shall be determined on a basis consistent with Article II unless otherwise mutually agreed) and (iv) any additional reasonable terms and conditions specific to such Additional Service. For clarity, each Additional Service that is agreed to be provided by Service Provider pursuant to the foregoing provisions thereafter will be deemed to be a Transition Service hereunder. Notwithstanding anything to the contrary herein, the provision of any Additional Services shall be subject to the receipt of any required regulatory approvals in connection therewith.

Section 1.4 Service Standards. Subject to any limitations expressly set forth in Exhibit A, Service Provider shall provide and perform, or cause to be provided and performed, the Transition Services that it is required to provide under this Agreement using the same degree of care and skill as it utilizes in rendering such services for its own utility Affiliates' operations, and in any event, in accordance with Good Utility Practice; provided that nothing in this Agreement shall require Service Provider to favor the business of Pluto or Rover over Service Provider's own or its Affiliates' business operations. Nothing in this Agreement shall restrict or prohibit Service Provider from, with reasonable advance notice to Rover with respect to material changes made to a Transition Service, modifying the manner in which it provides, or systems utilized in providing, any Transition Service, in order to (a) automate, update, upgrade or enhance the provision of such Transition Service or the provision of similar services to Service Provider's Affiliates or (b) otherwise satisfy a legitimate business purpose, so long as such change does not materially adversely impact Rover's receipt of the Transition Service. The quantity of each Transition Service to be provided shall be that which Rover may reasonably require for the operation of Rover in the ordinary course of business consistent in all material respects with the operation of Rover prior to the Closing and, in any event, in accordance with Good Utility Practice. Service Provider

agrees to assign sufficient resources and qualified personnel as are reasonably required to perform the Transition Services in accordance with the standards set forth in this Section 1.4.

Section 1.5 Premises Access Rights. During the Transition Period, Rover shall grant to the employees, agents and authorized third-party vendors of Service Provider access to Rover's premises and equipment as may be reasonably necessary for Service Provider to perform its obligations under this Agreement, subject to (a) Rover's existing premises and equipment access policies and (b) Rover's subsequently updated premises and equipment access policies of which Service Provider has been informed and given reasonable advance notice and that do not unreasonably interfere with the provision of Transition Services consistent with past practice.

Section 1.6 Points of Contact. Each of Service Provider and Rover shall designate one individual to serve as principal transaction coordinator (each a "Coordinator") with regard to this Agreement, and such Coordinators, including addresses and email addresses for notices, shall be identified on Exhibit B. Each Coordinator shall be responsible for the overall implementation of this Agreement between Service Provider and Rover, including resolution of any issues that may arise during the performance hereunder on a day-to-day basis. The Coordinators may designate by written notice to the other Party additional sub-coordinators to be primarily responsible for the implementation of this Agreement with respect to specific functional areas. To ensure overall coordination and administration of this Agreement on a consistent basis, the Coordinators and sub-coordinators shall report to each other regarding any ongoing implementation issues, including any disputes. Either Party may change its designated Coordinator or sub-coordinators upon written notice to the other Party. The Coordinators and sub-coordinators shall communicate with each other on an as-needed basis, including participating in a telephone conference regarding the Transition Services at least once a month, with specific sub-coordinators designated to meet more frequently.

Section 1.7 Cooperation. Each Party will perform all of its obligations under this Agreement in good faith and reasonably cooperate with the other Party in all matters relating to the provision and receipt of the Transition Services in order to facilitate the provision and receipt of the Transition Services and effect a smooth and orderly transition of the Transition Services provided hereunder. Each Party shall provide updates to the other Party regarding the achievement of key transition milestones or any delays or expected delays with respect to transitioning any Transition Service by the expiration of the applicable service period for such Transition Service. The Parties will reasonably cooperate with each other in making information available as needed in the event of any and all internal or external audits, including regulatory audits. From time to time after the date hereof, each Party shall use reasonable efforts to take, or cause to be taken, all appropriate action, do or cause to be done all things reasonably necessary, proper or advisable under applicable Requirements of Law, and execute and deliver such documents as may be required or appropriate to carry out the provisions of this Agreement and to consummate, perform and make effective the transactions contemplated hereby.

Section 1.8 Subcontracting; Third-Party Warranties.

(a) Subject to any limitations expressly set forth in Exhibit A, Service Provider may in its discretion provide the Transition Services either through its own resources or the resources of its Affiliates or by contracting with third-party subcontractors (each a

“Subcontractor”) consistent with Service Provider’s practices in rendering such services for its own utility Affiliates’ operations. Notwithstanding the foregoing, (i) such delegation or subcontracting shall not relieve Service Provider of any of its obligations under the Agreement and (ii) Service Provider shall be responsible for the actions or inactions of its Affiliates, and for the Specified Subcontractor Acts (as defined below), to the same extent it would have been responsible had Service Provider itself provided or failed to provide the applicable Transition Services (or portion thereof). Except as set forth on Exhibit A, to the extent Service Provider has during the twelve (12) months prior to the Closing provided certain services to Rover through Service Provider’s own resources or the resources of its Affiliates, Service Provider shall use commercially reasonable efforts to maintain such practice with respect to the same Transition Services, except (A) as consistent with changes in Service Provider’s practices in rendering similar services for its own utility Affiliates operations, (B) for changes to adjust for personnel that previously supported such services being hired by or transferred to Rover, Pluto or their Affiliates or (C) for changes that otherwise satisfy a legitimate business purpose, so long as such change does not materially adversely impact Rover’s receipt of the applicable Transition Service. In the event Service Provider fails to comply with the preceding sentence in contracting with a Subcontractor to provide Transition Services, Service Provider shall be responsible for the actions or inactions of such Subcontractor in providing the applicable Transition Service (or portion thereof) that Service Provider previously provided through its own resources or the resources of its Affiliates during the twelve (12) months prior to the Closing (such actions or inactions, the “Specified Subcontractor Acts”) in accordance with clause (ii) above.

(b) Notwithstanding Section 1.8(a), to the extent that a Subcontractor is performing Transition Services: (i) Service Provider’s sole liability (other than with respect to Specified Subcontractor Acts) shall be to transfer or otherwise pass through to Rover the benefit of any warranties or remedies available under Services Provider’s contracts with such Subcontractor in a manner that is equitable given the value of services, goods, inventory or equipment received by Rover; and (ii) Service Provider shall negotiate such contracts with Subcontractors that perform Transition Services using the same degree of care and skill as it utilizes in negotiating similar contracts for its own utility Affiliates’ operations, and in any event, using Good Utility Practice, including with respect to the negotiation of available warranties and remedies.

Section 1.9 Third-Party Consents. This Agreement shall not constitute an agreement by Service Provider to provide any Transition Service or portion thereof if the provision thereof, without the consent of a third party, would constitute a breach of a third party contract or a violation of any Requirements of Law. Service Provider shall use commercially reasonable efforts to timely obtain all third-party consents and licenses necessary to provide the Transition Services to Pluto, Rover or each of its Affiliates, with any out-of-pocket third-party consent fees (collectively, “Consent Expenses”) incurred since the date of the Share Purchase Agreement to be borne by Rover. Service Provider shall keep Rover informed of the status of such negotiations and the amount of such Consent Expenses on a reasonably current basis and shall not, without Rover’s written consent, incur Consent Expenses in excess of \$100,000 individually or \$1,000,000 in the aggregate in connection with obtaining any individual or series of related third-party consents or licenses. Rover shall provide assistance as Service Provider may reasonably require to obtain such third-party consents or licenses, including assistance with negotiating the terms of consents with third-party suppliers and, as Service Provider or Rover may request, being

responsible for negotiations with respect to any additional licenses required for Pluto, Rover or their Affiliates to use third-party software. If any such consents or licenses are not obtained, Service Provider shall cooperate with Rover and use commercially reasonable efforts to determine and implement alternative equivalent services, as necessary for the Transition Services to be provided to or obtained by Pluto, Rover or their Affiliates, and Rover shall reasonably cooperate in good faith in connection therewith. To the extent that any such consents or licenses are not obtained or alternative arrangements made by Service Provider, the Parties shall cooperate in good faith to arrange for alternative services from a third-party provider and Service Provider shall, at Rover's request, use commercially reasonable efforts to purchase substantially similar services from a third party provider as a Transition Service (subject to Rover paying the fees and expenses for such Transition Service consistent with ARTICLE II), and shall use commercially reasonable efforts to ensure there is no material disruption to the business operations of Rover.

Section 1.10 Limitation on Transition Services. In connection with the performance of the Transition Services, unless otherwise expressly required to be performed by Service Provider as set forth on Exhibit A or agreed to by the Parties as an Additional Service in accordance with Section 1.3, Service Provider shall have no obligation to (a) upgrade, enhance or otherwise modify any computer hardware, software or network environment currently used by Rover; provided that, subject to the second sentence of Section 1.4, the foregoing clause (a) shall not relieve Service Provider from its obligation to maintain its computer hardware, software or network environment in a manner, consistent with Good Utility Practice, to avoid a material degradation in Transition Services as compared to the functionality provided during the twelve (12) months prior to the Closing; (b) convert from one format to another any data of Rover for use by Rover or any other person in connection with the Transition Services or otherwise, so long as the data and electronic files are readable to Rover through commercially reasonable means; (c) prepare financial statements, financial information or related certifications to be attributed to Service Provider or its Affiliates for incorporation in any reporting required by the U.S. Securities and Exchange Commission; or (d) provide legal advice to Rover or its Affiliates (it being understood that any analysis or recommendations provided by Service Provider or its Affiliates with respect to legal or regulatory matters shall not be construed as legal advice or create any professional client relationship and Rover shall be responsible for obtaining its own legal advice from internal or external legal counsel).

Section 1.11 Operations Protocols. If, from time to time, the Parties reasonably determine any Transition Service, the more general terms of which are set forth on Exhibit A, requires a more detailed operations protocol pursuant to which Service Provider will provide such Transition Service to Rover, the Parties will cooperate in good faith to document the terms of an appropriate operations protocol for such Transition Service, provided that such terms shall be consistent with the terms for such Transition Service as provided on Exhibit A.

ARTICLE II

FEES AND EXPENSES

Section 2.1 Fees for Transition Services. In consideration for receiving the Transition Services, Rover shall pay to Service Provider an amount equal to (a) the Fully Loaded Costs (as defined below) plus (b) a five percent (5%) mark-up on such Fully Loaded Costs (the

“Mark-up”); provided, that the Mark-up shall not be charged on the costs and expenses of third-party services, goods (including gas and electricity sales arranged by Service Provider), inventory or equipment (collectively, “Third-Party Expenses”). For purposes hereof, “Fully Loaded Costs” shall mean fully loaded direct and indirect costs and expenses of providing the Transition Services (including employee salaries, wages, pensions, benefits and health insurance, office supplies and expenses, property insurance, injuries and damages, miscellaneous general expenses, administrative, supervisory and support costs, rents, maintenance of structures and equipment, capital expenditures, depreciation and amortization, payroll and other taxes, and compensation for the use of capital). Subject to the terms of this Agreement, Fully Loaded Costs shall be charged to Rover on the same general basis as has been in effect prior to the date hereof, as may be more specifically set forth on Exhibit A with respect to individual Transition Services. In the event that Rover requests that any Transition Services continue beyond the end of the Transition Period, if Service Provider agrees to provide such Transition Services and the Parties mutually agree to extend the Transition Period, the Mark-up shall be increased by an additional five percent (5%) for the first three (3) months after the expiration of the original Transition Period and thereafter shall be increased by an additional five percent (5%) for each subsequent three (3) month period.

Section 2.2 Invoicing and Payment.

(a) Unless otherwise specified in Exhibit A and subject to Section 2.3, Service Provider shall render to Rover within fifteen (15) days of the beginning of each month an invoice that includes estimates of all fees payable to it and all charges and expenses incurred by it for the then-current calendar month of the Transition Period, itemizing all such fees, charges and expenses in reasonable detail. These estimated amounts subsequently will be adjusted by Service Provider to reflect final amounts and included on the subsequent monthly invoice. Rover shall pay, or cause to be paid, any undisputed amounts set forth in each such invoice from Service Provider within fifteen (15) days after receipt by it of each such invoice. Payment to Service Provider of all invoices in respect of the Transition Services shall be made in United States dollars (\$). Neither Party shall offset any amounts owing to it by the other Party or under the Share Purchase Agreement against amounts payable hereunder. Service Provider and Rover shall reasonably cooperate to develop a form of monthly report itemizing the fees, costs and expenses to Rover for each calendar month of the Transition Period to be included with the invoices to be delivered under this Section 2.2(a).

(b) If there is a dispute between the Parties regarding the amounts shown as billed to Rover on any invoice, Rover shall pay the full amount of such invoice that is not in dispute within the time periods set forth herein for such payment, and Service Provider shall, where applicable and practicable, furnish to Rover such additional supporting documentation to substantiate the amounts billed as Rover shall reasonably request. Upon delivery of such additional documentation, the Parties shall cooperate in good faith and use their commercially reasonable efforts to resolve such dispute. If the Parties are unable to resolve such dispute within twenty (20) Business Days after the delivery of such additional supporting documentation by Service Provider or notice from Service Provider that additional supporting documentation will not be provided, as applicable, with respect to a final amount included on an invoice then the dispute shall be referred for resolution to a firm of independent accountants mutually agreed upon in good faith by the Parties in writing (the “Accounting Referee”). If the parties are unable to agree on an Accounting Referee, the matter shall be referred for resolution to KPMG, which will

serve as the Accounting Referee. The Accounting Referee shall be instructed to determine the validity of the disputed amounts within thirty (30) days of the referral of such dispute to the Accounting Referee. The determination of the Accounting Referee shall be binding on the Parties; provided that such determination shall not require Rover to pay more than the amount in dispute (except as provided herein with respect to interest and fees and expenses of the Accounting Referee). The fees and expenses of the Accounting Referee shall be borne by the Parties based on the percentage which the portion of the disputed amount not awarded to each Party bears to the amount actually contested by such Party.

(c) For a period of seven (7) years after the Closing, each Party shall keep and maintain books, records, accounts and other documents related to the provision of the Transition Services consistent with historical practices. Such records shall include receipts, invoices, memoranda, vouchers, inventories, timesheets and accounts pertaining to the Transition Services, as well as complete copies of all written contracts, purchase orders, service agreements and other such written arrangements entered into in connection therewith.

(d) Notwithstanding the payment by Rover of any charges, Rover shall have the right, by written notice given to Service Provider no later than six (6) months following the delivery of the applicable invoice (including any invoice adjusting the applicable estimated amounts to reflect final amounts), to review and contest the charges. Rover shall have the right to audit Service Provider or any of its Affiliate's relevant books, records, documents, accounting practices or internal controls; provided that such audit (i) relates solely to the Transition Services and (ii) shall not unreasonably interrupt the business or operations of Service Provider and its Affiliates. Subject to the foregoing limitations, upon written request by Rover, Service Provider shall, or shall cause its Affiliates to, within a reasonable period of time, provide, at the sole cost and expense of Rover, assistance, records and access reasonably requested by Rover in responding to such audit (including documents related to testing methodologies, test results, audit reports of significant findings, and remediation plans with respect to any material deficiencies in Service Provider's or its Affiliates' internal controls or procedures), to the extent that such assistance, records or access is within the reasonable control of Service Provider or its Affiliates and relates to the Transition Services provided hereunder by Service Provider.

Section 2.3 Taxes.

(a) All charges and fees to be paid by Rover under this Agreement are exclusive of any sales Tax, goods and services Tax, value added Tax or any other similar Tax or assessment that is required to be paid in connection with the Transition Services (each a "Sales and Services Tax", and collectively, "Sales and Services Taxes"). If any Sales and Services Taxes are assessed on the provision of any Transition Services under this Agreement, (i) Service Provider shall deliver to Rover an invoice (or other valid and customary documentation) reflecting such Sales and Services Taxes in accordance with applicable Requirements of Law, (ii) Rover shall pay to Service Provider the amount shown as due on such invoice in accordance with Section 2.2, and (iii) Service Provider shall timely remit to the applicable Governmental Authority any Sales and Services Taxes that are paid by Rover to Service Provider pursuant to clause (ii) hereof or that are otherwise required to be collected and remitted to the applicable Governmental Authority under applicable Law; provided that, for the avoidance of doubt, except to the extent reflected in Fully Loaded Costs charged pursuant to Section 2.1, each of Rover and Service Provider shall be

responsible for (A) any real or personal property Taxes on property it owns or leases, (B) franchise, margin, privilege and similar Taxes on its business, (C) the employment Taxes or contributions imposed on it or required from it with respect to its employees and (D) Taxes based on its income, gross receipts or capital.

(b) Notwithstanding any other provision in this Agreement to the contrary, Rover and each of its Affiliates shall be entitled to deduct and withhold (or cause to be deducted and withheld) from amounts otherwise payable to any person pursuant to this Agreement such amounts as it is required to deduct and withhold with respect to the making of such payment under any provision of any U.S. federal, state, local or non-U.S. Tax law ("Withholding Taxes"). To the extent that amounts are so withheld by Rover or any of its Affiliates and remitted to the appropriate Governmental Authority, such withheld and remitted amounts shall be treated for all purposes of this Agreement as having been paid to the relevant person in respect of which such deduction and withholding was made. Each of the Parties agrees to use reasonable best efforts to mitigate the imposition of any Withholding Taxes.

(c) Rover shall be entitled to any refund of any Sales and Services Tax for which it is responsible under this Section 2.3, and if Service Provider or any of its Affiliates receives a refund of such Sales and Services Taxes borne by Rover, Service Provider shall remit, or cause to be remitted, to Rover within ten (10) days, the amount of such refund.

(d) Each Party shall, and shall cause its Affiliates to, reasonably cooperate with the other Party (in accordance with Section 1.7) in connection with (i) mitigating the imposition of any Sales and Services Taxes required to be paid or collected, including by the provision of documentation necessary to support Sales and Services Tax exemptions, and (ii) the reporting of, or any audit, assessment, refund, claim or proceeding relating to, any such Sales and Services Taxes, including by the provision of information or data (including any resale certificate, other exemption certificates, and information regarding out-of-state use of materials, services or sale) as reasonably requested from time to time. Each Party shall promptly notify the other Party of any material deficiency claim or similar notice by a Governmental Authority connected to the provision of any Transition Services under this Agreement.

(e) Notwithstanding anything to the contrary contained in this Agreement, this Section 2.3 shall survive expiration or termination of this Agreement.

Section 2.4 No Right to Suspend Performance; Interest.

(a) Neither Party shall suspend the performance of its obligations hereunder notwithstanding any dispute that may be pending between the Parties or their Affiliates, whether under this Agreement or otherwise. If it is mutually agreed by the Parties or otherwise determined pursuant to Section 2.2 that Service Provider has incorrectly invoiced or billed Rover for excess fees or insufficient fees, as applicable, Service Provider shall remit any excess amounts to Rover or Rover shall remit such insufficient amount, in each case, within fifteen (15) days following such determination.

(b) Any amounts payable by a Party to the other Party shall accrue interest at a rate of [•]% per annum as of the date payment was due until the date such payment is

made. Neither Party may deduct from or set off against any amounts such Party or any Affiliate of such Party may owe to the other Party or its Affiliates.

ARTICLE III

TERM AND TERMINATION

Section 3.1 Duration of the Transition Services.

(a) Each Transition Service described in Exhibit A shall continue until the earlier of (i) the expiration of the applicable service period for such Transition Service set forth in Exhibit A, (ii) the termination of this Agreement, and (iii) such time as Rover terminates such Transition Service in accordance with Section 3.1(b).

(b) Rover may terminate all or a portion of any Transition Service that is being provided by Service Provider, subject to any limitations on the termination of individual Transition Services described in Exhibit A, upon written notice to Service Provider identifying the Transition Service to be terminated and the effective date of termination, which date shall not be earlier than ninety (90) days after receipt of such notice unless either (i) Service Provider otherwise agrees or (ii) Rover reimburses Service Provider for Service Provider's incremental costs in connection with such earlier termination along with payment of all remaining Fully Loaded Costs in accordance with Section 2.1 that Service Provider cannot reasonably eliminate for the period beginning on the the effective date of termination until the ninetieth (90th) day after receipt of such notice. Effective upon the termination of such Transition Service, Service Provider shall have no further obligation under this Agreement to provide such Transition Service and the fees associated with such Transition Service shall be equitably reduced to reflect the removal of the terminated Transition Services (if such terminated Transition Services are not reasonably required to be performed by Service Provider to continue to provide other Transition Services that are not terminated in accordance herewith to Rover) with respect to any period commencing on or after the effective date of such termination.

Section 3.2 Effectiveness; Term. The effectiveness of this Agreement and the Parties' rights and obligations hereunder is conditioned upon the occurrence of the Closing under the Share Purchase Agreement. The term of this Agreement (the "Transition Period") shall commence upon Closing and end, subject to earlier termination, on the earlier of (a) [●]¹ and (b) the cessation by Rover of the purchase of all of the Transition Services under this Agreement. Upon the termination of the Share Purchase Agreement, this Agreement shall immediately and automatically terminate and shall be of no further force and effect, and the Parties shall have no rights or obligations hereunder from and after any such termination.

Section 3.3 Termination for Material Breach. Rover may terminate this Agreement or any specific Transition Service upon any material breach of this Agreement by Service Provider that remains uncured for thirty (30) days after written notice thereof. Service Provider may terminate its obligations to provide any Transition Service if Rover fails to pay any sum due and payable to Service Provider with respect to such Transition Services within

¹ NTD: To insert the two-year anniversary of the Closing Date.

fifteen (15) days after written notice thereof of such failure to pay a payment when due, unless such amount is being disputed by Rover in good faith in accordance herewith.

Section 3.4 Survival. Notwithstanding any termination or expiration of this Agreement (whether terminated by Service Provider or Rover) or any Transition Service, each Party will remain liable to the other Party for the payment of fees and expenses accruing to the other Party for the period prior to such termination or expiration even though such fees may not become due until after termination or expiration. Further, the provisions of Section 2.3 (Taxes), Section 2.4(b) (Interest), Section 4.1 (Confidentiality), Section 4.2 (Disclosure of Confidential Information), Section 4.3 (Ownership of Intellectual Property), Section 4.4 (Non-Solicitation; Offers of Employment), Article V (Limitation of Liability; Indemnification; Disclaimer of Warranty) and Article VI (Miscellaneous) shall survive any termination or expiration of this Agreement or any Transition Service.

ARTICLE IV

CONFIDENTIALITY AND INTELLECTUAL PROPERTY; ADDITIONAL AGREEMENTS

Section 4.1 Confidentiality. All confidential or proprietary information or documentation, regardless of its form ("Confidential Information"), of either Party which is disclosed to, is acquired by or comes into the possession of, the other Party through operation of this Agreement shall be held in confidence by the other Party (including its Affiliates) and shall be protected against unauthorized disclosure to the same extent and in the same manner as such Party protects its own confidential or proprietary information of like nature. Neither Party shall disclose, publish, release, transfer or otherwise make available Confidential Information of the other Party in any form to, or for the use or benefit of, any person or entity, or duplicate or reproduce the same, without such other Party's prior written approval. Each Party shall, however, be permitted to disclose relevant aspects of the other Party's Confidential Information to its officers, agents, employees and authorized representatives and to the officers, agents, employees and authorized representatives of its Affiliates, only to the extent that such disclosure is reasonably necessary to the performance of its duties and obligations under this Agreement; provided, that such Party shall take all reasonable measures to ensure that Confidential Information of the other Party is not disclosed or duplicated in contravention of the provisions of this Agreement by any such officer, agent, employee or authorized representative (it being understood that each Party shall be responsible for any breach of such Party's obligations caused by the acts or omissions of its Affiliates, officers, agents, employees or authorized representatives). Notwithstanding the foregoing, information of a Party disclosed to the other Party shall not be deemed Confidential Information if such information (a) is at the time of such disclosure in the public domain, or thereafter comes into the public domain from a third party and through no fault of the receiving Party; (b) can be demonstrably shown to have been in the possession of the receiving Party at the time of disclosure by the disclosing Party or to have been independently developed by the receiving Party; or (c) shall have become legally available to the receiving Party from a third party having no obligation of confidentiality with respect thereto. To the extent practicable, upon request of any disclosing Party, the other Party will, and will cause its Affiliates, agents and authorized representatives to, promptly return to such disclosing Party (or, if requested by the disclosing Party, destroy) all copies of the Confidential Information received from the disclosing Party and will destroy all memoranda, notes and other writings prepared by such Party based on the Confidential

Information. No Party shall use Confidential Information for any purpose other than in connection with performing its obligations under this Agreement. The rights and obligations of the Parties hereunder with respect to any Confidential Information disclosed or obtained prior to termination shall survive for a period of three (3) years following any termination or expiration of this Agreement.

Section 4.2 Disclosure of Confidential Information. Notwithstanding Section 4.1, either Party may disclose Confidential Information in the following circumstances (or as otherwise provided by the provisions of this Agreement): (a) in response to a court order or formal discovery request, (b) in compliance with the order of any governmental or regulatory authority of competent jurisdiction (including a reasonable request by a Governmental Authority), or (c) as otherwise required by applicable Requirements of Law; provided, in each such case, that the disclosing Party may only disclose such information if (i) it shall first have used commercially reasonable efforts to obtain, and, if practicable, shall have afforded the other Party the opportunity to obtain, an appropriate protective order or other satisfactory assurance of confidential treatment of the information required to be so disclosed, and (ii) if such protective order or other remedy is not obtained, or the other Party waives such person's compliance with the provisions of this Section 4.2, it will only furnish that portion of the Confidential Information which is legally required to be so disclosed.

Section 4.3 Ownership of Intellectual Property. Except as expressly set forth in this Agreement, no provision of this Agreement is intended to, or will, (a) assign or otherwise transfer any title in any goods, equipment or software, or any associated Intellectual Property rights, from any Party to any Party, or (b) assign any contract, or rights under contracts, from any Party to any other Party. Notwithstanding any materials, deliverables or other products that may be created or developed by Service Provider or its Affiliates during the Transition Period, no title, right or interest in such related Intellectual Property shall be obtained by Rover, unless Service Provider specifically agrees otherwise in response to a request from Rover. All rights not expressly granted in this Agreement by a Party are expressly reserved to such Party and its licensors and information, content and software providers. Notwithstanding the foregoing, solely to the extent required for the provision or receipt of the Transition Services (as applicable) in accordance with this Agreement, each Party (the "Licensor"), for itself and on behalf of its Affiliates, hereby grants to the other party (the "Licensee") (and the Licensee's Affiliates) a non-exclusive, non-transferable (other than in accordance with Section 6.4), royalty-free, worldwide license to use the Intellectual Property rights (and any and all improvements, modifications, enhancements or derivative works thereof) of the Licensor only to the extent and for the duration necessary for the Licensee to provide or receive (as applicable) the applicable Transition Services under this Agreement. Upon the expiration or termination of a Transition Service in accordance with this Agreement, the license to the relevant Intellectual Property rights shall automatically and immediately terminate, and all licenses granted hereunder shall automatically and immediately terminate upon the expiration or earlier termination of this Agreement in accordance with the terms hereof.

Section 4.4 Non-Solicitation; Offers of Employment. For the duration of the Transition Period and for a period of one year thereafter, neither Rover, nor any of its Affiliates or Representatives shall, directly or indirectly, solicit for employment or hire any employee of Service Provider or its Affiliates or otherwise initiate any offer or promise of employment with any employee of Service Provider or its Affiliates without Service Provider's prior written consent;

provided, that this prohibition does not apply to solicitations or hiring as the result of solicitations made to the public or the industry generally, and Rover is not prohibited from employing any such individual who (a) ceases to be employed by Service Provider or any of its Affiliates or (b) reaches out to Rover on his or her own initiative, in either case without prior solicitation or encouragement to terminate such employment from Rover or its Affiliates or Representatives in violation of this Agreement, provided, further, that during the Transition Period, Pluto, Rover or one of their Affiliates may (but shall not be required to) offer employment to one or more of the TSA Employees as permitted by Section 6.9(a)(vi) of the Share Purchase Agreement.

Section 4.5 Security, Privacy and Data Use. If Rover or any of its Affiliates gains access to Service Provider's, or any of its Affiliates' computer, electronic or data storage systems in connection with Service Provider's provision of the Transition Services, Rover shall use such access solely for the purpose of using the Transition Services. Rover shall (a) limit such access to Rover's employees who reasonably require such access in connection with the Transition Services being used, and (b) follow Service Provider's security, privacy and data use rules and procedures regarding the use of Service Provider's computer, electronic or data storage systems of which Rover has been informed and is given reasonable advance notice.² Any employees, contractors or other representatives of Rover or any of its Affiliates gaining access hereunder shall as a condition precedent to gaining such access or use be directed to comply with the procedures that Service Provider requires for third party access pursuant to Service Provider's security, privacy and data use rules and procedures of which Rover has been informed and is given reasonable advance notice. All user names and passwords disclosed to, or discovered by, Rover and any information of Service Provider or its Affiliates obtained by Rover or its Affiliates as a result of Rover's access to Service Provider's computer, electronic or data storage systems (other than Rover's Confidential Information) shall be deemed to be, and shall be treated as, Service Provider's Confidential Information.

Section 4.6 Newquay Guarantee. Newquay shall cause Service Provider to comply with all Service Provider's agreements, covenants and obligations under this Agreement and hereby unconditionally and irrevocably guarantees to Rover the full and complete performance of all of Service Provider's agreements, covenants and obligations under this Agreement on a timely basis, including the due and punctual payment by Service Provider of Service Provider's payment obligations and liabilities under this Agreement (the "Guaranteed Obligations"). The foregoing sentence is an absolute, unconditional and continuing guarantee of the full and punctual discharge and performance of the Guaranteed Obligations. If Service Provider defaults in the discharge and performance of all or any portion of its payment obligations under this Agreement, the obligations of Newquay hereunder shall become immediately due and payable. Newquay hereby waives diligence, presentment, demand of performance, filing of any claim, any right to require any proceeding first against Service Provider, protest, notice and all demands whatsoever in connection with the performance of its obligations set forth in this Section 4.6 or elsewhere in this Agreement.

² NTD: Newquay to provide a copy of such existing rules and procedures prior to execution hereof, which shall be subject to revision in the ordinary course.

ARTICLE V

LIMITATION OF LIABILITY; INDEMNIFICATION; DISCLAIMER OF WARRANTY

Section 5.1 LIMITATION OF LIABILITY. EXCEPT IN THE CASE OF ACTUAL FRAUD OR WILLFUL MISCONDUCT, OR AMOUNTS DUE AND PAYABLE PURSUANT TO SECTION 5.2, NEITHER PARTY NOR ANY OF ITS AFFILIATES SHALL BE LIABLE TO THE OTHER PARTY FOR ANY PUNITIVE, INCIDENTAL INDIRECT, SPECIAL OR CONSEQUENTIAL DAMAGES, INCLUDING ANY SUCH DAMAGES FOR LOST REVENUE, INCOME OR PROFITS, DIMINUTION IN VALUE OF THE BUSINESS OR ASSETS OF THE OTHER PARTY OR ANY OF ITS AFFILIATES, ARISING FROM ANY CLAIM RELATING TO THIS AGREEMENT OR ANY OF THE TRANSITION SERVICES TO BE PROVIDED HEREUNDER OR THE PERFORMANCE OF OR FAILURE TO PERFORM SUCH PARTY'S OBLIGATIONS UNDER THIS AGREEMENT, WHETHER SUCH CLAIM IS BASED ON WARRANTY, CONTRACT, TORT (INCLUDING NEGLIGENCE OR STRICT LIABILITY) OR OTHERWISE, AND REGARDLESS OF WHETHER SUCH DAMAGES ARE FORESEEABLE OR AN AUTHORIZED REPRESENTATIVE OF SUCH PARTY IS ADVISED OF THE POSSIBILITY OR LIKELIHOOD OF SUCH DAMAGES. EXCEPT IN THE CASE OF (A) SERVICE PROVIDER'S OR ITS AFFILIATES' WILLFUL MISCONDUCT, GROSS NEGLIGENCE OR ACTUAL FRAUD, (B) WILLFUL MISCONDUCT, GROSS NEGLIGENCE OR ACTUAL FRAUD IN THE PERFORMANCE OF A SPECIFIED SUBCONTRACTOR ACT BY THE APPLICABLE SUBCONTRACTOR OR (C) INDEMNIFICATION CLAIMS UNDER Section 5.2, THE AGGREGATE DAMAGES FOR ANY CAUSE WHATSOEVER FOR WHICH SERVICE PROVIDER SHALL BE LIABLE UNDER THIS AGREEMENT SHALL NOT EXCEED THE TOTAL OF ALL FEES RECEIVED BY SERVICE PROVIDER UNDER THIS AGREEMENT (EXCLUDING, FOR THE AVOIDANCE OF DOUBT, ANY THIRD-PARTY EXPENSES) IN THE [TWELVE (12) MONTH] PERIOD IMMEDIATELY PRECEDING THE DATE OF THE APPLICABLE EVENT OR ACTION GIVING RISE TO SUCH DAMAGES.

Section 5.2 Indemnification.

(a) Rover shall indemnify Service Provider and each of its Affiliates from, and defend and hold Service Provider and each of its Affiliates harmless from and against, any and all damages, losses, liabilities, costs and expenses (including reasonable fees and expenses of counsel) (collectively referred to as "Damages") paid to third parties in connection with any claims arising from or relating to this Agreement or the Transition Services, except to the extent that such Damages are the direct result of Service Provider's or its Affiliates' (i) gross negligence or willful misconduct or (ii) breach of Section 4.1 or Section 4.2 of this Agreement.

(b) Service Provider shall indemnify Rover and each of its Affiliates from, and defend and hold Rover and each of its Affiliates harmless from and against, any and all Damages paid to third parties in connection with any claims arising from or relating to this Agreement or the Transition Services to the extent that such Damages are the direct result of Service Provider's or its Affiliates' (i) gross negligence or willful misconduct or (ii) breach of Section 4.1 or Section 4.2 of this Agreement.

Section 5.3 Indemnification Procedures. The provisions of Section 10.4 of the Share Purchase Agreement shall govern the procedures for indemnification under this Article V; provided that each reference in Section 10.4 of the Share Purchase Agreement to Article X of the Share Purchase Agreement shall be deemed a reference to this Article V.

Section 5.4 Claims. Should either Party or its Affiliates be named as defendant in any third-party claim or cause of action arising out of or relating to the Transition Services, the Parties will reasonably cooperate with each other in the joint defense of their common interests to the extent permitted by law.

Section 5.5 LIMITED WARRANTY; DISCLAIMER OF WARRANTIES.

(a) EXCEPT AS OTHERWISE PROVIDED HEREIN, THE TRANSITION SERVICES ARE FURNISHED AS IS, WHERE IS, WITH ALL FAULTS AND WITHOUT WARRANTY OF ANY KIND, EXPRESS OR IMPLIED, INCLUDING ANY WARRANTY OF MERCHANTABILITY OR FITNESS FOR ANY PARTICULAR PURPOSE OR ANY IMPLIED WARRANTY OF NON-INFRINGEMENT.

(b) SERVICE PROVIDER IS ACTING AS ROVER'S PURCHASING AGENT OR OTHERWISE AS A RESELLER WITH RESPECT TO ALL THIRD PARTY SERVICES, GOODS, INVENTORY AND EQUIPMENT PROVIDED HEREUNDER BY THIRD PARTIES OTHER THAN SERVICE PROVIDER'S AFFILIATES, AND, AS SUCH, DOES NOT PROVIDE ANY WARRANTY FOR SUCH THIRD PARTY SERVICES, GOODS, INVENTORY OR EQUIPMENT PROVIDED TO ROVER HEREUNDER. ALL SUCH THIRD PARTY SERVICES, GOODS, INVENTORY AND EQUIPMENT ARE PROVIDED AS IS, WHERE IS, WITH ALL FAULTS AND WITHOUT WARRANTY OF ANY KIND, EXPRESS OR IMPLIED, INCLUDING ANY WARRANTY OF MERCHANTABILITY OR FITNESS FOR ANY PARTICULAR PURPOSE OR ANY IMPLIED WARRANTY OF NON-INFRINGEMENT. ROVER'S SOLE REMEDY IN CONNECTION WITH ANY DEFECTS IN OR FAILURES OF SUCH THIRD PARTY SERVICES, GOODS, INVENTORY OR EQUIPMENT (WHETHER A CLAIM FOR SUCH DEFECT ARISES UNDER CONTRACT, TORT, STRICT LIABILITY, STATUTE, OR ANY OTHER LEGAL OR EQUITABLE THEORY OR PRINCIPLE INCLUDING NEGLIGENCE) SHALL BE TO SEEK RECOURSE EXCLUSIVELY FROM THE COUNTERPARTIES TO THE THIRD PARTY CONTRACTS, UNLESS THE DEFECT WAS CAUSED BY THE GROSS NEGLIGENCE OR WILLFUL MISCONDUCT OF SERVICE PROVIDER OR ITS AFFILIATES. ROVER SHALL PASS THESE TERMS TO SUBSEQUENT BUYERS AND USERS OF GOODS, INVENTORY AND EQUIPMENT.

ARTICLE VI

MISCELLANEOUS

Section 6.1 Force Majeure. No Party shall be liable or deemed to be in breach of or default under this Agreement or any provisions thereof to the extent resulting from any delay or failure in performance under this Agreement resulting from acts of God, civil or military authority, acts of a public enemy, war, terrorism, fires and explosions (other than to the extent

resulting from the gross negligence or willful misconduct of a Party), earthquakes, floods, the elements, pandemics (including the COVID-19 virus or any COVID-19 Measures), labor disputes, strikes, lockouts, disruption of supplies or transportation, delays by unaffiliated suppliers or carriers (to the extent delayed by a force majeure event with respect to such supplier or carrier), and acts, omissions or delays in acting by any Government Entity, impossibility due to operation of Requirements of Law (including without limitation by decree of a court of competent jurisdiction) or any cause beyond the Party's reasonable control (each, a "Force Majeure Event"); provided that (a) the foregoing may not be raised as a defense or excuse for the failure of Rover to pay any amount due and payable to Service Provider pursuant to this Agreement and (b) in connection with the delay, reduction or failure in, or suspension or resumption of, performance of the Transition Services, Service Provider shall treat Rover on a non-discriminatory basis as compared to Service Provider's utility Affiliates. Upon the occurrence of a Force Majeure Event, the affected Party shall promptly give written notice to the other Party of the Force Majeure Event upon which it intends to rely to excuse its performance, and of the expected duration of such Force Majeure Event. The duties and obligations of such Party hereunder shall be tolled for the duration of the Force Majeure Event, but only to the extent that the Force Majeure Event prevents such Party from performing its duties and obligations hereunder. During the duration of a Force Majeure Event, the affected Party shall use commercially reasonable efforts to avoid, mitigate, remedy or remove such Force Majeure Event as promptly as practicable and resume its performance under this Agreement with the least practicable delay.

Section 6.2 Incorporation by Reference. Sections 11.1, 11.2, 11.8 and 11.11 of the Share Purchase Agreement are hereby incorporated by reference in this Agreement in all respects as though fully set forth herein. In the event of a conflict between any provision contained herein and Sections 11.1, 11.2, 11.8 and 11.11 of the Share Purchase Agreement, the provision of the Share Purchase Agreement shall supersede and replace such conflicting provision of this Agreement.

Section 6.3 Notices. Except as otherwise provided in this Agreement, all notices, requests, claims, demands and other communications hereunder shall be in writing and shall be given (and, in the case of delivery in person or by overnight courier, shall be deemed to have been duly given upon receipt) by delivery in person or overnight courier to the respective Parties at the following addresses, delivery by electronic mail transmission to the respective Parties at the following email addresses, or at such other address or email address for a Party as shall be specified in a notice given in accordance with this Section 6.3; provided, however, that delivery by electronic mail transmission shall be deemed to have been duly given upon receipt only if promptly confirmed by reply electronic mail transmission or telephone:

If to Rover:

The Narragansett Electric Company
[•]
Attn: [•]
Email: [•]

If to Service Provider:

National Grid USA Service Company, Inc.
[●]
Attn: [●]
Email: [●]

Section 6.4 Successors and Assigns; No Third-Party Beneficiaries. Subject to the terms of this Section 6.4, this Agreement and all its provisions shall be binding upon and inure to the benefit of the Parties and their respective permitted successors and assigns. Nothing in this Agreement, whether expressed or implied, will confer on any Person, other than the Parties or their respective permitted successors and assigns, any rights, remedies or liabilities; provided that the provisions of Article V will inure to the benefit of the Affiliates of the indemnified Party. No Party may assign its rights or obligations under this Agreement without the prior written consent of the other Party and any purported assignment without such consent shall be void.

Section 6.5 Independent Contractors; No Relationship. The Parties to this Agreement are independent contractors. Neither Party hereto is an agent or representative of the other Party. Nothing in this Agreement shall be deemed to create a partnership, joint venture or other relationship between or among any of the Parties (other than a vendor-customer relationship), including their Affiliates, employees, officers, directors or agents. In no event shall either Party's personnel be deemed to be employees of the other Party.

Section 6.6 Governing Law. This Agreement, and all claims or causes of action (whether at law, in contract or in tort) that may be based upon, arise out of or relate to this Agreement or the negotiation, execution or performance hereof, shall be governed by and construed in accordance with the Requirements of Law of the State of Delaware, without regard to any choice or conflict of law principles or rules (whether of the State of Delaware or any other jurisdiction) that would mandate or permit the application of the Requirements of Law of any jurisdiction other than the State of Delaware.

Section 6.7 Jurisdiction; Venue; Specific Performance; Waiver of Trial by Jury.

(a) Each Party agrees that all claims arising out of or in connection with this Agreement shall be brought in the United States District Court for the District of Delaware or, if under applicable Requirement of Law exclusive jurisdiction is vested in state courts, in the Chancery Courts of the State of Delaware located in Wilmington, Delaware. In connection with any action or proceeding in any such court, each Party (i) consents to the service of process or other papers in connection with such action or proceeding in the manner provided in Section 6.3 or in such other manner as permitted by Requirements of Law, (ii) submits with regard to any such action or proceeding, generally and unconditionally, to the personal jurisdiction of any such court, and (iii) irrevocably waives, to the fullest extent permitted by Requirements of Law, and agrees not to assert, by way of motion, as a defense, counterclaim or otherwise, in any action or proceeding with respect to this Agreement in such court, any claim that the suit, action or proceeding in any such court is brought in an inconvenient forum, that the venue of such suit, action or proceeding is improper, or that this Agreement, or the subject matter hereof, may not be enforced in or by such court pursuant to this Section 6.7.

(b) The Parties agree that irreparable damage would occur in the event that any of the provisions of this Agreement were not performed in accordance with their specific terms or were otherwise breached. Accordingly, the Parties acknowledge and agree that, to prevent breaches or threatened breaches by the Parties of any of their respective covenants or obligations set forth in this Agreement and to enforce specifically the terms and provisions of this Agreement, the Parties shall be entitled to seek an injunction, specific performance and other equitable relief to prevent breaches of this Agreement and to enforce specifically the terms and provisions hereof, in addition to any other remedy to which they are entitled in law or in equity. In connection with any request for specific performance or equitable relief by any Party, each of the other Parties waives any requirement for the security or posting of any bond in connection with such remedy.

(c) EACH PARTY HEREBY WAIVES ITS RIGHT TO TRIAL BY JURY IN CONNECTION WITH ANY SUIT, ACTION OR PROCEEDING RELATING TO THIS AGREEMENT OR THE TRANSACTIONS TO THE FULLEST EXTENT PERMITTED BY APPLICABLE LAW, OR ANY RIGHT IT MAY HAVE TO A TRIAL BY JURY IN RESPECT OF ANY LITIGATION DIRECTLY OR INDIRECTLY ARISING OUT OF, UNDER OR IN CONNECTION WITH THIS AGREEMENT. EACH PARTY HERETO (i) CERTIFIES THAT NO REPRESENTATIVE OF THE OTHER PARTY HAS REPRESENTED, EXPRESSLY OR OTHERWISE, THAT SUCH PARTY WOULD NOT, IN THE EVENT OF ANY LITIGATION, SEEK TO ENFORCE THE FOREGOING WAIVER AND (ii) ACKNOWLEDGES THAT IT AND THE OTHER PARTY HERETO HAVE BEEN INDUCED TO ENTER INTO THIS AGREEMENT BY, AMONG OTHER THINGS, THE MUTUAL WAIVER AND CERTIFICATIONS IN THIS SECTION 6.7.

Section 6.8 Entire Agreement. This Agreement, including Exhibit A and Exhibit B, together with the Share Purchase Agreement and all annexes and exhibits hereto and thereto, embody the entire agreement of the Parties with respect to the subject matter hereof and supersede all prior agreements with respect thereto.

Section 6.9 Consents; Waivers; Amendment. All waivers and consents given hereunder shall be in writing. No waiver by any Party of any breach or anticipated breach of any provision hereof by any other Party shall be deemed a waiver of any other contemporaneous, preceding or succeeding breach or anticipated breach, whether or not similar. Except as provided in this Agreement, no action taken pursuant to this Agreement, including any investigation by or on behalf of any Party, shall be deemed to constitute a waiver by the Party taking such action of compliance by any other Party with any representations, warranties, covenants or agreements contained in this Agreement. The failure of any Party to assert any rights under this Agreement or otherwise shall not constitute a waiver of such rights. Any amendment to this Agreement shall be in writing and signed by both Parties.

IN WITNESS WHEREOF, the Parties have caused this Transition Services Agreement to be duly executed as of the date first written above.

THE NARRAGANSETT ELECTRIC
COMPANY

By _____
Name:
Title:

NATIONAL GRID USA SERVICE
COMPANY, INC.

By _____
Name:
Title:

NATIONAL GRID USA
(solely with respect to Section 4.6)

By _____
Name:
Title:

Schedule 2.2

Rover Applicable Accounting Principles

PART A Balance Sheet Principles

The Rover Estimated Closing Statement and Rover Final Closing Statement (for purposes of this Schedule, each a “Statement”) shall be drawn up using:

- (a) the accounting principles and policies specifically set out below (the “Specific Policies”);
- (b) to the extent not addressed in clause (a), the same accounting policies, principles, procedures, rules, practices, methodologies (including in respect of the exercise of management judgement), categorizations and definitions applied in the preparation of the Rover Audited Financial Statements; and
- (c) to the extent not addressed in clauses (a) and (b), GAAP in effect as of the date of the Rover Audited Financial Statements.

For the avoidance of doubt, clause (a) shall take precedence over clauses (b) and (c), and clause (b) shall take precedence over clause (c).

An illustrative example calculation of the Rover Adjustment Amount is set forth in Part B hereto.

Specific Policies

1. The Rover Estimated Closing Statement and Rover Final Closing Statement (collectively, the “Statements”) shall be prepared as of the Effective Time (and without giving effect to the Transactions).
2. The Statements shall be prepared from the nominal ledgers of Rover as if the Effective Time is the end of an accounting and Tax period, including performance of all normal year-end “close the books” processes and accounting procedures (including balance sheet reconciliations with unreconciled differences being written off).
3. The Statements shall be prepared so as to only take account of events taking place after the Effective Time if they are “recognized subsequent events” (as defined in FASB Accounting Standards Codification Topic 855) and only having regard to information available to the Parties up until the date on which the Rover Final Closing Statement is delivered by Newquay to Pluto and only where such information provides evidence of conditions existing at the Effective Time.
4. The Statements shall be prepared on the basis that Rover is a going concern and shall exclude the effect of any change in applicable Requirement of Law or GAAP after the Effective Time and of any change of control or ownership of Rover and will not take into

account the effects of any post-Closing reorganizations by Rover or Pluto or any post-Closing actions, intentions or obligations of Rover or Pluto.

5. The provisions of this Schedule 2.2 and the definitions used herein shall be interpreted so as to avoid double counting (whether positive or negative) of any item to be included in Rover Closing Net Working Capital or Rover Closing Net Indebtedness in the Statements.
6. The Statements will be prepared in U.S. Dollars. All amounts shall be calculated and expressed in U.S. Dollars.
7. Rover Closing Net Working Capital, Rover Closing Indebtedness and Rover Closing Net Indebtedness shall exclude the regulatory liability related to the cost of removal of any tangible fixed assets (which, for illustrative purposes, the aggregate liability therefor set forth in the illustrative example calculation of the Rover Adjustment Amount in Part B hereto was \$223 million).
8. The Statements shall be prepared so as to include no provision, accrual or other liability in respect of any matter which is the subject of indemnification in favor of Pluto or Newquay or is otherwise being settled by Newquay or one of its Affiliates under the terms of this Agreement or the Transition Services Agreement.
9. No minimum materiality limits shall be applied in the preparation and review of the Statements.
10. In the event of any inconsistency between the illustrative example calculation of the Rover Adjustment Amount in Part B hereto and the definitions in the Agreement and the Specific Policies set forth in this Part A, the definitions in the Agreement and the Specific Policies set forth in this Part A shall govern.
11. Rover Closing Net Working Capital shall include an increase for any non-current commodity derivative assets and a decrease for any non-current commodity derivative liabilities. In addition, Rover Closing Net Working Capital shall include a decrease or increase (as applicable) for (i) IBNR, workers' compensation or other insurance related reserves or assets, and (ii) FAS 112 liabilities or assets, in each case included in other long term liabilities or other long term assets and calculated in accordance with clause (b) of Part A of this Schedule 2.2.
12. Except as expressly set forth in any other Specific Policy, Rover Closing Net Working Capital, Rover Closing Cash, Rover Closing Indebtedness and Rover Closing Net Indebtedness shall not include any liabilities (whether current or non-current) in respect of any of the following:
 - a. environmental remediation costs and other environmental exposures (including regulatory liabilities in respect of such items);
 - b. decommissioning and asset retirement obligations (including regulatory liabilities in respect of such items);

- c. employee pension and post-retirement benefits; and
 - d. liabilities in respect of income Taxes (including any regulatory liabilities in respect of such items, or any deferred tax liabilities or FIN 48 liabilities). For the avoidance of doubt, the regulatory tax liability set forth in the illustrative example calculation of the Rover Adjustment Amount in Part B for which the equivalent amount at December 31, 2020 was \$259 million shall be excluded from Rover Closing Net Working Capital and Rover Closing Net Indebtedness.
13. Except as expressly set forth in any other Specific Policy, Rover Closing Net Working Capital, Rover Closing Cash, Rover Closing Indebtedness and Rover Closing Net Indebtedness, Rover Closing Net Working Capital shall not include any assets in respect of any of the following:
- a. environmental remediation and other environmental exposures (including regulatory assets in respect of such items);
 - b. employee pension and post-retirement benefits, including CSV split dollar life insurance policies;
 - c. assets in respect of income Taxes (including any regulatory assets in respect of such items); and
 - d. unamortized debt issuance costs or other debt issuance discounts.
14. No operating lease liabilities (under ASC 842) nor any liabilities in relation to the Deepwater PPA shall be included in Rover Closing Net Working Capital, Rover Closing Cash, Rover Closing Indebtedness or Rover Closing Net Indebtedness.
15. In the event of any omission of a category of assets or liabilities from these Specific Policies in Part A or the illustrative example calculation of the Rover Adjustment Amount in Part B hereto, the Parties shall cooperate in good faith to agree on the appropriate categorization of such omitted category of assets or liabilities that will apply for purposes of calculation of the Rover Adjustment Amount, and such categorization shall be in a manner consistent with the categorization of similar assets and liabilities in the Rover Audited Financial Statements.

An illustrative example of Rover Closing Net Working Capital and Rover Closing Net Indebtedness as of December 31, 2020 of this Schedule 2.2 is included in Part B hereto.

PART B

Illustrative Rover Adjustment Amount Calculation

See attached.

Part B of Schedule 2.2: Illustrative Rover Adjustment Amount Calculation
Illustrative mapping as at Dec-20

		Illustrative mapping at 31 Dec-20			
\$ in millions	Dec-20	Rover Closing Net Cash	Rover Closing Indebtedness	Rover Closing Working Capital	Other
Current assets					
Cash and cash equivalents	9	9			
Accounts receivable	282			282	
Allowance for doubtful accounts	(67)			(67)	
Accounts receivable from affiliates	14			14	
Unbilled revenue	82			82	
Inventory	44			44	
Prepayments and other current assets	4			4	
Derivative instruments	3			3	
Derivative instruments	16			16	
Rate adjustment mechanisms	59			59	
Renewable energy certificates	4			4	
Revenue decoupling mechanism	-			-	
Other regulatory current assets	2			2	
Regulatory current assets	81	-	-	81	-
Other current assets	-			-	
Non current assets					
RWIP	233				233
Cost of removal	(233)				(233)
Other PPE	3,426				3,426
PPE (including Cost of Removal liability)	3,426	-	-	-	3,426
Environmental response costs	113				113
Net metering	37			37	
Postretirement benefits	209				209
Storm costs	136			136	
ARO	12				12
Other regulatory non-current assets	33			33	
Regulatory non-current assets	541	-	-	207	334
Goodwill	725				725
Derivative instruments	2			2	
CSV	4				4
RABBI Trust	8				8
Financial investments - Other	-	-			
Financial investments	11	-	-	-	11
Pensions/ OPEB	(0)				(0)
FAS 112	-			-	
Preliminary survey costs	6				6
Other non-current assets	0			0	
Other non-current assets	6	-	-	0	6
Current liabilities					
Accounts payable	(157)			(157)	
Accounts payable to affiliates	(57)			(57)	
Intercompany money pool	129	129			
Current portion of long-term debt	(1)		(1)		
Accrued taxes	(24)			(24)	
Income tax	(8)				(8)
Taxes accrued	(31)	-	-	(24)	(8)
Customer deposits	(12)			(12)	
Interest accrued	(16)		(16)		
Environmental remediation costs	(25)				(25)
Derivative instruments (current liabilities)	(13)			(13)	
Dividends	(0)		(0)		
Pension/OPEB	(0)				(0)
ARO	(0)				(0)
Lease	(6)				(6)
Other current payables	(87)			(87)	
Other current payables	(95)	-	(0)	(87)	(7)
Gas Futures	-			-	
Energy efficiency	(21)			(21)	
Gas cost adjustment	13			13	
Rate adjustment mechanisms	(62)			(62)	
Revenue decoupling mechanisms	(18)			(18)	
Transmission service	(8)			(8)	
Regulatory current liabilities	(96)	-	-	(96)	-
Non-current liabilities					
ARO	(10)				(10)
Deferred income tax liabilities, net	(378)				(378)
Postretirement benefits	(119)				(119)
Derivative instruments (other liabilities, offset)	(8)			(8)	
FAS112	(5)			(5)	

FIN48	17
Environmental remediation costs (reg offset)	(90)
Lease	(15)
Sales tax and sales tax interest	(0)
Other payables	(12)
Other non-current payables	(105)
Energy efficiency	(25)
Environmental response costs	(18)
Regulatory tax liability, net	(259)
Post-retirement	(1)
Other non-current regulatory liabilities	(26)
Regulatory non-current liabilities	(330)
Unamortised debt issuance	7
3rd party debt	(1,516)
Long-term debt	(1,509)

Net assets	2,328
-------------------	--------------

Common stock	(57)
Preferred stock	(2)
APIC	(1,436)
AOCI	4
Retained earnings	(765)
Net income	(72)
Equity	(2,328)

Rover Closing Net Working Capital (illustrative as at 31 Dec-20)	127
less: Rover Target Net Working Capital	(109)
Rover Target Net Indebtedness (illustrative as at 31 Dec-20)	1,448
less: Rover Closing Net Indebtedness (illustrative as at 31 Dec-20)	(1,396)

Rover Adjustment Amount	70
--------------------------------	-----------

			17
			(90)
			(15)
			(0)
		(12)	
-	-	(17)	(88)
		(25)	
			(18)
			(259)
			(1)
		(26)	
-	-	(52)	(278)
			7
-	(1,516)	-	7

138	(1,534)	127	3,597
------------	----------------	------------	--------------

			(57)
			(2)
			(1,436)
			4
			(765)
			(72)
-	-	-	(2,328)

ASSIGNMENT AND ASSUMPTION AGREEMENT

This Assignment and Assumption Agreement (this “Agreement”), dated as of May 3, 2021, is entered into by and among PPL Energy Holdings, LLC, a Delaware limited liability company (“Pluto”), PPL Corporation, a Pennsylvania corporation (“Pluto Topco”), National Grid USA, a Delaware corporation, (“Newquay”) and PPL Rhode Island Holdings, LLC, a Delaware limited liability company (“Pluto RI” and together with Pluto, Pluto Topco and Newquay, the “Parties”).

RECITALS

WHEREAS, Pluto, Newquay and (solely with respect to Section 4.10 and Section 6.14) Pluto Topco entered into that certain Share Purchase Agreement, dated as of March 17, 2021 (the “Purchase Agreement”), relating to the purchase of common stock in The Narragansett Electric Company, a Rhode Island corporation;

WHEREAS, Pluto desires for all of Pluto’s right, title and interest in, to and under Article I and Sections 3.2(a) and (b) of the Purchase Agreement (the “Specified Sections”) to be assigned, conveyed, transferred and delivered to Pluto RI, and Pluto RI desires to assume all of Pluto’s liabilities, obligations and commitments under the Specified Sections pursuant to this Agreement; and

WHEREAS, in accordance with Section 11.9 of the Purchase Agreement, no Party (as defined in the Purchase Agreement) may assign its rights or obligations under the Purchase Agreement without the prior written consent of the other Party.

NOW, THEREFORE, in consideration of the mutual covenants set forth in this Agreement, and for other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the undersigned agree as follows:

SECTION 1. Capitalized Terms. Capitalized terms used and not otherwise defined herein shall for all purposes of this Agreement, including the preceding recitals, have the respective meanings specified therefor in the Purchase Agreement.

SECTION 2. Assignment and Assumption. Effective as of the date hereof, Pluto does hereby assign, convey, transfer and deliver to Pluto RI all of Pluto’s respective right, title and interest in, to and under the Specified Sections and Pluto does hereby assign to Pluto RI all of its liabilities, obligations and commitments under the Specified Sections. Pluto RI hereby accepts the foregoing assignment and expressly assumes, confirms and agrees to perform and observe all of the covenants, agreements, terms, conditions, obligations, duties and liabilities of Pluto under the Specified Sections, including any liabilities, obligations or commitments set forth therein. From and after the date hereof, Pluto RI is and shall be bound by, and shall enjoy the benefits of, the Specified Sections as if Pluto RI had been a party thereto in lieu of Pluto from the original execution and delivery thereof, pursuant to the terms and conditions of the Purchase Agreement.

SECTION 3. Continuing Effectiveness; No Other Amendments. Except for the assignment and assumption of the Specified Sections as expressly provided in this Agreement, all of the terms and conditions of the Purchase Agreement remain in full force and effect and are hereby ratified and confirmed, including Section 6.14 of the Purchase Agreement. For the

hereby ratified and confirmed, including Section 6.14 of the Purchase Agreement. For the avoidance of doubt, in accordance with Section 6.14 of the Purchase Agreement, (i) Pluto Topco shall cause Pluto RI to comply with all of Pluto RI's agreements, covenants and obligations under the Purchase Agreement, and (ii) all of Pluto RI's agreements, covenants and obligations under the Purchase Agreement shall constitute Guaranteed Obligations guaranteed by Pluto Topco.

SECTION 4. Further Assurances. Each of the Parties shall execute and deliver, at the reasonable request of the other Parties, such additional documents, instruments, conveyances and assurances and take such further actions as such other Parties may reasonably request to carry out the provisions hereof and give effect to the transactions contemplated by this Agreement.

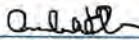
SECTION 5. Entire Agreement. This Agreement, together with the Purchase Agreement, the Island Sale Purchase Agreement, the Transition Services Agreement and the Confidentiality Agreement and all Annexes and Exhibits hereto and thereto, embody the entire agreement of the Parties with respect to the subject matter hereof and supersede all prior agreements with respect thereto.

SECTION 6. Other Terms. The provisions of Article XI of the Purchase Agreement (other than Section 11.6 of the Purchase Agreement) are incorporated herein by reference and shall apply to the terms and provisions of this Agreement and the Parties *mutatis mutandis*.


[remainder of page intentionally left blank]

IN WITNESS WHEREOF, this Agreement has been executed as of the day and year first above written.

PPL ENERGY HOLDINGS, LLC


By: Andrew W. Elmore (May 2, 2021 14:18 EDT)
Name: Andrew W. Elmore
Title: President


PPL CORPORATION


By: Joseph P. Bergstein, Jr. (May 2, 2021 09:53 EDT)
Name: Joseph P. Bergstein, Jr.
Title: Executive Vice President
and Chief Financial Officer

NATIONAL GRID USA

By: _____
Name: _____
Title: _____

PPL RHODE ISLAND HOLDINGS, LLC


By: Andrew W. Elmore (May 2, 2021 14:18 EDT)
Name: Andrew W. Elmore
Title: President

DocuSign Envelope ID: 961EC197-574A-4728-9F76-903293723A82

IN WITNESS WHEREOF, this Agreement has been executed as of the day and year first above written.

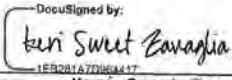
PPL ENERGY HOLDINGS, LLC

By: _____
Name: _____
Title: _____

PPL CORPORATION

By: _____
Name: _____
Title: _____

NATIONAL GRID USA

By:  _____
Name: Keri Sweet Zavaglia
Title: SVP & US General Counsel

PPL RHODE ISLAND HOLDINGS, LLC

By: _____
Name: _____
Title: _____

[Signature Page – Assignment and Assumption Agreement]

[[5626365]]

Information Request AG-1-26

Request:

Please provide all written contracts between the Company and its affiliates. Provide a narrative description of any unwritten contracts between the Company and any affiliate, including all material terms.

Response:

The following is a list of agreements between the Company and its affiliates. A copy of each of the agreements is attached to this response.

1. Attachment AG 1-26-1: Letter Agreement between Massachusetts Electric Company and New England Power Company
2. Attachment AG 1-26-2: National Grid USA Service Company, Inc. Service Agreement
3. Attachment AG 1-26-3: National Grid Engineering & Survey, Inc. Service Agreement
4. Attachment AG 1-26-4: Credit and Operating Support Agreement
5. Attachment AG 1-26-5: Local Service Agreement with New England Power Company
6. Attachment AG 1-26-6: Regulated Money Pool Agreement
7. Attachment AG 1-26-7: Mutual Assistance Agreement
8. Attachment AG 1-26-8: Extension to Mutual Assistance Agreement
9. Attachment AG 1-26-9-1 and -2: National Grid Communications, Inc. and Massachusetts Electric Company Master License Agreement and Amendment
10. Attachment AG 1-26-10: Assignment of Master License Agreement to Wayfinder
11. Attachment AG 1-26-11: Local Control Center Services Agreement with New England Power Company
12. Attachments AG 1-26-12-1, -1a, -2, -3, and -4: Lease Agreements between Boston Gas Company and Massachusetts Electric Company for sites used to locate Company-owned solar facilities in Everett, Dorchester, Haverhill, and Revere

NATIONAL GRID USA SERVICE COMPANY, INC.

SERVICE AGREEMENT

This Service Agreement ("Agreement") dated as of November 5, 2012 ("Effective Date") is entered into by and between National Grid USA Service Company, Inc. ("Service Company"), a Massachusetts corporation, and each of the affiliated companies that are or become a party hereto (each, individually a "Client Company" and collectively, the "Client Companies"). Service Company and the Client Companies may also be referred to herein, individually, as a "Party," and, collectively, as the "Parties".

WHEREAS, Service Company is a service company affiliate of National Grid USA ("National Grid") which is a holding company under the Public Utility Holding Company Act of 2005, as amended (the "Act"); and

WHEREAS, the Client Companies desire Service Company to provide services as contemplated by this Agreement, and Service Company is willing to provide such services, subject to the terms and conditions of this Agreement.

NOW THEREFORE, in consideration of the mutual representations, covenants and agreements hereinafter set forth, and intending to be legally bound hereby, the Parties agree as follows:

ARTICLE 1
SERVICES

1.1 Services Offered. Exhibit I to this Agreement describes some of the services that Service Company may furnish to each Client Company. In addition to the services referred to in Exhibit I, Service Company may also provide each Client Company with additional or different services, as may be requested, from time to time, by such Client Company. Service Company may, from time to time, unilaterally amend part A of Exhibit I entitled "List of Certain Services Provided by Service Company" for the purpose of aligning the service descriptions contained therein with the Service Level Agreements referred to in Section 1.4 hereof. Service Company shall deliver a copy of each such amended Exhibit I to the Client Companies and shall file a copy thereof with each state regulatory agency having jurisdiction.

In supplying services hereunder to a Client Company, Service Company may arrange, where it deems appropriate, for the services of such experts, consultants, advisers and other persons or third parties with necessary qualifications as are required for, or are pertinent to, the performance of such services.

1.2 Modification of Services. Each Client Company shall have the right from time to time to amend, alter or rescind any activity, project, program, work order or other request for

services in connection with this Agreement, provided that (i) the cost for the services covered by the activity, project, program, work order or other request for service shall be deemed to include any costs incurred by Service Company as a direct result of such amendment, alteration or rescission of the activity, project, program or work order, and (ii) no amendment, alteration or rescission of an activity, project, program or work order shall release a Client Company from liability for all costs already incurred by or contracted for by Service Company in connection with the activity, project, program or work order, regardless of whether the services associated with such costs have been completed.

1.3 Limitations.

(a) Anything in this Agreement to the contrary notwithstanding, (i) no Party shall be obligated to participate in any transaction contemplated by this Agreement if the cost to be charged to such Party in connection with such transaction differs from the amount of the charges such Party is permitted to incur under any statute applicable to such Party or under any rules, regulations or orders of the Federal Energy Regulatory Commission ("*FERC*") or of any state public utility commission or its equivalent having jurisdiction over such Party, and (ii) if a Client Company is subject to the jurisdiction of the Massachusetts Department of Public Utilities ("*MDPU*") or any successor to the MDPU, any amounts to be paid by such Client Company in connection with this Agreement or any transaction contemplated by this Agreement shall be subject to review and determination by the MDPU in any proceeding brought under Section 93 or 94 of Chapter 164 of the Massachusetts General Laws.

(b) This Agreement shall be subject to approval of any federal or state regulatory body whose approval is a legal prerequisite to its execution and delivery or performance. Cost allocations and the methods of allocation provided herein or contemplated hereby may also be subject to the jurisdiction of FERC under Section 1275 of the Energy Policy Act of 2005 and the rules promulgated thereunder and, if and to the extent its determination is sought, FERC determinations regarding the allocation of costs shall be dispositive.

(c) Nothing in this Agreement is intended to limit the jurisdiction that any state public utility commission or equivalent agency may have under applicable law to review the prudence of costs incurred and paid hereunder for the purpose of determining whether the applicable Client Company may recover such costs in rates.

1.4 Service Company shall cooperate in the implementation of, and shall participate in, such management programs and procedures as may be requested by any Client Company in connection with the services provided to such Client Company under this Agreement. These management programs and procedures may include, without limitation, budgeting applications and Service Level Agreements, as determined by the requesting Client Company.

ARTICLE 2 COMPENSATION AND BILLING

2.1 Compensation. All of the services rendered under this Agreement will be rendered at actual cost thereof. Direct charges will be made for services where appropriate. Costs that cannot be directly charged will be allocated to Client Companies by means of

equitable allocation formulae or clearing accounts. To the extent possible, such allocations shall be based on cost-causation relationships. All other allocations will be broad based. Each formula will have an appropriate basis.

From time to time, certain Client Companies may make filings (as part of a rate plan or otherwise) with regulatory agencies having jurisdiction on the application of allocation methodologies as specified in such filings (such filings, as may be amended from time to time, shall be referred to as "*Allocation Filings*"). The Service Company shall allocate costs in connection with this Agreement in compliance with all applicable Allocation Filings then in effect and in compliance with the Service Company's Cost Allocation Manual, as such Manual may be amended or modified from time to time. Subject to the foregoing, allocation methodologies may be modified or changed by Service Company without the necessity of an amendment of this Agreement provided that in each instance all services rendered hereunder will be at actual cost thereof, fairly and equitably allocated. The Client Companies will be advised from time to time of any material changes in such methodologies.

2.2 Billing. Bills will be rendered during the first week of each month covering amounts due for the month calculated on an estimated basis using the actual expenses incurred to the extent possible during the second previous month. This estimated amount will be adjusted on the bill to be rendered by the conclusion of the following month. If a bill is not paid by the 15th day after the bill is received (the "*Due Date*"), the Client Company shall pay interest on any amount outstanding after the Due Date at the current money pool rate.

ARTICLE 3

TERM AND TERMINATION

3.1 Effective Date. This Agreement shall become effective as of the Effective Date.

3.2 Term and Termination.

(a) The term of this Agreement shall be 364 days. Upon the expiration of each 364 day term, this Agreement shall be automatically renewed for an additional term of 364 days; provided that such renewal term shall not apply to any Client Company that elects to terminate its participation in this Agreement by providing written notice to Service Company prior to the effective date of such renewal term.

(b) Any Client Company may terminate its participation in this Agreement upon sixty (60) days advance written notice to the Service Company. The Service Company may terminate this Agreement with respect to any Client Company upon sixty (60) days advance written notice to such Client Company or may terminate this Agreement in its entirety upon sixty (60) days advance written notice to all Client Companies. The foregoing notwithstanding, the obligations of the Parties under this Agreement with respect to invoicing and payment of amounts due shall continue in effect notwithstanding any such termination until all final accounting, adjustments and payments have been made in compliance herewith.

(c) This Agreement will also be subject to termination or modification, without prior notice and at any time, to the extent its performance may conflict with any federal or state law or any rule, regulation or order of a federal or state regulatory body having jurisdiction.

ARTICLE 4 MISCELLANEOUS

4.1 Modification. Except as set forth in Article 2 and Sections 1.3, 3.2 and 4.4, no amendment or other modification of this Agreement shall be effective unless made in writing and executed by all of the Parties to this Agreement.

4.2 Notices. Where written notice is required by this Agreement, such notice shall be deemed given when delivered personally, mailed by certified mail, postage prepaid and return receipt requested, or by facsimile or electronic mail, as follows:

To Service Company:

National Grid USA Service Company, Inc.
Attn: Vice President, Service Company & Regulatory Accounting
40 Sylvan Road
Waltham, Massachusetts 02451

To Client Company:

Notice to any Client Company shall be sent to the attention of the President (or equivalent chief executive) of such Client Company at the principal office of such President or chief executive with a copy to the Vice President and Controller, National Grid USA, 40 Sylvan Road, Waltham, Massachusetts 02451.

4.3 Accounts. All accounts and records of Service Company shall be kept in accordance with all applicable rules and regulations promulgated by FERC pursuant to the Act, including, without limitation, applicable record retention requirements and the Uniform System of Accounts for Service Companies in effect from and after the date hereof. Upon request, Service Company shall permit a Client Company reasonable access to the accounts and records of Service Company relating to the services performed for such Client Company hereunder.

4.4 Partial Execution: Additional Client Companies. This Agreement shall become effective between Service Company and each Client Company that delivers an executed counterpart of this Agreement as of the Effective Date (without regard to whether any or all other entities listed on the signature pages below have executed this Agreement by the Effective Date). After the Effective Date, any new or existing direct or indirect subsidiary of National Grid USA may become an additional Client Company under this Agreement by executing and delivering to Service Company a counterpart of this Agreement or an Accession (such Accession to be substantially in the form attached hereto as Exhibit II); and this Agreement shall be effective with respect to each such additional Client Company from and after the execution date of such counterpart or Accession.

4.5 Waiver. Except as otherwise provided in this Agreement, any failure of a Party to comply with any obligation, covenant, agreement, or condition herein may be waived by the Party entitled to the benefits thereof only by a written instrument signed by the Party granting such waiver, but such waiver or failure to insist upon strict compliance with such obligation, covenant, agreement, or condition shall not operate as a waiver of, or estoppel with respect to, any subsequent or other failure.

4.6 No Third Party Beneficiaries. Nothing in this Agreement is intended to confer upon any other person except the Parties any rights or remedies hereunder or shall create any third party beneficiary rights in any person. No provision of this Agreement shall create any rights in any such persons in respect of any benefits that may be provided, directly or indirectly, under any employee benefit plan or arrangement except as expressly provided for thereunder.

4.7 Governing Law. This Agreement shall be governed by, and construed in accordance with, the laws of the Commonwealth of Massachusetts (regardless of the laws that might otherwise govern under applicable principles of conflicts of law).

4.8 Counterparts. This Agreement and any Accession may be executed in several counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument. The exchange of copies of this Agreement or of any Accession and of signature pages by facsimile transmission (including telecopier and scanned "PDF" transmitted by email) shall constitute effective execution and delivery of this Agreement and any Accession as to the Parties and may be used in lieu of the original Agreement or Accession and signatures for all purposes. Signatures of the Parties transmitted by facsimile (including telecopier and scanned "PDF" transmitted by email) shall be deemed to be their original signatures for all purposes. In proving this Agreement or any Accession it shall not be necessary to produce or account for more than one such counterpart signed by the Party against whom enforcement is sought.

4.9 Entire Agreement. This Agreement, including the exhibits attached hereto, constitutes the entire agreement and understanding of the Parties with respect to the transactions contemplated by this Agreement. There are no restrictions, promises, representations, warranties, covenants or undertakings other than those expressly set forth or referred to herein. This Agreement supersedes all prior agreements and understandings between the Parties with respect to the transactions contemplated by this Agreement.

4.10 Severability. If any term or other provision of this Agreement is determined to be invalid, illegal or unenforceable, such term or provision shall be modified so as to give as much effect to the original intent thereof as is consistent with applicable law and without affecting the validity, legality or enforceability of the remaining terms and provisions of this Agreement.

4.11 Assignment. Service Company shall not assign this Agreement, or any of its rights or obligations hereunder, without the prior written consent of the Client Companies, such consent not to be unreasonably withheld. A Client Company shall not assign this Agreement, or any of its rights or obligations hereunder, without the prior written consent of Service Company.

This Agreement shall inure to the benefit and shall be binding upon the Parties and their permitted successors and assigns.

4.12 Termination of Existing Service Contracts.

The Parties acknowledge that Service Company is successor by merger to National Grid Corporate Services LLC (formerly, KeySpan Corporate Services LLC) and National Grid Utility Services LLC (formerly, KeySpan Utility Services LLC). Service Company and each Client Company agree that, effective as of the Effective Date, the Service Agreement dated as of October 1, 2007 between National Grid Corporate Services LLC and the Client Companies party thereto, the Service Agreement dated as of January 1, 2008 between National Grid Utility Services LLC and the Client Companies party thereto, and all Service Contracts dated as of April 1, 2012 between Service Company and any Client Company are hereby terminated as of the Effective Date, subject to settlement of amounts due under such agreements and contracts.

[Signatures are on following pages.]

IN WITNESS WHEREOF, Service Company and the undersigned Client
Companies have caused this Agreement to be executed by their respective duly authorized
representatives.

National Grid USA Service Company, Inc.

By: 
Name: Sharon Partridge
Title: Vice President

Niagara Mohawk Power Corporation

By: _____
Name: Kenneth D. Daly
Title: President

The Brooklyn Union Gas Company

By: _____
Name: Kenneth D. Daly
Title: President

KeySpan Gas East Corporation

By: _____
Name: Charles V. DeRosa
Title: Vice President


IN WITNESS WHEREOF, Service Company and the undersigned Client Companies have caused this Agreement to be executed by their respective duly authorized representatives.

National Grid USA Service Company, Inc.

By: _____


Name: Sharon Partridge
Title: Vice President

Niagara Mohawk Power Corporation

By:  _____

Name: Kenneth D. Daly
Title: President

The Brooklyn Union Gas Company

By:  _____

Name: Kenneth D. Daly
Title: President

KeySpan Gas East Corporation

By: _____

Name: Charles V. DeRosa
Title: Vice President

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By: _____

Name: Sharon Partridge
Title: Vice President

Niagara Mohawk Power Corporation

By: _____

Name: Kenneth D. Daly
Title: President

The Brooklyn Union Gas Company

By: _____

Name: Kenneth D. Daly
Title: President

KeySpan Gas East Corporation

By:  _____

Name: Charles V. DeRosa
Title: Vice President

Massachusetts Electric Company

By: Marcy L. Reed
Name: Marcy L. Reed
Title: President

Nantucket Electric Company

By: Marcy L. Reed
Name: Marcy L. Reed
Title: President

The Narragansett Electric Company

By: _____
Name: Timothy F. Horan
Title: President

**New England Electric Transmission
Corporation**

By: Peter G. Flynn
Name: Peter G. Flynn
Title: President


Massachusetts Electric Company

By: _____
Name: Marcy L. Reed
Title: President

Nantucket Electric Company

By: _____
Name: Marcy L. Reed
Title: President

The Narragansett Electric Company

By:  _____
Name: Timothy F. Horan
Title: President

**New England Electric Transmission
Corporation**

By: _____
Name: Peter G. Flynn
Title: President

New England Power Company

By: Peter G. Flynn
Name: Peter G. Flynn
Title: President

**New England Hydro-Transmission Electric
Company, Inc.**

By: Peter G. Flynn
Name: Peter G. Flynn
Title: President

**New England Hydro-Transmission
Corporation**

By: Peter G. Flynn
Name: Peter G. Flynn
Title: President

Boston Gas Company

By: Marcy L. Reed
Name: Marcy L. Reed
Title: President

Colonial Gas Company

By: Marcy L. Reed
Name: Marcy L. Reed
Title: President

National Grid Generation LLC

By: Peter G. Flynn
Name: Peter G. Flynn
Title: President

National Grid Engineering & Survey Inc.

By: _____
Name: Lorraine Lynch
Title: Vice President and Treasurer

National Grid Electric Services LLC

By: _____
Name: John Bruckner
Title: Senior Vice President

KeySpan Corporation

By: _____
Name: Lorraine Lynch
Title: Assistant Treasurer


National Grid Energy Trading Services LLC

By: _____
Name: Lorraine Lynch
Title: Treasurer

National Grid Generation LLC

By: _____
Name: Peter G. Flynn
Title: President


National Grid Engineering & Survey Inc.

By: 
Name: Lorraine Lynch
Title: Vice President and Treasurer


National Grid Electric Services LLC

By: _____
Name: John Bruckner
Title: Senior Vice President

KeySpan Corporation

By: 
Name: Lorraine Lynch
Title: Assistant Treasurer

National Grid Energy Trading Services LLC

By: 
Name: Lorraine Lynch
Title: Treasurer

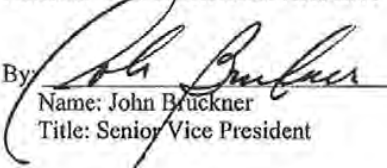
National Grid Generation LLC

By: _____
Name: Peter G. Flynn
Title: President

National Grid Engineering & Survey Inc.

By: _____
Name: Lorraine Lynch
Title: Vice President and Treasurer

National Grid Electric Services LLC

By:  _____
Name: John Buckner
Title: Senior Vice President

KeySpan Corporation

By: _____
Name: Lorraine Lynch
Title: Assistant Treasurer

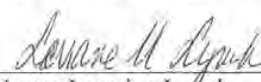
National Grid Energy Trading Services LLC

By: _____
Name: Lorraine Lynch
Title: Treasurer

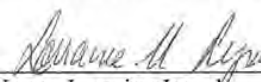
**National Grid Exploration and Production,
LLC**

By: 
Name: Lorraine Lynch
Title: Assistant Treasurer


KeySpan Energy Corporation

By: 
Name: Lorraine Lynch
Title: Treasurer

National Grid NE Holdings 2 LLC

By: 
Name: Lorraine Lynch
Title: Assistant Treasurer

NGNE LLC

By: 
Name: Lorraine Lynch
Title: Assistant Treasurer

National Grid Glenwood Energy Center LLC

By: _____
Name: Peter G. Flynn
Title: President

**National Grid Exploration and Production,
LLC**

By: _____
Name: Lorraine Lynch
Title: Assistant Treasurer

KeySpan Energy Corporation

By: _____
Name: Lorraine Lynch
Title: Treasurer

National Grid NE Holdings 2 LLC

By: _____
Name: Lorraine Lynch
Title: Assistant Treasurer

NGNE LLC

By: _____
Name: Lorraine Lynch
Title: Assistant Treasurer

National Grid Glenwood Energy Center LLC

By: Peter G. Flynn
Name: Peter G. Flynn
Title: President

**National Grid Port Jefferson Energy Center
LLC**

By: Peter G. Flynn
Name: Peter G. Flynn
Title: President

Niagara Mohawk Energy, Inc.

By: _____
Name: Lorraine Lynch
Title: Assistant Treasurer

KeySpan MHK, Inc.

By: _____
Name: Charles V. DeRosa
Title: Assistant Treasurer

National Grid Technologies, Inc.

By: _____
Name: Charles V. DeRosa
Title: Assistant Treasurer

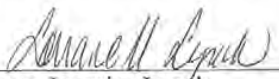
National Grid Services Inc.

By: _____
Name: Lorraine Lynch
Title: Treasurer


**National Grid Port Jefferson Energy Center
LLC**

By: _____
Name: Peter G. Flynn
Title: President

Niagara Mohawk Energy, Inc.

By: 
Name: Lorraine Lynch
Title: Assistant Treasurer


KeySpan MHK, Inc.

By: 
Name: Charles V. DeRosa
Title: Assistant Treasurer

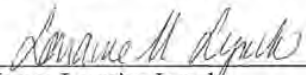
National Grid Technologies, Inc.

By: 
Name: Charles V. DeRosa
Title: Assistant Treasurer


National Grid Services Inc.

By: 
Name: Lorraine Lynch
Title: Treasurer


National Grid Development Holdings Corp.

By: 
Name: Lorraine Lynch
Title: Senior Vice President and Treasurer


North East Transmission Co., Inc.

By: 
Name: Lorraine Lynch
Title: Assistant Treasurer

National Grid USA

By: 
Name: Lorraine Lynch
Title: Vice President and Assistant Treasurer

EUA Energy Investment Corporation

By: 
Name: Lorraine Lynch
Title: Assistant Treasurer

Metrowest Realty LLC

By: _____
Name: John G. Cochrane
Title: Treasurer

National Grid Development Holdings Corp.

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Name: Lorraine Lynch
Title: Senior Vice President and Treasurer

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Name: Lorraine Lynch
Title: Assistant Treasurer


Metrowest Realty LLC

By: 
Name: John G. Cochrane
Title: Treasurer


Metro Energy L.L.C.

By: 
Name: Lorraine Lynch
Title: Vice President and Treasurer


NEES Energy, Inc.

By: 
Name: Lorraine Lynch
Title: Assistant Treasurer

New England Energy Incorporated

By: 
Name: Lorraine Lynch
Title: Assistant Treasurer


New England Hydro Finance Company, Inc.

By: 
Name: Lorraine Lynch
Title: President and Assistant Treasurer


NEWHC, Inc.

By: 
Name: Lorraine Lynch
Title: Assistant Treasurer

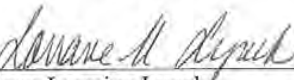
NM Properties, Inc.

By: 
Name: Lorraine Lynch
Title: Assistant Treasurer


NM Uranium, Inc.

By: 
Name: Lorraine Lynch
Title: Assistant Treasurer

Wayfinder Group, Inc.

By: 
Name: Lorraine Lynch
Title: Assistant Treasurer


GridAmerica Holdings Inc.

By: 
Name: Lorraine Lynch
Title: Assistant Treasurer

**National Grid Transmission Services
Corporation**

By: 
Name: Lorraine Lynch
Title: Assistant Treasurer


Newport America Corporation

By: 
Name: Lorraine Lynch
Title: Assistant Treasurer


Niagara Mohawk Holdings, Inc.

By: 
Name: Lorraine Lynch
Title: Assistant Treasurer


Patience Realty Corp.

By: 
Name: Lorraine Lynch
Title: Assistant Treasurer


Prudence Corporation

By: 
Name: Lorraine Lynch
Title: Assistant Treasurer

British Transco Capital Inc.

By: 
Name: Lorraine Lynch
Title: Vice President

British Transco Finance Inc.

By: 
Name: Lorraine Lynch
Title: Vice President

Island Energy Services Company, Inc.

By: 
Name: Charles V. DeRosa
Title: Assistant Treasurer

Transgas Inc.

By: _____
Name: Michael J. Nilsen
Title: Treasurer

Eastern Rivermoor Company, Inc.

By: 
Name: Charles V. DeRosa
Title: Assistant Treasurer

Mystic Steamship Corporation

By: National Grid NE Holdings 2 LLC

By: 
Name: Lorraine Lynch
Title: Assistant Treasurer

British Transco Finance Inc.

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Title: Vice President

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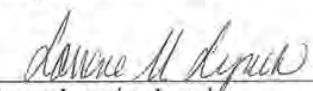
Opinac North America, Inc.

By: 
Name: Lorraine Lynch
Title: Assistant Treasurer

PCC Land Company, Inc.

By: 
Name: Lorraine Lynch
Title: Vice President and Treasurer

Philadelphia Coke Co., Inc.


By: 
Name: Lorraine Lynch
Title: Vice President and Treasurer

Port of the Islands North LLC


By: Land Management and Development, Inc.,
its sole member

By: 
Name: Lorraine Lynch
Title: Assistant Treasurer

Eastern Associated Securities Corp.


By: 
Name: Charles V. DeRosa
Title: Treasurer

MyHomeGate, Inc.

By: 
Name: Lorraine Lynch
Title: Vice President and Treasurer

National Grid Telemetry Solutions, LLC

By: National Grid Technologies, Inc., its sole member

By: 
Name: Charles V. DeRosa
Title: Assistant Treasurer


KSI Contracting, LLC

By: National Grid Services Inc., its sole member

By: 
Name: Lorraine Lynch
Title: Treasurer

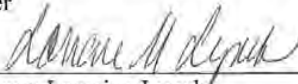
KSI Electrical, LLC

By: National Grid Services Inc., its sole member

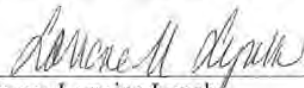
By: 
Name: Lorraine Lynch
Title: Treasurer

KSI Mechanical, LLC

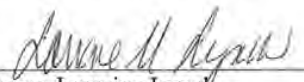
By: National Grid Services Inc., its sole member

By: 
Name: Lorraine Lynch
Title: Treasurer

National Grid Energy Management LLC

By: 
Name: Lorraine Lynch
Title: Vice President and Treasurer

National Grid Energy Services LLC

By: 
Name: Lorraine Lynch
Title: Vice President and Treasurer

National Grid Energy Supply LLC

By: _____
Name: James A. Cross
Title: Vice President

Broken Bridge Corp.

By: _____
Name: Michael J. Nilsen
Title: Treasurer

KSI Mechanical, LLC

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Title: Treasurer


National Grid North East Ventures Inc.

By: 
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Title: Assistant Treasurer

KeySpan International Corporation

By: 
Name: Lorraine Lynch
Title: Assistant Treasurer

National Grid IGTS Corp.

By: 
Name: Lorraine Lynch
Title: Assistant Treasurer

KeySpan Midstream, Inc.

By: _____
Name: Michael J. Nilsen
Title: Vice President and Treasurer

KeySpan C.I. LTD

By: _____
Name: Michael J. Nilsen
Title: Treasurer and Comptroller

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KeySpan C.I. LTD

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Name: Michael J. Nilsen
Title: Treasurer and Comptroller

KeySpan C.I. II LTD

By: _____
Name: Michael J. Nilsen
Title: Treasurer and Comptroller


KeySpan CI Midstream Limited

By: _____
Name: Michael J. Nilsen
Title: Treasurer and Comptroller

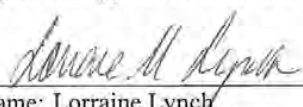
KeySpan Energy Development Co.

By: _____
Name: Michael J. Nilsen
Title: Vice President, Treasurer and
Controller

KeySpan Energy Services Inc.

By:  _____
Name: Charles V. DeRosa
Title: Assistant Treasurer

KeySpan Energy Services New Jersey, LLC

By:  _____
Name: Lorraine Lynch
Title: Vice President and Treasurer

KeySpan C.I. II LTD

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KeySpan Energy Services New Jersey, LLC

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Title: Vice President and Treasurer

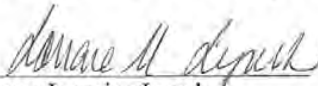
**KeySpan Plumbing & Heating Solutions,
LLC**

By: 
Name: Lorraine Lynch
Title: Vice President and Treasurer

KeySpan Plumbing Solutions, Inc.

By: 
Name: Lorraine Lynch
Title: Vice President and Treasurer

Land Management and Development, Inc.

By: 
Name: Lorraine Lynch
Title: Assistant Treasurer

Landwest, Inc.

By: 
Name: Lorraine Lynch
Title: Assistant Treasurer

National Grid Millennium LLC

By: _____
Name: Michael J. Nilsen
Title: Vice President and Treasurer

**KeySpan Plumbing & Heating Solutions,
LLC**

By: _____
Name: Lorraine Lynch
Title: Vice President and Treasurer

KeySpan Plumbing Solutions, Inc.

By: _____
Name: Lorraine Lynch
Title: Vice President and Treasurer

Land Management and Development, Inc.

By: _____
Name: Lorraine Lynch
Title: Assistant Treasurer

Landwest, Inc.

By: _____
Name: Lorraine Lynch
Title: Assistant Treasurer

National Grid Millennium LLC

By: Michael J. Nilsen
Name: Michael J. Nilsen
Title: Vice President and Treasurer

National Grid Islander East Pipeline LLC

By: Michael J. Nilsen
Name: Michael J. Nilsen
Title: Vice President and Treasurer

National Grid LNG GP LLC

By: _____
Name: Lorraine Lynch
Title: Assistant Treasurer

National Grid LNG LP LLC

By: _____
Name: Lorraine Lynch
Title: Assistant Treasurer

National Grid LNG LP

By: Michael J. Nilsen
Name: Michael J. Nilsen
Title: Vice President and Treasurer


Upper Hudson Development Inc.

By: _____
Name: Lorraine Lynch
Title: Assistant Treasurer

National Grid Islander East Pipeline LLC

By: _____
Name: Michael J. Nilsen
Title: Vice President and Treasurer

National Grid LNG GP LLC

By: 
Name: Lorraine Lynch
Title: Assistant Treasurer


National Grid LNG LP LLC

By: 
Name: Lorraine Lynch
Title: Assistant Treasurer

National Grid LNG LP

By: _____
Name: Michael J. Nilsen
Title: Vice President and Treasurer

Upper Hudson Development Inc.

By: 
Name: Lorraine Lynch
Title: Assistant Treasurer

**Valley Appliance and Merchandising
Company**

By: 
Name: Lorraine Lynch
Title: Assistant Treasurer

65 Willis Lane Inc.

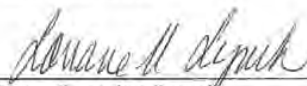
By: 
Name: Lorraine Lynch
Title: Assistant Treasurer

EXHIBIT I

A. List of Certain Services Provided by Service Company.

(Additional or different services may be provided, from time to time, as requested by any Client Company.)

Corporate Affairs

Provide internal and external communication and relationship services.

Executive and Administrative

Provide consultation and services in management and administration of all aspects of utility business.

Corporate Audit

Provide internal and safety, health and environment audit services.

Customer

Provide gas and electric procurement and supply services. Provide services related to sales and customer risk and analytics, including energy efficiency programs.

Finance

Provide budgeting, accounting services, reporting and rate support. Responsible for tax, treasury and insurance activities.

Information Services

Provide development and support services related to information technology. Manage IT networks and infrastructure, including cyber security.

Security

Provide physical security and security services.

Procurement

Responsible for the sourcing of products and administration of contracts with third party vendors.

Human Resources

Provide labor and employee relations services. Provide learning and development services. Manage recruiting, inclusion and diversity and learning and development programs. Manage employee compensation, benefits and pension programs.

Legal

Provide legal advice and assistance with respect to legal matters, including, without limitation, in the areas of real estate, commercial matters, corporate counsel, litigation, environment and employment. Provide legal support for federal, state and local regulatory activities. Manage corporate records and oversee ethics and business conduct programs and activities.

Network Strategy and Services

Provide services pertaining to the operation and maintenance of gas and electricity networks including engineering, investment planning, standards and policy compliance and reporting.

Operations

Provide operational activities and services. Operational activities include maintenance and construction; protection and telecommunication operations; customer meter services & dispatch operations; control center operations; and power plant and LNG operations. Service activities include Operations Support (Fleet, Aviation, and Inventory Management; Customer Order Fulfillment and related support processes; Meter Lab & Testing activities); Project Management and Complex Construction and Vegetation Management; Resource Planning; Emergency Planning and Response; and Operations Performance activities.

Safety, Health and Environment

Manage safety, health and environmental programs, performance and compliance.

Shared Services

Provide customer care services, transactional services and real estate services.

Regulatory and Pricing

Provide regulatory support services.

B. Cost of Service.

Cost of service will be determined in accordance with applicable Federal and state laws (including the Act and rules and regulations promulgated thereunder), and will include all costs of doing business incurred by Service Company, including a reasonable return on capital.

Service Company will maintain an accounting system for accumulating all costs on a project, activity or other appropriate basis. Records will be kept by each cost center of Service Company in order to accumulate all costs of doing business. Expenses of Service Company departments will include salaries and wages of employees, materials and supplies and all other expenses attributable to each such department. Labor cost will be loaded for fringe benefits and payroll taxes. To the extent practicable, Service Company will keep time records of hours worked by all Service Company employees, including all officers of such Company.

The methods of assignment or allocation of costs shall be reviewed annually or more frequently if appropriate. Subject to the terms of the Agreement, if the use of a basis of allocation would result in an inequity because of a change in operations or organization, then Service Company may adjust the basis to effect an equitable distribution.

EXHIBIT II

Form of
ACCESSION TO
NATIONAL GRID USA SERVICE COMPANY, INC.
SERVICE AGREEMENT

Effective as of [] ("*Accession Date*")

Reference is made to that certain Service Agreement dated as of November 5, 2012 by and between National Grid USA Service Company, Inc. and the Client Companies party thereto (the "*Service Agreement*"). Any capitalized term used but not defined herein shall have the meaning specified for such term in the Service Agreement.

In accordance with Section 4.4 of the Service Agreement, the undersigned [company] [companies] ([the] [each, an] "*Additional Client Company*") shall be deemed to be a Client Company under the Service Agreement as of the Accession Date. [The] [Each] Additional Client Company agrees to be bound by the terms of the Service Agreement from and after the Accession Date.

IN WITNESS WHEREOF, the undersigned [has] [have] caused this instrument to be executed by [its] [their] respective duly authorized representative[s] as of the Accession Date.

[COMPANY NAME]

By: _____
Name:
Title:

[COMPANY NAME]

By: _____
Name:
Title:

13. Attachments AG 1-26-13-1 and -2: Lease Agreement between New England Power Company, as landlord, and Massachusetts Electric Company, as tenant (successor to the original tenant by way of the assignment and assumption of lease) for a site used to locate Company-owned solar facilities in Ayer
14. Attachments AG-1-26-14-1 and -2: Lease Agreement between New England Power Company, as landlord, and Massachusetts Electric Company, as tenant (successor to the original tenant by way of the assignment and assumption of lease) for a site used to locate Company-owned solar facilities in Charlton
15. Attachments AG-1-26-15-1 and -2: Lease Agreement between New England Power Company, as landlord, and Massachusetts Electric Company, as tenant (successor to the original tenant by way of the assignment and assumption of lease) for a site used to locate Company-owned solar facilities in Leicester
16. Attachment AG-1-26-16: Borderline Sales Service Agreement with The Narragansett Electric Company
17. Attachment AG-1-26-17: Seventh Revised Service Agreement No. 20 among New England Power Company, Massachusetts Electric Company and Nantucket Electric Company, issued pursuant to New England Power Company's FERC Electric Tariff, Second Revised Volume No. 1

Information Request AG-1-92

Request:

Please provide a complete and detailed description of the methodology that the National Grid and its service companies use to allocate / assign to the Company plant that is common to more than one of its affiliates. Please also provide the workpapers, calculations, formulas, assumptions, and supporting documents used to determine each allocation or assignment.

Response:

Service Company property includes assets that are generally determined to benefit more than one company within the National Grid organization. The assets include capitalized computer information systems, shared facilities, leasehold improvements, communication towers, software, and hardware.

The Service Company's property is stated at original cost, which includes labor, material, applicable taxes, and allocations of overhead. Depreciation is provided on a straight-line basis in amounts equivalent to composite rates on average depreciable property. The cost of property retired, plus the cost of removal less salvage, is charged to accumulated depreciation.

The asset is held as Service Company plant and the plant amount is not allocated. Once the asset is placed in service, the annual depreciation/amortization is allocated to the operating companies that are determined to benefit from the asset. The allocated amortization is re-classified to rent expense at the operating companies. Based on the depreciation charged, a carrying charge is also calculated and charged to the operating companies.

The methods used to allocate depreciation and amortization are the same methods used to allocate all Service Company costs. These methods are detailed in National Grid's Cost Allocation Manual in Attachment AG-1-92-1. In addition, Attachment AG-1-92-2 contains the list of all allocation codes for Fiscal Year 2015, including the metrics used to calculate them. These percentages were effective July 2014 - March 2015. Attachment AG-1-92-3 contains the list of allocation codes for Fiscal Year 2016 effective April 2015 - July 2015. Attachment AG-1-92-4 contains the list of allocation codes for Fiscal Year 2016 effective August 2015 - March 2016.

Attachment AG-1-92-5 contains the list of allocation codes for Fiscal Year 2017 effective April 2016 - March 2017. Attachment AG-1-92-6 contains the list of allocation codes for Fiscal Year 2018 effective April 2017 - March 2018. These codes are updated at the beginning of each fiscal year (or when there is a significant change in the business) based on the prior calendar year numbers.

When a Service Company asset is initiated, Plant Accounting verifies with the project managers and the related decision-support groups the SAP allocator that should be used, as well as what the work order description and notes may state. Plant Accounting then chooses the appropriate utility account that is related in the Powerplan system's tables to a depreciation group. The depreciation group has a WBS (Work Breakdown Structure, which is a vehicle used for settlements in SAP) element associated with it in the external depreciation code field. Each WBS element has the appropriate SAP allocator and allocation methodology built into it.

Plant Accounting also prepares an entry monthly to re-class the depreciation/amortization expense allocated to the operating companies to rent expense – to Account 931.

National Grid USA

Cost Allocation Manual

Revised, April 2017

INDEX

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1. Introduction

National Grid, a publicly traded company based in the United Kingdom, is an international Electricity and Gas Company and one of the largest investor-owned energy companies in the world. National Grid USA (Company) is a wholly-owned subsidiary of National Grid which provides energy services in Massachusetts, New York and Rhode Island.

National Grid USA Service Company, Inc. (Service Company), a wholly-owned subsidiary of National Grid USA, is a company engaged primarily in the rendering of services to companies in the National Grid USA holding company system. The organization, conduct of business and method of cost allocation of the Service Company are designed to result in the performance of services and the provision of goods economically and efficiently for the benefit of affiliate companies at cost, fairly and equitably allocated among such companies.

The purpose of the Cost Allocation Manual (CAM) is to serve as a guide as to the manner in which costs should be charged to the National Grid USA client companies (Client Companies) by the Service Company or among affiliates in the event of storm restoration and other emergency services. The prevailing premise of these cost allocation guidelines is that allocation methods should not result in subsidization of non-regulated services or products by regulated entities or subsidization of services or products from one regulated entity to another.

The provision of administrative services to the Client Companies by the Service Company is specified in service agreements filed with the respective utility regulatory commissions (Commissions).

2. Responsibility for Maintaining the CAM

The VP, US Financial Controller, has overall responsibility for the Company's cost allocation policies and procedures. The Service Company Management, has day-to-day responsibility for maintaining the CAM and ensuring that accounting records reflect the policies and procedures described in the CAM. This includes responsibility for maintaining the list of approved cost allocation bases as described in Section 9 of this manual.

3. Definitions

- a. **Act** – Any State or Federal law or regulation providing guidance and requirements related to cost allocations or the pricing of services provided among affiliates.

National Grid is required to comply with the Federal Energy Regulatory Commission's (FERC) Regulations Under the Public Utility Holding Company Act of 2005 (PUHCA 2005) and cross-subsidization restrictions on affiliate transactions. Specifically, these include compliance with: (1) cross-subsidization restrictions on affiliate transactions under 18 C.F.R. Part 35; (2) accounting, recordkeeping, and reporting requirements under C.F.R. Part

366; (3) Uniform System of Accounts (USofA) for centralized service companies under 18 C.F.R. Part 367; and preservation of records requirements for holding companies and service companies under C.F.R. part 368.

In the State of New York, the following sources provide substantive guidance and requirements on cost allocations.

- Public Service Law, §110(3)
 - Case 06-M-0878, Joint Petition of National Grid PLC and KeySpan Corporation for Approval of Stock Acquisition and other Regulatory Authorizations, Merger & Gas Revenue Requirement Joint Proposal (dated July 6, 2007)
 - Cases 12-E-0201 and 12-G-0202, Proceeding on Motion of the Commission as to the Rates, Charges, Rules and Regulations of Niagara Mohawk Power Corporation d/b/a National Grid for Electric Service and Proceeding on Motion of the Commission as to the Rates, Charges, Rules and Regulations of Niagara Mohawk Power Corporation d/b/a National Grid for Gas Service, Rate Plan Provisions (Appendix 7 to Joint Proposal adopted by the New York Public Service Commission in its Order dated March 15, 2013)
- b. **Affiliates** – Companies that are related to each other due to common ownership or control. For example, affiliates include National Grid USA Service Company, Niagara Mohawk Power Corporation, Massachusetts Electric, Boston Gas Company, Narragansett Electric Company, Narragansett Gas Company, KeySpan Energy Delivery of New York (KEDNY) and KeySpan Energy Delivery of Long Island (KEDLI). Public Utility Holding Company Act (PUHCA) 2005 defines the term “affiliate” of a company as any company, 5 percent or more of the outstanding voting securities of which are owned, controlled, or held with power to vote, directly or indirectly, by such company.
- c. **Associate Company** – According to PUHCA 2005, the term “associate company” refers to any company in the same holding company system with such company.
- d. **Attributable Cost** – Costs which are incurred for activities and services which benefit the client companies. Some costs are directly attributable to the client companies; other costs such as corporate governance costs are indirectly attributable to the client companies.
- e. **Client Companies** – Affiliates which receive services provided by the Service Companies.
- f. **Cost Causative Allocation Factor** – Methodology used to allocate directly attributable costs based upon measurable cost causing relationships; for example, payroll department costs are allocated on the number of employees for each entity to which the Service Company provides this service.
- g. **Commission** – The State utility regulatory commissions in the states in which National Grid operates. These include the New York Public Service Commission, the Massachusetts Department of Public Utilities and the Rhode Island Public Utilities Commission. National

Grid also provides services which are regulated by the Federal Energy Regulatory Commission.

- h. **Cost Allocation Manual (CAM)** - An indexed compilation and documentation of the Company's cost allocation policies and related procedures.
- i. **Cost Allocations** - The methods or ratios used to apportion costs. A cost allocator can be based on the origin of costs, as in the case of cost drivers; cost-causative linkage of an indirect nature; or one or more overall factors (also known as general allocators).
- j. **Common Costs** - Costs associated with services or products that jointly benefit all regulated and non-regulated business units.
- k. **Cost Driver** - A measurable event or quantity which influences the level of costs incurred and which can be directly traced to the origin of the costs themselves; for example, number of invoices processed is a cost driver for the Accounts Payable department. To the extent possible, the allocation basis should reflect the underlying cost driver if the cost cannot be direct charged.
- l. **Cross-subsidization** – The offering of a competitive product or service by an electric or gas public utility, or an affiliate, which relies in whole or in part on the use of utility employees, equipment or other assets, and for which full compensation (via cost allocation or direct payment), has not been provided resulting in the inappropriate transfer of benefits from the utility ratepayers to the competitive affiliate. See 18 C.F.R. Part 35 (2008) for FERC rules regarding cross-subsidization restrictions on affiliate transactions.
- m. **Direct Costs** - Costs which can be specifically identified with a particular service or product and the Client Company(s) to which that product or service is provided. These costs are charged directly to the Client Company(s).
- n. **Fully Allocated Costs** – The sum of the direct, indirect and other economic costs of all equipment, vehicles, labor, related fringe benefits and overheads, real estate, furniture, fixtures and other administrative resources utilized, and other assets utilized and costs incurred, directly or indirectly in the providing of services from the service company to an affiliate.
- o. **Functions** – Refers to the National Grid internal organizational structures under which National Grid USA conducts business.
- p. **General Allocator** – Methodology used to indirectly allocate attributable costs to entities. For National Grid USA, the general allocator is the ratio of net plant , net margins and net O&M expenses, equally weighted.
- q. **Holding Company** – PUHCA 2005 defines “holding company” as “any company that directly or indirectly owns, controls, or holds, with power to vote, 10 percent or more of the outstanding voting securities of a public-utility company or of a holding company of any public-utility company” and any person who exercises “a controlling influence over the

management or policies of any public-utility company or holding company as to make it necessary or appropriate for the rate protection of utility customers with respect to rates...”

- r. **Indirect Costs** - Costs that cannot be directly identified with the provision of a particular product or service. This includes but is not limited to governance costs, insurance, and taxes as well the cost of services supporting the Service Company such as Service Company accounting and recruiting for Service Company positions.
- s. **Jurisdictions** – Refers to the geographic areas in which National Grid USA operates. Jurisdictions are comprised of one or more utility companies.
- t. **Non-Regulated** – Those entities, products and services which are not subject to regulation by regulatory authorities.
- u. **Operating Companies** – Companies to whom the Service Companies provide products and services. Operating Companies include, but are not limited to, Niagara Mohawk Power Corporation, Massachusetts Electric, and KeySpan Energy Delivery of Long Island (KEDLI). Also referred to as Client Companies.
- v. **PUHCA 2005** – 18 C.F.R. Title 18: Conservation of Power and Water Resources, PART 366 – PUBLIC UTILITY HOLDING COMPANY ACT OF 2005
- w. **Regulated** - That which is subject to regulation by regulatory authorities such as the New York Public Service Commission.
- x. **Service** – Any managerial, financial, legal, engineering, purchasing, marketing, auditing, statistical, advertising, publicity, tax, research, or any other service (including supervision or negotiation of construction or of sales), information or data, which is sold or furnished for a charge. (PUHCA 2005)
- y. **Service Agreement** – Legal agreements between the Service Companies and the Client Companies which describe the services offered, services selected, compensation and billing, terms, and cost accumulation, assignment and allocation methodologies. Also referred to as Service Contracts. The documents are filed with the utility regulatory commissions and serve as the basis for the FERC Form 60 disclosures.
- z. **Service Company** – An affiliate which provides support services to its utility and other affiliates. This includes both the National Grid USA Service Company and the National Grid USA Engineering Services Company.
- aa. **Service Level Agreements (SLAs)** – Non-binding agreements between the functional service providers and jurisdictional presidents that define the services provided and the financial and non-financial attributes of those services.
- bb. **Support Services** – Administrative and support services that do not involve merchant functions; for example: payroll, taxes, shareholder services, insurance, financial reporting,

financial planning and analysis, corporate accounting, corporate security, human resources (compensation, benefits, employment practices), employee records, regulatory affairs, lobbying, legal, and pension management. Support Services typically refers to those services offered by the Service Company.

- cc. **Utility Companies** – Legal entities providing regulated wholesale and retail utility services.

4. Cost Allocation Principles

The following principles guide the allocation of costs of products or services provided by the Service Companies to the Client or Operating Companies. These principles also pertain to transactions among Operating Companies such as storm restoration services.

- a. Direct charging or direct assignment is the preferred allocation methodology and should be used if the cost of providing a product or service can be identified with the specific affiliates receiving the benefit of that product or service. Direct charging should only be used if the cost of providing a product or service to an individual Client Company can be isolated and reported separately from costs to provide other products or services and from costs to provide the same product and service to other Client Companies.
- b. The costs of products and services that cannot be direct charged should be allocated based on cost causative allocation bases representative of the underlying cost drivers of that product or service.
- c. The cost allocation methodology should be comprehensive, transparent, stable and administratively manageable and cost effective.
- d. The calculation of the cost allocation bases should be supported by a clearly defined methodology, model and supporting policy and procedure documentation.
- e. The cost allocation methodology should accommodate changes in the size of the allocation bases from period to period based on changes in the underlying cost drivers; the allocation bases should not vary significantly from period to period for uncontrollable factors not related to the underlying cost drivers. For example, you would not choose an allocation basis that fluctuates significantly from period to period based on changes in weather if weather is not a cost driver for that activity.
- f. The calculation of the allocation bases should be at least annually and more frequently if needed to reflect significant events (e.g., the sale of a significant affiliate).

5. Cost Apportionment Methodology

Costs are defined into the following four categories for purposes of allocating the costs of Service Company products and services to the Operating Companies. This hierarchy represents the preferred order of methodologies to be used when allocating costs. These four cost categories are:

Directly Assignable – Expenses incurred for activities and services exclusively for the benefit of an affiliate.

Directly Attributable – Expenses incurred for activities and services that benefit more than one affiliate and which can be allocated based on direct measures of cost causation; for example number of employees or number of invoices processed.

Indirectly Attributable – Expenses incurred as a “cost of doing business” that do not relate to the provision of specific products and services. The costs typically benefit all entities within the corporate umbrella. Examples include governance costs, Corporate Secretary costs, and investor relations costs. These costs are typically allocated based on a general measure of cost causation, commonly referred to as the general allocator.

Unattributable – Expenses incurred for activities or services that have been determined as not appropriate for apportionment to the operating company affiliates. These costs relate primarily to activities such as corporate diversification, political or philanthropic endeavors and, as such, are charged directly to the parent company, National Grid USA.

It is expected that the majority of costs charged to an affiliate will be based on the direct assignment or direct attribution of costs and that costs indirectly attributable to an affiliate will represent the smallest category of costs.

6. Description and Use of Service Level Agreements

Service level agreements are non-binding agreements between the functional service providers and jurisdictional presidents that define the services provided and the financial and non-financial attributes of those services. The services governed by these agreements are described in Section 6 of this manual.

Jurisdictional objectives are used to determine service provider performance goals. SLAs are a key tool by which the regulated operating companies manage both the cost and performance of services provided by the Service Company.

SLAs are negotiated annually between the functional service providers and the jurisdictions. The SLA renewal process includes a critical review of the cost and performance attributes of the services provided.

The Jurisdictional Presidents will receive reports detailing performance against the attributes agreed to in the SLAs.

7. Services Provided by the Service Company - Description and Allocation Methodology

The following table lists those services provided by the Service Company and the Client Companies to whom these services are provided. These services are provided in accordance with the service agreements filed with the Commissions. In addition, the provision of these services is governed by the Service Level Agreements described above between the functions and the jurisdictions.

Table 7-1
Services Provided By Service Company

<i>Function / Department</i>	<i>Description of Services Provided</i>	<i>Client Companies</i>
Operations		
Resource Planning	Prepare resource work plans; Assist on forecasting of capital spend five year plan; Manage scheduling and work coordination; Manage project control and regulatory reporting of operations projects.	Regulated Companies
Emergency Planning PMO	Develop emergency response plans and support storm restoration activities.	Electric and Gas Companies
Maintenance and Construction	Provides electric and gas maintenance of facilities and infrastructure and non-complex construction services; Conduct emergency response activities when necessary.	Electric and Gas Companies
Operations Performance	Provides quality assurance and control services for fieldwork; Manage operations metrics; Provide project management and construction services for complex projects; Develop and report of KPIs.	Regulated Companies
Control Center Operations	Operate gas and electric transmission and distribution networks and provide meter data management services.	Electric and Gas Companies
LNG Operations	Operate and maintain LNG and propane air plants; Ensure adequate regulation, compliance and training related to the LNG facilities.	Regulated Gas Companies
Operations Support	Provide fleet, aviation, materials and logistics, technical labs and testing services; Manage connections process for new gas and electric customers; Provide clerical support to all operations.	Regulated Companies

<i>Function / Department</i>	<i>Description of Services Provided</i>	<i>Client Companies</i>
Asset Management	Develop and deliver asset strategies and policies, procedures and work plans to manage the lifecycle of company assets enabling system performance and the reliable energy supplies; Develop strategies and plans around smart grid technologies; Manage vegetation and maintenance programs.	Regulated Companies
Gas Systems Engineering	Provides engineering and design services for gas distribution to deliver new customers connections and asset investment projects; Analyze data to ensure gas supplies are sufficient to support growth and maintain system reliability.	Regulated Gas Companies
Electric Systems Engineering	Provides planning, engineering and design services for electric transmission and distribution; Work with NERC, FERC and other working committees.	T&D Companies
Investment Planning	Develop capital plans for both electric and gas entities and monitor their long-term investment strategies and work plans; Manage sanctioning process.	Regulated Companies
FERC Operations	Develop strategy impact analyses on assets under FERC jurisdiction.	Companies under FERC Jurisdiction
Standards, Codes and Policies	Develop and communicate work and materials standards for gas and electric transmission and distribution engineering and operations; Provide training of new materials; Write procedures for gas and T&D organizations; Manage third party pole attachments.	Electric and Gas Companies
Regulatory Support and Reporting	Provide Regulatory Rate Case support e.g. technical support, expert witness support and input to discovery questions; Gather information and compile reports for required regulatory reporting.	Regulated Companies

<i>Function / Department</i>	<i>Description of Services Provided</i>	<i>Client Companies</i>
Safety	Manage overall and specific safety programs; ensure field identification of hazards and safety performance; Develop and manage safety communications.	All Companies
Health	Manage the wellness program and related health services; Support the delivery of health services relating to absences due to both occupational (workers comp) and non-occupational illnesses; Provide medical screening services; Administer the drug and alcohol program.	All Companies
Environment	Ensure environmental compliance with all federal, state and local regulations including developing policies and procedures, training, and reporting; Manage licensing and permitting processes; Responsible for all site investigation and remediation activities.	All Companies
Customer		
Energy Solutions Delivery	Responsible for the increase in gas margin and energy efficiency products and solutions sales.	All Companies
Energy Products	Provide product knowledge and technical expertise for all growth programs; Manage the planning and evaluation of electric and gas energy efficiency, demand reduction, and climate change policy initiatives; Design new and manage existing portfolio of customer-focused programs for business and residential markets.	All Companies
Market Strategy and Implementation	Develop and implement market research and intelligence, market strategy, trade marketing, web marketing initiatives and overall communications.	Regulated Companies

<i>Function / Department</i>	<i>Description of Services Provided</i>	<i>Client Companies</i>
Customer and Business Strategy	Design emergency programs for each jurisdiction; Serve as energy efficiency regulatory leader, collecting expenses related to energy efficiency; Manage solar and electric vehicles programs; Conceptualize corporate image; Manage relationships with and supports through economic development activities the local communities in which NG operates.	All Companies
Energy Procurement	Plan for and acquire energy (gas and electric) and related commodities; Manage jurisdictional and seasonal contracts as well as FERC compliance activities including training; Handle RFPs in MA and RI to contract with renewable energy suppliers (Solar, Wind, etc.); Manage long term gas planning processes including planning for peak loads, handling long-haul gas pipeline and market area storage.	Regulated Companies
Lead Intake	Contact center for prospective gas conversion customers.	Regulated Gas Companies
Customer Analytics and Risk Management	Provides market analytics, electricity and gas forecasting; Customer Choice studies and administration of CC program, commercial and wholesale electric market policy services; Perform research trends on energy usage.	All Companies
Customer Care	Manage customer inquiries made either in-person, by telephone, by mail and by email; Manage emergency contact center; Manage outsourcing and move/connect inbound and outbound calls.	All Companies

<i>Function / Department</i>	<i>Description of Services Provided</i>	<i>Client Companies</i>
Customer Operations Support	Manage connections process for new gas and electric customers; Provide clerical support to all operations.	All Companies
US Regulation & Pricing		
Regulatory Strategy	Assess revenue requirements, design pricing structures, and file and defend rate cases. Compile earnings reports, compliance filings, special filings and any other filings required by the PUC on a yearly basis.	Regulated Companies
Pricing and Federal Affairs	Develop long-term regulatory goals and filing plans consistent with business plans, trends, pricing and policy; Manage regulatory relationships; and provide strategic and policy advice to the regulated entities.	Regulated Companies
US Human Resources		
Labor & Employee Relations	Advise and assist the all companies with: <ul style="list-style-type: none"> • Labor contract negotiations and administration • Investigations into specific instances of misconduct or malfeasance • Employee grievances, arbitration and external complaint administration and management • Litigation 	All Companies
US HR Business Partner	Assist with the development of the annual and five-year human resources plan and workforce strategy; Facilitate the succession planning process and organizational design; Drive the performance management process.	All Companies

<i>Function / Department</i>	<i>Description of Services Provided</i>	<i>Client Companies</i>
Recruiting, Inclusion & Diversity	Identify recruitment needs and create regional recruiting strategies to source those needs, including external sourcing management, internal sourcing management and the testing and hiring and testing of union employees; Advise and assist operating companies in the administration of the design and implementation of diversity and EEO programs.	All Companies
HR Operations	Provide overall direction and leadership for the HR function while managing internal HR metrics and performance management.	All Companies
Compensation, Benefits & Pensions	Provide central administration for payroll and employee benefit and pension plans including: <ul style="list-style-type: none"> • Design and implementation of Total Rewards packages • Compliance with requirements of regulatory bodies. 	All Companies
Technical Training	Assist with the design and delivery of technical training programs for Gas, Electric, Safety, Process support and Professional development.	All Companies
US Finance		
Employee Services (SDC)	Provide employee services including: <ul style="list-style-type: none"> • Manage employee data within the HRIS • Provide employees and retirees with information and services related to payroll and year-end tax reporting; medical, dental and life insurance; retirement and pensions • Maintain and administer payments to current and retired employees 	All Companies

<i>Function / Department</i>	<i>Description of Services Provided</i>	<i>Client Companies</i>
Procure to Pay (SDC)	Maintain and administer the non-inventory procurement process; Maintain vendor master files; and administer the P-Card process, processing of invoices and review of expenses.	All Companies
Response Team (SDC)	Responsible for intake of incoming contact center calls for procurement, vendors.	All Companies
Billing Operations (SDC)	Process, review and issue customer invoices for retail and wholesale electric and gas sales; Provide maintenance of customer systems; Process billing exceptions, shared metering and mixed metering; Process special billing related to line extensions, pole rentals, water heaters, DOT work (outside companies).	All Companies
Credit and Collections (SDC)	Process employee services transactions, commercial and industrial credit and collections, and collections invoices; Devise strategy for field collections and residential collections.	All Companies
Business Process Excellence	Develop and implement reporting/communications, quality and benchmarking strategies for Shared Services; Develop and provide Training programs for shared services; Lead all continuous improvement activities; Develop and coordinate the US Service Level Agreement governance process.	All Companies
Property Strategy	Recommend strategies to optimize the use of the property portfolio.	All Companies
Facilities Management	Provide building maintenance services; provide capital improvements to NG USA facilities.	All Companies
Accounting Services	Maintain the general ledger for regulated companies; Carry out specialized accounting; Produce external reports for regulated utilities as well as PSC and FERC	All Companies

<i>Function / Department</i>	<i>Description of Services Provided</i>	<i>Client Companies</i>
	reports; Maintain plant accounting, billing systems, revenue accounting and reconciliations.	
Finance Business Partnering	<p>Provide decision support at the functional level which includes:</p> <ul style="list-style-type: none"> • Provide operating and capital budgets decisions and management reporting activities • Perform economic and financial analysis, and short and long-term financial forecasting • Align financial support functions with strategic plans, policies, procedures and internal controls • Perform benchmarking and monitoring of operations metrics to help the business achieve targeted results • Identify savings and potential efficiencies <p>Provide financial services at jurisdictional level which includes:</p> <ul style="list-style-type: none"> • Provide variance reporting and variance forecasting on income statement • Perform regulatory strategy/rate of return analyses • Perform revenue/margin analysis • Manage PSEG TSA, i.e. financial statements, variance analysis, contract costs and updates to contract profitability when necessary • Provide support to rate filings and rate cases 	All Companies
IS Finance	Provide decision support related to IS initiatives; Manage IS project planning, budgeting, forecasting and accounting; Maintain hardware and ongoing infrastructure services.	All Companies

<i>Function / Department</i>	<i>Description of Services Provided</i>	<i>Client Companies</i>
Corporate Planning and Reporting	Develop corporate Balance Sheets and Cash Flows used to develop forecasts, budget and variance reports; Report on financial statements; Manage business planning process including calendar and deliverables.	Mostly Regulated companies; consolidated US operations and internal customers
US Jurisdictions		
US Jurisdictions (NY, MA, RI, Fed, and LI)	Provide financial services at jurisdictional level which includes: <ul style="list-style-type: none"> • Provide variance reporting and variance forecasting on income statement • Perform regulatory strategy/rate of return analyses • Perform revenue/margin analysis • Manage PSEG TSA, i.e. financial statements, variance analysis, contract costs and updates to contract profitability when necessary • Provide support to rate filings and rate cases 	All Companies
US IS		
Solution Delivery	Provides centralized IS project management, application development and application support services.	All Companies
Service Delivery	Manages all IT infrastructure including data centers and voice and data networks.	All Companies
Relationship Management	Manages the relationships between IS and its internal customers.	All Companies
IS Security	Provides IS security services.	All Companies

<i>Function / Department</i>	<i>Description of Services Provided</i>	<i>Client Companies</i>
US Legal		
Corporate Counsel	Provide advice and support related to financing activity such as debt issuances, mergers and acquisitions, and commercial activities such as contracting and procurement.	All Companies
Litigation, Environment and Employment	Provide legal advice and counsel regarding litigation, environment, labor and employment issues, including issues related to National Grid's TSA with PSEG.	All Companies
Federal and State Regulatory	Provide legal strategic guidance and support on all regulatory issues related to jurisdictional operations on matters before state utility commissions and related regulators, FERC and other federal agencies.	Regulated Companies
Global Human Resources		
Technical Training	Assist with the design and delivery of technical training programs for Gas, Electric, Safety, Process support and Professional development.	All Companies
HR Business Partners	Assist with the development of the annual and five-year human resources plan and workforce strategy; Facilitate the succession planning process and organizational design; Drive the performance management process.	All Companies
Global Finance		
US Treasury	Provide services related to cash management, capital markets and compliance; pension and 401k investment management; and energy risk management and reporting (Regulated entities only).	All Companies

<i>Function / Department</i>	<i>Description of Services Provided</i>	<i>Client Companies</i>
US Tax	Provide income tax compliance; income tax audit defense and controversy resolution; income tax accounting and financial reporting; income tax budgeting and forecasting; and income tax research and planning.	All Companies
US Insurance	Manage the overall purchase and procurement of different types of insurance.	All Companies
Business Resiliency	Devise and implement business resiliency efforts.	All Companies
US Investor Relations	Manage relationship with the investment community including results communications and investor outreach.	All Companies
Global Legal		
Ethics and Business Conduct	Provide advice and counsel related to business ethics and compliance.	All Companies
Records Management	Provides records management services to meet business needs and ensure regulatory compliance.	All Companies
Senior Counsel Corporate		
Real Estate	Provide legal advice and counsel in connection with real property matters affecting National Grid's businesses.	All Companies
Corporate Counsel	Provide advice and support related to financing activity such as debt issuances, mergers and acquisitions, and commercial activities such as contracting and procurement.	All Companies

<i>Function / Department</i>	<i>Description of Services Provided</i>	<i>Client Companies</i>
Global Procurement		
Procurement Strategy	Provide strategic direction and oversight for the procurement function.	All Companies
Sourcing	Responsible for procuring and contracting for goods and services.	All Companies
Corporate Affairs		
Communications and Brand	Formulate and assist with communication programs and administer corporate philanthropic programs.	All Companies
Federal Affairs	Manage relationships with the Federal government, agencies and legislative bodies.	Regulated Entities
Government Relations	Manage relationships with State and local governments, agencies and legislative bodies.	Regulated Companies
Media Relations	Manage the relationship with the media including crisis and risk communications.	All Companies
Audit		
Internal Audit	Periodically conduct operating audits and audits of the accounting records and other records maintained by the operating companies. Issue audit reports and provide recommendations, as appropriate, on improving processes and the internal control framework.	All Companies
Strategy and Business Development		
Business Development	Devise and implement business development efforts (Direct charged to the US Holding Companies).	All Companies
Strategy	Coordinate development of US strategic plan.	All Companies

Table 7-2
Cost Allocation Methodology *Guide* for Services Provided

Function / Department	Cost Allocation Methodologies
Operations	
Resource Planning	<ul style="list-style-type: none"> • Direct Charge • Dollar Value of Property Owned • Total T&D Expenditures • General Allocator
Emergency Planning PMO	<ul style="list-style-type: none"> • Direct Charge • Miles of Overhead Lines • General Allocator
Maintenance and Construction	<ul style="list-style-type: none"> • Direct Charge • Total T&D Expenditures • Capital Expenditures • General Allocator
Operations Performance	<ul style="list-style-type: none"> • Direct Charge • Total T&D Expenditures • Dollar Value of Property Owned • General Allocator
Control Center Operations	<ul style="list-style-type: none"> • Direct Charge • # of Customers/Meters • General Allocator
LNG Operations	<ul style="list-style-type: none"> • Direct Charge • # of Customers/Meters • General Allocator

Function / Department	Cost Allocation Methodologies
Operations Support	<ul style="list-style-type: none"> • Direct Charge • Total T&D Expenditures • # of Customers/Meters • General Allocator
Asset Management	<ul style="list-style-type: none"> • Direct Charge • Dollar Value of Property Owned • Total T&D Expenditures • Capital Expenditures • Miles of Overhead Lines • General Allocator
Gas Systems Engineering	<ul style="list-style-type: none"> • Direct Charge • Capital Expenditures • Total T&D Expenditures • # of Customers • General Allocator
Electric Systems Engineering	<ul style="list-style-type: none"> • Direct Charge • Total T&D Expenditures • Capital Expenditures • General Allocator
Investment Planning	<ul style="list-style-type: none"> • Direct Charge • Dollar Value of Property Owned • Total T&D Expenditures • Capital Expenditures • General Allocator
FERC Operations	<ul style="list-style-type: none"> • Direct Charge • Total T&D Expenditures • General Allocator

Function / Department	Cost Allocation Methodologies
Standards, Codes and Policies	<ul style="list-style-type: none"> • Direct Charge • Total T&D Expenditures • Capital Expenditures • Dollar value of Property Owned • # of Joint Use Poles • General Allocator
Regulatory Support and Reporting	<ul style="list-style-type: none"> • Direct Charge • Total T&D Expenditures • Capital Expenditures • General Allocator
Safety	<ul style="list-style-type: none"> • Direct Charge • # of Employees • Total T&D Expenditures • General Allocator
Health	<ul style="list-style-type: none"> • Direct Charge • # of Employees • General Allocator
Environment	<ul style="list-style-type: none"> • Direct Charge • Dollar value of Property Owned • Total T&D Expenditures • General Allocator

<i>Function / Department</i>	<i>Cost Allocation Methodologies</i>
Customer	
Energy Solutions Delivery	<ul style="list-style-type: none"> • Direct Charge • # of Customers/Meters • General Allocator
Energy Products	<ul style="list-style-type: none"> • Direct Charge • # of Customers/Meters • General Allocator
Market Strategy and Implementation	<ul style="list-style-type: none"> • Direct Charge • # of Customers/Meters • General Allocator
Customer and Business Strategy	<ul style="list-style-type: none"> • Direct Charge • # of Customers/Meters • General Allocator
Energy Procurement	<ul style="list-style-type: none"> • Direct Charge • # of Customers/Meters • General Allocator
Lead Intake	<ul style="list-style-type: none"> • Direct Charge • # of Customers/Meters • General Allocator
Customer Analytics and Risk Management	<ul style="list-style-type: none"> • Direct Charge • # of Customers/Meters • General Allocator

Function / Department	Cost Allocation Methodologies
Customer Care	<ul style="list-style-type: none"> • Direct Charge • # of Inbound and Outbound Collection Calls • # of Bills Rendered • # of Customers/Meters • General Allocator
Customer Operations Support	<ul style="list-style-type: none"> • Direct Charge • # of Customers/Meters • General Allocator
Regulation & Pricing	
Regulatory Strategy	<ul style="list-style-type: none"> • Direct Charge • General Allocator
Pricing and Federal Affairs	<ul style="list-style-type: none"> • Direct Charge • General Allocator
US Human Resources	
Labor & Employee Relations	<ul style="list-style-type: none"> • Direct Charge • # of Employees • General Allocator
US HR Business Partner	<ul style="list-style-type: none"> • Direct Charge • # of Employees • General Allocator
Recruiting, Inclusion & Diversity	<ul style="list-style-type: none"> • Direct Charge • # of Employees • General Allocator

<i>Function / Department</i>	<i>Cost Allocation Methodologies</i>
HR Operations	<ul style="list-style-type: none"> • Direct Charge • # of Employees • General Allocator
Compensation, Benefits & Pensions	<ul style="list-style-type: none"> • Direct Charge • # of Employees • General Allocator
Technical Training	<ul style="list-style-type: none"> • Direct Charge • # of Employees • General Allocator
US Finance	
Employee Services (SDC)	<ul style="list-style-type: none"> • Direct Charge • # of Employees • General Allocator
Procure to Pay (SDC)	<ul style="list-style-type: none"> • Direct Charge • # of Customers/Meters • # of Invoice Lines Processed • # of PO Lines • General Allocator
Response Team (SDC)	<ul style="list-style-type: none"> • Direct Charge • # of Customers/Meters • General Allocator
Billing Operations (SDC)	<ul style="list-style-type: none"> • Direct Charge • # of Customers/Meters • # of Bills • # of Joint Use Poles • General Allocator

Function / Department	Cost Allocation Methodologies
Credit and Collections (SDC)	<ul style="list-style-type: none"> • Direct Charge • # of Inbound Call Minutes • # of Customers/Meters • # of Inbound and Outbound Collection Calls • General Allocator
Business Process Excellence	<ul style="list-style-type: none"> • Direct Charge • Follows SDC direct and cost causative charges • General Allocator
Property Strategy	<ul style="list-style-type: none"> • Direct Charge • Dollar Value of Property Owned • General Allocator
Facilities Management	<ul style="list-style-type: none"> • Direct Charge • Facilities Square Footage • General Allocator
Accounting Services	<ul style="list-style-type: none"> • Direct Charge • # of GL Transactions • Capital Expenditures • Dollar Value of Property Owned • General Allocator
Finance Business Partnering	<ul style="list-style-type: none"> • Direct Charge • Total T & D Expenditures • General Allocator
IS Finance	<ul style="list-style-type: none"> • Direct Charge • General Allocator
Corporate Planning and Reporting	<ul style="list-style-type: none"> • Direct Charge • General Allocator

Function / Department	Cost Allocation Methodologies
US Jurisdictions	
US Jurisdictions (NY, MA, RI, Fed, and LI)	<ul style="list-style-type: none"> • Direct Charge • Total T & D Expenditures • Capital Expenditures • # of Customers/Meters • General Allocator
Total US IS	
Solution Delivery	<ul style="list-style-type: none"> • Direct Charge • Mainframe Profile • Server Profile • # of Employees • General Allocator
Service Delivery	<ul style="list-style-type: none"> • Direct Charge • Mainframe Profile • Server Profile • # of Employees • General Allocator
Relationship Management	<ul style="list-style-type: none"> • Direct Charge • Mainframe Profile • Server Profile • General Allocator
IS Security	<ul style="list-style-type: none"> • Direct Charge • Mainframe Profile • Server Profile • # of Employees • General Allocator

<i>Function / Department</i>	<i>Cost Allocation Methodologies</i>
US Legal	
Corporate Counsel	<ul style="list-style-type: none"> • Direct Charge • General Allocator
Litigation, Environment and Employment	<ul style="list-style-type: none"> • Direct Charge • # of Employees • General Allocator
Federal and State Regulatory	<ul style="list-style-type: none"> • Direct Charge • General Allocator
Global Human Resources	
Technical Training	<ul style="list-style-type: none"> • Direct Charge • # of Employees • General Allocator
HR Business Partners	<ul style="list-style-type: none"> • Direct Charge • # of Employees • General Allocator
Global Finance	
US Treasury	<ul style="list-style-type: none"> • Direct Charge • Average Level of Debt Outstanding • General Allocator
US Tax	<ul style="list-style-type: none"> • Direct Charge • # of Employees • Dollar Value of Property Owned • General Allocator

Function / Department	Cost Allocation Methodologies
US Insurance	<ul style="list-style-type: none"> • Direct Charge • # of Claims Processed • Dollar Value of Property Owned • General Allocator
Business Resiliency	<ul style="list-style-type: none"> • Direct Charge • General Allocator
US Investor Relations	<ul style="list-style-type: none"> • Direct Charge • General Allocator
Global Legal	
Ethics and Business Conduct	<ul style="list-style-type: none"> • Direct Charge • General Allocator
Records Management	<ul style="list-style-type: none"> • Direct Charge • General Allocator
Senior Counsel Corporate	
Real Estate	<ul style="list-style-type: none"> • Direct Charge • General Allocator
Corporate Counsel	<ul style="list-style-type: none"> • Direct Charge • General Allocator
Global Procurement	
Procurement Strategy	<ul style="list-style-type: none"> • Direct Charge • # of PO Lines • General Allocator
Sourcing	<ul style="list-style-type: none"> • Direct Charge • # of PO Lines • General Allocator

<i>Function / Department</i>	<i>Cost Allocation Methodologies</i>
Corporate Affairs	
Communications and Brand	<ul style="list-style-type: none"> • Direct Charge • # of Customers/Meters • General Allocator
Federal Affairs	<ul style="list-style-type: none"> • Direct Charge • General Allocator
Government Relations	<ul style="list-style-type: none"> • Direct Charge • General Allocator
Media Relations	<ul style="list-style-type: none"> • Direct Charge • General Allocator
Audit	
Internal Audit	<ul style="list-style-type: none"> • Direct Charge • Other Allocation Bases Depending on Nature of Audit • # of Employees • General Allocator
Strategy and Business Development	
Business Development	<ul style="list-style-type: none"> • Direct Charge • General Allocator
Strategy	<ul style="list-style-type: none"> • Direct Charge • General Allocator

8. Affiliate Services Provided by Operating Companies – Description and Allocation Bases

On occasion, employees of one operating company provide services to another operating company. This typically happens when providing storm restoration services. In this case, the cost of the provider-company employees is billed to the service-receiving company on a full cost basis.

National Grid has some employees working on behalf of the service company who are on operating company payrolls. In these instances, the cost of these employees is allocated to the operating companies benefitting from their work as if these employees were service company employees. These employees are managed as service company employees; it is only a matter of convenience to the company that these individuals remain on the operating company payroll. The services provided by these employees are not considered to be “affiliate services provided by operating companies” for purposes of this manual.

9. Approved Cost Allocation Bases – SAP Internal Order Code (Allocation Basis Field), Description and Source

SAP Allocation Code ¹	Description	Definition / Source
C-xxx	# of Customers/Meters	Number of retail customers (via count of installed service meters) able to receive utility services by company as a percent of the CYE total. The source for this allocation basis is the SDC (Billing operations Group).
D-xxx	# of Inbound and Outbound Collection Calls	Number of inbound and outbound collection telephone calls by utility as a percent of the total based on call center telephone statistics. The source for this allocation basis is the SDC (Planning and Analysis Group).
E-xxx	# of Joint Use Poles	# of electric poles with 3rd party attachments (joint use poles) by Company as a percent of total joint use poles. The source for this allocation basis is the Network Strategy (Standards Codes and Procedures group).

¹ An Allocation Basis such as the General Allocator will have multiple SAP Allocation Codes. This is required because individual employees may provide services to one, a combination of, or all operating companies.

SAP Allocation Code ¹	Description	Definition / Source
F-xxx	# of Inbound Call Minutes	Number of minutes call center representatives are on the telephone with specific operating companies' customers based on contact center reporting systems as a percent of the total. The source for this allocation basis is the SDC (Planning and Analysis Group).
G-xxx	General Allocator - Net margin, Net plant, & Net O&M expenses	"Net Margins" are Total Operating Revenues less "Cost of Goods Sold" and revenues related to recovery of stranded costs. "Net Plant" is the sum of Net Utility Plant and Net Non-Utility Plant . "Net O&M Expenses" are all non "Cost of Goods Sold" expenses less costs allocated from the Service Company distributed to the Affiliate companies using the general allocator. A Special Report will be created to identify the amount to be excluded for Service Company Charges based on the General Allocator.
GT-xxx	General Allocator- Plus PSEG TSA Billing entity	Net margin, net plant, & Net O&M expenses post LIPA Separation.
H-xxx	# of Bills Rendered	Number of bills issued to customers by utility as a percent of the total bills in a given year. The source for this allocation basis is the SDC (Billing operations Group).
I-xxx	Dollar Value of Property Owned	A ratio based on gross fixed assets, valued at original acquisition costs, and investments owned in other companies, including construction work in progress, at the end of the calendar year, the numerator of which is for a specific client company and the denominator being all recipient client companies. The source for the calculation of this ratio will be based on FERC Form 1 reports and State regulatory Gas Company reports.
J-xxx	Facilities Square Footage	Number of occupied square feet per facility for each department or company using the facility. Periodically done on a facility by facility basis. The source of the most recent data is provided by the Financial Business Partner serving the Facilities organization.

SAP Allocation Code ¹	Description	Definition / Source
K-xxx	Average Level of Debt Outstanding	<p>Average level of long-term debt and short-term borrowing levels for prior CY by Company as a percent of the average level of long-term debt for all companies and short-term borrowing levels for all companies.</p> <ul style="list-style-type: none"> The source for the components of this allocation basis is the US Finance (Treasury group).
L-xxx	Miles of Overhead Lines	<p>Number of miles of overhead transmission and distribution lines by utility as a percent of the total.</p> <p>The source for this allocation basis is the Network Strategy (Standards Policies and Codes)</p>
N-xxx	# of Employees	<p>Total number of employees by company excluding the service company as a percent of the total. Count part time employees the same as full time employees.</p> <p>The source for this allocation basis is the SDC (Employee Services Group).</p>
O-xxx	# of P.O. Lines	<p>Number of purchase order lines for stock and non-stock materials and supplies and services by Company as a percent of the total.</p> <p>The source for this allocation basis is the SDC (Procure to pay/Payment Processing Group).</p>
Q-xxx	# of Claims Processed	<p>Number of claims processed by company based on claims department claims tracking system as a percent of the total.</p> <p>The source for this allocator basis is the US Finance (Claims group).</p>
R-xxx	# of Invoice Lines Processed	<p>Number of individual invoice lines processed by company as a percent of the total. Invoices may contain items purchased; each line represents the purchase of a specific good or service on behalf of a specific company.</p> <p>The source for this allocation basis is the SDC (Procure to Pay/Payment Processing Group).</p>
T-xxx	Total T&D and CapEx Expenditures	<p>Sum of T&D O&M and capital expenditures by Utility as a percent of total Utility T&D capital and O&M expenditures.</p> <p>The source of this allocation basis is the CAPEX based on “Cash Outflows for Plant” from FERC Form 1 Statement of Cash Flows and T&D O&M costs in the FERC reports or other equivalent reports (i.e, NY PSC report)</p>

SAP Allocation Code ¹	Description	Definition / Source
U-xxx	# of RTUs	Allocation to distribute the on going implementation of a new EMS system between the various New England Electric Operations based on the # of RTUs
V-xxx [Effective as of April 1, 2017]	EE \$ Budgets	The Calendar year EE Budgets less Customer and Shareholder Incentives. The sources for this allocation basis are the Approved Regulatory Filings for the Calendar year EE Budgets.
X-xxx	Capital Expenditures	Capital expenditures by company as a percent of the total. The source for this allocation basis is the CAPEX based on "Cash Outflows for Plant" from the FERC Form 1 Statement of Cash Flows.

10. Other Allocation Codes and Charging Bases - are available, but are not currently being used.

Other Allocation Codes

SAP Allocation Code	Description	Definition/Source
P-xxx	Mainframe Profile	Based on Company / Function use of mainframe services. The source for this allocation basis is the US Finance (IS Finance Group). [IT allocation bases subject to change as part of IT Transformation initiative]
S-xxx	Server Profile	Based on Company / Function use of server services. The source for this allocation basis is the US Finance (IS Finance Group). [IT allocation bases subject to change as part of IT Transformation initiative]
Y-xxx	# of General Ledger Transactions	The number of general ledger transactions by Company as a percent of total GL transactions for all companies. The source of this allocation basis will be SAP (still to be developed).

Other Charging Bases

Charging Basis	Definition
Time Study (Fixed Distribution)	Based on periodic time studies of work performed or planned to be performed (Time entered as if direct charged.)
Number of Airplane Trips	Fixed cost per trip calculated outside of SAP.
Number of Vehicles	Used to assign costs to client company transportation clearing accounts with calculation done outside the SAP order number.
Square Feet	Square feet per facility for facilities not covered by a J allocator.
Number of Images Printed	Based on the number of documents copied, bound and printed with the cost of the services provided based on periodic studies.
Number of Training Center Transactions	Cost to provide training billed to users on a per session attended basis.

11. Manual Allocations

There will be instances in which employees will choose to assign costs in a manner that is different from the allocation bases described above in order to ensure that costs are properly allocated among companies. To accomplish this requires a Manual Allocation. When employees choose to use a non-standard cost driver to allocate costs, the basis for that decision and the method used to allocate costs among companies should be thoroughly documented, approved by department supervision and sent to the Service Company Integrity Department in a timely manner for review.

Form to Document Use of Manual Allocations can be found on the U.S. Infonet site. See <http://us2infonet/sites/Finance/Pages/Allocations.aspx>

for reference to the form that has been developed to standardize the information gathered to support instances of “manual allocations”. Anyone using a “Manual” allocation method must complete this form and send it to the Service Company Integrity Department. A copy of the completed form should also be retained by the initiating department.

For example, a manual allocation may be required for costs to provide training in which case the Company’s benefitting from the training are not known prior to the completed enrollment. In this case, the manual allocation may be based on the relative proportion or number of employees by individual company attending the training.

12. Asset Recovery Charge

The Service Company owns assets which are used to provide services to the operating companies. These assets are primarily IT hardware and software and facilities.

The Service Company bills the operating companies a return on and of the assets it owns in a manner similar to that by which a regulated utility includes a return on and of the utility plant included in its rate base. The asset recovery charge is comprised of the following three elements:

- Depreciation
- Equity component of return
- Debt component of return

Depreciation is based on the expected useful life of the asset.

The cost of capital assumes a 50/50 equity/debt capital structure. This capital structure is used because it is representative of the capital structures of the individual operating companies and reflects National Grid's overall internal objectives for funding investments.

For rate regulated operating companies, the equity rate is that company's current, approved return on equity. For non-rate regulated operating companies, the return on equity rate is based on the allowed equity rates for the rate regulated operating companies weighted to reflect current rate bases.

The debt rate is based on the Service Company's actual overall cost of debt.

The calculation of the asset recovery charge can be inquired at
ServiceCompanyAccounting@NationalGrid.com

Service Company's Return on Capital - Charged to Affiliates

The service companies own or lease a number of assets that are either used by service company employees to provide services to affiliates or are used by affiliates on a shared basis. When assets are leased by the service companies, the leased assets are charged to the operating affiliates using National Grid's cost allocation methodologies. When the service companies finance and own shared assets, the service companies charge the affiliates a rental fee based on a pre-tax return on the asset (net of deferred taxes) and booked depreciation expense.

13. SAP Service Company Orders and Work Breakdown Structure

National Grid USA uses Service Company Order and Work Breakdown Structure (WBS) elements within SAP as the mechanisms by which the appropriate allocation bases are applied to resources consumed. Individual Orders/WBS have been established for each cost center based on the work performed, the nature of resources consumed (e.g., labor, materials, outside services) in performing that work, and the operating companies benefitting from the work performed. Embedded in the WBS is the allocation code associated with the "operating companies benefitting from the work performed." Master Data Listing of All Orders and WBS Elements can be found on

the U.S. Infonet site directly under the posting of the CAM on the Allocations page. See <http://us2infonet/sites/Finance/Pages/Allocations.aspx>

Due to the complexity of the WBS coding structure and the large number of approved WBS codes, all new Service Company orders are required to be approved by Service Company Accounting prior to use. The Company has provided time entry tools to help employees choose the correct WBS when reporting time and expenses. See **Section 14. Time Reporting Procedures** for additional details.

The unique combinations used within SAP which facilitates the accurate direct charge or allocation of costs to the operating companies, include the following elements:

Order Number	WBS Element
<ul style="list-style-type: none"> Type Date Created Description Service Company Number Responsible Cost Center Cost Sharing 	<ul style="list-style-type: none"> WBS Description Object Number Created By Company Code Profit Center Level Number Responsible Cost Center UF 1 WBS UF 4 WBS

14. Time Reporting Procedures

All employees of the Service Company must positively report time; that is, time reports must be completed by each employee each reporting period that reflect the actual work activities performed during that period. The time report should clearly indicate the work performed during the time reporting period and the companies on whose behalf the work was performed. This is accomplished through the use of the appropriate SAP order number. If employees work on behalf of a specific operating company, an SAP order number should be used which accommodates the direct charging to that operating company.

At the time budgets are developed for the current fiscal year, the cost center manager should review the services provided and activities performed for the upcoming year, and the companies on whose behalf those services are performed, to ensure that Internal Orders have been defined that properly reflect those services and activities. If not, the cost center manager should work with their Financial Business Partner to establish or modify the internal orders expected to be used

by that department. Once established, the cost center manager should meet with the employees in the department to communicate the list of approved, department-specific internal orders.

Throughout the year, it is the responsibility of the cost center manager to ensure the list of internal orders remains up-to-date as services provided or activities performed change or as employees leave or join the department.

However, each employee must understand the order numbers available to be charged and how they relate to the work being performed. If employees find that the existing order numbers do not reflect the work performed, for example, the employee is assigned to a cross-functional project team, they should alert their supervisor. The integrity of the cost allocation process depends on employees correctly charging their time.

To ensure the correct reporting of time, the Company has developed a series of training courses that all employees are required to take. These include courses on making correct choices for cost allocations and inputting time into the SAP Portal. The following is from the “Cost Allocation Quick Reference Guide – Corporate Functions” provided to employees in connection with this training.

Follow the steps to enter your time, expenses, or purchase in the SAP Portal. Then use the **Internal Order Search Tool** to select the appropriate allocation basis and locate the correct Internal Order:

IF...	THEN...
You are Direct Charging	Go to Step A
You are using a Cost Causative Allocator	Go to Step B
You are using a General Allocator	Go to Step C

A. Direct Charge*

*This is the *preferred method* if practical and done consistently.

What does practical and consistent mean? The main goal is to use a regular approach for allocating your costs to prevent charging a company in different ways for the same work over time.

Note: *If direct charging **more than one company**, be sure to **provide documentation** that supports the split among companies. Please ask your immediate supervisor or contact your Financial Business Partner for guidance.*

A1. Use the **OPERATING COMPANY Employee Internal Order Search Tool** to locate the correct order for the work you performed.

a. Follow the steps in the SAP Portal to select:

- Your *Department (Cost Cent)*, which is typically provided by your immediate supervisor.
- Your *Company & Segment*.
- The appropriate *Project*.

Note: *For a onetime event such as a storm, a specific order will be set up for multiple groups to use. In this case, certain steps will be necessary to follow that are different than what is described below. For storm accounting, please contact your immediate supervisor or Financial Business Partner for guidance.*

- The *Activity* for the work/service you performed, which is typically provided by your immediate supervisor.

<p>b. Once all selections are accepted, the Internal Order(s) matching your search criteria are displayed in a list at the bottom of the search window.</p> <p>A2. Follow the steps in the SAP Portal to add the correct Internal Order to your timesheet, expense report, or invoice.</p> <p style="text-align: center;"><i>Note: If the correct accounting is not available after entering your search criteria, or if you are unsure which Internal Order to use, please contact your immediate supervisor or Financial Business Partner for guidance.</i></p> <p>A3. Go to step 4: <i>Follow the approved procedure to complete and submit your timesheet, expense report, or invoice.</i></p>	<p>B. Cost Causative Allocator</p> <p>If more than one cost causative allocator is listed for the activity or service provided, choose the allocator that <i>most closely reflects the underlying cost drivers</i> of the product or service, based on the activity/companies identified</p>
<p>B1. Use the SERVICE COMPANY Employee Internal Order Search Tool to locate the correct order for the work you performed.</p> <p>a. Follow the steps in the SAP Portal to select:</p> <ul style="list-style-type: none"> • Your <i>Department (Cost Cent)</i>, which is typically provided by your immediate supervisor. • The <i>Activity</i> for the work/service you performed, which is typically provided by your immediate supervisor. • The <i>Allocation Basis</i> that is the Cost Causative Allocator that most closely reflects the underlying cost drivers of the product or service based on the activity/companies identified (see the table of <i>Cost Causative Allocators</i> below). • The <i>Benefitting Comp(s)</i> that is the combination of companies that benefitted from the work or service performed. <p>b. Once all selections are accepted, the Internal Order(s) matching your search criteria are displayed in a list at the bottom of the search window.</p> <p>B2. Follow the steps in the SAP Portal to add the correct Internal Order to your timesheet, expense report, or invoice.</p> <p style="text-align: center;"><i>Note: If the correct accounting is not available after entering your search criteria, or if you are unsure which Internal Order to use, please contact your immediate supervisor or Financial Business Partner for guidance.</i></p> <p>B3. Go to step 4: <i>Follow the approved procedure to complete and submit your timesheet, expense report, or invoice.</i></p>	

Cost Causative Allocators – *Cost Causative Allocators examples are illustrated in the chart below . All employees are advised to have a discussion with their Financial Business Partner when determining correct cost causative allocator.*

Type of Allocation	Typically Used By	Used When	Why?
Dollar Value of Property Owned	<ul style="list-style-type: none"> Insurance Property Group Safety, Health & Environment 	When not directly charged: Recommending strategies to optimize the use of the property portfolio, Property Tax calculations, Insurance needs related to the various facilities, and SHES Health and Environmental compliance audits at operating company facilities	<i>The resources required to provide these services, and the benefits derived by the individual Client Companies, are related to the dollar value of property owned.</i>
Number of Customers	<ul style="list-style-type: none"> Accounting Services (Revenue Accounting) Credit and Collections Customer Meter Services Operations Support SDC (Customer Care) 	Revenue accounting and reconciliations, Energy Products and Procurement, Energy Solution Delivery, Customer & Market Strategy, Lead Intake, Customer Analytics when not direct charged. Some SDC Customer Care, Credit and Collections, when not direct charged or call related	<i>The level of work is driven by, and the client companies benefit in proportion to, the number of customers or count of service meters by utility company.</i>
Number of Employees	<ul style="list-style-type: none"> Corporate Affairs (Employee Communications) Employee Services/Payroll Human Resources Finance (Insurance) Finance (Tax) IT Desktop Support (of the Payroll systems) Safety, Health & Environment 	When not directly charged: Employee communications, Payroll tax remittances, Safety and Health programs, communications and compliance audits at company facilities, payroll related activities, employee expense processing, and all HR activities	<i>The level of work is largely driven by, or the client companies benefit in proportion to, the number of employees by Company.</i>

<i>Type of Allocation</i>	<i>Typically Used By</i>	<i>Used When</i>	<i>Why?</i>
Total T&D Expenditures	<ul style="list-style-type: none"> • COO • Finance Business Partners (Finance Strategy) • Network Strategy • Safety, Health & Environment 	<ul style="list-style-type: none"> • Provide operating and capital budget decision support and management reporting activities including economic and financial analysis, and short and long-term financial forecasting • Network Strategy activities other than vegetation management and 3rd party attachments 	<i>The level of effort spent on behalf of, and the benefits received by, the Utilities these functional areas are substantially driven by and proportionate to the combined spend on T&D O&M and Capital.</i>

C. General Allocator

This is typically used for products and services that directly benefit the National Grid USA enterprise, such as governance or business sustaining activities.

C1. Use the **SERVICE COMPANY Employee Internal Order Search Tool** to locate the correct order for the work you performed.

a. Follow the steps in the SAP Portal to select:

- Your *Department (Cost Cent)*, which is typically provided by your immediate supervisor.
- The *Activity* for the work/service you performed, which is typically provided by your immediate supervisor.
- The *Allocation Basis* that is the General Allocator described in the table below.
- The *Benefitting Comp(s)* that is the combination of companies that benefitted from the work or service performed.

b. Once all selections are accepted, the Internal Order(s) matching your search criteria are displayed in a list at the bottom of the search window.

C2. Follow the steps in the SAP Portal to add the correct Internal Order to your timesheet, expense report, or invoice.

Note: *If the correct accounting is not available after entering your search criteria, or if*

you are unsure which Internal Order to use, please contact your immediate supervisor or Financial Business Partner for guidance.

C3. Go to step 4: Follow the approved procedure to complete and submit your timesheet, expense report, or invoice.

Type of Allocation	Typically Used By	Used When	Why?
General (Indirect)	<ul style="list-style-type: none"> ALL Service Company departments 	Costs cannot be direct charged or allocated based on underlying cost drivers	<i>The new indirect general allocator is a Modified Massachusetts Formula consisting of Net Plant (1/3), Net Margin (1/3), and Net O&M Expenses (1/3).</i>

15. Mid-Year Changes

If a significant organizational modification occurs in mid-year, allocation pools based on historical usage statistics would be reviewed and modified at that time. In this situation, allocations using predetermined rates would be modified and implemented as soon as the new rates can be revised and uploaded into SAP.

The Asset Recovery Charge is based on allowed returns on equity; consequently, at the time that rate case decisions are issued the new allowed return on equity will be used to update the calculation of the asset recovery charge. Asset Recovery Charges can be inquired at ServiceCompanyAccounting@NationalGrid.com

16. Creation of New Allocation Methods

As there are several options available for allocation, every attempt should be made to use one of the existing methods. If the business requires a new allocation method (examples of methods are # of employees, # of customers, square footage, etc.), they are required to reach out to the Service Company requesting the new method with a detailed explanation and the documentation providing all necessary support (including the forecasted impact) for the new calculation. Following the Service Company approval, the business should work with their Financial Business Partner (FBP) to coordinate the required Regulatory approvals with Regulatory and Legal teams.

Subsequent to approval from the various regulatory groups, the implementation of the new method will follow the annual schedule and will be implemented on April 1. The metrics will be also be required to be updated annually in line with the existing methods.

APPENDIX A

Additional Information & Policies and Procedures.

Additional information related & Policies and Procedures including (1) Sample Service Company Invoice, (2) Calculated Allocation Bases for current Fiscal Year, (3) Service Company Guidelines for Posting Journal Entries, and (4) Cost Allocation Compliance Program (CACP) and required training will be available on the infonet site. See <http://us2infonet/sites/Finance/Pages/Allocations.aspx>

Any related questions regarding the Cost Allocation Compliance Program (CACP) program can be directed to the CACP team at CostAllocationComplianceProgram@nationalgrid.com

C - Number of Customers via Count of Meters Installed

Description:

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

Source Data:

Number of retail customers (via count of installed service meters) able to receive receiving utility services by company as a percent of the CYE total. Note that this number will be different from the Form 1 numbers as Form 1's only report customers who take commodity from us.

Notes:

1. PA Consulting called this method "N of Customers" but then stated to count premises receiving both gas & electric service as 2 customers. Therefore, this method should be called the "N of Installed Meters".
2. Installed meters includes active and inactive installed at a premise.
3. Duplicate codes have been identified and listed below

Prepared By:	C. Kaler, J. Vinkler	2/6/2018, 02/12/18
Business Sign Off:	Charles Flonczyk	2/13/2018
Staff/Co Reviewer:	K. Alves	3/16/2018
Final Sign Off:	V.Shah	3/16/2018

Description	SAP Alloc. Code	SAP Co/Seg	Company Description	FY 2019 Number of Installed Meters	FY2019 Percentage	FY 2018 Number of Installed Meters	FY2018 Percentage	Amount Inc/Dec	% Inc/Dec
Number of Customers Reported as Basis for Allocation	5210	5210E	Niagara Mohawk Power Corp.- Electric Distr.	1,725,647	23.24%	1,718,053	23.28%	7,594	-0.04%
	5210	5210G	Niagara Mohawk Power Corp.- Gas	643,750	8.67%	639,493	8.67%	4,257	0.00%
	5220	5220G	KeySpan Energy Delivery New York	1,319,632	17.78%	1,315,562	17.83%	4,070	-0.05%
	5230	5230G	KeySpan Energy Delivery Long Island	612,371	8.25%	609,071	8.25%	3,300	0.00%
	5310	5310E	Massachusetts Electric Company	1,368,493	18.44%	1,358,869	18.41%	9,624	0.03%
	5320	5320E	Nantucket Electric Company	13,699	0.19%	13,704	0.19%	195	0.00%
	5330	5330G	Boston Gas Company	730,825	9.85%	723,125	9.86%	7,703	0.05%
	5340	5340G	Colonial Gas Company	212,633	2.86%	211,077	2.86%	1,556	0.00%
	5360	5360E	Narragansett Electric Company	515,696	6.95%	512,318	6.94%	3,378	0.01%
	5360	5360G	Narragansett Gas Company	280,024	3.77%	278,403	3.77%	1,621	0.00%
			Totals	7,423,010	100.00%	7,379,672	100.00%	43,338	0.00%

Inactivated due to Duplicates	
Active Codes	Duplicates / Inactive Codes
C-113	C-114
C-164	C-075, C-077, C-166
C-170	C-117, C-171
C-175	C-004, C-072, C-131, C-134, C-135, C-136, C-138, C-151, C-154, C-156, C-173, C-174, C-326, C-357
C-198	C-194, C-192, C-199, C-370
C-210	C-211
C-220	G-220
C-225	C-226
C-278	C-283
C-284	C-289, C-290, C-292, C-293, C-294, C-347, C-392, C-394
C-310	C-315
C-313	C-314
C-343	C-246
C-378	C-212
Direct Charge	C-248

Inactive due to Lack of Use	
Inactive Codes	
C-179	

C - Number of Customers via Count of Meters Installed

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	%
NGUS and Legacy NG New England					
Retails, NEP-T, and Hydros	C-089	5310E	Massachusetts Electric Company	1,368,493	62.82%
	C-089	5320E	Nantucket Electric Company	13,899	0.64%
	C-089	5360E	Narragansett Electric Company	515,696	23.68%
	C-089	5360G	Narragansett Gas Company	280,024	12.86%
			Totals	2,178,112	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	%
NMPC Electric and NMPC Gas	C-113	5210E	Niagara Mohawk Power Corp. - Electric Distr.	1,725,647	72.83%
	C-113	5210G	Niagara Mohawk Power Corp. - Gas	643,790	27.17%
			Totals	2,369,437	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	%
Legacy NG Retail Companies	C-164	5210E	Niagara Mohawk Power Corp. - Electric Distr.	1,725,647	37.94%
	C-164	5210G	Niagara Mohawk Power Corp. - Gas	643,790	14.16%
	C-164	5310E	Massachusetts Electric Company	1,368,493	30.09%
	C-164	5320E	Nantucket Electric Company	13,899	0.31%
	C-164	5360E	Narragansett Electric Company	515,696	11.34%
	C-164	5360G	Narragansett Gas Company	280,024	6.16%
			Totals	4,547,549	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	%
NMPC-E&G and KEDNY	C-169	5210E	Niagara Mohawk Power Corp. - Electric Distr.	1,725,647	46.78%
	C-169	5210G	Niagara Mohawk Power Corp. - Gas	643,790	17.45%
	C-169	5220G	KeySpan Energy Delivery New York	1,319,632	35.77%
			Totals	3,689,069	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	%
NMPC-E&G, KEDNY, KEDLI	C-170	5210E	Niagara Mohawk Power Corp. - Electric Distr.	1,725,647	40.11%
	C-170	5210G	Niagara Mohawk Power Corp. - Gas	643,790	14.97%
	C-170	5220G	KeySpan Energy Delivery New York	1,319,632	30.68%
	C-170	5230G	KeySpan Energy Delivery Long Island	612,371	14.24%
			Totals	4,301,440	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	%
All Retail Companies	C-175	5210E	Niagara Mohawk Power Corp. - Electric Distr.	1,725,647	23.24%
	C-175	5210G	Niagara Mohawk Power Corp. - Gas	643,790	8.67%
	C-175	5220G	KeySpan Energy Delivery New York	1,319,632	17.78%
	C-175	5230G	KeySpan Energy Delivery Long Island	612,371	8.25%
	C-175	5310E	Massachusetts Electric Company	1,368,493	18.44%
	C-175	5320E	Nantucket Electric Company	13,899	0.19%
	C-175	5330G	Boston Gas Company	730,825	9.85%
	C-175	5340G	Colonial Gas Company	212,633	2.86%
	C-175	5360E	Narragansett Electric Company	515,696	6.95%
	C-175	5360G	Narragansett Gas Company	280,024	3.77%

C - Number of Customers via Count of Meters Installed

Totals				Totals	7,423,010	100.00%
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C - Number of Customers via Count of Meters Installed

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	%
NIMO & KEDLI	C-195	5210E	Niagara Mohawk Power Corp. - Electric Distr.	1,725,647	57.87%
	C-195	5210G	Niagara Mohawk Power Corp. - Gas	643,790	21.59%
	C-195	5230G	KeySpan Energy Delivery Long Island	612,371	20.54%
Totals			Totals	2,981,808	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	%
All Electric Distribution	C-198	5210E	Niagara Mohawk Power Corp. - Electric Distr.	1,725,647	47.63%
	C-198	5310E	Massachusetts Electric Company	1,368,493	37.76%
	C-198	5320E	Nantucket Electric Company	13,899	0.38%
	C-198	5360E	Narragansett Electric Company	515,696	14.23%
			Totals	3,623,735	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	%
Niagara Mohawk Gas, KEDNY and KEDLI	C-207	5210G	Niagara Mohawk Power Corp. - Gas	643,790	24.89%
	C-207	5220G	KeySpan Energy Delivery New York	1,319,632	51.24%
	C-207	5230G	KeySpan Energy Delivery Long Island	612,371	23.77%
			Totals	2,575,793	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	%
All Gas Retails	C-210	5210G	Niagara Mohawk Power Corp. - Gas	643,790	16.95%
	C-210	5220G	KeySpan Energy Delivery New York	1,319,632	34.72%
	C-210	5230G	KeySpan Energy Delivery Long Island	612,371	16.12%
	C-210	5330G	Boston Gas Company	730,825	19.24%
	C-210	5340G	Colonial Gas Company	212,633	5.60%
	C-210	5360G	Narragansett Gas Company	280,024	7.37%
			Totals	3,799,275	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	%
KEDNY and KEDLI	C-225	5220G	KeySpan Energy Delivery New York	1,319,632	68.30%
	C-225	5230G	KeySpan Energy Delivery Long Island	612,371	31.70%
			Totals	1,932,003	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	%
KEDNY, KEDLI, Boston Gas and Colonial Gas	C-239	5220G	KeySpan Energy Delivery New York	1,319,632	45.89%
	C-239	5230G	KeySpan Energy Delivery Long Island	612,371	21.30%
	C-239	5330G	Boston Gas Company	730,825	25.42%
	C-239	5340G	Colonial Gas Company	212,633	7.39%
			Totals	2,875,461	100.00%

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

C - Number of Customers via Count of Meters Installed

Gas Retails, plus LNG, excl NMPC					
Gas	C-241	52200	KeySpan Energy Delivery New York	1,319,632	41.82%
	C-241	52300	KeySpan Energy Delivery Long Island	612,371	19.41%
	C-241	53300	Boston Gas Company	730,825	23.16%
	C-241	53400	Colonial Gas Company	212,633	6.74%
	C-241	53600	Narragansett Gas Company	280,024	8.87%
			Totals	3,155,485	100.00%

C - Number of Customers via Count of Meters Installed

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	%
Mass. Electric and Nantucket Electric	C-277	5310E	Massachusetts Electric Company	1,368,493	98.99%
	C-277	5320E	Nantucket Electric Company	13,899	1.01%
			Totals	1,382,392	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	%
Mass. Elec,Nantucket Elec,Boston Gas,Colonial Gas	C-278	5310E	Massachusetts Electric Company	1,368,493	58.84%
	C-278	5320E	Nantucket Electric Company	13,899	0.60%
	C-278	5330G	Boston Gas Company	730,825	31.42%
	C-278	5340G	Colonial Gas Company	212,633	9.14%
			Totals	2,325,850	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	%
New England Retail	C-280	5310E	Massachusetts Electric Company	1,368,493	43.84%
	C-280	5320E	Nantucket Electric Company	13,899	0.45%
	C-280	5330G	Boston Gas Company	730,825	23.41%
	C-280	5340G	Colonial Gas Company	212,633	6.81%
	C-280	5360E	Narragansett Electric Company	515,696	16.52%
	C-280	5360G	Narragansett Gas Company	280,024	8.97%
			Totals	3,121,370	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	%
New England-Electric Distribution	C-284	5310E	Massachusetts Electric Company	1,368,493	72.10%
	C-284	5320E	Nantucket Electric Company	13,899	0.73%
	C-284	5360E	Narragansett Electric Company	515,696	27.17%
			Totals	1,898,088	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	%
Boston Gas and Colonial Gas	C-310	5330G	Boston Gas Company	730,825	77.46%
	C-310	5340G	Colonial Gas Company	212,633	22.54%
			Totals	943,458	100.00%

C - Number of Customers via Count of Meters Installed

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	%
New England - Gas Retails	C-313	5330G	Boston Gas Company	730,625	59.72%
	C-313	5340G	Colonial Gas Company	212,633	17.38%
	C-313	5360G	Narragansett Gas Company	280,024	22.89%
			Totals	1,223,482	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	%
Narragansett Electric and Narragansett Gas	C-316	5360E	Narragansett Electric Company	515,696	64.81%
	C-316	5360G	Narragansett Gas Company	280,024	35.19%
			Totals	795,720	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	%
KEDNY, Boston Gas and Colonial Gas	C-343	5220G	KeySpan Energy Delivery New York	1,319,632	58.31%
	C-343	5330G	Boston Gas Company	730,625	32.29%
	C-343	5340G	Colonial Gas Company	212,633	9.40%
			Totals	2,263,090	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	%
NMPC-G, Boston Gas, Colonial Gas and Narragansett Gas	C-378	5210G	Niagara Mohawk Power Corp. - Gas	643,790	34.48%
	C-378	5330G	Boston Gas Company	730,625	39.13%
	C-378	5340G	Colonial Gas Company	212,633	11.39%
	C-378	5360G	Narragansett Gas Company	280,024	15.00%
Totals			Totals	1,867,272	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	%
NMPC-G, KEDLI	C-428	5210G	Niagara Mohawk Power Corp. - Gas	643,790	51.25%
	C-428	5230G	KeySpan Energy Delivery Long Island	612,371	48.75%
			Totals	1,256,161	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	%
Legacy NG Retails and KEDLI	C-434	5210E	Niagara Mohawk Power Corp - Electric Distr.	1,725,647	33.44%
	C-434	5210G	Niagara Mohawk Power Corp. - Gas	643,790	12.48%
	C-434	5230G	KeySpan Energy Delivery Long Island	612,371	11.87%
	C-434	5310E	Massachusetts Electric Company	1,368,493	26.52%
	C-434	5320E	Nantucket Electric Company	13,999	0.27%
	C-434	5360E	Narragansett Electric Company	515,696	9.99%
	C-434	5360G	Narragansett Gas Company	280,024	5.43%
			Totals	5,159,920	100.00%

C - Number of Customers via Count of Meters Installed

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	%
C-226 plus LIPA TSA Billing entity (51	C-T70	5220G	KeySpan Energy Delivery New York	1,319,632	41.43%
	C-T70	5230G	KeySpan Energy Delivery Long Island	612,371	19.22%
	C-T70	5190S	LIPA TSA Billing Company	1,253,693	39.35%
			Totals	3,185,696	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	%
NY and MA Retail	C-436	5210E	Niagara Mohawk Power Corp - Electric Distr.	1,725,647	26.10%
	C-436	5210S	Niagara Mohawk Power Corp - Gas	643,790	9.73%
	C-436	5220G	KeySpan Energy Delivery New York	1,319,632	19.95%
	C-436	5230G	KeySpan Energy Delivery Long Island	612,371	9.26%
	C-436	5310E	Massachusetts Electric Company	1,368,493	20.69%
	C-436	5330G	Boston Gas Company	730,625	11.05%
	C-436	5340G	Colonial Gas Company	212,633	3.22%
			Totals	6,613,391	100.00%

D - Number of Inbound and Outbound Collection Calls

Description:

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

Source Data:

Number of inbound and outbound collection telephone calls by utility as a percent of the total based on call center telephone statistics.

Data provided by Collections Strategy & Execution: Douglas Haynes, David Hilery, Jeff Virkler for 'Outbound Collection Calls & Kadian Brown & James MacVicar for Inbound Collection Calls

Notes:

Duplicate codes have been identified and listed below.

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	FY2019 # of Inbound Collection Calls	FY2019 # of Outbound Collection Calls	FY2019 Percentage	FY2018 # of Inbound Collection Calls	FY2018 # of Outbound Collection Calls	FY2018 Percentage
		6210	6210E	Narragansett Power Corp. - Electric Dept.	1,650,155	1,547,535	32.83%	1,781,910	1,703,336	30.89%
		6210	6210E	Narragansett Power Corp. - Gas	327,742	1,853,108	6.88%	364,989	1,434,431	6.28%
		6220	6220E	Kavigan Energy Delivery New York	288,619	4,013,864	13.20%	264,446	3,338,496	12.48%
		6230	6230E	Kavigan Energy Delivery Long Island	399,677	3,108,031	10.30%	414,832	2,280,418	9.46%
		6310	6310E	Massachusetts Electric Company	1,143,923	4,165,912	16.24%	1,201,655	4,663,844	20.49%
		5330	5330E	Norfolk Electric Company	6,036	66,964	0.25%	9,570	26,613	0.11%
		5330	5330E	Boston Gas Company	313,598	1,548,535	5.71%	301,796	1,650,102	6.64%
		5340	5340E	Colonial Gas Company	36,620	191,468	0.69%	31,636	303,818	1.24%
		5360	5360E	Narragansett Electric Company	472,908	2,494,187	9.09%	529,389	1,842,490	8.21%
		5360	5360E	Narragansett Gas Company	136,689	1,427,025	4.79%	150,561	1,083,511	4.51%
				Totals	6,717,865	27,911,742	100.00%	5,824,491	23,697,661	100.00%

Inactivated due to Duplicates

Active Codes	Duplicates / Inactive Codes
D-326	D-004
Direct Charge	D-043

Inactive due to Lack of Use

Inactive Codes
D-347

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	# of Inbound Collection Calls	# of Outbound Collection Calls	FY2019 Percentage
All Retail and All TRAN	D-326				1,650,155	1,547,535	32.83%
	D-326	6210	6210E	Narragansett Power Corp. - Electric Dept.	327,742	1,853,108	6.88%
	D-326	6220	6220E	Kavigan Energy Delivery New York	288,619	4,013,864	13.20%
	D-326	6230	6230E	Kavigan Energy Delivery Long Island	399,677	3,108,031	10.30%
	D-326	6310	6310E	Massachusetts Electric Company	1,143,923	4,165,912	16.24%
	D-326	5330	5330E	Norfolk Electric Company	6,036	66,964	0.25%
	D-326	5330	5330E	Boston Gas Company	313,598	1,548,535	5.71%
	D-326	5340	5340E	Colonial Gas Company	36,620	191,468	0.69%
	D-326	5360	5360E	Narragansett Electric Company	472,908	2,494,187	9.09%
	D-326	5360	5360E	Narragansett Gas Company	136,689	1,427,025	4.79%
				Totals	6,717,865	27,911,742	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	# of Inbound Collection Calls	# of Outbound Collection Calls	FY2019 Percentage
Boston Gas and Colonial Gas	D-349	5330	5330E	Boston Gas Company	313,598	1,548,535	80.25%
	D-349	5340	5340E	Colonial Gas Company	36,620	191,468	10.75%
				Totals	350,218	1,740,103	100.00%

E - Number of Joint-Use Poles

Description:

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

Source Data:

Number of electric poles with 3rd party attachments (joint use poles) by Company as a percent of total joint use poles.

Notes:

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

Prepared By:	B. Binger	1/29/2018
Business Sign Off:	P. Large	1/29/2018
ServCo Review:	K. Alves	3/16/2018
Final Sign Off:	V. Shah	3/16/2018

Description	SAP Allocation Code	SAP Co. Code	SAP Co./Seg	Company Name	Data for FY2019	FY2019 Percentage	Data for FY2018	FY2018 Percentage	Amount Inc/Dec	% Inc/Dec
All Electric Distribution	E-198	5210	5210E	NIAGARA MOHAWK	796,122	49.81%	785,482	49.57%	9,640	0.24%
	E-198	5360	5360E	NARRAGANSETT ELECTRIC	226,869	14.21%	226,902	14.32%	(33)	-0.11%
	E-198	5310	5310E	MASSACHUSETTS ELECTRIC	571,749	35.82%	569,650	35.95%	2,099	-0.13%
	E-198	5320	5320E	NANTUCKET ELECTRIC	2,604	0.16%	2,612	0.16%	(8)	0.00%
				Total	1,596,344	100.00%	1,584,646	100.00%	11,698	

F - Number of Inbound Call Minutes

Description:

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

Prepared By:	K. Brown	0/16/2018
Business Sign Off:	P. Gilmore	0/16/2018
Senior/Co Reviewer:	K. Alves	3/16/2018
Total Sign Off:	V. Shah	0/16/2018

Source Data:
Number of minutes call center representatives are on the telephone with specific operating companies' customers based on contact center reporting systems as a percent of the total.

Notes:

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

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	FY2019 # of Inbound Call Minutes	FY2019 Percentage	FY2018 # of Inbound Call Minutes	FY2018 Percentage	Amount Inc/Dec	% Inc/Dec
Total Inbound Call Minutes Reported as Basis for Allocation					4,878,902	18.66%	4,201,935	17.42%	677,967	1.24%
		6210	6210E	Narragansett Power Corp. - Electric Dist.	969,393	3.9%	860,514	3.2%	138,779	0.25%
		6220	6220E	NewScan Energy Delivery New York	8,039,827	34.57%	8,487,454	35.21%	542,273	-0.64%
		6230	6230E	NewScan Energy Delivery Long Island	3,288,881	13.3%	3,860,706	16.09%	571,825	0.10%
		6260	6260E	NewScan Electric Services LLC	0	0.00%	0	0.00%	0	0.00%
		6310	6310E	Massachusetts Electric Company	3,371,060	12.85%	3,330,917	13.81%	40,143	-0.56%
		6320	6320E	Narruckag Electric Company	43,609	0.17%	16,402	0.07%	27,207	0.10%
		6330	6330E	Boston Gas Company	2,426,462	9.2%	2,286,031	9.48%	139,551	-0.29%
		6340	6340E	Colonial Gas Company	303,630	1.16%	271,833	1.13%	31,697	0.03%
		6360	6360E	Narragansett Electric Company	1,242,195	4.79%	1,155,489	4.79%	86,696	-0.04%
		6360	6360E	Narragansett Gas Company	602,777	2.31%	637,192	2.23%	65,589	0.06%
				Total	26,145,622	100.00%	24,122,873	100.00%	2,022,749	6.00%

Inactive Due to Duplicates	
Active Codes	Duplicates / Inactive Codes
Direct Charge	F-248
F-175	F-174, F-173,
F-280	F-281
F-284	F-280, F-347, F-290
F-310	F-315

Inactive due to Lack of Use	
Inactive Codes	
F-246	
F-434	

F - Number of Inbound Call Minutes

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	# of Inbound Call Minutes	FY2019 Percentage
NMPC Electric and NMPC Gas	F-113	6210	6210E	Niagara Mohawk Power Corp. - Electric Distr.	4,878,902	83.00%
	F-113	6210	6210G	Niagara Mohawk Power Corp. - Gas	999,293	17.00%
				Totals	5,878,195	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	# of Inbound Call Minutes	FY2019 Percentage
NMPC E&S and KEDNY	F-169	6210	6210E	Niagara Mohawk Power Corp. - Electric Distr.	4,878,902	32.70%
	F-169	6210	6210G	Niagara Mohawk Power Corp. - Gas	999,293	6.70%
	F-169	6220	6220G	KeySpan Energy Delivery New York	9,039,827	60.60%
				Totals	14,918,022	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	# of Inbound Call Minutes	FY2019 Percentage
All Retail Companies	F-175	6310	6310E	Niagara Mohawk Power Corp. - Electric Distr.	4,878,902	18.86%
	F-175	6310	6310G	Niagara Mohawk Power Corp. - Gas	999,293	3.82%
	F-175	6220	6220G	KeySpan Energy Delivery New York	9,039,827	34.57%
	F-175	6320	6320G	KeySpan Energy Delivery Long Island	3,238,881	12.36%
	F-175	6310	6310E	Massachusetts Electric Company	3,371,066	12.89%
	F-175	6320	6320E	Nantucket Electric Company	43,609	0.17%
	F-175	6330	6330G	Boston Gas Company	2,426,582	9.28%
	F-175	6340	6340G	Colonial Gas Company	303,930	1.16%
	F-175	6360	6360E	Narragansett Electric Company	1,262,156	4.75%
	F-175	6360	6360G	Narragansett Gas Company	602,777	2.31%
				Totals	26,146,623	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	# of Inbound Call Minutes	FY2019 Percentage
Mass. Electric and Nantucket Electric	F-277	6310	6310E	Massachusetts Electric Company	3,371,066	88.72%
	F-277	6320	6320E	Nantucket Electric Company	43,609	1.28%
				Totals	3,414,675	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	# of Inbound Call Minutes	FY2019 Percentage
New England Retails	F-289	6310	6310E	Massachusetts Electric Company	3,371,066	42.19%
	F-289	6320	6320E	Nantucket Electric Company	43,609	0.55%
	F-289	6330	6330G	Boston Gas Company	2,426,582	30.36%
	F-289	6340	6340G	Colonial Gas Company	303,930	3.80%
	F-289	6360	6360E	Narragansett Electric Company	1,262,156	15.55%
	F-289	6360	6360G	Narragansett Gas Company	602,777	7.55%
				Totals	7,966,110	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	# of Inbound Call Minutes	FY2019 Percentage
New England Electric Distribution	F-284	6310	6310E	Massachusetts Electric Company	3,371,066	72.39%
	F-284	6320	6320E	Nantucket Electric Company	43,609	0.94%
	F-284	6360	6360E	Narragansett Electric Company	1,262,156	26.67%
				Totals	4,656,830	100.00%

F - Number of Inbound Call Minutes

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	# of Inbound Call Minutes	FY2019 Percentage
Mass. Electric, Nantucket Electric, Narragansett Electric and Gas	F-285	6310	6310E	Massachusetts Electric Company	3,871,096	64.09%
	F-285	6300	6300E	Nantucket Electric Company	43,608	0.83%
	F-285	6360	6360E	Narragansett Electric Company	1,242,165	23.62%
	F-285	6360	6360G	Narragansett Gas Company	602,773	11.46%
				Totals	6,259,607	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	# of Inbound Call Minutes	FY2019 Percentage
Boston Gas and Colonial Gas	F-310	6330	6330G	Boston Gas Company	2,425,582	88.88%
	F-310	6340	6340G	Colonial Gas Company	303,530	11.12%
				Totals	2,729,112	100.00%

G - General Allocator, 3-Point Formula

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

Source Data:
Data provided by Service Company Finance

Notes:

3 Pt. Data for FY19										
Allocation Basis	SAP Alloc. Code	SAP Co./Seg.	SAP Co. Code	SAP Segment	Company Description		FY19 3 Point (G) Alloc. Code	FY19 Net Margin	FY19 Net Plant	FY19 Net O&M
All RS and Net Companies		5020R	5020	PARENT	National Grid USA Parent		0.42%	\$ -	\$ -	\$ 51,632,663
		5030R	5030	PARENT	NIMO Holdings		0.00%	\$ -	\$ -	\$ 29,254
		5040R	5040	PARENT	KeySpan Energy Corp.		0.06%	\$ 17,218,543	\$ -	\$ 1,362,669
		5050	5050	PARENT	Keosau NE		0.00%	\$ -	\$ -	\$ 15,754
		5210E	5210	NYVELEC	Niagara Mohawk Power Corp.- Electric Distr.		15.58%	\$ 1,335,056,719	\$ 4,410,600,399	\$ 642,234,940
		5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas		4.53%	\$ 373,562,139	\$ 1,576,248,545	\$ 151,446,303
		5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission		5.54%	\$ 412,248,962	\$ 2,571,139,109	\$ 114,355,677
		5220G	5220	NYGASD	KeySpan Energy Delivery New York		13.31%	\$ 1,098,124,270	\$ 4,271,168,964	\$ 496,114,620
		5230G	5230	NYGASD	KeySpan Energy Delivery Long Island		8.25%	\$ 716,981,511	\$ 3,204,478,510	\$ 214,983,817
		5310E	5310	MAELEC	Massachusetts Electric Company		19.56%	\$ 1,722,564,877	\$ 2,871,936,113	\$ 1,165,956,929
		5310F	5310	PRELEC	Massachusetts Electric Company		0.00%	\$ -	\$ -	\$ -
		5310T	5310	PRTRAN	Massachusetts Electric Company - Transmission		0.20%	\$ 20,165,596	\$ 59,764,194	\$ 6,273,322
		5320E	5320	MAELEC	Nantucket Electric Company		0.25%	\$ 21,104,127	\$ 70,991,217	\$ 9,813,493
		5330G	5330	MAGASD	Boston Gas Company		8.55%	\$ 727,933,848	\$ 2,767,653,504	\$ 309,235,224
		5340G	5340	MAGASD	Colonial Gas Company		1.85%	\$ 164,713,736	\$ 659,502,846	\$ 69,024,633
		5360E	5360	RIELEC	Narragansett Electric Company		7.22%	\$ 645,963,840	\$ 976,074,417	\$ 437,530,426
		5360F	5360	RIELEC	Narragansett Electric Company		0.00%	\$ -	\$ -	\$ -
		5360G	5360	RIGASD	Narragansett Gas Company		2.73%	\$ 234,774,356	\$ 851,477,273	\$ 101,202,882
		5360T	5360	PRTRAN	Narragansett Electric Company - Transmission		1.07%	\$ 171,834,086	\$ 881,266,088	\$ 32,739,371
		5410F	5410	PRELEC	New England Power Company		0.02%	\$ -	\$ -	\$ -
		5410T	5410	PRTRAN	New England Power Company - Transmission		5.00%	\$ 423,499,431	\$ 2,363,134,554	\$ 77,986,005
		5411F	5411	PRELEC	NE Hydro - Trans Electric Co.		0.21%	\$ 25,103,780	\$ 29,131,783	\$ 9,258,648
		5412F	5412	PRELEC	New England Hydro - Trans Corp.		0.11%	\$ 11,716,871	\$ 3,045,579	\$ 6,362,290
		5413F	5413	PRELEC	New England Electric Trans Corp		0.00%	\$ 712,824	\$ -	\$ 251,844
		5420G	5420	PROGASD	NO LNG LP Regulated Entity		0.18%	\$ 8,230,444	\$ 103,521,048	\$ 3,985,727
		5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)		3.54%	\$ 437,037,216	\$ 603,450,686	\$ 140,054,786
		5430	5430	FRPGEN	National Grid Generation-GAAP		0.00%	\$ -	\$ -	\$ -
		5431P	5431	FRPGEN	KeySpan Glenwood Energy Center		0.11%	\$ 11,098,404	\$ 34,894,099	\$ 3,218,603
		5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center		0.12%	\$ 11,461,263	\$ 47,553,362	\$ 3,001,291
		5803N	5803	NONREG	Metrowest Realty LLC		0.00%	\$ -	\$ 1,689,850	\$ -
		5804N	5804	NONREG	Wayfinder Group		0.01%	\$ 1,142,964	\$ -	\$ 1,217,795
		5805N	5805	NONREG	EUA Energy Investment		0.00%	\$ -	\$ 317,539	\$ -
		5815N	5815	NONREG	Obnare		0.00%	\$ -	\$ -	\$ -
		5820R	5820	PARENT	Keosau Energy Trading Services		0.00%	\$ -	\$ 277,254	\$ -
		5825N	5825	NONREG	Transgas Inc		0.09%	\$ 4,868,923	\$ 8,132,793	\$ 7,676,279
		5830N	5830	NONREG	KS Energy Corp. - West Hold		0.00%	\$ -	\$ -	\$ -
		5840N	5840	NONREG	KeySpan Energy Development Corporation		0.25%	\$ -	\$ 73,982,206	\$ 24,310,022
		5850N	5850	NONREG	KeySpan Services Inc.		0.14%	\$ 13,992,637	\$ 6,867,276	\$ 9,030,972
							100.00%	\$ 8,611,811,369	\$ 28,442,291,409	\$ 4,088,924,328

G - General Allocator, 3-Point Formula

Inactive Due to Duplicates		Inactive Due to Lack of Use	
Active Codes	Duplicates / Inactive Codes	Inactive Codes	
G-150	G-118, G-116, G-402, G-403	G-088	
G-027	G-119, G-124, G-125	G-082	
G-072	G-155, G-151, G-131, G-412	G-193	
G-073	G-028	G-295	
G-077	G-079, G-186	G-298	
G-087	G-351	G-311	
G-102	G-101, G-230, G-231, G-233	G-345	
G-109	G-106, G-236	G-353	
G-114	G-064, G-003	G-365	
G-138	G-098, G-135	G-371	
G-148	G-128, G-146, G-015, G-326	G-395	
G-149	G-065, G-127, G-329, G-398	G-405	
G-156	G-154, G-429	G-408	
G-160	G-334		
G-175	G-173		
G-188	G-187		
G-196	G-420		
G-198	G-194, G-199		
G-210	G-211		
G-220	G-380		
G-221	G-222		
G-224	G-218, G-219, G- 223		
G-225	G-226		
G-228	G-382		
G-232	G-104		
G-239	G-227, G-229, G-242		
G-251	G-423		
G-253	G-283, G-047		
G-272	G-271		
G-280	G-086, G-281		
G-284	G-290, G-393		
G-294	G-292, G-291		
G-310	G-303, G-315, G-112, G349		
G-313	G-314		
G-323	G-322		
G-324	G-320, G-325		
G-327	G-005		
G-328	G-006		
G-363	G-161		
G-364	G-165		
G-370	G-191, G-192, G-369		
G-376	G-204		
G-377	G-205		
G-378	G-212		
G-383	G-240		
G-385	G-250		
G-384	G-246, G-343		
G-396	G-309		
G-399	G-129, G-352, G-410		
G-424	G-301		
G-431	G-417, G-418		
Direct Charge	G-110, G-248, G-252, G-321, G-053, G-300		

\$	8,611,148,159	\$	28,442,291,409	\$	4,080,509,359
\$	(136,850)	\$	-	\$	414,961

G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Retail incl NMPC-T, Mass-T, Narr-T	G-004	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	17.38%	17.38%	\$ 1,335,056,719	\$ 4,410,600,399	\$ 642,234,940
	G-004	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	5.07%	5.07%	\$ 373,562,179	\$ 1,576,248,645	\$ 151,448,303
	G-004	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	6.22%	6.22%	\$ 412,248,962	\$ 2,571,139,109	\$ 114,355,677
	G-004	5220G	5220	NYGASD	KeySpan Energy Delivery New York	14.86%	14.86%	\$ 1,098,124,270	\$ 4,271,168,964	\$ 496,114,620
	G-004	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	9.28%	9.28%	\$ 716,881,311	\$ 3,204,478,510	\$ 214,983,917
	G-004	5310E	5310	MAELEC	Massachusetts Electric Company	21.72%	21.70%	\$ 1,722,564,877	\$ 2,871,936,113	\$ 1,165,956,929
	G-004	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.22%	0.22%	\$ 20,165,596	\$ 59,764,194	\$ 6,273,322
	G-004	5320E	5320	MAELEC	Nantucket Electric Company	0.27%	0.27%	\$ 21,104,127	\$ 70,991,217	\$ 9,813,493
	G-004	5330G	5330	MAGASD	Boston Gas Company	9.59%	9.59%	\$ 727,933,848	\$ 2,767,643,504	\$ 309,235,224
	G-004	5340G	5340	MAGASD	Colonial Gas Company	2.12%	2.12%	\$ 164,713,738	\$ 659,502,846	\$ 69,024,533
	G-004	5360E	5360	RIELEC	Narragansett Electric Company	8.01%	8.01%	\$ 645,963,840	\$ 976,074,417	\$ 437,530,426
	G-004	5360G	5360	RIGASD	Narragansett Gas Company	3.05%	3.05%	\$ 234,774,356	\$ 851,477,273	\$ 101,202,882
	G-004	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	2.21%	2.21%	\$ 171,834,086	\$ 881,268,088	\$ 32,739,371
					Total	100.00%	100.00%	\$ 7,644,927,909	\$ 25,172,293,178	\$ 3,740,913,636

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Companies (largest set)	G-012	5020R	5020	PARENT	National Grid USA Parent	0.42%	0.42%	\$ -	\$ -	\$ 51,632,863
	G-012	5030R	5030	PARENT	NIMO Holdings	0.00%	0.00%	\$ -	\$ -	\$ 26,254
	G-012	5040R	5040	PARENT	KeySpan Energy Corp.	0.08%	0.08%	\$ 17,218,543	\$ -	\$ 1,362,669
	G-012	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	15.59%	15.58%	\$ 1,335,056,719	\$ 4,410,600,399	\$ 642,234,940
	G-012	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	4.53%	4.53%	\$ 373,562,179	\$ 1,576,248,645	\$ 151,448,303
	G-012	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	5.54%	5.54%	\$ 412,248,962	\$ 2,571,139,109	\$ 114,355,677
	G-012	5220G	5220	NYGASD	KeySpan Energy Delivery New York	13.31%	13.31%	\$ 1,098,124,270	\$ 4,271,168,964	\$ 496,114,620
	G-012	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	8.29%	8.29%	\$ 716,881,311	\$ 3,204,478,510	\$ 214,983,917
	G-012	5310E	5310	MAELEC	Massachusetts Electric Company	19.54%	19.55%	\$ 1,722,564,877	\$ 2,871,936,113	\$ 1,165,956,929
	G-012	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.20%	0.20%	\$ 20,165,596	\$ 59,764,194	\$ 6,273,322
	G-012	5320E	5320	MAELEC	Nantucket Electric Company	0.25%	0.25%	\$ 21,104,127	\$ 70,991,217	\$ 9,813,493
	G-012	5330G	5330	MAGASD	Boston Gas Company	8.59%	8.59%	\$ 727,933,848	\$ 2,767,643,504	\$ 309,235,224
	G-012	5340G	5340	MAGASD	Colonial Gas Company	1.89%	1.89%	\$ 164,713,738	\$ 659,502,846	\$ 69,024,533
	G-012	5360E	5360	RIELEC	Narragansett Electric Company	7.22%	7.22%	\$ 645,963,840	\$ 976,074,417	\$ 437,530,426
	G-012	5360G	5360	RIGASD	Narragansett Gas Company	2.73%	2.73%	\$ 234,774,356	\$ 851,477,273	\$ 101,202,882
	G-012	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	1.97%	1.97%	\$ 171,834,086	\$ 881,268,088	\$ 32,739,371
	G-012	5410T	5410	FRTRAN	New England Power Company - Transmission	5.05%	5.05%	\$ 423,489,431	\$ 2,383,134,554	\$ 77,886,006
	G-012	5411F	5411	PRELEC	NE Hydro - Trans Electric Co.	0.21%	0.21%	\$ 25,103,780	\$ 29,131,783	\$ 9,256,648
	G-012	5412F	5412	PRELEC	New England Hydro - Trans Corp.	0.11%	0.11%	\$ 11,716,871	\$ 3,045,579	\$ 6,965,299
	G-012	5413F	5413	PRELEC	New England Electric Trans Corp	0.00%	0.00%	\$ 712,924	\$ -	\$ 251,844
	G-012	5420G	5420	FRGASD	NO LNG LP Regulated Entity	0.19%	0.19%	\$ 8,230,444	\$ 103,521,048	\$ 3,995,737
	G-012	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	3.54%	3.54%	\$ 437,037,216	\$ 603,450,886	\$ 140,054,786
	G-012	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.11%	0.11%	\$ 11,098,404	\$ 34,894,099	\$ 3,218,603
	G-012	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.12%	0.12%	\$ 11,461,263	\$ 41,553,362	\$ 3,001,291
	G-012	5620R	5620	PARENT	KeySpan Energy Trading Services	0.00%	0.00%	\$ -	\$ 277,254	\$ -
	G-012	5825N	5825	NONREG	Transgas Inc	0.09%	0.09%	\$ 4,868,923	\$ 8,132,793	\$ 7,676,279
	G-012	5840N	5840	NONREG	KeySpan Energy Development Corporation	0.29%	0.29%	\$ -	\$ 73,982,206	\$ 24,310,022
	G-012	5850N	5850	NONREG	KeySpan Services Inc.	0.14%	0.14%	\$ 13,992,637	\$ 6,867,276	\$ 9,030,972
					Total	100.00%	100.00%	\$ 8,609,866,345	\$ 28,440,284,021	\$ 4,079,687,731

G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Parents, Retail, TRAN, Hydros, NG LNG Reg, KS Generation, GW, Port Jefferson, Metrowest Realty, Wayfinder, Transgas, KS Energy Development, KS Services Inc	G-020	5020R	5020	PARENT	National Grid USA Parent	0.42%	0.42%	\$ -	\$ -	\$ 51,632,683
	G-020	5040R	5040	PARENT	KeySpan Energy Corp.	0.08%	0.08%	\$ 17,216,543	\$ -	\$ 1,362,669
	G-020	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	15.59%	15.59%	\$ 1,335,056,719	\$ 4,410,600,399	\$ 642,234,940
	G-020	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	4.53%	4.53%	\$ 373,562,179	\$ 1,576,248,545	\$ 151,448,303
	G-020	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	5.54%	5.54%	\$ 412,248,962	\$ 2,671,139,109	\$ 114,355,677
	G-020	5220G	5220	NYGASD	KeySpan Energy Delivery New York	13.31%	13.31%	\$ 1,098,124,270	\$ 4,271,168,964	\$ 496,114,620
	G-020	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	8.29%	8.29%	\$ 716,881,311	\$ 3,204,476,510	\$ 214,983,917
	G-020	5310E	5310	MAELEC	Massachusetts Electric Company	19.54%	19.56%	\$ 1,722,564,877	\$ 2,871,936,113	\$ 1,165,956,929
	G-020	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.20%	0.20%	\$ 20,165,596	\$ 59,764,194	\$ 6,273,322
	G-020	5320E	5320	MAELEC	Nantucket Electric Company	0.25%	0.25%	\$ 21,104,127	\$ 70,991,217	\$ 9,813,493
	G-020	5330G	5330	MAGASD	Boston Gas Company	8.69%	8.69%	\$ 727,933,848	\$ 2,767,643,504	\$ 309,235,224
	G-020	5340G	5340	MAGASD	Colonial Gas Company	1.89%	1.89%	\$ 164,713,738	\$ 659,502,846	\$ 59,024,533
	G-020	5360E	5360	RIELEC	Narragansett Electric Company	7.22%	7.22%	\$ 645,963,840	\$ 976,074,417	\$ 437,530,426
	G-020	5360G	5360	RIGASD	Narragansett Gas Company	2.73%	2.73%	\$ 234,774,356	\$ 851,477,273	\$ 101,202,862
	G-020	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	1.97%	1.97%	\$ 171,834,086	\$ 881,268,088	\$ 32,739,371
	G-020	5410T	5410	FRTRAN	New England Power Company - Transmission	5.05%	5.05%	\$ 423,499,431	\$ 2,363,134,554	\$ 77,986,005
	G-020	5411F	5411	PRELEC	NE Hydro - Trans Electric Co.	0.21%	0.21%	\$ 25,103,780	\$ 29,131,783	\$ 9,258,648
	G-020	5412F	5412	PRELEC	New England Hydro - Trans Corp.	0.11%	0.11%	\$ 11,716,871	\$ 3,045,579	\$ 6,965,299
	G-020	5413F	5413	PRELEC	New England Electric Trans Corp	0.00%	0.00%	\$ 712,824	\$ -	\$ 251,844
	G-020	5420G	5420	PRGASD	NG LNG LP Regulated Entity	0.19%	0.19%	\$ 8,930,444	\$ 103,521,048	\$ 3,895,737
	G-020	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	3.54%	3.54%	\$ 437,037,216	\$ 603,450,886	\$ 140,054,786
	G-020	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.11%	0.11%	\$ 11,098,404	\$ 34,894,099	\$ 3,218,603
	G-020	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.12%	0.12%	\$ 11,461,263	\$ 41,553,362	\$ 3,001,291
	G-020	5820R	5820	PARENT	KeySpan Energy Trading Services	0.00%	0.00%	\$ -	\$ 277,254	\$ -
	G-020	5825N	5825	NONREG	Transgas Inc	0.09%	0.09%	\$ 4,868,923	\$ 8,132,793	\$ 7,676,279
	G-020	5840N	5840	NONREG	KeySpan Energy Development Corporation	0.29%	0.29%	\$ -	\$ 73,862,206	\$ 24,310,022
	G-020	5850N	5850	NONREG	KeySpan Services Inc.	0.14%	0.14%	\$ 13,992,637	\$ 6,867,278	\$ 9,030,972
Total						100.00%	100.00%	\$ 8,609,868,345	\$ 28,440,284,021	\$ 4,079,658,477

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Retail, All TRAN, Hydros, KS Generation, GW, Port Jefferson, KS Services Inc	G-026	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	15.75%	15.75%	\$ 1,335,056,719	\$ 4,410,600,399	\$ 642,234,940
	G-026	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	4.58%	4.58%	\$ 373,562,179	\$ 1,576,248,545	\$ 151,448,303
	G-026	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	5.59%	5.59%	\$ 412,248,962	\$ 2,671,139,109	\$ 114,355,677
	G-026	5220G	5220	NYGASD	KeySpan Energy Delivery New York	13.45%	13.45%	\$ 1,098,124,270	\$ 4,271,168,964	\$ 496,114,620
	G-026	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	8.36%	8.36%	\$ 716,881,311	\$ 3,204,476,510	\$ 214,983,917
	G-026	5310E	5310	MAELEC	Massachusetts Electric Company	19.82%	19.82%	\$ 1,722,564,877	\$ 2,871,936,113	\$ 1,165,956,929
	G-026	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.20%	0.20%	\$ 20,165,596	\$ 59,764,194	\$ 6,273,322
	G-026	5320E	5320	MAELEC	Nantucket Electric Company	0.25%	0.25%	\$ 21,104,127	\$ 70,991,217	\$ 9,813,493
	G-026	5330G	5330	MAGASD	Boston Gas Company	8.69%	8.69%	\$ 727,933,848	\$ 2,767,643,504	\$ 309,235,224
	G-026	5340G	5340	MAGASD	Colonial Gas Company	1.91%	1.91%	\$ 164,713,738	\$ 659,502,846	\$ 59,024,533
	G-026	5360E	5360	RIELEC	Narragansett Electric Company	7.32%	7.32%	\$ 645,963,840	\$ 976,074,417	\$ 437,530,426
	G-026	5360G	5360	RIGASD	Narragansett Gas Company	2.76%	2.76%	\$ 234,774,356	\$ 851,477,273	\$ 101,202,862
	G-026	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	1.98%	1.98%	\$ 171,834,086	\$ 881,268,088	\$ 32,739,371
	G-026	5410T	5410	FRTRAN	New England Power Company - Transmission	5.08%	5.08%	\$ 423,499,431	\$ 2,363,134,554	\$ 77,986,005
	G-026	5411F	5411	PRELEC	NE Hydro - Trans Electric Co.	0.21%	0.21%	\$ 25,103,780	\$ 29,131,783	\$ 9,258,648
	G-026	5412F	5412	PRELEC	New England Hydro - Trans Corp.	0.11%	0.11%	\$ 11,716,871	\$ 3,045,579	\$ 6,965,299
	G-026	5413F	5413	PRELEC	New England Electric Trans Corp	0.00%	0.00%	\$ 712,824	\$ -	\$ 251,844
	G-026	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	3.58%	3.58%	\$ 437,037,216	\$ 603,450,886	\$ 140,054,786
	G-026	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.11%	0.11%	\$ 11,098,404	\$ 34,894,099	\$ 3,218,603
	G-026	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.12%	0.12%	\$ 11,461,263	\$ 41,553,362	\$ 3,001,291
	G-026	5850N	5850	NONREG	KeySpan Services Inc.	0.14%	0.14%	\$ 13,992,637	\$ 6,867,278	\$ 9,030,972
Total						100.00%	100.00%	\$ 8,679,550,436	\$ 28,254,370,719	\$ 3,990,681,086

G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Retail, all TRAN, Hydros, NG LNG Reg, KS Generation, GW, Port Jefferson	G-027	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	15.75%	15.75%	\$ 1,335,056,719	\$ 4,410,600,399	\$ 642,234,940
	G-027	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	4.57%	4.57%	\$ 373,562,179	\$ 1,576,248,545	\$ 151,448,303
	G-027	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	5.58%	5.58%	\$ 412,248,962	\$ 2,571,139,109	\$ 114,355,677
	G-027	5220G	5220	NYGASD	KeySpan Energy Delivery New York	13.44%	13.44%	\$ 1,098,124,270	\$ 4,271,168,964	\$ 496,114,620
	G-027	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	8.35%	8.35%	\$ 716,881,311	\$ 3,204,478,510	\$ 214,983,917
	G-027	5310E	5310	MAELEC	Massachusetts Electric Company	19.82%	19.82%	\$ 1,722,564,877	\$ 2,871,936,113	\$ 1,165,956,929
	G-027	5310T	5310	PRTRAN	Massachusetts Electric Company - Transmission	0.20%	0.20%	\$ 20,165,596	\$ 59,764,194	\$ 6,273,322
	G-027	5320E	5320	MAELEC	Nantucket Electric Company	0.25%	0.25%	\$ 21,104,127	\$ 70,991,217	\$ 9,813,493
	G-027	5330G	5330	MAGASD	Boston Gas Company	8.67%	8.67%	\$ 727,933,848	\$ 2,767,643,504	\$ 309,235,224
	G-027	5340G	5340	MAGASD	Colonial Gas Company	1.91%	1.91%	\$ 164,713,738	\$ 659,502,846	\$ 59,024,533
	G-027	5360E	5360	RIELEC	Narragansett Electric Company	7.32%	7.32%	\$ 645,963,840	\$ 976,074,417	\$ 437,530,426
	G-027	5360G	5360	RIGASD	Narragansett Gas Company	2.76%	2.76%	\$ 234,774,356	\$ 851,477,273	\$ 101,202,882
	G-027	5360T	5360	PRTRAN	Narragansett Electric Company - Transmission	1.98%	1.98%	\$ 171,634,096	\$ 881,268,088	\$ 32,739,371
	G-027	5410T	5410	PRTRAN	New England Power Company - Transmission	5.08%	5.08%	\$ 423,489,431	\$ 2,363,134,554	\$ 77,986,006
	G-027	5411F	5411	PRELEC	NE Hydro - Trans Electric Co.	0.21%	0.21%	\$ 25,103,780	\$ 29,131,783	\$ 9,258,648
	G-027	5412F	5412	PRELEC	New England Hydro - Trans Corp.	0.11%	0.11%	\$ 11,716,871	\$ 3,045,579	\$ 6,965,299
	G-027	5413F	5413	PRELEC	New England Electric Trans Corp	0.00%	0.00%	\$ 712,924	\$ -	\$ 251,844
	G-027	5420G	5420	PRGASD	NG LNG LP Regulated Entity	0.19%	0.19%	\$ 8,230,444	\$ 103,521,048	\$ 3,995,737
	G-027	5430P	5430	PRPGEN	KeySpan Generation LLC (PSA)	3.58%	3.58%	\$ 437,037,216	\$ 603,450,886	\$ 140,054,786
	G-027	5431P	5431	PRPGEN	KeySpan Glenwood Energy Center	0.11%	0.11%	\$ 11,098,404	\$ 34,894,099	\$ 3,218,603
	G-027	5432P	5432	PRPGEN	KeySpan Port Jefferson Energy Center	0.12%	0.12%	\$ 11,461,263	\$ 41,553,362	\$ 3,001,291
					Total	100.00%	100.00%	\$ 8,673,798,242	\$ 28,351,024,489	\$ 3,986,646,881
Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
KEDLI & KS Parent	G-043	5040R	5040	PARENT	KeySpan Energy Corp.	0.99%	0.99%	\$ 17,218,543	\$ -	\$ 1,362,669
	G-043	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	99.01%	99.01%	\$ 716,881,311	\$ 3,204,478,510	\$ 214,983,917
					Total	100.00%	100.00%	\$ 734,099,854	\$ 3,204,478,510	\$ 216,346,586
Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Retail, NMPC-T, Mass-T, NEP-T, Hydros, KS Generation, GW, Port Jefferson	G-065	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	16.10%	16.10%	\$ 1,335,056,719	\$ 4,410,600,399	\$ 642,234,940
	G-065	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	4.68%	4.68%	\$ 373,562,179	\$ 1,576,248,545	\$ 151,448,303
	G-065	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	5.73%	5.73%	\$ 412,248,962	\$ 2,571,139,109	\$ 114,355,677
	G-065	5220G	5220	NYGASD	KeySpan Energy Delivery New York	13.75%	13.75%	\$ 1,098,124,270	\$ 4,271,168,964	\$ 496,114,620
	G-065	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	8.56%	8.56%	\$ 716,881,311	\$ 3,204,478,510	\$ 214,983,917
	G-065	5310E	5310	MAELEC	Massachusetts Electric Company	20.20%	20.18%	\$ 1,722,564,877	\$ 2,871,936,113	\$ 1,165,956,929
	G-065	5310T	5310	PRTRAN	Massachusetts Electric Company - Transmission	0.21%	0.21%	\$ 20,165,596	\$ 59,764,194	\$ 6,273,322
	G-065	5320E	5320	MAELEC	Nantucket Electric Company	0.25%	0.25%	\$ 21,104,127	\$ 70,991,217	\$ 9,813,493
	G-065	5330G	5330	MAGASD	Boston Gas Company	8.67%	8.67%	\$ 727,933,848	\$ 2,767,643,504	\$ 309,235,224
	G-065	5340G	5340	MAGASD	Colonial Gas Company	1.96%	1.96%	\$ 164,713,738	\$ 659,502,846	\$ 59,024,533
	G-065	5360E	5360	RIELEC	Narragansett Electric Company	7.45%	7.45%	\$ 645,963,840	\$ 976,074,417	\$ 437,530,426
	G-065	5360G	5360	RIGASD	Narragansett Gas Company	2.82%	2.82%	\$ 234,774,356	\$ 851,477,273	\$ 101,202,882
	G-065	5410T	5410	PRTRAN	New England Power Company - Transmission	5.22%	5.22%	\$ 423,489,431	\$ 2,363,134,554	\$ 77,986,006
	G-065	5411F	5411	PRELEC	NE Hydro - Trans Electric Co.	0.21%	0.21%	\$ 25,103,780	\$ 29,131,783	\$ 9,258,648
	G-065	5412F	5412	PRELEC	New England Hydro - Trans Corp.	0.11%	0.11%	\$ 11,716,871	\$ 3,045,579	\$ 6,965,299
	G-065	5413F	5413	PRELEC	New England Electric Trans Corp	0.00%	0.00%	\$ 712,924	\$ -	\$ 251,844
	G-065	5430P	5430	PRPGEN	KeySpan Generation LLC (PSA)	3.65%	3.65%	\$ 437,037,216	\$ 603,450,886	\$ 140,054,786
	G-065	5431P	5431	PRPGEN	KeySpan Glenwood Energy Center	0.11%	0.11%	\$ 11,098,404	\$ 34,894,099	\$ 3,218,603
	G-065	5432P	5432	PRPGEN	KeySpan Port Jefferson Energy Center	0.12%	0.12%	\$ 11,461,263	\$ 41,553,362	\$ 3,001,291
					Total	100.00%	100.00%	\$ 8,393,723,712	\$ 27,366,235,353	\$ 3,948,910,743

G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NGUS, Retails, TRAN, Hydros, NG LNG Reg, KS Generation, GW, Port Jefferson, Metrowest Realty, Wayfinder , Transgas, KS Energy Development, KS Services Inc										
	G-067	5020R	5020	PARENT	National Grid USA Parent	0.42%	0.42%	\$ -	\$ -	\$ 51,632,683
	G-067	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	15.60%	15.60%	\$ 1,335,056,719	\$ 4,410,600,399	\$ 642,234,940
	G-067	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	4.53%	4.53%	\$ 373,562,179	\$ 1,576,248,545	\$ 151,446,303
	G-067	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	5.55%	5.55%	\$ 412,248,962	\$ 2,671,139,109	\$ 114,355,677
	G-067	5220G	5220	NYGASD	KeySpan Energy Delivery New York	13.32%	13.32%	\$ 1,098,124,270	\$ 4,271,168,964	\$ 496,114,620
	G-067	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	8.29%	8.29%	\$ 716,881,311	\$ 3,204,478,510	\$ 214,983,917
	G-067	5310E	5310	MAELEC	Massachusetts Electric Company	19.55%	19.55%	\$ 1,722,564,877	\$ 2,871,936,113	\$ 1,165,956,929
	G-067	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.20%	0.20%	\$ 20,165,596	\$ 59,764,194	\$ 6,273,322
	G-067	5320E	5320	MAELEC	Nantucket Electric Company	0.25%	0.25%	\$ 21,104,127	\$ 70,991,217	\$ 9,813,483
	G-067	5330G	5330	MAGASD	Boston Gas Company	8.60%	8.60%	\$ 727,933,848	\$ 2,767,643,504	\$ 309,235,224
	G-067	5340G	5340	MAGASD	Colonial Gas Company	1.89%	1.89%	\$ 164,713,738	\$ 659,502,846	\$ 59,024,533
	G-067	5360E	5360	RIELEC	Narragansett Electric Company	7.23%	7.23%	\$ 645,963,840	\$ 976,074,417	\$ 437,530,426
	G-067	5360G	5360	RIGASD	Narragansett Gas Company	2.74%	2.74%	\$ 234,774,356	\$ 851,477,273	\$ 101,202,882
	G-067	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	1.97%	1.97%	\$ 171,834,086	\$ 881,268,088	\$ 32,739,371
	G-067	5410T	5410	FRTRAN	New England Power Company - Transmission	5.06%	5.06%	\$ 423,499,431	\$ 2,363,134,554	\$ 77,986,005
	G-067	5411F	5411	PRELEC	NE Hydro - Trans Electric Co.	0.21%	0.21%	\$ 25,103,780	\$ 28,131,783	\$ 6,258,648
	G-067	5412F	5412	PRELEC	New England Hydro - Trans Corp.	0.11%	0.11%	\$ 11,716,871	\$ 3,045,579	\$ 6,965,299
	G-067	5413F	5413	PRELEC	New England Electric Trans Corp	0.00%	0.00%	\$ 712,924	\$ -	\$ 251,844
	G-067	5420G	5420	FRGASD	NG LNG LP Regulated Entity	0.19%	0.19%	\$ 8,230,444	\$ 103,521,048	\$ 3,995,737
	G-067	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	3.56%	3.56%	\$ 437,037,216	\$ 603,450,886	\$ 140,054,786
	G-067	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.11%	0.11%	\$ 11,098,404	\$ 34,894,099	\$ 3,218,603
	G-067	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.12%	0.12%	\$ 11,461,263	\$ 41,553,362	\$ 3,001,291
	G-067	5820R	5820	PARENT	KeySpan Energy Trading Services	0.00%	0.00%	\$ -	\$ 277,254	\$ -
	G-067	5825N	5825	NONREG	Transgas Inc.	0.09%	0.09%	\$ 4,868,923	\$ 8,132,793	\$ 7,676,279
	G-067	5840N	5840	NONREG	KeySpan Energy Development Corporation	0.29%	0.29%	\$ -	\$ 73,982,206	\$ 24,310,022
	G-067	5850N	5850	NONREG	KeySpan Services Inc.	0.14%	0.14%	\$ 13,992,637	\$ 6,867,278	\$ 9,030,972
					Total	100.00%	100.00%	\$ 8,592,649,802	\$ 28,440,284,021	\$ 4,078,295,808

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NGUS, Retails, TRAN, Hydros, NG LNG Reg, KS Generation, GW, Port Jefferson, Metrowest Realty , Transgas, KS Services Inc										
	G-068	5020R	5020	PARENT	National Grid USA Parent	0.42%	0.42%	\$ -	\$ -	\$ 51,632,683
	G-068	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	15.64%	15.64%	\$ 1,335,056,719	\$ 4,410,600,399	\$ 642,234,940
	G-068	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	4.53%	4.53%	\$ 373,562,179	\$ 1,576,248,545	\$ 151,446,303
	G-068	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	5.56%	5.56%	\$ 412,248,962	\$ 2,671,139,109	\$ 114,355,677
	G-068	5220G	5220	NYGASD	KeySpan Energy Delivery New York	13.36%	13.36%	\$ 1,098,124,270	\$ 4,271,168,964	\$ 496,114,620
	G-068	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	8.31%	8.31%	\$ 716,881,311	\$ 3,204,478,510	\$ 214,983,917
	G-068	5310E	5310	MAELEC	Massachusetts Electric Company	19.64%	19.64%	\$ 1,722,564,877	\$ 2,871,936,113	\$ 1,165,956,929
	G-068	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.20%	0.20%	\$ 20,165,596	\$ 59,764,194	\$ 6,273,322
	G-068	5320E	5320	MAELEC	Nantucket Electric Company	0.25%	0.25%	\$ 21,104,127	\$ 70,991,217	\$ 9,813,483
	G-068	5330G	5330	MAGASD	Boston Gas Company	8.62%	8.62%	\$ 727,933,848	\$ 2,767,643,504	\$ 309,235,224
	G-068	5340G	5340	MAGASD	Colonial Gas Company	1.89%	1.89%	\$ 164,713,738	\$ 659,502,846	\$ 59,024,533
	G-068	5360E	5360	RIELEC	Narragansett Electric Company	7.25%	7.25%	\$ 645,963,840	\$ 976,074,417	\$ 437,530,426
	G-068	5360G	5360	RIGASD	Narragansett Gas Company	2.74%	2.74%	\$ 234,774,356	\$ 851,477,273	\$ 101,202,882
	G-068	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	1.97%	1.97%	\$ 171,834,086	\$ 881,268,088	\$ 32,739,371
	G-068	5410T	5410	FRTRAN	New England Power Company - Transmission	5.06%	5.06%	\$ 423,499,431	\$ 2,363,134,554	\$ 77,986,005
	G-068	5411F	5411	PRELEC	NE Hydro - Trans Electric Co.	0.21%	0.21%	\$ 25,103,780	\$ 28,131,783	\$ 6,258,648
	G-068	5412F	5412	PRELEC	New England Hydro - Trans Corp.	0.11%	0.11%	\$ 11,716,871	\$ 3,045,579	\$ 6,965,299
	G-068	5413F	5413	PRELEC	New England Electric Trans Corp	0.00%	0.00%	\$ 712,924	\$ -	\$ 251,844
	G-068	5420G	5420	FRGASD	NG LNG LP Regulated Entity	0.19%	0.19%	\$ 8,230,444	\$ 103,521,048	\$ 3,995,737
	G-068	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	3.56%	3.56%	\$ 437,037,216	\$ 603,450,886	\$ 140,054,786
	G-068	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.11%	0.11%	\$ 11,098,404	\$ 34,894,099	\$ 3,218,603
	G-068	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.12%	0.12%	\$ 11,461,263	\$ 41,553,362	\$ 3,001,291
	G-068	5820R	5820	PARENT	KeySpan Energy Trading Services	0.00%	0.00%	\$ -	\$ 277,254	\$ -
	G-068	5825N	5825	NONREG	Transgas Inc.	0.09%	0.09%	\$ 4,868,923	\$ 8,132,793	\$ 7,676,279
	G-068	5850N	5850	NONREG	KeySpan Energy Development Corp.	0.14%	0.14%	\$ 13,992,637	\$ 6,867,278	\$ 9,030,972
					Total	100.00%	100.00%	\$ 8,592,649,802	\$ 28,366,301,814	\$ 4,053,985,685

G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NGUS, Retails and NMPC-T	G-072	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	17.82%	17.82%	\$ 1,335,056,719	\$ 4,410,600,399	\$ 642,234,940
	G-072	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	5.20%	5.20%	\$ 373,562,179	\$ 1,576,248,545	\$ 151,448,303
	G-072	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	6.41%	6.41%	\$ 412,248,962	\$ 2,571,139,109	\$ 114,355,677
	G-072	5220G	5220	NYGASD	KeySpan Energy Delivery New York	15.25%	15.25%	\$ 1,098,124,270	\$ 4,271,168,964	\$ 496,114,620
	G-072	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	9.55%	9.55%	\$ 716,881,311	\$ 3,204,478,510	\$ 214,983,917
	G-072	5310E	5310	MAELEC	Massachusetts Electric Company	22.16%	22.15%	\$ 1,722,564,877	\$ 2,871,936,113	\$ 1,165,956,929
	G-072	5320E	5320	MAELEC	Nantucket Electric Company	0.28%	0.28%	\$ 21,104,127	\$ 70,991,217	\$ 9,813,493
	G-072	5330G	5330	MAGASD	Boston Gas Company	9.85%	9.85%	\$ 727,933,848	\$ 2,767,643,504	\$ 309,235,224
	G-072	5340G	5340	MAGASD	Colonial Gas Company	2.18%	2.18%	\$ 164,713,738	\$ 659,502,846	\$ 59,024,533
	G-072	5360E	5360	RIELEC	Narragansett Electric Company	8.17%	8.17%	\$ 645,963,840	\$ 976,074,417	\$ 437,530,426
	G-072	5360G	5360	RIGASD	Narragansett Gas Company	3.13%	3.13%	\$ 234,774,356	\$ 851,477,273	\$ 101,202,862
					Total	100.00%	100.00%	\$ 7,452,926,227	\$ 24,231,260,896	\$ 3,701,900,943
Retail, TRAN, Hydros, NG LNG LLC, KS Generation, GW, Port Jefferson, Metrowest Realty, Wayfinder, , Transgas, KS Energy Development, KS Services Inc	G-073	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	15.67%	15.67%	1,335,056,718.53	4,410,600,398.97	642,234,940.36
	G-073	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	4.55%	4.55%	373,562,179.36	1,576,248,544.58	151,448,302.75
	G-073	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	5.56%	5.56%	412,248,962.33	2,571,139,109.45	114,355,676.71
	G-073	5220G	5220	NYGASD	KeySpan Energy Delivery New York	13.37%	13.37%	1,098,124,270.29	4,271,168,963.50	496,114,619.87
	G-073	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	8.32%	8.32%	716,881,311.25	3,204,478,510.17	214,983,917.33
	G-073	5310E	5310	MAELEC	Massachusetts Electric Company	19.68%	19.70%	1,722,564,876.63	2,871,936,113.45	1,165,956,928.85
	G-073	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.20%	0.20%	20,165,595.72	59,764,193.93	6,273,322.42
	G-073	5320E	5320	MAELEC	Nantucket Electric Company	0.25%	0.25%	21,104,127.28	70,991,216.59	9,813,492.79
	G-073	5330G	5330	MAGASD	Boston Gas Company	8.63%	8.63%	727,933,847.58	2,767,643,504.23	309,235,223.75
	G-073	5340G	5340	MAGASD	Colonial Gas Company	1.90%	1.90%	164,713,737.97	659,502,845.63	59,024,532.67
	G-073	5360E	5360	RIELEC	Narragansett Electric Company	7.27%	7.27%	645,963,839.97	976,074,416.88	437,530,426.32
	G-073	5360G	5360	RIGASD	Narragansett Gas Company	2.75%	2.75%	234,774,356.12	851,477,272.51	101,202,861.54
	G-073	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	1.97%	1.97%	171,834,086.37	881,280,086.21	32,736,170.56
	G-073	5410T	5410	FRTRAN	New England Power Company - Transmission	5.06%	5.06%	423,499,431.15	2,363,134,553.64	77,986,005.47
	G-073	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.21%	0.21%	25,103,780.17	29,131,783.27	9,258,648.46
	G-073	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.11%	0.11%	11,716,870.73	3,045,579.16	6,965,299.07
	G-073	5413F	5413	FRELEC	New England Electric Trans Corp.	0.00%	0.00%	712,923.67	-	251,844.18
	G-073	5420G	5420	FRGASO	NG LNG LP Regulated Entity	0.19%	0.19%	8,230,443.50	103,521,048.08	3,995,737.49
	G-073	5430P	5430	PRPGEN	KeySpan Generation LLC (PSA)	3.56%	3.56%	437,037,216.91	603,450,885.87	140,054,786.16
	G-073	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.11%	0.11%	11,098,404.13	34,894,098.88	3,218,603.42
	G-073	5432P	5432	PRPGEN	KeySpan Port Jefferson Energy Center	0.12%	0.12%	11,461,263.36	41,553,362.24	3,001,290.83
	G-073	5820R	5820	PARENT	Keyspan Energy Trading Services	0.00%	0.00%	-	277,253.86	-
	G-073	5825N	5825	NONREG	Transgas Inc.	0.09%	0.09%	4,868,923.37	8,132,792.98	7,676,279.41
	G-073	5840N	5840	NONREG	KeySpan Energy Development Corporation	0.29%	0.29%	-	73,982,206.29	24,310,021.78
	G-073	5850N	5850	NONREG	KeySpan Services Inc.	0.14%	0.14%	13,992,637.08	6,867,278.21	9,030,972.39
					Total	100.00%	100.00%	8,092,649,802	28,446,384,021	8,026,663,126
NGUS Parent, Legacy NG Retails, NEP & Hydros	G-075	5020R	5020	PARENT	National Grid USA Parent	0.62%	0.62%	\$ -	\$ -	\$ 51,632,681
	G-075	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	25.63%	25.63%	\$ 1,335,056,719	\$ 4,410,600,399	\$ 642,234,940
	G-075	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	7.58%	7.58%	\$ 373,562,179	\$ 1,576,248,545	\$ 151,448,303
	G-075	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	9.47%	9.47%	\$ 412,248,962	\$ 2,571,139,109	\$ 114,355,677
	G-075	5310E	5310	MAELEC	Massachusetts Electric Company	31.15%	31.15%	\$ 1,722,564,877	\$ 2,871,936,113	\$ 1,165,956,929
	G-075	5320E	5320	MAELEC	Nantucket Electric Company	0.40%	0.40%	\$ 21,104,127	\$ 70,991,217	\$ 9,813,493
	G-075	5360E	5360	RIELEC	Narragansett Electric Company	11.47%	11.47%	\$ 645,963,840	\$ 976,074,417	\$ 437,530,426
	G-075	5360G	5360	RIGASD	Narragansett Gas Company	4.53%	4.53%	\$ 234,774,356	\$ 851,477,273	\$ 101,202,862
	G-075	5410T	5410	FRTRAN	New England Power Company - Transmission	8.66%	8.66%	\$ 423,499,431	\$ 2,363,134,554	\$ 77,986,005
	G-075	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.33%	0.33%	\$ 25,103,780	\$ 29,131,783	\$ 9,258,648
	G-075	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.17%	0.17%	\$ 11,716,871	\$ 3,045,579	\$ 6,965,299
	G-075	5413F	5413	FRELEC	New England Electric Trans Corp	0.01%	0.01%	\$ 712,924	\$ -	\$ 251,844
					Total	100.00%	100.00%	\$ 5,206,308,066	\$ 15,723,778,988	\$ 2,768,637,406

G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Legacy NG Retails, NMPC-T, NEP-T, Hydros	G-077	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	25.78%	25.78%	\$ 1,335,056,719	\$ 4,410,600,399	\$ 642,234,940
	G-077	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	7.59%	7.59%	\$ 373,562,179	\$ 1,576,248,545	\$ 151,448,303
	G-077	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	9.49%	9.49%	\$ 412,248,862	\$ 2,571,139,109	\$ 114,355,677
	G-077	5310E	5310	MAELEC	Massachusetts Electric Company	31.41%	31.42%	\$ 1,722,564,877	\$ 2,871,936,113	\$ 1,165,956,929
	G-077	5320E	5320	MAELEC	Nantucket Electric Company	0.41%	0.41%	\$ 21,104,127	\$ 70,891,217	\$ 9,813,493
	G-077	5360E	5360	RIELEC	Narragansett Electric Company	11.57%	11.57%	\$ 645,963,840	\$ 976,074,417	\$ 437,530,428
	G-077	5360G	5360	RIGASD	Narragansett Gas Company	4.55%	4.55%	\$ 234,774,356	\$ 851,477,273	\$ 101,202,882
	G-077	5410T	5410	PRTRAN	New England Power Company - Transmission	8.68%	8.68%	\$ 423,499,431	\$ 2,363,134,554	\$ 77,986,005
	G-077	5411F	5411	PRELEC	NE Hydro - Trans Electric Co.	0.34%	0.34%	\$ 25,103,780	\$ 29,131,783	\$ 9,258,648
	G-077	5412F	5412	PRELEC	New England Hydro - Trans Corp.	0.17%	0.17%	\$ 11,716,871	\$ 3,045,579	\$ 6,965,299
	G-077	5413F	5413	PRELEC	New England Electric Trans Corp	0.01%	0.01%	\$ 712,924	\$ -	\$ 251,844
					Total	100.00%	100.00%	\$ 5,206,308,066	\$ 15,723,778,988	\$ 2,717,004,446
Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Legacy NG Retails, NMPC-T, NEP-T, Hydros, KS Energy Development	G-080	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	25.66%	25.66%	\$ 1,335,056,719	\$ 4,410,600,399	\$ 642,234,940
	G-080	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	7.56%	7.56%	\$ 373,562,179	\$ 1,576,248,545	\$ 151,448,303
	G-080	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	9.46%	9.46%	\$ 412,248,862	\$ 2,571,139,109	\$ 114,355,677
	G-080	5310E	5310	MAELEC	Massachusetts Electric Company	31.26%	31.27%	\$ 1,722,564,877	\$ 2,871,936,113	\$ 1,165,956,929
	G-080	5320E	5320	MAELEC	Nantucket Electric Company	0.40%	0.40%	\$ 21,104,127	\$ 70,891,217	\$ 9,813,493
	G-080	5360E	5360	RIELEC	Narragansett Electric Company	11.52%	11.52%	\$ 645,963,840	\$ 976,074,417	\$ 437,530,428
	G-080	5360G	5360	RIGASD	Narragansett Gas Company	4.53%	4.53%	\$ 234,774,356	\$ 851,477,273	\$ 101,202,882
	G-080	5410T	5410	PRTRAN	New England Power Company - Transmission	8.65%	8.65%	\$ 423,499,431	\$ 2,363,134,554	\$ 77,986,005
	G-080	5411F	5411	PRELEC	NE Hydro - Trans Electric Co.	0.33%	0.33%	\$ 25,103,780	\$ 29,131,783	\$ 9,258,648
	G-080	5412F	5412	PRELEC	New England Hydro - Trans Corp.	0.17%	0.17%	\$ 11,716,871	\$ 3,045,579	\$ 6,965,299
	G-080	5413F	5413	PRELEC	New England Electric Trans Corp	0.01%	0.01%	\$ 712,924	\$ -	\$ 251,844
	G-080	5840N	5840	NONREG	KeySpan Energy Development Corporation	0.45%	0.45%	\$ -	\$ 73,982,206	\$ 24,310,022
					Total	100.00%	100.00%	\$ 5,206,308,066	\$ 15,797,761,195	\$ 2,741,314,488
Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Legacy NG Retails Incl NMPC-T, Mass-T, NEP-T, Hydros	G-081	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	44.73%	44.73%	\$ 1,335,056,719	\$ 4,410,600,399	\$ 642,234,940
	G-081	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	12.59%	12.59%	\$ 373,562,179	\$ 1,576,248,545	\$ 151,448,303
	G-081	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	14.53%	14.53%	\$ 412,248,862	\$ 2,571,139,109	\$ 114,355,677
	G-081	5310T	5310	PRTRAN	Massachusetts Electric Company - Transmission	0.56%	0.56%	\$ 20,165,596	\$ 59,784,194	\$ 6,273,322
	G-081	5320E	5320	MAELEC	Nantucket Electric Company	0.70%	0.70%	\$ 21,104,127	\$ 70,891,217	\$ 9,813,493
	G-081	5360G	5360	RIGASD	Narragansett Gas Company	7.72%	7.72%	\$ 234,774,356	\$ 851,477,273	\$ 101,202,882
	G-081	5360T	5360	PRTRAN	Narragansett Electric Company - Transmission	5.13%	5.13%	\$ 171,834,086	\$ 881,268,088	\$ 32,739,371
	G-081	5410T	5410	PRTRAN	New England Power Company - Transmission	13.06%	13.06%	\$ 423,499,431	\$ 2,363,134,554	\$ 77,986,005
	G-081	5411F	5411	PRELEC	NE Hydro - Trans Electric Co.	0.62%	0.62%	\$ 25,103,780	\$ 29,131,783	\$ 9,258,648
	G-081	5412F	5412	PRELEC	New England Hydro - Trans Corp.	0.34%	0.34%	\$ 11,716,871	\$ 3,045,579	\$ 6,965,299
	G-081	5413F	5413	PRELEC	New England Electric Trans Corp	0.02%	0.02%	\$ 712,924	\$ -	\$ 251,844
					Total	100.00%	100.00%	\$ 3,029,779,031	\$ 12,816,800,740	\$ 1,152,529,784

G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
New England Retails, Mass-T, NEP-T, Hydros	G-084	5310E	5310	MAELEC	Massachusetts Electric Company	41.14%	41.18%	\$ 1,722,564,877	\$ 2,871,936,113	\$ 1,165,956,929
	G-084	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.45%	0.45%	\$ 20,165,596	\$ 59,764,194	\$ 6,273,322
	G-084	5320E	5320	MAELEC	Nantucket Electric Company	0.55%	0.55%	\$ 21,104,127	\$ 70,991,217	\$ 9,813,493
	G-084	5330G	5330	MAGASD	Boston Gas Company	19.45%	19.45%	\$ 727,933,848	\$ 2,767,643,504	\$ 309,235,224
	G-084	5340G	5340	MAGASD	Colonial Gas Company	4.34%	4.34%	\$ 164,713,736	\$ 659,502,846	\$ 59,024,533
	G-084	5360E	5360	RIELEC	Narragansett Electric Company	15.12%	15.12%	\$ 645,963,840	\$ 976,074,417	\$ 437,530,426
	G-084	5360G	5360	RIGASD	Narragansett Gas Company	6.17%	6.17%	\$ 234,774,356	\$ 851,477,273	\$ 101,202,882
	G-084	5410T	5410	FRTRAN	New England Power Company - Transmission	12.12%	12.12%	\$ 423,499,431	\$ 2,363,134,554	\$ 77,986,005
	G-084	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.44%	0.44%	\$ 25,103,780	\$ 29,131,783	\$ 9,258,648
	G-084	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.21%	0.21%	\$ 11,716,871	\$ 3,045,579	\$ 6,965,299
	G-084	5413F	5413	FRELEC	New England Electric Trans Corp	0.01%	0.01%	\$ 712,924	\$ -	\$ 251,844
					Total	100.00%	100.00%	\$ 3,998,253,387	\$ 10,652,701,479	\$ 2,183,498,606

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NGUS and Legacy NG New England Retails, NEP-T, and Hydros	G-089	5020R	5020	PARENT	National Grid USA Parent	0.93%	0.93%	\$ -	\$ -	\$ 51,632,883
	G-089	5310E	5310	MAELEC	Massachusetts Electric Company	52.85%	52.86%	\$ 1,722,564,877	\$ 2,871,936,113	\$ 1,165,956,929
	G-089	5320E	5320	MAELEC	Nantucket Electric Company	0.73%	0.73%	\$ 21,104,127	\$ 70,991,217	\$ 9,813,493
	G-089	5360E	5360	RIELEC	Narragansett Electric Company	19.36%	19.36%	\$ 645,963,840	\$ 976,074,417	\$ 437,530,426
	G-089	5360G	5360	RIGASD	Narragansett Gas Company	8.31%	8.31%	\$ 234,774,356	\$ 851,477,273	\$ 101,202,882
	G-089	5410T	5410	FRTRAN	New England Power Company - Transmission	16.97%	16.97%	\$ 423,499,431	\$ 2,363,134,554	\$ 77,986,005
	G-089	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.57%	0.57%	\$ 25,103,780	\$ 29,131,783	\$ 9,258,648
	G-089	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.27%	0.27%	\$ 11,716,871	\$ 3,045,579	\$ 6,965,299
	G-089	5413F	5413	FRELEC	New England Electric Trans Corp	0.01%	0.01%	\$ 712,924	\$ -	\$ 251,844
					Total	100.00%	100.00%	\$ 3,085,440,206	\$ 7,165,790,936	\$ 1,860,598,210

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
KeySpan Energy Corp, Retail, Incl TRAN, NEH, NHH, KS Generation, GW, Port Jefferson, NG Trans Svcs, Wayfinder, KS Energy Devlp Co	G-097	5040R	5040	PARENT	KeySpan Energy Corp.	0.08%	0.08%	\$ 17,218,543	\$ -	\$ 1,362,669
	G-097	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	15.77%	15.77%	\$ 1,335,056,719	\$ 4,410,600,399	\$ 642,234,940
	G-097	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	4.58%	4.58%	\$ 373,562,179	\$ 1,676,248,645	\$ 151,448,303
	G-097	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	5.59%	5.59%	\$ 412,246,962	\$ 2,671,139,109	\$ 114,355,677
	G-097	5220G	5220	NYGASD	KeySpan Energy Delivery New York	13.46%	13.46%	\$ 1,098,124,270	\$ 4,271,168,964	\$ 496,114,620
	G-097	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	8.37%	8.37%	\$ 716,881,311	\$ 3,204,476,510	\$ 214,983,917
	G-097	5310E	5310	MAELEC	Massachusetts Electric Company	19.83%	19.84%	\$ 1,722,564,877	\$ 2,871,936,113	\$ 1,165,956,929
	G-097	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.20%	0.20%	\$ 20,165,596	\$ 59,764,194	\$ 6,273,322
	G-097	5320E	5320	MAELEC	Nantucket Electric Company	0.25%	0.25%	\$ 21,104,127	\$ 70,991,217	\$ 9,813,493
	G-097	5330G	5330	MAGASD	Boston Gas Company	6.68%	6.68%	\$ 727,933,848	\$ 2,767,643,504	\$ 309,235,224
	G-097	5340G	5340	MAGASD	Colonial Gas Company	1.91%	1.91%	\$ 164,713,736	\$ 659,502,846	\$ 59,024,533
	G-097	5360E	5360	RIELEC	Narragansett Electric Company	7.32%	7.32%	\$ 645,963,840	\$ 976,074,417	\$ 437,530,426
	G-097	5360G	5360	RIGASD	Narragansett Gas Company	2.76%	2.76%	\$ 234,774,356	\$ 851,477,273	\$ 101,202,882
	G-097	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	1.98%	1.98%	\$ 171,834,086	\$ 881,266,086	\$ 32,739,371
	G-097	5410T	5410	FRTRAN	New England Power Company - Transmission	5.09%	5.09%	\$ 423,499,431	\$ 2,363,134,554	\$ 77,986,005
	G-097	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.21%	0.21%	\$ 25,103,780	\$ 29,131,783	\$ 9,258,648
	G-097	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.11%	0.11%	\$ 11,716,871	\$ 3,045,579	\$ 6,965,299
	G-097	5430P	5430	FRPGEN	KeySpan Generation LLC (PSN)	3.58%	3.58%	\$ 437,037,216	\$ 603,450,886	\$ 140,054,786
	G-097	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.11%	0.11%	\$ 11,098,404	\$ 34,884,099	\$ 3,218,603
	G-097	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.12%	0.12%	\$ 11,461,283	\$ 41,553,362	\$ 3,001,291
	G-097	5820R	5820	PARENT	KeySpan Energy Trading Services	0.00%	0.00%	\$ -	\$ 277,254	\$ -
					Total	100.00%	100.00%	\$ 8,582,063,417	\$ 28,247,780,695	\$ 3,982,780,939

G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Legacy KS Retails,KS Generation, GW, Port Jefferson, KS Energy Devlp Co	G-102	5220G	5220	NYGASD	KeySpan Energy Delivery New York	37.34%	37.34%	1,098,124,270.29	4,271,168,963.50	496,114,619.87
	G-102	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	22.61%	22.61%	716,881,311.25	3,204,478,510.17	214,983,917.33
	G-102	5330G	5330	MAGASD	Boston Gas Company	24.04%	24.04%	727,933,847.56	2,767,643,504.23	309,235,223.75
	G-102	5340G	5340	MAGASD	Colonial Gas Company	5.24%	5.24%	164,713,737.97	659,502,845.63	59,024,532.87
	G-102	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	10.15%	10.15%	437,037,215.91	603,450,885.87	140,054,786.16
	G-102	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.30%	0.30%	11,098,404.13	34,894,098.88	3,218,603.42
	G-102	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.32%	0.32%	11,461,263.35	41,553,362.24	3,001,290.63
Total						100.00%	100.00%	3,167,250,050.46	11,582,692,170.52	1,225,632,974.22

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Keyspan Energy Corp, KEDNY, KEDLI, KS Generation, GW, Port Jefferson, , KS Services Inc	G-107	5040R	5040	PARENT	KeySpan Energy Corp.	0.30%	0.30%	\$ 17,218,543	\$ -	\$ 1,362,669
	G-107	5220G	5220	NYGASD	KeySpan Energy Delivery New York	52.37%	52.37%	\$ 1,098,124,270	\$ 4,271,168,964	\$ 496,114,620
	G-107	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	31.71%	31.71%	\$ 716,881,311	\$ 3,204,478,510	\$ 214,983,917
	G-107	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	14.16%	14.16%	\$ 437,037,216	\$ 603,450,886	\$ 140,054,786
	G-107	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.43%	0.43%	\$ 11,098,404	\$ 34,894,099	\$ 3,218,603
	G-107	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.45%	0.45%	\$ 11,461,263	\$ 41,553,362	\$ 3,001,291
	G-107	5850N	5850	NONREG	KeySpan Services Inc.	0.58%	0.58%	\$ 13,992,637	\$ 6,867,278	\$ 9,030,972
Total						100.00%	100.00%	\$ 2,305,813,645	\$ 8,162,413,099	\$ 867,766,858

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Keyspan Energy Corp, KEDNY, KEDLI, KS Generation	G-106	5040R	5040	PARENT	KeySpan Energy Corp.	0.31%	0.31%	\$ 17,218,543	\$ -	\$ 1,362,669
	G-106	5220G	5220	NYGASD	KeySpan Energy Delivery New York	53.14%	53.14%	\$ 1,098,124,270	\$ 4,271,168,964	\$ 496,114,620
	G-106	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	32.16%	32.16%	\$ 716,881,311	\$ 3,204,478,510	\$ 214,983,917
	G-106	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	14.39%	14.39%	\$ 437,037,216	\$ 603,450,886	\$ 140,054,786
Total						100.00%	100.00%	\$ 2,269,261,340	\$ 8,079,098,360	\$ 852,515,992

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
KEDNY, KEDLI, KS Generation, GW, Port Jefferson	G-109	5220G	5220	NYGASD	KeySpan Energy Delivery New York	52.84%	52.84%	1,098,124,270.29	4,271,168,963.50	496,114,619.87
	G-109	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	31.96%	31.96%	716,881,311.25	3,204,478,510.17	214,983,917.33
	G-109	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	14.32%	14.32%	437,037,215.91	603,450,885.87	140,054,786.16
	G-109	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.43%	0.43%	11,098,404.13	34,894,098.88	3,218,603.42
	G-109	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.45%	0.45%	11,461,263.35	41,553,362.24	3,001,290.63
Total						100.00%	100.00%	2,274,602,464.93	8,155,545,820.66	867,373,217.60

G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
KEDLI, KS Generation, GW, Port Jefferson	G-111	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	67.65%	67.65%	\$ 716,881,311	\$ 3,204,478,510	\$ 214,983,917
	G-111	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	30.48%	30.48%	\$ 437,037,216	\$ 603,450,886	\$ 140,054,786
	G-111	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.91%	0.91%	\$ 11,098,404	\$ 34,894,099	\$ 3,218,603
	G-111	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.96%	0.96%	\$ 11,461,263	\$ 41,553,362	\$ 3,001,291
	Total						100.00%	100.00%	\$ 1,176,476,195	\$ 3,884,376,857
Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NMPC Electric and NMPC Gas	G-113	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	77.58%	77.58%	\$ 1,335,056,719	\$ 4,410,600,399	\$ 642,234,940
	G-113	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	22.42%	22.42%	\$ 373,562,179	\$ 1,576,248,545	\$ 151,448,303
	Total						100.00%	100.00%	\$ 1,708,618,898	\$ 5,986,848,944
Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Niagara Mohawk (Elec, Gas and Trans)	G-114	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	61.74%	61.74%	\$ 1,335,056,719	\$ 4,410,600,399	\$ 642,234,940
	G-114	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	17.57%	17.57%	\$ 373,562,179	\$ 1,576,248,545	\$ 151,448,303
	G-114	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	20.69%	20.69%	\$ 412,248,862	\$ 2,571,139,109	\$ 114,355,677
	Total						100.00%	100.00%	\$ 2,120,867,860	\$ 8,557,988,053
Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Niagara Mohawk (Elec, Gas and Trans), KEDNY and KEDLI	G-116	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	33.70%	33.70%	\$ 1,335,056,719	\$ 4,410,600,399	\$ 642,234,940
	G-116	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	9.56%	9.56%	\$ 373,562,179	\$ 1,576,248,545	\$ 151,448,303
	G-116	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	11.19%	11.19%	\$ 412,248,862	\$ 2,571,139,109	\$ 114,355,677
	G-116	5220G	5220	NYGASD	KeySpan Energy Delivery New York	28.39%	28.39%	\$ 1,098,124,270	\$ 4,271,168,964	\$ 496,114,620
	G-116	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	17.16%	17.16%	\$ 716,881,311	\$ 3,204,478,510	\$ 214,983,917
	Total						100.00%	100.00%	\$ 3,635,873,442	\$ 16,033,635,527
Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Retail Companies, NMPC-T, Mass-T, Nar-T, Hydros, KS Generation, GW, Port Jefferson	G-122	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	16.99%	16.99%	\$ 1,335,056,719	\$ 4,410,600,399	\$ 642,234,940
	G-122	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	4.97%	4.97%	\$ 373,562,179	\$ 1,576,248,545	\$ 151,448,303
	G-122	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	6.14%	6.14%	\$ 412,248,862	\$ 2,571,139,109	\$ 114,355,677
	G-122	5220G	5220	NYGASD	KeySpan Energy Delivery New York	14.56%	14.56%	\$ 1,098,124,270	\$ 4,271,168,964	\$ 496,114,620
	G-122	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	9.12%	9.12%	\$ 716,881,311	\$ 3,204,478,510	\$ 214,983,917
	G-122	5310E	5310	MAELEC	Massachusetts Electric Company	21.06%	21.07%	\$ 1,722,564,877	\$ 2,871,936,113	\$ 1,185,956,929
	G-122	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.22%	0.22%	\$ 20,165,098	\$ 59,764,194	\$ 6,273,323
	G-122	5320E	5320	MAELEC	Nantucket Electric Company	0.27%	0.27%	\$ 21,104,127	\$ 70,991,217	\$ 9,813,453
	G-122	5330G	5330	MAGASD	Boston Gas Company	9.40%	9.40%	\$ 727,833,848	\$ 2,767,643,504	\$ 309,235,224
	G-122	5340G	5340	MAGASD	Colonial Gas Company	2.08%	2.08%	\$ 164,713,738	\$ 659,502,846	\$ 59,024,533
	G-122	5360E	5360	RIELEC	Narragansett Electric Company	7.77%	7.77%	\$ 645,963,840	\$ 976,074,417	\$ 437,530,426
	G-122	5360G	5360	RIGASD	Narragansett Gas Company	2.89%	2.89%	\$ 234,774,356	\$ 851,477,273	\$ 101,202,862
	G-122	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.22%	0.22%	\$ 25,103,780	\$ 29,131,783	\$ 9,258,648
	G-122	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.11%	0.11%	\$ 11,716,871	\$ 3,045,579	\$ 6,965,299
	G-122	5413F	5413	FRELEC	New England Electric Trans Corp	0.01%	0.01%	\$ 712,924	\$ -	\$ 251,844
	G-122	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	3.84%	3.84%	\$ 437,037,216	\$ 603,450,886	\$ 140,054,786
	G-122	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.12%	0.12%	\$ 11,098,404	\$ 34,894,099	\$ 3,218,603
	G-122	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.13%	0.13%	\$ 11,461,263	\$ 41,553,362	\$ 3,001,291
Total						100.00%	100.00%	\$ 7,870,224,281	\$ 25,003,100,799	\$ 3,870,924,738

G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Retails, TRAN, Hydros, NG LNG Reg, KS Generation, GW, Port Jefferson, Metrowest Realty, Wayfinder, , Transgas, KS Services Inc										
	G-126	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	15.71%	15.71%	\$ 1,335,056,719	\$ 4,410,600,399	\$ 642,234,940
	G-126	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	4.56%	4.56%	\$ 373,562,179	\$ 1,576,248,545	\$ 151,448,303
	G-126	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	5.57%	5.57%	\$ 412,246,862	\$ 2,571,139,109	\$ 114,355,677
	G-126	5220G	5220	NYGASD	KeySpan Energy Delivery New York	13.41%	13.41%	\$ 1,098,124,270	\$ 4,271,168,964	\$ 496,114,620
	G-126	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	8.34%	8.34%	\$ 716,881,311	\$ 3,204,478,510	\$ 214,983,917
	G-126	5310E	5310	MAELEC	Massachusetts Electric Company	19.77%	19.77%	\$ 1,722,564,877	\$ 2,871,936,113	\$ 1,165,956,929
	G-126	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.20%	0.20%	\$ 20,165,596	\$ 59,784,194	\$ 6,273,322
	G-126	5320E	5320	MAELEC	Nantucket Electric Company	0.25%	0.25%	\$ 21,104,127	\$ 70,991,217	\$ 9,813,493
	G-126	5330G	5330	MAGASD	Boston Gas Company	8.65%	8.65%	\$ 727,933,848	\$ 2,767,643,504	\$ 309,235,224
	G-126	5340G	5340	MAGASD	Colonial Gas Company	1.91%	1.91%	\$ 164,713,738	\$ 659,502,846	\$ 59,024,533
	G-126	5360E	5360	RIELEC	Narragansett Electric Company	7.30%	7.30%	\$ 645,963,840	\$ 976,074,417	\$ 437,530,426
	G-126	5360G	5360	RIGASD	Narragansett Gas Company	2.76%	2.76%	\$ 234,774,356	\$ 851,477,273	\$ 101,202,882
	G-126	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	1.97%	1.97%	\$ 171,834,086	\$ 881,268,088	\$ 32,739,371
	G-126	5410T	5410	FRTRAN	New England Power Company - Transmission	5.07%	5.07%	\$ 423,499,431	\$ 2,363,134,554	\$ 77,986,005
	G-126	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.21%	0.21%	\$ 25,103,780	\$ 29,131,783	\$ 9,258,648
	G-126	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.11%	0.11%	\$ 11,716,871	\$ 3,045,579	\$ 6,965,299
	G-126	5413F	5413	FRELEC	New England Electric Trans Corp	0.00%	0.00%	\$ 712,924	\$ -	\$ 251,844
	G-126	5420G	5420	FRGASD	NG LNG LP Regulated Entity	0.19%	0.19%	\$ 8,230,444	\$ 103,521,048	\$ 3,995,737
	G-126	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	3.57%	3.57%	\$ 437,037,216	\$ 603,450,886	\$ 140,054,786
	G-126	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.11%	0.11%	\$ 11,098,404	\$ 34,894,099	\$ 3,218,603
	G-126	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.12%	0.12%	\$ 11,461,263	\$ 41,553,362	\$ 3,001,291
	G-126	5820R	5820	PARENT	Keyspan Energy Trading Services	0.00%	0.00%	\$ -	\$ 277,254	\$ -
	G-126	5825N	5825	NONREG	Transgas Inc	0.09%	0.09%	\$ 4,868,923	\$ 8,132,793	\$ 7,676,279
	G-126	5850N	5850	NONREG	KeySpan Services Inc.	0.14%	0.14%	\$ 13,992,637	\$ 6,867,278	\$ 9,030,972
					Total	100.00%	100.00%	\$ 8,692,649,802	\$ 28,366,301,814	\$ 4,002,353,108

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Retails, NMPC-T, NECO-T, NEP-T, Hydros, NG LNG Reg, KS Generation, GW, Port Jefferson, Metrowest Realty, Wayfinder, Transgas										
	G-132	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	15.76%	15.76%	\$ 1,335,056,719	\$ 4,410,600,399	\$ 642,234,940
	G-132	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	4.56%	4.56%	\$ 373,562,179	\$ 1,576,248,545	\$ 151,448,303
	G-132	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	5.59%	5.59%	\$ 412,246,862	\$ 2,571,139,109	\$ 114,355,677
	G-132	5220G	5220	NYGASD	KeySpan Energy Delivery New York	13.46%	13.46%	\$ 1,098,124,270	\$ 4,271,168,964	\$ 496,114,620
	G-132	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	8.36%	8.36%	\$ 716,881,311	\$ 3,204,478,510	\$ 214,983,917
	G-132	5310E	5310	MAELEC	Massachusetts Electric Company	19.86%	19.86%	\$ 1,722,564,877	\$ 2,871,936,113	\$ 1,165,956,929
	G-132	5320E	5320	MAELEC	Nantucket Electric Company	0.25%	0.25%	\$ 21,104,127	\$ 70,991,217	\$ 9,813,493
	G-132	5330G	5330	MAGASD	Boston Gas Company	8.68%	8.68%	\$ 727,933,848	\$ 2,767,643,504	\$ 309,235,224
	G-132	5340G	5340	MAGASD	Colonial Gas Company	1.91%	1.91%	\$ 164,713,738	\$ 659,502,846	\$ 59,024,533
	G-132	5360E	5360	RIELEC	Narragansett Electric Company	7.32%	7.32%	\$ 645,963,840	\$ 976,074,417	\$ 437,530,426
	G-132	5360G	5360	RIGASD	Narragansett Gas Company	2.76%	2.76%	\$ 234,774,356	\$ 851,477,273	\$ 101,202,882
	G-132	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	1.98%	1.98%	\$ 171,834,086	\$ 881,268,088	\$ 32,739,371
	G-132	5410T	5410	FRTRAN	New England Power Company - Transmission	5.08%	5.08%	\$ 423,499,431	\$ 2,363,134,554	\$ 77,986,005
	G-132	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.21%	0.21%	\$ 25,103,780	\$ 29,131,783	\$ 9,258,648
	G-132	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.11%	0.11%	\$ 11,716,871	\$ 3,045,579	\$ 6,965,299
	G-132	5413F	5413	FRELEC	New England Electric Trans Corp	0.00%	0.00%	\$ 712,924	\$ -	\$ 251,844
	G-132	5420G	5420	FRGASD	NG LNG LP Regulated Entity	0.19%	0.19%	\$ 8,230,444	\$ 103,521,048	\$ 3,995,737
	G-132	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	3.58%	3.58%	\$ 437,037,216	\$ 603,450,886	\$ 140,054,786
	G-132	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.11%	0.11%	\$ 11,098,404	\$ 34,894,099	\$ 3,218,603
	G-132	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.12%	0.12%	\$ 11,461,263	\$ 41,553,362	\$ 3,001,291
	G-132	5820R	5820	PARENT	Keyspan Energy Trading Services	0.00%	0.00%	\$ -	\$ 277,254	\$ -
	G-132	5825N	5825	NONREG	Transgas Inc	0.09%	0.09%	\$ 4,868,923	\$ 8,132,793	\$ 7,676,279
					Total	100.00%	100.00%	\$ 8,658,491,506	\$ 28,289,670,342	\$ 3,987,046,898

G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Retail, NMPC-T, NEP-T, Hydros, KS Generation, GW, Port Jeff	G-137	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	16.13%	16.13%	\$ 1,335,056,719	\$ 4,410,600,399	\$ 642,234,940
	G-137	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	4.69%	4.69%	\$ 373,562,179	\$ 1,576,248,545	\$ 151,448,303
	G-137	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	5.75%	5.75%	\$ 412,248,962	\$ 2,571,139,109	\$ 114,355,677
	G-137	5220G	5220	NYGASD	KeySpan Energy Delivery New York	13.78%	13.78%	\$ 1,098,124,270	\$ 4,271,168,964	\$ 496,114,620
	G-137	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	8.58%	8.58%	\$ 716,881,311	\$ 3,204,478,510	\$ 214,983,917
	G-137	5310E	5310	MAELEC	Massachusetts Electric Company	20.23%	20.22%	\$ 1,722,564,877	\$ 2,871,936,113	\$ 1,165,956,929
	G-137	5320E	5320	MAELEC	Nantucket Electric Company	0.25%	0.25%	\$ 21,104,127	\$ 70,991,217	\$ 9,813,493
	G-137	5330G	5330	MAGASD	Boston Gas Company	8.89%	8.89%	\$ 727,933,848	\$ 2,767,643,504	\$ 309,235,224
	G-137	5340G	5340	MAGASD	Colonial Gas Company	1.96%	1.96%	\$ 164,713,738	\$ 659,502,846	\$ 59,024,533
	G-137	5360E	5360	RIELEC	Narragansett Electric Company	7.46%	7.46%	\$ 645,963,840	\$ 976,074,417	\$ 437,530,426
	G-137	5360G	5360	RIGASD	Narragansett Gas Company	2.83%	2.83%	\$ 234,774,356	\$ 851,477,273	\$ 101,202,862
	G-137	5410T	5410	PRTRAN	New England Power Company - Transmission	5.23%	5.23%	\$ 423,499,431	\$ 2,363,134,554	\$ 77,986,005
	G-137	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.21%	0.21%	\$ 26,103,780	\$ 29,131,793	\$ 9,258,648
	G-137	5412P	5412	FRELEC	New England Hydro - Trans Corp.	0.11%	0.11%	\$ 11,716,871	\$ 3,045,579	\$ 6,965,299
	G-137	5413F	5413	FRELEC	New England Electric Trans. Corp.	0.00%	0.00%	\$ 712,924	\$ -	\$ 251,844
	G-137	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	3.66%	3.66%	\$ 437,037,216	\$ 603,450,886	\$ 140,054,786
	G-137	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.11%	0.11%	\$ 11,098,404	\$ 34,894,098	\$ 3,218,603
	G-137	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.12%	0.12%	\$ 11,461,263	\$ 41,553,362	\$ 3,001,291
						Total	100.00%	100.00%	\$ 8,373,558,116	\$ 27,306,471,159
All Retail, NMPC-T, NEP-T, KS Generation, GW and Port Jefferson	G-138	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	16.18%	16.18%	\$ 1,335,056,718.53	\$ 4,410,600,398.97	\$ 642,234,940.36
	G-138	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	4.71%	4.71%	\$ 373,562,179.38	\$ 1,576,248,544.58	\$ 151,448,302.75
	G-138	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	5.76%	5.76%	\$ 412,248,962.33	\$ 2,571,139,109.45	\$ 114,355,676.71
	G-138	5220G	5220	NYGASD	KeySpan Energy Delivery New York	13.82%	13.82%	\$ 1,098,124,270.29	\$ 4,271,168,963.50	\$ 496,114,619.87
	G-138	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	8.61%	8.61%	\$ 716,881,311.25	\$ 3,204,478,510.17	\$ 214,983,917.33
	G-138	5310E	5310	MAELEC	Massachusetts Electric Company	20.31%	20.30%	\$ 1,722,564,876.63	\$ 2,871,936,113.45	\$ 1,165,956,928.85
	G-138	5320E	5320	MAELEC	Nantucket Electric Company	0.25%	0.25%	\$ 21,104,127.28	\$ 70,991,216.59	\$ 9,813,492.79
	G-138	5330G	5330	MAGASD	Boston Gas Company	8.92%	8.92%	\$ 727,933,847.56	\$ 2,767,643,504.23	\$ 309,235,223.75
	G-138	5340G	5340	MAGASD	Colonial Gas Company	1.97%	1.97%	\$ 164,713,737.97	\$ 659,502,845.63	\$ 59,024,532.87
	G-138	5360E	5360	RIELEC	Narragansett Electric Company	7.49%	7.49%	\$ 645,963,839.97	\$ 976,074,416.88	\$ 437,530,426.32
	G-138	5360G	5360	RIGASD	Narragansett Gas Company	2.84%	2.84%	\$ 234,774,356.12	\$ 851,477,272.51	\$ 101,202,861.54
	G-138	5410T	5410	PRTRAN	New England Power Company - Transmission	5.24%	5.24%	\$ 423,499,431.15	\$ 2,363,134,553.64	\$ 77,986,005.47
	G-138	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	3.67%	3.67%	\$ 437,037,215.91	\$ 603,450,885.87	\$ 140,054,786.16
	G-138	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.11%	0.11%	\$ 11,098,404.13	\$ 34,894,098.88	\$ 3,218,603.42
	G-138	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.12%	0.12%	\$ 11,461,263.35	\$ 41,553,362.24	\$ 3,001,290.83
						Total	100.00%	100.00%	\$ 8,336,024,541.82	\$ 27,274,293,796.58
All Retail, NMPC-T, KS Generation, Energy Development, Keyspan Services	G-139	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	17.06%	17.06%	\$ 1,335,056,719	\$ 4,410,600,399	\$ 642,234,940
	G-139	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	4.99%	4.99%	\$ 373,562,179	\$ 1,576,248,545	\$ 151,448,303
	G-139	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	6.16%	6.16%	\$ 412,248,962	\$ 2,571,139,109	\$ 114,355,677
	G-139	5220G	5220	NYGASD	KeySpan Energy Delivery New York	14.61%	14.61%	\$ 1,098,124,270	\$ 4,271,168,964	\$ 496,114,620
	G-139	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	9.16%	9.16%	\$ 716,881,311	\$ 3,204,478,510	\$ 214,983,917
	G-139	5260E	5260	RIEJO	KeySpan Electric Services LLC	0.00%	0.00%	\$ -	\$ -	\$ -
	G-139	5310E	5310	MAELEC	Massachusetts Electric Company	21.13%	21.14%	\$ 1,722,564,877	\$ 2,871,936,113	\$ 1,165,956,929
	G-139	5320E	5320	MAELEC	Nantucket Electric Company	0.27%	0.27%	\$ 21,104,127	\$ 70,991,217	\$ 9,813,493
	G-139	5330G	5330	MAGASD	Boston Gas Company	9.43%	9.43%	\$ 727,933,848	\$ 2,767,643,504	\$ 309,235,224
	G-139	5340G	5340	MAGASD	Colonial Gas Company	2.08%	2.08%	\$ 164,713,738	\$ 659,502,846	\$ 59,024,533
	G-139	5360E	5360	RIELEC	Narragansett Electric Company	7.79%	7.79%	\$ 645,963,840	\$ 976,074,417	\$ 437,530,426
	G-139	5360G	5360	RIGASD	Narragansett Gas Company	3.00%	3.00%	\$ 234,774,356	\$ 851,477,273	\$ 101,202,862
	G-139	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	3.86%	3.86%	\$ 437,037,216	\$ 603,450,886	\$ 140,054,786
	G-139	5620R	5620	PARENT	Keyspan Energy Trading Services	0.00%	0.00%	\$ -	\$ 277,254	\$ -
	G-139	5640N	5640	NONREG	KeySpan Energy Development Corporation	0.31%	0.31%	\$ -	\$ 73,982,206	\$ 24,319,022
	G-139	5850N	5850	NONREG	KeySpan Energy Services LLC	0.15%	0.15%	\$ 13,992,637	\$ 6,867,278	\$ 9,030,672
						Total	100.00%	100.00%	\$ 7,903,956,080	\$ 24,915,836,520

G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NMPC-EG&T, KEDNY, KEDLI, KS Generation, GW, Port Jefferson,, KS Energy Development, KS Services Inc	G-140	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	30.75%	30.75%	\$ 1,335,056,719	\$ 4,410,600,399	\$ 642,234,940
	G-140	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	8.76%	8.76%	\$ 373,562,179	\$ 1,576,248,545	\$ 151,448,303
	G-140	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	10.34%	10.34%	\$ 412,248,962	\$ 2,571,139,109	\$ 114,355,677
	G-140	5220G	5220	NYGASD	KeySpan Energy Delivery New York	25.97%	25.97%	\$ 1,098,124,270	\$ 4,271,168,964	\$ 496,114,620
	G-140	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	15.76%	15.76%	\$ 716,881,311	\$ 3,204,478,510	\$ 214,983,917
	G-140	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	7.10%	7.10%	\$ 437,037,216	\$ 603,450,886	\$ 140,054,786
	G-140	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.21%	0.21%	\$ 11,098,404	\$ 34,894,099	\$ 3,216,603
	G-140	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.22%	0.22%	\$ 11,461,263	\$ 41,553,362	\$ 3,001,291
	G-140	5840N	5840	NONREG	KeySpan Energy Development Corporation	0.60%	0.60%	\$ -	\$ 73,982,206	\$ 24,310,022
	G-140	5850N	5850	NONREG	KeySpan Services Inc.	0.29%	0.29%	\$ 13,992,637	\$ 6,867,278	\$ 9,030,972
					Total	100.00%	100.00%	\$ 4,409,462,962	\$ 16,794,393,358	\$ 1,798,753,132

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NMPC-EG&T, KEDNY, KEDLI, GW and Port Jefferson	G-141	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	33.54%	33.54%	\$ 1,335,056,719	\$ 4,410,600,399	\$ 642,234,940
	G-141	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	9.51%	9.51%	\$ 373,562,179	\$ 1,576,248,545	\$ 151,448,303
	G-141	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	11.14%	11.14%	\$ 412,248,962	\$ 2,571,139,109	\$ 114,355,677
	G-141	5220G	5220	NYGASD	KeySpan Energy Delivery New York	28.26%	28.26%	\$ 1,098,124,270	\$ 4,271,168,964	\$ 496,114,620
	G-141	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	17.08%	17.08%	\$ 716,881,311	\$ 3,204,478,510	\$ 214,983,917
	G-141	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.23%	0.23%	\$ 11,098,404	\$ 34,894,099	\$ 3,216,603
	G-141	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.24%	0.24%	\$ 11,461,263	\$ 41,553,362	\$ 3,001,291
					Total	100.00%	100.00%	\$ 3,958,433,109	\$ 16,110,082,988	\$ 1,625,357,351

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Retail, Transmission	G-148	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	16.46%	16.46%	\$ 1,335,056,718.53	\$ 4,410,600,398.97	\$ 642,234,940.36
	G-148	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	4.77%	4.77%	\$ 373,562,179.36	\$ 1,576,248,544.58	\$ 151,448,302.75
	G-148	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	5.81%	5.81%	\$ 412,248,962.33	\$ 2,571,139,109.45	\$ 114,355,676.71
	G-148	5220G	5220	NYGASD	KeySpan Energy Delivery New York	14.04%	14.04%	\$ 1,098,124,270.29	\$ 4,271,168,963.50	\$ 496,114,616.87
	G-148	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	8.72%	8.72%	\$ 716,881,311.25	\$ 3,204,478,510.17	\$ 214,983,917.33
	G-148	5310E	5310	MAELEC	Massachusetts Electric Company	20.78%	20.77%	\$ 1,722,564,876.63	\$ 2,871,936,113.45	\$ 1,165,956,928.85
	G-148	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.21%	0.21%	\$ 20,165,595.72	\$ 59,764,193.93	\$ 6,273,322.42
	G-148	5340E	5340	MAELEC	Nantuxet Electric Company	0.26%	0.26%	\$ 21,104,127.28	\$ 70,991,216.59	\$ 9,813,492.79
	G-148	5330G	5330	MAGASD	Boston Gas Company	9.08%	9.08%	\$ 727,933,847.56	\$ 2,767,843,524.23	\$ 309,236,223.75
	G-148	5340G	5340	MAGASD	Colonial Gas Company	1.99%	1.99%	\$ 164,713,737.97	\$ 659,502,845.63	\$ 59,024,532.87
	G-148	5360E	5360	RIELEC	Narragansett Electric Company	7.67%	7.67%	\$ 645,963,839.97	\$ 976,074,416.88	\$ 437,530,426.32
	G-148	5360G	5360	RIGASD	Narragansett Gas Company	2.88%	2.88%	\$ 234,774,356.12	\$ 851,477,272.51	\$ 101,202,881.54
	G-148	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	2.06%	2.06%	\$ 171,834,086.37	\$ 81,293,086.21	\$ 32,739,370.56
	G-148	5410T	5410	FRTRAN	New England Power Company - Transmission	5.29%	5.29%	\$ 423,499,431.15	\$ 2,363,134,553.64	\$ 77,986,005.47
					Total	100.00%	100.00%	\$ 8,068,427,340.52	\$ 27,535,427,731.73	\$ 3,818,899,641.58

G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Retails, TRAN, Hydros, NG LNG Reg, KS Generation, GW and Port Jefferson	G-149	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	15.78%	15.78%	\$ 1,335,056,719	\$ 4,410,600,399	\$ 642,234,940
	G-149	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	4.58%	4.58%	\$ 373,562,179	\$ 1,576,248,545	\$ 151,448,303
	G-149	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	5.60%	5.60%	\$ 412,248,962	\$ 2,571,139,109	\$ 114,355,677
	G-149	5220G	5220	NYGASD	KeySpan Energy Delivery New York	13.47%	13.47%	\$ 1,098,124,270	\$ 4,271,168,964	\$ 496,114,620
	G-149	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	8.37%	8.37%	\$ 716,881,311	\$ 3,204,478,510	\$ 214,983,917
	G-149	5310E	5310	MAELEC	Massachusetts Electric Company	19.84%	19.85%	\$ 1,722,564,877	\$ 2,871,936,113	\$ 1,165,956,929
	G-149	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.20%	0.20%	\$ 20,165,596	\$ 59,764,194	\$ 6,273,322
	G-149	5320E	5320	MAELEC	Nantucket Electric Company	0.25%	0.25%	\$ 21,104,127	\$ 70,991,217	\$ 9,813,493
	G-149	5330G	5330	MAGASD	Boston Gas Company	8.69%	8.69%	\$ 727,933,848	\$ 2,767,643,504	\$ 309,235,224
	G-149	5340G	5340	MAGASD	Colonial Gas Company	1.91%	1.91%	\$ 164,713,738	\$ 659,502,846	\$ 59,024,533
	G-149	5360E	5360	RIELEC	Narragansett Electric Company	7.33%	7.33%	\$ 645,963,840	\$ 976,074,417	\$ 437,530,426
	G-149	5360G	5360	RIGASD	Narragansett Gas Company	2.77%	2.77%	\$ 234,774,356	\$ 851,477,273	\$ 101,202,882
	G-149	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	1.98%	1.98%	\$ 171,634,096	\$ 881,268,088	\$ 32,739,371
	G-149	5410T	5410	FRTRAN	New England Power Company - Transmission	5.09%	5.09%	\$ 423,499,431	\$ 2,363,134,554	\$ 77,886,005
	G-149	5411F	5411	PRELEC	NE Hydro - Trans Electric Co.	0.21%	0.21%	\$ 25,103,780	\$ 29,131,783	\$ 9,258,648
	G-149	5412F	5412	PRELEC	New England Hydro - Trans Corp.	0.11%	0.11%	\$ 11,716,871	\$ 3,045,579	\$ 6,965,299
	G-149	5413F	5413	PRELEC	New England Electric Trans Corp	0.00%	0.00%	\$ 712,924	\$	\$ 251,844
	G-149	5430P	5430	PRPGEN	KeySpan Generation LLC (PSA)	3.59%	3.59%	\$ 437,037,216	\$ 603,450,886	\$ 140,054,786
	G-149	5431P	5431	PRPGEN	KeySpan Glenwood Energy Center	0.11%	0.11%	\$ 11,098,404	\$ 34,894,099	\$ 3,218,603
	G-149	5432P	5432	PRPGEN	KeySpan Port Jefferson Energy Center	0.12%	0.12%	\$ 11,461,263	\$ 41,553,362	\$ 3,001,291
Total						100.00%	100.00%	\$ 8,565,557,798	\$ 28,247,503,441	\$ 3,981,650,114

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Retail Companies excl. NH, plus NMPC-T and NEP-T	G-156	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	16.84%	16.84%	\$ 1,335,056,719.53	\$ 4,410,600,399.97	\$ 642,234,940.36
	G-156	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	4.89%	4.89%	\$ 373,562,179.36	\$ 1,576,248,544.58	\$ 151,448,302.75
	G-156	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	5.98%	5.98%	\$ 412,248,962.33	\$ 2,571,139,109.45	\$ 114,355,676.71
	G-156	5220G	5220	NYGASD	KeySpan Energy Delivery New York	14.38%	14.38%	\$ 1,098,124,270.29	\$ 4,271,169,963.50	\$ 496,114,619.87
	G-156	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	8.95%	8.95%	\$ 716,881,311.25	\$ 3,204,478,510.17	\$ 214,983,917.53
	G-156	5310E	5310	MAELEC	Massachusetts Electric Company	21.17%	21.17%	\$ 1,722,564,876.63	\$ 2,871,936,113.45	\$ 1,165,956,928.85
	G-156	5320E	5320	MAELEC	Nantucket Electric Company	0.26%	0.26%	\$ 21,104,127.28	\$ 70,991,216.59	\$ 9,813,492.79
	G-156	5330G	5330	MAGASD	Boston Gas Company	9.28%	9.28%	\$ 727,933,847.56	\$ 2,767,643,504.23	\$ 309,235,223.75
	G-156	5340G	5340	MAGASD	Colonial Gas Company	2.04%	2.04%	\$ 164,713,737.97	\$ 659,502,846.63	\$ 59,024,532.67
	G-156	5360E	5360	RIELEC	Narragansett Electric Company	7.82%	7.82%	\$ 645,963,839.97	\$ 976,074,416.88	\$ 437,530,426.32
	G-156	5360G	5360	RIGASD	Narragansett Gas Company	2.95%	2.95%	\$ 234,774,356.12	\$ 851,477,272.51	\$ 101,202,881.54
	G-156	5410T	5410	FRTRAN	New England Power Company - Transmission	5.44%	5.44%	\$ 423,499,431.15	\$ 2,363,134,553.64	\$ 77,886,005.47
Total						100.00%	100.00%	\$ 7,876,427,658.43	\$ 26,594,395,448.59	\$ 3,779,886,948.80

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Retails, plus NMPC-T, KS Generation, GW and Port Jefferson	G-157	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	17.09%	17.09%	\$ 1,335,056,719	\$ 4,410,600,399	\$ 642,234,940
	G-157	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	4.99%	4.99%	\$ 373,562,179	\$ 1,576,248,545	\$ 151,448,303
	G-157	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	6.17%	6.17%	\$ 412,248,962	\$ 2,571,139,109	\$ 114,355,677
	G-157	5220G	5220	NYGASD	KeySpan Energy Delivery New York	14.64%	14.64%	\$ 1,098,124,270	\$ 4,271,168,964	\$ 496,114,620
	G-157	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	9.17%	9.17%	\$ 716,881,311	\$ 3,204,478,510	\$ 214,983,917
	G-157	5310E	5310	MAELEC	Massachusetts Electric Company	21.19%	21.20%	\$ 1,722,564,877	\$ 2,871,936,113	\$ 1,165,956,929
	G-157	5320E	5320	MAELEC	Nantucket Electric Company	0.27%	0.27%	\$ 21,104,127	\$ 70,991,217	\$ 9,813,493
	G-157	5330G	5330	MAGASD	Boston Gas Company	9.45%	9.45%	\$ 727,933,848	\$ 2,767,643,504	\$ 309,235,224
	G-157	5340G	5340	MAGASD	Colonial Gas Company	2.09%	2.09%	\$ 164,713,738	\$ 659,502,846	\$ 59,024,533
	G-157	5360E	5360	RIELEC	Narragansett Electric Company	7.82%	7.82%	\$ 645,963,840	\$ 976,074,417	\$ 437,530,426
	G-157	5360G	5360	RIGASD	Narragansett Gas Company	3.01%	3.01%	\$ 234,774,356	\$ 851,477,273	\$ 101,202,882
	G-157	5430P	5430	PRPGEN	KeySpan Generation LLC (PSA)	3.86%	3.86%	\$ 437,037,216	\$ 603,450,886	\$ 140,054,786
	G-157	5431P	5431	PRPGEN	KeySpan Glenwood Energy Center	0.12%	0.12%	\$ 11,098,404	\$ 34,894,099	\$ 3,218,603
	G-157	5432P	5432	PRPGEN	KeySpan Port Jefferson Energy Center	0.13%	0.13%	\$ 11,461,263	\$ 41,553,362	\$ 3,001,291
Total						100.00%	100.00%	\$ 7,812,525,111	\$ 24,911,159,243	\$ 3,848,175,624

G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
LegNG Retail, TRAN segment	G-160	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	24.96%	24.96%	\$ 1,335,056,719	\$ 4,410,600,399	\$ 642,234,940
	G-160	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	7.32%	7.32%	\$ 373,562,179	\$ 1,576,248,545	\$ 151,448,303
	G-160	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	9.11%	9.11%	\$ 412,248,962	\$ 2,571,139,109	\$ 114,355,677
	G-160	5310E	5310	MAELEC	Massachusetts Electric Company	30.65%	30.65%	\$ 1,722,564,877	\$ 2,871,936,113	\$ 1,165,956,929
	G-160	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.32%	0.32%	\$ 20,165,596	\$ 59,764,194	\$ 6,273,322
	G-160	5320E	5320	MAELEC	Nantucket Electric Company	0.39%	0.39%	\$ 21,104,127	\$ 70,891,217	\$ 9,813,493
	G-160	5360E	5360	RIELEC	Narragansett Electric Company	11.30%	11.30%	\$ 645,963,840	\$ 976,074,417	\$ 437,530,426
	G-160	5360G	5360	RIGASD	Narragansett Gas Company	4.40%	4.40%	\$ 234,774,356	\$ 851,477,273	\$ 101,202,862
	G-160	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	3.23%	3.23%	\$ 171,834,086	\$ 881,268,088	\$ 32,739,371
	G-160	5410T	5410	FRTRAN	New England Power Company - Transmission	8.32%	8.32%	\$ 423,499,431	\$ 2,363,134,554	\$ 77,986,005
					Total	100.00%	100.00%	\$ 5,360,774,173	\$ 16,632,633,908	\$ 2,739,541,348

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Legacy NG Retail and TRAN segment, excl NH	G-162	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	24.91%	24.91%	\$ 1,335,056,719	\$ 4,410,600,399	\$ 642,234,940
	G-162	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	7.32%	7.32%	\$ 373,562,179	\$ 1,576,248,545	\$ 151,448,303
	G-162	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	9.10%	9.10%	\$ 412,248,962	\$ 2,571,139,109	\$ 114,355,677
	G-162	5310E	5310	MAELEC	Massachusetts Electric Company	30.56%	30.56%	\$ 1,722,564,877	\$ 2,871,936,113	\$ 1,165,956,929
	G-162	5320E	5320	MAELEC	Nantucket Electric Company	0.39%	0.39%	\$ 21,104,127	\$ 70,891,217	\$ 9,813,493
	G-162	5360E	5360	RIELEC	Narragansett Electric Company	11.27%	11.27%	\$ 645,963,840	\$ 976,074,417	\$ 437,530,426
	G-162	5360G	5360	RIGASD	Narragansett Gas Company	4.39%	4.39%	\$ 234,774,356	\$ 851,477,273	\$ 101,202,862
	G-162	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	3.23%	3.23%	\$ 171,834,086	\$ 881,268,088	\$ 32,739,371
	G-162	5410T	5410	FRTRAN	New England Power Company - Transmission	8.31%	8.31%	\$ 423,499,431	\$ 2,363,134,554	\$ 77,986,005
	G-162	5412F	5412	PRELEC	New England Hydro - Trans Corp.	0.16%	0.16%	\$ 11,716,871	\$ 3,045,579	\$ 6,965,299
	G-162	5411F	5411	PRELEC	NE Hydro - Trans Electric Co.	0.33%	0.33%	\$ 25,103,780	\$ 29,131,783	\$ 9,258,648
	G-162	5413F	5413	PRELEC	New England Electric Trans Corp.	0.01%	0.01%	\$ 712,924	\$ 291,844	\$ 291,844
					Total	100.00%	100.00%	\$ 5,378,142,152	\$ 16,605,047,077	\$ 2,749,743,817

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NMPC-EG&T, MECO-T, Nantucket, Boston Gas, NECO-E&G, NEP-T, NHH	G-167	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	31.51%	31.50%	\$ 1,335,056,719	\$ 4,410,600,399	\$ 642,234,940
	G-167	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	9.04%	9.04%	\$ 373,562,179	\$ 1,576,248,545	\$ 151,448,303
	G-167	5210T	5210	NYTRAN	Niagara Mohawk Power Corp.- Transmission	10.80%	10.80%	\$ 412,248,962	\$ 2,571,139,109	\$ 114,355,677
	G-167	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.40%	0.40%	\$ 20,165,596	\$ 59,764,194	\$ 6,273,322
	G-167	5320E	5320	MAELEC	Nantucket Electric Company	0.49%	0.49%	\$ 21,104,127	\$ 70,891,217	\$ 9,813,493
	G-167	5330G	5330	MGASD	Boston Gas Company	17.21%	17.21%	\$ 727,933,948	\$ 2,767,843,504	\$ 309,235,224
	G-167	5360E	5360	RIELEC	Narragansett Electric Company	15.05%	15.05%	\$ 645,963,840	\$ 976,074,417	\$ 437,530,426
	G-167	5360G	5360	RIGASD	Narragansett Gas Company	5.49%	5.49%	\$ 234,774,356	\$ 851,477,273	\$ 101,202,862
	G-167	5410T	5410	FRTRAN	New England Power Company - Transmission	9.79%	9.79%	\$ 423,499,431	\$ 2,363,134,554	\$ 77,986,005
	G-167	5412F	5412	PRELEC	New England Hydro - Trans Corp.	0.22%	0.22%	\$ 11,716,871	\$ 3,045,579	\$ 6,965,299
					Total	100.00%	100.00%	\$ 4,208,025,929	\$ 15,650,118,790	\$ 1,867,045,671

G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NMPC-EG&T, MECO-T, Nantucket, NECO-E&G and NEP-T	G-168	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	38.15%	38.15%	\$ 1,335,056,719	\$ 4,410,600,399	\$ 642,234,940
	G-168	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	10.95%	10.95%	\$ 373,562,179	\$ 1,576,248,545	\$ 151,448,303
	G-168	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	13.09%	13.09%	\$ 412,248,962	\$ 2,671,139,109	\$ 114,355,677
	G-168	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.48%	0.48%	\$ 20,165,596	\$ 59,764,194	\$ 6,273,322
	G-168	5320E	5320	MAELEC	Nantucket Electric Company	0.60%	0.60%	\$ 21,104,127	\$ 70,991,217	\$ 9,813,493
	G-168	5360E	5360	RIELEC	Narragansett Electric Company	18.20%	18.20%	\$ 645,963,840	\$ 976,074,417	\$ 437,530,426
	G-168	5360G	5360	RIGASD	Narragansett Gas Company	6.65%	6.65%	\$ 234,774,356	\$ 851,477,273	\$ 101,202,862
	G-168	5410T	5410	FRTRAN	New England Power Company - Transmission	11.88%	11.88%	\$ 423,499,431	\$ 2,363,134,554	\$ 77,986,005
					Total	100.00%	100.00%	\$ 3,466,375,210	\$ 12,879,429,707	\$ 1,540,845,048

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NMPC-E&G, KEDNY, KEDLI	G-170	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	37.78%	37.78%	\$ 1,335,056,719	\$ 4,410,600,399	\$ 642,234,940
	G-170	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	10.79%	10.79%	\$ 373,562,179	\$ 1,576,248,545	\$ 151,448,303
	G-170	5220G	5220	NYGASD	KeySpan Energy Delivery New York	31.95%	31.95%	\$ 1,098,124,270	\$ 4,271,168,964	\$ 496,114,620
	G-170	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	19.46%	19.46%	\$ 716,881,311	\$ 3,204,478,510	\$ 214,983,917
					Total	100.00%	100.00%	\$ 3,523,624,478	\$ 13,462,698,417	\$ 1,504,781,780

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Retail, excl Narragansett Gas	G-172	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	19.74%	19.74%	\$ 1,335,056,719	\$ 4,410,600,399	\$ 642,234,940
	G-172	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	5.80%	5.80%	\$ 373,562,179	\$ 1,576,248,545	\$ 151,448,303
	G-172	5220G	5220	NYGASD	KeySpan Energy Delivery New York	16.96%	16.96%	\$ 1,098,124,270	\$ 4,271,168,964	\$ 496,114,620
	G-172	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	10.70%	10.70%	\$ 716,881,311	\$ 3,204,478,510	\$ 214,983,917
	G-172	5310E	5310	MAELEC	Massachusetts Electric Company	24.19%	24.19%	\$ 1,722,564,877	\$ 2,871,936,113	\$ 1,165,956,929
	G-172	5320E	5320	MAELEC	Nantucket Electric Company	0.31%	0.31%	\$ 21,104,127	\$ 70,991,217	\$ 9,813,493
	G-172	5330G	5330	MAGASD	Boston Gas Company	10.96%	10.96%	\$ 727,933,848	\$ 2,767,643,504	\$ 309,235,224
	G-172	5340G	5340	MAGASD	Colonial Gas Company	2.43%	2.43%	\$ 164,713,737	\$ 659,502,846	\$ 59,024,533
	G-172	5360E	5360	RIELEC	Narragansett Electric Company	8.91%	8.91%	\$ 645,963,840	\$ 976,074,417	\$ 437,530,426
					Total	100.00%	100.00%	\$ 6,805,904,909	\$ 20,808,644,514	\$ 3,486,342,385

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Retail Companies	G-175	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	19.08%	19.08%	\$ 1,335,056,718.53	\$ 4,410,600,398.97	\$ 642,234,940.36
	G-175	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	5.60%	5.60%	\$ 373,562,179.36	\$ 1,576,248,544.58	\$ 151,448,302.75
	G-175	5220G	5220	NYGASD	KeySpan Energy Delivery New York	16.38%	16.38%	\$ 1,098,124,270.29	\$ 4,271,168,963.50	\$ 496,114,619.87
	G-175	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	10.32%	10.32%	\$ 716,881,311.25	\$ 3,204,478,510.17	\$ 214,983,917.33
	G-175	5310E	5310	MAELEC	Massachusetts Electric Company	23.41%	23.41%	\$ 1,722,564,876.63	\$ 2,871,936,113.45	\$ 1,165,956,928.85
	G-175	5320E	5320	MAELEC	Nantucket Electric Company	0.30%	0.30%	\$ 21,104,127.28	\$ 70,991,216.59	\$ 9,813,492.79
	G-175	5330G	5330	MAGASD	Boston Gas Company	10.58%	10.58%	\$ 727,933,847.56	\$ 2,767,643,504.23	\$ 309,235,223.76
	G-175	5340G	5340	MAGASD	Colonial Gas Company	2.34%	2.34%	\$ 164,713,737.97	\$ 659,502,845.63	\$ 59,024,532.87
	G-175	5360E	5360	RIELEC	Narragansett Electric Company	8.63%	8.63%	\$ 645,963,839.97	\$ 976,074,416.88	\$ 437,530,426.32
	G-175	5360G	5360	RIGASD	Narragansett Gas Company	3.36%	3.36%	\$ 234,774,356.12	\$ 851,477,272.51	\$ 101,202,861.94
					Total	100.00%	100.00%	\$ 7,040,676,264.96	\$ 21,660,121,786.50	\$ 3,587,545,266.42

G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Retail, plus KS Generation, GW, Port Jefferson and KS Energy Development	G-177	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	18.19%	18.19%	\$ 1,335,056,719	\$ 4,410,600,399	\$ 642,234,940
	G-177	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	5.35%	5.35%	\$ 373,562,179	\$ 1,576,248,545	\$ 151,448,303
	G-177	5220G	5220	NYGASD	KeySpan Energy Delivery New York	15.63%	15.63%	\$ 1,098,124,270	\$ 4,271,168,964	\$ 496,114,620
	G-177	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	9.86%	9.86%	\$ 716,881,311	\$ 3,204,478,510	\$ 214,983,917
	G-177	5310E	5310	MAELEC	Massachusetts Electric Company	22.26%	22.27%	\$ 1,722,564,877	\$ 2,871,936,113	\$ 1,165,956,929
	G-177	5320E	5320	MAELEC	Nantucket Electric Company	0.29%	0.29%	\$ 21,104,127	\$ 70,991,217	\$ 9,813,493
	G-177	5330G	5330	MAGASD	Boston Gas Company	10.09%	10.09%	\$ 727,933,848	\$ 2,767,643,504	\$ 309,235,224
	G-177	5340G	5340	MAGASD	Colonial Gas Company	2.24%	2.24%	\$ 164,713,738	\$ 659,502,846	\$ 59,024,533
	G-177	5360E	5360	RIELEC	Narragansett Electric Company	8.20%	8.20%	\$ 645,963,840	\$ 976,074,417	\$ 437,530,426
	G-177	5360G	5360	RIGASD	Narragansett Gas Company	3.21%	3.21%	\$ 234,774,356	\$ 851,477,273	\$ 101,202,882
	G-177	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	4.08%	4.08%	\$ 437,037,216	\$ 603,450,886	\$ 140,054,786
	G-177	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.13%	0.13%	\$ 11,098,404	\$ 34,894,099	\$ 3,219,603
	G-177	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.14%	0.14%	\$ 11,461,263	\$ 41,553,382	\$ 3,001,291
	G-177	5840N	5840	NONREG	KeySpan Energy Development Corporation	0.33%	0.33%	\$ -	\$ 73,982,206	\$ 24,310,022
					Total	100.00%	100.00%	\$ 7,500,276,148	\$ 22,414,002,340	\$ 3,758,129,969

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Retail except KEDNY	G-178	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	22.87%	22.87%	\$ 1,335,056,719	\$ 4,410,600,399	\$ 642,234,940
	G-178	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	6.75%	6.75%	\$ 373,562,179	\$ 1,576,248,545	\$ 151,448,303
	G-178	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	12.48%	12.48%	\$ 716,881,311	\$ 3,204,478,510	\$ 214,983,917
	G-178	5310E	5310	MAELEC	Massachusetts Electric Company	27.75%	27.74%	\$ 1,722,564,877	\$ 2,871,936,113	\$ 1,165,956,929
	G-178	5320E	5320	MAELEC	Nantucket Electric Company	0.36%	0.36%	\$ 21,104,127	\$ 70,991,217	\$ 9,813,493
	G-178	5330G	5330	MAGASD	Boston Gas Company	12.72%	12.72%	\$ 727,933,848	\$ 2,767,643,504	\$ 309,235,224
	G-178	5340G	5340	MAGASD	Colonial Gas Company	2.82%	2.82%	\$ 164,713,738	\$ 659,502,846	\$ 59,024,533
	G-178	5360E	5360	RIELEC	Narragansett Electric Company	10.21%	10.21%	\$ 645,963,840	\$ 976,074,417	\$ 437,530,426
	G-178	5360G	5360	RIGASD	Narragansett Gas Company	4.04%	4.04%	\$ 234,774,356	\$ 851,477,273	\$ 101,202,882
					Total	100.00%	100.00%	\$ 5,842,654,895	\$ 17,388,852,823	\$ 3,091,430,647

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Legacy NG Retail Companies	G-179	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	32.47%	32.47%	\$ 1,335,056,719	\$ 4,410,600,399	\$ 642,234,940
	G-179	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	9.77%	9.77%	\$ 373,562,179	\$ 1,576,248,545	\$ 151,448,303
	G-179	5310E	5310	MAELEC	Massachusetts Electric Company	37.65%	37.65%	\$ 1,722,564,877	\$ 2,871,936,113	\$ 1,165,956,929
	G-179	5320E	5320	MAELEC	Nantucket Electric Company	0.51%	0.51%	\$ 21,104,127	\$ 70,991,217	\$ 9,813,493
	G-179	5360E	5360	RIELEC	Narragansett Electric Company	13.81%	13.81%	\$ 645,963,840	\$ 976,074,417	\$ 437,530,426
	G-179	5360G	5360	RIGASD	Narragansett Gas Company	5.79%	5.79%	\$ 234,774,356	\$ 851,477,273	\$ 101,202,882
					Total	100.00%	100.00%	\$ 4,333,026,098	\$ 10,757,327,963	\$ 2,508,186,973

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Legacy NG Retail, excl Narragansett Electric	G-180	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	37.44%	37.44%	\$ 1,335,056,719	\$ 4,410,600,399	\$ 642,234,940
	G-180	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	11.19%	11.19%	\$ 373,562,179	\$ 1,576,248,545	\$ 151,448,303
	G-180	5310E	5310	MAELEC	Massachusetts Electric Company	44.13%	44.13%	\$ 1,722,564,877	\$ 2,871,936,113	\$ 1,165,956,929
	G-180	5320E	5320	MAELEC	Nantucket Electric Company	0.59%	0.59%	\$ 21,104,127	\$ 70,991,217	\$ 9,813,493
	G-180	5360G	5360	RIGASD	Narragansett Gas Company	6.65%	6.65%	\$ 234,774,356	\$ 851,477,273	\$ 101,202,882
					Total	100.00%	100.00%	\$ 3,697,662,258	\$ 9,781,253,546	\$ 2,070,696,546

G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Niagara Mohawk Electric and Transmission	G-181	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	74.82%	74.82%	\$ 1,335,056,719	\$ 4,410,600,399	\$ 642,234,940
	G-181	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	25.18%	25.18%	\$ 412,248,962	\$ 2,671,139,109	\$ 114,355,677
					Total	100.00%	100.00%	\$ 1,747,305,681	\$ 6,881,739,508	\$ 756,590,617

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NMPC-E&T, MECO-E, Nantucket, NECO-E, NEP-T, KS Generation, GW, and Port Jefferson	G-182	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	27.66%	27.66%	\$ 1,335,056,719	\$ 4,410,600,399	\$ 642,234,940
	G-182	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	10.35%	10.35%	\$ 412,248,962	\$ 2,671,139,109	\$ 114,355,677
	G-182	5310E	5310	MAELEC	Massachusetts Electric Company	33.30%	33.29%	\$ 1,722,564,877	\$ 2,871,936,113	\$ 1,165,956,929
	G-182	5320E	5320	MAELEC	Nantucket Electric Company	0.44%	0.44%	\$ 21,104,127	\$ 70,991,217	\$ 9,813,493
	G-182	5360E	5360	RIELEC	Narragansett Electric Company	12.24%	12.24%	\$ 645,963,840	\$ 976,074,417	\$ 437,530,426
	G-182	5410T	5410	PRTRAN	New England Power Company - Transmission	9.46%	9.46%	\$ 423,499,431	\$ 2,363,134,554	\$ 77,986,006
	G-182	5430P	5430	PRPGEN	KeySpan Generation LLC (PSA)	6.14%	6.14%	\$ 437,037,216	\$ 603,450,886	\$ 140,054,786
	G-182	5431P	5431	PRPGEN	KeySpan Glenwood Energy Center	0.20%	0.20%	\$ 11,098,404	\$ 34,894,099	\$ 3,218,603
	G-182	5432P	5432	PRPGEN	KeySpan Port Jefferson Energy Center	0.21%	0.21%	\$ 11,461,263	\$ 41,553,362	\$ 3,001,291
					Total	100.00%	100.00%	\$ 5,020,934,939	\$ 13,943,774,156	\$ 2,594,152,181

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NMPC-E&T, MECO-E, Nantucket, NECO-E, KS Generation, GW, Port Jefferson	G-183	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	30.89%	30.89%	\$ 1,335,056,719	\$ 4,410,600,399	\$ 642,234,940
	G-183	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	11.91%	11.91%	\$ 412,248,962	\$ 2,671,139,109	\$ 114,355,677
	G-183	5310E	5310	MAELEC	Massachusetts Electric Company	36.20%	36.20%	\$ 1,722,564,877	\$ 2,871,936,113	\$ 1,165,956,929
	G-183	5320E	5320	MAELEC	Nantucket Electric Company	0.49%	0.49%	\$ 21,104,127	\$ 70,991,217	\$ 9,813,493
	G-183	5360E	5360	RIELEC	Narragansett Electric Company	13.29%	13.29%	\$ 645,963,840	\$ 976,074,417	\$ 437,530,426
	G-183	5430P	5430	PRPGEN	KeySpan Generation LLC (PSA)	6.76%	6.76%	\$ 437,037,216	\$ 603,450,886	\$ 140,054,786
	G-183	5431P	5431	PRPGEN	KeySpan Glenwood Energy Center	0.22%	0.22%	\$ 11,098,404	\$ 34,894,099	\$ 3,218,603
	G-183	5432P	5432	PRPGEN	KeySpan Port Jefferson Energy Center	0.24%	0.24%	\$ 11,461,263	\$ 41,553,362	\$ 3,001,291
					Total	100.00%	100.00%	\$ 4,696,535,408	\$ 11,580,639,602	\$ 2,516,166,145

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NMPC-E&T, MECO-E&T, Nantucket, NECO-E&T, NEP-T and Hydros	G-185	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	28.17%	28.17%	\$ 1,335,056,719	\$ 4,410,600,399	\$ 642,234,940
	G-185	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	10.41%	10.41%	\$ 412,248,962	\$ 2,671,139,109	\$ 114,355,677
	G-185	5310E	5310	MAELEC	Massachusetts Electric Company	34.23%	34.24%	\$ 1,722,564,877	\$ 2,871,936,113	\$ 1,165,956,929
	G-185	5310T	5310	PRTRAN	Massachusetts Electric Company - Transmission	0.36%	0.36%	\$ 20,165,596	\$ 59,764,194	\$ 6,273,322
	G-185	5320E	5320	MAELEC	Nantucket Electric Company	0.44%	0.44%	\$ 21,104,127	\$ 70,991,217	\$ 9,813,493
	G-185	5360E	5360	RIELEC	Narragansett Electric Company	12.61%	12.61%	\$ 645,963,840	\$ 976,074,417	\$ 437,530,426
	G-185	5360T	5360	PRTRAN	Narragansett Electric Company - Transmission	3.70%	3.70%	\$ 171,834,086	\$ 881,268,088	\$ 32,739,371
	G-185	5410T	5410	PRTRAN	New England Power Company - Transmission	9.52%	9.52%	\$ 423,499,431	\$ 2,363,134,554	\$ 77,986,006
	G-185	5411F	5411	PRELEC	NE Hydro - Trans Electric Co.	0.37%	0.37%	\$ 26,103,780	\$ 29,131,793	\$ 9,258,648
	G-185	5412P	5412	PRELEC	New England Hydro - Trans Corp.	0.16%	0.16%	\$ 11,716,871	\$ 3,045,573	\$ 6,965,259
	G-185	5413F	5413	PRELEC	New England Electric Trans Corp	0.01%	0.01%	\$ 712,924	\$ -	\$ 251,844
					Total	100.00%	100.00%	\$ 4,789,971,213	\$ 14,237,085,454	\$ 2,503,365,955

G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NMPC-E&T, MECO-E&T, Nantucket, NECO-E&T, and NEP-T	G-186	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	28.32%	28.32%	\$ 1,335,056,719	\$ 4,410,600,399	\$ 642,234,940
	G-186	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	10.46%	10.46%	\$ 412,248,862	\$ 2,671,139,109	\$ 114,355,677
	G-186	5310E	5310	MAELEC	Massachusetts Electric Company	34.44%	34.45%	\$ 1,722,564,877	\$ 2,871,936,113	\$ 1,165,956,929
	G-186	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.37%	0.37%	\$ 20,165,596	\$ 59,764,194	\$ 6,273,322
	G-186	5320E	5320	MAELEC	Nantucket Electric Company	0.45%	0.45%	\$ 21,104,127	\$ 70,991,217	\$ 9,813,483
	G-186	5360E	5360	RIELEC	Narragansett Electric Company	12.69%	12.69%	\$ 645,963,840	\$ 976,074,417	\$ 437,530,426
	G-186	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	3.71%	3.71%	\$ 171,834,086	\$ 881,268,089	\$ 32,739,371
	G-186	5410T	5410	FRTRAN	New England Power Company - Transmission	9.56%	9.56%	\$ 423,499,431	\$ 2,363,134,554	\$ 77,986,036
					Total	100.00%	100.00%	\$ 4,762,437,636	\$ 14,204,908,091	\$ 2,486,890,163

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Niagara Mohawk (E&T), Mass. Elec (E&T), Nantucket Elec, Narragansett Elec, and NEP -T	G-188	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	29.47%	29.47%	1,335,056,718.53	4,410,600,398.97	642,234,940.36
	G-188	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	10.89%	10.95%	412,246,962.33	2,571,139,109.45	114,355,676.71
	G-188	5310E	5310	MAELEC	Massachusetts Electric Company	35.56%	35.56%	1,722,564,876.83	2,871,936,113.45	1,165,956,928.65
	G-188	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.38%	0.38%	20,165,595.72	59,764,193.93	6,273,322.42
	G-188	5320E	5320	MAELEC	Nantucket Electric Company	0.46%	0.46%	21,104,127.28	70,991,216.59	9,813,492.79
	G-188	5360E	5360	RIELEC	Narragansett Electric Company	13.09%	13.09%	645,963,839.97	976,074,416.88	437,530,426.32
	G-188	5410T	5410	FRTRAN	New England Power Company - Transmission	10.05%	10.05%	423,499,431.15	2,363,134,553.64	77,986,035.47
					Total	100.00%	100.00%	4,580,603,551.60	13,323,640,002.91	2,454,150,782.92

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Elec Retails, KS Generation, GW and Port Jefferson	G-196	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	35.87%	35.87%	\$ 1,335,056,719	\$ 4,410,600,399	\$ 642,234,940
	G-196	5310E	5310	MAELEC	Massachusetts Electric Company	40.52%	40.53%	\$ 1,722,564,877	\$ 2,871,936,113	\$ 1,165,956,929
	G-196	5320E	5320	MAELEC	Nantucket Electric Company	0.57%	0.57%	\$ 21,104,127	\$ 70,991,217	\$ 9,813,483
	G-196	5360E	5360	RIELEC	Narragansett Electric Company	14.83%	14.83%	\$ 645,963,840	\$ 976,074,417	\$ 437,530,426
	G-196	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	7.66%	7.66%	\$ 437,037,216	\$ 603,450,886	\$ 140,054,786
	G-196	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.26%	0.26%	\$ 11,098,404	\$ 34,894,099	\$ 3,218,603
	G-196	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.29%	0.29%	\$ 11,461,363	\$ 41,553,362	\$ 3,001,291
					Total	100.00%	100.00%	\$ 4,184,286,446	\$ 9,009,500,493	\$ 2,401,810,468

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Electric Distribution	G-198	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	39.09%	39.09%	\$ 1,335,056,719	\$ 4,410,600,399	\$ 642,234,940
	G-198	5310E	5310	MAELEC	Massachusetts Electric Company	44.14%	44.14%	\$ 1,722,564,877	\$ 2,871,936,113	\$ 1,165,956,929
	G-198	5320E	5320	MAELEC	Nantucket Electric Company	0.62%	0.62%	\$ 21,104,127	\$ 70,991,217	\$ 9,813,483
	G-198	5360E	5360	RIELEC	Narragansett Electric Company	16.15%	16.15%	\$ 645,963,840	\$ 976,074,417	\$ 437,530,426
					Total	100.00%	100.00%	\$ 3,724,689,562.40	\$ 8,329,602,145.89	\$ 2,255,635,788.32

G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NMPC-G&T, Mass. Elec -T, Nantucket, Narragansett-G&T	G-206	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	30.97%	30.97%	\$ 373,562,179	\$ 1,576,248,545	\$ 151,448,303
	G-206	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	34.57%	34.56%	\$ 412,248,962	\$ 2,571,139,109	\$ 114,355,677
	G-206	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	1.38%	1.38%	\$ 20,165,596	\$ 59,764,194	\$ 6,273,322
	G-206	5320E	5320	MAELEC	Nantucket Electric Company	1.75%	1.75%	\$ 21,104,127	\$ 70,991,217	\$ 9,813,493
	G-206	5360G	5360	RIGASD	Narragansett Gas Company	19.18%	19.18%	\$ 234,774,356	\$ 851,477,273	\$ 101,202,882
	G-206	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	12.15%	12.15%	\$ 171,834,086	\$ 881,268,089	\$ 32,739,371
					Total	100.00%	100.00%	\$ 1,233,689,307	\$ 6,010,868,425	\$ 415,833,047

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Niagara Mohawk Gas, KEDNY and KEDLI	G-207	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	17.35%	17.35%	\$ 373,562,179	\$ 1,576,248,545	\$ 151,448,303
	G-207	5220G	5220	NYGASD	KeySpan Energy Delivery New York	51.62%	51.63%	\$ 1,098,124,270	\$ 4,271,168,964	\$ 496,114,620
	G-207	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	31.03%	31.03%	\$ 716,881,311	\$ 3,204,478,510	\$ 214,983,917
					Total	100.00%	100.00%	\$ 2,186,567,761	\$ 9,051,896,018	\$ 862,546,840

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NMPC-G, KEDNY, KEDLI, Boston Gas and Colonial Gas	G-209	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	12.35%	12.35%	\$ 373,562,179	\$ 1,576,248,545	\$ 151,448,303
	G-209	5220G	5220	NYGASD	KeySpan Energy Delivery New York	36.73%	36.72%	\$ 1,098,124,270	\$ 4,271,168,964	\$ 496,114,620
	G-209	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	22.14%	22.14%	\$ 716,881,311	\$ 3,204,478,510	\$ 214,983,917
	G-209	5330G	5330	MAGASD	Boston Gas Company	23.64%	23.64%	\$ 727,933,848	\$ 2,767,643,504	\$ 309,235,224
	G-209	5340G	5340	MAGASD	Colonial Gas Company	5.14%	5.14%	\$ 164,713,738	\$ 659,502,846	\$ 59,024,533
					Total	100.00%	100.00%	\$ 3,081,215,346	\$ 12,479,042,368	\$ 1,230,806,692

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Gas Retails	G-210	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	11.49%	11.49%	\$ 373,562,179	\$ 1,576,248,545	\$ 151,448,303
	G-210	5220G	5220	NYGASD	KeySpan Energy Delivery New York	34.13%	34.13%	\$ 1,098,124,270	\$ 4,271,168,964	\$ 496,114,620
	G-210	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	20.60%	20.60%	\$ 716,881,311	\$ 3,204,478,510	\$ 214,983,917
	G-210	5330G	5330	MAGASD	Boston Gas Company	21.98%	21.98%	\$ 727,933,848	\$ 2,767,643,504	\$ 309,235,224
	G-210	5340G	5340	MAGASD	Colonial Gas Company	4.78%	4.78%	\$ 164,713,738	\$ 659,502,846	\$ 59,024,533
	G-210	5360G	5360	RIGASD	Narragansett Gas Company	7.02%	7.02%	\$ 234,774,356	\$ 851,477,273	\$ 101,202,882
					Total	100.00%	100.00%	\$ 3,315,989,703	\$ 13,330,519,641	\$ 1,332,009,478

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NMPC Transmission, Mass. Elec, Nantucket Electric, Narr. Elec	G-213	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	20.32%	20.32%	\$ 412,248,962	\$ 2,571,139,109	\$ 114,355,677
	G-213	5310E	5310	MAELEC	Massachusetts Electric Company	57.73%	57.74%	\$ 1,722,564,877	\$ 2,871,936,113	\$ 1,165,956,928
	G-213	5320E	5320	MAELEC	Nantucket Electric Company	0.81%	0.81%	\$ 21,104,127	\$ 70,991,217	\$ 9,813,493
	G-213	5360E	5360	RIELEC	Narragansett Electric Company	21.14%	21.14%	\$ 645,963,840	\$ 976,074,417	\$ 437,530,426
					Total	100.00%	100.00%	\$ 2,801,881,806	\$ 6,490,140,856	\$ 1,727,656,528

G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NMPC Transmission, Mass. Elec. Narr. Elec	G-214	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	20.51%	20.51%	\$ 412,248,962	\$ 2,571,139,109	\$ 114,355,677
	G-214	5310E	5310	MAELEC	Massachusetts Electric Company	58.19%	58.19%	\$ 1,722,564,877	\$ 2,871,936,113	\$ 1,185,956,929
	G-214	5360E	5360	RIELEC	Narragansett Electric Company	21.30%	21.30%	\$ 645,963,840	\$ 976,074,417	\$ 437,530,426
					Total	100.00%	100.00%	\$ 2,780,777,679	\$ 6,419,149,640	\$ 1,717,843,032

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NMPC -T, Mass. Elec -T, Nantucket (E), Narragansett (G&T)	G-215	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	49.72%	49.72%	\$ 412,248,962	\$ 2,571,139,109	\$ 114,355,677
	G-215	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	2.02%	2.02%	\$ 20,165,596	\$ 59,764,194	\$ 6,273,322
	G-215	5320E	5320	MAELEC	Nantucket Electric Company	2.59%	2.59%	\$ 21,104,127	\$ 70,991,217	\$ 9,813,493
	G-215	5360G	5360	NGASD	Narragansett Gas Company	28.26%	28.26%	\$ 234,774,356	\$ 851,477,273	\$ 101,202,882
	G-215	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	17.41%	17.41%	\$ 171,834,086	\$ 881,268,088	\$ 32,739,371
					Total	100.00%	100.00%	\$ 860,127,128	\$ 4,434,639,881	\$ 264,384,744

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NMPC -T, Mass. Elec -T, Nantucket (E), Narragansett -T	G-216	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	69.25%	69.25%	\$ 412,248,962	\$ 2,571,139,109	\$ 114,355,677
	G-216	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	2.91%	2.91%	\$ 20,165,596	\$ 59,764,194	\$ 6,273,322
	G-216	5320E	5320	MAELEC	Nantucket Electric Company	3.79%	3.79%	\$ 21,104,127	\$ 70,991,217	\$ 9,813,493
	G-216	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	24.05%	24.05%	\$ 171,834,086	\$ 881,268,088	\$ 32,739,371
					Total	100.00%	100.00%	\$ 625,352,772	\$ 3,583,162,608	\$ 163,181,862

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NMPC -T, Mass. Elec -T, Nantucket (E), Narragansett -T and NEET	G-217	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	69.19%	69.19%	\$ 412,248,962	\$ 2,571,139,109	\$ 114,355,677
	G-217	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	2.91%	2.91%	\$ 20,165,596	\$ 59,764,194	\$ 6,273,322
	G-217	5320E	5320	MAELEC	Nantucket Electric Company	3.79%	3.79%	\$ 21,104,127	\$ 70,991,217	\$ 9,813,493
	G-217	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	24.02%	24.02%	\$ 171,834,086	\$ 881,268,088	\$ 32,739,371
	G-217	5413F	5413	PRELEC	New England Electric Trans Corp	0.09%	0.09%	\$ 712,924	\$	\$ 251,844
					Total	100.00%	100.00%	\$ 626,065,695	\$ 3,583,162,608	\$ 163,433,707

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Transmission, excl Hydro	G-220	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	44.43%	44.43%	\$ 412,248,962	\$ 2,571,139,109	\$ 114,355,677
	G-220	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	1.90%	1.90%	\$ 20,165,596	\$ 59,764,194	\$ 6,273,322
	G-220	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	15.29%	15.29%	\$ 171,834,086	\$ 881,268,088	\$ 32,739,371
	G-220	5410T	5410	FRTRAN	New England Power Company - Transmission	36.38%	36.38%	\$ 423,469,431	\$ 2,363,134,054	\$ 77,986,056
					Total	100.00%	100.00%	\$ 1,027,746,076	\$ 5,875,305,845	\$ 231,354,375

G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Transmission and Hydros	G-221	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	42.75%	42.75%	\$ 412,248,962	\$ 2,571,139,109	\$ 114,355,677
	G-221	5310T	5310	PRTRAN	Massachusetts Electric Company - Transmission	1.81%	1.81%	\$ 20,165,596	\$ 59,764,194	\$ 6,273,322
	G-221	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	14.75%	14.75%	\$ 171,834,086	\$ 881,268,088	\$ 32,739,371
	G-221	5410T	5410	FRTRAN	New England Power Company - Transmission	37.07%	37.07%	\$ 423,499,431	\$ 2,363,134,554	\$ 77,986,005
	G-221	5411F	5411	PRELEC	NE Hydro - Trans Electric Co.	2.20%	2.20%	\$ 25,103,780	\$ 29,131,783	\$ 9,258,648
	G-221	5412F	5412	PRELEC	New England Hydro - Trans Corp.	1.32%	1.32%	\$ 11,716,871	\$ 3,045,579	\$ 6,965,299
	G-221	5413F	5413	PRELEC	New England Electric Trans Corp.	0.06%	0.06%	\$ 712,924	\$ -	\$ 251,844
Total						100.00%	100.00%	\$ 1,065,281,650	\$ 5,907,483,308	\$ 247,830,167

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Transmission, Hydros, KS Generation, GW and Port Jefferson	G-224	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	31.71%	31.69%	412,248,962.33	2,571,139,109.45	114,355,676.71
	G-224	5310T	5310	PRTRAN	Massachusetts Electric Company - Transmission	1.27%	1.27%	20,165,595.72	59,764,193.93	6,273,322.42
	G-224	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	10.98%	10.98%	171,834,086.37	881,268,088.21	32,739,370.56
	G-224	5410T	5410	FRTRAN	New England Power Company - Transmission	27.81%	27.81%	423,499,431.15	2,363,134,553.64	77,986,005.47
	G-224	5411F	5411	PRELEC	NE Hydro - Trans Electric Co.	1.48%	1.48%	25,103,780.17	29,131,783.27	9,258,648.46
	G-224	5412F	5412	PRELEC	New England Hydro - Trans Corp.	0.86%	0.86%	11,716,870.73	3,045,579.16	6,965,299.07
	G-224	5413F	5413	PRELEC	New England Electric Trans Corp.	0.04%	0.04%	712,923.67	-	251,844.18
	G-224	5430P	5430	PRPGEN	KeySpan Generation LLC (PSA)	24.45%	24.45%	437,037,215.91	603,450,885.87	140,054,786.16
	G-224	5431P	5431	PRPGEN	KeySpan Glenwood Energy Center	0.69%	0.69%	11,098,404.13	34,894,098.88	3,218,603.42
	G-224	5432P	5432	PRPGEN	KeySpan Port Jefferson Energy Center	0.71%	0.71%	11,461,263.35	41,553,362.24	3,001,290.83
	Total					100.00%	100.00%	1,524,878,533.52	6,587,381,654.65	394,104,847.27

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
KEDNY and KEDLI	G-225	5220G	5220	NYGASD	KeySpan Energy Delivery New York	62.47%	62.47%	\$ 1,098,124,270	\$ 4,271,168,964	\$ 496,114,620
	G-225	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	37.53%	37.53%	\$ 716,881,311	\$ 3,204,478,510	\$ 214,983,917
Total						100.00%	100.00%	\$ 1,815,005,582	\$ 7,475,647,474	\$ 711,098,537

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Legacy KS Retails, Narragansett Electric, KS Generation, GW and Port Jefferson	G-228	5220G	5220	NYGASD	KeySpan Energy Delivery New York	30.96%	30.96%	\$ 1,098,124,270	\$ 4,271,168,964	\$ 496,114,620
	G-228	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	19.14%	19.14%	\$ 716,881,311	\$ 3,204,478,510	\$ 214,983,917
	G-228	5330G	5330	MAGASD	Boston Gas Company	19.96%	19.96%	\$ 727,833,848	\$ 2,767,643,504	\$ 309,235,224
	G-228	5340G	5340	MAGASD	Colonial Gas Company	4.39%	4.39%	\$ 164,713,738	\$ 659,502,846	\$ 59,024,533
	G-228	5360E	5360	RILEEC	Narragansett Electric Company	17.05%	17.05%	\$ 645,963,840	\$ 976,074,417	\$ 437,530,426
	G-228	5430P	5430	PRPGEN	KeySpan Generation LLC (PSA)	8.25%	8.25%	\$ 437,037,216	\$ 603,450,888	\$ 140,054,786
	G-228	5431P	5431	PRPGEN	KeySpan Glenwood Energy Center	0.25%	0.25%	\$ 11,098,404	\$ 34,894,099	\$ 3,218,603
	Total					100.00%	100.00%	\$ 3,801,752,627	\$ 12,517,213,225	\$ 1,660,162,110

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Legacy KS Retails, All Generation, Development, KSI	G-232	5220G	5220	NYGASD	KeySpan Energy Delivery New York	36.85%	36.85%	1,098,124,270.29	4,271,168,963.50	496,114,619.87
	G-232	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	22.36%	22.36%	716,881,311.25	3,204,478,510.17	214,983,917.53
	G-232	5330G	5330	MAGASD	Boston Gas Company	23.72%	23.72%	727,933,847.56	2,767,643,504.23	309,235,223.75
	G-232	5340G	5340	MAGASD	Colonial Gas Company	5.17%	5.17%	164,713,737.97	659,502,845.63	59,024,532.87
	G-232	5430P	5430	PRPGEN	KeySpan Generation LLC (PSA)	10.01%	10.01%	437,037,215.91	603,450,885.87	140,054,786.16
	G-232	5431P	5431	PRPGEN	KeySpan Glenwood Energy Center	0.30%	0.30%	11,098,404.13	34,894,098.88	3,218,603.42
	G-232	5432P	5432	PRPGEN	KeySpan Port Jefferson Energy Center	0.32%	0.32%	11,461,263.35	41,553,362.24	3,001,290.83
	G-232	5840N	5840	NONREG	KeySpan Energy Development Corporation	0.86%	0.86%	-	73,982,206.29	24,310,021.78
	G-232	5850N	5850	NONREG	KeySpan Services Inc.	0.41%	0.41%	13,992,637.06	6,867,278.21	9,030,972.39
	Total					100.00%	100.00%	3,181,242,687.52	11,663,541,656.02	1,258,973,968.39

G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Legacy KS Retails excl. Boston Gas, plus GW, Port Jefferson, . . . KS Energy Development and KS Services Inc.	G-234	5220G	5220	NYGASD	KeySpan Energy Delivery New York	55.75%	55.75%	\$ 1,098,124,270	\$ 4,271,168,964	\$ 496,114,620
	G-234	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	33.58%	33.58%	\$ 716,881,311	\$ 3,204,478,510	\$ 214,983,917
	G-234	5340G	5340	MAGASD	Colonial Gas Company	7.80%	7.80%	\$ 164,713,738	\$ 659,502,846	\$ 59,024,533
	G-234	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.46%	0.46%	\$ 11,098,404	\$ 34,894,099	\$ 3,218,603
	G-234	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.48%	0.48%	\$ 11,461,263	\$ 41,553,362	\$ 3,001,291
	G-234	5840N	5840	NONREG	KeySpan Energy Development Corporation	1.30%	1.30%	\$ -	\$ 73,982,206	\$ 24,310,022
	G-234	5850N	5850	NONREG	KeySpan Services Inc.	0.63%	0.63%	\$ 13,992,637	\$ 6,867,278	\$ 9,030,972
Total						100.00%	100.00%	\$ 2,016,271,624	\$ 8,292,447,265	\$ 809,683,958

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
KEDNY, KEDLI, KS Generation	G-235	5220G	5220	NYGASD	KeySpan Energy Delivery New York	53.31%	53.31%	\$ 1,098,124,270	\$ 4,271,168,964	\$ 496,114,620
	G-235	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	32.25%	32.25%	\$ 716,881,311	\$ 3,204,478,510	\$ 214,983,917
	G-235	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	14.44%	14.44%	\$ 437,037,216	\$ 603,450,886	\$ 140,054,786
	Total					100.00%	100.00%	\$ 2,252,042,797	\$ 8,079,098,360	\$ 861,153,323

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
KEDNY, KEDLI, Boston Gas and Colonial Gas	G-239	5220G	5220	NYGASD	KeySpan Energy Delivery New York	41.90%	41.90%	\$ 1,098,124,270	\$ 4,271,168,964	\$ 496,114,620
	G-239	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	25.26%	25.26%	\$ 716,881,311	\$ 3,204,478,510	\$ 214,983,917
	G-239	5330G	5330	MAGASD	Boston Gas Company	26.97%	26.97%	\$ 727,933,848	\$ 2,767,643,504	\$ 309,235,224
	G-239	5340G	5340	MAGASD	Colonial Gas Company	6.87%	6.87%	\$ 164,713,738	\$ 659,502,846	\$ 59,024,533
	Total					100.00%	100.00%	\$ 2,707,653,167.07	\$ 10,902,793,823.53	\$ 1,079,359,293.82

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
KEDNY, KEDLI, MECO, Keyspan Generation, GW, Port Jefferson	G-238	5220G	5220	NYGASD	KeySpan Energy Delivery New York	30.24%	30.24%	\$ 1,098,124,270	\$ 4,271,168,964	\$ 496,114,620
	G-238	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	19.21%	19.21%	\$ 716,881,311	\$ 3,204,478,510	\$ 214,983,917
	G-238	5310E	5310	MAELEC	Massachusetts Electric Company	42.25%	42.25%	\$ 1,722,564,877	\$ 2,671,936,113	\$ 1,165,956,929
	G-238	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	7.78%	7.78%	\$ 437,037,216	\$ 603,450,886	\$ 140,054,786
	G-238	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.25%	0.25%	\$ 11,098,404	\$ 34,894,099	\$ 3,218,603
	G-238	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.27%	0.27%	\$ 11,461,263	\$ 41,553,362	\$ 3,001,291
	Total					100.00%	100.00%	\$ 3,997,167,342	\$ 11,027,481,934	\$ 2,023,330,146

G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
KEDNY, KS Generation, QW and Port Jefferson	G-244	5220G	5220	NYGASD	KeySpan Energy Delivery New York	78.00%	78.00%	\$ 1,098,124,270	\$ 4,271,168,964	\$ 496,114,620
	G-244	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	20.68%	20.68%	\$ 437,037,216	\$ 603,450,686	\$ 140,054,786
	G-244	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.64%	0.64%	\$ 11,098,404	\$ 34,894,099	\$ 3,218,603
	G-244	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.68%	0.68%	\$ 11,461,263	\$ 41,553,362	\$ 3,001,291
Total						100.00%	100.00%	\$ 1,657,721,154	\$ 4,951,067,310	\$ 642,386,300

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
KEDNY and Mass. Electric	G-245	5220G	5220	NYGASD	KeySpan Energy Delivery New York	42.86%	42.86%	\$ 1,098,124,270	\$ 4,271,168,964	\$ 496,114,620
	G-245	5310E	5310	MAIELEC	Massachusetts Electric Company	57.14%	57.14%	\$ 1,722,564,877	\$ 2,871,936,113	\$ 1,165,956,929
Total						100.00%	100.00%	\$ 2,820,689,147	\$ 7,143,105,077	\$ 1,662,071,549

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
KEDNY and Colonial Gas	G-247	5220G	5220	NYGASD	KeySpan Energy Delivery New York	87.65%	87.65%	\$ 1,098,124,270	\$ 4,271,168,964	\$ 496,114,620
	G-247	5340G	5340	MAGASD	Colonial Gas Company	12.35%	12.35%	\$ 164,713,738	\$ 655,502,846	\$ 59,004,533
Total						100.00%	100.00%	\$ 1,262,838,008	\$ 4,930,671,809	\$ 555,136,153

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
KEDLI, KS Generation	G-251	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	68.94%	68.94%	\$ 716,881,311	\$ 3,204,478,510	\$ 214,983,917
	G-251	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	31.06%	31.06%	\$ 437,037,216	\$ 603,450,686	\$ 140,054,786
Total						100.00%	100.00%	\$ 1,153,918,527	\$ 3,807,929,196	\$ 355,038,703

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Mass. Electric (Elec and Trans)	G-253	5310E	5310	MAIELEC	Massachusetts Electric Company	98.76%	98.76%	\$ 1,722,564,877	\$ 2,871,936,113	\$ 1,165,956,929
	G-253	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	1.24%	1.24%	\$ 20,165,596	\$ 59,764,194	\$ 6,273,322
Total						100.00%	100.00%	\$ 1,742,730,472	\$ 2,931,700,307	\$ 1,172,230,251

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Mass. Electric (Elec and Trans) and Nantucket Electric	G-254	5310E	5310	MAIELEC	Massachusetts Electric Company	97.32%	97.31%	\$ 1,722,564,877	\$ 2,871,936,113	\$ 1,165,956,929
	G-254	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	1.22%	1.22%	\$ 20,165,596	\$ 59,764,194	\$ 6,273,322
	G-254	5320E	5320	MAIELEC	Nantucket Electric Company	1.46%	1.46%	\$ 21,104,127	\$ 70,991,217	\$ 9,813,493
Total						100.00%	100.00%	\$ 1,763,834,600	\$ 3,002,691,524	\$ 1,182,043,744

G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NE Retails with Mass. Elec -T, Hydros, NG LNG Reg, KS Generation, GW and Port Jefferson	G-257	5310E	5310	MAELEC	Massachusetts Electric Company	41.98%	41.98%	\$ 1,722,564,877	\$ 2,871,936,113	\$ 1,165,956,929
	G-257	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.48%	0.48%	\$ 20,165,596	\$ 59,764,194	\$ 6,273,322
	G-257	5320E	5320	MAELEC	Nantucket Electric Company	0.58%	0.58%	\$ 21,104,127	\$ 70,991,217	\$ 9,813,493
	G-257	5330G	5330	MAGASD	Boston Gas Company	20.74%	20.74%	\$ 727,933,848	\$ 2,767,843,504	\$ 309,235,224
	G-257	5340G	5340	MAGASD	Colonial Gas Company	4.65%	4.65%	\$ 164,713,738	\$ 659,502,840	\$ 59,024,533
	G-257	5360E	5360	RIELEC	Narragansett Electric Company	15.38%	15.38%	\$ 645,963,840	\$ 976,074,417	\$ 437,530,426
	G-257	5360G	5360	RIGASD	Narragansett Gas Company	6.56%	6.56%	\$ 234,774,356	\$ 851,477,273	\$ 101,202,882
	G-257	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.45%	0.45%	\$ 25,103,780	\$ 29,131,783	\$ 9,258,648
	G-257	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.21%	0.21%	\$ 11,716,871	\$ 3,045,579	\$ 6,965,299
	G-257	5413F	5413	FRELEC	New England Electric Trans Corp.	0.01%	0.01%	\$ 712,924	\$ -	\$ 251,844
	G-257	5420G	5420	FRGASD	NG LNG LP Regulated Entity	0.51%	0.51%	\$ 8,230,444	\$ 103,521,048	\$ 3,995,737
	G-257	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	7.89%	7.89%	\$ 437,037,216	\$ 603,450,886	\$ 140,054,786
	G-257	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.27%	0.27%	\$ 11,098,404	\$ 34,894,099	\$ 3,218,603
	G-257	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.29%	0.29%	\$ 11,461,263	\$ 41,553,362	\$ 3,001,291
					Total	100.00%	100.00%	\$ 4,042,581,283	\$ 9,072,986,321	\$ 2,255,783,018

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
New England Elec Retails, MECO-T, NECO-G&T, NEP-T	G-259	5310E	5310	MAELEC	Massachusetts Electric Company	50.80%	50.80%	\$ 1,722,564,877	\$ 2,871,936,113	\$ 1,165,956,929
	G-259	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.57%	0.57%	\$ 20,165,596	\$ 59,764,194	\$ 6,273,322
	G-259	5320E	5320	MAELEC	Nantucket Electric Company	0.69%	0.69%	\$ 21,104,127	\$ 70,991,217	\$ 9,813,493
	G-259	5360E	5360	RIELEC	Narragansett Electric Company	18.64%	18.64%	\$ 645,963,840	\$ 976,074,417	\$ 437,530,426
	G-259	5360G	5360	RIGASD	Narragansett Gas Company	7.77%	7.77%	\$ 234,774,356	\$ 851,477,273	\$ 101,202,882
	G-259	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	6.00%	6.00%	\$ 171,834,086	\$ 881,268,088	\$ 32,739,371
	G-259	5410T	5410	FRTRAN	New England Power Company - Transmission	15.53%	15.53%	\$ 423,499,431	\$ 2,363,134,554	\$ 77,986,005
					Total	100.00%	100.00%	\$ 3,239,906,313	\$ 8,074,645,855	\$ 1,831,502,428

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Mass. Electric-E&T, Nantucket Electric and Narragansett-E&T	G-260	5310E	5310	MAELEC	Massachusetts Electric Company	65.46%	65.46%	\$ 1,722,564,877	\$ 2,871,936,113	\$ 1,165,956,929
	G-260	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.80%	0.80%	\$ 20,165,596	\$ 59,764,194	\$ 6,273,322
	G-260	5320E	5320	MAELEC	Nantucket Electric Company	0.96%	0.96%	\$ 21,104,127	\$ 70,991,217	\$ 9,813,493
	G-260	5360E	5360	RIELEC	Narragansett Electric Company	23.86%	23.86%	\$ 645,963,840	\$ 976,074,417	\$ 437,530,426
	G-260	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	8.92%	8.92%	\$ 171,834,086	\$ 881,268,088	\$ 32,739,371
					Total	100.00%	100.00%	\$ 2,581,632,526	\$ 4,860,034,029	\$ 1,662,313,541

G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
New England Retails with their Transmission segments & NEP-T	G-266	5310E	5310	MAELEC	Massachusetts Electric Company	39.89%	39.89%	\$ 1,722,564,877	\$ 2,871,936,113	\$ 1,165,956,929
	G-266	5310T	5310	PRTRAN	Massachusetts Electric Company - Transmission	0.43%	0.43%	\$ 20,165,596	\$ 59,764,194	\$ 6,273,322
	G-266	5320E	5320	MAELEC	Nantucket Electric Company	0.52%	0.52%	\$ 21,104,127	\$ 70,991,217	\$ 9,813,493
	G-266	5330G	5330	MAGASD	Boston Gas Company	16.50%	16.50%	\$ 727,933,848	\$ 2,767,643,504	\$ 309,235,224
	G-266	5340G	5340	MAGASD	Colonial Gas Company	4.13%	4.13%	\$ 164,713,738	\$ 659,502,846	\$ 59,024,533
	G-266	5360E	5360	RIELEC	Narragansett Electric Company	14.67%	14.67%	\$ 645,963,840	\$ 976,074,417	\$ 437,530,426
	G-266	5360G	5360	RIGASD	Narragansett Gas Company	5.89%	5.89%	\$ 234,774,356	\$ 851,477,273	\$ 101,202,882
	G-266	5360T	5360	PRTRAN	Narragansett Electric Company - Transmission	4.44%	4.44%	\$ 171,834,086	\$ 881,268,088	\$ 32,739,371
	G-266	5410T	5410	PRTRAN	New England Power Company - Transmission	11.45%	11.45%	\$ 423,499,431	\$ 2,363,134,554	\$ 77,986,005
					Total	100.00%	100.00%	\$ 4,132,553,899	\$ 11,501,792,205	\$ 2,199,762,185

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
New England Retails, MECO-T, NEP-T	G-267	5310E	5310	MAELEC	Massachusetts Electric Company	41.46%	41.45%	\$ 1,722,564,877	\$ 2,871,936,113	\$ 1,165,956,929
	G-267	5310T	5310	PRTRAN	Massachusetts Electric Company - Transmission	0.45%	0.45%	\$ 20,165,596	\$ 59,764,194	\$ 6,273,322
	G-267	5320E	5320	MAELEC	Nantucket Electric Company	0.55%	0.55%	\$ 21,104,127	\$ 70,991,217	\$ 9,813,493
	G-267	5330G	5330	MAGASD	Boston Gas Company	19.57%	19.57%	\$ 727,933,848	\$ 2,767,643,504	\$ 309,235,224
	G-267	5340G	5340	MAGASD	Colonial Gas Company	4.36%	4.36%	\$ 164,713,738	\$ 659,502,846	\$ 59,024,533
	G-267	5360E	5360	RIELEC	Narragansett Electric Company	15.23%	15.23%	\$ 645,963,840	\$ 976,074,417	\$ 437,530,426
	G-267	5360G	5360	RIGASD	Narragansett Gas Company	6.20%	6.20%	\$ 234,774,356	\$ 851,477,273	\$ 101,202,882
	G-267	5410T	5410	PRTRAN	New England Power Company - Transmission	12.18%	12.18%	\$ 423,499,431	\$ 2,363,134,554	\$ 77,986,005
					Total	100.00%	100.00%	\$ 3,960,719,812	\$ 10,620,524,117	\$ 2,167,022,814

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NE Electric Retails, and TRAN	G-272	5310E	5310	MAELEC	Massachusetts Electric Company	54.82%	54.82%	\$ 1,722,564,876.63	\$ 2,871,936,113.45	\$ 1,165,956,928.85
	G-272	5310T	5310	PRTRAN	Massachusetts Electric Company - Transmission	0.62%	0.62%	\$ 20,165,595.72	\$ 59,764,193.93	\$ 6,273,322.42
	G-272	5320E	5320	MAELEC	Nantucket Electric Company	0.75%	0.75%	\$ 21,104,127.28	\$ 70,991,216.59	\$ 9,813,492.79
	G-272	5360E	5360	RIELEC	Narragansett Electric Company	20.10%	20.10%	\$ 645,963,839.97	\$ 976,074,416.88	\$ 437,530,426.32
	G-272	5360T	5360	PRTRAN	Narragansett Electric Company - Transmission	6.60%	6.60%	\$ 171,834,086.37	\$ 881,268,088.21	\$ 32,739,370.56
	G-272	5410T	5410	PRTRAN	New England Power Company - Transmission	17.11%	17.11%	\$ 423,499,431.15	\$ 2,363,134,553.64	\$ 77,986,005.47
					Total	100.00%	100.00%	\$ 3,005,131,957	\$ 7,223,168,583	\$ 1,730,299,546

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Mass. Electric-E&T, Narragansett-E, NEP-T, Hydros, LNG Reg, KS Generation, GW, Port Jefferson	G-274	5310E	5310	MAELEC	Massachusetts Electric Company	52.05%	52.06%	\$ 1,722,564,877	\$ 2,871,936,113	\$ 1,165,956,929
	G-274	5310T	5310	PRTRAN	Massachusetts Electric Company - Transmission	0.60%	0.60%	\$ 20,165,596	\$ 59,764,194	\$ 6,273,322
	G-274	5360E	5360	RIELEC	Narragansett Electric Company	19.05%	19.05%	\$ 645,963,840	\$ 976,074,417	\$ 437,530,426
	G-274	5410T	5410	PRTRAN	New England Power Company - Transmission	16.95%	16.95%	\$ 423,499,431	\$ 2,363,134,554	\$ 77,986,005
	G-274	5411F	5411	PRELEC	NE Hydro - Trans Electric Co.	0.56%	0.56%	\$ 25,103,780	\$ 29,131,783	\$ 9,258,648
	G-274	5412F	5412	PRELEC	New England Hydro - Trans Corp.	0.26%	0.26%	\$ 11,716,871	\$ 3,045,579	\$ 6,965,299
	G-274	5413F	5413	PRELEC	New England Electric Trans Corp	0.01%	0.01%	\$ 712,924	\$ -	\$ 291,844
	G-274	5430P	5430	PRPGEN	KeySpan Generation LLC (PSA)	9.81%	9.81%	\$ 437,037,216	\$ 603,450,886	\$ 140,054,786
	G-274	5431P	5431	PRPGEN	KeySpan Glenwood Energy Center	0.34%	0.34%	\$ 11,098,404	\$ 34,894,099	\$ 3,218,603
	G-274	5432P	5432	PRPGEN	KeySpan Port Jefferson Energy Center	0.37%	0.37%	\$ 11,461,263	\$ 41,553,362	\$ 3,001,291
					Total	100.00%	100.00%	\$ 3,398,324,291	\$ 6,882,984,987	\$ 1,850,497,185

G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Mass. Electric and Nantucket Electric	G-277	5310E	5310	MAELEC	Massachusetts Electric Company	98.51%	98.51%	\$ 1,722,564,877	\$ 2,871,936,113	\$ 1,165,956,929
	G-277	5320E	5320	MAELEC	Nantucket Electric Company		1.49%	\$ 21,104,127	\$ 70,991,217	\$ 9,813,493
					Total	100.00%	100.00%	\$ 1,743,669,004	\$ 2,942,927,330	\$ 1,175,770,422

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Mass. Elec,Nantucket Elec,Boston Gas,Colonial Gas	G-278	5310E	5310	MAELEC	Massachusetts Electric Company	61.98%	61.98%	\$ 1,722,564,877	\$ 2,871,936,113	\$ 1,165,956,929
	G-278	5320E	5320	MAELEC	Nantucket Electric Company	0.65%	0.65%	\$ 21,104,127	\$ 70,991,217	\$ 9,813,493
	G-278	5330G	5330	MAGASD	Boston Gas Company	30.36%	30.36%	\$ 727,933,848	\$ 2,767,643,504	\$ 309,236,224
	G-278	5340G	5340	MAGASD	Colonial Gas Company	6.81%	6.81%	\$ 164,713,738	\$ 659,502,846	\$ 69,024,533
					Total	100.00%	100.00%	\$ 2,636,316,589	\$ 6,370,073,680	\$ 1,544,030,178

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
New England Retails	G-280	5310E	5310	MAELEC	Massachusetts Electric Company	46.66%	46.66%	\$ 1,722,564,876.63	\$ 2,871,936,113.45	\$ 1,165,956,928.85
	G-280	5320E	5320	MAELEC	Nantucket Electric Company	0.65%	0.65%	\$ 21,104,127.28	\$ 70,991,216.59	\$ 9,813,492.79
	G-280	5330G	5330	MAGASD	Boston Gas Company	23.10%	23.10%	\$ 727,933,847.56	\$ 2,767,643,504.23	\$ 309,235,223.75
	G-280	5340G	5340	MAGASD	Colonial Gas Company	5.19%	5.19%	\$ 164,713,737.97	\$ 659,502,845.63	\$ 69,024,532.87
	G-280	5360E	5360	RIELEC	Narragansett Electric Company	17.09%	17.09%	\$ 645,963,639.97	\$ 976,074,416.88	\$ 437,530,426.32
	G-280	5360G	5360	RIGASD	Narragansett Gas Company	7.31%	7.31%	\$ 234,774,356.12	\$ 851,477,272.51	\$ 101,202,861.54
					Total	100.00%	100.00%	\$ 3,517,054,785.53	\$ 8,197,625,369.29	\$ 2,082,763,486.12

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
New England-Electric Distribution	G-284	5310E	5310	MAELEC	Massachusetts Electric Company	72.55%	72.55%	\$ 1,722,564,877	\$ 2,871,936,113	\$ 1,165,956,929
	G-284	5320E	5320	MAELEC	Nantucket Electric Company	1.10%	1.10%	\$ 21,104,127	\$ 70,991,217	\$ 9,813,493
	G-284	5360E	5360	RIELEC	Narragansett Electric Company	26.35%	26.35%	\$ 645,963,840	\$ 976,074,417	\$ 437,530,426
					Total	100.00%	100.00%	\$ 2,389,632,844	\$ 3,919,001,747	\$ 1,613,300,848

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Mass. Electric, Nantucket Electric, Narragansett Electric and Gas	G-285	5310E	5310	MAELEC	Massachusetts Electric Company	64.62%	64.61%	\$ 1,722,564,877	\$ 2,871,936,113	\$ 1,165,956,929
	G-285	5320E	5320	MAELEC	Nantucket Electric Company	0.95%	0.95%	\$ 21,104,127	\$ 70,991,217	\$ 9,813,493
	G-285	5360E	5360	RIELEC	Narragansett Electric Company	23.53%	23.53%	\$ 645,963,840	\$ 976,074,417	\$ 437,530,426
	G-285	5360G	5360	RIGASD	Narragansett Gas Company	10.90%	10.90%	\$ 234,774,356	\$ 851,477,273	\$ 101,202,862
					Total	100.00%	100.00%	\$ 2,624,407,200	\$ 4,770,479,019	\$ 1,714,503,730

G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Mass. Electric, Nantucket Electric and Narragansett-EG&T	G-286	5310E	5310	MAELEC	Massachusetts Electric Company	59.72%	59.72%	\$ 1,722,564,877	\$ 2,871,936,113	\$ 1,165,956,929
	G-286	5320E	5320	MAELEC	Nantucket Electric Company	0.86%	0.86%	\$ 21,104,127	\$ 70,991,217	\$ 9,813,493
	G-286	5360E	5360	RIELEC	Narragansett Electric Company	21.80%	21.80%	\$ 645,963,840	\$ 976,074,417	\$ 437,530,426
	G-286	5360G	5360	RIGASD	Narragansett Gas Company	9.75%	9.75%	\$ 234,774,356	\$ 851,477,273	\$ 101,202,882
	G-286	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	7.87%	7.87%	\$ 171,834,086	\$ 681,268,089	\$ 32,739,371
					Total	100.00%	100.00%	\$ 2,796,241,286	\$ 5,651,747,108	\$ 1,747,243,100

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Mass. Electri, Nantucket, Narragansett-E&G, NEP-T, Hydros	G-288	5310E	5310	MAELEC	Massachusetts Electric Company	53.46%	53.46%	\$ 1,722,564,877	\$ 2,871,936,113	\$ 1,165,956,929
	G-288	5320E	5320	MAELEC	Nantucket Electric Company	0.74%	0.74%	\$ 21,104,127	\$ 70,991,217	\$ 9,813,493
	G-288	5360E	5360	RIELEC	Narragansett Electric Company	19.58%	19.58%	\$ 645,963,840	\$ 976,074,417	\$ 437,530,426
	G-288	5360G	5360	RIGASD	Narragansett Gas Company	8.36%	8.36%	\$ 234,774,356	\$ 851,477,273	\$ 101,202,882
	G-288	5410T	5410	FRTRAN	New England Power Company - Transmission	17.00%	17.00%	\$ 423,499,431	\$ 2,363,134,554	\$ 77,986,005
	G-288	5411F	5411	PRELEC	NE Hydro - Trans Electric Co.	0.58%	0.58%	\$ 25,103,780	\$ 29,131,783	\$ 9,258,648
	G-288	5412F	5412	PRELEC	New England Hydro - Trans Corp.	0.27%	0.27%	\$ 11,716,871	\$ 3,045,579	\$ 6,965,299
	G-288	5413F	5413	FRELEC	New England Electric Trans Corp	0.01%	0.01%	\$ 712,924	\$ -	\$ 251,844
					Total	100.00%	100.00%	\$ 3,085,440,206	\$ 7,165,790,936	\$ 1,808,985,527

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
New England Elec Retails and NEP-T	G-294	5310E	5310	MAELEC	Massachusetts Electric Company	58.63%	58.63%	\$ 1,722,564,876.03	\$ 2,871,936,113.45	\$ 1,165,956,928.85
	G-294	5320E	5320	MAELEC	Nantucket Electric Company	0.82%	0.82%	\$ 21,104,127.28	\$ 70,991,216.59	\$ 9,813,492.79
	G-294	5360E	5360	RIELEC	Narragansett Electric Company	21.46%	21.46%	\$ 645,963,839.97	\$ 976,074,416.88	\$ 437,530,426.32
	G-294	5410T	5410	FRTRAN	New England Power Company - Transmission	19.09%	19.09%	\$ 423,499,431.15	\$ 2,363,134,553.64	\$ 77,986,005.47
					Total	100.00%	100.00%	\$ 2,813,132,275.03	\$ 6,282,136,300.58	\$ 1,691,286,853.43

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Mass. Electric and Narragansett Electric	G-296	5310E	5310	MAELEC	Massachusetts Electric Company	73.36%	73.36%	\$ 1,722,564,877	\$ 2,871,936,113	\$ 1,165,956,929
	G-296	5360E	5360	RIELEC	Narragansett Electric Company	26.64%	26.64%	\$ 645,963,840	\$ 976,074,417	\$ 437,530,426
					Total	100.00%	100.00%	\$ 2,368,528,717	\$ 3,848,010,530	\$ 1,603,487,355

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Mass. Electric-E, Narragansett-E, Hydros, KS Generation, GW, Port Jefferson	G-297	5310E	5310	MAELEC	Massachusetts Electric Company	63.04%	63.03%	\$ 1,722,564,877	\$ 2,871,936,113	\$ 1,165,956,929
	G-297	5360E	5360	RIELEC	Narragansett Electric Company	22.91%	22.91%	\$ 645,963,840	\$ 976,074,417	\$ 437,530,426
	G-297	5411F	5411	PRELEC	NE Hydro - Trans Electric Co.	0.68%	0.68%	\$ 25,103,780	\$ 29,131,783	\$ 9,258,648
	G-297	5412F	5412	PRELEC	New England Hydro - Trans Corp.	0.29%	0.29%	\$ 11,716,871	\$ 3,045,579	\$ 6,965,299
	G-297	5413F	5413	PRELEC	New England Electric Trans Corp	0.01%	0.01%	\$ 712,924	\$ -	\$ 251,844
	G-297	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	12.14%	12.14%	\$ 437,037,216	\$ 603,450,886	\$ 140,054,786
	G-297	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.44%	0.44%	\$ 11,098,404	\$ 34,894,099	\$ 3,218,603
	G-297	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.49%	0.49%	\$ 11,461,263	\$ 41,553,362	\$ 3,001,291
					Total	100.00%	100.00%	\$ 2,865,659,175	\$ 4,560,086,240	\$ 1,766,237,827

G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Mass. Electric-T, Narragansett Electric-T and NEP-T	G-305	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	3.48%	3.48%	\$ 20,165,596	\$ 59,764,194	\$ 6,273,322
	G-305	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	27.52%	27.52%	\$ 171,834,086	\$ 881,268,088	\$ 32,739,371
	G-305	5410T	5410	FRTRAN	New England Power Company - Transmission	69.00%	68.99%	\$ 423,499,431	\$ 2,363,134,554	\$ 77,986,005
Total						100.00%	100.00%	\$ 615,499,113	\$ 3,304,166,836	\$ 116,998,698

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Mass. Electric-T, Narragansett Electric-T, NEP-T and Hydros	G-306	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	3.19%	3.19%	\$ 20,165,596	\$ 59,764,194	\$ 6,273,322
	G-306	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	25.75%	25.75%	\$ 171,834,086	\$ 881,268,088	\$ 32,739,371
	G-306	5410T	5410	FRTRAN	New England Power Company - Transmission	64.71%	64.70%	\$ 423,499,431	\$ 2,363,134,554	\$ 77,986,005
	G-306	5411F	5411	PRELEC	NE Hydro - Trans Electric Co.	3.88%	3.88%	\$ 25,103,780	\$ 29,131,793	\$ 9,256,648
	G-306	5412F	5412	PRELEC	New England Hydro - Trans Corp.	2.37%	2.37%	\$ 11,716,871	\$ 3,045,679	\$ 6,965,299
	G-306	5413F	5413	PRELEC	New England Electric Trans Corp.	0.10%	0.10%	\$ 712,924	\$ -	\$ 251,844
Total						100.00%	100.00%	\$ 653,032,688	\$ 3,336,344,198	\$ 133,474,490

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
MECO -T and NEP -T	G-307	5410T	5410	FRTRAN	New England Power Company - Transmission	95.18%	95.18%	\$ 423,499,431	\$ 2,363,134,554	\$ 77,986,005
	G-307	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	4.82%	4.82%	\$ 20,165,596	\$ 59,764,194	\$ 6,273,322
Total						100.00%	100.00%	\$ 443,665,027	\$ 2,422,898,748	\$ 84,259,328

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Boston Gas and Colonial Gas	G-310	5330G	5330	MAGASD	Boston Gas Company	82.09%	82.09%	\$ 727,933,847.56	\$ 2,767,643,504.23	\$ 309,235,223.75
	G-310	5340G	5340	MAGASD	Colonial Gas Company	17.91%	17.91%	\$ 164,713,737.97	\$ 659,502,846.63	\$ 59,024,532.87
Total						100.00%	100.00%	\$ 892,647,585.53	\$ 3,427,146,350.86	\$ 368,259,756.62

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
New England - Gas Retails	G-313	5330G	5330	MAGASD	Boston Gas Company	65.04%	65.04%	\$ 727,933,848	\$ 2,767,643,504	\$ 309,235,224
	G-313	5340G	5340	MAGASD	Colonial Gas Company	14.20%	14.20%	\$ 164,713,738	\$ 659,502,846	\$ 59,024,533
	G-313	5360G	5360	RIGASD	Narragansett Gas Company	20.76%	20.76%	\$ 234,774,356	\$ 851,477,273	\$ 101,202,882
Total						100.00%	100.00%	\$ 1,127,421,942	\$ 4,278,623,622	\$ 468,462,638

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Narragansett Electric and Narragansett Gas	G-316	5360E	5360	RIELEC	Narragansett Electric Company	69.32%	69.32%	\$ 645,963,840	\$ 976,074,417	\$ 437,530,426
	G-316	5360G	5360	RIGASD	Narragansett Gas Company	30.68%	30.68%	\$ 234,774,356	\$ 851,477,273	\$ 101,202,882
Total						100.00%	100.00%	\$ 880,738,196	\$ 1,827,551,690	\$ 538,733,308

G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Narragansett (Elec, Gas and Trans)	G-317	5360E	5360	RIELEC	Narragansett Electric Company	57.98%	57.98%	\$ 645,963,840	\$ 976,074,417	\$ 437,530,428
	G-317	5360G	5360	RIGASD	Narragansett Gas Company	23.82%	23.82%	\$ 234,774,356	\$ 851,477,273	\$ 101,202,862
	G-317	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	18.20%	18.20%	\$ 171,834,086	\$ 881,268,088	\$ 32,739,371
					Total	100.00%	100.00%	\$ 1,052,572,282	\$ 2,708,819,778	\$ 571,472,678

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Hydros	G-323	5411F	5411	PRELEC	NE Hydro - Trans Electric Co.	71.21%	71.20%	25,103,780.17	29,131,783.27	9,259,648.46
	G-323	5412F	5412	PRELEC	New England Hydro - Trans Corp.	27.65%	27.65%	11,716,870.73	3,045,579.16	6,965,299.07
	G-323	5413F	5413	PRELEC	New England Electric Trans Corp	1.14%	1.14%	712,923.67	-	251,844.18
					Total	100.00%	100.00%	37,533,574.57	32,177,362.43	16,475,791.71

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
KS Generation, Glenwood and Port Jefferson	G-324	5430P	5430	PRPGEN	KeySpan Generation LLC (PSA)	93.20%	93.20%	437,037,215.91	603,450,885.87	140,054,786.16
	G-324	5431P	5431	PRPGEN	KeySpan Glenwood Energy Center	3.25%	3.25%	11,096,404.13	34,894,098.88	3,218,603.42
	G-324	5432P	5432	PRPGEN	KeySpan Port Jefferson Energy Center	3.55%	3.55%	11,461,263.35	41,553,362.24	3,001,280.83
					Total	100.00%	100.00%	459,596,883.39	679,898,346.99	146,274,680.40

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Retail and Trans segments, NEP-T, Hydros	G-327	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	16.40%	16.40%	1,335,056,718.53	4,410,600,398.97	642,234,940.36
	G-327	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	4.76%	4.76%	373,562,179.36	1,576,240,544.58	151,448,302.75
	G-327	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	5.80%	5.80%	412,248,962.33	2,571,139,109.45	114,355,676.71
	G-327	5220G	5220	NYGASD	KeySpan Energy Delivery New York	13.99%	13.99%	1,098,124,270.29	4,271,168,963.50	496,114,619.67
	G-327	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	8.69%	8.69%	716,881,311.25	3,204,478,510.17	214,963,917.33
	G-327	5310E	5310	MAELEC	Massachusetts Electric Company	20.68%	20.68%	1,722,564,876.63	2,871,936,113.45	1,165,956,928.85
	G-327	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.21%	0.21%	20,165,595.72	59,764,193.93	6,273,322.42
	G-327	5320E	5320	MAELEC	Nantucket Electric Company	0.26%	0.26%	21,104,127.28	70,991,216.59	9,813,482.79
	G-327	5330G	5330	MAGASD	Boston Gas Company	9.03%	9.03%	727,933,847.56	2,767,643,504.23	309,235,223.75
	G-327	5340G	5340	MAGASD	Colonial Gas Company	1.99%	1.99%	164,713,737.97	659,502,845.63	59,024,532.67
	G-327	5360E	5360	RIELEC	Narragansett Electric Company	7.64%	7.64%	645,963,839.97	976,074,416.88	437,530,426.32
	G-327	5360G	5360	RIGASD	Narragansett Gas Company	2.87%	2.87%	234,774,356.12	851,477,272.51	101,202,861.54
	G-327	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	2.06%	2.06%	171,834,086.37	881,268,088.21	32,739,370.56
	G-327	5410T	5410	FRTRAN	New England Power Company - Transmission	5.28%	5.28%	423,489,431.15	2,363,134,553.64	77,966,005.47
	G-327	5411F	5411	PRELEC	NE Hydro - Trans Electric Co.	0.22%	0.22%	25,103,780.17	29,131,783.27	9,259,648.46
	G-327	5412F	5412	PRELEC	New England Hydro - Trans Corp.	0.11%	0.11%	11,716,870.73	3,045,579.16	6,965,299.07
	G-327	5413F	5413	PRELEC	New England Electric Trans Corp	0.01%	0.01%	712,923.67	-	251,844.18
					Total	100.00%	100.00%	8,105,960,915.09	27,567,605,094.16	3,635,375,433.29

G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Retail and Trans segments, NEP-T, Hydros, KS Generation	G-328	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	15.81%	15.81%	1,335,056,718.53	4,410,600,398.97	642,234,940.36
	G-328	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	4.59%	4.59%	373,562,179.36	1,576,248,544.58	151,448,302.75
	G-328	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	5.61%	5.61%	412,248,962.33	2,571,139,109.45	114,355,676.71
	G-328	5220G	5220	NYGASD	KeySpan Energy Delivery New York	13.50%	13.50%	1,098,124,270.29	4,271,168,963.50	496,114,619.67
	G-328	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	8.39%	8.39%	716,881,311.25	3,204,478,510.17	214,983,917.33
	G-328	5310E	5310	MAELEC	Massachusetts Electric Company	19.91%	19.90%	1,722,564,876.63	2,871,936,113.45	1,165,956,928.85
	G-328	5310T	5310	PRTRAN	Massachusetts Electric Company - Transmission	0.20%	0.20%	20,165,595.72	59,764,193.93	6,273,322.42
	G-328	5320E	5320	MAELEC	Nantuxet Electric Company	0.25%	0.25%	21,104,127.28	70,991,216.59	9,813,492.79
	G-328	5330G	5330	MAGASD	Boston Gas Company	8.71%	8.71%	727,933,847.56	2,767,643,504.23	309,235,223.75
	G-328	5340G	5340	MAGASD	Colonial Gas Company	1.92%	1.92%	164,713,737.97	659,502,845.63	59,024,532.67
	G-328	5360E	5360	RIELEC	Narragansett Electric Company	7.34%	7.34%	645,963,839.97	976,074,416.88	437,530,426.32
	G-328	5360G	5360	RIASD	Narragansett Gas Company	2.77%	2.77%	234,774,356.12	851,477,272.51	101,202,881.54
	G-328	5360T	5360	PRTRAN	Narragansett Electric Company - Transmission	1.98%	1.98%	171,834,086.37	881,268,088.21	32,739,370.56
	G-328	5410T	5410	PRTRAN	New England Power Company - Transmission	5.10%	5.10%	423,499,431.15	2,363,134,553.64	77,986,005.47
	G-328	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.21%	0.21%	25,103,780.17	29,131,783.27	9,258,648.46
	G-328	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.11%	0.11%	11,716,870.73	3,045,579.16	6,965,299.97
	G-328	5413F	5413	FRELEC	New England Electric Trans Corp	0.00%	0.00%	715,923.67	-	251,844.18
	G-328	5430P	5430	PRPGEN	KeySpan Generation LLC (PSA)	3.59%	3.59%	437,037,215.91	603,450,885.87	140,054,786.16
					Total	100.00%	100.00%	8,542,998,131.00	28,171,055,880.03	3,975,430,219.45

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Retail and Trans segments, NEP-T, Hydros, KS Generation, GW, Port Jefferson, , KS Energy Development, KS Services Inc	G-330	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	15.71%	15.71%	\$ 1,335,056,719	\$ 4,410,600,399	\$ 642,234,940
	G-330	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	4.56%	4.56%	\$ 373,562,179	\$ 1,576,248,545	\$ 151,448,303
	G-330	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	5.58%	5.58%	\$ 412,248,962	\$ 2,571,139,109	\$ 114,355,677
	G-330	5220G	5220	NYGASD	KeySpan Energy Delivery New York	13.41%	13.41%	\$ 1,098,124,270	\$ 4,271,168,964	\$ 496,114,620
	G-330	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	8.34%	8.34%	\$ 716,881,311	\$ 3,204,478,510	\$ 214,983,917
	G-330	5310E	5310	MAELEC	Massachusetts Electric Company	19.75%	19.75%	\$ 1,722,564,877	\$ 2,871,936,113	\$ 1,165,956,929
	G-330	5310T	5310	PRTRAN	Massachusetts Electric Company - Transmission	0.20%	0.20%	\$ 20,165,596	\$ 59,764,194	\$ 6,273,322
	G-330	5320E	5320	MAELEC	Nantuxet Electric Company	0.25%	0.25%	\$ 21,104,127	\$ 70,991,217	\$ 9,813,493
	G-330	5330G	5330	MAGASD	Boston Gas Company	8.65%	8.65%	\$ 727,933,848	\$ 2,767,643,504	\$ 309,236,224
	G-330	5340G	5340	MAGASD	Colonial Gas Company	1.91%	1.91%	\$ 164,713,738	\$ 659,502,846	\$ 59,024,533
	G-330	5360E	5360	RIELEC	Narragansett Electric Company	7.29%	7.29%	\$ 645,963,840	\$ 976,074,417	\$ 437,530,426
	G-330	5360G	5360	RIASD	Narragansett Gas Company	2.75%	2.75%	\$ 234,774,356	\$ 851,477,273	\$ 101,202,882
	G-330	5360T	5360	PRTRAN	Narragansett Electric Company - Transmission	1.96%	1.96%	\$ 171,834,086	\$ 881,268,088	\$ 32,739,371
	G-330	5410T	5410	PRTRAN	New England Power Company - Transmission	5.07%	5.07%	\$ 423,499,431	\$ 2,363,134,554	\$ 77,986,005
	G-330	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.21%	0.21%	\$ 25,103,780	\$ 29,131,783	\$ 9,258,648
	G-330	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.11%	0.11%	\$ 11,716,871	\$ 3,045,579	\$ 6,965,299
	G-330	5413F	5413	FRELEC	New England Electric Trans Corp	0.00%	0.00%	\$ 715,924	\$ -	\$ 251,844
	G-330	5430P	5430	PRPGEN	KeySpan Generation LLC (PSA)	3.57%	3.57%	\$ 437,037,216	\$ 603,450,886	\$ 140,054,786
	G-330	5431P	5431	PRPGEN	KeySpan Glenwood Energy Center	0.11%	0.11%	\$ 11,098,404	\$ 34,894,099	\$ 3,218,603
	G-330	5432P	5432	PRPGEN	KeySpan Port Jefferson Energy Center	0.12%	0.12%	\$ 11,461,263	\$ 41,553,362	\$ 3,001,291
	G-330	5840N	5840	NONREG	KeySpan Energy Development Corporation	0.29%	0.29%	\$ -	\$ 73,982,206	\$ 24,310,022
	G-330	5850N	5850	NONREG	KeySpan Services Inc.	0.14%	0.14%	\$ 13,992,637	\$ 6,867,278	\$ 9,030,972
					Total	100.00%	100.00%	\$ 8,679,550,436	\$ 28,328,352,926	\$ 4,014,991,108

G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Parents, All Retail and Trans segments, Mass., NEP -T, KS Generation	G-331	5020R	5020	PARENT	National Grid USA Parent	0.43%	0.43%	\$ -	\$ -	\$ 51,632,683
	G-331	5040R	5040	PARENT	KeySpan Energy Corp.	0.08%	0.08%	\$ 17,218,543	\$ -	\$ 1,362,669
	G-331	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	15.76%	15.76%	\$ 1,335,056,719	\$ 4,410,600,399	\$ 642,234,940
	G-331	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	4.56%	4.56%	\$ 373,562,179	\$ 1,576,248,545	\$ 151,448,303
	G-331	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	5.61%	5.61%	\$ 412,248,962	\$ 2,671,139,109	\$ 114,355,677
	G-331	5220G	5220	NYGASD	KeySpan Energy Delivery New York	13.46%	13.46%	\$ 1,098,124,270	\$ 4,271,168,964	\$ 496,114,620
	G-331	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	8.39%	8.39%	\$ 716,881,311	\$ 3,204,478,510	\$ 214,983,917
	G-331	5310E	5310	MAELEC	Massachusetts Electric Company	19.81%	19.81%	\$ 1,722,564,877	\$ 2,871,936,113	\$ 1,165,956,929
	G-331	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.20%	0.20%	\$ 20,165,596	\$ 59,764,194	\$ 6,273,322
	G-331	5320E	5320	MAELEC	Nantucket Electric Company	0.25%	0.25%	\$ 21,104,127	\$ 70,991,217	\$ 9,813,493
	G-331	5330G	5330	MAGASD	Boston Gas Company	8.69%	8.69%	\$ 727,933,848	\$ 2,767,643,504	\$ 309,235,224
	G-331	5340G	5340	MAGASD	Colonial Gas Company	1.92%	1.92%	\$ 164,713,738	\$ 659,502,846	\$ 59,024,533
	G-331	5360E	5360	RIELEC	Narragansett Electric Company	7.32%	7.32%	\$ 645,963,840	\$ 976,074,417	\$ 437,530,426
	G-331	5360G	5360	RIGASD	Narragansett Gas Company	2.77%	2.77%	\$ 234,774,356	\$ 851,477,273	\$ 101,202,882
	G-331	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	1.99%	1.99%	\$ 171,834,086	\$ 881,268,088	\$ 32,739,371
	G-331	5410T	5410	FRTRAN	New England Power Company - Transmission	5.10%	5.10%	\$ 423,499,431	\$ 2,363,134,554	\$ 77,986,005
	G-331	5430P	5430	PRPGEN	KeySpan Generation LLC (PSA)	3.59%	3.59%	\$ 437,037,216	\$ 603,450,886	\$ 140,054,786
	Total					100.00%	100.00%	\$ 8,522,683,089	\$ 28,138,878,618	\$ 4,011,946,780

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Parents, All Retail and Trans segments, NEP -T, NEH, NHH, KS Generation, Port Jefferson	G-332	5020R	5020	PARENT	National Grid USA Parent	0.43%	0.43%	\$ -	\$ -	\$ 51,632,683
	G-332	5040R	5040	PARENT	KeySpan Energy Corp.	0.08%	0.08%	\$ 17,218,543	\$ -	\$ 1,362,669
	G-332	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	15.76%	15.76%	\$ 1,335,056,719	\$ 4,410,600,399	\$ 642,234,940
	G-332	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	4.56%	4.56%	\$ 373,562,179	\$ 1,576,248,545	\$ 151,448,303
	G-332	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	5.60%	5.60%	\$ 412,248,962	\$ 2,671,139,109	\$ 114,355,677
	G-332	5220G	5220	NYGASD	KeySpan Energy Delivery New York	13.46%	13.46%	\$ 1,098,124,270	\$ 4,271,168,964	\$ 496,114,620
	G-332	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	8.38%	8.38%	\$ 716,881,311	\$ 3,204,478,510	\$ 214,983,917
	G-332	5310E	5310	MAELEC	Massachusetts Electric Company	19.81%	19.81%	\$ 1,722,564,877	\$ 2,871,936,113	\$ 1,165,956,929
	G-332	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.20%	0.20%	\$ 20,165,596	\$ 59,764,194	\$ 6,273,322
	G-332	5320E	5320	MAELEC	Nantucket Electric Company	0.25%	0.25%	\$ 21,104,127	\$ 70,991,217	\$ 9,813,493
	G-332	5330G	5330	MAGASD	Boston Gas Company	8.68%	8.68%	\$ 727,933,848	\$ 2,767,643,504	\$ 309,235,224
	G-332	5340G	5340	MAGASD	Colonial Gas Company	1.91%	1.91%	\$ 164,713,738	\$ 659,502,846	\$ 59,024,533
	G-332	5360E	5360	RIELEC	Narragansett Electric Company	7.31%	7.31%	\$ 645,963,840	\$ 976,074,417	\$ 437,530,426
	G-332	5360G	5360	RIGASD	Narragansett Gas Company	2.76%	2.76%	\$ 234,774,356	\$ 851,477,273	\$ 101,202,882
	G-332	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	1.99%	1.99%	\$ 171,834,086	\$ 881,268,088	\$ 32,739,371
	G-332	5410T	5410	FRTRAN	New England Power Company - Transmission	5.10%	5.10%	\$ 423,499,431	\$ 2,363,134,554	\$ 77,986,005
	G-332	5430P	5430	PRPGEN	KeySpan Generation LLC (PSA)	3.58%	3.58%	\$ 437,037,216	\$ 603,450,886	\$ 140,054,786
	G-332	5432P	5432	PRPGEN	KeySpan Port Jefferson Energy Center	0.12%	0.12%	\$ 11,461,263	\$ 41,553,962	\$ 3,001,291
	Total					100.00%	100.00%	\$ 8,634,144,362	\$ 28,166,431,080	\$ 4,014,961,071

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Parents, All Retail, All TRAN, Hydros, KS Generation, GW, Port Jefferson	G-333	5020R	5020	PARENT	National Grid USA Parent	0.43%	0.43%	\$ -	\$ -	\$ 51,632,683
	G-333	5040R	5040	PARENT	KeySpan Energy Corp.	0.08%	0.08%	\$ 17,218,543	\$ -	\$ 1,362,669
	G-333	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	15.70%	15.70%	\$ 1,335,056,719	\$ 4,410,600,399	\$ 642,234,940
	G-333	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	4.56%	4.56%	\$ 373,562,179	\$ 1,576,248,545	\$ 151,448,303
	G-333	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	5.58%	5.58%	\$ 412,248,962	\$ 2,671,139,109	\$ 114,355,677
	G-333	5220G	5220	NYGASD	KeySpan Energy Delivery New York	13.40%	13.40%	\$ 1,098,124,270	\$ 4,271,168,964	\$ 496,114,620
	G-333	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	8.34%	8.34%	\$ 716,881,311	\$ 3,204,478,510	\$ 214,983,917
	G-333	5310E	5310	MAELEC	Massachusetts Electric Company	19.69%	19.71%	\$ 1,722,564,877	\$ 2,871,936,113	\$ 1,165,956,929
	G-333	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.20%	0.20%	\$ 20,165,596	\$ 59,764,194	\$ 6,273,322
	G-333	5320E	5320	MAELEC	Nantucket Electric Company	0.25%	0.25%	\$ 21,104,127	\$ 70,991,217	\$ 9,813,493
	G-333	5330G	5330	MAGASD	Boston Gas Company	8.65%	8.65%	\$ 727,933,848	\$ 2,767,643,504	\$ 309,235,224
	G-333	5340G	5340	MAGASD	Colonial Gas Company	1.91%	1.91%	\$ 164,713,738	\$ 659,502,846	\$ 59,024,533
	G-333	5360E	5360	RIELEC	Narragansett Electric Company	7.28%	7.28%	\$ 645,963,840	\$ 976,074,417	\$ 437,530,426
	G-333	5360G	5360	RIGASD	Narragansett Gas Company	2.75%	2.75%	\$ 234,774,356	\$ 851,477,273	\$ 101,202,882
	G-333	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	1.98%	1.98%	\$ 171,834,086	\$ 881,268,088	\$ 32,739,371
	G-333	5410T	5410	FRTRAN	New England Power Company - Transmission	5.08%	5.08%	\$ 423,499,431	\$ 2,363,134,554	\$ 77,986,005

G - General Allocator, 3-Point Formula											
	G-333	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.21%	0.21%	\$	25,103,780	\$	9,258,648
	G-333	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.11%	0.11%	\$	11,716,871	\$	6,965,299
	G-333	5413F	5413	FRELEC	New England Electric Trans Corp.	0.00%	0.00%	\$	712,924	\$	251,844
	G-333	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	3.57%	3.57%	\$	497,037,216	\$	140,054,786
	G-333	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.11%	0.11%	\$	11,098,404	\$	3,218,653
	G-333	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.12%	0.12%	\$	11,461,263	\$	3,001,291
					Total	100.00%	100.00%	\$	8,682,776,341	\$	4,034,645,466

G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	
Legacy NG Retails and Trans segments, NEP-T and Hydros	G-335	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	24.83%	24.83%	\$ 1,335,056,719	\$ 4,410,600,399	\$ 642,234,940	
	G-335	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	7.29%	7.29%	\$ 373,562,179	\$ 1,576,248,545	\$ 151,448,303	
	G-335	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	9.07%	9.07%	\$ 412,248,962	\$ 2,571,139,109	\$ 114,355,677	
	G-335	5310E	5310	MAELEC	Massachusetts Electric Company	30.48%	30.48%	\$ 1,722,564,877	\$ 2,871,936,113	\$ 1,165,956,929	
	G-335	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.32%	0.32%	\$ 20,165,596	\$ 59,764,194	\$ 6,273,322	
	G-335	5320E	5320	MAELEC	Nantucket Electric Company	0.39%	0.39%	\$ 21,104,127	\$ 70,991,217	\$ 9,613,493	
	G-335	5360E	5360	RIELEC	Narragansett Electric Company	11.23%	11.23%	\$ 645,963,840	\$ 976,074,417	\$ 437,530,426	
	G-335	5360G	5360	RIGASD	Narragansett Gas Company	4.38%	4.38%	\$ 234,774,356	\$ 851,477,273	\$ 101,202,882	
	G-335	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	3.22%	3.22%	\$ 171,834,086	\$ 881,268,088	\$ 32,739,371	
	G-335	5410T	5410	FRTRAN	New England Power Company - Transmission	8.29%	8.29%	\$ 423,499,431	\$ 2,363,134,554	\$ 77,986,005	
	G-335	5411F	5411	PRELEC	NE Hydro - Trans Electric Co.	0.33%	0.33%	\$ 25,103,780	\$ 29,131,783	\$ 9,258,648	
	G-335	5412F	5412	PRELEC	New England Hydro - Trans Corp.	0.16%	0.16%	\$ 11,716,871	\$ 3,045,579	\$ 6,965,299	
	G-335	5413F	5413	PRELEC	New England Electric Trans Corp	0.01%	0.01%	\$ 712,924	\$ -	\$ 291,844	
						Total	100.00%	100.00%	\$ 5,398,307,748	\$ 16,664,811,271	\$ 2,786,017,139
Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	
Parents, Legacy NG Retails, NMPC -T, Mass. Electric -T	G-337	5020R	5020	PARENT	National Grid USA Parent	0.64%	0.64%	\$ -	\$ -	\$ 51,632,683	
	G-337	5040R	5040	PARENT	KeySpan Energy Corp.	0.14%	0.14%	\$ 17,218,543	\$ -	\$ 1,362,669	
	G-337	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	28.27%	28.27%	\$ 1,335,056,719	\$ 4,410,600,399	\$ 642,234,940	
	G-337	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	8.41%	8.41%	\$ 373,562,179	\$ 1,576,248,545	\$ 151,448,303	
	G-337	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	10.70%	10.70%	\$ 412,248,962	\$ 2,671,139,109	\$ 114,355,677	
	G-337	5310E	5310	MAELEC	Massachusetts Electric Company	33.64%	33.65%	\$ 1,722,564,877	\$ 2,871,936,113	\$ 1,165,956,929	
	G-337	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.37%	0.37%	\$ 20,165,596	\$ 59,764,194	\$ 6,273,322	
	G-337	5320E	5320	MAELEC	Nantucket Electric Company	0.45%	0.45%	\$ 21,104,127	\$ 70,991,217	\$ 9,613,493	
	G-337	5360E	5360	RIELEC	Narragansett Electric Company	12.37%	12.37%	\$ 645,963,840	\$ 976,074,417	\$ 437,530,426	
	G-337	5360G	5360	RIGASD	Narragansett Gas Company	5.01%	5.01%	\$ 234,774,356	\$ 851,477,273	\$ 101,202,882	
						Total	100.00%	100.00%	\$ 4,782,859,199	\$ 13,968,231,266	\$ 2,681,811,324
	Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
	Parents, All Retail, Transmission segments	G-338	5020R	5020	PARENT	National Grid USA Parent	0.47%	0.47%	\$ -	\$ -	\$ 51,632,683
G-338		5040R	5040	PARENT	KeySpan Energy Corp.	0.09%	0.09%	\$ 17,218,543	\$ -	\$ 1,362,669	
G-338		5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	18.46%	18.46%	\$ 1,335,056,719	\$ 4,410,600,399	\$ 642,234,940	
G-338		5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	5.41%	5.41%	\$ 373,562,179	\$ 1,576,248,545	\$ 151,448,303	
G-338		5220G	5220	NYGASD	KeySpan Energy Delivery New York	15.84%	15.84%	\$ 1,098,124,270	\$ 4,271,158,964	\$ 496,114,620	
G-338		5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	9.97%	9.97%	\$ 716,881,311	\$ 3,204,478,510	\$ 214,983,917	
G-338		5310E	5310	MAELEC	Massachusetts Electric Company	22.73%	22.72%	\$ 1,722,564,877	\$ 2,871,936,113	\$ 1,165,956,929	
G-338		5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.24%	0.24%	\$ 20,165,596	\$ 59,764,194	\$ 6,273,322	
G-338		5320E	5320	MAELEC	Nantucket Electric Company	0.29%	0.29%	\$ 21,104,127	\$ 70,991,217	\$ 9,613,493	
G-338		5330G	5330	MAGASD	Boston Gas Company	10.23%	10.23%	\$ 727,933,848	\$ 2,767,643,504	\$ 309,235,224	
G-338		5340G	5340	MAGASD	Colonial Gas Company	2.26%	2.26%	\$ 164,713,738	\$ 659,502,846	\$ 59,024,533	
G-338		5360E	5360	RIELEC	Narragansett Electric Company	8.37%	8.37%	\$ 645,963,840	\$ 976,074,417	\$ 437,530,426	
G-338		5360G	5360	RIGASD	Narragansett Gas Company	3.25%	3.25%	\$ 234,774,356	\$ 851,477,273	\$ 101,202,882	
G-338		5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	2.39%	2.39%	\$ 171,834,086	\$ 881,268,088	\$ 32,739,371	
					Total	100.00%	100.00%	\$ 7,249,897,490	\$ 22,601,154,069	\$ 3,679,553,311	

G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Parents, KEDNY, NE Retails, Transmission segments	G-342	5020R	5020	PARENT	National Grid USA Parent	0.67%	0.67%	\$ -	\$ -	\$ 51,632,683
	G-342	5040R	5040	PARENT	KeySpan Energy Corp.	0.14%	0.14%	\$ 17,218,643	\$ -	\$ 1,362,669
	G-342	5220G	5220	NYGASD	KeySpan Energy Delivery New York	25.75%	25.75%	\$ 1,098,124,270	\$ 4,271,168,964	\$ 496,114,620
	G-342	5310E	5310	MAELEC	Massachusetts Electric Company	35.26%	35.26%	\$ 1,722,564,877	\$ 2,871,936,113	\$ 1,165,956,929
	G-342	5310T	5310	PRTRAN	Massachusetts Electric Company - Transmission	0.39%	0.39%	\$ 20,165,596	\$ 59,764,194	\$ 6,273,322
	G-342	5320E	5320	MAELEC	Nantucket Electric Company	0.47%	0.47%	\$ 21,104,127	\$ 70,991,217	\$ 9,613,493
	G-342	5330G	5330	MAGASD	Boston Gas Company	16.64%	16.64%	\$ 727,933,848	\$ 2,767,643,504	\$ 309,235,224
	G-342	5340G	5340	MAGASD	Colonial Gas Company	3.71%	3.71%	\$ 164,713,738	\$ 659,502,846	\$ 59,024,533
	G-342	5360E	5360	RIELEC	Narragansett Electric Company	12.96%	12.96%	\$ 645,963,840	\$ 976,074,417	\$ 437,530,426
	G-342	5360T	5360	PRTRAN	Narragansett Electric Company - Transmission	4.01%	4.01%	\$ 171,834,086	\$ 881,268,088	\$ 32,739,371
						Total	100.00%	100.00%	\$ 4,589,622,924	\$ 12,558,349,342
Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Parents,Mass-E&T and Nantucket	G-344	5020R	5020	PARENT	National Grid USA Parent	1.39%	1.39%	\$ -	\$ -	\$ 51,632,683
	G-344	5040R	5040	PARENT	KeySpan Energy Corp.	0.36%	0.36%	\$ 17,218,643	\$ -	\$ 1,362,669
	G-344	5310E	5310	MAELEC	Massachusetts Electric Company	95.59%	95.59%	\$ 1,722,564,877	\$ 2,871,936,113	\$ 1,165,956,929
	G-344	5310T	5310	PRTRAN	Massachusetts Electric Company - Transmission	1.21%	1.21%	\$ 20,165,596	\$ 59,764,194	\$ 6,273,322
	G-344	5320E	5320	MAELEC	Nantucket Electric Company	1.45%	1.45%	\$ 21,104,127	\$ 70,991,217	\$ 9,613,493
						Total	100.00%	100.00%	\$ 1,781,053,142	\$ 3,002,691,524
Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Hydros & NEP	G-350	5410T	5410	PRTRAN	New England Power Company - Transmission	91.02%	91.02%	\$ 423,499,431.15	\$ 2,363,134,553.64	\$ 77,986,005.47
	G-350	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	5.49%	5.49%	\$ 25,103,780.17	\$ 29,131,783.27	\$ 9,258,648.46
	G-350	5412F	5412	FRELEC	New England Hydro - Trans Corp.	3.35%	3.35%	\$ 11,716,870.73	\$ 3,045,579.16	\$ 6,965,299.07
	G-350	5413F	5413	FRELEC	New England Electric Trans Corp	0.14%	0.14%	\$ 712,923.67	\$ -	\$ 251,844.18
						Total	100.00%	100.00%	\$ 461,033,005.72	\$ 2,395,311,916.07
Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NEP, Hydros, LNG and GenCo	G-355	5410T	5410	PRTRAN	New England Power Company - Transmission	51.87%	51.87%	\$ 423,499,431	\$ 2,363,134,554	\$ 77,986,005
	G-355	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	2.53%	2.53%	\$ 25,103,780	\$ 29,131,783	\$ 9,258,648
	G-355	5412F	5412	FRELEC	New England Hydro - Trans Corp.	1.44%	1.44%	\$ 11,716,871	\$ 3,045,579	\$ 6,965,299
	G-355	5413F	5413	FRELEC	New England Electric Trans Corp	0.06%	0.06%	\$ 712,924	\$ -	\$ 251,844
	G-355	5420G	5420	PRGASD	NG LNG LP Regulated Entity	1.97%	1.97%	\$ 8,230,444	\$ 103,521,048	\$ 3,995,737
	G-355	5430P	5430	PRPGEN	KeySpan Generation LLC (PSA)	42.13%	42.13%	\$ 437,037,216	\$ 603,450,886	\$ 140,054,786
						Total	100.00%	100.00%	\$ 906,300,665.13	\$ 3,102,283,850.02

G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Retail, TRAN, NG LNG, KS Generation, GW, Port Jefferson, NG Trans Svcs, Metrowest Realty, Wayfinder and Transgas	G-356	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	15.73%	15.73%	\$ 1,335,056,719	\$ 4,410,600,399	\$ 642,234,940
	G-356	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	4.57%	4.57%	\$ 373,562,179	\$ 1,576,248,545	\$ 151,448,303
	G-356	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	5.58%	5.58%	\$ 412,248,962	\$ 2,571,139,109	\$ 114,355,677
	G-356	5220G	5220	NYGASD	KeySpan Energy Delivery New York	13.43%	13.43%	\$ 1,098,124,270	\$ 4,271,168,964	\$ 498,114,628
	G-356	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	8.35%	8.35%	\$ 716,881,311	\$ 3,204,478,510	\$ 214,983,917
	G-356	5310E	5310	MAELEC	Massachusetts Electric Company	19.79%	19.80%	\$ 1,722,564,877	\$ 2,871,936,113	\$ 1,165,956,929
	G-356	5310T	5310	PRTRAN	Massachusetts Electric Company - Transmission	0.20%	0.20%	\$ 20,165,596	\$ 59,764,194	\$ 6,273,322
	G-356	5320E	5320	MAELEC	Nantucket Electric Company	0.25%	0.25%	\$ 21,104,127	\$ 70,991,217	\$ 9,813,483
	G-356	5330G	5330	MAGASD	Boston Gas Company	8.66%	8.66%	\$ 727,933,848	\$ 2,767,643,504	\$ 309,235,224
	G-356	5340G	5340	MAGASD	Colonial Gas Company	1.91%	1.91%	\$ 164,713,738	\$ 659,502,846	\$ 59,024,533
	G-356	5360E	5360	RIELEC	Narragansett Electric Company	7.31%	7.31%	\$ 645,963,840	\$ 976,074,417	\$ 437,530,426
	G-356	5360G	5360	RGASD	Narragansett Gas Company	2.76%	2.76%	\$ 234,774,356	\$ 851,477,273	\$ 101,202,882
	G-356	5360T	5360	PRTRAN	Narragansett Electric Company - Transmission	1.98%	1.98%	\$ 171,834,086	\$ 881,268,088	\$ 32,739,371
	G-356	5410T	5410	PRTRAN	New England Power Company - Transmission	5.07%	5.07%	\$ 423,499,431	\$ 2,363,134,554	\$ 77,986,005
	G-356	5411F	5411	FRELEC	NE Hydro - Trans Electric Co.	0.21%	0.21%	\$ 25,103,780	\$ 29,131,783	\$ 9,258,648
	G-356	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.11%	0.11%	\$ 11,716,871	\$ 3,045,579	\$ 6,985,299
	G-356	5413F	5413	FRELEC	New England Electric Trans Corp	0.00%	0.00%	\$ 712,924	\$ -	\$ 291,644
	G-356	5420G	5420	FRGASD	NG LNG LP Regulated Entity	0.19%	0.19%	\$ 8,230,444	\$ 103,521,048	\$ 3,895,737
	G-356	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	3.58%	3.58%	\$ 437,037,216	\$ 603,450,886	\$ 140,054,786
	G-356	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.11%	0.11%	\$ 11,098,404	\$ 34,894,099	\$ 3,218,603
	G-356	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.12%	0.12%	\$ 11,461,263	\$ 41,553,362	\$ 3,001,291
	G-356	5825N	5825	NONREG	Transgas Inc	0.09%	0.09%	\$ 4,868,923	\$ 8,132,793	\$ 7,676,279
	Total					100.00%	100.00%	\$ 6,676,657,165	\$ 28,359,157,282	\$ 3,993,322,131

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NMPC-EG&T, Mass-E&T, Nantucket, Boston Gas, Narragansett-E&T, NEP -T, NHH, NEET, NG Trans Svcs, Metrowest Realty	G-363	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	22.76%	22.76%	1,335,056,718.53	4,410,600,398.97	642,234,940.36
	G-363	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	6.66%	6.66%	373,562,179.36	1,576,248,544.58	151,448,302.75
	G-363	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	8.25%	8.25%	412,248,962.33	2,571,139,109.45	114,355,676.71
	G-363	5210E	5310	MAELEC	Massachusetts Electric Company	28.10%	28.10%	1,722,564,876.63	2,871,936,113.45	1,165,956,928.85
	G-363	5310T	5310	PRTRAN	Massachusetts Electric Company - Transmission	0.29%	0.29%	20,165,595.72	59,764,193.93	6,273,322.42
	G-363	5320E	5320	MAELEC	Nantucket Electric Company	0.36%	0.36%	21,104,127.28	70,991,216.59	9,813,482.79
	G-363	5330G	5330	MAGASD	Boston Gas Company	12.60%	12.60%	727,933,847.56	2,767,643,504.23	309,235,223.75
	G-363	5360E	5360	RIELEC	Narragansett Electric Company	10.36%	10.36%	645,963,839.97	976,074,419.88	437,530,426.32
	G-363	5360T	5360	PRTRAN	Narragansett Electric Company - Transmission	2.93%	2.93%	171,834,086.37	881,268,088.21	32,739,370.56
	G-363	5410T	5410	PRTRAN	New England Power Company - Transmission	7.53%	7.53%	423,499,431.15	2,363,134,553.64	77,986,005.47
	G-363	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.15%	0.15%	11,716,870.73	3,045,579.16	6,985,299.07
	G-363	5413F	5413	FRELEC	New England Electric Trans Corp	0.01%	0.01%	712,923.67	-	251,844.10
	Total					100.00%	100.00%	5,866,363,459.29	18,551,845,719.08	2,954,790,833.23

G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NMPC-EG&T, Mass-E, Nantucket, Narragansett-E&G, NEP -T, NHH, NEET	G-364	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	25.86%	25.86%	1,335,056,718.53	4,410,600,398.97	642,234,940.36
	G-364	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	7.62%	7.62%	373,562,179.36	1,576,248,544.58	151,448,302.75
	G-364	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	9.52%	9.52%	412,248,962.33	2,571,139,109.45	114,355,676.71
	G-364	5310E	5310	MAELEC	Massachusetts Electric Company	31.53%	31.54%	1,722,564,876.63	2,871,936,113.45	1,165,956,928.85
	G-364	5320E	5320	MAELEC	Nantucket Electric Company	0.41%	0.41%	21,104,127.28	70,991,216.59	9,813,492.79
	G-364	5360E	5360	RIELEC	Narragansett Electric Company	11.62%	11.62%	645,963,839.97	976,074,416.88	437,530,426.32
	G-364	5360G	5360	RIGASD	Narragansett Gas Company	4.56%	4.56%	234,774,356.12	851,477,272.51	101,202,881.54
	G-364	5410T	5410	PRTRAN	New England Power Company - Transmission	8.70%	8.70%	423,499,431.15	2,363,134,553.64	77,886,005.47
	G-364	5412F	5412	FRELEC	New England Hydro - Trans Corp.	0.17%	0.17%	11,716,870.73	3,045,579.16	6,965,299.07
	G-364	5413F	5413	FRELEC	New England Electric Trans Corp	0.01%	0.01%	712,923.67	-	251,644.18
					Total	100.00%	100.00%	5,181,204,285.76	15,694,647,205.22	2,707,745,798.03

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Legacy NG Elec Retails, NMPC-T and NEP-T	G-370	5210E	5210	NYELEC	Niagara Mohawk Power Corp.- Electric Distr.	29.59%	29.59%	1,335,056,718.53	4,410,600,398.97	642,234,940.36
	G-370	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	11.03%	11.03%	412,248,962.33	2,571,139,109.45	114,355,676.71
	G-370	5310E	5310	MAELEC	Massachusetts Electric Company	35.68%	35.69%	1,722,564,876.63	2,871,936,113.45	1,165,956,928.85
	G-370	5320E	5320	MAELEC	Nantucket Electric Company	0.47%	0.47%	21,104,127.28	70,991,216.59	9,813,492.79
	G-370	5360E	5360	RIELEC	Narragansett Electric Company	13.13%	13.13%	645,963,839.97	976,074,416.88	437,530,426.32
	G-370	5410T	5410	PRTRAN	New England Power Company - Transmission	10.10%	10.10%	423,499,431.15	2,363,134,553.64	77,886,005.47
					Total	100.00%	100.00%	4,560,437,955.88	13,263,875,808.98	2,447,877,470.50

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Retail excl NMPC-E, plus NMPC-T, NECO-T and KS Generation	G-376	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	5.89%	5.89%	373,562,179.36	1,576,248,544.58	151,448,302.75
	G-376	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	7.24%	7.24%	412,248,962.33	2,571,139,109.45	114,355,676.71
	G-376	5220G	5220	NYGASD	KeySpan Energy Delivery New York	17.24%	17.24%	1,098,124,270.29	4,271,168,963.50	496,114,619.87
	G-376	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	10.78%	10.78%	716,881,311.25	3,204,476,510.17	214,983,917.33
	G-376	5310E	5310	MAELEC	Massachusetts Electric Company	25.05%	25.05%	1,722,564,876.63	2,871,936,113.45	1,165,956,928.85
	G-376	5320E	5320	MAELEC	Nantucket Electric Company	0.32%	0.32%	21,104,127.28	70,991,216.59	9,813,492.79
	G-376	5330G	5330	MAGASD	Boston Gas Company	11.13%	11.13%	727,933,847.56	2,767,643,504.23	309,235,223.75
	G-376	5340G	5340	MAGASD	Colonial Gas Company	2.46%	2.46%	164,713,737.97	659,502,845.63	59,024,532.87
	G-376	5360E	5360	RIELEC	Narragansett Electric Company	9.24%	9.24%	645,963,839.97	976,074,416.88	437,530,426.32
	G-376	5360G	5360	RIGASD	Narragansett Gas Company	3.54%	3.54%	234,774,356.12	851,477,272.51	101,202,881.54
	G-376	5360T	5360	PRTRAN	Narragansett Electric Company - Transmission	2.57%	2.57%	171,634,086.37	881,266,083.21	32,739,370.56
	G-376	5430P	5430	PRPGEN	KeySpan Generation LLC (PSA)	4.55%	4.55%	437,037,215.91	603,450,885.87	140,054,786.16
					Total	100.00%	100.00%	6,726,742,811.03	21,305,379,471.07	3,232,460,159.48

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NMPC -G, Boston Gas, Colonial Gas and Narragansett Gas	G-378	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	25.40%	25.40%	373,562,179.36	1,576,248,544.58	151,448,302.75
	G-378	5330G	5330	MAGASD	Boston Gas Company	48.53%	48.52%	727,933,847.56	2,767,643,504.23	309,235,223.75
	G-378	5340G	5340	MAGASD	Colonial Gas Company	10.58%	10.58%	164,713,737.97	659,502,845.63	59,024,532.87
	G-378	5360G	5360	RIGASD	Narragansett Gas Company	15.49%	15.49%	234,774,356.12	851,477,272.51	101,202,881.54
					Total	100.00%	100.00%	1,500,984,121.01	5,854,872,166.95	620,910,940.90

G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NMPC-G&T, Mass-T, Nantucket and Narragansett-G&T	G-377	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	22.05%	22.05%	373,562,179.36	1,576,249,544.58	151,448,302.75
	G-377	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	26.73%	26.73%	412,248,962.33	2,571,139,109.45	114,355,676.71
	G-377	5310T	5310	PRTRAN	Massachusetts Electric Company - Transmission	0.97%	0.97%	20,166,596.72	59,764,193.93	6,273,322.42
	G-377	5320E	5320	MAELEC	Nantucket Electric Company	1.20%	1.20%	21,104,127.28	70,991,216.59	9,813,492.79
	G-377	5360E	5360	NIELEC	Narragansett Electric Company	35.71%	35.71%	645,963,839.97	970,074,416.86	437,530,426.32
	G-377	5360G	5360	RIGASD	Narragansett Gas Company	13.34%	13.34%	234,774,356.12	851,477,272.51	101,202,881.54
					Total	100.00%	100.00%	1,707,819,060.78	6,105,694,753.94	820,624,102.53

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NECO-T,NEP-T	G-381	5360T	5360	PRTRAN	Narragansett Electric Company - Transmission	28.53%	28.53%	\$ 171,834,086	\$ 881,268,088	\$ 32,739,371
	G-381	5410T	5410	PRTRAN	New England Power Company - Transmission	71.47%	71.47%	\$ 423,499,431	\$ 2,363,134,654	\$ 77,986,005
					Total	100.00%	100.00%	\$ 595,333,518	\$ 3,244,402,642	\$ 110,725,376

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Gas Retails excl Niagara Mohawk	G-383	5220G	5220	NYGASD	KeySpan Energy Delivery New York	38.56%	38.56%	1,098,124,270.29	4,271,168,963.50	496,114,619.87
	G-383	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	23.28%	23.28%	716,881,311.25	3,204,478,510.17	214,983,917.33
	G-383	5330G	5330	MAGASD	Boston Gas Company	24.83%	24.83%	727,933,847.56	2,767,643,504.23	309,235,223.75
	G-383	5340G	5340	MAGASD	Colonial Gas Company	5.40%	5.40%	164,713,737.97	659,502,845.63	59,024,532.87
	G-383	5360G	5360	RIGASD	Narragansett Gas Company	7.93%	7.93%	234,774,356.12	851,477,272.51	101,202,881.54
					Total	100.00%	100.00%	2,942,427,523.20	11,754,271,096.04	1,180,561,175.35

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
KEDNY, Boston Gas and Colonial Gas	G-384	5220G	5220	NYGASD	KeySpan Energy Delivery New York	56.01%	56.01%	1,098,124,270.29	4,271,168,963.50	496,114,619.87
	G-384	5330G	5330	MAGASD	Boston Gas Company	36.10%	36.10%	727,933,847.56	2,767,643,504.23	309,235,223.75
	G-384	5340G	5340	MAGASD	Colonial Gas Company	7.89%	7.89%	164,713,737.97	659,502,845.63	59,024,532.87
					Total	100.00%	100.00%	1,990,771,855.82	7,698,315,313.36	864,374,376.49

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
KEDLI, Boston Gas, Colonial Gas	G-385	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	43.24%	43.24%	716,881,311.25	3,204,478,510.17	214,983,917.33
	G-385	5330G	5330	MAGASD	Boston Gas Company	46.66%	46.66%	727,933,847.56	2,767,643,504.23	309,235,223.75
	G-385	5340G	5340	MAGASD	Colonial Gas Company	10.10%	10.10%	164,713,737.97	659,502,845.63	59,024,532.87
					Total	100.00%	100.00%	1,609,528,896.78	6,631,624,860.03	583,243,673.94

G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Nantucket Electric, Narragansett Electric	G-396	5320E	5320	MAELEC	Nantucket Electric Company	4.05%	4.05%	21,104,127.28	70,991,216.59	9,813,492.79
	G-396	5360E	5360	RIELEC	Narragansett Electric Company	95.95%	95.95%	645,963,839.97	976,074,416.88	437,530,426.32
Total						100.00%	100.00%	667,067,967.25	1,047,065,633.47	447,343,919.11

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Elec & Gas & NEP & Gencos	G-399	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	15.83%	15.83%	1,335,056,718.53	4,410,600,398.97	642,234,040.36
	G-399	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	4.60%	4.60%	373,562,179.36	1,676,248,544.58	151,448,302.75
	G-399	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	5.61%	5.61%	412,248,962.33	2,571,139,109.45	114,355,676.71
	G-399	5220G	5220	NYGASD	KeySpan Energy Delivery New York	13.51%	13.51%	1,098,124,270.29	4,271,168,963.50	486,114,619.87
	G-399	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	8.40%	8.40%	716,881,311.25	3,204,478,510.17	214,983,917.33
	G-399	5310E	5310	MAELEC	Massachusetts Electric Company	19.92%	19.93%	1,722,564,876.63	2,871,936,113.45	1,165,956,928.85
	G-399	5310T	5310	PRTRAN	Massachusetts Electric Company - Transmission	0.20%	0.20%	20,165,595.72	59,764,193.93	6,273,322.42
	G-399	5320E	5320	MAELEC	Nantucket Electric Company	0.25%	0.25%	21,104,127.28	70,991,216.59	9,813,492.79
	G-399	5330G	5330	MAGASD	Boston Gas Company	8.71%	8.71%	727,933,847.56	2,767,643,504.23	369,235,223.75
	G-399	5340G	5340	MAGASD	Colonial Gas Company	1.92%	1.92%	164,713,737.97	659,550,845.63	59,024,532.97
	G-399	5360E	5360	RIELEC	Narragansett Electric Company	7.36%	7.36%	645,963,839.97	976,074,416.88	437,530,426.32
	G-399	5360G	5360	RIGASD	Narragansett Gas Company	2.77%	2.77%	234,774,356.12	851,477,272.51	101,202,881.54
	G-399	5360T	5360	PRTRAN	Narragansett Electric Company - Transmission	1.99%	1.99%	171,834,086.37	881,268,086.21	32,739,370.56
	G-399	5410T	5410	PRTRAN	New England Power Company - Transmission	5.10%	5.10%	423,495,431.15	2,363,134,553.64	77,986,005.47
	G-399	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	3.60%	3.60%	437,037,215.91	603,450,885.87	140,054,786.16
	G-399	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.11%	0.11%	11,098,404.13	34,894,098.88	3,218,603.42
	G-399	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.12%	0.12%	11,461,263.35	41,553,962.24	3,001,290.83
Total						100.00%	100.00%	8,528,024,223.81	28,215,326,078.72	3,965,174,321.88

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NGUSA, NMPC-EG&T, NE Retails, NEP-T	G-407	5020R	5020	PARENT	National Grid USA Parent	0.63%	0.63%	\$ -	\$ -	\$ 51,632,683
	G-407	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	25.76%	25.76%	\$ 1,335,056,719	\$ 4,410,600,399	\$ 642,234,040
	G-407	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	7.69%	7.69%	\$ 373,562,179	\$ 1,676,248,545	\$ 151,448,303
	G-407	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	9.51%	9.51%	\$ 412,248,962	\$ 2,571,139,109	\$ 114,355,677
	G-407	5310E	5310	MAELEC	Massachusetts Electric Company	31.31%	31.33%	\$ 1,722,564,877	\$ 2,871,936,113	\$ 1,165,956,929
	G-407	5320E	5320	MAELEC	Nantucket Electric Company	0.41%	0.41%	\$ 21,104,127	\$ 70,991,217	\$ 9,813,493
	G-407	5360E	5360	RIELEC	Narragansett Electric Company	11.54%	11.54%	\$ 645,963,840	\$ 976,074,417	\$ 437,530,426
	G-407	5360G	5360	RIGASD	Narragansett Gas Company	4.55%	4.55%	\$ 234,774,356	\$ 851,477,272	\$ 101,202,882
	G-407	5410T	5410	PRTRAN	New England Power Company - Transmission	8.70%	8.70%	\$ 423,495,431	\$ 2,363,134,554	\$ 77,986,005
	Total					100.00%	100.00%	\$ 5,168,774,491	\$ 15,691,601,626	\$ 2,752,161,338

G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Retail,TRAN,Hydr,LNGR,Gens,KSSvcs,Other	G-411	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	15.67%	15.67%	\$ 1,335,056,719	\$ 4,410,600,399	\$ 642,234,940
	G-411	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	4.55%	4.55%	\$ 373,562,179	\$ 1,576,248,545	\$ 151,448,303
	G-411	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	5.56%	5.56%	\$ 412,248,962	\$ 2,571,139,109	\$ 114,355,677
	G-411	5220G	5220	NYGASD	KeySpan Energy Delivery New York	13.37%	13.37%	\$ 1,098,124,270	\$ 4,271,168,964	\$ 496,114,620
	G-411	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	8.32%	8.32%	\$ 716,881,311	\$ 3,204,476,510	\$ 214,983,917
	G-411	5310E	5310	MAELEC	Massachusetts Electric Company	19.68%	19.70%	\$ 1,722,564,877	\$ 2,871,936,113	\$ 1,165,956,529
	G-411	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.20%	0.20%	\$ 20,165,596	\$ 59,764,194	\$ 6,273,322
	G-411	5320E	5320	MAELEC	Nantucket Electric Company	0.25%	0.25%	\$ 21,104,127	\$ 70,991,217	\$ 9,813,493
	G-411	5330G	5330	MACASD	Boston Gas Company	8.63%	8.63%	\$ 727,933,848	\$ 2,767,643,504	\$ 309,235,224
	G-411	5340G	5340	MACASD	Colonial Gas Company	1.90%	1.90%	\$ 164,713,738	\$ 659,502,846	\$ 59,024,533
	G-411	5360E	5360	NIELEC	Narragansett Electric Company	7.27%	7.27%	\$ 645,963,840	\$ 976,074,417	\$ 437,530,426
	G-411	5360G	5360	RIGASD	Narragansett Gas Company	2.75%	2.75%	\$ 234,774,356	\$ 851,477,273	\$ 101,202,862
	G-411	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	1.97%	1.97%	\$ 171,834,086	\$ 881,268,068	\$ 32,739,371
	G-411	5410T	5410	FRTRAN	New England Power Company - Transmission	5.06%	5.06%	\$ 423,499,431	\$ 2,363,134,554	\$ 77,986,005
	G-411	5411F	5411	PRELEC	NE Hydro - Trans Electric Co.	0.21%	0.21%	\$ 25,103,780	\$ 29,131,763	\$ 9,259,648
	G-411	5412F	5412	PRELEC	New England Hydro - Trans Corp.	0.11%	0.11%	\$ 11,716,871	\$ 3,045,579	\$ 6,965,299
	G-411	5413F	5413	PRELEC	New England Electric Trans Corp	0.00%	0.00%	\$ 712,824	\$ -	\$ 251,844
	G-411	5420G	5420	FRGASD	NG LNG LP Regulated Entity	0.19%	0.19%	\$ 8,250,444	\$ 103,521,049	\$ 4,995,737
	G-411	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	3.56%	3.56%	\$ 437,037,216	\$ 603,450,686	\$ 140,054,786
	G-411	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.11%	0.11%	\$ 11,098,404	\$ 34,894,099	\$ 3,218,603
	G-411	5432P	5432	FRPGEN	KeySpan Fort Jefferson Energy Center	0.12%	0.12%	\$ 11,461,263	\$ 41,553,962	\$ 5,000,291
	G-411	5825N	5825	NONREG	Transgas Inc	0.09%	0.09%	\$ 4,866,923	\$ 8,132,793	\$ 7,676,279
	G-411	5840N	5840	NONREG	KeySpan Energy Development Corporation	0.29%	0.29%	\$ -	\$ 73,982,206	\$ 24,310,022
	G-411	5850N	5850	NONREG	KeySpan Services Inc.	0.14%	0.14%	\$ 13,992,637	\$ 6,867,278	\$ 9,030,972
					Total	100.00%	100.00%	\$ 8,592,649,802	\$ 28,440,068,767	\$ 4,026,663,126

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Legacy NG Retail, NEP-T	G-415	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	25.91%	25.91%	\$ 1,335,056,719	\$ 4,410,600,399	\$ 642,234,940
	G-415	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	7.63%	7.63%	\$ 373,562,179	\$ 1,576,248,545	\$ 151,448,303
	G-415	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	9.53%	9.53%	\$ 412,248,962	\$ 2,571,139,109	\$ 114,355,677
	G-415	5310E	5310	MAELEC	Massachusetts Electric Company	31.60%	31.60%	\$ 1,722,564,877	\$ 2,871,936,113	\$ 1,165,956,529
	G-415	5320E	5320	MAELEC	Nantucket Electric Company	0.41%	0.41%	\$ 21,104,127	\$ 70,991,217	\$ 9,813,493
	G-415	5360E	5360	NIELEC	Narragansett Electric Company	11.64%	11.64%	\$ 645,963,840	\$ 976,074,417	\$ 437,530,426
	G-415	5360G	5360	RIGASD	Narragansett Gas Company	4.57%	4.57%	\$ 234,774,356	\$ 851,477,273	\$ 101,202,862
	G-415	5410T	5410	FRTRAN	New England Power Company - Transmission	8.71%	8.71%	\$ 423,499,431	\$ 2,363,134,554	\$ 77,986,005
					Total	100.00%	100.00%	\$ 5,168,774,481	\$ 16,691,601,626	\$ 2,700,526,656

G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Legacy NG Retails, NEP-T, plus Gencos	G-416	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	24.50%	24.50%	\$ 1,335,056,719	\$ 4,410,600,399	\$ 642,234,940
	G-416	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	7.22%	7.22%	\$ 373,562,179	\$ 1,576,248,545	\$ 151,448,393
	G-416	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	9.05%	9.05%	\$ 412,248,862	\$ 2,571,139,109	\$ 114,355,677
	G-416	5310	5310	MAELEC	Massachusetts Electric Company	29.79%	29.80%	\$ 1,722,564,877	\$ 2,871,936,113	\$ 1,165,956,924
	G-416	5320E	5320	MAELEC	Nantucket Electric Company	0.39%	0.39%	\$ 21,104,127	\$ 70,991,217	\$ 9,813,493
	G-416	5360E	5360	BIELEC	Narragansett Electric Company	10.97%	10.97%	\$ 645,963,340	\$ 976,074,417	\$ 437,530,426
	G-416	5360G	5360	RIGASD	Narragansett Gas Company	4.33%	4.33%	\$ 234,774,356	\$ 851,477,273	\$ 101,202,862
	G-416	5410T	5410	FRTRAN	New England Power Company - Transmission	8.27%	8.27%	\$ 423,499,431	\$ 2,363,134,554	\$ 77,986,005
	G-416	5430P	5430	FRPGEN	KeySpan Generation LLC (PRA)	5.48%	5.48%	\$ 437,037,216	\$ 603,450,886	\$ 140,054,786
					Total	100.00%	100.00%	\$ 6,605,811,707	\$ 16,295,062,512	\$ 2,840,583,441

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Gas Retails excl Narr, NMPC-E	G-419	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	30.20%	30.21%	\$ 1,335,056,719	\$ 4,410,600,399	\$ 642,234,940
	G-419	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	8.63%	8.63%	\$ 373,562,179	\$ 1,576,248,545	\$ 151,448,393
	G-419	5220G	5220	NYGASD	KeySpan Energy Delivery New York	25.55%	25.55%	\$ 1,098,124,270	\$ 4,271,168,964	\$ 496,114,620
	G-419	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	15.56%	15.56%	\$ 716,981,911	\$ 3,204,476,510	\$ 214,985,917
	G-419	5330G	5330	MAGASD	Boston Gas Company	16.46%	16.46%	\$ 727,933,848	\$ 2,767,643,504	\$ 309,235,224
	G-419	5340G	5340	MAGASD	Colonial Gas Company	3.60%	3.60%	\$ 164,713,738	\$ 659,502,846	\$ 59,024,533
					Total	100.00%	100.00%	\$ 4,416,272,685	\$ 16,889,642,767	\$ 1,873,041,533

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NE 3 Trans, Hydros, LNG, Gencos	G-424	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	1.82%	1.82%	\$ 20,165,595.72	\$ 59,764,193.93	\$ 6,273,322.42
	G-424	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	16.09%	16.09%	\$ 171,834,086.37	\$ 881,268,086.21	\$ 32,739,370.26
	G-424	5410T	5410	FRTRAN	New England Power Company - Transmission	40.68%	40.68%	\$ 423,499,431.15	\$ 2,363,134,553.64	\$ 77,986,002.47
	G-424	5411F	5411	PRELEC	NE Hydro - Trans Electric Co.	2.07%	2.07%	\$ 26,103,780.17	\$ 29,131,783.27	\$ 9,258,648.46
	G-424	5412F	5412	PRELEC	New England Hydro - Trans Corp.	1.19%	1.19%	\$ 11,716,870.73	\$ 3,045,679.16	\$ 6,965,299.67
	G-424	5413F	5413	PRELEC	New England Electric Trans Corp	0.05%	0.05%	\$ 712,923.67	\$ -	\$ 251,844.18
	G-424	5420G	5420	FRGASD	NG LNG LP Regulated Entity	1.55%	1.55%	\$ 8,230,443.50	\$ 103,521,048.08	\$ 3,995,737.49
	G-424	5430P	5430	FRPGEN	KeySpan Generation LLC (PRA)	34.33%	34.33%	\$ 437,037,215.91	\$ 603,450,885.97	\$ 140,054,786.18
	G-424	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.99%	0.99%	\$ 11,098,404.13	\$ 34,894,098.68	\$ 3,218,603.42
	G-424	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	1.03%	1.03%	\$ 11,461,263.35	\$ 41,553,362.24	\$ 3,001,250.83
					Total	100.00%	100.00%	\$ 1,120,860,014.70	\$ 4,119,763,593.28	\$ 263,744,908.66

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NE 3 Trans, Narr Gas, Hydros, LNG, Gencos	G-425	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	1.44%	1.44%	\$ 20,165,596	\$ 59,764,194	\$ 6,273,322
	G-425	5360G	5360	RIGASD	Narragansett Gas Company	20.25%	20.25%	\$ 234,774,356	\$ 851,477,273	\$ 101,202,862
	G-425	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	12.97%	12.97%	\$ 171,834,086	\$ 881,268,088	\$ 32,739,371
	G-425	5410T	5410	FRTRAN	New England Power Company - Transmission	33.01%	33.01%	\$ 423,499,431	\$ 2,363,134,554	\$ 77,986,005
	G-425	5411F	5411	PRELEC	NE Hydro - Trans Electric Co.	1.61%	1.61%	\$ 25,103,780	\$ 29,131,783	\$ 9,258,648
	G-425	5412F	5412	PRELEC	New England Hydro - Trans Corp.	0.91%	0.91%	\$ 11,716,871	\$ 3,045,579	\$ 6,965,299
	G-425	5413F	5413	PRELEC	New England Electric Trans Corp	0.04%	0.04%	\$ 712,924	\$ -	\$ 251,844
	G-425	5420G	5420	FRGASD	NG LNG LP Regulated Entity	1.24%	1.24%	\$ 8,230,444	\$ 103,521,048	\$ 3,995,737
	G-425	5430P	5430	FRPGEN	KeySpan Generation LLC (PRA)	26.92%	26.92%	\$ 437,037,216	\$ 603,450,886	\$ 140,054,786
	G-425	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.79%	0.79%	\$ 11,098,404	\$ 34,894,099	\$ 3,218,603
	G-425	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.82%	0.82%	\$ 11,461,263	\$ 41,553,362	\$ 3,001,251
					Total	100.00%	100.00%	\$ 1,365,634,371	\$ 4,971,240,866	\$ 384,947,780

G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
MECO-T, NECO-T, Nantucket-E, GSE	G-426	5310T	5310	PRTRAN	Massachusetts Electric Company - Transmission		9.41%	\$ 20,165,596	\$ 59,764,194	\$ 6,273,322
	G-426	5320E	5320	MAELEC	Nantucket Electric Company	12.34%	12.34%	\$ 21,104,127	\$ 70,991,217	\$ 9,813,493
	G-426	5360T	5360	PRTRAN	Narragansett Electric Company - Transmission	78.25%	78.25%	\$ 171,834,086	\$ 881,268,088	\$ 32,739,371
					Total	100.00%	100.00%	\$ 213,103,809	\$ 1,012,023,499	\$ 46,826,186

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NE Retailers+3 Trans, Hydros, LNG, Gencos	G-427	5310E	5310	MAELEC	Massachusetts Electric Company	36.55%	36.58%	\$ 1,722,564,877	\$ 2,871,936,113	\$ 1,165,956,929
	G-427	5310T	5310	PRTRAN	Massachusetts Electric Company - Transmission	0.40%	0.40%	\$ 20,165,596	\$ 59,764,194	\$ 6,273,322
	G-427	5320E	5320	MAELEC	Nantucket Electric Company	0.48%	0.48%	\$ 21,104,127	\$ 70,991,217	\$ 9,813,493
	G-427	5330G	5330	MAGASD	Boston Gas Company	17.08%	17.08%	\$ 727,933,948	\$ 2,767,643,504	\$ 309,235,224
	G-427	5340G	5340	MAGASD	Colonial Gas Company	3.80%	3.80%	\$ 164,713,739	\$ 659,502,846	\$ 69,024,531
	G-427	5360G	5360	RIGASD	Narragansett Gas Company	5.42%	5.42%	\$ 234,774,356	\$ 851,477,273	\$ 101,202,882
	G-427	5360T	5360	PRTRAN	Narragansett Electric Company - Transmission	4.08%	4.08%	\$ 171,834,086	\$ 881,268,088	\$ 32,739,371
	G-427	5360E	5360	RIELEC	Narragansett Electric Company	13.45%	13.45%	\$ 645,963,840	\$ 976,074,417	\$ 437,530,426
	G-427	5410T	5410	PRTRAN	New England Power Company - Transmission	10.54%	10.54%	\$ 423,499,431	\$ 2,363,134,554	\$ 77,986,005
	G-427	5411F	5411	PRELEC	NE Hydro - Trans Electric Co.	0.35%	0.35%	\$ 25,103,760	\$ 29,131,783	\$ 9,258,648
	G-427	5412F	5412	PRELEC	New England Hydro - Trans Corp.	0.19%	0.19%	\$ 11,716,871	\$ 3,045,579	\$ 6,965,299
	G-427	5413F	5413	PRELEC	New England Electric Trans Corp	0.01%	0.01%	\$ 712,824	\$	\$ 251,844
	G-427	5420G	5420	PRGASD	NGL LNG LP Regulated Entity	0.40%	0.40%	\$ 8,230,444	\$ 103,521,048	\$ 9,895,737
	G-427	5430P	5430	PRPGEN	KeySpan Generation LLC (PSA)	6.75%	6.75%	\$ 437,037,216	\$ 603,450,886	\$ 140,054,786
	G-427	5431P	5431	PRPGEN	KeySpan Glenwood Energy Center	0.22%	0.22%	\$ 11,098,404	\$ 34,694,088	\$ 3,218,603
	G-427	5432P	5432	PRPGEN	KeySpan Fort Jefferson Energy Center	0.24%	0.24%	\$ 11,461,263	\$ 41,553,362	\$ 3,001,291
					Total	100.00%	100.00%	\$ 4,637,914,800	\$ 12,317,388,963	\$ 2,366,508,384

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
MECO-E, NECO-E, NEP-T	G-430	5310E	5310	MAELEC	Massachusetts Electric Company	59.10%	59.09%	\$ 1,722,564,877	\$ 2,871,936,113	\$ 1,165,956,929
	G-430	5360E	5360	RIELEC	Narragansett Electric Company	21.62%	21.62%	\$ 645,963,840	\$ 976,074,417	\$ 437,530,426
	G-430	5410T	5410	PRTRAN	New England Power Company - Transmission	19.28%	19.28%	\$ 423,499,431	\$ 2,363,134,554	\$ 77,986,005
					Total	100.00%	100.00%	\$ 2,792,028,148	\$ 6,211,145,084	\$ 1,681,473,360

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Retailers excl NH Cos, plus Gencos	G-431	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	18.25%	18.25%	\$ 1,335,056,718.53	\$ 4,410,600,398.97	\$ 642,234,940.36
	G-431	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	5.36%	5.36%	\$ 973,562,170.38	\$ 1,575,245,544.58	\$ 151,448,502.75
	G-431	5220G	5220	NYGASD	KeySpan Energy Delivery New York	15.68%	15.68%	\$ 1,098,124,270.29	\$ 4,271,168,963.50	\$ 486,114,619.87
	G-431	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	9.89%	9.89%	\$ 716,881,311.25	\$ 3,204,478,510.17	\$ 214,983,917.33
	G-431	5310E	5310	MAELEC	Massachusetts Electric Company	22.85%	22.85%	\$ 1,722,564,876.63	\$ 2,871,936,113.45	\$ 1,165,956,928.65
	G-431	5320E	5320	MAELEC	Nantucket Electric Company	0.29%	0.29%	\$ 21,104,127.28	\$ 70,991,216.59	\$ 9,813,482.79
	G-431	5330G	5330	MAGASD	Boston Gas Company	10.13%	10.13%	\$ 727,933,847.56	\$ 2,767,643,504.23	\$ 309,235,223.75
	G-431	5340G	5340	MAGASD	Colonial Gas Company	2.24%	2.24%	\$ 164,713,731.87	\$ 659,502,845.63	\$ 69,024,532.87
	G-431	5360E	5360	RIELEC	Narragansett Electric Company	8.23%	8.23%	\$ 645,963,839.97	\$ 976,074,416.88	\$ 437,530,426.32
	G-431	5360G	5360	RIGASD	Narragansett Gas Company	3.22%	3.22%	\$ 234,774,356.12	\$ 851,477,272.51	\$ 101,202,881.54
	G-431	5430P	5430	PRPGEN	KeySpan Generation LLC (PSA)	4.09%	4.09%	\$ 437,037,215.91	\$ 603,450,885.87	\$ 140,054,786.16
	G-431	5431P	5431	PRPGEN	KeySpan Glenwood Energy Center	0.13%	0.13%	\$ 11,098,404.13	\$ 34,694,088.88	\$ 3,218,603.42
	G-431	5432P	5432	PRPGEN	KeySpan Fort Jefferson Energy Center	0.14%	0.14%	\$ 11,461,263.35	\$ 41,553,362.24	\$ 3,001,290.63
					Total	100.00%	100.00%	\$ 7,600,276,148	\$ 22,340,020,133	\$ 3,733,819,947

G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NMPC-T, NECO-T, NEP-T, KS Generation	G-432	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	33.31%	33.30%	\$ 412,248,962	\$ 2,571,139,109	\$ 114,355,677
	G-432	5360T	5360	PRTRAN	Narragansett Electric Company - Transmission	11.53%	11.53%	\$ 171,834,086	\$ 881,268,088	\$ 32,739,371
	G-432	5410T	5410	PRTRAN	New England Power Company - Transmission	29.16%	29.16%	\$ 423,499,431	\$ 2,363,134,554	\$ 77,986,005
	G-432	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	26.00%	26.00%	\$ 437,037,216	\$ 603,450,886	\$ 140,054,786
					Total	100.00%	100.00%	\$ 1,444,619,696	\$ 6,418,992,637	\$ 365,135,838

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Transmission, Hydros, LNG Reg and Generation	G-433	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	31.34%	31.35%	\$ 412,248,962	\$ 2,571,139,109	\$ 114,355,677
	G-433	5310T	5310	PRTRAN	Massachusetts Electric Company - Transmission	1.26%	1.26%	\$ 20,165,596	\$ 59,764,194	\$ 6,273,322
Requested by Jeff Higgins 10/17/13	G-433	5360T	5360	PRTRAN	Narragansett Electric Company - Transmission	10.87%	10.87%	\$ 171,834,086	\$ 881,268,088	\$ 32,739,371
Approved by Colleen Dowling 10/22/13	G-433	5410T	5410	PRTRAN	New England Power Company - Transmission	27.51%	27.51%	\$ 423,499,431	\$ 2,363,134,554	\$ 77,986,005
	G-433	5411F	5411	PRELEC	NE Hydro - Trans Electric Co.	1.47%	1.47%	\$ 25,103,780	\$ 29,131,793	\$ 3,255,648
	G-433	5412F	5412	PRELEC	New England Hydro - Trans Corp.	0.85%	0.85%	\$ 11,716,871	\$ 3,045,579	\$ 6,965,299
	G-433	5413F	5413	PRELEC	New England Electric Trans Corp	0.04%	0.04%	\$ 712,924	\$ -	\$ 251,844
	G-433	5420G	5420	PRGASD	NG LNG LP Regulated Entity	1.03%	1.03%	\$ 8,230,444	\$ 103,521,048	\$ 3,995,797
	G-433	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	24.24%	24.24%	\$ 437,037,216	\$ 603,450,886	\$ 140,054,786
	G-433	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.68%	0.68%	\$ 11,098,404	\$ 34,894,099	\$ 3,216,603
	G-433	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.71%	0.71%	\$ 11,461,263	\$ 41,553,362	\$ 3,001,291
					Total	100.00%	100.00%	\$ 1,533,108,977	\$ 6,690,902,703	\$ 398,100,585

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Legacy NG Retails and KEDLI	G-434	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	27.20%	27.20%	\$ 1,335,056,719	\$ 4,410,600,399	\$ 642,234,940
	G-434	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	8.08%	8.08%	\$ 373,562,179	\$ 1,576,248,545	\$ 151,448,303
	G-434	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	15.01%	15.01%	\$ 716,881,311	\$ 3,204,478,510	\$ 214,983,917
	G-434	5310E	5310	MAIELEC	Massachusetts Electric Company	32.51%	32.50%	\$ 1,722,564,877	\$ 2,871,936,113	\$ 1,165,956,929
	G-434	5320E	5320	MAIELEC	Nantuxett Electric Company	0.43%	0.43%	\$ 21,104,127	\$ 70,981,217	\$ 9,815,483
	G-434	5360E	5360	RIELEC	Narragansett Electric Company	11.95%	11.95%	\$ 645,963,840	\$ 976,074,417	\$ 437,530,426
	G-434	5360G	5360	RIGASD	Narragansett Gas Company	4.82%	4.82%	\$ 234,774,356	\$ 851,477,273	\$ 101,202,882
					Total	100.00%	100.00%	\$ 5,049,907,409	\$ 13,981,806,473	\$ 2,723,170,890

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

LIPA TSA G - General Allocator, 3-Point Formula

Description:
The purpose of this sheet is to provide a listing of approved G-allocations which can be used to allocate Service Company charges based on the 3-Point Formula (Net Plant, Net Margin, Net O&M).
ONLY for allocations that include orders that still need to be charged to the LIPA TSA company or the LIPA Residual company.

Source Data:
Data provided by Service Company Finance

Notes:

Allocation Basis	Oracle Co. Code	SAP Co./Seg.	Company Description	SAP Co. Code	3 Point (G) Alloc. Code	Net Margin	Net Plant	Net O&M
3 Point Formula			National Grid USA Parent	5020	0.40%	\$ -	\$ -	\$ 51,632,683
All RS and NG Companies		5020R	NH&O Holdings	5030	0.00%	\$ -	\$ -	\$ -25,255
		5040R	KeySpan Energy Corp.	5040	0.07%	\$ 17,218,543	\$ -	\$ 1,362,669
		5050	KeySpan NE	5050	0.00%	\$ -	\$ -	\$ 18,794
		5100E	National Grid Elec. Services	5100	0.00%	\$ 136,850	\$ -	\$ -
		5190S	LIPA TSA Billing Company	5190	8.46%	\$ 806,723,264	\$ 3,757,641,402	\$ 221,172,203
		5210E	Niagara Mohawk Power Corp. - Electric Distr.	5210	14.27%	\$ 1,335,095,719	\$ 4,410,600,399	\$ 642,234,940
		5210G	Niagara Mohawk Power Corp. - Gas	5210	4.13%	\$ 373,562,175	\$ 1,576,248,245	\$ 151,445,303
		5210T	Niagara Mohawk Power Corp. - Transmission	5210	5.01%	\$ 412,248,952	\$ 2,671,139,109	\$ 114,355,677
		5230G	KeySpan Energy Delivery New York	5230	12.15%	\$ 1,098,124,270	\$ 4,271,168,964	\$ 495,114,620
		5230S	KeySpan Energy Delivery Long Island	5230	7.52%	\$ 716,881,311	\$ 3,204,478,510	\$ 214,983,917
		5260E	KeySpan Electric Services LLC	5260	0.00%	\$ -	\$ -	\$ -
		5310E	Massachusetts Electric Company	5310	18.10%	\$ 1,722,564,877	\$ 2,871,938,113	\$ 1,165,956,929
		5310F	Massachusetts Electric Company	5310	0.00%	\$ -	\$ -	\$ -
		5310T	Massachusetts Electric Company - Transmission	5310	0.18%	\$ 20,165,596	\$ 59,764,194	\$ 6,273,322
		5320E	Norfolk Electric Company	5320	0.22%	\$ 21,104,127	\$ 70,991,217	\$ 9,813,493
		5330G	Boston Gas Company	5330	7.84%	\$ 727,933,848	\$ 2,787,643,504	\$ 309,235,224
		5340G	Colonial Gas Company	5340	1.72%	\$ 164,713,736	\$ 659,502,640	\$ 59,024,533
		5360E	Narragansett Electric Company	5360	6.69%	\$ 645,963,840	\$ 976,374,217	\$ 437,533,420
		5360F	Narragansett Electric Company	5360	0.00%	\$ -	\$ -	\$ -
		5360G	Narragansett Gas Company	5360	2.50%	\$ 234,774,356	\$ 851,477,273	\$ 101,202,882
		5360T	Narragansett Electric Company - Transmission	5360	1.77%	\$ 171,834,086	\$ 881,268,088	\$ 32,739,371
		5381E	Granite State Electric Co. - Post Sale (Note - 2011 Data)	5381	0.00%	\$ -	\$ -	\$ -
		5391G	EnergyNorth Natural Gas Inc. - Post Sale (Note - 2011 Data)	5391	0.00%	\$ -	\$ -	\$ -
		5410F	New England Power Company	5410	0.00%	\$ -	\$ -	\$ -
		5410T	New England Power Company - Transmission	5410	4.55%	\$ 423,495,431	\$ 2,363,134,554	\$ 77,986,005
		5411F	NE Hydro - Trans Electric Co.	5411	0.19%	\$ 25,103,780	\$ 28,131,783	\$ 2,258,648
		5412F	New England Hydro - Trans Corp.	5412	0.10%	\$ 11,716,871	\$ 3,045,679	\$ 6,965,269
		5413F	New England Electric Trans Corp	5413	0.00%	\$ 712,324	\$ -	\$ 251,444
		5420G	NG LNG LP-Regulated Entity	5420	0.17%	\$ 8,283,444	\$ 103,521,048	\$ 3,985,237
		5430P	KeySpan Generation LLC (PSA)	5430	3.26%	\$ 437,037,216	\$ 603,450,886	\$ 140,054,786
		5430	National Grid Generation-G&P	5430	0.00%	\$ -	\$ -	\$ -
		5431P	KeySpan Glenwood Energy Center	5431	0.10%	\$ 11,098,404	\$ 34,894,099	\$ 3,218,603
		5432P	KeySpan Port Jefferson Energy Center	5432	0.11%	\$ 11,461,263	\$ 41,253,362	\$ 3,001,291
		5802N	MetroWest Realty LLC	5803	0.00%	\$ -	\$ 1,689,350	\$ -
		5804N	Wayfinder Group	5804	0.01%	\$ 1,142,064	\$ -	\$ 1,217,786
		5805N	LUA Energy Investment	5805	0.00%	\$ -	\$ 317,539	\$ -
		5812N	Opmie	5815	0.00%	\$ -	\$ -	\$ -
		5820R	KeySpan Energy Trading Services	5820	0.00%	\$ -	\$ 277,254	\$ -
		5829V	Transgas Inc.	5825	0.09%	\$ 4,866,923	\$ 8,132,793	\$ 7,676,219
		5830N	RS Energy Corp - West Hold	5830	0.00%	\$ -	\$ -	\$ -
		5840N	KeySpan Energy Development Corporation	5840	0.26%	\$ -	\$ 73,982,206	\$ 24,310,022
		5850N	KeySpan Services Inc.	5850	0.13%	\$ 13,992,637	\$ 6,987,279	\$ 6,030,972
			Totals		100.00%	\$ 9,417,871,423	\$ 32,199,932,811	\$ 4,302,096,523
						\$ 9,417,871,423	\$ 32,199,932,811	\$ 4,301,681,562
						\$ -	\$ -	\$ 414,961

LIPA TSA G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	SAP Co/Seg	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	PRIOR SAP Alloc. Code
G-016 plus LIPA TSA Billing entity	G-T01	5020R	National Grid USA Parent	0.40%	0.40%	\$ -	\$ -	\$ -	51,632,683 G-016
	G-T01	5040R	KeySpan Energy Corp.	0.07%	0.07%	\$ 17,218,543	\$ -	\$ -	362,669 G-016
	G-T01	5210E	Niagara Mohawk Power Corp. - Electric Distr.	14.27%	14.27%	\$ 1,335,056,719	\$ 4,410,600,399	\$ -	642,234,940 G-016
	G-T01	5210G	Niagara Mohawk Power Corp. - Gas	4.13%	4.13%	\$ 373,562,179	\$ 1,576,248,545	\$ -	151,448,303 G-016
	G-T01	5210T	Niagara Mohawk Power Corp. - Transmission	5.01%	5.01%	\$ 412,248,962	\$ 2,571,139,109	\$ -	114,355,677 G-016
	G-T01	5220G	KeySpan Energy Delivery New York	12.15%	12.15%	\$ 1,098,124,270	\$ 4,271,169,964	\$ -	496,114,620 G-016
	G-T01	5230G	KeySpan Energy Delivery Long Island	7.52%	7.52%	\$ 716,881,311	\$ 3,204,476,510	\$ -	214,983,917 G-016
	G-T01	5190S	LIPA TSA Billing Company	8.46%	8.46%	\$ 806,723,264	\$ 3,757,641,402	\$ -	221,172,203 G-016
	G-T01	5310E	Massachusetts Electric Company	18.10%	18.11%	\$ 1,722,564,877	\$ 2,871,936,113	\$ -	1,165,956,929 G-016
	G-T01	5310T	Massachusetts Electric Company - Transmission	0.18%	0.18%	\$ 20,165,596	\$ 59,764,194	\$ -	6,273,322 G-016
	G-T01	5320E	Nantucket Electric Company	0.23%	0.23%	\$ 21,104,127	\$ 70,991,217	\$ -	9,813,493 G-016
	G-T01	5330G	Boston Gas Company	7.84%	7.84%	\$ 727,933,848	\$ 2,767,843,504	\$ -	309,235,224 G-016
	G-T01	5340G	Colonial Gas Company	1.72%	1.72%	\$ 164,713,738	\$ 659,502,846	\$ -	59,024,533 G-016
	G-T01	5360E	Narragansett Electric Company	6.69%	6.69%	\$ 645,963,840	\$ 976,074,417	\$ -	437,530,426 G-016
	G-T01	5360G	Narragansett Gas Company	2.50%	2.50%	\$ 234,774,356	\$ 851,477,273	\$ -	101,202,882 G-016
	G-T01	5360T	Narragansett Electric Company - Transmission	1.77%	1.77%	\$ 171,834,086	\$ 881,268,088	\$ -	32,739,371 G-016
	G-T01	5381E	Granite State Electric Co. - Post Sale (Note - 2011 Data)	0.00%	0.00%	\$ -	\$ -	\$ -	- G-016
	G-T01	5410T	New England Power Company - Transmission	4.55%	4.55%	\$ 423,499,431	\$ 2,363,134,554	\$ -	77,996,005 G-016
	G-T01	5411F	NE Hydro - Trans Electric Co.	0.19%	0.19%	\$ 25,103,780	\$ 29,191,783	\$ -	2,255,646 G-016
	G-T01	5412F	New England Hydro - Trans Corp.	0.10%	0.10%	\$ 11,716,871	\$ 3,045,579	\$ -	6,965,299 G-016
	G-T01	5413F	New England Electric Trans Corp	0.00%	0.00%	\$ 712,924	\$ -	\$ -	251,844 G-016
	G-T01	5420G	NG LNG LP Regulated Entity	0.17%	0.17%	\$ 8,230,444	\$ 103,521,048	\$ -	3,995,737 G-016
	G-T01	5430P	KeySpan Generation LLC (PSA)	3.28%	3.28%	\$ 437,037,216	\$ 603,450,886	\$ -	140,054,786 G-016
	G-T01	5431P	KeySpan Glenwood Energy Center	0.10%	0.10%	\$ 11,098,404	\$ 34,894,099	\$ -	3,218,603 G-016
	G-T01	5432P	KeySpan Port Jefferson Energy Center	0.11%	0.11%	\$ 11,461,263	\$ 41,553,362	\$ -	3,001,291 G-016
	G-T01	5820R	KeySpan Energy Trading Services	0.00%	0.00%	\$ -	\$ 277,254	\$ -	- G-016
	G-T01	5825A	Transgas Inc.	0.09%	0.09%	\$ 4,868,923	\$ 8,132,793	\$ -	7,676,279 G-016
	G-T01	5840N	KeySpan Energy Development Corporation	0.27%	0.27%	\$ -	\$ 73,982,206	\$ -	24,310,022 G-016
	G-T01	5850N	KeySpan Services Inc.	0.13%	0.13%	\$ 13,992,637	\$ 6,867,476	\$ -	6,030,872 G-016
			Total	100.00%	100.00%	\$ 9,416,591,609	\$ 32,197,925,423	\$ -	4,300,830,686 G-016

Description	SAP Alloc. Code	SAP Co/Seg	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	PRIOR SAP Alloc. Code
G-017 plus LIPA TSA billing entity	G-T02	5020R	National Grid USA Parent	0.40%	0.40%	\$ -	\$ -	\$ 51,632,683	G-017
	G-T02	5040R	KeySpan Energy Corp.	0.07%	0.07%	\$ 17,218,543	\$ -	\$ 1,362,669	G-017
	G-T02	5210E	Niagara Mohawk Power Corp. - Electric Distr.	14.36%	14.36%	\$ 1,335,056,719	\$ 4,410,600,399	\$ 642,234,940	G-017
	G-T02	5210G	Niagara Mohawk Power Corp. - Gas	4.15%	4.15%	\$ 373,562,179	\$ 1,576,248,545	\$ 151,448,303	G-017
	G-T02	5210T	Niagara Mohawk Power Corp. - Transmission	5.04%	5.04%	\$ 412,248,962	\$ 2,571,139,109	\$ 114,355,677	G-017
	G-T02	5220G	KeySpan Energy Delivery New York	12.23%	12.23%	\$ 1,098,124,270	\$ 4,271,169,964	\$ 496,114,620	G-017
	G-T02	5230G	KeySpan Energy Delivery Long Island	7.57%	7.57%	\$ 716,881,311	\$ 3,204,476,510	\$ 214,983,917	G-017
	G-T02	5190S	LIPA TSA Billing Company	8.51%	8.51%	\$ 806,723,264	\$ 3,757,641,402	\$ 221,172,203	G-017
	G-T02	5310E	Massachusetts Electric Company	18.25%	18.24%	\$ 1,722,564,877	\$ 2,871,936,113	\$ 1,165,956,929	G-017
	G-T02	5310T	Massachusetts Electric Company - Transmission	0.18%	0.18%	\$ 20,165,596	\$ 59,764,194	\$ 5,273,322	G-017
	G-T02	5320E	Nantucket Electric Company	0.23%	0.23%	\$ 21,104,127	\$ 70,991,217	\$ 9,813,493	G-017
	G-T02	5330G	Boston Gas Company	7.89%	7.89%	\$ 727,933,848	\$ 2,767,843,504	\$ 309,235,224	G-017
	G-T02	5340G	Colonial Gas Company	1.73%	1.73%	\$ 164,713,738	\$ 659,502,846	\$ 59,024,533	G-017
	G-T02	5360E	Narragansett Electric Company	6.74%	6.74%	\$ 645,963,840	\$ 976,074,417	\$ 437,530,426	G-017
	G-T02	5360G	Narragansett Gas Company	2.51%	2.51%	\$ 234,774,356	\$ 851,477,273	\$ 101,202,882	G-017
	G-T02	5360T	Narragansett Electric Company - Transmission	1.78%	1.78%	\$ 171,834,086	\$ 881,268,088	\$ 32,739,371	G-017
	G-T02	5381G	EnergyNorth Natural Gas Inc. - Post Sale (Note - 2011 Data)	0.00%	0.00%	\$ -	\$ -	\$ -	G-017
	G-T02	5410T	New England Power Company - Transmission	4.58%	4.58%	\$ 423,499,431	\$ 2,363,134,554	\$ 77,996,005	G-017
	G-T02	5411F	NE Hydro - Trans Electric Co.	0.19%	0.19%	\$ 25,103,780	\$ 29,191,783	\$ 2,255,646	G-017
	G-T02	5412F	New England Hydro - Trans Corp.	0.10%	0.10%	\$ 11,716,871	\$ 3,045,579	\$ 6,965,299	G-017
	G-T02	5430P	KeySpan Generation LLC (PSA)	3.28%	3.28%	\$ 437,037,216	\$ 603,450,886	\$ 140,054,786	G-017
	G-T02	5431P	KeySpan Glenwood Energy Center	0.10%	0.10%	\$ 11,098,404	\$ 34,894,099	\$ 3,218,603	G-017
	G-T02	5432P	KeySpan Port Jefferson Energy Center	0.11%	0.11%	\$ 11,461,263	\$ 41,553,362	\$ 3,001,291	G-017
	G-T02	5820R	KeySpan Energy Trading Services	0.00%	0.00%	\$ -	\$ 277,254	\$ -	G-017
			Total	100.00%	100.00%	\$ 9,388,786,681	\$ 32,005,422,097	\$ 4,255,665,825	G-017

LIPA TSA G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	PRIOR SAP Alloc. Code
G-020 plus LIPA TSA Billing entity	G-T03	5202R	National Grid USA Parent	0.40%	0.40%	\$ -	\$ -	\$ 51,632,689	G-020
	G-T03	5040R	KeySpan Energy Corp.	0.07%	0.07%	\$ 17,216,543	\$ -	\$ 1,362,669	G-020
	G-T03	5190S	LIPA TSA Billing Company	8.46%	8.46%	\$ 806,723,264	\$ 3,757,841,402	\$ 221,172,203	G-020
	G-T03	5210E	Niagara Mohawk Power Corp. - Electric Distr.	14.27%	14.27%	\$ 1,335,056,719	\$ 4,410,600,399	\$ 642,234,940	G-020
	G-T03	5210G	Niagara Mohawk Power Corp. - Gas	4.13%	4.13%	\$ 373,562,179	\$ 1,576,248,545	\$ 151,448,303	G-020
	G-T03	5210T	Niagara Mohawk Power Corp. - Transmission	5.01%	5.01%	\$ 412,248,962	\$ 2,671,139,109	\$ 114,355,677	G-020
	G-T03	5220G	KeySpan Energy Delivery New York	12.15%	12.15%	\$ 1,098,124,270	\$ 4,271,168,964	\$ 496,114,620	G-020
	G-T03	5230G	KeySpan Energy Delivery Long Island	7.52%	7.52%	\$ 716,881,311	\$ 3,204,478,510	\$ 214,983,917	G-020
	G-T03	5310E	Massachusetts Electric Company	18.10%	18.11%	\$ 1,722,564,877	\$ 2,871,936,113	\$ 1,165,956,929	G-020
	G-T03	5310T	Massachusetts Electric Company - Transmission	0.18%	0.18%	\$ 20,165,596	\$ 59,764,194	\$ 6,273,322	G-020
	G-T03	5320E	Nantucket Electric Company	0.22%	0.22%	\$ 21,104,127	\$ 70,991,217	\$ 9,813,493	G-020
	G-T03	5330G	Boston Gas Company	7.84%	7.84%	\$ 727,933,848	\$ 2,767,843,504	\$ 309,235,224	G-020
	G-T03	5340G	Colonial Gas Company	1.72%	1.72%	\$ 164,713,738	\$ 659,502,846	\$ 59,024,533	G-020
	G-T03	5360E	Narragansett Electric Company	6.89%	6.89%	\$ 645,963,840	\$ 976,074,417	\$ 437,530,426	G-020
	G-T03	5360G	Narragansett Gas Company	2.50%	2.50%	\$ 234,774,356	\$ 851,477,273	\$ 101,202,882	G-020
	G-T03	5360T	Narragansett Electric Company - Transmission	1.77%	1.77%	\$ 171,834,086	\$ 881,268,088	\$ 32,739,371	G-020
	G-T03	5410T	New England Power Company - Transmission	4.55%	4.55%	\$ 423,499,431	\$ 2,363,134,554	\$ 77,986,005	G-020
	G-T03	5411F	NE Hydro - Trans Electric Co.	0.19%	0.19%	\$ 25,103,780	\$ 29,131,793	\$ 9,258,648	G-020
	G-T03	5412F	New England Hydro - Trans Corp.	0.10%	0.10%	\$ 11,716,871	\$ 3,045,579	\$ 6,965,299	G-020
	G-T03	5413F	New England Electric Trans Corp.	0.00%	0.00%	\$ 712,924	\$ -	\$ 251,844	G-020
	G-T03	5420G	NG LNG LP Regulated Entity	0.17%	0.17%	\$ 8,230,444	\$ 103,521,048	\$ 3,995,737	G-020
	G-T03	5430P	KeySpan Generation LLC (PSA)	3.29%	3.29%	\$ 437,037,216	\$ 603,450,886	\$ 140,054,786	G-020
	G-T03	5431P	KeySpan Glenwood Energy Center	0.10%	0.10%	\$ 11,098,404	\$ 34,894,099	\$ 3,218,603	G-020
	G-T03	5432P	KeySpan Port Jefferson Energy Center	0.11%	0.11%	\$ 11,461,263	\$ 41,553,362	\$ 3,001,291	G-020
	G-T03	5820R	Keyspan Energy Trading Services	0.00%	0.00%	\$ -	\$ 277,254	\$ -	G-020
	G-T03	5822N	Transgas Inc.	0.09%	0.09%	\$ 4,868,923	\$ 8,132,793	\$ 7,678,279	G-020
	G-T03	5840N	KeySpan Energy Development Corporation	0.27%	0.27%	\$ -	\$ 73,982,006	\$ 24,310,026	G-020
	G-T03	5850N	KeySpan Services Inc.	0.13%	0.13%	\$ 13,992,637	\$ 6,867,278	\$ 9,030,972	G-020
			Total	100.00%	100.00%	\$ 9,416,591,609	\$ 32,197,925,423	\$ 4,300,830,680	

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	PRIOR SAP Alloc. Code
G-097 plus LIPA TSA Billing entity	G-T04	5204R	KeySpan Energy Corp.	0.07%	0.07%	\$ 17,216,543	\$ -	\$ 1,362,669	G-097
	G-T04	5210E	Niagara Mohawk Power Corp. - Electric Distr.	14.43%	14.43%	\$ 1,335,056,719	\$ 4,410,600,399	\$ 642,234,940	G-097
	G-T04	5210G	Niagara Mohawk Power Corp. - Gas	4.17%	4.17%	\$ 373,562,179	\$ 1,576,248,545	\$ 151,448,303	G-097
	G-T04	5210T	Niagara Mohawk Power Corp. - Transmission	5.05%	5.05%	\$ 412,248,962	\$ 2,671,139,109	\$ 114,355,677	G-097
	G-T04	5220G	KeySpan Energy Delivery New York	12.26%	12.26%	\$ 1,098,124,270	\$ 4,271,168,964	\$ 496,114,620	G-097
	G-T04	5230G	KeySpan Energy Delivery Long Island	7.59%	7.59%	\$ 716,881,311	\$ 3,204,478,510	\$ 214,983,917	G-097
	G-T04	5190S	LIPA TSA Billing Company	8.53%	8.53%	\$ 806,723,264	\$ 3,757,841,402	\$ 221,172,203	G-097
	G-T04	5310E	Massachusetts Electric Company	18.35%	18.35%	\$ 1,722,564,877	\$ 2,871,936,113	\$ 1,165,956,929	G-097
	G-T04	5310T	Massachusetts Electric Company - Transmission	0.18%	0.18%	\$ 20,165,596	\$ 59,764,194	\$ 6,273,322	G-097
	G-T04	5320E	Nantucket Electric Company	0.23%	0.23%	\$ 21,104,127	\$ 70,991,217	\$ 9,813,493	G-097
	G-T04	5330G	Boston Gas Company	7.92%	7.92%	\$ 727,933,848	\$ 2,767,843,504	\$ 309,235,224	G-097
	G-T04	5340G	Colonial Gas Company	1.74%	1.74%	\$ 164,713,738	\$ 659,502,846	\$ 59,024,533	G-097
	G-T04	5360E	Narragansett Electric Company	6.78%	6.78%	\$ 645,963,840	\$ 976,074,417	\$ 437,530,426	G-097
	G-T04	5360G	Narragansett Gas Company	2.52%	2.52%	\$ 234,774,356	\$ 851,477,273	\$ 101,202,882	G-097
	G-T04	5360T	Narragansett Electric Company - Transmission	1.79%	1.79%	\$ 171,834,086	\$ 881,268,088	\$ 32,739,371	G-097
	G-T04	5381E	Granite State Electric Co. - Post Sale (Note - 2011 Data)	0.00%	0.00%	\$ -	\$ -	\$ -	G-097
	G-T04	5381G	Energy/North Natural Gas Inc. - Post Sale (Note - 2011 Data)	0.00%	0.00%	\$ -	\$ -	\$ -	G-097
	G-T04	5410T	New England Power Company - Transmission	4.58%	4.58%	\$ 423,499,431	\$ 2,363,134,554	\$ 77,986,005	G-097
	G-T04	5411F	NE Hydro - Trans Electric Co.	0.19%	0.19%	\$ 25,103,780	\$ 29,131,793	\$ 9,258,648	G-097
	G-T04	5412F	New England Hydro - Trans Corp.	0.10%	0.10%	\$ 11,716,871	\$ 3,045,579	\$ 6,965,299	G-097
	G-T04	5430P	KeySpan Generation LLC (PSA)	3.29%	3.29%	\$ 437,037,216	\$ 603,450,886	\$ 140,054,786	G-097
	G-T04	5431P	KeySpan Glenwood Energy Center	0.10%	0.10%	\$ 11,098,404	\$ 34,894,099	\$ 3,218,603	G-097
	G-T04	5432P	KeySpan Port Jefferson Energy Center	0.11%	0.11%	\$ 11,461,263	\$ 41,553,362	\$ 3,001,291	G-097
	G-T04	5820R	Keyspan Energy Trading Services	0.00%	0.00%	\$ -	\$ 277,254	\$ -	G-097
			Total	100.00%	100.00%	\$ 9,388,786,681	\$ 32,005,422,097	\$ 4,203,933,142	

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LIPA TSA G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	PRIOR SAP Alloc. Code
G-098 plus LIPA TSA Billing entity	G-T05	5210E	Niagara Mohawk Power Corp. - Electric Distr.	14.77%	14.77%	\$ 1,335,056,719	\$ 4,410,600,399	\$ 642,234,940	G-098
	G-T05	5210G	Niagara Mohawk Power Corp. - Gas	4.27%	4.27%	\$ 373,562,178	\$ 1,576,248,545	\$ 151,448,303	G-098
	G-T05	5210T	Niagara Mohawk Power Corp. - Transmission	5.18%	5.18%	\$ 412,248,962	\$ 2,571,139,109	\$ 114,355,677	G-098
	G-T05	5220G	KeySpan Energy Delivery New York	12.58%	12.58%	\$ 1,098,124,270	\$ 4,271,168,864	\$ 496,114,620	G-098
	G-T05	5230G	KeySpan Energy Delivery Long Island	7.78%	7.78%	\$ 716,881,311	\$ 3,204,478,510	\$ 214,983,917	G-102
	G-T05	5190S	LIPA TSA Billing Company	8.76%	8.76%	\$ 806,723,264	\$ 3,757,641,402	\$ 221,172,203	G-102
	G-T05	5310E	Massachusetts Electric Company	18.75%	18.74%	\$ 1,722,564,877	\$ 2,871,936,113	\$ 1,165,956,920	G-098
	G-T05	5320E	Nantucket Electric Company	0.23%	0.23%	\$ 21,104,127	\$ 70,991,217	\$ 6,813,493	G-098
	G-T05	5330G	Boston Gas Company	8.11%	8.11%	\$ 727,833,848	\$ 2,767,643,504	\$ 309,235,224	G-102
	G-T05	5340G	Colonial Gas Company	1.78%	1.78%	\$ 164,713,738	\$ 659,502,846	\$ 59,024,533	G-102
	G-T05	5360E	Narragansett Electric Company	6.92%	6.92%	\$ 645,963,840	\$ 976,074,417	\$ 437,530,426	G-098
	G-T05	5360G	Narragansett Gas Company	2.58%	2.58%	\$ 234,774,356	\$ 851,477,273	\$ 101,202,882	G-098
	G-T05	5381E	Granite State Electric Co. - Post Sale (Note - 2011 Data)	0.00%	0.00%	\$ -	\$ -	\$ -	G-098
	G-T05	5391G	EnergyNorth Natural Gas Inc. - Post Sale (Note - 2011 Data)	0.00%	0.00%	\$ -	\$ -	\$ -	G-098
	G-T05	5410T	New England Power Company - Transmission	4.71%	4.71%	\$ 423,499,431	\$ 2,363,134,554	\$ 77,986,005	G-098
	G-T05	5430P	KeySpan Generation LLC (PSA)	3.37%	3.37%	\$ 437,037,216	\$ 603,450,886	\$ 140,054,786	G-102
	G-T05	5431P	KeySpan Glenwood Energy Center	0.10%	0.10%	\$ 11,098,404	\$ 34,894,099	\$ 3,218,603	G-102
	G-T05	5432P	KeySpan Port Jefferson Energy Center	0.11%	0.11%	\$ 11,461,263	\$ 41,553,362	\$ 3,001,291	G-102
			Total	100.00%	100.00%	\$ 9,142,747,806	\$ 31,031,935,199	\$ 4,147,333,832	

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	PRIOR SAP Alloc. Code
G-102 plus LIPA TSA Billing entity	G-T06	5220G	KeySpan Energy Delivery New York	29.93%	29.92%	\$ 1,098,124,270	\$ 4,271,168,864	\$ 496,114,620	G-102
	G-T06	5230G	KeySpan Energy Delivery Long Island	17.93%	17.93%	\$ 716,881,311	\$ 3,204,478,510	\$ 214,983,917	G-102
	G-T06	5190S	LIPA TSA Billing Company	20.03%	20.03%	\$ 806,723,264	\$ 3,757,641,402	\$ 221,172,203	G-102
	G-T06	5330G	Boston Gas Company	19.24%	19.24%	\$ 727,833,848	\$ 2,767,643,504	\$ 309,235,224	G-102
	G-T06	5340G	Colonial Gas Company	4.17%	4.17%	\$ 164,713,738	\$ 659,502,846	\$ 59,024,533	G-102
	G-T06	5391G	EnergyNorth Natural Gas Inc. - Post Sale (Note - 2011 Data)	0.00%	0.00%	\$ -	\$ -	\$ -	G-102
	G-T06	5430P	KeySpan Generation LLC (PSA)	8.20%	8.20%	\$ 437,037,216	\$ 603,450,886	\$ 140,054,786	G-102
	G-T06	5431P	KeySpan Glenwood Energy Center	0.24%	0.24%	\$ 11,098,404	\$ 34,894,099	\$ 3,218,603	G-102
	G-T06	5432P	KeySpan Port Jefferson Energy Center	0.26%	0.26%	\$ 11,461,263	\$ 41,553,362	\$ 3,001,291	G-102
			Total	100.00%	100.00%	\$ 3,973,973,314	\$ 15,340,333,673	\$ 1,446,866,172	

LIPA TSA G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	PRIOR SAP Alloc. Code
G-227 plus LIPA TSA Billing entity	G-T07	5220G	KeySpan Energy Delivery New York	32.85%	32.84%	\$ 1,098,124,270	\$ 4,271,168,964	\$ 496,114,620	G-227
	G-T07	5230G	KeySpan Energy Delivery Long Island	19.60%	19.60%	\$ 716,881,311	\$ 3,204,478,510	\$ 214,983,917	G-227
	G-T07	5190S	LIPA TSA Billing Company	21.86%	21.86%	\$ 806,723,264	\$ 3,757,641,402	\$ 221,172,203	G-227
	G-T07	5330G	Boston Gas Company	21.12%	21.12%	\$ 727,933,846	\$ 2,767,843,504	\$ 309,235,224	G-227
	G-T07	5340G	Colonial Gas Company	4.57%	4.57%	\$ 164,713,738	\$ 659,502,846	\$ 59,024,533	G-227
			Total	100.00%	100.00%	\$ 3,514,376,431	\$ 14,660,435,226	\$ 1,300,530,497	

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	PRIOR SAP Alloc. Code
G-228 plus LIPA TSA Billing entity	G-T08	5220G	KeySpan Energy Delivery New York	25.48%	25.48%	\$ 1,098,124,270	\$ 4,271,168,964	\$ 496,114,620	G-228
	G-T08	5230G	KeySpan Energy Delivery Long Island	15.56%	15.56%	\$ 716,881,311	\$ 3,204,478,510	\$ 214,983,917	G-228
	G-T08	5190S	LIPA TSA Billing Company	17.45%	17.45%	\$ 806,723,264	\$ 3,757,641,402	\$ 221,172,203	G-228
	G-T08	5330G	Boston Gas Company	16.41%	16.41%	\$ 727,933,846	\$ 2,767,843,504	\$ 309,235,224	G-228
	G-T08	5340G	Colonial Gas Company	3.59%	3.59%	\$ 164,713,738	\$ 659,502,846	\$ 59,024,533	G-228
	G-T08	5380E	Narragansett Electric Company	14.42%	14.42%	\$ 645,963,640	\$ 976,074,417	\$ 437,530,426	G-228
	G-T08	5391G	Energy/North Natural Gas Inc. - Post Sale (Note - 2011 Data)	0.00%	0.00%	\$ -	\$ -	\$ -	G-228
	G-T08	5430P	KeySpan Generation LLC (PSA)	6.88%	6.88%	\$ 437,037,216	\$ 603,450,886	\$ 140,054,786	G-228
	G-T08	5431P	KeySpan Glenwood Energy Center	0.21%	0.21%	\$ 11,098,404	\$ 34,894,099	\$ 3,218,603	G-228
			Total	100.00%	100.00%	\$ 4,608,475,891	\$ 16,274,854,627	\$ 1,881,334,313	

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	PRIOR SAP Alloc. Code
G-229 plus LIPA TSA Billing entity	G-T09	5220G	KeySpan Energy Delivery New York	32.85%	32.84%	\$ 1,098,124,270	\$ 4,271,168,964	\$ 496,114,620	G-229
	G-T09	5230G	KeySpan Energy Delivery Long Island	19.60%	19.60%	\$ 716,881,311	\$ 3,204,478,510	\$ 214,983,917	G-229
	G-T09	5190S	LIPA TSA Billing Company	21.86%	21.86%	\$ 806,723,264	\$ 3,757,641,402	\$ 221,172,203	G-229
	G-T09	5330G	Boston Gas Company	21.12%	21.12%	\$ 727,933,846	\$ 2,767,843,504	\$ 309,235,224	G-229
	G-T09	5340G	Colonial Gas Company	4.57%	4.57%	\$ 164,713,738	\$ 659,502,846	\$ 59,024,533	G-229
	G-T09	5391G	Energy/North Natural Gas Inc. - Post Sale (Note - 2011 Data)	0.00%	0.00%	\$ -	\$ -	\$ -	G-229
			Total	100.00%	100.00%	\$ 3,514,376,431	\$ 14,660,435,226	\$ 1,300,530,497	

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	PRIOR SAP Alloc. Code
G-248 plus LIPA TSA Billing entity	G-T10	5230G	KeySpan Energy Delivery Long Island	47.46%	47.46%	\$ 716,881,311	\$ 3,204,478,510	\$ 214,983,917	G-248
	G-T10	5190S	LIPA TSA Billing Company	52.54%	52.54%	\$ 806,723,264	\$ 3,757,641,402	\$ 221,172,203	G-248
			Total	100.00%	100.00%	\$ 1,523,604,575	\$ 6,962,119,912	\$ 436,156,120	

LIPA TSA G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	PRIOR SAP Alloc. Code
G-250 plus LIPA TSA Billing entity	G-T11	5230G	KeySpan Energy Delivery Long Island	29.08%	29.08%	\$ 716,881,311	\$ 3,204,478,510	\$ 214,983,917	G-250
	G-T11	5190S	LIPA TSA Billing Company	32.35%	32.35%	\$ 806,723,264	\$ 3,757,641,402	\$ 221,172,203	G-250
	G-T11	5330G	Boston Gas Company	31.74%	31.74%	\$ 727,933,848	\$ 2,767,643,504	\$ 309,235,224	G-250
	G-T11	5340G	Colonial Gas Company	6.83%	6.83%	\$ 164,713,736	\$ 659,502,846	\$ 59,024,533	G-250
	G-T11	5351G	EnergyNorth Natural Gas Inc. - Post Sale (Note - 2011 Data)	0.00%	0.00%	\$ -	\$ -	\$ -	G-250
			Total	100.00%	100.00%	\$ 2,416,252,161	\$ 10,389,266,262	\$ 804,415,877	

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	PRIOR SAP Alloc. Code
G-251 plus LIPA TSA Billing entity	G-T12	5230G	KeySpan Energy Delivery Long Island	38.74%	38.74%	\$ 716,881,311	\$ 3,204,478,510	\$ 214,983,917	G-251
	G-T12	5190S	LIPA TSA Billing Company	43.07%	43.07%	\$ 806,723,264	\$ 3,757,641,402	\$ 221,172,203	G-251
	G-T12	5430P	KeySpan Generation LLC (PSA)	18.19%	18.19%	\$ 437,037,216	\$ 603,450,886	\$ 140,054,786	G-251
			Total	100.00%	100.00%	\$ 1,960,641,791	\$ 7,565,570,798	\$ 576,210,906	

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	PRIOR SAP Alloc. Code
G-352 plus LIPA TSA Billing entity	G-T13	5210E	Niagara Mohawk Power Corp.- Electric Distr.	14.48%	14.48%	\$ 1,335,056,719	\$ 4,410,600,399	\$ 642,234,940	G-352
	G-T13	5210G	Niagara Mohawk Power Corp.- Gas	4.18%	4.18%	\$ 374,562,176	\$ 1,576,248,545	\$ 151,446,303	G-352
	G-T13	5210T	Niagara Mohawk Power Corp. - Transmission	5.06%	5.06%	\$ 412,248,962	\$ 2,571,139,109	\$ 114,355,677	G-352
	G-T13	5220G	KeySpan Energy Delivery New York	12.32%	12.32%	\$ 1,098,124,270	\$ 4,271,168,964	\$ 498,114,620	G-352
	G-T13	5230G	KeySpan Energy Delivery Long Island	7.61%	7.61%	\$ 716,881,311	\$ 3,204,478,510	\$ 214,983,917	G-352
	G-T13	5190S	LIPA TSA Billing Company	8.56%	8.56%	\$ 806,723,264	\$ 3,757,641,402	\$ 221,172,203	G-352
	G-T13	5310E	Massachusetts Electric Company	18.44%	18.44%	\$ 1,722,564,877	\$ 2,871,936,113	\$ 1,165,856,829	G-352
	G-T13	5310T	Massachusetts Electric Company - Transmission	0.18%	0.18%	\$ 20,165,596	\$ 59,764,194	\$ 6,273,322	G-352
	G-T13	5320E	Nantucket Electric Company	0.23%	0.23%	\$ 21,104,127	\$ 70,991,217	\$ 9,813,493	G-352
	G-T13	5330G	Boston Gas Company	7.95%	7.95%	\$ 727,933,848	\$ 2,767,643,504	\$ 309,235,224	G-352
	G-T13	5340G	Colonial Gas Company	1.75%	1.75%	\$ 164,713,736	\$ 659,502,846	\$ 59,024,533	G-352
	G-T13	5360E	Narragansett Electric Company	6.81%	6.81%	\$ 645,963,840	\$ 976,074,417	\$ 437,530,426	G-352
	G-T13	5360G	Narragansett Gas Company	2.53%	2.53%	\$ 234,774,356	\$ 851,477,273	\$ 101,202,882	G-352
	G-T13	5360T	Narragansett Electric Company - Transmission	1.79%	1.79%	\$ 171,834,085	\$ 881,268,088	\$ 32,739,371	G-352
	G-T13	5410T	New England Power Company - Transmission	4.69%	4.69%	\$ 423,499,431	\$ 2,363,134,554	\$ 77,986,005	G-352
	G-T13	5430P	KeySpan Generation LLC (PSA)	3.30%	3.30%	\$ 437,037,216	\$ 603,450,886	\$ 140,054,786	G-352
	G-T13	5431P	KeySpan Glenwood Energy Center	0.10%	0.10%	\$ 11,098,404	\$ 34,894,099	\$ 3,218,603	G-352
	G-T13	5432P	KeySpan Port Jefferson Energy Center	0.11%	0.11%	\$ 11,461,263	\$ 41,553,362	\$ 3,001,291	G-352
			Total	100.00%	100.00%	\$ 9,334,747,486	\$ 31,872,967,481	\$ 4,186,346,525	

LIPA TSA G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	PRIOR SAP Alloc. Code
G-382 plus LIPA TSA billing entity	G-T14	5220G	KeySpan Energy Delivery New York	25.48%	25.48%	\$ 1,098,124,270	\$ 4,271,168,964	\$ 496,114,620	G-382
	G-T14	5230G	KeySpan Energy Delivery Long Island	15.56%	15.56%	\$ 716,881,311	\$ 3,204,478,510	\$ 214,983,917	G-382
	G-T14	5190S	LIPA TSA Billing Company	17.45%	17.45%	\$ 806,723,264	\$ 3,757,641,402	\$ 221,172,203	G-382
	G-T14	5330G	Boston Gas Company	16.41%	16.41%	\$ 727,933,848	\$ 2,767,643,504	\$ 309,235,224	G-382
	G-T14	5340G	Colonial Gas Company	3.09%	3.09%	\$ 164,713,738	\$ 659,502,846	\$ 59,024,533	G-382
	G-T14	5360E	Narragansett Electric Company	14.42%	14.42%	\$ 645,963,840	\$ 976,074,417	\$ 437,530,426	G-382
	G-T14	5430P	KeySpan Generation LLC (PSA)	6.88%	6.88%	\$ 437,037,216	\$ 603,450,886	\$ 140,054,786	G-382
	G-T14	5431P	KeySpan Glenwood Energy Center	0.21%	0.21%	\$ 11,098,404	\$ 34,894,099	\$ 3,218,603	G-382
			Total	100.00%	100.00%	\$ 4,608,475,891	\$ 16,274,954,627	\$ 1,881,534,913	

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	PRIOR SAP Alloc. Code
G-385 plus LIPA TSA Billing entity	G-T15	5230G	KeySpan Energy Delivery Long Island	29.08%	29.08%	\$ 716,881,311	\$ 3,204,478,510	\$ 214,983,917	G-385
	G-T15	5190S	LIPA TSA Billing Company	32.35%	32.35%	\$ 806,723,264	\$ 3,757,641,402	\$ 221,172,203	G-385
	G-T15	5330G	Boston Gas Company	31.74%	31.74%	\$ 727,933,848	\$ 2,767,643,504	\$ 309,235,224	G-385
	G-T15	5340G	Colonial Gas Company	6.83%	6.83%	\$ 164,713,738	\$ 659,502,846	\$ 59,024,533	G-385
			Total	100.00%	100.00%	\$ 2,416,252,161	\$ 10,389,266,262	\$ 804,415,877	

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	PRIOR SAP Alloc. Code
G-402 plus LIPA TSA Billing entity	G-T16	5202R	National Grid USA Parent	0.40%	0.40%	-	-	\$ 51,632,693	G-402
	G-T16	5040R	KeySpan Energy Corp.	0.07%	0.07%	\$ 17,218,543	-	\$ 1,362,699	G-402
	G-T16	5190S	LIPA TSA Billing Company	8.46%	8.46%	\$ 806,723,264	\$ 3,757,641,402	\$ 221,172,203	G-402
	G-T16	5210E	Niagara Mohawk Power Corp.- Electric Distr.	14.27%	14.27%	\$ 1,335,056,719	\$ 4,410,600,399	\$ 642,234,940	G-402
	G-T16	5210G	Niagara Mohawk Power Corp.- Gas	4.13%	4.13%	\$ 373,562,176	\$ 1,076,248,545	\$ 151,448,303	G-402
	G-T16	5210T	Niagara Mohawk Power Corp. - Transmission	5.01%	5.01%	\$ 412,248,962	\$ 2,571,139,109	\$ 114,355,677	G-402
	G-T16	5220G	KeySpan Energy Delivery New York	12.15%	12.15%	\$ 1,098,124,270	\$ 4,271,168,964	\$ 496,114,620	G-402
	G-T16	5230G	KeySpan Energy Delivery Long Island	7.52%	7.52%	\$ 716,881,311	\$ 3,204,478,510	\$ 214,983,917	G-402
	G-T16	5310E	Massachusetts Electric Company	18.10%	18.11%	\$ 1,722,664,877	\$ 2,871,536,113	\$ 1,165,996,929	G-402
	G-T16	5310T	Massachusetts Electric Company - Transmission	0.18%	0.18%	\$ 20,165,596	\$ 59,964,194	\$ 6,273,322	G-402
	G-T16	5320E	Nantucket Electric Company	0.22%	0.22%	\$ 21,104,127	\$ 70,991,217	\$ 9,813,483	G-402
	G-T16	5330G	Boston Gas Company	7.84%	7.84%	\$ 727,933,848	\$ 2,767,643,504	\$ 309,235,224	G-402
	G-T16	5340G	Colonial Gas Company	1.72%	1.72%	\$ 164,713,738	\$ 659,502,846	\$ 59,024,533	G-402
	G-T16	5360E	Narragansett Electric Company	6.89%	6.89%	\$ 645,963,840	\$ 976,074,417	\$ 437,530,426	G-402
	G-T16	5360G	Narragansett Gas Company	2.50%	2.50%	\$ 234,774,356	\$ 851,477,273	\$ 101,202,882	G-402
	G-T16	5360T	Narragansett Electric Company - Transmission	1.77%	1.77%	\$ 171,834,086	\$ 881,268,088	\$ 32,739,371	G-402
	G-T16	5381E	Granite State Electric Co. - Post Sale (Note - 2011 Data)	0.00%	0.00%	-	-	-	G-402
	G-T16	5391G	EnergyNorth Natural Gas Inc. - Post Sale (Note - 2011 Data)	0.00%	0.00%	-	-	-	G-402
	G-T16	5410T	New England Power Company - Transmission	4.55%	4.55%	\$ 423,499,431	\$ 2,363,134,054	\$ 77,986,006	G-402
	G-T16	5411F	NE Hydro - Trans Electric Co.	0.19%	0.19%	\$ 25,103,760	\$ 29,131,783	\$ 9,266,648	G-402
	G-T16	5412F	New England Hydro - Trans Corp.	0.10%	0.10%	\$ 11,716,871	\$ 3,045,579	\$ 6,965,299	G-402
	G-T16	5413F	New England Electric Trans Corp	0.09%	0.09%	\$ 712,924	-	\$ 251,844	G-402
	G-T16	5420G	NG LNG LP Regulated Entity	0.17%	0.17%	\$ 8,230,444	\$ 103,521,048	\$ 3,995,737	G-402
	G-T16	5430P	KeySpan Generation LLC (PSA)	3.26%	3.26%	\$ 437,037,216	\$ 603,450,886	\$ 140,054,786	G-402
	G-T16	5431P	KeySpan Glenwood Energy Center	0.10%	0.10%	\$ 11,098,404	\$ 34,894,099	\$ 3,218,603	G-402
	G-T16	5432P	KeySpan Port Jefferson Energy Center	0.11%	0.11%	\$ 11,461,263	\$ 41,553,362	\$ 3,001,291	G-402
	G-T16	5820R	KeySpan Energy Trading Services	0.00%	0.00%	-	\$ 277,554	-	G-402
	G-T16	5825N	Transgas Inc.	0.09%	0.09%	\$ 4,868,923	\$ 8,132,793	\$ 7,676,279	G-402
	G-T16	5840N	KeySpan Energy Development Corporation	0.27%	0.27%	-	\$ 73,982,206	\$ 24,310,022	G-402
	G-T16	5850N	KeySpan Services Inc.	0.13%	0.13%	\$ 13,992,637	\$ 6,967,278	\$ 5,030,972	G-402
			Total	100.00%	100.00%	\$ 9,416,591,605	\$ 32,197,525,423	\$ 4,300,830,680	

LIPA TSA G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	SAP Co./Seq	Company Description	Rounded	3 Pl. Allocation %	Net Margin	Net Plant	Net O&M	Prior SAP Alloc. Code	
G-016 plus LIPA TSA Residual entity	G-T51	5020R	National Grid USA Parent	0.42%	0.42%	\$ -	\$ -	\$ 51,632,683	G-016	
	G-T51	5040R	KeySpan Energy Corp.	0.08%	0.08%	\$ 17,216,543	\$ -	\$ 1,362,669	G-016	
	G-T51	5210E	Niagara Mohawk Power Corp. - Electric Distr.	15.59%	15.59%	\$ 1,335,056,719	\$ 4,410,600,399	\$ 642,234,940	G-016	
	G-T51	5210S	Niagara Mohawk Power Corp. - Gas	4.53%	4.53%	\$ 372,562,173	\$ 1,946,170	\$ 151,448,203	G-016	
	G-T51	5210E	Niagara Mohawk Power Corp. - Transmission	5.54%	5.54%	\$ 412,248,962	\$ 2,571,139,109	\$ 114,355,877	G-016	
	G-T51	5220G	KeySpan Energy Delivery New York	13.31%	13.31%	\$ 1,098,124,270	\$ 4,271,168,964	\$ 498,116,640	G-016	
	G-T52G	5300G	KeySpan Energy Delivery Long Island	8.29%	8.29%	\$ 176,681,311	\$ 3,204,478,610	\$ 214,953,917	G-016	
	G-T51	5180E	National Grid Elec. Services	0.00%	0.00%	\$ -	\$ -	\$ -	G-016	
	G-T51	5310E	Massachusetts Electric Company	19.54%	19.56%	\$ 1,722,564,877	\$ 2,871,336,113	\$ 1,165,956,929	G-016	
	G-T51	5310T	Massachusetts Electric Company - Transmission	0.20%	0.20%	\$ 20,165,598	\$ 59,764,184	\$ 6,272,323	G-016	
	G-T51	5320E	Newkirk Electric Company	0.25%	0.25%	\$ 21,104,127	\$ 70,591,217	\$ 7,091,460	G-016	
	G-T51	5330G	Boston Gas Company	8.59%	8.59%	\$ 727,933,846	\$ 2,767,643,504	\$ 309,235,224	G-016	
	G-T51	5340G	Colonial Gas Company	1.89%	1.89%	\$ 164,713,738	\$ 659,602,846	\$ 59,024,533	G-016	
	G-T51	5360E	Narragansett Electric Company	7.22%	7.22%	\$ 465,983,840	\$ 676,674,417	\$ 437,539,426	G-016	
	G-T51	5380G	Narragansett Gas Company	7.72%	7.72%	\$ 284,774,366	\$ 951,073	\$ 103,220,862	G-016	
	G-T51	5360T	Narragansett Electric Company - Transmission	1.97%	1.97%	\$ 171,834,086	\$ 281,266,008	\$ 32,739,371	G-016	
	G-T51	5381E	Granite State Electric Co. - Post Sale (Note - 2011 Data)	0.00%	0.00%	\$ -	\$ -	\$ -	G-016	
	G-T51	5410T	New England Power Company - Transmission	5.69%	5.69%	\$ 429,498,431	\$ 2,363,134,753	\$ 77,986,056	G-016	
	G-T51	5411F	WE Hydro - Trans Electric Co.	0.21%	0.21%	\$ 126,108,789	\$ 231,251,783	\$ 9,256,649	G-016	
	G-T51	5412F	New England Hydro - Trans Corp.	0.11%	0.11%	\$ 117,616,871	\$ 3,045,579	\$ 9,665,299	G-016	
	G-T51	5413F	New England Electric Trans Corp.	0.00%	0.00%	\$ 712,924	\$ -	\$ 251,844	G-016	
	G-T51	5420G	NY LINC LP Regulated Entity	0.19%	0.19%	\$ 2,329,444	\$ 103,521,048	\$ 3,226,723	G-016	
	G-T51	5430P	KeySpan Generation LLC (PSA)	3.54%	3.54%	\$ 437,027,216	\$ 3,603,450,886	\$ 140,578,786	G-016	
	G-T51	5431P	KeySpan Glenswood Energy Center	0.11%	0.11%	\$ 11,098,004	\$ 34,894,099	\$ 3,218,603	G-016	
	G-T51	5432P	KeySpan Port Jefferson Energy Center	0.12%	0.12%	\$ 1,461,263	\$ 41,553,362	\$ 3,001,291	G-016	
	G-T51	5620R	KeySpan Energy Trading Services	0.00%	0.00%	\$ -	\$ 77,254	\$ -	G-016	
	G-T51	5620N	Transgas Inc.	0.09%	0.09%	\$ 4,866,923	\$ 8,132,793	\$ 7,676,279	G-016	
	G-T51	5840N	KeySpan Energy Development Corporation	0.29%	0.29%	\$ -	\$ 73,982,206	\$ 24,610,022	G-016	
	G-T51	5850N	KeySpan Services Inc.	0.14%	0.14%	\$ 13,992,633	\$ 28,440,262,264	\$ 4,079,656,472	G-016	
				Total	100.00%	100.00%	\$ 8,610,055,195	\$ 28,440,262,264	\$ 4,079,656,472	G-016

Description	SAP Alloc. Code	SAP Co/Sp	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Ptnl	Net O&M	PRIOR SAP Alloc. Code
G-017 plus LPA TSA Residual entity									
	G-TS2	6200R	National Grid USA Parent	0.43%	0.43%	\$	\$	\$	51,632,683
	G-TS2	5040R	KeySpan Energy Corp.	0.08%	0.08%	\$	17,216,543	\$	1,362,669
	G-TS2	5210E	Niagara Mohawk Power Corp. - Electric Distr.	15.70%	15.70%	\$	1,335,059,719	\$	642,234,940
	G-TS2	5210S	Niagara Mohawk Power Corp. - Gas	1.55%	1.55%	\$	373,561,478	\$	151,445,685
	G-TS2	5210T	Niagara Mohawk Power Corp. - Transmission	5.58%	5.58%	\$	412,248,962	\$	114,355,677
	G-TS2	5220G	KeySpan Energy Delivery, New York	13.40%	13.40%	\$	1,098,124,270	\$	498,116,964
	G-TS2	5230S	KeySpan Energy Delivery Long Island	1.34%	1.34%	\$	716,881,511	\$	214,983,917
	G-TS2	5180E	National Grid Elec. Services	0.00%	0.00%	\$	136,850	\$	214,983,917
	G-TS2	5310E	Massachusetts Electric Company	19.69%	19.71%	\$	1,722,564,877	\$	1,165,956,929
	G-TS2	5310T	Massachusetts Electric Company - Transmission	0.20%	0.20%	\$	20,165,998	\$	6,723,232
	G-TS2	5320E	Nantuxet Electric Company	0.25%	0.25%	\$	21,104,217	\$	7,091,655
	G-TS2	5330G	Boston Gas Company	8.65%	8.65%	\$	727,934,844	\$	309,238,524
	G-TS2	5343G	Colonial Gas Company	1.91%	1.91%	\$	161,734,738	\$	59,024,533
	G-TS2	5368E	Narragansett Electric Company	7.28%	7.28%	\$	645,982,842	\$	421,420,428
	G-TS2	5368G	Narragansett Gas Company	2.75%	2.75%	\$	234,734,356	\$	101,202,882
	G-TS2	5368T	Narragansett Electric Company - Transmission	1.98%	1.98%	\$	171,813,086	\$	32,739,371
	G-TS2	5381G	EnergyNorth Natural Gas Inc. - Post Sale (Historic - 2011 Data)	0.00%	0.00%	\$	\$	\$	
	G-TS2	5410T	New England Power Company - Transmission	0.89%	0.89%	\$	429,493,431	\$	77,986,005
	G-TS2	5411F	NE Hydro - Trans Electric Co.	0.21%	0.21%	\$	25,403,749	\$	9,258,648
	G-TS2	5412F	New England Hydro - Trans Corp.	0.11%	0.11%	\$	11,976,874	\$	6,895,299
	G-TS2	5430P	KeySpan Generation LLC (PSA)	3.57%	3.57%	\$	437,033,718	\$	149,037,783
	G-TS2	5431P	KeySpan Glenwood Energy Center	0.11%	0.11%	\$	11,018,041	\$	3,216,603
	G-TS2	5432P	KeySpan Port Jefferson Energy Center	0.12%	0.12%	\$	11,461,263	\$	3,001,291
	G-TS2	5820R	KeySpan Energy Trading Services	0.00%	0.00%	\$	\$	\$	
				100.00%		\$	6,582,200,263	\$	4,034,399,622

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LIPA TSA G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	PRIOR SAP Alloc. Code
G-020 plus LIPA TSA Residual entity	G-TS3	5020R	National Grid USA Parent	0.42%	0.42%	\$ -	\$ -	\$ 51,632,683	G-020
	G-TS3	5040R	KeySpan Energy Corp.	0.08%	0.08%	\$ 17,216,543	\$ -	\$ 1,362,669	G-020
	G-TS3	5180E	LIPA TSA Billing Company	0.00%	0.00%	\$ 136,850	\$ -	\$ -	G-020
	G-TS3	5210E	Niagara Mohawk Power Corp. - Electric Distr.	15.59%	15.59%	\$ 1,335,056,719	\$ 4,410,600,399	\$ 642,234,940	G-020
	G-TS3	5210G	Niagara Mohawk Power Corp. - Gas	4.53%	4.53%	\$ 373,562,179	\$ 1,576,248,545	\$ 151,448,303	G-020
	G-TS3	5210T	Niagara Mohawk Power Corp. - Transmission	5.54%	5.54%	\$ 412,248,962	\$ 2,571,139,109	\$ 114,355,677	G-020
	G-TS3	5220G	KeySpan Energy Delivery New York	13.31%	13.31%	\$ 1,098,124,270	\$ 4,271,168,964	\$ 496,114,620	G-020
	G-TS3	5230G	KeySpan Energy Delivery Long Island	8.29%	8.29%	\$ 716,881,311	\$ 3,204,478,510	\$ 214,983,917	G-020
	G-TS3	5310E	Massachusetts Electric Company	19.54%	19.54%	\$ 1,722,564,877	\$ 2,871,536,113	\$ 1,165,956,929	G-020
	G-TS3	5310T	Massachusetts Electric Company - Transmission	0.20%	0.20%	\$ 20,165,596	\$ 59,764,194	\$ 6,273,322	G-020
	G-TS3	5320E	Nantucket Electric Company	0.25%	0.25%	\$ 21,104,127	\$ 70,991,217	\$ 9,813,493	G-020
	G-TS3	5330G	Boston Gas Company	8.59%	8.59%	\$ 727,933,848	\$ 2,767,643,504	\$ 309,235,224	G-020
	G-TS3	5340G	Colonial Gas Company	1.89%	1.89%	\$ 164,713,736	\$ 659,502,846	\$ 59,024,533	G-020
	G-TS3	5360E	Narragansett Electric Company	7.22%	7.22%	\$ 645,963,840	\$ 976,074,417	\$ 437,530,426	G-020
	G-TS3	5360G	Narragansett Gas Company	2.73%	2.73%	\$ 234,774,356	\$ 851,477,273	\$ 101,202,882	G-020
	G-TS3	5360T	Narragansett Electric Company - Transmission	1.87%	1.87%	\$ 171,834,086	\$ 881,268,088	\$ 32,739,371	G-020
	G-TS3	5410T	New England Power Company - Transmission	5.09%	5.09%	\$ 423,499,431	\$ 2,363,134,554	\$ 77,986,005	G-020
	G-TS3	5411F	NE Hydro - Trans Electric Co.	0.21%	0.21%	\$ 25,103,780	\$ 29,131,783	\$ 9,256,648	G-020
	G-TS3	5412F	New England Hydro - Trans Corp.	0.11%	0.11%	\$ 11,716,871	\$ 3,045,579	\$ 6,965,299	G-020
	G-TS3	5413F	New England Electric Trans Corp	0.00%	0.00%	\$ 712,924	\$ -	\$ 251,844	G-020
	G-TS3	5420G	NO LNG LP Regulated Entity	0.19%	0.19%	\$ 8,230,444	\$ 103,521,048	\$ 3,995,737	G-020
	G-TS3	5430P	KeySpan Generation LLC (PSA)	3.54%	3.54%	\$ 437,037,216	\$ 603,450,886	\$ 140,054,786	G-020
	G-TS3	5431P	KeySpan Glenwood Energy Center	0.11%	0.11%	\$ 11,098,404	\$ 34,894,099	\$ 3,218,603	G-020
	G-TS3	5432P	KeySpan Port Jefferson Energy Center	0.12%	0.12%	\$ 11,461,263	\$ 41,553,362	\$ 3,001,291	G-020
	G-TS3	5820R	KeySpan Energy Trading Services	0.00%	0.00%	\$ -	\$ 277,254	\$ -	G-020
	G-TS3	5829N	Transpan Inc.	0.00%	0.00%	\$ 4,868,923	\$ 8,132,793	\$ 7,676,279	G-020
	G-TS3	5840N	KeySpan Energy Development Corporation	0.29%	0.29%	\$ -	\$ 73,982,206	\$ 24,310,022	G-020
	G-TS3	5850N	KeySpan Services Inc.	0.14%	0.14%	\$ 13,992,637	\$ 6,867,278	\$ 9,030,972	G-020
			Total	100.00%	100.00%	\$ 8,610,005,195	\$ 28,440,284,021	\$ 4,079,656,477	

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	PRIOR SAP Alloc. Code
G-097 plus LIPA TSA Residual entity	G-TS4	5040R	KeySpan Energy Corp.	0.08%	0.08%	\$ 17,216,543	\$ -	\$ 1,362,669	G-097
	G-TS4	5210E	Niagara Mohawk Power Corp. - Electric Distr.	15.77%	15.77%	\$ 1,335,056,719	\$ 4,410,600,399	\$ 642,234,940	G-097
	G-TS4	5210G	Niagara Mohawk Power Corp. - Gas	4.58%	4.58%	\$ 373,562,179	\$ 1,576,248,545	\$ 151,448,303	G-097
	G-TS4	5210T	Niagara Mohawk Power Corp. - Transmission	5.59%	5.59%	\$ 412,248,962	\$ 2,571,139,109	\$ 114,355,677	G-097
	G-TS4	5220G	KeySpan Energy Delivery New York	13.46%	13.46%	\$ 1,098,124,270	\$ 4,271,168,964	\$ 496,114,620	G-097
	G-TS4	5230G	KeySpan Energy Delivery Long Island	8.37%	8.37%	\$ 716,881,311	\$ 3,204,478,510	\$ 214,983,917	G-097
	G-TS4	5180E	National Grid Elec. Services	0.00%	0.00%	\$ 136,850	\$ -	\$ -	G-097
	G-TS4	5310E	Massachusetts Electric Company	19.83%	19.83%	\$ 1,722,564,877	\$ 2,871,536,113	\$ 1,165,956,929	G-097
	G-TS4	5310T	Massachusetts Electric Company - Transmission	0.20%	0.20%	\$ 20,165,596	\$ 59,764,194	\$ 6,273,322	G-097
	G-TS4	5320E	Nantucket Electric Company	0.25%	0.25%	\$ 21,104,127	\$ 70,991,217	\$ 9,813,493	G-097
	G-TS4	5330G	Boston Gas Company	8.68%	8.68%	\$ 727,933,848	\$ 2,767,643,504	\$ 309,235,224	G-097
	G-TS4	5340G	Colonial Gas Company	1.91%	1.91%	\$ 164,713,736	\$ 659,502,846	\$ 59,024,533	G-097
	G-TS4	5360E	Narragansett Electric Company	7.32%	7.32%	\$ 645,963,840	\$ 976,074,417	\$ 437,530,426	G-097
	G-TS4	5360G	Narragansett Gas Company	2.76%	2.76%	\$ 234,774,356	\$ 851,477,273	\$ 101,202,882	G-097
	G-TS4	5360T	Narragansett Electric Company - Transmission	1.88%	1.88%	\$ 171,834,086	\$ 881,268,088	\$ 32,739,371	G-097
	G-TS4	5381E	Granite State Electric Co. - Post Sale (Note - 2011 Data)	0.00%	0.00%	\$ -	\$ -	\$ -	G-097
	G-TS4	5381G	EnergyNorth Natural Gas Inc. - Post Sale (Note - 2011 Data)	0.00%	0.00%	\$ -	\$ -	\$ -	G-097
	G-TS4	5410T	New England Power Company - Transmission	5.09%	5.09%	\$ 423,499,431	\$ 2,363,134,554	\$ 77,986,005	G-097
	G-TS4	5411F	NE Hydro - Trans Electric Co.	0.21%	0.21%	\$ 25,103,780	\$ 29,131,783	\$ 9,256,648	G-097
	G-TS4	5412F	New England Hydro - Trans Corp.	0.11%	0.11%	\$ 11,716,871	\$ 3,045,579	\$ 6,965,299	G-097
	G-TS4	5430P	KeySpan Generation LLC (PSA)	3.58%	3.58%	\$ 437,037,216	\$ 603,450,886	\$ 140,054,786	G-097
	G-TS4	5431P	KeySpan Glenwood Energy Center	0.11%	0.11%	\$ 11,098,404	\$ 34,894,099	\$ 3,218,603	G-097
	G-TS4	5432P	KeySpan Port Jefferson Energy Center	0.12%	0.12%	\$ 11,461,263	\$ 41,553,362	\$ 3,001,291	G-097
	G-TS4	5820R	Keyspan Energy Trading Services	0.00%	0.00%	\$ -	\$ 277,254	\$ -	G-097
			C:\Users\j...in\OneDrive\... 1713 Master File Infonet Version	100.00%	100.00%	\$ 8,582,200,268	\$ 28,247,780,695	\$ 3,982,760,936	
			GT - 3PL LIPA TSA						

LIPA TSA G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	PRIOR SAP Alloc. Code
G-098 plus LIPA TSA Residual entity	G-T55	5210E	Niagara Mohawk Power Corp. - Electric Distr.	16.18%	16.18%	\$ 1,335,056,719	\$ 4,410,600,399	\$ 642,234,940	G-098
	G-T55	5210G	Niagara Mohawk Power Corp. - Gas	4.71%	4.71%	\$ 373,562,178	\$ 1,576,246,545	\$ 151,448,303	G-098
	G-T55	5210T	Niagara Mohawk Power Corp. - Transmission	5.76%	5.76%	\$ 412,248,962	\$ 2,571,139,109	\$ 114,355,677	G-098
	G-T55	5220G	KeySpan Energy Delivery New York	13.82%	13.82%	\$ 1,098,124,270	\$ 4,271,168,864	\$ 496,114,620	G-098
	G-T55	5230G	KeySpan Energy Delivery Long Island	8.61%	8.61%	\$ 716,881,311	\$ 3,204,478,510	\$ 214,983,917	G-098
	G-T55	5180E	National Grid Elec. Services	0.00%	0.00%	\$ 136,850	\$ -	\$ -	G-098
	G-T55	5310E	Massachusetts Electric Company	20.31%	20.30%	\$ 1,722,564,877	\$ 2,871,936,113	\$ 1,165,956,920	G-098
	G-T55	5320E	Nantucket Electric Company	0.25%	0.25%	\$ 21,104,127	\$ 70,991,217	\$ 6,813,493	G-098
	G-T55	5330G	Boston Gas Company	8.92%	8.92%	\$ 727,833,848	\$ 2,767,643,504	\$ 309,235,224	G-098
	G-T55	5340G	Colonial Gas Company	1.97%	1.97%	\$ 164,713,738	\$ 659,502,846	\$ 59,024,533	G-098
	G-T55	5360E	Narragansett Electric Company	7.49%	7.49%	\$ 645,963,840	\$ 976,074,417	\$ 437,530,426	G-098
	G-T55	5360G	Narragansett Gas Company	2.84%	2.84%	\$ 234,774,356	\$ 851,477,273	\$ 101,202,882	G-098
	G-T55	5381E	Granite State Electric Co. - Post Sale (Note - 2011 Data)	0.00%	0.00%	\$ -	\$ -	\$ -	G-098
	G-T55	5391G	EnergyNorth Natural Gas Inc. - Post Sale (Note - 2011 Data)	0.00%	0.00%	\$ -	\$ -	\$ -	G-098
	G-T55	5410T	New England Power Company - Transmission	5.24%	5.24%	\$ 423,499,431	\$ 2,363,134,554	\$ 77,986,005	G-098
	G-T55	5430P	KeySpan Generation LLC (PSA)	3.67%	3.67%	\$ 437,037,216	\$ 603,450,886	\$ 140,054,786	G-098
	G-T55	5431P	KeySpan Glenwood Energy Center	0.11%	0.11%	\$ 11,098,404	\$ 34,894,099	\$ 3,218,603	G-098
	G-T55	5432P	KeySpan Port Jefferson Energy Center	0.12%	0.12%	\$ 11,461,263	\$ 41,553,362	\$ 3,001,291	G-098
			Total	100.00%	100.00%	\$ 8,336,161,392	\$ 27,274,293,797	\$ 3,926,161,628	

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	PRIOR SAP Alloc. Code
G-102 plus LIPA TSA Residual Entity	G-T56	5220G	KeySpan Energy Delivery New York	37.34%	37.34%	\$ 1,098,124,270	\$ 4,271,168,864	\$ 496,114,620	G-102
	G-T56	5230G	KeySpan Energy Delivery Long Island	22.61%	22.61%	\$ 716,881,311	\$ 3,204,478,510	\$ 214,983,917	G-102
	G-T56	5180E	National Grid Elec. Services	0.00%	0.00%	\$ 136,850	\$ -	\$ -	G-102
	G-T56	5330G	Boston Gas Company	24.04%	24.04%	\$ 727,833,848	\$ 2,767,643,504	\$ 309,235,224	G-102
	G-T56	5340G	Colonial Gas Company	5.24%	5.24%	\$ 164,713,738	\$ 659,502,846	\$ 59,024,533	G-102
	G-T56	5391G	EnergyNorth Natural Gas Inc. - Post Sale (Note - 2011 Data)	0.00%	0.00%	\$ -	\$ -	\$ -	G-102
	G-T56	5430P	KeySpan Generation LLC (PSA)	10.15%	10.15%	\$ 437,037,216	\$ 603,450,886	\$ 140,054,786	G-102
	G-T56	5431P	KeySpan Glenwood Energy Center	0.30%	0.30%	\$ 11,098,404	\$ 34,894,099	\$ 3,218,603	G-102
	G-T56	5432P	KeySpan Port Jefferson Energy Center	0.32%	0.32%	\$ 11,461,263	\$ 41,553,362	\$ 3,001,291	G-102
			Total	100.00%	100.00%	\$ 3,167,386,901	\$ 11,862,692,471	\$ 1,225,636,974	

LIPA TSA G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	PRIOR SAP Alloc. Code
G-227 plus LIPA TSA Residual entity	G-T57	5220G	KeySpan Energy Delivery New York	41.90%	41.90%	\$ 1,098,124,270	\$ 4,271,168,964	\$ 496,114,620	G-227
	G-T57	5230G	KeySpan Energy Delivery Long Island	25.26%	25.26%	\$ 716,881,311	\$ 3,204,478,510	\$ 214,983,917	G-227
	G-T57	5180E	National Grid Elec. Services	0.00%	0.00%	\$ 136,850	\$ -	\$ -	G-227
	G-T57	5330G	Boston Gas Company	26.97%	26.97%	\$ 727,933,846	\$ 2,767,643,504	\$ 309,235,224	G-227
	G-T57	5340G	Colonial Gas Company	5.87%	5.87%	\$ 164,713,738	\$ 659,502,846	\$ 59,024,533	G-227
			Total	100.00%	100.00%	\$ 2,707,790,017	\$ 10,902,793,824	\$ 1,079,358,294	

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	PRIOR SAP Alloc. Code
G-228 plus LIPA TSA Residual entity	G-T58	5220G	KeySpan Energy Delivery New York	30.96%	30.96%	\$ 1,098,124,270	\$ 4,271,168,964	\$ 496,114,620	G-228
	G-T58	5230G	KeySpan Energy Delivery Long Island	19.14%	19.14%	\$ 716,881,311	\$ 3,204,478,510	\$ 214,983,917	G-228
	G-T58	5180E	National Grid Elec. Services	0.00%	0.00%	\$ 136,850	\$ -	\$ -	G-228
	G-T58	5330G	Boston Gas Company	19.96%	19.96%	\$ 727,933,846	\$ 2,767,643,504	\$ 309,235,224	G-228
	G-T58	5340G	Colonial Gas Company	4.39%	4.39%	\$ 164,713,738	\$ 659,502,846	\$ 59,024,533	G-228
	G-T58	5380E	Narragansett Electric Company	17.05%	17.05%	\$ 645,963,640	\$ 976,074,417	\$ 437,530,426	G-228
	G-T58	5391G	Energy/North Natural Gas Inc. - Post Sale (Note - 2011 Data)	0.00%	0.00%	\$ -	\$ -	\$ -	G-228
	G-T58	5430P	KeySpan Generation LLC (PSA)	8.25%	8.25%	\$ 437,037,216	\$ 603,450,886	\$ 140,054,786	G-228
	G-T58	5431P	KeySpan Glenwood Energy Center	0.25%	0.25%	\$ 11,098,404	\$ 34,894,099	\$ 3,218,603	G-228
			Total	100.00%	100.00%	\$ 3,801,889,477	\$ 12,517,213,225	\$ 1,660,162,110	

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	PRIOR SAP Alloc. Code
G-229 plus LIPA TSA Residual entity	G-T59	5220G	KeySpan Energy Delivery New York	41.90%	41.90%	\$ 1,098,124,270	\$ 4,271,168,964	\$ 496,114,620	G-229
	G-T59	5230G	KeySpan Energy Delivery Long Island	25.26%	25.26%	\$ 716,881,311	\$ 3,204,478,510	\$ 214,983,917	G-229
	G-T59	5180E	National Grid Elec. Services	0.00%	0.00%	\$ 136,850	\$ -	\$ -	G-229
	G-T59	5330G	Boston Gas Company	26.97%	26.97%	\$ 727,933,846	\$ 2,767,643,504	\$ 309,235,224	G-229
	G-T59	5340G	Colonial Gas Company	5.87%	5.87%	\$ 164,713,738	\$ 659,502,846	\$ 59,024,533	G-229
	G-T59	5391G	Energy/North Natural Gas Inc. - Post Sale (Note - 2011 Data)	0.00%	0.00%	\$ -	\$ -	\$ -	G-229
			Total	100.00%	100.00%	\$ 2,707,790,017	\$ 10,902,793,824	\$ 1,079,358,294	

LIPA TSA G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	PRIOR SAP Alloc. Code
G-250 plus LIPA TSA Residual Entity	G-T61	5230G	KeySpan Energy Delivery Long Island	43.24%	43.24%	\$ 716,881,311	\$ 3,204,478,510	\$ 214,983,917	G-250
	G-T61	5180E	National Grid Elec. Services	0.00%	0.00%	\$ 136,850	\$ -	\$ -	G-250
	G-T61	5330G	Boston Gas Company	46.66%	46.66%	\$ 727,933,848	\$ 2,767,643,504	\$ 309,235,224	G-250
	G-T61	5340G	Colonial Gas Company	10.10%	10.10%	\$ 164,713,738	\$ 659,502,848	\$ 59,024,533	G-250
	G-T61	5351G	EnergyNorth Natural Gas Inc. - Post Sale (Note - 2011 Data)	0.00%	0.00%	\$ -	\$ -	\$ -	G-250
			Total	100.00%	100.00%	\$ 1,609,665,747	\$ 6,631,624,860	\$ 583,243,674	

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	PRIOR SAP Alloc. Code
G-251 plus LIPA TSA Residual Entity	G-T62	5230G	KeySpan Energy Delivery Long Island	68.95%	68.94%	\$ 716,881,311	\$ 3,204,478,510	\$ 214,983,917	G-251
	G-T62	5190E	National Grid Elec. Services	0.00%	0.00%	\$ 136,850	\$ -	\$ -	G-251
	G-T62	5430P	KeySpan Generation LLC (PSA)	31.05%	31.05%	\$ 437,037,216	\$ 603,450,886	\$ 140,054,786	G-251
			Total	100.00%	100.00%	\$ 1,154,055,377	\$ 3,807,929,396	\$ 355,038,703	

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	PRIOR SAP Alloc. Code
G-352 plus LIPA TSA Residual entity	G-T63	5210E	Niagara Mohawk Power Corp.- Electric Distr.	15.83%	15.83%	\$ 1,335,056,719	\$ 4,410,600,399	\$ 642,234,940	G-352
	G-T63	5210G	Niagara Mohawk Power Corp.- Gas	4.60%	4.60%	\$ 374,562,176	\$ 1,576,248,545	\$ 151,446,303	G-352
	G-T63	5210T	Niagara Mohawk Power Corp. - Transmission	5.61%	5.61%	\$ 412,248,962	\$ 2,571,139,109	\$ 114,355,677	G-352
	G-T63	5220G	KeySpan Energy Delivery New York	13.51%	13.51%	\$ 1,098,124,270	\$ 4,271,168,964	\$ 498,114,620	G-352
	G-T63	5230G	KeySpan Energy Delivery Long Island	8.40%	8.40%	\$ 716,881,311	\$ 3,204,478,510	\$ 214,983,917	G-352
	G-T63	5180E	National Grid Elec. Services	0.00%	0.00%	\$ 136,850	\$ -	\$ -	G-352
	G-T63	5310E	Massachusetts Electric Company	19.93%	19.93%	\$ 1,722,584,877	\$ 2,871,936,113	\$ 1,165,956,929	G-352
	G-T63	5310T	Massachusetts Electric Company - Transmission	0.20%	0.20%	\$ 20,165,596	\$ 59,764,194	\$ 6,273,322	G-352
	G-T63	5320E	Nantucket Electric Company	0.25%	0.25%	\$ 21,104,127	\$ 70,991,217	\$ 9,813,493	G-352
	G-T63	5330G	Boston Gas Company	8.71%	8.71%	\$ 727,933,848	\$ 2,767,643,504	\$ 309,235,224	G-352
	G-T63	5340G	Colonial Gas Company	1.92%	1.92%	\$ 164,713,738	\$ 659,502,848	\$ 59,024,533	G-352
	G-T63	5360E	Narragansett Electric Company	7.36%	7.36%	\$ 645,963,840	\$ 976,074,417	\$ 437,530,426	G-352
	G-T63	5360G	Narragansett Gas Company	2.77%	2.77%	\$ 234,774,356	\$ 851,477,273	\$ 101,202,882	G-352
	G-T63	5360T	Narragansett Electric Company - Transmission	1.99%	1.99%	\$ 171,834,086	\$ 881,268,088	\$ 32,739,371	G-352
	G-T63	5410T	New England Power Company - Transmission	5.10%	5.10%	\$ 423,499,431	\$ 2,363,134,554	\$ 77,986,005	G-352
	G-T63	5430P	KeySpan Generation LLC (PSA)	3.60%	3.60%	\$ 437,037,216	\$ 603,450,886	\$ 140,054,786	G-352
	G-T63	5431P	KeySpan Glenwood Energy Center	0.11%	0.11%	\$ 11,098,404	\$ 34,894,099	\$ 3,218,603	G-352
	G-T63	5432P	KeySpan Port Jefferson Energy Center	0.12%	0.12%	\$ 11,461,263	\$ 41,553,362	\$ 3,001,291	G-352
			Total	100.00%	100.00%	\$ 8,528,161,074	\$ 28,215,326,079	\$ 3,965,174,322	

LIPA TSA G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	PRIOR SAP Alloc. Code
G-382 plus LIPA TSA Residual entity	G-T64	5220G	KeySpan Energy Delivery New York	30.96%	30.96%	\$ 1,098,124,270	\$ 4,271,168,964	\$ 496,114,620	G-382
	G-T64	5230G	KeySpan Energy Delivery Long Island	19.14%	19.14%	\$ 716,881,311	\$ 3,204,478,510	\$ 214,983,917	G-382
	G-T64	5180E	National Grid Elec. Services	0.00%	0.00%	\$ 136,850	\$ -	\$ -	G-382
	G-T64	5330G	Boston Gas Company	19.96%	19.96%	\$ 727,933,848	\$ 2,767,843,504	\$ 309,235,224	G-382
	G-T64	5340G	Colonial Gas Company	4.39%	4.39%	\$ 164,713,738	\$ 659,502,846	\$ 59,024,533	G-382
	G-T64	5360E	Narragansett Electric Company	17.05%	17.05%	\$ 645,963,840	\$ 976,074,417	\$ 437,530,426	G-382
	G-T64	5430P	KeySpan Generation LLC (PSA)	8.25%	8.25%	\$ 437,037,216	\$ 603,450,886	\$ 140,054,786	G-382
	G-T64	5431P	KeySpan Glenwood Energy Center	0.25%	0.25%	\$ 11,098,404	\$ 34,894,099	\$ 3,218,603	G-382
			Total	100.00%	100.00%	\$ 3,801,885,477	\$ 12,917,213,225	\$ 1,666,162,116	

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	PRIOR SAP Alloc. Code
G-385 plus LIPA TSA Residual entity	G-T65	5230G	KeySpan Energy Delivery Long Island	43.24%	43.24%	\$ 716,881,311	\$ 3,204,478,510	\$ 214,983,917	G-385
	G-T65	5180E	National Grid Elec. Services	0.00%	0.00%	\$ 136,850	\$ -	\$ -	G-385
	G-T65	5330G	Boston Gas Company	46.66%	46.66%	\$ 727,933,848	\$ 2,767,843,504	\$ 309,235,224	G-385
	G-T65	5340G	Colonial Gas Company	10.10%	10.10%	\$ 164,713,738	\$ 659,502,846	\$ 59,024,533	G-385
			Total	100.00%	100.00%	\$ 1,609,665,747	\$ 6,631,624,860	\$ 583,243,674	

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	PRIOR SAP Alloc. Code
G-402 plus LIPA TSA	G-T66	5520R	National Grid USA Parent	0.42%	0.42%	\$ -	\$ -	\$ 51,632,683	G-402
	G-T66	5504R	KeySpan Energy Corp.	0.08%	0.08%	\$ 17,218,543	\$ -	\$ 1,362,669	G-402
	G-T66	5180E	National Grid Elec. Services	0.00%	0.00%	\$ 136,850	\$ -	\$ -	G-402
	G-T66	5210E	Niagara Mohawk Power Corp. - Electric Distr.	15.59%	15.59%	\$ 1,335,056,719	\$ 4,410,600,399	\$ 642,234,940	G-402
	G-T66	5210G	Niagara Mohawk Power Corp. - Gas	4.53%	4.53%	\$ 373,562,179	\$ 1,676,248,545	\$ 151,448,303	G-402
	G-T66	5210T	Niagara Mohawk Power Corp. - Transmission	5.54%	5.54%	\$ 412,248,962	\$ 2,571,139,109	\$ 114,355,677	G-402
	G-T66	5220G	KeySpan Energy Delivery New York	13.31%	13.31%	\$ 1,098,124,270	\$ 4,271,168,964	\$ 496,114,620	G-402
	G-T66	5230G	KeySpan Energy Delivery Long Island	8.29%	8.29%	\$ 716,881,311	\$ 3,204,478,510	\$ 214,983,917	G-402
	G-T66	5310E	Massachusetts Electric Company	19.54%	19.54%	\$ 1,722,564,877	\$ 2,871,936,113	\$ 1,165,956,929	G-402
	G-T66	5310T	Massachusetts Electric Company - Transmission	0.20%	0.20%	\$ 20,165,596	\$ 59,764,194	\$ 5,273,322	G-402
	G-T66	5320E	Nantucket Electric Company	0.25%	0.25%	\$ 21,104,127	\$ 70,991,217	\$ 9,813,493	G-402
	G-T66	5330G	Boston Gas Company	8.59%	8.59%	\$ 727,933,848	\$ 2,767,843,504	\$ 309,235,224	G-402
	G-T66	5340G	Colonial Gas Company	1.89%	1.89%	\$ 164,713,738	\$ 659,502,846	\$ 59,024,533	G-402
	G-T66	5360E	Narragansett Electric Company	7.22%	7.22%	\$ 645,963,840	\$ 976,074,417	\$ 437,530,426	G-402
	G-T66	5360G	Narragansett Gas Company	2.73%	2.73%	\$ 234,774,356	\$ 851,477,273	\$ 101,202,885	G-402
	G-T66	5360T	Narragansett Electric Company - Transmission	1.97%	1.97%	\$ 171,834,086	\$ 881,268,088	\$ 32,739,371	G-402
	G-T66	5381E	Granite State Electric Co. - Post Sale (Note - 2011 Data)	0.00%	0.00%	\$ -	\$ -	\$ -	G-402
	G-T66	5391G	EnergyNorth Natural Gas Inc. - Post Sale (Note - 2011 Data)	0.00%	0.00%	\$ -	\$ -	\$ -	G-402
	G-T66	5410T	New England Power Company - Transmission	5.05%	5.05%	\$ 423,499,431	\$ 2,363,134,554	\$ 77,996,006	G-402
	G-T66	5411F	NE Hydro - Trans Electric Co.	0.21%	0.21%	\$ 25,103,780	\$ 29,131,783	\$ 9,258,648	G-402
	G-T66	5412F	New England Hydro - Trans Corp.	0.11%	0.11%	\$ 11,716,871	\$ 3,045,679	\$ 6,965,299	G-402
	G-T66	5413P	New England Electric Trans Corp	0.00%	0.00%	\$ 712,524	\$ -	\$ 251,844	G-402
	G-T66	5420G	NG LNG LP Regulated Entity	0.19%	0.19%	\$ 8,230,444	\$ 103,521,048	\$ 3,995,737	G-402
	G-T66	5430P	KeySpan Generation LLC (PSA)	3.54%	3.54%	\$ 437,037,216	\$ 603,450,886	\$ 140,054,786	G-402
	G-T66	5431P	KeySpan Glenwood Energy Center	0.11%	0.11%	\$ 11,098,404	\$ 34,894,099	\$ 3,218,603	G-402
	G-T66	5432P	KeySpan Port Jefferson Energy Center	0.12%	0.12%	\$ 11,461,263	\$ 41,553,382	\$ 3,001,291	G-402
	G-T66	5820R	KeySpan Energy Trading Services	0.00%	0.00%	\$ -	\$ 777,354	\$ -	G-402
	G-T66	5825N	Transgas Inc.	0.09%	0.09%	\$ 4,868,923	\$ 8,132,793	\$ 7,676,279	G-402
	G-T66	5840N	KeySpan Energy Development Corporation	0.29%	0.29%	\$ -	\$ 73,982,206	\$ 24,310,022	G-402
	G-T66	5850N	KeySpan Services Inc.	0.14%	0.14%	\$ 13,992,637	\$ 6,867,278	\$ 6,030,972	G-402
			Total	100.00%	100.00%	\$ 8,610,005,795	\$ 28,940,294,621	\$ 4,078,658,472	

LIPA TSA G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	PRIOR SAP Alloc. Code
	G-T67	S190S	LIPA TSA Billing Company	45.76%	45.76%	\$ 806,723,264	\$ 3,757,641,402	\$ 221,172,203	
	G-T67	S330G	Boston Gas Company	44.61%		\$ 727,933,846	\$ 2,787,643,604	\$ 309,235,224	
	G-T67	S340G	Colonial Gas Company	9.63%		\$ 164,713,736	\$ 659,502,846	\$ 59,024,533	
			Total	100.00%	100.00%	\$ 1,699,370,850	\$ 7,184,787,752	\$ 589,431,960	

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	PRIOR SAP Alloc. Code
	G-T68	S020R	National Grid USA Parent	0.40%	0.40%	\$ -	\$ -	\$ 51,632,683	
	G-T68	S040R	KeySpan Energy Corp.	0.07%	0.07%	\$ 17,216,543	\$ -	\$ 1,362,669	
	G-T68	S190S	LIPA TSA Billing Company	6.51%		\$ 806,723,264	\$ 3,757,641,402	\$ 221,172,203	
	G-T68	S210E	Niagara Mohawk Power Corp.- Electric Distr.	14.36%		\$ 1,335,056,719	\$ 4,410,600,399	\$ 642,234,940	
	G-T68	S210G	Niagara Mohawk Power Corp. - Gas	4.15%		\$ 372,562,175	\$ 1,076,248,545	\$ 151,448,303	
	G-T68	S210T	Niagara Mohawk Power Corp. - Transmission	5.04%		\$ 412,246,962	\$ 2,671,139,109	\$ 114,355,677	
	G-T68	S220G	KeySpan Energy Delivery New York	12.23%		\$ 1,098,124,270	\$ 4,271,168,964	\$ 496,114,620	
	G-T68	S230G	KeySpan Energy Delivery Long Island	7.67%		\$ 716,881,311	\$ 3,204,478,510	\$ 214,983,917	
	G-T68	S310E	Massachusetts Electric Company	16.25%	16.24%	\$ 1,722,564,877	\$ 2,871,936,113	\$ 1,165,956,929	
	G-T68	S310T	Massachusetts Electric Company - Transmission	0.18%	0.18%	\$ 20,165,596	\$ 59,764,194	\$ 6,273,322	
	G-T68	S330E	Nantucket Electric Company	0.23%		\$ 21,104,127	\$ 70,991,217	\$ 9,813,493	
	G-T68	S330G	Boston Gas Company	7.89%	7.89%	\$ 727,933,846	\$ 2,787,643,604	\$ 309,235,224	
	G-T68	S340G	Colonial Gas Company	1.73%		\$ 164,713,736	\$ 659,502,846	\$ 59,024,533	
	G-T68	S360E	Narragansett Electric Company	6.74%		\$ 645,963,840	\$ 976,974,417	\$ 437,536,426	
	G-T68	S360G	Narragansett Gas Company	2.51%	2.51%	\$ 234,774,356	\$ 851,477,273	\$ 101,202,882	
	G-T68	S360T	Narragansett Electric Company - Transmission	1.78%		\$ 171,834,086	\$ 881,268,386	\$ 32,735,371	
	G-T68	S410T	New England Power Company - Transmission	4.56%		\$ 423,495,431	\$ 2,363,134,554	\$ 77,986,006	
	G-T68	S411F	NE Hydro - Trans Electric Co.	0.19%	0.19%	\$ 25,103,760	\$ 29,131,793	\$ 9,258,648	
	G-T68	S412F	New England Hydro - Trans Corp.	0.10%	0.10%	\$ 11,716,871	\$ 1,045,279	\$ 6,965,299	
	G-T68	S413F	New England Electric Trans Corp.	0.00%	0.00%	\$ 712,624	\$ -	\$ 251,844	
	G-T68	S430P	KeySpan Generation LLC (PBA)	3.28%		\$ 437,037,216	\$ 603,450,886	\$ 140,054,786	
	G-T68	S431P	KeySpan Glenwood Energy Center	0.10%	0.10%	\$ 11,096,404	\$ 34,894,099	\$ 3,216,603	
	G-T68	S432P	KeySpan Port Jefferson Energy Center	0.11%	0.11%	\$ 11,461,263	\$ 41,553,362	\$ 3,001,291	
			Total	100.00%	100.00%	\$ 9,399,499,609	\$ 32,095,144,843	\$ 4,255,817,669	

LIPA TSA G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	SAP Co/Seg	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	PRIOR SAP Alloc. Code
	G-T69	5040R	KeySpan Energy Corp.	0.18%	0.18%	\$ 17,218,543	\$	\$ 1,362,669	
	G-T69	5119S	LIPA TSA Billing Company	19.99%	19.99%	\$ 806,723,264	\$	\$ 221,172,203	
	G-T69	5220G	KeySpan Energy Delivery New York	29.87%	29.87%	\$ 1,098,124,270	\$	\$ 496,114,620	
	G-T69	5230G	KeySpan Energy Delivery Long Island	17.90%	17.90%	\$ 716,881,311	\$	\$ 214,983,917	
	G-T69	5330G	Boston Gas Company	19.21%	19.21%	\$ 727,933,846	\$	\$ 309,235,225	
	G-T69	5340G	Colonial Gas Company	4.17%	4.17%	\$ 164,713,738	\$	\$ 59,024,533	
	G-T69	5430P	KeySpan Generation LLC (PSA)	8.18%	8.18%	\$ 437,037,216	\$	\$ 140,054,786	
	G-T69	5431P	KeySpan Glenwood Energy Center	0.24%	0.24%	\$ 11,098,404	\$	\$ 3,219,603	
	G-T69	5432P	KeySpan Port Jefferson Energy Center	0.26%	0.26%	\$ 11,461,263	\$	\$ 3,001,291	
			Total	100.00%	100.00%	\$ 3,991,191,857	\$	\$ 1,446,187,846	

Description	SAP Alloc. Code	SAP Co/Seg	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	PRIOR SAP Alloc. Code
	G-T70	5190S	LIPA TSA Billing Company	29.32%	29.32%	\$ 806,723,264	\$	\$ 221,172,203	
	G-T70	5220G	KeySpan Energy Delivery New York	44.37%	44.37%	\$ 1,098,124,270	\$	\$ 496,114,620	
	G-T70	5230G	KeySpan Energy Delivery Long Island	26.31%	26.31%	\$ 716,881,311	\$	\$ 214,983,917	
			Total	100.00%	100.00%	\$ 2,621,728,846	\$	\$ 932,270,740	

Description	SAP Alloc. Code	SAP Co/Seg	Company Description	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	PRIOR SAP Alloc. Code
	G-T71	5190S	LIPA TSA Billing Company	10.29%	10.29%	\$ 806,723,264	\$	\$ 221,172,203	
	G-T71	5210G	Niagara Mohawk Power Corp. - Electric Distr.	17.08%	17.08%	\$ 1,335,056,710	\$	\$ 642,234,940	
	G-T71	5210G	Niagara Mohawk Power Corp. - Gas	4.98%	4.98%	\$ 373,562,179	\$	\$ 151,448,303	
	G-T71	5220G	KeySpan Energy Delivery New York	14.61%	14.61%	\$ 1,098,124,270	\$	\$ 496,114,620	
	G-T71	5230G	KeySpan Energy Delivery Long Island	9.13%	9.13%	\$ 716,881,311	\$	\$ 214,983,917	
	G-T71	5310E	Massachusetts Electric Company	21.28%	21.29%	\$ 1,722,664,677	\$	\$ 1,165,956,929	
	G-T71	5320E	Nantucket Electric Company	0.27%	0.27%	\$ 21,104,127	\$	\$ 70,991,217	
	G-T71	5330G	Boston Gas Company	9.43%	9.43%	\$ 727,933,846	\$	\$ 309,235,225	
	G-T71	5340G	Colonial Gas Company	2.08%	2.08%	\$ 164,713,738	\$	\$ 59,024,533	
	G-T71	5360E	Narragansett Electric Company	7.85%	7.85%	\$ 645,963,840	\$	\$ 437,530,426	
	G-T71	5380G	Narragansett Gas Company	3.00%	3.00%	\$ 234,774,356	\$	\$ 851,477,273	
			Total	100.00%	100.00%	\$ 7,847,402,528	\$	\$ 25,417,763,189	\$ 3,808,717,469

H - Number of Bills Rendered

Description The purpose of this sheet is to provide a listing of approved H-allocations which can be used to allocate Service Company charges based on the number of bills rendered by each company.		Prepared By: C. Kaler, J. Virkler Business Sign Off: Charles Florsczyk ServCo Review: K. Alves Final Sign Off: V. Shah
Source Data: Number of bills issued to customers by utility as a percent of the total bills in a given year. Data provided by Billing Office Management: Jeff Martin, Patricia Graham, Jeff Virkler, Charles Kaler.		
Notes: NMPC Elec/Gas split on 73/27% basis to match the Number of Meters data provided for C allocations. The data originally supplied by the POC was based on company approved splits.		

Description	SAP Co./Seg	SAP Co./Seg	Company Name	FY 2019 Number of bills	FY2019 Percentage	FY 2018 Number of bills	FY2018 Percentage	Amount Inc/Dec	% Inc/Dec
Total Number of Bills Rendered - All Co's									
	5210E	5210E	Niagara Mohawk (Electric)	17,465,502	21.73%	15,219,042	19.14%	2,246,460	2.59%
	5210G	5210G	Niagara Mohawk (Gas)	3,577,272	4.43%	5,664,826	7.08%	(2,087,554)	-2.63%
	5220G	5220G	KEDNY	15,304,976	19.03%	15,330,738	19.06%	(25,762)	-0.03%
	5230G	5230G	KEDLI	7,215,537	8.9%	7,134,411	8.96%	81,126	0.11%
	5310E	5310E	Massachusetts Electric	16,240,850	20.29%	16,102,561	20.24%	138,289	-0.04%
	5320E	5320E	Nantucket Electric	162,295	0.20%	160,292	0.21%	2,003	-0.01%
	5330G	5330G	Boston Gas Company	8,527,074	10.66%	8,470,536	10.53%	56,544	0.07%
	5340G	5340G	Colonial Gas Company	2,528,568	3.14%	2,515,685	3.13%	12,883	0.01%
	5360E	5360E	Narragansett Electric	6,121,214	7.61%	6,584,868	7.71%	(463,654)	-0.10%
	5360G	5360G	Narragansett Gas	3,269,939	4.07%	3,484,518	4.04%	(214,577)	0.03%
			Totals	80,413,221	100.00%	80,677,469	100.00%	(264,248)	0.00%
	5381E	5381E	Granite State Electric						
	5381G	5381G	Energy North						
	5190S	5190S	LIPA TSA Billing Company	-		-			
			Grand Total	80,413,221		80,677,469			

Inactive Due to Duplicates		Inactive due to Lack of Use	
Active Codes	Duplicates / Inactive Codes	Inactive Codes	
H-552	H-346, H-348	H-434	
H-173	H-004, H-328		

Description	SAP Alloc. Code	SAP Co./Seg	Company Name	Number of bills	FY2019 Percentage
New England Elec Retail					
	H-052	5310E	Massachusetts Electric	16,240,850	72.10%
	H-052	5320E	Nantucket Electric	162,295	0.72%
	H-052	5360E	Narragansett Electric	6,121,214	27.18%
			Totals	22,524,359	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of bills	FY2019 Percentage
NGUS and Legacy NG New England Retail, NEP-T, and Hydros					
	H-089	5310E	Massachusetts Electric	16,240,850	62.86%
	H-089	5320E	Nantucket Electric	162,295	0.63%
	H-089	5360E	Narragansett Electric	6,121,214	23.73%
	H-089	5360G	Narragansett Gas	3,269,939	12.68%
			Totals	25,794,298	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Name	Number of bills	FY2019 Percentage
NMPC Electric and NMPC Gas					
	H-113	5210E	Niagara Mohawk (Electric)	17,465,502	83.00%
	H-113	5210G	Niagara Mohawk (Gas)	3,577,272	17.00%
			Totals	21,042,774	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of bills	FY2019 Percentage
Niagara Mohawk (Elec, Gas and Trans), KEDNY and KEDLI					
	H-117	5210E	Niagara Mohawk (Electric)	17,465,502	40.10%
	H-117	5210G	Niagara Mohawk (Gas)	3,577,272	8.21%
	H-117	5220G	KEDNY	15,304,976	35.13%

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	H-117	5230G	KEDLI	7,215,531	16.56%
			Totals	43,563,281	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of bills	FY2019 Percentage
All Retail Companies	H-173	5210E	Niagara Mohawk (Electric)	17,465,502	21.73%
	H-173	5210G	Niagara Mohawk (Gas)	3,577,272	4.45%
	H-173	5220G	KEDNY	15,304,976	19.03%
	H-173	5230G	KEDLI	7,215,531	8.97%
	H-173	5310E	Massachusetts Electric	16,240,850	20.29%
	H-173	5320E	Nantucket Electric	162,295	0.20%
	H-173	5330G	Boston Gas Company	8,527,074	10.60%
	H-173	5340G	Colonial Gas Company	2,528,568	3.14%
	H-173	5360E	Narragansett Electric	6,121,214	7.81%
	H-173	5360G	Narragansett Gas	3,269,939	4.07%
			Totals	80,413,221	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of bills	FY2019 Percentage
NMPC-E&T, Mass. Elec, Nantucket, Narragansett-E, NEP - Y	H-192	5210E	Niagara Mohawk (Electric)	17,465,502	43.87%
	H-192	5310E	Massachusetts Electric	16,240,850	40.61%
	H-192	5320E	Nantucket Electric	162,295	0.41%
	H-192	5360E	Narragansett Electric	6,121,214	15.31%
			Totals	39,989,861	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of bills	FY2019 Percentage
Niagara Mohawk Gas, KEDNY and KEDLI	H-207	5210G	Niagara Mohawk (Gas)	3,577,272	13.71%
	H-207	5220G	KEDNY	15,304,976	58.84%
	H-207	5230G	KEDLI	7,215,531	27.85%
			Totals	26,097,779	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of bills	FY2019 Percentage
All Gas Retails	H-210	5210G	Niagara Mohawk (Gas)	3,577,272	8.89%
	H-210	5220G	KEDNY	15,304,976	37.86%
	H-210	5230G	KEDLI	7,215,531	17.85%
	H-210	5330G	Boston Gas Company	8,527,074	21.06%
	H-210	5340G	Colonial Gas Company	2,528,568	6.26%
	H-210	5360G	Narragansett Gas	3,269,939	8.09%
			Totals	40,423,360	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of bills	FY2019 Percentage
KEDNY and KEDLI	H-225	5220G	KEDNY	15,304,976	67.86%
	H-225	5230G	KEDLI	7,215,531	32.04%
			Totals	22,520,507	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of bills	FY2019 Percentage
Mass. Elec,Nantucket Elec,Boston Gas,Colonial Gas	H-278	5310E	Massachusetts Electric	16,240,850	59.10%
	H-278	5320E	Nantucket Electric	162,295	0.59%
	H-278	5330G	Boston Gas Company	8,527,074	31.05%
	H-278	5340G	Colonial Gas Company	2,528,568	9.21%
			Totals	27,458,787	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of bills	FY2019 Percentage
Mass. Electric and Nantucket Electric	H-277	5310E	Massachusetts Electric	16,240,850	98.01%
	H-277	5320E	Nantucket Electric	162,295	0.99%
			Totals	16,403,145	100.00%

H - Number of Bills Rendered

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of bills	FY2019 Percentage
New England Retails	H-280	5310E	Massachusetts Electric	16,240,850	44.08%
	H-280	5320E	Nantucket Electric	162,295	0.44%
	H-280	5330G	Boston Gas Company	8,527,074	23.14%
	H-280	5340G	Colonial Gas Company	2,528,568	6.86%
	H-280	5360E	Narragansett Electric	6,121,214	16.61%
	H-280	5360G	Narragansett Gas	3,269,939	8.87%
			Totals	36,849,940	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of bills	FY2019 Percentage
Boston Gas and Colonial Gas	H-310	5330G	Boston Gas Company	8,527,074	77.13%
	H-310	5340G	Colonial Gas Company	2,528,568	22.87%
			Totals	11,055,642	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of bills	FY2019 Percentage
New England - Gas Retails	H-313	5330G	Boston Gas Company	8,527,074	59.32%
	H-313	5340G	Colonial Gas Company	2,528,568	17.65%
	H-313	5360G	Narragansett Gas	3,269,939	22.83%
			Totals	14,325,581	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Number of Customers	FY2019 Percentage
Narragansett Electric and Narragansett Gas	H-316	5360E	Narragansett Electric	6,121,214	65.18%
	H-316	5360G	Narragansett Gas	3,269,939	34.82%
			Totals	9,391,153	100.00%

Description	SAP Allocation Code	SAP Co./Seg	Company Name	Number of bills	FY2019 Percentage
Parents, Legacy NG Retails, plus other segments that have no data	H-339	5210E	Niagara Mohawk (Electric)	17,465,502	37.28%
	H-339	5210G	Niagara Mohawk (Gas)	3,577,272	7.64%
	H-339	5310E	Massachusetts Electric	16,240,850	34.68%
	H-339	5320E	Nantucket Electric	162,295	0.35%
	H-339	5360E	Narragansett Electric	6,121,214	13.07%
	H-339	5360G	Narragansett Gas	3,269,939	6.98%
			Totals	46,837,072	100.00%

Description	SAP Allocation Code	SAP Co./Seg	Company Name	Number of bills	FY2019 Percentage
Parents and Legacy KS Gas	H-341	5220G	KEDNY	15,304,976	45.58%
	H-341	5230G	KEDLI	7,215,531	21.49%
	H-341	5330G	Boston Gas Company	8,527,074	25.40%
	H-341	5340G	Colonial Gas Company	2,528,568	7.53%
			Totals	33,576,149	100.00%

Description	SAP Allocation Code	SAP Co./Seg	Company Name	Number of bills	FY2019 Percentage
KEDNY, Boston Gas and Colonial Gas	H-343	5220G	KEDNY	15,304,976	58.06%
	H-343	5330G	Boston Gas Company	8,527,074	32.36%
	H-343	5340G	Colonial Gas Company	2,528,568	9.59%
			Totals	26,360,618	100.00%

Description	SAP Allocation Code	SAP Co./Seg	Company Name	Number of bills	FY2019 Percentage
Retails plus LPA TSA Billing Entity (51905)	H-771	5210E	Niagara Mohawk (Electric)	17,465,502	18.95%
	H-771	5210G	Niagara Mohawk (Gas)	3,577,272	3.88%
	H-771	5220G	KEDNY	15,304,976	16.60%
	H-771	5230G	KEDLI	7,215,531	7.83%

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	H-771	5310E	Massachusetts Electric	16,240,850	17.62%
	H-771	5320E	Narrucket Electric	162,295	0.18%
	H-771	5330G	Boston Gas Company	8,527,074	9.25%
	H-771	5340G	Colonial Gas Company	2,528,568	2.74%
	H-771	5350E	Narragansett Electric	6,121,214	6.64%
	H-771	5360G	Narragansett Gas	3,269,939	3.55%
	H-771	5190S	LIPA TSA Billing Company	11,761,785	12.76%
			Totals	92,175,006	100.00%

I - Value of Property Owned

Description

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

Source Data:

Data provided by Service Company Finance

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

Notes:

In the prior years ServCo picked up the property data directly from the form 1's for the I method, which for KEDNY / KEDLI did not Goodwill. For the current period Goodwill is being included for both KEDNY /KEDLI which is driving the YOY increases.

Description	SAP Co./Seg	SAP Co. Code	Company Description	Value of Property Owned (in 000's) For FY2019	FY2019 Percentage	Value of Property Owned (in 000's) For FY2018	FY2018 Percentage	Amount Inc/Dec	% Inc/Dec
Total Value of Property Owned Reported as Basis for Allocation									
	5210E	5210	Niagara Mohawk Power Corp. - Electric Distr.	7,440,486	15.56%	7,083,844	19.19%	356,642	-3.63%
	5210G	5210	Niagara Mohawk Power Corp. - Gas	2,878,789	5.60%	2,838,290	6.24%	143,499	-0.64%
	5210T	5210	Niagara Mohawk Power Corp. - Transmission	3,496,806	7.31%	3,323,772	6.22%	173,034	1.09%
	5220G	5220	KeySpan Energy Delivery New York	7,120,910	14.89%	6,500,477	11.22%	620,433	3.67%
	5230G	5230	KeySpan Energy Delivery Long Island	5,078,103	10.62%	4,824,430	8.64%	253,673	1.99%
	5310E	5310	Massachusetts Electric Company	5,670,040	11.86%	5,407,951	13.06%	262,089	-1.20%
	5310T	5310	Massachusetts Electric Company (Transmission)	76,089	0.16%	69,514	0.15%	7,572	0.01%
	5320E	5320	Nantucket Electric Company	140,475	0.29%	138,397	0.34%	4,078	-0.05%
	5330G	5330	Boston Gas Company	4,783,539	10.00%	4,310,299	9.56%	473,240	0.45%
	5340G	5340	Colonial Gas Company	1,051,845	2.20%	965,451	2.18%	86,394	0.02%
	5360E	5360	Narragansett Electric Company	2,137,021	4.51%	2,310,013	5.45%	(161,992)	-0.84%
	5360G	5360	Narragansett Gas Company	1,473,708	3.08%	1,398,437	3.10%	77,271	-0.02%
	5360T	5360	Narragansett Electric Company (Transmission)	991,795	2.07%	738,763	1.69%	253,032	0.39%
	5410T	5410	New England Power (Transmission)	3,208,537	6.71%	3,036,077	6.90%	170,260	-0.29%
	5411F	5411	NE Hydro - Trans Electric Co.	257,271	0.54%	262,638	0.63%	(5,367)	-0.09%
	5412F	5412	New England Hydro - Trans Corp.	182,095	0.38%	177,768	0.48%	4,240	-0.10%
	5413F	5413	New England Electric Trans Corp.	6,070	0.01%	6,788	0.02%	(718)	-0.01%
	5420G	5420	KeySpan LNG LP Regulated Entity	135,745	0.28%	115,112	0.15%	20,633	0.14%
	5430P	5430	KeySpan Generation LLC (PSA)	1,865,214	3.90%	1,822,138	4.77%	43,076	-0.87%
			Totals \$	47,812,245	100.00%	45,831,155	100.00%	2,781,090	0%

Inactive due to Duplicates	
Active Codes	Duplicates / Inactive Codes
I-054	I-114
I-076	I-160
Direct Charge	I-083, I-325

Inactive due to Lack of Use	
Inactive Codes	
I-084, I-116, I-122, I-173, I-194, I-226, I-245	
I-247, I-254, I-260, I-275, I-280, I-297	
I-310, I-316, I-322	

I - Value of Property Owned

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Value of Property Owned (in 000's)	FY2019 Percentage
Niagara Mohawk (Elec. Gas and Trans)	I-664	5210E	Niagara Mohawk Power Corp. - Electric Distr.	\$ 7,440,486	54.65%
	I-664	5210G	Niagara Mohawk Power Corp. - Gas	\$ 2,678,789	19.67%
	I-664	5210T	Niagara Mohawk Power Corp. - Transmission	\$ 3,496,806	25.68%
Totals				\$ 13,616,081	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Value of Property Owned (in 000's)	FY2019 Percentage
NGUS, Retails, TRAN, Hydros, Gens	I-070	5210E	Niagara Mohawk Power Corp. - Electric Distr.	\$ 7,440,486	15.62%
	I-070	5210G	Niagara Mohawk Power Corp. - Gas	\$ 2,678,789	5.92%
	I-070	5210T	Niagara Mohawk Power Corp. - Transmission	\$ 3,496,806	7.33%
	I-070	5220G	KeySpan Energy Delivery New York	\$ 7,120,910	14.94%
	I-070	5230G	KeySpan Energy Delivery Long Island	\$ 5,078,103	10.65%
	I-070	5310E	Massachusetts Electric Company	\$ 5,670,040	11.89%
	I-070	5310T	Massachusetts Electric Company (Transmission)	\$ 76,086	0.16%
	I-070	5320E	Nantucket Electric Company	\$ 140,475	0.29%
	I-070	5330G	Boston Gas Company	\$ 4,753,539	10.03%
	I-070	5340G	Colonial Gas Company	\$ 1,051,845	2.21%
	I-070	5360E	Narragansett Electric Company	\$ 2,157,021	4.52%
	I-070	5360G	Narragansett Gas Company	\$ 1,473,708	3.09%
	I-070	5360T	Narragansett Electric Company (Transmission)	\$ 991,795	2.08%
	I-070	5410T	New England Power (Transmission)	\$ 3,206,337	6.73%
	I-070	5411F	NE Hydro - Trans Electric Co.	\$ 257,271	0.54%
	I-070	5412F	New England Hydro - Trans Corp.	\$ 182,005	0.38%
	I-070	5413F	New England Electric Trans Corp.	\$ 6,070	0.01%
	I-070	5430P	KeySpan Generation LLC (PSA)	\$ 1,865,214	3.91%
Totals				\$ 47,676,500	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Value of Property Owned (in 000's)	FY2019 Percentage
Legacy NG Retail Companies, all TRAN	I-076	5210E	Niagara Mohawk Power Corp. - Electric Distr.	\$ 7,440,486	27.23%
	I-076	5210G	Niagara Mohawk Power Corp. - Gas	\$ 2,678,789	9.80%
	I-076	5210T	Niagara Mohawk Power Corp. - Transmission	\$ 3,496,806	12.79%
	I-076	5310E	Massachusetts Electric Company	\$ 5,670,040	20.75%
	I-076	5310T	Massachusetts Electric Company (Transmission)	\$ 76,086	0.28%
	I-076	5320E	Nantucket Electric Company	\$ 140,475	0.51%
	I-076	5360E	Narragansett Electric Company	\$ 2,157,021	7.89%
	I-076	5360G	Narragansett Gas Company	\$ 1,473,708	5.39%
	I-076	5360T	Narragansett Electric Company (Transmission)	\$ 991,795	3.63%
	I-076	5410T	New England Power (Transmission)	\$ 3,206,337	11.73%
Totals				\$ 27,331,543	100.00%

I - Value of Property Owned

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Value of Property Owned (in 000's)	FY2019 Percentage
Legacy NG Retails, all TRAM Hydros	I-078	5210E	Niagara Mohawk Power Corp. - Electric Distr.	\$ 7,440,486	28.78%
	I-078	5210G	Niagara Mohawk Power Corp. - Gas	\$ 2,678,789	9.64%
	I-078	5210T	Niagara Mohawk Power Corp. - Transmission	\$ 3,496,806	12.59%
	I-078	5310E	Massachusetts Electric Company	\$ 5,670,040	20.41%
	I-078	5310T	Massachusetts Electric Company (Transmission)	\$ 76,086	0.27%
	I-078	5320E	Nantucket Electric Company	\$ 140,475	0.51%
	I-078	5360E	Narragansett Electric Company	\$ 2,157,021	7.77%
	I-078	5360G	Narragansett Gas Company	\$ 1,473,708	5.31%
	I-078	5360T	Narragansett Electric Company (Transmission)	\$ 991,795	3.57%
	I-078	5410T	New England Power (Transmission)	\$ 3,205,337	11.54%
	I-078	5411F	NE Hydro - Trans Electric Co.	\$ 257,211	0.93%
	I-078	5412F	New England Hydro - Trans Corp.	\$ 182,005	0.66%
	I-078	5413F	New England Electric Trans Corp	\$ 6,070	0.02%
			Totals	\$ 27,776,889	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Value of Property Owned (in 000's)	FY2019 Percentage
Legacy KS Retail and Generation	I-082	5220G	KeySpan Energy Delivery New York	\$ 7,120,910	36.78%
	I-082	5230G	KeySpan Energy Delivery Long Island	\$ 5,078,103	23.52%
	I-082	5330G	Boston Gas Company	\$ 4,783,539	24.04%
	I-082	5340G	Colonial Gas Company	\$ 1,061,845	5.29%
	I-082	5430P	KeySpan Generation LLC (PSA)	\$ 1,865,214	9.37%
			Totals	\$ 19,899,611	100.00%

J - Facilities - Multiple Sites

Description

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

Source Data:

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

Notes:

Co. Count	Allo	SAP Allocation Code	SAP Co. Code	Company Name	New %	Rounded
1	J-063	Reservoir Woods, Waltham	5020R	National Grid USA	0.91%	0.91%
2	J-063		5040R	KeySpan Energy Corp.	0.00%	0.00%
3	J-063		5190S	LIPA / PSEG-LI Billing Entity	0.00%	0.00%
4	J-063		5210E	Niagara Mohawk Power Corp. - Elec D.	8.94%	8.94%
5	J-063		5210G	Niagara Mohawk Power Corp. - Gas	2.08%	2.08%
6	J-063		5210T	Niagara Mohawk Power Corp. - Trans	2.81%	2.81%
7	J-063		5220G	KeySpan Energy Delivery New York	8.58%	8.58%
8	J-063		5230G	KeySpan Energy Delivery Long Island	5.62%	5.62%
9	J-063		5310E	Massachusetts Electric Company	24.22%	24.20%
10	J-063		5320E	Nantucket Electric Company	0.38%	0.38%
11	J-063		5330G	Boston Gas Company	12.05%	12.05%
12	J-063		5340G	Colonial Gas Company	3.05%	3.05%
13	J-063		5360E	Narragansett Electric Company	9.81%	9.81%
14	J-063		5360G	Narragansett Gas Company	5.35%	5.35%
15	J-063		5360T	Narragansett Electric Co - Trans	3.97%	3.97%
16	J-063		5410T	New England Power Co. - Trans	7.46%	7.46%
17	J-063		5411F	NE Hydro - Trans Electric Co.	0.16%	0.16%
18	J-063		5412F	New England Hydro - Trans Corp.	0.09%	0.09%
19	J-063		5413F	New England Electric Trans Corp	0.01%	0.01%
20	J-063		5430P	KeySpan Generation LLC (PSA)	2.23%	2.23%
21	J-063		5431P	KeySpan Glenwood Energy Center	0.06%	0.06%
22	J-063		5432P	KeySpan Port-Jefferson Energy Center	0.07%	0.07%
23	J-063		5811N	Grid Holdings	0.00%	0.00%
24	J-063		5825N	Transgas	0.01%	0.01%
25	J-063		5840N	KeySpan Energy Development Corp	2.09%	2.09%
26	J-063		5850N	KeySpan Services Inc.	0.07%	0.07%
				Totals	100.00%	100.00%

Co Count	Allo	Description	SAP Co. Code	Company Name	New %	Rounded
1	J-101	Brightwaters - Suffolk	5190S	LIPA / PSEG-LI Billing Entity	0.00%	0.00%
2	J-101		5230G	KeySpan Energy Delivery Long Island	98.47%	98.47%
3	J-101		5430P	KeySpan Generation LLC (PSA)	1.53%	1.53%
Totals					100.00%	100.00%

Co Count	Allo	Description	SAP Co. Code	Company Name	New %	Rounded
1	J-105	Shoreham - Suffolk	5190S	LIPA / PSEG-LI Billing Entity	0.00%	0.00%
2	J-105		5230G	KeySpan Energy Delivery Long Island	0.00%	0.00%
3	J-105		5430P	KeySpan Generation LLC (PSA)	100.00%	100.00%
Totals					100.00%	100.00%

Co Count	Allo	Description	SAP Co. Code	Company Name	New %	Rounded
1	J-106	Bellmore	5040R	KeySpan Energy Corp.	0.00%	0.00%
2	J-106		5190S	LIPA / PSEG-LI Billing Entity	0.00%	0.00%
3	J-106		5220G	KeySpan Energy Delivery New York	2.78%	2.78%
4	J-106		5230G	KeySpan Energy Delivery Long Island	97.22%	97.22%
5	J-106		5330G	Boston Gas Company	0.00%	0.00%
6	J-106		5340G	Colonial Gas Company	0.00%	0.00%
7	J-106		5430P	KeySpan Generation LLC (PSA)	0.00%	0.00%
8	J-106		5840N	KeySpan Energy Development Corporation	0.00%	0.00%
Totals					100.00%	100.00%

Co Count	Allo	Description	SAP Co. Code	Company Name	New %	Rounded
1	J-107	Brentwood Bldg Site	5040R	KeySpan Energy Corp.	0.00%	0.00%
2	J-107		5190S	LIPA / PSEG-LI Billing Entity	80.44%	80.44%
3	J-107		5220G	KeySpan Energy Delivery New York	1.31%	1.31%
4	J-107		5230G	KeySpan Energy Delivery Long Island	18.25%	18.25%
5	J-107		5330G	Boston Gas Company	0.00%	0.00%
6	J-107		5340G	Colonial Gas Company	0.00%	0.00%
7	J-107		5430P	KeySpan Generation LLC (PSA)	0.00%	0.00%
8	J-107		5840N	KeySpan Energy Development Corporation	0.00%	0.00%
Totals					100.00%	100.00%

Co Count	Allo	Description	SAP Co. Code	Company Name	New %	Rounded
1	J-108	Brentwood General Shops Bldg	5040R	KeySpan Energy Corp.	0.00%	0.00%
2	J-108		5190S	LIPA / PSEG-LI Billing Entity	88.82%	88.82%
3	J-108		5220G	KeySpan Energy Delivery New York	0.75%	0.75%
4	J-108		5230G	KeySpan Energy Delivery Long Island	10.43%	10.43%
5	J-108		5330G	Boston Gas Company	0.00%	0.00%
6	J-108		5340G	Colonial Gas Company	0.00%	0.00%
7	J-108		5430P	KeySpan Generation LLC (PSA)	0.00%	0.00%
8	J-108		5840N	KeySpan Energy Development Corporation	0.00%	0.00%
Totals					100.00%	100.00%

Co Count	Allo	Description	SAP Co. Code	Company Name	New %	Rounded
1	J-109	Brentwood Main Office Bldg	5040R	KeySpan Energy Corp.	0.00%	0.00%
2	J-109		5190S	LIPA / PSEG-LI Billing Entity	56.91%	56.91%
3	J-109		5220G	KeySpan Energy Delivery New York	2.89%	2.89%
4	J-109		5230G	KeySpan Energy Delivery Long Island	40.20%	40.20%
5	J-109		5330G	Boston Gas Company	0.00%	0.00%
6	J-109		5340G	Colonial Gas Company	0.00%	0.00%
7	J-109		5430P	KeySpan Generation LLC (PSA)	0.00%	0.00%
8	J-109		5840N	KeySpan Energy Development Corporation	0.00%	0.00%
Totals					100.00%	100.00%

Co Count	Allo	Description	SAP Co. Code	Company Name	New %	Rounded
1	J-110	Brentwood Warehouse Bldg	5190S	LIPA / PSEG-LI Billing Entity	88.82%	88.82%
2	J-110		5220G	KeySpan Energy Delivery New York	0.75%	0.75%
3	J-110		5230G	KeySpan Energy Delivery Long Island	10.43%	10.43%
4	J-110		5330G	Boston Gas Company	0.00%	0.00%
5	J-110		5340G	Colonial Gas Company	0.00%	0.00%
6	J-110		5430P	KeySpan Generation LLC (PSA)	0.00%	0.00%
7	J-110		5840N	KeySpan Energy Development Corporation	0.00%	0.00%
Totals					100.00%	100.00%

Co Count	Allo	Description	SAP Co. Code	Company Name	New %	Rounded
1	J-111	Brentwood Transportation Bldg	5040R	KeySpan Energy Corp.	0.00%	0.00%
2	J-111		5190S	LIPA / PSEG-LI Billing Entity	50.86%	50.86%
3	J-111		5220G	KeySpan Energy Delivery New York	3.30%	3.30%
4	J-111		5230G	KeySpan Energy Delivery Long Island	45.84%	45.84%
5	J-111		5330G	Boston Gas Company	0.00%	0.00%
6	J-111		5340G	Colonial Gas Company	0.00%	0.00%
7	J-111		5430P	KeySpan Generation LLC (PSA)	0.00%	0.00%
8	J-111		5840N	KeySpan Energy Development Corporation	0.00%	0.00%
Totals					100.00%	100.00%

Co Count	Allo	Description	SAP Co. Code	Company Name	New %	Rounded
1	J-112	Bridgehamton	5040R	KeySpan Energy Corp.	0.00%	0.00%
2	J-112		5190S	LIPA / PSEG-LI Billing Entity	86.67%	86.67%
3	J-112		5220G	KeySpan Energy Delivery New York	0.00%	0.00%
4	J-112		5230G	KeySpan Energy Delivery Long Island	13.33%	13.33%
5	J-112		5330G	Boston Gas Company	0.00%	0.00%
6	J-112		5340G	Colonial Gas Company	0.00%	0.00%
7	J-112		5430P	KeySpan Generation LLC (PSA)	0.00%	0.00%
8	J-112		5840N	KeySpan Energy Development Corporation	0.00%	0.00%
Totals					100.00%	100.00%

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

Co Count	Allo	Description	SAP Co. Code	Company Name	New %	Rounded
1	J-114	GARDEN CITY BUILDING	5040R	KeySpan Energy Corp.	0.00%	0.00%
2	J-114		5190S	LIPA / PSEG-LI Billing Entity	0.00%	0.00%
3	J-114		5220G	KeySpan Energy Delivery New York	37.34%	37.34%
4	J-114		5230G	KeySpan Energy Delivery Long Island	37.52%	37.51%
5	J-114		5330G	Boston Gas Company	15.92%	15.92%
6	J-114		5340G	Colonial Gas Company	3.47%	3.47%
7	J-114		5360G	Narragansett Gas Company	5.62%	5.62%
8	J-114		5430P	KeySpan Generation LLC (PSA)	0.14%	0.14%
9	J-114		5431P	KeySpan Glenwood Energy Center	0.00%	0.00%
10	J-114		5432P	KeySpan Port Jefferson Energy Center	0.00%	0.00%
11	J-114		5820R	NG Energy Trading Services	0.00%	0.00%
12	J-114		5840N	KeySpan Energy Development Corporation	0.00%	0.00%
Totals					100.00%	100.00%

Co Count	Allo	Description	SAP Co. Code	Company Name	New %	Rounded
1	J-115	Greenlawn Bldg Site	5040R	KeySpan Energy Corp.	0.00%	0.00%
2	J-115		5190S	LIPA / PSEG-LI Billing Entity	57.12%	57.12%
3	J-115		5220G	KeySpan Energy Delivery New York	0.00%	0.00%
4	J-115		5230G	KeySpan Energy Delivery Long Island	42.88%	42.88%
5	J-115		5330G	Boston Gas Company	0.00%	0.00%
6	J-115		5340G	Colonial Gas Company	0.00%	0.00%
7	J-115		5430P	KeySpan Generation LLC (PSA)	0.00%	0.00%
8	J-115		5840N	KeySpan Energy Development Corporation	0.00%	0.00%
Totals					100.00%	100.00%

Co Count	Allo	Description	SAP Co. Code	Company Name	New %	Rounded
1	J-116	Greenlawn	5040R	KeySpan Energy Corp.	0.00%	0.00%
2	J-116		5190S	LIPA / PSEG-LI Billing Entity	77.58%	77.58%
3	J-116		5220G	KeySpan Energy Delivery New York	0.00%	0.00%
4	J-116		5230G	KeySpan Energy Delivery Long Island	22.42%	22.42%
5	J-116		5330G	Boston Gas Company	0.00%	0.00%
6	J-116		5340G	Colonial Gas Company	0.00%	0.00%
7	J-116		5430P	KeySpan Generation LLC (PSA)	0.00%	0.00%
8	J-116		5840N	KeySpan Energy Development Corporation	0.00%	0.00%
Totals					100.00%	100.00%

Co Count	Allo	Description	SAP Co. Code	Company Name	New %	Rounded
1	J-117	Hewlett Bldg Site	5190S	LIPA / PSEG-LI Billing Entity	53.92%	53.92%
2	J-117		5220G	KeySpan Energy Delivery New York	1.56%	1.56%
3	J-117		5230G	KeySpan Energy Delivery Long Island	44.52%	44.52%
4	J-117		5330G	Boston Gas Company	0.00%	0.00%
5	J-117		5340G	Colonial Gas Company	0.00%	0.00%
6	J-117		5430P	KeySpan Generation LLC (PSA)	0.00%	0.00%
7	J-117		5840N	KeySpan Energy Development Corporation	0.00%	0.00%
Totals					100.00%	100.00%

Co Count	Allo	Description	SAP Co. Code	Company Name	New %	Rounded
1	J-118	Hewlett General Shops Bldg	5190S	LIPA / PSEG-LI Billing Entity	89.00%	89.00%
2	J-118		5220G	KeySpan Energy Delivery New York	0.37%	0.37%
3	J-118		5230G	KeySpan Energy Delivery Long Island	10.63%	10.63%
4	J-118		5330G	Boston Gas Company	0.00%	0.00%
5	J-118		5340G	Colonial Gas Company	0.00%	0.00%
6	J-118		5430P	KeySpan Generation LLC (PSA)	0.00%	0.00%
7	J-118		5840N	KeySpan Energy Development Corporation	0.00%	0.00%
Totals					100.00%	100.00%

Co Count	Allo	Description	SAP Co. Code	Company Name	New %	Rounded
1	J-119	Hewlett Main Office Bldg	5190S	LIPA / PSEG-LI Billing Entity	48.85%	48.85%
2	J-119		5220G	KeySpan Energy Delivery New York	1.73%	1.73%
3	J-119		5230G	KeySpan Energy Delivery Long Island	49.42%	49.42%
4	J-119		5330G	Boston Gas Company	0.00%	0.00%
5	J-119		5340G	Colonial Gas Company	0.00%	0.00%
6	J-119		5430P	KeySpan Generation LLC (PSA)	0.00%	0.00%
7	J-119		5840N	KeySpan Energy Development Corporation	0.00%	0.00%
Totals					100.00%	100.00%

Co Count	Allo	Description	SAP Co. Code	Company Name	New %	Rounded
1	J-120	Hewlett Transportation Bldg	5190S	LIPA / PSEG-LI Billing Entity	50.79%	50.79%
2	J-120		5220G	KeySpan Energy Delivery New York	1.66%	1.66%
3	J-120		5230G	KeySpan Energy Delivery Long Island	47.55%	47.55%
4	J-120		5330G	Boston Gas Company	0.00%	0.00%
5	J-120		5340G	Colonial Gas Company	0.00%	0.00%
6	J-120		5430P	KeySpan Generation LLC (PSA)	0.00%	0.00%
7	J-120		5840N	KeySpan Energy Development Corporation	0.00%	0.00%
Totals					100.00%	100.00%

Co Count	Allo	Description	SAP Co. Code	Company Name	New %	Rounded
1	J-121	Hewlett Warehouse Bldg	5190S	LIPA / PSEG-LI Billing Entity	82.10%	82.10%
2	J-121		5220G	KeySpan Energy Delivery New York	0.61%	0.61%
3	J-121		5230G	KeySpan Energy Delivery Long Island	17.29%	17.29%
4	J-121		5330G	Boston Gas Company	0.00%	0.00%
5	J-121		5340G	Colonial Gas Company	0.00%	0.00%
6	J-121		5430P	KeySpan Generation LLC (PSA)	0.00%	0.00%
7	J-121		5840N	KeySpan Energy Development Corporation	0.00%	0.00%
Totals					100.00%	100.00%

Co Count	Allo	Description	SAP Co. Code	Company Name	New %	Rounded
1	J-122	Hicksville Bldg Site	5020R	National Grid USA (Parent)	0.37%	0.37%
2	J-122		5040R	KeySpan Energy Corp. (Parent)	0.24%	0.24%
3	J-122		5190S	LIPA / PSEG-LI Billing Entity	76.90%	76.90%
4	J-122		5210E	Niagara Mohawk Power Corp. - Electric Distr.	1.06%	1.06%
5	J-122		5210G	Niagara Mohawk Power Corp. - Gas	0.70%	0.70%
6	J-122		5210T	Niagara Mohawk Power Corp. - Transmission	0.12%	0.12%
7	J-122		5220G	KeySpan Energy Delivery New York	2.97%	2.97%
8	J-122		5230G	KeySpan Energy Delivery Long Island	13.24%	13.24%
9	J-122		5310E	Massachusetts Electric Company	0.91%	0.91%
10	J-122		5320E	Nantucket Electric Company	0.01%	0.01%
11	J-122		5330G	Boston Gas Company	0.58%	0.58%
12	J-122		5340G	Colonial Gas Company	0.12%	0.12%
13	J-122		5360E	Narragansett Electric Company	0.39%	0.39%
14	J-122		5360G	Narragansett Gas Company	0.14%	0.14%
15	J-122		5410T	New England Power Company - Transmission	0.20%	0.20%
16	J-122		5412F	New England Hydro - Trans Corp.	0.00%	0.00%
17	J-122		5430P	KeySpan Generation LLC (PSA)	1.97%	1.97%
18	J-122		5431P	KeySpan Glenwood Energy Center	0.02%	0.02%
19	J-122		5432P	KeySpan Port Jefferson Energy Center	0.03%	0.03%
20	J-122		5820R	NG Energy Trading Services	0.00%	0.00%
21	J-122		5840N	KeySpan Energy Development Corporation	0.05%	0.05%
Totals					100.00%	100.00%

Co Count	Allo	Description	SAP Co. Code	Company Name	New %	Rounded
1	J-123	Hicksville Cafeteria Bldg	5020R	National Grid USA (Parent)	0.00%	0.00%
2	J-123		5040R	KeySpan Energy Corp. (Parent)	0.00%	0.00%
3	J-123		5190S	LIPA / PSEG-LI Billing Entity	45.53%	45.53%
4	J-123		5210E	Niagara Mohawk Power Corp. - Electric Distr.	0.21%	0.21%
5	J-123		5210G	Niagara Mohawk Power Corp. - Gas	0.14%	0.14%
6	J-123		5210T	Niagara Mohawk Power Corp. - Transmission	0.02%	0.02%
7	J-123		5220G	KeySpan Energy Delivery New York	0.20%	0.20%
8	J-123		5230G	KeySpan Energy Delivery Long Island	52.99%	52.99%
9	J-123		5310E	Massachusetts Electric Company	0.27%	0.27%
10	J-123		5320E	Nantucket Electric Company	0.01%	0.01%
11	J-123		5330G	Boston Gas Company	0.14%	0.14%
12	J-123		5340G	Colonial Gas Company	0.05%	0.05%
13	J-123		5360E	Narragansett Electric Company	0.13%	0.13%
14	J-123		5360G	Narragansett Gas Company	0.05%	0.05%
15	J-123		5410T	New England Power Company - Transmission	0.07%	0.07%
16	J-123		5411F	NE Hydro - Trans Electric Co.	0.00%	0.00%
17	J-123		5412F	New England Hydro - Trans Corp.	0.00%	0.00%
18	J-123		5430P	KeySpan Generation LLC (PSA)	0.19%	0.19%
19	J-123		5431P	KeySpan Glenwood Energy Center	0.00%	0.00%
20	J-123		5432P	KeySpan Port Jefferson Energy Center	0.00%	0.00%
21	J-123		5820R	NG Energy Trading Services	0.00%	0.00%
22	J-123		5840N	KeySpan Energy Development Corporation	0.00%	0.00%
Totals					100.00%	100.00%

Co Count	Allo	Description	SAP Co. Code	Company Name	New %	Rounded
1	J-124	Hicksville East Office Bldg	5020R	National Grid USA (Parent)	0.00%	0.00%
2	J-124		5040R	KeySpan Energy Corp. (Parent)	0.00%	0.00%
3	J-124		5190S	LIPA / PSEG-LI Billing Entity	100.00%	100.00%
4	J-124		5210E	Niagara Mohawk Power Corp. - Electric Distr.	0.00%	0.00%
5	J-124		5210G	Niagara Mohawk Power Corp. - Gas	0.00%	0.00%
6	J-124		5210T	Niagara Mohawk Power Corp. - Transmission	0.00%	0.00%
7	J-124		5220G	KeySpan Energy Delivery New York	0.00%	0.00%
8	J-124		5230G	KeySpan Energy Delivery Long Island	0.00%	0.00%
9	J-124		5310E	Massachusetts Electric Company	0.00%	0.00%
10	J-124		5320E	Nantucket Electric Company	0.00%	0.00%
11	J-124		5330G	Boston Gas Company	0.00%	0.00%
12	J-124		5340G	Colonial Gas Company	0.00%	0.00%
13	J-124		5360E	Narragansett Electric Company	0.00%	0.00%
14	J-124		5360G	Narragansett Gas Company	0.00%	0.00%
15	J-124		5410T	New England Power Company - Transmission	0.00%	0.00%
16	J-124		5411F	NE Hydro - Trans Electric Co.	0.00%	0.00%
17	J-124		5412F	New England Hydro - Trans Corp.	0.00%	0.00%
18	J-124		5413F	New England Electric Trans Corp	0.00%	0.00%
19	J-124		5430P	KeySpan Generation LLC (PSA)	0.00%	0.00%
20	J-124		5431P	KeySpan Glenwood Energy Center	0.00%	0.00%
21	J-124		5432P	KeySpan Port Jefferson Energy Center	0.00%	0.00%
22	J-124		5820R	NG Energy Trading Services	0.00%	0.00%
23	J-124		5840N	KeySpan Energy Development Corporation	0.00%	0.00%
24	J-124		5850N	KeySpan Services Inc.	0.00%	0.00%
Totals					100.00%	100.00%

Co Count	Allo	Description	SAP Co. Code	Company Name	New %	Rounded
1	J-125	Hicksville Gen. Shops Bldg	5020R	National Grid USA (Parent)	0.00%	0.00%
2	J-125		5040R	KeySpan Energy Corp. (Parent)	0.00%	0.00%
3	J-125		5180S	LIPA / PSEG-LI Billing Entity	14.35%	14.35%
4	J-125		5210E	Niagara Mohawk Power Corp. - Electric Distr.	0.00%	0.00%
5	J-125		5210G	Niagara Mohawk Power Corp. - Gas	0.00%	0.00%
6	J-125		5210T	Niagara Mohawk Power Corp. - Transmission	0.00%	0.00%
7	J-125		5220G	KeySpan Energy Delivery New York	0.00%	0.00%
8	J-125		5230G	KeySpan Energy Delivery Long Island	2.62%	2.62%
9	J-125		5310E	Massachusetts Electric Company	0.00%	0.00%
10	J-125		5320E	Nantucket Electric Company	0.00%	0.00%
11	J-125		5330G	Boston Gas Company	0.00%	0.00%
12	J-125		5340G	Colonial Gas Company	0.00%	0.00%
13	J-125		5360E	Narragansett Electric Company	0.00%	0.00%
14	J-125		5360G	Narragansett Gas Company	0.00%	0.00%
15	J-125		5410T	New England Power Company - Transmission	0.00%	0.00%
16	J-125		5412F	New England Hydro - Trans Corp.	0.00%	0.00%
17	J-125		5430P	KeySpan Generation LLC (PSA)	81.20%	81.20%
18	J-125		5431P	KeySpan Glenwood Energy Center	0.91%	0.91%
19	J-125		5432P	KeySpan Port Jefferson Energy Center	0.92%	0.92%
20	J-125		5820R	NG Energy Trading Services	0.00%	0.00%
21	J-125		5840N	KeySpan Energy Development Corporation	0.00%	0.00%
Totals					100.00%	100.00%

Co Count	Allo	Description	SAP Co. Code	Company Name	New %	Rounded
1	J-126	Hicksville Hotstick Bldg	5020R	National Grid USA (Parent)	0.00%	0.00%
2	J-126		5040R	KeySpan Energy Corp. (Parent)	0.00%	0.00%
3	J-126		5180S	LIPA / PSEG-LI Billing Entity	0.00%	0.00%
4	J-126		5210E	Niagara Mohawk Power Corp. - Electric Distr.	2.85%	2.85%
5	J-126		5210G	Niagara Mohawk Power Corp. - Gas	1.88%	1.88%
6	J-126		5210T	Niagara Mohawk Power Corp. - Transmission	0.33%	0.33%
7	J-126		5220G	KeySpan Energy Delivery New York	14.24%	14.24%
8	J-126		5230G	KeySpan Energy Delivery Long Island	73.22%	73.22%
9	J-126		5310E	Massachusetts Electric Company	1.96%	1.96%
10	J-126		5320E	Nantucket Electric Company	0.00%	0.00%
11	J-126		5330G	Boston Gas Company	1.70%	1.70%
12	J-126		5340G	Colonial Gas Company	0.31%	0.31%
13	J-126		5360E	Narragansett Electric Company	0.90%	0.90%
14	J-126		5360G	Narragansett Gas Company	0.33%	0.33%
15	J-126		5410T	New England Power Company - Transmission	0.00%	0.00%
16	J-126		5412F	New England Hydro - Trans Corp.	0.00%	0.00%
17	J-126		5430P	KeySpan Generation LLC (PSA)	2.28%	2.28%
18	J-126		5431P	KeySpan Glenwood Energy Center	0.00%	0.00%
19	J-126		5432P	KeySpan Port Jefferson Energy Center	0.00%	0.00%
20	J-126		5820R	NG Energy Trading Services	0.00%	0.00%
21	J-126		5840N	KeySpan Energy Development Corporation	0.00%	0.00%
Totals					100.00%	100.00%

Co Count	Allo	Description	SAP Co. Code	Company Name	New %	Rounded
1	J-127	Hicksville Main Office Bldg	5020R	National Grid USA (Parent)	1.37%	1.37%
2	J-127		5040R	KeySpan Energy Corp. (Parent)	0.00%	0.00%
3	J-127		5190S	LIPA / PSEG-LI Billing Entity	0.21%	0.21%
4	J-127		5210E	Niagara Mohawk Power Corp. - Electric Distr.	9.22%	9.22%
5	J-127		5210G	Niagara Mohawk Power Corp. - Gas	6.10%	6.10%
6	J-127		5210T	Niagara Mohawk Power Corp. - Transmission	1.05%	1.05%
7	J-127		5220G	KeySpan Energy Delivery New York	15.64%	15.64%
8	J-127		5230G	KeySpan Energy Delivery Long Island	13.79%	13.79%
9	J-127		5310E	Massachusetts Electric Company	10.03%	10.03%
10	J-127		5320E	Nantucket Electric Company	0.17%	0.17%
11	J-127		5330G	Boston Gas Company	5.61%	5.61%
12	J-127		5340G	Colonial Gas Company	1.49%	1.49%
13	J-127		5360E	Narragansett Electric Company	4.61%	4.61%
14	J-127		5360G	Narragansett Gas Company	1.69%	1.69%
15	J-127		5410T	New England Power Company - Transmission	2.33%	2.33%
16	J-127		5411F	NE Hydro - Trans Electric Co.	0.06%	0.06%
17	J-127		5412F	New England Hydro - Trans Corp.	0.04%	0.04%
18	J-127		5430P	KeySpan Generation LLC (PSA)	25.93%	25.93%
19	J-127		5431P	KeySpan Glenwood Energy Center	0.31%	0.31%
20	J-127		5432P	KeySpan Fort Jefferson Energy Center	0.33%	0.33%
21	J-127		5820R	NG Energy Trading Services	0.00%	0.00%
22	J-127		5840N	KeySpan Energy Development Corporation	0.00%	0.00%
Totals					100.00%	100.00%

Co Count	Allo	Description	SAP Co. Code	Company Name	New %	Rounded
1	J-128	Hicksville Operations 1	5020R	National Grid USA (Parent)	0.00%	0.00%
2	J-128		5040R	KeySpan Energy Corp. (Parent)	0.00%	0.00%
3	J-128		5190S	LIPA / PSEG-LI Billing Entity	85.01%	85.01%
4	J-128		5210E	Niagara Mohawk Power Corp. - Electric Distr.	0.00%	0.00%
5	J-128		5210G	Niagara Mohawk Power Corp. - Gas	0.00%	0.00%
6	J-128		5210T	Niagara Mohawk Power Corp. - Transmission	0.00%	0.00%
7	J-128		5220G	KeySpan Energy Delivery New York	0.01%	0.01%
8	J-128		5230G	KeySpan Energy Delivery Long Island	14.98%	14.98%
9	J-128		5310E	Massachusetts Electric Company	0.00%	0.00%
10	J-128		5320E	Nantucket Electric Company	0.00%	0.00%
11	J-128		5330G	Boston Gas Company	0.00%	0.00%
12	J-128		5340G	Colonial Gas Company	0.00%	0.00%
13	J-128		5360E	Narragansett Electric Company	0.00%	0.00%
14	J-128		5360G	Narragansett Gas Company	0.00%	0.00%
15	J-128		5410T	New England Power Company - Transmission	0.00%	0.00%
16	J-128		5412F	New England Hydro - Trans Corp.	0.00%	0.00%
17	J-128		5430P	KeySpan Generation LLC (PSA)	0.00%	0.00%
18	J-128		5431P	KeySpan Glenwood Energy Center	0.00%	0.00%
19	J-128		5432P	KeySpan Fort Jefferson Energy Center	0.00%	0.00%
20	J-128		5820R	NG Energy Trading Services	0.00%	0.00%
21	J-128		5840N	KeySpan Energy Development Corporation	0.00%	0.00%
Totals					100.00%	100.00%

Co Count	Allo	Description	SAP Co. Code	Company Name	New %	Rounded
1	J-129	Hicksville Operations 2	5020R	National Grid USA (Parent)	0.00%	0.00%
2	J-129		5040R	KeySpan Energy Corp. (Parent)	0.00%	0.00%
3	J-129		5180S	LIPA / PSEG-LI Billing Entity	100.00%	100.00%
4	J-129		5210E	Niagara Mohawk Power Corp. - Electric Distr.	0.00%	0.00%
5	J-129		5210G	Niagara Mohawk Power Corp. - Gas	0.00%	0.00%
6	J-129		5210T	Niagara Mohawk Power Corp. - Transmission	0.00%	0.00%
7	J-129		5220G	KeySpan Energy Delivery New York	0.00%	0.00%
8	J-129		5230G	KeySpan Energy Delivery Long Island	0.00%	0.00%
9	J-129		5310E	Massachusetts Electric Company	0.00%	0.00%
10	J-129		5320E	Nantucket Electric Company	0.00%	0.00%
11	J-129		5330G	Boston Gas Company	0.00%	0.00%
12	J-129		5340G	Colonial Gas Company	0.00%	0.00%
13	J-129		5360E	Narragansett Electric Company	0.00%	0.00%
14	J-129		5360G	Narragansett Gas Company	0.00%	0.00%
15	J-129		5410T	New England Power Company - Transmission	0.00%	0.00%
16	J-129		5411F	NE Hydro - Trans Electric Co.	0.00%	0.00%
17	J-129		5412F	New England Hydro - Trans Corp.	0.00%	0.00%
18	J-129		5413F	New England Electric Trans Corp	0.00%	0.00%
19	J-129		5430P	KeySpan Generation LLC (PSA)	0.00%	0.00%
20	J-129		5431P	KeySpan Glenwood Energy Center	0.00%	0.00%
21	J-129		5432P	KeySpan Port Jefferson Energy Center	0.00%	0.00%
22	J-129		5820R	NG Energy Trading Services	0.00%	0.00%
23	J-129		5840N	KeySpan Energy Development Corporation	0.00%	0.00%
24	J-129		5850N	KeySpan Services Inc.	0.00%	0.00%
Totals					100.00%	100.00%

Co Count	Allo	Description	SAP Co. Code	Company Name	New %	Rounded
1	J-130	Hicksville Operations 3	5020R	National Grid USA (Parent)	0.00%	0.00%
2	J-130		5040R	KeySpan Energy Corp. (Parent)	0.00%	0.00%
3	J-130		5180S	LIPA / PSEG-LI Billing Entity	36.06%	36.06%
4	J-130		5210E	Niagara Mohawk Power Corp. - Electric Distr.	5.38%	5.38%
5	J-130		5210G	Niagara Mohawk Power Corp. - Gas	3.56%	3.56%
6	J-130		5210T	Niagara Mohawk Power Corp. - Transmission	0.62%	0.62%
7	J-130		5220G	KeySpan Energy Delivery New York	9.80%	9.80%
8	J-130		5230G	KeySpan Energy Delivery Long Island	27.44%	27.44%
9	J-130		5310E	Massachusetts Electric Company	5.53%	5.53%
10	J-130		5320E	Nantucket Electric Company	0.00%	0.00%
11	J-130		5330G	Boston Gas Company	3.27%	3.27%
12	J-130		5340G	Colonial Gas Company	1.21%	1.21%
13	J-130		5360E	Narragansett Electric Company	3.14%	3.14%
14	J-130		5360G	Narragansett Gas Company	1.16%	1.16%
15	J-130		5410T	New England Power Company - Transmission	1.03%	1.03%
16	J-130		5412F	New England Hydro - Trans Corp.	0.00%	0.00%
17	J-130		5430P	KeySpan Generation LLC (PSA)	1.79%	1.79%
18	J-130		5431P	KeySpan Glenwood Energy Center	0.00%	0.00%
19	J-130		5432P	KeySpan Port Jefferson Energy Center	0.00%	0.00%
20	J-130		5820R	NG Energy Trading Services	0.00%	0.00%
21	J-130		5840N	KeySpan Energy Development Corporation	0.00%	0.00%
Totals					100.00%	100.00%

Co Count	Allo	Description	SAP Co. Code	Company Name	New %	Rounded
1	J-131	Hicksville PCB Storage Bldg	5190S	LIPA / PSEG-LI Billing Entity	100.00%	100.00%
2	J-131		5210E	Niagara Mohawk Power Corp. - Electric Distr.	0.00%	0.00%
3	J-131		5210G	Niagara Mohawk Power Corp. - Gas	0.00%	0.00%
4	J-131		5210T	Niagara Mohawk Power Corp. - Transmission	0.00%	0.00%
5	J-131		5220G	KeySpan Energy Delivery New York	0.00%	0.00%
6	J-131		5230G	KeySpan Energy Delivery Long Island	0.00%	0.00%
7	J-131		5310E	Massachusetts Electric Company	0.00%	0.00%
8	J-131		5320E	Nantucket Electric Company	0.00%	0.00%
9	J-131		5330G	Boston Gas Company	0.00%	0.00%
10	J-131		5340G	Colonial Gas Company	0.00%	0.00%
11	J-131		5360E	Narragansett Electric Company	0.00%	0.00%
12	J-131		5360G	Narragansett Gas Company	0.00%	0.00%
13	J-131		5410T	New England Power Company - Transmission	0.00%	0.00%
14	J-131		5411F	NE Hydro - Trans Electric Co.	0.00%	0.00%
15	J-131		5412F	New England Hydro - Trans Corp.	0.00%	0.00%
16	J-131		5413F	New England Electric Trans Corp.	0.00%	0.00%
17	J-131		5430P	KeySpan Generation LLC (PSA)	0.00%	0.00%
18	J-131		5431P	KeySpan Glenwood Energy Center	0.00%	0.00%
19	J-131		5432P	KeySpan Port Jefferson Energy Center	0.00%	0.00%
20	J-131		5820R	NG Energy Trading Services	0.00%	0.00%
21	J-131		5840N	KeySpan Energy Development Corporation	0.00%	0.00%
22	J-131		5850N	KeySpan Services Inc.	0.00%	0.00%
Totals					100.00%	100.00%

Co Count	Allo	Description	SAP Co. Code	Company Name	New %	Rounded
1	J-132	Hicksville Tape Storage Bldg	5190S	LIPA / PSEG-LI Billing Entity	0.00%	0.00%
2	J-132		5210E	Niagara Mohawk Power Corp. - Electric Distr.	5.48%	5.48%
3	J-132		5210G	Niagara Mohawk Power Corp. - Gas	3.63%	3.63%
4	J-132		5210T	Niagara Mohawk Power Corp. - Transmission	0.63%	0.63%
5	J-132		5220G	KeySpan Energy Delivery New York	22.15%	22.15%
6	J-132		5230G	KeySpan Energy Delivery Long Island	42.07%	42.06%
7	J-132		5310E	Massachusetts Electric Company	6.01%	6.01%
8	J-132		5320E	Nantucket Electric Company	0.00%	0.00%
9	J-132		5330G	Boston Gas Company	3.63%	3.63%
10	J-132		5340G	Colonial Gas Company	0.95%	0.95%
11	J-132		5360E	Narragansett Electric Company	2.96%	2.96%
12	J-132		5360G	Narragansett Gas Company	1.09%	1.09%
13	J-132		5410T	New England Power Company - Transmission	1.24%	1.24%
14	J-132		5412F	New England Hydro - Trans Corp.	0.00%	0.00%
15	J-132		5430P	KeySpan Generation LLC (PSA)	10.17%	10.17%
16	J-132		5431P	KeySpan Glenwood Energy Center	0.00%	0.00%
17	J-132		5432P	KeySpan Port Jefferson Energy Center	0.00%	0.00%
18	J-132		5820R	NG Energy Trading Services	0.00%	0.00%
19	J-132		5840N	KeySpan Energy Development Corporation	0.00%	0.00%
Totals					100.00%	100.00%

Co Count	Allo	Description	SAP Co. Code	Company Name	New %	Rounded
1	J-133	Hicksville Tombs Bldg	5190S	LIPA / PSEG-LI Billing Entity	100.00%	100.00%
2	J-133		5210E	Niagara Mohawk Power Corp. - Electric Distr.	0.00%	0.00%
3	J-133		5210G	Niagara Mohawk Power Corp. - Gas	0.00%	0.00%
4	J-133		5210T	Niagara Mohawk Power Corp. - Transmission	0.00%	0.00%
5	J-133		5220G	KeySpan Energy Delivery New York	0.00%	0.00%
6	J-133		5230G	KeySpan Energy Delivery Long Island	0.00%	0.00%
7	J-133		5310E	Massachusetts Electric Company	0.00%	0.00%
8	J-133		5320E	Nantucket Electric Company	0.00%	0.00%
9	J-133		5330G	Boston Gas Company	0.00%	0.00%
10	J-133		5340G	Colonial Gas Company	0.00%	0.00%
11	J-133		5360E	Narragansett Electric Company	0.00%	0.00%
12	J-133		5360G	Narragansett Gas Company	0.00%	0.00%
13	J-133		5410T	New England Power Company - Transmission	0.00%	0.00%
14	J-133		5411F	NE Hydro - Trans Electric Co.	0.00%	0.00%
15	J-133		5412F	New England Hydro - Trans Corp.	0.00%	0.00%
16	J-133		5413F	New England Electric Trans Corp.	0.00%	0.00%
17	J-133		5430P	KeySpan Generation LLC (PSA)	0.00%	0.00%
18	J-133		5431P	KeySpan Glenwood Energy Center	0.00%	0.00%
19	J-133		5432P	KeySpan Port Jefferson Energy Center	0.00%	0.00%
20	J-133		5820R	NG Energy Trading Services	0.00%	0.00%
21	J-133		5840N	KeySpan Energy Development Corporation	0.00%	0.00%
Totals					100.00%	100.00%

Co Count	Allo	Description	SAP Co. Code	Company Name	New %	Rounded
1	J-134	Hicksville Warehouse Bldg	5020R	National Grid USA (Parent)	0.00%	0.00%
2	J-134		5190S	LIPA / PSEG-LI Billing Entity	99.58%	99.58%
3	J-134		5210E	Niagara Mohawk Power Corp. - Electric Distr.	0.07%	0.07%
4	J-134		5210G	Niagara Mohawk Power Corp. - Gas	0.04%	0.04%
5	J-134		5220G	KeySpan Energy Delivery New York	0.06%	0.06%
6	J-134		5230G	KeySpan Energy Delivery Long Island	0.05%	0.05%
7	J-134		5310E	Massachusetts Electric Company	0.08%	0.08%
8	J-134		5330G	Boston Gas Company	0.04%	0.04%
9	J-134		5340G	Colonial Gas Company	0.01%	0.01%
10	J-134		5360E	Narragansett Electric Company	0.03%	0.03%
11	J-134		5360G	Narragansett Gas Company	0.01%	0.01%
12	J-134		5410T	New England Power Company - Transmission	0.02%	0.02%
13	J-134		5430P	KeySpan Generation LLC (PSA)	0.00%	0.00%
14	J-134		5431P	KeySpan Glenwood Energy Center	0.00%	0.00%
15	J-134		5820R	NG Energy Trading Services	0.00%	0.00%
Totals					100.00%	100.00%

Co Count	Allo	Description	SAP Co. Code	Company Name	New %	Rounded
1	J-135	HIX 100 Old Country Rd. Bldg	5020R	National Grid USA (Parent)	0.00%	0.00%
2	J-135		5040R	KeySpan Energy Corp. (Parent)	0.00%	0.00%
3	J-135		5180S	LIPA / PSEG-LI Billing Entity	0.00%	0.00%
4	J-135		5210E	Niagara Mohawk Power Corp. - Electric Distr.	14.08%	14.08%
5	J-135		5210G	Niagara Mohawk Power Corp. - Gas	9.31%	9.31%
6	J-135		5210T	Niagara Mohawk Power Corp. - Transmission	1.61%	1.61%
7	J-135		5220G	KeySpan Energy Delivery New York	23.68%	23.68%
8	J-135		5230G	KeySpan Energy Delivery Long Island	19.92%	19.92%
9	J-135		5310E	Massachusetts Electric Company	10.68%	10.68%
10	J-135		5320E	Nantucket Electric Company	0.00%	0.00%
11	J-135		5330G	Boston Gas Company	6.96%	6.96%
12	J-135		5340G	Colonial Gas Company	1.89%	1.89%
13	J-135		5360E	Narragansett Electric Company	5.33%	5.33%
14	J-135		5360G	Narragansett Gas Company	1.96%	1.96%
15	J-135		5410T	New England Power Company - Transmission	0.76%	0.76%
16	J-135		5412F	New England Hydro - Trans Corp.	0.00%	0.00%
17	J-135		5430P	KeySpan Generation LLC (PSA)	3.81%	3.81%
18	J-135		5431P	KeySpan Glenwood Energy Center	0.00%	0.00%
19	J-135		5432P	KeySpan Port Jefferson Energy Center	0.00%	0.00%
20	J-135		5820R	NG Energy Trading Services	0.00%	0.00%
21	J-135		5840N	KeySpan Energy Development Corporation	0.00%	0.00%
Totals					100.00%	100.00%

Co Count	Allo	Description	SAP Co. Code	Company Name	New %	Rounded
1	J-136	HIX Linesman Acad/ENVTL Bldg	5020R	National Grid USA (Parent)	0.00%	0.00%
2	J-136		5040R	KeySpan Energy Corp. (Parent)	0.00%	0.00%
3	J-136		5180S	LIPA / PSEG-LI Billing Entity	90.11%	90.11%
4	J-136		5210E	Niagara Mohawk Power Corp. - Electric Distr.	0.07%	0.07%
5	J-136		5210G	Niagara Mohawk Power Corp. - Gas	0.05%	0.05%
6	J-136		5210T	Niagara Mohawk Power Corp. - Transmission	0.01%	0.01%
7	J-136		5220G	KeySpan Energy Delivery New York	1.63%	1.63%
8	J-136		5230G	KeySpan Energy Delivery Long Island	6.79%	6.79%
9	J-136		5310E	Massachusetts Electric Company	0.00%	0.00%
10	J-136		5330G	Boston Gas Company	0.88%	0.88%
11	J-136		5340G	Colonial Gas Company	0.19%	0.19%
12	J-136		5360E	Narragansett Electric Company	0.21%	0.21%
13	J-136		5360G	Narragansett Gas Company	0.08%	0.08%
14	J-136		5410T	New England Power Company - Transmission	0.00%	0.00%
15	J-136		5412F	New England Hydro - Trans Corp.	0.00%	0.00%
16	J-136		5430P	KeySpan Generation LLC (PSA)	0.00%	0.00%
17	J-136		5431P	KeySpan Glenwood Energy Center	0.00%	0.00%
18	J-136		5432P	KeySpan Port Jefferson Energy Center	0.00%	0.00%
19	J-136		5820R	NG Energy Trading Services	0.00%	0.00%
20	J-136		5840N	KeySpan Energy Development Corporation	0.00%	0.00%
Totals					100.00%	100.00%

Co Count	Allo	Description	SAP Co. Code	Company Name	New %	Rounded
1	J-137	Hicksville Transportation Bldg	5020R	National Grid USA (Parent)	0.00%	0.00%
2	J-137		5040R	KeySpan Energy Corp. (Parent)	0.00%	0.00%
3	J-137		5180S	LIPA / PSEG-LI Billing Entity	42.91%	42.91%
4	J-137		5210E	Niagara Mohawk Power Corp. - Electric Distr.	1.24%	1.24%
5	J-137		5210G	Niagara Mohawk Power Corp. - Gas	0.82%	0.82%
6	J-137		5210T	Niagara Mohawk Power Corp. - Transmission	0.14%	0.14%
7	J-137		5220G	KeySpan Energy Delivery New York	6.96%	6.96%
8	J-137		5230G	KeySpan Energy Delivery Long Island	46.17%	46.18%
9	J-137		5310E	Massachusetts Electric Company	0.53%	0.53%
10	J-137		5320E	Nantucket Electric Company	0.00%	0.00%
11	J-137		5330G	Boston Gas Company	0.69%	0.69%
12	J-137		5340G	Colonial Gas Company	0.08%	0.08%
13	J-137		5360E	Narragansett Electric Company	0.21%	0.21%
14	J-137		5360G	Narragansett Gas Company	0.08%	0.08%
15	J-137		5410T	New England Power Company - Transmission	0.00%	0.00%
16	J-137		5412F	New England Hydro - Trans Corp.	0.00%	0.00%
17	J-137		5430P	KeySpan Generation LLC (PSA)	0.16%	0.16%
18	J-137		5431P	KeySpan Glenwood Energy Center	0.00%	0.00%
19	J-137		5432P	KeySpan Port Jefferson Energy Center	0.00%	0.00%
20	J-137		5820R	NG Energy Trading Services	0.00%	0.00%
21	J-137		5840N	KeySpan Energy Development Corporation	0.00%	0.00%
Totals					100.00%	100.00%

Co Count	Allo	Description	SAP Co. Code	Company Name	New %	Rounded
1	J-138	Melville CAC Site	5020R	National Grid USA (Parent)	0.00%	0.00%
2	J-138		5180S	LIPA / PSEG-LI Billing Entity	100.00%	100.00%
3	J-138		5210E	Niagara Mohawk Power Corp. - Electric Distr.	0.00%	0.00%
4	J-138		5210G	Niagara Mohawk Power Corp. - Gas	0.00%	0.00%
5	J-138		5210T	Niagara Mohawk Power Corp. - Transmission	0.00%	0.00%
6	J-138		5220G	KeySpan Energy Delivery New York	0.00%	0.00%
7	J-138		5230G	KeySpan Energy Delivery Long Island	0.00%	0.00%
8	J-138		5260E	KeySpan Electric Services LLC	0.00%	0.00%
9	J-138		5310E	Massachusetts Electric Company	0.00%	0.00%
10	J-138		5320E	Nantucket Electric Company	0.00%	0.00%
11	J-138		5330G	Boston Gas Company	0.00%	0.00%
12	J-138		5340G	Colonial Gas Company	0.00%	0.00%
13	J-138		5360E	Narragansett Electric Company	0.00%	0.00%
14	J-138		5360G	Narragansett Gas Company	0.00%	0.00%
15	J-138		5381E	Granite State Electric Company- Deleted	0.00%	0.00%
16	J-138		5391G	Energy/North Company- Deleted	0.00%	0.00%
17	J-138		5410T	New England Power Company - Transmission	0.00%	0.00%
18	J-138		5411F	NE Hydro - Trans Electric Co.	0.00%	0.00%
19	J-138		5412F	New England Hydro - Trans Corp.	0.00%	0.00%
20	J-138		5413F	New England Electric Trans Corp.	0.00%	0.00%
21	J-138		5430P	KeySpan Generation LLC (PSA)	0.00%	0.00%
22	J-138		5431P	KeySpan Glenwood Energy Center	0.00%	0.00%
23	J-138		5432P	KeySpan Port Jefferson Energy Center	0.00%	0.00%
24	J-138		5840N	KeySpan Energy Development Corporation	0.00%	0.00%
25	J-138		5850N	KeySpan Services Inc.	0.00%	0.00%
Totals					100.00%	100.00%

Co Count	Allo	Description	SAP Co. Code	Company Name	New %	Rounded
1	J-139	Metrotech Center, Brooklyn	5020R	National Grid USA (Parent)	0.67%	0.67%
2	J-139		5040R	KeySpan Energy Corp.	0.01%	0.01%
3	J-139		5180S	LIPA / PSEG-LI Billing Entity	0.00%	0.00%
4	J-139		5210E	Niagara Mohawk Power Corp. - Electric Distr.	12.73%	12.73%
5	J-139		5210G	Niagara Mohawk Power Corp. - Gas	4.44%	4.44%
6	J-139		5210T	Niagara Mohawk Power Corp. - Transmission	3.61%	3.61%
7	J-139		5220G	KeySpan Energy Delivery New York	28.11%	28.11%
8	J-139		5230G	KeySpan Energy Delivery Long Island	14.51%	14.51%
9	J-139		5310E	Massachusetts Electric Company	11.16%	11.16%
10	J-139		5320E	Nantucket Electric Company	0.27%	0.27%
11	J-139		5330G	Boston Gas Company	7.85%	7.85%
12	J-139		5340G	Colonial Gas Company	1.87%	1.87%
13	J-139		5360E	Narragansett Electric Company	5.51%	5.51%
14	J-139		5360G	Narragansett Gas Company	1.23%	1.23%
15	J-139		5410T	New England Power Company - Transmission	3.34%	3.34%
16	J-139		5411F	NE Hydro - Trans Electric Co.	0.22%	0.22%
17	J-139		5412F	New England Hydro - Trans Corp.	0.15%	0.15%
18	J-139		5413F	New England Electric Trans Corp	0.05%	0.05%
19	J-139		5430P	KeySpan Generation LLC (PSA)	2.78%	2.78%
20	J-139		5431P	KeySpan Glenwood Energy Center	0.09%	0.09%
21	J-139		5432P	KeySpan Port Jefferson Energy Center	0.10%	0.10%
22	J-139		5820R	NG Energy Trading Services	0.00%	0.00%
23	J-139		5825N	Transaas	0.04%	0.04%
24	J-139		5840N	KeySpan Energy Development Corporation	1.18%	1.18%
25	J-139		5850N	KeySpan Services Inc.	0.07%	0.07%
Totals					100.00%	100.00%

Co Count	Allo	Description	SAP Co. Code	Company Name	New %	Rounded
1	J-140	Patchogue	5040R	KeySpan Energy Corp (Parent)	0.00%	0.00%
2	J-140		5180S	LIPA / PSEG-LI Billing Entity	67.29%	67.29%
3	J-140		5220G	KeySpan Energy Delivery New York	0.85%	0.85%
4	J-140		5230G	KeySpan Energy Delivery Long Island	31.76%	31.76%
5	J-140		5330G	Boston Gas Company	0.00%	0.00%
6	J-140		5340G	Colonial Gas Company	0.00%	0.00%
7	J-140		5430P	KeySpan Generation LLC (PSA)	0.00%	0.00%
8	J-140		5840N	KeySpan Energy Development Corporation	0.00%	0.00%
Totals					100.00%	100.00%

Co Count	Allo	Description	SAP Co. Code	Company Name	New %	Rounded
1	J-141	Patchogue Bldg Site	5040R	KeySpan Energy Corp (Parent)	0.00%	0.00%
2	J-141		5180S	LIPA / PSEG-LI Billing Entity	58.00%	58.00%
3	J-141		5220G	KeySpan Energy Delivery New York	1.22%	1.22%
4	J-141		5230G	KeySpan Energy Delivery Long Island	40.78%	40.78%
5	J-141		5330G	Boston Gas Company	0.00%	0.00%
6	J-141		5340G	Colonial Gas Company	0.00%	0.00%
7	J-141		5430P	KeySpan Generation LLC (PSA)	0.00%	0.00%
8	J-141		5840N	KeySpan Energy Development Corporation	0.00%	0.00%
Totals					100.00%	100.00%

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

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

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

Co Count	Allo	Description	SAP Co. Code	Company Name	New %	Rounded
1	J-146	Riverhead Transportation Bldg	5040R	KeySpan Energy Corp (Parent)	0.00%	0.00%
2	J-146		5190S	LIPA / PSEG-LI Billing Entity	73.37%	73.37%
3	J-146		5220G	KeySpan Energy Delivery New York	0.00%	0.00%
4	J-146		5230G	KeySpan Energy Delivery Long Island	26.63%	26.63%
5	J-146		5330G	Boston Gas Company	0.00%	0.00%
6	J-146		5340G	Colonial Gas Company	0.00%	0.00%
7	J-146		5430P	KeySpan Generation LLC (PSA)	0.00%	0.00%
8	J-146		5820R	NG Energy Trading Services	0.00%	0.00%
9	J-146		5840N	KeySpan Energy Development Corporation	0.00%	0.00%
Totals					100.00%	100.00%

Co Count	Allo	Description	SAP Co. Code	Company Name	New %	Rounded
1	J-147	Roslyn	5040R	KeySpan Energy Corp (Parent)	0.00%	0.00%
2	J-147		5190G	LIPA / PSEG-LI Billing Entity	50.40%	50.40%
3	J-147		5220G	KeySpan Energy Delivery New York	0.56%	0.56%
4	J-147		5230G	KeySpan Energy Delivery Long Island	49.04%	49.04%
5	J-147		5330G	Boston Gas Company	0.00%	0.00%
6	J-147		5340G	Colonial Gas Company	0.00%	0.00%
7	J-147		5430P	KeySpan Generation LLC (PSA)	0.00%	0.00%
8	J-147		5820R	NG Energy Trading Services	0.00%	0.00%
9	J-147		5840N	KeySpan Energy Development Corporation	0.00%	0.00%
Totals					100.00%	100.00%

Co Count	Allo	Description	SAP Co. Code	Company Name	New %	Rounded
1	J-148	Roslyn Bldg Site	5040R	KeySpan Energy Corp (Parent)	0.00%	0.00%
2	J-148		5190G	LIPA / PSEG-LI Billing Entity	64.97%	64.97%
3	J-148		5220G	KeySpan Energy Delivery New York	0.39%	0.39%
4	J-148		5230G	KeySpan Energy Delivery Long Island	34.64%	34.64%
5	J-148		5330G	Boston Gas Company	0.00%	0.00%
6	J-148		5340G	Colonial Gas Company	0.00%	0.00%
7	J-148		5430P	KeySpan Generation LLC (PSA)	0.00%	0.00%
8	J-148		5820R	NG Energy Trading Services	0.00%	0.00%
9	J-148		5840N	KeySpan Energy Development Corporation	0.00%	0.00%
Totals					100.00%	100.00%

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

Co. Count	Allo	Description	SAP Co. Code	Company Name	New %	Rounded
1	J-234	Wyman Street, Waltham, MA	5210G	Niagara Mohawk Power Corp. - Gas	13.72%	13.72%
2	J-234	Requested by D. Angarano for FY19 02.20.18	5220G	KeySpan Energy Delivery New York	21.66%	21.66%
3	J-234		5230G	KeySpan Energy Delivery Long Island	14.35%	14.35%
4	J-234		5330G	Boston Gas Company	16.44%	16.44%
5	J-234		5340G	Colonial Gas Company	3.61%	3.61%
6	J-234		5360G	Narragansett Gas Company	30.22%	30.22%
Totals					100.00%	100.00%

J - Facilities - Depreciation

Description

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

Source Data:

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

Notes:

Co Count	A	Description	O	SAP Co. Code	Company Name	New %
1	J-149	Brentwood Facility Depreciation	XP00054	5040R	KeySpan Energy Corp.	
2	J-149		XP00054	5190S	LIPA / PSEG-LI Billing Entity	0.00%
3	J-149		XP00054	5220G	KeySpan Energy Delivery New York	7.41%
4	J-149		XP00054	5230G	KeySpan Energy Delivery Long Island	92.59%
5	J-149		XP00054	5330G	Boston Gas Company	
6	J-149		XP00054	5340G	Colonial Gas Company	
7	J-149		XP00054	5430P	KeySpan Generation LLC (PSA)	
8	J-149		XP00054	5840N	KeySpan Energy Development Corporation	
Totals						100.00%

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

Co Count		Description		SAP Co. Code	Company Name	New %
1	J-151	Greenlawn Facility Depreciation	XP00056	5040R	KeySpan Energy Corp.	
2	J-151		XP00056	5190S	LIPA / PSEG-LI Billing Entity	0.00%
3	J-151		XP00056	5220G	KeySpan Energy Delivery New York	

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4	J-151		XP00056	5230G	KeySpan Energy Delivery Long Island	100.00%
5	J-151		XP00056	5330G	Boston Gas Company	
6	J-151		XP00056	5340G	Colonial Gas Company	
7	J-151		XP00056	5430P	KeySpan Generation LLC (PSA)	
8	J-151		XP00056	5840N	KeySpan Energy Development Corporation	
Totals						100.00%

Co Count		Description		SAP Co. Code	Company Name	New %
1	J-152	Hewlett Facility Depreciation	XP00057	5190S	LIPA / PSEG-LI Billing Entity	0.00%
2	J-152		XP00057	5220G	KeySpan Energy Delivery New York	2.02%
3	J-152		XP00057	5230G	KeySpan Energy Delivery Long Island	97.98%
4	J-152		XP00057	5330G	Boston Gas Company	
5	J-152		XP00057	5340G	Colonial Gas Company	
6	J-152		XP00057	5430P	KeySpan Generation LLC (PSA)	
7	J-152		XP00057	5840N	KeySpan Energy Development Corporation	
Totals						100.00%

Co Count		Description		SAP Co. Code	Company Name	New %
GRID						
1	J-153	Hicksville Facility Depreciation	XP00058	5020R	National Grid USA (Parent)	0.70%
2	J-153		XP00058	5040R	KeySpan Energy Corp. (Parent)	0.23%
3	J-153		XP00058	5190S	LIPA / PSEG-LI Billing Entity	0.00%
4	J-153		XP00058	5210E	Niagara Mohawk Power Corp. - Electric Distr.	6.63%
5	J-153		XP00058	5210G	Niagara Mohawk Power Corp. - Gas	4.12%
6	J-153		XP00058	5210T	Niagara Mohawk Power Corp. - Transmission	1.36%
7	J-153		XP00058	5220G	KeySpan Energy Delivery New York	12.08%
8	J-153		XP00058	5230G	KeySpan Energy Delivery Long Island	35.97%
9	J-153		XP00058	5310E	Massachusetts Electric Company	6.65%
10	J-153		XP00058	5320E	Nantucket Electric Company	0.10%
11	J-153		XP00058	5330G	Boston Gas Company	3.94%
12	J-153		XP00058	5340G	Colonial Gas Company	0.88%
13	J-153		XP00058	5360E	Narragansett Electric Company	2.63%
14	J-153		XP00058	5360G	Narragansett Gas Company	1.38%
15	J-153		XP00058	5410T	New England Power Company - Transmission	1.47%
16	J-153		XP00058	5412F	New England Hydro - Trans Corp.	0.00%
17	J-153		XP00058	5430P	KeySpan Generation LLC (PSA)	21.36%
18	J-153		XP00058	5431P	KeySpan Glenwood Energy Center	0.21%
19	J-153		XP00058	5432P	KeySpan Port Jefferson Energy Center	0.29%
20	J-153		XP00058	5820R	NG Energy Trading Services	0.00%
21	J-153		XP00058	5840N	KeySpan Energy Development Corporation	0.00%
Totals						100.00%

Co Count		Description		SAP Co. Code	Company Name	New %
1	J-154	Patchogue Facility Depreciation	XP00060	5040R	KeySpan Energy Corp.	
2	J-154		XP00060	5190S	LIPA / PSEG-LI Billing Entity	0.00%
3	J-154		XP00060	5220G	KeySpan Energy Delivery New York	3.92%
4	J-154		XP00060	5230G	KeySpan Energy Delivery Long Island	96.08%
5	J-154		XP00060	5330G	Boston Gas Company	
6	J-154		XP00060	5340G	Colonial Gas Company	
7	J-154		XP00060	5430P	KeySpan Generation LLC (PSA)	
8	J-154		XP00060	5840N	KeySpan Energy Development Corporation	
					Totals	100.00%

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

Co Count		Description		SAP Co. Code	Company Name	New %
1	J-156	Roslyn Facility Depreciation	XP00062	5040R	KeySpan Energy Corp.	
2	J-156		XP00062	5190S	LIPA / PSEG-LI Billing Entity	0.00%
3	J-156		XP00062	5220G	KeySpan Energy Delivery New York	0.00%
4	J-156		XP00062	5230G	KeySpan Energy Delivery Long Island	100.00%
5	J-156		XP00062	5330G	Boston Gas Company	
6	J-156		XP00062	5340G	Colonial Gas Company	
7	J-156		XP00062	5430P	KeySpan Generation LLC (PSA)	
8	J-156		XP00062	5820R	NG Energy Trading Services	
9	J-156		XP00062	5840N	KeySpan Energy Development Corporation	
					Totals	100.00%

K - Level of Debt Outstanding

Description

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

Source Data:

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

Notes:

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

Description		SAP Co./Seg	Company Description	2019 Long-Term Debt	2019 Advances	2019 Short-Term Debt Limit	2019 Total Level of Debt Outstanding	FY2019 Percentage
Total Debt Outstanding Reported as		5210E	Niagara Mohawk Power Corp. - Electric Distr.	\$ 1,468,669,306	\$ -	\$ 528,400,000	\$ 1,997,069,306	13.17%
		5210G	Niagara Mohawk Power Corp. - Gas	\$ 509,753,881	\$ -	\$ 183,400,000	\$ 693,153,881	4.57%
		5210T	Niagara Mohawk Power Corp. - Transmission	\$ 801,041,813	\$ -	\$ 288,200,000	\$ 1,089,241,813	7.18%
		5220G	KeySpan Energy Delivery New York	\$ 1,230,000,000	\$ -	\$ 1,000,000,000	\$ 2,230,000,000	14.72%
		5230G	KeySpan Energy Delivery Long Island	\$ 1,200,000,000	\$ -	\$ 700,000,000	\$ 1,900,000,000	12.53%
		5310E	Massachusetts Electric Company	\$ 1,200,000,000	\$ 150,000,000	-	\$ 1,350,000,000	8.90%
		5320E	Nantucket Electric Company	\$ 51,300,000	\$ -	\$ 15,000,000	\$ 66,300,000	0.44%
		5330G	Boston Gas Company	\$ 811,333,333	\$ -	\$ 800,000,000	\$ 1,611,333,333	10.63%
		5340G	Colonial Gas Company	\$ 160,000,000	\$ -	\$ 400,000,000	\$ 560,000,000	3.69%
		5360E	Narragansett Electric Company	\$ 316,943,422	\$ -	\$ 149,760,000	\$ 466,703,422	3.08%
		5360G	Narragansett Gas Company	\$ 251,082,949	\$ -	\$ 118,640,000	\$ 369,722,949	2.44%
		5360T	Narragansett Electric Company (Transmission)	\$ 278,510,646	\$ -	\$ 131,600,000	\$ 410,110,646	2.70%
		5410T	New England Power (Transmission)	\$ 399,627,778	\$ -	\$ 1,500,000,000	\$ 1,899,627,778	12.53%
		5430P	KeySpan Generation LLC (PSA)	\$ 212,055,000	\$ -	\$ 250,000,000	\$ 462,055,000	3.05%
		5431P	KeySpan Glenwood Energy Center	\$ 24,562,500	\$ -	\$ -	\$ 24,562,500	0.16%
		5432P	KeySpan Port Jefferson Energy Center	\$ 31,876,667	\$ -	\$ -	\$ 31,876,667	0.21%
Totals				\$ 8,946,757,194	\$ 150,000,000	\$ 6,065,000,000	\$ 15,161,757,194	100.00%
		5020R	National Grid USA	\$ -	\$ -	\$ 2,176,000,000	\$ 2,176,000,000	
		5010R	National Grid Holdings Inc.	\$ 5,074,154,819	\$ -	\$ 676,000,000	\$ 5,750,154,819	
		5040R	Keyspan Corporation	\$ 707,200,000	\$ -	\$ 1,500,000,000	\$ 2,207,200,000	
		5110S	National Grid USA Service Co.	\$ 475,044,311	\$ -	\$ 150,000,000	\$ 625,044,311	
		5180E	Keyspan Corporate Services LLC	\$ -	\$ -	\$ -	\$ -	
Grand Totals				\$ 15,203,156,324	\$ 150,000,000	\$ 10,567,000,000	\$ 25,920,156,324	

Inactive Due to Duplicates	
Active Codes	Duplicates / Inactive Code
K-386	K-249

Inactive due to Lack of Use	
Inactive Codes	
K-250	
K-385	

K - Level of Debt Outstanding

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Long-Term Debt	Advances	Short-Term Debt Limit	Total Level of Debt Outstanding	FY2019 Percentage
Legacy KS Retails, All Generation, Development, KSI	K-232	5220G	KeySpan Energy Delivery New York	\$ 1,230,000,000	\$ -	\$ 1,000,000,000	\$ 2,230,000,000	32.69%
	K-232	5230G	KeySpan Energy Delivery Long Island	\$ 1,200,000,000	\$ -	\$ 700,000,000	\$ 1,900,000,000	27.86%
	K-232	5330G	Boston Gas Company	\$ 811,333,333	\$ -	\$ 800,000,000	\$ 1,611,333,333	23.63%
	K-232	5340G	Colonial Gas Company	\$ 160,000,000	\$ -	\$ 400,000,000	\$ 560,000,000	8.21%
	K-232	5430P	KeySpan Generation LLC (PSA)	\$ 212,055,000	\$ -	\$ 250,000,000	\$ 462,055,000	6.78%
	K-232	5431P	KeySpan Glenwood Energy Center	\$ 24,562,500	\$ -	\$ -	\$ 24,562,500	0.36%
	K-232	5432P	KeySpan Port Jefferson Energy Center	\$ 31,876,667	\$ -	\$ -	\$ 31,876,667	0.47%
			Totals	\$ 3,669,827,500	\$ -	\$ 3,150,000,000	\$ 6,819,827,500	100.00%

K - Level of Debt Outstanding

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Long-Term Debt	Advances	Short-Term Debt Limit	Total Level of Debt Outstanding	FY2019 Percentage
KEDLI, BGC, CGC, NECO-G, Genco	K-386	5230G	KeySpan Energy Delivery Long Island	\$ 1,200,000,000	\$ -	\$ 700,000,000	\$ 1,900,000,000	38.56%
	K-386	5330G	Boston Gas Company	\$ 811,333,333	\$ -	\$ 800,000,000	\$ 1,611,333,333	32.70%
	K-386	5340G	Colonial Gas Company	\$ 160,000,000	\$ -	\$ 400,000,000	\$ 560,000,000	11.36%
	K-386	5360G	Narragansett Gas Company	\$ 251,082,849	\$ -	\$ 118,640,000	\$ 369,722,849	7.50%
	K-386	5430P	KeySpan Generation LLC (PSA)	\$ 212,055,000	\$ -	\$ 250,000,000	\$ 462,055,000	9.38%
	K-386	5431P	KeySpan Glenwood Energy Center	\$ 24,562,500	\$ -	\$ -	\$ 24,562,500	0.50%
			Totals	\$ 2,659,033,683	\$ -	\$ 2,268,640,000	\$ 4,927,673,683	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Long-Term Debt	Advances	Short-Term Debt Limit	Total Level of Debt Outstanding	FY2019 Percentage
KSE, KS Gas Retail, KS Svcs	K-409	5040R	KeySpan Corporation	\$ 707,200,000	\$ -	\$ 1,500,000,000	\$ 2,207,200,000	25.94%
	K-409	5220G	KeySpan Energy Delivery New York	\$ 1,230,000,000	\$ -	\$ 1,000,000,000	\$ 2,230,000,000	26.21%
	K-409	5230G	KeySpan Energy Delivery Long Island	\$ 1,200,000,000	\$ -	\$ 700,000,000	\$ 1,900,000,000	22.33%
	K-409	5330G	Boston Gas Company	\$ 811,333,333	\$ -	\$ 800,000,000	\$ 1,611,333,333	18.94%
	K-409	5340G	Colonial Gas Company	\$ 160,000,000	\$ -	\$ 400,000,000	\$ 560,000,000	6.58%
			Totals	\$ 4,108,533,333	\$ -	\$ 4,400,000,000	\$ 8,508,533,333	100.00%

L - Miles of Overhead Lines

Description

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

Source Data:

Number of miles of overhead transmission and distribution lines by utility as a percent of the total.

Notes:

Prepared By:	B. Binger	1/28/2018
Business Sign Off:	P. Lange	1/30/2018
ServCo Review:	K. Alves	3/16/2018
Final Sign Off:	V. Shah	3/16/2018

Description	SAP Co./Seg	Company Description	FY 2019 Data	FY2019 Percentage	FY 2018 Data	FY2018 Percentage	Amount Inc/Dec	% Inc/Dec
Miles of Overhead Lines Reported as Basis for Allocation								
	5210E	Niagara Mohawk Power Corp. - Electric Distr	39,274	86.92%	39,228	86.61%	18	0.01%
	5210T	Niagara Mohawk Power Corp. - Transmission	5,711	8.53%	5,713	8.54%	(2)	-0.01%
	5310T	Massachusetts Electric Company (Transmission)	143	0.21%	142	0.21%	0	0.00%
	5310E	Massachusetts Electric Company	13,725	20.51%	13,727	20.51%	6	0.00%
	5320E	Nantucket Electric Company	73	0.11%	73	0.11%	(0)	0.00%
	5360E	Narragansett Electric Company	5,305	7.92%	5,313	7.94%	(8)	-0.02%
	5360F	Narragansett Electric Company - GN&C	0	0.00%	-	0.00%	-	0.00%
	5360T	Narragansett Electric Company (Transmission)	343	0.51%	338	0.50%	5	0.01%
	5410T	New England Power (Transmission)	2,426	3.59%	2,394	3.58%	12	0.01%
Totals			66,958	100.00%	66,928	100.00%	30	0.00%

L - Miles of Overhead Lines

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Miles of Overhead Lines	FY2019 Percentage
Elec Retails, NECO-G, TRAN Segments of retails	L-184	5210E	Niagara Mohawk Power Corp - Electric Distr.	39,244	60.79%
	L-184	5210T	Niagara Mohawk Power Corp - Transmission	5,711	8.95%
	L-184	5310E	Massachusetts Electric Company	13,735	21.28%
	L-184	5310T	Massachusetts Electric Company (Transmission)	143	0.22%
	L-184	5360E	Nantucket Electric Company	73	0.11%
	L-184	5360E	Narragansett Electric Company	5,305	8.22%
	L-184	5360T	Narragansett Electric Company (Transmission)	343	0.53%
			Totals	84,552	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Miles of Overhead Lines	FY2019 Percentage
Elec Retails excl Nantucket, NEP and Transmission Segments of retails	L-189	5210E	Niagara Mohawk Power Corp - Electric Distr.	39,244	58.68%
	L-189	5210T	Niagara Mohawk Power Corp - Transmission	5,711	8.54%
	L-189	5310E	Massachusetts Electric Company	13,735	20.53%
	L-189	5310T	Massachusetts Electric Company (Transmission)	143	0.21%
	L-189	5360E	Narragansett Electric Company	5,305	7.93%
	L-189	5360T	Narragansett Electric Company (Transmission)	343	0.51%
	L-189	5410T	New England Power (Transmission)	2,400	3.60%
			Totals	86,886	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Miles of Overhead Lines	FY2019 Percentage
All Electric Distribution	L-198	5210E	Niagara Mohawk Power Corp - Electric Distr.	39,244	67.25%
	L-198	5310E	Massachusetts Electric Company	13,735	23.54%
	L-198	5320E	Nantucket Electric Company	73	0.12%
	L-198	5360E	Narragansett Electric Company	5,305	9.09%
			Totals	58,356	100.00%

L - Miles of Overhead Lines

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Miles of Overhead Lines	FY2019 Percentage
Transmission, excl Hydro	L-220	5210T	Niagara Mohawk Power Corp. - Transmission	5,711	66.39%
	L-220	5310T	Massachusetts Electric Company (Transmission)	143	1.66%
	L-220	5360T	Narragansett Electric Company (Transmission)	343	3.98%
	L-220	5410T	New England Power (Transmission)	2,406	27.97%
			Totals	8,603	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Miles of Overhead Lines	FY2019 Percentage
NEP, WECC and NECO with their Transmission Segments	L-273	5310E	Massachusetts Electric Company	13,735	62.57%
	L-273	5310T	Massachusetts Electric Company (Transmission)	143	0.65%
	L-273	5360E	Narragansett Electric Company	5,305	24.19%
	L-273	5360T	Narragansett Electric Company (Transmission)	343	1.56%
	L-273	5410T	New England Power (Transmission)	2,406	10.97%
			Totals	21,931	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Miles of Overhead Lines	FY2019 Percentage
New England-Electric Distribution	L-284	5310E	Massachusetts Electric Company	13,735	71.86%
	L-284	5320E	Narragansett Electric Company	73	0.39%
	L-284	5360E	Narragansett Electric Company	5,305	27.76%
			Totals	19,113	100.00%

N - Number of Employees

Description

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

Source Data:

Number of active and inactive employees (both full and part-time) at the end of the preceding calendar year by Company.

Data provided by HRIS and Org Management: Laurie Whiting, Glenn Mattinson & Gerard Huntley.

Notes:

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

Prepared By:	L. Whiting	2/16/2018
Business Sign Off:	G. Huntley	2/16/2018
Service Review:	K. Aives	3/16/2018
Final Sign Off:	V. Shah	3/16/2018

Description	SAP Co./Seg	Company Description	FY2019 Number of Employees	FY2019 Percentage	FY2018 Number of Employees	FY2018 Percentage	Amount Inc/Dec	% Inc/Dec
Total Employees Reported and Used as Basis for Method			6,473	38.60%	5,960	37.19%	523	1.71%
	5110S	NGUSA Service Company	333	2.00%	341	2.13%	(8)	-0.13%
	5210E	Niagara Mohawk Power Corp. - Electric Distr.	2,961	17.79%	2,907	16.17%	54	-0.38%
	5210G	Niagara Mohawk Power Corp. - Gas	917	5.51%	958	5.99%	(41)	-0.48%
	5210T	Niagara Mohawk Power Corp. - Transmission	22	0.13%	22	0.14%	-	-0.01%
	5220G	KeySpan Energy Delivery New York	1,473	8.85%	1,456	9.10%	17	-0.20%
	5230G	KeySpan Energy Delivery Long Island	708	4.25%	713	4.46%	(5)	-0.21%
	5310E	Massachusetts Electric Company	1,269	7.62%	1,263	7.83%	6	-0.21%
	5320E	Nantucket Electric Company	11	0.07%	11	0.07%	-	0.00%
	5330S	Boston Gas Company	1,129	6.78%	1,085	6.76%	44	0.00%
	5340G	Colonial Gas Company	234	1.41%	221	1.36%	13	0.03%
	5360E	Narragansett Electric Company	380	2.28%	370	2.31%	10	-0.03%
	5360G	Narragansett Gas Company	413	2.48%	392	2.45%	20	0.03%
	5420G	KeySpan LNG LP Regulated Entity	12	0.07%	12	0.08%	-	-0.01%
	5430P	KeySpan Generation LLC (PSA)	249	1.50%	249	1.56%	-	-0.08%
	5452N	Enbridge Inc	16	0.10%	16	0.10%	-	0.00%
	5860N	NG Energy Management LLC	44	0.26%	42	0.26%	2	0.00%
Totals			16,643	100.00%	15,998	100.00%	645	0.00%

Inactive Due to Duplicates	
Active Codes	Duplicates / Inactive Codes
N-112	N-016, N-067
N-139	N-071, N-130, N-328
N-151	N-072, N-131
N-237	N-235, N-236, N-243
N-280	N-085
Direct Charge	N-248

Inactive due to Lack of Use	
Inactive Codes	
N-115	
N-251	
N-254	
N-336	

N - Number of Employees

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of EE's	FY2019 Percentage
All Companies (largest set)	N-012	5210E	Niagara Mohawk Power Corp.- Electric Distr.	2961	30.25%
	N-012	5210D	Niagara Mohawk Power Corp.- Gas	917	9.36%
	N-012	5210T	Niagara Mohawk Power Corp.- Transmission	22	0.22%
	N-012	5220G	KeySpan Energy Delivery New York	1473	15.04%
	N-012	5230S	KeySpan Energy Delivery Long Island	728	7.23%
	N-012	5310E	Massachusetts Electric Company	1269	12.86%
	N-012	5320E	Nantucket Electric Company	11	0.11%
	N-012	5330S	Boston Gas Company	1129	11.53%
	N-012	5340G	Colonial Gas Company	234	2.39%
	N-012	5360E	Narragansett Electric Company	380	3.88%
	N-012	5360G	Narragansett Gas Company	412	4.21%
	N-012	5420G	KeySpan LNG LP Regulated Entity	12	0.12%
	N-012	5430P	KeySpan Generation LLC (PSA)	249	2.54%
	N-012	5525N	Transoats Inc.	16	0.16%
			Totals	9,793	100.00%

N - Number of Employees

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of EE's	FY2019 Percentage
Retail, Genco, KEDC, KSI, ex NMPC-E&G	N-035	5210T	Niagara Mohawk Power Corp. - Transmission	22	0.37%
Same as N0712 but without 5210e 5210g 5310E 5310F	N-035	5220G	KeySpan Energy Delivery New York	1,473	24.90%
removes NIMO E&G and MECO E employees	N-035	5230G	KeySpan Energy Delivery Long Island	708	11.97%
	N-035	5310E	Massachusetts Electric Company	1,269	21.45%
	N-035	5320E	Narrick Electric Company	11	0.19%
	N-035	5330G	Boston Gas Company	1,129	19.09%
	N-035	5340G	Colonial Gas Company	234	3.96%
	N-035	5360E	Narragansett Electric Company	380	6.42%
	N-035	5360G	Narragansett Gas Company	412	6.97%
	N-035	5420G	KeySpan LNG LP Revalued Entity	12	0.20%
	N-035	5430P	KeySpan Generation LLC (PSA)	249	4.21%
	N-035	5825N	Tranagas Inc	16	0.27%
			Totals	5,915	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of EE's	FY2019 Percentage
Niagara Mohawk (Elec, Gas and Trans)	N-114	5210E	Niagara Mohawk Power Corp. - Electric Distr.	2,961	75.93%
	N-114	5210D	Niagara Mohawk Power Corp. - Gas	917	23.51%
	N-114	5210T	Niagara Mohawk Power Corp. - Transmission	22	0.56%
			Totals	3,900	100.00%

N - Number of Employees

Description	SAP Alloc.	SAP	Company Description	# of EE's	FY2019 Percentage
	Code	Co./Seg			
Niagara Mohawk (Elec, Gas and Trans), KEDNY and KEDLI	N-116	5210E	Niagara Mohawk Power Corp. - Electric Distr.	2,961	48.70%
	N-116	5210G	Niagara Mohawk Power Corp. - Gas	917	15.08%
	N-116	5210T	Niagara Mohawk Power Corp. - Transmission	22	0.36%
	N-116	5220G	KeySpan Energy Delivery New York	1,473	24.22%
	N-116	5230G	KeySpan Energy Delivery Long Island	708	11.64%
			Totals	6,081	100.00%

N - Number of Employees

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of EE's	FY2019 Percentage
All Retails, NMPC-T, KS Generation, Energy Development, Keyspan Services	N-139	5210E	Niagara Mohawk Power Corp.- Electric Distr.	2,961	30.32%
Same as N012 but less co's with no EE's	N-139	5210G	Niagara Mohawk Power Corp.- Gas	917	9.39%
	N-139	5210T	Niagara Mohawk Power Corp.- Transmission	22	0.23%
	N-139	5220G	KeySpan Energy Delivery New York	1,473	15.08%
	N-139	5230G	KeySpan Energy Delivery Long Island	709	7.25%
	N-139	5310E	Massachusetts Electric Company	1,269	13.00%
	N-139	5320E	Nantucket Electric Company	111	0.11%
	N-139	5330G	Boston Gas Company	1,129	11.56%
	N-139	5340G	Colonial Gas Company	234	2.40%
	N-139	5360E	Narragansett Electric Company	380	3.89%
	N-139	5360G	Narragansett Gas Company	412	4.22%
	N-139	5430P	KeySpan Generation LLC (PSA)	249	2.55%
			Totals	9,785	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of EE's	FY2019 Percentage
All Retail Companies and NMPC-T	N-151	5210E	Niagara Mohawk Power Corp.- Electric Distr.	2,961	31.11%
	N-151	5210G	Niagara Mohawk Power Corp.- Gas	917	9.45%
	N-151	5210T	Niagara Mohawk Power Corp.- Transmission	22	0.23%
	N-151	5220G	KeySpan Energy Delivery New York	1,473	15.48%
	N-151	5230G	KeySpan Energy Delivery Long Island	709	7.44%
	N-151	5310E	Massachusetts Electric Company	1,269	13.34%
	N-151	5320E	Nantucket Electric Company	111	0.12%
	N-151	5330G	Boston Gas Company	1,129	11.86%
	N-151	5340G	Colonial Gas Company	234	2.46%
	N-151	5360E	Narragansett Electric Company	380	3.99%
	N-151	5360G	Narragansett Gas Company	412	4.33%
			Totals	9,516	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of EE's	FY2019 Percentage
NMPC-EG&T, KEDNY, NE Retail and GENCO	N-158	5210E	Niagara Mohawk Power Corp.- Electric Distr.	2,961	32.70%
	N-158	5210G	Niagara Mohawk Power Corp.- Gas	917	10.12%
	N-158	5210T	Niagara Mohawk Power Corp.- Transmission	22	0.24%
	N-158	5220G	KeySpan Energy Delivery New York	1,473	16.26%
	N-158	5310E	Massachusetts Electric Company	1,269	14.01%
	N-158	5320E	Nantucket Electric Company	111	0.12%
	N-158	5330G	Boston Gas Company	1,129	12.47%
	N-158	5340G	Colonial Gas Company	234	2.58%
	N-158	5360E	Narragansett Electric Company	380	4.20%
	N-158	5360G	Narragansett Gas Company	412	4.55%
	N-158	5430P	KeySpan Generation LLC (PSA)	249	2.75%
			Totals	8,697	100.00%

N - Number of Employees

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of EE's	FY2019 Percentage
LegNG Retail, NMPC-T, NECO-T, NEP-T, Hydros, LNG	N-163	5210E	Niagara Mohawk Power Corp. - Electric Distr.	2,961	49.48%
	N-163	5210G	Niagara Mohawk Power Corp. - Gas	917	15.32%
	N-163	5210T	Niagara Mohawk Power Corp. - Transmission	22	0.37%
	N-163	5310E	Massachusetts Electric Company	1,269	21.21%
	N-163	5320E	Nantucket Electric Company	111	0.18%
	N-163	5360E	Narragansett Electric Company	380	6.35%
	N-163	5360G	Narragansett Gas Company	412	6.89%
	N-163	5420G	KeySpan LNG LP Regulated Entity	12	0.20%
			Totals	5,984	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of EE's	FY2019 Percentage
Niagara Mohawk Electric and Transmission	N-181	5210E	Niagara Mohawk Power Corp. - Electric Distr.	2,961	99.28%
	N-181	5210T	Niagara Mohawk Power Corp. - Transmission	22	0.72%
			Totals	2,983	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of EE's	FY2019 Percentage
All Electric Distribution	N-194	5210E	Niagara Mohawk Power Corp. - Electric Distr.	2,961	64.09%
	N-194	5310E	Massachusetts Electric Company	1,269	27.46%
	N-194	5320E	Nantucket Electric Company	111	0.24%
	N-194	5360E	Narragansett Electric Company	380	8.22%
			Totals	4,621	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of EE's	FY2019 Percentage
All Gas Retails	N-210	5210G	Niagara Mohawk Power Corp. - Gas	917	18.82%
	N-210	5220G	KeySpan Energy Delivery New York	1,473	30.23%
	N-210	5230G	KeySpan Energy Delivery Long Island	708	14.53%
	N-210	5330G	Boston Gas Company	1,129	23.17%
	N-210	5340G	Colonial Gas Company	234	4.80%
	N-210	5360G	Narragansett Gas Company	412	8.45%
			Totals	4,873	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of EE's	FY2019 Percentage
KEDNY and KEDLI	N-225	5220G	KeySpan Energy Delivery New York	1,473	67.54%
	N-225	5230G	KeySpan Energy Delivery Long Island	708	32.46%
			Totals	2,181	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of EE's	FY2019 Percentage
KEDLI, KEDNY, KS Generation	N-237	5220G	KeySpan Energy Delivery New York	1,473	60.61%
	N-237	5230G	KeySpan Energy Delivery Long Island	708	29.14%
	N-237	5430P	KeySpan Generation LLC (PSA)	249	10.25%
			Totals	2,430	100.00%

N - Number of Employees

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of EE's	FY2019 Percentage
Mass. Elec. Nantucket Elec. Boston Gas, Colonial Gas	N-278	5310E	Massachusetts Electric Company	1,269	48.01%
	N-278	5320E	Nantucket Electric Company	11	0.42%
	N-278	5330G	Boston Gas Company	1,129	42.72%
	N-278	5340G	Colonial Gas Company	234	8.85%
			Totals	2,643	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of EE's	FY2019 Percentage
New England Retail	N-280	5310E	Massachusetts Electric Company	1,269	36.95%
	N-280	5320E	Nantucket Electric Company	11	0.32%
	N-280	5330G	Boston Gas Company	1,129	32.87%
	N-280	5340G	Colonial Gas Company	234	6.81%
	N-280	5360G	Narragansett Gas Company	412	11.99%
	N-280	5360E	Narragansett Electric Company	380	11.06%
			Totals	3,435	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of EE's	FY2019 Percentage
MECO, NANT, Boston, Colonial, Narragansett Gas	N-282	5310E	Massachusetts Electric Company	1,269	41.53%
	N-282	5320E	Nantucket Electric Company	11	0.36%
	N-282	5330G	Boston Gas Company	1,129	36.96%
	N-282	5340G	Colonial Gas Company	234	7.68%
	N-282	5360G	Narragansett Gas Company	412	13.49%
			Totals	3,055	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of EE's	FY2019 Percentage
New England-Electric Distribution	N-284	5310E	Massachusetts Electric Company	1,269	76.45%
	N-284	5320E	Nantucket Electric Company	11	0.65%
	N-284	5360E	Narragansett Electric Company	380	22.89%
			Totals	1,660	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of EE's	FY2019 Percentage
Mass. Electric, Nantucket Electric and Narragansett Gas	N-295	5310E	Massachusetts Electric Company	1,269	75.00%
	N-295	5320E	Nantucket Electric Company	11	0.65%
	N-295	5360G	Narragansett Gas Company	412	24.35%
			Totals	1,692	100.00%

N - Number of Employees

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of EE's	FY2019 Percentage
New England - Gas Retails	N-313	5330G	Boston Gas Company	1,129	63.81%
	N-313	5340G	Colonial Gas Company	234	13.18%
	N-313	5360G	Narragansett Gas Company	412	23.21%
			Totals	1,775	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of EE's	FY2019 Percentage
Narragansett Electric and Narragansett Gas	N-316	5361E	Narragansett Electric Company	330	47.58%
	N-316	5360G	Narragansett Gas Company	412	52.02%
			Totals	792	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of EE's	FY2019 Percentage
Legacy KS Gas, Genco, REOC	N-340	5220G	KeySpan Energy Delivery New York	1,473	38.83%
	N-340	5230G	KeySpan Energy Delivery Long Island	708	18.87%
	N-340	5330G	Boston Gas Company	1,129	29.27%
	N-340	5340G	Colonial Gas Company	234	6.17%
	N-340	5430P	KeySpan Generation LLC (PSA)	249	6.56%
			Totals	3,793	100.00%

O - Number of Purchase Order Lines Processed

Description

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

Source Data:

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

Notes:

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

Prepared By: Michael Elliott 12/9/2018
Business Sign Off: Elisabeth Zank 2/16/2018
ServCo Review: K. Alves 3/16/2018
Final Sign Off: V. Shah 3/16/2018

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	FY 2019 P.O. Lines Processed	FY 2019 Percentage	FY 2018 P.O. Lines Processed	FY 2018 Percentage	Amount Inc/Dec	% Inc/Dec
O - # of Purchase Order Lines Processed for 2015									
			5210E Niagara Mohawk Power Corp.- Electric Distr.	18,363	14.54%	14,368	15.98%	3,995	-1.44%
			5210G Niagara Mohawk Power Corp. - Gas	6,562	5.19%	4,987	5.56%	1,575	-0.36%
			5210T Niagara Mohawk Power Corp. - Transmission	10,705	8.47%	7,836	8.72%	2,869	-0.25%
			5220G KeySpan Energy Delivery New York	19,728	15.61%	14,332	15.94%	5,396	-0.33%
			5230G KeySpan Energy Delivery Long Island	12,558	9.93%	5,117	5.69%	7,441	4.24%
			5310E Massachusetts Electric Company	15,056	11.91%	10,000	11.12%	5,056	0.79%
			5320E Nantucket Electric Company	168	0.13%	83	0.09%	85	0.04%
			5330G Boston Gas Company	13,521	10.70%	9,811	10.91%	3,710	-0.21%
			5340G Colonial Gas Company	3,477	2.75%	2,001	2.23%	1,476	0.52%
			5360E Narragansett Electric Company	3,059	2.42%	1,891	2.10%	1,167	0.32%
			5360G Narragansett Gas Company	2,668	2.11%	1,498	1.67%	1,170	0.44%
			5360T Narragansett Electric Company (Transmission)	2,762	2.18%	1,662	1.85%	1,100	0.33%
			5410T New England Power (Transmission)	2,770	2.19%	1,825	2.03%	945	0.16%
			5411F NE Hydro - Trans Electric Co.	226	0.18%	172	0.19%	54	-0.01%
			5412F New England Hydro - Trans Corp.	3	0.00%	1	0.00%	2	0.00%
			5413F New England Electric Trans Corp.	1	0.00%	1	0.00%	-	0.00%
			5420G KeySpan LNG LP Regulated Entity	319	0.25%	252	0.28%	67	-0.03%
			5430P KeySpan Generation LLC (PSA)	13,241	10.47%	13,207	14.69%	34	-4.22%
			5431P KeySpan Glenwood Energy Center	737	0.58%	423	0.47%	314	0.11%
			5432P KeySpan Port Jefferson Energy Center	488	0.39%	445	0.49%	43	-0.10%
Totals				126,422	100.00%	89,913	100.00%	36,509	0.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	P.O. Lines Processed	Percentage
All Companies (largest set)					
	O-012	5210E	Niagara Mohawk Power Corp.- Electric Distr.	18,363	14.53%
	O-012	5210G	Niagara Mohawk Power Corp. - Gas	6,562	5.19%
	O-012	5210T	Niagara Mohawk Power Corp. - Transmission	10,705	8.47%
	O-012	5220G	KeySpan Energy Delivery New York	19,728	15.62%
	O-012	5230G	KeySpan Energy Delivery Long Island	12,558	9.93%
	O-012	5310E	Massachusetts Electric Company	15,056	11.91%
	O-012	5320E	Nantucket Electric Company	168	0.13%
	O-012	5330G	Boston Gas Company	13,521	10.70%
	O-012	5340G	Colonial Gas Company	3,477	2.75%
	O-012	5360E	Narragansett Electric Company	3,059	2.42%
	O-012	5360G	Narragansett Gas Company	2,668	2.11%
	O-012	5360T	Narragansett Electric Company (Transmission)	2,762	2.18%
	O-012	5410T	New England Power (Transmission)	2,770	2.19%
	O-012	5411F	NE Hydro - Trans Electric Co.	226	0.18%
	O-012	5412F	New England Hydro - Trans Corp.	3	0.00%
	O-012	5420G	KeySpan LNG LP Regulated Entity	319	0.25%
	O-012	5430P	KeySpan Generation LLC (PSA)	13,241	10.47%

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O - P.O. Lines

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O - Number of Purchase Order Lines Processed

	O-012	5431P	KeySpan Glenwood Energy Center	737	0.58%
	O-012	5432P	KeySpan Port Jefferson Energy Center	498	0.39%
			Totals	126,421	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	P.O. Lines Processed	Percentage
Niagara Mohawk (Elec, Gas and Trans)	O-114	5210E	Niagara Mohawk Power Corp.- Electric Distr.	18,363	51.54%
	O-114	5210G	Niagara Mohawk Power Corp. - Gas	6,562	18.42%
	O-114	5210T	Niagara Mohawk Power Corp. - Transmission	10,705	30.04%
			Totals	35,630	100.00%

Q - Number of Third-Party Liability Claims Processed

Description

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

Prepared By:	P. Needham	2/8/2018
Business Sign Off:	J. Biancato	2/8/2018
Service Review:	R. Alvar	2/16/2018
Final Sign Off:	V. Shah	3/16/2018

Source Data:

Number of claims processed by company based on claims department claims tracking system as a percent of the total.

Notes:

1. NG Electric Services claims excluded as LIPAPSEG TSA was closed 1/1/15
2. Energy North Natural Gas excluded as NH TSA is closed.

Description		SAP Co./Seg	Company Description	FY2019 # of Claims Processed	FY2019 Percentage	FY2018 # of Claims Processed	FY2018 Percentage	Amount Inc/Dec	% Inc/Dec
Total Number of Third-Party Liability Claims Reported as Basis for Allocation - CY2017									
		5110S	NGUSA Service Company	6	0.09%	7	0.09%	(1)	0.00%
		5210E	Niagara Mohawk Power Corp. - Electric Distr.	1,759	25.17%	2,120	28.27%	(361)	-3.10%
		5210G	Niagara Mohawk Power Corp. - Gas	444	6.35%	476	6.37%	(32)	-0.02%
		5210T	Niagara Mohawk Power Corp. - Transmission	69	0.99%	78	0.37%	41	0.62%
		5220G	KeySpan Energy Delivery New York	848	12.37%	772	10.29%	76	1.64%
		5230G	KeySpan Energy Delivery Long Island	907	12.98%	1,000	13.33%	(93)	-5.35%
		5310E	Massachusetts Electric Company	904	12.93%	985	13.13%	(81)	-2.25%
		5310T	Massachusetts Electric Company (Transmission)	0	0.00%	0	0.00%	-	0.00%
		5320E	Nantucket Electric Company	3	0.04%	3	0.04%	-	0.00%
		5330G	Boston Gas Company	983	14.06%	1,006	13.41%	(23)	-0.65%
		5340G	Colonial Gas Company	260	3.72%	324	4.32%	(64)	-6.60%
		5360E	Narragansett Electric Company	477	6.82%	489	5.85%	36	0.97%
		5360G	Narragansett Gas Company	234	4.11%	314	4.19%	(20)	-0.62%
		5360T	Narragansett Electric Company (Transmission)	2	0.03%	0	0.00%	2	0.03%
		5410T	New England Power (Transmission)	12	0.17%	12	0.17%	(1)	0.00%
		5430P	KeySpan Generation, LLP (PSA)	21	0.30%	12	0.16%	9	0.14%
		5850N	National Grid Services Inc.	0	0.00%	1	0.01%	-1	-0.01%
		5860N	NG Energy Management LLC	1	0.01%	0	0.00%	1	0.01%
Total				6,990	100.00%	7,592	100.00%	(612)	-0.80%

Inactive due to duplicates	
Active Codes	Duplicates /Inactive Codes

Inactive Due to Lack of Use	
Inactive Codes	
Q-116	Q-235
Q-143	Q-267
Q-160	Q-276
Q-160	Q-310
Q-226	Q-317

Q - Number of Third-Party Liability Claims Processed					
Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of Claims Processed	FY2019 Percentage
Retail, Transmission	Q-146	5210E	Niagara Mohawk Power Corp - Electric Distr.	1,759	25.29%
	Q-146	5210G	Niagara Mohawk Power Corp - Gas	444	6.38%
	Q-146	5210T	Niagara Mohawk Power Corp - Transmission	69	0.99%
	Q-146	5220G	KeySpan Energy Delivery New York	848	12.18%
	Q-146	5230G	KeySpan Energy Delivery Long Island	907	13.03%
	Q-146	5310E	Massachusetts Electric Company	804	12.09%
	Q-146	5310T	Massachusetts Electric Company (Transmission)	0	0.00%
	Q-146	5320E	Nantucket Electric Company	3	0.04%

Q - Number of Third-Party Liability Claims Processed

	Q-146	5330G	Boston Gas Company	983	14.13%
	Q-146	5340G	Colonial Gas Company	260	3.74%
	Q-146	5360E	Narragansett Electric Company	477	6.85%
	Q-146	5360G	Narragansett Gas Company	294	4.27%
	Q-146	5410T	New England Power (Transmission)	12	0.17%
			Totals	6,960	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of Claims Processed	FY2019 Percentage
Niagara Mohawk (Elec. Gas and Trans)	Q-114	5210E	Niagara Mohawk Power Corp. - Electric Distr.	1,759	77.42%
Reactivated Sept 2017	Q-114	5210G	Niagara Mohawk Power Corp. - Gas	444	19.04%
	Q-114	5210T	Niagara Mohawk Power Corp. - Transmission	69	3.04%
			Totals	2,272	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of Claims Processed	FY2019 Percentage
Retails, Trans, GenCo, NG Svc. (all companies with claims)	Q-133	5210E	Niagara Mohawk Power Corp. - Electric Distr.	1,759	25.21%
New Code Created Sept 2017	Q-133	5210G	Niagara Mohawk Power Corp. - Gas	444	6.30%
	Q-133	5210T	Niagara Mohawk Power Corp. - Transmission	69	0.99%
	Q-133	5220G	KeySpan Energy Delivery New York	848	12.15%
	Q-133	5220G	KeySpan Energy Delivery Long Island	607	12.96%
	Q-133	5310E	Massachusetts Electric Company	904	12.95%
	Q-133	5310T	Massachusetts Electric Company (Transmission)	0	0.00%
	Q-133	5320E	Nantucket Electric Company	3	0.04%
	Q-133	5330G	Boston Gas Company	983	14.08%
	Q-133	5340G	Colonial Gas Company	260	3.72%
	Q-133	5360E	Narragansett Electric Company	477	6.83%
	Q-133	5360G	Narragansett Gas Company	294	4.21%
	Q-133	5360T	Narragansett Electric Company (Transmission)	0	0.00%
	Q-133	5410T	New England Power Company (Transmission)	12	0.17%
	Q-133	5430P	KeySpan Generation LLC (PSA)	21	0.30%
			Totals	6,961	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of Claims Processed	FY2019 Percentage
NE & UNY Elec & Gas Retail, Trans segment	Q-142	5210E	Niagara Mohawk Power Corp. - Electric Distr.	1,759	33.78%
Reactivated Sept 2017	Q-142	5210G	Niagara Mohawk Power Corp. - Gas	444	8.53%
	Q-142	5210T	Niagara Mohawk Power Corp. - Transmission	69	1.33%
	Q-142	5310E	Massachusetts Electric Company	904	17.37%
	Q-142	5310T	Massachusetts Electric Company (Transmission)	0	0.00%
	Q-142	5320E	Nantucket Electric Company	3	0.06%
	Q-142	5330G	Boston Gas Company	983	18.89%
	Q-142	5340G	Colonial Gas Company	260	5.00%
	Q-142	5360E	Narragansett Electric Company	477	9.16%
	Q-142	5360G	Narragansett Gas Company	294	5.60%
	Q-142	5360T	Narragansett Electric Company (Transmission)	0	0.00%
	Q-142	5410T	New England Power Company (Transmission)	12	0.23%
			Totals	5,265	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of Claims Processed	FY2019 Percentage
KEDNY and KEDLI	Q-225	5220G	KeySpan Energy Delivery New York	848	48.52%
Reactivated Sept 2017	Q-225	5230G	KeySpan Energy Delivery Long Island	607	61.48%
			Totals	1,755	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	# of Claims Processed	FY2019 Percentage
New England Retails with their Transmission segments & NEP-T	Q-266	5310E	Massachusetts Electric Company	904	30.82%
New Code Created Sept 2017	Q-266	5310T	Massachusetts Electric Company - Transmission	0	0.00%
	Q-266	5320E	Nantucket Electric Company	3	0.10%
	Q-266	5330G	Boston Gas Company	983	33.53%
	Q-266	5340G	Colonial Gas Company	260	8.86%
	Q-266	5360E	Narragansett Electric Company	477	16.29%
	Q-266	5360G	Narragansett Gas Company (Duckpass)	294	10.02%

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Q - Number of Third-Party Liability Claims Processed					
	Q-266	5360T	Narragansett Electric Company - Transmission	0	0.00%
	Q-266	5410T	New England Power Company (Transmission)	12	0.41%
			Total	2,953	100.00%

R - Number of Invoice Lines Processed

Description

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

Source Data:

Number of individual invoice lines processed by company as a percent of the total. Invoices may contain items purchased; each line represents the purchase of a specific good or service on behalf of a specific company.

Prepared By:	Mike Flynn	2/12/2018
Business Sign Off:	Elisabeth Ziankoski	2/16/2018
Service Review:	K. Alves	3/16/2018
Final Sign Off:	V. Shah	3/16/2018

Notes:

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Data for FY2019	FY 2019 Percentage	Data for FY2018	FY 2018 Percentage	Amount Inc/Dec	% Inc/Dec
R - Number of Invoice Lines Processed				2,451	0.11%	2,767	0.13%	(316)	-0.02%
		5020R	National Grid USA	4,440	0.24%	6,130	0.28%	(710)	-0.04%
		5210E	Niagara Mohawk Power Corp. - Electric Distr.	382,020	16.91%	460,704	21.26%	(78,684)	-4.35%
		5210G	Niagara Mohawk Power Corp. - Gas	186,942	8.27%	158,652	7.32%	28,290	0.95%
		5210T	Niagara Mohawk Power Corp. - Transmission	58,077	2.57%	64,721	2.99%	(6,644)	-0.42%
		5220G	KeySpan Energy Delivery New York	423,230	18.74%	345,756	15.95%	77,474	2.79%
		5230G	KeySpan Energy Delivery Long Island	174,384	7.71%	167,469	7.72%	6,915	-0.01%
		5310E	Massachusetts Electric Company	348,417	15.41%	320,267	14.77%	28,150	0.64%
		5310T	Massachusetts Electric Company (Transmission)	3,500	0.15%	3,094	0.14%	406	0.01%
		5320E	Nantucket Electric Company	11,381	0.50%	13,030	0.60%	(1,649)	-0.10%
		5330G	Boston Gas Company	280,623	11.53%	232,630	10.73%	27,993	0.80%
		5340G	Colonial Gas Company	63,206	2.80%	54,292	2.50%	8,914	0.30%
		5360E	Narragansett Electric Company	150,184	6.64%	133,848	6.17%	16,336	0.47%
		5360G	Narragansett Gas Company	82,416	3.65%	84,591	3.90%	(2,175)	-0.25%
		5360T	Narragansett Electric Company (Transmission)	9,343	0.41%	10,525	0.49%	(1,182)	-0.08%
		5410T	New England Power (Transmission)	42,996	1.90%	51,126	2.36%	(8,140)	-0.46%
		5411F	NE Hydro - Trans Electric Co.	963	0.04%	1,422	0.07%	(459)	-0.03%
		5412F	New England Hydro - Trans Corp.	323	0.01%	331	0.02%	(8)	-0.01%
		5413F	New England Electric Trans. Corp.	0	0.00%	0	0.00%	-	0.00%
		5420G	KeySpan LNG LP Regulated Entity	2,456	0.11%	1,908	0.09%	548	0.02%
		5430P	KeySpan Generation LLC (PSA)	47,934	2.12%	50,619	2.33%	(2,685)	-0.21%
		5431P	KeySpan Glenwood Energy Center	2,167	0.10%	1,808	0.08%	361	0.02%
		5432P	KeySpan Port Jefferson Energy Center	1,454	0.06%	1,815	0.08%	(361)	-0.02%
		5802N	National Grid Transmission Services Corp.	0	0.00%	0	0.00%	-	0.00%
		5803N	Metrowest Realty LLC	8	0.00%	8	0.00%	-	0.00%
		5804N	Wayfinder Group	170	0.01%	159	0.01%	11	0.00%
		5820R	KeySpan Energy Trading Services	12	0.00%	4	0.00%	8	0.00%
		5825N	Transgas Inc.	12	0.00%	24	0.00%	(12)	0.00%
		5840N	KeySpan Energy Development Corporation	0	0.00%	0	0.00%	-	0.00%
		5850N	KeySpan Services Inc.	230	0.01%	168	0.01%	62	0.00%
Totals				2,280,329	100.00%	2,167,896	100.00%	92,443	0.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Data for FY2019	FY 2019 Percentage
All Companies (largest set)	R-012	5020R	National Grid USA	2,451	0.11%
	R-012	5040R	Keyspan Corporation	4,440	0.24%
	R-012	5210E	Niagara Mohawk Power Corp. - Electric Distr.	382,020	16.90%
	R-012	5210G	Niagara Mohawk Power Corp. - Gas	186,942	8.27%
	R-012	5210T	Niagara Mohawk Power Corp. - Transmission	58,077	2.57%
	R-012	5220G	KeySpan Energy Delivery New York	423,230	18.74%
	R-012	5230G	KeySpan Energy Delivery Long Island	174,384	7.72%
	R-012	5310E	Massachusetts Electric Company	348,417	15.42%

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R - Number of Invoice Lines Processed

	R-012	5310T	Massachusetts Electric Company (Transmission)	3,500	0.15%
	R-012	5320E	Nantucket Electric Company	11,381	0.50%
	R-012	5330G	Boston Gas Company	260,623	11.53%
	R-012	5340G	Colonial Gas Company	63,206	2.80%
	R-012	5360E	Narragansett Electric Company	150,184	6.64%
	R-012	5360G	Narragansett Gas Company	82,416	3.65%
	R-012	5360T	Narragansett Electric Company (Transmission)	9,343	0.41%
	R-012	5410T	New England Power (Transmission)	42,986	1.90%
	R-012	5411F	NE Hydro - Trans Electric Co.	963	0.04%
	R-012	5412F	New England Hydro - Trans Corp.	323	0.01%
	R-012	5413F	New England Electric Trans Corp	0	0.00%
	R-012	5420G	KeySpan LNG LP Regulated Entity	2,456	0.11%
	R-012	5430P	KeySpan Generation LLC (PSA)	47,934	2.12%
	R-012	5431P	KeySpan Glenwood Energy Center	2,167	0.10%
	R-012	5432P	KeySpan Port Jefferson Energy Center	1,454	0.06%
	R-012	5820R	KeySpan Energy Trading Services	12	0.00%
	R-012	5825N	Transgas Inc	12	0.00%
	R-012	5840N	KeySpan Energy Development Corporation	0	0.00%
	R-012	5850N	KeySpan Services Inc.	230	0.01%
			Totals	2,260,151	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Data for FY2019	FY 2019 Percentage
All Retail Companies					
	R-173	5210E	Niagara Mohawk Power Corp.- Electric Distr.	382,020	18.34%
	R-173	5210G	Niagara Mohawk Power Corp. - Gas	186,942	8.98%
	R-173	5220G	KeySpan Energy Delivery New York	423,230	20.32%
	R-173	5230G	KeySpan Energy Delivery Long Island	174,384	8.37%
	R-173	5310E	Massachusetts Electric Company	348,417	16.73%
	R-173	5320E	Nantucket Electric Company	11,381	0.55%
	R-173	5330G	Boston Gas Company	260,623	12.51%
	R-173	5340G	Colonial Gas Company	63,206	3.03%
	R-173	5360E	Narragansett Electric Company	150,184	7.21%
	R-173	5360G	Narragansett Gas Company	82,416	3.96%
			Totals	2,082,803	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Data for FY2019	FY 2019 Percentage
All Electric Distribution					
	R-198	5210E	Niagara Mohawk Power Corp.- Electric Distr.	382,020	42.82%
	R-198	5310E	Massachusetts Electric Company	348,417	39.06%
	R-198	5320E	Nantucket Electric Company	11,381	1.28%
	R-198	5360E	Narragansett Electric Company	150,184	16.84%
			Totals	892,002	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Data for FY2019	FY 2019 Percentage
All Gas Retails					
	R-210	5210G	Niagara Mohawk Power Corp. - Gas	186,942	15.70%
	R-210	5220G	KeySpan Energy Delivery New York	423,230	35.54%
	R-210	5230G	KeySpan Energy Delivery Long Island	174,384	14.64%
	R-210	5330G	Boston Gas Company	260,623	21.89%
	R-210	5340G	Colonial Gas Company	63,206	5.31%
	R-210	5360G	Narragansett Gas Company	82,416	6.92%
			Totals	1,190,801	100.00%

T - Total T&D Expenditures

Description

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

Source Data:

Sum of T&D and capital expenditures and O&M expenditures by Utility as a percent of total Utility T&D O&M and capital and O&M expenditures.

Notes:

1. Source data based on FS
2. Data for segments breakdown of MECO, NECO and Niagara Mohawk are derived from Ferc Form 1 Capex amount using the X Allocator Capex Budget Rates.
3. Duplicate codes have been identified and listed below

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	FY2019 Capex	FY2019 T&D O&M	FY2019 Total T&D Expenditures	FY2019 Percentage
		6210E	Niagara Mohawk Power Corp. - Electric Distr.	292,980,918	312,691,342	605,672,261	10.56%
		6210G	Niagara Mohawk Power Corp. - Gas	126,033,031	134,511,961	260,544,992	4.54%
		6210T	Niagara Mohawk Power Corp. - Transmission	210,200,447	224,341,777	434,542,224	7.98%
		6220G	KeySpan Energy Delivery New York	629,619,226	305,071,199	934,690,425	16.30%
		6230G	KeySpan Energy Delivery Long Island	275,119,453	109,348,834	384,468,287	6.70%
		6310E	Massachusetts Electric Company	325,110,189	1,046,066,794	1,371,176,983	23.95%
		6310T	Massachusetts Electric Company (Transmission)	4,832,555	15,725,760	20,558,315	0.36%
		6320E	Nantucket Electric Company	4,737,476	9,207,832	13,945,308	0.24%
		6330G	Boston Gas Company	475,673,000	182,665,701	658,338,701	11.71%
		6340G	Colonial Gas Company	101,017,000	32,054,491	133,071,491	2.32%
		6360E	Narragansett Electric Company	106,163,406	92,177,717	198,341,125	3.51%
		6360G	Narragansett Gas Company	123,354,389	104,160,608	227,515,007	3.97%
		6360T	Narragansett Electric Company (Transmission)	30,397,426	25,667,625	56,065,051	0.98%
		6410T	New England Power (Transmission)	217,490,449	154,064,002	371,554,457	6.50%
		6411F	NE Hydro - Trans Electric Co.	7,279,943	9,703,691	16,983,634	0.30%
		6412F	New England Hydro - Trans Corp.	-	11,036,072	11,036,072	0.19%
		6413F	New England Electric Trans Corp.	-	222,691	222,691	0.00%
		6420G	KeySpan LNG LP Regulated Entity	21,098,293	315	21,098,608	0.37%
		6430P	KeySpan Generation LLC (PSA)	51,430,152	5,770	51,435,922	0.90%
			Totals	3,005,642,362	2,728,724,181	5,734,366,543	100.00%

Active Codes	Inactive Due to Duplicates Duplicate/Inactive Codes
T-148	T-361
T-156	T-154
T-175	T-174, T-173, T-176
T-198	T-199, T-200, T-201, T-372, T-374
T-210	T-211
T-221	T-222
T-225	T-226
T-280	T-281
T-284	T-280, T-391
T-294	T-292
T-313	T-314
T-360	T-359, T-144
T-367	T-182
T-370	T-192
T-388	T-266

Inactive Due to Lack of Use Inactive Codes
T-170
T-240
T-285
T-373
T-383
T-387

T - Total T&D Expenditures

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
Boston Gas, Colonial Gas and Narraganset -E&G	T-009	5330G	Boston Gas Company	478,678,000	192,665,701	671,343,701	54.43%
	T-009	5340G	Colonial Gas Company	101,017,000	32,054,491	133,071,491	10.79%
	T-009	5360E	Narragansett Electric Company	109,160,408	92,177,717	201,341,125	16.33%
	T-009	5360G	Narragansett Gas Company	123,354,399	104,160,608	227,515,007	18.45%
			Totals			1,233,271,323	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
NMPC Electric and NMPC Gas	T-113	5210E	Niagara Mohawk Power Corp. - Electric Distr.	292,980,918	312,691,342	605,672,261	69.92%
	T-113	5210G	Niagara Mohawk Power Corp. - Gas	126,033,031	134,511,961	260,544,992	30.08%
			Totals			866,217,253	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
Niagara Mohawk (Elec, Gas and Trans)	T-114	5210E	Niagara Mohawk Power Corp. - Electric Distr.	292,980,918	312,691,342	605,672,261	46.56%
	T-114	5210G	Niagara Mohawk Power Corp. - Gas	126,033,031	134,511,961	260,544,992	20.03%
	T-114	5210T	Niagara Mohawk Power Corp. - Transmission	210,200,447	224,341,777	434,542,224	33.41%
			Totals			1,300,759,477	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
Niagara Mohawk (Elec, Gas and Trans), KEDNY and KEDLI	T-116	5210E	Niagara Mohawk Power Corp. - Electric Distr.	292,980,918	312,691,342	605,672,261	23.12%
	T-116	5210G	Niagara Mohawk Power Corp. - Gas	126,033,031	134,511,961	260,544,992	9.94%
	T-116	5210T	Niagara Mohawk Power Corp. - Transmission	210,200,447	224,341,777	434,542,224	16.59%
	T-116	5220G	KeySpan Energy Delivery New York	629,619,226	305,071,199	934,690,425	35.68%
	T-116	5230G	KeySpan Energy Delivery Long Island	275,119,453	109,348,834	384,468,287	14.87%
			Totals			2,619,916,189	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
Retails, including, NMPC-T, NEP-T, Hydros, Gens	T-134	5210E	Niagara Mohawk Power Corp. - Electric Distr.	292,980,918	312,691,342	605,672,261	10.75%
	T-134	5210G	Niagara Mohawk Power Corp. - Gas	126,033,031	134,511,961	260,544,992	4.92%
	T-134	5210T	Niagara Mohawk Power Corp. - Transmission	210,200,447	224,341,777	434,542,224	7.71%
	T-134	5220G	KeySpan Energy Delivery New York	629,619,226	305,071,199	934,690,425	16.58%
	T-134	5230G	KeySpan Energy Delivery Long Island	275,119,453	109,348,834	384,468,287	6.82%
	T-134	5310E	Masachusetts Electric Company	328,110,189	1,046,066,794	1,374,176,983	24.38%
	T-134	5320E	Narragansett Electric Company	4,737,476	9,207,632	13,945,108	0.25%
	T-134	5330G	Boston Gas Company	478,678,000	192,665,701	671,343,701	11.91%
	T-134	5340G	Colonial Gas Company	101,017,000	32,054,491	133,071,491	2.36%
	T-134	5360E	Narragansett Electric Company	109,160,408	92,177,717	201,341,125	3.57%
	T-134	5360G	Narragansett Gas Company	123,354,399	104,160,608	227,515,007	4.04%
	T-134	5410T	New England Power (Transmission)	211,490,445	104,084,002	315,554,447	5.60%
	T-134	5411F	NE Hydro - Trans Electric Co.	7,273,943	9,703,691	16,983,634	0.30%
	T-134	5412F	New England Hydro - Trans Corp.	-	11,036,072	11,036,072	0.20%
	T-134	5413F	New England Electric Trans Corp	-	222,691	222,691	0.00%
	T-134	5430P	KeySpan Generation LLC (PSA)	51,430,152	5,770	51,435,922	0.91%
	T-134	5431P	KeySpan Glenwood Energy Center	-	-	-	0.00%
	T-134	5432P	KeySpan Port Jefferson Energy Center	-	-	-	0.00%
	T-134	5452N	NE Trans Services Corp.	-	-	-	0.00%
			Totals			5,636,544,569	100.00%

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T - Total T&D Expenditures

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
Retail, Transmission							
	T-148	5210E	Niagara Mohawk Power Corp. - Electric Distr.	292,980,918	312,891,342	605,872,261	10.75%
	T-148	5210G	Niagara Mohawk Power Corp. - Gas	126,033,031	134,511,961	260,544,992	4.82%
	T-148	5210T	Niagara Mohawk Power Corp. - Transmission	210,200,447	224,341,777	434,542,224	7.71%
	T-148	5220G	KeySpan Energy Delivery New York	629,619,226	305,071,199	934,690,425	16.59%
	T-148	5230G	KeySpan Energy Delivery Long Island	275,119,453	109,349,834	384,469,287	6.82%
	T-148	5310E	Massachusetts Electric Company	326,110,189	1,046,066,794	1,374,176,983	24.40%
	T-148	5310T	Massachusetts Electric Company (Transmission)	4,932,555	15,725,760	20,658,315	0.37%
	T-148	5330E	Nantucket Electric Company	4,737,476	9,207,632	13,945,108	0.25%
	T-148	5330G	Boston Gas Company	478,675,000	192,665,701	671,340,701	11.82%
	T-148	5340G	Colonial Gas Company	101,017,000	32,054,491	133,071,491	2.36%
	T-148	5360E	Narragansett Electric Company	109,164,408	92,177,717	201,342,125	3.57%
	T-148	5360G	Narragansett Gas Company	123,354,399	104,160,608	227,515,007	4.04%
	T-148	5360T	Narragansett Electric Company (Transmission)	30,397,426	25,667,625	56,065,051	1.00%
	T-148	5410T	New England Power (Transmission)	211,490,445	104,064,002	315,554,447	5.60%
			Totals			5,633,589,615	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
Retail Companies, excl Narr. Gas, GSE and Energy North							
	T-150	5210E	Niagara Mohawk Power Corp. - Electric Distr.	292,980,918	312,891,342	605,872,261	11.20%
	T-150	5210G	Niagara Mohawk Power Corp. - Gas	126,033,031	134,511,961	260,544,992	4.82%
	T-150	5210T	Niagara Mohawk Power Corp. - Transmission	210,200,447	224,341,777	434,542,224	8.05%
	T-150	5220G	KeySpan Energy Delivery New York	629,619,226	305,071,199	934,690,425	17.29%
	T-150	5230G	KeySpan Energy Delivery Long Island	275,119,453	109,349,834	384,469,287	7.11%
	T-150	5310E	Massachusetts Electric Company	326,110,189	1,046,066,794	1,374,176,983	25.42%
	T-150	5310T	Massachusetts Electric Company (Transmission)	4,932,555	15,725,760	20,658,315	0.38%
	T-150	5330E	Nantucket Electric Company	4,737,476	9,207,632	13,945,108	0.26%
	T-150	5330G	Boston Gas Company	478,675,000	192,665,701	671,340,701	12.42%
	T-150	5340G	Colonial Gas Company	101,017,000	32,054,491	133,071,491	2.46%
	T-150	5360E	Narragansett Electric Company	109,164,408	92,177,717	201,342,125	3.72%
	T-150	5360T	Narragansett Electric Company (Transmission)	30,397,426	25,667,625	56,065,051	1.04%
	T-150	5410T	New England Power (Transmission)	211,490,445	104,064,002	315,554,447	5.84%
			Totals			5,406,074,609	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
All Retail, plus NMPC-T, Narr-T, NEP-T							
	T-152	5210E	Niagara Mohawk Power Corp. - Electric Distr.	292,980,918	312,891,342	605,872,261	10.79%
	T-152	5210G	Niagara Mohawk Power Corp. - Gas	126,033,031	134,511,961	260,544,992	4.64%
	T-152	5210T	Niagara Mohawk Power Corp. - Transmission	210,200,447	224,341,777	434,542,224	7.74%
	T-152	5220G	KeySpan Energy Delivery New York	629,619,226	305,071,199	934,690,425	16.85%
	T-152	5230G	KeySpan Energy Delivery Long Island	275,119,453	109,349,834	384,469,287	6.85%
	T-152	5310E	Massachusetts Electric Company	326,110,189	1,046,066,794	1,374,176,983	24.49%
	T-152	5330E	Nantucket Electric Company	4,737,476	9,207,632	13,945,108	0.25%
	T-152	5330G	Boston Gas Company	478,675,000	192,665,701	671,340,701	11.86%
	T-152	5340G	Colonial Gas Company	101,017,000	32,054,491	133,071,491	2.37%
	T-152	5360E	Narragansett Electric Company	109,164,408	92,177,717	201,342,125	3.59%
	T-152	5360G	Narragansett Gas Company	123,354,399	104,160,608	227,515,007	4.05%
	T-152	5360T	Narragansett Electric Company (Transmission)	30,397,426	25,667,625	56,065,051	1.00%
	T-152	5410T	New England Power (Transmission)	211,490,445	104,064,002	315,554,447	5.62%
			Totals			5,612,931,300	100.00%

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T - Total T&D Expenditures

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
All Retail Companies excl. NH, plus NMPC-T	T-155	5210E	Niagara Mohawk Power Corp. - Electric Distr.	292,980,918	312,691,342	605,672,261	11.56%
	T-155	5210G	Niagara Mohawk Power Corp. - Gas	126,033,031	134,511,961	260,544,992	4.97%
	T-155	5210T	Niagara Mohawk Power Corp. - Transmission	210,200,447	224,341,777	434,542,224	8.29%
	T-155	5220G	KeySpan Energy Delivery New York	629,619,226	305,071,199	934,690,425	17.83%
	T-155	5230G	KeySpan Energy Delivery Long Island	275,119,453	109,348,834	384,468,287	7.34%
	T-155	5310E	Massachusetts Electric Company	328,110,189	1,046,066,794	1,374,176,983	26.21%
	T-155	5320E	Nantucket Electric Company	4,737,476	9,207,832	13,945,308	0.27%
	T-155	5330G	Boston Gas Company	478,678,000	162,665,701	671,343,701	12.81%
	T-155	5340G	Colonial Gas Company	191,017,000	32,054,491	223,071,491	4.34%
	T-155	5360E	Narragansett Electric Company	109,163,408	92,177,717	201,341,125	3.84%
	T-155	5360G	Narragansett Gas Company	123,354,399	104,160,608	227,515,007	4.34%
			Totals			5,241,511,862	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
All Retail Companies excl. NH, plus NMPC-T and NEP-T	T-156	5210E	Niagara Mohawk Power Corp. - Electric Distr.	292,980,918	312,691,342	605,672,261	10.90%
	T-156	5210G	Niagara Mohawk Power Corp. - Gas	126,033,031	134,511,961	260,544,992	4.69%
	T-156	5210T	Niagara Mohawk Power Corp. - Transmission	210,200,447	224,341,777	434,542,224	7.82%
	T-156	5220G	KeySpan Energy Delivery New York	629,619,226	305,071,199	934,690,425	16.82%
	T-156	5230G	KeySpan Energy Delivery Long Island	275,119,453	109,348,834	384,468,287	6.92%
	T-156	5310E	Massachusetts Electric Company	328,110,189	1,046,066,794	1,374,176,983	24.75%
	T-156	5320E	Nantucket Electric Company	4,737,476	9,207,832	13,945,308	0.25%
	T-156	5330G	Boston Gas Company	478,678,000	162,665,701	671,343,701	12.08%
	T-156	5340G	Colonial Gas Company	191,017,000	32,054,491	223,071,491	4.39%
	T-156	5360E	Narragansett Electric Company	109,163,408	92,177,717	201,341,125	3.82%
	T-156	5360G	Narragansett Gas Company	123,354,399	104,160,608	227,515,007	4.09%
	T-156	5410T	New England Power (Transmission)	211,490,445	104,064,002	315,554,447	5.88%
			Totals			5,556,866,249	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
Legacy NG Retail and TRAN segment, excl NH	T-162	5210E	Niagara Mohawk Power Corp. - Electric Distr.	292,980,918	312,691,342	605,672,261	17.12%
	T-162	5210G	Niagara Mohawk Power Corp. - Gas	126,033,031	134,511,961	260,544,992	7.36%
	T-162	5210T	Niagara Mohawk Power Corp. - Transmission	210,200,447	224,341,777	434,542,224	12.28%
	T-162	5310E	Massachusetts Electric Company	328,110,189	1,046,066,794	1,374,176,983	38.85%
	T-162	5310T	Massachusetts Electric Company (Transmission)	4,932,555	15,725,760	20,658,315	0.58%
	T-162	5320E	Nantucket Electric Company	4,737,476	9,207,832	13,945,308	0.39%
	T-162	5360E	Narragansett Electric Company	109,163,408	92,177,717	201,341,125	5.89%
	T-162	5360G	Narragansett Gas Company	123,354,399	104,160,608	227,515,007	6.43%
	T-162	5360T	Narragansett Electric Company (Transmission)	30,397,426	25,667,625	56,065,051	1.58%
	T-162	5410T	New England Power (Transmission)	211,490,445	104,064,002	315,554,447	8.92%
	T-162	5411F	NE Hydro - Trans Electric Co.	2,776,943	9,703,691	12,480,634	0.48%
	T-162	5412F	New England Hydro - Trans Corp.	-	11,036,072	11,036,072	0.31%
	T-162	5413F	New England Electric Trans Corp	-	222,691	222,691	0.01%
			Totals			3,538,256,110	100.00%

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T - Total T&D Expenditures

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
All Retail Companies	T-175	5210E	Niagara Mohawk Power Corp. - Electric Distr.	292,980,918	312,691,342	605,672,261	12.60%
	T-175	5210G	Niagara Mohawk Power Corp. - Gas	126,033,031	154,511,861	280,544,892	5.42%
	T-175	5220G	KeySpan Energy Delivery New York	629,619,228	305,071,199	934,690,425	19.45%
	T-175	5230G	KeySpan Energy Delivery Long Island	275,119,453	109,348,834	384,468,287	8.00%
	T-175	5310E	Massachusetts Electric Company	328,110,189	1,046,066,794	1,374,176,983	28.56%
	T-175	5320E	Nantucket Electric Company	4,737,476	9,207,832	13,945,308	0.29%
	T-175	5330G	Boston Gas Company	478,678,000	192,665,701	671,343,701	13.97%
	T-175	5360G	Colonial Gas Company	191,017,000	92,054,491	283,071,491	5.77%
	T-175	5360E	Narragansett Electric Company	108,163,408	92,177,717	200,341,125	4.19%
	T-175	5360G	Narragansett Gas Company	123,354,399	104,160,608	227,515,007	4.73%
			Totals			4,896,768,578	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
Niagara Mohawk Electric and Transmission	T-181	5210E	Niagara Mohawk Power Corp. - Electric Distr.	292,980,918	312,691,342	605,672,261	58.23%
	T-181	5210T	Niagara Mohawk Power Corp. - Transmission	210,200,447	224,341,777	434,542,224	41.77%
			Totals			1,040,214,485	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
NMPC-E&T, MECO-E&T, Nantucket, NECO-E&T, and NEP-T	T-186	5210E	Niagara Mohawk Power Corp. - Electric Distr.	292,980,918	312,691,342	605,672,261	20.04%
	T-186	5210T	Niagara Mohawk Power Corp. - Transmission	210,200,447	224,341,777	434,542,224	14.38%
	T-186	5310E	Massachusetts Electric Company	328,110,189	1,046,066,794	1,374,176,983	45.48%
	T-186	5310T	Massachusetts Electric Company (Transmission)	4,932,595	15,725,760	20,658,355	0.68%
	T-186	5320E	Nantucket Electric Company	4,737,476	9,207,832	13,945,308	0.46%
	T-186	5360E	Narragansett Electric Company	108,163,408	92,177,717	200,341,125	6.66%
	T-186	5360T	Narragansett Electric Company (Transmission)	30,387,426	25,667,625	56,055,051	1.86%
	T-186	5410T	New England Power (Transmission)	211,490,445	104,064,002	315,554,447	10.44%
			Totals			3,021,965,713	100.00%

T - Total T&D Expenditures

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
Elec Retail Companies, excl NH, and Transmission	T-199	5210E	Niagara Mohawk Power Corp. - Electric Distr.	292,980,918	312,691,342	605,672,261	20.18%
	T-199	5210T	Niagara Mohawk Power Corp. - Transmission	210,200,447	224,341,777	434,542,224	14.48%
	T-199	5310E	Massachusetts Electric Company	328,110,189	1,046,066,794	1,374,176,983	46.79%
	T-199	5320E	Narragansett Electric Company	4,737,478	9,207,832	13,945,308	0.46%
	T-199	5360E	Narragansett Electric Company	109,163,408	92,177,717	201,341,125	6.71%
	T-199	5360T	Narragansett Electric Company (Transmission)	30,397,426	25,667,625	56,065,051	1.87%
	T-199	5410T	New England Power (Transmission)	211,490,445	104,064,032	315,554,447	10.51%
			Totals			3,001,297,398	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
All Electric Distribution	T-199	5210E	Niagara Mohawk Power Corp. - Electric Distr.	292,980,918	312,691,342	605,672,261	27.59%
	T-199	5310E	Massachusetts Electric Company	328,110,189	1,046,066,794	1,374,176,983	62.60%
	T-199	5320E	Narragansett Electric Company	4,737,478	9,207,832	13,945,308	0.64%
	T-199	5360E	Narragansett Electric Company	109,163,408	92,177,717	201,341,125	9.17%
			Totals			2,195,135,676	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
Niagara Mohawk Gas, KEDNY and KEDLI	T-207	5210G	Niagara Mohawk Power Corp. - Gas	126,033,031	134,511,961	260,544,992	16.49%
	T-207	5220G	KeySpan Energy Delivery New York	629,619,228	305,071,199	934,690,425	58.17%
	T-207	5230G	KeySpan Energy Delivery Long Island	275,119,453	109,348,834	384,468,287	24.34%
			Totals			1,579,703,704	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
NMPG-G, KEDNY, KEDLI Boston Gas and Colonial Gas	T-209	5210G	Niagara Mohawk Power Corp. - Gas	126,033,031	134,511,961	260,544,992	10.83%
	T-209	5220G	KeySpan Energy Delivery New York	629,619,228	305,071,199	934,690,425	39.20%
	T-209	5230G	KeySpan Energy Delivery Long Island	275,119,453	109,348,834	384,468,287	16.13%
	T-209	5330G	Boston Gas Company	478,676,000	192,665,701	671,341,701	28.16%
	T-209	5340G	Colonial Gas Company	101,017,000	32,054,491	133,071,491	5.58%
			Totals			2,384,118,895	100.00%

T - Total T&D Expenditures

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
All Gas Retails	T-210	5210G	Niagara Mohawk Power Corp. - Gas	126,033,031	134,511,961	260,544,992	9.98%
	T-210	5220G	KeySpan Energy Delivery New York	629,619,228	305,071,199	934,690,425	35.78%
	T-210	5230G	KeySpan Energy Delivery Long Island	275,119,453	109,348,834	384,468,287	14.72%
	T-210	5330G	Boston Gas Company	478,678,000	192,665,701	671,343,701	25.71%
	T-210	5340G	Colonial Gas Company	101,017,000	32,054,491	133,071,491	5.10%
	T-210	5360G	Narragansett Gas Company	123,354,399	104,160,608	227,515,007	8.71%
			Totals			2,611,633,902	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
Transmission, excl Hydro	T-220	5210T	Niagara Mohawk Power Corp. - Transmission	210,200,447	224,341,777	434,542,224	52.56%
	T-220	5310T	Massachusetts Electric Company (Transmission)	4,932,555	15,725,760	20,658,315	2.50%
	T-220	5360T	Narragansett Electric Company (Transmission)	30,397,428	25,667,625	56,065,051	6.78%
	T-220	5410T	New England Power (Transmission)	211,490,445	104,064,002	315,554,447	38.16%
			Totals			826,820,037	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
Transmission and Hydrop	T-221	5210T	Niagara Mohawk Power Corp. - Transmission	210,200,447	224,341,777	434,542,224	50.81%
	T-221	5310T	Massachusetts Electric Company (Transmission)	4,932,555	15,725,760	20,658,315	2.42%
	T-221	5360T	Narragansett Electric Company (Transmission)	30,397,428	25,667,625	56,065,051	6.56%
	T-221	5410T	New England Power (Transmission)	211,490,445	104,064,002	315,554,447	36.80%
	T-221	5411F	NE Hydro - Trans Electric Co.	7,279,943	9,703,691	16,983,634	1.99%
	T-221	5412F	New England Hydro - Trans Corp.	-	11,036,072	11,036,072	1.29%
	T-221	5413F	New England Electric Trans Corp	-	222,691	222,691	0.03%
			Totals			855,662,435	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
Transmission, Hydrop, KS Generation, GW and Port Jefferson	T-224	5210T	Niagara Mohawk Power Corp. - Transmission	210,200,447	224,341,777	434,542,224	47.95%
	T-224	5310T	Massachusetts Electric Company (Transmission)	4,932,555	15,725,760	20,658,315	2.28%
	T-224	5360T	Narragansett Electric Company (Transmission)	30,397,428	25,667,625	56,065,051	6.18%
	T-224	5410T	New England Power (Transmission)	211,490,445	104,064,002	315,554,447	34.81%
	T-224	5411F	NE Hydro - Trans Electric Co.	7,279,943	9,703,691	16,983,634	1.87%
	T-224	5412F	New England Hydro - Trans Corp.	-	11,036,072	11,036,072	1.22%
	T-224	5413F	New England Electric Trans Corp	-	222,691	222,691	0.02%
	T-224	5430P	KeySpan Generation LLC (PSA)	51,430,152	5,770	51,435,922	5.67%
	T-224	5431P	KeySpan Glenwood Energy Center	-	-	-	0.00%
	T-224	5432P	KeySpan Port Jefferson Energy Center	-	-	-	0.00%
			Totals			906,498,357	100.00%

T - Total T&D Expenditures

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
KEDNY and KEDLI	T-225	5220G	KeySpan Energy Delivery New York	629,619,226	305,071,199	934,690,425	70.86%
	T-225	5230G	KeySpan Energy Delivery Long Island	275,119,453	109,348,834	384,468,287	29.14%
			Totals			1,319,158,712	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
KEDNY, KEDLI, KS Generation	T-235	5220G	KeySpan Energy Delivery New York	629,619,226	305,071,199	934,690,425	69.20%
	T-235	5230G	KeySpan Energy Delivery Long Island	275,119,453	109,348,834	384,468,287	28.05%
	T-235	5430P	KeySpan Generation LLC (PSA)	51,430,152	5,770	51,435,922	3.75%
			Totals			1,370,594,634	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
Mass. Electric and Nantucket	T-264	5310E	Massachusetts Electric Company	328,110,189	1,046,066,794	1,374,176,983	97.54%
	T-264	5310T	Massachusetts Electric Company (Transmission)	4,932,555	15,725,760	20,658,315	1.47%
	T-264	5320E	Nantucket Electric Company	4,737,476	9,207,832	13,945,308	0.99%
			Totals			1,408,780,606	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
NE Electric Retails, and TRAN	T-272	5310E	Massachusetts Electric Company	328,110,189	1,046,066,794	1,374,176,983	69.35%
	T-272	5310T	Massachusetts Electric Company (Transmission)	4,932,555	15,725,760	20,658,315	1.04%
	T-272	5320E	Nantucket Electric Company	4,737,476	9,207,832	13,945,308	0.70%
	T-272	5360E	Narragansett Electric Company	109,163,408	92,177,717	201,341,125	10.16%
	T-272	5360T	Narragansett Electric Company (Transmission)	30,392,426	25,967,625	56,360,051	2.83%
	T-272	5410T	New England Power (Transmission)	211,490,445	104,064,002	315,554,447	15.92%
			Totals			1,981,741,229	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
MECC-E&T and NEP-T	T-276	5310E	Massachusetts Electric Company	328,110,189	1,046,066,794	1,374,176,983	80.34%
	T-276	5310T	Massachusetts Electric Company (Transmission)	4,932,555	15,725,760	20,658,315	1.21%
	T-276	5410T	New England Power (Transmission)	211,490,445	104,064,002	315,554,447	18.45%
			Totals			1,710,389,745	100.00%

T - Total T&D Expenditures

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
Mass. Electric and Nantucket Electric	T-277	5310E	Massachusetts Electric Company	328,110,189	1,046,066,794	1,374,176,983	99.00%
	T-277	5320E	Nantucket Electric Company	4,737,476	9,207,832	13,945,308	1.00%
			Totals			1,388,122,291	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
New England Retail	T-280	5310E	Massachusetts Electric Company	328,110,189	1,046,066,794	1,374,176,983	52.42%
	T-280	5320E	Nantucket Electric Company	4,737,476	9,207,832	13,945,308	0.63%
	T-280	5330G	Boston Gas Company	478,678,000	162,665,701	671,343,701	25.61%
	T-280	5340G	Colonial Gas Company	101,017,000	92,054,491	193,071,491	5.08%
	T-280	5360E	Narragansett Electric Company	109,163,408	92,177,717	201,341,125	7.88%
	T-280	5360G	Narragansett Gas Company	123,354,399	104,160,608	227,515,007	8.68%
			Totals			2,691,368,613	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
New England Electric Distribution	T-284	5310E	Massachusetts Electric Company	328,110,189	1,046,066,794	1,374,176,983	86.45%
	T-284	5320E	Nantucket Electric Company	4,737,476	9,207,832	13,945,308	0.88%
	T-284	5360E	Narragansett Electric Company	109,163,408	92,177,717	201,341,125	12.67%
			Totals			1,589,463,415	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
New England Elec Retail and NEP-T	T-294	5310E	Massachusetts Electric Company	328,110,189	1,046,066,794	1,374,176,983	72.14%
	T-294	5320E	Nantucket Electric Company	4,737,476	9,207,832	13,945,308	0.73%
	T-294	5360E	Narragansett Electric Company	109,163,408	92,177,717	201,341,125	10.57%
	T-294	5410T	New England Power (Transmission)	211,490,445	104,064,002	315,554,447	16.56%
			Totals			1,826,077,862	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
Mass. Electric-T, Narragansett Electric-T and NEP-T	T-305	5310T	Massachusetts Electric Company (Transmission)	4,932,555	15,725,760	20,658,315	5.27%
	T-305	5360T	Narragansett Electric Company (Transmission)	30,397,426	25,667,625	56,065,051	14.29%
	T-305	5410T	New England Power (Transmission)	211,490,445	104,064,002	315,554,447	80.44%
			Totals			392,277,813	100.00%

T - Total T&D Expenditures

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
Mass. Electric-T, Narragansett Electric-T, NEP-T and Hydros	T-306	5310T	Massachusetts Electric Company (Transmission)	4,932,555	15,725,760	20,658,315	4.91%
	T-306	5360T	Narragansett Electric Company (Transmission)	30,397,428	25,667,625	56,065,051	13.33%
	T-306	5410T	New England Power (Transmission)	211,480,445	104,064,002	315,544,447	75.05%
	T-306	5411F	NE Hydro - Trans Electric Co.	7,278,943	9,703,691	16,983,634	4.04%
	T-306	5412F	New England Hydro - Trans Corp.	-	11,036,072	11,036,072	2.62%
	T-306	5413F	New England Electric Trans Corp.	-	222,691	222,691	0.05%
			Totals			420,520,211	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
MECO -T and NEP -T	T-307	5310T	Massachusetts Electric Company (Transmission)	4,932,555	15,725,760	20,658,315	6.14%
	T-307	5410T	New England Power (Transmission)	211,480,445	104,064,002	315,544,447	93.86%
			Totals			336,212,762	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
Boston Gas and Colonial Gas	T-310	5330G	Boston Gas Company	478,678,000	192,665,701	671,343,701	83.46%
	T-310	5340G	Colonial Gas Company	101,017,000	32,054,491	133,071,491	16.54%
			Totals			804,415,191	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
New England - Gas Retels	T-313	5330G	Boston Gas Company	478,678,000	192,665,701	671,343,701	65.05%
	T-313	5340G	Colonial Gas Company	101,017,000	32,054,491	133,071,491	12.90%
	T-313	5360G	Narragansett Gas Company	123,354,389	104,160,608	227,515,007	22.05%
			Totals			1,031,930,198	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
Hydros	T-323	5411F	NE Hydro - Trans Electric Co.	7,278,943	9,703,691	16,983,634	60.13%
	T-323	5412F	New England Hydro - Trans Corp.	-	11,036,072	11,036,072	38.08%
	T-323	5413F	New England Electric Trans Corp.	-	222,691	222,691	0.79%
			Totals			28,242,397	100.00%

T - Total T&D Expenditures

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
Retail, NMPC-T, NEP-T, Hydros, Generation	T-357	5210E	Niagara Mohawk Power Corp. - Electric Distr.	292,980,918	312,691,342	605,672,261	10.75%
	Y-357	5210G	Niagara Mohawk Power Corp. - Gas	126,033,031	134,511,961	260,544,992	4.62%
	Y-357	5210T	Niagara Mohawk Power Corp. - Transmission	210,200,447	224,341,777	434,542,224	7.71%
	T-357	5220G	KeySpan Energy Delivery New York	629,619,226	305,071,199	934,690,425	16.58%
	Y-357	5230G	KeySpan Energy Delivery Long Island	275,119,453	109,348,834	384,468,287	6.82%
	Y-357	5310E	Massachusetts Electric Company	328,110,189	1,046,066,794	1,374,176,983	24.38%
	Y-357	5320E	Nantucket Electric Company	4,737,476	9,207,832	13,945,308	0.25%
	Y-357	5330G	Boston Gas Company	478,678,000	192,665,701	671,343,701	11.91%
	Y-357	5340G	Colonial Gas Company	101,017,000	32,054,491	133,071,491	2.36%
	Y-357	5360E	Narragansett Electric Company	109,163,408	92,177,717	201,341,125	3.57%
	Y-357	5360G	Narragansett Gas Company	123,354,399	104,160,608	227,515,007	4.04%
	Y-357	5410T	New England Power (Transmission)	211,490,445	104,064,002	315,554,447	5.50%
	Y-357	5411F	NE Hydro - Trans Electric Co.	7,279,943	9,703,691	16,983,634	0.30%
	Y-357	5412F	New England Hydro - Trans Corp.	-	11,036,072	11,036,072	0.20%
	Y-357	5413F	New England Electric Trans Corp.	-	222,691	222,691	0.00%
	Y-357	5430P	KeySpan Generation LLC (PSA)	51,430,152	5,770	51,435,922	0.91%
	Y-357	5431P	KeySpan Glenwood Energy Center	-	-	-	0.00%
	Y-357	5432P	KeySpan Port Jefferson Energy Center	-	-	-	0.00%
	Y-357	5602N	NG Trans. Services Corp	-	-	-	0.00%
Totals				-	-	5,636,544,569	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
Retail, Transmission, Hydros, LNG, Generation	T-358	5210E	Niagara Mohawk Power Corp. - Electric Distr.	292,980,918	312,691,342	605,672,261	10.56%
	Y-358	5210G	Niagara Mohawk Power Corp. - Gas	126,033,031	134,511,961	260,544,992	4.54%
	T-358	5210T	Niagara Mohawk Power Corp. - Transmission	210,200,447	224,341,777	434,542,224	7.58%
	Y-358	5220G	KeySpan Energy Delivery New York	629,619,226	305,071,199	934,690,425	16.30%
	T-358	5230G	KeySpan Energy Delivery Long Island	275,119,453	109,348,834	384,468,287	6.70%
	Y-358	5310E	Massachusetts Electric Company	328,110,189	1,046,066,794	1,374,176,983	23.87%
	Y-358	5310T	Massachusetts Electric Company (Transmission)	4,852,555	15,725,760	20,578,315	0.36%
	Y-358	5320E	Nantucket Electric Company	4,737,476	9,207,832	13,945,308	0.24%
	Y-358	5330G	Boston Gas Company	478,678,000	192,665,701	671,343,701	11.71%
	Y-358	5340G	Colonial Gas Company	101,017,000	32,054,491	133,071,491	2.32%
	Y-358	5360E	Narragansett Electric Company	109,163,408	92,177,717	201,341,125	3.51%
	Y-358	5360G	Narragansett Gas Company	123,354,399	104,160,608	227,515,007	3.97%
	T-358	5360T	Narragansett Electric Company (Transmission)	30,397,426	25,667,625	56,065,051	0.98%
	T-358	5410T	New England Power (Transmission)	211,490,445	104,064,002	315,554,447	5.50%
	Y-358	5411F	NE Hydro - Trans Electric Co.	7,279,943	9,703,691	16,983,634	0.30%
	Y-358	5412F	New England Hydro - Trans Corp.	-	11,036,072	11,036,072	0.19%
	Y-358	5413F	New England Electric Trans Corp.	-	222,691	222,691	0.00%
	Y-358	5420G	KeySpan LNG LP Regulated Entity	21,098,293	315	21,098,608	0.37%
	Y-358	5421G	NG LNG LP LLC	-	-	-	0.00%
	T-358	5430P	KeySpan Generation LLC (PSA)	51,430,152	5,770	51,435,922	0.90%
	Y-358	5431P	KeySpan Glenwood Energy Center	-	-	-	0.00%
	T-358	5432P	KeySpan Port Jefferson Energy Center	-	-	-	0.00%
Totals				-	-	5,734,366,543	100.00%

T - Total T&D Expenditures

Description	SAP Alloc. Code	SAP Co/Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
Retail, Transmission, Generation	T-360	5210E	Niagara Mohawk Power Corp. - Electric Distr.	292,980,918	312,691,342	605,672,261	10.85%
	T-360	5210G	Niagara Mohawk Power Corp. - Gas	126,033,031	134,511,961	260,544,992	4.58%
	T-360	5210T	Niagara Mohawk Power Corp. - Transmission	210,200,447	224,341,777	434,542,224	7.64%
	T-360	5220G	KeySpan Energy Delivery New York	623,613,228	305,071,199	928,684,426	16.44%
	T-360	5230G	KeySpan Energy Delivery Long Island	275,119,453	109,348,834	384,468,287	6.76%
	T-360	5310E	Massachusetts Electric Company	328,110,189	1,046,066,794	1,374,176,983	24.19%
	T-360	5310T	Massachusetts Electric Company (Transmission)	4,932,555	15,725,760	20,658,315	0.36%
	T-360	5320E	Nantucket Electric Company	4,737,476	9,207,832	13,945,308	0.25%
	T-360	5330G	Boston Gas Company	478,678,000	192,665,701	671,343,701	11.81%
	T-360	5340G	Colonial Gas Company	101,017,000	32,054,491	133,071,491	2.34%
	T-360	5360E	Narragansett Electric Company	109,163,408	92,177,717	201,341,125	3.54%
	T-360	5360G	Narragansett Gas Company	123,354,399	104,160,608	227,515,007	4.00%
	T-360	5360T	Narragansett Electric Company (Transmission)	30,397,426	25,667,625	56,065,051	0.99%
	T-360	5410T	New England Power (Transmission)	211,490,445	104,064,002	315,554,447	5.55%
	T-360	5430P	KeySpan Generation LLC (PSA)	51,436,152	5,770	51,436,922	0.90%
	T-360	5431P	KeySpan Glenwood Energy Center	-	-	-	0.00%
	T-360	5432P	KeySpan Port Jefferson Energy Center	-	-	-	0.00%
Totals						5,685,025,538	100.00%

Description	SAP Alloc. Code	SAP Co/Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
Retail Companies, excl KED/Land KED/NY	T-362	5210E	Niagara Mohawk Power Corp. - Electric Distr.	292,980,918	312,691,342	605,672,261	13.95%
	T-362	5210G	Niagara Mohawk Power Corp. - Gas	126,033,031	134,511,961	260,544,992	6.00%
	T-362	5210T	Niagara Mohawk Power Corp. - Transmission	210,200,447	224,341,777	434,542,224	10.01%
	T-362	5310E	Massachusetts Electric Company	328,110,189	1,046,066,794	1,374,176,983	31.63%
	T-362	5310T	Massachusetts Electric Company (Transmission)	4,932,555	15,725,760	20,658,315	0.48%
	T-362	5320E	Nantucket Electric Company	4,737,476	9,207,832	13,945,308	0.32%
	T-362	5330G	Boston Gas Company	478,678,000	192,665,701	671,343,701	15.46%
	T-362	5340G	Colonial Gas Company	101,017,000	32,054,491	133,071,491	3.05%
	T-362	5360E	Narragansett Electric Company	109,163,408	92,177,717	201,341,125	4.64%
	T-362	5360G	Narragansett Gas Company	123,354,399	104,160,608	227,515,007	5.24%
	T-362	5360T	Narragansett Electric Company (Transmission)	30,397,426	25,667,625	56,065,051	1.29%
	T-362	5410T	New England Power (Transmission)	211,490,445	104,064,002	315,554,447	7.27%
	T-362	5411F	NE Hydro - Trans Electric Co.	7,279,943	9,703,691	16,983,634	0.39%
	T-362	5412F	New England Hydro - Trans Corp.	-	11,036,072	11,036,072	0.25%
	T-362	5413F	New England Electric Trans Corp.	-	222,691	222,691	0.01%
Totals						4,342,673,301	100.00%

T - Total T&D Expenditures

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
Elec Retails, NMPC-T, NEP-T, KS Generation, GW and Port Jefferson	T-367	5210E	Niagara Mohawk Power Corp. - Electric Distr.	292,980,918	312,691,342	605,672,261	20.21%
	Y-367	5210T	Niagara Mohawk Power Corp. - Transmission	210,200,447	224,341,777	434,542,224	14.50%
	Y-367	5310E	Massachusetts Electric Company	328,110,189	1,046,066,794	1,374,176,983	46.86%
	T-367	5320E	Nantucket Electric Company	4,737,476	9,207,832	13,945,308	0.47%
	Y-367	5360E	Narragansett Electric Company	109,163,408	92,177,717	201,341,125	6.72%
	Y-367	5410T	New England Power (Transmission)	211,490,445	104,064,002	315,554,447	10.53%
	Y-367	5430P	KeySpan Generation LLC (PSA)	51,430,152	5,770	51,435,922	1.72%
	Y-367	5431P	KeySpan Glenwood Energy Center	-	-	-	0.00%
	Y-367	5432P	KeySpan Port Jefferson Energy Center	-	-	-	0.00%
			Totals			2,986,668,270	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
Legacy NG Elec Retails, NMPC-T and NEP-T	T-370	5210E	Niagara Mohawk Power Corp. - Electric Distr.	292,980,918	312,691,342	605,672,261	20.56%
	Y-370	5210T	Niagara Mohawk Power Corp. - Transmission	210,200,447	224,341,777	434,542,224	14.75%
	T-370	5310E	Massachusetts Electric Company	328,110,189	1,046,066,794	1,374,176,983	46.67%
	Y-370	5320E	Nantucket Electric Company	4,737,476	9,207,832	13,945,308	0.47%
	Y-370	5360E	Narragansett Electric Company	109,163,408	92,177,717	201,341,125	6.84%
	Y-370	5410T	New England Power (Transmission)	211,490,445	104,064,002	315,554,447	10.71%
			Totals			2,945,232,347	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
NMPC, MECO and NECO Electric	Y-375	5210E	Niagara Mohawk Power Corp. - Electric Distr.	292,980,918	312,691,342	605,672,261	27.77%
	Y-375	5310E	Massachusetts Electric Company	328,110,189	1,046,066,794	1,374,176,983	63.00%
	Y-375	5360E	Narragansett Electric Company	109,163,408	92,177,717	201,341,125	9.23%
			Totals			2,181,190,368	100.00%

T - Total T&D Expenditures

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
New England Retail and Transmission	T-388	5310E	Massachusetts Electric Company	328,110,189	1,046,066,794	1,374,176,983	45.59%
	T-388	5310T	Massachusetts Electric Company (Transmission)	4,932,555	15,725,760	20,658,315	0.69%
	T-388	5320E	Nantucket Electric Company	4,737,476	9,207,832	13,945,308	0.46%
	T-388	5330G	Boston Gas Company	478,678,000	192,865,701	671,543,701	22.28%
	T-388	5340G	Colonial Gas Company	101,017,000	32,054,491	133,071,491	4.42%
	T-388	5360E	Narragansett Electric Company	109,163,408	92,177,717	201,341,125	6.68%
	T-388	5360G	Narragansett Gas Company	123,354,399	104,160,608	227,515,007	7.55%
	T-388	5360T	Narragansett Electric Company (Transmission)	30,397,426	25,667,625	56,065,051	1.86%
	T-388	5410T	New England Power (Transmission)	211,490,445	104,064,002	315,554,447	10.47%
			Totals			3,013,671,458	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
New England Elec Retail and Narragansett Gas	T-389	5310E	Massachusetts Electric Company	328,110,189	1,046,066,794	1,374,176,983	72.57%
	T-389	5310T	Massachusetts Electric Company (Transmission)	4,932,555	15,725,760	20,658,315	1.09%
	T-389	5320E	Nantucket Electric Company	4,737,476	9,207,832	13,945,308	0.74%
	T-389	5360E	Narragansett Electric Company	109,163,408	92,177,717	201,341,125	10.63%
	T-389	5360G	Narragansett Gas Company	123,354,399	104,160,608	227,515,007	12.01%
	T-389	5360T	Narragansett Electric Company (Transmission)	30,397,426	25,667,625	56,065,051	2.96%
			Totals			1,883,701,788	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
New England Retail, plus NECO-T	T-390	5310E	Massachusetts Electric Company	328,110,189	1,046,066,794	1,374,176,983	51.33%
	T-390	5320E	Nantucket Electric Company	4,737,476	9,207,832	13,945,308	0.52%
	T-390	5330G	Boston Gas Company	478,678,000	192,865,701	671,543,701	25.07%
	T-390	5340G	Colonial Gas Company	101,017,000	32,054,491	133,071,491	4.97%
	T-390	5360E	Narragansett Electric Company	109,163,408	92,177,717	201,341,125	7.52%
	T-390	5360G	Narragansett Gas Company	123,354,399	104,160,608	227,515,007	8.50%
	T-390	5360T	Narragansett Electric Company (Transmission)	30,397,426	25,667,625	56,065,051	2.09%
			Totals			2,677,458,664	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
Transmission, Hydros, LNG Reg	T-400	5210T	Niagara Mohawk Power Corp. - Transmission	210,200,447	224,341,777	434,542,224	49.59%
	T-400	5310T	Massachusetts Electric Company (Transmission)	4,932,555	15,725,760	20,658,315	2.36%
	T-400	5360T	Narragansett Electric Company (Transmission)	30,397,426	25,667,625	56,065,051	6.40%
	T-400	5410T	New England Power (Transmission)	211,490,445	104,064,002	315,554,447	36.01%
	T-400	5411F	NE Hydro - Trans Electric Co.	7,279,943	9,703,691	16,983,634	1.94%
	T-400	5412F	New England Hydro - Trans Corp.	-	11,036,072	11,036,072	1.26%
	T-400	5413F	New England Electric Trans Corp.	-	222,691	222,691	0.03%
	T-400	5420G	KeySpan LNG LP Regulated Entity	21,098,293	315	21,098,608	2.41%
			Totals			876,161,043	100.00%

U - RTU's

Description

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

Prepared By: Nathan Purdy/Michael Gnd 02/03/18 &02/12/18
Business Sign Off: Kristen Lemire 2/12/2018
ServCo Review: K. Alves 3/16/2018
Final Sign Off: V. Shah 3/16/2018

Source Data:

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

Notes:

Description		SAP Co/Seg	Company Description	FY 2019 RTU's	FY 2019 Percentage	FY 2018 RTU's	FY 2018 Percentage	Amount Inc/Dec	% Inc/Dec
Basis Data for RTU allocation									
		5210E	Niagara Mohawk Power Corp. - Electric Dist.	325.5	25.17%	325.5	25.33%	20.0	+0.16%
		5210T	Niagara Mohawk Power Corp. - Transmission	395.5	30.58%	392.5	32.54%	3.0	-1.96%
		5310E	Massachusetts Electric Company	267.5	20.69%	225.0	18.66%	42.5	2.03%
		5310T	Massachusetts Electric Company (Transmission)	54.0	4.18%	41.5	3.31%	12.5	0.53%
		5360E	Narragansett Electric Company	72.0	5.57%	68.0	5.84%	4.0	-0.07%
		5360T	Narragansett Electric Company (Transmission)	46.0	3.56%	46.0	3.73%	1.0	-0.17%
		5410T	New England Power (Transmission)	132.5	10.25%	126.5	10.48%	6.0	-0.24%
Totals				1,293	100.00%	1,206	100.00%	87	0.00%

U - RTU's

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	FY 2019 RTU's	FY 2019 Percentage
Niagara Mohawk Electric and Transmission	U-181	5210E	Niagara Mohawk Power Corp. - Electric Distr.	325.5	45.15%
	U-181	5210T	Niagara Mohawk Power Corp. - Transmission	355.5	54.85%
			Totals	721.0	100.00%

Description		SAP Co./Seg	Company Description	FY 2019 RTU's	FY 2019 Percentage
NMPC-E&T, MECO-E&T, Nantucket, NECO-E&T, and NEP-T	U-186	5210E	Niagara Mohawk Power Corp. - Electric Distr.	325.5	25.17%
	U-186	5210T	Niagara Mohawk Power Corp. - Transmission	395.5	30.58%
	U-186	5310E	Massachusetts Electric Company	267.5	20.69%
	U-186	5310T	Massachusetts Electric Company (Transmission)	54.0	4.18%
	U-186	5360E	Nantucket Electric Company	-	0.00%
	U-186	5360T	Narragansett Electric Company	72.0	5.57%
	U-186	5360T	Narragansett Electric Company (Transmission)	46.0	3.56%
	U-186	5410T	New England Power (Transmission)	132.5	10.25%
			Totals	1,293.0	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	FY 2019 RTU's	FY 2019 Percentage
Mass. Electric-E&T	U-263	5310E	Massachusetts Electric Company	267.5	83.20%
	U-263	5310T	Massachusetts Electric Company (Transmission)	54.0	16.80%
			Totals	321.5	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	FY 2019 RTU's	FY 2019 Percentage
NEP, MECO and NECO with their Transmission Segments	U-273	5310E	Massachusetts Electric Company	267.5	46.77%
	U-273	5310T	Massachusetts Electric Company (Transmission)	54.0	9.44%
	U-273	5360E	Narragansett Electric Company	72.0	12.59%
	U-273	5360T	Narragansett Electric Company (Transmission)	46.0	8.04%
	U-273	5410T	New England Power (Transmission)	132.5	23.16%
			Totals	572.0	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	FY 2019 RTU's	FY 2019 Percentage
MECO-E&T and NEP-T	U-276	5310E	Massachusetts Electric Company	267.5	58.92%
	U-276	5310T	Massachusetts Electric Company (Transmission)	54.0	11.89%
	U-276	5410T	New England Power (Transmission)	132.5	29.19%
			Totals	454.0	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	FY 2019 RTU's	FY 2019 Percentage
Mass. Electric-T, Narragansett Electric-T and NEP-T	U-305	5310T	Massachusetts Electric Company (Transmission)	54.0	23.23%
	U-305	5360T	Narragansett Electric Company (Transmission)	46.0	19.78%
	U-305	5410T	New England Power (Transmission)	132.5	56.99%
			Totals	232.5	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	FY 2019 RTU's	FY 2019 Percentage
Narragansett-E&T	U-435	5360E	Narragansett Electric Company	72.0	61.02%
	U-435	5360T	Narragansett Electric Company (Transmission)	46.0	38.98%
			Totals	118.0	100.00%

U - RTU's

Notes:

A remote terminal unit (RTU) is a microprocessor-controlled electronic device that interfaces objects in the physical world to a distributed control system or SCADA (supervisory control and data acquisition) system by transmitting telemetry data to a master system, and by using messages from the master supervisory system to control connected objects.^[1] Another term that may be used for RTU is remote telecontrol unit.

I will attempt to summarize the methodology change as follows:

- Reclosers were originally counted in FY15.
- In FY16 it was determined that Reclosers were predominately being installed on the Distribution side. This gave an undo weighting to Distribution companies. Additionally, though hundreds of reclosers were being added to the system, the Control Center is only receiving a single signal for all Distribution reclosers.
- The reclosers are sending their output signals to a facility across the Country. These signals are consolidated into a single feed to the control center (thus the input is determined as 1 unit in the EMS system

V - Energy Efficiency

Description

The purpose of this sheet is to provide a listing of approved V-allocations which can be used to allocate Service Company charges based on budgeted spend instead of general allocator (G) or capital budget allocator (X) .

Prepared By:	Matt Manzo/Fran LaR	2/6/2018
Business Sign Off:	Carolyn Leahy	2/6/2018
ServCo Review:	K. Alves	3/16/2018
Final Sign Off:	V. Shah	3/16/2018

Source Data:

Data provided by Fran LaRiviere.

Notes:

Description		SAP Co./Seg	Company Description	FY 2019 EE Budget	FY 2019 Percentage	FY 2018 EE Budget	FY 2018 Percentage	Amount Inc/Dec	% Inc/Dec
Basis Data for Energy Efficiency		5310E	Massachusetts Electric Company	70,130,386	45.89%	67,650,173	44.80%	2,480,213	3.67%
		5320E	Nantucket Electric Company	704,557	0.46%	679,533	0.45%	25,025	3.68%
		5330G	Boston Gas Company	28,491,974	18.65%	28,036,228	18.57%	456,746	1.63%
		5340G	Colonial Gas Company	8,510,589	5.57%	8,374,158	5.55%	136,431	1.63%
		5360E	Narragansett Electric Company	21,328,657	13.96%	22,682,551	15.02%	(1,353,895)	-5.97%
		5360G	Narragansett Gas Company	8,349,571	5.46%	7,887,781	5.22%	461,789	5.85%
		5210E	Niagara Mohawk Power Company	11,351,863	7.43%	11,494,710	7.61%	(142,847)	-1.24%
		5210G	Niagara Mohawk Power - Gas Company	3,945,005	2.58%	4,186,887	2.77%	(240,882)	-5.75%
		5230G	KeySpan Energy Delivery Long Island	-	0.00%	-	0.00%	-	0.00%
		5220G	KeySpan Energy Delivery New York	-	0.00%	-	0.00%	-	0.00%
			Totals	152,812,602	100.00%	150,990,022	100.00%	1,822,581	

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	FY 2019 EE Budget	FY 2019 EE Percentage
Basis Data for Energy Efficiency	V-175	5310E	Massachusetts Electric Company	\$ 70,130,386	45.89%
	V-175	5320E	Nantucket Electric Company	\$ 704,557	0.46%
	V-175	5330G	Boston Gas Company	\$ 28,491,974	18.65%
	V-175	5340G	Colonial Gas Company	\$ 8,510,589	5.57%
	V-175	5360E	Narragansett Electric Company	\$ 21,328,657	13.96%
	V-175	5360G	Narragansett Gas Company	\$ 8,349,571	5.46%
	V-175	5210E	Niagara Mohawk Power Company	\$ 11,351,863	7.43%
	V-175	5210G	Niagara Mohawk Power - Gas Company	\$ 3,945,005	2.58%
	V-175	5230G	KeySpan Energy Delivery Long Island	\$ -	0.00%
	V-175	5220G	KeySpan Energy Delivery New York	\$ -	0.00%
			Totals	\$ 152,812,602	100.00%

X - Capital Expenditures

Description

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

Source Data:

Capital expenditures by company as a percent of the total.
Data provided by Service Company Finance.

Notes:

1. Data for segments breakdown of MECO and Narragansett are derived from Ferc Form 1 Capex amount using the X Allocator Capex Budget Rates.

Prepared By:	N Cardoza	2/27/2018
Business Sign Off:		
Service Review:	K Alves	3/16/2018
Final Sign Off:	V Shah	3/16/2018

Description	SAP Alloc. Code	SAP Code with Segment	SAP Co./Seg	Company Description	FY2019 CapEx Spend	FY2019 Percentage	FY2018 Budgeted CapEx	FY2018 Percentage	Amount Inc/Dec	% Inc (Dec)
Capital Expenditures Spend by Company		5210E	521E	Niagara Mohawk Power Corp. - Electric Distr.	\$292,980,918	9.75%	\$ 273,134,564	9.96%	\$ 19,846,354	-0.21%
Base Data for Calculations		5210G	521G	Niagara Mohawk Power Corp. - Gas	\$126,033,031	4.19%	\$ 117,495,628	4.29%	\$ 8,537,403	-0.10%
Use for populating Codes Below		5210T	521T	Niagara Mohawk Power Corp. - Transmission	\$210,200,447	6.99%	\$ 195,961,593	7.15%	\$ 14,238,854	-0.16%
		5220G	522G	KeySpan Energy Delivery New York	\$529,619,226	20.85%	\$ 494,809,528	17.68%	\$ 144,809,698	-3.27%
		5230G	523G	KeySpan Energy Delivery Long Island	\$275,119,453	9.15%	\$ 267,653,084	9.76%	\$ 7,466,369	-0.61%
		5310E	531E	Massachusetts Electric Company	\$328,110,189	10.92%	\$ 275,452,392	10.05%	\$ 52,657,797	0.87%
		5310T	531T	Massachusetts Electric Company (Transmission)	\$4,932,455	0.16%	\$ 4,140,935	0.15%	\$ 791,516	0.01%
		5320E	532E	Nantucket Electric Company	\$4,737,476	0.16%	\$ 3,051,877	0.11%	\$ 1,685,799	0.05%
		5330G	533G	Boston Gas Company	\$478,678,000	15.93%	\$ 401,284,516	14.64%	\$ 77,393,484	1.29%
		5340G	534G	Colonial Gas Company	\$101,017,000	3.36%	\$ 92,837,000	3.39%	\$ 8,180,000	-0.03%
		5360E	536E	Narragansett Electric Company	\$109,163,408	3.63%	\$ 134,811,055	4.92%	\$ (25,647,647)	-1.29%
		5360G	536G	Narragansett Gas Company	\$123,354,399	4.10%	\$ 152,336,181	5.56%	\$ (28,981,782)	-1.46%
		5360T	536T	Narragansett Electric Company (Transmission)	\$30,397,426	1.01%	\$ 37,539,219	1.37%	\$ (7,141,793)	-0.36%
		5410T	541T	New England Power (Transmission)	\$211,480,445	7.04%	\$ 202,780,012	7.46%	\$ 8,710,433	-0.36%
		5411F	5411	NE Hydro - Trans Electric Co.	\$7,279,943	0.24%	\$ 15,144,020	0.56%	\$ (7,864,077)	-0.31%
		5420G	542G	KeySpan LNG LP Regulated Entity	\$21,098,293	0.70%	\$ 37,044,391	1.35%	\$ (15,946,098)	-0.85%
		5430P	543G	KeySpan Generation LLC (PSA)	\$51,430,192	1.71%	\$ 46,235,000	1.69%	\$ 5,195,192	0.02%
				Totals - Base Data	\$3,005,642,362	100.00%	\$ 2,741,710,799	100.00%	\$ 263,931,563	0.00%

Inactive Due to Duplicates		
Active Codes	Duplicates	Inactive Codes
X-133	X-129	
X-198	X-194	
X-260	X-270	
Direct Charge	X-322, X-325	

Inactive Due to Lack of Use	
Inactive Codes	
X-114	X-245
X-116	X-247
X-122	X-260
X-133	X-280
X-160	X-297

X - Capital Expenditures

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co./Seg	Company Description	Budgeted CapEx	%
All Retails, TRAN, NEP, Genco	X-133	5210E	5210E	Niagara Mohawk Power Corp. - Electric Distr.	\$292,980,918	9.84%
	X-133	5210G	5210G	Niagara Mohawk Power Corp. - Gas	\$126,033,031	4.23%
	X-133	5210T	5210T	Niagara Mohawk Power Corp. - Transmission	\$210,200,447	7.06%
	X-133	5220G	5220G	KeySpan Energy Delivery New York	\$629,619,226	21.15%
	X-133	5230G	5230G	KeySpan Energy Delivery Long Island	\$275,119,453	9.24%
	X-133	5310E	5310E	Massachusetts Electric Company	\$328,110,189	11.02%
	X-133	5310T	5310T	Massachusetts Electric Company (Transmission)	\$4,932,555	0.17%
	X-133	5320E	5320E	Nantucket Electric Company	\$4,737,476	0.16%
	X-133	5330G	5330G	Boston Gas Company	\$478,678,000	16.08%
	X-133	5340G	5340G	Colonial Gas Company	\$101,017,000	3.39%
	X-133	5360E	5360E	Narragansett Electric Company	\$106,163,406	3.67%
	X-133	5360G	5360G	Narragansett Gas Company	\$123,354,399	4.14%
	X-133	5360T	5360T	Narragansett Electric Company (Transmission)	\$30,397,426	1.02%
	X-133	5410T	5410T	New England Power (Transmission)	\$211,490,445	7.10%
	X-133	5430P	5430P	KeySpan Generation LLC (PSA)	\$51,430,152	1.73%
				Totals	\$2,977,264,126	100.00%

X - Capital Expenditures

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co./Seg	Company Description	Budgeted CapEx	%
All Retail, plus NMPC-T, Narr-T, NEP-T	X-152	5210E	5210E	Niagara Mohawk Power Corp. - Electric Distr.	\$292,980,916	10.03%
	X-152	5210G	5210G	Niagara Mohawk Power Corp. - Gas	\$126,033,031	4.31%
	X-152	5210T	5210T	Niagara Mohawk Power Corp. - Transmission	\$210,200,447	7.20%
	X-152	5220G	5220G	KeySpan Energy Delivery New York	\$629,619,226	21.56%
	X-152	5230G	5230G	KeySpan Energy Delivery Long Island	\$275,119,453	9.42%
	X-152	5310E	5310E	Massachusetts Electric Company	\$328,110,189	11.23%
	X-152	5320E	5320E	Nantuxet Electric Company	\$4,737,476	0.16%
	X-152	5330G	5330G	Boston Gas Company	\$478,678,000	16.39%
	X-152	5340G	5340G	Colonial Gas Company	\$101,017,000	3.46%
	X-152	5360E	5360E	Narragansett Electric Company	\$109,163,408	3.74%
	X-152	5360G	5360G	Narragansett Gas Company	\$123,354,399	4.22%
	X-152	5360T	5360T	Narragansett Electric Company (Transmission)	\$30,397,426	1.04%
	X-152	5410T	5410T	New England Power (Transmission)	\$211,490,445	7.24%
				Totals	\$2,920,901,419	100.00%

X - Capital Expenditures

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co./Seg	Company Description	Budgeted CapEx	%
All Retail Companies	X-173	5210E	5210E	Niagara Mohawk Power Corp. - Electric Distr.	\$292,980,918	11.87%
	X-173	5210G	5210G	Niagara Mohawk Power Corp. - Gas	\$126,033,031	5.11%
	X-173	5220G	5220G	KeySpan Energy Delivery New York	\$629,619,226	25.50%
	X-173	5230G	5230G	KeySpan Energy Delivery Long Island	\$275,119,453	11.14%
	X-173	5310E	5310E	Massachusetts Electric Company	\$328,110,189	13.29%
	X-173	5320E	5320E	Nantucket Electric Company	\$4,737,476	0.19%
	X-173	5330G	5330G	Boston Gas Company	\$478,678,000	19.39%
	X-173	5340G	5340G	Colonial Gas Company	\$101,017,000	4.09%
	X-173	5360E	5360E	Narragansett Electric Company	\$109,163,408	4.42%
	X-173	5360G	5360G	Narragansett Gas Company	\$123,354,399	5.00%
				Totals	\$2,468,813,100	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co./Seg	Company Description	Budgeted CapEx	%
NMPC-E&T, MECO-E&T, Nantucket, NECO-E&T, and NEP-T	X-186	5210E	5210E	Niagara Mohawk Power Corp. - Electric Distr.	\$292,980,918	24.58%
	X-186	5210T	5210T	Niagara Mohawk Power Corp. - Transmission	\$210,200,447	17.63%
	X-186	5310E	5310E	Massachusetts Electric Company	\$328,110,189	27.53%
	X-186	5310T	5310T	Massachusetts Electric Company (Transmission)	\$4,932,555	0.41%
	X-186	5320E	5320E	Nantucket Electric Company	\$4,737,476	0.40%
	X-186	5360E	5360E	Narragansett Electric Company	\$109,163,408	9.16%
	X-186	5360T	5360T	Narragansett Electric Company (Transmission)	\$30,397,426	2.55%
	X-186	5410T	5410T	New England Power (Transmission)	\$211,490,445	17.74%
				Totals	\$1,192,012,865	100.00%

X - Capital Expenditures

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co./Seg	Company Description	Budgeted CapEx	%
Niagara Mohawk (E&T), Mass. Elec (E&T), Nantucket Elec, Narragansett Elec, and NEP -T	X-188	5210E	5210E	Niagara Mohawk Power Corp.- Electric Distr.	\$292,980,918	25.21%
	X-188	5210T	5210T	Niagara Mohawk Power Corp. - Transmission	\$210,200,447	18.10%
	X-188	5310E	5310E	Massachusetts Electric Company	\$328,110,189	28.25%
	X-188	5310T	5310T	Massachusetts Electric Company (Transmission)	\$4,932,555	0.42%
	X-188	5320E	5320E	Nantucket Electric Company	\$4,737,476	0.41%
	X-188	5360E	5360E	Narragansett Electric Company	\$109,163,408	9.40%
	X-188	5410T	5410T	New England Power (Transmission)	\$211,490,445	18.21%
				Totals	\$1,161,615,438	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co./Seg	Company Description	Budgeted CapEx	%
All Electric Distribution	X-198	5210E	5210E	Niagara Mohawk Power Corp.- Electric Distr.	\$292,980,918	39.86%
	X-198	5310E	5310E	Massachusetts Electric Company	\$328,110,189	44.65%
	X-198	5320E	5320E	Nantucket Electric Company	\$4,737,476	0.64%
	X-198	5360E	5360E	Narragansett Electric Company	\$109,163,408	14.85%
				Totals	\$734,991,991	100.00%

X - Capital Expenditures

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co./Seg	Company Description	Budgeted CapEx	%
All Gas Retails	X-210	5210G	5210G	Niagara Mohawk Power Corp. - Gas	\$126,033,031	7.27%
	X-210	5220G	5220G	KeySpan Energy Delivery New York	\$629,619,226	36.31%
	X-210	5230G	5230G	KeySpan Energy Delivery Long Island	\$275,119,453	15.87%
	X-210	5330G	5330G	Boston Gas Company	\$478,678,000	27.61%
	X-210	5340G	5340G	Colonial Gas Company	\$101,017,000	5.83%
	X-210	5360G	5360G	Narragansett Gas Company	\$123,354,399	7.11%
				Totals	\$1,733,821,109	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co./Seg	Company Description	Budgeted CapEx	%
Transmission, excl Hydro	X-220	5210T	5210T	Niagara Mohawk Power Corp. - Transmission	\$210,200,447	45.99%
	X-220	5310T	5310T	Massachusetts Electric Company (Transmission)	\$4,932,555	1.08%
	X-220	5360T	5360T	Narragansett Electric Company (Transmission)	\$30,397,426	6.65%
	X-220	5410T	5410T	New England Power (Transmission)	\$211,490,445	46.28%
				Totals	\$457,020,874	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co./Seg	Company Description	Budgeted CapEx	%
KEDNY and KEDLI	X-225	5220G	5220G	KeySpan Energy Delivery New York	\$629,619,226	69.59%
	X-225	5230G	5230G	KeySpan Energy Delivery Long Island	\$275,119,453	30.41%
				Totals	\$904,738,679	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co./Seg	Company Description	Budgeted CapEx	%
NE Electric Retails, and TRAN	X-272	5310E	5310E	Massachusetts Electric Company	\$328,110,189	47.63%
	X-272	5310T	5310T	Massachusetts Electric Company (Transmission)	\$4,932,555	0.72%
	X-272	5320E	5320E	Nantucket Electric Company	\$4,737,476	0.69%
	X-272	5360E	5360E	Narragansett Electric Company	\$109,163,408	15.85%
	X-272	5360T	5360T	Narragansett Electric Company (Transmission)	\$30,397,426	4.41%
	X-272	5410T	5410T	New England Power (Transmission)	\$211,490,445	30.70%
				Totals	\$688,831,499	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co./Seg	Company Description	Budgeted CapEx	%
New England-Electric Distribution	X-284	5310E	5310E	Massachusetts Electric Company	\$328,110,189	74.23%
	X-284	5320E	5320E	Nantucket Electric Company	\$4,737,476	1.07%
	X-284	5360E	5360E	Narragansett Electric Company	\$109,163,408	24.70%
				Totals	\$442,011,073	100.00%

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co./Seg	Company Description	Budgeted CapEx	%
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Information Request AG-1-26

Request:

Please provide all written contracts between the Company and its affiliates. Provide a narrative description of any unwritten contracts between the Company and any affiliate, including all material terms.

Response:

The following is a list of agreements between the Company and its affiliates. A copy of each agreement is attached to this response.

1. Attachment AG-1-26-1: National Grid USA Service Company, Inc. Service Agreement; and Attachment AG-1-26-1a, First Amendment to National Grid USA Service Company, Inc. Service Agreement.
2. Attachment AG-1-26-2: National Grid Engineering & Survey, Inc. Service Agreement; and Attachment AG-1-26-2a, First Amendment to National Grid Engineering & Survey, Inc. Service Agreement.
3. Attachment AG-1-26-3: Regulated Money Pool Agreement.
4. Attachment AG-1-26-4: Mutual Assistance Agreement.
5. Attachment AG-1-26-5: Extension to Mutual Assistance Agreement.
6. Attachment AG-1-26-6-1, Attachment AG-1-26-6-1a, Attachment AG-1-26-6-2, Attachment AG-1-26-6-3, and Attachment AG-1-26-6-4: Lease agreements between Boston Gas Company and Massachusetts Electric Company for sites used to locate Massachusetts Electric Company-owned solar facilities in Everett, Dorchester, Haverhill, and Revere.
7. Attachment AG-1-26-7: Amended and Restated FT-1 Service Agreement between Millennium Pipeline Company and Boston Gas Company; and Attachment AG-1-26-7a: Letter Amendment to FT-1 Service Agreement between Millennium Pipeline Company and Boston Gas Company (rate agreement).
8. Attachment AG-1-26-8 CONFIDENTIAL: Precedent Agreement between Boston Gas Company and National Grid LNG LLC; Attachment AG-1-26-8a CONFIDENTIAL:

Amendment to Precedent Agreement; Attachment AG-1-26-8b: First Amendment to Precedent Agreement; Attachment AG-1-26-8c: Firm Liquefaction Agreement Between National Grid LNG LLC and Boston Gas Company; And Attachment AG-1-26-8d CONFIDENTIAL: Discount Rate Letter Agreement to Firm Liquefaction Service Agreement Between National Grid LNG LLC and Boston Gas Company.

9. Attachment AG-1-26-9: Boston Gas Company Agreement with National Grid LNG, LP.
10. Attachment AG-1-26-10: License Agreement between Boston Gas Company and New England Power Company.

The Company does not have any unwritten contracts with any of its affiliates.

NATIONAL GRID USA SERVICE COMPANY, INC.

SERVICE AGREEMENT

This Service Agreement ("Agreement") dated as of November 5, 2012 ("Effective Date") is entered into by and between National Grid USA Service Company, Inc. ("Service Company"), a Massachusetts corporation, and each of the affiliated companies that are or become a party hereto (each, individually a "Client Company" and collectively, the "Client Companies"). Service Company and the Client Companies may also be referred to herein, individually, as a "Party," and, collectively, as the "Parties".

WHEREAS, Service Company is a service company affiliate of National Grid USA ("National Grid") which is a holding company under the Public Utility Holding Company Act of 2005, as amended (the "Act"); and

WHEREAS, the Client Companies desire Service Company to provide services as contemplated by this Agreement, and Service Company is willing to provide such services, subject to the terms and conditions of this Agreement.

NOW THEREFORE, in consideration of the mutual representations, covenants and agreements hereinafter set forth, and intending to be legally bound hereby, the Parties agree as follows:

ARTICLE 1
SERVICES

1.1 Services Offered. Exhibit I to this Agreement describes some of the services that Service Company may furnish to each Client Company. In addition to the services referred to in Exhibit I, Service Company may also provide each Client Company with additional or different services, as may be requested, from time to time, by such Client Company. Service Company may, from time to time, unilaterally amend part A of Exhibit I entitled "List of Certain Services Provided by Service Company" for the purpose of aligning the service descriptions contained therein with the Service Level Agreements referred to in Section 1.4 hereof. Service Company shall deliver a copy of each such amended Exhibit I to the Client Companies and shall file a copy thereof with each state regulatory agency having jurisdiction.

In supplying services hereunder to a Client Company, Service Company may arrange, where it deems appropriate, for the services of such experts, consultants, advisers and other persons or third parties with necessary qualifications as are required for, or are pertinent to, the performance of such services.

1.2 Modification of Services. Each Client Company shall have the right from time to time to amend, alter or rescind any activity, project, program, work order or other request for

**FIRST AMENDMENT
TO
NATIONAL GRID USA SERVICE COMPANY, INC.
SERVICE AGREEMENT**

Dated as of May 16, 2019
(“Amendment Effective Date”)

Reference is made to that certain Service Agreement dated as of November 5, 2012 by and between National Grid USA Service Company, Inc., a Massachusetts corporation, and each of the affiliated companies that are a party thereto (the “Agreement”). Unless otherwise defined herein, all capitalized terms in this First Amendment to National Grid USA Service Company, Inc. Service Agreement (“First Amendment”) shall have the meanings set forth in the Agreement.

WHEREAS, the Parties have determined to amend the Agreement as set forth below;

NOW, THEREFORE, in consideration of the promises and mutual agreements contained herein and of other consideration, the receipt and sufficiency of which are hereby acknowledged, each of the Parties agrees as follows:

1. Section 4.4 of the Agreement is hereby deleted and replaced in its entirety with the following:

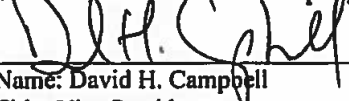
“4.4 Partial Execution; Additional Client Companies. This Agreement shall become effective between Service Company and each Client Company that delivers an executed counterpart of this Agreement as of the Effective Date (without regard to whether any or all other entities listed on the signature pages below have executed this Agreement by the Effective Date). After the Effective Date, any new or existing Affiliate of National Grid USA may become an additional Client Company under this Agreement by executing and delivering to Service Company a counterpart of this Agreement or an Accession (such Accession to be substantially in the form attached hereto as Exhibit II); and this Agreement shall be effective with respect to each such additional Client Company from and after the execution date of such counterpart or Accession. The term “Affiliate” as used in this Section shall include National Grid North America Inc., as National Grid USA’s direct parent, and any person or entity directly or indirectly controlling, controlled by, or under common control with, National Grid North America Inc.; “control” of a person or entity shall mean the ownership of, with right to vote, 50% or more of the outstanding voting securities, equity, membership interests, or equivalent, of such person or entity.”

2. Except as specifically amended above, the Agreement shall remain in full force and effect in accordance with its terms, is hereby ratified and confirmed, and shall govern the rights and obligations of the Parties. This First Amendment is for the use and benefit of the Parties only, and not for the use and benefit of any other person, party, or entity.
3. This First Amendment may not be amended or modified in any way, and none of its provisions may be waived, except by a writing signed by an authorized representative of the Party against whom the amendment, modification or waiver is sought to be enforced. This First Amendment shall be governed by, and construed in accordance with, the laws of the Commonwealth of Massachusetts.
4. This First Amendment may be executed in multiple counterparts, each of which shall be considered an original. The exchange of copies of this First Amendment and of signature pages by facsimile or other electronic transmission (including, without limitation, by e-mailed PDF) shall constitute effective execution and delivery of this First Amendment as to the Parties and may be used in lieu of the original First Amendment for all purposes. Signatures of the Parties transmitted by facsimile or other electronic means (including, without limitation, by e-mailed PDF) shall be deemed to be their original signatures for all purposes.

[Signatures are on following page.]

IN WITNESS WHEREOF, all of the current Parties to the Agreement have caused this First Amendment to be executed on their behalf by their respective duly authorized signatories as of the Amendment Effective Date.

National Grid USA Service Company, Inc.

By: 
Name: David H. Campbell
Title: Vice President

KeySpan Plumbing Solutions, Inc.
Metro Energy L.L.C.
National Grid Algonquin LLC
National Grid Connect Inc.
National Grid Energy Management LLC
National Grid Energy Services LLC
National Grid IGTS Corp.
National Grid Millennium LLC
National Grid Partners Inc. (formerly, National Grid Technologies, Inc.)
NGV US Distributed Energy Inc. (formerly, National Grid Green Homes Inc.)
North East Transmission Co., Inc.
Vermont Green Line Devco, LLC

By: _____
Name: Francine Kollydas
Title: Treasurer

Boston Gas Company
Colonial Gas Company
KeySpan Gas East Corporation
Massachusetts Electric Company
Nantucket Electric Company
National Grid Generation LLC
National Grid Glenwood Energy Center LLC
National Grid LNG LLC (formerly, National Grid LNG LP)
National Grid Port Jefferson Energy Center LLC
National Grid USA
New England Electric Transmission Corporation
New England Energy Incorporated
New England Hydro-Transmission Corporation
New England Hydro-Transmission Electric Company, Inc.
New England Power Company

IN WITNESS WHEREOF, all of the current Parties to the Agreement have caused this First Amendment to be executed on their behalf by their respective duly authorized signatories as of the Amendment Effective Date.

National Grid USA Service Company, Inc.

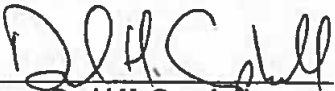
By: _____
Name: David H. Campbell
Title: Vice President

KeySpan Plumbing Solutions, Inc.
Metro Energy L.L.C.
National Grid Algonquin LLC
National Grid Connect Inc.
National Grid Energy Management LLC
National Grid Energy Services LLC
National Grid IGTS Corp.
National Grid Millennium LLC
National Grid Partners Inc. (formerly, National Grid Technologies, Inc.)
NGV US Distributed Energy Inc. (formerly, National Grid Green Homes Inc.)
North East Transmission Co., Inc.
Vermont Green Line Devco, LLC

By: Francine Kollydas
Name: Francine Kollydas
Title: Treasurer

Boston Gas Company
Colonial Gas Company
KeySpan Gas East Corporation
Massachusetts Electric Company
Nantucket Electric Company
National Grid Generation LLC
National Grid Glenwood Energy Center LLC
National Grid LNG LLC (formerly, National Grid LNG LP)
National Grid Port Jefferson Energy Center LLC
National Grid USA
New England Electric Transmission Corporation
New England Energy Incorporated
New England Hydro-Transmission Corporation
New England Hydro-Transmission Electric Company, Inc.
New England Power Company

**Niagara Mohawk Power Corporation
The Brooklyn Union Gas Company
The Narragansett Electric Company**

By: 
Name: David H. Campbell
Title: Vice President and Treasurer

New England Hydro Finance Company, Inc.

By: _____
Name: Charles V. DeRosa
Title: President

Mystic Steamship Corporation
By: National Grid NE Holdings 2 LLC


By: _____
Name: Charles DeRosa
Title: Vice President

**British Transco Capital Inc.
British Transco Finance Inc.
Broken Bridge Corp.
EUA Energy Investment Corporation
Grid NY LLC
KeySpan CI Midstream Limited
KeySpan Energy Corporation
KeySpan Energy Development Co.
KeySpan Energy Services Inc.
KeySpan International Corporation
KeySpan MHK, Inc.
KeySpan Midstream, Inc.
KSI Contracting, LLC
KSI Electrical, LLC
KSI Mechanical, LLC
Land Management and Development, Inc.
Landwest, Inc.
Metrowest Realty LLC
National Grid Development Holdings Corp.
National Grid Electric Services LLC
National Grid Energy Trading Services LLC**

**Niagara Mohawk Power Corporation
The Brooklyn Union Gas Company
The Narragansett Electric Company**

By: _____
Name: David H. Campbell
Title: Vice President and Treasurer

New England Hydro Finance Company, Inc.

By:  _____
Name: Charles V. DeRosa
Title: President

Mystic Steamship Corporation
By: National Grid NE Holdings 2 LLC

By:  _____
Name: Charles DeRosa
Title: Vice President

**British Transco Capital Inc.
British Transco Finance Inc.
Broken Bridge Corp.
EUA Energy Investment Corporation
Grid NY LLC
KeySpan CI Midstream Limited
KeySpan Energy Corporation
KeySpan Energy Development Co.
KeySpan Energy Services Inc.
KeySpan International Corporation
KeySpan MHK, Inc.
KeySpan Midstream, Inc.
KSI Contracting, LLC
KSI Electrical, LLC
KSI Mechanical, LLC
Land Management and Development, Inc.
Landwest, Inc.
Metrowest Realty LLC
National Grid Development Holdings Corp.
National Grid Electric Services LLC
National Grid Energy Trading Services LLC**

National Grid Engineering & Survey Inc.
National Grid Islander East Pipeline LLC
National Grid LNG LP LLC
National Grid LNG GP LLC
National Grid NE Holdings 2 LLC
National Grid North East Ventures Inc.
National Grid Services Inc.
National Grid Transmission Services Corporation
NEES Energy, Inc.
Newport America Corporation
NGNE LLC
NGV US Transmission Inc. (formerly, GridAmerica Holdings Inc.)
Niagara Mohawk Energy, Inc.
Niagara Mohawk Holdings, Inc.
NM Properties, Inc.
Opinac North America, Inc.
Philadelphia Coke Co., Inc.
Port of the Islands North LLC
Transgas Inc.
Upper Hudson Development Inc.
Valley Appliance and Merchandising Company
Wayfinder Group, Inc.

By: 

Name: Charles V. DeRosa
Title: Vice President

services in connection with this Agreement, provided that (i) the cost for the services covered by the activity, project, program, work order or other request for service shall be deemed to include any costs incurred by Service Company as a direct result of such amendment, alteration or rescission of the activity, project, program or work order, and (ii) no amendment, alteration or rescission of an activity, project, program or work order shall release a Client Company from liability for all costs already incurred by or contracted for by Service Company in connection with the activity, project, program or work order, regardless of whether the services associated with such costs have been completed.

1.3 Limitations.

(a) Anything in this Agreement to the contrary notwithstanding, (i) no Party shall be obligated to participate in any transaction contemplated by this Agreement if the cost to be charged to such Party in connection with such transaction differs from the amount of the charges such Party is permitted to incur under any statute applicable to such Party or under any rules, regulations or orders of the Federal Energy Regulatory Commission ("*FERC*") or of any state public utility commission or its equivalent having jurisdiction over such Party, and (ii) if a Client Company is subject to the jurisdiction of the Massachusetts Department of Public Utilities ("*MDPU*") or any successor to the MDPU, any amounts to be paid by such Client Company in connection with this Agreement or any transaction contemplated by this Agreement shall be subject to review and determination by the MDPU in any proceeding brought under Section 93 or 94 of Chapter 164 of the Massachusetts General Laws.

(b) This Agreement shall be subject to approval of any federal or state regulatory body whose approval is a legal prerequisite to its execution and delivery or performance. Cost allocations and the methods of allocation provided herein or contemplated hereby may also be subject to the jurisdiction of FERC under Section 1275 of the Energy Policy Act of 2005 and the rules promulgated thereunder and, if and to the extent its determination is sought, FERC determinations regarding the allocation of costs shall be dispositive.

(c) Nothing in this Agreement is intended to limit the jurisdiction that any state public utility commission or equivalent agency may have under applicable law to review the prudence of costs incurred and paid hereunder for the purpose of determining whether the applicable Client Company may recover such costs in rates.

1.4 Service Company shall cooperate in the implementation of, and shall participate in, such management programs and procedures as may be requested by any Client Company in connection with the services provided to such Client Company under this Agreement. These management programs and procedures may include, without limitation, budgeting applications and Service Level Agreements, as determined by the requesting Client Company.

ARTICLE 2 COMPENSATION AND BILLING

2.1 Compensation. All of the services rendered under this Agreement will be rendered at actual cost thereof. Direct charges will be made for services where appropriate. Costs that cannot be directly charged will be allocated to Client Companies by means of

equitable allocation formulae or clearing accounts. To the extent possible, such allocations shall be based on cost-causation relationships. All other allocations will be broad based. Each formula will have an appropriate basis.

From time to time, certain Client Companies may make filings (as part of a rate plan or otherwise) with regulatory agencies having jurisdiction on the application of allocation methodologies as specified in such filings (such filings, as may be amended from time to time, shall be referred to as "*Allocation Filings*"). The Service Company shall allocate costs in connection with this Agreement in compliance with all applicable Allocation Filings then in effect and in compliance with the Service Company's Cost Allocation Manual, as such Manual may be amended or modified from time to time. Subject to the foregoing, allocation methodologies may be modified or changed by Service Company without the necessity of an amendment of this Agreement provided that in each instance all services rendered hereunder will be at actual cost thereof, fairly and equitably allocated. The Client Companies will be advised from time to time of any material changes in such methodologies.

2.2 Billing. Bills will be rendered during the first week of each month covering amounts due for the month calculated on an estimated basis using the actual expenses incurred to the extent possible during the second previous month. This estimated amount will be adjusted on the bill to be rendered by the conclusion of the following month. If a bill is not paid by the 15th day after the bill is received (the "*Due Date*"), the Client Company shall pay interest on any amount outstanding after the Due Date at the current money pool rate.

ARTICLE 3 TERM AND TERMINATION

3.1 Effective Date. This Agreement shall become effective as of the Effective Date.

3.2 Term and Termination.

(a) The term of this Agreement shall be 364 days. Upon the expiration of each 364 day term, this Agreement shall be automatically renewed for an additional term of 364 days; provided that such renewal term shall not apply to any Client Company that elects to terminate its participation in this Agreement by providing written notice to Service Company prior to the effective date of such renewal term.

(b) Any Client Company may terminate its participation in this Agreement upon sixty (60) days advance written notice to the Service Company. The Service Company may terminate this Agreement with respect to any Client Company upon sixty (60) days advance written notice to such Client Company or may terminate this Agreement in its entirety upon sixty (60) days advance written notice to all Client Companies. The foregoing notwithstanding, the obligations of the Parties under this Agreement with respect to invoicing and payment of amounts due shall continue in effect notwithstanding any such termination until all final accounting, adjustments and payments have been made in compliance herewith.

(c) This Agreement will also be subject to termination or modification, without prior notice and at any time, to the extent its performance may conflict with any federal or state law or any rule, regulation or order of a federal or state regulatory body having jurisdiction.

ARTICLE 4
MISCELLANEOUS

4.1 Modification. Except as set forth in Article 2 and Sections 1.3, 3.2 and 4.4, no amendment or other modification of this Agreement shall be effective unless made in writing and executed by all of the Parties to this Agreement.

4.2 Notices. Where written notice is required by this Agreement, such notice shall be deemed given when delivered personally, mailed by certified mail, postage prepaid and return receipt requested, or by facsimile or electronic mail, as follows:

To Service Company:

National Grid USA Service Company, Inc.
Attn: Vice President, Service Company & Regulatory Accounting
40 Sylvan Road
Waltham, Massachusetts 02451

To Client Company:

Notice to any Client Company shall be sent to the attention of the President (or equivalent chief executive) of such Client Company at the principal office of such President or chief executive with a copy to the Vice President and Controller, National Grid USA, 40 Sylvan Road, Waltham, Massachusetts 02451.

4.3 Accounts. All accounts and records of Service Company shall be kept in accordance with all applicable rules and regulations promulgated by FERC pursuant to the Act, including, without limitation, applicable record retention requirements and the Uniform System of Accounts for Service Companies in effect from and after the date hereof. Upon request, Service Company shall permit a Client Company reasonable access to the accounts and records of Service Company relating to the services performed for such Client Company hereunder.

4.4 Partial Execution; Additional Client Companies. This Agreement shall become effective between Service Company and each Client Company that delivers an executed counterpart of this Agreement as of the Effective Date (without regard to whether any or all other entities listed on the signature pages below have executed this Agreement by the Effective Date). After the Effective Date, any new or existing direct or indirect subsidiary of National Grid USA may become an additional Client Company under this Agreement by executing and delivering to Service Company a counterpart of this Agreement or an Accession (such Accession to be substantially in the form attached hereto as Exhibit II); and this Agreement shall be effective with respect to each such additional Client Company from and after the execution date of such counterpart or Accession.

4.5 Waiver. Except as otherwise provided in this Agreement, any failure of a Party to comply with any obligation, covenant, agreement, or condition herein may be waived by the Party entitled to the benefits thereof only by a written instrument signed by the Party granting such waiver, but such waiver or failure to insist upon strict compliance with such obligation, covenant, agreement, or condition shall not operate as a waiver of, or estoppel with respect to, any subsequent or other failure.

4.6 No Third Party Beneficiaries. Nothing in this Agreement is intended to confer upon any other person except the Parties any rights or remedies hereunder or shall create any third party beneficiary rights in any person. No provision of this Agreement shall create any rights in any such persons in respect of any benefits that may be provided, directly or indirectly, under any employee benefit plan or arrangement except as expressly provided for thereunder.

4.7 Governing Law. This Agreement shall be governed by, and construed in accordance with, the laws of the Commonwealth of Massachusetts (regardless of the laws that might otherwise govern under applicable principles of conflicts of law).

4.8 Counterparts. This Agreement and any Accession may be executed in several counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument. The exchange of copies of this Agreement or of any Accession and of signature pages by facsimile transmission (including telecopier and scanned "PDF" transmitted by email) shall constitute effective execution and delivery of this Agreement and any Accession as to the Parties and may be used in lieu of the original Agreement or Accession and signatures for all purposes. Signatures of the Parties transmitted by facsimile (including telecopier and scanned "PDF" transmitted by email) shall be deemed to be their original signatures for all purposes. In proving this Agreement or any Accession it shall not be necessary to produce or account for more than one such counterpart signed by the Party against whom enforcement is sought.

4.9 Entire Agreement. This Agreement, including the exhibits attached hereto, constitutes the entire agreement and understanding of the Parties with respect to the transactions contemplated by this Agreement. There are no restrictions, promises, representations, warranties, covenants or undertakings other than those expressly set forth or referred to herein. This Agreement supersedes all prior agreements and understandings between the Parties with respect to the transactions contemplated by this Agreement.

4.10 Severability. If any term or other provision of this Agreement is determined to be invalid, illegal or unenforceable, such term or provision shall be modified so as to give as much effect to the original intent thereof as is consistent with applicable law and without affecting the validity, legality or enforceability of the remaining terms and provisions of this Agreement.

4.11 Assignment. Service Company shall not assign this Agreement, or any of its rights or obligations hereunder, without the prior written consent of the Client Companies, such consent not to be unreasonably withheld. A Client Company shall not assign this Agreement, or any of its rights or obligations hereunder, without the prior written consent of Service Company.

This Agreement shall inure to the benefit and shall be binding upon the Parties and their permitted successors and assigns.

4.12 Termination of Existing Service Contracts.

The Parties acknowledge that Service Company is successor by merger to National Grid Corporate Services LLC (formerly, KeySpan Corporate Services LLC) and National Grid Utility Services LLC (formerly, KeySpan Utility Services LLC). Service Company and each Client Company agree that, effective as of the Effective Date, the Service Agreement dated as of October 1, 2007 between National Grid Corporate Services LLC and the Client Companies party thereto, the Service Agreement dated as of January 1, 2008 between National Grid Utility Services LLC and the Client Companies party thereto, and all Service Contracts dated as of April 1, 2012 between Service Company and any Client Company are hereby terminated as of the Effective Date, subject to settlement of amounts due under such agreements and contracts.

[Signatures are on following pages.]

IN WITNESS WHEREOF, Service Company and the undersigned Client
Companies have caused this Agreement to be executed by their respective duly authorized
representatives.

National Grid USA Service Company, Inc.

By: 
Name: Sharon Partridge
Title: Vice President

Niagara Mohawk Power Corporation

By: _____
Name: Kenneth D. Daly
Title: President

The Brooklyn Union Gas Company

By: _____
Name: Kenneth D. Daly
Title: President

KeySpan Gas East Corporation

By: _____
Name: Charles V. DeRosa
Title: Vice President


IN WITNESS WHEREOF, Service Company and the undersigned Client Companies have caused this Agreement to be executed by their respective duly authorized representatives.

National Grid USA Service Company, Inc.

By: _____


Name: Sharon Partridge
Title: Vice President

Niagara Mohawk Power Corporation

By:  _____

Name: Kenneth D. Daly
Title: President

The Brooklyn Union Gas Company

By:  _____

Name: Kenneth D. Daly
Title: President

KeySpan Gas East Corporation

By: _____

Name: Charles V. DeRosa
Title: Vice President

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National Grid USA Service Company, Inc.

By: _____

Name: Sharon Partridge
Title: Vice President

Niagara Mohawk Power Corporation

By: _____

Name: Kenneth D. Daly
Title: President

The Brooklyn Union Gas Company

By: _____

Name: Kenneth D. Daly
Title: President

KeySpan Gas East Corporation

By:  _____

Name: Charles V. DeRosa
Title: Vice President

Massachusetts Electric Company

By: Marcy L. Reed
Name: Marcy L. Reed
Title: President

Nantucket Electric Company

By: Marcy L. Reed
Name: Marcy L. Reed
Title: President

The Narragansett Electric Company

By: _____
Name: Timothy F. Horan
Title: President

**New England Electric Transmission
Corporation**

By: Peter G. Flynn
Name: Peter G. Flynn
Title: President

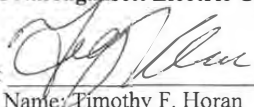
Massachusetts Electric Company

By: _____
Name: Marcy L. Reed
Title: President

Nantucket Electric Company

By: _____
Name: Marcy L. Reed
Title: President

The Narragansett Electric Company

By:  _____
Name: Timothy F. Horan
Title: President

**New England Electric Transmission
Corporation**

By: _____
Name: Peter G. Flynn
Title: President

New England Power Company

By: Peter G. Flynn
Name: Peter G. Flynn
Title: President

**New England Hydro-Transmission Electric
Company, Inc.**

By: Peter G. Flynn
Name: Peter G. Flynn
Title: President

**New England Hydro-Transmission
Corporation**

By: Peter G. Flynn
Name: Peter G. Flynn
Title: President

Boston Gas Company

By: Marcy L. Reed
Name: Marcy L. Reed
Title: President

Colonial Gas Company

By: Marcy L. Reed
Name: Marcy L. Reed
Title: President

National Grid Generation LLC

By: Peter G. Flynn
Name: Peter G. Flynn
Title: President

National Grid Engineering & Survey Inc.

By: _____
Name: Lorraine Lynch
Title: Vice President and Treasurer

National Grid Electric Services LLC

By: _____
Name: John Bruckner
Title: Senior Vice President

KeySpan Corporation

By: _____
Name: Lorraine Lynch
Title: Assistant Treasurer

National Grid Energy Trading Services LLC

By: _____
Name: Lorraine Lynch
Title: Treasurer

National Grid Generation LLC

By: _____
Name: Peter G. Flynn
Title: President

National Grid Engineering & Survey Inc.

By: Lorraine M. Lynch
Name: Lorraine Lynch
Title: Vice President and Treasurer

National Grid Electric Services LLC

By: _____
Name: John Bruckner
Title: Senior Vice President

KeySpan Corporation

By: Lorraine M. Lynch
Name: Lorraine Lynch
Title: Assistant Treasurer

National Grid Energy Trading Services LLC

By: Lorraine M. Lynch
Name: Lorraine Lynch
Title: Treasurer

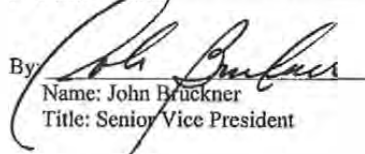
National Grid Generation LLC

By: _____
Name: Peter G. Flynn
Title: President

National Grid Engineering & Survey Inc.

By: _____
Name: Lorraine Lynch
Title: Vice President and Treasurer

National Grid Electric Services LLC

By:  _____
Name: John Bruckner
Title: Senior Vice President


KeySpan Corporation

By: _____
Name: Lorraine Lynch
Title: Assistant Treasurer


National Grid Energy Trading Services LLC

By: _____
Name: Lorraine Lynch
Title: Treasurer


**National Grid Exploration and Production,
LLC**

By: 
Name: Lorraine Lynch
Title: Assistant Treasurer


KeySpan Energy Corporation

By: 
Name: Lorraine Lynch
Title: Treasurer

National Grid NE Holdings 2 LLC

By: 
Name: Lorraine Lynch
Title: Assistant Treasurer

NGNE LLC

By: 
Name: Lorraine Lynch
Title: Assistant Treasurer

National Grid Glenwood Energy Center LLC

By: _____
Name: Peter G. Flynn
Title: President

**National Grid Exploration and Production,
LLC**

By: _____
Name: Lorraine Lynch
Title: Assistant Treasurer

KeySpan Energy Corporation

By: _____
Name: Lorraine Lynch
Title: Treasurer

National Grid NE Holdings 2 LLC

By: _____
Name: Lorraine Lynch
Title: Assistant Treasurer

NGNE LLC

By: _____
Name: Lorraine Lynch
Title: Assistant Treasurer

National Grid Glenwood Energy Center LLC

By: Peter G. Flynn
Name: Peter G. Flynn
Title: President

**National Grid Port Jefferson Energy Center
LLC**

By: Peter G. Flynn
Name: Peter G. Flynn
Title: President

Niagara Mohawk Energy, Inc.

By: _____
Name: Lorraine Lynch
Title: Assistant Treasurer

KeySpan MHK, Inc.

By: _____
Name: Charles V. DeRosa
Title: Assistant Treasurer

National Grid Technologies, Inc.

By: _____
Name: Charles V. DeRosa
Title: Assistant Treasurer


National Grid Services Inc.

By: _____
Name: Lorraine Lynch
Title: Treasurer


**National Grid Port Jefferson Energy Center
LLC**

By: _____
Name: Peter G. Flynn
Title: President


Niagara Mohawk Energy, Inc.

By: 
Name: Lorraine Lynch
Title: Assistant Treasurer


KeySpan MHK, Inc.

By: 
Name: Charles V. DeRosa
Title: Assistant Treasurer


National Grid Technologies, Inc.

By: 
Name: Charles V. DeRosa
Title: Assistant Treasurer


National Grid Services Inc.

By: 
Name: Lorraine Lynch
Title: Treasurer


National Grid Development Holdings Corp.

By: 
Name: Lorraine Lynch
Title: Senior Vice President and Treasurer


North East Transmission Co., Inc.

By: 
Name: Lorraine Lynch
Title: Assistant Treasurer

National Grid USA

By: 
Name: Lorraine Lynch
Title: Vice President and Assistant Treasurer

EUA Energy Investment Corporation

By: 
Name: Lorraine Lynch
Title: Assistant Treasurer

Metrowest Realty LLC

By: _____
Name: John G. Cochrane
Title: Treasurer

National Grid Development Holdings Corp.

By: _____
Name: Lorraine Lynch
Title: Senior Vice President and Treasurer

North East Transmission Co., Inc.

By: _____
Name: Lorraine Lynch
Title: Assistant Treasurer


National Grid USA

By: _____
Name: Lorraine Lynch
Title: Vice President and Assistant Treasurer


EUA Energy Investment Corporation

By: _____
Name: Lorraine Lynch
Title: Assistant Treasurer


Metrowest Realty LLC

By: 
Name: John G. Cochrane
Title: Treasurer


Metro Energy L.L.C.

By: 
Name: Lorraine Lynch
Title: Vice President and Treasurer


NEES Energy, Inc.

By: 
Name: Lorraine Lynch
Title: Assistant Treasurer


New England Energy Incorporated

By: 
Name: Lorraine Lynch
Title: Assistant Treasurer

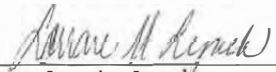
New England Hydro Finance Company, Inc.

By: 
Name: Lorraine Lynch
Title: President and Assistant Treasurer


NEWHC, Inc.

By: 
Name: Lorraine Lynch
Title: Assistant Treasurer


NM Properties, Inc.

By: 
Name: Lorraine Lynch
Title: Assistant Treasurer


NM Uranium, Inc.

By: 
Name: Lorraine Lynch
Title: Assistant Treasurer


Wayfinder Group, Inc.

By: 
Name: Lorraine Lynch
Title: Assistant Treasurer


GridAmerica Holdings Inc.

By: 
Name: Lorraine Lynch
Title: Assistant Treasurer

**National Grid Transmission Services
Corporation**

By: 
Name: Lorraine Lynch
Title: Assistant Treasurer


Newport America Corporation

By: 
Name: Lorraine Lynch
Title: Assistant Treasurer


Niagara Mohawk Holdings, Inc.

By: 
Name: Lorraine Lynch
Title: Assistant Treasurer


Patience Realty Corp.

By: 
Name: Lorraine Lynch
Title: Assistant Treasurer

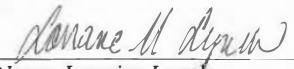
Prudence Corporation

By: 
Name: Lorraine Lynch
Title: Assistant Treasurer

British Transco Capital Inc.

By: 
Name: Lorraine Lynch
Title: Vice President

British Transco Finance Inc.

By: 
Name: Lorraine Lynch
Title: Vice President


Island Energy Services Company, Inc.

By: 
Name: Charles V. DeRosa
Title: Assistant Treasurer

Transgas Inc.


By: _____
Name: Michael J. Nilsen
Title: Treasurer

Eastern Rivermoor Company, Inc.

By: 
Name: Charles V. DeRosa
Title: Assistant Treasurer

Mystic Steamship Corporation

By: National Grid NE Holdings 2 LLC

By: 
Name: Lorraine Lynch
Title: Assistant Treasurer

British Transco Finance Inc.

By: _____
Name: Lorraine Lynch
Title: Vice President

Island Energy Services Company, Inc.

By: _____
Name: Charles V. DeRosa
Title: Assistant Treasurer

Transgas Inc.

By: Michael J. Nilsen
Name: Michael J. Nilsen
Title: Treasurer

Eastern Rivermoor Company, Inc.


By: _____
Name: Charles V. DeRosa
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Mystic Steamship Corporation


By: National Grid NE Holdings 2 LLC

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Name: Lorraine Lynch
Title: Assistant Treasurer

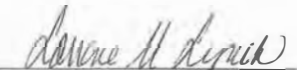
Opinac North America, Inc.

By: 
Name: Lorraine Lynch
Title: Assistant Treasurer

PCC Land Company, Inc.


By: 
Name: Lorraine Lynch
Title: Vice President and Treasurer

Philadelphia Coke Co., Inc.


By: 
Name: Lorraine Lynch
Title: Vice President and Treasurer

Port of the Islands North LLC

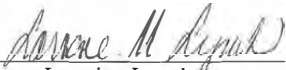
By: Land Management and Development, Inc.,
its sole member

By: 
Name: Lorraine Lynch
Title: Assistant Treasurer

Eastern Associated Securities Corp.


By: 
Name: Charles V. DeRosa
Title: Treasurer

MyHomeGate, Inc.

By: 
Name: Lorraine Lynch,
Title: Vice President and Treasurer

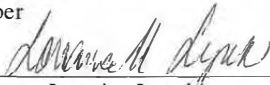
National Grid Telemetry Solutions, LLC

By: National Grid Technologies, Inc., its sole member

By: 
Name: Charles V. DeRosa
Title: Assistant Treasurer

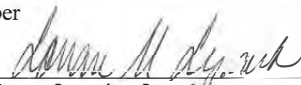
KSI Contracting, LLC

By: National Grid Services Inc., its sole member

By: 
Name: Lorraine Lynch
Title: Treasurer

KSI Electrical, LLC

By: National Grid Services Inc., its sole member

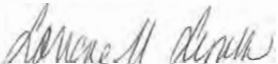
By: 
Name: Lorraine Lynch
Title: Treasurer

KSI Mechanical, LLC


By: National Grid Services Inc., its sole member

By: 
Name: Lorraine Lynch
Title: Treasurer

National Grid Energy Management LLC

By: 
Name: Lorraine Lynch
Title: Vice President and Treasurer

National Grid Energy Services LLC

By: 
Name: Lorraine Lynch
Title: Vice President and Treasurer

National Grid Energy Supply LLC

By: _____
Name: James A. Cross
Title: Vice President

Broken Bridge Corp.

By: _____
Name: Michael J. Nilsen
Title: Treasurer

KSI Mechanical, LLC

By: National Grid Services Inc., its sole member

By: _____
Name: Lorraine Lynch
Title: Treasurer

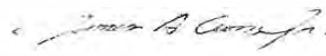
National Grid Energy Management LLC

By: _____
Name: Lorraine Lynch
Title: Vice President and Treasurer

National Grid Energy Services LLC

By: _____
Name: Lorraine Lynch
Title: Vice President and Treasurer

National Grid Energy Supply LLC

By: 

Name: James A. Cross
Title: Vice President

Broken Bridge Corp.

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Name: Michael J. Nilsen
Title: Treasurer

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National Grid Energy Supply LLC

By: _____
Name: James A. Cross
Title: Vice President


Broken Bridge Corp.

By: Michael J. Nilsen
Name: Michael J. Nilsen
Title: Treasurer

National Grid North East Ventures Inc.

By: 
Name: Lorraine Lynch
Title: Assistant Treasurer

KeySpan International Corporation

By: 
Name: Lorraine Lynch
Title: Assistant Treasurer

National Grid IGTS Corp.

By: 
Name: Lorraine Lynch
Title: Assistant Treasurer

KeySpan Midstream, Inc.

By: _____
Name: Michael J. Nilsen
Title: Vice President and Treasurer

KeySpan C.I. LTD

By: _____
Name: Michael J. Nilsen
Title: Treasurer and Comptroller

National Grid North East Ventures Inc.

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Name: Michael J. Nilsen
Title: Treasurer and Comptroller

KeySpan C.I. II LTD

By: _____
Name: Michael J. Nilsen
Title: Treasurer and Comptroller

KeySpan CI Midstream Limited

By: _____
Name: Michael J. Nilsen
Title: Treasurer and Comptroller


KeySpan Energy Development Co.

By: _____
Name: Michael J. Nilsen
Title: Vice President, Treasurer and
Controller

KeySpan Energy Services Inc.

By:  _____
Name: Charles V. DeRosa
Title: Assistant Treasurer

KeySpan Energy Services New Jersey, LLC

By:  _____
Name: Lorraine Lynch
Title: Vice President and Treasurer

KeySpan C.I. II LTD

By: Michael J. Nilsen
Name: Michael J. Nilsen
Title: Treasurer and Comptroller

KeySpan CI Midstream Limited

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Name: Michael J. Nilsen
Title: Treasurer and Comptroller

KeySpan Energy Development Co.

By: Michael J. Nilsen
Name: Michael J. Nilsen
Title: Vice President, Treasurer and
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KeySpan Energy Services Inc.

By: _____
Name: Charles V. DeRosa
Title: Assistant Treasurer


KeySpan Energy Services New Jersey, LLC

By: _____
Name: Lorraine Lynch
Title: Vice President and Treasurer

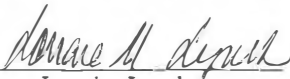
**KeySpan Plumbing & Heating Solutions,
LLC**

By: 
Name: Lorraine Lynch
Title: Vice President and Treasurer

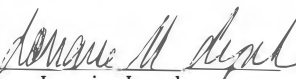
KeySpan Plumbing Solutions, Inc.

By: 
Name: Lorraine Lynch
Title: Vice President and Treasurer

Land Management and Development, Inc.

By: 
Name: Lorraine Lynch
Title: Assistant Treasurer

Landwest, Inc.

By: 
Name: Lorraine Lynch
Title: Assistant Treasurer

National Grid Millennium LLC

By: _____
Name: Michael J. Nilsen
Title: Vice President and Treasurer

**KeySpan Plumbing & Heating Solutions,
LLC**

By: _____
Name: Lorraine Lynch
Title: Vice President and Treasurer

KeySpan Plumbing Solutions, Inc.

By: _____
Name: Lorraine Lynch
Title: Vice President and Treasurer

Land Management and Development, Inc.

By: _____
Name: Lorraine Lynch
Title: Assistant Treasurer

Landwest, Inc.

By: _____
Name: Lorraine Lynch
Title: Assistant Treasurer

National Grid Millennium LLC

By: Michael J. Nilsen
Name: Michael J. Nilsen
Title: Vice President and Treasurer

National Grid Islander East Pipeline LLC

By: Michael J. Nilsen
Name: Michael J. Nilsen
Title: Vice President and Treasurer

National Grid LNG GP LLC

By: _____
Name: Lorraine Lynch
Title: Assistant Treasurer

National Grid LNG LP LLC

By: _____
Name: Lorraine Lynch
Title: Assistant Treasurer

National Grid LNG LP

By: Michael J. Nilsen
Name: Michael J. Nilsen
Title: Vice President and Treasurer

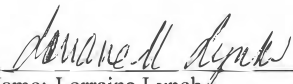
Upper Hudson Development Inc.

By: _____
Name: Lorraine Lynch
Title: Assistant Treasurer

National Grid Islander East Pipeline LLC

By: _____
Name: Michael J. Nilsen
Title: Vice President and Treasurer

National Grid LNG GP LLC

By: 
Name: Lorraine Lynch
Title: Assistant Treasurer

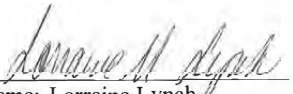
National Grid LNG LP LLC

By: 
Name: Lorraine Lynch
Title: Assistant Treasurer


National Grid LNG LP

By: _____
Name: Michael J. Nilsen
Title: Vice President and Treasurer

Upper Hudson Development Inc.

By: 
Name: Lorraine Lynch
Title: Assistant Treasurer

**Valley Appliance and Merchandising
Company**

By: 
Name: Lorraine Lynch
Title: Assistant Treasurer

65 Willis Lane Inc.


By: 
Name: Lorraine Lynch
Title: Assistant Treasurer

EXHIBIT I

A. List of Certain Services Provided by Service Company.

(Additional or different services may be provided, from time to time, as requested by any Client Company.)

Corporate Affairs

Provide internal and external communication and relationship services.

Executive and Administrative

Provide consultation and services in management and administration of all aspects of utility business.

Corporate Audit

Provide internal and safety, health and environment audit services.

Customer

Provide gas and electric procurement and supply services. Provide services related to sales and customer risk and analytics, including energy efficiency programs.

Finance

Provide budgeting, accounting services, reporting and rate support. Responsible for tax, treasury and insurance activities.

Information Services

Provide development and support services related to information technology. Manage IT networks and infrastructure, including cyber security.

Security

Provide physical security and security services.

Procurement

Responsible for the sourcing of products and administration of contracts with third party vendors.

Human Resources

Provide labor and employee relations services. Provide learning and development services. Manage recruiting, inclusion and diversity and learning and development programs. Manage employee compensation, benefits and pension programs.

Legal

Provide legal advice and assistance with respect to legal matters, including, without limitation, in the areas of real estate, commercial matters, corporate counsel, litigation, environment and employment. Provide legal support for federal, state and local regulatory activities. Manage corporate records and oversee ethics and business conduct programs and activities.

Network Strategy and Services

Provide services pertaining to the operation and maintenance of gas and electricity networks including engineering, investment planning, standards and policy compliance and reporting.

Operations

Provide operational activities and services. Operational activities include maintenance and construction; protection and telecommunication operations; customer meter services & dispatch operations; control center operations; and power plant and LNG operations. Service activities include Operations Support (Fleet, Aviation, and Inventory Management; Customer Order Fulfillment and related support processes; Meter Lab & Testing activities); Project Management and Complex Construction and Vegetation Management; Resource Planning; Emergency Planning and Response; and Operations Performance activities.

Safety, Health and Environment

Manage safety, health and environmental programs, performance and compliance.

Shared Services

Provide customer care services, transactional services and real estate services.

Regulatory and Pricing

Provide regulatory support services.

B. Cost of Service.

Cost of service will be determined in accordance with applicable Federal and state laws (including the Act and rules and regulations promulgated thereunder), and will include all costs of doing business incurred by Service Company, including a reasonable return on capital.

Service Company will maintain an accounting system for accumulating all costs on a project, activity or other appropriate basis. Records will be kept by each cost center of Service Company in order to accumulate all costs of doing business. Expenses of Service Company departments will include salaries and wages of employees, materials and supplies and all other expenses attributable to each such department. Labor cost will be loaded for fringe benefits and payroll taxes. To the extent practicable, Service Company will keep time records of hours worked by all Service Company employees, including all officers of such Company.

The methods of assignment or allocation of costs shall be reviewed annually or more frequently if appropriate. Subject to the terms of the Agreement, if the use of a basis of allocation would result in an inequity because of a change in operations or organization, then Service Company may adjust the basis to effect an equitable distribution.

EXHIBIT II

Form of
ACCESSION TO
NATIONAL GRID USA SERVICE COMPANY, INC.
SERVICE AGREEMENT

Effective as of [] (“*Accession Date*”)

Reference is made to that certain Service Agreement dated as of November 5, 2012 by and between National Grid USA Service Company, Inc. and the Client Companies party thereto (the “*Service Agreement*”). Any capitalized term used but not defined herein shall have the meaning specified for such term in the Service Agreement.

In accordance with Section 4.4 of the Service Agreement, the undersigned [company] [companies] ([the] [each, an] “*Additional Client Company*”) shall be deemed to be a Client Company under the Service Agreement as of the Accession Date. [The] [Each] Additional Client Company agrees to be bound by the terms of the Service Agreement from and after the Accession Date.

IN WITNESS WHEREOF, the undersigned [has] [have] caused this instrument to be executed by [its] [their] respective duly authorized representative[s] as of the Accession Date.

[COMPANY NAME]

By: _____
Name:
Title:

[COMPANY NAME]

By: _____
Name:
Title:

Information Request AG-1-92

Request:

Please provide a complete and detailed description of the methodology that National Grid and the Service Company use to allocate/assign to the Company plant that is common to more than one of its affiliates. Please also provide the workpapers, calculations, formulas, assumptions, and supporting documents used to determine each allocation or assignment.

Response:

National Grid USA Service Company (the “Service Company”) property includes assets that are generally determined to benefit more than one company within the National Grid organization. The assets include capitalized computer information systems, shared facilities, leasehold improvements, communication towers, software, and hardware. The methodology that National Grid uses to allocate its Service Company assets is by allocating a return on and of the assets to benefiting operating companies. When a Service Company asset is being completed, the job owner assigns an allocation code based on which companies benefit from the asset. When the asset depreciates, the operating companies will receive rent expense from the Service Company. Please see Attachment AG-1-92-1 for National Grid’s cost allocation manual and Attachment AG-1-92-2 for the list of all allocation codes for fiscal year 2020, including the metrics used to calculate them.

When Service Company assets are created, the percentage split that is allocated to each company is based on allocation codes. These codes are standard codes, and are updated annually, or whenever there is a major change in the company. Each code is driven by an allocation type (i.e., C-Number of Customers/Meters, G-General Allocator), which determines the percentage share that each receiving company is charged for a given allocation code. For example, customer-based systems and projects would be charged based on the number of retail customers/meters that each company has (C-Allocation codes); or if the projects are billing system-based, then the charges would be allocated based on the number of bills rendered by each company (H-Allocation codes).

National Grid USA

Cost Allocation Manual

Updated July 2020

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1. Introduction

National Grid, a publicly traded company based in the United Kingdom, is an international Electricity and Gas Company and one of the largest investor-owned energy companies in the world. National Grid USA (Company) is a wholly-owned subsidiary of National Grid which provides energy services in Massachusetts, New York and Rhode Island.

National Grid USA Service Company, Inc. and National Grid Engineering Surveys, LLC. (collectively the Service Company), a wholly-owned subsidiary of National Grid USA, is a company engaged primarily in the rendering of services to companies in the National Grid USA holding company system. The organization, conduct of business and method of cost allocation of the Service Company are designed to result in the performance of services and the provision of goods economically and efficiently for the benefit of affiliate companies at cost, fairly and equitably allocated among such companies.

The purpose of the Cost Allocation Manual (CAM) is to serve as a guide as to the way costs should be charged to the National Grid USA client companies (Client Companies) by the Service Company or among affiliates in the event of storm restoration and other emergency services. The prevailing premise of these cost allocation guidelines is that allocation methods should not result in subsidization of non-regulated services or products by regulated entities or subsidization of services or products from one regulated entity to another.

The provision of administrative services to the Client Companies by the Service Company is specified in service agreements filed with the respective utility regulatory commissions (Commissions).

2. Responsibility for Maintaining the CAM

The VP, US Financial Controller, has overall responsibility for the Company's cost allocation policies and procedures. The Service Company Management has day-to-day responsibility for maintaining the CAM and ensuring that accounting records reflect the policies and procedures described in the CAM. This includes responsibility for maintaining the list of approved cost allocation bases as described in Section 8 of this manual.

3. Definitions

- a. **Act** – Any State or Federal law or regulation providing guidance and requirements related to cost allocations or the pricing of services provided among affiliates.

National Grid is required to comply with the Federal Energy Regulatory Commission's (FERC) Regulations Under the Public Utility Holding Company Act of 2005 (PUHCA 2005) and cross-subsidization restrictions on affiliate transactions. Specifically, these include compliance with: (1) cross-subsidization restrictions on affiliate transactions under 18 C.F.R. Part 35; (2) accounting, recordkeeping, and reporting requirements under C.F.R. Part 366; (3) Uniform System of Accounts (USofA) for centralized service companies under 18 C.F.R. Part 367; and preservation of records requirements for holding companies and service companies under C.F.R. part 368.

In the State of New York, the following sources provide substantive guidance and requirements on cost allocations.

- Public Service Law, §110(3)
 - Case 06-M-0878, Joint Petition of National Grid PLC and KeySpan Corporation for Approval of Stock Acquisition and other Regulatory Authorizations, Merger & Gas Revenue Requirement Joint Proposal (dated July 6, 2007)
 - Cases 12-E-0201 and 12-G-0202, Proceeding on Motion of the Commission as to the Rates, Charges, Rules and Regulations of Niagara Mohawk Power Corporation d/b/a National Grid for Electric Service and Proceeding on Motion of the Commission as to the Rates, Charges, Rules and Regulations of Niagara Mohawk Power Corporation d/b/a National Grid for Gas Service, Rate Plan Provisions (Appendix 7 to Joint Proposal adopted by the New York Public Service Commission in its Order dated March 15, 2013)
- b. **Affiliates** – Companies that are related to each other due to common ownership or control. For example, affiliates include National Grid USA Service Company, Niagara Mohawk Power Corporation (NIMO), Massachusetts Electric (MECO), Boston Gas Company, Narragansett Electric Company (NECO-E), Narragansett Gas Company (NECO-G), KeySpan Energy Delivery of New York (KEDNY) and KeySpan Energy Delivery of Long Island (KEDLI). Public Utility Holding Company Act (PUHCA) 2005 defines the term “affiliate” of a company as any company, 5 percent or more of the outstanding voting securities of which are owned, controlled, or held with power to vote, directly or indirectly, by such company.
 - c. **Associate Company** – According to PUHCA 2005, the term “associate company” refers to any company in the same holding company system with such company.
 - d. **Attributable Cost** – Costs which are incurred for activities and services which benefit the client companies. Some costs are directly attributable to the client companies; other costs such as corporate governance costs are indirectly attributable to the client companies.
 - e. **Client Companies** – Affiliates which receive services provided by the Service Companies.
 - f. **Cost Causative Allocation Factor** – Methodology used to allocate directly attributable costs based upon measurable cost causing relationships; for example, payroll department costs are allocated on the number of employees for each entity to which the Service Company provides this service.
 - g. **Commission** – The State utility regulatory commissions in the states in which National Grid operates. These include the New York Public Service Commission (NYPSC), the Massachusetts Department of Public Utilities (MPU) and the Rhode Island Public Utilities Commission (RIPUC). National Grid also provides services which are regulated by the Federal Energy Regulatory Commission.
 - h. **Cost Allocation Manual (CAM)** - An indexed compilation and documentation of the Company's cost allocation policies and related procedures.
 - i. **Cost Allocations** - The methods or ratios used to apportion costs. A cost allocator can be based on the origin of costs, as in the case of cost drivers; cost-causative linkage of an indirect nature; or one or more overall factors (also known as general allocators).
 - j. **Common Costs** - Costs associated with services or products that jointly benefit all regulated and non-regulated business units.
 - k. **Cost Driver** - A measurable event or quantity which influences the level of costs incurred and which can be directly traced to the origin of the costs themselves; for example, number of

invoices processed is a cost driver for the Accounts Payable department. To the extent possible, the allocation basis should reflect the underlying cost driver if the cost cannot be direct charged.

- l. **Cross-subsidization** – The offering of a competitive product or service by an electric or gas public utility, or an affiliate, which relies in whole or in part on the use of utility employees, equipment or other assets, and for which full compensation (via cost allocation or direct payment), has not been provided resulting in the inappropriate transfer of benefits from the utility ratepayers to the competitive affiliate. See 18 C.F.R. Part 35 (2008) for FERC rules regarding cross-subsidization restrictions on affiliate transactions.
- m. **Direct Costs** - Costs which can be specifically identified with a particular service or product and the Client Company(s) to which that product or service is provided. These costs are charged directly to the Client Company(s).
- n. **Fully Allocated Costs** – The sum of the direct, indirect and other economic costs of all equipment, vehicles, labor, related fringe benefits and overheads, real estate, furniture, fixtures and other administrative resources utilized, and other assets utilized and costs incurred, directly or indirectly in the providing of services from the service company to an affiliate.
- o. **Functions** – Refers to the National Grid internal organizational structures under which National Grid USA conducts business.
- p. **General Allocator** – Methodology used to indirectly allocate attributable costs to entities. For National Grid USA, the general allocator is the ratio of net plant, net margins and net Operation and Maintenance (O&M) expenses, equally weighted.
- q. **Holding Company** – PUHCA 2005 defines “holding company” as “any company that directly or indirectly owns, controls, or holds, with power to vote, 10 percent or more of the outstanding voting securities of a public-utility company or of a holding company of any public-utility company” and any person who exercises “a controlling influence over the management or policies of any public-utility company or holding company as to make it necessary or appropriate for the rate protection of utility customers with respect to rates...”
- r. **Indirect Costs** - Costs that cannot be directly identified with the provision of a particular product or service. This includes but is not limited to governance costs, insurance, and taxes as well the cost of services supporting the Service Company such as Service Company accounting and recruiting for Service Company positions.
- s. **Jurisdictions** – Refers to the geographic areas in which National Grid USA operates. Jurisdictions are comprised of one or more utility companies.
- t. **Non-Regulated** – Those entities, products and services which are not subject to regulation by regulatory authorities.
- u. **Operating Companies** – Companies to whom the Service Companies provide products and services. Operating Companies include, but are not limited to, Niagara Mohawk Power Corporation, Massachusetts Electric, and KeySpan Energy Delivery of Long Island (KEDLI). Also referred to as Client Companies.

- v. **PUHCA 2005** – 18 C.F.R. Title 18: Conservation of Power and Water Resources, PART 366 – PUBLIC UTILITY HOLDING COMPANY ACT OF 2005
- w. **Regulated** - That which is subject to regulation by regulatory authorities such as the NYPSC.
- x. **Service** – Any managerial, financial, legal, engineering, purchasing, marketing, auditing, statistical, advertising, publicity, tax, research, or any other service (including supervision or negotiation of construction or of sales), information or data, which is sold or furnished for a charge. (PUHCA 2005)
- y. **Service Agreement** – Legal agreements between the Service Companies and the Client Companies which describe the services offered, services selected, compensation and billing, terms, and cost accumulation, assignment and allocation methodologies. Also referred to as Service Contracts. The documents are filed with the utility regulatory commissions and serve as the basis for the FERC Form 60 disclosures.
- z. **Service Company** – An affiliate which provides support services to its utility and other affiliates. This includes both the National Grid USA Service Company and the National Grid USA Engineering Services Company.
- aa. **Service Level Agreements (SLAs)** – Non-binding agreements between the functional service providers and jurisdictional presidents that define the services provided and the financial and non-financial attributes of those services.
- bb. **Support Services** – Administrative and support services that do not involve merchant functions; for example: payroll, taxes, shareholder services, insurance, financial reporting, financial planning and analysis, corporate accounting, corporate security, human resources (compensation, benefits, employment practices), employee records, regulatory affairs, lobbying, legal, and pension management. Support Services typically refers to those services offered by the Service Company.
- cc. **Utility Companies** – Legal entities providing regulated wholesale and retail utility services.

4. Cost Allocation Principles

The following principles guide the allocation of costs of products or services provided by the Service Companies to the Client or Operating Companies. These principles also pertain to transactions among Operating Companies such as storm restoration services.

- a. Direct charging or direct assignment is the preferred allocation methodology and should be used if the cost of providing a product or service can be identified with the specific affiliates receiving the benefit of that product or service. Direct charging should only be used if the cost of providing a product or service to an individual Client Company can be isolated and reported separately from costs to provide other products or services and from costs to provide the same product and service to other Client Companies.
- b. The costs of products and services that cannot be direct charged should be allocated based on cost causative allocation bases representative of the underlying cost drivers of that product or service.

- c. The cost allocation methodology should be comprehensive, transparent, stable and administratively manageable and cost effective.
- d. The calculation of the cost allocation bases should be supported by a clearly defined methodology, model and supporting policy and procedure documentation.
- e. The cost allocation methodology should accommodate changes in the size of the allocation bases from period to period based on changes in the underlying cost drivers; the allocation bases should not vary significantly from period to period for uncontrollable factors not related to the underlying cost drivers. For example, you would not choose an allocation basis that fluctuates significantly from period to period based on changes in weather if weather is not a cost driver for that activity.
- f. The calculation of the allocation bases should be at least annually and more frequently if needed to reflect significant events (e.g., the sale of a significant affiliate).

5. Cost Apportionment Methodology

Costs are defined into the following four categories for purposes of allocating the costs of Service Company products and services to the Operating Companies. This hierarchy represents the preferred order of methodologies to be used when allocating costs. These four cost categories are:

Directly Assignable – Expenses incurred for activities and services exclusively for the benefit of an affiliate.

Directly Attributable – Expenses incurred for activities and services that benefit more than one affiliate and which can be allocated based on direct measures of cost causation; for example, number of employees or number of invoices processed.

Indirectly Attributable – Expenses incurred as a “cost of doing business” that do not relate to the provision of specific products and services. The costs typically benefit all entities within the corporate umbrella. Examples include governance costs, Corporate Secretary costs, and investor relations costs. These costs are typically allocated based on a general measure of cost causation, commonly referred to as the general allocator.

Unattributable – Expenses incurred for activities or services that have been determined as not appropriate for apportionment to the operating company affiliates. These costs relate primarily to activities such as corporate diversification, political or philanthropic endeavors and, as such, are charged directly to the parent company, National Grid USA.

It is expected that most costs charged to an affiliate will be based on the direct assignment or direct attribution of costs and that costs indirectly attributable to an affiliate will represent the smallest category of costs.

6. Description and Use of Service Level Agreements

Service level agreements are non-binding agreements between the functional service providers and jurisdictional presidents that define the services provided and the financial and non-financial

attributes of those services. The services governed by these agreements are described in Section 6 of this manual.

Jurisdictional objectives are used to determine service provider performance goals. SLAs are a key tool by which the regulated operating companies manage both the cost and performance of services provided by the Service Company.

SLAs are negotiated annually between the functional service providers and the jurisdictions. The SLA renewal process includes a critical review of the cost and performance attributes of the services provided.

The Jurisdictional Presidents will receive reports detailing performance against the attributes agreed to in the SLAs.

7. Approved Cost Allocation Bases – Description and Source

SAP Allocation Code ¹	Description	Definition / Source
C-xxx	# of Customers/Meters (# of Customers via count of Meters Installed)	Number of retail customers (via count of installed service meters) able to receive utility services by company as a percent of the CYE total. The source for this allocation basis is the Billing Operations Group. Note: Premises receiving both gas & electric services count as 2 customers.
D-xxx	# of Inbound and Outbound Collection Calls	Number of inbound and outbound collection telephone calls by utility as a percent of the total based on call center telephone statistics. The source for this allocation basis is the Credit and Collections Group.
E-xxx	# of Joint Use Poles	# of electric poles with 3rd party attachments (joint use poles) by Company as a percent of total joint use poles. The source for this allocation basis is the Asset Data and Analytics Group.

¹ An Allocation Basis such as the General Allocator will have multiple SAP Allocation Codes. This is required because individual employees may provide services to one, a combination of, or all operating companies.

² The cost accumulated by electric utilities that have built expensive power plants and entered into high-priced power purchase agreements, which are no longer commercially viable when competition forces prices down and reduces market share.

SAP Allocation Code ¹	Description	Definition / Source
F-xxx	# of Inbound Call Minutes	<p>Number of minutes call center representatives are on the telephone with specific operating companies' customers based on contact center reporting systems as a percent of the total.</p> <p>The source for this allocation basis is the Workforce Management Group.</p>
G-xxx	General Allocator - Net margin, Net plant, & Net O&M expenses	<p>"Net Margins" are Total Operating Revenues less "Cost of Goods Sold" and revenues related to recovery of stranded costs².</p> <p>"Net Plant" is the sum of Net Utility Plant and Net Non-Utility Plant.</p> <p>"Net O&M Expenses" are all non "Cost of Goods Sold" expenses less costs allocated from the Service Company distributed to the Affiliate companies using the general allocator. A Special Report will be created to identify the amount to be excluded for Service Company Charges based on the General Allocator.</p> <p>The source for this allocation basis are the Reports relating to Net O&M, Net Plant and Net Margin.</p>
GT-xxx	General Allocator- Plus PSEG TSA Billing entity	Net margin, net plant, & Net O&M expenses post LIPA Separation.
H-xxx	# of Bills Rendered	<p>Number of bills issued to customers by utility as a percent of the total bills in a given year.</p> <p>The source for this allocation basis is the Billing Office Management Group.</p>
I-xxx	Dollar Value of Property Owned	<p>A ratio based on gross fixed assets, valued at original acquisition costs, and investments owned in other companies, including construction work in progress, at the end of the calendar year, the numerator of which is for a specific client company and the denominator being all recipient client companies.</p> <p>The source for this allocation basis is the Regulatory GAAP Balance Sheet/GL Account Balances for Utility Plant/Non-Utility Plant</p>
J-xxx	Facilities Square Footage	<p>Number of occupied square feet per facility for each department or company using the facility. Updated by Property Services as business needs require on a facility by facility basis.</p> <p>The source for the components of this allocation basis is the Total Spend Labor Analysis by Personal Area for facilities including Metrotech, Reservoir Woods, Hicksville, and other</p>

SAP Allocation Code ¹	Description	Definition / Source
		Service Company owned/rented facilities in Long Island and Waltham.
K-xxx	Average Level of Debt Outstanding	Average level of long-term debt and short-term borrowing levels for prior CY by Company as a percent of the average level of long-term debt for all companies and short-term borrowing levels for all companies. The source for the components of this allocation basis is the Treasury Group.
L-xxx	Miles of Overhead Lines	Number of miles of overhead transmission and distribution lines by utility as a percent of the total. The source for this allocation basis is the Asset Data and Analytics Group.
N-xxx	# of Employees	Total number of employees by company excluding the service company as a percent of the total. Count part time employees the same as full time employees. The source for this allocation basis is the Human Resource Information System (HRIS) Group.
O-xxx	# of P.O. Lines	Number of purchase order lines for stock and non-stock materials and supplies and services by Company as a percent of the total. The source for this allocation basis is the Procure To Pay Group.
Q-xxx	# of Claims Processed	Number of claims processed by company based on claims tracking system as a percent of the total. The source for this allocator basis is the Claims Group.
R-xxx	# of Invoice Lines Processed	Number of individual invoice lines processed by company as a percent of the total. Invoices may contain items purchased; each line represents the purchase of a specific good or service on behalf of a specific company. The source for this allocation basis is the Procure To Pay Group.
T-xxx	Total T&D and CapEx Expenditures	Sum of Transmission & Distribution (T&D) O&M and capital expenditures by Operating Company as a percent of total Utility T&D capital and O&M expenditures. The source of this allocation basis is the CAPEX based on 'Cash Outflows from Plant from FERC Form 1 'Statement of Cash Flows' and T&D O&M costs from Electric Operations

SAP Allocation Code ¹	Description	Definition / Source
		and Maintenance Expenses also in the FERC Form 1(received from US Finance Reporting Group).
U-xxx	# of Roof Top Unit (RTUs)	Allocation to distribute the ongoing implementation of a new EMS system between the various New England Electric Operations based on the # of RTUs The source of this allocation base is the Critical National Infrastructure (CNI) Group.
V-xxx [Effective as of April 1, 2017]	Energy Efficiency (EE) \$ Budgets	The calendar year EE Budgets less Customer and Shareholder Incentives. The sources for this allocation basis is the Energy Efficiency Reporting Group.
X-xxx	Capital Expenditures	Capital expenditures by company as a percent of the total. The source for this allocation basis is the CAPEX based on “Cash Outflows for Plant” from the FERC Form 1 Statement of Cash Flows and T&D O&M (Electric).

8. Services Provided - Description and Allocation Methodology

Appendix A lists those services provided by the Service Company and the Client Companies to whom these services are provided. These services are provided in accordance with the service agreements filed with the Commissions. In addition, the provision of these services is governed by the Service Level Agreements described above between the functions and the jurisdictions. **Appendix B** provides a guide to which cost allocation methods are allowed by function and department (LO3 and LO4 Cost Center in SAP).

9. Affiliate Services – Description and Allocation Bases

On occasion, employees of one operating company provide services to another operating company. This typically happens when providing storm restoration services. In this case, the cost of the provider-company employees is billed to the service-receiving company on a full cost basis.

National Grid has some employees working on behalf of the service company who are on operating company payrolls. In these instances, the cost of these employees is allocated to the operating companies benefitting from their work as if these employees were service company employees. These employees are managed as service company employees; it is only a matter of convenience to the company that these individuals remain on the operating company payroll. The services provided by these employees are not considered to be “affiliate services provided by operating companies” for purposes of this manual.

10. Other Allocation Codes Methods - considered but are not currently being used.

Other Allocation Codes

SAP Allocation Code	Description	Definition/Source
P-xxx	Mainframe Profile	Based on Company / Function use of mainframe services.
S-xxx	Server Profile	Based on Company / Function use of server services.
Y-xxx	# of General Ledger Transactions	The number of general ledger transactions by Company as a percent of total GL transactions for all companies.

Other Charging Bases

Charging Basis	Definition
Time Study (Fixed Distribution)	Based on periodic time studies of work performed or planned to be performed (Time entered as if direct charged.)
Number of Airplane Trips	Fixed cost per trip calculated outside of SAP.
Number of Vehicles	Used to assign costs to client company transportation clearing accounts with calculation done outside the SAP order number.
Square Feet	Square feet per facility for facilities not covered by a J allocator.
Number of Images Printed	Based on the number of documents copied, bound and printed with the cost of the services provided based on periodic studies.
Number of Training Center Transactions	Cost to provide training billed to users on a per session attended basis.

11. Manual Allocations

There will be instances in which employees will choose to assign costs in a manner that is different from the allocation bases described above in order to ensure that costs are properly allocated among companies. To accomplish this requires a Manual Allocation. When employees choose to use a non-standard cost driver to allocate costs, the basis for that decision and the method used to allocate costs among companies should be thoroughly documented, approved by department supervision and sent to the Service Company Director in a timely manner for review. **Form to Document Use of Manual Allocations** can be found the U.S. Infonet site.

See <http://us2infonet/sites/Finance/Pages/Allocations.aspx> for reference to the form that has been developed to standardize the information gathered to support instances of “manual allocations”. Anyone using a “Manual” allocation method must complete this form and send it to the Service Company Director. A copy of the completed form should also be retained by the initiating department.

For example, a manual allocation may be required for costs to provide training in which case the Company’s benefitting from the training are not known prior to the completed enrollment. In this case, the manual allocation may be based on the relative proportion or number of employees by individual company attending the training.

12. Non-Regulated Entities

National Grid is expanding in the non-regulatory space to create opportunities for sustainable energy and other growth strategies. While most non-regulatory entities direct charge expenses, the Z Allocator was created to allow National Grid Ventures (NGV) to utilize SAP functionality.

National Grid Ventures

National Grid Ventures is National Grid's non regulated business. Its purpose is to continue and pursue a range of growth strategies for National Grid in the UK and the USA. NGV consists of three pillars, Global Transmission, Distributed Energy and US Strategic Growth. There are within the group two corporate development functions also, called 'Strategy' and 'Technology and innovation'. These groups primary focus are detailed below:

- **Global Transmission** focusses on transmission projects.
- **Distributed Energy** is focused on businesses and investments relating to the distributed energy field, such as Metering and distributed solar generation. It will be seeking build National Grid's capabilities in this emerging field.
- **US Strategic Growth** will be seeking to undertake significant investment in large projects such as generation.
 - **Strategy** is NG Plc's strategy department and will undertake strategy work on behalf of the wider group
 - **T&I (Tech and innovation)** will be focused on investments and research, with a new focus on some venture capital opportunities. It will seek to invest in technology for both financial gain and corporate insight, especially in emerging technologies.

As a result of creating NGV, some dedicated support functions have also been created and a new allocation methodology has been created with them to enable us to align these costs in a simple manner to the new lines of business, without charging or impacting the regulated business. It is important to note that this method should only be used by NGV employees.

SAP Allocation Code	Description	Definition / Source
Z-xxx	NG Ventures (Non-Regulated) Allocator	Distributes costs associated with overhead to National Grid Ventures operating companies only Source: NGV Finance Business Partners

Below are the dedicated support functions and cost allocation methods they can use:

Function	Cost Allocation Methodology as per CAM	Cost Allocation Methodologies
NG Ventures-Human Resources	5 Z	Direct Charge NG Ventures (Non-Regulated) Allocator
NG Ventures Finance	5 Z	Direct Charge NG Ventures (Non-Regulated) Allocator
NG Ventures-Legal	5 Z	Direct Charge NG Ventures (Non-Regulated) Allocator

Function	Cost Allocation Methodology as per CAM	Cost Allocation Methodologies
NG Ventures-Corporate Affairs	5 Z	Direct Charge NG Ventures (Non-Regulated) Allocator

Should these functions provide any services into the regulated business they will use already existing allocation methodologies. In these instances, the transactions will be reviewed as part of the Cost Allocation Compliance Program.

13. Asset Recovery Charge

The Service Company owns assets which are used to provide services to the operating companies. These assets are primarily IT hardware and software and facilities.

The Service Company bills the operating companies a return on and of the assets it owns in a manner similar to that by which a regulated utility includes a return on and of the utility plant included in its rate base. The asset recovery charge is comprised of the following three elements:

- Depreciation
- Equity component of return
- Debt component of return

Depreciation is based on the expected useful life of the asset.

The cost of capital assumes a 50/50 equity/debt capital structure. This capital structure is used because it is representative of the capital structures of the individual operating companies and reflects National Grid's overall internal objectives for funding investments.

For rate regulated operating companies, the equity rate is that company's current, approved return on equity. For non-rate regulated operating companies, the return on equity rate is based on the allowed equity rates for the rate regulated operating companies weighted to reflect current rate bases.

The debt rate is based on the Service Company's actual overall cost of debt.

The calculation of the asset recovery charge can be inquired at ServiceCompanyAccounting@NationalGrid.com

Service Company's Return on Capital - Charged to Affiliates

The service companies own or lease several assets that are either used by service company employees to provide services to affiliates or are used by affiliates on a shared basis. When assets are leased by the service companies, the leased assets are charged to the operating affiliates using National Grid's cost allocation methodologies. When the service companies finance and own shared assets, the service companies charge the affiliates a rental fee based on a pre-tax return on the asset (net of deferred taxes) and booked depreciation expense.

14. SAP Service Company Orders and Work Breakdown Structure

National Grid USA uses Service Company Order and Work Breakdown Structure (WBS) elements within SAP as the mechanisms by which the appropriate allocation bases are applied to resources consumed. Individual Orders/WBS have been established for each cost center based on the work performed, the nature of resources consumed (e.g., labor, materials, outside services) in performing that work, and the operating companies benefitting from the work performed. Embedded in the Order is the allocation code associated with the “operating companies benefitting from the work performed.” Master Data Listing of All Orders and WBS Elements can be found on the U.S. Infonet site directly under the posting of the CAM on the Allocations page.

See <http://us2infonet/sites/Finance/Pages/Allocations.aspx>

Due to the complexity of the WBS coding structure and the large number of approved WBS codes, all new Service Company orders are required to be approved by Service Company Accounting, Regulatory Accounting & Master Data Team prior to use. The Company has provided time entry tools to help employees choose the correct WBS when reporting time and expenses. See Section 14. Time Reporting Procedures for additional details.

The unique combinations used within SAP which facilitates the accurate direct charge or allocation of costs to the operating companies, include the following elements:

Order Number	WBS Element
<ul style="list-style-type: none"> Type Date Created Description Service Company Number Responsible Cost Center Cost Sharing 	<ul style="list-style-type: none"> WBS Description Object Number Created By Company Code Profit Center Responsible Cost Center

15. Time Reporting Procedures

All employees of the Service Company must positively report time; that is, time reports must be completed by each employee each reporting period that reflects the actual work activities performed during that period. The time report should clearly indicate the work performed during the time reporting period and the companies on whose behalf the work was performed. This is accomplished through the use of the appropriate SAP order number. If employees work on behalf of a specific operating company, an SAP order number should be used which accommodates the direct charging to that operating company.

At the time budgets are developed for the current fiscal year, the cost center manager should review the services provided and activities performed for the upcoming year, and the companies on whose behalf those services are performed, to ensure that Internal Orders have been defined that properly reflect those services and activities. If not, the cost center manager should work with their Financial Business Partner to establish or modify the internal orders expected to be used by that department.

Once established, the cost center manager should meet with the employees in the department to communicate the list of approved, department-specific internal orders.

Throughout the year, it is the responsibility of the cost center manager to ensure the list of internal orders remains up-to-date as services provided or activities performed change or as employees leave or join the department.

However, each employee must understand the order numbers available to be charged and how they relate to the work being performed. If employees find that the existing order numbers do not reflect the work performed, for example, the employee is assigned to a cross-functional project team, they should alert their supervisor. The integrity of the cost allocation process depends on employees correctly charging their time.

To ensure the correct reporting of time, the Company has developed a series of training courses that all employees are required to take. These include courses on making correct choices for cost allocations and inputting time into the SAP Portal. The following is from the “Cost Allocation Quick Reference Guide – Corporate Functions” provided to employees in connection with this training.

Cost Causative Allocators – *Cost Causative Allocators examples are illustrated in the chart below. All employees are advised to have a discussion with their Financial Business Partner when determining correct cost causative allocator.*

Type of Allocation	Typically Used By	Used When	Why?
Dollar Value of Property Owned	<ul style="list-style-type: none"> Insurance (425-Claims) Property Group (320-Shared Services, Property Services) Safety, Health & Environment 	When not directly charged: Recommending strategies to optimize the use of the property portfolio, Property Tax calculations, Insurance needs related to the various facilities, and SHES Health and Environmental compliance audits at operating company facilities	<i>The resources required to provide these services, and the benefits derived by the individual Client Companies, are related to the dollar value of property owned.</i>
Number of Customers	<ul style="list-style-type: none"> Accounting Services (Revenue Accounting) Credit and Collections (320-Shared Services) Customer Meter Services Operations Support (Inventory Mgmt & Warehouse Mgmt, Bus Op Cycle & Adv Analytics, Emergency Planning) SDC (Customer Care) (320-Shared Services, 	Revenue accounting and reconciliations, Energy Products and Procurement, Energy Solution Delivery, Customer & Market Strategy, Lead Intake, Customer Analytics when not direct charged. Some SDC Customer Care, Credit and Collections, when not direct charged or call related	<i>The level of work is driven by, and the client companies benefit in proportion to, the number of customers or count of service meters by utility company.</i>

Customer Care, Customer)			
Number of Employees	<ul style="list-style-type: none"> • Corporate Affairs • Employee Services/Payroll (320-Shared Services) • Human Resources (310-US Human Resources) • Finance (Insurance)(320-Shared Services) • Finance (Tax) (425-US Tax) • IT Desktop Support (of the Payroll systems) • Safety, Health & Environment 	When not directly charged: Employee communications, Payroll tax remittances, Safety and Health programs, communications and compliance audits at company facilities, payroll related activities, employee expense processing, and all HR activities	<i>The level of work is largely driven by, or the client companies benefit in proportion to, the number of employees by Company.</i>
Type of Allocation	Typically Used By	Used When	Why?
Total T&D Expenditures	<ul style="list-style-type: none"> • COO • Finance Business Partners (Finance Strategy)(320-Business Partnering) • Network Strategy (240-Trans Network Strategy) • Safety, Health & Environment 	<ul style="list-style-type: none"> • Provide operating and capital budget decision support and management reporting activities including economic and financial analysis, and short and long-term financial forecasting • Network Strategy activities other than vegetation management and 3rd party attachments 	<i>The level of effort spent on behalf of, and the benefits received by, the Utilities these functional areas are substantially driven by and proportionate to the combined spend on T&D O&M and Capital.</i>

C. General Allocator (Indirect)

This is typically used for products and services that directly benefit the National Grid USA enterprise, such as governance or business sustaining activities. The new indirect general allocator is a Modified Massachusetts Formula consisting of Net Plant (1/3), Net Margin (1/3), and Net O&M Expenses (1/3).

16. Mid-Year Changes

If a significant organizational modification occurs (i.e. significant change to business), allocation pools based on historical usage statistics would be reviewed and modified at that time. In this situation, allocations using predetermined rates would be modified and implemented as soon as the new rates can be revised and uploaded into SAP. Allocation Rates can be inquired at:

CostAllocationFinance@NationalGrid.com

The Asset Recovery Charge is based on allowed returns on equity; consequently, at the time that rate case decisions are issued the new allowed return on equity will be used to update the calculation of the asset recovery charge. Asset Recovery Charges can be inquired at:

ServiceCompanyAccounting@NationalGrid.com

17. Creation of New Allocation Methods

As there are several options available for allocation, every attempt should be made to use one of the existing methods. If the business requires a new allocation method (examples of methods are # of employees, # of customers, square footage, etc.), they are required to reach out to the Service Company requesting the new method with a detailed explanation and the documentation providing all necessary support (including the forecasted impact) for the new calculation. Following the Service Company approval, the business should work with their Financial Business Partner (FBP) to coordinate the required Regulatory approvals with Regulatory and Legal teams.

Subsequent to approval from the various regulatory groups, the implementation of the new method will follow the annual schedule and will be implemented on April 1. The metrics will be also be required to be updated annually in line with the existing methods.

[At this point, no new methods for Regulated Business are being considered.]

APPENDIX A

[Service Company SharePoint - Table 8.1](#)

APPENDIX B

[Service Company SharePoint- Table 8.2](#)

APPENDIX C

Additional Information & Policies and Procedures.

Additional information related & Policies and Procedures including (1) Sample Service Company Invoice, (2) Calculated Allocation Bases for current Fiscal Year, (3) Service Company Guidelines for Posting Journal Entries, and (4) Cost Allocation Compliance Program (CACP) and required training will be available on the infonet site. See <http://us2infonet/sites/Finance/Pages/Allocations.aspx>

Any related questions regarding the Cost Allocation Compliance Program (CACP) program can be directed to the CACP team at CostAllocationComplianceProgram@nationalgrid.com

APPENDIX D

Change Log

Page	Change/Reason	Date
Table 8-2	Removed Y allocator since this is no longer an available cost allocation method	11/28/2017
Table 8-2	Removes P and S allocators from US IS Departments since no orders have been created using these allocation methods	11/28/2017
Table 8-2, Pg 26	(L03) 200-Exec Director – US derived from US Jurisdictions L3 (prior L03). Approved Cost Causatives are in conformity to US Jurisdictions.	1/22/2018
Table 8-2, Pg 26	(L03)180-New Energy Solutions has been added. Approved Cost Causatives are in conformity to Energy Solutions Delivery & Energy Products.	1/22/2018
Table 8-2 Pg 32	Added the T and R allocation methods to IS OPEX Projects based on general allocator clean up project. See email from Richard Quirk on 10/30/2017	11/28/2017
Table 8-2 Pg 32	Added the U allocation method to 330- IS Physical Security based on general allocator clean up project. See email from Richard Quirk on 10/30/2017	11/28/2017
Table 8-2 Pg 33	Added the C allocation method to IS Service Delivery based on general allocator clean up project. See email from Richard Quirk on 10/30/2017	11/28/2017
Table 8-2, Pg 34	Added the N allocation method to 420-US Insurance (L04). See email from Daniel Greene on 3/28/2018	3/27/2018
Table 8-2, Pg 36	Added the V allocation method to Customer (L04). See email from Gabriel Caraballo on 5/14/2018	5/14/2018
Table 8-2, Pgs 37	(L04). Added Inventory Mgmt & Warehouse Mgmt. Approved Cost Causative are in conformity to Global Procurement.	1/22/2018
Table 8-2, Pg 37	Added the F allocation method to Customer Care. See email from Daniel Greene on 3/28/2018	3/27/2018
Table 8-2, Pg 38	Added the C allocation method to Gas Business Enablement Project (L04). See email from Gabriel Caraballo on 5/14/2018	5/14/2018
Tables 8-1 and 8-2	Removed from this document and added as appendix A and B	07/15/2020

Master File

Allocation Code Calculations by Method for LIPA Separation

Background

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

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

Purpose

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

1. The file is the means by which Service Company defines and manages the various allocation codes that are used to charge the Operating Companies for services provided by Service Company. The allocation codes are updated annually, or whenever there is a major change in the company, such as the LIPA separation. Once the annual update process is completed, the allocation percentages calculated in this file are downloaded to a flat file that is used by the SAP data team to update the open internal orders and WBS's in SAP. A copy of this updated file is then stored on the Allocations page of the Infonet so it is available for users to look up and use the various approved allocations to create new orders and WBS's.
2. Each allocation type (i.e., **C - Number of Customers/Meters**, **G - General Allocator**) is based on "causality." Causality would be the "driver" that determines the percentage share that each receiving company is charged for a given allocation code. For example, Customer based systems and projects would be charged, based on the number of retail customers/meters that each company has (C-allocation codes).
3. The "Business Combinations" tab defines the various combinations of companies and allocations that have been requested by Decision Support.

Data Source

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

Workpaper Setup

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

Conclusions

Assumptions

Purpose

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

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

Sold Companies

The following companies have been sold and are no longer owned by National Grid. These companies were zeroed out as the National Grid activity and services are reduced.

The following companies were sold:

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

LIPA Separation

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

The company codes associated with LIPA are:

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

Electric/Gas Split

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

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

NIMO Common Assets	
Electric Dist	73%
Gas	17%
Electric Tran	10%

The breakdown for Narrangansett is as follows:

Narrangansett Breakdown	
Electric	65.47%
Gas	34.53%

Percentage Rounding

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

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

Point of Contact List

Purpose

The purpose of this tab is to provide a list of the data providers that need to be contacted in order to obtain each cost allocator information. Data from each provider is typically requested 5-6 weeks before the due date. The request should be sent from the Service Company team email, and questions from the data providers should be addressed using the team email as well.

Prepared By:		
ServCo Review:		
Final Sign Off:		

Allocator	Description	Point of Contact (POC)	Department	Title
A	Direct Allocator	N/A		
C	# of Customers	Chuck Florczyk Charles Kailer Patricia Graham Jeff Virkler	Billing Operations Direct Billing Office Management Billing Office Management Billing Office Management	Director Senior Analyst Manager Senior Analyst
		Patrick Gilmore Kadian Brown	Workforce Management Workforce Management	Director Analyst
D	# Outbound Collection Calls	Douglas Haynes Jon Harrison	Collections Strategy & Exec. Credit & Collections	Senior Analyst Director
E	# of Joint Use Poles	Ben Binger Preston Large	Asset Data and Analytics Asset Data and Analytics	Lead Analyst Director
F	# Inbound Call Minutes	James MacVicar Kadian Brown	Workforce Management Workforce Management	Director Analyst
G	3 Point General	Nina Cardoza Keith Alves Vimal Shah	Service Company Service Company Service Company	Senior Analyst Manager Director
		Nina Cardoza Keith Alves Vimal Shah	Service Company Service Company Service Company	Senior Analyst Manager Director
GT	3 Point Calc. LIPA TSA	Nina Cardoza Keith Alves Vimal Shah	Service Company Service Company Service Company	Senior Analyst Manager Director
H	# of Bills Rendered	Chuck Florczyk Charles Kailer Patricia Graham Jeff Virkler	Billing Operations Direct Billing Office Management Billing Office Management Billing Office Management	Director Senior Analyst Manager Senior Analyst
I	Value of Properties Owned	Nina Cardoza	Service Company	Senior Analyst
J	Facilities Square Footage Budget \$	Nina Cardoza Keith Alves Pat Burns	Service Company Service Company Facilities	Senior Analyst Manager Director
K	Level of Debt O/S	Wai Sang Chi Christopher Di Gilio	Treasury Treasury	Senior Analyst Director
L	Miles of Overhead Lines	Ben Binger Preston Large	Asset Data and Analytics Asset Data and Analytics	Lead Analyst Director
N	# of Employees	Gerard Huntley Laurie Whiting Dawn Menditto	Payroll HRIS and Org Management HRIS and Org Management	Director Senior Analyst Lead Analyst
		Michael Elliot Pamela Richards Elisabeth Ziankoski	P2P Performance Excellence P2P Operations Excellence Procure to Pay	Analyst Manager Director
Q	# of Claims Processed	Joe Blancato Patricia Needham	Claims Group Service Company US Insurance	Director Lead Analyst
R	# of Lines Processed	Pamela Richards Ryan Perkins Elisabeth Ziankoski	Procure to Pay Perf & Strategy Procure to Pay	Manager Analyst Director
T	Total T&D Expenditures	Nina Cardoza	Service Company	Senior Analyst
U	RTU (Remote Terminal Units)	Kristen Lemire Michael Greave Nathan Purdy Douglas Howe	Global CNI EMS-NE EMS- NY EMS- NY	Director Manager Manager Lead IT Analyst
		Francis LaRiviere Matthew Manzo	Energy Efficiency Reporting Energy Efficiency Reporting	Manager Lead Analyst
		Nina Cardoza	Service Company	Senior Analyst
Z	NGV Ventures (Non-Regulated) Allocator	Thomas Williams	NGV Business Partnering	Director - FBP

Labeling Keys

Description

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

Source Data

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

Notes

For reference only.

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

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

Business Combinations

Description			
The purpose of this sheet is to provide a listing of the Business Combinations that were requested by Decision Support and the allocation types that were requested for each Combination.			
		Prepared By:	Service Company Finance
		Business Sign Off:	3/27/2017
		Service Review:	V. Shah / C. Dowling
		Final Sign Off:	3/27/2017
Source Data:			
Originally created by the SAP implementation team for "go-live" upload. Updated by Lou Tabaldi any subsequent additions, deletions or changes to each Business Combination or Allocation Code.			
For reference only.			
Can be used to find business combination by doing an "Edit, Find" function on Column G.			

0220R604R5210E5210G5210T5220G5230G5310E510T5320E5330G5340G5360E5360T5410T5430P5431P5432P5803N5804N5829A5840N5850N

Alloc Code	Description Used	50-Character-width description	# Char in Desc	Allocation Code	Number	ZEROS REMOVED COMPANY_COMBOS
A-5020	100% allocation to NG USA Parent	100% to National Grid USA (Parent)	34	A	5020	5020R
A-5040	100% allocation to Kydgan Corp Parent	100% to Kydgan Corp (Parent)	35	A	5040	5040R
A-521E	100% allocation to Niagara Mohawk Electric Distribution	100% to Niagara Mohawk Electric Distrib segment	47	A	521E	5210E
A-521G	100% allocation to Niagara Mohawk Gas	100% to Niagara Mohawk Gas segment	48	A	521G	5210G
A-521T	100% allocation to Niagara Mohawk Transmission	100% to Niagara Mohawk Transmission segment	49	A	521T	5210T
A-5220	100% allocation to KEDNY	100% to KEDNY	34	A	5220	5220G
A-5230	100% allocation to KEDLI	100% to KEDLI	35	A	5230	5230G
A-5260	100% allocation to NE Electric Serv	100% to NE Electric Services LLC (LIPA)	40	A	5260	5260R
A-531E	100% allocation to Massachusetts Electric Co.	100% to Massachusetts Electric Co.	34	A	531E	5310E
A-5320	100% allocation to Nantucket Electric	100% to Nantucket Electric	35	A	5320	5320E
A-5330	100% allocation to Boston Gas	100% to Boston Gas (BGC)	24	A	5330	5330G
A-5340	100% allocation to Colonial Gas	100% to Colonial Gas (CGC)	26	A	5340	5340G
A-536E	100% allocation to Narragansett Electric Distribution	100% to Narragansett Electric Distribution	42	A	536E	5360E
A-536G	100% allocation to Narragansett Gas	100% to Narragansett Gas	24	A	536G	5360G
A-536T	100% allocation to Narragansett Transmission segment	100% to Narragansett Transmission segment	41	A	536T	5360T
A-5381	100% allocation to GSE Billing Co.	100% to Granite State Energy Billing Co.	39	A	5381	5381E
A-5391	100% allocation to EnergyNorth Billing Co.	100% to EnergyNorth Billing Co.	30	A	5391	5391G
A-5412	100% allocation to NE Hydro-Trans Corp	100% to NE Hydro-Trans Corp (NHTE)	32	A	5412	5412F
A-5413	100% allocation to NE Electric Trans Corp	100% to NE Electric Trans Corp (NEET)	37	A	5413	5413F
A-541F	100% allocation to New England Power Co Federal Jurisdiction	100% to NE Power Co Federal Jurisdiction	40	A	541F	5410F
A-541T	100% allocation to New England Power Co Transmission	100% to NE Power Co Transmission	36	A	541T	5410T
A-5430	100% allocation to NG Generation LLC	100% to NG Generation LLC	29	A	5430	5430R
A-5432	100% allocation to NG Port Jeff Energy Center	100% to NG Port Jefferson Energy Center	37	A	5432	5432R
A-5803	100% allocation to MetroWest Realty	100% to MetroWest Realty	24	A	5803	5803N
A-5804	100% allocation to Wayfinder Group	100% to Wayfinder Group	24	A	5804	5804N
A-5820	100% allocation to NG Energy Trading Services	100% to NG Energy Trading Services	34	A	5820	5820R
A-5840	100% allocation to NG Development Holdings Corp	100% to NG Development Holdings Corp	34	A	5840	5840N
A-5850	100% allocation to NG Services Inc.	100% to NG Services Inc.	34	A	5850	5850N
A-5860	100% allocation to LIPA KS Gen Services, LLC	100% to LIPA KS Gen Services, LLC	34	A	5860	5860N
C-004	All Retail incl NMPC-T, Mass-T, Narr-T	Retail, NMPC-T, MECO-T, NECO-T	30	C	004	5210E5210G5210T5220G5230G5310E510T5320E5330G5340G5360E5360G5360T
C-072	NGUS, Retail and NMPC-T	NGUS, Retail and NMPC-T	24	C	072	5200R5210E5210G5210T5220G5230G5310E5320E5330G5340G5360E5360G
C-076	NGUS Parent, Legacy NG Retail, NEP & Hydros	NGUS R-RAND Retail, NEP, Hydros	41	C	076	5200R5210E5210G5210T5310E5320E5360E5360G5410T5411F5412F5413F
C-077	Legacy NG Retail, NMPC-T, NEP-T, Hydros	Legacy NG Retail, NMPC-T, NEP-T, Hydros	40	C	077	5210E5210G5210T5310E5320E5360E5360G5410T5411F5412F5413F
C-089	NGUS and Legacy NG New England Retail, NEP-T, and Hydros	NGUS, LegRand NE Retail, NEP-T, Hydr	37	C	089	5200R5310E5320E5360E5360G5410T5411F5412F5413F
C-113	NMPC, Electric and NMPC Gas	NMPC-E&G	113	C	113	5210E5210G
C-114	Niagara Mohawk (Elec, Gas and Trans)	NMPC-E&G-T	9	C	114	5210E5210G5210T
C-117	Niagara Mohawk (Elec, Gas and Trans), KEDNY and KEDLI	NMPC-E&G-T, KEDNY, KEDLI	23	C	117	5210E5210G5210T5220G5230G
C-131	All Retail Companies, plus NMPC-T	Retail, NMPC-T	35	C	131	5210E5210G5210T5220G5230G5310E5320E5330G5340G5360E5360G
C-134	Retail, including NMPC-T, NEP-T, Hydros, Gens	Retail, NMPC-T, NEP-T, Hydros, Gens	39	C	134	5210E5210G5210T5220G5230G5310E5320E5330G5340G5360E5360G5410T5411F5412F5413F5430P5431P5432P5802N
C-135	Retail, including NMPC-T, NEP-T, Gens	Retail, NMPC-T, NEP-T, Gens	37	C	135	5210E5210G5210T5220G5230G5310E5320E5330G5340G5360E5360G5410T5430P5431P5432P
C-136	Retail Companies	Retail	1	C	136	5210E5210G5210T5220G5230G5310E5320E5330G5340G5360E5360G5410T5411F5412F5413F5430P5431P5432P5802N5804N5829A5840N5850N
C-138	All Retail, NMPC-T, NEP-T, KS Generation, GW and Port Jefferson	Retail, NMPC-T, NEP-T, Gens	27	C	138	5210E5210G5210T5220G5230G5310E5320E5330G5340G5360E5360G5410T5411F5412F5413F5430P5431P5432P
C-151	All Retail Companies and NMPC-T	Retail, NMPC-T	16	C	151	5210E5210G5210T5220G5230G5310E5320E5330G5340G5360E5360G
C-154	Retail, plus NMPC-T and NEP-T	Retail, plus, NMPC-T, NEP-T	23	C	154	5210E5210G5210T5220G5230G5310E5320E5330G5340G5360E5360G5410T
C-156	All Retail Companies excl. NW, plus NMPC-T and NEP-T	Retail, NMPC-T, NEP-T	27	C	156	5210E5210G5210T5220G5230G5310E5320E5330G5340G5360E5360G5410T
C-164	Legacy NG Retail Companies	LegRad Retail	12	C	164	5210E5210G5210T5220G5230G5310E5320E5330E5360E5360G
C-166	NMPC-E&G, MECO-E, Nantucket, NECO-E&G, NEP-T, and Hydros	NMPC-E&G, MECO-E, NANT, NECO-E&G, NEP-T, Hydr	46	C	166	5210E5210G5210T5310E5320E5360E5360G5410T5411F5412F5413F
C-169	NMPC-E&G and KEDNY	NMPC-E&G, KEDNY	16	C	169	5210E5210G5210T5220G5230G
C-170	NMPC-E&G, KEDNY, KEDLI	NMPC-E&G, KEDNY, KEDLI	22	C	170	5210E5210G5210T5220G5230G
C-171	NMPC-E&G, KEDNY, KEDLI	NMPC-E&G, KEDNY, KEDLI	22	C	171	5210E5210G5210T5220G5230G
C-173	All Retail Companies	All Retail Companies	22	C	173	5210E5210G5210T5220G5230G5310E5320E5330G5340G5360E5360G
C-174	All Retail Companies	All Retail Companies	21	C	174	5210E5210G5210T5220G5230G5310E5320E5330G5340G5360E5360G
C-175	All Retail Companies	All Retail Companies	30	C	175	5210E5210G5210T5220G5230G5310E5320E5330G5340G5360E5360G
C-179	Legacy NG Retail Companies	Legacy NG Retail Companies	29	C	179	5210E5210G5210T5220G5230G5310E5320E5330E5360E5360G
C-192	NMPC-E&T, Mass, Elec, Nantucket, Narragansett-E, NEP-T	NMPC-E&T, MECO-E, NANT, NECO-E&T, NEP-T	40	C	192	5210E5210T5310E5320E5360E5410T
C-194	All Electric Distribution	All Electric Distribution	14	C	194	5210E5210G5210T5220G5230G
C-195	NIMO & KEDLI	NIMO & KEDLI	12	C	195	5210E5210G5210T5220G5230G
C-198	All Electric Distribution	All Electric Distribution	29	C	198	5210E5310E5360E5360E
C-199	Legacy NG Elec Retail	LegRad Elec Retail	17	C	199	5210E5310E5360E5360E
C-207	Niagara Mohawk Gas, KEDNY and KEDLI	NMPC-G, KEDNY, KEDLI	20	C	207	5210E5220G5230G
C-210	All Gas Retail	Gas Retail	10	C	210	5210G5220G5230G5310E5320E5330G5340G5360G
C-212	Gas Retail Companies, excl KEDNY and KEDLI	Gas Retail, ex KEDNY & KEDLI	26	C	212	5210G5220G5230G5310E5320E5330G5340G5360G
C-220	Transmission, excl Hydro (NO C-data, Use G220)	Transmission, excl Hydro (NO C-data, Use G220)	44	C	212	5210E5330G5340G5360G
C-225	KEDNY and KEDLI	KEDNY, KEDLI	22	C	225	5220G5230G
C-226	KEDNY and KEDLI	KEDNY, KEDLI	22	C	226	5220G5230G
C-239	KEDNY, KEDLI, Boston Gas and Colonial Gas	KEDNY, KEDLI, Boston Gas and Colonial Gas	41	C	239	5220G5230G5330G5340G
C-241	Gas Retail, plus LNG, excl NMPC Gas	Gas Retail, plus LNG, excl NMPC Gas	39	C	241	5220G5230G5330G5340G5360G540G
C-248	KEDNY, Boston Gas, Colonial Gas	KEDNY, Boston Gas, Colonial Gas	24	C	248	5220G5230G5340G
C-248	KEDLI (Use A230)	KEDLI (Use A230)	17	C	248	5230G
C-277	Mass, Electric and Nantucket Electric	MECO-E, NANT	12	C	277	5310E5320E
C-278	Mass, Elec, Nantucket Elec, Boston Gas, Colonial Gas	Mass, Elec, Nantucket Elec, Boston Gas, Colonial Gas	49	C	278	5310E5320E5330G5340G
C-280	New England Retail	New England Retail	10	C	280	5310E5320E5330G5340G5360E5360G
C-283	MECO-E, NANT, BGC, CGC, NEP-T	MECO-E, NANT, BGC, CGC, NEP-T	29	C	283	5310E5320E5330G5340G5410T
C-284	New England Electric Distribution	New England Electric Distribution	31	C	284	5310E5320E5360E
C-289	MECO-E, NANT, NARR Electric, NEP-T, Narr-T	MECO-E, NANT, NECO-E&T, NEP-T	29	C	289	5310E5320E5360E5360T5410T
C-290	New England Electric Distr.	NE Elec Retail	14	C	290	5310E5320E5360E
C-292	New England Elec Retail, and NEP-T	NE Elec Retail, NEP-T	21	C	292	5310E5320E5360E5410T
C-293	MECO-E, NANT, NARR Electric, plus Trans	NE Elec Retail, NEP-T	21	C	293	5310E5320E5360E5410T5412F
C-294	New England Elec Retail, and NEP-T	NE Elec Retail, NEP-T	24	C	294	5310E5320E5360E5410T
C-305	Mass, Electric-T, Narragansett Electric-T and NEP-T	MECO-T, NECO-T, NEP-T	21	C	305	5310T5360T5410T
C-310	Boston Gas and Colonial Gas	Boston Gas and Colonial Gas	21	C	310	5330G5340G
C-313	New England - Gas Retail	New England - Gas Retail	26	C	313	5330G5340G5360G
C-314	New England - Gas Retail	New England - Gas Retail	26	C	314	5330G5340G5360G
C-315	Boston Gas, Colonial Gas	Boston Gas, Colonial Gas	21	C	315	5330G5340G
C-316	Narragansett Electric and Narragansett Gas	Narragansett Electric and Narragansett Gas	42	C	316	5360E5360G

Alloc Code	Description Used	56-Character width description	# Char in Desc	Allocation Code	Number	ZEROS REMOVED COMPANY_COMBO
C-319	Granite State Electric and Energy North (Sold)	Granite State Electric and Energy North (Sold)	48	C	319	3381E39B1G
C-326	All Retail and All TRAN	All Retail and All TRAN	23	C	326	3210E5210G5210T10220G5230G5310E5310T320E5330G5340G5360E5360G5360T5410T
C-343	KEDNY, Boston Gas and Colonial Gas	KEDNY, Boston Gas and Colonial Gas	34	C	343	3220G5330G5340G
C-347	Parents, Meco E&T, Nant E, Nant E G&T	Parents, NE Elec Retail, Meco-T, NECO-G&T	41	C	347	320R5240R5210E5310E5310T320E530E5360T
C-357	Retails, NMPC-T, NEP-T, Hydros, Generation	Retails, NMPC-T, NEP-T, Hydros, Generation	41	C	357	3210E5210G5210T10220G5230G5310E5310T320E5330G5340G5360E5360G5410T5411F5412F5413F5430P5431P5432P5862N
C-370	Legacy NS Elec Retail, NMPC-T, and NEP-T	Legacy NS Elec Retail, NMPC-T, and NEP-T	37	C	370	3210E5210T10310E530E5360E5410T
C-378	NMPC-G, Boston Gas, Colonial Gas and Narragansett Gas	NMPC-G, BGC, CGC, NECO-G	24	C	378	3210G5330G5340G5360G
C-392	NE Elec Retails, plus Narr and NEP Transmission	NE Elec Retail, NECO-T, NEP-T	29	C	392	3310E530E5360E5360T5410T
C-394	NE Elec Retails, plus NEP and NHH Transmission	NE Elec Retail, NEP-T, NHH-T	28	C	394	3310E530E5360E5410T5412F
C-428	NMPC-G, KEDLI	NMPC-G, KEDLI	13	C	428	3210G5230G
C-434	Legacy NS Retails and KEDLI	Legacy NS Retails and KEDLI	43	C	434	3210E5210G5210T10220G5230G5310E5310T320E5330G5340G5360E5360G
C-436	NY and MA Retail	NMPC-E&G, KEDNY, KEDLI, Meco, Boston, Colonial	40	C	436	3210E5210G5220G5230G5310E5310T320E5330G5340G5360E5360G
C-770	C-226 plus LIPA TSA Billing entry (B1905)	C-226 plus LIPA TSA Billing entry (B1905)	40	C	770	318R5220G5230G
D-004	All Retail incl NMPC-T, Meco-T, Nant-T	Parent, NMPC-T, Meco-T, NECO-T	36	D	004	3210E5210G5210T10220G5230G5310E5310T320E5330G5340G5360E5360G5360T
D-043	KEDLI & KS Parent	KEDLI & KS Parent	17	D	043	3230G5040R
D-326	All Retail and All TRAN	All Retail and All TRAN	23	D	326	3210E5210G5210T10220G5230G5310E5310T320E5330G5340G5360E5360G5360T5410T
D-347	Parents, Meco E&T, Nant E, Nant E G&T	Parents, NE Elec Retail, Meco-T, NECO-G&T	41	D	347	320R5240R5310E5310E5310T320E530E5360T
D-349	Boston Gas and Colonial Gas	Boston Gas and Colonial Gas	27	D	349	3330G5340G
E-168	All Electric Distribution	All Electric Distribution	25	E	168	3210E5110E5330E5360E
E-220	Transmission, excl Hydro	NMPC-T, Meco-T, NECO-T, NEP-T	28	E	220	3210T510T5360T5410T
F-113	NMPC Electric and NMPC Gas	NMPC-E&G	1	F	113	3210E5210G
F-169	NMPC-E&G and KEDNY	NMPC-E&G, KEDNY	16	F	169	3210E5210G5220G
F-173	All Retail Companies	All Retail Companies	17	F	173	3210E5210G5220G5230G5310E5310T320E5330G5340G5360E5360G
F-174	All Retail Companies	All Retail Companies	17	F	174	3210E5210G5220G5230G5310E5310T320E5330G5340G5360E5360G
F-175	All Retail Companies	All Retail Companies	17	F	175	3210E5210G5220G5230G5310E5310T320E5330G5340G5360E5360G
F-246	KEDNY, Boston Gas, Colonial Gas	KEDNY, Boston Gas, Colonial Gas	24	F	246	3220G5330G5340G
F-248	KEDLI (Use AS230)	KEDLI (Use AS230)	17	F	248	3230G
F-277	Mass Electric and Nantucket Electric	Meco-E, NANT	17	F	277	3310E5320E
G-280	New England Retails	New England Retails	280	G	280	3210E5210G5210T10220G5230G5310E5310T320E5330G5340G5360E5360G
G-281	New England Retails	New England Retails	17	G	281	3310E5320E5330G5340G5360E5360G
F-284	New England-Electric Distribution	New England-Electric Distribution	23	F	284	3310E5320E5360E
G-285	Mass Electric, Nantucket Electric, Narragansett Electric and Gas	Meco-E, NANT, NECO-E&G	33	G	285	3310E5320E5360E5360G
G-290	New England-Electric Distr	NE Elec Retail	14	G	290	3310E5320E5360E
F-310	Boston Gas and Colonial Gas	Boston Gas and Colonial Gas	27	F	310	3330G5340G
F-315	Boston Gas, Colonial Gas	Boston Gas, Colonial Gas	25	F	315	3330G5340G
F-319	Granite State Electric and Energy North (Sold)	Granite State Electric and Energy North (Sold)	48	F	319	3381E39B1G
F-347	Parents, Meco E&T, Nant E, Nant E G&T	Parents, NE Elec Retail, Meco-T, NECO-G&T	41	F	347	320R5240R5310E5310E5310T320E530E5360T
F-349	Legacy NS Retails and KEDLI	Legacy NS Retails and KEDLI	43	F	349	3210E5210G5210T10220G5230G5310E5310T320E5330G5340G5360E5360G
G-003	Narragansett (E, G&T)	Narragansett (E, G&T)	26	G	003	3210E5210G5210T
G-004	All Retail incl NMPC-T, Meco-T, Nant-T	Parent, NMPC-T, Meco-T, NECO-T	36	G	004	3210E5210G5210T10220G5230G5310E5310T320E5330G5340G5360E5360G5360T5410T5411F5412F5413F5430P5431P5432P5862N
G-005	All Retail incl All TRAN, Hydros	Parent, Meco-T, NECO-T, NEP-T	19	G	005	3210E5210G5210T10220G5230G5310E5310T320E5330G5340G5360E5360G5360T5410T5411F5412F5413F5430P5431P5432P5862N
G-006	All Retail incl All TRAN, Hydros, KS Generation	Retail, Hyd, Genco, Tran	25	G	006	3210E5210G5210T10220G5230G5310E5310T320E5330G5340G5360E5360G5360T5410T5411F5412F5413F5430P5431P5432P5862N
G-012	All Companies (same allocation as 012)	All Companies (same allocation as 012)	27	G	012	320R5240R5210E5310E5310T320E530E5360T
G-015	All Retail, NMPC-T, Meco-T, NECO-T, NEP-T	All Retail, NMPC-T, Meco-T, NECO-T, NEP-T	41	G	015	3210E5210G5210T10220G5230G5310E5310T320E5330G5340G5360E5360G5360T5410T5411F5412F5413F5430P5431P5432P5862N
G-016	Parents, All Retail incl All TRAN, Hydros, NG LNG Reg, KS Generation, GW, Port Jefferson, Metrowest Realty, Wayfinder, , Transgas, KS Energy Development, KS Services Inc	IT USE ONLY	11	G	016	320R5240R5210E5310E5310T320E530E5360T
G-018	Parents, Retails, TRAN, Hydros, NG LNG Reg, KS Generation, GW, Port Jefferson, Metrowest Realty, Wayfinder, , Transgas, KS Energy Development, KS Services Inc	All Companies (same allocation as 012) USE 012	48	G	018	320R5240R5210E5310E5310T320E530E5360T
G-020	Parents, Retail, TRAN, Hydros, NG LNG Reg, KS Generation, GW, Port Jefferson, Metrowest Realty, Wayfinder, Transgas, KS Energy Development, KS Services Inc	All Companies (same allocation as 012) USE 012	48	G	020	320R5240R5210E5310E5310T320E530E5360T
G-026	All Retail, All TRAN, Hydros, KS Generation, GW, Port Jefferson, KS Services Inc	Retail, TRAN, Hydros, Allgen, KS	33	G	026	3210E5210G5210T10220G5230G5310E5310T320E5330G5340G5360E5360G5360T5410T5411F5412F5413F5430P5431P5432P5862N
G-027	All Retail, All TRAN, Hydros, NG LNG Reg, KS Generation, GW, Port Jefferson	Retail, All TRAN, Hydros, LNGReg, Gen	38	G	027	320R5240R5210E5310E5310T320E530E5360T
G-028	All Retail, All TRAN, Hydros, NG LNG Reg, KS Generation, GW, Port Jefferson, Metrowest Realty, Wayfinder, , Transgas, KS Energy Development, KS Services Inc	All Companies	38	G	028	3210E5210G5210T10220G5230G5310E5310T320E5330G5340G5360E5360G5360T5410T5411F5412F5413F5430P5431P5432P5862N
G-043	KEDLI & KS Parent	KEDLI & KS Parent	17	G	043	3230G5040R
G-047	Nantucket Electric (E&T)	Nantucket Electric (E&T)	17	G	047	3310E5310T
G-053	Nantucket Electric (USE A 5320 instead of this)	Nantucket Electric (USE A 5320 instead of this)	17	G	053	3320E
G-054	Narragansett Electric, Gas and Trans	Narragansett Electric, Gas and Trans	26	G	054	3210E5210G5210T
G-065	All Retail, NMPC-T, Meco-T, NEP-T, Hydros, KS Generation, GW, Port Jefferson	Retail, NMPC-T, Meco-T, NEP-T, Hyd, Gen	41	G	065	3210E5210G5210T10220G5230G5310E5310T320E5330G5340G5360E5360G5410T5411F5412F5413F5430P5431P5432P5862N
G-067	NGUS, Retails, TRAN, Hydros, NG LNG Reg, KS Generation, GW, Port Jefferson, Metrowest Realty, Wayfinder, , Transgas, KS Energy Development, KS Services Inc	NGUS, Retail, TRAN, Hyd, LNGReg, Gen, Other ex KEDC	43	G	067	320R5240R5210E5310E5310T320E530E5360T
G-068	NGUS, Retails, TRAN, Hydros, NG LNG Reg, KS Generation, GW, Port Jefferson, Metrowest Realty, , Transgas, KS Services Inc	NGUS, Retail, TRAN, Hyd, LNGReg, Gen, Other ex KEDC	46	G	068	320R5240R5210E5310E5310T320E530E5360T
G-069	Retails, TRAN, Hydros, KS Generation, GW, Port Jefferson	Retail, TRAN, Hyd, Gen	24	G	069	3210E5210G5210T10220G5230G5310E5310T320E5330G5340G5360E5360G5360T5410T5411F5412F5413F5430P5431P5432P5862N
G-072	NGUS, Retails and NMPC-T	NGUS, Retails and NMPC-T	28	G	072	320R5240R5210E5310E5310T320E530E5360T
G-073	Retail, TRAN, Hydros, NG LNG LLC, KS Generation, GW, Port Jefferson, Metrowest Realty, Wayfinder, , Transgas, KS Energy Development, KS Services Inc	All Companies, ex Parents	3	G	073	3210E5210G5210T10220G5230G5310E5310T320E5330G5340G5360E5360G5360T5410T5411F5412F5413F5430P5431P5432P5862N
G-075	NGUS, Legacy Retail, NEP, Hydros	NGUS, Legacy Retail, NEP, Hydros	31	G	075	320R5240R5210E5310E5310T320E530E5360T
G-077	Legacy NS Retails, NMPC-T, NEP-T, Hydros	Legacy NS Retails, NMPC-T, NEP-T, Hydros	40	G	077	3210E5210G5210T10220G5230G5310E5310T320E5330G5340G5360E5360G5410T5411F5412F5413F5430P5431P5432P5862N
G-079	NGUS and Legacy NS Retails, NMPC-T, NEP-T, Hydros, Wayfinder	Legacy Retail, NMPC-T, NEP-T, Hyd, Way	40	G	079	3210E5210G5210T10220G5230G5310E5310T320E5330G5340G5360E5360G5410T5411F5412F5413F5430P5431P5432P5862N
G-080	Legacy NS Retails, NMPC-T, NEP-T, Hydros, KS Energy Development	Legacy Retail, NMPC-T, NEP-T, Hyd, KEDC	40	G	080	3210E5210G5210T10220G5230G5310E5310T320E5330G5340G5360E5360G5410T5411F5412F5413F5430P5431P5432P5862N
G-081	Legacy NS Retails incl NMPC-T, Meco-T, NEP-T, Hydros	Legacy Retail, NMPC-T, Meco-T, NEP-T, Hyd, KEDC	40	G	081	3210E5210G5210T10220G5230G5310E5310T320E5330G5340G5360E5360G5410T5411F5412F5413F5430P5431P5432P5862N
G-084	New England Retails, Meco-T, NEP-T, Hydros	NE Retail, Meco-T, NEP-T, Hydros	28	G	084	3310E5310T320E5360E5360G5410T
G-086	New England Retail Companies	New England Retail Companies	28	G	086	3310E5320E5330G5340G5360E5360G
G-088	NGUS and Legacy NG New England Retails and NEP-T	NGUS, LegacyNG NE Retail, NEP-T	31	G	088	320R5240R5210E5310E5310T320E530E5360T
G-089	NGUS and Legacy NG New England Retails, NEP-T, and Hydros	NGUS, LegacyNG NE Retail, NEP-T, Hyd	37	G	089	320R5240R5210E5310E5310T320E530E5360T
G-090	NGUS and NEH	NGUS, NEH	3	G	090	320R5240R5210E5310E5310T320E530E5360T
G-097	Keyspan Energy Corp, Retail, incl TRAN, NEH, NHH, KS Generation, GW, Port Jefferson, NG Trans Svcs, Wayfinder, KS Energy Develop Co	KSE, Retail, TRAN, NEH, NHH, Gen, Way	38	G	097	320R5240R5210E5310E5310T320E530E5360T
G-098	All Retail plus NMPC-T, NEP-T, KS Generation, GW, Port Jefferson	Retail, GSE, EN, NMPC-T, NEP-T, Gen	37	G	098	3210E5210G5210T10220G5230G5310E5310T320E5330G5340G5360E5360G5410T5411F5412F5413F5430P5431P5432P5862N
G-101	Legacy KS Retails, KS Generation, GW, Port Jefferson, , KS Energy Develop Co	Legacy Retail, ENI, Gen	24	G	101	3220G5330G5340G5360E5360G5410T5411F5412F5413F5430P5431P5432P5862N
G-102	Legacy KS Retails, KS Generation, GW, Port Jefferson, , KS Energy Develop Co	Legacy Retail, ENI, Gen	24	G	102	3220G5330G5340G5360E5360G5410T5411F5412F5413F5430P5431P5432P5862N
G-104	Legacy KS Retails, KS Generation, GW, Port Jefferson, , KS Energy Development, KS Services Inc	Legacy Retail, KS Genco, KEDC, KS	24	G	104	3220G5330G5340G5360E5360G5410T5411F5412F5413F5430P5431P5432P5862N
G-106	KEDNY, KEDLI, KS Generation, GW, Port Jefferson	KEDNY, KEDLI, KS Generation, GW, Port Jefferson	31	G	106	3220G5330G5340G5360E5360G5410T5411F5412F5413F5430P5431P5432P5862N
G-107	Keyspan Energy Corp, KEDNY, KEDLI, KS Generation, GW, Port Jefferson, KS Services Inc	KSE, KEDNY, KEDLI, KS Gen	31	G	107	3220G5330G5340G5360E5360G5410T5411F5412F5413F5430P5431P5432P5862N
G-108	Keyspan Energy Corp, KEDNY, KEDLI, KS Generation	KSE, KEDNY, KEDLI, Genco	18	G	108	320R5240R5210E5310E5310T320E530E5360T
G-109	KEDNY, KEDLI, KS Generation, GW, Port Jefferson	KEDNY, KEDLI, Gen	18	G	109	3220G5330G5340G5360E5360G5410T5411F5412F5413F5430P5431P5432P5862N
G-110	KEDLI (Use AS230)	KEDLI (Use AS230)	17	G	110	3230G
G-111	KEDLI, KS Generation, GW, Port Jefferson	KEDLI, All Gen	17	G	111	3230G5340P5431P5432P
G-112	Boston Gas and Colonial Gas	Boston Gas and Colonial Gas	27	G	112	3330G540G
G-113	NMPC Electric and NMPC Gas	NMPC-E&G	1	G	113	3210E5210G
G-114	Narragansett Electric, Gas and Trans	NMPC-E&G	1	G	114	3210E5210G5210T
G-116	Narragansett (E, Gas and Trans), KEDNY and KEDLI	NMPC-E&G, KEDNY, KEDLI	23	G	116	3210E5210G5210T10220G5230G
G-119	All Retail Companies, NMPC-T, Meco-T, Nant-T, NEP-T, Hydros, NG LNG LLC, KS Generation, GW, Port Jefferson	Retail, TRAN, Hyd, LNG, LLC, Gen	48	G	119	3210E5210G5210T10220G5230G5310E5310T320E5330G5340G5360E5360G5360T5410T5411F5412F5413F5430P5431P5432P5862N
G-122	All Retail Companies, NMPC-T, Meco-T, Nant-T, NEP-T, Hydros, KS Generation, GW, Port Jefferson	Retail, TRAN, Hyd, LNG, KS Gen	48	G	122	3210E5210G5210T10220G5230G5310E5310T320E5330G5340G5360E5360G5360T5410T5411F5412F5413F5430P5431P5432P5862N
G-124	All Retail, TRAN, Hydros, NG LNG Reg, KS Generation, GW, Port Jefferson	Retail, TRAN, Hyd, LNGReg, Gen	38	G	124	3210E5210G5210T10220G5230G5310E5310T320E5330G5340G5360E5360G5360T5410T5411F5412F5413F5430P5431P5432P5862N
G-125	All Retail, TRAN, Hydros, NG LNG Reg, KS Generation, GW, Port Jefferson, Metrowest Realty, Wayfinder	Retail, TRAN, Hyd, LNGReg, Gen, Other	37	G	125	3210E5210G5210T10220G5230G5310E5310T320E5330G5340G5360E5360G5360T5410T5411F5412F5413F5430P5431P5432P5862N
G-126	All Retail, TRAN, Hydros, NG LNG Reg, KS Generation, GW, Port Jefferson, Metrowest Realty, Wayfinder, , Transgas, KS Services Inc	Retail, TRAN, Hyd, LNGReg, Gen, Other and KEDC	41	G	126	3210E5210G5210T10220G5230G5310E5310T320E5330G5340G5360E5360G5360T5410T5411F5412F5413F5430P5431P5432P5862N
G-127	All Retails, TRAN, Hydros, NG LNG Reg, KS Generation, GW, Port Jefferson	Retail, TRAN, Hyd, Gen	24	G	127	3210E5210G5210T10220G5230G5310E5310T320E5330G5340G5360E5360G5360T5410T5411F5412F5413F5430P5431P5432P5862N
G-128	All Retails, TRAN, KS Generation, GW, Port Jefferson	Retail, TRAN	18	G	128	3210E5210G5210T10220G5230G5310E5310T320E5330G5340G5360E5360G5360T5410T5411F5412F5413F5430P5431P5432P5862N
G-129	All Retail Companies, plus NMPC-T	Retail, TRAN	18	G	129	3210E5210G5210T10220G5230G5310E5310T320E5330G5340G5360E5360G5360T5410T5411F5412F5413F5430P5431P5432P5862N
G-130	All Retails, NMPC-T, NECO-T, NEP-T, Hydros, NG LNG Reg, KS Generation, GW, Port Jefferson, Metrowest Realty, Wayfinder, , Transgas	Retail, TRAN ex Meco-T, Hydros, LNGReg, Gen, KS, OH, T, Gas	60	G	130	3210E5210G5210T10220G5230G5310E5310T320E5330G5340G5360E5360G5360T5410T5411F5412F5413F5430P5431P5432P5862N
G-132	Retails, including NMPC-T, NEP-T, Gen	Retail, NMPC-T, NEP-T, Gen	27	G	132	3210E5210G5210T10220G5230G5310E5310T320E5330G5340G5360E5360G5360T5410T5411F5412F5413F5430P5431P5432P5862N
G-137	All Retail, NMPC-T, NEP-T, Hydros, KS Generation, GW, Port Jeff	Retail, NMPC-T, NEP-T, Hyd, Gen	37	G	137	3210E5210G5210T10220G5230G5310E5310T320E5330G5340G5360E5360G5410T5411F5412F5413F5430P5431P5432P5862N
G-138	All Retail, NMPC-T, NEP-T, Hydros, KS Generation, GW, Port Jefferson	Retail, NMPC-T, NEP-T, Gen	27	G	138	3210E5210G5210T10220G5230G5310E5310T320E5330G5340G5360E5360G54

Alloc Code	Description Used	9-Character-wide description	# Char In Desc	Allocation Code	Number	ZEROS REMOVED COMPANY_COMBOS
G-140	NMPC-E&AT, KEDNY, KEDLI, KS Generation, GW, Port Jefferson, KS Energy Development, KS Services Inc.	NMPC-E&AT, KEDNY, KEDLI, Gens, KS CO, KS	36	G	140	210E5210G5210T5220G5230G5310E5320E5330G5340G5360E5380N
G-141	NMPC-E&AT, KEDNY, KEDLI, GW and Port Jefferson	NMPC-E&AT, KEDNY, KEDLI, GW, Pt, Jeff	36	G	141	310E5210G5210T5220G5230G5310E5320E5330G5340G5360E5380N
G-146	Retails, Transmission	Retails, Transmission	20	G	146	210E5210G5210T5220G5230G5310E5320E5330G5340G5360E5380N
G-148	Retails, Transmission	Retails, Transmission	20	G	148	210E5210G5210T5220G5230G5310E5320E5330G5340G5360E5380N
G-149	AI Retails, TRAN, Hydros, NG LNG Reg, KS Generation, GW and Port Jefferson	Retail, plus TRAN, Hydr, LNGR, Gens	39	G	149	210E5210G5210T5220G5230G5310E5320E5330G5340G5360E5380N
G-151	AI Retail Companies and NMPC-T	Retail, NMPC-T	13	G	151	210E5210G5210T5220G5230G5310E5320E5330G5340G5360E5380N
G-154	Retails, plus NMPC-T and NEP-T	Retail, plus NMPC-T, NEP-T	27	G	154	210E5210G5210T5220G5230G5310E5320E5330G5340G5360E5380N
G-155	AI Retail Companies excl. NH, plus NMPC-T	Retail, NMPC-T	14	G	155	210E5210G5210T5220G5230G5310E5320E5330G5340G5360E5380N
G-156	AI Retail Companies excl. NH, plus NMPC-T and NEP-T	Retail, NMPC-T, NEP-T	21	G	156	210E5210G5210T5220G5230G5310E5320E5330G5340G5360E5380N
G-157	AI Retails, plus NMPC-T, KS Generation, GW and Port Jefferson	Retail, NMPC-T, Gens	21	G	157	210E5210G5210T5220G5230G5310E5320E5330G5340G5360E5380N
G-160	LogNG Retail, TRAN segment	LogNG Retail, TRAN segment	26	G	160	210E5210G5210T5220G5230G5310E5320E5330G5340G5360E5380N
G-161	NMPC-E&AT, Mass, Elec-E&T, Nantucket, Boston Gas, NECO-E&T, Energy North, NEP-T, NHH, NEET, Metrowest	LogNG Elec-Retail, NMPC-G, TRAN, BGC, ENL, NHH, NEET, Met	60	G	161	210E5210G5210T5220G5230G5310E5320E5330G5340G5360E5380N
G-162	Legacy NG Retail and TRAN segment, excl. NH	LogNG Retail	12	G	162	210E5210G5210T5220G5230G5310E5320E5330G5340G5360E5380N
G-165	Legacy NG Retail, NMPC-T, NEP-T, NHH, NEET, NG Trans Svcs, Wayfinder	LogNG Retail, NMPC-T, NEP-T, NHH, NEET, TSVR, Way	46	G	165	210E5210G5210T5220G5230G5310E5320E5330G5340G5360E5380N
G-166	NMPC-E&AT, MECCO-E, Nantucket, NECO-E&G, NEP-T, and Hydros	NMPC-E&AT, MECCO-E, NANT, NECO-E&G, NEP-T, Hydr	46	G	166	210E5210G5210T5220G5230G5310E5320E5330G5340G5360E5380N
G-167	NMPC-E&AT, MECCO-T, Nantucket, Boston Gas, NECO-E&G, NEP-T, NHH	NMPC-E&AT, MECCO-T, NANT, BGC, NECO-E&G, NEP-T, NHH	46	G	167	210E5210G5210T5220G5230G5310E5320E5330G5340G5360E5380N
G-168	NMPC-E&AT, MECCO-T, Nantucket, NECO-E&G and NEP-T	LogNG Retail, NMPC-T, MECCO-T, NEP-T	35	G	168	210E5210G5210T5220G5230G5310E5320E5330G5340G5360E5380N
G-170	NMPC-E&AT, KEDNY, KEDLI	NMPC-E&AT, KEDNY, KEDLI	36	G	170	210E5210G5210T5220G5230G5310E5320E5330G5340G5360E5380N
G-172	AI Retail, excl. Narragansett Gas	AI Retail, excl. Narragansett Gas	13	G	172	210E5210G5210T5220G5230G5310E5320E5330G5340G5360E5380N
G-173	AI Retail Companies	AI Retail Companies	20	G	173	210E5210G5210T5220G5230G5310E5320E5330G5340G5360E5380N
G-175	AI Retail Companies	AI Retail Companies	20	G	175	210E5210G5210T5220G5230G5310E5320E5330G5340G5360E5380N
G-177	AI Retail, plus KS Generation, GW, Port Jefferson and KS Energy Development	Retail, Gens, KS CO	19	G	177	210E5210G5210T5220G5230G5310E5320E5330G5340G5360E5380N
G-178	AI Retail except KEDNY	AI Retail except KEDNY	23	G	178	210E5210G5210T5220G5230G5310E5320E5330G5340G5360E5380N
G-179	Legacy NG Retail Companies	Legacy NG Retail Companies	23	G	179	210E5210G5210T5220G5230G5310E5320E5330G5340G5360E5380N
G-180	Legacy NG Retail, excl. Narragansett Electric	LogNG Retail, excl. NECO-E	23	G	180	210E5210G5210T5220G5230G5310E5320E5330G5340G5360E5380N
G-181	Niagara Mohawk Electric and Transmission	NMPC-E&T	8	G	181	210E5210G5210T5220G5230G5310E5320E5330G5340G5360E5380N
G-182	NMPC-E&AT, MECCO-E, Nantucket, NECO-E, NEP-T, KS Generation, GW, and Port Jefferson	NMPC-E&AT, MECCO-E, NANT, NECO-E, NEP-T, Gens	36	G	182	210E5210G5210T5220G5230G5310E5320E5330G5340G5360E5380N
G-183	NMPC-E&AT, MECCO-E, Nantucket, NECO-E, KS Generation, GW, Port Jefferson	NMPC-E&AT, MECCO-E, NANT, NECO-E, KS	36	G	183	210E5210G5210T5220G5230G5310E5320E5330G5340G5360E5380N
G-185	NMPC-E&AT, MECCO-E&T, Nantucket, NECO-E&T, NEP-T and Hydros	NMPC-E&AT, MECCO-E&T, NANT, NECO-E&T, NEP-T, Hydros	49	G	185	210E5210G5210T5220G5230G5310E5320E5330G5340G5360E5380N
G-186	NMPC-E&AT, MECCO-E&T, Nantucket, NECO-E&T, and NEP-T	NMPC-E&AT, MECCO-E&T, NANT, NECO-E&T, NEP-T	42	G	186	210E5210G5210T5220G5230G5310E5320E5330G5340G5360E5380N
G-187	Niagara Mohawk (E&T), Mass, Elec (E&T), Nantucket Elec, Narragansett Elec, NEP-T	NMPC-E&AT, MECCO-E&T, NANT, NECO-E&T, NEP-T	42	G	187	210E5210G5210T5220G5230G5310E5320E5330G5340G5360E5380N
G-188	Niagara Mohawk (E&T), Mass, Elec (E&T), Nantucket Elec, Narragansett Elec, and NEP-T	NMPC-E&AT, MECCO-E&T, NANT, NECO-E&T, NEP-T	42	G	188	210E5210G5210T5220G5230G5310E5320E5330G5340G5360E5380N
G-191	Niagara Mohawk (E&T), Mass, Elec, Nantucket Elec, Narragansett Elec, NEP-T	NMPC-E&AT, MECCO-E, NANT, NECO-E, NEP-T	36	G	191	210E5210G5210T5220G5230G5310E5320E5330G5340G5360E5380N
G-192	NMPC-E&AT, Mass, Elec, Nantucket, Narragansett-E, NEP-T	NMPC-E&AT, MECCO-E, NANT, NECO-E, NEP-T	36	G	192	210E5210G5210T5220G5230G5310E5320E5330G5340G5360E5380N
G-193	NMPC-E&AT, Nantucket, Narragansett-Elec	NMPC-E&AT, NANT, NECO-E	22	G	193	210E5210G5210T5220G5230G5310E5320E5330G5340G5360E5380N
G-194	AI Electric Distribution	AI Electric Distribution	25	G	194	210E5210G5210T5220G5230G5310E5320E5330G5340G5360E5380N
G-196	AI Elec Retails, KS Generation, GW and Port Jefferson	AI Elec Retails, Gens	13	G	196	210E5210G5210T5220G5230G5310E5320E5330G5340G5360E5380N
G-198	AI Electric Distribution	AI Electric Distribution	25	G	198	210E5210G5210T5220G5230G5310E5320E5330G5340G5360E5380N
G-199	Legacy NG Elec Retails	LogNG Elec Retail	17	G	199	210E5210G5210T5220G5230G5310E5320E5330G5340G5360E5380N
G-204	AI Retail and NMPC-E, plus KS Generation, NMPC-T, NECO-T	Retail, excl. NMPC-T, Gens, NMPC-T, NECO-T	34	G	204	210E5210G5210T5220G5230G5310E5320E5330G5340G5360E5380N
G-205	NMPC-G&AT, Mass, Elec-T, Nantucket, Narragansett-E&G	NMPC-G&AT, MECCO-T, NANT, NECO-E&T	39	G	205	210E5210G5210T5220G5230G5310E5320E5330G5340G5360E5380N
G-206	NMPC-G&AT, Mass, Elec-T, Nantucket, Narragansett-G&T	NMPC-G&AT, MECCO-T, NANT, NECO-E&T	39	G	206	210E5210G5210T5220G5230G5310E5320E5330G5340G5360E5380N
G-207	Niagara Mohawk Gas, KEDNY and KEDLI	NMPC-G, KEDNY, KEDLI	20	G	207	210E5210G5210T5220G5230G5310E5320E5330G5340G5360E5380N
G-209	NMPC-G, KEDNY, KEDLI, Boston Gas and Colonial Gas	NMPC-G, KEDNY, KEDLI, BGC, CGC	39	G	209	210E5210G5210T5220G5230G5310E5320E5330G5340G5360E5380N
G-210	AI Gas Retails	Gas Retail	10	G	210	210E5210G5210T5220G5230G5310E5320E5330G5340G5360E5380N
G-211	AI Gas Retails	Gas Retail	10	G	211	210E5210G5210T5220G5230G5310E5320E5330G5340G5360E5380N
G-212	AI Gas Retails, excl. KEDNY and KEDLI	Gas Retail, excl. KEDNY & KEDLI	10	G	212	210E5210G5210T5220G5230G5310E5320E5330G5340G5360E5380N
G-213	NMPC-T, Transmission, Mass, Elec, Nantucket Electric, Nant, Elec	NMPC-T, MECCO-E, NANT, NECO-E	25	G	213	210E5210G5210T5220G5230G5310E5320E5330G5340G5360E5380N
G-214	NMPC-T, Transmission, Mass, Elec, Nant, Elec	NMPC-T, MECCO-E, NECO-E	23	G	214	210E5210G5210T5220G5230G5310E5320E5330G5340G5360E5380N
G-215	NMPC-T, Mass, Elec-T, Nantucket (E), Narragansett (E&T)	NMPC-T, MECCO-T, NANT, NECO-E&T	36	G	215	210E5210G5210T5220G5230G5310E5320E5330G5340G5360E5380N
G-216	NMPC-T, Mass, Elec-T, Nantucket (E), Narragansett-T	NMPC-T, MECCO-T, NANT, NECO-T	36	G	216	210E5210G5210T5220G5230G5310E5320E5330G5340G5360E5380N
G-217	NMPC-T, Mass, Elec-T, Nantucket (E), Narragansett-T and NEET	NMPC-T, MECCO-T, NANT, NECO-T, NEET	36	G	217	210E5210G5210T5220G5230G5310E5320E5330G5340G5360E5380N
G-218	Transmission, Hydros, NG LNG LLC, KS Generation, GW and Port Jefferson	TRAN, Hydr, LNG LLC, Gens	16	G	218	210E5210G5210T5220G5230G5310E5320E5330G5340G5360E5380N
G-219	Transmission, Hydros, KS Generation, GW and Port Jefferson	TRAN, Hydr, Gens	16	G	219	210E5210G5210T5220G5230G5310E5320E5330G5340G5360E5380N
G-220	Transmission and Hydros	NMPC-T, MECCO-T, NECO-T, NEP-T	26	G	220	210E5210G5210T5220G5230G5310E5320E5330G5340G5360E5380N
G-221	Transmission and Hydros	TRAN, Hydr	16	G	221	210E5210G5210T5220G5230G5310E5320E5330G5340G5360E5380N
G-222	Transmission and Hydros	TRAN, Hydr	16	G	222	210E5210G5210T5220G5230G5310E5320E5330G5340G5360E5380N
G-223	Transmission, Hydros, NG LNG LLC, KS Generation, GW and Port Jefferson	TRAN, Hydr, Gens	16	G	223	210E5210G5210T5220G5230G5310E5320E5330G5340G5360E5380N
G-224	Transmission, Hydros, KS Generation, GW and Port Jefferson	TRAN, Hydr, Gens	16	G	224	210E5210G5210T5220G5230G5310E5320E5330G5340G5360E5380N
G-225	KEDNY and KEDLI	KEDNY, KEDLI	12	G	225	210E5210G5210T5220G5230G5310E5320E5330G5340G5360E5380N
G-226	KEDNY and KEDLI	KEDNY, KEDLI	12	G	226	210E5210G5210T5220G5230G5310E5320E5330G5340G5360E5380N
G-227	Legacy KS Retails	Legacy KS Retails	17	G	227	210E5210G5210T5220G5230G5310E5320E5330G5340G5360E5380N
G-228	Legacy KS Retails, Narragansett Electric, KS Generation, GW and Port Jefferson	LogKS Retail, NECO-E, Gens	26	G	228	210E5210G5210T5220G5230G5310E5320E5330G5340G5360E5380N
G-229	Legacy KS Retails	LogKS Retail	17	G	229	210E5210G5210T5220G5230G5310E5320E5330G5340G5360E5380N
G-230	Legacy KS Retails, Kuyagan Generation, GW and Port Jefferson	LogKS Retail, Gens	18	G	230	210E5210G5210T5220G5230G5310E5320E5330G5340G5360E5380N
G-231	Legacy KS Retails, plus Kuyagan Generation, GW, Port Jefferson	LogKS Retail, Gens	18	G	231	210E5210G5210T5220G5230G5310E5320E5330G5340G5360E5380N
G-232	Legacy KS Retails, All Generation, Development, KS	LogKS Retail, Gens, KS	18	G	232	210E5210G5210T5220G5230G5310E5320E5330G5340G5360E5380N
G-233	Legacy KS Retails, plus Kuyagan Generation, GW, Port Jefferson	LogKS Retail, Gens	18	G	233	210E5210G5210T5220G5230G5310E5320E5330G5340G5360E5380N
G-234	Legacy KS Retails, excl. Boston Gas, plus GW, Port Jefferson, KS Energy Development and KS Services Inc.	LogKS Retail, GW, Pt, Jeff, KEDC, excl. BGC	24	G	234	210E5210G5210T5220G5230G5310E5320E5330G5340G5360E5380N
G-236	KEDNY, KEDLI, KS Generation	KEDNY, KEDLI, KS Generation	27	G	236	210E5210G5210T5220G5230G5310E5320E5330G5340G5360E5380N
G-238	KEDNY, KEDLI, KS Generation, GW and Port Jeff	KEDNY, KEDLI, KS Generation, GW and Port Jeff	24	G	238	210E5210G5210T5220G5230G5310E5320E5330G5340G5360E5380N
G-239	KEDNY, KEDLI, MECCO, Kuyagan Generation, GW, Port Jefferson	KEDNY, KEDLI, MECCO, Gens	24	G	239	210E5210G5210T5220G5230G5310E5320E5330G5340G5360E5380N
G-240	KEDNY, KEDLI, Boston Gas and Colonial Gas	KEDNY, KEDLI, Boston Gas and Colonial Gas	31	G	240	210E5210G5210T5220G5230G5310E5320E5330G5340G5360E5380N
G-242	Retail Gas Companies, excl. NMPC	Retail Gas Companies, excl. NMPC	11	G	242	210E5210G5210T5220G5230G5310E5320E5330G5340G5360E5380N
G-243	KEDNY, KEDLI, Boston Gas, Colonial Gas	KEDNY, KEDLI, Boston Gas, Colonial Gas	31	G	243	210E5210G5210T5220G5230G5310E5320E5330G5340G5360E5380N
G-244	KEDNY, KS Generation, GW and Port Jefferson	KEDNY, KS Generation, GW and Port Jefferson	23	G	244	210E5210G5210T5220G5230G5310E5320E5330G5340G5360E5380N
G-245	KEDNY and Mass, Electric	KEDNY and Mass, Electric	24	G	245	210E5210G5210T5220G5230G5310E5320E5330G5340G5360E5380N
G-246	KEDNY, Boston Gas, Colonial Gas	KEDNY, Boston Gas, Colonial Gas	24	G	246	210E5210G5210T5220G5230G5310E5320E5330G5340G5360E5380N
G-247	KEDNY and Colonial Gas	KEDNY and Colonial Gas	25	G	247	210E5210G5210T5220G5230G5310E5320E5330G5340G5360E5380N
G-248	KEDLI (Use A5430)	KEDLI (Use A5430)	12	G	248	210E5210G5210T5220G5230G5310E5320E5330G5340G5360E5380N
G-249	KEDLI, Boston Gas, Colonial Gas	KEDLI, Boston Gas, Colonial Gas	25	G	249	210E5210G5210T5220G5230G5310E5320E5330G5340G5360E5380N
G-251	KEDLI, KS Generation	KEDLI, Gens	12	G	251	210E5210G5210T5220G5230G5310E5320E5330G5340G5360E5380N
G-252	KS Generation LLC (Use A5430)	KS Generation LLC (Use A5430)	8	G	252	210E5210G5210T5220G5230G5310E5320E5330G5340G5360E5380N
G-253	Mass, Electric (Elec and Trans)	MECCO-E&T, NANT	1	G	253	210E5210G5210T5220G5230G5310E5320E5330G5340G5360E5380N
G-254	Mass, Electric (Elec and Trans) and Nantucket Electric	MECCO-E&T, NANT	1	G	254	210E5210G5210T5220G5230G5310E5320E5330G5340G5360E5380N
G-257	NE Retail, with Mass, Elec-T, Hydros, NG LNG Reg, KS Generation, GW and Port Jefferson	NE Retail, MECCO-T, Hydr, LNGR, Gens	16	G	257	210E5210G5210T5220G5230G5310E5320E5330G5340G5360E5380N
G-259	New England Elec Retails, MECCO-T, NECO-E&T, NEP-T	NE Retail, MECCO-T, NECO-E&T, NEP-T	32	G	259	210E5210G5210T5220G5230G5310E5320E5330G5340G5360E5380N
G-260	Mass, Electric-E&T, Nantucket Electric and Narragansett-E&T	MECCO-E&T, NANT, NECO-E&T	32	G	260	210E5210G5210T5220G5230G5310E5320E5330G5340G5360E5380N
G-263	Mass, Electric-E&T	MECCO-E&T	8	G	263	210E5210G5210T5220G5230G5310E5320E5330G5340G5360E5380N
G-266	New England Retails with their Transmission segments & NEP-T	NE Retail, MECCO-T, NECO-T, NEP-T	32	G	266	210E5210G5210T5220G5230G5310E5320E5330G5340G5360E5380N
G-267	New England Retails, MECCO-T, NEP-T	NE Retail, MECCO-T, NEP-T	24	G	267	210E5210G5210T5220G5230G5310E5320E5330G5340G5360E5380N
G-271	NE Elec Retails, MECCO-T, NECO-T, NEP-T	NE Elec Retail, MECCO-T, NECO-T, NEP-T	27	G	271	210E5210G5210T5220G5230G5310E5320E5330G5340G5360E5380N
G-272	NE Electric Retails, and TRAN	NE Retail, MECCO-T, NANT, NECO-E&T, NEP-T	32	G	272	210E5210G5210T5220G5230G5310E5320E5330G5340G5360E5380N
G-274	Mass, Electric-E&T, Narragansett-E, NEP-T, Hydros, LNG Reg, KS Generation, GW, Port Jefferson	MECCO-E&T, NECO-E, NEP-T, Hydr, LNGR, Gens	47	G	274	210E5210G5210T5220G5230G5310E5320E5330G5340G5360E5380N

Alloc Code	Description Used	9-Character width description	# Char In Desc	Allocation Code	Number	ZEROS REMOVED COMPANY COMBOs
G-295	Mass Electric, Nantucket Electric and Narragansett Gas	MECO-E, NANT, NECO-T	3	G	295	210E5302E53005
G-296	Mass Electric and Narragansett Electric	Mass Electric and Narragansett Electric	40	G	296	310E5300E
G-297	Mass Electric, Narragansett-E, Hydrco, KS Generation, GW, Port Jefferson	MECO-E, NECO-E, Hydrco, Gens	26	G	297	330E5300E541TF5412F5413F5430P5431P5432P
G-298	Mass Electric, Narragansett Transmission	MECO-E, NECO-T	14	G	298	330E5300T
G-300	Mass Electric - T, USE AS31T	Mass Electric - T, USE AS31T	30	G	300	5310T
G-301	Mass Electric - T, Narragansett - T, NEP - T, Hydrco, NG LNG Reg, KS Generation, GW, Port Jefferson	MECO-T, NECO-T, NEP-T, Hydr, LNGR, Gens	38	G	301	3310T530T5410T5411TF5412F5413F5420G5430P5431P5432P
G-303	Boston Gas and Colonial Gas	Boston Gas and Colonial Gas	27	G	303	5300G5340G
G-305	Mass Electric - T, Narragansett Electric - T and NEP - T	MECO-T, NECO-T, NEP-T	27	G	305	3310T530T5410T
G-306	Mass Electric - T, Narragansett Electric - T, NEP - T and Hydrco	MECO-T, NECO-T, NEP-T, Hydr	27	G	306	3310T530T5410T5411TF5412F5413F
G-307	MECO - T and NEP - T	MECO-T and NEP-T	18	T	307	3310T5410T
G-309	Nantucket Electric, Narragansett Electric	Nant, NECO-E	11	G	309	530E5300E
G-310	Boston Gas and Colonial Gas	Boston Gas and Colonial Gas	27	G	310	5300G5340G
G-311	Boston Gas, Colonial Gas and Narragansett Elec	Boston Gas, Colonial Gas and Narragansett Elec	40	G	311	5300G5340G5300E
G-313	New England - Gas Retails	New England - Gas Retails	26	G	313	5300G5340G5300G
G-314	New England - Gas Retails	New England - Gas Retails	26	G	314	5300G5340G5300G
G-315	Boston Gas, Colonial Gas	Boston Gas, Colonial Gas	27	G	315	5300G5340G
G-316	Narragansett Electric and Narragansett Gas	Narragansett Electric and Narragansett Gas	43	G	316	5300E5300G
G-317	Narragansett (Elec, Gas and Trans)	Narragansett (Elec, Gas and Trans)	43	G	317	5300E5300G5300T
G-320	Energy North, KS Generation, GW, and Port Jefferson	Energy North, KS Generation, GW, Port Jefferson	27	G	320	3310G5430P5431P5432P
G-321	NEP-T (Use AS41T)	NEP-T (Use AS41T)	17	G	321	5410T
G-322	Hydrco	NEL, NHH, NEET	14	G	322	541TF5412F5413F
G-323	Hydrco	NEL, NHH, NEET	14	G	323	541TF5412F5413F
G-324	KS Generation, Glenwood and Port Jefferson	KS Generation, Glenwood and Port Jefferson	42	G	324	5430P5431P5432P
G-325	KS Generation, Glenwood and Port Jefferson	KS Generation, Glenwood and Port Jefferson	42	G	325	5430P5431P5432P
G-326	All Retail and All TRAN	Retail, TRAN, Hydrco, KS Generation	23	G	326	3210E5210G5210T5220G5230G5310E5310T5320E5330G5340G5300E5300G5300T5410T
G-327	All Retail and Trans segments, NEP-T, Hydrco	Retail, all TRAN, Hydrco	32	G	327	3210E5210G5210T5220G5230G5310E5310T5320E5330G5340G5300E5300G5300T5410T5411TF5412F5413F
G-328	All Retail and Trans segments, NEP-T, Hydrco, KS Generation	Retail, TRAN, Hydrco, KS Generation	36	G	328	3210E5210G5210T5220G5230G5310E5310T5320E5330G5340G5300E5300G5300T5410T5411TF5412F5413F5430P
G-329	All Retail and Trans segments, NEP-T, Hydrco, KS Generation, GW, Port Jefferson	Retail, TRAN, Hydr, Gens	23	G	329	3210E5210G5210T5220G5230G5310E5310T5320E5330G5340G5300E5300G5300T5410T5411TF5412F5413F5430P5431P5432P
G-330	All Retail and Trans segments, NEP-T, Hydrco, KS Generation, GW, Port Jefferson, KS Services Inc	Retail, TRAN, Hydr, Gens, KECD, KSI	38	G	330	3210E5210G5210T5220G5230G5310E5310T5320E5330G5340G5300E5300G5300T5410T5411TF5412F5413F5430P5431P5432P5840N5850N
G-331	Parents, All Retail and Trans segments, Mass, NEP - T, KS Generation	Parents, Retail, TRAN, NEH, NHH, Gensco	38	G	331	320R540R540R5210E5210G5210T5220G5230G5310E5310T5320E5330G5340G5300E5300G5300T5410T5430P
G-332	Parents, All Retail and Trans segments, NEP-T, NEH, NHH, KS Generation, GW, Port Jefferson	Parents, Retail, TRAN, NEH, NHH, Gensco	38	G	332	320R540R540R5210E5210G5210T5220G5230G5310E5310T5320E5330G5340G5300E5300G5300T5410T5430P5432P
G-333	Parents, All Retail, All TRAN, Hydrco, KS Generation, GW, Port Jefferson	Parents, Retail, TRAN, Hydrco, Gens	38	G	333	320R540R540R5210E5210G5210T5220G5230G5310E5310T5320E5330G5340G5300E5300G5300T5410T5411TF5412F5413F5430P5431P5432P
G-334	Legacy NS Retail and Trans segments, NEP-T	Legacy Retail, TRAN	23	G	334	3210E5210G5210T5310E5310T5320E5300E5300G5300T5410T
G-335	Legacy NS Retail and Trans segments, NEP-T and Hydrco	Legacy Retail, TRAN, Hydr	23	G	335	3210E5210G5210T5310E5310T5320E5300E5300G5300T5410T5411TF5412F5413F
G-337	Parents, Legacy NS Retail, NMPC-T, Mass Electric - T	Parents, Legacy Retail, NMPC-T, MECO-T	37	G	337	320R540R540R5210E5210G5210T5310E5310T5320E5300E5300G
G-338	Parents, All Retail, Transmission segments	Parents, Retail, TRAN	23	G	338	320R540R540R5210E5210G5210T5310E5310T5320E5300E5300G5300T5410T
G-342	Parents, KEDNY, NE Retail, Transmission segments	Parents, NE Retail, MECO-T, KEDNY	31	G	342	320R540R540R5210E5210G5210T5310E5310T5320E5300E5300G5300T5410T
G-343	KEDNY, Boston Gas and Colonial Gas	KEDNY, Boston Gas and Colonial Gas	34	G	343	3220G5330G5340G
G-344	Parents, Mass E&T and Nantucket	Parents, MECO-E&T, Nant	23	G	344	320R540R540R5210E5210G5210T5310E5310T5320E5300E5300G
G-345	Parents, NE Retail and Trans	Parents, NE Retail, MECO-T, NECO-T	34	G	345	320R540R540R5210E5210G5210T5310E5310T5320E5300E5300G5300T5410T
G-349	Boston Gas and Colonial Gas	Boston Gas and Colonial Gas	27	G	349	5300G5340G
G-350	Hydrco & NEP	NEL, NHH, NEET, NEP	18	G	350	5410T5411TF5412F5413F
G-351	KS Energy Corp, All Retail and Transmission segments, NEP-T, NEH, NHH, KS Generation, GW, Port Jefferson, NG Trans Svcs, Wayfinder and KS Energy Devel Co	KSE, RETAIL, TRAN, NEH, NHH, Gens, Way,	36	G	351	5040R5210E5210G5210T5220G5230G5310E5310T5320E5330G5340G5300E5300G5300T5410T5411TF5412F5413F5430P5840N5850N
G-362	All Retail, All TRAN, KS Generation, GW and Port Jefferson	Retail, TRAN, Gens	32	G	352	3210E5210G5210T5220G5230G5310E5310T5320E5330G5340G5300E5300G5300T5410T5430P5431P5432P
G-363	KS Energy Corp, Legacy KS Retail, KS Generation, GW, Port Jefferson and KS Energy Devel Co	KSE, Legacy Retail, Gens, EnergyDevl	36	G	363	320R540R5220G5230G530G5340G530P5431P5432P5840N
G-365	NEP, Hydrco, LNG and GenCo	NEP, Hydrco, LNG and GenCo	26	G	365	3210E5210G5210T5310E5310T5320E5300E5300G
G-366	All Retail, TRAN, NG LNG, KS Generation, GW, Port Jefferson, NG Trans Svcs, Metrowest Realty, Wayfinder and Transgas	Retail, TRAN, LNGR, Gens, Mcoth, Tgas	38	G	366	3210E5210G5210T5220G5230G5310E5310T5320E5330G5340G5300E5300G5300T5410T5411TF5412F5413F5430G5430P5431P5432P5840N5850N
G-363	NMPC-EG&T, Mass E&T, Nantucket, Boston Gas, Narragansett E&G, NEP - T, NHH, NEET, NG Trans Svcs, Metrowest Realty	Legacy Elec Retail, TRAN, NMPC-G, BOC, NHH, NEET, Met	36	G	363	3210E5210G5210T5310E5310T5320E5300E5300G5300T5410T5411TF5412F5413F5830N
G-364	NMPC-EG&T, Mass E&T, Nantucket, Narragansett E&G, NEP - T, NHH, NEET	Legacy Elec Retail, TRAN, NMPC-G, NHH, NEET	32	G	364	3210E5210G5210T5310E5310T5320E5300E5300G5410T5412F5413F
G-419	NMPC-EG&T, Mass-T, Nantucket, Boston Gas, Narragansett E&G, NEP - T and NHH Hydrco	Legacy Elec Retail, MECO-T, Nant, BGC, NECO-E&G, NEP-T, NHH	48	G	365	3210E5210G5210T5310E5310T5320E5300E5300G5300G530G5410T5412F
G-369	Legacy NG Elec Retail, NMPC-T and NEP-T	Legacy Elec Retail, NMPC-T, NEP-T	32	G	369	3210E5210T5310E5310E5300E5300G5410T
G-370	Legacy NG Elec Retail, NMPC-T and NEP-T	Legacy NG Elec Retail, NMPC-T, NEP-T	32	G	370	3210E5210T5310E5310E5300E5300G5410T
G-371	NMPC-E&T, Nantucket, Narragansett Electric	NMPC-E&T, Nant, NECO-T	22	G	371	3210E5210T5310E5300E
G-374	All Retail and NMPC-E, plus NMPC-T, NECO-T and KS Generation	Retail + NMPC-E, plus NMPC-T, NECO-T, Gensco	44	G	374	3210E5210G5210T5310E5310E5300E5300G5300G5300G5300T5430P
G-377	NMPC-G&T, Mass-T, Nantucket and Narragansett-G&T	NMPC-G&T, Mass-T, NANT, NECO-G&T	37	G	377	3210G54T5310T5310T5320E5300E5300G
G-378	NMPC - G, Boston Gas, Colonial Gas and Narragansett Gas	NMPC-G, BGC, COG, NECO-T	24	G	378	3210G5330G5340G
G-380	NMPC-T, Mass Electric - T, Narragansett - T, NEP-T	NMPC-T, NECO-T, NECO-T, NEP-T	29	G	380	3210T5310T530T5410T
G-382	KS Gas Retail, Narragansett Electric, KS Generation, GW	KS Gas Retail, NECO-E, Gensco, GW	31	G	382	380T5410T
G-383	Gas Retail, exd Narragansett Mohawk	Legacy Retail, NECO-E, Gensco, GW	32	G	383	3220G5230G5300G5300G5300G
G-384	KEDNY, Boston Gas and Colonial Gas	KEDNY, BGC, COG	34	G	384	3220G5330G5340G
G-385	KEDNY, Boston Gas, Colonial Gas	KEDNY, Boston Gas, Colonial Gas	34	G	385	3220G5330G5340G
G-393	New England Elec Retail	New England Elec Retail	24	G	393	3310E520E5300E
G-395	Mass Electric-E and Narragansett-T	Mass Electric-E and Narragansett-T	26	G	395	3310E5300E
G-396	Nantucket Electric, Narragansett Electric	Nantucket Electric, Narragansett Electric	41	G	396	530E5300E
G-402	Elec & Gas & Trans & Gensco	All Retail, Tran, Gensco	24	G	402	3210E5210G5210T5220G5230G5310E5310T5320E5330G5340G5300E5300G5300T5410T5411TF5412F5413F5430P5431P5432P
G-408	Elec & Gas & NEP & Gensco	All Retail, NEP-T, Gensco	24	G	408	3210E5210G5210T5220G5230G5310E5310T5320E5330G5340G5300E5300G5300T5410T5411TF5412F5413F5430G5430P5431P5432P5840N5850N
G-415	All Companies, IS, USE ONLY	All Companies, IS, USE ONLY	36	G	415	320R540R540R5210E5210G5210T5220G5230G5310E5310T5320E5330G5340G5300E5300G5300T5410T5411TF5412F5413F5430G5430P5431P5432P5840N5850N
G-416	All Companies, IS, plus NH post sale	All Companies, IS, plus NH post sale	36	G	416	320R540R540R5210E5210G5210T5220G5230G5310E5310T5320E5330G5340G5300E5300G5300T5410T5411TF5412F5413F5430G5430P5431P5432P5840N5850N
G-405	NGUSA, Retail, Hydrco, Gens, KSE-Dev & KSSvcs	NGUSA, Retail, Hydrco, Gens, KSE-Dev & KSSvcs	45	G	405	320R540R5210E5210G5210T5220G5230G5310E5310T5320E5330G5340G5300E5300G5300T5410T5411TF5412F5413F5430G5430P5431P5432P5840N5850N
G-407	NGUSA, NMPC-EG&T, NE Retail, NEP-T	NGUSA, NMPC-EG&T, NE Retail, NEP-T	45	G	407	320R540R5210E5210G5210T5220G5230G5310E5310T5320E5330G5340G5300E5300G5300T5410T5411TF5412F5413F5430G5430P5431P5432P5840N5850N
G-408	KSE, KS Retail, Gens, NH Companies post sale	KSE, KS Retail, Gens, NH Companies post sale	45	G	408	320R540R5210E5210G5210T5220G5230G5310E5310T5320E5330G5340G5300E5300G5300T5410T5411TF5412F5413F5430G5430P5431P5432P5840N5850N
G-411	All Retail and NH, NEP-T and Gensco	All Retail and NH, NEP-T and Gensco	37	G	411	3210E5210G5210T5220G5230G5310E5310T5320E5330G5340G5300E5300G5300T5410T5411TF5412F5413F5430P5431P5432P
G-412	Retail, TRAN, Hydr, LNGR, Gens, KSSvcs, Other	Retail, TRAN, Hydr, LNGR, Gens, KSSvcs, Other	38	G	412	3210E5210G5210T5220G5230G5310E5310T5320E5330G5340G5300E5300G5300T5410T5411TF5412F5413F5430G5430P5431P5432P5840N5850N
G-413	All Retail, E&G	All Retail, E&G	12	G	413	3210E5210G5210T5220G5230G5310E5310T5320E5330G5340G5300E5300G5300T5410T5411TF5412F5413F5430G5430P5431P5432P5840N5850N
G-417	Legacy NG Retail, NEP-T	Legacy NG Retail, NEP-T	23	G	417	3210E5210G5210T5310E5310E5300E5300G5410T
G-418	Legacy NG Retail, NEP-T, plus Gensco	All Retail and NH Cos, plus Gensco	23	G	418	3210E5210G5210T5310E5310E5300E5300G5410T
G-419	All Retail and NH Cos, plus Gensco	All Retail and NH Cos, plus Gensco	23	G	419	3210E5210G5210T5310E5310E5300E5300G5410T
G-415	Legacy NG Retail, NEP-T, plus Gensco	All Retail and NH Cos, plus Gensco	23	G	415	3210E5210G5210T5310E5310E5300E5300G5410T
G-417	Legacy NG Retail, NEP-T, plus Gensco	All Retail and NH Cos, plus Gensco	23	G	417	3210E5210G5210T5310E5310E5300E5300G5410T
G-418	All Retail, plus Gensco	All Retail, plus Gensco	23	G	418	3210E5210G5210T5310E5310E5300E5300G5410T
G-419	Gas Retail, exd Nant, NMPC-E	Gas Retail, exd Nant, NMPC-E	33	G	419	3210E5210G5210T5310E5310E5300E5300G5410T
G-420	Elec Retail, plus Gensco	Elec Retail, plus Gensco	24	G	420	3210E5210G5210T5310E5310E5300E5300G5410T
G-421	NEOH and KSSvcs	NEOH and KSSvcs	11	G	421	530T5410T
G-424	NE 3 Trans, Hydrco, LNG, Gensco	NE 3 Trans, Hydrco, LNG, Gensco	23	G	424	3310T530T5410T5411TF5412F5413F5420G5430P5431P5432P
G-425	NE 3 Trans, Narr Gas, Hydrco, LNG, Gensco	NE 3 Trans, Narr Gas, Hydrco, LNG, Gensco	43	G	425	3310T530T530T5410T5411TF5412F5413F5420G5430P5431P5432P
G-426	MECO-T, NECO-T, Nantucket-E, GSE	MECO-T, NECO-T, Nantucket-E, GSE	26	G	426	3310T530T530T5410T5411TF5412F5413F5420G5430P5431P5432P
G-427	NE Retail, 3 Trans, Hydrco, LNG, Gensco	NE Retail, 3 Trans, Hydrco, LNG, Gensco	39	G	427	3310E54310T530E5300G5300E5300G5300T5410T5411TF5412F5413F5420G5430P5431P5432P
G-429	NE Retail, 3 Trans, Hydrco, LNG, Gensco	NE Retail, 3 Trans, Hydrco, LNG, Gensco	39	G	429	3310E54310T530E5300G5300E5300G5300T5410T5411TF5412F5413F5420G5430P5431P5432P
G-430	MECO-E, NECO-E, NEP-T	MECO-E, NECO-E, NEP-T	21	G	430	3310E54310T530E5300G5300E5300G5300T5410T5411TF5412F5413F5420G5430P5431P5432P
G-431	All Retail and NH Cos, plus Gensco	All Retail and NH Cos, plus Gensco	39	G	431	3310E54310T530E5300G5300E5300G5300T5410T5411TF5412F5413F5420G5430P5431P5432P
G-432	NMPC-T, NECO-T, NEP-T, KS Generation	NMPC-T, NECO-T, NEP-T, KS Generation	39	G	432	3310E54310T530E5300G5300E5300G5300T5410T5411TF5412F5413F5420G5430P5431P5432P
G-433	Transmission, Hydrco, LNG Reg and Generation	Transmission, Hydrco, LNG Reg and Generation	43	G	433	3310E54310T530E5300G5300E5300G5300T5410T5411TF5412F5413F5420G5430P5431P5432P
G-434	Legacy NG Retail and KEDLI	Legacy NG Retail and KEDLI	27	G	434	3310E54310T530E5300G5300E5300G5300T5410T5411TF5412F5413F5420G5430P5431P5432P
G-750	NMPC - Internal allocation registered with NYPSC	NMPC - Internal allocation registered with NYPSC	27	G	750	530T5410T
G-101	G-016 plus LIPA TSA Billing (51905)	G-016 plus LIPA TSA Billing (51905)	35	G	101	5020R540R540R510E5210G5210T5220G5230G5310E5310T5320E5330G5340G5300E5300G5300T5381E5410T5411TF5412F5413F5420G5430P5431P5432P5840N5850N
G-102	G-017 plus LIPA TSA Billing (51905)	G-017 plus LIPA TSA Billing (51905)	35	G	102	5020R540R540R510E5210G5210T5220G5230G5310E5310T5320E5330G5340G5300E5300G5300T5381E5410T5411TF5412F5413F5420G5430P5431P5432P5840N5850N
G-103	G-018 plus LIPA TSA Billing (51905)	G-018 plus LIPA TSA Billing (51905)	35	G	103	5020R540R540R510E5210G5210T5220G5230G5310E5310T5320E5330G5340G5300E5300G5300T5381E5410T5411TF5412F5413F5420G5430P5431P5432P5840N5850N
G-104	G-019 plus LIPA TSA Billing (51905)	G-019 plus LIPA TSA Billing (51905)	35	G	104	5020R540R540R510E5210G5210T5220G5230G5310E5310T5320E5330G5340G5300E5300G5300T5381E5410T54

Allot Code	Description Used	50-Character-width description	# Char in Desc	Allocation Code	Number	ZEROS REMOVED COMPANY_COMBOS
G-115	G-385 plus LIPA TSA Billing (01805)	G-385 plus LIPA TSA Billing (01805)	39	G	115	51805S220G530G5340G
G-116	G-402 plus LIPA TSA Billing (01805)	G-402 plus LIPA TSA Billing (01805)	39	G	116	520R03040R510R5S10E210G5G10T220G5230G5310E310T320E530G5340G530E530G530T5410T541F241F34F540G5430P431P543ZP480N28N40N28N5840N850N
G-117	G-010 plus LIPA TSA Residual (01805)	G-010 plus LIPA TSA Residual (01805)	39	G	117	51805S220G530G5340G530E530G530T5381E410T541F241F34F540G5430P431P543ZP480N28N40N28N5840N850N
G-152	G-010 plus LIPA TSA Residual (01806)	G-017 plus LIPA TSA Residual (01806)	39	G	152	520R03040R510E210E210G5G10T220G5230G5310E310T320E530G5340G530E530G530T5410T541F241F34F540G5430P431P543ZP480N28N40N28N5840N850N
G-153	G-020 plus LIPA TSA Residual (01806)	G-020 plus LIPA TSA Residual (01806)	39	G	153	520R03040R510E210E210G5G10T220G5230G5310E310T320E530G5340G530E530G530T5410T541F241F34F540G5430P431P543ZP480N28N40N28N5840N850N
G-154	G-097 plus LIPA TSA Residual (01806)	G-097 plus LIPA TSA Residual (01806)	39	G	154	51805S220G530G5340G530E530G530T5381E410T541F241F34F540G5430P431P543ZP480N28N40N28N5840N850N
G-155	G-098 plus LIPA TSA Residual (01806)	G-098 plus LIPA TSA Residual (01806)	39	G	155	51805S220G530G5340G530E530G530T5381E410T541F241F34F540G5430P431P543ZP480N28N40N28N5840N850N
G-156	G-102 plus LIPA TSA Residual (01806)	G-102 plus LIPA TSA Residual (01806)	39	G	156	51805S220G530G5340G530E530G530T5381E410T541F241F34F540G5430P431P543ZP480N28N40N28N5840N850N
G-157	G-227 plus LIPA TSA Residual (01806)	G-227 plus LIPA TSA Residual (01806)	39	G	157	51805S220G530G5340G530E530G530T5381E410T541F241F34F540G5430P431P543ZP480N28N40N28N5840N850N
G-158	G-228 plus LIPA TSA Residual (01806)	G-228 plus LIPA TSA Residual (01806)	39	G	158	51805S220G530G5340G530E530G530T5381E410T541F241F34F540G5430P431P543ZP480N28N40N28N5840N850N
G-159	G-229 plus LIPA TSA Residual (01806)	G-229 plus LIPA TSA Residual (01806)	39	G	159	51805S220G530G5340G530E530G530T5381E410T541F241F34F540G5430P431P543ZP480N28N40N28N5840N850N
G-160	G-248 plus LIPA TSA Residual (01806)	G-248 plus LIPA TSA Residual (01806)	39	G	160	51805S220G530G5340G530E530G530T5381E410T541F241F34F540G5430P431P543ZP480N28N40N28N5840N850N
G-161	G-250 plus LIPA TSA Residual (01806)	G-250 plus LIPA TSA Residual (01806)	39	G	161	51805S220G530G5340G530E530G530T5381E410T541F241F34F540G5430P431P543ZP480N28N40N28N5840N850N
G-162	G-251 plus LIPA TSA Residual (01806)	G-251 plus LIPA TSA Residual (01806)	39	G	162	51805S220G530G5340G530E530G530T5381E410T541F241F34F540G5430P431P543ZP480N28N40N28N5840N850N
G-163	G-352 plus LIPA TSA Residual (01806)	G-352 plus LIPA TSA Residual (01806)	39	G	163	51805S220G530G5340G530E530G530T5381E410T541F241F34F540G5430P431P543ZP480N28N40N28N5840N850N
G-164	G-385 plus LIPA TSA Residual (01806)	G-385 plus LIPA TSA Residual (01806)	39	G	164	51805S220G530G5340G530E530G530T5381E410T541F241F34F540G5430P431P543ZP480N28N40N28N5840N850N
G-165	G-385 plus LIPA TSA Residual (01806)	G-385 plus LIPA TSA Residual (01806)	39	G	165	51805S220G530G5340G530E530G530T5381E410T541F241F34F540G5430P431P543ZP480N28N40N28N5840N850N
G-166	G-402 plus LIPA TSA Residual (01806)	G-402 plus LIPA TSA Residual (01806)	39	G	166	520R03040R510E210E210G5G10T220G5230G5310E310T320E530G5340G530E530G530T5410T541F241F34F540G5430P431P543ZP480N28N40N28N5840N850N
G-167	G-510 plus LIPA TSA Billing (01805)	G-510 plus LIPA TSA Billing (01805)	39	G	167	51805S220G530G5340G530E530G530T5381E410T541F241F34F540G5430P431P543ZP480N28N40N28N5840N850N
G-168	G-533 plus LIPA TSA Billing (01805)	G-533 plus LIPA TSA Billing (01805)	39	G	168	520R03040R510R5S10E210G5G10T220G5230G5310E310T320E530G5340G530E530G530T5410T541F241F34F540G5430P431P543ZP480N28N40N28N5840N850N
G-169	G-354 plus LIPA TSA Billing (01805)	G-354 plus LIPA TSA Billing (01805)	39	G	169	520R03040R510R5S10E210G5G10T220G5230G5310E310T320E530G5340G530E530G530T5410T541F241F34F540G5430P431P543ZP480N28N40N28N5840N850N
G-170	G-228 plus LIPA TSA Billing entry (01805)	G-228 plus LIPA TSA Billing entry (01805)	39	G	170	51805S220G530G5340G530E530G530T5381E410T541F241F34F540G5430P431P543ZP480N28N40N28N5840N850N
G-171	Retals plus LIPA TSA Billing Entry (01805)	Retals plus LIPA TSA Billing Entry (01805)	39	G	171	51805S

Alloc Code	Description Used	50-Character-width description	# Char In Desc	Allocation Code	Number	ZEROS REMOVED COMPANY_COMBOS
T-173	All Retail Companies	All Retail Companies	20	T	173	3210E5210G5220G5230G5310E5320E5330G5340G5360E5360G
T-174	All Retail Companies	All Retail Companies	21	T	174	3210E5210G5220G5230G5310E5320E5330G5340G5360E5360G
T-175	All Retail Companies	All Retail Companies	20	T	175	3210E5210G5220G5230G5310E5320E5330G5340G5360E5360G
T-176	All Retail Companies	All Retail Companies	16	T	176	3210E5210G5220G5230G5310E5320E5330G5340G5360E5360G
T-181	Niagara Mohawk Electric and Transmission	NMPCC-E&T	1	T	181	3210E5210T
T-182	NMPCC-E&T, MECO-E, Nantucket, NECO-E, NEP-T, KS Generation, GW, and Port Jefferson	NMPCC-E&T, MECO-E, Nant, NECO-E, NEP-T, Gens	36	T	182	3210E5210T5310E5320E5360E5410T5430P5431P5432P
T-186	NMPCC-E&T, MECO-E&T, Nantucket, NECO-E&T, and NEP-T	NMPCC-E&T, MECO-E&T, NANT, NECO-E&T, NEP-T	42	T	186	3210E5210T5310E5310T5320E5360E5360T5410T
T-190	Elec Retail Companies, exd NH, and Transmission	LogNG Elec Retail exd NECO-E&G	27	T	190	3210E5210T5310E5320E5360E5360T5410T
T-192	NMPCC-E&T, Mass, Elec, Nantucket, Narragansett-E, NEP-T	NMPCC-E&T, MECO-E, Nant, NECO-E, NEP-T	36	T	192	3210E5210T5310E5320E5360E5410T
T-196	All Electric Distribution	All Electric Distribution	25	T	196	3210E5310E5320E5360E
T-199	Legacy NG Elec Retails	LogNG Elec Retail	17	T	199	3210E5310E5320E5360E
T-200	Legacy NG Elec Retails	LogNG Elec Retail	17	T	200	3210E5310E5320E5360E
T-201	Legacy NG Elec Retails	LogNG Elec Retail	17	T	201	3210E5310E5320E5360E
T-207	Niagara Mohawk Gas, KEDNY and KEDLI	NMPCC-G, KEDNY, KEDLI	20	T	207	3210G5220G5230G
T-209	NMPCC-G, KEDNY, KEDLI, Boston Gas and Colonial Gas	NMPCC-G, KEDNY, KEDLI, BGC, CGC	30	T	209	3210G5220G5230G5330G5340G5360G
T-210	All Gas Retails	All Gas Retails	10	T	210	3210G5220G5230G5330G5340G5360G
T-211	All Gas Retails	All Gas Retails	10	T	211	3210G5220G5230G5330G5340G5360G
T-220	Transmission, exd Hydro	NMPCC-T, MECO-T, MECO-T, NEP-T	28	T	220	3210T5310T5360T5410T
T-221	Transmission and Hydros	TRAN, Hydr	10	T	221	3210T5310T5360T5410T5411F5412F5413F
T-222	Transmission and Hydros	TRAN, Hydr	11	T	222	3210T5310T5360T5410T5411F5412F5413F
T-224	Transmission, Hydros, KS Generation, GW and Port Jefferson	TRAN, Hydr, Gens	18	T	224	3210T5310T5360T5410T5411F5412F5413F5430P5431P5432P
T-225	KEDNY and KEDLI	KEDNY, KEDLI	12	T	225	3220G5230G
T-226	KEDNY and KEDLI	KEDNY, KEDLI	12	T	226	3220G5230G
T-235	KEDNY, KEDLI, KS Generation	KEDNY, KEDLI, KS Generation	27	T	235	3220G5230G5430P
T-240	Retail Gas Companies, exd NMPCC	Retail Gas Companies, exd NMPCC	240	T	240	3310E5230G5330G5340G5360G
T-264	Mass, Electric and Nantucket	MECO-E, NANT	12	T	264	3310E5310T5320E
T-266	New England Retails with their Transmission segments & NEP-T	NE Retail, MECO-T, NECO-T, NEP-T	32	T	266	3310E5310T5320E5330G5340G5360E5360G5360T5410T
T-272	NE Electric Retails, exd TRAN	NE Retail, MECO-E, NANT, NECO-E&T, NEP-T	31	T	272	3310E5310T5320E5360E5360T5410T
T-276	MECO-E&T and NEP-T	MECO-E&T, NEP-T	15	T	276	3310E5310T5410T
T-277	Mass, Electric and Nantucket Electric	MECO-E, NANT	12	T	277	3310E5320E
T-280	New England Retails	New England Retails	18	T	280	3310E5320E5330G5340G5360E5360G
T-281	New England Retails	New England Retails	281	T	281	3310E5320E5330G5340G5360E5360G
T-284	New England-Electric Distribution	NE Electric Distribution	33	T	284	3310E5320E5360E
T-285	Mass, Electric, Nantucket Electric, Narragansett Electric and Gas	MECO-E, NANT, NECO-E&G	22	T	285	3310E5320E5360E5360G
T-290	New England-Electric Distr.	NE Elec Retail	20	T	290	3310E5320E5360E
T-292	New England-Electric Distr., incl NEP	NE Elec Retail, NEP-T	21	T	292	3310E5320E5360E5410T
T-294	New England Elec Retails and NEP-T	NE Elec Retail, NEP-T	21	T	294	3310E5320E5360E5410T
T-305	Mass, Electric-T, Narragansett Electric-T and NEP-T	MECO-T, NECO-T, NEP-T	21	T	305	3310T5360T5410T
T-306	Mass, Electric-T, Narragansett Electric-T, NEP-T and Hydros	MECO-T, NECO-T, NEP-T, Hydr	27	T	306	3310T5360T5410T5411F5412F5413F
T-307	MECO-T and NEP-T	MECO-T and NEP-T	18	T	307	3310T5410T
T-310	Boston Gas and Colonial Gas	Boston Gas and Colonial Gas	27	T	310	3330G5340G
T-313	New England - Gas Retails	New England - Gas Retails	25	T	313	3330G5340G5360G
T-314	New England - Gas Retails	New England - Gas Retails	25	T	314	3330G5340G5360G
T-323	Hydros	NEH, NPH, NEET	14	T	323	3411F5412F5413F
T-357	Retails, NMPCC-T, NEP-T, Hydros, Generation	Retails, NMPCC-T, NEP-T, Hydros, Generation	41	T	357	3210E5210G5210T5220G5230G5310E5320E5330G5340G5360E5360G5410T5411F5412F5413F5430P5431P5432P
T-358	Retails, Transmission, Hydros, LNG, Generation	Retails, Transmission, Hydros, LNG, Generation	46	T	358	3210E5210G5210T5220G5230G5310E5310T5320E5330G5340G5360E5360G5360T5410T5411F5412F5413F5430P5431P5432P
T-359	Retails, Transmission, Generation	Retails, Transmission, Generation	34	T	359	3210E5210G5210T5220G5230G5310E5310T5320E5330G5340G5360E5360G5360T5410T5411F5412F5413F5430P5431P5432P
T-360	Retails, Transmission, Generation	Retails, Transmission, Generation	36	T	360	3210E5210G5210T5220G5230G5310E5310T5320E5330G5340G5360E5360G5360T5410T5411F5412F5413F5430P5431P5432P
T-361	Retails, Transmission	Retails, Transmission	21	T	361	3210E5210G5210T5220G5230G5310E5310T5320E5330G5340G5360E5360G5360T5410T
T-362	Retail Companies, exd KEDLI and KEDNY	Retail Companies, exd KEDLI and KEDNY	37	T	362	3210E5210G5210T5310E5310T5320E5330G5340G5360E5360G5360T5410T5411F5412F5413F
T-367	Elec Retail, NMPCC-T, NEP-T, KS Generation, GW and Port Jefferson	Elec Retail, NMPCC-T, NEP-T, Gens	37	T	367	3210E5210T5310E5320E5360E5410T5430P5431P5432P
T-370	Legacy NG Elec Retails, NMPCC-T and NEP-T	LogNG Elec Retail, NMPCC-T, NEP-T	32	T	370	3210E5210T5310E5320E5360E5410T
T-372	Legacy NG Elec Retail Companies, exd GSE	LogNG Elec Retail	17	T	372	3210E5310E5320E5360E
T-373	Legacy NG Elec Retail Companies, exd GSE, and Generation	LogNG Elec Retail, and Generation Co's	38	T	373	3210E5310E5320E5360E5430P5431P5432P
T-374	Legacy NG Elec Retail Companies, exd GSE	LogNG Elec Retail	17	T	374	3210E5310E5320E5360E
T-376	NMPCC, MECO and NECO Electric	NMPCC-E, MECO-E, NECO-E	22	T	376	3210E5310E5360E
T-383	Gas Retails exd Niagara Mohawk	Gas Retails exd Niagara Mohawk	31	T	383	3220G5230G5330G5340G5360G
T-387	New England Retails, with TRAN Segments	New England Retails, with TRAN Segments	30	T	387	3310E5310T5320E5330G5340G5360E5360G5360T
T-388	New England Retails and Transmission	New England Retails and Transmission	36	T	388	3310E5310T5320E5330G5340G5360E5360G5360T5410T
T-389	New England Elec Retails and Narragansett Gas	New England Elec Retails and Narragansett Gas	45	T	389	3310E5310T5320E5360E5360G5360T
T-390	New England Retails, plus NECO-T	New England Retails, plus NECO-T	32	T	390	3310E5320E5330G5340G5360E5360G5360T
T-391	New England Elec Retails	New England Elec Retails	24	T	391	3310E5320E5360E
T-400	Transmission, Hydros, LNG Reg	Transmission, Hydros, LNG Reg	29	T	400	3210T5310T5360T5410T5411F5412F5413F5420G
U-181	Niagara Mohawk Electric and Transmission	NMPCC-E&T	1	U	181	3210E5210T
U-186	NMPCC-E&T, MECO-E&T, Nantucket, NECO-E&T, and NEP-T	NMPCC-E&T, MECO-E&T, NANT, NECO-E&T, NEP-T	42	U	186	3210E5210T5310E5310T5320E5360E5360T5410T
U-263	Mass, Electric-E&T	MECO-E&T	8	U	263	3310E5310T
U-273	NEP, MECO and NECO with their Transmission Segments	MECO-E&T, NECO-E&T, NEP-T	25	U	273	3310E5310T5360E5360T5410T
U-278	NECO-E&T and NEP-T	MECO-E&T, NEP-T	17	U	278	3310E5310T5410T
U-305	Mass, Electric-T, Narragansett Electric-T and NEP-T	MECO-T, NECO-T, NEP-T	21	U	305	3310T5360T5410T
U-435	Narragansett-E&T	Narragansett-E&T	16	U	435	3360E5360T
X-114	Niagara Mohawk (Elec, Gas and Trans)	NMPCC-E&G	114	X	114	3210E5210G5210T
X-116	Niagara Mohawk (Elec, Gas and Trans), KEDNY and KEDLI	NMPCC-E&G, KEDNY, KEDLI	23	X	116	3210E5210G5210T5220G5230G
X-122	All Retail Companies, NMPCC-T, Mass-T, Nant-T, Hydros, KS Generation, GW, Port Jefferson	Retail, NMPCC-T, MECO-T, NECO-T, Hydr, Gens	122	X	122	3210E5210G5210T5220G5230G5310E5310T5320E5330G5340G5360E5360G5411F5412F5413F5430P5431P5432P
X-128	All Retails, TRAN, KS Generation, GW, Port Jefferson	Retail, TRAN, Gens	18	X	128	3210E5210G5210T5220G5230G5310E5310T5320E5330G5340G5360E5360G5360T5410T5430P5431P5432P
X-133	All Retails, TRAN, NEP, Genco	Retail, TRAN, NEP, Genco, ex Hydros	133	X	133	3210E5210G5210T5220G5230G5310E5310T5320E5330G5340G5360E5360G5360T5410T5430P5431P5432P
X-152	All Retail, plus NMPCC-T, Nant-T, NEP-T	All Retail, plus NMPCC-T, Nant-T, NEP-T	38	X	152	3210E5210G5210T5220G5230G5310E5310T5320E5330G5340G5360E5360G5360T5410T
X-160	LogNG Retail, TRAN segment	LogNG Retail, TRAN segment	26	X	160	3210E5210G5210T5310E5310T5320E5360E5360G5360T5410T
X-173	All Retail Companies	All Retail Companies	173	X	173	3210E5210G5210T5220G5230G5310E5310T5320E5330G5340G5360E5360G5360T5410T
X-186	NMPCC-E&T, MECO-E&T, Nantucket, NECO-E&T, and NEP-T	NMPCC-E&T, MECO-E&T, NANT, NECO-E&T, NEP-T	42	X	186	3210E5210T5310E5310T5320E5360E5360T5410T
X-188	Niagara Mohawk (E&T), Mass, Elec (E&T), Nantucket Elec, Narragansett Elec, and NEP-T	NMPCC-E&T, MECO-E&T, NANT, NECO-E, NEP-T	40	X	188	3210E5210T5310E5310T5320E5360E5410T
X-194	All Electric Distribution	All Electric Distribution	25	X	194	3210E5310E5320E5360E
X-198	All Electric Distribution	All Electric Distribution	25	X	198	3210E5310E5320E5360E
X-210	All Gas Retails	All Gas Retails	10	X	210	3210G5220G5230G5330G5340G5360G
X-220	Transmission, exd Hydro	NMPCC-T, MECO-T, MECO-T, NEP-T	28	X	220	3210T5310T5360T5410T
X-225	KEDNY and KEDLI	KEDNY, KEDLI	225	X	225	3220G5230G
X-245	KEDNY and Mass, Electric	KEDNY and Mass, Electric	24	X	245	3220G5310E
X-247	KEDNY and Colonial Gas	KEDNY and Colonial Gas	22	X	247	3220G5340G
X-260	Mass, Electric-E&T, Nantucket Electric and Narragansett-E&T	MECO-E&T, NANT, NECO-E&T	24	X	260	3310E5310T5320E5360E5360T
X-270	New England-Elec Retails, MECO-T, NECO-T	NE Elec Retail, MECO-T, NECO-T	30	X	270	3310E5310T5320E5360E5360T
X-272	NE Electric Retails, and TRAN	MECO-E&T, NANT, NECO-E&T, NEP-T	31	X	272	3310E5310T5320E5360E5360T5410T
X-280	New England Retails	New England Retails	280	X	280	3310E5320E5330G5340G5360E5360G
X-284	New England-Electric Distribution	New England-Electric Distribution	33	X	284	3310E5320E5360E
X-294	New England Elec Retails and NEP-T	NE Elec Retail, NEP-T	21	X	294	3310E5320E5360E5410T
X-297	Mass, Electric-E, Narragansett-E, Hydros, KS Generation, GW, Port Jefferson	MECO-E, NECO-E, Hydros, Gens	27	X	297	3310E5360E5411F5412F5413F5430P5431P5432P
X-305	Mass, Electric-T, Narragansett Electric-T and NEP-T	MECO-T, NECO-T, NEP-T	21	X	305	3310T5360T5410T
X-310	Boston Gas and Colonial Gas	Boston Gas and Colonial Gas	27	X	310	3330G5340G
X-313	New England - Gas Retails	New England - Gas Retails	25	X	313	3330G5340G5360G
X-322	Hydros	NEH, NPH, NEET	14	X	322	3411F5412F5413F
X-325	KS Generation, Glenwood and Port Jefferson	KS Generation, Glenwood and Port Jefferson	32	X	325	3430P5431P5432P

Company-Segment Table

Description

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

Source Data:

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

Notes:

For reference only.

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

CoSeg	Company Name	SAP Co.	SAP Segment
5020R	National Grid USA Parent	5020	PARENT
5040R	KeySpan Energy Corp.	5040	PARENT
5180E	National Grid Elec. Services	5180	SERVCO
5190S	LIPA TSA Billing Company	5190	SERVCO
5210E	Niagara Mohawk Power Corp.- Electric Distr.	5210	NYELEC
5210G	Niagara Mohawk Power Corp. - Gas	5210	NYGASD
5210T	Niagara Mohawk Power Corp. - Transmission	5210	NYTRAN
5220G	KeySpan Energy Delivery New York	5220	NYGASD
5230G	KeySpan Energy Delivery Long Island	5230	NYGASD
5310E	Massachusetts Electric Company	5310	MAELEC
5310F	Massachusetts Electric Company - GNSC	5310	FRELEC
5310T	Massachusetts Electric Company - Transmission	5310	FRTRAN
5320E	Nantucket Electric Company	5320	MAELEC
5330G	Boston Gas Company	5330	MAGASD
5340G	Colonial Gas Company	5340	MAGASD
5360E	Narragansett Electric Company	5360	RIELEC
5360F	Narragansett Electric Company - GNSC	5360	FRELEC
5360G	Narragansett Gas Company	5360	RIGASD
5360T	Narragansett Electric Company - Transmission	5360	FRTRAN
5381E	Granite State Electric (Post Sale)	5381	NHELEC
5391G	Energy North (Post Sale)	5391	NHGASD
5410F	New England Power Company - GNSC	5410	FRELEC
5410T	New England Power Company - Transmission	5410	FRTRAN
5411F	NE Hydro - Trans Electric Co.	5411	FRELEC
5412F	New England Hydro - Trans Corp.	5412	FRELEC
5413F	New England Electric Trans Corp	5413	FRELEC
5414F	NE Hydro Finance Co, Inc.	5414	FRELEC
5420G	NG LNG LP Regualted Entity	5420	FRGASO
5421G	NG LNG LP LLC	5421	FRGASO
5430P	KeySpan Generation LLC (PSA)	5430	FRPGEN
5431P	KeySpan Glenwood Energy Center	5431	FRPGEN
5432P	KeySpan Port Jefferson Energy Center	5432	FRPGEN
5802N	NG Transmission Services Corp	5802	NONREG
5803N	Metrowest Realty LLC	5803	NONREG
5804N	Wayfinder Group	5804	NONREG
5810N	NEES Energy, Inc.	5810	NONREG
5820N	KS Energy Trading	5820	PARENT
5825N	Transgas Inc	5825	NONREG
5840N	KeySpan Energy Development Corporation	5840	NONREG
5850N	KeySpan Services Inc.	5850	NONREG
5860N	NG Energy Management LLC	5860	NONREG
5885N	KS Energy Devlp Co.	5885	NONREG
5970N	Valley Appliance & Merch	5970	NONREG
5980E	LIPA KS Gen Services, LLC	5980	LIELTD

Direct Charging Codes

Description

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

Notes:

For reference only. Per discussion with Matt Mills of Deloitte, the SAP references vary slightly depending on what field is being used:

- SAP Co. Code is a 4 digit number: 5010, 5020, etc.
- SAP Co. segment is 4 digits plus one letter: 5010R, 5110S, 5210E, etc.
- ServCo Internal Order Prefix uses a 5 character reference: X5010, X521E, X521T, etc.
- Allocation Code for ServCo direct charges is 4 characters: 5040, 5120, 521E, 521T

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

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

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

Key : Inactive or sold Companies							
SAP Segment	SAP Company Name	Internal Order for Direct Chg	Percent	SAP Company Code	PeopleSoft Business Unit	KeySpan Company	Historic Segment
NYELEC	Niagara Mohawk Power Corp	X521E	100% to	5210	00036	NE	DIST
NYELEC	Niagara Mohawk Power Corp	X521E	100% to	5210	00036	NE	GNSC
NYTRAN	Niagara Mohawk Power Corp	X521T	100% to	5210	00036	NQ	TRAN
NYGASD	Niagara Mohawk Power Corp	X521G	100% to	5210	00036	NP	GAS
NYGASD	Brooklyn Union Gas-KEDNY	X5220	100% to	5220	00438	38	GAS
NYGASD	KS Gas East Corp-KEDLI	X5230	100% to	5230	00437	37	GAS
MAELEC	Massachusetts Electric Co	X531E	100% to	5310	00005	NC	DIST
MAELEC	Nantucket Electric Co	X5320	100% to	5320	00004	NB	DIST
MAELEC	Nantucket Electric Co	X5320	100% to	5320	00004	NB	GNSC
MAELEC	Nantucket Electric Co	X5320	100% to	5320	00004	NB	TRAN
MAGASD	Boston Gas Company	X5330	100% to	5330	00401	01	GAS
MAGASD	Essex Gas Company	X5330	100% to	5330	00402	02	GAS
MAGASD	Colonial Gas-Lowell Div	X5340	100% to	5340	00403	03	GAS
MAGASD	Colonial Gas-Cape Cod Div	X5340	100% to	5340	00404	04	GAS
MAGASD	Colonial Gas Company	X5340	100% to	5340	00405	05	GAS
RIELEC	Narragansett Electric Co	X536E	100% to	5360	00049	NH	DIST
RIGASD	Narragansett Gas Company	X536G	100% to	5360	00048	NG	GAS
NHELEC	Granite State Electric Co	X5380		5380	00041	NF	DIST
NHELEC	Granite State Electric Co	X5380		5380	00041	NF	GNSC
NHELEC	Granite State Electric Co	X5380		5380	00041	NF	TRAN
NHELEC	Granite State Electric Co - Billing	X5381	100% to	5381	00043		
NHGASD	EnergyNorth Natural Gas	X5390		5390	00406	06	GAS
NHGASD	EnergyNorth Natural Gas - Billing	X5391	100% to	5391	00486	86	GAS
FRELEC	Massachusetts Electric Co	X531F	100% to	5310	00005	NC	GNSC
FRELEC	Narragansett Electric Co	X536F	100% to	5360	00049	NH	GNSC
FRELEC	New England Power Company	X541F	100% to	5410	00010	ND	GNSC
FRELEC	NE Hydro-Trans Elec Co	X5411	100% to	5411	00006	NL	INTE
FRELEC	NE Hydro-Trans Corp	X5412	100% to	5412	00008	NN	INTE
FRELEC	NE Electric Trans Corp	X5413	100% to	5413	00020	NO	INTE
FRELEC	NE Hydro Finance Co, Inc.	X5414	100% to	5414	00007		INTE
FRTRAN	Massachusetts Electric Co	X531T	100% to	5310	00005	NV	TRAN
FRTRAN	Narragansett Electric Co	X536T	100% to	5360	00049	NU	TRAN
FRTRAN	New England Power Company	X541T	100% to	5410	00010	ND	TRAN
FRPGEN	NG Generation LLC	X5430	100% to	5430	00435	35	GEN

Direct Charging Codes

Description

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

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- SAP Co. segment is 4 digits plus one letter: 5010R, 5110S, 5210E, etc.
- ServCo Internal Order Prefix uses a 5 character reference: X5010, X521E, X521T, etc.
- Allocation Code for ServCo direct charges is 4 characters: 5040, 5120, 521E, 521T

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

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

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

Key : Inactive or sold Companies							
SAP Segment	SAP Company Name	Internal Order for Direct Chg	Percent	SAP Company Code	PeopleSoft Business Unit	KeySpan Company	Historic Segment
FRPGEN	NG Generation-GAAP	X5430	100% to	5430	00535	GA	GEN
FRPGEN	NG Glenwood Energy Center	X5431	100% to	5431	00446	46	GEN
FRPGEN	NG Port Jeff Energy Center	X5432	100% to	5432	00448	48	GEN
FRGASO	NG LNG LP RegulatedEntity	X5420	100% to	5420	00554	C4	NREG
FRGASO	NG LNG LP LLC	X5421	100% to	5421	00570	HH	NREG
FRGASO	NG LNG GP LLC	X5422	100% to	5422	00569	HG	NREG
FRGASO	NG IGTS Corp.	X5460	100% to	5460	00557	C8	NREG
FRGASO	NG Millennium LLC	X5470	100% to	5470	00473	73	NREG
FRGASO	North East Transmission Co	X5480	100% to	5480	00551	B3	NREG
SERVCO	National Grid Elec. Services	X5180	100% to	5180	00431	31	OTH
SERVCO	LIPA TSA Billing Company	X5190	100% to	5190	00432	32	OTH
LIELTD	NG Electric Services LLC	X5260		5260	00434	34	DIST
SERVCO	NGUSA Service Company			5110	00099	NK	OTH
SERVCO	NGUSA Service Company			5110	00098		OTH
SERVCO	NG Engineering Svcs, LLC			5120	00433	33	OTH
PARENT	Nat Grid Holdings, Inc.	X5010	100% to	5010	70001		OTH
PARENT	National Grid USA Parent	X5020	100% to	5020	00001	NA	OTH
PARENT	National Grid USA Parent	X5020	100% to	5020	00001	NA	BDEV
PARENT	National Grid USA Parent	X5020	100% to	5020	00001	NA	GAS
PARENT	Niagara Mohawk Holdings	X5030	100% to	5030	00035		OTH
PARENT	KeySpan Corporation	X5040		5040	00460	60	OTH
PARENT	NG Gas Portfolio Company	X5040		5040	00423	23	GAS
PARENT	NG Insurance Co-Captive	X5040		5040	00575	HQ	OTH
PARENT	Ravenswood VIE	X5040		5040	00451	51	GEN
PARENT	NG Money Pool Company	X5040		5040	00429	29	OTH
PARENT	NG NE Holdings 2 LLC	X5050	100% to	5050	00407	07	OTH
PARENT	NG Energy Trading Services LLC	X5820	100% to	5820	00444	44	GEN
NONREG	National Grid US LLC	X5801	100% to	5801	70003		OTH
NONREG	NG Trans Services Corp	X5802	100% to	5802	00021		TRAN
NONREG	NG Trans Services Corp	X5802	100% to	5802	00021		BDEV
NONREG	Metrowest Realty LLC	X5803	100% to	5803	00095		OTH
NONREG	Wayfinder Group, Inc.	X5804	100% to	5804	00070		OTH
NONREG	EUA Energy Investment	X5805	100% to	5805	00086		OTH
NONREG	Prudence Corporation	X5806	100% to	5806	00092		OTH

Direct Charging Codes

Description

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ServCo Review:		
Final Sign Off:		

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

Key : Inactive or sold Companies							
SAP Segment	SAP Company Name	Internal Order for Direct Chg	Percent	SAP Company Code	PeopleSoft Business Unit	KeySpan Company	Historic Segment
NONREG	Patience Corporation	X5807	100% to	5807	00093		OTH
NONREG	Newport America Corp	X5808	100% to	5808	00094		OTH
NONREG	Unit 40 Sub Lessor, LLC	X5809		5809	00073		OTH
NONREG	NEES Energy, Inc.	X5810	100% to	5810	00085		OTH
NONREG	GridAmerica Holdings Inc.	X5811	100% to	5811	00082		OTH
NONREG	Opinac North America, Inc.	X5815	100% to	5815	00037		OTH
NONREG	NG Exploration&Production	X5822		5822	00563	F1	NREG
NONREG	PCC Land Company, Inc.	X5823	100% to	5823	00561	D8	OTH
NONREG	Philadelphia Coke Co.	X5824	100% to	5824	00562	D9	OTH
NONREG	Transgas Inc	X5825	100% to	5825	00559	D1	NREG
NONREG	KS Energy Corp-West Hold	X5830	100% to	5830	00461	61	OTH
NONREG	NG Technologies Inc	X5831		5831	00577	KT	OTH
NONREG	KeySpan MHK, Inc.	X5832		5832	00578	MK	OTH
NONREG	NG Islander East Pipeline	X5835		5835	00472	72	NREG
NONREG	NG Development Holdings Corp	X5840	100% to	5840	00436	36	NREG
NONREG	Spagnoli Rd Energy Center	X5840		5840	00447	47	NREG
NONREG	Broken Bridge Corp.	X5842	100% to	5842	00558	CA	OTH
NONREG	NG North East Ventures	X5845		5845	00553	C2	NREG
NONREG	NG Services, Inc.	X5850	100% to	5850	00459	59	NREG
NONREG	KS Communications Corp	X5850		5850	00501	A2	TELE
NONREG	NG Energy Supply LLC	X5851		5851	00458	58	GEN
NONREG	KSI Mechanical, LLC	X5852		5852	00513	AU	NREG
NONREG	KSI Contracting, LLC	X5852		5852	00508	AM	NREG
NONREG	KSI Electrical, LLC	X5852		5852	00515	AW	NREG
NONREG	KS Home Energy Svcs, LLC	X5855		5855	00502	A4	NREG
NONREG	KS Plumbing Solutions Inc	X5856		5856	00510	AP	NREG
NONREG	KS Plumbing & Heating Sol	X5857		5857	00516	AX	NREG
NONREG	NG Energy Services LLC	X5858		5858	00457	57	DIST
NONREG	NG Energy Management LLC	X5860	100% to	5860	00503	A8	NREG
NONREG	Metro Energy L.L.C.	X5861	100% to	5861	00514	AV	NREG
NONREG	Northeast Gas Markets LLC	X5879		5879	00568	HF	NREG
NONREG	Seneca-Upshur Petroleum	X5880		5880	00471	71	NREG
NONREG	KeySpan Midstream, Inc.	X5881		5881	00556	C7	OTH
NONREG	KS CI Midstream Limited	X5882		5882	00571	HJ	OTH

Direct Charging Codes

Description

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

Notes:

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- ServCo Internal Order Prefix uses a 5 character reference: X5010, X521E, X521T, etc.
- Allocation Code for ServCo direct charges is 4 characters: 5040, 5120, 521E, 521T

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

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

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

Key : Inactive or sold Companies							
SAP Segment	SAP Company Name	Internal Order for Direct Chg	Percent	SAP Company Code	PeopleSoft Business Unit	KeySpan Company	Historic Segment
NONREG	KS Luxembourg S.A.R.L.	X5883		5883	00572	HK	OTH
NONREG	Nicodama Beheer V.B.V.	X5884		5884	00573	HL	OTH
NONREG	KS Energy Devlp Co (NS)	X5885		5885	00574	HM	OTH
NONREG	KS International Corp	X5886		5886	00555	C6	OTH
NONREG	KeySpan C.I., LTD.	X5887		5887	00564	HA	OTH
NONREG	KeySpan UK	X5888		5888	00565	HB	OTH
NONREG	KeySpan C.I. II, LTD	X5889		5889	00566	HC	OTH
NONREG	KeySpan Ravenswood Inc.	X5893		5893	00441	81	OTH
NONREG	KS-Ravenswood Srvcs, LLC	X5894		5894	00442	82	OTH
NONREG	Honeoye Storage Corp	X5895		5895	00576	HY	NREG
NONREG	Fritze LLC	X5896		5896	00506	AK	NREG
NONREG	KS Home Energy Srvcs (NE)	X5897		5897	00505	AJ	NREG
NONREG	KeySpan Energy Solutions	X5898		5898	00504	AH	NREG
NONREG	Paulus, Sokolowski&Sartor	X5899		5899	00511	AS	NREG
NONREG	BR&A Consulting Engineers	X5899		5899	00512	AT	NREG
NONREG	KS Engineering Associates	X5899		5899	00509	AN	NREG
NONREG	Valley Appliance & Merch	X5970	100% to	5970	00071		OTH
LIELTD	LIPA KS Gen Services, LLC	X5980	100% to	5980	00445	45	DIST
NONREG	NG Billing Entity	X5990	100% to	5990	00072	NI	OTH

C - Number of Customers via Count of Meters Installed

Description:

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

Source Data:

Number of retail customers (via count of installed service meters) able to receive receiving utility services by company as a percent of the CYE total. Note that this number will be different from the Form 1 numbers as Form 1's only report customers who take commodity from us.

Notes:

1. PA Consulting called this method "% of Customers" but then stated to count premises receiving both gas & electric service as 2 customers. Therefore, this method should be called the "% of Installed Meters".
2. Installed meters includes active and inactive installed at a premise.
3. Duplicate codes have been identified and listed below

Prepared By:	Jeffrey Virkler/David Mattheis	2/14/2019
Business Sign Off:	Charles Florczyk/Jon Harrison	2/14/2019
ServCo Review:		
Final Sign Off:		

Description		SAP Co. Code	SAP Co./Seg	Company Description	FY 2020 Number of Installed Meters	FY2020 Percentage	FY 2019 Number of Installed Meters	FY2019 Percentage	Amount Inc/Dec	% Inc/Dec
Number of Customers Reported as Basis for Allocation		5210	5210E	Niagara Mohawk Power Corp.- Electric Distr.	1,876,775	25.14%	1,725,647	23.24%	151,128	1.90%
		5210	5210G	Niagara Mohawk Power Corp. - Gas	504,315	6.75%	643,790	8.67%	(139,475)	-1.92%
		5220	5220G	KeySpan Energy Delivery New York	1,323,608	17.73%	1,319,632	17.78%	3,976	-0.05%
		5230	5230G	KeySpan Energy Delivery Long Island	617,970	8.28%	612,371	8.25%	5,599	0.03%
		5310	5310E	Massachusetts Electric Company	1,377,062	18.44%	1,368,493	18.44%	8,569	0.00%
		5320	5320E	Nantucket Electric Company	14,040	0.19%	13,899	0.19%	141	0.00%
		5330	5330G	Boston Gas Company	736,998	9.87%	730,825	9.85%	6,173	0.02%
		5340	5340G	Colonial Gas Company	214,370	2.87%	212,633	2.86%	1,737	0.01%
		5360	5360E	Narragansett Electric Company	518,964	6.95%	515,696	6.95%	3,268	0.00%
		5360	5360G	Narragansett Gas Company	282,106	3.78%	280,024	3.77%	2,082	0.01%
				Totals	7,466,208	100.00%	7,423,010	100.00%	43,198	0.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Number of Customers	%
NGUS and Legacy NG New England Retails, NEP-T, and Hydros	C-089	5310	5310E	Massachusetts Electric Company	1,377,062	62.82%
	C-089	5320	5320E	Nantucket Electric Company	14,040	0.64%
	C-089	5360	5360E	Narragansett Electric Company	518,964	23.67%
	C-089	5360	5360G	Narragansett Gas Company	282,106	12.87%
				Totals	2,192,172	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Number of Customers	%
NMPC Electric and NMPC Gas	C-113	5210	5210E	Niagara Mohawk Power Corp.- Electric Distr.	1,876,775	78.82%
	C-113	5210	5210G	Niagara Mohawk Power Corp. - Gas	504,315	21.18%
				Totals	2,381,090	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Number of Customers	%
Legacy NG Retail Companies	C-164	5210	5210E	Niagara Mohawk Power Corp.- Electric Distr.	1,876,775	41.03%
	C-164	5210	5210G	Niagara Mohawk Power Corp. - Gas	504,315	11.03%
	C-164	5310	5310E	Massachusetts Electric Company	1,377,062	30.11%
	C-164	5320	5320E	Nantucket Electric Company	14,040	0.31%
	C-164	5360	5360E	Narragansett Electric Company	518,964	11.35%
	C-164	5360	5360G	Narragansett Gas Company	282,106	6.17%
Totals				Totals	4,573,262	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Number of Customers	%
NMPC-E&G and KEDNY	C-169	5210	5210E	Niagara Mohawk Power Corp.- Electric Distr.	1,876,775	50.66%
	C-169	5210	5210G	Niagara Mohawk Power Corp. - Gas	504,315	13.61%
	C-169	5220	5220G	KeySpan Energy Delivery New York	1,323,608	35.73%
				Totals	3,704,698	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Number of Customers	%
NMPC-E&G, KEDNY, KEDLI	C-170	5210	5210E	Niagara Mohawk Power Corp.- Electric Distr.	1,876,775	43.41%
	C-170	5210	5210G	Niagara Mohawk Power Corp. - Gas	504,315	11.67%
	C-170	5220	5220G	KeySpan Energy Delivery New York	1,323,608	30.62%
	C-170	5230	5230G	KeySpan Energy Delivery Long Island	617,970	14.30%
				Totals	4,322,668	100.00%

C - Number of Customers via Count of Meters Installed

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Number of Customers	%
All Retail Companies	C-175	5210	5210E	Niagara Mohawk Power Corp. - Electric Distr.	1,876,775	25.14%
	C-175	5210	5210G	Niagara Mohawk Power Corp. - Gas	504,315	6.75%
	C-175	5220	5220G	KeySpan Energy Delivery New York	1,323,608	17.73%
	C-175	5230	5230G	KeySpan Energy Delivery Long Island	617,970	8.28%
	C-175	5310	5310E	Massachusetts Electric Company	1,377,062	18.44%
	C-175	5320	5320E	Nantucket Electric Company	14,040	0.19%
	C-175	5330	5330G	Boston Gas Company	736,998	9.87%
	C-175	5340	5340G	Colonial Gas Company	214,370	2.87%
	C-175	5360	5360E	Narragansett Electric Company	518,964	6.95%
	C-175	5360	5360G	Narragansett Gas Company	282,106	3.78%
Totals				Totals	7,466,208	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Number of Customers	%
NIMO & KEDLI	C-195	5210	5210E	Niagara Mohawk Power Corp. - Electric Distr.	1,876,775	62.57%
	C-195	5210	5210G	Niagara Mohawk Power Corp. - Gas	504,315	16.82%
	C-195	5230	5230G	KeySpan Energy Delivery Long Island	617,970	20.61%
Totals				Totals	2,999,060	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Number of Customers	%
All Electric Distribution	C-198	5210	5210E	Niagara Mohawk Power Corp. - Electric Distr.	1,876,775	49.57%
	C-198	5310	5310E	Massachusetts Electric Company	1,377,062	36.36%
	C-198	5320	5320E	Nantucket Electric Company	14,040	0.37%
	C-198	5360	5360E	Narragansett Electric Company	518,964	13.70%
				Totals	3,786,841	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Number of Customers	%
Niagara Mohawk Gas, KEDNY and KEDLI	C-207	5210	5210G	Niagara Mohawk Power Corp. - Gas	504,315	20.62%
	C-207	5220	5220G	KeySpan Energy Delivery New York	1,323,608	54.11%
	C-207	5230	5230G	KeySpan Energy Delivery Long Island	617,970	25.27%
				Totals	2,445,893	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Number of Customers	%
All Gas Retails	C-210	5210	5210G	Niagara Mohawk Power Corp. - Gas	504,315	13.71%
	C-210	5220	5220G	KeySpan Energy Delivery New York	1,323,608	35.96%
	C-210	5230	5230G	KeySpan Energy Delivery Long Island	617,970	16.80%
	C-210	5330	5330G	Boston Gas Company	736,998	20.03%
	C-210	5340	5340G	Colonial Gas Company	214,370	5.83%
	C-210	5360	5360G	Narragansett Gas Company	282,106	7.67%
				Totals	3,679,367	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Number of Customers	%
KEDNY and KEDLI	C-225	5220	5220G	KeySpan Energy Delivery New York	1,323,608	68.17%
	C-225	5230	5230G	KeySpan Energy Delivery Long Island	617,970	31.83%
				Totals	1,941,578	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Number of Customers	%
KEDNY, KEDLI, Boston Gas and Colonial Gas	C-239	5220	5220G	KeySpan Energy Delivery New York	1,323,608	45.75%
	C-239	5230	5230G	KeySpan Energy Delivery Long Island	617,970	21.36%
	C-239	5330	5330G	Boston Gas Company	736,998	25.48%
	C-239	5340	5340G	Colonial Gas Company	214,370	7.41%
				Totals	2,892,946	100.00%

C - Number of Customers via Count of Meters Installed

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Number of Customers	%
Gas Retails, plus LNG, excl NMPC Gas	C-241	5220	5220G	KeySpan Energy Delivery New York	1,323,608	41.69%
	C-241	5230	5230G	KeySpan Energy Delivery Long Island	617,970	19.46%
	C-241	5330	5330G	Boston Gas Company	736,998	23.21%
	C-241	5340	5340G	Colonial Gas Company	214,370	6.76%
	C-241	5360	5360G	Narragansett Gas Company	282,106	8.89%
				Totals	3,175,052	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Number of Customers	%
Mass. Electric and Nantucket Electric	C-277	5310	5310E	Massachusetts Electric Company	1,377,062	98.99%
	C-277	5320	5320E	Nantucket Electric Company	14,040	1.01%
				Totals	1,391,102	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Number of Customers	%
Mass. Elec,Nantucket Elec,Boston Gas,Colonial Gas	C-278	5310	5310E	Massachusetts Electric Company	1,377,062	58.79%
	C-278	5320	5320E	Nantucket Electric Company	14,040	0.60%
	C-278	5330	5330G	Boston Gas Company	736,998	31.46%
	C-278	5340	5340G	Colonial Gas Company	214,370	9.15%
				Totals	2,342,470	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Number of Customers	%
New England Retails	C-280	5310	5310E	Massachusetts Electric Company	1,377,062	43.81%
	C-280	5320	5320E	Nantucket Electric Company	14,040	0.45%
	C-280	5330	5330G	Boston Gas Company	736,998	23.44%
	C-280	5340	5340G	Colonial Gas Company	214,370	6.82%
	C-280	5360	5360E	Narragansett Electric Company	518,964	16.51%
	C-280	5360	5360G	Narragansett Gas Company	282,106	8.97%
				Totals	3,143,540	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Number of Customers	%
New England-Electric Distribution	C-284	5310	5310E	Massachusetts Electric Company	1,377,062	72.09%
	C-284	5320	5320E	Nantucket Electric Company	14,040	0.74%
	C-284	5360	5360E	Narragansett Electric Company	518,964	27.17%
				Totals	1,910,066	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Number of Customers	%
Boston Gas and Colonial Gas	C-310	5330	5330G	Boston Gas Company	736,998	77.47%
	C-310	5340	5340G	Colonial Gas Company	214,370	22.53%
				Totals	951,368	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Number of Customers	%
New England - Gas Retails	C-313	5330	5330G	Boston Gas Company	736,998	59.75%
	C-313	5340	5340G	Colonial Gas Company	214,370	17.38%
	C-313	5360	5360G	Narragansett Gas Company	282,106	22.87%
				Totals	1,233,474	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Number of Customers	%
Narragansett Electric and Narragansett Gas	C-316	5360	5360E	Narragansett Electric Company	518,964	64.78%
	C-316	5360	5360G	Narragansett Gas Company	282,106	35.22%
				Totals	801,070	100.00%

C - Number of Customers via Count of Meters Installed

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Number of Customers	%
KEDNY, Boston Gas and Colonial Gas	C-343	5220	5220G	KeySpan Energy Delivery New York	1,323,608	58.18%
	C-343	5330	5330G	Boston Gas Company	736,998	32.40%
	C-343	5340	5340G	Colonial Gas Company	214,370	9.42%
				Totals	2,274,976	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Number of Customers	%
NMPC -G, Boston Gas, Colonial Gas and Narragansett Gas	C-378	5210	5210G	Niagara Mohawk Power Corp. - Gas	504,315	29.02%
	C-378	5330	5330G	Boston Gas Company	736,998	42.41%
	C-378	5340	5340G	Colonial Gas Company	214,370	12.34%
	C-378	5360	5360G	Narragansett Gas Company	282,106	16.23%
				Totals	1,737,789	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Number of Customers	%
NMPC-G, KEDLI	C-428	5210	5210G	Niagara Mohawk Power Corp. - Gas	504,315	44.94%
	C-428	5230	5230G	KeySpan Energy Delivery Long Island	617,970	55.06%
				Totals	1,122,285	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Number of Customers	%
Legacy NG Retails and KEDLI	C-434	5210	5210E	Niagara Mohawk Power Corp. - Electric Distr.	1,876,775	36.16%
	C-434	5210	5210G	Niagara Mohawk Power Corp. - Gas	504,315	9.71%
	C-434	5230	5230G	KeySpan Energy Delivery Long Island	617,970	11.90%
	C-434	5310	5310E	Massachusetts Electric Company	1,377,062	26.53%
	C-434	5320	5320E	Nantucket Electric Company	14,040	0.27%
	C-434	5360	5360E	Narragansett Electric Company	518,964	10.00%
	C-434	5360	5360G	Narragansett Gas Company	282,106	5.43%
				Totals	5,191,232	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Number of Customers	%
NY and MA Retail	C-436	5210	5210E	Niagara Mohawk Power Corp. - Electric Distr.	1,876,775	28.23%
	C-436	5210	5210G	Niagara Mohawk Power Corp. - Gas	504,315	7.58%
	C-436	5220	5220G	KeySpan Energy Delivery New York	1,323,608	19.90%
	C-436	5230	5230G	KeySpan Energy Delivery Long Island	617,970	9.29%
	C-436	5310	5310E	Massachusetts Electric Company	1,377,062	20.70%
	C-436	5330	5330G	Boston Gas Company	736,998	11.08%
	C-436	5340	5340G	Colonial Gas Company	214,370	3.22%
				Totals	6,651,098	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Number of Customers	%
NIMO & NECO (Electric and Gas)	C-437	5210	5210E	Niagara Mohawk Power Corp. - Electric Distr.	1,876,775	58.97%
Requested By Deborah Thoenner	C-437	5210	5210G	Niagara Mohawk Power Corp. - Gas	504,315	15.85%
04.03.18 Effective May 2018	C-437	5360	5360E	Narragansett Electric Company	518,964	16.31%
	C-437	5360	5360G	Narragansett Gas Company	282,106	8.87%
				Totals	3,182,160	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Number of Customers	%
C-226 plus LIPA TSA Billing entity (5190S)	C-T70	5220	5220G	KeySpan Energy Delivery New York	1,323,608	41.43%
	C-T70	5230	5230G	KeySpan Energy Delivery Long Island	617,970	19.34%
	C-T70	5190	5190S	LIPA TSA Billing Company	1,253,593	39.23%
				Totals	3,195,171	100.00%

C - Number of Customers via Count of Meters Installed

PREVIOUSLY INACTIVE/DUPLICATE CODES (SEE NOTES FOR ALTERNATIVE CODE)

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Number of Customers	%
All Retail Incl NMPC-T, Mass-T, Narr-T	C-004	5210	5210E	Niagara Mohawk Power Corp.- Electric Distr.	1,876,775	25.14%
Inactive due to No Trans Customers	C-004	5210	5210G	Niagara Mohawk Power Corp. - Gas	504,315	6.75%
Use C-175 Instead	C-004	5210	5210T	Niagara Mohawk Power Corp. - Transmission	-	0.00%
	C-004	5220	5220G	KeySpan Energy Delivery New York	1,323,608	17.73%
	C-004	5230	5230G	KeySpan Energy Delivery Long Island	617,970	8.28%
	C-004	5310	5310E	Massachusetts Electric Company	1,377,062	18.44%
	C-004	5310	5310T	Massachusetts Electric Company (Transmission)	-	0.00%
	C-004	5320	5320E	Nantucket Electric Company	14,040	0.19%
	C-004	5330	5330G	Boston Gas Company	736,998	9.87%
	C-004	5340	5340G	Colonial Gas Company	214,370	2.87%
	C-004	5360	5360E	Narragansett Electric Company	518,964	6.95%
	C-004	5360	5360G	Narragansett Gas Company	282,106	3.78%
	C-004	5381	5381E	Granite State Electric	-	0.00%
	C-004	5391	5391G	Energy North	-	0.00%
				Totals	7,466,208	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Number of Customers	%
NGUS, Retails and NMPC-T	C-072	5210	5210E	Niagara Mohawk Power Corp.- Electric Distr.	1,876,775	25.14%
Inactive due to No Trans Customers	C-072	5210	5210G	Niagara Mohawk Power Corp. - Gas	504,315	6.75%
Use C-175 Instead	C-072	5210	5210T	Niagara Mohawk Power Corp. - Transmission	-	0.00%
	C-072	5220	5220G	KeySpan Energy Delivery New York	1,323,608	17.73%
	C-072	5230	5230G	KeySpan Energy Delivery Long Island	617,970	8.28%
	C-072	5310	5310E	Massachusetts Electric Company	1,377,062	18.44%
	C-072	5320	5320E	Nantucket Electric Company	14,040	0.19%
	C-072	5330	5330G	Boston Gas Company	736,998	9.87%
	C-072	5340	5340G	Colonial Gas Company	214,370	2.87%
	C-072	5360	5360E	Narragansett Electric Company	518,964	6.95%
	C-072	5360	5360G	Narragansett Gas Company	282,106	3.78%
				Totals	7,466,208	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Number of Customers	%
NGUS Parent, Legacy NG Retails, NEP & Hydros	C-075	5210	5210E	Niagara Mohawk Power Corp.- Electric Distr.	1,876,775	41.03%
Inactive due to No Trans Customers, Hydros or Granite State	C-075	5210	5210G	Niagara Mohawk Power Corp. - Gas	504,315	11.03%
Use C-164 Instead	C-075	5210	5210T	Niagara Mohawk Power Corp. - Transmission	-	0.00%
	C-075	5310	5310E	Massachusetts Electric Company	1,377,062	30.11%
	C-075	5320	5320E	Nantucket Electric Company	14,040	0.31%
	C-075	5360	5360E	Narragansett Electric Company	518,964	11.35%
	C-075	5360	5360G	Narragansett Gas Company	282,106	6.17%
	C-075	5381	5381E	Granite State Electric	-	0.00%
				Totals	4,573,262	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Number of Customers	%
Legacy NG Retails, NMPC-T, NEP-T, Hydros	C-077	5210	5210E	Niagara Mohawk Power Corp.- Electric Distr.	1,876,775	41.03%
Inactive due to No Trans Customers and Hydros	C-077	5210	5210G	Niagara Mohawk Power Corp. - Gas	504,315	11.03%
Use C-164 Instead	C-077	5210	5210T	Niagara Mohawk Power Corp. - Transmission	-	0.00%
	C-077	5310	5310E	Massachusetts Electric Company	1,377,062	30.11%
	C-077	5320	5320E	Nantucket Electric Company	14,040	0.31%
	C-077	5360	5360E	Narragansett Electric Company	518,964	11.35%
	C-077	5360	5360G	Narragansett Gas Company	282,106	6.17%
				Totals	4,573,262	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Number of Customers	%
Niagara Mohawk (Elec, Gas and Trans)	C-114	5210	5210E	Niagara Mohawk Power Corp.- Electric Distr.	1,876,775	78.82%
Inactive due to No Trans Customers	C-114	5210	5210G	Niagara Mohawk Power Corp. - Gas	504,315	21.18%
Use C-113 Instead	C-114	5210	5210T	Niagara Mohawk Power Corp. - Transmission	-	0.00%
				Totals	2,381,090	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Number of Customers	%
Niagara Mohawk (Elec, Gas and Trans), KEDNY and KEDLI	C-117	5210	5210E	Niagara Mohawk Power Corp.- Electric Distr.	1,876,775	43.41%
Inactive due to No Trans Customers	C-117	5210	5210G	Niagara Mohawk Power Corp. - Gas	504,315	11.67%
Use C-170 Instead	C-117	5210	5210T	Niagara Mohawk Power Corp. - Transmission	-	0.00%
	C-117	5220	5220G	KeySpan Energy Delivery New York	1,323,608	30.62%
	C-117	5230	5230G	KeySpan Energy Delivery Long Island	617,970	14.30%
				Totals	4,322,668	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Number of Customers	%
All Retail Companies, plus NMPC-T	C-131	5210	5210E	Niagara Mohawk Power Corp.- Electric Distr.	1,876,775	25.14%
Inactive due to No Trans Customers	C-131	5210	5210G	Niagara Mohawk Power Corp. - Gas	504,315	6.75%
Use C-175 Instead	C-131	5210	5210T	Niagara Mohawk Power Corp. - Transmission	-	0.00%
	C-131	5220	5220G	KeySpan Energy Delivery New York	1,323,608	17.73%
	C-131	5230	5230G	KeySpan Energy Delivery Long Island	617,970	8.28%
	C-131	5310	5310E	Massachusetts Electric Company	1,377,062	18.44%

C - Number of Customers via Count of Meters Installed

	C-131	5320	5320E	Nantucket Electric Company	14,040	0.19%
	C-131	5330	5330G	Boston Gas Company	736,998	9.87%
	C-131	5340	5340G	Colonial Gas Company	214,370	2.87%
	C-131	5360	5360E	Narragansett Electric Company	518,964	6.95%
	C-131	5360	5360G	Narragansett Gas Company	282,106	3.78%
				Totals	7,466,208	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Number of Customers	%
Retails, including, NMPC-T, NEP-T, Hydros, Gens	C-134	5210	5210E	Niagara Mohawk Power Corp.- Electric Distr.	1,876,775	25.14%
Inactive due to No Trans Customers	C-134	5210	5210G	Niagara Mohawk Power Corp. - Gas	504,315	6.75%
Use C-175 Instead	C-134	5210	5210T	Niagara Mohawk Power Corp. - Transmission	-	0.00%
	C-134	5220	5220G	KeySpan Energy Delivery New York	1,323,608	17.73%
	C-134	5230	5230G	KeySpan Energy Delivery Long Island	617,970	8.28%
	C-134	5310	5310E	Massachusetts Electric Company	1,377,062	18.44%
	C-134	5320	5320E	Nantucket Electric Company	14,040	0.19%
	C-134	5330	5330G	Boston Gas Company	736,998	9.87%
	C-134	5340	5340G	Colonial Gas Company	214,370	2.87%
	C-134	5360	5360E	Narragansett Electric Company	518,964	6.95%
	C-134	5360	5360G	Narragansett Gas Company	282,106	3.78%
	C-134	5381	5381E	Granite State Electric	-	0.00%
	C-134	5391	5391G	Energy North	-	0.00%
				Totals	7,466,208	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Number of Customers	%
Retails, including NMPC-T, NEP-T, Gens	C-135	5210	5210E	Niagara Mohawk Power Corp.- Electric Distr.	1,876,775	25.14%
Inactive due to No Trans Customers	C-135	5210	5210G	Niagara Mohawk Power Corp. - Gas	504,315	6.75%
Use C-175 Instead	C-135	5210	5210T	Niagara Mohawk Power Corp. - Transmission	-	0.00%
	C-135	5220	5220G	KeySpan Energy Delivery New York	1,323,608	17.73%
	C-135	5230	5230G	KeySpan Energy Delivery Long Island	617,970	8.28%
	C-135	5310	5310E	Massachusetts Electric Company	1,377,062	18.44%
	C-135	5320	5320E	Nantucket Electric Company	14,040	0.19%
	C-135	5330	5330G	Boston Gas Company	736,998	9.87%
	C-135	5340	5340G	Colonial Gas Company	214,370	2.87%
	C-135	5360	5360E	Narragansett Electric Company	518,964	6.95%
	C-135	5360	5360G	Narragansett Gas Company	282,106	3.78%
	C-135	5381	5381E	Granite State Electric	-	0.00%
	C-135	5391	5391G	Energy North	-	0.00%
				Totals	7,466,208	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Number of Customers	%
Retail Companies	C-136	5210	5210E	Niagara Mohawk Power Corp.- Electric Distr.	1,876,775	25.14%
Inactive due to No Trans Customers	C-136	5210	5210G	Niagara Mohawk Power Corp. - Gas	504,315	6.75%
Use C-175 Instead	C-136	5210	5210T	Niagara Mohawk Power Corp. - Transmission	-	0.00%
	C-136	5220	5220G	KeySpan Energy Delivery New York	1,323,608	17.73%
	C-136	5230	5230G	KeySpan Energy Delivery Long Island	617,970	8.28%
	C-136	5310	5310E	Massachusetts Electric Company	1,377,062	18.44%
	C-136	5320	5320E	Nantucket Electric Company	14,040	0.19%
	C-136	5330	5330G	Boston Gas Company	736,998	9.87%
	C-136	5340	5340G	Colonial Gas Company	214,370	2.87%
	C-136	5360	5360E	Narragansett Electric Company	518,964	6.95%
	C-136	5360	5360G	Narragansett Gas Company	282,106	3.78%
				Totals	7,466,208	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Number of Customers	%
All Retail, NMPC-T, NEP-T, KS Generation, GW and Port Jefferson	C-138	5210	5210E	Niagara Mohawk Power Corp.- Electric Distr.	1,876,775	25.14%
Inactive due to No Trans Customers	C-138	5210	5210G	Niagara Mohawk Power Corp. - Gas	504,315	6.75%
Use C-175 Instead	C-138	5210	5210T	Niagara Mohawk Power Corp. - Transmission	-	0.00%
	C-138	5220	5220G	KeySpan Energy Delivery New York	1,323,608	17.73%
	C-138	5230	5230G	KeySpan Energy Delivery Long Island	617,970	8.28%
	C-138	5310	5310E	Massachusetts Electric Company	1,377,062	18.44%
	C-138	5320	5320E	Nantucket Electric Company	14,040	0.19%
	C-138	5330	5330G	Boston Gas Company	736,998	9.87%
	C-138	5340	5340G	Colonial Gas Company	214,370	2.87%
	C-138	5360	5360E	Narragansett Electric Company	518,964	6.95%
	C-138	5360	5360G	Narragansett Gas Company	282,106	3.78%
				Totals	7,466,208	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Number of Customers	%
All Retail Companies and NMPC-T	C-151	5210	5210E	Niagara Mohawk Power Corp.- Electric Distr.	1,876,775	25.14%
Inactive due to No Trans Customers	C-151	5210	5210G	Niagara Mohawk Power Corp. - Gas	504,315	6.75%
Use C-175 Instead	C-151	5210	5210T	Niagara Mohawk Power Corp. - Transmission	-	0.00%
	C-151	5220	5220G	KeySpan Energy Delivery New York	1,323,608	17.73%
	C-151	5230	5230G	KeySpan Energy Delivery Long Island	617,970	8.28%
	C-151	5310	5310E	Massachusetts Electric Company	1,377,062	18.44%
	C-151	5320	5320E	Nantucket Electric Company	14,040	0.19%
	C-151	5330	5330G	Boston Gas Company	736,998	9.87%
	C-151	5340	5340G	Colonial Gas Company	214,370	2.87%
	C-151	5360	5360E	Narragansett Electric Company	518,964	6.95%
	C-151	5360	5360G	Narragansett Gas Company	282,106	3.78%
				Totals	7,466,208	100.00%

C - Number of Customers via Count of Meters Installed

C - Number of Customers via Count of Meters Installed

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Number of Customers	%
Retails, plus NMPC-T and NEP-T	C-154	5210	5210E	Niagara Mohawk Power Corp. - Electric Distr.	1,876,775	25.14%
Inactive due to No Trans Customers	C-154	5210	5210G	Niagara Mohawk Power Corp. - Gas	504,315	6.75%
Use C-175 Instead	C-154	5210	5210T	Niagara Mohawk Power Corp. - Transmission	-	0.00%
	C-154	5220	5220G	KeySpan Energy Delivery New York	1,323,608	17.73%
	C-154	5230	5230G	KeySpan Energy Delivery Long Island	617,970	8.28%
	C-154	5310	5310E	Massachusetts Electric Company	1,377,062	18.44%
	C-154	5320	5320E	Nantucket Electric Company	14,040	0.19%
	C-154	5330	5330G	Boston Gas Company	736,998	9.87%
	C-154	5340	5340G	Colonial Gas Company	214,370	2.87%
	C-154	5360	5360E	Narragansett Electric Company	518,964	6.95%
	C-154	5360	5360G	Narragansett Gas Company	282,106	3.78%
	C-154	5381	5381E	Granite State Electric	-	0.00%
	C-154	5391	5391G	Energy North	-	0.00%
				Totals	7,466,208	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Number of Customers	%
All Retail Companies excl. NH, plus NMPC-T and NEP-T	C-156	5210	5210E	Niagara Mohawk Power Corp. - Electric Distr.	1,876,775	25.14%
Inactive due to No Trans Customers	C-156	5210	5210G	Niagara Mohawk Power Corp. - Gas	504,315	6.75%
Use C-175 Instead	C-156	5210	5210T	Niagara Mohawk Power Corp. - Transmission	-	0.00%
	C-156	5220	5220G	KeySpan Energy Delivery New York	1,323,608	17.73%
	C-156	5230	5230G	KeySpan Energy Delivery Long Island	617,970	8.28%
	C-156	5310	5310E	Massachusetts Electric Company	1,377,062	18.44%
	C-156	5320	5320E	Nantucket Electric Company	14,040	0.19%
	C-156	5330	5330G	Boston Gas Company	736,998	9.87%
	C-156	5340	5340G	Colonial Gas Company	214,370	2.87%
	C-156	5360	5360E	Narragansett Electric Company	518,964	6.95%
	C-156	5360	5360G	Narragansett Gas Company	282,106	3.78%
				Totals	7,466,208	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Number of Customers	%
NMPC-EG&T, MECO-E, Nantucket, NECO-E&G, NEP-T, and Hydros	C-166	5210	5210E	Niagara Mohawk Power Corp. - Electric Distr.	1,876,775	41.03%
Inactive due to No Trans Customers and Hydros	C-166	5210	5210G	Niagara Mohawk Power Corp. - Gas	504,315	11.03%
Use C-164 Instead	C-166	5210	5210T	Niagara Mohawk Power Corp. - Transmission	-	0.00%
	C-166	5310	5310E	Massachusetts Electric Company	1,377,062	30.11%
	C-166	5320	5320E	Nantucket Electric Company	14,040	0.31%
	C-166	5360	5360E	Narragansett Electric Company	518,964	11.35%
	C-166	5360	5360G	Narragansett Gas Company	282,106	6.17%
				Totals	4,573,262	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Number of Customers	%
NMPC-E&G, KEDNY, KEDLI	C-171	5210	5210E	Niagara Mohawk Power Corp. - Electric Distr.	1,876,775	43.41%
Inactive due to Duplicate - C170 has larger set of WBS active	C-171	5210	5210G	Niagara Mohawk Power Corp. - Gas	504,315	11.67%
	C-171	5220	5220G	KeySpan Energy Delivery New York	1,323,608	30.62%
	C-171	5230	5230G	KeySpan Energy Delivery Long Island	617,970	14.30%
				Totals	4,322,668	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Number of Customers	%
All Retail Companies	C-173	5210	5210E	Niagara Mohawk Power Corp. - Electric Distr.	1,876,775	25.14%
Inactive due to Duplicate - C175 has larger set of WBS active	C-173	5210	5210G	Niagara Mohawk Power Corp. - Gas	504,315	6.75%
	C-173	5220	5220G	KeySpan Energy Delivery New York	1,323,608	17.73%
	C-173	5230	5230G	KeySpan Energy Delivery Long Island	617,970	8.28%
	C-173	5310	5310E	Massachusetts Electric Company	1,377,062	18.44%
	C-173	5320	5320E	Nantucket Electric Company	14,040	0.19%
	C-173	5330	5330G	Boston Gas Company	736,998	9.87%
	C-173	5340	5340G	Colonial Gas Company	214,370	2.87%
	C-173	5360	5360E	Narragansett Electric Company	518,964	6.95%
	C-173	5360	5360G	Narragansett Gas Company	282,106	3.78%
				Totals	7,466,208	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Number of Customers	%
All Retail Companies	C-174	5210	5210E	Niagara Mohawk Power Corp. - Electric Distr.	1,876,775	25.14%
Inactive due to Granite State and Energy North were sold	C-174	5210	5210G	Niagara Mohawk Power Corp. - Gas	504,315	6.75%
Use C-175 Instead	C-174	5220	5220G	KeySpan Energy Delivery New York	1,323,608	17.73%
	C-174	5230	5230G	KeySpan Energy Delivery Long Island	617,970	8.28%
	C-174	5310	5310E	Massachusetts Electric Company	1,377,062	18.44%
	C-174	5320	5320E	Nantucket Electric Company	14,040	0.19%
	C-174	5330	5330G	Boston Gas Company	736,998	9.87%
	C-174	5340	5340G	Colonial Gas Company	214,370	2.87%
	C-174	5360	5360E	Narragansett Electric Company	518,964	6.95%
	C-174	5360	5360G	Narragansett Gas Company	282,106	3.78%
	C-174	5381	5381E	Granite State Electric	-	0.00%
	C-174	5391	5391G	Energy North	-	0.00%
				Totals	7,466,208	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Number of Customers	%
Legacy NG Retail Companies	C-179	5210	5210E	Niagara Mohawk Power Corp. - Electric Distr.	1,876,775	41.03%
Inactive due to lack of use (no cost or active WBS)	C-179	5210	5210G	Niagara Mohawk Power Corp. - Gas	504,315	11.03%
	C-179	5310	5310E	Massachusetts Electric Company	1,377,062	30.11%

C - Number of Customers via Count of Meters Installed

	C-179	5320	5320E	Nantucket Electric Company	14,040	0.31%
	C-179	5360	5360E	Narragansett Electric Company	518,964	11.35%
	C-179	5360	5360G	Narragansett Gas Company	282,106	6.17%
				Totals	4,573,262	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Number of Customers	%
NMPC-E&T, Mass. Elec, Nantucket, Narragansett-E, NEP -T	C-192	5210	5210E	Niagara Mohawk Power Corp. - Electric Distr.	1,876,775	49.57%
Inactive due to No Trans Customers or Granite St	C-192	5210	5210T	Niagara Mohawk Power Corp. - Transmission	-	0.00%
Use C-198 Instead	C-192	5310	5310E	Massachusetts Electric Company	1,377,062	36.36%
	C-192	5320	5320E	Nantucket Electric Company	14,040	0.37%
	C-192	5360	5360E	Narragansett Electric Company	518,964	13.70%
	C-192	5381	5381E	Granite State Electric	-	0.00%
				Totals	3,786,841	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Number of Customers	%
All Electric Distribution	C-194	5210	5210E	Niagara Mohawk Power Corp. - Electric Distr.	1,876,775	49.57%
Inactive due to Duplicate - C198 has larger set of WBS active	C-194	5310	5310E	Massachusetts Electric Company	1,377,062	36.36%
	C-194	5320	5320E	Nantucket Electric Company	14,040	0.37%
	C-194	5360	5360E	Narragansett Electric Company	518,964	13.70%
				Totals	3,786,841	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Number of Customers	%
Legacy NG Elec Retails	C-199	5210	5210E	Niagara Mohawk Power Corp. - Electric Distr.	1,876,775	49.57%
Inactive due to Granite St	C-199	5310	5310E	Massachusetts Electric Company	1,377,062	36.36%
Use C-198 Instead	C-199	5320	5320E	Nantucket Electric Company	14,040	0.37%
	C-199	5360	5360E	Narragansett Electric Company	518,964	13.70%
	C-199	5381	5381E	Granite State Electric	-	0.00%
				Totals	3,786,841	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Number of Customers	%
All Gas Retails	C-211	5210	5210G	Niagara Mohawk Power Corp. - Gas	504,315	13.71%
Inactive due to Energy North	C-211	5220	5220G	KeySpan Energy Delivery New York	1,323,608	35.86%
Use C-210 Instead	C-211	5230	5230G	KeySpan Energy Delivery Long Island	617,970	16.80%
	C-211	5330	5330G	Boston Gas Company	736,998	20.03%
	C-211	5340	5340G	Colonial Gas Company	214,370	5.83%
	C-211	5360	5360G	Narragansett Gas Company	282,106	7.67%
	C-211	5391	5391G	Energy North	-	0.00%
				Totals	3,678,367	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Number of Customers	%
Gas Retail Companies, exclu KEDNY and KEDLI	C-212	5210	5210G	Niagara Mohawk Power Corp. - Gas	504,315	29.02%
Inactive due to Energy North	C-212	5330	5330G	Boston Gas Company	736,998	42.41%
Use C-378 Instead	C-212	5340	5340G	Colonial Gas Company	214,370	12.34%
	C-212	5360	5360G	Narragansett Gas Company	282,106	16.23%
	C-212	5391	5391G	Energy North	-	0.00%
				Totals	1,737,789	100.00%

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

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Number of Customers	%
KEDNY and KEDLI	C-226	5220	5220G	KeySpan Energy Delivery New York	1,323,608	68.17%
Inactive due to Duplicate - C225 has larger set of WBS active	C-226	5230	5230G	KeySpan Energy Delivery Long Island	617,970	31.83%
				Totals	1,941,578	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Number of Customers	%
KEDNY, Boston Gas, Colonial Gas	C-246	5220	5220G	KeySpan Energy Delivery New York	1,323,608	58.18%
Inactive due to Energy North	C-246	5330	5330G	Boston Gas Company	736,998	32.40%
Use C-343 Instead	C-246	5340	5340G	Colonial Gas Company	214,370	9.42%
	C-246	5391	5391G	Energy North	-	0.00%
				Totals	2,274,976	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Number of Customers	%
KEDLI (Use A5230)	C-248	5230	5230G	KeySpan Energy Delivery Long Island	617,970	100.00%
Inactive due to direct charge						
				Totals	617,970	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Number of Customers	%
MECO, NANT, Boston Gas, Colonial Gas, NEP (No data)	C-283	5310	5310E	Massachusetts Electric Company	1,377,062	68.79%
Inactive due to Duplicate - C278 has larger set of WBS active	C-283	5320	5320E	Nantucket Electric Company	14,040	0.60%
	C-283	5330	5330G	Boston Gas Company	736,998	31.46%

C - Number of Customers via Count of Meters Installed

	C-283	5340	5340G	Colonial Gas Company	214,370	9.15%
				Totals	2,342,470	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Number of Customers	%
MECO, NANT, NARR Electric, NEP-T, Narr-T	C-289	5310	5310E	Massachusetts Electric Company	1,377,062	72.09%
Inactive due to Granite St	C-289	5320	5320E	Nantucket Electric Company	14,040	0.74%
Use C-284 Instead	C-289	5360	5360E	Narragansett Electric Company	518,964	27.17%
	C-289	5381	5381E	Granite State Electric	-	0.00%
				Totals	1,910,066	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Number of Customers	%
New England-Electric Distr.	C-290	5310	5310E	Massachusetts Electric Company	1,377,062	72.09%
Inactive due to Granite St	C-290	5320	5320E	Nantucket Electric Company	14,040	0.74%
Use C-284 Instead	C-290	5360	5360E	Narragansett Electric Company	518,964	27.17%
	C-290	5381	5381E	Granite State Electric	-	0.00%
				Totals	1,910,066	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Number of Customers	%
New England Elec Retails, and NEP-T	C-292	5310	5310E	Massachusetts Electric Company	1,377,062	72.09%
Inactive due to Granite St	C-292	5320	5320E	Nantucket Electric Company	14,040	0.74%
Use C-284 Instead	C-292	5360	5360E	Narragansett Electric Company	518,964	27.17%
	C-292	5381	5381E	Granite State Electric	-	0.00%
				Totals	1,910,066	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Number of Customers	%
MECO, NANT, NARR Electric, plus Trans	C-293	5310	5310E	Massachusetts Electric Company	1,377,062	72.09%
Inactive due to Granite St	C-293	5320	5320E	Nantucket Electric Company	14,040	0.74%
Use C-284 Instead	C-293	5360	5360E	Narragansett Electric Company	518,964	27.17%
	C-293	5381	5381E	Granite State Electric	-	0.00%
				Totals	1,910,066	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Number of Customers	%
New England Elec Retails and NEP-T	C-294	5310	5310E	Massachusetts Electric Company	1,377,062	72.09%
Inactive due to No Trans Customers	C-294	5320	5320E	Nantucket Electric Company	14,040	0.74%
Use C-284 Instead	C-294	5360	5360E	Narragansett Electric Company	518,964	27.17%
				Totals	1,910,066	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Number of Customers	%
Mass. Electric-T, Narragansett Electric-T and NEP-T	C-305	5310	5310T	Massachusetts Electric Company (Transmission)	0	0%
Inactive due to No Trans Customers	C-305	5360	5360T	Narragansett Electric Company (Transmission)	0	0%
	C-305	5410	5410T	New England Power (Transmission)	0	0%
				Totals	-	0.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Number of Customers	%
New England - Gas Retails	C-314	5330	5330G	Boston Gas Company	736,998	59.75%
Inactive due to Energy North	C-314	5340	5340G	Colonial Gas Company	214,370	17.38%
Use C-313 Instead	C-314	5360	5360G	Narragansett Gas Company	282,106	22.87%
	C-314	5391	5391G	Energy North	-	0.00%
				Totals	1,233,474	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Number of Customers	%
Boston Gas, Colonial Gas	C-315	5330	5330G	Boston Gas Company	736,998	77.47%
Inactive due to Energy North	C-315	5340	5340G	Colonial Gas Company	214,370	22.53%
Use C-310 Instead	C-315	5391	5391G	Energy North	-	0.00%
				Totals	951,368	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Number of Customers	%
Granite State Electric and Energy North (Sold)	C-319	5381	5381E	Granite State Electric	-	0%
Inactive due to Granite State & Energy North	C-319	5391	5391G	Energy North	-	0%
				Totals	-	0.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Number of Customers	%
All Retail and All TRAN	C-326	5210	5210E	Niagara Mohawk Power Corp. - Electric Distr.	1,876,775	25.14%
Inactive due to No Trans Customers	C-326	5210	5210G	Niagara Mohawk Power Corp. - Gas	504,315	6.75%
Use C-175 Instead	C-326	5210	5210T	Niagara Mohawk Power Corp. - Transmission	-	0.00%
	C-326	5220	5220G	KeySpan Energy Delivery New York	1,323,978	17.73%
	C-326	5230	5230G	KeySpan Energy Delivery Long Island	82,970	8.28%
	C-326	5310	5310E	Massachusetts Electric Company	1,377,062	18.44%
	C-326	5310	5310T	Massachusetts Electric Company (Transmission)	-	0.00%
	C-326	5320	5320E	Nantucket Electric Company	14,040	0.19%
	C-326	5330	5330G	Boston Gas Company	736,998	9.87%
	C-326	5340	5340G	Colonial Gas Company	214,370	2.87%
	C-326	5360	5360E	Narragansett Electric Company	518,964	6.95%
	C-326	5360	5360G	Narragansett Gas Company	282,106	3.78%
				Totals	7,466,208	100.00%

C - Number of Customers via Count of Meters Installed

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Number of Customers	%
Parents, Meco E&T, Nant E, Narr E,G&T	C-347	5310	5310E	Massachusetts Electric Company	1,377,062	72.09%
Inactive due to No Trans Customers	C-347	5310	5310T	Massachusetts Electric Company (Transmission)	-	0.00%
Use C-284 Instead	C-347	5320	5320E	Nantucket Electric Company	14,040	0.74%
	C-347	5360	5360E	Narragansett Electric Company	518,964	27.17%
				Totals	1,910,066	100.00%

C - Number of Customers via Count of Meters Installed

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Number of Customers	%
Retails, NMPC-T, NEP-T, Hydros, Genration	C-357	5210	5210E	Niagara Mohawk Power Corp. - Electric Distr.	1,876,775	25.14%
Inactive due to No Trans Customers	C-357	5210	5210G	Niagara Mohawk Power Corp. - Gas	504,315	6.75%
Use C-175 Instead	C-357	5210	5210T	Niagara Mohawk Power Corp. - Transmission	-	0.00%
	C-357	5220	5220G	KeySpan Energy Delivery New York	1,323,608	17.73%
	C-357	5230	5230G	KeySpan Energy Delivery Long Island	617,970	8.28%
	C-357	5310	5310E	Massachusetts Electric Company	1,377,062	18.44%
	C-357	5320	5320E	Nantucket Electric Company	14,040	0.19%
	C-357	5330	5330G	Boston Gas Company	736,998	9.87%
	C-357	5340	5340G	Colonial Gas Company	214,370	2.87%
	C-357	5360	5360E	Narragansett Electric Company	518,964	6.95%
	C-357	5360	5360G	Narragansett Gas Company	282,106	3.78%
				Totals	7,466,208	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Number of Customers	%
Legacy NG Elec Retails, NMPC-T and NEP-T	C-370	5210	5210E	Niagara Mohawk Power Corp. - Electric Distr.	1,876,775	49.57%
Inactive due to No Trans Customers	C-370	5210	5210T	Niagara Mohawk Power Corp. - Transmission	-	0.00%
Use C-198 Instead	C-370	5310	5310E	Massachusetts Electric Company	1,377,062	36.36%
	C-370	5320	5320E	Nantucket Electric Company	14,040	0.37%
	C-370	5360	5360E	Narragansett Electric Company	518,964	13.70%
				Totals	3,786,841	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Number of Customers	%
NE Elec Retails, plus Narr and NEP Transmission	C-392	5310	5310E	Massachusetts Electric Company	1,377,062	72.09%
Inactive due to No Trans Customers	C-392	5320	5320E	Nantucket Electric Company	14,040	0.74%
Use C-284 Instead	C-392	5360	5360E	Narragansett Electric Company	518,964	27.17%
				Totals	1,910,066	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Number of Customers	%
NE Elec Retails, plus NEP and NHH Transmission	C-394	5310	5310E	Massachusetts Electric Company	1,377,062	72.09%
Inactive due to No Trans Customers	C-394	5320	5320E	Nantucket Electric Company	14,040	0.74%
Use C-284 Instead	C-394	5360	5360E	Narragansett Electric Company	518,964	27.17%
				Totals	1,910,066	100.00%

D - Number of Inbound and Outbound Collection Calls

Description:

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

Source Data:

Number of inbound and outbound collection telephone calls by utility as a percent of the total based on call center telephone statistics.

Data provided by Collections Strategy & Execution: Brandon Martin, Jon Harrison, Kadian Brown for Outbound Collection Calls & Kadian Brown & Daniel Tripp for Inbound Call Minutes.

Notes:

Duplicate codes have been identified and listed with alternatives

Prepared By:	Brandon Martin	8/14/2019
Business Sign Off:	Jon Harrison	8/14/2019
SenCo Review:		
Final Sign Off:		

Description	SAP Co. Code	SAP Co./Seg	Company Description	FY2020 # of Inbound Collection Calls	FY2020 # of Outbound Collection Calls	FY2020 Percentage	FY2019 # of Inbound Collection Calls	FY2019 # of Outbound Collection Calls	FY2019 Percentage	Amount Inc/Dec Inbound	Amount Inc/Dec Outbound	% Inc/Dec Inbound	FY2020 % Inbound	FY2019 % Inbound	% Inc/Dec Inbound	FY2020 % Outbound	FY2019 % Outbound	% Inc/Dec Outbound
	5210	5210E	Niagara Mohawk Power Corp. - Electric Distr.	1,483,393	7,761,314	31.27%	1,602,156	8,047,539	32.63%	119,762	17,268,214	-1.36%	33.21%	33.21%	-1.93%	31.15%	32.41%	-1.26%
	5210	5210G	Niagara Mohawk Power Corp. - Gas	368,608	2,085,570	8.41%	327,742	1,853,108	6.68%	70,866	232,462	1.73%	8.59%	8.59%	1.64%	8.37%	6.64%	1.73%
	5220	5220G	KeySpan Energy Delivery New York	308,107	2,643,835	9.99%	286,619	4,019,864	13.20%	21,488	(1,376,029)	-3.21%	6.64%	6.08%	0.56%	10.61%	14.40%	-3.79%
	5230	5230G	KeySpan Energy Delivery Long Island	389,580	2,413,191	9.48%	399,577	3,108,031	10.75%	(8,997)	(894,449)	-1.23%	8.40%	8.47%	-0.07%	9.69%	11.14%	-1.45%
	5310	5310E	Massachusetts Electric Company	1,119,359	3,940,109	17.12%	1,143,923	4,105,912	16.24%	(24,564)	(215,803)	0.88%	24.13%	24.24%	-0.11%	15.81%	14.89%	0.92%
	5320	5320E	Nantucket Electric Company	7,163	25,887	0.11%	5,036	65,984	0.22%	2,127	(40,097)	-0.11%	0.15%	0.11%	0.04%	0.10%	0.24%	-0.13%
	5330	5330G	Boston Gas Company	336,496	2,049,051	8.07%	313,596	1,548,535	5.71%	22,900	500,514	2.29%	6.65%	6.65%	0.00%	8.22%	5.65%	2.66%
	5340	5340G	Colonial Gas Company	33,747	375,734	1.39%	32,620	191,568	0.69%	1,127	184,166	0.70%	0.73%	0.69%	0.04%	1.51%	0.69%	0.82%
	5360	5360E	Narragansett Electric Company	416,936	2,303,648	9.21%	472,908	2,494,187	9.09%	(55,972)	(190,539)	0.12%	8.99%	10.02%	-1.03%	9.25%	8.94%	0.31%
	5360	5360G	Narragansett Gas Company	145,662	1,317,700	4.95%	135,689	1,427,025	4.79%	9,973	(109,325)	0.16%	3.14%	2.86%	0.28%	5.29%	5.11%	0.18%
			Totals	4,639,051	24,916,039	100.00%	4,717,865	27,911,742	100.00%	(78,814)	(2,995,703)	0.00%	100.00%	100.00%	0.00%	100.00%	100.00%	0.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	# of Inbound Collection Calls	# of Outbound Collection Calls	%
All Retail and All TRAN	D-326	5210	5210E	Niagara Mohawk Power Corp. - Electric Distr.	1,483,393	7,761,314	31.27%
	D-349	5210	5210G	Niagara Mohawk Power Corp. - Gas	368,608	2,085,570	8.41%
	D-326	5220	5220G	KeySpan Energy Delivery New York	308,107	2,643,835	9.99%
	D-326	5230	5230G	KeySpan Energy Delivery Long Island	389,580	2,413,191	9.48%
	D-326	5310	5310E	Massachusetts Electric Company	1,119,359	3,940,109	17.12%
	D-326	5320	5320E	Nantucket Electric Company	7,163	25,887	0.11%
	D-326	5330	5330G	Boston Gas Company	336,496	2,049,051	8.07%
	D-326	5340	5340G	Colonial Gas Company	33,747	375,734	1.39%
	D-326	5360	5360E	Narragansett Electric Company	416,936	2,303,648	9.21%
	D-326	5360	5360G	Narragansett Gas Company	145,662	1,317,700	4.95%
			Totals		4,639,051	24,916,039	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	# of Inbound Collection Calls	# of Outbound Collection Calls	%
Boston Gas and Colonial Gas	D-349	5330	5330G	Boston Gas Company	336,496	2,049,051	85.35%
	D-349	5340	5340G	Colonial Gas Company	33,747	375,734	14.65%
			Totals		370,243	2,424,785	100.00%

PREVIOUSLY INACTIVE/DUPLICATE CODES (SEE NOTES FOR ALTERNATIVE CODE)

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	# of Inbound Collection Calls	# of Outbound Collection Calls	%
All Retail incl NMPC-T, Mass-T, Narr-T	D-004	5210	5210E	Niagara Mohawk Power Corp. - Electric Distr.	1,483,393	7,761,314	31.27%
Inactive due to Granite State & Energy North	D-004	5220	5220G	KeySpan Energy Delivery New York	308,107	2,643,835	9.99%
Use D-326 instead	D-004	5210	5210T	Niagara Mohawk Power Corp. - Transmission	0	2,085,570	0.00%
	D-004	5220	5220G	KeySpan Energy Delivery New York	308,107	2,643,835	9.99%
	D-004	5230	5230G	KeySpan Energy Delivery Long Island	389,580	2,413,191	9.48%
	D-004	5310	5310E	Massachusetts Electric Company	1,119,359	3,940,109	17.12%
	D-004	5310	5310T	Massachusetts Electric Company (Transmission)	0	0	0.00%
	D-004	5320	5320E	Nantucket Electric Company	7,163	25,887	0.11%
	D-004	5330	5330G	Boston Gas Company	336,496	2,049,051	8.07%
	D-004	5340	5340G	Colonial Gas Company	33,747	375,734	1.39%
	D-004	5360	5360E	Narragansett Electric Company	416,936	2,303,648	9.21%
	D-004	5360	5360G	Narragansett Gas Company	145,662	1,317,700	4.95%
	D-004	5360	5360T	Narragansett Electric Company (Transmission)	0	0	0.00%
	D-004	5381	5381E	Granite State Electric	0	0	0.00%
	D-004	5391	5391G	Energy North	0	0	0.00%
			Totals		4,639,051	24,916,039	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	# of Inbound Collection Calls	# of Outbound Collection Calls	%
KEDLI & KS Parent	D-043	5240	5240E	KeySpan Energy Corp.	0	0	0.00%
Direct Charge	D-043	5230	5230G	KeySpan Energy Delivery Long Island	389,580	2,413,191	100.00%
			Totals		389,580	2,413,191	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	# of Inbound Collection Calls	# of Outbound Collection Calls	%
Parents, Meco E&T, Nant E, Narr E,G&T	D-347	5310	5310E	Massachusetts Electric Company	1,119,359	3,940,109	64.76%
Inactive due to lack of use (no cost or active WBS)	D-347	5320	5320E	Nantucket Electric Company	7,163	25,887	0.42%
	D-347	5360	5360E	Narragansett Electric Company	416,936	2,303,648	34.82%
			Totals		1,543,458	6,269,644	100.00%

E - Number of Joint-Use Poles

Description:

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

Prepared By:	Jane Bersani	1/23/2019
Business Sign Off:	Preston Large (via	1/24/2019
ServCo Review:		
Final Sign Off:		

Source Data:

Number of electric poles with 3rd party attachments (joint use poles) by Company as a percent of total joint use poles.

Notes:

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

Description	SAP Allocation Code	SAP Co. Code	SAP Co./Seg	Company Name	Data for FY2020	FY2020 Percentage	Data for FY2019	FY2019 Percentage	Amount Inc/Dec	% Inc/Dec
All Electric Distribution	E-198	5210	5210E	NIAGARA MOHAWK	809,664	50.17%	795,122	49.81%	14,542	0.36%
	E-198	5360	5360E	NARRAGANSETT ELECTRIC	226,876	14.06%	226,869	14.21%	7	-0.15%
	E-198	5310	5310E	MASSACHUSETTS ELECTRIC	574,581	35.61%	571,749	35.82%	2,832	-0.21%
	E-198	5320	5320E	NANTUCKET ELECTRIC	2,595	0.16%	2,604	0.16%	(9)	0.00%
				Total	1,613,716	100.00%	1,596,344	100.00%	17,372	-

F - Number of Inbound Call Minutes

Description:

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

Source Data:

Number of minutes call center representatives are on the telephone with specific operating companies' customers based on contact center reporting systems as a percent of the total.

Notes:

1. No separate data for NMPC segments, used 78.82/21.18 split.

Prepared By:	Kadian Brown	2/15/2019
Business Sign Off:	Daniel Tripp	2/15/2019
ServCo Review:		
Final Sign Off:		

Description		SAP Co. Code	SAP Co./Seg	Company Description	FY2020 # of Inbound Call Minutes	FY2020 Percentage	FY2019 # of Inbound Call Minutes	FY2019 Percentage	Amount Inc/Dec	% Inc/Dec
Total Inbound Call Minutes Reported as Basis for Allocation		5210	5210E	Niagara Mohawk Power Corp.- Electric Distr.	4,796,407	17.64%	4,878,902	18.66%	(82,495)	-1.02%
		5210	5210G	Niagara Mohawk Power Corp. - Gas	1,288,860	4.74%	999,293	3.82%	289,567	0.92%
		5220	5220G	KeySpan Energy Delivery New York	9,446,422	34.74%	9,039,827	34.57%	406,595	0.17%
		5230	5230G	KeySpan Energy Delivery Long Island	2,916,537	10.73%	3,238,881	12.39%	(322,344)	-1.66%
		5260	5260E	KeySpan Electric Services LLC	0	0.00%	0	0.00%	0	0.00%
		5310	5310E	Massachusetts Electric Company	4,833,999	17.78%	3,371,066	12.89%	1,462,933	4.89%
		5320	5320E	Nantucket Electric Company	40,353	0.15%	43,609	0.17%	(3,256)	-0.02%
		5330	5330G	Boston Gas Company	1,680,010	6.18%	2,425,582	9.28%	(745,572)	-3.10%
		5340	5340G	Colonial Gas Company	221,065	0.81%	303,530	1.16%	(82,465)	-0.35%
		5360	5360E	Narragansett Electric Company	1,220,907	4.49%	1,242,155	4.75%	(21,248)	-0.26%
		5360	5360G	Narragansett Gas Company	747,450	2.75%	602,777	2.31%	144,673	0.44%
				Total	27,192,010	100.01%	26,145,622	100.00%	1,046,388	0.01%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	# of Inbound Call Minutes	%
NMPC Electric and NMPC Gas	F-113	5210	5210E	Niagara Mohawk Power Corp.- Electric Distr.	4,796,407	78.82%
	F-113	5210	5210G	Niagara Mohawk Power Corp. - Gas	1,288,860	21.18%
				Totals	6,085,267	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	# of Inbound Call Minutes	%
NMPC-E&G and KEDNY	F-169	5210	5210E	Niagara Mohawk Power Corp.- Electric Distr.	4,796,407	30.88%
	F-169	5210	5210G	Niagara Mohawk Power Corp. - Gas	1,288,860	8.30%
	F-169	5220	5220G	KeySpan Energy Delivery New York	9,446,422	60.82%
				Totals	15,531,689	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	# of Inbound Call Minutes	%
All Retail Companies	F-175	5210	5210E	Niagara Mohawk Power Corp.- Electric Distr.	4,796,407	17.64%
	F-175	5210	5210G	Niagara Mohawk Power Corp. - Gas	1,288,860	4.74%
	F-175	5220	5220G	KeySpan Energy Delivery New York	9,446,422	34.73%
	F-175	5230	5230G	KeySpan Energy Delivery Long Island	2,916,537	10.73%
	F-175	5310	5310E	Massachusetts Electric Company	4,833,999	17.78%
	F-175	5320	5320E	Nantucket Electric Company	40,353	0.15%

F - Number of Inbound Call Minutes

	F-175	5330	5330G	Boston Gas Company	1,680,010	6.18%
	F-175	5340	5340G	Colonial Gas Company	221,065	0.81%
	F-175	5360	5360E	Narragansett Electric Company	1,220,907	4.49%
	F-175	5360	5360G	Narragansett Gas Company	747,450	2.75%
				Totals	27,192,010	100.00%

F - Number of Inbound Call Minutes

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	# of Inbound Call Minutes	%
Mass. Electric and Nantucket Electric	F-277	5310	5310E	Massachusetts Electric Company	4,833,999	99.17%
	F-277	5320	5320E	Nantucket Electric Company	40,353	0.83%
				Totals	4,874,352	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	# of Inbound Call Minutes	%
New England Retails	F-280	5310	5310E	Massachusetts Electric Company	4,833,999	55.29%
	F-280	5320	5320E	Nantucket Electric Company	40,353	0.46%
	F-280	5330	5330G	Boston Gas Company	1,680,010	19.21%
	F-280	5340	5340G	Colonial Gas Company	221,065	2.53%
	F-280	5360	5360E	Narragansett Electric Company	1,220,907	13.96%
	F-280	5360	5360G	Narragansett Gas Company	747,450	8.55%
				Totals	8,743,784	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	# of Inbound Call Minutes	%
New England-Electric Distribution	F-284	5310	5310E	Massachusetts Electric Company	4,833,999	79.31%
	F-284	5320	5320E	Nantucket Electric Company	40,353	0.66%
	F-284	5360	5360E	Narragansett Electric Company	1,220,907	20.03%
				Totals	6,095,259	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	# of Inbound Call Minutes	%
Mass. Electric, Nantucket Electric, Narragansett Electric and Gas	F-285	5310	5310E	Massachusetts Electric Company	4,833,999	70.65%
	F-285	5320	5320E	Nantucket Electric Company	40,353	0.59%
	F-285	5360	5360E	Narragansett Electric Company	1,220,907	17.84%
	F-285	5360	5360G	Narragansett Gas Company	747,450	10.92%
				Totals	6,842,709	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	# of Inbound Call Minutes	%
Boston Gas and Colonial Gas	F-310	5330	5330G	Boston Gas Company	1,680,010	88.37%
	F-310	5340	5340G	Colonial Gas Company	221,065	11.63%
				Totals	1,901,075	100.00%

F - Number of Inbound Call Minutes

PREVIOUSLY INACTIVE/DUPLICATE CODES (SEE NOTES FOR ALTERNATIVE CODE)

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	# of Inbound Call Minutes	%
New England-Retails, incl. GSE	F-050	5310	5310E	Massachusetts Electric Company	4,833,999	79.31%
Inactive due to Granite State	F-050	5310	5310T	Massachusetts Electric Company (Transmission)	-	0.00%
Use F-284 Instead	F-050	5320	5320E	Nantucket Electric Company	40,353	0.66%
	F-050	5360	5360E	Narragansett Electric Company	1,220,907	20.03%
	F-050	5360	5360T	Narragansett Electric Company (Transmission)	-	0.00%
	F-050	5381	5381E	Granite State Electric	-	0.00%
				Totals	6,095,259	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	# of Inbound Call Minutes	%
All Retail Companies	F-173	5210	5210E	Niagara Mohawk Power Corp.- Electric Distr.	4,796,407	17.64%
Inactive due to Duplicate - F175 has larger set of WBS active	F-173	5210	5210G	Niagara Mohawk Power Corp. - Gas	1,288,860	4.74%
	F-173	5220	5220G	KeySpan Energy Delivery New York	9,446,422	34.73%
	F-173	5230	5230G	KeySpan Energy Delivery Long Island	2,916,537	10.73%
	F-173	5310	5310E	Massachusetts Electric Company	4,833,999	17.78%
	F-173	5320	5320E	Nantucket Electric Company	40,353	0.15%
	F-173	5330	5330G	Boston Gas Company	1,680,010	6.18%
	F-173	5340	5340G	Colonial Gas Company	221,065	0.81%
	F-173	5360	5360E	Narragansett Electric Company	1,220,907	4.49%
	F-173	5360	5360G	Narragansett Gas Company	747,450	2.75%
				Totals	27,192,010	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	# of Inbound Call Minutes	%
All Retail Companies	F-174	5210	5210E	Niagara Mohawk Power Corp.- Electric Distr.	4,796,407	17.64%
Inactive due to Granite State & Energy North	F-174	5210	5210G	Niagara Mohawk Power Corp. - Gas	1,288,860	4.74%
Use F-175 Instead	F-174	5220	5220G	KeySpan Energy Delivery New York	9,446,422	34.73%
	F-174	5230	5230G	KeySpan Energy Delivery Long Island	2,916,537	10.73%
	F-174	5310	5310E	Massachusetts Electric Company	4,833,999	17.78%
	F-174	5320	5320E	Nantucket Electric Company	40,353	0.15%
	F-174	5330	5330G	Boston Gas Company	1,680,010	6.18%
	F-174	5340	5340G	Colonial Gas Company	221,065	0.81%
	F-174	5360	5360E	Narragansett Electric Company	1,220,907	4.49%
	F-174	5360	5360G	Narragansett Gas Company	747,450	2.75%
	F-174	5381	5381E	Granite State Electric	0	0%
	F-174	5391	5391G	Energy North	0	0%
				Totals	27,192,010	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	# of Inbound Call Minutes	%
KEDNY, Boston Gas, Colonial Gas	F-246	5220	5220G	KeySpan Energy Delivery New York	9,446,422	83.24%
Inactive due to lack of use (no cost or active WBS)	F-246	5330	5330G	Boston Gas Company	1,680,010	14.81%
	F-246	5340	5340G	Colonial Gas Company	221,065	1.95%

F - Number of Inbound Call Minutes

				Totals	11,347,497	100.00%
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F - Number of Inbound Call Minutes

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	# of Inbound Call Minutes	%
KEDLI (Use A5230)	F-248	5230	5230G	KeySpan Energy Delivery Long Island	2,916,537	100.00%
Inactive due to direct charge method						
				Totals	2,916,537	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	# of Inbound Call Minutes	%
New England Retails	F-281	5310	5310E	Massachusetts Electric Company	4,833,999	55.29%
Inactive due to Granite State & Energy North	F-281	5320	5320E	Nantucket Electric Company	40,353	0.46%
Use F-280 Instead	F-281	5330	5330G	Boston Gas Company	1,680,010	19.21%
	F-281	5340	5340G	Colonial Gas Company	221,065	2.53%
	F-281	5360	5360E	Narragansett Electric Company	1,220,907	13.96%
	F-281	5360	5360G	Narragansett Gas Company	747,450	8.55%
	F-281	5381	5381E	Granite State Electric	0	0.00%
	F-281	5391	5391G	Energy North	0	0.00%
				Totals	8,743,784	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	# of Inbound Call Minutes	%
New England-Electric Distr.	F-290	5310	5310E	Massachusetts Electric Company	4,833,999	79.31%
Inactive due to Granite State	F-290	5320	5320E	Nantucket Electric Company	40,353	0.66%
Use F-284 Instead	F-290	5360	5360E	Narragansett Electric Company	1,220,907	20.03%
	F-290	5381	5381E	Granite State Electric	0	0.00%
				Totals	6,095,259	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	# of Inbound Call Minutes	%
Boston Gas, Colonial Gas	F-315	5330	5330G	Boston Gas Company	1,680,010	88.37%
Inactive due to Energy North	F-315	5340	5340G	Colonial Gas Company	221,065	11.63%
Use F-310 Instead	F-315	5391	5391G	Energy North	0	0.00%
				Totals	1,901,075	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	# of Inbound Call Minutes	%
Granite State Electric and Energy North (Sold)	F-319	5381	5381E	Granite State Electric	0	0.00%
Inactive due to Granite State & Energy North	F-319	5391	5391G	Energy North	0	0.00%
				Totals	0	0.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	# of Inbound Call Minutes	%
Parents, Meco E&T, Nant E, Narr E,G&T	F-347	5310	5310E	Massachusetts Electric Company	4,833,999	79.31%
Inactive due to duplicate - F-284 has a larger set of ad	F-347	5310	5310T	Massachusetts Electric Company (Transmission)	-	0.00%
	F-347	5320	5320E	Nantucket Electric Company	40,353	0.66%
	F-347	5360	5360E	Narragansett Electric Company	1,220,907	20.03%
	F-347	5360	5360T	Narragansett Electric Company (Transmission)	-	0.00%
				Totals	6,095,259	100.00%

F - Number of Inbound Call Minutes

F - Number of Inbound Call Minutes

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	# of Inbound Call Minutes	%
Legacy NG Retails and KEDLI	F-434	5210	5210E	Niagara Mohawk Power Corp.- Electric Distr.	4,796,407	30.27%
Inactive due to lack of use (no cost or active WBS)	F-434	5210	5210G	Niagara Mohawk Power Corp. - Gas	1,288,860	8.13%
	F-434	5230	5230G	KeySpan Energy Delivery Long Island	2,916,537	18.41%
	F-434	5310	5310E	Massachusetts Electric Company	4,833,999	30.51%
	F-434	5320	5320E	Nantucket Electric Company	40,353	0.25%
	F-434	5360	5360E	Narragansett Electric Company	1,220,907	7.71%
	F-434	5360	5360G	Narragansett Gas Company	747,450	4.72%
				Totals	15,844,513	100.00%

G - General Allocator, 3-Point Formula

Description: The purpose of this sheet is to provide a listing of approved G-allocations which can be used to allocate Service Company charges based on the 3-Point Formula (Net Plant, Net Margin, Net O&M).								Prepared By: N. Caroline	08/07/2019
Source Data: Data provided by Service Company Finance								Business Sign Off:	
Notes:								Cost Sign Off:	

3 Pt. Data for FY20																			
Allocation Basis	SAP Alloc. Code	SAP Co./Reg.	SAP Co. Code	SAP Segment	Company Description	FY20 3 Point (O) Alloc. Code	FY20 Net Margin	FY20 Net Plant	FY20 Net O&M	FY19 3 Point (O) Alloc. Code	FY19 Net Margin	FY19 Net Plant	FY19 Net O&M	Percent Change	Net Margin Comparison to Prior Yr	Net Plant Comparison to Prior Yr	Net O&M Comparison to Prior Yr		
All KS and NO Companies		000R	0000	PARENT	National Grid USA Parent	0.14%				76,756,012	0.42%			87,632,081	0.12%			28,129,320	
		000R	0030	PARENT	NH&D Holdings	0.00%				2,462	0.00%			29,254	0.00%			(28,050)	
		000R	0040	PARENT	KeySpan Energy Corp.	0.00%				-	0.00%			1,362,469	-0.08%			(1,362,469)	
		0000	0000	PARENT	KeySpan NE	0.00%				24,004	0.00%			16,794	0.00%			1,240	
		0210E	0210	NYELEC	Norstar Mohawk Power Corp. - Electric Dist.	16.15%	\$	1,419,393,081	4,624,377,555	834,775,399	15.58%	\$	1,335,056,719	4,410,600,399	0.56%	84,336,363	213,777,156	192,546,456	
		0210S	0210	NYGASD	Norstar Mohawk Power Corp. - Gas	4.32%	\$	370,089,284	1,681,380,023	161,187,519	4.53%	\$	372,592,173	1,576,486,545	-0.26%	(8,472,850)	105,101,470	9,738,217	
		0210T	0210	NYTRAN	Norstar Mohawk Power Corp. - Transmission	6.45%	\$	445,143,537	2,751,141,600	110,862,300	5.44%	\$	410,246,062	2,071,136,100	-0.13%	(3,884,571)	60,002,460	13,800,367	
		0220S	0220	NYGASD	KeySpan Energy Delivery New York	13.68%	\$	1,179,393,379	4,975,219,821	556,381,192	13.54%	\$	1,098,124,270	4,271,198,964	0.37%	81,269,108	704,050,857	60,268,572	
		0220Q	0230	NYGASD	KeySpan Energy Delivery Long Island	8.41%	\$	742,330,136	3,540,393,992	229,447,803	8.29%	\$	716,981,311	3,264,476,510	-0.08%	(2,446,866)	336,631,462	14,457,896	
		0310E	0310	MAELEC	Massachusetts Electric Company	18.64%	\$	1,722,892,195	3,066,801,603	1,182,576,580	18.56%	\$	1,722,664,877	2,871,936,113	-1.51%	(27,318)	214,865,489	16,621,656	
		0310T	0310	PRELEC	Massachusetts Electric Company	0.00%	\$	-	-	-	0.00%	\$	-	-	0.00%	-	-	-	
		0310T	0310	PRTRAN	Massachusetts Electric Company - Transmission	0.19%	\$	20,325,743	61,212,831	6,687,243	0.20%	\$	20,165,598	59,764,184	-0.01%	160,147	1,448,637	313,920	
		0320E	0320	MAELEC	Narragansett Electric Company	0.22%	\$	20,465,699	73,438,037	8,495,660	0.25%	\$	21,104,127	70,991,217	-0.02%	609,229	2,446,500	617,436	
		0320S	0320	MAELEC	Boston Gas Company	10.65%	\$	614,646,793	2,958,665,892	614,816,880	9.59%	\$	777,933,846	2,767,643,504	1.96%	86,615,946	191,022,388	305,581,656	
		0340Q	0340	MAELEC	Colonial Gas Company	2.36%	\$	173,783,861	738,203,292	130,489,951	1.89%	\$	164,713,738	699,502,846	0.47%	9,070,123	78,700,446	71,485,416	
		0360E	0360	PRELEC	Narragansett Electric Company	6.67%	\$	1,060,800,222	4,872,002,510	437,030,429	7.25%	\$	145,963,480	976,274,517	-0.50%	1,587,308	8,471,806	(255,407)	
		0360T	0360	PRELEC	Narragansett Electric Company	0.00%	\$	-	-	-	0.00%	\$	-	-	0.00%	-	-	-	
		0360Q	0360	MAELEC	Narragansett Gas Company	2.17%	\$	264,134,016	961,214,744	107,868,814	2.71%	\$	234,774,356	861,477,273	-0.06%	16,360,558	96,737,512	6,665,933	
		0360T	0360	PRTRAN	Narragansett Electric Company - Transmission	1.82%	\$	159,667,953	606,198,005	31,533,256	1.97%	\$	171,834,066	881,268,088	-0.15%	44,026,966	44,026,966	(1,206,114)	
		0410E	0410	PRELEC	New England Power Company	0.00%	\$	-	-	-	0.00%	\$	-	-	0.00%	-	-	-	
		0410T	0410	PRTRAN	New England Power Company - Transmission	4.76%	\$	420,441,206	2,484,960,467	74,547,525	0.05%	\$	420,499,431	2,363,134,624	-0.26%	(3,068,226)	121,834,004	(3,438,460)	
		0411T	0411	PRELEC	NE Hydro - Trans Electric Co.	0.17%	\$	26,666,033	23,056,778	6,662,863	0.21%	\$	26,107,760	6,264,646	-0.04%	462,273	6,075,026	(2,605,790)	
		0412P	0412	PRELEC	New England Hydro - Yana Corp.	0.10%	\$	13,117,769	7,107,882	4,602,290	0.11%	\$	11,745,871	3,045,579	-0.36%	1,464,689	17,074,460	102,031	
		0413T	0413	PRELEC	New England Electric Yana Corp	0.00%	\$	966,997	167,533	157,533	0.00%	\$	712,624	261,644	0.00%	254,073	-	(86,311)	
		0420Q	0420	PRGASD	NE LNG LP Regulated Entity	0.18%	\$	6,330,443	4,606,641	4,606,641	0.19%	\$	8,230,444	3,595,737	-0.05%	-	4,842,749	69,254	
		0430P	0430	PRGEN	KeySpan Generation LLC (PSA)	3.38%	\$	483,084,074	102,309,320	146,077,353	3.54%	\$	437,037,216	603,400,886	-0.17%	16,546,858	8,768,434	6,022,547	
		0430	0430	PRGEN	National Grid Generation (LSP)	0.00%	\$	-	-	-	0.00%	\$	-	-	0.00%	-	-	-	
		0431P	0431	PRGEN	KeySpan Glenwood Energy Center	0.10%	\$	11,079,052	31,140,693	3,800,516	0.11%	\$	11,098,404	34,894,099	0.21%	(19,363)	(3,744,406)	581,912	
		0432P	0432	PRGEN	KeySpan Port Jefferson Energy Center	0.11%	\$	11,865,345	37,366,923	4,193,446	0.12%	\$	11,461,263	41,553,962	0.00%	264,061	16,196,539	1,162,155	
		0603N	0603	NONREG	Microwest Realty LLC	0.00%	\$	-	-	-	0.00%	\$	-	-	0.00%	-	-	-	
		0604N	0604	NONREG	Wayfinder Group	0.01%	\$	949,199	-	694,792	0.01%	\$	1,217,796	-	0.01%	-	(193,766)	-	
		0605N	0605	NONREG	BLA Energy Investment	0.00%	\$	-	-	-	0.00%	\$	-	-	0.00%	-	-	-	
		0618N	0615	NONREG	Spinac	0.00%	\$	-	-	-	0.00%	\$	0	80	0.00%	-	80	-	
		0620R	0620	PARENT	KeySpan Energy Trading Services	0.00%	\$	-	-	-	0.00%	\$	-	-	0.00%	-	-	-	
		0620N	0625	NONREG	Tanaga Inc.	0.00%	\$	6,904,696	7,548,695	8,147,294	0.09%	\$	4,866,923	6,132,793	0.60%	2,036,973	(684,098)	471,015	
		0620E	0620	NONREG	ED Energy Corp - West Head	0.00%	\$	-	-	-	0.00%	\$	-	-	0.00%	-	-	-	
		0640N	0640	NONREG	KeySpan Energy Development Corporation	0.00%	\$	-	-	-	0.00%	\$	-	-	-0.19%	-	(73,982,206)	(11,301,474)	
		0650N	0650	NONREG	KeySpan Services Inc.	0.07%	\$	6,670,504	6,360,460	8,225,263	0.14%	\$	11,902,637	6,967,276	-0.16%	(6,122,233)	(996,613)	(2,805,709)	
						166.96%	\$	9,941,074,416	30,744,260,880	4,765,979,432	160.96%	\$	6,611,911,509	26,442,291,409	0.00%	336,963,108	3,361,968,471	664,165,215	

Inactive Due to Multiplicates		Inactive Due to Lack of Use	
Active Codes	Duplicates / Inactive Codes	Inactive Codes	
0-000	G-119, G-124, G-125	0-000	
0-007	G-119, G-124, G-125	0-002	
0-012	G-106, G-151, G-131, G-412	0-100	
0-073	G-008	0-206	
0-077	G-079, G-166	0-208	
0-097	G-301	0-311	
0-102	G-101, G-230, G-231, G-233	0-345	
0-109	G-106, G-236	0-363	
0-114	G-084, G-003	0-366	
0-136	G-086, G-135	0-371	
0-148	G-128, G-146, G-015, G-326	0-395	
0-149	G-069, G-127, G-328, G-328	0-405	
0-156	G-154, G-429	0-406	
0-160	G-334	0-408	
0-175	G-173		
0-188	G-187		
0-196	G-420		
0-198	G-194, G-199		
0-210	G-211		
0-220	G-380		
0-221	G-222		
0-224	G-218, G-219, G-223		
0-225	G-226		
0-228	G-302		
0-232	G-104		
0-239	G-227, G-229, G-242		
0-251	G-423		
0-253	G-263, G-047		
0-272	G-271		
0-280	G-086, G-281		
0-284	G-280, G-289		
0-294	G-292, G-291		
0-310	G-303, G-315, G-112, G349		
0-312	G-314		
0-323	G-322		
0-324	G-320, G-325		
0-327	G-006		
0-328	G-006		
0-363	G-161		
0-364	G-166		
0-370	G-191, G-192, G-369		
0-376	G-204		
0-377	G-386		
0-378	G-212		
0-383	G-240		
0-385	G-380		
0-384	G-246, G-343		
0-396	G-399		
0-399	G-126, G-352, G-410		
0-424	G-301		
0-431	G-417, G-418		
Direct Charge	G-110, G-208, G-252, G-321, G-053, G-300		

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	
All Retail incl NMPC-T, Mass-T, Narr-T	G-004	0210E	0210	NYELEC	Norstar Mohawk Power Corp. - Electric Distr.	17.85%	17.85%	17.85%	\$	1,419,393,081	4,624,377,555	834,775,399
	G-004	0210Q	0210	NYGASD	Norstar Mohawk Power Corp. - Gas	4.81%	4.81%	4.81%	\$	370,089,284	1,681,380,023	161,187,519
	G-004	0210T	0210	NYTRAN	Norstar Mohawk Power Corp. - Transmission	6.45%	6.45%	6.45%	\$	445,143,537	2,751,141,600	110,862,300
	G-004	0220S	0220	NYGASD	KeySpan Energy Delivery New York	15.17%	15.17%	15.17%	\$	1,179,393,379	4,975,219,821	556,381,192
	G-004	0220Q	0230	NYGASD	KeySpan Energy Delivery Long Island	8.14%	8.14%	8.14%	\$	742,330,136	3,540,393,992	229,447,803
	G-004	0310E	0310	MAELEC	Massachusetts Electric Company	19.86%	19.86%	19.86%	\$	1,722,892,195	3,066,801,603	1,182,576,580
	G-004	0310T	0310	PRTRAN	Massachusetts Electric Company - Transmission	0.21%	0.21%	0.21%	\$	20,325,743	61,212,831	6,687,243

G - General Allocator, 3-Point Formula

	G-004	5320E	5320	MAELEC	Narruckat Electric Company	0.020%	0.020%	0.020%	\$	20,465,899	\$	73,438,037	\$	9,495,666
	G-004	5330G	5330	MAGASD	Boston Gas Company	11.63%	11.63%	11.64%	\$	814,549,793	\$	2,958,665,882	\$	614,816,880
	G-004	5340G	5340	MAGASD	Colonial Gas Company	2.91%	2.91%	2.91%	\$	172,783,861	\$	738,203,292	\$	130,489,961
	G-004	5360E	5360	RIELEC	Narragansett Electric Company	7.35%	7.35%	7.35%	\$	660,545,168	\$	1,060,890,222	\$	437,002,019
	G-004	5360G	5360	RIGASD	Narragansett Gas Company	3.03%	3.03%	3.03%	\$	254,134,916	\$	951,214,784	\$	107,868,814
	G-004	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	2.23%	2.23%	2.23%	\$	159,567,953	\$	526,195,055	\$	31,533,256
					Total	100.00%	100.00%	100.00%	\$	7,980,615,004	\$	27,429,192,708	\$	4,413,010,637

Allocation	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin		Net Plant	Net O&M
All Companies (largest set)	G-012	5202R	5220	PARENT	National Grid USA Parent	0.54%	0.54%	0.54%	\$	-	76,756,012	
	G-012	5203R	5230	PARENT	NMCO Holdings	0.00%	0.00%	0.00%	\$	-	2,662	
	G-012	5240R	5240	PARENT	KeySpan Energy Corp.	0.00%	0.00%	0.00%	\$	-	-	
	G-012	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	16.15%	16.15%	16.15%	\$	1,419,393,081	4,624,377,555	834,775,399
	G-012	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	4.33%	4.33%	4.33%	\$	370,089,284	1,681,380,023	161,187,519
	G-012	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	5.42%	5.42%	5.42%	\$	445,143,537	2,751,141,600	110,852,309
	G-012	5220G	5220	NYGASD	KeySpan Energy Delivery New York	13.68%	13.68%	13.68%	\$	1,179,393,379	4,975,219,821	556,381,192
	G-012	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	8.21%	8.21%	8.21%	\$	742,330,196	3,540,309,992	229,441,803
	G-012	5310E	5310	MAELEC	Massachusetts Electric Company	18.06%	18.06%	18.04%	\$	1,722,892,195	3,086,901,603	1,182,578,585
	G-012	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.19%	0.19%	0.19%	\$	20,325,743	61,212,831	6,587,243
	G-012	5320E	5320	MAELEC	Narruckat Electric Company	0.022%	0.022%	0.022%	\$	20,465,899	73,438,037	9,495,666
	G-012	5330G	5330	MAGASD	Boston Gas Company	10.56%	10.56%	10.56%	\$	814,549,793	2,958,665,882	614,816,880
	G-012	5340G	5340	MAGASD	Colonial Gas Company	2.36%	2.36%	2.36%	\$	172,783,861	738,203,292	130,489,961
	G-012	5360E	5360	RIELEC	Narragansett Electric Company	6.67%	6.67%	6.67%	\$	660,545,168	1,060,890,222	437,002,019
	G-012	5360G	5360	RIGASD	Narragansett Gas Company	2.73%	2.73%	2.73%	\$	254,134,916	951,214,784	107,868,814
	G-012	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	1.82%	1.82%	1.82%	\$	159,567,953	526,195,055	31,533,256
	G-012	5410T	5410	FRTRAN	New England Power Company - Transmission	4.78%	4.78%	4.78%	\$	420,441,206	2,484,969,457	74,547,525
	G-012	5411F	5411	PRELEC	NE Hydro - Trans Electric Co.	0.17%	0.17%	0.17%	\$	25,556,033	23,056,778	6,652,863
	G-012	5412F	5412	PRELEC	New England Hydro - Trans Corp.	0.10%	0.10%	0.10%	\$	13,211,759	1,971,113	7,157,882
	G-012	5413F	5413	PRELEC	New England Electric Trans Corp	0.00%	0.00%	0.00%	\$	966,997	-	157,533
	G-012	5420G	5420	FRGASD	NG LNG LP Regulated Entity	0.18%	0.18%	0.18%	\$	6,230,443	108,963,797	4,656,941
	G-012	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	3.38%	3.38%	3.38%	\$	493,584,074	612,209,320	146,077,333
	G-012	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.10%	0.10%	0.10%	\$	11,079,052	31,149,693	3,800,516
	G-012	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.11%	0.11%	0.11%	\$	11,665,345	37,366,823	4,193,446
	G-012	5620R	5620	PARENT	KeySpan Energy Trading Services	0.00%	0.00%	0.00%	\$	-	246,013	26,288
	G-012	5625N	5625	NONREG	Transgas Inc.	0.09%	0.09%	0.09%	\$	6,904,896	7,548,695	8,147,294
	G-012	5840N	5840	NONREG	KeySpan Energy Development Corporation	0.07%	0.07%	0.07%	\$	-	-	13,008,548
G-012	5850N	5850	NONREG	KeySpan Services Inc.	0.07%	0.07%	0.07%	\$	5,870,404	6,300,465	6,225,263	
					Total	100.00%	100.00%	100.00%	\$	8,940,125,217	30,742,332,862	4,764,420,744

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	
	G-020	5202R	5220	PARENT	National Grid USA Parent	0.54%	0.54%	0.54%	\$	-	76,756,012	
Parents, Retail, TRAN, Hydros, NG LNG Reg, KS Generation, GW, Port Jefferson, Metrowest Realty, Wayfinder, Transgas, KS Energy Development, KS Services Inc	G-020	5240R	5240	PARENT	KeySpan Energy Corp.	0.00%	0.00%	0.00%	\$	-	-	
	G-020	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	16.15%	16.15%	16.15%	\$	1,419,393,081	4,624,377,555	834,775,399
	G-020	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	4.33%	4.33%	4.33%	\$	370,089,284	1,681,380,023	161,187,519
	G-020	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	5.42%	5.42%	5.42%	\$	445,143,537	2,751,141,600	110,852,309
	G-020	5220G	5220	NYGASD	KeySpan Energy Delivery New York	13.68%	13.68%	13.68%	\$	1,179,393,379	4,975,219,821	556,381,192
	G-020	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	8.21%	8.21%	8.21%	\$	742,330,196	3,540,309,992	229,441,803
	G-020	5310E	5310	MAELEC	Massachusetts Electric Company	18.06%	18.06%	18.04%	\$	1,722,892,195	3,086,901,603	1,182,578,585
	G-020	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.19%	0.19%	0.19%	\$	20,325,743	61,212,831	6,587,243
	G-020	5320E	5320	MAELEC	Narruckat Electric Company	0.022%	0.022%	0.022%	\$	20,465,899	73,438,037	9,495,666
	G-020	5330G	5330	MAGASD	Boston Gas Company	10.56%	10.56%	10.56%	\$	814,549,793	2,958,665,882	614,816,880
	G-020	5340G	5340	MAGASD	Colonial Gas Company	2.36%	2.36%	2.36%	\$	173,783,861	738,203,292	130,489,961
	G-020	5360E	5360	RIELEC	Narragansett Electric Company	6.67%	6.67%	6.67%	\$	660,545,168	1,060,890,222	437,002,019
	G-020	5360G	5360	RIGASD	Narragansett Gas Company	2.73%	2.73%	2.73%	\$	254,134,916	951,214,784	107,868,814
	G-020	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	1.82%	1.82%	1.82%	\$	159,567,953	526,195,055	31,533,256
	G-020	5410T	5410	FRTRAN	New England Power Company - Transmission	4.78%	4.78%	4.78%	\$	420,441,206	2,484,969,457	74,547,525
	G-020	5411F	5411	PRELEC	NE Hydro - Trans Electric Co.	0.17%	0.17%	0.17%	\$	25,556,033	23,056,778	6,652,863
	G-020	5412F	5412	PRELEC	New England Hydro - Trans Corp.	0.10%	0.10%	0.10%	\$	13,211,759	1,971,113	7,157,882
	G-020	5413F	5413	PRELEC	New England Electric Trans Corp	0.00%	0.00%	0.00%	\$	966,997	-	157,533
	G-020	5420G	5420	FRGASD	NG LNG LP Regulated Entity	0.18%	0.18%	0.18%	\$	6,230,443	108,963,797	4,656,941
	G-020	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	3.38%	3.38%	3.38%	\$	493,584,074	612,209,320	146,077,333
	G-020	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.10%	0.10%	0.10%	\$	11,079,052	31,149,693	3,800,516
	G-020	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.11%	0.11%	0.11%	\$	11,665,345	37,366,823	4,193,446
	G-020	5620R	5620	PARENT	KeySpan Energy Trading Services	0.00%	0.00%	0.00%	\$	-	246,013	26,288
	G-020	5625N	5625	NONREG	Transgas Inc.	0.09%	0.09%	0.09%	\$	6,904,896	7,548,695	8,147,294
	G-020	5840N	5840	NONREG	KeySpan Energy Development Corporation	0.07%	0.07%	0.07%	\$	-	-	13,008,548
	G-020	5850N	5850	NONREG	KeySpan Services Inc.	0.07%	0.07%	0.07%	\$	5,870,404	6,300,465	6,225,263
					Total	100.00%	100.00%	100.00%	\$	8,940,125,217	30,742,332,862	4,764,416,082

Description			SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Retail, All TRAN, Hydros, KS Generation, GW, Port Jefferson, KS Services Inc	G-026	5210E	5210	NYELEC	Niagra Mohawk Power Corp. - Electric Distr.	16.30%	16.30%	16.30%	16.30%	1.419.393.081	\$	4.624.377.555	\$ 834.775.399
	G-026	5210G	5210	NYGASD	Niagra Mohawk Power Corp. - Gas	4.36%	4.36%	4.36%	4.36%	370.089.284	\$	1.681.380.023	\$ 161.187.519
	G-026	5210T	5210	NYTRAN	Niagra Mohawk Power Corp. - Transmission	5.45%	5.45%	5.45%	5.45%	445.143.537	\$	2.751.141.600	\$ 110.852.309
	G-026	5220G	5220	NYGASD	KeySpan Energy Delivery New York	13.80%	13.80%	13.80%	13.80%	1.179.393.379	\$	4.975.219.821	\$ 556.381.192
	G-026	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	8.27%	8.27%	8.27%	8.27%	742.330.196	\$	3.540.309.992	\$ 229.441.803
	G-026	5310E	5310	MAELEC	Massachusetts Electric Company	18.25%	18.25%	18.25%	18.25%	1.722.892.195	\$	3.086.901.603	\$ 1.182.578.585
	G-026	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.19%	0.19%	0.19%	0.19%	20.325.743	\$	61.212.831	\$ 6.587.243
	G-026	5320E	5320	MAELEC	Nantuxet Electric Company	0.022%	0.022%	0.022%	0.022%	20.465.899	\$	73.438.037	\$ 9.495.666
	G-026	5330G	5330	MAGASD	Boston Gas Company	10.67%	10.67%	10.66%	10.66%	814.549.793	\$	2.958.665.882	\$ 614.816.880
	G-026	5340G	5340	MAGASD	Colonial Gas Company	2.39%	2.39%	2.39%	2.39%	172.783.861	\$	738.203.292	\$ 130.489.961
	G-026	5360E	5360	RIELEC	Narragansett Electric Company	6.72%	6.72%	6.72%	6.72%	660.545.168	\$	1.060.890.222	\$ 437.002.019
	G-026	5360G	5360	RIGASD	Narragansett Gas Company	2.76%	2.76%	2.76%	2.76%	254.134.916	\$	951.214.784	\$ 107.868.814
	G-026	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	1.83%	1.83%	1.83%	1.83%	159.567.953	\$	526.195.055	\$ 31.533.256
	G-026	5410T	5410	FRTRAN	New England Power Company - Transmission	4.81%	4.81%	4.81%	4.81%	420.441.206	\$	2.484.969.457	\$ 74.547.525
	G-026	5411F	5411	PRELEC	NE Hydro - Trans Electric Co.	0.17%	0.17%	0.17%	0.17%	25.556.033	\$	23.056.778	\$ 6.652.863
	G-026	5412F	5412	PRELEC	New England Hydro - Trans Corp.	0.10%	0.10%	0.10%	0.10%	13.211.759	\$	1.971.113	\$ 7.157.882
	G-026	5413F	5413	PRELEC	New England Electric Trans Corp	0.00%	0.00%	0.00%	0.00%	966.997	\$	-	\$ 157.533
	G-026	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	3.40%	3.40%	3.40%	3.40%	493.584.074	\$	612.209.320	\$ 146.077.333
	G-026	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.10%	0.10%	0.10%	0.10%	11.079.052	\$	31.149.693	\$ 3.800.516
	G-026	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.11%	0.11%	0.11%	0.11%	11.665.345	\$	37.366.823	\$ 4.193.446
	G-026	5625N	5625	NONREG	KeySpan Energy Trading Services	0.09%	0.09%	0.09%	0.09%	6.904.896	\$	7.548.695	\$ 8.147.294
	G-026	5850N	5850	NONREG	KeySpan Services Inc.	0.07%	0.07%	0.07%	0.07%	5.870.404	\$	6.300.465	\$ 6.225.263
					Total	100.00%	100.00%	100.00%	100.00%	8.924.889.872	\$	30.625.174.356	\$ 4.661.822.999

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	
All Retail, All TRAN, Hydros, NG LNG Reg, KS Generation, GW, Port Jefferson	G-027	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	16.29%	16.29%	16.29%	\$	1,419,303,081	4,624,377,555	834,775,399
	G-027	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	4.36%	4.36%	4.36%	\$	370,089,284	1,681,380,623	161,187,519
	G-027	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	5.45%	5.45%	5.45%	\$	248,449,133	1,110,459,375	110,459,375
	G-027	5220G	5220	NYGENE	KeySpan Energy Delivery New York	13.78%	13.78%	13.78%	\$	1,179,379,375	4,975,219,821	566,381,102

G - General Allocator, 3-Point Formula														
	G-027	5220G	5230	MYGASD	KeySpan Energy Delivery Long Island	8.25%	8.25%	8.25%	\$	742,330,196	\$	3,540,309,992	\$	229,441,803
	G-027	5310E	5310	MAELEC	Massachusetts Electric Company	18.26%	18.26%	18.24%	\$	1,722,862,195	\$	3,086,901,603	\$	1,182,678,585
	G-027	5310T	5310	MYTRAN	Massachusetts Electric Company - Transmission	0.19%	0.19%	0.19%	\$	20,325,743	\$	61,212,801	\$	6,587,243
	G-027	5320E	5320	MAELEC	Nanuclear Electric Company	0.22%	0.22%	0.22%	\$	20,465,899	\$	73,438,037	\$	9,495,666
	G-027	5330G	5330	MAGASD	Boston Gas Company	10.65%	10.65%	10.65%	\$	814,549,793	\$	2,958,665,862	\$	614,816,880
	G-027	5340G	5340	MAGASD	Colonial Gas Company	2.36%	2.36%	2.36%	\$	173,783,961	\$	738,203,292	\$	130,489,951
	G-027	5360E	5360	RIELEC	Narragansett Electric Company	6.74%	6.74%	6.74%	\$	660,545,168	\$	1,060,690,222	\$	437,002,019
	G-027	5360G	5360	RIGASD	Narragansett Gas Company	2.75%	2.75%	2.75%	\$	254,134,916	\$	951,214,784	\$	107,868,814
	G-027	5360T	5360	MYTRAN	Narragansett Electric Company - Transmission	1.82%	1.82%	1.82%	\$	159,567,953	\$	626,195,055	\$	31,533,256
	G-027	5410T	5410	MYTRAN	New England Power Company - Transmission	4.80%	4.80%	4.80%	\$	420,441,206	\$	2,484,969,457	\$	74,547,525
	G-027	5411F	5411	PRELEC	NE Hydro - Trans Electric Co.	0.17%	0.17%	0.17%	\$	25,556,033	\$	23,056,776	\$	6,652,853
	G-027	5412F	5412	PRELEC	New England Hydro - Trans Corp.	0.10%	0.10%	0.10%	\$	13,211,759	\$	1,971,113	\$	7,157,892
	G-027	5413F	5413	PRELEC	New England Electric Trans Corp.	0.00%	0.00%	0.00%	\$	966,997	\$	-	\$	157,533
	G-027	5420G	5420	FRGASD	NO LNG LP Regulated Entity	0.18%	0.18%	0.18%	\$	8,230,443	\$	108,363,797	\$	4,656,941
	G-027	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	3.47%	3.47%	3.47%	\$	453,584,074	\$	612,209,320	\$	146,077,333
	G-027	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.10%	0.10%	0.10%	\$	11,079,052	\$	31,149,693	\$	3,800,516
	G-027	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.11%	0.11%	0.11%	\$	11,665,345	\$	37,366,823	\$	4,193,446
					Total	100.00%	100.00%	100.00%	\$	8,927,349,912	\$	30,728,237,686	\$	4,660,254,676

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M			
KEDLI & KS Parent	G-043	5040R	5040	PARENT	KeySpan Energy Corp.	0	0.00%	0.00%	\$	\$	\$			
	G-043	5220G	5230	MYGASD	KeySpan Energy Delivery Long Island	100.00%	100.00%	100.00%	\$	742,330,196	\$	3,540,309,992	\$	229,441,803
						100.00%	100.00%	100.00%	\$	742,330,196	\$	3,540,309,992	\$	229,441,803
					Total				\$		\$		\$	

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M			
All Retail, NMPC-T, Mass-T, NEP-T, Hydros, KS Generation, GW, Port Jefferson	G-065	5210E	5210	MYELEC	Niagara Mohawk Power Corp. - Electric Distr.	16.15%	16.15%	16.15%	\$	1,419,393,081	\$	4,624,377,555	\$	834,775,399
	G-065	5210G	5210	MYGASD	Niagara Mohawk Power Corp. - Gas	4.46%	4.46%	4.46%	\$	370,089,284	\$	1,681,380,023	\$	161,187,519
	G-065	5210T	5210	MYTRAN	Niagara Mohawk Power Corp. - Transmission	5.58%	5.58%	5.58%	\$	445,143,537	\$	2,751,141,600	\$	110,852,309
	G-065	5220G	5220	MYGASD	KeySpan Energy Delivery New York	14.08%	14.08%	14.08%	\$	1,179,393,379	\$	4,975,119,821	\$	556,381,192
	G-065	5220G	5230	MYGASD	KeySpan Energy Delivery Long Island	8.45%	8.45%	8.45%	\$	742,330,196	\$	3,540,309,992	\$	229,441,803
	G-065	5310E	5310	MAELEC	Massachusetts Electric Company	18.67%	18.67%	18.65%	\$	1,722,862,195	\$	3,086,901,603	\$	1,182,678,585
	G-065	5310T	5310	MYTRAN	Massachusetts Electric Company - Transmission	0.19%	0.19%	0.19%	\$	20,325,743	\$	61,212,801	\$	6,587,243
	G-065	5320E	5320	MAELEC	Nanuclear Electric Company	0.23%	0.23%	0.23%	\$	20,465,899	\$	73,438,037	\$	9,495,666
	G-065	5330G	5330	MAGASD	Boston Gas Company	10.85%	10.85%	10.85%	\$	814,549,793	\$	2,958,665,862	\$	614,816,880
	G-065	5340G	5340	MAGASD	Colonial Gas Company	2.42%	2.42%	2.42%	\$	173,783,961	\$	738,203,292	\$	130,489,951
	G-065	5360E	5360	RIELEC	Narragansett Electric Company	6.85%	6.85%	6.85%	\$	660,545,168	\$	1,060,690,222	\$	437,002,019
	G-065	5360G	5360	RIGASD	Narragansett Gas Company	2.81%	2.81%	2.81%	\$	254,134,916	\$	951,214,784	\$	107,868,814
	G-065	5410T	5410	MYTRAN	New England Power Company - Transmission	4.80%	4.80%	4.80%	\$	420,441,206	\$	2,484,969,457	\$	74,547,525
	G-065	5411F	5411	PRELEC	NE Hydro - Trans Electric Co.	0.17%	0.17%	0.17%	\$	25,556,033	\$	23,056,776	\$	6,652,853
	G-065	5412F	5412	PRELEC	New England Hydro - Trans Corp.	0.10%	0.10%	0.10%	\$	13,211,759	\$	1,971,113	\$	7,157,892
	G-065	5413F	5413	PRELEC	New England Electric Trans Corp.	0.00%	0.00%	0.00%	\$	966,997	\$	-	\$	157,533
	G-065	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	3.47%	3.47%	3.47%	\$	453,584,074	\$	612,209,320	\$	146,077,333
	G-065	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.10%	0.10%	0.10%	\$	11,079,052	\$	31,149,693	\$	3,800,516
	G-065	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.12%	0.12%	0.12%	\$	11,665,345	\$	37,366,823	\$	4,193,446
					Total	100.00%	100.00%	100.00%	\$	8,785,551,516	\$	29,693,678,838	\$	4,624,064,479

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M			
NGUS, Retail, TRAN, Hydros, NG LNG Reg, KS Generation, GW, Port Jefferson, Metrowest Realty, Wayfinder., Transgas, KS Energy Development, KS Services Inc	G-067	5020R	5020	PARENT	National Grid USA Parent	0.54%	0.54%	0.54%	\$	5	\$	76,756,012		
	G-067	5210E	5210	MYELEC	Niagara Mohawk Power Corp. - Electric Distr.	16.15%	16.15%	16.15%	\$	1,419,393,081	\$	4,624,377,555	\$	834,775,399
	G-067	5210G	5210	MYGASD	Niagara Mohawk Power Corp. - Gas	4.33%	4.33%	4.33%	\$	370,089,284	\$	1,681,380,023	\$	161,187,519
	G-067	5210T	5210	MYTRAN	Niagara Mohawk Power Corp. - Transmission	5.42%	5.42%	5.42%	\$	445,143,537	\$	2,751,141,600	\$	110,852,309
	G-067	5220G	5220	MYGASD	KeySpan Energy Delivery New York	13.68%	13.68%	13.68%	\$	1,179,393,379	\$	4,975,119,821	\$	556,381,192
	G-067	5220G	5230	MYGASD	KeySpan Energy Delivery Long Island	8.21%	8.21%	8.21%	\$	742,330,196	\$	3,540,309,992	\$	229,441,803
	G-067	5310E	5310	MAELEC	Massachusetts Electric Company	18.07%	18.07%	18.04%	\$	1,722,862,195	\$	3,086,901,603	\$	1,182,678,585
	G-067	5310T	5310	MYTRAN	Massachusetts Electric Company - Transmission	0.19%	0.19%	0.19%	\$	20,325,743	\$	61,212,801	\$	6,587,243
	G-067	5320E	5320	MAELEC	Nanuclear Electric Company	0.22%	0.22%	0.22%	\$	20,465,899	\$	73,438,037	\$	9,495,666
	G-067	5330G	5330	MAGASD	Boston Gas Company	10.55%	10.55%	10.55%	\$	814,549,793	\$	2,958,665,862	\$	614,816,880
	G-067	5340G	5340	MAGASD	Colonial Gas Company	2.36%	2.36%	2.36%	\$	173,783,961	\$	738,203,292	\$	130,489,951
	G-067	5360E	5360	RIELEC	Narragansett Electric Company	6.67%	6.67%	6.67%	\$	660,545,168	\$	1,060,690,222	\$	437,002,019
	G-067	5360G	5360	RIGASD	Narragansett Gas Company	2.73%	2.73%	2.73%	\$	254,134,916	\$	951,214,784	\$	107,868,814
	G-067	5360T	5360	MYTRAN	Narragansett Electric Company - Transmission	1.82%	1.82%	1.82%	\$	159,567,953	\$	626,195,055	\$	31,533,256
	G-067	5410T	5410	MYTRAN	New England Power Company - Transmission	4.78%	4.78%	4.78%	\$	420,441,206	\$	2,484,969,457	\$	74,547,525
	G-067	5411F	5411	PRELEC	NE Hydro - Trans Electric Co.	0.17%	0.17%	0.17%	\$	25,556,033	\$	23,056,776	\$	6,652,853
	G-067	5412F	5412	PRELEC	New England Hydro - Trans Corp.	0.10%	0.10%	0.10%	\$	13,211,759	\$	1,971,113	\$	7,157,892
	G-067	5413F	5413	PRELEC	New England Electric Trans Corp.	0.00%	0.00%	0.00%	\$	966,997	\$	-	\$	157,533
	G-067	5420G	5420	FRGASD	NG LNG LP Regulated Entity	0.18%	0.18%	0.18%	\$	8,230,443	\$	108,363,797	\$	4,656,941
	G-067	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)	3.38%	3.38%	3.38%	\$	453,584,074	\$	612,209,320	\$	146,077,333
	G-067	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center	0.10%	0.10%	0.10%	\$	11,079,052	\$	31,149,693	\$	3,800,516
G-067	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center	0.11%	0.11%	0.11%	\$	11,665,345	\$	37,366,823	\$	4,193,446	
G-067	5620R	5620	PARENT	Narragansett Energy Trading Services	0.00%	0.00%	0.00%	\$	-	\$	-	\$	26,298	
G-067	5625N	5625	NONREG	Transgas Inc	0.09%	0.09%	0.09%	\$	6,904,896	\$	7,548,695	\$	8,147,294	
G-067	5840N	5840	NONREG	KeySpan Energy Development Corporation	0.09%	0.09%	0.09%	\$	-	\$	-	\$	13,008,548	
G-067	5850N	5850	NONREG	KeySpan Services Inc	0.07%	0.07%	0.07%	\$	5,870,404	\$	6,300,465	\$	6,235,243	
					Total	100.00%	100.00%	100.00%	\$	9,940,125,217	\$	30,742,332,862	\$	4,764,418,082

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M			
NGUS, Retail, TRAN, Hydros, NG LNG Reg, KS Generation, GW, Port Jefferson, Metrowest Realty., Transgas, KS Services Inc	G-068	5020R	5020	PARENT	National Grid USA Parent	0.54%	0.54%	0.54%	\$	5	\$	76,756,012		
	G-068	5210E	5210	MYELEC	Niagara Mohawk Power Corp. - Electric Distr.	16.16%	16.16%	16.16%	\$	1,419,393,081	\$	4,624,377,555	\$	834,775,399
	G-068	5210G	5210	MYGASD	Niagara Mohawk Power Corp. - Gas	4.33%	4.33%	4.33%	\$	370,089,284	\$	1,681,380,023	\$	161,187,519
	G-068	5210T	5210	MYTRAN	Niagara Mohawk Power Corp. - Transmission	5.42%	5.42%	5.42%	\$	445,143,537	\$	2,751,141,600	\$	110,852,309
	G-068	5220G	5220	MYGASD	KeySpan Energy Delivery New York	13.70%	13.70%	13.70%	\$	1,179,393,379	\$	4,975,119,821	\$	556,381,192
	G-068	5220G	5230	MYGASD	KeySpan Energy Delivery Long Island	8.22%	8.22%	8.22%	\$	742,330,196	\$	3,540,309,992	\$	229,441,803
	G-068	5310E	5310	MAELEC	Massachusetts Electric Company	18.07%	18.07%	18.07%	\$	1,722,862,195	\$	3,086,901,603	\$	1,182,678,585
	G-068	5310T	5310	MYTRAN	Massachusetts Electric Company - Transmission	0.19%	0.19%	0.19%	\$	20,325,743	\$	61,212,801	\$	6,587,243
	G-068	5320E	5320	MAELEC	Nanuclear Electric Company	0.22%	0.22%	0.22%	\$	20,465,899	\$	73,438,037	\$	9,495,666
	G-068	5330G	5330	MAGASD	Boston Gas Company	10.56%	10.56%	10.56%	\$	814,549,793	\$	2,958,665,862	\$	614,816,880
	G-068	5340G	5340	MAGASD	Colonial Gas Company	2.36%	2.36%	2.36%	\$	173,783,961	\$	738,203,292	\$	130,489,951
	G-068	5360E	5360	RIELEC	Narragansett Electric Company	6.68%	6.68%	6.68%	\$	660,545,168	\$	1,060,690,222	\$	437,002,019
G-068	5360G	5360	RIELEC	Narragansett Gas Company	2.74%	2.74%	2.74%	\$	254,134,916	\$	951,274,794	\$	107,888,814	
G-068	5360T	5360	MYTRAN	Narragansett Electric Company - Transmission	1.82%	1.82%	1.82%	\$	159,567,033	\$	511,256,556	\$	31,000,000	
G-068	5410T	5410	MYTRAN	New England Power Company - Transmission	4.79%	4.79%	4.79%	\$	404,421,206	\$	2,484,960,474	\$	74,547,525	
G-068	5411F	5411	PRELEC	NE Hydro - Trans Electric Co.	0.17%	0.17%	0.17%	\$	25,566,033	\$	20,668,778	\$	6,652,863	
G-068	5412F	5412	PRELEC	New England Hydro - Trans Corp.	0.16%	0.16%	0.16%	\$	13,211,769	\$	1,971,118	\$	7,157,589	
G-068	5413F	5413	PRELEC	New England Electric Trans Corp.	0.00%	0.00%	0.00%	\$	966,997	\$	-	\$	157,533	
G-068	5420G	5420	PPNGEN	NGI LNG LP Regulated Entry	0.18%	0.18%	0.18%	\$	8,230,443	\$	108,363,797	\$	4,656,941	
G-068	5430P	5430	PPNGEN	KeySpan Generation LLC (PSA)	3.38%	3.38%	3.38%	\$	44,054,074	\$	612,230,320	\$	146,077,333	
G-068	5431F	5431	PPNGEN	KeySpan Generation Energy Center	0.10%	0.10%	0.10%	\$	11,079,022	\$	3,900,616	\$	-	
G-068	5432P	5432	PPNGEN	KeySpan Generation Energy Center	0.11%	0.11%	0.11%	\$	16,665,345	\$	37,366,823	\$	4,103,446	

G - General Allocator, 3-Point Formula													
G-068	5820R	5820	PARENT	KaySpan Energy Trading Services	0.00%	0.00%	0.00%	\$	-	\$	246,013	\$	26,288
G-068	5825N	5825	NONREG	Transgas Inc	0.09%	0.09%	0.09%	\$	6,904,896	\$	7,548,695	\$	8,147,294
G-068	5850N	5850	NONREG	KaySpan Services Inc.	0.07%	0.07%	0.07%	\$	5,870,404	\$	6,300,465	\$	6,226,263
				Total	100.00%	100.00%	100.00%		6,940,125,217		30,742,332,862		4,751,409,534

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	
NGUS, Retail and NMPC-T	G-072	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	18.23%	18.23%	18.23%	\$	1,419,393,081	\$ 4,624,377,555	\$ 834,775,399
	G-072	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	4.93%	4.93%	4.93%	\$	370,089,284	\$ 1,681,380,023	\$ 161,187,519
	G-072	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	6.21%	6.21%	6.21%	\$	445,143,537	\$ 2,751,141,600	\$ 110,852,309
	G-072	5220G	5220	NYGASD	KaySpan Energy Delivery New York	15.65%	15.65%	15.65%	\$	1,179,330,379	\$ 4,975,218,821	\$ 566,381,192
	G-072	5220G	5230	NYGASD	KaySpan Energy Delivery Long Island	9.38%	9.38%	9.38%	\$	742,330,196	\$ 3,540,309,992	\$ 229,441,803
	G-072	5310E	5310	MAELEC	Massachusetts Electric Company	20.27%	20.27%	20.26%	\$	1,722,892,195	\$ 3,086,901,603	\$ 1,182,578,585
	G-072	5320E	5320	MAELEC	Nantucket Electric Company	0.38%	0.38%	0.37%	\$	20,465,899	\$ 73,438,027	\$ 9,496,666
	G-072	5320G	5320	MAELEC	Boston Gas Company	11.89%	11.89%	11.89%	\$	814,549,793	\$ 2,958,665,892	\$ 614,816,880
	G-072	5340G	5340	MAELEC	Boston Gas Company	2.67%	2.67%	2.67%	\$	173,783,861	\$ 738,203,292	\$ 130,489,951
	G-072	5360E	5360	RIELEC	Narragansett Electric Company	7.48%	7.48%	7.48%	\$	660,545,168	\$ 1,060,880,222	\$ 437,002,019
	G-072	5360G	5360	RIELEC	Narragansett Gas Company	3.11%	3.11%	3.11%	\$	254,134,916	\$ 951,214,784	\$ 107,868,814
					Total	100.00%	100.00%	100.00%	\$	7,802,721,308	\$ 26,441,742,621	\$ 4,374,880,138

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Retail, TRAN, Hydros, NG LNG LLC, KS Generation, GW, Port Jefferson, Metrowest Realty, Wayfinder, Transgas, KS Energy Development, KS Services Inc	G-073	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	15.72%	15.72%	15.72%	0.16	1,419,393,081.17	4,624,377,555.27
	G-073	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	4.65%	4.65%	4.65%	0.04	370,089,284.36	1,681,380,023.20
	G-073	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	6.46%	6.46%	6.46%	0.05	445,143,537.22	2,751,141,599.86
	G-073	5220G	5220	NYGASD	KaySpan Energy Delivery New York	14.38%	14.38%	14.38%	0.14	1,179,330,378.63	4,975,218,820.88
	G-073	5220G	5230	NYGASD	KaySpan Energy Delivery Long Island	9.36%	9.36%	9.36%	0.08	742,330,195.82	3,540,309,992.43
	G-073	5310E	5310	MAELEC	Massachusetts Electric Company	15.79%	15.79%	15.62%	0.18	1,722,892,194.51	3,086,901,602.83
	G-073	5310T	5310	NYTRAN	Massachusetts Electric Company - Transmission	0.21%	0.21%	0.21%	0.00	20,325,743.14	61,212,830.59
	G-073	5320E	5320	MAELEC	Nantucket Electric Company	0.23%	0.23%	0.23%	0.00	20,465,898.64	73,438,026.53
	G-073	5330G	5330	MAELEC	Boston Gas Company	9.78%	9.78%	9.78%	0.11	814,549,793.06	2,958,665,891.80
	G-073	5340G	5340	MAELEC	Kolonial Gas Company	2.24%	2.24%	2.24%	0.00	173,783,861.13	738,203,292.01
	G-073	5360E	5360	RIELEC	Narragansett Electric Company	5.85%	5.85%	5.85%	0.07	660,545,167.50	1,060,880,222.09
	G-073	5360G	5360	RIELEC	Narragansett Gas Company	2.90%	2.90%	2.90%	0.03	254,134,915.62	951,214,784.26
	G-073	5360T	5360	RIELEC	Narragansett Electric Company - Transmission	2.21%	2.21%	2.21%	0.00	159,587,562.83	935,195,054.48
	G-073	5410T	5410	RIELEC	New England Power Company - Transmission	5.87%	5.87%	5.87%	0.05	420,441,205.62	2,484,969,457.45
	G-073	5411F	5411	RIELEC	NE Hydro - Trans Electric Co.	0.18%	0.18%	0.18%	0.00	25,556,032.71	23,056,777.56
	G-073	5412F	5412	RIELEC	New England Hydro - Trans Corp.	0.09%	0.09%	0.09%	0.00	15,211,758.86	1,971,113.50
	G-073	5413F	5413	RIELEC	New England Electric Trans Corp.	0.01%	0.01%	0.01%	0.00	965,997.76	
	G-073	5420G	5420	RIELEC	NG LNG LP Regulated Entity	0.21%	0.21%	0.21%	0.00	6,230,443.48	108,363,797.46
	G-073	5430P	5430	RIELEC	KaySpan Generation LLC (PSA)	3.49%	3.49%	3.49%	0.00	462,584,074.51	612,209,320.08
	G-073	5431P	5431	RIELEC	KaySpan Glenwood Energy Center	0.11%	0.11%	0.11%	0.00	11,070,051.61	31,146,692.58
	G-073	5433P	5432	RIELEC	KaySpan Port Jefferson Energy Center	0.12%	0.12%	0.12%	0.00	11,665,344.85	37,366,622.97
	G-073	5820R	5820	PARENT	KaySpan Energy Trading Services	0.00%	0.00%	0.00%	0.00	246,013.36	
	G-073	5825N	5825	NONREG	Transgas Inc	0.06%	0.06%	0.06%	0.00	6,904,896.44	7,648,695.34
	G-073	5840N	5840	NONREG	KaySpan Energy Development Corporation	0.03%	0.03%	0.03%	0.00		
	G-073	5850N	5850	NONREG	KaySpan Services Inc.	0.05%	0.05%	0.05%	0.00	5,870,404.00	6,300,465.32
					Total	100.00%	100.00%	100.00%	1	8,840,125,212	30,742,332,862

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	
NGUS Parent, Legacy NG Retail, NEP & Hydros	G-075	5220R	5220	PARENT	National Grid USA Parent	0.85%	0.85%	0.85%	\$	5	\$	76,766,012
	G-075	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	27.29%	27.29%	27.29%	\$	1,419,393,081	\$ 4,624,377,555	\$ 834,775,399
	G-075	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	7.44%	7.44%	7.44%	\$	370,089,284	\$ 1,681,380,023	\$ 161,187,519
	G-075	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	9.44%	9.44%	9.44%	\$	445,143,537	\$ 2,751,141,600	\$ 110,852,309
	G-075	5310E	5310	MAELEC	Massachusetts Electric Company	29.97%	29.97%	29.97%	\$	1,722,892,195	\$ 3,086,901,603	\$ 1,182,578,585
	G-075	5320E	5320	MAELEC	Nantucket Electric Company	0.38%	0.38%	0.38%	\$	20,465,899	\$ 73,438,027	\$ 9,496,666
	G-075	5360E	5360	RIELEC	Narragansett Electric Company	11.07%	11.07%	11.07%	\$	660,545,168	\$ 1,060,880,222	\$ 437,002,019
	G-075	5360G	5360	RIELEC	Narragansett Gas Company	4.67%	4.67%	4.67%	\$	254,134,916	\$ 951,214,784	\$ 107,868,814
	G-075	5410T	5410	RIELEC	New England Power Company - Transmission	8.39%	8.39%	8.39%	\$	420,441,206	\$ 2,484,969,457	\$ 74,547,525
	G-075	5411F	5411	RIELEC	NE Hydro - Trans Electric Co.	0.28%	0.28%	0.28%	\$	25,556,033	\$ 23,056,778	\$ 6,652,853
	G-075	5412F	5412	RIELEC	New England Hydro - Trans Corp.	0.17%	0.17%	0.17%	\$	13,211,759	\$ 1,971,113	\$ 7,157,892
	G-075	5413F	5413	RIELEC	New England Electric Trans Corp.	0.01%	0.01%	0.01%	\$	965,997	\$	\$ 157,533
					Total	100.00%	100.00%	100.00%	\$	5,952,840,073	\$ 16,739,341,373	\$ 3,009,032,197

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	
Legacy NG Retail, NMPC-T, NEP-T, Hydros	G-077	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	27.54%	27.54%	27.54%	\$	1,419,393,081	\$ 4,624,377,555	\$ 834,775,399
	G-077	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	7.49%	7.49%	7.49%	\$	370,089,284	\$ 1,681,380,023	\$ 161,187,519
	G-077	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	9.51%	9.51%	9.51%	\$	445,143,537	\$ 2,751,141,600	\$ 110,852,309
	G-077	5310E	5310	MAELEC	Massachusetts Electric Company	30.32%	30.32%	30.32%	\$	1,722,892,195	\$ 3,086,901,603	\$ 1,182,578,585
	G-077	5320E	5320	MAELEC	Nantucket Electric Company	0.38%	0.38%	0.38%	\$	20,465,899	\$ 73,438,027	\$ 9,496,666
	G-077	5360E	5360	RIELEC	Narragansett Electric Company	11.19%	11.19%	11.19%	\$	660,545,168	\$ 1,060,880,222	\$ 437,002,019
	G-077	5360G	5360	RIELEC	Narragansett Gas Company	4.70%	4.70%	4.70%	\$	254,134,916	\$ 951,214,784	\$ 107,868,814
	G-077	5410T	5410	RIELEC	New England Power Company - Transmission	8.41%	8.41%	8.41%	\$	420,441,206	\$ 2,484,969,457	\$ 74,547,525
	G-077	5411F	5411	RIELEC	NE Hydro - Trans Electric Co.	0.28%	0.28%	0.28%	\$	25,556,033	\$ 23,056,778	\$ 6,652,853
	G-077	5412F	5412	RIELEC	New England Hydro - Trans Corp.	0.17%	0.17%	0.17%	\$	13,211,759	\$ 1,971,113	\$ 7,157,892
	G-077	5413F	5413	RIELEC	New England Electric Trans Corp.	0.01%	0.01%	0.01%	\$	965,997	\$	\$ 157,533
					Total	100.00%	100.00%	100.00%	\$	5,952,840,073	\$ 16,739,341,373	\$ 3,009,276,116

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	
Legacy NG Retail, NMPC-T, NEP-T, Hydros, KS Energy Development	G-080	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	27.50%	27.50%	27.50%	\$	1,419,393,081	\$ 4,624,377,555	\$ 834,775,399
	G-080	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	7.48%	7.48%	7.48%	\$	370,089,284	\$ 1,681,380,023	\$ 161,187,519
	G-080	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	9.50%	9.50%	9.50%	\$	445,143,537	\$ 2,751,141,600	\$ 110,852,309
	G-080	5310E	5310	MAELEC	Massachusetts Electric Company	30.32%	30.32%	30.32%	\$	1,722,892,195	\$ 3,086,901,603	\$ 1,182,578,585
	G-080	5320E	5320	MAELEC	Nantucket Electric Company	0.38%	0.38%	0.38%	\$	20,465,899	\$ 73,438,027	\$ 9,496,666
	G-080	5360E	5360	RIELEC	Narragansett Electric Company	11.17%	11.17%	11.17%	\$	660,545,168	\$ 1,060,880,222	\$ 437,002,019
	G-080	5360G	5360	RIELEC	Narragansett Gas Company	4.70%	4.70%	4.70%	\$	254,134,916	\$ 951,214,784	\$ 107,868,814
	G-080	5410T	5410	RIELEC	New England Power Company - Transmission	8.41%	8.41%	8.41%	\$	420,441,206	\$ 2,484,969,457	\$ 74,547,525
	G-080	5411F	5411	RIELEC	NE Hydro - Trans Electric Co.	0.28%	0.28%	0.28%	\$	25,556,033	\$ 23,056,778	\$ 6,652,853
	G-080	5412F	5412	RIELEC	New England Hydro - Trans Corp.	0.17%	0.17%	0.17%	\$	13,211,759	\$ 1,971,113	\$ 7,157,892
	G-080	5413F	5413	RIELEC	New England Electric Trans Corp.	0.01%	0.01%	0.01%	\$	965,997	\$ -	\$ 157,533
	G-080	5840N	5840	NONREG	KaySpan Energy Development Corporation	0.15%	0.15%	0.15%	\$	-	\$ -	\$ 13,008,548
					Total	100.00%	100.00%	100.00%	\$	5,952,840,073	\$ 16,739,341,373	\$ 2,946,284,664

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	
Legacy NG Retail incl NMPC-T, Mass-T, NEP-T, Hydros	G-081	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	46.98%	46.98%	46.97%	\$	1,419,393,081	\$ 4,624,377,555	\$ 834,775,399
	G-081	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	12.02%	12.02%	12.02%	\$	370,089,284	\$ 1,681,380,023	\$ 161,187,519
	G-081	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	14.20%	14.20%	14.20%	\$	445,143,537	\$ 2,751,141,600	\$ 100,862,300

G - General Allocator, 3-Point Formula

	G-081	0310T	0310	PRTRAN	Massachusetts Electric Company - Transmission	0.53%	0.53%	0.53%	\$	20,325,743	\$	61,212,831	\$	6,587,243
	G-081	0320E	0330	MAELEC	Narruckat Electric Company	0.63%	0.63%	0.63%	\$	20,465,899	\$	73,438,037	\$	9,495,666
	G-081	0360G	0360	RIGASD	Narragansett Gas Company	7.69%	7.69%	7.69%	\$	254,134,916	\$	951,214,784	\$	107,868,814
	G-081	0360T	0360	PRTRAN	Narragansett Electric Company - Transmission	4.74%	4.74%	4.74%	\$	159,567,963	\$	526,195,055	\$	31,533,256
	G-081	0410T	0410	PRTRAN	New England Power Company - Transmission	12.39%	12.39%	12.39%	\$	420,441,206	\$	2,484,969,457	\$	74,547,525
	G-081	0411F	0411	PRELEC	NE Hydro - Trans Electric Co.	0.49%	0.49%	0.49%	\$	25,556,033	\$	23,056,776	\$	6,652,863
	G-081	0412F	0412	PRELEC	New England Hydro - Trans Corp.	0.32%	0.32%	0.32%	\$	13,211,759	\$	1,971,113	\$	7,157,892
	G-081	0413F	0413	PRELEC	New England Electric Trans Corp	0.01%	0.01%	0.01%	\$	966,997	\$		\$	157,533
					Total	100.00%	100.00%	100.00%	\$	3,146,296,407	\$	13,578,997,233	\$	1,360,916,018

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M			
New England Retail, Mass-T, NEP-T, Hydros														
	G-084	0310E	0310	MAELEC	Massachusetts Electric Company	38.20%	38.20%	38.20%	\$	7,722,892,195	\$	3,086,901,603	\$	1,182,578,585
	G-084	0310T	0310	PRTRAN	Massachusetts Electric Company - Transmission	0.43%	0.43%	0.43%	\$	20,325,743	\$	61,212,831	\$	6,587,243
	G-084	0320E	0330	MAELEC	Narruckat Electric Company	0.50%	0.50%	0.50%	\$	20,465,899	\$	73,438,037	\$	9,495,666
	G-084	0330G	0330	MAGASD	Boston Gas Company	23.15%	23.15%	23.15%	\$	614,649,793	\$	2,958,665,892	\$	614,816,880
	G-084	0340G	0340	MAGASD	Colonial Gas Company	5.24%	5.24%	5.24%	\$	172,783,861	\$	738,203,292	\$	130,489,951
	G-084	0360E	0360	PRELEC	Narragansett Electric Company	14.08%	14.08%	14.08%	\$	660,545,168	\$	1,060,890,222	\$	437,002,019
	G-084	0360G	0360	RIGASD	Narragansett Gas Company	6.22%	6.22%	6.22%	\$	254,134,916	\$	951,214,784	\$	107,868,814
	G-084	0410T	0410	PRTRAN	New England Power Company - Transmission	11.60%	11.60%	11.60%	\$	420,441,206	\$	2,484,969,457	\$	74,547,525
	G-084	0411F	0411	PRELEC	NE Hydro - Trans Electric Co.	0.36%	0.36%	0.36%	\$	25,556,033	\$	23,056,776	\$	6,652,863
	G-084	0412F	0412	PRELEC	New England Hydro - Trans Corp.	0.21%	0.21%	0.21%	\$	13,211,759	\$	1,971,113	\$	7,157,892
	G-084	0413F	0413	PRELEC	New England Electric Trans Corp	0.01%	0.01%	0.01%	\$	966,997	\$		\$	157,533
					Total	100.00%	100.00%	100.00%	\$	4,126,873,568	\$	11,440,624,009	\$	2,677,354,962

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M			
NGUS and Legacy NG New England Retail, NEP-T, and Hydros	G-089	0200R	0200	PARENT	National Grid USA Parent	1.35%	1.35%	1.35%	\$	-	\$	76,756,012		
	G-089	0310E	0310	MAELEC	Massachusetts Electric Company	52.54%	52.54%	52.53%	\$	7,722,892,195	\$	3,086,901,603	\$	1,182,578,585
	G-089	0320E	0330	MAELEC	Narruckat Electric Company	0.70%	0.70%	0.70%	\$	20,465,899	\$	73,438,037	\$	9,495,666
	G-089	0360E	0360	PRELEC	Narragansett Electric Company	19.32%	19.32%	19.32%	\$	660,545,168	\$	1,060,890,222	\$	437,002,019
	G-089	0360G	0360	RIGASD	Narragansett Gas Company	8.73%	8.73%	8.73%	\$	254,134,916	\$	951,214,784	\$	107,868,814
	G-089	0410T	0410	PRTRAN	New England Power Company - Transmission	16.58%	16.58%	16.58%	\$	420,441,206	\$	2,484,969,457	\$	74,547,525
	G-089	0411F	0411	PRELEC	NE Hydro - Trans Electric Co.	0.48%	0.48%	0.48%	\$	25,556,033	\$	23,056,776	\$	6,652,863
	G-089	0412F	0412	PRELEC	New England Hydro - Trans Corp.	0.28%	0.28%	0.28%	\$	13,211,759	\$	1,971,113	\$	7,157,892
	G-089	0413F	0413	PRELEC	New England Electric Trans Corp.	0.01%	0.01%	0.01%	\$	966,997	\$	-	\$	157,533
					Total	100.00%	100.00%	100.00%	\$	3,118,214,175	\$	7,682,441,994	\$	1,802,216,980

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M			
KeySpan Energy Corp. Retail, incl TRAN, NEH, NHH, KS Generation, GW, Port Jefferson, NG Trans Svcs, Weyfinder, KS Energy Devlp Co	G-097	0240R	0240	PARENT	KeySpan Energy Corp.	0.00%	0.00%	0.00%	\$	-	\$	-	\$	-
	G-097	0200R	0200	PARENT	National Grid USA Parent	0.00%								
	G-097	0210E	0210	NYELEC	Niagara Mohawk Power Corp - Electric Distr.	16.32%	16.32%	16.32%	\$	1,419,393,081	\$	4,624,377,555	\$	634,775,399
	G-097	0210G	0210	NYGASD	Niagara Mohawk Power Corp - Gas	4.37%	4.37%	4.37%	\$	370,089,284	\$	1,081,330,023	\$	161,187,019
	G-097	0210T	0210	NYTRAN	Niagara Mohawk Power Corp - Transmission	5.45%	5.45%	5.45%	\$	446,143,537	\$	2,751,141,600	\$	110,852,309
	G-097	0220G	0220	NYGASD	KeySpan Energy Delivery New York	13.81%	13.81%	13.81%	\$	1,179,393,379	\$	4,975,219,821	\$	556,381,192
	G-097	0230G	0230	NYGASD	KeySpan Energy Delivery Long Island	8.27%	8.27%	8.27%	\$	742,330,196	\$	3,540,309,952	\$	229,441,803
	G-097	0310E	0310	MAELEC	Massachusetts Electric Company	18.27%	18.27%	18.27%	\$	7,722,892,195	\$	3,086,901,603	\$	1,182,578,585
	G-097	0310T	0310	PRTRAN	Massachusetts Electric Company - Transmission	0.19%	0.19%	0.19%	\$	20,325,743	\$	61,212,831	\$	6,587,243
	G-097	0320E	0320	MAELEC	Narruckat Electric Company	0.22%	0.22%	0.22%	\$	20,465,899	\$	73,438,037	\$	9,495,666
	G-097	0330G	0330	MAGASD	Boston Gas Company	10.67%	10.67%	10.67%	\$	614,649,793	\$	2,958,665,892	\$	614,816,880
	G-097	0340G	0340	MAGASD	Colonial Gas Company	2.39%	2.39%	2.39%	\$	173,783,861	\$	738,203,292	\$	130,489,951
	G-097	0360E	0360	PRELEC	Narragansett Electric Company	6.70%	6.70%	6.70%	\$	660,545,168	\$	1,060,890,222	\$	437,002,019
	G-097	0360G	0360	RIGASD	Narragansett Gas Company	2.76%	2.76%	2.76%	\$	254,134,916	\$	951,214,784	\$	107,868,814
	G-097	0360T	0360	PRTRAN	Narragansett Electric Company - Transmission	1.83%	1.83%	1.83%	\$	159,567,963	\$	526,195,055	\$	31,533,256
	G-097	0410T	0410	PRTRAN	New England Power Company - Transmission	4.81%	4.81%	4.81%	\$	420,441,206	\$	2,484,969,457	\$	74,547,525
	G-097	0411F	0411	PRELEC	NE Hydro - Trans Electric Co.	0.17%	0.17%	0.17%	\$	25,556,033	\$	23,056,776	\$	6,652,863
	G-097	0412F	0412	PRELEC	New England Hydro - Trans Corp.	0.10%	0.10%	0.10%	\$	13,211,759	\$	1,971,113	\$	7,157,892
	G-097	0430P	0430	PRPGEN	KeySpan Generation LLC (PSA)	3.41%	3.41%	3.41%	\$	453,084,074	\$	612,209,320	\$	146,077,533
	G-097	0431P	0431	PRPGEN	KeySpan Glenwood Energy Center	0.10%	0.10%	0.10%	\$	11,079,052	\$	31,149,693	\$	3,800,516
	G-097	0432P	0432	PRPGEN	KeySpan Port Jefferson Energy Center	0.11%	0.11%	0.11%	\$	11,665,345	\$	37,366,823	\$	4,193,446
	G-097	0620R	0620	PARENT	KeySpan Energy Trading Services	0.00%	0.00%	0.00%	\$		\$	540,013	\$	25,288
					Total	100.00%	100.00%	100.00%	\$	8,918,152,472	\$	30,620,119,904	\$	4,655,466,491

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Legacy KS Retail,KS Generation, GW, Port Jefferson, KS Energy Devlp Co	G-102	0230G	0230	NYGASD	KeySpan Energy Delivery New York	36.35%	36.35%	36.35%	0.14	1,179,393,379.63	4,975,219,820.88
	G-102	0230G	0230	NYGASD	KeySpan Energy Delivery Long Island	23.69%	23.69%	23.69%	0.08	742,330,195.82	3,540,309,952.43
	G-102	0330G	0330	MAGASD	Boston Gas Company	24.82%	24.82%	24.82%	0.11	614,549,793.06	2,958,665,891.80
	G-102	0340G	0340	MAGASD	Colonial Gas Company	5.67%	5.67%	5.67%	0.02	172,783,861.13	738,203,292.01
	G-102	0430P	0430	PRPGEN	KeySpan Generation LLC (PSA)	8.98%	8.98%	8.98%	0.03	453,084,074.41	612,209,320.58
	G-102	0431P	0431	PRPGEN	KeySpan Glenwood Energy Center	0.28%	0.28%	0.28%	0.00	11,079,051.81	31,149,692.58
	G-102	0432P	0432	PRPGEN	KeySpan Port Jefferson Energy Center	0.31%	0.31%	0.31%	0.00	11,665,344.85	37,366,822.97
					Total	100.00%	100.00%	100.00%	0.38	3,386,385,695.91	12,893,124,832.75

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M				
Keyspan Energy Corp. KEDNY, KEDLI, KS Generation, GW, Port Jefferson, KS Services Inc	G-107	0240R	0240	PARENT	KeySpan Energy Corp.	0.00%	0.00%	0.00%	\$	-	\$	-	\$	-	
	G-107	0200R	0200	PARENT	National Grid USA Parent	0.00%									
	G-107	0230G	0230	NYGASD	KeySpan Energy Delivery New York	53.99%	53.99%	53.98%	\$	1,179,393,379	\$	4,975,219,821	\$	556,381,192	
	G-107	0230G	0230	NYGASD	KeySpan Energy Delivery Long Island	31.20%	31.20%	31.20%	\$	742,330,196	\$	3,540,309,952	\$	229,441,803	
	G-107	0430P	0430	PRPGEN	KeySpan Glenwood Energy Center (PSA)	13.65%	13.65%	13.65%	\$	453,084,074	\$	612,209,320	\$	146,077,533	
	G-107	0431P	0431	PRPGEN	KeySpan Glenwood Energy Center	0.40%	0.40%	0.40%	\$	11,079,052	\$	31,149,693	\$	3,800,516	
	G-107	0432P	0432	PRPGEN	KeySpan Port Jefferson Energy Center	0.44%	0.44%	0.44%	\$	11,665,345	\$	37,366,823	\$	4,193,446	
	G-107	0610N	0610	NONREG	KeySpan Services Inc.	0.32%	0.32%	0.32%	\$	6,070,404	\$	6,300,465	\$	6,223,263	
							100.00%	100.00%	100.00%	\$	2,460,922,448	\$	9,202,956,114	\$	946,119,953
						Total									

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Keyspan Energy Corp. KEDNY, KEDLI, KS Generation	G-108	0240R	0240	PARENT	KeySpan Energy Corp.	0.00%	0.00%	0.00%			
	G-108	0200R	0200	PARENT	National Grid USA Parent	0.00%					
	G-108	0230G	0230	NYGASD	KeySpan Energy Delivery New York	54.62%	54.62%	54.62%	1,179,393,379	4,975,219,821	556,381,192
	G-108	0230G	0230	NYGASD	KeySpan Energy Delivery Long Island	31.55%	31.55%	31.55%	742,330,196	3,540,309,952	229,441,803
	G-108	0430P	0430	PRPGEN	KeySpan Generation LLC (PSA)	13.62%	13.62%	13.62%	453,084,074	612,209,320	146,077,533
					Total	100.00%	100.00%	100.00%	2,375,307,648	9,127,759,133	931,900,328

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
KEDNY, KEDLI, KS Generation, GW, Port Jefferson	G-109	0230G	0230	NYGASD	KeySpan Energy Delivery New York	52.32%	52.32%	52.32%	0.14	1,179,393,379.63	4,975,219,820.88
	G-109	0230G	0230	NYGASD	KeySpan Energy Delivery Long Island	33.89%	33.89%	33.89%	0.08	742,330,195.82	3,540,309,952.43

G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	
KEDLI, KS Generation, GW, Port Jefferson												
G-111	G230G	G230		NYGASD	KeySpan Energy Delivery Long Island	68.20%	68.20%	68.20%	\$	742,330,196	3,540,309,992	229,441,803
G-111	G430P	G430		PRPGEN	KeySpan Generation LLC (PSA)	29.94%	29.94%	29.94%	\$	453,584,074	612,209,320	146,077,333
G-111	G431P	G431		PRPGEN	KeySpan Glenwood Energy Center	0.88%	0.88%	0.88%	\$	11,079,052	31,149,693	3,800,516
G-111	G432P	G432		PRPGEN	KeySpan Port Jefferson Energy Center	0.98%	0.98%	0.98%	\$	11,665,345	37,366,823	4,193,446
					Total	100.00%	100.00%	100.00%	\$	1,218,658,667	4,221,035,828	383,513,098

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	
NMPC Electric and NMPC Gas												
G-113	G210E	G210		NYVELEC	Niagara Mohawk Power Corp. - Electric Distr.	78.82%	78.82%	78.82%	\$	1,419,393,081	4,624,377,555	834,775,399
G-113	G210G	G210		NYGASD	Niagara Mohawk Power Corp. - Gas	21.18%	21.18%	21.18%	\$	370,089,284	1,681,380,023	161,187,519
					Total	100.00%	100.00%	100.00%	\$	1,789,482,365	6,305,757,578	995,962,918

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	
Niagara Mohawk (Elec, Gas and Trans)												
G-114	G210E	G210		NYVELEC	Niagara Mohawk Power Corp. - Electric Distr.	63.34%	63.34%	63.33%	\$	1,419,393,081	4,624,377,555	834,775,399
G-114	G210G	G210		NYGASD	Niagara Mohawk Power Corp. - Gas	16.56%	16.56%	16.56%	\$	370,089,284	1,681,380,023	161,187,519
G-114	G210T	G210		NYTRAN	Niagara Mohawk Power Corp. - Transmission	20.10%	20.10%	20.10%	\$	445,143,537	2,751,141,600	110,852,309
					Total	100.00%	100.00%	100.00%	\$	2,234,625,903	6,056,898,178	1,106,815,227

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	
Niagara Mohawk (Elec, Gas and Trans), KEDNY and KEDLI												
G-116	G210E	G210		NYVELEC	Niagara Mohawk Power Corp. - Electric Distr.	34.85%	34.85%	34.86%	\$	1,419,393,081	4,624,377,555	834,775,399
G-116	G210G	G210		NYGASD	Niagara Mohawk Power Corp. - Gas	9.00%	9.00%	9.00%	\$	370,089,284	1,681,380,023	161,187,519
G-116	G210T	G210		NYTRAN	Niagara Mohawk Power Corp. - Transmission	10.74%	10.74%	10.74%	\$	445,143,537	2,751,141,600	110,852,309
G-116	G220G	G220		NYGASD	KeySpan Energy Delivery New York	28.70%	28.70%	28.70%	\$	1,179,393,379	4,975,219,821	556,381,192
G-116	G230G	G230		NYGASD	KeySpan Energy Delivery Long Island	16.71%	16.71%	16.71%	\$	742,330,196	3,540,309,992	229,441,803
					Total	100.00%	100.00%	100.00%	\$	4,156,349,477	17,672,428,992	1,892,638,223

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	
All Retail Companies, NMPC-T, Mass-T, Narr-T, Hydros, KS Generation, GW, Port Jefferson												
G-122	G210E	G210		NYVELEC	Niagara Mohawk Power Corp. - Electric Distr.	17.46%	17.46%	17.46%	\$	1,419,393,081	4,624,377,555	834,775,399
G-122	G210G	G210		NYGASD	Niagara Mohawk Power Corp. - Gas	4.72%	4.72%	4.72%	\$	370,089,284	1,681,380,023	161,187,519
G-122	G210T	G210		NYTRAN	Niagara Mohawk Power Corp. - Transmission	5.96%	5.96%	5.96%	\$	445,143,537	2,751,141,600	110,852,309
G-122	G220G	G220		NYGASD	KeySpan Energy Delivery New York	14.89%	14.89%	14.89%	\$	1,179,393,379	4,975,219,821	556,381,192
G-122	G230G	G230		NYGASD	KeySpan Energy Delivery Long Island	8.99%	8.99%	8.99%	\$	742,330,196	3,540,309,992	229,441,803
G-122	G310E	G310		MAELEC	Massachusetts Electric Company	19.32%	19.32%	19.33%	\$	1,722,892,195	3,086,901,603	1,182,578,585
G-122	G310T	G310		PRTRAN	Massachusetts Electric Company - Transmission	0.20%	0.20%	0.20%	\$	20,325,743	61,212,851	6,587,243
G-122	G320E	G320		MAELEC	Nantuxet Electric Company	0.24%	0.24%	0.24%	\$	20,465,899	73,438,037	9,495,656
G-122	G330G	G330		MAGASD	Boston Gas Company	11.39%	11.39%	11.39%	\$	814,549,793	2,958,655,892	614,816,880
G-122	G340G	G340		MAGASD	Colonial Gas Company	2.56%	2.56%	2.56%	\$	173,783,861	738,203,292	130,489,951
G-122	G360E	G360		RIELEC	Narragansett Electric Company	7.14%	7.14%	7.14%	\$	660,545,168	1,060,890,222	437,002,019
G-122	G360G	G360		RIGASD	Narragansett Gas Company	2.97%	2.97%	2.97%	\$	254,134,916	951,214,784	107,868,814
G-122	G411F	G411		PRELEC	NE Hydro - Trans Electric Co.	0.18%	0.18%	0.18%	\$	25,056,033	23,056,778	6,652,853
G-122	G412F	G412		PRELEC	New England Hydro - Trans Corp.	0.11%	0.11%	0.11%	\$	13,211,759	1,971,113	7,157,892
G-122	G413F	G413		PRELEC	New England Electric Trans Corp.	0.01%	0.01%	0.01%	\$	965,997		197,533
G-122	G430P	G430		PRPGEN	KeySpan Generation LLC (PSA)	3.63%	3.63%	3.63%	\$	453,584,074	612,209,320	146,077,333
G-122	G431P	G431		PRPGEN	KeySpan Glenwood Energy Center	0.11%	0.11%	0.11%	\$	11,079,052	31,148,693	3,800,516
G-122	G432P	G432		PRPGEN	KeySpan Port Jefferson Energy Center	0.12%	0.12%	0.12%	\$	11,665,345	37,366,823	4,193,446
					Total	100.00%	100.00%	100.00%	\$	8,339,110,910	27,208,709,978	4,549,516,954

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	
Air Retails, TRAN, Hydros, NG LNG Reg, KS Generation, GW, Port Jefferson, Metrowest Realty, Wayfinder, , Transgas, KS Services Inc												
G-126	G210E	G210		NYVELEC	Niagara Mohawk Power Corp. - Electric Distr.	16.26%	16.26%	16.26%	\$	1,419,393,081	4,624,377,555	834,775,399
G-126	G210G	G210		NYGASD	Niagara Mohawk Power Corp. - Gas	4.30%	4.30%	4.30%	\$	370,089,284	1,681,380,023	161,187,519
G-126	G210T	G210		NYTRAN	Niagara Mohawk Power Corp. - Transmission	5.43%	5.43%	5.43%	\$	445,143,537	2,751,141,600	110,852,309
G-126	G220G	G220		NYGASD	KeySpan Energy Delivery New York	13.76%	13.76%	13.76%	\$	1,179,393,379	4,975,219,821	556,381,192
G-126	G230G	G230		NYGASD	KeySpan Energy Delivery Long Island	8.24%	8.24%	8.24%	\$	742,330,196	3,540,309,992	229,441,803
G-126	G310E	G310		MAELEC	Massachusetts Electric Company	18.23%	18.23%	18.26%	\$	1,722,892,195	3,086,901,603	1,182,578,585
G-126	G310T	G310		PRTRAN	Massachusetts Electric Company - Transmission	0.19%	0.19%	0.19%	\$	20,325,743	61,212,851	6,587,243
G-126	G320E	G320		MAELEC	Nantuxet Electric Company	0.22%	0.22%	0.22%	\$	20,465,899	73,438,037	9,495,656
G-126	G330G	G330		MAGASD	Boston Gas Company	10.63%	10.63%	10.63%	\$	814,549,793	2,958,655,892	614,816,880
G-126	G340G	G340		MAGASD	Colonial Gas Company	2.38%	2.38%	2.38%	\$	173,783,861	738,203,292	130,489,951
G-126	G360E	G360		RIELEC	Narragansett Electric Company	6.79%	6.79%	6.79%	\$	660,545,168	1,060,890,222	437,002,019
G-126	G360G	G360		RIGASD	Narragansett Gas Company	2.75%	2.75%	2.75%	\$	254,134,916	951,214,784	107,868,814
G-126	G360T	G360		PRTRAN	Narragansett Electric Company - Transmission	1.82%	1.82%	1.82%	\$	159,567,953	526,195,055	31,533,256
G-126	G410F	G410		NYTRAN	New England Power Company - Transmission	4.76%	4.76%	4.76%	\$	420,441,206	2,454,999,667	74,547,255
G-126	G411F	G411		PRELEC	NE Hydro - Trans Electric Co.	0.17%	0.17%	0.17%	\$	25,056,033	23,056,778	6,652,853
G-126	G412F	G412		PRELEC	New England Hydro - Trans Corp.	0.10%	0.10%	0.10%	\$	13,211,759	1,971,113	7,157,892
G-126	G413F	G413		PRELEC	New England Electric Trans Corp	0.00%	0.00%	0.00%	\$	965,997		197,533
G-126	G420G	G420		FRGASD	NG LNG LP Regulated Entity	0.18%	0.18%	0.18%	\$	8,230,443	108,363,797	4,656,941
G-126	G430P	G430		PRPGEN	KeySpan Generation LLC (PSA)	3.40%	3.40%	3.40%	\$	453,584,074	612,209,320	146,077,333
G-126	G431P	G431		PRPGEN	KeySpan Glenwood Energy Center	0.10%	0.10%	0.10%	\$	11,079,052	31,149,693	3,800,516
G-126	G432P	G432		PRPGEN	KeySpan Port Jefferson Energy Center	0.11%	0.11%	0.11%	\$	11,665,345	37,366,823	4,193,446
G-126	G520R	G520		PARENT	KeySpan Energy Trading Services	0.00%	0.00%	0.00%	\$	-	246,013	26,288
G-126	G520N	G520		KONNEG	Transgas Inc	0.00%	0.00%	0.00%	\$	6,904,896	7,248,695	8,147,294
G-126	G520N	G520		KONNEG	KeySpan Services Inc.	0.00%	0.00%	0.00%	\$	6,970,404	6,300,465	6,225,263
					Total	100.00%	100.00%	100.00%	\$	8,940,125,212	30,742,382,862	4,874,653,522

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	
All Retails, NMPC-T, NEOCO-T, NEPT-T, Hydros, NG LNG Reg, KS Generation, GW, Port Jefferson, Metrowest Realty, Wayfinder, Transgas												
G-132	G210E	G210		NYVELEC	Niagara Mohawk Power Corp. - Electric Distr.	16.30%	16.30%	16.30%	\$	1,419,393,081	4,624,377,555	834,775,399
G-132	G210G	G210		NYGASD	Niagara Mohawk Power Corp. - Gas	4.30%	4.30%	4.30%	\$	370,089,284	1,681,380,023	161,187,519
G-132	G210T	G210		NYTRAN	Niagara Mohawk Power Corp. - Transmission	5.45%	5.45%	5.46%	\$	445,143,537	2,751,141,600	110,852,309
G-132	G220G	G220		NYGASD	KeySpan Energy Delivery New York	13.79%	13.79%	13.79%	\$	1,179,393,379	4,975,219,821	556,381,192
G-132	G230G	G230		NYGASD	KeySpan Energy Delivery Long Island	8.26%	8.26%	8.26%	\$	742,330,196	3,540,309,952	229,441,803
G-132	G310E	G310		MAELEC	Massachusetts Electric Company	18.26%	18.26%	18.26%	\$	1,722,892,195	3,086,901,603	1,182,578,585
G-132	G320E	G320		MAELEC	Nantuxet Electric Company	0.22%	0.22%	0.22%	\$	20,465,899	73,438,037	9,495,656

G - General Allocator, 3-Point Formula

G-132	G-132	G410T	G410	FRTRAN	New England Power Company - Transmission	4.81%	4.81%	4.81%	\$	420,441,206	\$	2,484,969,457	74,547,525
G-132	G-132	G411F	G411	PRELEC	NE Hydro - Trans Electric Co.	0.17%	0.17%	0.17%	\$	25,556,033	\$	23,056,778	6,652,863
G-132	G-132	G412F	G412	PRELEC	New England Hydro - Trans Corp.	0.10%	0.10%	0.10%	\$	13,211,769	\$	1,871,113	7,157,892
G-132	G-132	G413F	G413	PRELEC	New England Electric Trans Corp.	0.00%	0.00%	0.00%	\$	966,597	\$	-	157,533
G-132	G-132	G420G	G420	NYGASD	NG LNG LP Regulated Entity	0.18%	0.18%	0.18%	\$	8,230,443	\$	108,363,797	4,656,841
G-132	G-132	G430P	G430	FRPGEN	KeySpan Generation LLC (PSA)	3.41%	3.41%	3.41%	\$	453,584,074	\$	612,209,320	146,077,333
G-132	G-132	G431P	G431	FRPGEN	KeySpan Glenwood Energy Center	0.10%	0.10%	0.10%	\$	11,079,052	\$	31,149,693	3,900,516
G-132	G-132	G432P	G432	FRPGEN	KeySpan Port Jefferson Energy Center	0.11%	0.11%	0.11%	\$	11,665,345	\$	37,369,823	4,193,446
G-132	G-132	G600R	G600	PARENT	KeySpan Energy Trading Services	0.00%	0.00%	0.00%	\$	-	\$	246,013	26,288
G-132	G-132	G602N	G602	NONREG	Transgas Inc.	0.00%	0.08%	0.09%	\$	6,904,896	\$	7,548,655	8,147,234
					Total	100.00%	100.00%	100.00%	\$	8,913,929,065	\$	30,674,819,596	4,661,841,616

All Allocation	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M		
All Retail, NMPC-T, NEP-T, Hydros, KS Generation, GW, Port Jeff	G-137	G210E	G210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	16.64%	16.64%	16.64%	\$	1,419,393,081	4,624,377,555	834,775,399	
	G-137	G210G	G210	NYGASD	Niagara Mohawk Power Corp. - Gas	4.47%	4.47%	4.47%	\$	370,089,284	1,681,380,023	161,167,519	
	G-137	G210T	G210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	5.59%	5.59%	5.59%	\$	445,143,537	2,751,141,600	110,852,309	
	G-137	G220G	G220	NYGASD	KeySpan Energy Delivery New York	14.11%	14.11%	14.11%	\$	1,179,393,379	4,975,219,821	556,381,192	
	G-137	G230G	G230	NYGASD	KeySpan Energy Delivery Long Island	8.47%	8.47%	8.47%	\$	742,330,196	3,540,309,992	229,441,803	
	G-137	G310E	G310	MAELEC	Massachusetts Electric Company	18.69%	18.69%	18.69%	\$	1,722,892,195	3,086,901,603	1,182,578,585	
	G-137	G320E	G320	MAELEC	Narruckett Electric Company	0.23%	0.23%	0.23%	\$	20,465,899	73,438,037	9,456,666	
	G-137	G330G	G330	MAGASD	Boston Gas Company	10.87%	10.87%	10.87%	\$	814,549,793	2,958,665,892	614,816,880	
	G-137	G340G	G340	MAGASD	Colonial Gas Company	2.44%	2.44%	2.44%	\$	173,763,861	738,203,292	130,489,861	
	G-137	G360E	G360	RIELEC	Narragansett Electric Company	6.87%	6.87%	6.87%	\$	660,545,168	1,060,890,222	437,002,019	
	G-137	G360G	G360	RIGASD	Narragansett Gas Company	2.82%	2.82%	2.82%	\$	254,134,916	951,214,784	107,868,814	
	G-137	G410T	G410	FRTRAN	New England Power Company - Transmission	4.81%	4.81%	4.81%	\$	420,441,206	2,484,969,457	74,547,525	
	G-137	G411F	G411	PRELEC	NE Hydro - Trans Electric Co.	0.17%	0.17%	0.17%	\$	25,556,033	23,056,778	6,652,863	
	G-137	G412F	G412	PRELEC	New England Hydro - Trans Corp.	0.10%	0.10%	0.10%	\$	13,211,769	1,871,113	7,157,892	
	G-137	G413F	G413	PRELEC	New England Electric Trans Corp.	0.00%	0.00%	0.00%	\$	966,597	-	157,533	
	G-137	G430P	G430	FRPGEN	KeySpan Generation LLC (PSA)	3.47%	3.47%	3.47%	\$	453,584,074	612,209,320	146,077,333	
	G-137	G431P	G431	FRPGEN	KeySpan Glenwood Energy Center	0.10%	0.10%	0.10%	\$	11,079,052	31,149,693	3,900,516	
	G-137	G432P	G432	FRPGEN	KeySpan Port Jefferson Energy Center	0.11%	0.11%	0.11%	\$	11,665,345	37,369,823	4,193,446	
					Total		100.00%	100.00%	100.00%	\$	8,739,225,772	29,832,466,005	4,617,477,236

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Descriptions	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	
All Retail, NMPC-T, NEP-T, KS Generation, GW and Port Jefferson												
G-138	G-138	G210E	G210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	16.60%	16.60%	16.60%	\$	1,419,393,081.17	4,624,377,556.27	834,775,398.52
G-138	G-138	G210G	G210	NYGASD	Niagara Mohawk Power Corp. - Gas	4.48%	4.48%	4.48%	\$	370,089,284.26	1,681,380,023.20	161,167,519.41
G-138	G-138	G210T	G210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	5.61%	5.61%	5.61%	\$	445,143,537.23	2,751,141,699.23	110,852,309.23
G-138	G-138	G220G	G220	NYGASD	KeySpan Energy Delivery New York	14.12%	14.12%	14.12%	\$	1,179,393,379.63	4,975,219,820.88	556,381,192.18
G-138	G-138	G230G	G230	NYGASD	KeySpan Energy Delivery Long Island	8.49%	8.49%	8.49%	\$	742,330,195.82	3,540,309,992.43	229,441,803.24
G-138	G-138	G310E	G310	MAELEC	Massachusetts Electric Company	18.69%	18.69%	18.69%	\$	1,722,892,194.41	3,086,901,602.41	1,182,578,585.41
G-138	G-138	G320E	G320	MAELEC	Narruckat Electric Company	0.23%	0.23%	0.23%	\$	20,465,898.64	73,438,036.53	9,456,666.53
G-138	G-138	G330G	G330	MAGASD	Boston Gas Company	10.90%	10.90%	10.90%	\$	814,549,793.06	2,958,665,891.80	614,816,879.68
G-138	G-138	G340G	G340	MAGASD	Colonial Gas Company	2.44%	2.44%	2.44%	\$	173,763,861.13	738,203,292.13	130,489,861.13
G-138	G-138	G360E	G360	RIELEC	Narragansett Electric Company	6.88%	6.88%	6.88%	\$	660,545,167.50	1,060,890,222.09	437,002,019.09
G-138	G-138	G360G	G360	RIGASD	Narragansett Gas Company	2.83%	2.83%	2.83%	\$	254,134,915.62	951,214,784.25	107,868,814.25
G-138	G-138	G410T	G410	FRTRAN	New England Power Company - Transmission	4.90%	4.90%	4.90%	\$	420,441,205.62	2,484,969,457.62	74,547,525.62
G-138	G-138	G430P	G430	FRPGEN	KeySpan Generation LLC (PSA)	3.48%	3.48%	3.48%	\$	453,584,074.41	612,209,320.08	146,077,333.08
G-138	G-138	G431P	G431	FRPGEN	KeySpan Glenwood Energy Center	0.11%	0.11%	0.11%	\$	11,079,051.61	31,149,692.58	3,900,515.58
G-138	G-138	G432P	G432	FRPGEN	KeySpan Port Jefferson Energy Center	0.12%	0.12%	0.12%	\$	11,665,344.86	37,369,822.86	4,193,446.86
					Total	100.00%	100.00%	100.00%	\$	8,688,480,988.45	29,687,438,114.23	4,603,508,958.31

All Retail, NMPC-T, KS Generation, Energy Development, Keyspan Services	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	
G-139	G210E	G210	G210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	17.55%	17.55%	17.55%	\$	1,419,393,081	4,624,377,555	834,775,399
G-139	G210G	G210	G210	NYGASD	Niagara Mohawk Power Corp. - Gas	4.70%	4.70%	4.70%	\$	370,089,284	1,681,380,023	161,167,519
G-139	G210T	G210	G210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	6.00%	6.00%	6.00%	\$	445,143,537	2,751,141,600	110,852,309
G-139	G220G	G220	G220	NYGASD	KeySpan Energy Delivery New York	14.97%	14.97%	14.97%	\$	1,179,393,379	4,975,219,821	556,381,192
G-139	G230G	G230	G230	NYGASD	KeySpan Energy Delivery Long Island	9.04%	9.04%	9.04%	\$	742,330,196	3,540,309,992	229,441,803
G-139	G280E	G280	G280	UJELTD	KeySpan Electric Services LLC	0.00%	0.00%	0.00%	\$	-	-	-
G-139	G310E	G310	G310	MAELEC	Massachusetts Electric Company	19.43%	19.43%	19.44%	\$	1,722,892,195	3,086,901,603	1,182,578,585
G-139	G320E	G320	G320	MAELEC	Narruckat Electric Company	0.24%	0.24%	0.24%	\$	20,465,899	73,438,037	9,456,666
G-139	G330G	G330	G330	MAGASD	Boston Gas Company	11.44%	11.44%	11.44%	\$	814,549,793	2,958,665,892	614,816,880
G-139	G340G	G340	G340	MAGASD	Colonial Gas Company	2.57%	2.57%	2.57%	\$	173,763,861	738,203,292	130,489,861
G-139	G360E	G360	G360	RIELEC	Narragansett Electric Company	7.18%	7.18%	7.18%	\$	660,545,168	1,060,890,222	437,002,019
G-139	G360G	G360	G360	RIGASD	Narragansett Gas Company	2.99%	2.99%	2.99%	\$	254,134,916	951,214,784	107,868,814
G-139	G430P	G430	G430	FRPGEN	KeySpan Generation LLC (PSA)	3.66%	3.66%	3.66%	\$	453,584,074	612,209,320	146,077,333
G-139	G431P	G431	G431	FRPGEN	KeySpan Glenwood Energy Center	0.20%	0.20%	0.20%	\$	11,079,052	31,149,693	3,900,516
G-139	G432P	G432	G432	FRPGEN	KeySpan Port Jefferson Energy Center	0.22%	0.22%	0.22%	\$	11,665,345	37,369,823	4,193,446
G-139	G604N	G604	G604	NONREG	KeySpan Energy Development Corporation	0.08%	0.08%	0.08%	\$	-	-	-
G-139	G605N	G605	G605	NONREG	KeySpan Services Inc.	0.10%	0.10%	0.10%	\$	6,870,404	6,300,465	13,006,648
					Total	100.00%	100.00%	100.00%	\$	8,362,175,795	27,560,708,603	4,462,277,512

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	Segment	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	
NMPC-EGAT, KEDNY, KEDLI KS Generation, GW, Port Jefferson, KS Energy Development, KS Services Inc												
G-140	G-140	G210E	G210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	32.12%	32.12%	32.11%	\$	1,419,393,081	4,624,377,555	834,775,399
G-140	G-140	G210G	G210	NYGASD	Niagara Mohawk Power Corp. - Gas	8.53%	8.53%	8.53%	\$	370,089,284	1,681,380,023	161,167,519
G-140	G-140	G210T	G210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	10.91%	10.91%	10.91%	\$	445,143,537	2,751,141,600	110,852,309
G-140	G-140	G220G	G220	NYGASD	KeySpan Energy Delivery New York	26.50%	26.50%	26.50%	\$	1,179,393,379	4,975,219,821	556,381,192
G-140	G-140	G230G	G230	NYGASD	KeySpan Energy Delivery Long Island	16.50%	16.50%	16.50%	\$	742,330,196	3,540,309,992	229,441,803
G-140	G-140	G430P	G430	FRPGEN	KeySpan Generation LLC (PSA)	6.73%	6.73%	6.73%	\$	453,584,074	612,209,320	146,077,333
G-140	G-140	G431P	G431	FRPGEN	KeySpan Glenwood Energy Center	0.20%	0.20%	0.20%	\$	11,079,052	31,149,693	3,900,516
G-140	G-140	G432P	G432	FRPGEN	KeySpan Port Jefferson Energy Center	0.22%	0.22%	0.22%	\$	11,665,345	37,369,823	4,193,446
G-140	G-140	G604N	G604	NONREG	KeySpan Energy Development Corporation	0.21%	0.21%	0.21%	\$	-	-	-
G-140	G-140	G605N	G605	NONREG	KeySpan Services Inc.	0.15%	0.15%	0.15%	\$	5,870,404	6,300,465	12,225,263
					Total	100.00%	100.00%	100.00%	\$	4,638,548,352	18,289,455,292	2,066,843,309

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	
NMPC-EGAT, KEDNY, KEDLI, GW and Port Jefferson	G-141	G210E	G210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	34.70%	34.70%	34.70%	\$	1,419,393,081	4,624,377,555	834,775,399
	G-141	G210G	G210	NYGASD	Niagara Mohawk Power Corp. - Gas	8.66%	8.66%	8.66%	\$	370,089,284	1,681,380,023	161,167,519
	G-141	G210T	G210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	10.69%	10.69%	10.69%	\$	445,143,537	2,751,141,600	110,852,309
	G-141	G220G	G220	NYGASD	KeySpan Energy Delivery New York	28.57%	28.57%	28.57%	\$	1,179,393,379	4,975,219,821	556,381,192
	G-141	G230G	G230	NYGASD	KeySpan Energy Delivery Long Island	16.59%	16.59%	16.59%	\$	742,330,196	3,540,309,992	229,441,803
	G-141	G430P	G430	FRPGEN	KeySpan Generation Energy Center	0.21%	0.21%	0.21%	\$	11,079,052	31,149,693	3,900,516
	G-141	G431P	G432	FRPGEN	KeySpan Port Jefferson Energy Center	0.24%	0.24%	0.24%	\$	11,665,345	37,366,923	4,193,464
					Total	100.00%	100.00%	100.00%	\$	4,179,093,874	17,640,945,907	1,900,632,884

G - General Allocator, 3-Point Formula

G-148	3220G	3220	NYGASD	KaySpan Energy Delivery New York	15.02%	15.02%	15.02%	0.14	1,179,393,378.83	4,975,219,820.88
G-148	3230G	3230	NYGASD	KaySpan Energy Delivery Long Island	9.77%	9.77%	9.77%	0.08	742,330,195.82	3,540,309,992.43
G-148	3310E	3310	MAELEC	Massachusetts Electric Company	16.59%	16.59%	16.59%	0.18	1,722,892,194.91	3,086,901,602.83
G-148	3310T	3310	FRTRAN	Massachusetts Electric Company - Transmission	0.21%	0.21%	0.21%	0.00	20,325,743.14	61,212,809.59
G-148	3330E	3330	MAELEC	Nantucket Electric Company	0.24%	0.24%	0.24%	0.00	20,465,898.84	73,438,036.53
G-148	3330G	3330	MAGASD	Boston Gas Company	10.22%	10.22%	10.22%	0.11	814,549,793.06	2,958,665,891.80
G-148	3340G	3340	MAGASD	Colonial Gas Company	2.54%	2.54%	2.54%	0.02	173,783,861.13	738,203,292.01
G-148	3360E	3360	RIELEC	Narragansett Electric Company	6.14%	6.14%	6.14%	0.07	660,545,167.50	1,060,890,222.09
G-148	3360G	3360	RIGASD	Narragansett Gas Company	3.03%	3.03%	3.03%	0.03	254,134,915.82	951,214,784.25
G-148	3360T	3360	FRTRAN	Narragansett Electric Company - Transmission	2.30%	2.30%	2.30%	0.02	193,967,952.83	926,195,054.68
G-148	3410T	3410	FRTRAN	New England Power Company - Transmission	6.11%	6.11%	6.11%	0.05	420,441,205.02	2,484,969,457.45
			Total		100.00%	100.00%	100.00%	0.89	8,403,096,209.55	29,914,120,193.87

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	
All Retails, TRAN, Hydros, NG LNG Reg, KS Generation, GW and Port Jefferson	G-149	3210E	3210	NYELEC	Nagara Mohawk Power Corp. - Electric Distr.	16.32%	16.32%	16.32%	\$	1,419,393,081	\$ 4,624,377,555	\$ 834,775,399
	G-149	3210G	3210	NYGASD	Nagara Mohawk Power Corp. - Gas	4.37%	4.37%	4.37%	\$	370,089,284	\$ 1,681,380,023	\$ 161,187,519
	G-149	3210T	3210	NYTRAN	Nagara Mohawk Power Corp. - Transmission	5.45%	5.45%	5.45%	\$	445,143,537	\$ 2,751,141,600	\$ 110,852,309
	G-149	3220G	3220	NYGASD	KaySpan Energy Delivery New York	13.81%	13.81%	13.81%	\$	1,179,393,379	\$ 4,975,219,821	\$ 556,381,192
	G-149	3230G	3230	NYGASD	KaySpan Energy Delivery Long Island	9.77%	9.77%	9.77%	\$	742,330,196	\$ 3,540,309,992	\$ 229,441,803
	G-149	3310E	3310	MAELEC	Massachusetts Electric Company	18.27%	18.27%	18.27%	\$	1,722,892,195	\$ 3,086,901,603	\$ 1,182,578,585
	G-149	3310T	3310	FRTRAN	Massachusetts Electric Company - Transmission	0.19%	0.19%	0.19%	\$	20,325,743	\$ 61,212,831	\$ 6,587,243
	G-149	3330E	3330	MAELEC	Nantucket Electric Company	0.22%	0.22%	0.22%	\$	20,465,899	\$ 73,438,037	\$ 9,495,666
	G-149	3330G	3330	MAGASD	Boston Gas Company	10.67%	10.67%	10.67%	\$	814,549,793	\$ 2,958,665,892	\$ 614,816,880
	G-149	3340G	3340	MAGASD	Colonial Gas Company	2.39%	2.39%	2.39%	\$	173,783,861	\$ 738,203,292	\$ 130,489,951
	G-149	3360E	3360	RIELEC	Narragansett Electric Company	6.73%	6.73%	6.73%	\$	660,545,168	\$ 1,060,890,222	\$ 437,032,019
	G-149	3360G	3360	RIGASD	Narragansett Gas Company	2.76%	2.76%	2.76%	\$	254,134,916	\$ 951,214,784	\$ 107,868,814
	G-149	3360T	3360	FRTRAN	Narragansett Electric Company - Transmission	1.83%	1.83%	1.83%	\$	189,567,953	\$ 926,195,055	\$ 31,533,256
	G-149	3410T	3410	FRTRAN	New England Power Company - Transmission	4.81%	4.81%	4.81%	\$	420,441,206	\$ 2,484,969,457	\$ 74,547,525
	G-149	3411F	3411	PRELEC	NE Hydro - Trans Electric Co.	0.17%	0.17%	0.17%	\$	25,556,033	\$ 23,056,778	\$ 6,652,853
	G-149	3412F	3412	PRELEC	New England Hydro - Trans Corp.	0.10%	0.10%	0.10%	\$	13,311,769	\$ 1,671,113	\$ 7,157,892
	G-149	3413F	3413	PRELEC	New England Electric Trans Corp	0.00%	0.00%	0.00%	\$	966,967	\$	\$ 157,533
	G-149	3430P	3430	FRPOEN	KaySpan Generation LLC (P&A)	3.41%	3.41%	3.41%	\$	463,584,074	\$ 612,209,320	\$ 146,077,333
	G-149	3431P	3431	FRPOEN	KaySpan Glenwood Energy Center	0.10%	0.10%	0.10%	\$	11,079,052	\$ 31,149,693	\$ 3,800,516
	G-149	3433P	3433	FRPOEN	KaySpan Port Jefferson Energy Center	0.11%	0.11%	0.11%	\$	11,665,345	\$ 17,466,463	\$ 4,193,446
				Total	100.00%	100.00%	100.00%	\$	8,915,119,468	\$ 30,619,873,891	\$ 4,655,597,735	

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Retail Companies excl. NH, plus NMPC-T and NEP-T											
G-156	3210E	3210	NYELEC	Nagara Mohawk Power Corp. - Electric Distr.	16.32%	16.32%	16.32%	0.16	1,419,393,081.7	4,624,377,555.27	
G-156	3210G	3210	NYGASD	Nagara Mohawk Power Corp. - Gas	4.39%	4.39%	4.39%	0.04	370,089,284.26	1,681,380,023.20	
G-156	3210T	3210	NYTRAN	Nagara Mohawk Power Corp. - Transmission	6.91%	6.91%	6.91%	0.05	445,143,537.22	2,751,141,599.86	
G-156	3220G	3220	NYGASD	KaySpan Energy Delivery New York	15.40%	15.40%	15.41%	0.14	1,179,393,378.63	4,975,219,820.48	
G-156	3230G	3230	NYGASD	KaySpan Energy Delivery Long Island	10.03%	10.03%	10.03%	0.08	742,330,195.82	3,540,309,992.43	
G-156	3310E	3310	MAELEC	Massachusetts Electric Company	17.00%	17.00%	17.00%	0.18	1,722,892,194.91	3,086,901,602.83	
G-156	3330E	3330	MAELEC	Nantucket Electric Company	0.25%	0.25%	0.25%	0.00	20,465,898.84	73,438,036.53	
G-156	3330G	3330	MAGASD	Boston Gas Company	10.49%	10.49%	10.49%	0.11	814,549,793.06	2,958,665,891.80	
G-156	3340G	3340	MAGASD	Colonial Gas Company	2.40%	2.40%	2.40%	0.02	173,783,861.13	738,203,292.01	
G-156	3360E	3360	RIELEC	Narragansett Electric Company	6.29%	6.29%	6.29%	0.07	660,545,167.50	1,060,890,222.09	
G-156	3360G	3360	RIGASD	Narragansett Gas Company	3.10%	3.10%	3.10%	0.03	254,134,915.82	951,214,784.25	
G-156	3410T	3410	FRTRAN	New England Power Company - Transmission	6.28%	6.28%	6.28%	0.05	420,441,205.02	2,484,969,457.45	
				Total	100.00%	100.00%	100.00%	0.88	8,235,162,913.08	28,936,732,276.60	

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Retails, plus NMPC-T, KS Generation, GW and Port Jefferson											
G-157	3210E	3210	NYELEC	Nagara Mohawk Power Corp. - Electric Distr.	17.54%	17.54%	17.54%	\$	1,419,393,081	\$ 4,624,377,555	\$ 834,775,399
G-157	3210G	3210	NYGASD	Nagara Mohawk Power Corp. - Gas	4.74%	4.74%	4.74%	\$	370,089,284	\$ 1,681,380,023	\$ 161,187,519
G-157	3210T	3210	NYTRAN	Nagara Mohawk Power Corp. - Transmission	5.99%	5.99%	5.99%	\$	445,143,537	\$ 2,751,141,600	\$ 110,852,309
G-157	3220G	3220	NYGASD	KaySpan Energy Delivery New York	14.96%	14.96%	14.96%	\$	1,179,393,379	\$ 4,975,219,821	\$ 556,381,192
G-157	3230G	3230	NYGASD	KaySpan Energy Delivery Long Island	9.02%	9.02%	9.02%	\$	742,330,196	\$ 3,540,309,992	\$ 229,441,803
G-157	3310E	3310	MAELEC	Massachusetts Electric Company	19.44%	19.44%	19.44%	\$	1,722,892,195	\$ 3,086,901,603	\$ 1,182,578,585
G-157	3330E	3330	MAELEC	Nantucket Electric Company	0.24%	0.24%	0.24%	\$	20,465,899	\$ 73,438,037	\$ 9,495,666
G-157	3330G	3330	MAGASD	Boston Gas Company	11.44%	11.44%	11.44%	\$	814,549,793	\$ 2,958,665,892	\$ 614,816,880
G-157	3340G	3340	MAGASD	Colonial Gas Company	2.57%	2.57%	2.57%	\$	173,783,861	\$ 738,203,292	\$ 130,489,951
G-157	3360E	3360	RIELEC	Narragansett Electric Company	7.18%	7.18%	7.18%	\$	660,545,168	\$ 1,060,890,222	\$ 437,032,019
G-157	3360G	3360	RIGASD	Narragansett Gas Company	2.99%	2.99%	2.99%	\$	254,134,916	\$ 951,214,784	\$ 107,868,814
G-157	3430P	3430	FRPOEN	KaySpan Generation LLC (P&A)	3.65%	3.65%	3.65%	\$	463,584,074	\$ 612,209,320	\$ 146,077,333
G-157	3431P	3431	FRPOEN	KaySpan Glenwood Energy Center	0.11%	0.11%	0.11%	\$	11,079,052	\$ 31,149,693	\$ 3,800,516
G-157	3433P	3433	FRPOEN	KaySpan Port Jefferson Energy Center	0.12%	0.12%	0.12%	\$	11,665,345	\$ 17,466,463	\$ 4,193,446

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Legacy Retail, TRAN segment											
G-160	3210E	3210	NYELEC	Nagara Mohawk Power Corp. - Electric Distr.	26.16%	26.16%	26.16%		1,419,393,081	\$ 4,624,377,555	\$ 834,775,399
G-160	3210G	3210	NYGASD	Nagara Mohawk Power Corp. - Gas	7.23%	7.23%	7.23%		370,089,284	\$ 1,681,380,023	\$ 161,187,519
G-160	3210T	3210	NYTRAN	Nagara Mohawk Power Corp. - Transmission	9.13%	9.13%	9.13%		445,143,537	\$ 2,751,141,600	\$ 110,852,309
G-160	3310E	3310	MAELEC	Massachusetts Electric Company	29.64%	29.64%	29.64%		1,722,892,195	\$ 3,086,901,603	\$ 1,182,578,585
G-160	3310T	3310	FRTRAN	Massachusetts Electric Company - Transmission	0.31%	0.31%	0.31%		20,325,743	\$ 61,212,831	\$ 6,587,243
G-160	3330E	3330	MAELEC	Nantucket Electric Company	0.37%	0.37%	0.37%		20,465,899	\$ 73,438,037	\$ 9,495,666
G-160	3360E	3360	RIELEC	Narragansett Electric Company	10.89%	10.89%	10.89%		660,545,168	\$ 1,060,890,222	\$ 437,032,019
G-160	3360G	3360	RIGASD	Narragansett Gas Company	4.55%	4.55%	4.55%		254,134,916	\$ 951,214,784	\$ 107,868,814
G-160	3360T	3360	FRTRAN	Narragansett Electric Company - Transmission	3.07%	3.07%	3.07%		189,567,953	\$ 926,195,055	\$ 31,533,256
G-160	3410T	3410	FRTRAN	New England Power Company - Transmission	8.07%	8.07%	8.07%		420,441,206	\$ 2,484,969,457	\$ 74,547,525
					Total	100.00%	100.00%	100.00%	\$ 5,492,998,981	\$ 17,701,721,157	\$ 2,956,428,337

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Legacy NG Retail and TRAN segment, excl NH											
G-162	3210E	3210	NYELEC	Nagara Mohawk Power Corp. - Electric Distr.	26.17%		26.17%		\$ 1,419,393,081	\$ 4,624,377,555	\$ 834,775,399
G-162	3210G	3210	NYGASD	Nagara Mohawk Power Corp. - Gas	7.22%	7.22%	7.22%		\$ 370,089,284	\$ 1,681,380,023	\$ 161,187,519
G-162	3210T	3210	NYTRAN	Nagara Mohawk Power Corp. - Transmission	9.13%	9.13%	9.13%		\$ 445,143,537	\$ 2,751,141,600	\$ 110,852,309
G-162	3310E	3310	MAELEC	Massachusetts Electric Company	29.64%	29.64%	29.64%		\$ 1,722,892,195	\$ 3,086,901,603	\$ 1,182,578,585
G-162	3320E	3320	MAELEC	Nantucket Electric Company	0.37%	0.37%	0.37%		\$ 20,465,899	\$ 73,438,037	\$ 9,495,666
G-162	3360E	3360	RIELEC	Narragansett Electric Company	10.91%	10.91%	10.91%		\$ 660,545,168	\$ 1,060,890,222	\$ 437,032,019
G-162	3360G	3360	RIGASD	Narragansett Gas Company	4.54%	4.54%	4.54%		\$ 254,134,916	\$ 951,214,784	\$ 107,868,814
G-162	3360T	3360	FRTRAN	Narragansett Electric Company - Transmission	3.07%	3.07%	3.07%		\$ 189,567,953	\$ 926,195,055	\$ 31,533,256
G-162	3410T	3410	FRTRAN	New England Power Company - Transmission	8.07%	8.07%	8.07%		\$ 420,441,206	\$ 2,484,969,457	\$ 74,547,525
G-162	3412F	3412	PRELEC	New England Hydro - Trans Corp	0.16%	0.16%	0.16%		\$ 17,211,113	\$ 7,157,892	\$
G-162	3411F	3411	PRELEC	NE Hydro - Trans Electric Co.	0.27%	0.27%	0.27%		\$ 25,556,033	\$ 23,056,778	\$ 6,652,853
G-162	3413F	3413	PRELEC	New England Electric Trans Corp	-0.01%	0.01%	0.01%		\$ 966,967	\$	\$ 157,533
					Total	100.00%	100.00%	100.00%	\$ 5,512,488,028	\$ 17,665,536,227	\$ 2,963,908,372

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
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G - General Allocator, 3-Point Formula														
NMPC-EG&T, MECO-T, Nantucket, Boston Gas, NECO-E&G, NEP-T, NHH														
G-167	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	31.70%	31.70%	31.69%	\$	1,419,393,081	\$	4,624,377,555	\$	834,775,399	
G-167	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	8.42%	8.42%	8.42%	\$	370,089,284	\$	1,681,380,023	\$	161,187,519	
G-167	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	10.41%	10.41%	10.41%	\$	446,143,537	\$	2,751,141,600	\$	1,102,862,309	
G-167	5310T	5310	PRTRAN	Massachusetts Electric Company - Transmission	0.37%	0.37%	0.37%	\$	20,325,743	\$	61,212,831	\$	6,987,243	
G-167	5330E	5330	MAELEC	Nantucket Electric Company	0.43%	0.43%	0.43%	\$	20,465,899	\$	73,438,037	\$	9,495,666	
G-167	5330G	5330	MAGASD	Boston Gas Company	20.71%	20.71%	20.71%	\$	814,549,793	\$	2,958,665,892	\$	614,816,880	
G-167	5360E	5360	RIELEC	Narragansett Electric Company	13.25%	13.25%	13.25%	\$	660,545,168	\$	1,060,890,222	\$	437,002,019	
G-167	5360G	5360	RIGASD	Narragansett Gas Company	5.33%	5.33%	5.33%	\$	254,134,916	\$	951,214,784	\$	107,868,814	
G-167	5410T	5410	PRTRAN	New England Power Company - Transmission	9.18%	9.18%	9.18%	\$	420,441,206	\$	2,484,989,457	\$	74,547,525	
G-167	5412F	5412	PRELEC	New England Hydro - Trans. Corp.	0.20%	0.20%	0.20%	\$	13,211,759	\$	1,071,113	\$	7,157,892	
				Total	100.00%	100.00%	100.00%	\$	4,438,300,385	\$	16,649,261,515	\$	2,364,291,287	
Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M			
NMPC-EG&T, MECO-T, Nantucket, NECO-E&G and NEP-T	G-168	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	40.34%	40.34%	40.34%	\$	1,419,393,081	\$	4,624,377,555	\$	834,775,399
	G-168	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	10.59%	10.59%	10.59%	\$	370,089,284	\$	1,681,380,023	\$	161,187,519
	G-168	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Gas	12.93%	12.93%	12.93%	\$	446,143,537	\$	2,751,141,600	\$	1,102,862,309
	G-168	5310T	5310	PRTRAN	Massachusetts Electric Company - Transmission	0.46%	0.46%	0.46%	\$	20,325,743	\$	61,212,831	\$	6,987,243
	G-168	5330E	5330	MAELEC	Nantucket Electric Company	0.55%	0.55%	0.55%	\$	20,465,899	\$	73,438,037	\$	9,495,666
	G-168	5360E	5360	RIELEC	Narragansett Electric Company	17.04%	17.04%	17.04%	\$	660,545,168	\$	1,060,890,222	\$	437,002,019
	G-168	5360G	5360	RIGASD	Narragansett Gas Company	6.73%	6.73%	6.73%	\$	254,134,916	\$	951,214,784	\$	107,868,814
	G-168	5410T	5410	PRTRAN	New England Power Company - Transmission	11.36%	11.36%	11.36%	\$	420,441,206	\$	2,484,989,457	\$	74,547,525
				Total	100.00%	100.00%	100.00%	\$	5,610,538,933	\$	13,688,624,909	\$	1,742,316,495	
Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M			
NMPC-EG&G, KEDNY, KEDLI	G-170	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	38.77%	38.77%	38.77%	\$	1,419,393,081	\$	4,624,377,555	\$	834,775,399
	G-170	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	10.12%	10.12%	10.12%	\$	370,089,284	\$	1,681,380,023	\$	161,187,519
	G-170	5220G	5220	NYGASD	KeySpan Energy Delivery New York	32.19%	32.19%	32.19%	\$	1,179,393,379	\$	4,975,219,821	\$	566,381,192
	G-170	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	18.92%	18.92%	18.92%	\$	742,300,186	\$	3,640,309,992	\$	229,441,803
				Total	100.00%	100.00%	100.00%	\$	3,711,205,840	\$	14,821,287,392	\$	1,781,785,913	
Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M			
All Retail, excl Narragansett Gas	G-172	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	20.13%	20.13%	20.13%	\$	1,419,393,081	\$	4,624,377,555	\$	834,775,399
	G-172	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	5.49%	5.49%	5.49%	\$	370,089,284	\$	1,681,380,023	\$	161,187,519
	G-172	5220G	5220	NYGASD	KeySpan Energy Delivery New York	17.29%	17.29%	17.29%	\$	1,179,393,379	\$	4,975,219,821	\$	566,381,192
	G-172	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	10.51%	10.51%	10.51%	\$	742,300,186	\$	3,640,309,992	\$	229,441,803
	G-172	5310E	5310	MAELEC	Massachusetts Electric Company	22.11%	22.11%	22.09%	\$	1,722,892,195	\$	3,086,901,603	\$	1,182,578,585
	G-172	5330E	5330	MAELEC	Nantucket Electric Company	0.28%	0.28%	0.28%	\$	20,465,899	\$	73,438,037	\$	9,495,666
	G-172	5330G	5330	MAGASD	Boston Gas Company	13.09%	13.09%	13.09%	\$	814,549,793	\$	2,958,665,892	\$	614,816,880
	G-172	5360G	5360	MAGASD	Colonial Gas Company	2.84%	2.84%	2.84%	\$	173,783,861	\$	738,203,292	\$	130,489,951
	G-172	5360E	5360	RIELEC	Narragansett Electric Company	8.16%	8.16%	8.16%	\$	660,545,168	\$	1,060,890,222	\$	437,002,019
				Total	100.00%	100.00%	100.00%	\$	7,103,442,855	\$	22,739,386,437	\$	4,156,169,015	
Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M			
All Retail Companies	G-175	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	19.43%	19.43%	19.43%	0.16	1,419,393,081.17	\$	4,624,377,555.27		
	G-175	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	5.78%	5.78%	5.78%	0.04	370,089,284.26	\$	1,681,380,023.20		
	G-175	5220G	5220	NYGASD	KeySpan Energy Delivery New York	17.82%	17.82%	17.82%	0.14	1,179,393,378.63	\$	4,975,219,820.86		
	G-175	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	11.64%	11.64%	11.64%	0.08	742,300,195.82	\$	3,640,309,992.43		
	G-175	5310E	5310	MAELEC	Massachusetts Electric Company	18.40%	18.40%	18.40%	0.18	1,722,892,194.31	\$	3,086,901,602.83		
	G-175	5330E	5330	MAELEC	Nantucket Electric Company	0.28%	0.28%	0.28%	0.00	20,465,899.54	\$	73,438,036.53		
	G-175	5330G	5330	MAGASD	Boston Gas Company	12.09%	12.09%	12.09%	0.11	814,549,793.06	\$	2,958,665,891.80		
	G-175	5360G	5360	MAGASD	Colonial Gas Company	2.77%	2.77%	2.77%	0.02	173,783,861.13	\$	738,203,292.01		
	G-175	5360E	5360	RIELEC	Narragansett Electric Company	7.17%	7.17%	7.17%	0.07	660,545,167.50	\$	1,060,890,222.06		
	G-175	5360G	5360	RIGASD	Narragansett Gas Company	3.59%	3.59%	3.59%	0.03	254,134,915.52	\$	951,214,784.25		
				Total	100.00%	100.00%	100.00%	0.83	7,357,577,770.74	\$	23,680,601,221.29			
Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M			
All Retail, plus KS Generation, GW, Port Jefferson and KS Energy Development	G-177	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	18.64%	18.64%	18.64%	\$	1,419,393,081	\$	4,624,377,555	\$	834,775,399
	G-177	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	5.09%	5.09%	5.09%	\$	370,089,284	\$	1,681,380,023	\$	161,187,519
	G-177	5220G	5220	NYGASD	KeySpan Energy Delivery New York	16.01%	16.01%	16.01%	\$	1,179,393,379	\$	4,975,219,821	\$	566,381,192
	G-177	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	9.73%	9.73%	9.73%	\$	742,300,186	\$	3,640,309,992	\$	229,441,803
	G-177	5310E	5310	MAELEC	Massachusetts Electric Company	20.44%	20.44%	20.44%	\$	1,722,892,195	\$	3,086,901,603	\$	1,182,578,585
	G-177	5330E	5330	MAELEC	Nantucket Electric Company	0.28%	0.28%	0.28%	\$	20,465,899	\$	73,438,037	\$	9,495,666
	G-177	5330G	5330	MAGASD	Boston Gas Company	12.14%	12.14%	12.14%	\$	814,549,793	\$	2,958,665,892	\$	614,816,880
	G-177	5360G	5360	MAGASD	Colonial Gas Company	2.77%	2.77%	2.77%	\$	173,783,861	\$	738,203,292	\$	130,489,951
	G-177	5360E	5360	RIELEC	Narragansett Electric Company	7.55%	7.55%	7.55%	\$	660,545,168	\$	1,060,890,222	\$	437,002,019
	G-177	5360G	5360	RIGASD	Narragansett Gas Company	3.19%	3.19%	3.19%	\$	254,134,916	\$	951,214,784	\$	107,868,814
	G-177	5430P	5430	PRPGEN	KeySpan Generation LLC (PSA)	3.87%	3.87%	3.87%	\$	453,584,074	\$	612,300,320	\$	146,077,328
	G-177	5431P	5431	PRPGEN	KeySpan Glenwood Energy Center	0.12%	0.12%	0.12%	\$	11,075,052	\$	31,149,693	\$	3,500,516
	G-177	5432P	5432	PRPGEN	KeySpan Port Jefferson Energy Center	0.13%	0.13%	0.13%	\$	11,665,345	\$	37,366,823	\$	4,193,446
	G-177	5840N	5840	NONRES	KeySpan Energy Development Corporation	0.10%	0.10%	0.10%	\$	6,106	\$	63,008,548	\$	13,008,548
				Total	100.00%	100.00%	100.00%	\$	7,853,906,242	\$	24,371,327,057	\$	4,491,117,871	
Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M			
All Retail except KEDNY	G-178	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	23.40%	23.40%	23.40%	\$	1,419,393,081	\$	4,624,377,555	\$	834,775,399
	G-178	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	6.44%	6.44%	6.44%	\$	370,089,284	\$	1,681,380,023	\$	161,187,519
	G-178	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	12.37%	12.37%	12.37%	\$	742,300,186	\$	3,640,309,992	\$	229,441,803
	G-178	5310E	5310	MAELEC	Massachusetts Electric Company	25.42%	25.42%	25.42%	\$	1,722,892,195	\$	3,086,901,603	\$	1,182,578,585
	G-178	5330E	5330	MAELEC	Nantucket Electric Company	0.33%	0.33%	0.33%	\$	20,465,899	\$	73,438,037	\$	9,495,666
	G-178	5330G	5330	MAGASD	Boston Gas Company	15.19%	15.19%	15.19%	\$	814,549,793	\$	2,958,665,892	\$	614,816,880
	G-178	5360G	5360	MAGASD	Colonial Gas Company	3.43%	3.43%	3.43%	\$	173,783,861	\$	738,203,292	\$	130,489,951
	G-178	5360E	5360	RIELEC	Narragansett Electric Company	9.38%	9.38%	9.38%	\$	660,545,168	\$	1,060,890,222	\$	437,002,019
	G-178	5360G	5360	RIGASD	Narragansett Gas Company									

G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Legacy NS Retail, excl Narragansett Electric	G-189	G210E	G210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	38.41%	38.41%	38.41%	\$ 1,419,393.081	\$ 4,624,377.555	\$ 834,775.399
	G-189	G210G	G210	NYGASD	Niagara Mohawk Power Corp. - Gas	10.98%	10.98%	10.98%	\$ 370,089.284	\$ 1,691,380.023	\$ 161,187.519
	G-189	G310E	G310	MAELEC	Massachusetts Electric Company	42.21%	42.21%	42.21%	\$ 1,722,892.195	\$ 3,086,901.603	\$ 1,182,578.585
	G-189	G300E	G300	MAELEC	Nantucket Electric Company	0.56%	0.55%	0.55%	\$ 20,465.899	\$ 73,438.037	\$ 9,495.666
	G-189	G360G	G360	RIELEC	Narragansett Electric Company	6.85%	6.85%	6.85%	\$ 254,134.914	\$ 951,214.784	\$ 107,865.814
					Total	100.00%	100.00%	100.00%	\$ 3,786,975.375	\$ 10,417,312.002	\$ 2,295,905.884
Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Niagara Mohawk Electric and Transmission	G-181	G210E	G210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	75.70%	75.70%	75.70%	\$ 1,419,393.081	\$ 4,624,377.555	\$ 834,775.399
	G-181	G210T	G210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	24.30%	24.30%	24.30%	\$ 445,143.537	\$ 2,751,141.600	\$ 110,852.309
					Total	100.00%	100.00%	100.00%	\$ 1,864,536.618	\$ 7,375,519.155	\$ 945,627.708
Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NMPG-E&T, MECO-E, Nantucket, NECO-E, NEP-T, KS Generation, GW, and Port Jefferson	G-182	G210E	G210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	29.53%	29.53%	29.53%	\$ 1,419,393.081	\$ 4,624,377.555	\$ 834,775.399
	G-182	G210T	G210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	10.40%	10.40%	10.40%	\$ 445,143.537	\$ 2,751,141.600	\$ 110,852.309
	G-182	G310E	G310	MAELEC	Massachusetts Electric Company	32.15%	32.15%	32.15%	\$ 1,722,892.195	\$ 3,086,901.603	\$ 1,182,578.585
	G-182	G320E	G320	MAELEC	Nantucket Electric Company	0.41%	0.41%	0.41%	\$ 20,465.899	\$ 73,438.037	\$ 9,495.666
	G-182	G360E	G360	RIELEC	Narragansett Electric Company	11.85%	11.85%	11.85%	\$ 660,545.168	\$ 1,060,890.222	\$ 437,002.019
	G-182	G410T	G410	FRTRAN	New England Power Company - Transmission	9.21%	9.21%	9.21%	\$ 420,441.206	\$ 2,484,969.457	\$ 74,547.525
	G-182	G430P	G430	FRPGEN	KeySpan Generation LLC (PSA)	0.05%	0.05%	0.05%	\$ 453,584.074	\$ 612,209.320	\$ 146,077.333
	G-182	G431P	G431	FRPGEN	KeySpan Glenwood Energy Center	0.19%	0.19%	0.19%	\$ 11,079.052	\$ 31,148.693	\$ 3,800.516
	G-182	G432P	G432	FRPGEN	KeySpan Port Jefferson Energy Center	0.21%	0.21%	0.21%	\$ 11,665.345	\$ 37,366.823	\$ 4,193.446
					Total	100.00%	100.00%	100.00%	\$ 5,165,209.558	\$ 14,762,444.310	\$ 2,803,322.799
Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NMPG-E&T, MECO-E, Nantucket, NECO-E, KS Generation, GW, Port Jefferson	G-183	G210E	G210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	32.72%	32.72%	32.72%	\$ 1,419,393.081	\$ 4,624,377.555	\$ 834,775.399
	G-183	G210T	G210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	11.95%	11.95%	11.95%	\$ 445,143.537	\$ 2,751,141.600	\$ 110,852.309
	G-183	G310E	G310	MAELEC	Massachusetts Electric Company	34.84%	34.84%	34.84%	\$ 1,722,892.195	\$ 3,086,901.603	\$ 1,182,578.585
	G-183	G320E	G320	MAELEC	Nantucket Electric Company	0.46%	0.46%	0.46%	\$ 20,465.899	\$ 73,438.037	\$ 9,495.666
	G-183	G360E	G360	RIELEC	Narragansett Electric Company	12.86%	12.86%	12.86%	\$ 660,545.168	\$ 1,060,890.222	\$ 437,002.019
	G-183	G430P	G430	FRPGEN	KeySpan Generation LLC (PSA)	6.83%	6.83%	6.83%	\$ 453,584.074	\$ 612,209.320	\$ 146,077.333
	G-183	G431P	G431	FRPGEN	KeySpan Glenwood Energy Center	0.21%	0.21%	0.21%	\$ 11,079.052	\$ 31,148.693	\$ 3,800.516
	G-183	G432P	G432	FRPGEN	KeySpan Port Jefferson Energy Center	0.23%	0.23%	0.23%	\$ 11,665.345	\$ 37,366.823	\$ 4,193.446
					Total	100.00%	100.00%	100.00%	\$ 4,744,768.326	\$ 12,277,474.862	\$ 2,768,775.271
Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NMPG-E&T, MECO-E&T, Nantucket, NECO-E&T, NEP-T and Hydros	G-185	G210E	G210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	30.15%	30.15%	30.15%	\$ 1,419,393.081	\$ 4,624,377.555	\$ 834,775.399
	G-185	G210T	G210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	10.47%	10.47%	10.47%	\$ 445,143.537	\$ 2,751,141.600	\$ 110,852.309
	G-185	G310E	G310	MAELEC	Massachusetts Electric Company	33.11%	33.11%	33.11%	\$ 1,722,892.195	\$ 3,086,901.603	\$ 1,182,578.585
	G-185	G310T	G310	FRTRAN	Massachusetts Electric Company - Transmission	0.35%	0.35%	0.35%	\$ 20,325.743	\$ 61,212.631	\$ 6,587.243
	G-185	G320E	G320	MAELEC	Nantucket Electric Company	0.42%	0.42%	0.42%	\$ 20,465.899	\$ 73,438.037	\$ 9,495.666
	G-185	G360E	G360	RIELEC	Narragansett Electric Company	12.22%	12.22%	12.22%	\$ 660,545.168	\$ 1,060,890.222	\$ 437,002.019
	G-185	G360T	G360	FRTRAN	Narragansett Electric Company - Transmission	3.52%	3.52%	3.52%	\$ 159,567.953	\$ 928,195.055	\$ 31,533.256
	G-185	G410T	G410	FRTRAN	New England Power Company - Transmission	9.26%	9.26%	9.26%	\$ 420,441.206	\$ 2,484,969.457	\$ 74,547.525
	G-185	G411F	G411	PRELEC	NE Hydro - Trans Electric Co.	0.31%	0.31%	0.31%	\$ 25,555.033	\$ 23,056.778	\$ 6,652.853
	G-185	G412F	G412	PRELEC	New England Hydro - Trans Corp.	0.18%	0.18%	0.18%	\$ 13,211.759	\$ 1,971.113	\$ 7,157.892
	G-185	G413F	G413	PRELEC	New England Electric Trans Corp	0.07%	0.07%	0.07%	\$ 965.997	\$ 167.533	\$ 167.533
					Total	100.00%	100.00%	100.00%	\$ 4,908,929.928	\$ 15,094,154.292	\$ 2,791,340.281
Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NMPG-E&T, MECO-E&T, Nantucket, NECO-E&T, and NEP-T	G-186	G210E	G210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	30.30%	30.30%	30.30%	\$ 1,419,393.081	\$ 4,624,377.555	\$ 834,775.399
	G-186	G210T	G210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	10.51%	10.51%	10.51%	\$ 445,143.537	\$ 2,751,141.600	\$ 110,852.309
	G-186	G310E	G310	MAELEC	Massachusetts Electric Company	33.29%	33.29%	33.29%	\$ 1,722,892.195	\$ 3,086,901.603	\$ 1,182,578.585
	G-186	G310T	G310	FRTRAN	Massachusetts Electric Company - Transmission	0.36%	0.36%	0.36%	\$ 20,325.743	\$ 61,212.631	\$ 6,587.243
	G-186	G320E	G320	MAELEC	Nantucket Electric Company	0.42%	0.42%	0.42%	\$ 20,465.899	\$ 73,438.037	\$ 9,495.666
	G-186	G360E	G360	RIELEC	Narragansett Electric Company	12.29%	12.29%	12.29%	\$ 660,545.168	\$ 1,060,890.222	\$ 437,002.019
	G-186	G360T	G360	FRTRAN	Narragansett Electric Company - Transmission	3.53%	3.53%	3.53%	\$ 159,567.953	\$ 928,195.055	\$ 31,533.256
	G-186	G410T	G410	FRTRAN	New England Power Company - Transmission	9.30%	9.30%	9.30%	\$ 420,441.206	\$ 2,484,969.457	\$ 74,547.525
	G-186	G410T	G410	FRTRAN	New England Power Company - Transmission	0.00%	0.00%	0.00%	\$ 0.00	\$ 0.00	\$ 0.00
					Total	100.00%	100.00%	100.00%	\$ 4,869,774.781	\$ 15,069,126.355	\$ 2,687,372.003
Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Niagara Mohawk (E&T), Mass. Elec (E&T), Nantucket Elec, Narragansett Elec, and NEP - T	G-188	G210E	G210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	31.40%	31.40%	31.40%	0.16	\$ 1,419,393.081.17	\$ 4,624,377.555.27
	G-188	G210T	G210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	13.14%	13.14%	13.14%	0.05	\$ 445,143.537.22	\$ 2,751,141.599.86
	G-188	G310E	G310	MAELEC	Massachusetts Electric Company	31.16%	31.16%	31.16%	0.18	\$ 1,722,892.195.91	\$ 3,086,901.603.83
	G-188	G310T	G310	FRTRAN	Massachusetts Electric Company - Transmission	0.41%	0.41%	0.41%	0.00	\$ 20,325.743.14	\$ 61,212.830.59
	G-188	G320E	G320	MAELEC	Nantucket Electric Company	0.46%	0.46%	0.46%	0.00	\$ 20,465.898.64	\$ 73,438.036.53
	G-188	G360E	G360	RIELEC	Narragansett Electric Company	11.92%	11.92%	11.92%	0.07	\$ 660,545.167.20	\$ 1,060,890.222.09
	G-188	G410T	G410	FRTRAN	New England Power Company - Transmission	11.93%	11.93%	11.93%	0.05	\$ 420,441.205.62	\$ 2,484,969.457.45
					Total	100.00%	100.00%	100.00%	0.51	\$ 4,709,206.828.20	\$ 14,142,931.304.62
Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Elec Retail, KS Generation, GW and Port Jefferson	G-196	G210E	G210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	37.81%	37.81%	37.81%	\$ 1,419,393.081	\$ 4,624,377.555	\$ 834,775.399
	G-196	G310E	G310	MAELEC	Massachusetts Electric Company	39.22%	39.22%	39.22%	\$ 1,722,892.195	\$ 3,086,901.603	\$ 1,182,578.585
	G-196	G320E	G320	MAELEC	Nantucket Electric Company	0.54%	0.54%	0.54%	\$ 20,465.899	\$ 73,438.037	\$ 9,495.666
	G-196	G360E	G360	RIELEC	Narragansett Electric Company	14.40%	14.40%	14.40%	\$ 660,545.168	\$ 1,060,890.222	\$ 437,002.019
	G-196	G430P	G430	FRPGEN	KeySpan Generation LLC (PSA)	7.52%	7.52%	7.52%	\$ 453,584.074	\$ 612,209.320	\$ 146,077.333
	G-196	G431P	G431	FRPGEN	KeySpan Glenwood Energy Center	0.24%	0.24%	0.24%	\$ 11,079.052	\$ 31,148.693	\$ 3,800.516
All Electric Distribution	G-196	G432P	G432	FRPGEN	KeySpan Port Jefferson Energy Center	0.27%	0.27%	0.27%	\$ 11,665.345	\$ 37,366.823	\$ 4,193.446
					Total	100.00%	100.00%	100.00%	\$ 4,299,624.813	\$ 9,526,333.252	\$ 2,617,922.964
Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Electric Distribution	G-198	G210E	G210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	41.09%	41.09%	41.09%	\$ 1,419,393.081	\$ 4,624,377.555	\$ 834,775.399
	G-198	G310E	G310	MAELEC	Massachusetts Electric Company	42.66%	42.66%	42.66%	\$ 1,722,892.195	\$ 3,086,901.603	\$ 1,182,578.585
	G-198	G320E	G320	MAELEC	Nantucket Electric Company	0.58%	0.58%	0.58%	\$ 20,465.899	\$ 73,438.037	\$ 9,495.666
	G-198	G360E	G360	RIELEC	Narragansett Electric Company	15.67%	15.67%	15.67%	\$ 660,545.168	\$ 1,060,890.222	\$ 437,002.019
					Total	100.00%	100.00%	100.00%	\$ 3,823,296.342.22	\$ 8,845,607,416.72	\$ 2,463,851,699.31

G - General Allocator, 3-Point Formula

Transmission, Hydros, KS Generation, GW and Port Jefferson	G-224	0210T	0210	NYTRAN	Nyagra Mohawk Power Corp. - Transmission	32.17%	32.17%	32.17%	446,143,537.22	2,751,141,699.86	110,852,309.48
	G-224	0310T	0310	PRTRAN	Massachusetts Electric Company - Transmission	1.29%	1.29%	1.29%	20,325,743.14	61,212,830.59	6,587,242.83
	G-224	0360T	0360	PRTRAN	Narragansett Electric Company - Transmission	10.55%	10.55%	10.55%	169,567,950.83	926,195,054.66	31,633,256.27
	G-224	0410T	0410	PRTRAN	New England Power Company - Transmission	27.28%	27.28%	27.28%	420,441,205.62	2,484,969,457.45	74,547,625.41
	G-224	0411F	0411	PRELEC	NE Hydro - Trans Electric Co.	1.22%	1.22%	1.22%	25,556,032.71	23,056,777.55	6,652,852.82
	G-224	0412F	0412	PRELEC	New England Hydro - Trans Corp.	0.90%	0.90%	0.90%	13,211,178.56	1,971,113.50	7,167,892.36
	G-224	0413F	0413	PRELEC	New England Electric Trans Corp	0.03%	0.03%	0.03%	866,996.78		157,632.86
	G-224	0430P	0430	PRPGEN	KeySpan Generation LLC (PSA)	25.06%	25.06%	25.06%	403,584,074.41	612,209,320.08	146,077,333.06
	G-224	0431P	0431	PRPGEN	KeySpan Glenwood Energy Center	0.71%	0.71%	0.71%	11,079,091.61	31,148,692.58	3,800,515.71
	G-224	0432P	0432	PRPGEN	KeySpan Port Jefferson Energy Center	0.79%	0.79%	0.79%	11,665,344.85	37,366,822.97	4,193,446.07
					Total	100.00%	100.00%	100.00%	1,561,041,697.73	6,529,272,665.26	391,559,906.88

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M		
KEDNY and KEDLI	G-225	0220	0220	NYGASD	KeySpan Energy Delivery New York	63.53%	63.53%	63.53%	\$	1,179,393,379	4,975,219,821	\$	556,381,192
	G-225	0230G	0230	NYGASD	KeySpan Energy Delivery Long Island	36.47%	36.47%	36.47%	\$	742,330,196	3,540,309,992	\$	229,441,803
					Total	100.00%	100.00%	100.00%	\$	1,921,723,574	8,515,529,813	\$	785,822,995

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M			
Legacy KS Retails, Narragansett Electric, KS Generation, GW and Port Jefferson	G-228	0220G	0220	NYGASD	KeySpan Energy Delivery New York	30.41%	30.41%	30.42%	\$	1,179,393,379	\$	4,975,219,821	\$	556,381,192
	G-228	0230G	0230	NYGASD	KeySpan Energy Delivery Long Island	18.22%	18.22%	18.22%	\$	742,330,196	\$	3,540,309,992	\$	229,441,803
	G-228	0330G	0330	MAGASD	Boston Gas Company	23.49%	23.49%	23.49%	\$	814,549,793	\$	2,958,665,892	\$	614,816,880
	G-228	0340G	0340	MAGASD	Colonial Gas Company	5.26%	5.26%	5.26%	\$	173,783,861	\$	738,203,292	\$	130,489,951
	G-228	0360E	0360	RIELEC	Narragansett Electric Company	14.88%	14.88%	14.88%	\$	660,545,168	\$	1,060,800,222	\$	437,002,019
	G-228	0430P	0430	PRPGEN	KeySpan Generation LLC (PSA)	7.51%	7.51%	7.51%	\$	453,584,074	\$	612,209,320	\$	146,077,333
	G-228	0431P	0431	PRPGEN	KeySpan Glenwood Energy Center	0.22%	0.22%	0.22%	\$	11,079,092	\$	31,148,693	\$	3,800,516
					Total	100.00%	100.00%	100.00%	\$	4,035,265,522	\$	13,916,648,232	\$	2,118,009,694

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Legacy KS Retails, All Generation, Development, KSI											
G-232	0220	0220	NYGASD	KeySpan Energy Delivery New York	35.33%	35.33%	35.33%		1,179,393,376.63	4,975,219,820.88	556,381,191.98
G-232	0230	0230	NYGASD	KeySpan Energy Delivery Long Island	20.93%	20.93%	20.93%		742,330,196.82	3,540,309,992.43	229,441,803.24
G-232	0330	0330	MAGASD	Boston Gas Company	27.67%	27.67%	27.67%		814,549,793.06	2,958,665,793.06	614,816,879.68
G-232	0340	0340	MAGASD	Colonial Gas Company	6.17%	6.17%	6.17%		173,783,861.13	738,203,292.01	130,489,950.87
G-232	0430P	0430	PRPGEN	KeySpan Generation LLC (PSA)	8.90%	8.90%	8.90%		453,584,074.41	612,209,320.08	146,077,333.06
G-232	0431P	0431	PRPGEN	KeySpan Glenwood Energy Center	0.26%	0.26%	0.26%		11,079,091.61	31,148,692.58	3,800,515.71
G-232	0432P	0432	PRPGEN	KeySpan Port Jefferson Energy Center	0.26%	0.26%	0.26%		11,665,344.85	37,366,822.97	4,193,446.07
G-232	0840N	0840	NONREG	KeySpan Energy Development Corporation	0.26%	0.26%	0.26%		5,670,404.00	6,300,465.22	13,058,547.56
G-232	0850N	0850	NONREG	KeySpan Services Inc.	0.20%	0.20%	0.20%		5,670,404.00	6,300,465.22	6,225,263.26
					Total	100.00%	100.00%	100.00%	3,392,266,103.51	12,886,425,297.97	1,764,434,931.83

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M		
Legacy KS Retails excl. Boston Gas, plus GW, Port Jefferson, , KS Energy Development and KS Services Inc.	G-234	0220G	0220	NYGASD	KeySpan Energy Delivery New York	55.96%	55.95%	55.94%	\$	1,179,393,379	4,975,219,821	\$	556,381,192
	G-234	0230G	0230	NYGASD	KeySpan Energy Delivery Long Island	32.41%	32.41%	32.41%	\$	742,330,196	3,540,309,992	\$	229,441,803
	G-234	0340G	0340	MAGASD	Colonial Gas Company	8.97%	8.97%	8.97%	\$	173,783,861	738,203,292	\$	130,489,951
	G-234	0431P	0431	PRPGEN	KeySpan Glenwood Energy Center	0.42%	0.42%	0.42%	\$	11,079,092	31,148,693	\$	3,800,516
	G-234	0432P	0432	PRPGEN	KeySpan Port Jefferson Energy Center	0.46%	0.46%	0.46%	\$	11,665,345	37,366,823	\$	4,193,446
	G-234	0840N	0840	NONREG	KeySpan Energy Development Corporation	0.46%	0.46%	0.46%	\$			\$	13,058,548
	G-234	0850N	0850	NONREG	KeySpan Services Inc.	0.33%	0.33%	0.33%	\$	5,670,404	6,300,465	\$	6,225,263
					Total	100.00%	100.00%	100.00%	\$	2,124,122,238	9,328,560,086	\$	943,540,719

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M		
KEDNY, KEDLI, KS Generation		G220G	0220	NYGASD	KeySpan Energy Delivery New York	54.62%	54.62%	54.62%	\$	1,179,393,379	4,975,219,821	\$	556,381,192
	G-235	G230G	0230	NYGASD	KeySpan Energy Delivery Long Island	31.55%	31.55%	31.55%	\$	742,330,196	3,540,309,992	\$	229,441,803
	G-235	G430P	0430	PRPGEN	KeySpan Generation LLC (PSA)	13.83%	13.83%		\$	453,584,074	612,209,320	\$	146,077,333
					Total	100.00%	100.00%	100.00%	\$	2,375,307,549	9,127,739,133	\$	931,900,328

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M			
KEDNT, KEDLI, Boston Gas and Colonial Gas	G-239	0220G	0220	NYGASD	KeySpan Energy Delivery New York	39.37%	39.20%	39.20%	\$	1,179,393,379	\$	4,975,219,821	\$	556,381,192
	G-239	0230G	0230	NYGASD	KeySpan Energy Delivery Long Island	23.16%	23.16%	23.16%	\$	742,330,196	\$	3,540,309,992	\$	229,441,803
	G-239	0330G	0330	MAGASD	Boston Gas Company	30.79%	30.79%	30.79%	\$	814,549,793	\$	2,958,665,892	\$	614,816,880
	G-239	0340G	0340	MAGASD	Colonial Gas Company	6.85%	6.85%	6.85%	\$	173,783,861	\$	738,203,292	\$	130,489,951
					Total	100.00%	100.00%	100.00%	\$	2,910,067,226.64	\$	12,212,388,997.12	\$	1,531,129,825.78

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
KEDNY, KEDLI, MECC, Keyspan Generation, GW, Port Jefferson											
G-238	0220G	0220	NYGASD	KeySpan Energy Delivery New York	31.78%	31.78%	31.78%		\$ 1,179,393,379	\$ 4,975,219,821	\$ 556,381,192
G-238	0230G	0230	NYGASD	KeySpan Energy Delivery Long Island	18.22%	18.22%	18.22%		\$ 742,330,196	\$ 3,540,309,992	\$ 229,441,803
G-238	0310E	0310	MAELEC	Massachusetts Electric Company	40.89%	40.89%			\$ 1,722,892,195	\$ 3,086,901,603	\$ 1,182,578,585
G-238	0430P	0430	PRPGEN	KeySpan Generation LLC (PSA)	7.62%	7.62%			\$ 453,584,074	\$ 612,209,320	\$ 146,077,333
G-238	0431P	0431	PRPGEN	KeySpan Glenwood Energy Center	0.22%	0.22%	0.22%		\$ 11,079,092	\$ 31,148,693	\$ 3,800,516
G-238	0432P	0432	PRPGEN	KeySpan Port Jefferson Energy Center	0.26%	0.26%	0.26%		\$ 11,665,345	\$ 37,366,823	\$ 4,193,446

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M			
KEDNY, KS Generation, GW and Port Jefferson	G-244	0220G	0220	NYGASD	KeySpan Energy Delivery New York	79.18%	79.18%	79.17%	\$	1,179,393,379	\$	4,975,219,821	\$	556,381,192
	G-244	0430P	0430	PRPGEN	KeySpan Generation LLC (PSA)	19.99%	19.99%	19.99%	\$	453,584,074	\$	612,209,320	\$	146,077,333
	G-244	0431P	0431	PRPGEN	KeySpan Glenwood Energy Center	0.88%	0.88%	0.88%	\$	11,079,092	\$	31,148,693	\$	3,800,516
	G-244	0432P	0432	PRPGEN	KeySpan Port Jefferson Energy Center	0.65%	0.65%		\$	11,665,345	\$	37,366,823	\$	4,193,446
					Total	100.00%	100.00%	100.00%	\$	1,655,721,849	\$	5,655,945,667	\$	710,452,487

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M		
KEDNY and Mass. Electric	G-245	0220G	0220	NYGASD	KeySpan Energy Delivery New York	44.76%	44.76%	44.76%	\$	1,179,393,379	4,975,219,821	\$	556,381,192
	G-245	0310E	0310	MAELEC	Massachusetts Electric Company	55.22%	55.22%	55.22%	\$	1,722,892,195	3,086,901,603	\$	1,182,578,585
						100.00%	100.00%	100.00%	\$	2,902,285,574	8,062,121,424	\$	1,738,959,777
					Total								

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M		
KEDNY and Colonial Gas	G-247	0220G	0220	NYGASD	KeySpan Energy Delivery New York	85.09%	85.09%	85.09%	\$	1,179,393,379	4,975,219,821	\$	556,381,192
	G-247	0340G	0340	MAGASD	Colonial Gas Company	14.92%	14.92%	14.92%	\$	173,783,861	738,203,292	\$	130,489,951
					Total	100.00%	100.00%	100.00%	\$	1,353,177,240	5,713,423,113	\$	686,871,143

G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
KEDLI, KS Generation	G-251	5230S	5230	NRGASD	KeySpan Energy Delivery Long Island	69.48%	69.48%	69.48%	\$ 742,330.196	\$ 3,540,300.992	\$ 229,441.803
	G-251	5430P	5430	PRPOEN	KeySpan Generation LLC (PSA)	30.52%	30.52%	30.52%	\$ 453,554.074	\$ 612,200.330	\$ 146,077.333
					Total	100.00%	100.00%	100.00%	\$ 1,195,914.270	\$ 4,152,519.313	\$ 375,519.136

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Mass. Electric (Elec and Trans)	G-253	5310E	5310	MAELEC	Massachusetts Electric Company	98.70%	98.70%	98.70%	\$ 1,722,892.195	\$ 3,086,901.603	\$ 1,182,578.585
	G-253	5310T	5310	PRTRAN	Massachusetts Electric Company - Transmission	1.22%	1.22%	1.22%	\$ 20,325.743	\$ 61,212.831	\$ 6,587.243
					Total	100.00%	100.00%	100.00%	\$ 1,743,217.938	\$ 3,148,114.433	\$ 1,189,165.828

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Mass. Electric (Elec and Trans) and Nantucket Electric	G-254	5310E	5310	MAELEC	Massachusetts Electric Company	97.39%	97.39%	97.39%	\$ 1,722,892.195	\$ 3,086,901.603	\$ 1,182,578.585
	G-254	5310T	5310	PRTRAN	Massachusetts Electric Company - Transmission	1.20%	1.20%	1.20%	\$ 20,325.743	\$ 61,212.831	\$ 6,587.243
	G-254	5320E	5320	MAELEC	Nantucket Electric Company	1.41%	1.41%	1.41%	\$ 20,465.899	\$ 73,438.037	\$ 9,495.666
					Total	100.00%	100.00%	100.00%	\$ 1,763,683.937	\$ 3,221,552.470	\$ 1,198,661.464

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NE Retails with Mass. Elec.-T, Hydros, NG LNG Reg, KS Generation, GW and Port Jefferson	G-257	5310E	5310	MAELEC	Massachusetts Electric Company	39.08%	39.08%	39.07%	\$ 1,722,892.195	\$ 3,086,901.603	\$ 1,182,578.585
	G-257	5310T	5310	PRTRAN	Massachusetts Electric Company - Transmission	0.45%	0.45%	0.45%	\$ 20,325.743	\$ 61,212.831	\$ 6,587.243
	G-257	5320E	5320	MAELEC	Nantucket Electric Company	0.55%	0.55%	0.55%	\$ 20,465.899	\$ 73,438.037	\$ 9,495.666
	G-257	5330S	5330	MAGASD	Boston Gas Company	24.30%	24.30%	24.30%	\$ 814,549.793	\$ 2,959,665.892	\$ 614,816.880
	G-257	5340S	5340	MAGASD	Colonial Gas Company	5.54%	5.54%	5.54%	\$ 173,783.861	\$ 738,203.292	\$ 130,489.951
	G-257	5360E	5360	RIELEC	Narragansett Electric Company	14.36%	14.36%	14.36%	\$ 660,545.168	\$ 1,060,890.222	\$ 437,002.019
	G-257	5360S	5360	RIELEC	Narragansett Electric Company	6.63%	6.63%	6.63%	\$ 254,134.916	\$ 951,214.784	\$ 107,869.814
	G-257	5411F	5411	PRELEC	NE Hydro - Trans Electric Co.	0.37%	0.37%	0.37%	\$ 25,556.033	\$ 23,056.778	\$ 6,052.853
	G-257	5412F	5412	PRELEC	New England Hydro - Trans Corp.	0.26%	0.26%	0.26%	\$ 13,211.769	\$ 1,071,113	\$ 7,157.892
	G-257	5413F	5413	PRELEC	New England Electric Trans Corp.	0.01%	0.01%	0.01%	\$ 966.597		\$ 167.533
	G-257	5420S	5420	PRGASD	NG LNG LP Regulated Entry	0.49%	0.49%	0.49%	\$ 8,230.443	\$ 108,363.797	\$ 4,656.941
	G-257	5430P	5430	PRPOEN	KeySpan Generation LLC (PSA)	7.53%	7.53%	7.53%	\$ 453,554.074	\$ 612,200.330	\$ 146,077.333
	G-257	5431P	5431	PRPOEN	KeySpan Glenwood Energy Center	0.24%	0.24%	0.24%	\$ 11,079.052	\$ 31,149.693	\$ 3,800.516
	G-257	5432P	5432	PRPOEN	KeySpan Port Jefferson Energy Center	0.27%	0.27%	0.27%	\$ 11,665.345	\$ 37,868.823	\$ 4,193.446
					Total	100.00%	100.00%	100.00%	\$ 4,150,991.276	\$ 9,744,564.186	\$ 2,693,535.672

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
New England Elec Retails, MECO-T, NECO-G&T, NEP-T	G-259	5310E	5310	MAELEC	Massachusetts Electric Company	50.80%	50.80%	50.84%	\$ 1,722,892.195	\$ 3,086,901.603	\$ 1,182,578.585
	G-259	5310T	5310	PRTRAN	Massachusetts Electric Company - Transmission	0.55%	0.55%	0.56%	\$ 20,325.743	\$ 61,212.831	\$ 6,587.243
	G-259	5320E	5320	MAELEC	Nantucket Electric Company	0.66%	0.66%	0.66%	\$ 20,465.899	\$ 73,438.037	\$ 9,495.666
	G-259	5360E	5360	RIELEC	Narragansett Electric Company	18.72%	18.72%	18.72%	\$ 660,545.168	\$ 1,060,890.222	\$ 437,002.019
	G-259	5360S	5360	RIELEC	Narragansett Electric Company	8.21%	8.21%	8.21%	\$ 254,134.916	\$ 951,214.784	\$ 107,869.814
	G-259	5360T	5360	PRTRAN	Narragansett Electric Company - Transmission	5.77%	5.77%	5.77%	\$ 199,567.953	\$ 926,195.055	\$ 31,533.256
	G-259	5410T	5410	PRTRAN	New England Power Company - Transmission	15.23%	15.23%	15.23%	\$ 420,441.206	\$ 2,484,969.457	\$ 74,547.525
					Total	100.00%	100.00%	100.00%	\$ 3,058,973.078	\$ 8,644,923.988	\$ 1,849,613.198

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Mass. Electric-E&T, Nantucket Electric and Narragansett-E&T	G-260	5310E	5310	MAELEC	Massachusetts Electric Company	65.62%	65.62%	65.63%	\$ 1,722,892.195	\$ 3,086,901.603	\$ 1,182,578.585
	G-260	5310T	5310	PRTRAN	Massachusetts Electric Company - Transmission	0.76%	0.76%	0.76%	\$ 20,325.743	\$ 61,212.831	\$ 6,587.243
	G-260	5320E	5320	MAELEC	Nantucket Electric Company	0.92%	0.92%	0.92%	\$ 20,465.899	\$ 73,438.037	\$ 9,495.666
	G-260	5360E	5360	RIELEC	Narragansett Electric Company	24.05%	24.05%	24.05%	\$ 660,545.168	\$ 1,060,890.222	\$ 437,002.019
	G-260	5360T	5360	PRTRAN	Narragansett Electric Company - Transmission	8.62%	8.62%	8.62%	\$ 199,567.953	\$ 926,195.055	\$ 31,533.256
					Total	100.00%	100.00%	100.00%	\$ 2,583,796.957	\$ 5,308,637.747	\$ 1,687,196.770

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
New England Retails with their Transmission segments & NEP-T	G-266	5310E	5310	MAELEC	Massachusetts Electric Company	37.06%	37.06%	37.05%	\$ 1,722,892.195	\$ 3,086,901.603	\$ 1,182,578.585
	G-266	5310T	5310	PRTRAN	Massachusetts Electric Company - Transmission	0.41%	0.41%	0.41%	\$ 20,325.743	\$ 61,212.831	\$ 6,587.243
	G-266	5320E	5320	MAELEC	Nantucket Electric Company	0.48%	0.48%	0.48%	\$ 20,465.899	\$ 73,438.037	\$ 9,495.666
	G-266	5330S	5330	MAGASD	Boston Gas Company	22.28%	22.28%	22.28%	\$ 814,549.793	\$ 2,959,665.892	\$ 614,816.880
	G-266	5340S	5340	MAGASD	Colonial Gas Company	5.03%	5.03%	5.03%	\$ 173,783.861	\$ 738,203.292	\$ 130,489.951
	G-266	5360E	5360	RIELEC	Narragansett Electric Company	13.66%	13.66%	13.66%	\$ 660,545.168	\$ 1,060,890.222	\$ 437,002.019
	G-266	5360S	5360	RIELEC	Narragansett Electric Company	5.85%	5.85%	5.85%	\$ 254,134.916	\$ 951,214.784	\$ 107,869.814
	G-266	5360T	5360	PRTRAN	Narragansett Electric Company - Transmission	4.16%	4.16%	4.16%	\$ 199,567.953	\$ 926,195.055	\$ 31,533.256
	G-266	5410T	5410	PRTRAN	New England Power Company - Transmission	10.97%	10.97%	10.97%	\$ 420,441.206	\$ 2,484,969.457	\$ 74,547.525
					Total	100.00%	100.00%	100.00%	\$ 3,246,798.732	\$ 12,341,691.152	\$ 2,694,916.940

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
New England Retails, MECO-T, NEP-T	G-267	5310E	5310	MAELEC	Massachusetts Electric Company	38.45%	38.45%	38.44%	\$ 1,722,892.195	\$ 3,086,901.603	\$ 1,182,578.585
	G-267	5310T	5310	PRTRAN	Massachusetts Electric Company - Transmission	0.43%	0.43%	0.43%	\$ 20,325.743	\$ 61,212.831	\$ 6,587.243
	G-267	5320E	5320	MAELEC	Nantucket Electric Company	0.50%	0.50%	0.50%	\$ 20,465.899	\$ 73,438.037	\$ 9,495.666
	G-267	5330S	5330	MAGASD	Boston Gas Company	23.28%	23.28%	23.28%	\$ 814,549.793	\$ 2,959,665.892	\$ 614,816.880
	G-267	5340S	5340	MAGASD	Colonial Gas Company	5.27%	5.27%	5.27%	\$ 173,783.861	\$ 738,203.292	\$ 130,489.951
	G-267	5360E	5360	RIELEC	Narragansett Electric Company	14.17%	14.17%	14.17%	\$ 660,545.168	\$ 1,060,890.222	\$ 437,002.019
	G-267	5360S	5360	RIELEC	Narragansett Electric Company	6.25%	6.25%	6.25%	\$ 254,134.916	\$ 951,214.784	\$ 107,869.814
	G-267	5410T	5410	PRTRAN	New England Power Company - Transmission	11.65%	11.65%	11.65%	\$ 420,441.206	\$ 2,484,969.457	\$ 74,547.525
					Total	100.00%	100.00%	100.00%	\$ 4,087,138.780	\$ 11,415,486.118	\$ 2,563,386.684

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NE Electric Retails, and TRAN	G-272	5310E	5310	MAELEC	Massachusetts Electric Company	51.44%	51.44%	51.45%	\$ 1,722,892.195	\$ 3,086,901.603	\$ 1,182,578.585
	G-272	5310T	5310	PRTRAN	Massachusetts Electric Company - Transmission	0.69%	0.69%	0.69%	\$ 20,325.743	\$ 61,212.830	\$ 6,587.243
	G-272	5320E	5320	MAELEC	Nantucket Electric Company	0.78%	0.78%	0.78%	\$ 20,465.898	\$ 73,438.038	\$ 9,495.666
	G-272	5360E	5360	RIELEC	Narragansett Electric Company	16.53%	16.53%	16.53%	\$ 660,545.167	\$ 1,060,890.222	\$ 437,002.019
	G-272	5360T	5360	PRTRAN	Narragansett Electric Company - Transmission	7.70%	7.70%	7.70%	\$ 0.02	\$ 159,567.952	\$ 926,195.054
	G-272	5410T	5410	PRTRAN	New England Power Company - Transmission	20.46%	20.46%	20.46%	\$ 0.05	\$ 420,441.205	\$ 2,484,969.457
					Total	100.00%	100.00%	100.00%	\$ 0	\$ 3,024,238.163	\$ 7,693,607.284

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Mass. Electric-E&T, Narragansett-E, NEP-T, Hydros, LNG Reg, KS Generation, GW, Port Jefferson	G-274	5310E	5310	MAELEC	Massachusetts Electric Company	52.18%	52.18%	52.19%	\$ 1,722,892.195	\$ 3,086,901.603	\$ 1,182,578.585
	G-274	5310T	5310	PRTRAN	Massachusetts Electric Company - Transmission	0.60%	0.60%	0.60%	\$ 20,325.743	\$ 61,212.831	\$ 6,587.243

G - General Allocator, 3-Point Formula														

G - General Allocator, 3-Point Formula

Mass. Electric-T, Narragansett Electric-T and NEP-T	G-365	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	3.67%	3.67%	3.67%	\$	20,325,743	\$	61,212,831	\$	6,587,243
	G-365	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	27.08%	27.08%	27.08%	\$	159,567,953	\$	926,195,055	\$	31,533,256
	G-365	5410T	5410	FRTRAN	New England Power Company - Transmission	69.25%	69.25%	69.25%	\$	420,441,206	\$	2,484,969,457	\$	74,547,525
					Total	100.00%	100.00%	100.00%	\$	600,334,902	\$	3,472,377,343	\$	112,668,025

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M			
Mass. Electric-T, Narragansett Electric-T, NEP-T and Hydros	G-366	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	3.38%	3.38%	3.38%	\$	20,325,743	\$	61,212,831	\$	6,587,243
	G-366	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	25.44%	25.44%	25.44%	\$	159,567,953	\$	926,195,055	\$	31,533,256
	G-366	5410T	5410	FRTRAN	New England Power Company - Transmission	65.20%	65.20%	65.20%	\$	420,441,206	\$	2,484,969,457	\$	74,547,525
	G-366	5411F	5411	PRELEC	NE Hydro - Trans Electric Co.	3.30%	3.30%	3.30%	\$	25,056,032	\$	23,056,777.55	\$	6,652,853
	G-366	5412F	5412	PRELEC	New England Hydro - Trans Corp.	2.59%	2.59%	2.59%	\$	13,211,759	\$	1,971,113	\$	7,157,892
	G-366	5413F	5413	PRELEC	New England Electric Trans Corp.	0.09%	0.09%	0.09%	\$	966,997	\$	-	\$	157,533
					Total	100.00%	100.00%	100.00%	\$	640,969,690	\$	3,497,495,234	\$	126,636,303

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M				
MECO-T and NEP-T	G-367	5410T	5410	FRTRAN	New England Power Company - Transmission	84.96%	84.96%	84.96%	\$	420,441,206	\$	2,484,969,457	\$	74,547,525	
		5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	5.04%	5.04%	5.04%	\$	20,325,743	\$	61,212,831	\$	6,587,243	
						Total	100.00%	100.00%	100.00%	\$	440,766,949	\$	2,546,182,288	\$	81,134,768

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Boston Gas and Colonial Gas	G-310	5330G	5330	MAGASD	Boston Gas Company	81.35%	81.35%	81.35%	\$1,454,793.06	\$2,958,666,891.80	\$1,016,879.68
	G-310	5340G	5340	MAGASD	Colonial Gas Company	18.35%	18.35%	18.35%	\$173,783,861.13	\$738,203,292.01	\$130,485,950.87
					Total	100.00%	100.00%	100.00%	\$988,333,654.19	\$3,696,869,183.81	\$745,306,830.55

Description	SAP Alloc. Code	SAP Co./Reg	SAP Co. Code	SAP Segment	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M			
New England - Gas Retails	G-313	5330G	5330	MAGASD	Boston Gas Company	67.10%	67.10%	67.09%	\$	814,549,793	\$	2,958,666,892	\$	614,816,880
	G-313	5340G	5340	MAGASD	Colonial Gas Company	15.05%	15.05%	15.05%	\$	173,783,861	\$	738,203,292	\$	130,489,951
	G-313	5360G	5360	MAGASD	Narragansett Gas Company	17.85%	17.85%	17.85%	\$	254,134,916	\$	951,214,784	\$	107,868,814
					Total	100.00%	100.00%	100.00%	\$	1,242,468,570	\$	4,648,083,968	\$	853,175,645

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M			
Narragansett Electric and Narragansett Gas	G-316	5360E	5360	RIGELE	Narragansett Electric Company	48.38%	48.38%	48.38%	\$	660,545,168	\$	1,060,890,222	\$	437,002,019
	G-316	5360G	5360	RIGASD	Narragansett Gas Company	31.62%	31.62%	31.62%	\$	254,134,916	\$	951,214,784	\$	107,868,814
					Total	100.00%	100.00%	100.00%	\$	914,680,083	\$	2,012,105,006	\$	544,870,833

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M			
Narragansett (Elec, Gas and Trans)														
	G-317	5360E	5360	RIELEC	Narragansett Electric Company	57.81%	57.81%	57.80%	\$	660,545,168	\$	1,060,890,222	\$	437,002,019
	G-317	5360G	5360	RIGASD	Narragansett Gas Company	24.91%	24.91%	24.91%	\$	254,134,916	\$	951,214,784	\$	107,868,814
	G-317	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	17.28%	17.28%	17.28%	\$	159,567,953	\$	926,195,055	\$	31,533,256
					Total	100.00%	100.00%	100.00%	\$	1,074,248,038	\$	2,938,309,061	\$	576,404,090

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Hydros	G-323	5411F	5411	PRELEC	NE Hydro - Trans Electric Co.	68.02%	68.02%	68.02%	25,555,032.71	23,056,777.55	6,652,852.82
	G-323	5412F	5412	PRELEC	New England Hydro - Trans Corp.	30.79%	30.79%	30.79%	13,211,758.56	1,971,113.50	7,157,892.36
	G-323	5413F	5413	PRELEC	New England Electric Trans Corp.	1.19%	1.19%	1.19%	966,996.78	-	157,532.86
					Total	100.00%	100.00%	100.00%	39,733,788.05	25,027,891.05	13,968,278.05

KS Generation, Glenwood and Port Jefferson	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
G-324	5430P	5430	PRPGEN	KeySpan Generation LLC (PSA)	93.33%	93.33%	93.32%		453,584,074.41	612,209,320.08	146,077,333.06
G-324	5431P	5431	PRPGEN	KeySpan Glenwood Energy Center	3.12%	3.12%	3.12%		11,079,051.41	31,143,692.36	3,800,515.71
G-324	5432P	5432	PRPGEN	KeySpan Port Jefferson Energy Center	3.55%	3.55%	3.55%		11,665,344.85	37,366,822.97	4,193,446.07
					Total	100.00%	100.00%	100.00%	476,328,470.87	680,725,835.43	154,071,294.85

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M				
All Retail and Trans segments, NEP-T, Hydros	G-327	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	16.39%	16.39%	16.39%	0.16	1,419,393,081.17	\$	4,624,377,555.27	\$	662,852.82	
	G-327	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	4.85%	4.85%	4.85%	0.04	370,089,284.26	\$	1,681,380,023.20	\$	1,681,380,023.20	
	G-327	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	6.71%	6.71%	6.71%	0.05	446,143,537.22	\$	2,751,141,599.86	\$	2,751,141,599.86	
	G-327	5220G	5220	NYGASD	KeySpan Energy Delivery New York	14.88%	14.88%	14.88%	0.14	1,179,393,378.63	\$	4,975,219,820.88	\$	4,975,219,820.88	
	G-327	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	9.74%	9.74%	9.74%	0.08	742,330,195.82	\$	3,540,309,892.43	\$	3,540,309,892.43	
	G-327	5310E	5310	MARELEC	Massachusetts Electric Company	15.54%	15.54%	15.54%	0.18	1,222,892,194.91	\$	3,086,901,602.83	\$	3,086,901,602.83	
	G-327	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.21%	0.21%	0.21%	0.00	20,325,743.14	\$	61,212,830.59	\$	61,212,830.59	
	G-327	5320E	5320	MARELEC	Nantucket Electric Company	0.24%	0.24%	0.24%	0.00	20,465,898.64	\$	73,438,036.53	\$	73,438,036.53	
	G-327	5330G	5330	MAGASD	Boston Gas Company	10.19%	10.19%	10.19%	0.11	814,549,793.06	\$	2,958,666,891.80	\$	2,958,666,891.80	
	G-327	5340G	5340	MAGASD	Colonial Gas Company	2.33%	2.33%	2.33%	0.02	173,783,861.13	\$	738,203,292.01	\$	738,203,292.01	
	G-327	5360E	5360	RIELEC	Narragansett Electric Company	6.12%	6.12%	6.12%	0.07	660,545,167.50	\$	1,060,890,222.09	\$	1,060,890,222.09	
	G-327	5360G	5360	RIGASD	Narragansett Gas Company	3.02%	3.02%	3.02%	0.03	254,134,915.62	\$	951,214,784.25	\$	951,214,784.25	
	G-327	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	2.30%	2.30%	2.30%	0.02	159,567,952.83	\$	926,195,054.68	\$	926,195,054.68	
	G-327	5410T	5410	FRTRAN	New England Power Company - Transmission	6.10%	6.10%	6.10%	0.05	420,441,205.62	\$	2,484,969,457.45	\$	2,484,969,457.45	
	G-327	5411F	5411	PRELEC	NE Hydro - Trans Electric Co.	0.18%	0.18%	0.18%	0.00	25,056,032.71	\$	23,056,777.55	\$	23,056,777.55	
	G-327	5412F	5412	PRELEC	New England Hydro - Trans Corp.	0.09%	0.09%	0.09%	0.00	13,211,758.66	\$	1,971,113.50	\$	1,971,113.50	
	G-327	5413F	5413	PRELEC	New England Electric Trans Corp.	0.01%	0.01%	0.01%	0.00	966,996.78	\$	-	\$	-	
						Total	100.00%	100.00%	100.00%	0.95	8,442,790,997.68	\$	29,939,148,054.92	\$	29,939,148,054.92

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	
All Retail and Trans segments, NEP-T, Hydros, KS Generation	G-328	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	15.81%	15.81%	15.81%	0.16	1,419,393,081.17	\$	4,624,377,555.27
	G-328	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	4.85%	4.85%	4.85%	0.04	370,089,284.26	\$	1,681,380,023.20
	G-328	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	6.50%	6.50%	6.50%	0.05	446,143,537.22	\$	2,751,141,599.86
	G-328	5220G	5220	NYGASD	KeySpan Energy Delivery New York	14.46%	14.46%	14.46%	0.14	1,179,393,378.63	\$	4,975,219,820.88
	G-328	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island	9.41%	9.41%	9.41%	0.08	742,330,195.82	\$	3,540,309,892.43
	G-328	5310E	5310	MARELEC	Massachusetts Electric Company	15.91%	15.91%	15.91%	0.18	1,222,892,194.91	\$	3,086,901,602.83
	G-328	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.21%	0.21%	0.21%	0.00	20,325,743.14	\$	61,212,830.59
	G-328	5320E	5320	MARELEC	Nantucket Electric Company	0.23%	0.23%	0.23%	0.00	20,465,898.64	\$	73,438,036.53
	G-328	5330G	5330	MAGASD	Boston Gas Company	9.84%	9.84%	9.84%	0.11	814,549,793.06	\$	2,958,666,891.80
	G-328	5340G	5340	MAGASD	Colonial Gas Company	2.25%	2.25%	2.25%	0.02	173,783,861.13	\$	738,203,292.01
	G-328	5360E	5360	RIELEC	Narragansett Electric Company	5.88%	5.88%	5.88%	0.07	660,545,167.50	\$	1,060,890,222.09
	G-328	5360G	5360	RIGASD	Narragansett Gas Company	2.91%	2.91%	2.91%	0.03	254,134,915.62	\$	951,214,784.25
	G-328	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	2.22%	2.22%	2.22%	0.02	159,567,952.83	\$	926,195,054.68
	G-328	5410T	5410	FRTRAN	New England Power Company - Transmission	5.90%	5.90%	5.90%	0.05	420,441,205.62	\$	2,484,969,457.45
	G-328	5411F	5411	PRELEC	NE Hydro - Trans Electric Co.	0.18%	0.18%	0.18%	0.00	25,056,032.71	\$	23,056,777.55

G - General Allocator, 3-Point Formula

	G-328	S412F	S412	FRELEC	New England Hydro - Trans Corp.	0.00%	0.00%	0.00%	0.00	13,211,758.56	1,971,113.20
	G-328	S413F	S413	FRELEC	New England Electric Trans Corp	0.01%	0.01%	0.01%	0.00	966,996.78	
	G-328	S430F	S430	FRPGEN	KeySpan Generation LLC (PSA)	3.51%	3.51%	3.51%	0.03	463,584.074	\$12,209,320.08
					Total	100.00%	100.00%	100.00%	0.99	8,896,375.072-01	30,261,357,375.00

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Retail and Trans segments, NEP-T, Hydros, KS Generation, GW, Port Jefferson, KS Energy Development, KS Services Inc											
G-330		S210E	S210	NYVELEC	Niagara Mohawk Power Corp. - Electric Distr.	16.30%	16.30%	16.29%	\$ 1,419,393.081	\$ 4,624,377.555	\$ 834,775.399
G-330		S210G	S210	NYGASD	Niagara Mohawk Power Corp. - Gas	4.36%	4.36%	4.36%	\$ 370,089.284	\$ 1,681,380.023	\$ 161,187.519
G-330		S210T	S210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	5.46%	5.46%	5.46%	\$ 446,143.537	\$ 2,751,141.600	\$ 110,852.309
G-330		S220G	S220	NYGASD	KeySpan Energy Delivery New York	13.79%	13.79%	13.79%	\$ 1,179,393.379	\$ 4,975,219.821	\$ 566,381.192
G-330		S230G	S230	NYGASD	KeySpan Energy Delivery Long Island	8.26%	8.26%	8.26%	\$ 742,330.196	\$ 3,540,309.992	\$ 229,441.803
G-330		S310E	S310	MAELEC	Massachusetts Electric Company	18.23%	18.23%	18.23%	\$ 1,722,802.195	\$ 3,086,901.603	\$ 1,182,578.585
G-330		S310T	S310	FRTRAN	Massachusetts Electric Company - Transmission	0.19%	0.19%	0.19%	\$ 20,325.743	\$ 61,212.831	\$ 6,687.243
G-330		S320E	S320	MAELEC	Nantucket Electric Company	0.22%	0.22%	0.22%	\$ 20,465.899	\$ 73,438.037	\$ 9,496.666
G-330		S330G	S330	MAGASD	Boston Gas Company	10.66%	10.66%	10.65%	\$ 814,549.793	\$ 2,958,665.892	\$ 814,616.880
G-330		S340G	S340	MAGASD	Colonial Gas Company	2.38%	2.38%	2.38%	\$ 173,783.861	\$ 738,203.292	\$ 130,489.951
G-330		S360E	S360	RIELEC	Narragansett Electric Company	6.74%	6.74%	6.74%	\$ 660,545.168	\$ 1,060,890.222	\$ 437,002.019
G-330		S360G	S360	RIGASD	Narragansett Gas Company	2.76%	2.76%	2.76%	\$ 254,134.916	\$ 951,214.784	\$ 107,868.814
G-330		S360T	S360	FRTRAN	Narragansett Electric Company - Transmission	1.83%	1.83%	1.83%	\$ 159,567.953	\$ 526,195.055	\$ 31,533.256
G-330		S410T	S410	FRTRAN	New England Power Company - Transmission	4.81%	4.81%	4.81%	\$ 420,441.206	\$ 2,484,969.457	\$ 74,547.525
G-330		S411F	S411	FRELEC	NE Hydro - Trans Electric Co.	0.17%	0.17%	0.17%	\$ 25,566.339	\$ 23,656.778	\$ 6,652.853
G-330		S412F	S412	FRELEC	New England Hydro - Trans Corp.	0.10%	0.10%	0.10%	\$ 13,211.759	\$ 1,971,113	\$ 7,157.892
G-330		S413F	S413	FRELEC	New England Electric Trans Corp	0.00%	0.00%	0.00%	\$ 966.997	\$	\$ 157.533
G-330		S430F	S430	FRPGEN	KeySpan Generation LLC (PSA)	3.49%	3.49%	3.49%	\$ 453,584.074	\$ 612,209.320	\$ 146,077.333
G-330		S431F	S431	FRPGEN	KeySpan Glenwood Energy Center	0.10%	0.10%	0.10%	\$ 11,079.052	\$ 31,149.693	\$ 3,800.516
G-330		S432F	S432	FRPGEN	KeySpan Port Jefferson Energy Center	0.11%	0.11%	0.11%	\$ 11,665.345	\$ 37,366.823	\$ 4,193.446
G-330		S430N	S430	NONREG	KeySpan Energy Development Corporation	0.00%	0.00%	0.00%	\$	\$	\$ 13,026.648
G-330		S650N	S650	NONREG	KeySpan Services Inc.	0.07%	0.07%	0.07%	\$ 5,870.404	\$ 6,300.465	\$ 6,225.203
					Total	100.00%	100.00%	100.00%	\$ 8,924,889.872	\$ 30,626,174.358	\$ 4,674,831.547

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Parents, All Retail and Trans segments, Mass., NEP -T, KS Generation											
G-331		S020R	S020	PARENT	National Grid USA Parent	0.54%	0.54%	0.54%	\$ 5	\$ -	\$ 76,756.012
G-331		S040R	S040	PARENT	KeySpan Energy Corp.	0.00%	0.00%	0.00%	\$	\$	\$
G-331		S210E	S210	NYVELEC	Niagara Mohawk Power Corp. - Electric Distr.	16.30%	16.30%	16.29%	\$ 1,419,393.081	\$ 4,624,377.555	\$ 834,775.399
G-331		S210G	S210	NYGASD	Niagara Mohawk Power Corp. - Gas	4.37%	4.37%	4.37%	\$ 370,089.284	\$ 1,681,380.023	\$ 161,187.519
G-331		S210T	S210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	5.46%	5.46%	5.46%	\$ 446,143.537	\$ 2,751,141.600	\$ 110,852.309
G-331		S220G	S220	NYGASD	KeySpan Energy Delivery New York	13.81%	13.81%	13.81%	\$ 1,179,393.379	\$ 4,975,219.821	\$ 566,381.192
G-331		S230G	S230	NYGASD	KeySpan Energy Delivery Long Island	8.28%	8.28%	8.28%	\$ 742,330.196	\$ 3,540,309.992	\$ 229,441.803
G-331		S310E	S310	MAELEC	Massachusetts Electric Company	18.23%	18.23%	18.22%	\$ 1,722,802.195	\$ 3,086,901.603	\$ 1,182,578.585
G-331		S310T	S310	FRTRAN	Massachusetts Electric Company - Transmission	0.19%	0.19%	0.19%	\$ 20,325.743	\$ 61,212.831	\$ 6,687.243
G-331		S320E	S320	MAELEC	Nantucket Electric Company	0.22%	0.22%	0.22%	\$ 20,465.899	\$ 73,438.037	\$ 9,496.666
G-331		S330G	S330	MAGASD	Boston Gas Company	10.66%	10.66%	10.65%	\$ 814,549.793	\$ 2,958,665.892	\$ 814,616.880
G-331		S340G	S340	MAGASD	Colonial Gas Company	2.38%	2.38%	2.38%	\$ 173,783.861	\$ 738,203.292	\$ 130,489.951
G-331		S360E	S360	RIELEC	Narragansett Electric Company	6.74%	6.74%	6.74%	\$ 660,545.168	\$ 1,060,890.222	\$ 437,002.019
G-331		S360G	S360	RIGASD	Narragansett Gas Company	2.76%	2.76%	2.76%	\$ 254,134.916	\$ 951,214.784	\$ 107,868.814
G-331		S360T	S360	FRTRAN	Narragansett Electric Company - Transmission	1.84%	1.84%	1.84%	\$ 159,567.953	\$ 526,195.055	\$ 31,533.256
G-331		S410T	S410	FRTRAN	New England Power Company - Transmission	4.82%	4.82%	4.82%	\$ 420,441.206	\$ 2,484,969.457	\$ 74,547.525
G-331		S430F	S430	FRPGEN	KeySpan Generation LLC (PSA)	3.41%	3.41%	3.41%	\$ 453,584.074	\$ 612,209.320	\$ 146,077.333
					Total	100.00%	100.00%	100.00%	\$ 8,896,940.289	\$ 30,526,329.484	\$ 4,719,391.507

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Parents, All Retail and Trans segments, NEP -T, NEH, NHH, KS Generation, Port Jefferson											
G-332		S020R	S020	PARENT	National Grid USA Parent	0.54%	0.54%	0.54%	\$ 5	\$ -	\$ 76,756.012
G-332		S040R	S040	PARENT	KeySpan Energy Corp.	0.00%	0.00%	0.00%	\$	\$	\$
G-332		S210E	S210	NYVELEC	Niagara Mohawk Power Corp. - Electric Distr.	16.28%	16.28%	16.28%	\$ 1,419,393.081	\$ 4,624,377.555	\$ 834,775.399
G-332		S210G	S210	NYGASD	Niagara Mohawk Power Corp. - Gas	4.36%	4.36%	4.36%	\$ 370,089.284	\$ 1,681,380.023	\$ 161,187.519
G-332		S210T	S210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	5.46%	5.46%	5.46%	\$ 446,143.537	\$ 2,751,141.600	\$ 110,852.309
G-332		S220G	S220	NYGASD	KeySpan Energy Delivery New York	13.79%	13.79%	13.79%	\$ 1,179,393.379	\$ 4,975,219.821	\$ 566,381.192
G-332		S230G	S230	NYGASD	KeySpan Energy Delivery Long Island	8.27%	8.27%	8.27%	\$ 742,330.196	\$ 3,540,309.992	\$ 229,441.803
G-332		S310E	S310	MAELEC	Massachusetts Electric Company	18.21%	18.21%	18.20%	\$ 1,722,802.195	\$ 3,086,901.603	\$ 1,182,578.585
G-332		S310T	S310	FRTRAN	Massachusetts Electric Company - Transmission	0.19%	0.19%	0.19%	\$ 20,325.743	\$ 61,212.831	\$ 6,687.243
G-332		S320E	S320	MAELEC	Nantucket Electric Company	0.22%	0.22%	0.22%	\$ 20,465.899	\$ 73,438.037	\$ 9,496.666
G-332		S330G	S330	MAGASD	Boston Gas Company	10.64%	10.64%	10.64%	\$ 814,549.793	\$ 2,958,665.892	\$ 814,616.880
G-332		S340G	S340	MAGASD	Colonial Gas Company	2.38%	2.38%	2.38%	\$ 173,783.861	\$ 738,203.292	\$ 130,489.951
G-332		S360E	S360	RIELEC	Narragansett Electric Company	6.73%	6.73%	6.73%	\$ 660,545.168	\$ 1,060,890.222	\$ 437,002.019
G-332		S360G	S360	RIGASD	Narragansett Gas Company	2.76%	2.76%	2.76%	\$ 254,134.916	\$ 951,214.784	\$ 107,868.814
G-332		S360T	S360	FRTRAN	Narragansett Electric Company - Transmission	1.83%	1.83%	1.83%	\$ 159,567.953	\$ 526,195.055	\$ 31,533.256
G-332		S410T	S410	FRTRAN	New England Power Company - Transmission	4.82%	4.82%	4.82%	\$ 420,441.206	\$ 2,484,969.457	\$ 74,547.525
G-332		S430F	S430	FRPGEN	KeySpan Generation LLC (PSA)	3.41%	3.41%	3.41%	\$ 453,584.074	\$ 612,209.320	\$ 146,077.333
G-332		S432F	S432	FRPGEN	KeySpan Port Jefferson Energy Center	0.11%	0.11%	0.11%	\$ 11,665.345	\$ 37,366.823	\$ 4,193.446
					Total	100.00%	100.00%	100.00%	\$ 8,896,305.634	\$ 30,663,696.307	\$ 4,714,584.953

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Parents, All Retail, All TRAN, Hydros, KS Generation, GW, Port Jefferson											
G-333		S020R	S020	PARENT	National Grid USA Parent	0.54%	0.54%	0.54%	\$ 5	\$ -	\$ 76,756.012
G-333		S040R	S040	PARENT	KeySpan Energy Corp.	0.00%	0.00%	0.00%	\$	\$	\$
G-333		S210E	S210	NYVELEC	Niagara Mohawk Power Corp. - Electric Distr.	16.22%	16.22%	16.22%	\$ 1,419,393.081	\$ 4,624,377.555	\$ 834,775.399
G-333		S210G	S210	NYGASD	Niagara Mohawk Power Corp. - Gas	4.36%	4.36%	4.36%	\$ 370,089.284	\$ 1,681,380.023	\$ 161,187.519
G-333		S210T	S210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	5.44%	5.44%	5.44%	\$ 446,143.537	\$ 2,751,141.600	\$ 110,852.309
G-333		S220G	S220	NYGASD	KeySpan Energy Delivery New York	13.74%	13.74%	13.74%	\$ 1,179,393.379	\$ 4,975,219.821	\$ 566,381.192
G-333		S230G	S230	NYGASD	KeySpan Energy Delivery Long Island	8.24%	8.24%	8.24%	\$ 742,330.196	\$ 3,540,309.992	\$ 229,441.803
G-333		S310E	S310	MAELEC	Massachusetts Electric Company	18.14%	18.14%	18.13%	\$ 1,722,802.195	\$ 3,086,901.603	\$ 1,182,578.585
G-333		S310T	S310	FRTRAN	Massachusetts Electric Company - Transmission	0.19%	0.19%	0.19%	\$ 20,325.743	\$ 61,212.831	\$ 6,687.243
G-333		S320E	S320	MAELEC	Nantucket Electric Company	0.22%	0.22%	0.22%	\$ 20,465.899	\$ 73,438.037	\$ 9,496.666
G-333		S330G	S330	MAGASD	Boston Gas Company	10.64%	10.64%	10.64%	\$ 814,549.793	\$ 2,958,665.892	\$ 814,616.880
G-333		S340G	S340	MAGASD	Colonial Gas Company	2.37%	2.37%	2.37%	\$ 173,783.861	\$ 738,203.292	\$ 130,489.951
G-333		S360E	S360	RIELEC	Narragansett Electric Company	6.70%	6.70%	6.70%	\$ 660,545.168	\$ 1,060,890.222	\$ 437,002.019
G-333		S360G	S360	RIGASD	Narragansett Gas Company	2.76%	2.76%	2.76%	\$ 254,134.916	\$ 951,214.784	\$ 107,868.814
G-333		S360T	S360	FRTRAN	Narragansett Electric Company - Transmission	1.83%	1.83%	1.83%	\$ 159,567.953	\$ 526,195.055	\$ 31,533.256
G-333		S410T	S410	FRTRAN	New England Power Company - Transmission	4.80%	4.80%	4.80%	\$ 420,441.206	\$ 2,484,969.457	\$ 74,547.525
G-333		S411F	S411	FRELEC	NE Hydro - Trans Electric Co.	0.17%	0.17%	0.17%	\$ 25,566.339	\$ 23,656.778	\$ 6,652.853
G-333		S412F	S412	FRELEC	New England Hydro - Trans Corp.	0.10%	0.10%	0.10%	\$ 13,211.759	\$ 1,971,113	\$ 7,157.892
G-333		S413F	S413	FRELEC	New England Electric Trans Corp	0.00%	0.00%	0.00%	\$ 966.997	\$	\$ 157.533
G-333		S430F	S430	FRPGEN	KeySpan Generation LLC (PSA)	3.39%	3.39%	3.39%	\$ 453,584.074	\$ 612,209.320	\$ 146,077.333
G-333		S431F	S431	FRPGEN	KeySpan Glenwood Energy Center	0.10%	0.10%	0.10%	\$ 11,079.052	\$ 31,149.693	\$ 3,800.516
G-333		S432F	S432	FRPGEN	KeySpan Port Jefferson Energy Center	0.11%	0.11%	0.11%	\$ 11,665.345	\$ 37,366.823	\$ 4,193.446
					Total	100.00%	100.00%	100.00%	\$ 8,919,119.473	\$ 30,819,873.891	\$ 4,732,393.747

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	UPDATED
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G - General Allocator, 3-Point Formula

Legacy NG Retails and Trans segments, NEP-T and Hydros	G-335	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Dist.	26.61%	26.61%	26.61%	\$	1,419,393,081	\$	4,624,377,556	\$	834,775,399
	G-335	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	7.20%	7.20%	7.20%	\$	370,089,284	\$	1,681,380,023	\$	161,187,519
	G-335	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	9.10%	9.10%	9.10%	\$	446,143,637	\$	2,751,141,600	\$	110,852,309
	G-335	5310E	5310	MAELEC	Massachusetts Electric Company	29.46%	29.46%	29.46%	\$	1,722,892,195	\$	3,086,951,603	\$	1,182,578,565
	G-335	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.31%	0.31%	0.31%	\$	20,325,743	\$	61,212,831	\$	6,587,243
	G-335	5330E	5330	MAELEC	Nantucket Electric Company	0.37%	0.37%	0.37%	\$	20,465,899	\$	73,438,037	\$	9,495,666
	G-335	5360E	5360	RIELEC	Narragansett Electric Company	10.88%	10.88%	10.88%	\$	660,545,168	\$	1,060,850,222	\$	437,002,019
	G-335	5360G	5360	RIGASD	Narragansett Gas Company	4.53%	4.53%	4.53%	\$	254,134,916	\$	961,214,784	\$	107,868,814
	G-335	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	3.06%	3.06%	3.06%	\$	169,567,953	\$	926,156,055	\$	31,533,255
	G-335	5410T	5410	FRTRAN	New England Power Company - Transmission	8.04%	8.04%	8.04%	\$	420,441,206	\$	2,484,959,457	\$	74,547,525
	G-335	5411F	5411	PRELEC	NE Hydro - Trans Electric Co.	0.27%	0.27%	0.27%	\$	25,556,033	\$	23,056,778	\$	6,652,853
	G-335	5412F	5412	PRELEC	New England Hydro - Trans Corp.	0.16%	0.16%	0.16%	\$	13,211,759	\$	1,971,113	\$	7,157,892
	G-335	5413F	5413	PRELEC	New England Electric Trans Corp.	0.01%	0.01%	0.01%	\$	366,067	\$	-	\$	157,533
					Total	100.00%	100.00%	100.00%	\$	5,532,733,769	\$	17,726,749,058	\$	2,970,986,615

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	
Parents, Legacy NG Retails, NMPC -T, Mass. Electric -T	G-337	5020R	5020	PARENT	National Grid USA Parent	0.87%	0.87%	0.87%	\$	5	-	76,756,012
	G-337	5040R	5040	PARENT	KeySpan Energy Corp.	0.00%	0.00%	0.00%	\$	-	-	-
	G-337	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Dist.	26.61%	26.61%	26.61%	\$	1,419,393,081	\$	4,624,377,556
	G-337	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	8.27%	8.27%	8.27%	\$	370,089,284	\$	1,681,380,023
	G-337	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	10.70%	10.70%	10.70%	\$	446,143,637	\$	2,751,141,600
	G-337	5310E	5310	MAELEC	Massachusetts Electric Company	32.36%	32.36%	32.36%	\$	1,722,892,195	\$	3,086,951,603
	G-337	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.36%	0.36%	0.36%	\$	20,325,743	\$	61,212,831
	G-337	5330E	5330	MAELEC	Nantucket Electric Company	0.42%	0.42%	0.42%	\$	20,465,899	\$	73,438,037
	G-337	5360E	5360	RIELEC	Narragansett Electric Company	11.85%	11.85%	11.85%	\$	660,545,168	\$	1,060,850,222
	G-337	5360G	5360	RIGASD	Narragansett Gas Company	5.17%	5.17%	5.17%	\$	254,134,916	\$	961,214,784
					Total	100.00%	100.00%	100.00%	\$	4,812,989,827	\$	14,260,566,655

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	
Parents, All Retail, Transmission segments	G-338	5020R	5020	PARENT	National Grid USA Parent	0.58%	0.58%	0.58%	\$	5	-	76,756,012
	G-338	5040R	5040	PARENT	KeySpan Energy Corp.	0.00%	0.00%	0.00%	\$	-	-	-
	G-338	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Dist.	18.88%	18.88%	18.88%	\$	1,419,393,081	\$	4,624,377,556
	G-338	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	5.13%	5.13%	5.13%	\$	370,089,284	\$	1,681,380,023
	G-338	5220G	5220	NYGASD	KeySpan Energy Delivery New York	16.17%	16.17%	16.17%	\$	1,179,393,379	\$	4,975,218,821
	G-338	5220G	5220	NYGASD	KeySpan Energy Delivery Long Island	8.81%	8.81%	8.81%	\$	742,130,136	\$	3,540,393,982
	G-338	5310E	5310	MAELEC	Massachusetts Electric Company	20.80%	20.80%	20.80%	\$	1,722,892,195	\$	3,086,951,603
	G-338	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.22%	0.22%	0.22%	\$	20,325,743	\$	61,212,831
	G-338	5330E	5330	MAELEC	Nantucket Electric Company	0.26%	0.26%	0.26%	\$	20,465,899	\$	73,438,037
	G-338	5360G	5360	MAGASD	Boston Gas Company	12.28%	12.28%	12.28%	\$	814,549,793	\$	2,958,685,892
	G-338	5360G	5360	MAGASD	Colonial Gas Company	2.76%	2.76%	2.76%	\$	173,783,861	\$	738,203,292
	G-338	5360E	5360	RIELEC	Narragansett Electric Company	7.68%	7.68%	7.68%	\$	660,545,168	\$	1,060,850,222
	G-338	5360G	5360	RIGASD	Narragansett Gas Company	3.23%	3.23%	3.23%	\$	254,134,916	\$	961,214,784
	G-338	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	2.20%	2.20%	2.20%	\$	169,567,953	\$	926,156,055
					Total	100.00%	100.00%	100.00%	\$	7,537,471,472	\$	24,878,068,187

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	
Parents, KEDNY, NE Retails, Transmission segments	G-342	5020R	5020	PARENT	National Grid USA Parent	0.84%	0.84%	0.84%	\$	5	-	76,756,012
	G-342	5040R	5040	PARENT	KeySpan Energy Corp.	0.00%	0.00%	0.00%	-	-	-	-
	G-342	5210G	5220	NYGASD	KeySpan Energy Delivery New York	26.31%	26.31%	26.31%	\$	1,179,393,379	\$	4,975,218,821
	G-342	5310E	5310	MAELEC	Massachusetts Electric Company	32.45%	32.45%	32.44%	\$	1,722,892,195	\$	3,086,951,603
	G-342	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.38%	0.38%	0.38%	\$	20,325,743	\$	61,212,831
	G-342	5330E	5330	MAELEC	Nantucket Electric Company	0.42%	0.42%	0.42%	\$	20,465,899	\$	73,438,037
	G-342	5330G	5330	MAGASD	Boston Gas Company	19.55%	19.55%	19.55%	\$	814,549,793	\$	2,958,685,892
	G-342	5360G	5360	MAGASD	Colonial Gas Company	4.42%	4.42%	4.42%	\$	173,783,861	\$	738,203,292
	G-342	5360E	5360	RIELEC	Narragansett Electric Company	11.36%	11.36%	11.36%	\$	660,545,168	\$	1,060,850,222
	G-342	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission	3.69%	3.69%	3.69%	\$	169,567,953	\$	926,156,055
					Total	100.00%	100.00%	100.00%	\$	4,751,923,995	\$	13,868,756,751

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Parents, Mass-E&T and Nantucket	G-344	5020R	5020	PARENT	National Grid USA Parent	2.01%	2.01%	2.01%	5	-	76,756,012
	G-344	5040R	5040	PARENT	KeySpan Energy Corp.	0.00%	0.00%	0.00%	-	-	-
	G-344	5310E	5310	MAELEC	Massachusetts Electric Company	95.41%	95.41%	95.41%	1,722,892,195	3,086,951,603	1,182,578,585
	G-344	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	1.19%	1.19%	1.19%	20,325,743	61,212,831	6,587,243
	G-344	5330E	5330	MAELEC	Nantucket Electric Company	1.39%	1.39%	1.39%	20,465,899	73,438,037	9,456,668
					Total	100.00%	100.00%	100.00%	1,763,683,842	3,221,552,470	1,276,417,500

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Hydros & NEP	G-350	5410T	5410	FRTRAN	New England Power Company - Transmission	81.53%	81.53%	81.53%		420,441,206.62	2,484,969,457.45
	G-350	5411F	5411	PRELEC	NE Hydro - Trans Electric Co.	4.66%	4.66%	4.66%		25,556,032.71	23,056,777.55
	G-350	5412F	5412	PRELEC	New England Hydro - Trans Corp.	3.68%	3.68%	3.68%		13,211,758.56	1,971,892.86
	G-350	5413F	5413	PRELEC	New England Electric Trans Corp.	0.13%	0.13%	0.13%		966,996.78	157,532.26
						Total	100.00%	100.00%	100.00%		460,175,993.67
											88,515,803.44

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	
NEP, Hydros, LNG and GenCo	G-355	5410T	5410	FRTRAN	New England Power Company - Transmission	81.22%	81.22%	81.23%		420,441,206	2,454,959,457	74,547,525
	G-355	5411F	5411	PRELEC	NE Hydro - Trans Electric Co.	2.09%	2.09%	2.09%		25,556,033	2,056,778	6,652,893
	G-355	5412F	5412	PRELEC	New England Hydro - Trans Corp.	1.50%	1.50%	1.50%		13,211,759	1,971,113	717,533
	G-355	5413F	5413	PRELEC	New England Electric Trans Corp.	0.06%	0.06%	0.06%		366,967		157,533
	G-355	5420G	5420	FRGASD	NG LNG LP Regulated Entity	2.06%	2.06%	2.06%		8,230,443	108,383,797	4,659,941
	G-355	5430P	5430	FRGGEN	KeySpan Generation LLC (PSA)	43.07%	43.07%	43.07%		403,584,074	146,077,333	146,077,333
						100.00%	100.00%	100.00%		912,980,511.56	3,292,970,466.58	239,250,255.84

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	
All Retail, TRAN, NG LNG, KS Generation, GW, Port Jefferson, NG Trans Svcs, Metrowest Realty, Wayfinder and Transgas	G-356	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	16.27%	16.27%	16.27%	\$	1,419,393,081	\$	4,624,377,556
	G-356	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas	5.44%	5.44%	5.44%	\$	370,089,284	\$	1,681,380,023
	G-356	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	9.10%	9.10%	9.10%	\$	446,143,637	\$	2,751,141,600
	G-356	5220G	5220	NYGASD	KeySpan Energy Delivery New York	13.77%	13.77%	13.77%	\$	1,179,393,379	\$	4,975,218,821
	G-356	5220G	5220	NYGASD	KeySpan Energy Delivery Long Island	8.20%	8.20%	8.20%	\$	742,130,136	\$	3,540,393,982
	G-356	5310E	5310	MAELEC	Massachusetts Electric Company	18.22%	18.22%	18.22%	\$	1,722,892,195	\$	3,086,951,603
	G-356	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission	0.19%	0.19%	0.19%	\$	20,325,743	\$	61,212,831
	G-356	5330E	5330	MAELEC	Nantucket Electric Company	0.22%	0.22%	0.22%	\$	20,465,899	\$	73,438,037
	G-356	5330G	5330	MAGASD	Boston Gas Company	10.64%	10.64%	10.64%	\$	814,549,793	\$	2,958,685,892
	G-356	5340G	5340	MAGASD	Colonial Gas Company	2.38%	2.38%	2.38%	\$	173,783,861	\$	738,203,292
	G-356	5360E	5360	RIELEC	Narragansett Electric Company	6.14%	6.14%	6.14%	\$	660,545,168	\$	1,060,850,222
	G-356	5360G	5360	RIGASD	Narragansett Gas Company	2.75%	2.75%	2.75%	\$	254,134,916	\$	961,214,784
					Total	100.00%	100.00%	100.00%	\$	9,292,970,466.58	\$	29,292,970,466.58

G - General Allocator, 3-Point Formula

	G-356	030T	0300	FRTRAN	Narragansett Electric Company - Transmission	1.82%	1.82%	1.82%	\$	159,567,963	\$	926,195,055	\$	31,533,256
	G-356	0410T	0410	FRTRAN	New England Power Company - Transmission	4.80%	4.80%	4.80%	\$	420,441,206	\$	2,484,969,457	\$	74,547,625
	G-356	0411T	0411	PRELEC	NE Hydro - Trans Electric Corp.	0.17%	0.17%	0.17%	\$	29,556,033	\$	23,956,776	\$	6,652,893
	G-356	0412F	0412	PRELEC	New England Hydro - Trans Corp.	0.10%	0.10%	0.10%	\$	13,211,789	\$	1,971,113	\$	7,157,892
	G-356	0413F	0413	PRELEC	New England Electric Trans Corp.	0.00%	0.00%	0.00%	\$	966,997	\$		\$	167,633
	G-356	0420G	0420	NYGASD	NY LNG LP Regulated Entity	0.18%	0.18%	0.18%	\$	2,733,443	\$	108,363,797	\$	4,656,947
	G-356	0430P	0430	FRPGEN	KeySpan Generation LLC (PSA)	3.40%	3.40%	3.40%	\$	453,684,074	\$	612,209,320	\$	146,077,333
	G-356	0431P	0431	FRPGEN	KeySpan Glenwood Energy Center	0.10%	0.10%	0.10%	\$	11,079,062	\$	31,149,693	\$	3,800,616
	G-356	0432P	0432	FRPGEN	KeySpan Fort Jefferson Energy Center	0.11%	0.11%	0.11%	\$	11,665,345	\$	37,960,623	\$	4,189,446
	G-356	0825N	0825	CONREG	Transreg Inc.	0.09%	0.09%	0.09%	\$	6,904,896	\$	7,548,695	\$	8,147,294
					Total	100.00%	100.00%	100.00%	\$	8,934,254,808	\$	30,735,786,383	\$	4,668,401,971

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NMPC-E&G-T, Mass-E&T, Nantucket, Boston Gas, Narragansett-E&T, NEP -T, NHH, NEE-T, NG Trans Svcs, Metrowest Realty	G-363	0210E	0210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	23.49%	23.49%	23.50%	0.16	1,419,393,081.17	4,624,377,555.27
	G-363	0210G	0210	NYGASD	Niagara Mohawk Power Corp. - Gas	6.39%	6.39%	6.39%	0.04	370,089,284.26	1,681,380,023.20
	G-363	0210T	0210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	9.74%	9.74%	9.74%	0.05	445,143,637.22	2,751,141,599.86
	G-363	0310E	0310	MAELEC	Massachusetts Electric Company	23.49%	23.49%	23.49%	0.18	1,722,892,194.91	3,086,901,602.83
	G-363	0310T	0310	FRTRAN	Massachusetts Electric Company - Transmission	0.31%	0.31%	0.31%	0.00	20,325,743.14	61,212,830.59
	G-363	0320E	0320	MAELEC	Nantucket Electric Company	0.35%	0.35%	0.35%	0.00	20,465,898.64	73,438,036.53
	G-363	0330G	0330	MAGASD	Boston Gas Company	14.63%	14.63%	14.63%	0.11	814,549,793.06	2,958,666,891.80
	G-363	0360E	0360	PRELEC	Narragansett Electric Company	8.89%	8.89%	8.89%	0.07	660,545,167.50	1,060,890,222.09
	G-363	0360T	0360	FRTRAN	Narragansett Electric Company - Transmission	3.33%	3.33%	3.33%	0.02	159,967,952.83	926,195,054.68
	G-363	0410T	0410	FRTRAN	New England Power Company - Transmission	8.85%	8.85%	8.85%	0.05	420,441,205.62	2,484,969,457.45
	G-363	0412F	0412	PRELEC	New England Hydro - Trans Corp.	0.13%	0.13%	0.13%	0.00	15,211,758.56	1,971,113.50
	G-363	0413F	0413	PRELEC	New England Electric Trans Corp.	0.01%	0.01%	0.01%	0.00	966,996.78	
					Total	100.00%	100.00%	100.00%	0.68	6,067,692,613.69	19,711,143,387.80

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NMPC-E&G-T, Mass-E, Nantucket, Narragansett-E&G, NEP -T, NHH, NEE-T	G-364	0210E	0210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	27.31%	27.31%	27.31%	0.16	1,419,393,081.17	4,624,377,555.27
	G-364	0210G	0210	NYGASD	Niagara Mohawk Power Corp. - Gas	8.14%	8.14%	8.14%	0.04	370,089,284.26	1,681,380,023.20
	G-364	0210T	0210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	11.30%	11.30%	11.30%	0.05	445,143,637.22	2,751,141,599.86
	G-364	0310E	0310	MAELEC	Massachusetts Electric Company	27.23%	27.23%	27.23%	0.18	1,722,892,194.91	3,086,901,602.83
	G-364	0320E	0320	MAELEC	Nantucket Electric Company	0.40%	0.40%	0.40%	0.00	20,465,898.64	73,438,036.53
	G-364	0360E	0360	PRELEC	Narragansett Electric Company	10.80%	10.80%	10.80%	0.07	660,545,167.50	1,060,890,222.09
	G-364	0360G	0360	NYGASD	Narragansett Gas Company	5.05%	5.05%	5.05%	0.03	254,134,915.62	951,214,784.25
	G-364	0410T	0410	FRTRAN	New England Power Company - Transmission	10.31%	10.31%	10.31%	0.05	420,441,205.62	2,484,969,457.45
	G-364	0412F	0412	PRELEC	New England Hydro - Trans Corp.	0.14%	0.14%	0.14%	0.00	15,211,758.56	1,971,113.50
	G-364	0413F	0413	PRELEC	New England Electric Trans Corp.	0.01%	0.01%	0.01%	0.00	966,996.78	
					Total	100.00%	100.00%	100.00%	0.58	6,327,284,040.28	16,716,284,394.98

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Legacy NG Elec Retails, NMPC-T and NEP-T	G-370	0210E	0210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	31.53%	31.53%	31.53%	0.16	1,419,393,081.17	4,624,377,555.27
	G-370	0210T	0210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	13.20%	13.20%	13.20%	0.05	445,143,637.22	2,751,141,599.86
	G-370	0310E	0310	MAELEC	Massachusetts Electric Company	31.29%	31.29%	31.29%	0.18	1,722,892,194.91	3,086,901,602.83
	G-370	0320E	0320	MAELEC	Nantucket Electric Company	0.40%	0.40%	0.40%	0.00	20,465,898.64	73,438,036.53
	G-370	0360E	0360	PRELEC	Narragansett Electric Company	11.54%	11.54%	11.54%	0.07	660,545,167.50	1,060,890,222.09
	G-370	0410T	0410	FRTRAN	New England Power Company - Transmission	11.98%	11.98%	11.98%	0.05	420,441,205.62	2,484,969,457.45
					Total	100.00%	100.00%	100.00%	0.51	4,686,881,086.06	14,088,718,474.93

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Retail excl NMPC-E, plus NMPC-T, NECO-T and KS Generation	G-376	0210G	0210	NYGASD	Niagara Mohawk Power Corp. - Gas	5.61%	5.61%	5.61%	0.04	370,089,284.26	1,681,380,023.20
	G-376	0210T	0210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	7.94%	7.94%	7.94%	0.05	445,143,637.22	2,751,141,599.86
	G-376	0220G	0220	NYGASD	KeySpan Energy Delivery New York	17.71%	17.71%	17.71%	1,179,393,378.63	4,975,219,820.88	556,381,191.98
	G-376	0230G	0230	NYGASD	KeySpan Energy Delivery Long Island	10.80%	10.80%	10.80%	742,330,195.62	3,540,309,062.43	229,441,803.24
	G-376	0310E	0310	MAELEC	Massachusetts Electric Company	23.21%	23.21%	23.21%	1,722,892,194.91	3,086,901,602.83	1,162,578,985.23
	G-376	0320E	0320	MAELEC	Nantucket Electric Company	0.29%	0.29%	0.29%	20,465,898.64	73,438,036.53	8,495,666.30
	G-376	0330G	0330	MAGASD	Boston Gas Company	13.62%	13.62%	13.62%	814,549,793.06	2,958,666,891.80	614,816,879.68
	G-376	0340G	0340	MAGASD	Colonial Gas Company	3.05%	3.05%	3.05%	173,783,861.13	738,203,292.01	130,489,950.87
	G-376	0360E	0360	PRELEC	Narragansett Electric Company	8.58%	8.58%	8.58%	660,545,167.50	1,060,890,222.09	437,002,019.26
	G-376	0360G	0360	NYGASD	Narragansett Gas Company	3.54%	3.54%	3.54%	254,134,915.62	951,214,784.25	107,868,814.06
	G-376	0360T	0360	FRTRAN	Narragansett Electric Company - Transmission	2.36%	2.36%	2.36%	159,967,952.83	926,195,054.68	31,533,256.27
	G-376	0430P	0430	FRPGEN	KeySpan Generation LLC (PSA)	4.34%	4.34%	4.34%	453,684,074.41	612,209,320.08	146,077,333.06
					Total	100.00%	100.00%	100.00%	6,896,480,254.03	23,356,789,640.64	3,717,326,328.86

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NMPC -G, Boston Gas, Colonial Gas and Narragansett Gas	G-378	0210G	0210	NYGASD	Niagara Mohawk Power Corp. - Gas	23.73%	23.73%	23.73%	0.04	370,089,284.26	1,681,380,023.20
	G-378	0330G	0330	MAGASD	Boston Gas Company	50.02%	50.02%	50.02%	0.11	814,549,793.06	2,958,666,891.80
	G-378	0340G	0340	MAGASD	Colonial Gas Company	11.42%	11.42%	11.42%	0.02	173,783,861.13	738,203,292.01
	G-378	0360G	0360	NYGASD	Narragansett Gas Company	14.83%	14.83%	14.83%	0.03	254,134,915.62	951,214,784.25
					Total	100.00%	100.00%	100.00%	0.20	1,612,567,864.07	6,359,463,991.26

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NMPC-G&T, Mass-T, Nantucket and Narragansett-G&T	G-377	0210G	0210	NYGASD	Niagara Mohawk Power Corp. - Gas	22.86%	22.86%	22.86%	0.04	370,089,284.26	1,681,380,023.20
	G-377	0210T	0210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	31.85%	31.85%	31.85%	0.05	445,143,637.22	2,751,141,599.86
	G-377	0310T	0310	FRTRAN	Massachusetts Electric Company - Transmission	1.01%	1.01%	1.01%	0.00	20,325,743.14	61,212,830.59
	G-377	0320E	0320	MAELEC	Nantucket Electric Company	1.14%	1.14%	1.14%	0.00	20,465,898.64	73,438,036.53
	G-377	0360E	0360	PRELEC	Narragansett Electric Company	29.18%	29.18%	29.17%	0.07	660,545,167.50	1,060,890,222.09
	G-377	0360G	0360	NYGASD	Narragansett Gas Company	14.26%	14.26%	14.26%	0.03	254,134,915.62	951,214,784.25
					Total	100.00%	100.00%	100.00%	0.20	1,770,704,546.38	6,578,777,496.52

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M			
NECO-T,NEP-T	G-381	0360T	0360	FRTRAN	Narragansett Electric Company - Transmission	28.13%	28.13%	28.13%	\$	159,567,963	\$	926,195,055	\$	31,533,256
	G-381	0410T	0410	FRTRAN	New England Power Company - Transmission	71.87%	71.87%	71.87%	\$	420,441,206	\$	2,484,969,457	\$	74,547,625
					Total	100.00%	100.00%	100.00%	\$	580,009,169	\$	3,411,164,512	\$	106,080,782

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Gas Retails excl Niagara Mohawk	G-383	0220G	0220	NYGASD	KeySpan Energy Delivery New York	36.34%	36.34%	36.34%	1,179,393,378.63	4,975,219,820.88	556,381,191.98
	G-383	0230G	0230	NYGASD	KeySpan Energy Delivery Long Island	21.46%	21.46%	21.46%	742,330,195.62	3,540,309,062.43	229,441,803.24
	G-383	0330G	0330	MAGASD	Boston Gas Company	28.58%	28.58%	28.58%	814,549,793.06	2,958,666,891.80	614,816,879.68
	G-383	0340G	0340	MAGASD	Colonial Gas Company	6.35%	6.35%	6.35%	173,783,861.13	738,203,292.01	130,489,950.87
	G-383	0360G	0360	NYGASD	Narragansett Gas Company	7.28%	7.28%	7.28%	254,134,915.62	951,214,784.25	107,868,814.06
					Total	100.00%	100.00%	100.00%	3,164,192,144.26	13,163,613,781.37	1,638,958,610.84

G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
KEDNY, Boston Gas and Colonial Gas	G-384	G22G	G220	NYGASD	KeySpan Energy Delivery New York	51.51%	51.51%	51.51%	1,179,393,978.63	4,975,219,820.88	556,381,191.98
	G-384	G33G	G330	NAGASD	Boston Gas Company	39.64%	39.64%	39.64%	814,549,793.06	2,958,665,891.80	614,816,879.68
	G-384	G34G	G340	NAGASD	Colonial Gas Company	8.85%	8.85%	8.85%	173,763,861.13	738,203,262.01	130,489,950.87
					Total	100.00%	100.00%	100.00%	2,167,727,032.82	8,672,089,004.69	1,301,688,022.53
Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
KEDLI, Boston Gas, Colonial Gas	G-385	G23G	G230	NYGASD	KeySpan Energy Delivery Long Island	38.45%	38.45%	38.45%	742,330,195.82	3,540,309,992.43	229,441,803.24
	G-385	G33G	G330	NAGASD	Boston Gas Company	50.34%	50.34%	50.34%	814,549,793.06	2,958,665,891.80	614,816,879.68
	G-385	G34G	G340	NAGASD	Colonial Gas Company	11.21%	11.21%	11.21%	173,763,861.13	738,203,262.01	130,489,950.87
					Total	100.00%	100.00%	100.00%	1,730,639,850.91	7,237,179,176.24	974,748,633.79
Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Nantucket Electric, Narragansett Electric	G-396	G30E	G320	NAIELEC	Nantucket Electric Company	4.24%	4.24%	4.24%	0.00	20,465,888.64	73,438,038.63
	G-396	G36E	G360	RIELEC	Narragansett Electric Company	95.76%	95.76%	95.76%	0.07	660,545,167.50	1,060,890,222.09
					Total	100.00%	100.00%	100.00%	0.07	681,011,056.14	1,134,328,266.82
Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Elec & Gas & NEP & Gencos	G-399	G210E	G210	RIELEC	Nagasa Mohawk Power Corp. - Electric Distr.	16.36%	16.36%	16.36%	1,419,393,081.17	4,624,377,555.27	634,175,398.52
	G-399	G210G	G210	NYGASD	Nagasa Mohawk Power Corp. - Gas	4.38%	4.38%	4.38%	370,089,284.26	1,681,380,023.20	161,187,519.41
	G-399	G210T	G210	NYTRAN	Nagasa Mohawk Power Corp. - Transmission	5.49%	5.49%	5.49%	445,143,537.22	2,751,141,599.86	110,862,309.48
	G-399	G220G	G220	NYGASD	KeySpan Energy Delivery New York	13.84%	13.84%	13.84%	1,179,393,978.63	4,975,219,820.88	556,381,191.98
	G-399	G230G	G230	NYGASD	KeySpan Energy Delivery Long Island	8.23%	8.23%	8.23%	742,330,195.82	3,540,309,992.43	229,441,803.24
	G-399	G310E	G310	MAIELEC	Massachusetts Electric Company	18.34%	18.34%	18.34%	1,722,892,194.91	3,086,901,602.83	1,182,578,585.23
	G-399	G310T	G310	RIETRAN	Massachusetts Electric Company - Transmission	0.19%	0.19%	0.19%	20,325,743.14	61,212,830.59	6,587,242.83
	G-399	G330E	G330	MAIELEC	Nantucket Electric Company	0.23%	0.23%	0.23%	20,465,888.64	73,438,038.63	9,495,666.30
	G-399	G330G	G330	NAGASD	Boston Gas Company	10.70%	10.70%	10.70%	814,549,793.06	2,958,665,891.80	614,816,879.68
	G-399	G340G	G340	NAGASD	Colonial Gas Company	2.36%	2.36%	2.36%	173,763,861.13	738,203,262.01	130,489,950.87
	G-399	G360E	G360	RIELEC	Narragansett Electric Company	6.77%	6.77%	6.77%	660,545,167.50	1,060,890,222.09	437,002,019.26
	G-399	G360G	G360	RIGASD	Narragansett Gas Company	2.77%	2.77%	2.77%	254,134,915.62	951,214,784.25	107,868,814.06
	G-399	G390E	G390	RIELEC	Narragansett Electric Company - Transmission	1.83%	1.83%	1.83%	159,661,952.83	926,195,054.68	31,533,296.27
	G-399	G410T	G410	PRTRAN	New England Power Company - Transmission	4.82%	4.82%	4.82%	420,441,205.62	2,484,969,457.45	74,547,525.41
	G-399	G430P	G430	PRPGEN	KeySpan Generation LLC (PSA)	3.42%	3.42%	3.42%	453,584,074.41	612,209,320.08	146,077,333.06
	G-399	G431P	G431	PRPGEN	KeySpan Glenwood Energy Center	0.10%	0.10%	0.10%	11,070,891.61	31,140,692.58	3,800,515.71
	G-399	G432P	G432	PRPGEN	KeySpan Port Jefferson Energy Center	0.11%	0.11%	0.11%	11,665,344.85	37,366,822.97	4,193,446.07
					Total	100.00%	100.00%	100.00%	8,679,384,650.42	30,594,845,999.50	4,641,629,457.41
Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NGUSA, NMPC-EGAT, NE Retails, NEP-T	G-407	G200R	G200	PARENT	National Grid USA Parent	0.89%	0.89%	0.89%	\$	\$	76,796,012
	G-407	G210E	G210	RIELEC	Nagasa Mohawk Power Corp. - Electric Distr.	27.42%	27.42%	27.42%	1,419,393,081	4,624,377,555	634,175,399
	G-407	G210G	G210	NYGASD	Nagasa Mohawk Power Corp. - Gas	7.27%	7.27%	7.27%	370,089,284	1,681,380,023	161,187,519
	G-407	G210T	G210	NYTRAN	Nagasa Mohawk Power Corp. - Transmission	8.74%	8.74%	8.74%	445,143,537	2,751,141,600	110,862,309
	G-407	G310E	G310	MAIELEC	Massachusetts Electric Company	30.14%	30.14%	30.14%	1,722,892,195	3,086,901,603	1,182,578,585
	G-407	G320E	G320	MAIELEC	Nantucket Electric Company	0.38%	0.38%	0.38%	20,465,889	73,438,037	9,495,666
	G-407	G360E	G360	RIELEC	Narragansett Electric Company	11.25%	11.25%	11.25%	660,545,168	1,060,890,222	437,002,019
	G-407	G390E	G390	RIELEC	Narragansett Gas Company	4.69%	4.69%	4.69%	254,134,916	951,214,784	107,868,814
	G-407	G410T	G410	PRTRAN	New England Power Company - Transmission	8.42%	8.42%	8.42%	420,441,206	2,484,969,457	74,547,525
					Total	100.00%	100.00%	100.00%	\$	\$	2,595,063,549
Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Retail,TRAN,Hydr,LNGR,Gens,KSSvcs,Other	G-411	G210E	G210	RIELEC	Nagasa Mohawk Power Corp. - Electric Distr.	16.24%	16.24%	16.24%	1,419,393,081	4,624,377,555	634,175,399
	G-411	G210G	G210	NYGASD	Nagasa Mohawk Power Corp. - Gas	4.29%	4.29%	4.29%	370,089,284	1,681,380,023	161,187,519
	G-411	G210T	G210	NYTRAN	Nagasa Mohawk Power Corp. - Transmission	5.43%	5.43%	5.43%	445,143,537	2,751,141,600	110,862,309
	G-411	G220G	G220	NYGASD	KeySpan Energy Delivery New York	13.76%	13.76%	13.76%	1,179,393,979	4,975,219,821	556,381,192
	G-411	G230G	G230	NYGASD	KeySpan Energy Delivery Long Island	8.24%	8.24%	8.24%	742,330,196	3,540,309,992	229,441,803
	G-411	G310E	G310	MAIELEC	Massachusetts Electric Company	18.29%	18.29%	18.29%	1,722,892,195	3,086,901,603	1,182,578,585
	G-411	G310T	G310	RIETRAN	Massachusetts Electric Company - Transmission	0.19%	0.19%	0.19%	61,212,831	6,587,243	6,587,243
	G-411	G320E	G320	MAIELEC	Nantucket Electric Company	0.23%	0.23%	0.23%	20,465,889	73,438,037	9,495,666
	G-411	G330G	G330	NAGASD	Boston Gas Company	10.62%	10.62%	10.62%	814,549,793	2,958,665,892	614,816,880
	G-411	G340G	G340	NAGASD	Colonial Gas Company	2.36%	2.36%	2.36%	173,763,861	738,203,262	130,489,951
	G-411	G360E	G360	RIELEC	Narragansett Electric Company	6.72%	6.72%	6.72%	660,545,168	1,060,890,222	437,002,019
	G-411	G360G	G360	RIGASD	Narragansett Gas Company	2.76%	2.76%	2.76%	254,134,916	951,214,784	107,868,814
	G-411	G390T	G390	PRTRAN	Narragansett Electric Company - Transmission	1.82%	1.82%	1.82%	159,667,953	926,195,056	31,633,296
	G-411	G410T	G410	PRTRAN	New England Power Company - Transmission	4.79%	4.79%	4.79%	420,441,206	2,484,969,457	74,547,525
	G-411	G411T	G411	RIELEC	NE Hydro - Trans Electric Co.	0.17%	0.17%	0.17%	23,566,033	3,066,778	8,652,863
	G-411	G412P	G412	RIELEC	New England Hydro - Trans Corp.	0.10%	0.10%	0.10%	1,971,113	7,157,892	7,157,892
	G-411	G413P	G413	RIELEC	New England Electric Trans Corp.	0.05%	0.05%	0.05%	566,997	107,523	107,523
	G-411	G420G	G420	RIELEC	NGL LNG LP Regulated Entity	0.18%	0.18%	0.18%	6,230,443	10,363,787	4,656,941
	G-411	G430P	G430	PRPGEN	KeySpan Generation LLC (PSA)	3.39%	3.39%	3.39%	453,584,074	612,209,320	146,077,333
	G-411	G431P	G431	PRPGEN	KeySpan Glenwood Energy Center	0.10%	0.10%	0.10%	11,070,892	6,140,869	543,015
	G-411	G432P	G432	PRPGEN	KeySpan Port Jefferson Energy Center	0.11%	0.11%	0.11%	11,665,345	37,366,823	4,193,446
	G-411	G800N	G800	MONREG	Monroe Reg. Co.	0.09%	0.09%	0.09%	7,454,696	8,147,254	13,006,548
	G-411	G860N	G860	MONREG	KeySpan Energy Development Corporation	0.09%	0.09%	0.09%	0.00	6,300,465	6,225,263
	G-411	G800N	G800	MONREG	KeySpan Services Inc.	0.07%	0.07%	0.07%	6,970,464	30,742,086,840	4,677,635,742
					Total	100.00%	100.00%	100.00%	8,940,125,212	30,742,086,840	4,677,635,742
Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Legacy NG Retails, NEP-T	G-415	G210E	G210	RIELEC	Nagasa Mohawk Power Corp. - Electric Distr.	27.66%	27.66%	27.66%	1,419,393,081	4,624,377,555	634,175,399
	G-415	G210G	G210	NYGASD	Nagasa Mohawk Power Corp. - Gas	7.52%	7.52%	7.52%	370,089,284	1,681,380,023	161,187,519
	G-415	G210T	G210	NYTRAN	Nagasa Mohawk Power Corp. - Transmission	9.57%	9.55%	9.55%	445,143,537	2,751,141,600	110,862,309
	G-415	G310E	G310	MAIELEC	Massachusetts Electric Company	30.47%	30.47%	30.47%	1,722,892,195	3,086,901,603	1,182,578,585
	G-415	G320E	G320	MAIELEC	Nantucket Electric Company	0.38%	0.38%	0.38%	20,465,889	73,438,037	9,495,666
	G-415	G360E	G360	RIELEC	Narragansett Electric Company	11.25%	11.25%	11.25%	660,545,168	1,060,890,222	437,002,019
	G-415	G390E	G390	RIELEC	Narragansett Gas Company	4.72%	4.72%	4.72%	254,134,916	951,214,784	107,868,814
	G-415	G410T	G410	PRTRAN	New England Power Company - Transmission	8.45%	8.45%	8.45%	420,441,206	2,484,969,457	74,547,525
					Total	100.00%	100.00%	100.00%	\$	\$	2,816,907,586
Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Legacy NG Retails, NEP-T, plus Gencos	G-416	G210E	G210	RIELEC	Nagasa Mohawk Power Corp. - Electric Distr.	26.18%	26.18%	26.18%	1,419,393,081	4,624,377,555	634,175,399
	G-416	G210G	G210	NYGASD	Nagasa Mohawk Power Corp. - Gas	7.52%	7.52%	7.52%	370,089,284	1,681,380,023	161,187,519
	G-416	G210T	G210	NYTRAN	Nagasa Mohawk Power Corp. - Transmission	9.07%	9.07%	9.07%	445,143,537	2,751,141,600	110,862,309
	G-416	G310E	G310	MAIELEC	Massachusetts Electric Company	26.77%	26.77%	26.77%	1,722,892,195	3,086,901,603	1,182,578,585
	G-416	G320E	G320	MAIELEC	Nantucket Electric Company	0.36%	0.36%	0.36%	20,465,889	73,438,037	9,495,666
	G-416	G360E	G360	RIELEC	Narragansett Electric Company	10.61%	10.61%	10.61%	660,545,168	1,060,890,222	437,002,019
G-416	G390E	G390	RIELEC	Narragansett Gas Company	4.47%	4.47%	4.47%	254,134,916	951,214,784	107,868,814	
G-416	G410T	G410	PRTRAN	New England Power Company - Transmission	8.02%	8.02%	8.02%	420,441,206	2,484,969,457	74,547,525	
G-416	G430P	G430	PRPGEN	KeySpan Generation LLC (PSA)	3.40%	3.40%	3.40%	453,584,074	612,209,320	146,077,333	
				Total	100.00%	100.00%	100.00%	\$	\$	3,064,385,171	

G - General Allocator, 3-Point Formula

		SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Description Gas Retailer excl Narr, NMPC-E	G-419	G210E	G210	NVELEC	Nagara Mohawk Power Corp. - Electric Distr.	29.41%	29.41%	29.40%	1,419,393,081	4,624,377,555	834,775,399	
	G-419	G210G	G210	NYGASD	Nagara Mohawk Power Corp. - Gas	7.78%	7.78%	7.78%	370,089,284	1,681,380,023	161,187,519	
	G-419	G220G	G220	NYGASD	KeySpan Energy Delivery New York	24.66%	24.66%	24.66%	1,179,393,379	4,975,215,961	566,381,152	
	G-419	G230G	G230	NYGASD	KeySpan Energy Delivery Long Island	14.66%	14.66%	14.66%	742,330,196	3,540,569,992	229,441,803	
	G-419	G330G	G330	MAGASD	Boston Gas Company	19.21%	19.21%	19.21%	814,544,783	2,958,656,892	614,616,880	
	G-419	G340G	G340	MAGASD	Colonial Gas Company	4.28%	4.28%	4.28%	173,783,861	738,203,292	130,489,951	
	Total						100.00%	100.00%	100.00%	4,669,538,594	18,818,156,816	2,827,692,744
Description NE 3 Trans, Hydros, LNG, Gencos	G-424	G310T	G310	PRTRAN	Massachusetts Electric Company - Transmission	1.88%	1.88%	1.88%	20,325,743	61,212,830.59	6,587,242.83	
	G-424	G360T	G360	PRTRAN	Narragansett Electric Company - Transmission	15.62%	15.62%	15.62%	159,567,953	926,195,054.48	31,533,296.27	
	G-424	G410T	G410	PRTRAN	New England Power Company - Transmission	40.49%	40.49%	40.49%	420,441,205.82	2,484,969,497.48	74,547,525.41	
	G-424	G411F	G411	PRELEC	NE Hydro - Trans Electric Corp.	1.71%	1.71%	1.71%	25,566,032.71	1,975,777.55	6,652,892.58	
	G-424	G412F	G412	PRELEC	New England Hydro - Trans Corp.	1.24%	1.24%	1.24%	13,211,768.56	1,971,113.50	7,157,892.36	
	G-424	G413F	G413	PRELEC	New England Electric Trans Corp.	0.03%	0.03%	0.03%	966,595.78	1,971,113.50	7,157,892.36	
	G-424	G420G	G420	PRGASO	NO LNG LP Regulated Entity	1.63%	1.63%	1.63%	8,230,443.48	108,363,797.48	4,656,941.48	
	G-424	G430P	G430	PRPGEN	KeySpan Generation LLC (PSA)	35.27%	35.27%	35.27%	463,984,074.41	612,269,320.08	146,077,333.08	
	G-424	G431P	G431	PRPGEN	KeySpan Glenwood Energy Center	1.01%	1.01%	1.01%	11,079,051.61	31,149,662.58	3,800,515.71	
	G-424	G432P	G432	PRPGEN	KeySpan Port Jefferson Energy Center	1.13%	1.13%	1.13%	11,665,344.85	37,368,822.87	4,193,446.07	
	Total						100.00%	100.00%	100.00%	1,144,636,605.89	4,286,494,866.88	286,366,838.40
	Description NE 3 Trans, Narr Gas, Hydros, LNG, Gencos	G-425	G310T	G310	PRTRAN	Massachusetts Electric Company - Transmission	1.44%	1.44%	1.44%	20,325,743	61,212,831	6,587,243
		G-425	G360T	G360	PRTRAN	Narragansett Electric Company - Transmission	21.34%	21.34%	21.34%	254,124,916	851,214,784	107,888,814
		G-425	G390T	G390	PRTRAN	Narragansett Electric Company - Transmission	12.40%	12.40%	12.40%	159,567,953	926,195,055	31,533,296
G-425		G410T	G410	PRTRAN	New England Power Company - Transmission	32.50%	32.50%	32.50%	420,441,206	2,484,969,497	74,547,525	
G-425		G411F	G411	PRELEC	NE Hydro - Trans Electric Co.	1.71%	1.71%	1.71%	25,566,033	2,036,778	6,652,893	
G-425		G412F	G412	PRELEC	New England Hydro - Trans Corp.	0.94%	0.94%	0.94%	13,211,769	1,971,113	7,157,892	
G-425		G413F	G413	PRELEC	New England Electric Trans Corp.	0.04%	0.04%	0.04%	966,597	1,971,113	7,157,892	
G-425		G420G	G420	PRGASO	NO LNG LP Regulated Entity	1.24%	1.24%	1.24%	8,230,443	108,363,797	4,656,941	
G-425		G430P	G430	PRPGEN	KeySpan Generation LLC (PSA)	27.23%	27.23%	27.23%	463,984,074	612,269,320	146,077,333	
G-425		G431P	G431	PRPGEN	KeySpan Glenwood Energy Center	0.76%	0.76%	0.76%	11,079,052	31,149,663	3,800,516	
G-425		G432P	G432	PRPGEN	KeySpan Port Jefferson Energy Center	0.88%	0.88%	0.88%	11,665,345	37,368,823	4,193,446	
Total						100.00%	100.00%	100.00%	1,376,763,530	5,237,709,651	383,233,382	
Description NECO-T, NECO-T, Nantucket-E, GSE		G-426	G310T	G310	PRTRAN	Massachusetts Electric Company - Transmission	9.92%	9.92%	9.92%	20,325,743	61,212,831	6,587,243
		G-426	G360T	G360	PRTRAN	Narragansett Electric Company - Transmission	77.72%	77.72%	77.72%	159,567,953	926,195,054	31,533,296
	Total						100.00%	100.00%	100.00%	200,358,596	1,060,945,922	47,816,165
Description NE Retailer's 3 Trans, Hydros, LNG, Gencos	G-427	G310E	G310	NVELEC	Massachusetts Electric Company	31.10%	31.10%	31.10%	1,722,892,195	3,086,901,693	1,162,078,868	
	G-427	G310T	G310	PRTRAN	Massachusetts Electric Company - Transmission	0.38%	0.38%	0.38%	20,325,743	61,212,831	6,587,243	
	G-427	G320E	G320	MAGASD	Narragansett Electric Company	0.44%	0.44%	0.44%	20,460,899	74,458,037	6,656,669	
	G-427	G330E	G330	MAGASD	Boston Gas Company	20.56%	20.56%	20.56%	814,733,981	2,958,656,892	614,616,880	
	G-427	G340G	G340	MAGASD	Colonial Gas Company	4.46%	4.46%	4.46%	173,783,861	738,203,292	130,489,951	
	G-427	G360T	G360	PRTRAN	Narragansett Electric Company - Transmission	1.44%	1.44%	1.44%	20,325,743	61,212,831	6,587,243	
	G-427	G390T	G390	RIELEC	Narragansett Electric Company - Transmission	12.40%	12.40%	12.40%	159,567,953	926,195,055	31,533,296	
	G-427	G410T	G410	PRTRAN	New England Power Company - Transmission	10.13%	10.13%	10.13%	420,441,206	2,484,969,497	74,547,525	
	G-427	G411F	G411	PRELEC	NE Hydro - Trans Electric Co.	0.36%	0.36%	0.36%	25,566,033	2,036,778	6,652,893	
	G-427	G412F	G412	PRELEC	New England Hydro - Trans Corp.	0.18%	0.18%	0.18%	13,211,769	1,971,113	7,157,892	
	G-427	G413F	G413	PRELEC	New England Electric Trans Corp.	0.01%	0.01%	0.01%	966,597	1,971,113	7,157,892	
	G-427	G420G	G420	PRGASO	NO LNG LP Regulated Entity	0.36%	0.36%	0.36%	8,230,443	108,363,797	4,656,941	
	G-427	G430P	G430	PRPGEN	KeySpan Generation LLC (PSA)	6.48%	6.48%	6.48%	463,984,074	612,269,320	146,077,333	
	G-427	G431P	G431	PRPGEN	KeySpan Glenwood Energy Center	0.20%	0.20%	0.20%	11,079,052	31,149,663	3,800,516	
	G-427	G432P	G432	PRPGEN	KeySpan Port Jefferson Energy Center	0.23%	0.23%	0.23%	11,665,345	37,368,823	4,193,446	
	Total						100.00%	100.00%	100.00%	6,771,000,435	15,155,808,696	2,767,616,454
Description NECO-E, NECO-E, NEP-T	G-430	G310E	G310	NVELEC	Massachusetts Electric Company	59.27%	59.27%	59.26%	1,722,892,195	3,086,901,693	1,162,078,868	
	G-430	G360E	G360	RIELEC	Narragansett Electric Company	21.79%	21.79%	21.79%	660,545,168	1,060,692,222	437,935,019	
	G-430	G410T	G410	PRTRAN	New England Power Company - Transmission	18.95%	18.95%	18.95%	420,441,206	2,484,969,497	74,547,525	
	Total						100.00%	100.00%	100.00%	2,803,878,568	4,632,761,282	1,694,128,306
Description All Retailer excl NH Cos, plus Gencos	G-431	G210E	G210	NVELEC	Nagara Mohawk Power Corp. - Electric Distr.	16.68%	16.68%	16.68%	1,419,393,081	4,624,377,555	834,775,399	
	G-431	G210G	G210	NYGASD	Nagara Mohawk Power Corp. - Gas	5.09%	5.09%	5.09%	370,089,284	1,681,380,023	161,187,519	
	G-431	G220G	G220	NYGASD	KeySpan Energy Delivery New York	24.66%	24.66%	24.66%	1,179,393,379	4,975,215,961	566,381,152	
	G-431	G230G	G230	NYGASD	KeySpan Energy Delivery Long Island	14.66%	14.66%	14.66%	742,330,196	3,540,569,992	229,441,803	
	G-431	G310E	G310	NVELEC	Massachusetts Electric Company	20.48%	20.48%	20.48%	1,722,892,195	3,086,901,693	1,162,078,868	
	G-431	G320E	G320	MAGASD	Narragansett Electric Company	0.36%	0.36%	0.36%	20,460,899	74,458,037	6,656,669	
	G-431	G330G	G330	MAGASD	Stonon Gas Company	12.15%	12.15%	12.15%	814,494,783	2,964,656,892	614,616,880	
	G-431	G340G	G340	MAGASD	Colonial Gas Company	2.73%	2.73%	2.73%	173,783,861	738,203,292	130,489,951	
	G-431	G360E	G360	RIELEC	Narragansett Electric Company	7.66%	7.66%	7.66%	660,545,167	1,060,690,222	437,935,019	
	G-431	G390E	G390	RIELEC	Narragansett Electric Company	12.40%	12.40%	12.40%	159,567,952	926,194,946	31,533,295	
	G-431	G430P	G430	PRPGEN	KeySpan Generation LLC (PSA)	3.87%	3.87%	3.87%	463,984,074	612,269,320	146,077,333	
	G-431	G431P	G431	PRPGEN	KeySpan Glenwood Energy Center	0.12%	0.12%	0.12%	11,079,051	31,149,662	3,800,516	
	G-431	G432P	G432	PRPGEN	KeySpan Port Jefferson Energy Center	0.13%	0.13%	0.13%	11,665,344	37,368,822	4,193,446	
	Total						100.00%	100.00%	100.00%	7,833,906,242	24,371,327,057	4,418,109,129
Description NMPC-T, NECO-T, NEP-T, KS Generation	G-432	G210T	G210	NYTRAN	Nagara Mohawk Power Corp. - Transmission	33.75%	33.75%	33.75%	445,143,537	2,751,141,600	110,852,309	
	G-432	G360T	G360	PRTRAN	Narragansett Electric Company - Transmission	11.06%	11.06%	11.06%	159,567,953	926,195,054	31,533,296	
	G-432	G410T	G410	PRTRAN	New England Power Company - Transmission	28.55%	28.55%	28.55%	420,441,206	2,484,969,497	74,547,525	
	G-432	G430P	G430	PRPGEN	KeySpan Generation LLC (PSA)	26.61%	26.61%	26.61%	463,984,074	612,269,320	146,077,333	
Total						100.00%	100.00%	100.00%	1,489,138,769	6,774,516,432	363,016,434	
Description Transmission, Hydros, LNG Reg and Generation	G-433	G210T	G210	NYTRAN	Nagara Mohawk Power Corp. - Transmission	31.81%	31.81%	31.81%	445,143,537	2,751,141,600	110,852,309	
	G-433	G310T	G310	PRTRAN	Massachusetts Electric Company - Transmission	1.28%	1.28%	1.28%	20,325,743	61,212,831	6,587,243	
	G-433	G360T	G360	PRTRAN	Narragansett Electric Company - Transmission	10.40%	10.40%	10.40%	159,567,953	926,195,055	31,533,296	
	G-433	G410T	G410	PRTRAN	New England Power Company - Transmission	26.97%	26.97%	26.97%	420,441,206	2,484,969,497	74,547,525	
	G-433	G411F	G411	PRELEC	NE Hydro - Trans Electric Co.	1.21%	1.21%	1.21%	25,566,033	2,036,778	6,652,893	
	G-433	G412F	G412	PRELEC	New England Hydro - Trans Corp.	0.86%	0.86%	0.86%	13,211,769	1,971,113	7,157,892	
	G-433	G413F	G413	PRELEC	New England Electric Trans Corp.	0.03%	0.03%	0.03%	966,597	1,971,113	7,157,892	
	G-433	G420G	G420	PRGASO	NO LNG LP Regulated Entity	1.08%	1.08%	1.08%	8,230,443	108,363,797	4,656,941	
	G-433	G430P	G430	PRPGEN	KeySpan Generation LLC (PSA)	24.82%	24.82%	24.82%	463,984,074	612,269,320	146,077,333	
	G-433	G431P	G431	PRPGEN	KeySpan Glenwood Energy Center	0.70%	0.70%	0.70%	11,079,052	31,149,663	3,800,516	
G-433	G432P	G432	PRPGEN	KeySpan Port Jefferson Energy Center	0.76%	0.76%	0.76%	11,665,345	37,368,823	4,193,446		
Total						100.00%	100.00%	100.00%	1,566,722,447	7,037,556,447	396,216,648	
Description Transmission, Hydros, LNG Reg and Generation	G-433	G210T	G210	NYTRAN	Nagara Mohawk Power Corp. - Transmission	31.81%	31.81%	31.81%	445,143,537	2,751,141,600	110,852,309	
	G-433	G310T	G310	PRTRAN	Massachusetts Electric Company - Transmission	1.28%	1.28%	1.28%	20,325,743	61,212,831	6,587,243	
	G-433	G360T	G360	PRTRAN	Narragansett Electric Company - Transmission	10.40%	10.40%	10.40%	159,567,953	926,195,055	31,533,296	
	G-433	G410T	G410	PRTRAN	New England Power Company - Transmission	26.97%	26.97%	26.97%	420,441,206	2,484,969,497	74,547,525	
	G-433	G411F	G411	PRELEC	NE Hydro - Trans Electric Co.	1.21%	1.21%	1.21%	25,566,033	2,036,778	6,652,893	
	G-433	G412F	G412	PRELEC	New England Hydro - Trans Corp.	0.86%	0.86%	0.86%	13,211,769	1,971,113	7,157,892	
	G-433	G413F	G413	PRELEC	New England Electric Trans Corp.	0.03%	0.03%	0.03%	966,597	1,971,113	7,157,892	
	G-433	G420G	G420	PRGASO	NO LNG LP Regulated Entity	1.08%	1.08%	1.08%	8,230,443	108,363,797	4,656,941	
	G-433	G430P	G430	PRPGEN	KeySpan Generation LLC (PSA)	24.82%	24.82%	24.82%	463,984,074	612,269,320	146,077,333	
	G-433	G431P4										

G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Legacy NG Retail and KEDLI	G-434	0210E	0210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	28.77%	28.77%	28.77%	\$ 1,419,393,081	\$ 4,624,377,555	\$ 834,775,399
	G-434	0210G	0210	NYGASD	Niagara Mohawk Power Corp. - Gas	7.92%	7.92%	7.92%	\$ 370,089,284	\$ 1,681,380,023	\$ 161,187,519
	G-434	0220G	0220	NYGASD	KeySpan Energy Delivery Long Island	15.21%	15.21%	15.21%	\$ 742,330,195	\$ 3,543,309,892	\$ 229,441,803
	G-434	0310E	0310	MAELEC	Massachusetts Electric Company	31.23%	31.23%	31.22%	\$ 1,722,892,195	\$ 3,086,901,693	\$ 1,182,578,585
	G-434	0320E	0320	MAELEC	Nantuxet Electric Company	0.40%	0.40%	0.40%	\$ 20,465,899	\$ 73,438,057	\$ 9,495,666
	G-434	0360E	0360	PRELEC	Narragansett Electric Company	11.51%	11.51%	11.51%	\$ 660,545,168	\$ 1,060,890,220	\$ 437,002,019
	G-434	0360G	0360	PRGASD	Narragansett Gas Company	4.96%	4.96%	4.96%	\$ 254,134,916	\$ 951,214,784	\$ 107,868,814
					Total	100.00%	100.00%	100.00%	\$ 5,189,850,738	\$ 15,018,612,217	\$ 2,862,349,406

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NMPC - Internal allocation negotiated with NYPSC	G-790	0210E	0210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	83.00%	83.00%	83.00%	Based on agreement with NYPSC		
	G-790	0210G	0210	NYGASD	Niagara Mohawk Power Corp. - Gas	17.00%	17.00%	17.00%			
					Total	100.00%	100.00%	100.00%	\$ -	\$ -	\$ -

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
SMALL FERC ENTITIES (NEET, MA HYDRO, NH HYDRO, LNG)	G-435	0411F	0411	PRELEC	NE Hydro - Trans Electric Co.	35.44%	35.44%	35.43%	\$ 25,555,033	\$ 23,056,778	\$ 6,652,853
	G-435	0412F	0412	PRELEC	New England Hydro - Trans Corp.	22.48%	22.48%	22.48%	\$ 13,211,759	\$ 1,971,113	\$ 7,157,892
Requested by Carlos Alvarez 12.12.18	G-435	0413F	0413	PRELEC	New England Electric Trans Corp	0.90%	0.90%	0.90%	\$ 965,997	-	\$ 157,533
	G-435	0420G	0420	PRGASD	NG LNG LP Regulated Entity	41.13%	41.13%	41.13%	\$ 8,230,443	\$ 108,363,797	\$ 4,656,941
					Total	100.00%	100.00%	100.00%	\$ 47,865,231.53	\$ 135,391,688.51	\$ 18,625,219.04

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
ALL COMPANIES (MINUS SMALL FERC ENTITIES)	G-436	0000R	0020	PARENT	National Grid USA Parent	0.54%	0.54%	0.54%	\$ -	-	\$ 76,756,012
Requested by Carlos Alvarez 12.12.18	G-436	0000R	0000	PARENT	0000 Holding	0.00%	0.00%	0.00%	-	-	\$ 2,662
	G-436	0040R	0040	PARENT	KeySpan Energy Corp.	0.00%	0.00%	0.00%	-	-	-
	G-436	0210E	0210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	16.22%	16.22%	16.22%	\$ 1,419,393,081	\$ 4,624,377,555	\$ 834,775,399
	G-436	0210G	0210	NYGASD	Niagara Mohawk Power Corp. - Gas	4.30%	4.30%	4.30%	\$ 370,089,284	\$ 1,681,380,023	\$ 161,187,519
	G-436	0210T	0210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	5.44%	5.44%	5.44%	\$ 445,143,537	\$ 2,751,141,600	\$ 110,852,309
	G-436	0220G	0220	NYGASD	KeySpan Energy Delivery New York	13.75%	13.75%	13.75%	\$ 1,179,393,379	\$ 4,975,219,821	\$ 556,381,192
	G-436	0220G	0220	NYGASD	KeySpan Energy Delivery Long Island	8.20%	8.20%	8.20%	\$ 742,330,195	\$ 3,543,309,892	\$ 229,441,803
	G-436	0310E	0310	MAELEC	Massachusetts Electric Company	18.14%	18.14%	18.13%	\$ 1,722,892,195	\$ 3,086,901,693	\$ 1,182,578,585
	G-436	0310T	0310	PRTRAN	Massachusetts Electric Company - Transmission	0.19%	0.19%	0.19%	\$ 20,325,743	\$ 61,212,831	\$ 6,587,243
	G-436	0320E	0320	MAELEC	Nantuxet Electric Company	0.22%	0.22%	0.22%	\$ 20,465,899	\$ 73,438,057	\$ 9,495,666
	G-436	0330G	0330	MAGASD	Boston Gas Company	10.59%	10.59%	10.59%	\$ 814,549,793	\$ 2,958,665,892	\$ 614,816,880
	G-436	0340G	0340	MAGASD	Colonial Gas Company	2.37%	2.37%	2.37%	\$ 173,783,861	\$ 738,203,292	\$ 130,489,951
	G-436	0360E	0360	PRELEC	Narragansett Electric Company	6.70%	6.70%	6.70%	\$ 660,545,168	\$ 1,060,890,220	\$ 437,002,019
	G-436	0360G	0360	PRGASD	Narragansett Gas Company	2.75%	2.75%	2.75%	\$ 254,134,916	\$ 951,214,784	\$ 107,868,814
	G-436	0360T	0360	PRTRAN	Narragansett Electric Company - Transmission	1.83%	1.83%	1.83%	\$ 159,567,953	\$ 526,155,055	\$ 31,533,256
	G-436	0410T	0410	PRTRAN	New England Power Company - Transmission	4.81%	4.81%	4.81%	\$ 420,441,206	\$ 2,484,969,457	\$ 74,547,525
	G-436	0430P	0430	PRPGEN	KeySpan Generation LLC (PSA)	3.39%	3.39%	3.39%	\$ 453,684,074	\$ 612,209,320	\$ 146,077,333
	G-436	0431P	0431	PRPGEN	KeySpan Glenwood Energy Center	0.10%	0.10%	0.10%	\$ 11,079,052	\$ 31,149,693	\$ 3,900,516
	G-436	0432P	0432	PRPGEN	KeySpan Port Jefferson Energy Center	0.11%	0.11%	0.11%	\$ 11,665,345	\$ 37,366,823	\$ 4,193,446
	G-436	0600R	0600	PARENT	KeySpan Energy Trading Services	0.00%	0.00%	0.00%	-	\$ 246,013	\$ 26,288
	G-436	0600N	0600	KNRNEG	Tringia Inc.	0.09%	0.09%	0.09%	\$ 6,904,896	\$ 7,548,695	\$ 8,147,234
	G-436	0600N	0600	KNRNEG	KeySpan Energy Development Corporation	0.09%	0.09%	0.09%	-	-	\$ 13,008,548
	G-436	0600N	0600	KNRNEG	KeySpan Services Inc.	0.07%	0.07%	0.07%	\$ 5,870,404	\$ 6,300,495	\$ 6,225,263
					Total	100.00%	100.00%	100.00%	\$ 8,892,159,986	\$ 30,608,941,173	\$ 4,745,785,525

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Electric Retail, Transmission and Generation	G-438	0210E	0210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	28.30%	28.30%	28.30%	\$ 1,419,393,081	\$ 4,624,377,555	\$ 834,775,399
	G-438	0210T	0210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	9.86%	9.86%	9.86%	\$ 445,143,537	\$ 2,751,141,600	\$ 110,852,309
	G-438	0310E	0310	MAELEC	Massachusetts Electric Company	31.01%	31.01%	30.99%	\$ 1,722,892,195	\$ 3,086,901,693	\$ 1,182,578,585
	G-438	0310T	0310	PRTRAN	Massachusetts Electric Company - Transmission	0.33%	0.33%	0.33%	\$ 20,325,743	\$ 61,212,831	\$ 6,587,243
	G-438	0320E	0320	MAELEC	Nantuxet Electric Company	0.39%	0.39%	0.39%	\$ 20,465,899	\$ 73,438,057	\$ 9,495,666
	G-438	0360E	0360	PRELEC	Narragansett Electric Company	11.43%	11.43%	11.43%	\$ 660,545,168	\$ 1,060,890,220	\$ 437,002,019
	G-438	0360T	0360	PRTRAN	Narragansett Electric Company - Transmission	3.31%	3.31%	3.31%	\$ 159,567,953	\$ 526,155,055	\$ 31,533,256
	G-438	0410T	0410	PRTRAN	New England Power Company - Transmission	8.72%	8.72%	8.72%	\$ 420,441,206	\$ 2,484,969,457	\$ 74,547,525
	G-438	0411F	0411	PRELEC	NE Hydro - Trans Electric Co.	0.28%	0.28%	0.28%	\$ 25,555,033	\$ 23,056,778	\$ 6,652,853
	G-438	0412F	0412	PRELEC	New England Hydro - Trans Corp.	0.17%	0.17%	0.17%	\$ 13,211,759	\$ 1,971,113	\$ 7,157,892
	G-438	0413F	0413	PRELEC	New England Electric Trans Corp	0.01%	0.01%	0.01%	\$ 965,997	-	\$ 157,533
	G-438	0430P	0430	PRPGEN	KeySpan Generation LLC (PSA)	8.81%	8.81%	8.81%	\$ 453,684,074	\$ 612,209,320	\$ 146,077,333
	G-438	0431P	0431	PRPGEN	KeySpan Glenwood Energy Center	0.18%	0.18%	0.18%	\$ 11,079,052	\$ 31,149,693	\$ 3,900,516
	G-438	0432P	0432	PRPGEN	KeySpan Port Jefferson Energy Center	0.20%	0.20%	0.20%	\$ 11,665,345	\$ 37,366,823	\$ 4,193,446
					Total	100.00%	100.00%	100.00%	\$ 5,394,930,040	\$ 15,774,880,086	\$ 2,865,411,076

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Gas Retail and Distribution	G-439	0210G	0210	NYGASD	Niagara Mohawk Power Corp. - Gas	10.21%	10.21%	10.21%	\$ 370,089,284	\$ 1,681,380,023	\$ 161,187,519
	G-439	0220G	0220	NYGASD	KeySpan Energy Delivery New York	32.47%	32.47%	32.46%	\$ 1,179,393,379	\$ 4,975,219,821	\$ 556,381,192
	G-439	0220G	0220	NYGASD	KeySpan Energy Delivery Long Island	19.11%	19.11%	19.11%	\$ 742,330,195	\$ 3,543,309,892	\$ 229,441,803
	G-439	0330G	0330	MAGASD	Boston Gas Company	25.61%	25.61%	25.61%	\$ 814,549,793	\$ 2,958,665,892	\$ 614,816,880
	G-439	0340G	0340	MAGASD	Colonial Gas Company	5.69%	5.69%	5.69%	\$ 173,783,861	\$ 738,203,292	\$ 130,489,951
	G-439	0360G	0360	PRGASD	Narragansett Gas Company	6.50%	6.50%	6.50%	\$ 254,134,916	\$ 951,214,784	\$ 107,868,814
	G-439	0420G	0420	PRGASD	NG LNG LP Regulated Entity	0.41%	0.41%	0.41%	\$ 8,230,443	\$ 108,363,797	\$ 4,656,941
					Total	100.00%	100.00%	100.00%	\$ 3,642,511,872	\$ 14,953,357,602	\$ 1,804,843,100

PREVIOUSLY INACTIVE/DUPLICATE CODES (SEE NOTES FOR ALTERNATIVE CODE)

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Parent Companies (NG USA and KS Corp)	G-001	0000R	0020	PARENT	National Grid USA Parent		100.00%	100.00%	5.00	-	76,756,011.78
	G-001	0040R	0040	PARENT	KeySpan Energy Corp.		0.00%	0.00%	-	-	-
					Totals		100.00%	100.00%	5.00	-	76,756,011.78

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Parent Companies, All Retail, plus NMPC(T), Mass(T), NE(P), Hydro Companies, NG LNG Reg, KS Generation, GW, Port Jefferson, KS Energy Trading	G-013	0000R	0020	PARENT	National Grid USA Parent		0.55%	0.55%	5.00	-	76,756,011.78
	G-013	0040R	0040	PARENT	KeySpan Energy Corp.		0.00%	0.00%	-	-	-
	G-013	0210E	0210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.		17.39%	17.39%	\$ 1,419,393,081.17	\$ 4,624,377,555.27	\$ 834,775,398.52
	G-013	0210G	0210	NYGASD	Niagara Mohawk Power Corp. - Gas		4.70%	4.70%	\$ 370,089,284.26	\$ 1,681,380,023.20	\$ 161,187,519.41
	G-013	0210T	0210	NYTRAN	Niagara Mohawk Power Corp. - Transmission		5.95%	5.95%	\$ 445,143,537.22	\$ 2,751,141,599.26	\$ 110,852,309.48
	G-013	0220G	0220	NYGASD	KeySpan Energy Delivery New York		14.81%	14.82%	\$ 1,179,393,378.63	\$ 4,975,219,820.86	\$ 556,381,191.98

G - General Allocator, 3-Point Formula

	G-013	5220G	5230	NYGASD	KeySpan Energy Delivery Long Island		8.96%	8.96%	742,330,195.82	3,540,309,992.43	225,441,803.24
	G-013	5300E	5300	NIEJTD	KeySpan Electric Services LLC		0.00%	0.00%			
	G-013	5310E	5310	MAELEC	Massachusetts Electric Company		16.19%	16.19%	1,722,892,194.91	3,086,901,802.83	1,182,578,585.23
	G-013	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission		0.25%	0.25%	25,325,743.14	61,212,830.59	6,587,242.83
	G-013	5320E	5320	MAELEC	Norfolk Electric Company		0.24%	0.24%	20,465,898.64	73,438,036.53	9,495,666.30
	G-013	5330G	5330	MAGASD	Boston Gas Company		11.34%	11.34%	814,549,793.06	2,958,665,891.80	614,816,879.88
	G-013	5340G	5340	MAGASD	Colonial Gas Company		2.54%	2.54%	173,783,961.13	738,203,292.01	130,489,950.87
	G-013	5360E	5360	RIELEC	Narragansett Electric Company		7.09%	7.09%	660,545,167.50	1,060,880,222.09	437,002,019.26
	G-013	5360G	5360	RIASD	Narragansett Gas Company		2.96%	2.96%	294,134,915.62	951,214,784.25	107,868,814.06
	G-013	5411F	5411	FRIELEC	NE Hydro - Trans Electric Co.		0.18%	0.18%	25,556,032.71	23,065,777.55	6,462,852.82
	G-013	5412F	5412	FRIELEC	New England Hydro - Trans Corp.		0.11%	0.11%	13,211,758.56	1,971,113.50	7,157,892.36
	G-013	5413F	5413	FRIELEC	New England Electric Trans Corp.		0.01%	0.01%	966,996.78		157,532.86
	G-013	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)		3.62%	3.62%	453,584,074.41	612,209,320.08	146,077,333.06
	G-013	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center		0.11%	0.11%	11,079,051.61	31,149,892.58	3,800,515.71
	G-013	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center		0.12%	0.12%	11,665,344.85	37,366,822.97	4,193,446.07
	G-013	5620R	5620	PARENT	KeySpan Energy Trading Services		0.00%	0.00%		246,013.35	26,288.06
					Totals		100.00%	100.00%	8,339,110,316.02	27,208,865,981.77	4,626,299,263.90

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Parent Companies, All Retail, plus NMPC(T), Mass(T), NEP(F), Hydro Companies, NG LNG Reg, KS Generation, GW, Port Jefferson, KS Energy Trading, Transgas, KS Energy Development, KS Services Inc											
	G-014	5000R	5020	PARENT	National Grid USA Parent		0.55%	0.55%	5.00	-	76,756,011.78
	G-014	5040R	5040	PARENT	KeySpan Energy Corp.		0.00%	0.00%		-	-
	G-014	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.		17.32%	17.32%	1,419,393,081.17	4,624,377,555.27	834,775,398.52
	G-014	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas		4.46%	4.46%	370,089,284.26	1,681,380,023.20	161,187,519.41
	G-014	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission		5.94%	5.94%	445,143,537.22	2,751,141,599.86	110,852,309.48
	G-014	5220G	5220	NYGASD	KeySpan Energy Delivery New York		14.80%	14.80%	1,179,393,378.63	4,875,219,820.88	556,381,191.98
	G-014	5220G	5220	NYGASD	KeySpan Energy Delivery Long Island		8.96%	8.96%	742,330,195.82	3,540,309,992.43	225,441,803.24
	G-014	5260E	5260	NIEJTD	KeySpan Electric Services LLC		0.00%	0.00%			
	G-014	5310E	5310	MAELEC	Massachusetts Electric Company		16.17%	16.15%	1,722,892,194.91	3,086,901,802.83	1,182,578,585.23
	G-014	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission		0.25%	0.25%	25,325,743.14	61,212,830.59	6,587,242.83
	G-014	5320E	5320	MAELEC	Norfolk Electric Company		0.24%	0.24%	20,465,898.64	73,438,036.53	9,495,666.30
	G-014	5330G	5330	MAGASD	Boston Gas Company		11.29%	11.29%	814,549,793.06	2,958,665,891.80	614,816,879.88
	G-014	5340G	5340	MAGASD	Colonial Gas Company		2.53%	2.53%	173,783,961.13	738,203,292.01	130,489,950.87
	G-014	5360E	5360	RIELEC	Narragansett Electric Company		7.07%	7.07%	660,545,167.50	1,060,880,222.09	437,002,019.26
	G-014	5360G	5360	RIASD	Narragansett Gas Company		2.95%	2.95%	294,134,915.62	951,214,784.25	107,868,814.06
	G-014	5411F	5411	FRIELEC	NE Hydro - Trans Electric Co.		0.18%	0.18%	25,556,032.71	23,065,777.55	6,462,852.82
	G-014	5412F	5412	FRIELEC	New England Hydro - Trans Corp.		0.11%	0.11%	13,211,758.56	1,971,113.50	7,157,892.36
	G-014	5413F	5413	FRIELEC	New England Electric Trans Corp.		0.00%	0.00%	966,996.78		157,532.86
	G-014	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)		3.61%	3.61%	453,584,074.41	612,209,320.08	146,077,333.06
	G-014	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center		0.11%	0.11%	11,079,051.61	31,149,892.58	3,800,515.71
	G-014	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center		0.12%	0.12%	11,665,344.85	37,366,822.97	4,193,446.07
	G-014	5620R	5620	PARENT	KeySpan Energy Trading Services		0.00%	0.00%		246,013.35	26,288.06
	G-014	5840N	5840	NONREG	KeySpan Energy Development Corporation		0.09%	0.09%			13,008,547.96
	G-014	5850N	5850	NONREG	KeySpan Services Inc.		0.08%	0.08%	5,870,404.00	6,300,465.22	6,225,263.25
					Totals		100.00%	100.00%	8,344,980,718.02	27,215,265,466.50	4,646,533,064.90

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
For IT Use ONLY	G-017	6000R	5020	PARENT	National Grid USA Parent		0.54%	0.54%	5.00	-	76,756,011.78
Parent Companies, All Retail, plus NMPC(T), Mass(T), Narr(T), NEPT(T), NEH, NNH, KS Generation, GW, Port Jefferson, NG Trans Svcs, KS Energy Trading, KS Energy Devlp Co											
	G-017	5040R	5040	PARENT	KeySpan Energy Corp.		0.00%	0.00%		-	-
	G-017	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.		16.22%	16.22%	1,419,393,081.17	4,624,377,555.27	834,775,398.52
	G-017	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas		4.46%	4.46%	370,089,284.26	1,681,380,023.20	161,187,519.41
	G-017	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission		5.94%	5.94%	445,143,537.22	2,751,141,599.86	110,852,309.48
	G-017	5220G	5220	NYGASD	KeySpan Energy Delivery New York		13.74%	13.74%	1,179,393,378.63	4,875,219,820.88	556,381,191.98
	G-017	5220G	5220	NYGASD	KeySpan Energy Delivery Long Island		8.24%	8.24%	742,330,195.82	3,540,309,992.43	225,441,803.24
	G-017	5260E	5260	NIEJTD	KeySpan Electric Services LLC		0.00%	0.00%			
	G-017	5310E	5310	MAELEC	Massachusetts Electric Company		16.14%	16.13%	1,722,892,194.91	3,086,901,802.83	1,182,578,585.23
	G-017	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission		0.19%	0.19%	25,325,743.14	61,212,830.59	6,587,242.83
	G-017	5320E	5320	MAELEC	Norfolk Electric Company		0.22%	0.22%	20,465,898.64	73,438,036.53	9,495,666.30
	G-017	5330G	5330	MAGASD	Boston Gas Company		10.60%	10.60%	814,549,793.06	2,958,665,891.80	614,816,879.88
	G-017	5340G	5340	MAGASD	Colonial Gas Company		2.37%	2.37%	173,783,961.13	738,203,292.01	130,489,950.87
	G-017	5360E	5360	RIELEC	Narragansett Electric Company		6.70%	6.70%	660,545,167.50	1,060,880,222.09	437,002,019.26
	G-017	5360G	5360	RIASD	Narragansett Gas Company		2.75%	2.75%	294,134,915.62	951,214,784.25	107,868,814.06
	G-017	5360T	5360	RIELEC	Narragansett Electric Company - Transmission		1.85%	1.85%	198,967,952.83	926,195,054.48	31,533,256.27
	G-017	5391G	5391	EnergyNorth	Natural Gas Inc. - Post Sale (Note: 2011 Data)		0.00%	0.00%			
	G-017	5410T	5410	FRTRAN	New England Power Corporation - Transmission		4.80%	4.80%	420,441,205.62	2,484,969,497.45	74,547,525.41
	G-017	5411F	5411	FRIELEC	NE Hydro - Trans Electric Co.		0.17%	0.17%	25,556,032.71	23,065,777.55	6,462,852.82
	G-017	5412F	5412	FRIELEC	New England Hydro - Trans Corp.		0.10%	0.10%	13,211,758.56	1,971,113.50	7,157,892.36
	G-017	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)		3.38%	3.38%	453,584,074.41	612,209,320.08	146,077,333.06
	G-017	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center		0.10%	0.10%	11,079,051.61	31,149,892.58	3,800,515.71
	G-017	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center		0.11%	0.11%	11,665,344.85	37,366,822.97	4,193,446.07
	G-017	5620R	5620	PARENT	KeySpan Energy Trading Services		0.00%	0.00%		246,013.35	26,288.06
					Totals		100.00%	100.00%	8,618,152,478.49	30,620,719,950.90	4,738,252,550.45

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Parent Companies, All Retail, plus NMPC(T), Mass(T), Narr(T), NEPT(T), Hydro Companies, NG LNG Reg, KS Generation, GW, Port Jefferson, Merowest Realty, Wayfinder, KS Energy Trading, Transgas											
	G-019	5000R	5020	PARENT	National Grid USA Parent		0.54%	0.54%	5.00	-	76,756,011.78
	G-019	5040R	5040	PARENT	KeySpan Energy Corp.		0.00%	0.00%		-	-
	G-019	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.		16.17%	16.17%	1,419,393,081.17	4,624,377,555.27	834,775,398.52
	G-019	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas		4.34%	4.34%	370,089,284.26	1,681,380,023.20	161,187,519.41
	G-019	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission		5.42%	5.42%	445,143,537.22	2,751,141,599.86	110,852,309.48
	G-019	5220G	5220	NYGASD	KeySpan Energy Delivery New York		13.70%	13.70%	1,179,393,378.63	4,875,219,820.88	556,381,191.98
	G-019	5220G	5220	NYGASD	KeySpan Energy Delivery Long Island		8.22%	8.22%	742,330,195.82	3,540,309,992.43	225,441,803.24
	G-019	5260E	5260	NIEJTD	KeySpan Electric Services LLC		0.00%	0.00%			
	G-019	5310E	5310	MAELEC	Massachusetts Electric Company		16.11%	16.09%	1,722,892,194.91	3,086,901,802.83	1,182,578,585.23
	G-019	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission		0.19%	0.19%	25,325,743.14	61,212,830.59	6,587,242.83
	G-019	5320E	5320	MAELEC	Norfolk Electric Company		0.22%	0.22%	20,465,898.64	73,438,036.53	9,495,666.30
	G-019	5330G	5330	MAGASD	Boston Gas Company		10.52%	10.52%	814,549,793.06	2,958,665,891.80	614,816,879.88
	G-019	5340G	5340	MAGASD	Colonial Gas Company		2.37%	2.37%	173,783,961.13	738,203,292.01	130,489,950.87
	G-019	5360E	5360	RIELEC	Narragansett Electric Company		6.68%	6.68%	660,545,167.50	1,060,880,222.09	437,002,019.26
	G-019	5360G	5360	RIASD	Narragansett Gas Company		2.74%	2.74%	294,134,915.62	951,214,784.25	107,868,814.06
	G-019	5360T	5360	RIELEC	Narragansett Electric Company - Transmission		1.82%	1.82%	198,967,952.83	926,195,054.48	31,533,256.27
	G-019	5410T	5410	FRTRAN	New England Power Corporation - Transmission		4.79%	4.79%	420,441,205.62	2,484,969,497.45	74,547,525.41
	G-019	5411F	5411	FRIELEC	NE Hydro - Trans Electric Co.		0.17%	0.17%	25,556,032.71	23,065,777.55	6,462,852.82
	G-019	5412F	5412	FRIELEC	New England Hydro - Trans Corp.		0.10%	0.10%	13,211,758.56	1,971,113.50	7,157,892.36
	G-019	5413P	5413	FRIELEC	New England Electric Trans Corp.		0.00%	0.00%	966,996.78		157,532.86
	G-019	5420G	5420	RIASD	NG LNG LP Regulated Entity		0.18%	0.18%	2,500,443.48	108,363,797.48	4,656,341.01
	G-019	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)		3.38%	3.38%	453,584,074.41	612,209,320.08	146,077,333.06

G - General Allocator, 3-Point Formula

G-019	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center		0.10%	0.10%	11,079,051.61	31,149,692.58	3,800,515.71
G-019	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center		0.11%	0.11%	11,665,344.85	37,366,822.97	4,193,446.07
G-019	5202R	5202	PARENT	KeySpan Energy Trading Services		0.00%	0.00%	-	246,013.35	26,280.06
G-019	5802N	5805	NONREG	Transgas Inc.		0.05%	0.05%	5,904,896.44	7,548,595.34	8,147,294.13
				Totals		100.00%	100.00%	8,934,254,813.39	30,736,032,986.70	4,745,184,270.42

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Parent Companies, All Retail, plus NMPC(T), Mass(T), Narr(T), NEPT(T), Hydro Companies, KS Generation, GW, Port Jefferson, KS Energy Trading, KS Service Development, KS Services Inc											
G-021	5202R	5202	PARENT	National Grid USA Parent		0.54%	0.54%	5.00	-	-	76,756,011.78
G-021	5040R	5040	PARENT	KeySpan Energy Corp.		0.00%	0.00%				
G-021	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.		16.19%	16.19%	1,419,393,081.17	4,624,377,555.27	834,775,398.52	
G-021	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas		4.34%	4.34%	370,089,284.26	1,681,380,023.29	161,187,519.41	
G-021	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission		5.43%	5.43%	445,143,537.22	2,751,141,599.86	110,652,309.48	
G-021	5220G	5220	NYGASD	KeySpan Energy Delivery New York		13.72%	13.72%	1,179,393,378.43	4,975,219,820.88	556,381,191.58	
G-021	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island		8.24%	8.24%	742,330,195.82	3,540,309,992.43	229,441,803.24	
G-021	5805E	5805	LIETD	KeySpan Electric Services LLC		0.00%	0.00%				
G-021	5310E	5310	MAELEC	Massachusetts Electric Company		18.09%	18.09%	1,722,892,194.91	3,086,901,602.83	1,182,578,585.23	
G-021	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission		0.15%	0.15%	20,325,743.14	61,212,830.59	6,687,242.83	
G-021	5320E	5320	MAELEC	Nantucket Electric Company		0.22%	0.22%	20,465,898.64	73,438,036.53	9,495,666.30	
G-021	5330G	5330	MAGASD	Boston Gas Company		10.58%	10.58%	814,549,793.06	2,958,665,891.80	614,816,879.68	
G-021	5340G	5340	MAGASD	Colonial Gas Company		2.37%	2.37%	173,783,861.13	738,203,292.01	130,489,950.87	
G-021	5360E	5360	RIELEC	Narragansett Electric Company		6.69%	6.69%	660,545,167.50	1,060,880,222.09	437,002,019.26	
G-021	5360G	5360	RIGASD	Narragansett Gas Company		2.74%	2.74%	254,134,915.62	951,214,784.25	107,868,814.06	
G-021	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission		1.83%	1.83%	159,651,952.83	926,195,054.68	31,533,256.27	
G-021	5410T	5410	FRTRAN	New England Power Company - Transmission		4.80%	4.80%	420,441,205.62	2,484,969,457.45	74,547,525.41	
G-021	5411F	5411	PRELEC	NE Hydro - Trans Electric Co.		0.17%	0.17%	25,956,032.71	23,956,777.55	6,652,852.82	
G-021	5412F	5412	PRELEC	New England Hydro - Trans Corp.		0.10%	0.10%	13,211,758.56	1,971,113.50	7,157,892.36	
G-021	5413F	5413	PRELEC	New England Electric Trans Corp.		0.00%	0.00%	966,996.78	-	157,532.86	
G-021	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)		3.39%	3.39%	453,584,074.41	612,209,320.08	146,077,333.06	
G-021	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center		0.10%	0.10%	11,079,051.61	31,149,692.58	3,800,515.71	
G-021	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center		0.11%	0.11%	11,665,344.85	37,366,822.97	4,193,446.07	
G-021	5802R	5820	PARENT	KeySpan Energy Trading Services		0.00%	0.00%	-	246,013.35	26,280.06	
G-021	5802N	5840	NONREG	KeySpan Energy Development Corporation		0.00%	0.00%	-	-	-	13,008,547.86
G-021	5805N	5850	NONREG	KeySpan Services Inc.		0.07%	0.07%	5,870,404.00	6,300,465.22	6,225,263.25	
				Totals		100.00%	100.00%	8,924,989,877.47	30,626,420,369.12	4,751,613,846.45	

Description	SAP Alloc. Code	Old Values	SAP Co. Code	Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Parent Companies, All Retail, plus NMPC(T), Mass(T), Narr(T), NEPT(T), Hydro Companies, KS Generation, GW, Port Jefferson, KS Energy Trading, KS Services Inc.											
G-022	5202R	5202	PARENT	National Grid USA Parent		0.54%	0.54%	5.00	-	-	76,756,011.78
G-022	5040R	5040	PARENT	KeySpan Energy Corp.		0.00%	0.00%				
G-022	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.		16.21%	16.21%	1,419,393,081.17	4,624,377,555.27	834,775,398.52	
G-022	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas		4.36%	4.36%	370,089,284.26	1,681,380,023.29	161,187,519.41	
G-022	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission		5.44%	5.44%	445,143,537.22	2,751,141,599.86	110,652,309.48	
G-022	5220G	5220	NYGASD	KeySpan Energy Delivery New York		13.73%	13.73%	1,179,393,378.43	4,975,219,820.88	556,381,191.58	
G-022	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island		8.24%	8.24%	742,330,195.82	3,540,309,992.43	229,441,803.24	
G-022	5805E	5805	LIETD	KeySpan Electric Services LLC		0.00%	0.00%				
G-022	5310E	5310	MAELEC	Massachusetts Electric Company		18.11%	18.11%	1,722,892,194.91	3,086,901,602.83	1,182,578,585.23	
G-022	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission		0.15%	0.15%	20,325,743.14	45,212,930.59	6,687,242.83	
G-022	5320E	5320	MAELEC	Nantucket Electric Company		0.22%	0.22%	20,465,898.64	73,438,036.53	9,495,666.30	
G-022	5330G	5330	MAGASD	Boston Gas Company		10.59%	10.59%	814,549,793.06	2,958,665,891.80	614,816,879.68	
G-022	5340G	5340	MAGASD	Colonial Gas Company		2.37%	2.37%	173,783,861.13	738,203,392.01	130,489,950.87	
G-022	5360E	5360	RIELEC	Narragansett Electric Company		6.70%	6.70%	660,545,167.50	1,060,880,222.09	437,002,019.26	
G-022	5360G	5360	RIGASD	Narragansett Gas Company		2.74%	2.74%	254,134,915.62	951,214,784.25	107,868,814.06	
G-022	5360T	5360	FRTRAN	Narragansett Electric Company - Transmission		1.83%	1.83%	159,651,952.83	926,195,054.68	31,533,256.27	
G-022	5410T	5410	FRTRAN	New England Power Company - Transmission		4.80%	4.80%	420,441,205.62	2,484,969,457.45	74,547,525.41	
G-022	5411F	5411	PRELEC	NE Hydro - Trans Electric Co.		0.17%	0.17%	25,956,032.71	23,956,777.55	6,652,852.82	
G-022	5412F	5412	PRELEC	New England Hydro - Trans Corp.		0.10%	0.10%	13,211,758.56	1,971,113.50	7,157,892.36	
G-022	5413F	5413	PRELEC	New England Electric Trans Corp.		0.00%	0.00%	966,996.78	-	157,532.86	
G-022	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)		3.39%	3.39%	453,584,074.41	612,209,320.08	146,077,333.06	
G-022	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center		0.10%	0.10%	11,079,051.61	31,149,692.58	3,800,515.71	
G-022	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center		0.11%	0.11%	11,665,344.85	37,366,822.97	4,193,446.07	
G-022	5802R	5820	PARENT	KeySpan Energy Trading Services		0.00%	0.00%	-	246,013.35	26,280.06	
G-022	5805N	5850	NONREG	KeySpan Services Inc.		0.07%	0.07%	5,870,404.00	6,300,465.22	6,225,263.25	
						100.00%	100.00%	8,924,989,877.47	30,626,420,369.12	4,748,695,298.55	

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Parent Companies, All Retail, plus NMPC(T), NEPT(T), Hydro Companies, KS Generation, GW, Port Jefferson											
G-023	5202R	5202	PARENT	National Grid USA Parent		0.55%	0.55%	5.00	-	-	76,756,011.78
G-023	5040R	5040	PARENT	KeySpan Energy Corp.		0.00%	0.00%	-	-	-	-
G-023	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.		16.54%	16.54%	1,419,393,081.17	4,624,377,555.27	834,775,398.52	
G-023	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas		4.40%	4.40%	370,089,284.26	1,681,380,023.29	161,187,519.41	
G-023	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission		5.55%	5.55%	445,143,537.22	2,751,141,599.86	110,652,309.48	
G-023	5220G	5220	NYGASD	KeySpan Energy Delivery New York		14.05%	14.05%	1,179,393,378.43	4,975,219,820.88	556,381,191.58	
G-023	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island		8.44%	8.44%	742,330,195.82	3,540,309,992.43	229,441,803.24	
G-023	5805E	5805	LIETD	KeySpan Electric Services LLC		0.00%	0.00%	-	-	-	-
G-023	5310E	5310	MAELEC	Massachusetts Electric Company		18.42%	18.44%	1,722,892,194.91	3,086,901,602.83	1,182,578,585.23	
G-023	5320E	5320	MAELEC	Nantucket Electric Company		0.22%	0.22%	20,465,898.64	73,438,036.53	9,495,666.30	
G-023	5330G	5330	MAGASD	Boston Gas Company		10.80%	10.80%	814,549,793.06	2,958,665,891.80	614,816,879.68	
G-023	5340G	5340	MAGASD	Colonial Gas Company		2.42%	2.42%	173,783,861.13	738,203,392.01	130,489,950.87	
G-023	5360E	5360	RIELEC	Narragansett Electric Company		6.80%	6.82%	660,545,167.50	1,060,880,222.09	437,002,019.26	
G-023	5360G	5360	RIGASD	Narragansett Gas Company		2.81%	2.81%	254,134,915.62	951,214,784.25	107,868,814.06	
G-023	5410T	5410	FRTRAN	New England Power Company - Transmission		4.93%	4.93%	420,441,205.62	2,484,969,457.45	74,547,525.41	
G-023	5411F	5411	PRELEC	NE Hydro - Trans Electric Co.		0.17%	0.17%	25,956,032.71	23,956,777.55	6,652,852.82	
G-023	5412F	5412	PRELEC	New England Hydro - Trans Corp.		0.10%	0.10%	13,211,758.56	1,971,113.50	7,157,892.36	
G-023	5413F	5413	PRELEC	New England Electric Trans Corp.		0.00%	0.00%	966,996.78	-	157,532.86	
G-023	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)		3.46%	3.46%	453,584,074.41	612,209,320.08	146,077,333.06	
G-023	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center		0.10%	0.10%	11,079,051.61	31,149,692.58	3,800,515.71	
G-023	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center		0.12%	0.12%	11,665,344.85	37,366,822.97	4,193,446.07	
				Totals		100.00%	100.00%	8,780,326,777.50	28,632,466,006.28	4,694,293,248.12	

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Parent Companies, All Retail, plus NMPC(T), NEPT(T), Hydro Companies, KS Generation, GW, Port Jefferson, KS Energy Trading, Transgas, KS Energy Development, KS Services Inc.											
G-024	5202R	5202	PARENT	National Grid USA Parent		0.54%	0.54%	5.00	-	-	76,756,011.78
G-024	5040R	5040	PARENT	KeySpan Energy Corp.		0.00%	0.00%				
G-024	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.		16.50%	16.50%	1,419,393,081.17	4,624,377,555.27	834,775,398.52	
G-024	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas		4.44%	4.44%	370,089,284.26	1,681,380,023.29	161,187,519.41	
G-024	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission		5.57%	5.57%	445,143,537.22	2,751,141,599.86	110,652,309.48	
G-024	5220G	5220	NYGASD	KeySpan Energy Delivery New York		14.01%	14.01%	1,179,393,378.43	4,975,219,820.88	556,381,191.58	
G-024	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island		8.43%	8.43%	742,330,195.82	3,540,309,992.43	229,441,803.24	

G - General Allocator, 3-Point Formula										
	G-024	0200E	0200	JELTD	KeySpan Electric Services LLC		0.00%	0.00%	-	-
	G-024	0310E	0310	MAELEC	Massachusetts Electric Company		18.40%	18.38%	1,722,892,194.91	3,086,901,602.83
	G-024	0320E	0320	MAELEC	Nantucket Electric Company		0.23%	0.23%	20,465,696.64	73,438,038.53
	G-024	0330G	0330	MGASD	Boston Gas Company		10.77%	10.77%	814,545,793.06	2,956,665,891.80
	G-024	0340G	0340	MGASD	Colonial Gas Company		2.41%	2.41%	173,783,861.13	738,203,292.01
	G-024	0360E	0360	RELEC	Narragansett Electric Company		6.79%	6.79%	660,545,167.50	1,050,890,222.09
	G-024	0360G	0360	RGASD	Narragansett Gas Company		2.80%	2.80%	254,134,915.62	951,214,784.25
	G-024	0410T	0410	PRTRAN	New England Power Company - Transmission		4.92%	4.92%	420,441,205.62	2,484,969,467.45
	G-024	0411F	0411	PRELEC	NE Hydro - Trans Electric Co.		0.17%	0.17%	25,056,032.71	23,056,777.55
	G-024	0412F	0412	PRELEC	New England Hydro - Trans Corp.		0.10%	0.10%	13,211,758.56	1,971,113.50
	G-024	0413F	0413	PRELEC	New England Electric Trans Corp.		0.00%	0.00%	966,996.78	157,532.86
	G-024	0430P	0430	PRPGEN	KeySpan Generation LLC (PSA)		3.46%	3.46%	463,584,074.41	612,209,320.08
	G-024	0431P	0431	PRPGEN	KeySpan Glenwood Energy Center		0.10%	0.10%	11,079,051.61	31,149,692.58
	G-024	0432P	0432	PRPGEN	KeySpan Port Jefferson Energy Center		0.12%	0.12%	11,665,344.85	37,366,822.97
	G-024	0620R	0620	PARENT	KeySpan Energy Trading Services		0.00%	0.00%	-	246,013.35
	G-024	0620N	0620	NONREG	Transgas Inc.		0.09%	0.09%	6,904,896.44	7,545,695.34
	G-024	0640N	0640	NONREG	KeySpan Energy Development Corporation		0.09%	0.09%	-	13,008,547.96
	G-024	0650N	0650	NONREG	KeySpan Services Inc.		0.07%	0.07%	6,870,404.00	6,300,465.22
					Totals		100.00%	100.00%	8,752,001,077.94	29,646,961,178.19
										4,721,640,641.52

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Parent Companies, All Retail, plus NMPC(T), NEP(T), Hydro Companies, KS Generation, GW, Port Jefferson, KS Energy Trading, KS Energy Development, KS Services Inc											
	G-025	0200R	0200	PARENT	National Grid USA Parent		0.54%	0.54%	5.00	-	76,756,011.78
	G-025	0400R	0400	PARENT	KeySpan Energy Corp.		0.00%	0.00%	-	-	-
	G-025	0210E	0210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.		16.51%	16.51%	1,419,393,081.17	4,624,377,555.27	834,775,398.52
	G-025	0210G	0210	NYGASD	Niagara Mohawk Power Corp. - Gas		4.44%	4.44%	370,089,284.26	1,681,380,023.20	161,187,519.41
	G-025	0210T	0210	NYGASD	Niagara Mohawk Power Corp. - Transmission		5.57%	5.57%	445,143,537.23	2,751,141,599.86	110,852,309.48
	G-025	0220G	0220	NYGASD	KeySpan Energy Delivery New York		14.03%	14.03%	1,179,393,378.63	4,975,219,620.88	656,381,191.98
	G-025	0230G	0230	NYGASD	KeySpan Energy Delivery Long Island		8.43%	8.43%	742,330,195.82	3,540,309,992.43	229,441,803.24
	G-025	0300E	0300	JELTD	KeySpan Electric Services LLC		0.00%	0.00%	-	-	-
	G-025	0310E	0310	MAELEC	Massachusetts Electric Company		18.43%	18.40%	1,722,892,194.91	3,086,901,602.83	1,182,578,585.23
	G-025	0320E	0320	MAELEC	Nantucket Electric Company		0.23%	0.23%	20,465,696.64	73,438,038.53	9,495,666.30
	G-025	0330G	0330	MGASD	Boston Gas Company		10.78%	10.78%	814,545,793.06	2,956,665,891.80	614,816,879.68
	G-025	0340G	0340	MGASD	Colonial Gas Company		2.42%	2.42%	173,783,861.13	738,203,292.01	130,489,950.87
	G-025	0360E	0360	RELEC	Narragansett Electric Company		6.80%	6.80%	660,545,167.50	1,050,890,222.09	437,002,019.26
	G-025	0360G	0360	RGASD	Narragansett Gas Company		2.80%	2.80%	254,134,915.62	951,214,784.25	107,868,814.06
	G-025	0410T	0410	PRTRAN	New England Power Company - Transmission		4.92%	4.92%	420,441,205.62	2,484,969,467.45	74,547,525.41
	G-025	0411F	0411	PRELEC	NE Hydro - Trans Electric Co.		0.17%	0.17%	25,056,032.71	23,056,777.55	6,652,852.82
	G-025	0412F	0412	PRELEC	New England Hydro - Trans Corp.		0.10%	0.10%	13,211,758.56	1,971,113.50	1,757,892.36
	G-025	0413F	0413	PRELEC	New England Electric Trans Corp.		0.00%	0.00%	966,996.78	157,532.86	-
	G-025	0430P	0430	PRPGEN	KeySpan Generation LLC (PSA)		3.46%	3.46%	463,584,074.41	612,209,320.08	146,077,333.06
	G-025	0431P	0431	PRPGEN	KeySpan Glenwood Energy Center		0.10%	0.10%	11,079,051.61	31,149,692.58	3,860,515.71
	G-025	0432P	0432	PRPGEN	KeySpan Port Jefferson Energy Center		0.12%	0.12%	11,665,344.85	37,366,822.97	4,193,446.07
	G-025	0620R	0620	PARENT	KeySpan Energy Trading Services		0.00%	0.00%	-	246,013.35	26,288.06
	G-025	0640N	0640	NONREG	KeySpan Energy Development Corporation		0.09%	0.09%	-	-	13,008,547.96
	G-025	0650N	0650	NONREG	KeySpan Services Inc.		0.07%	0.07%	6,870,404.00	6,300,465.22	6,225,263.25
					Totals		100.00%	100.00%	8,745,096,181.50	29,639,012,483.95	4,713,493,347.38

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Parent Companies and KEDNY											
	G-036	0200R	0200	PARENT	National Grid USA Parent		0.54%	0.54%	5.00	-	76,756,011.78
	G-036	0400R	0400	PARENT	KeySpan Energy Corp.		0.00%	0.00%	-	-	-
	G-036	0210G	0210	NYGASD	KeySpan Energy Delivery New York		16.86%	16.86%	1,179,393,378.63	4,975,219,620.88	556,381,191.98
					Totals		100.00%	100.00%	1,179,393,383.63	4,975,219,620.88	635,137,203.76

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Parent Companies, Legacy KS Retail, KS Generation, GW, Port Jefferson, KS Energy Trading											
	G-038	0200R	0200	PARENT	National Grid USA Parent		1.45%	1.45%	5.00	-	76,756,011.78
	G-038	0400R	0400	PARENT	KeySpan Energy Corp.		0.00%	0.00%	-	-	-
	G-038	0210G	0210	NYGASD	KeySpan Energy Delivery New York		35.00%	35.00%	1,179,393,378.63	4,975,219,620.88	556,381,191.98
	G-038	0230G	0230	NYGASD	KeySpan Energy Delivery Long Island		20.80%	20.80%	742,330,195.82	3,540,309,992.43	229,441,803.24
	G-038	0300E	0300	JELTD	KeySpan Electric Services LLC		0.00%	0.00%	-	-	-
	G-038	0330G	0330	MGASD	Boston Gas Company		27.30%	27.30%	814,545,793.06	2,956,665,891.80	614,816,879.68
	G-038	0340G	0340	MGASD	Colonial Gas Company		6.09%	6.09%	173,783,861.13	738,203,292.01	130,489,950.87
	G-038	0430P	0430	PRPGEN	KeySpan Generation LLC (PSA)		8.81%	8.81%	463,584,074.41	612,209,320.08	146,077,333.06
	G-038	0431P	0431	PRPGEN	KeySpan Glenwood Energy Center		0.38%	0.38%	11,079,051.61	31,149,692.58	3,860,515.71
	G-038	0432P	0432	PRPGEN	KeySpan Port Jefferson Energy Center		0.29%	0.29%	11,665,344.85	37,366,822.97	4,193,446.07
	G-038	0620R	0620	PARENT	KeySpan Energy Trading Services		0.00%	0.00%	-	246,013.35	26,288.06
					Totals		100.00%	100.00%	3,386,386,704.61	12,880,370,946.10	1,761,983,426.47

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Parent Companies and KEDLI											
	G-042	0200R	0200	PARENT	National Grid USA Parent		8.36%	8.36%	5.00	-	76,756,011.78
	G-042	0400R	0400	PARENT	KeySpan Energy Corp.		0.00%	0.00%	-	-	-
	G-042	0230G	0230	NYGASD	KeySpan Energy Delivery Long Island		91.64%	91.64%	742,330,195.82	3,540,309,992.43	229,441,803.24
					Totals		100.00%	100.00%	742,330,200.82	3,540,309,992.43	306,197,816.02

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Parent Companies and LIPA											
	G-044	0200R	0200	PARENT	National Grid USA Parent		100.00%	100.00%	5.00	-	76,756,011.78
	G-044	0400R	0400	PARENT	KeySpan Energy Corp.		0.00%	0.00%	-	-	-
	G-044	0200E	0200	JELTD	KeySpan Electric Services LLC		0.00%	0.00%	-	-	-
					Totals		100.00%	100.00%	-	-	76,756,011.78

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Parent Companies, Mass Elec (E,F &), Nantucket Elec, GSE											
	G-051	0200R	0200	PARENT	National Grid USA Parent		2.01%	2.01%	5.00	-	76,756,011.78
	G-051	0400R	0400	PARENT	KeySpan Energy Corp.		0.00%	0.00%	-	-	-
	G-051	0310E	0310	MAELEC	Massachusetts Electric Company		95.41%	95.41%	1,722,892,194.91	3,086,901,602.83	1,182,578,585.23
	G-051	0310T	0310	PRTRAN	Massachusetts Electric Company - Transmission		1.19%	1.19%	20,326,743.14	61,212,830.59	6,587,242.83
	G-051	0320E	0320	MAELEC	Nantucket Electric Company		1.30%	1.30%	20,465,696.64	73,438,038.53	9,495,666.30
	G-051	0381E	0381	MAELEC	Sanite State Electric Co. - Post Sale (Note - 2011 Data)		0.00%	0.00%	-	-	-
					Totals		100.00%	100.00%	1,763,683,841.69	3,221,652,469.95	1,276,417,506.14

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Nantucket Electric (USE A 5320 instead of this)											
	G-053	0300E	0320	MAELEC	Nantucket Electric Company		100.00%	100.00%	\$ 20,465,699	\$ 73,438,037	\$ 9,495,666

G - General Allocator, 3-Point Formula

						Totals	100.00%	100.00%	8,339,110,310.02	27,208,955,391.77	4,549,543,241.82
Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Keyspan Energy Corp and All Retail, plus NMPCT(T), Mass(T), KS Generation, GW, Port Jefferson, KS Energy Trading											
G-095	0040R	0040	PARENT	KeySpan Energy Corp.		0.00%	0.00%	-	-	-	-
G-095	0210E	0210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.		17.51%	17.51%	1,419,393,081.17	4,624,377,555.27	834,775,398.52	-
G-095	0210G	0210	NYGASD	Niagara Mohawk Power Corp. - Gas		4.73%	4.73%	370,089,284.26	1,681,380,023.20	161,187,519.41	-
G-095	0210T	0210	NYTRAN	Niagara Mohawk Power Corp. - Transmission		5.98%	5.98%	445,143,537.22	2,751,141,599.86	110,852,309.48	-
G-095	0220G	0220	NYGASD	KeySpan Energy Delivery New York		14.93%	14.93%	1,179,393,378.63	4,975,219,620.88	556,381,191.98	-
G-095	0230G	0230	NYGASD	KeySpan Energy Delivery Long Island		9.01%	9.01%	742,330,195.82	3,540,309,952.43	229,441,803.24	-
G-095	0260E	0260	LIELTD	KeySpan Electric Services LLC		0.00%	0.00%	-	-	-	-
G-095	0310E	0310	MAELEC	Massachusetts Electric Company		19.38%	19.38%	1,722,892,194.91	3,086,901,602.83	1,182,578,585.23	-
G-095	0310T	0310	NYTRAN	Massachusetts Electric Company - Transmission		0.21%	0.21%	20,325,743.14	61,212,830.59	5,587,242.83	-
G-095	0320E	0320	MAELEC	Nantucket Electric Company		0.24%	0.24%	20,465,869.64	73,438,036.53	9,495,666.30	-
G-095	0330G	0330	MAGASD	Boston Gas Company		11.42%	11.42%	814,549,793.06	2,958,665,891.80	614,816,879.68	-
G-095	0340G	0340	MAGASD	Colonial Gas Company		2.56%	2.56%	175,783,861.13	738,203,292.01	130,489,950.87	-
G-095	0360E	0360	RIELEC	Narragansett Electric Company		7.17%	7.17%	660,545,167.50	1,060,890,222.09	437,002,019.26	-
G-095	0360G	0360	RIGASD	Narragansett Gas Company		2.98%	2.98%	254,134,915.62	951,214,784.25	107,868,814.06	-
G-095	0430P	0430	PRPGEN	KeySpan Generation LLC (PSA)		3.65%	3.65%	453,584,074.41	612,209,320.08	148,077,333.06	-
G-095	0431P	0431	PRPGEN	KeySpan Glenwood Energy Center		0.11%	0.11%	11,079,051.61	31,149,692.58	3,850,515.71	-
G-095	0432P	0432	PRPGEN	KeySpan Port Jefferson Energy Center		0.12%	0.12%	11,665,344.85	37,366,822.97	4,193,446.07	-
G-095	0620R	0620	PARENT	KeySpan Energy Trading Services		0.00%	0.00%	-	-	-	-
G-095	0620R	0620	PARENT	KeySpan Energy Trading Services		0.00%	0.00%	-	-	-	-
G-095	0620R	0620	PARENT	KeySpan Energy Trading Services		0.00%	0.00%	-	-	-	-
					Totals	100.00%	100.00%	8,299,375,821.97	27,183,927,590.72	4,535,574,963.78	

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Keyspan Energy Corp and All Retail, plus NMPCT(T), Mass(T), KS Generation, GW, Port Jefferson, KS Energy Trading, KS Energy Development, KS Services Inc											
G-096	0040R	0040	PARENT	KeySpan Energy Corp.		0.00%	0.00%	-	-	-	-
G-096	0210E	0210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.		17.48%	17.48%	1,419,393,081.17	4,624,377,555.27	834,775,398.52	-
G-096	0210G	0210	NYGASD	Niagara Mohawk Power Corp. - Gas		4.73%	4.73%	370,089,284.26	1,681,380,023.20	161,187,519.41	-
G-096	0210T	0210	NYTRAN	Niagara Mohawk Power Corp. - Transmission		5.97%	5.97%	445,143,537.22	2,751,141,599.86	110,852,309.48	-
G-096	0220G	0220	NYGASD	KeySpan Energy Delivery New York		14.90%	14.90%	1,179,393,378.63	4,975,219,620.88	556,381,191.98	-
G-096	0230G	0230	NYGASD	KeySpan Energy Delivery Long Island		9.00%	9.00%	742,330,195.82	3,540,309,952.43	229,441,803.24	-
G-096	0260E	0260	LIELTD	KeySpan Electric Services LLC		0.00%	0.00%	-	-	-	-
G-096	0310E	0310	MAELEC	Massachusetts Electric Company		19.34%	19.35%	1,722,892,194.91	3,086,901,602.83	1,182,578,585.23	-
G-096	0310T	0310	NYTRAN	Massachusetts Electric Company - Transmission		0.20%	0.20%	20,325,743.14	61,212,830.59	5,587,242.83	-
G-096	0320E	0320	MAELEC	Nantucket Electric Company		0.24%	0.24%	20,465,869.64	73,438,036.53	9,495,666.30	-
G-096	0330G	0330	MAGASD	Boston Gas Company		11.40%	11.40%	814,549,793.06	2,958,665,891.80	614,816,879.68	-
G-096	0340G	0340	MAGASD	Colonial Gas Company		2.56%	2.56%	175,783,861.13	738,203,292.01	130,489,950.87	-
G-096	0360E	0360	RIELEC	Narragansett Electric Company		7.15%	7.15%	660,545,167.50	1,060,890,222.09	437,002,019.26	-
G-096	0360G	0360	RIGASD	Narragansett Gas Company		2.98%	2.98%	254,134,915.62	951,214,784.25	107,868,814.06	-
G-096	0430P	0430	PRPGEN	KeySpan Generation LLC (PSA)		3.64%	3.64%	453,584,074.41	612,209,320.08	148,077,333.06	-
G-096	0431P	0431	PRPGEN	KeySpan Glenwood Energy Center		0.11%	0.11%	11,079,051.61	31,149,692.58	3,850,515.71	-
G-096	0432P	0432	PRPGEN	KeySpan Port Jefferson Energy Center		0.12%	0.12%	11,665,344.85	37,366,822.97	4,193,446.07	-
G-096	0620R	0620	PARENT	KeySpan Energy Trading Services		0.00%	0.00%	-	-	-	-
G-096	0640N	0640	NONREG	KeySpan Energy Development Corporation		0.10%	0.10%	-	-	-	-
G-096	0660N	0660	NONREG	KeySpan Services Inc.		0.08%	0.08%	5,870,404.00	5,300,466.72	6,225,263.25	-
					Totals	100.00%	100.00%	8,305,245,925.97	27,180,227,965.94	4,554,808,774.99	

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Keyspan Energy Corp and Elec Retails											
G-099	0040R	0040	PARENT	KeySpan Energy Corp.		0.00%	0.00%	-	-	-	-
G-099	0210E	0210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.		41.09%	41.09%	1,419,393,081.17	4,624,377,555.27	834,775,398.52	-
G-099	0260E	0260	LIELTD	KeySpan Electric Services LLC		0.00%	0.00%	-	-	-	-
G-099	0310E	0310	MAELEC	Massachusetts Electric Company		42.66%	42.66%	1,722,892,194.91	3,086,901,602.83	1,182,578,585.23	-
G-099	0320E	0320	MAELEC	Nantucket Electric Company		0.58%	0.58%	20,465,869.64	73,438,036.53	9,495,666.30	-
G-099	0360E	0360	RIELEC	Narragansett Electric Company		15.67%	15.67%	660,545,167.50	1,060,890,222.09	437,002,019.26	-
					Totals	100.00%	100.00%	3,823,286,342.52	8,846,607,416.72	2,463,851,669.31	

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Keyspan Energy Corp and Gas Retails											
G-100	0040R	0040	PARENT	KeySpan Energy Corp.		0.00%	0.00%	-	-	-	-
G-100	0210G	0210	NYGASD	Niagara Mohawk Power Corp. - Gas		10.25%	10.25%	370,089,284.26	1,681,380,023.20	161,187,519.41	-
G-100	0220G	0220	NYGASD	KeySpan Energy Delivery New York		32.60%	32.60%	1,179,393,378.63	4,975,219,620.88	556,381,191.98	-
G-100	0230G	0230	NYGASD	KeySpan Energy Delivery Long Island		19.20%	19.20%	742,330,195.82	3,540,309,952.43	229,441,803.24	-
G-100	0330G	0330	NYGASD	KeySpan Energy Delivery Long Island		25.71%	25.71%	814,549,793.06	2,958,665,891.80	614,816,879.68	-
G-100	0340G	0340	MAGASD	Colonial Gas Company		5.71%	5.71%	175,783,861.13	738,203,292.01	130,489,950.87	-
G-100	0360G	0360	RIGASD	Narragansett Gas Company		6.53%	6.53%	254,134,915.62	951,214,784.25	107,868,814.06	-
					Totals	100.00%	100.00%	3,534,281,428.52	14,844,983,954.97	3,880,186,159.25	

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Niagara Mohawk (Gas and Transmission)											
G-203	0210G	0210	NYGASD	Niagara Mohawk Power Corp. - Gas		47.53%	47.53%	370,089,284.26	1,681,380,023.20	161,187,519.41	-
G-203	0210T	0210	NYTRAN	Niagara Mohawk Power Corp. - Transmission		52.47%	52.47%	445,143,537.22	2,751,141,599.86	110,852,309.48	-
					Totals	100.00%	100.00%	815,232,821.48	4,432,521,623.06	272,039,828.90	

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Niagara Mohawk Gas, KEDNY, KEDLI, Mass. Electric and Narragansett Electric											
G-208	0210G	0210	NYGASD	Niagara Mohawk Power Corp. - Gas		8.64%	8.64%	370,089,284.26	1,681,380,023.20	161,187,519.41	-
G-208	0220G	0220	NYGASD	KeySpan Energy Delivery New York		27.20%	27.20%	1,179,393,378.63	4,975,219,620.88	556,381,191.98	-
G-208	0230G	0230	NYGASD	KeySpan Energy Delivery Long Island		16.50%	16.50%	742,330,195.82	3,540,309,952.43	229,441,803.24	-
G-208	0310E	0310	MAELEC	Massachusetts Electric Company		34.81%	34.82%	1,722,892,194.91	3,086,901,602.83	1,182,578,585.23	-
G-208	0360E	0360	RIELEC	Narragansett Electric Company		12.85%	12.85%	660,545,167.50	1,060,890,222.09	437,002,019.26	-
					Totals	100.00%	100.00%	4,675,250,221.12	14,344,701,661.43	2,568,591,119.13	

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Mass. Electric (E&T), Nantucket Electric, Boston Gas, Colonial Gas, Narragansett (E&G), NEP (T), Hydro Companies											
G-268	0310E	0310	MAELEC	Massachusetts Electric Company		38.20%	38.20%	1,722,892,194.91	3,086,901,602.83	1,182,578,585.23	-
G-268	0310T	0310	NYTRAN	Massachusetts Electric Company - Transmission		0.43%	0.43%	20,325,743.14	61,212,830.59	5,587,242.83	-
G-268	0320E	0320	MAELEC	Nantucket Electric Company		0.50%	0.50%	20,465,869.64	73,438,036.53	9,495,666.30	-
G-268	0330G	0330	MAGASD	Boston Gas Company		23.15%	23.15%	814,549,793.06	2,958,665,891.80	614,816,879.68	-
G-268	0340G	0340	MAGASD	Colonial Gas Company		5.24%	5.24%	175,783,861.13	738,203,292.01	130,489,950.87	-
G-268	0360E	0360	RIELEC	Narragansett Electric Company		14.08%	14.08%	660,545,167.50	1,060,890,222.09	437,002,019.26	-
G-268	0360G	0360	RIGASD	Narragansett Gas Company		6.22%	6.22%	254,134,915.62	951,214,784.25	107,868,814.06	-
G-268	0410T	0410	NYTRAN	New England Power Company - Transmission		11.67%	11.67%	420,441,229.62	2,484,969,457.45	74,547,025.41	-
G-268	0411P	0411	FRIELEC	NE Hydro - Trans Electric Co.		0.36%	0.36%	25,556,032.71	23,056,777.55	6,652,852.82	-
G-268	0412P	0412	FRIELEC	New England Hydro - Trans Corp.		0.21%	0.21%	13,211,758.56	1,871,113.50	7,157,892.36	-
G-268	0413P	0413	FRIELEC	New England Electric Trans Corp.		0.61%	0.61%	984,986.78	157,433.86	157,433.86	-
					Totals	100.00%	100.00%	4,126,873,567.67	11,440,624,008.60	2,577,934,961.67	

G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Mass. Electric, Nantucket Electric, Boston Gas, Colonial Gas and Narragansett Electric	G-279	G310E	G310	MAELEC	Massachusetts Electric Company		46.53%	46.53%	1,722,892,194.91	3,086,901,602.83	1,182,578,585.23
	G-279	G320E	G320	MAELEC	Nantucket Electric Company		0.84%	0.84%	20,465,698.64	73,438,036.53	9,495,666.30
	G-279	G330G	G330	MAGASD	Boston Gas Company		28.09%	28.09%	814,549,793.06	2,958,665,891.80	614,816,879.68
	G-279	G340G	G340	MAGASD	Colonial Gas Company		6.65%	6.65%	173,783,861.13	738,203,292.01	130,489,950.67
	G-279	G360E	G360	RIELEC	Narragansett Electric Company		17.09%	17.09%	660,545,167.50	1,060,880,222.08	437,002,019.28
Totals							100.00%	100.00%	3,386,238,915.24	7,918,099,045.26	2,754,383,101.51

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Mass. Electric (F and T), Narragansett (F), NEP (T), Hydro Companies, KS Generation, GW, Port Jefferson	G-302	G310T	G310	PRTRAN	Massachusetts Electric Company - Transmission		2.22%	2.22%	20,325,743.14	61,212,830.59	6,587,242.83
	G-302	G410T	G410	PRTRAN	New England Power Company - Transmission		50.09%	50.09%	420,441,205.62	2,484,969,457.45	74,547,525.41
	G-302	G411F	G411	PRELEC	NE Hydro - Trans Electric Co.		2.02%	2.02%	25,556,032.71	23,056,777.95	6,662,852.82
	G-302	G412F	G412	PRELEC	New England Hydro - Trans Corp.		1.44%	1.44%	13,211,758.56	1,971,113.59	7,157,892.36
	G-302	G413F	G413	PRELEC	New England Electric Trans Corp.		0.05%	0.05%	666,956.78	-	167,632.86
	G-302	G414F	G414	PRELEC	NE Hydro Finance Co. Inc.		0.00%	0.00%	-	-	-
	G-302	G432P	G432	PRPGEN	KeySpan Generation LLC (PSA)		41.62%	41.62%	453,584,074.41	612,209,320.08	146,077,333.06
	G-302	G431P	G431	PRPGEN	KeySpan Glenwood Energy Center		1.21%	1.21%	11,079,051.61	31,149,692.58	3,800,515.71
	G-302	G432P	G432	PRPGEN	KeySpan Port Jefferson Energy Center		1.35%	1.35%	11,665,344.85	37,366,822.97	4,193,446.07
	Totals						100.00%	100.00%	956,630,207.68	3,251,536,014.72	248,174,341.12

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Mass. Electric (Trans), Narragansett Electric (Trans), NEP-T and Nantucket Electric	G-304	G310T	G310	PRTRAN	Massachusetts Electric Company - Transmission		2.18%	2.18%	20,325,743.14	61,212,830.59	6,587,242.83
	G-304	G320E	G320	MAELEC	Nantucket Electric Company		2.70%	2.70%	20,465,698.64	73,438,036.53	9,495,666.30
	G-304	G360G	G360	RIAGASD	Narragansett Gas Company		32.36%	32.36%	254,134,915.62	951,214,784.25	107,868,814.06
	G-304	G360T	G360	RIAGASD	Narragansett Electric Company - Transmission		17.51%	17.51%	159,567,962.83	926,195,054.68	31,533,256.27
	G-304	G410T	G410	PRTRAN	New England Power Company - Transmission		45.25%	45.24%	420,441,205.62	2,484,969,457.45	74,547,525.41
Totals							100.00%	100.00%	874,935,715.85	4,497,030,163.55	230,032,504.87

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Nantucket Electric and Colonial Gas	G-306	G320E	G320	MAELEC	Nantucket Electric Company		8.79%	8.79%	20,465,698.64	73,438,036.53	9,495,666.30
	G-306	G340G	G340	MAGASD	Colonial Gas Company		91.21%	91.21%	173,783,861.13	738,203,292.01	130,489,950.67
Totals							100.00%	100.00%	194,249,759.77	811,641,328.54	139,985,617.17

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
KS Energy Corp, Legacy KS Retail, KS Generation, GW, Port Jefferson and KS Energy Devlop Co	G-354	G340R	G340	PARIENT	KeySpan Energy Corp.		0.00%	0.00%	-	-	-
	G-354	G220G	G220	NYGASD	KeySpan Energy Delivery New York		35.48%	35.48%	1,179,393,378.63	4,975,219,800.88	556,381,191.88
	G-354	G230G	G230	NYGASD	KeySpan Energy Delivery Long Island		21.00%	21.00%	742,330,195.62	3,640,309,992.43	229,441,803.24
	G-354	G260E	G260	LIELYD	KeySpan Electric Services LLC		0.00%	0.00%	-	-	-
	G-354	G330G	G330	MAGASD	Boston Gas Company		27.83%	27.83%	814,549,793.06	2,958,665,891.80	614,816,879.68
	G-354	G340G	G340	MAGASD	Colonial Gas Company		6.20%	6.20%	173,783,861.13	738,203,292.01	130,489,950.67
	G-354	G432P	G432	PRPGEN	KeySpan Generation LLC (PSA)		8.94%	8.94%	453,584,074.41	612,209,320.08	146,077,333.06
	G-354	G431P	G431	PRPGEN	KeySpan Glenwood Energy Center		0.20%	0.20%	11,079,051.61	31,149,692.58	3,800,515.71
	G-354	G432P	G432	PRPGEN	KeySpan Port Jefferson Energy Center		0.29%	0.29%	11,665,344.85	37,366,822.97	4,193,446.07
	Totals						100.00%	100.00%	3,386,385,699.81	12,693,124,832.75	1,685,201,120.63

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NMPC (E,G&T), Mass. Electric (Trans), Nantucket Electric, Narragansett Electric and Gas, and NEP-T	G-366	G210E	G210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.		40.34%	40.34%	1,419,393,081.17	4,624,377,555.27	634,775,398.52
	G-366	G210G	G210	NYGASD	Niagara Mohawk Power Corp. - Gas		10.09%	10.09%	370,089,284.25	1,681,380,020.30	161,187,519.41
	G-366	G210T	G210	NYTRAN	Niagara Mohawk Power Corp. - Transmission		12.93%	12.93%	445,143,537.22	2,751,141,599.86	110,852,309.48
	G-366	G310T	G310	PRTRAN	Massachusetts Electric Company - Transmission		0.46%	0.46%	20,325,743.14	61,212,830.59	6,587,242.83
	G-366	G320E	G320	MAELEC	Nantucket Electric Company		0.95%	0.95%	20,465,698.64	73,438,036.53	9,495,666.30
	G-366	G360E	G360	RIELEC	Narragansett Electric Company		17.04%	17.04%	660,545,167.50	1,060,880,222.09	437,002,019.28
	G-366	G360G	G360	RIAGASD	Narragansett Gas Company		6.73%	6.73%	254,134,915.62	951,214,784.25	107,868,814.06
	G-366	G410T	G410	PRTRAN	New England Power Company - Transmission		11.36%	11.36%	420,441,205.62	2,484,969,457.45	74,547,525.41
	Totals						100.00%	100.00%	3,610,538,633.17	13,686,624,509.24	1,742,316,498.28

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Elec. Retail, NMPC-T, NEP-T, KS Generation, GW and Port Jefferson	G-367	G210E	G210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.		39.59%	39.59%	1,419,393,081.17	4,624,377,555.27	634,775,398.52
	G-367	G210T	G210	NYTRAN	Niagara Mohawk Power Corp. - Transmission		10.40%	10.40%	445,143,537.22	2,751,141,599.86	110,852,309.48
	G-367	G260E	G260	LIELYD	KeySpan Electric Services LLC		0.00%	0.00%	-	-	-
	G-367	G310E	G310	MAELEC	Massachusetts Electric Company		36.15%	36.15%	1,722,892,194.91	3,086,901,602.83	1,182,578,585.23
	G-367	G320E	G320	MAELEC	Nantucket Electric Company		0.41%	0.41%	20,465,698.64	73,438,036.53	9,495,666.30
	G-367	G360E	G360	RIELEC	Narragansett Electric Company		11.85%	11.85%	660,545,167.50	1,060,880,222.09	437,002,019.28
	G-367	G410T	G410	PRTRAN	New England Power Company - Transmission		6.21%	6.21%	420,441,205.62	2,484,969,457.45	74,547,525.41
	G-367	G432P	G432	PRPGEN	KeySpan Generation LLC (PSA)		6.05%	6.05%	453,584,074.41	612,209,320.08	146,077,333.06
	G-367	G431P	G431	PRPGEN	KeySpan Glenwood Energy Center		0.19%	0.19%	11,079,051.61	31,149,692.58	3,800,515.71
	G-367	G432P	G432	PRPGEN	KeySpan Port Jefferson Energy Center		0.21%	0.21%	11,665,344.85	37,366,822.97	4,193,446.07
	Totals						100.00%	100.00%	5,166,209,555.93	14,762,444,509.66	2,893,325,799.95

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NMPC-T, Mass. Electric (Trans), Nantucket Electric and Narragansett (Gas and Trans)	G-379	G210T	G210	NYTRAN	Niagara Mohawk Power Corp. - Transmission		49.62%	49.62%	445,143,537.22	2,751,141,599.86	110,852,309.48
	G-379	G310T	G310	PRTRAN	Massachusetts Electric Company - Transmission		2.01%	2.01%	20,325,743.14	61,212,830.59	6,587,242.83
	G-379	G320E	G320	MAELEC	Nantucket Electric Company		2.46%	2.46%	20,465,698.64	73,438,036.53	9,495,666.30
	G-379	G360G	G360	RIAGASD	Narragansett Gas Company		29.57%	29.57%	254,134,915.62	951,214,784.25	107,868,814.06
	G-379	G360T	G360	PRTRAN	Narragansett Electric Company - Transmission		16.34%	16.34%	159,567,962.83	926,195,054.68	31,533,256.27
	Totals						100.00%	100.00%	899,638,047.45	4,763,202,305.91	266,337,288.95

3 Pt. Data for FY17

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Niagara Mohawk (E,G&T)	G-603	G210E	G210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.		63.34%	63.33%	1,419,393,081.17	4,624,377,555.27	634,775,398.52
	G-603	G210G	G210	NYGASD	Niagara Mohawk Power Corp. - Gas		16.56%	16.56%	370,089,284	1,681,380,020	161,187,519
	G-603	G210T	G210	NYTRAN	Niagara Mohawk Power Corp. - Transmission		20.10%	20.10%	445,143,537	2,751,141,600	110,852,309
Total							100.00%	100.00%	2,234,625,903	9,056,858,178	1,106,815,227

G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	Old Values	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Retail incl All TRAN, Hydros	G-005	0210E	0210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	16.99%	16.99%	16.99%	\$ 1,419,393.081	\$ 4,624,377.655	\$ 834,775.399
	G-005	0210G	0210	NYGASD	Niagara Mohawk Power Corp. - Gas	4.53%	4.53%	4.53%	\$ 370,089,284	\$ 1,681,380,023	\$ 161,187,519
Inactive due to LUPA, Granite & Energy North	G-005	0210T	0210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	5.64%	5.64%	5.64%	\$ 445,143,537	\$ 2,751,141,600	\$ 110,852,309
	G-005	0220G	0220	NYGASD	KeySpan Energy Delivery New York	14.32%	14.32%	14.32%	\$ 1,179,393,379	\$ 4,975,219,621	\$ 596,381,192
	G-005	0230G	0230	NYGASD	KeySpan Energy Delivery Long Island	8.57%	8.57%	8.57%	\$ 742,330,196	\$ 3,540,309,992	\$ 229,441,803
	G-005	0260E	0260	LIELTD	KeySpan Electric Services LLC	0	0.00%	0.00%	\$ -	\$ -	\$ -
	G-005	0310E	0310	MAELEC	Massachusetts Electric Company	19.00%	19.00%	19.00%	\$ 1,722,892,195	\$ 3,085,901,603	\$ 1,182,578,585
	G-005	0310T	0310	PRTRAN	Massachusetts Electric Company - Transmission	0.20%	0.20%	0.20%	\$ 20,325,743	\$ 61,212,831	\$ 6,587,243
	G-005	0320E	0320	MAELEC	Nantucket Electric Company	0.23%	0.23%	0.23%	\$ 20,456,899	\$ 73,438,037	\$ 9,495,666
	G-005	0330G	0330	MAGASD	Boston Gas Company	11.06%	11.06%	11.06%	\$ 814,549,793	\$ 2,958,969,892	\$ 614,816,890
	G-005	0340G	0340	MAGASD	Colonial Gas Company	2.47%	2.47%	2.47%	\$ 173,763,861	\$ 738,203,292	\$ 130,489,951
	G-005	0360E	0360	RIELEC	Narragansett Electric Company	7.03%	7.03%	7.03%	\$ 660,545,168	\$ 1,060,890,222	\$ 437,002,019
	G-005	0360G	0360	RIGASD	Narragansett Gas Company	2.86%	2.86%	2.86%	\$ 254,134,916	\$ 951,214,784	\$ 107,868,814
	G-005	0360T	0360	PRTRAN	Narragansett Electric Company - Transmission	1.89%	1.89%	1.89%	\$ 159,567,953	\$ 926,195,055	\$ 31,533,256
	G-005	0381E	0381	NHELEC	Granite State Electric Co. - Post Sale (Note - 2011 Data)	0	0.00%	0.00%	\$ -	\$ -	\$ -
	G-005	0391G	0391	NYELEC	EnergyNorth Natural Gas Inc. - Post Sale (Note - 2011 Data)	0	0.00%	0.00%	\$ -	\$ -	\$ -
	G-005	0410T	0410	PRTRAN	New England Power Company - Transmission	4.98%	4.98%	4.98%	\$ 420,441,206	\$ 2,484,969,457	\$ 74,547,525
	G-005	0411F	0411	PRELEC	NE Hydro - Trans Electric Co.	0.18%	0.18%	0.18%	\$ 25,556,033	\$ 23,556,778	\$ 6,652,853
	G-005	0412F	0412	PRELEC	New England Hydro - Trans Corp.	0.11%	0.11%	0.11%	\$ 13,211,759	\$ 1,971,113	\$ 7,157,892
	G-005	0413F	0413	PRELEC	New England Electric Trans Corp	0.00%	0.00%	0.00%	\$ 966,997	\$ -	\$ 157,533
					Total	0.00%	100.00%	100.00%	\$ 8,442,799,998	\$ 29,939,146,955	\$ 4,501,526,441

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Retail incl All TRAN, Hydros, KS Generation	G-006	0210E	0210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	16.99%	16.99%	16.99%	\$ 1,419,393.081	\$ 4,624,377.655	\$ 834,775.399
	G-006	0210G	0210	NYGASD	Niagara Mohawk Power Corp. - Gas	4.38%	4.38%	4.38%	\$ 370,089,284	\$ 1,681,380,023	\$ 161,187,519
Inactive due to LUPA, Granite & Energy North	G-006	0210T	0210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	5.46%	5.46%	5.46%	\$ 445,143,537	\$ 2,751,141,600	\$ 110,852,309
	G-006	0220G	0220	NYGASD	KeySpan Energy Delivery New York	13.84%	13.84%	13.84%	\$ 1,179,393,379	\$ 4,975,219,621	\$ 596,381,192
	G-006	0230G	0230	NYGASD	KeySpan Energy Delivery Long Island	8.29%	8.29%	8.29%	\$ 742,330,196	\$ 3,540,309,992	\$ 229,441,803
	G-006	0260E	0260	NYELEC	KeySpan Electric Services LLC	0.00%	0.00%	0.00%	\$ -	\$ -	\$ -
	G-006	0310E	0310	MAELEC	Massachusetts Electric Company	19.32%	19.32%	19.32%	\$ 1,722,892,195	\$ 3,086,901,603	\$ 1,182,578,585
	G-006	0310T	0310	PRTRAN	Massachusetts Electric Company - Transmission	0.19%	0.19%	0.19%	\$ 20,325,743	\$ 61,212,831	\$ 6,587,243
	G-006	0320E	0320	MAELEC	Nantucket Electric Company	0.22%	0.22%	0.22%	\$ 20,456,899	\$ 73,438,037	\$ 9,495,666
	G-006	0330G	0330	MAGASD	Boston Gas Company	10.69%	10.69%	10.69%	\$ 814,549,793	\$ 2,958,969,892	\$ 614,816,890
	G-006	0340G	0340	MAGASD	Colonial Gas Company	2.39%	2.39%	2.39%	\$ 173,763,861	\$ 738,203,292	\$ 130,489,951
	G-006	0360E	0360	RIELEC	Narragansett Electric Company	6.77%	6.77%	6.77%	\$ 660,545,168	\$ 1,060,890,222	\$ 437,002,019
	G-006	0360G	0360	RIGASD	Narragansett Gas Company	2.76%	2.76%	2.76%	\$ 254,134,916	\$ 951,214,784	\$ 107,868,814
	G-006	0360T	0360	PRTRAN	Narragansett Electric Company - Transmission	1.83%	1.83%	1.83%	\$ 159,567,953	\$ 926,195,055	\$ 31,533,256
	G-006	0381E	0381	NHELEC	Granite State Electric Co. - Post Sale (Note - 2011 Data)	0.00%	0.00%	0.00%	\$ -	\$ -	\$ -
	G-006	0391G	0391	NYELEC	EnergyNorth Natural Gas Inc. - Post Sale (Note - 2011 Data)	0.00%	0.00%	0.00%	\$ -	\$ -	\$ -
	G-006	0410T	0410	PRTRAN	New England Power Company - Transmission	4.82%	4.82%	4.82%	\$ 420,441,206	\$ 2,484,969,457	\$ 74,547,525
	G-006	0411F	0411	PRELEC	NE Hydro - Trans Electric Co.	0.17%	0.17%	0.17%	\$ 25,556,033	\$ 23,556,778	\$ 6,652,853
	G-006	0412F	0412	PRELEC	New England Hydro - Trans Corp.	0.10%	0.10%	0.10%	\$ 13,211,759	\$ 1,971,113	\$ 7,157,892
	G-006	0413F	0413	PRELEC	New England Electric Trans Corp	0.00%	0.00%	0.00%	\$ 966,997	\$ -	\$ 157,533
	G-006	0430P	0430	PRPOEN	KeySpan Generation LLC (PSA)	3.42%	3.42%	3.42%	\$ 403,564,074	\$ 612,209,320	\$ 146,077,333
					Total	100.00%	100.00%	100.00%	\$ 8,896,379,025	\$ 30,951,987,376	\$ 4,647,689,754

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Retail and TRAN	G-015	0210E	0210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	16.98%	16.98%	16.98%	\$ 1,419,393.081	\$ 4,624,377.655	\$ 834,775.399
	G-015	0210G	0210	NYGASD	Niagara Mohawk Power Corp. - Gas	4.54%	4.54%	4.54%	\$ 370,089,284	\$ 1,681,380,023	\$ 161,187,519
Inactive due to LUPA	G-015	0210T	0210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	5.60%	5.60%	5.60%	\$ 445,143,537	\$ 2,751,141,600	\$ 110,852,309
	G-015	0220G	0220	NYGASD	KeySpan Energy Delivery New York	14.36%	14.36%	14.36%	\$ 1,179,393,379	\$ 4,975,219,621	\$ 596,381,192
	G-015	0230G	0230	NYGASD	KeySpan Energy Delivery Long Island	8.59%	8.59%	8.59%	\$ 742,330,196	\$ 3,540,309,992	\$ 229,441,803
	G-015	0260E	0260	LIELTD	KeySpan Electric Services LLC	0.00%	0.00%	0.00%	\$ -	\$ -	\$ -
	G-015	0310E	0310	MAELEC	Massachusetts Electric Company	19.07%	19.06%	19.06%	\$ 1,722,892,195	\$ 3,086,901,603	\$ 1,182,578,585
	G-015	0310T	0310	PRTRAN	Massachusetts Electric Company - Transmission	0.20%	0.20%	0.20%	\$ 20,325,743	\$ 61,212,831	\$ 6,587,243
	G-015	0320E	0320	MAELEC	Nantucket Electric Company	0.23%	0.23%	0.23%	\$ 20,456,899	\$ 73,438,037	\$ 9,495,666
	G-015	0330G	0330	MAGASD	Boston Gas Company	11.09%	11.09%	11.09%	\$ 814,549,793	\$ 2,958,969,892	\$ 614,816,890
	G-015	0340G	0340	MAGASD	Colonial Gas Company	2.48%	2.48%	2.48%	\$ 173,763,861	\$ 738,203,292	\$ 130,489,951
	G-015	0360E	0360	RIELEC	Narragansett Electric Company	7.05%	7.05%	7.05%	\$ 660,545,168	\$ 1,060,890,222	\$ 437,002,019
	G-015	0360G	0360	RIGASD	Narragansett Gas Company	2.87%	2.87%	2.87%	\$ 254,134,916	\$ 951,214,784	\$ 107,868,814
	G-015	0360T	0360	PRTRAN	Narragansett Electric Company - Transmission	1.90%	1.90%	1.90%	\$ 159,567,953	\$ 926,195,055	\$ 31,533,256
	G-015	0410T	0410	PRTRAN	New England Power Company - Transmission	4.99%	4.99%	4.99%	\$ 420,441,206	\$ 2,484,969,457	\$ 74,547,525
					Total	100.00%	100.00%	100.00%	\$ 8,403,056,210	\$ 29,914,120,164	\$ 4,487,056,163

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
For IT Use ONLY, All Co. incl NH (Combined) Post Sale	G-016	0020R	0020	PARENT	National Grid USA Parent	0.53%	0.53%	0.53%	\$ -	\$ -	\$ 76,756,012
	G-016	0040R	0040	PARENT	KeySpan Energy Corp.	0.00%	0.00%	0.00%	\$ -	\$ -	\$ -
Parents: All Retail incl GSE, All TRAN, Hydros, NG LNG Reg, KS Generation, GW, Port Jefferson, Metrowest Realty, Wayfinder, - Transgas, KS Energy Development, KS Services Inc (IT Use ONLY)	G-016	0210E	0210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	16.98%	16.98%	16.98%	\$ 1,419,393.081	\$ 4,624,377.655	\$ 834,775.399
	G-016	0210G	0210	NYGASD	Niagara Mohawk Power Corp. - Gas	4.50%	4.50%	4.50%	\$ 370,089,284	\$ 1,681,380,023	\$ 161,187,519
Inactive due to Duplicates - 0020 (IT Allocation Codes will be eliminated)	G-016	0210T	0210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	5.58%	5.58%	5.58%	\$ 445,143,537	\$ 2,751,141,600	\$ 110,852,309
	G-016	0220G	0220	NYGASD	KeySpan Energy Delivery New York	13.54%	13.54%	13.54%	\$ 1,179,393,379	\$ 4,975,219,621	\$ 596,381,192
	G-016	0230G	0230	NYGASD	KeySpan Energy Delivery Long Island	8.13%	8.13%	8.13%	\$ 742,330,196	\$ 3,540,309,992	\$ 229,441,803
	G-016	0310E	0310	MAELEC	Massachusetts Electric Company	17.87%	17.87%	17.87%	\$ 1,722,892,195	\$ 3,085,901,603	\$ 1,182,578,585
	G-016	0310T	0310	PRTRAN	Massachusetts Electric Company - Transmission	0.19%	0.19%	0.19%	\$ 20,325,743	\$ 61,212,831	\$ 6,587,243
	G-016	0320E	0320	MAELEC	Nantucket Electric Company	0.22%	0.22%	0.22%	\$ 20,456,899	\$ 73,438,037	\$ 9,495,666
	G-016	0330G	0330	MAGASD	Boston Gas Company	10.44%	10.44%	10.44%	\$ 814,549,793	\$ 2,958,969,892	\$ 614,816,890
	G-016	0340G	0340	MAGASD	Colonial Gas Company	2.34%	2.34%	2.34%	\$ 173,763,861	\$ 738,203,292	\$ 130,489,951
	G-016	0360E	0360	RIELEC	Narragansett Electric Company	6.96%	6.96%	6.96%	\$ 660,545,168	\$ 1,060,890,222	\$ 437,002,019
	G-016	0360G	0360	RIGASD	Narragansett Gas Company	2.71%	2.71%	2.71%	\$ 254,134,916	\$ 951,214,784	\$ 107,868,814
	G-016	0360T	0360	PRTRAN	Narragansett Electric Company - Transmission	1.80%	1.80%	1.80%	\$ 159,567,953	\$ 926,195,055	\$ 31,533,256
	G-016	0381E	0381	NHELEC	Granite State Electric Co. - Post Sale (Note - 2011 Data)	1.02%	1.02%	1.02%	\$ 100,984,966	\$ 305,175,296	\$ 46,434,898
	G-016	0410T	0410	PRTRAN	New England Power Company - Transmission	4.79%	4.79%	4.79%	\$ 420,441,206	\$ 2,484,969,457	\$ 74,547,525
	G-016	0411F	0411	PRELEC	NE Hydro - Trans Electric Co.	0.11%	0.11%	0.11%	\$ 25,556,033	\$ 23,556,778	\$ 6,652,853
	G-016	0412F	0412	PRELEC	New England Hydro - Trans Corp.	0.10%	0.10%	0.10%	\$ 13,211,759	\$ 1,971,113	\$ 7,157,892
	G-016	0413F	0413	PRELEC	New England Electric Trans Corp	0.00%	0.00%	0.00%	\$ 966,997	\$ -	\$ 157,533
	G-016	0430P	0430	PRPOEN	KeySpan Generation LLC (PSA)	0.18%	0.18%	0.18%	\$ 403,564,074	\$ 612,209,320	\$ 146,077,333
	G-016	0431P	0431	PRPOEN	KeySpan Glenwood Energy Center	0.10%	0.10%	0.10%	\$ 1,079,035,031	\$ 31,149,003	\$ 8,800,576
	G-016	0432P	0432	PRPOEN	KeySpan Port Jefferson Energy Center	0.11%	0.11%	0.11%	\$ 1,665,345	\$ 37,366,823	\$ 4,193,446
	G-016	0620R	0620	PARENT	KeySpan Energy Trading Services	0.00%	0.00%	0.00%	\$ -	\$ -	\$ 26,295
	G-016	0625N	0625	NONREG	Transgas Inc	0.09%	0.09%	0.09%	\$ 6,904,895	\$ 7,548,695	\$ 8,147,294
	G-016	0840N	0840	NONREG	KeySpan Energy Development Corporation	0.09%	0.09%	0.09%	\$ 5,870,424	\$ -	\$ 13,008,548
	G-016	0850N	0850	NONREG	KeySpan Services Inc.	0.07%	0.07%	0.07%	\$ 6,300,465	\$ -	\$ 6,225,363
					Total	100.00%	100.00%	100.00%	\$ 9,041,110,183	\$ 31,047,465,158	\$ 4,810,852,980

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Parents, Retails, TRAN, Hydros, NG LNG Reg, KS Generation, GW, Port Jefferson, Metrowest Realty, Wayfinder, - Transgas, KS Energy Development, KS Services Inc											
0-018		0020R	0020	PARENT	National Grid USA Parent		0.54%	0.54%	5.00	-	-
0-018		0040R	0040	PARENT	Kimberly-Clark Energy Corp.		0.00%	0.00%	-	-	76,756,011.78

G - General Allocator, 3-Point Formula

Inactive due to Duplicate - G020 (IT Allocation Codes will be eliminated)		G-018	0210E	0210	NYELEC	Nagaw Mohawk Power Corp - Electric Distr.			16.10%	16.10%	1,419,393,081.17	4,624,377,555.27	834,775,398.52
		G-018	0210G	0210	NYGASD	Nagaw Mohawk Power Corp - Gas			4.33%	4.33%	370,089,284.26	1,681,380,023.20	161,187,519.41
		G-018	0210T	0210	NYTRAN	Nagaw Mohawk Power Corp - Transmission			5.42%	5.42%	445,143,537.22	2,751,141,699.86	110,852,309.48
		G-018	0220G	0220	NYGASD	KeySpan Energy Delivery New York			13.68%	13.68%	1,179,393,378.63	4,975,219,820.88	556,381,191.88
		G-018	0230G	0230	NYGASD	KeySpan Energy Delivery Long Island			8.21%	8.21%	742,330,196.82	3,540,309,992.43	229,441,803.24
		G-018	0310E	0310	MAELEC	Massachusetts Electric Company			16.05%	16.04%	1,722,892,194.91	3,086,901,602.83	1,182,578,585.23
		G-018	0310T	0310	NYTRAN	Massachusetts Electric Company - Transmission			0.19%	0.19%	20,325,743.14	61,212,831.69	6,587,242.83
		G-018	0320E	0320	MAELEC	Nantucket Electric Company			0.22%	0.22%	20,465,898.64	73,438,036.53	9,495,666.30
		G-018	0330G	0330	MAGASD	Boston Gas Company			10.65%	10.55%	814,540,793.08	2,958,665,891.80	614,816,879.68
		G-018	0340G	0340	MAGASD	Colonial Gas Company			2.36%	2.36%	173,783,861.13	738,203,292.01	130,489,950.87
		G-018	0360E	0360	RIELEC	Narragansett Electric Company			6.67%	6.67%	660,545,167.50	1,060,890,222.09	437,002,019.28
		G-018	0360G	0360	RIGASD	Narragansett Gas Company			2.73%	2.73%	254,134,914.62	951,214,784.25	107,868,814.08
		G-018	0360T	0360	NYTRAN	Narragansett Electric Company - Transmission			1.82%	1.82%	159,547,862.83	526,116,056.68	31,533,256.27
		G-018	0410T	0410	NYTRAN	New England Power Company - Transmission			4.78%	4.78%	420,441,205.62	2,484,969,457.45	74,547,525.41
		G-018	0411F	0411	PRELEC	NE Hydro - Trans Electric Co.			0.17%	0.17%	25,556,033.71	23,056,777.58	6,652,853.82
		G-018	0412F	0412	PRELEC	New England Hydro - Trans Corp.			0.10%	0.10%	13,211,758.58	1,071,113.50	7,157,892.36
		G-018	0413F	0413	PRELEC	New England Electric Trans Corp			0.00%	0.00%	966,996.78	-	157,533.86
		G-018	0420G	0420	RIGASD	NG LNG LP Regulated Entry			0.18%	0.18%	6,230,443.48	108,363,797.46	4,656,941.01
		G-018	0430P	0430	PRPGEN	KeySpan Generation LLC (PSA)			3.39%	3.38%	453,584,074.41	612,209,320.08	146,077,333.06
		G-018	0431P	0431	PRPGEN	KeySpan Glenwood Energy Center			0.10%	0.10%	11,079,051.61	31,149,692.58	3,800,515.71
		G-018	0432P	0432	PRPGEN	KeySpan Port Jefferson Energy Center			0.11%	0.11%	11,665,344.88	37,366,522.97	4,193,446.07
		G-018	0820P	0820	PARENT	KeySpan Energy Trading Services			0.00%	0.00%	-	246,013.35	26,288.06
		G-018	0825N	0825	NONREG	Transgas Inc			0.09%	0.09%	6,904,896.44	7,548,695.34	8,147,294.13
		G-018	0840N	0840	NONREG	KeySpan Energy Development Corporation			0.09%	0.09%	-	-	13,008,547.36
		G-018	0850N	0850	NONREG	KeySpan Services Inc.			0.07%	0.07%	5,870,404.00	6,300,465.22	6,225,263.25
						Total			100.00%	100.00%	8,940,125,212	30,742,332,862	4,764,418,082

Description	SAP Alloc. Code	SAP Co./Reg	SAP Co. Code	SAP Segment	Company Description			Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	
All Retail, all TRAN, Hydros, NG LNG Reg, KS Generation, GW, Port Jefferson, Metrowest Realty, Wayfinder, , Transgas, KS Energy Development, KS Services Inc													
Inactive due to LPA	G-028	0210E	0210	NYELEC	Nagaw Mohawk Power Corp - Electric Distr.			16.34%	16.24%	\$	1,419,393,081	4,624,377,555	834,775,399
	G-028	0210G	0210	NYGASD	Nagaw Mohawk Power Corp - Gas			4.30%	4.30%	\$	370,089,284	1,681,380,023	161,187,519
	G-028	0210T	0210	NYTRAN	Nagaw Mohawk Power Corp - Transmission			5.43%	5.43%	\$	445,143,537	2,751,141,600	110,852,309
	G-028	0220G	0220	NYGASD	KeySpan Energy Delivery New York			13.75%	13.75%	\$	1,179,393,379	4,975,219,821	556,381,192
	G-028	0230G	0230	NYGASD	KeySpan Energy Delivery Long Island			8.24%	8.24%	\$	742,330,198	3,540,309,992	229,441,803
	G-028	0260E	0260	LIELTD	KeySpan Electric Services LLC			0.00%	0.00%	\$	-	-	-
	G-028	0310E	0310	MAELEC	Massachusetts Electric Company			16.20%	16.18%	\$	1,722,892,195	3,086,901,603	1,182,578,585
	G-028	0310T	0310	NYTRAN	Massachusetts Electric Company - Transmission			0.19%	0.19%	\$	20,325,743	61,212,831	6,587,243
	G-028	0320E	0320	MAELEC	Nantucket Electric Company			0.22%	0.22%	\$	20,465,899	73,438,037	9,495,666
	G-028	0330G	0330	MAGASD	Boston Gas Company			10.62%	10.62%	\$	814,549,793	2,958,665,892	614,816,880
	G-028	0340G	0340	MAGASD	Colonial Gas Company			2.36%	2.36%	\$	173,783,861	738,203,292	130,489,951
	G-028	0360E	0360	RIELEC	Narragansett Electric Company			6.72%	6.72%	\$	660,545,168	1,060,890,222	437,002,019
	G-028	0360G	0360	RIGASD	Narragansett Gas Company			2.75%	2.75%	\$	254,134,916	951,214,784	107,868,814
	G-028	0360T	0360	NYTRAN	Narragansett Electric Company - Transmission			1.82%	1.82%	\$	159,547,863	526,116,056	31,533,256
	G-028	0410T	0410	NYTRAN	New England Power Company - Transmission			4.79%	4.79%	\$	420,441,206	2,484,969,457	74,547,525
	G-028	0411F	0411	PRELEC	NE Hydro - Trans Electric Co.			0.17%	0.17%	\$	25,556,033	23,056,778	6,652,853
	G-028	0412F	0412	PRELEC	New England Hydro - Trans Corp.			0.10%	0.10%	\$	13,211,759	1,071,113	7,157,892
	G-028	0413F	0413	PRELEC	New England Electric Trans Corp			0.00%	0.00%	\$	966,997	-	157,533
	G-028	0414F	0414	PRELEC	NE Hydro Franconia Co. Inc.			0.00%	0.00%	\$	-	-	-
	G-028	0420G	0420	RIGASD	NG LNG LP Regulated Entry			0.18%	0.18%	\$	6,230,443	108,363,797	4,656,941
G-028	0430P	0430	PRPGEN	KeySpan Generation LLC (PSA)			3.39%	3.39%	\$	453,584,074	612,209,320	146,077,333	
G-028	0431P	0431	PRPGEN	KeySpan Glenwood Energy Center			0.10%	0.10%	\$	11,079,052	31,149,693	3,800,516	
G-028	0432P	0432	PRPGEN	KeySpan Port Jefferson Energy Center			0.11%	0.11%	\$	11,665,345	37,366,523	4,193,446	
G-028	0820P	0820	PARENT	KeySpan Energy Trading Services			0.00%	0.00%	\$	-	246,013	26,288	
G-028	0825N	0825	NONREG	Transgas Inc			0.09%	0.09%	\$	6,904,898	7,548,695	8,147,294	
G-028	0840N	0840	NONREG	KeySpan Energy Development Corporation			0.09%	0.09%	\$	-	-	13,008,548	
G-028	0850N	0850	NONREG	KeySpan Services Inc.			0.07%	0.07%	\$	5,870,404	6,300,465	6,225,263	
								100.00%	100.00%	\$	8,940,125,212	30,742,332,862	4,887,662,070

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description			Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	
Massachusetts Electric (E&T)	G-047	0310E	0310	MAELEC	Massachusetts Electric Company			88.78%	88.78%	\$	1,722,892,195	3,086,901,603	1,182,578,585
Inactive due to Duplicate - G025 has larger set of WBS active	G-047	0310T	0310	NYTRAN	Massachusetts Electric Company - Transmission			1.22%	1.22%	\$	20,325,743	61,212,831	6,587,243
					Total			100.00%	100.00%	\$	1,743,217,938	3,148,114,433	1,189,165,828

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description			Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	
Nagaw Mohawk (Elec, Gas and Trans)	G-064	0210E	0210	NYELEC	Nagaw Mohawk Power Corp - Electric Distr.			16.34%	63.33%		1,419,393,081.17	4,624,377,555.27	834,775,398.52
Inactive due to Duplicate - G114 has larger set of WBS active	G-064	0210G	0210	NYGASD	Nagaw Mohawk Power Corp - Gas			16.05%	16.05%		370,089,284.26	1,681,380,023.20	161,187,519.41
	G-064	0210T	0210	NYTRAN	Nagaw Mohawk Power Corp - Transmission			20.10%	20.10%		445,143,537.22	2,751,141,699.86	110,852,309.48
					Total			100.00%	100.00%		2,234,625,902.65	9,986,898,178.33	1,106,816,027.40

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description							

G - General Allocator, 3-Point Formula

	G-079	5320E	0320	MAELEC	Narruckat Electric Company		0.38%	0.38%	20,465,898.64	73,438,036.53	5,495,666.30	
	G-079	5360E	0360	RIELEC	Narragansett Electric Company		11.19%	11.19%	660,545,167.50	1,060,890,222.09	437,002,019.26	
	G-079	5360G	0360	RIAGASD	Narragansett Gas Company		4.20%	4.20%	254,134,916.62	951,214,784.74	107,868,814.68	
	G-079	5410T	0410	FRTRAN	New England Power Company - Transmission		8.41%	8.41%	420,441,205.62	2,484,969,457.45	74,547,525.41	
	G-079	5411F	0411	PRELEC	NE Hydro - Trans Electric Co.		0.28%	0.28%	25,556,032.71	23,066,777.55	6,652,862.82	
	G-079	5412F	0412	PRELEC	New England Hydro - Trans Corp.		0.17%	0.17%	13,211,768.56	1,971,113.50	7,157,892.36	
	G-079	5413F	0413	PRELEC	New England Electric Trans Corp.		0.01%	0.01%	965,995.78		157,532.85	
					Total		100.00%	100.00%	5,352,840,072.89	16,739,341,172.63	2,932,276,115.71	

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
New England Retail Companies	G-088	0310E	0310	MAELEC	Massachusetts Electric Company		43.23%	43.23%	1,722,892,195	3,086,901,603	1,182,578,585
	G-088	0320E	0320	MAELEC	Narruckat Electric Company		0.59%	0.59%	20,465,899	73,438,037	9,495,666
Inactive due to Duplicate - 0320 has larger set of WBS active	G-088	0330G	0330	RIAGASD	Boston Gas Company		26.83%	26.83%	814,549,793	2,958,665,892	614,816,880
	G-088	0340G	0340	MAGASD	Colonial Gas Company		6.12%	6.12%	173,783,861	738,203,292	130,489,951
	G-088	0360E	0360	RIELEC	Narragansett Electric Company		15.89%	15.89%	660,545,168	1,060,890,222	437,002,019
	G-088	0360G	0360	RIAGASD	Narragansett Gas Company		7.35%	7.35%	254,134,916	951,214,784	107,868,814
					Total		100.00%	100.00%	5,646,371,831	8,869,313,830	2,482,251,915

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NGUS and Legacy NG New England Retails and NEP-T	G-088	0220R	0220	PARLNT	National Grid USA Parent		1.35%	1.35%	5	-	76,756,012
	G-088	0310E	0310	MAELEC	Massachusetts Electric Company		52.97%	52.97%	1,722,892,195	3,086,901,603	1,182,578,585
	G-088	0320E	0320	MAELEC	Narruckat Electric Company		0.71%	0.71%	20,465,899	73,438,037	9,495,666
Inactive due to lack of use (no cost or active WBS)	G-088	0360E	0360	RIELEC	Narragansett Electric Company		19.48%	19.48%	660,545,168	1,060,890,222	437,002,019
	G-088	0360G	0360	RIAGASD	Narragansett Gas Company		8.80%	8.80%	254,134,916	951,214,784	107,868,814
	G-088	5410T	0410	FRTRAN	New England Power Company - Transmission		16.87%	16.07%	420,441,206	2,484,969,457	74,547,525
					Total		100.00%	100.00%	3,078,478,387	7,607,414,103	1,388,248,622

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NGUS and NEH	G-092	0220R	0220	PARLNT	National Grid USA Parent		30.67%	30.67%	5	5	76,756,012
Inactive due to lack of use (no cost or active WBS)	G-092	5411F	0411	PRELEC	NE Hydro - Trans Electric Co.		10.33%	10.33%	25,556,033	23,066,778	6,652,863
					Total		100.00%	100.00%	25,556,033	23,066,778	83,408,885

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
For IT Use ONLY	G-098	0210E	0210	NYELEC	Noraga Mohawk Power Corp - Electric Distr.		16.69%	16.69%	1,419,393,081	4,624,377,556	854,775,399
All Retail, incl GSE and Energy North, plus NMPC-T, NEP-T, KS Generation, GW, Port Jefferson	G-098	0210G	0210	NYGASD	Noraga Mohawk Power Corp - Gas		4.46%	4.46%	370,089,284	1,681,380,023	181,187,519
	G-098	0210T	0210	NYTRAN	Noraga Mohawk Power Corp - Transmission		5.61%	5.61%	445,143,537	2,751,141,600	110,852,309
Inactive due to Duplicate - 0138 (if Allocation Codes will be eliminated)	G-098	0220G	0220	NYGASD	KeySpan Energy Delivery New York		14.15%	14.15%	1,179,393,379	4,975,219,821	556,381,192
	G-098	0230G	0230	RIAGASD	KeySpan Energy Delivery Long Island		8.49%	8.49%	742,330,196	3,540,309,992	229,441,803
	G-098	0310E	0310	MAELEC	Massachusetts Electric Company		18.63%	18.64%	1,722,892,195	3,086,901,603	1,182,578,585
	G-098	0320E	0320	MAELEC	Narruckat Electric Company		0.23%	0.23%	20,465,899	73,438,037	9,495,666
	G-098	0330G	0330	RIAGASD	Boston Gas Company		10.83%	10.83%	814,549,793	2,958,665,892	614,816,880
	G-098	0340G	0340	MAGASD	Colonial Gas Company		2.44%	2.44%	173,783,861	738,203,292	130,489,951
	G-098	0360E	0360	RIELEC	Narragansett Electric Company		6.89%	6.89%	660,545,168	1,060,890,222	437,002,019
	G-098	0360G	0360	RIAGASD	Narragansett Gas Company		2.83%	2.83%	254,134,916	951,214,784	107,868,814
	G-098	5410T	0410	FRTRAN	New England Power Company - Transmission		4.95%	4.95%	420,441,206	2,484,969,457	74,547,525
	G-098	5430P	0430	PRPGEN	KeySpan Generation LLC (PSA)		3.48%	3.48%	453,584,074	612,209,320	146,077,333
	G-098	5431P	0431	PRPGEN	KeySpan Glenwood Energy Center		0.11%	0.11%	11,079,052	31,149,693	3,800,516
	G-098	5432P	0432	PRPGEN	KeySpan Port Jefferson Energy Center		0.12%	0.12%	11,665,345	37,366,823	4,193,445
					Total		100.00%	100.00%	8,699,490,984	29,607,438,114	4,603,908,958

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Legacy KS Retails, KS Generation, GW, Port Jefferson, KS Energy Develop Co	G-101	0220G	0220	NYGASD	KeySpan Energy Delivery New York		35.48%	35.48%	1,179,393,379	4,975,219,821	556,381,192
	G-101	0230G	0230	NYGASD	KeySpan Energy Delivery Long Island		21.00%	21.00%	742,330,196	3,540,309,992	229,441,803
Inactive due to LIPA & Energy North	G-101	0260E	0260	RIELEC	KeySpan Electric Services LLC		0.00%	0.00%			
	G-101	0330G	0330	MAGASD	Boston Gas Company		27.83%	27.83%	814,549,793	2,958,665,892	614,816,880
	G-101	0340G	0340	MAGASD	Colonial Gas Company		6.20%	6.20%	173,783,861	738,203,292	130,489,951
	G-101	0370G	0370	RIAGASD	EnergyNorth Natural Gas Inc. - Post Sale (Mile: 2011 Data)		0.00%	0.00%			
	G-101	0430P	0430	PRPGEN	KeySpan Generation LLC (PSA)		8.94%	8.94%	453,584,074	612,209,320	146,077,333
	G-101	5431P	0431	PRPGEN	KeySpan Glenwood Energy Center		0.26%	0.26%	11,079,052	31,149,693	3,800,516
	G-101	5432P	0432	PRPGEN	KeySpan Port Jefferson Energy Center		0.25%	0.25%	11,665,345	37,366,823	4,193,445
					Total		100.00%	100.00%	3,386,385,700	12,893,124,833	1,685,291,121

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Legacy KS Retails, KS Generation, GW, Port Jefferson, KS Energy Development, KS Services Inc	G-104	0220G	0220	NYGASD	KeySpan Energy Delivery New York		35.33%	35.33%	1,179,393,379	4,975,219,821	556,381,192
	G-104	0230G	0230	NYGASD	KeySpan Energy Delivery Long Island		20.95%	20.95%	742,330,196	3,540,309,992	229,441,803
Inactive due to LIPA	G-104	0260E	0260	RIELEC	KeySpan Electric Services LLC		0.00%	0.00%			
	G-104	0330G	0330	MAGASD	Boston Gas Company		27.67%	27.67%	814,549,793	2,958,665,892	614,816,880
	G-104	0340G	0340	MAGASD	Colonial Gas Company		6.17%	6.17%	173,783,861	738,203,292	130,489,951
	G-104	5430P	0430	PRPGEN	KeySpan Generation LLC (PSA)		8.90%	8.90%	453,584,074	612,209,320	146,077,333
	G-104	5431P	0431	PRPGEN	KeySpan Glenwood Energy Center		0.26%	0.26%	11,079,052	31,149,693	3,800,516
	G-104	5432P	0432	PRPGEN	KeySpan Port Jefferson Energy Center		0.25%	0.25%	11,665,345	37,366,823	4,193,445
	G-104	5860N	0860	KONREG	KeySpan Energy Development Corporation		0.25%	0.25%			13,005,646
	G-104	5860N	0860	KONREG	KeySpan Services Inc.		0.20%	0.20%	5,870,404	6,300,465	6,225,263
					Total		100.00%	100.00%	3,392,256,104	12,899,425,288	1,704,434,982

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
KEDNY, KEDLI, LIPA, KS Generation, GW, Port Jefferson	G-106	0220G	0220	NYGASD	KeySpan Energy Delivery New York		54.16%	54.16%	1,179,393,379	4,975,219,821	556,381,192
	G-106	0230G	0230	NYGASD	KeySpan Energy Delivery Long Island		31.26%	31.26%	742,330,196	3,540,309,992	229,441,803
Inactive due to LIPA	G-106	0260E	0260	RIELEC	KeySpan Electric Services LLC		0.00%	0.00%			
	G-106	0330G	0330	PRPGEN	KeySpan Generation LLC (PSA)		13.70%	13.70%	453,584,074	612,209,320	146,077,333
	G-106	5431P	0431	PRPGEN	KeySpan Glenwood Energy Center		0.45%	0.45%	11,079,052	31,149,693	3,800,516
	G-106	5432P	0432	PRPGEN	KeySpan Port Jefferson Energy Center		0.45%	0.45%	11,665,345	37,366,823	4,193,445
					Total		100.00%	100.00%	2,388,052,045	9,186,255,648	939,894,290

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
KEDLI (Use A5230)	G-110	0230G	0230	NYGASD	KeySpan Energy Delivery Long Island		100.00%	100.00%			
Use Code A5230	G-110	0260E	0260	RIELEC	KeySpan Electric Services LLC		0.00%	0.00%			
					Total		100.00%	100.00%	742,330,196	3,540,309,992	229,441,803

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
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G - General Allocator, 3-Point Formula

Bottom Gas and Colonial Gas	G-112	3330G	3330	MAGASD	Boston Gas Company			81.85%	81.69%	\$	814,549,793	\$	2,958,665,892	\$	614,816,880
Inactive due to Duplicate - G310 has larger set of WBS active	G-112	3340G	3340	MAGASD	Colonial Gas Company			18.36%	18.35%	\$	173,783,861	\$	738,203,292	\$	130,489,951
						Total		100.00%	100.00%	\$	988,333,654	\$	3,696,869,184	\$	745,306,831

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Retail Companies, NMFC-T, Mass-T, Narr-T, NEP -T, Hydros, NG LNG LLC, KS Generation, GW, Port Jefferson	G-119	3210E	3210	NYELEC	Nagara Mohawk Power Corp. - Electric Distr.		16.29%	16.29%	1,419,393,081.17	4,624,377,555.27	834,775,398.52
	G-119	3210G	3210	NYGASD	Nagara Mohawk Power Corp. - Gas		4.36%	4.36%	370,089,284.26	1,681,380,023.20	161,187,519.41
Inactive due to LIPA	G-119	3210T	3210	NYTRAN	Nagara Mohawk Power Corp. - Transmission		5.44%	5.44%	445,143,537.22	2,751,141,599.86	110,852,309.48
	G-119	3220G	3220	NYGASD	KeySpan Energy Delivery New York		13.79%	13.79%	1,179,393,378.63	4,975,219,820.98	556,381,191.98
	G-119	3230G	3230	NYGASD	KeySpan Energy Delivery Long Island		8.25%	8.25%	742,330,195.82	3,540,309,962.43	229,441,803.24
	G-119	3260E	3260	NELETD	KeySpan Electric Services LLC		0.00%	0.00%	-	-	-
	G-119	3310E	3310	MAELEC	Massachusetts Electric Company		18.25%	18.24%	1,722,892,194.91	3,086,901,602.83	1,182,578,585.23
	G-119	3310T	3310	FRTRAN	Massachusetts Electric Company - Transmission		0.19%	0.19%	20,325,743.14	61,212,830.59	6,087,242.83
	G-119	3320E	3320	MAELEC	Nantucket Electric Company		0.22%	0.22%	20,465,898.64	73,438,036.53	9,495,666.30
	G-119	3330G	3330	MAGASD	Boston Gas Company		10.65%	10.65%	814,549,793.06	2,958,665,891.80	614,816,879.68
	G-119	3340G	3340	MAGASD	Colonial Gas Company		2.38%	2.38%	173,783,861.13	738,203,292.01	130,489,950.87
	G-119	3360E	3360	RIELEC	Narragansett Electric Company		6.74%	6.74%	660,546,167.50	1,060,890,222.09	437,002,019.26
	G-119	3360G	3360	FRGASD	Narragansett Gas Company		2.75%	2.75%	254,134,915.62	951,214,764.26	107,666,814.06
	G-119	3360T	3360	FRTRAN	Narragansett Electric Company - Transmission		1.83%	1.83%	159,567,952.83	926,195,054.68	31,533,256.27
	G-119	3410T	3410	FRTRAN	New England Power Company - Transmission		4.80%	4.80%	420,441,205.62	2,484,969,497.45	74,547,525.41
	G-119	3411F	3411	PRELEC	NE Hydro - Trans Electric Co.		0.17%	0.17%	23,056,032.71	23,056,777.55	6,652,852.82
	G-119	3412F	3412	PRELEC	New England Hydro - Trans Corp.		0.10%	0.10%	13,211,758.56	1,971,113.50	7,157,892.36
	G-119	3413F	3413	PRELEC	New England Electric Trans Corp		0.00%	0.00%	966,996.78	-	157,532.86
	G-119	3420G	3420	FRGASD	NG LNG LP Regulated Entity		0.18%	0.18%	8,230,443.48	108,363,797.46	4,656,941.01
	G-119	3430P	3430	FRPGEN	KeySpan Generation LLC (P&A)		3.40%	3.40%	453,584,074.41	612,209,320.08	146,077,333.06
	G-119	3431P	3431	FRPGEN	KeySpan Glenwood Energy Center		0.10%	0.10%	11,079,051.61	31,148,692.58	3,800,515.71
	G-119	3432P	3432	FRPGEN	KeySpan Port Jefferson Energy Center		0.11%	0.11%	11,665,344.85	37,366,822.97	4,193,446.07
					Total		100.00%	100.00%	8,927,348,911.95	30,728,237,688.01	4,660,254,676.45

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Retail, TRAN, Hydros, NG LNG Reg, KS Generation, GW, Port Jefferson	G-124	3210E	3210	NYELEC	Nagara Mohawk Power Corp. - Electric Distr.		16.29%	16.29%	1,419,393,081.17	4,624,377,555.27	834,775,398.52
	G-124	3210G	3210	NYGASD	Nagara Mohawk Power Corp. - Gas		4.36%	4.36%	370,089,284.26	1,681,380,023.20	161,187,519.41
Inactive due to LIPA, Granite State & Energy North	G-124	3210T	3210	NYTRAN	Nagara Mohawk Power Corp. - Transmission		5.44%	5.44%	445,143,537.22	2,751,141,599.86	110,852,309.48
	G-124	3220G	3220	NYGASD	KeySpan Energy Delivery New York		13.79%	13.79%	1,179,393,378.63	4,975,219,820.98	556,381,191.98
	G-124	3230G	3230	NYGASD	KeySpan Energy Delivery Long Island		8.25%	8.25%	742,330,195.82	3,540,309,962.43	229,441,803.24
	G-124	3260E	3260	NELETD	KeySpan Electric Services LLC		0.00%	0.00%	-	-	-
	G-124	3310E	3310	MAELEC	Massachusetts Electric Company		18.25%	18.24%	1,722,892,194.91	3,086,901,602.83	1,182,578,585.23
	G-124	3310T	3310	FRTRAN	Massachusetts Electric Company - Transmission		0.19%	0.19%	20,325,743.14	61,212,830.59	6,087,242.83
	G-124	3320E	3320	MAELEC	Nantucket Electric Company		0.22%	0.22%	20,465,898.64	73,438,036.53	9,495,666.30
	G-124	3330G	3330	MAGASD	Boston Gas Company		10.65%	10.65%	814,549,793.06	2,958,665,891.80	614,816,879.68
	G-124	3340G	3340	MAGASD	Colonial Gas Company		2.38%	2.38%	173,783,861.13	738,203,292.01	130,489,950.87
	G-124	3360E	3360	RIELEC	Narragansett Electric Company		6.74%	6.74%	660,546,167.50	1,060,890,222.09	437,002,019.26
	G-124	3360G	3360	FRGASD	Narragansett Gas Company		2.75%	2.75%	254,134,915.62	951,214,764.26	107,666,814.06
	G-124	3360T	3360	FRTRAN	Narragansett Electric Company - Transmission		1.83%	1.83%	159,567,952.83	926,195,054.68	31,533,256.27
	G-124	3381E	3381	NEHELEC	Shenandoah Electric Co. - Post Sale (Note: 2011 Data)		0.00%	0.00%	-	-	-
	G-124	3381G	3381	NYGASD	Pennsylvania Natural Gas Inc. - Post Sale (Note: 2011 Data)		0.00%	0.00%	-	-	-
	G-124	3410T	3410	FRTRAN	New England Power Company - Transmission		4.80%	4.80%	420,441,205.62	2,484,969,497.45	74,547,525.41
	G-124	3411F	3411	PRELEC	NE Hydro - Trans Electric Co.		0.17%	0.17%	23,056,032.71	23,056,777.55	6,652,852.82
	G-124	3412F	3412	PRELEC	New England Hydro - Trans Corp.		0.10%	0.10%	13,211,758.56	1,971,113.50	7,157,892.36
	G-124	3413F	3413	PRELEC	New England Electric Trans Corp		0.00%	0.00%	966,996.78	-	157,532.86
	G-124	3420G	3420	FRGASD	NG LNG LP Regulated Entity		0.18%	0.18%	8,230,443.48	108,363,797.46	4,656,941.01
	G-124	3430P	3430	FRPGEN	KeySpan Generation LLC (P&A)		3.40%	3.40%	453,584,074.41	612,209,320.08	146,077,333.06
	G-124	3431P	3431	FRPGEN	KeySpan Glenwood Energy Center		0.10%	0.10%	11,079,051.61	31,148,692.58	3,800,515.71
	G-124	3432P	3432	FRPGEN	KeySpan Port Jefferson Energy Center		0.11%	0.11%	11,665,344.85	37,366,822.97	4,193,446.07
					Total		100.00%	100.00%	8,927,348,911.95	30,728,237,688.01	4,660,254,676.45

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Retail, TRAN, Hydros, NG LNG Reg, KS Generation, GW, Port Jefferson, Metrowest Realty, Weyfinder	G-125	3210E	3210	NYELEC	Nagara Mohawk Power Corp. - Electric Distr.		16.29%	16.29%	1,419,393,081.17	4,624,377,555.27	834,775,398.52
	G-125	3210G	3210	NYGASD	Nagara Mohawk Power Corp. - Gas		4.36%	4.36%	370,089,284.26	1,681,380,023.20	161,187,519.41
Inactive due to LIPA	G-125	3210T	3210	NYTRAN	Nagara Mohawk Power Corp. - Transmission		5.44%	5.44%	445,143,537.22	2,751,141,599.86	110,852,309.48
	G-125	3220G	3220	NYGASD	KeySpan Energy Delivery New York		13.79%	13.79%	1,179,393,378.63	4,975,219,820.98	556,381,191.98
	G-125	3230G	3230	NYGASD	KeySpan Energy Delivery Long Island		8.25%	8.25%	742,330,195.82	3,540,309,962.43	229,441,803.24
	G-125	3260E	3260	NELETD	KeySpan Electric Services LLC		0.00%	0.00%	-	-	-
	G-125	3310E	3310	MAELEC	Massachusetts Electric Company		18.25%	18.24%	1,722,892,194.91	3,086,901,602.83	1,182,578,585.23
	G-125	3310T	3310	FRTRAN	Massachusetts Electric Company - Transmission		0.19%	0.19%	20,325,743.14	61,212,830.59	6,087,242.83
	G-125	3320E	3320	MAELEC	Nantucket Electric Company		0.22%	0.22%	20,465,898.64	73,438,036.53	9,495,666.30
	G-125	3330G	3330	MAGASD	Boston Gas Company		10.65%	10.65%	814,549,793.06	2,958,665,891.80	614,816,879.68
	G-125	3340G	3340	MAGASD	Colonial Gas Company		2.38%	2.38%	173,783,861.13	738,203,292.01	130,489,950.87
	G-125	3360E	3360	RIELEC	Narragansett Electric Company		6.74%	6.74%	660,546,167.50	1,060,890,222.09	437,002,019.26
	G-125	3360G	3360	FRGASD	Narragansett Gas Company		2.75%	2.75%	254,134,915.62	951,214,764.26	107,666,814.06
	G-125	3360T	3360	FRTRAN	Narragansett Electric Company - Transmission		1.83%	1.83%	159,567,952.83	926,195,054.68	31,533,256.27
	G-125	3410T	3410	FRTRAN	New England Power Company - Transmission		4.80%	4.80%	420,441,205.62	2,484,969,497.45	74,547,525.41
	G-125	3411F	3411	PRELEC	NE Hydro - Trans Electric Co.		0.17%	0.17%	23,056,032.71	23,056,777.55	6,652,852.82
	G-125	3412F	3412	PRELEC	New England Hydro - Trans Corp.		0.10%	0.10%	13,211,758.56	1,971,113.50	7,157,892.36
	G-125	3413F	3413	PRELEC	New England Electric Trans Corp		0.00%	0.00%	966,996.78	-	157,532.86
	G-125	3414F	3414	PRELEC	NE Hydro Transco, Inc.		0.00%	0.00%	-	-	-
	G-125	3420G	3420	FRGASD	NG LNG LP Regulated Entity		0.18%	0.18%	8,230,443.48	108,363,797.46	4,656,941.01
	G-125	3430P	3430	FRPGEN	KeySpan Generation LLC (P&A)		3.40%	3.40%	453,584,074.41	612,209,320.08	146,077,333.06
	G-125	3431P	3431	FRPGEN	KeySpan Glenwood Energy Center		0.10%	0.10%	11,079,051.61	31,148,692.58	3,800,515.71
	G-125	3432P	3432	FRPGEN	KeySpan Port Jefferson Energy Center		0.11%	0.11%	11,665,344.85	37,366,822.97	4,193,446.07
					Total		100.00%	100.00%	8,927,348,911.95	30,728,237,688.01	4,660,254,676.45

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Retail, TRAN, Hydros, KS Generation, GW, Port Jefferson	G-127	3210E	3210	NYELEC	Nagara Mohawk Power Corp. - Electric Distr.		16.32%	16.32%	1,419,393,081.17	4,624,377,555.27	834,775,398.52
	G-127	3210G	3210	NYGASD	Nagara Mohawk Power Corp. - Gas		4.37%	4.37%	370,089,284.26	1,681,380,023.20	161,187,519.41
Inactive due to duplicate - G-148 has a larger active set of WBS's	G-127	3210T	3210	NYTRAN	Nagara Mohawk Power Corp. - Transmission		5.45%	5.45%	445,143,537.22	2,751,141,599.86	110,852,309.48
	G-127	3220G	3220	NYGASD	KeySpan Energy Delivery New York		13.81%	13.81%	1,179,393,378.63	4,975,219,820.98	556,381,191.98
	G-127	3230G	3230	NYGASD	KeySpan Energy Delivery Long Island		8.27%	8.27%	742,330,195.82	3,540,309,962.43	229,441,803.24
	G-127	3310E	3310	MAELEC	Massachusetts Electric Company		18.27%	18.27%	1,722,892,194.91	3,086,901,602.83	1,182,578,585.23
	G-127	3310T	3310	FRTRAN	Massachusetts Electric Company - Transmission		0.19%	0.19%	20,325,743.14	61,212,830.59	6,087,242.83
	G-127	3320E	3320	MAELEC	Nantucket Electric Company		0.22%	0.22%	20,465,898.64	73,438,036.53	9,495,666.30
	G-127	3330G	3330	MAGASD	Boston Gas Company		10.67%	10.67%	814,549,793.06	2,958,665,891.80	614,816,879.68
	G-127	3340G	3340	MAGASD	Colonial Gas Company		2.39%	2.39%	173,783,861.13	738,203,292.01	130,489,950.87
	G-127	3360E	3360	RIELEC	Narragansett Electric Company		6.75%	6.75%	660,546,167.50	1,060,890,222.09	437,002,019.26
	G-127	3360G	3360	FRGASD	Narragansett Gas Company		2.76%	2.76%	254,134,915.62	951,214,764.26	107,666,814.06
	G-127	3360T	3360	FRTRAN	Narragansett Electric Company - Transmission		1.83%	1.83%	159,567,952.83	926,195,054.68	31,533,256.27
	G-127	3410T	3410	FRTRAN	New England Power Pool		4.81%	4.81%	420,441,020.22	2,484,469,457.45	714,547,921.51
	G-127	3411T	3411	RIELEC	Ni Hydro: Trans Electric Co.		0.17%	0.17%	25,596,032.71	23,656,772.55	2,506,662.82
	G-127	3412T	3412	RIELEC	New England Hydro: Trans Corp.		0.10%	0.10%	13,541,754.56	1,971,113,550	1,507,022.82

G - General Allocator, 3-Point Formula

	G-127	5413P	5413	FRPGEN	New England Electric Trans Corp		0.00%	0.00%	966,996.78	-	157,532.86
	G-127	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)		3.41%	3.41%	453,584,074.41	612,209,320.08	146,077,333.06
	G-127	5431P	5431	PRPGEN	KeySpan Glenwood Energy Center		0.10%	0.10%	11,079,051.61	31,149,692.08	3,800,515.71
	G-127	5432P	5432	PRPGEN	KeySpan Port Jefferson Energy Center		0.11%	0.11%	11,665,344.85	37,366,822.97	4,193,446.07
					Total		100.00%	100.00%	8,919,119,466.47	30,619,873,890.55	4,655,597,736.44

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Retails, all TRAN	G-128	5210E	5210	NYVELEC	Nagana Mohawk Power Corp. - Electric Distr.		16.98%	16.98%	1,419,393,081.17	4,624,377,555.27	834,775,398.52
	G-128	5210G	5210	NYGASD	Nagana Mohawk Power Corp. - Gas		4.54%	4.54%	370,089,284.26	1,681,380,023.20	161,187,519.41
	G-128	5210T	5210	NYTRAN	Nagana Mohawk Power Corp. - Transmission		5.60%	5.60%	445,143,537.22	2,751,141,599.86	110,852,309.48
	G-128	5220G	5220	NYGASD	KeySpan Energy Delivery New York		14.36%	14.36%	1,179,393,378.63	4,975,219,820.88	556,381,191.98
	G-128	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island		8.59%	8.59%	742,330,195.82	3,540,309,992.43	229,441,803.24
	G-128	5260E	5260	NYVELEC	KeySpan Electric Services LLC		0.00%	0.00%	-	-	-
	G-128	5310E	5310	MAELEC	Massachusetts Electric Company		19.07%	19.07%	1,722,892,194.91	3,086,901,602.83	1,182,578,585.23
	G-128	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission		0.20%	0.20%	20,325,743.14	61,212,830.59	6,587,242.83
	G-128	5320E	5320	MAELEC	Nantucket Electric Company		0.23%	0.23%	29,465,898.64	73,438,038.63	9,499,696.30
	G-128	5330G	5330	MAGASD	Boston Gas Company		11.09%	11.09%	814,548,793.06	2,958,665,891.80	614,816,879.48
	G-128	5340G	5340	MAGASD	Colonial Gas Company		2.48%	2.48%	173,783,861.13	738,203,292.01	130,489,950.87
	G-128	5360E	5360	RIELEC	Narragansett Electric Company		7.05%	7.05%	660,545,167.50	1,060,890,222.09	437,002,019.26
	G-128	5360G	5360	RIGASD	Narragansett Gas Company		2.87%	2.87%	254,134,915.62	951,214,784.25	107,868,814.06
	G-128	5380T	5380	FRTRAN	Narragansett Electric Company - Transmission		1.90%	1.90%	159,567,952.83	926,195,054.68	31,533,256.27
	G-128	5410T	5410	FRTRAN	New England Power Company - Transmission		4.99%	4.99%	420,441,205.62	2,484,969,467.45	74,547,525.41
					Total		100.00%	100.00%	8,400,656,205.55	29,914,120,163.87	4,497,558,162.56

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Retails, TRAN, KS Generation, GW, Port Jefferson	G-129	5210E	5210	NYVELEC	Nagana Mohawk Power Corp. - Electric Distr.		16.36%	16.36%	1,419,393,081.17	4,624,377,555.27	834,775,399
	G-129	5210G	5210	NYGASD	Nagana Mohawk Power Corp. - Gas		4.38%	4.38%	370,089,284.26	1,681,380,023.20	161,187,519.41
	G-129	5210T	5210	NYTRAN	Nagana Mohawk Power Corp. - Transmission		5.46%	5.46%	445,143,537.22	2,751,141,599.86	110,852,309
	G-129	5220G	5220	NYGASD	KeySpan Energy Delivery New York		13.84%	13.84%	1,179,393,379	4,975,219,821	556,381,192
	G-129	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island		8.29%	8.29%	742,330,196	3,540,309,992	229,441,803
	G-129	5260E	5260	NYVELEC	KeySpan Electric Services LLC		0.00%	0.00%	-	-	-
	G-129	5310E	5310	MAELEC	Massachusetts Electric Company		18.34%	18.32%	1,722,892,195	3,086,901,603	1,182,578,585
	G-129	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission		0.19%	0.19%	20,325,743	61,212,831	6,587,243
	G-129	5320E	5320	MAELEC	Nantucket Electric Company		0.23%	0.23%	29,465,899	73,438,037	9,499,696
	G-129	5330G	5330	MAGASD	Boston Gas Company		10.70%	10.70%	814,548,793	2,958,665,892	614,816,880
	G-129	5340G	5340	MAGASD	Colonial Gas Company		2.39%	2.39%	173,783,861	738,203,292	130,489,951
	G-129	5360E	5360	RIELEC	Narragansett Electric Company		6.77%	6.77%	660,545,168	1,060,890,222	437,002,019
	G-129	5360G	5360	RIGASD	Narragansett Gas Company		2.77%	2.77%	254,134,916	951,214,784	107,868,814
	G-129	5380T	5380	FRTRAN	Narragansett Electric Company - Transmission		1.83%	1.83%	159,567,953	926,195,055	31,533,256
	G-129	5410T	5410	FRTRAN	New England Power Company - Transmission		4.82%	4.82%	420,441,206	2,484,969,457	74,547,525
	G-129	5430P	5430	PRPGEN	KeySpan Generation LLC (PSA)		3.42%	3.42%	453,584,074	612,209,320	146,077,333
	G-129	5431P	5431	PRPGEN	KeySpan Glenwood Energy Center		0.10%	0.10%	11,079,052	31,149,693	3,800,516
	G-129	5432P	5432	PRPGEN	KeySpan Port Jefferson Energy Center		0.11%	0.11%	11,665,345	37,366,823	4,193,446
					Total		100.00%	100.00%	8,879,384,680	30,594,846,000	4,641,629,457

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Retail Companies, plus NMPC-T	G-131	5210E	5210	NYVELEC	Nagana Mohawk Power Corp. - Electric Distr.		16.25%	16.25%	1,419,393,081	4,624,377,555	834,775,399
	G-131	5210G	5210	NYGASD	Nagana Mohawk Power Corp. - Gas		4.93%	4.93%	370,089,284	1,681,380,023	161,187,519
	G-131	5210T	5210	NYTRAN	Nagana Mohawk Power Corp. - Transmission		6.21%	6.21%	445,143,537	2,751,141,600	110,852,309
	G-131	5220G	5220	NYGASD	KeySpan Energy Delivery New York		16.59%	16.59%	1,179,393,379	4,975,219,821	556,381,192
	G-131	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island		9.38%	9.38%	742,330,196	3,540,309,992	229,441,803
	G-131	5260E	5260	NYVELEC	KeySpan Electric Services LLC		0.00%	0.00%	-	-	-
	G-131	5310E	5310	MAELEC	Massachusetts Electric Company		20.27%	20.27%	1,722,892,195	3,086,901,603	1,182,578,585
	G-131	5320E	5320	MAELEC	Nantucket Electric Company		0.25%	0.25%	29,465,899	73,438,037	9,499,696
	G-131	5330G	5330	MAGASD	Boston Gas Company		11.89%	11.89%	814,548,793	2,958,665,892	614,816,880
	G-131	5340G	5340	MAGASD	Colonial Gas Company		2.67%	2.67%	173,783,861	738,203,292	130,489,951
	G-131	5360E	5360	RIELEC	Narragansett Electric Company		7.49%	7.49%	660,545,168	1,060,890,222	437,002,019
	G-131	5360G	5360	RIGASD	Narragansett Gas Company		3.11%	3.11%	254,134,916	951,214,784	107,868,814
					Total		100.00%	100.00%	7,802,721,308	26,441,742,821	4,374,890,138

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Retails, including NMPC-T, NEP-T, Gens	G-135	5210E	5210	NYVELEC	Nagana Mohawk Power Corp. - Electric Distr.		16.69%	16.69%	1,419,393,081.17	4,624,377,555.27	834,775,398.52
	G-135	5210G	5210	NYGASD	Nagana Mohawk Power Corp. - Gas		4.48%	4.48%	370,089,284.26	1,681,380,023.20	161,187,519.41
	G-135	5210T	5210	NYTRAN	Nagana Mohawk Power Corp. - Transmission		5.61%	5.61%	445,143,537.22	2,751,141,599.86	110,852,309.48
	G-135	5220G	5220	NYGASD	KeySpan Energy Delivery New York		14.15%	14.15%	1,179,393,378.63	4,975,219,820.88	556,381,191.98
	G-135	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island		8.49%	8.49%	742,330,195.82	3,540,309,992.43	229,441,803.24
	G-135	5260E	5260	NYVELEC	KeySpan Electric Services LLC		0.00%	0.00%	-	-	-
	G-135	5310E	5310	MAELEC	Massachusetts Electric Company		18.63%	18.64%	1,722,892,194.91	3,086,901,602.83	1,182,578,585.23
	G-135	5320E	5320	MAELEC	Nantucket Electric Company		0.23%	0.23%	29,465,898.64	73,438,038.63	9,499,696.30
	G-135	5330G	5330	MAGASD	Boston Gas Company		10.80%	10.80%	814,548,793.06	2,958,665,891.80	614,816,879.48
	G-135	5340G	5340	MAGASD	Colonial Gas Company		2.44%	2.44%	173,783,861.13	738,203,292.01	130,489,950.87
	G-135	5360E	5360	RIELEC	Narragansett Electric Company		6.89%	6.89%	660,545,167.50	1,060,890,222.09	437,002,019.26
	G-135	5360G	5360	RIGASD	Narragansett Gas Company		2.83%	2.83%	254,134,915.62	951,214,784.25	107,868,814.06
	G-135	5381E	5381	NYVELEC	Granite State Electric Co. - Post Sale (Note - 2011 Data)		0.00%	0.00%	-	-	-
	G-135	5391G	5391	NHNASD	EnergyNorth Natural Gas Inc. - Post Sale (Note - 2011 Data)		0.00%	0.00%	-	-	-
	G-135	5410T	5410	FRTRAN	New England Power Company - Transmission		4.95%	4.95%	420,441,205.62	2,484,969,467.45	74,547,525.41
	G-135	5430P	5430	PRPGEN	KeySpan Generation LLC (PSA)		3.48%	3.48%	453,584,074.41	612,209,320.08	146,077,333.06
	G-135	5431P	5431	PRPGEN	KeySpan Glenwood Energy Center		0.11%	0.11%	11,079,051.61	31,149,692.58	3,800,515.71
	G-135	5432P	5432	PRPGEN	KeySpan Port Jefferson Energy Center		0.12%	0.12%	11,665,344.85	37,366,822.97	4,193,446.07
					Total		100.00%	100.00%	8,669,490,984.45	29,697,438,118.23	4,603,558,956.31

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Retails, Transmission	G-146	5210E	5210	NYVELEC	Nagana Mohawk Power Corp. - Electric Distr.		16.98%	16.98%	1,419,393,081.17	4,624,377,555.27	834,775,398.52
	G-146	5210G	5210	NYGASD	Nagana Mohawk Power Corp. - Gas		4.54%	4.54%	370,089,284.26	1,681,380,023.20	161,187,519.41
	G-146	5210T	5210	NYTRAN	Nagana Mohawk Power Corp. - Transmission		5.60%	5.60%	445,143,537.22	2,751,141,599.86	110,852,309.48
	G-146	5220G	5220	NYGASD	KeySpan Energy Delivery New York		14.36%	14.36%	1,179,393,378.63	4,975,219,820.88	556,381,191.98
	G-146	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island		8.59%	8.59%	742,330,195.82	3,540,309,992.43	229,441,803.24
	G-146	5310E	5310	MAELEC	Massachusetts Electric Company		19.07%	19.09%	1,722,892,194.91	3,086,901,602.83	1,182,578,585.23
	G-146	5310T	5310	FRTRAN	Massachusetts Electric Company - Transmission		0.20%	0.20%	20,325,743.14	61,212,830.59	6,587,242.83
	G-146	5320E	5320	MAELEC	Nantucket Electric Company		0.23%	0.23%	29,465,898.64	73,438,038.63	9,499,696.30
	G-146	5330G	5330	MAGASD	Boston Gas Company		11.09%	11.09%	814,548,793.06	2,958,665,891.80	614,816,879.48
	G-146	5340G	5340	MAGASD	Colonial Gas Company		2.48%	2.48%	173,783,861.13	738,203,292.01	130,489,950.87
	G-146	5360E	5360	RIELEC	Narragansett Electric Company		7.05%	7.05%	660,545,167.50	1,060,890,222.09	437,002,019.26
	G-146	5360G	5360	RIGASD	Narragansett Gas Company		2.87%	2.87%	254,134,915.62	951,214,784.25	107,868,814.06
	G-146	5380T	5380	FRTRAN	Narragansett Electric Company - Transmission		1.90%	1.90%	159,567,952.83	926,195,054.68	31,533,256.27
	G-146	5410T	5410	FRTRAN	New England Power Company - Transmission		4.99%	4.99%	420,441,205.62	2,484,969,467.45	74,547,525.41
					Total		100.00%	100.00%	8,400,656,205.55	29,914,120,163.87	4,497,558,162.56

G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Retail Companies and NMPC-Y	G-151	G210E	G210	NVELEC	Niagara Mohawk Power Corp. - Electric Distr.		18.25%	18.25%	1,419,393,081.17	4,624,377,555.27	834,775,398.52
	G-151	G210G	G210	NYGASD	Niagara Mohawk Power Corp. - Gas		4.93%	4.93%	370,089,284.26	1,681,380,023.20	161,187,519.41
Inactive due to Duplicate - G072 has larger set of WBS active	G-151	G210T	G210	NYTRAN	Niagara Mohawk Power Corp. - Transmission		8.21%	8.21%	445,143,537.22	2,751,141,599.86	110,852,309.48
	G-151	G220G	G220	NYGASD	KeySpan Energy Delivery New York		15.55%	15.55%	1,179,393,376.63	4,975,219,820.88	556,381,191.98
	G-151	G230G	G230	NYGASD	KeySpan Energy Delivery Long Island		9.38%	9.38%	742,330,195.82	3,540,309,892.43	229,441,803.24
	G-151	G310E	G310	MAELEC	Massachusetts Electric Company		20.27%	20.26%	1,722,892,194.91	3,086,901,602.83	1,182,578,585.23
	G-151	G320E	G320	MAELEC	Nantucket Electric Company		0.25%	0.25%	20,455,898.64	73,438,036.53	9,495,666.30
	G-151	G330G	G330	MAGASD	Boston Gas Company		11.89%	11.89%	814,549,793.06	2,958,665,891.80	614,816,879.68
	G-151	G340G	G340	MAGASD	Colonial Gas Company		2.67%	2.67%	173,783,861.13	738,203,292.01	130,489,950.87
	G-151	G360E	G360	RIELEC	Narragansett Electric Company		7.49%	7.49%	660,545,167.50	1,060,890,222.09	437,002,019.26
	G-151	G360G	G360	RIGASD	Narragansett Gas Company		3.11%	3.11%	254,134,915.62	951,214,784.25	107,868,814.06
					Total		100.00%	100.00%	7,802,721,307.96	26,441,742,821.15	4,374,890,138.05

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Retail, plus NMPC-Y and NEP-Y	G-154	G210E	G210	NVELEC	Niagara Mohawk Power Corp. - Electric Distr.		17.33%	17.34%	1,419,393,081.17	4,624,377,555.27	834,775,398.52
	G-154	G210G	G210	NYGASD	Niagara Mohawk Power Corp. - Gas		4.65%	4.65%	370,089,284.26	1,681,380,023.20	161,187,519.41
Inactive due to Granite & Energy North	G-154	G210T	G210	NYTRAN	Niagara Mohawk Power Corp. - Transmission		5.81%	5.81%	445,143,537.22	2,751,141,599.86	110,852,309.48
	G-154	G220G	G220	NYGASD	KeySpan Energy Delivery New York		14.68%	14.68%	1,179,393,376.63	4,975,219,820.88	556,381,191.98
	G-154	G230G	G230	NYGASD	KeySpan Energy Delivery Long Island		8.81%	8.81%	742,330,195.82	3,540,309,892.43	229,441,803.24
	G-154	G310E	G310	MAELEC	Massachusetts Electric Company		19.40%	19.40%	1,722,892,194.91	3,086,901,602.83	1,182,578,585.23
	G-154	G320E	G320	MAELEC	Nantucket Electric Company		0.24%	0.24%	20,455,898.64	73,438,036.53	9,495,666.30
	G-154	G330G	G330	MAGASD	Boston Gas Company		11.32%	11.32%	814,549,793.06	2,958,665,891.80	614,816,879.68
	G-154	G340G	G340	MAGASD	Colonial Gas Company		2.53%	2.53%	173,783,861.13	738,203,292.01	130,489,950.87
	G-154	G360E	G360	RIELEC	Narragansett Electric Company		7.17%	7.17%	660,545,167.50	1,060,890,222.09	437,002,019.26
	G-154	G360G	G360	RIGASD	Narragansett Gas Company		2.93%	2.93%	254,134,915.62	951,214,784.25	107,868,814.06
	G-154	G381E	G381	MAELEC	Central State Electric Co. - Post Sale (Note - 2011 Data)		0.00%	0.00%	-	-	-
	G-154	G391G	G391	NHGAASD	EnergyNorth Natural Gas Inc. - Post Sale (Note - 2011 Data)		0.00%	0.00%	-	-	-
	G-154	G410T	G410	PRTRAN	New England Power Company - Transmission		5.13%	5.13%	420,441,205.62	2,484,969,467.45	74,547,525.41
					Total		100.00%	100.00%	8,325,162,914	28,926,712,279	4,448,437,563

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Retail Companies excl. NH, plus NMPC-Y	G-155	G210E	G210	NVELEC	Niagara Mohawk Power Corp. - Electric Distr.		18.25%	18.25%	1,419,393,081.17	4,624,377,555.27	834,775,398.52
	G-155	G210G	G210	NYGASD	Niagara Mohawk Power Corp. - Gas		4.93%	4.93%	370,089,284.26	1,681,380,023.20	161,187,519.41
Inactive due to Duplicate - G072 has larger set of WBS active	G-155	G210T	G210	NYTRAN	Niagara Mohawk Power Corp. - Transmission		8.21%	8.21%	445,143,537.22	2,751,141,599.86	110,852,309.48
	G-155	G220G	G220	NYGASD	KeySpan Energy Delivery New York		15.55%	15.55%	1,179,393,376.63	4,975,219,820.88	556,381,191.98
	G-155	G230G	G230	NYGASD	KeySpan Energy Delivery Long Island		9.38%	9.38%	742,330,195.82	3,540,309,892.43	229,441,803.24
	G-155	G310E	G310	MAELEC	Massachusetts Electric Company		20.27%	20.26%	1,722,892,194.91	3,086,901,602.83	1,182,578,585.23
	G-155	G320E	G320	MAELEC	Nantucket Electric Company		0.25%	0.25%	20,455,898.64	73,438,036.53	9,495,666.30
	G-155	G330G	G330	MAGASD	Boston Gas Company		11.89%	11.89%	814,549,793.06	2,958,665,891.80	614,816,879.68
	G-155	G340G	G340	MAGASD	Colonial Gas Company		2.67%	2.67%	173,783,861.13	738,203,292.01	130,489,950.87
	G-155	G360E	G360	RIELEC	Narragansett Electric Company		7.49%	7.49%	660,545,167.50	1,060,890,222.09	437,002,019.26
	G-155	G360G	G360	RIGASD	Narragansett Gas Company		3.11%	3.11%	254,134,915.62	951,214,784.25	107,868,814.06
					Total		100.00%	100.00%	7,802,721,308	26,441,742,821	4,374,890,138

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NMPC-EG&T, Mass Elec-E&T, Nantucket, Boston Gas, NECO-E&T, Energy North, NEP-Y, NHH, NEET, Metrowest	G-161	G210E	G210	NVELEC	Niagara Mohawk Power Corp. - Electric Distr.		23.64%	23.64%	1,419,393,081	4,624,377,555	834,775,399
	G-161	G210G	G210	NYGASD	Niagara Mohawk Power Corp. - Gas		6.42%	6.42%	370,089,284	1,681,380,023	161,187,519
	G-161	G210T	G210	NYTRAN	Niagara Mohawk Power Corp. - Transmission		8.16%	8.16%	445,143,537	2,751,141,600	110,852,309
Inactive due to Energy North	G-161	G310E	G310	MAELEC	Massachusetts Electric Company		26.04%	26.04%	1,722,892,195	3,086,901,603	1,182,578,585
	G-161	G310T	G310	PRTRAN	Massachusetts Electric Company - Transmission		0.28%	0.28%	20,325,743	61,212,831	6,587,243
	G-161	G320E	G320	MAELEC	Nantucket Electric Company		0.33%	0.33%	20,455,899	73,438,037	9,495,666
	G-161	G330G	G330	MAGASD	Boston Gas Company		15.38%	15.38%	814,549,793	2,958,665,892	614,816,880
	G-161	G360E	G360	RIELEC	Narragansett Electric Company		9.62%	9.62%	660,545,168	1,060,890,222	437,002,019
	G-161	G360T	G360	PRTRAN	Narragansett Electric Company - Transmission		2.75%	2.75%	159,567,053	526,165,065	51,533,056
	G-161	G391G	G391	NHGAASD	EnergyNorth Natural Gas Inc. - Post Sale (Note - 2011 Data)		0.00%	0.00%	-	-	-
	G-161	G410T	G410	PRTRAN	New England Power Company - Transmission		7.23%	7.23%	420,441,206	2,484,969,467	74,547,525
	G-161	G413F	G412	PRELEC	New England Hydro - Trans Corp		0.14%	0.14%	13,211,759	1,971,113	7,157,892
	G-161	G413F	G413	PRELEC	New England Electric Trans Corp		0.01%	0.01%	966,997	-	157,533
					Total		100.00%	100.00%	6,007,592,614	19,711,143,388	3,470,691,828

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Legacy NG Retail, NMPC-Y, NEP-Y, NHH, NEET, NG Trans Svcs, Wayfinder	G-165	G210E	G210	NVELEC	Niagara Mohawk Power Corp. - Electric Distr.		27.61%	27.61%	1,419,393,081	4,624,377,555	834,775,399
	G-165	G210G	G210	NYGASD	Niagara Mohawk Power Corp. - Gas		7.50%	7.50%	370,089,284	1,681,380,023	161,187,519
	G-165	G210T	G210	NYTRAN	Niagara Mohawk Power Corp. - Transmission		9.51%	9.51%	445,143,537	2,751,141,600	110,852,309
Inactive due to Granite State	G-165	G310E	G310	MAELEC	Massachusetts Electric Company		30.41%	30.41%	1,722,892,195	3,086,901,603	1,182,578,585
	G-165	G320E	G320	MAELEC	Nantucket Electric Company		0.38%	0.38%	20,455,899	73,438,037	9,495,666
	G-165	G360E	G360	RIELEC	Narragansett Electric Company		11.23%	11.23%	660,545,168	1,060,890,222	437,002,019
	G-165	G360G	G360	RIGASD	Narragansett Gas Company		4.72%	4.72%	254,134,916	951,214,784	107,868,814
	G-165	G381E	G381	MAELEC	#N/A		0.00%	0.00%	-	-	-
	G-165	G410T	G410	PRTRAN	New England Power Company - Transmission		8.41%	8.41%	420,441,206	2,484,969,467	74,547,525
	G-165	G413F	G412	PRELEC	New England Hydro - Trans Corp		0.17%	0.17%	13,211,759	1,971,113	7,157,892
	G-165	G413F	G413	PRELEC	New England Electric Trans Corp		0.01%	0.01%	966,997	-	157,533
					Total		100.00%	100.00%	6,302,840,040	16,716,284,386	2,932,623,563

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NMPC-EG&T, MECO-E, Nantucket, NECO-E&G, NEP-Y, and Hydros	G-166	G210E	G210	NVELEC	Niagara Mohawk Power Corp. - Electric Distr.		27.54%	27.54%	1,419,393,081.17	4,624,377,555.27	834,775,398.52
	G-166	G210G	G210	NYGASD	Niagara Mohawk Power Corp. - Gas		7.49%	7.49%	370,089,284.26	1,681,380,023.20	161,187,519.41
Inactive due to Duplicate - G077 has larger set of WBS, active	G-166	G210T	G210	NYTRAN	Niagara Mohawk Power Corp. - Transmission		9.51%	9.51%	445,143,537.22	2,751,141,599.86	110,852,309.48
	G-166	G310E	G310	MAELEC	Massachusetts Electric Company		30.32%	30.32%	1,722,892,194.91	3,086,901,602.83	1,182,578,585.23
	G-166	G320E	G320	MAELEC	Nantucket Electric Company		0.38%	0.38%	20,455,898.64	73,438,036.53	9,495,666.30
	G-166	G360E	G360	RIELEC	Narragansett Electric Company		11.19%	11.19%	660,545,167.50	1,060,890,222.09	437,002,019.26
	G-166	G360G	G360	RIGASD	Narragansett Gas Company		4.70%	4.70%	254,134,915.62	951,214,784.25	107,868,814.06
	G-166	G410T	G410	PRTRAN	New England Power Company - Transmission		8.41%	8.41%	420,441,205.62	2,484,969,467.45	74,547,525.41
	G-166	G411F	G411	PRELEC	NE Hydro - Trans Electric Co.		0.28%	0.28%	25,556,032.71	23,056,777.55	6,652,852.82
	G-166	G413F	G412	PRELEC	New England Hydro - Trans Corp.		0.17%	0.17%	13,211,758.56	1,971,113.50	7,157,892.36
	G-166	G413F	G413	PRELEC	New England Electric Trans Corp.		0.01%	0.01%	966,996.79	-	157,532.86
					Total		100.00%	100.00%	6,352,840,072.99	16,739,341,172.53	2,932,276,115.71

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Retail Companies	G-173	G210E	G210	NVELEC	Niagara Mohawk Power Corp. - Electric Distr.		19.45%	19.45%	1,419,393,081	4,624,377,555	834,775,399
	G-173	G210G	G210	NYGASD	Niagara Mohawk Power Corp. - Gas		5.30%	5.30%	370,089,284	1,681,380,023	161,187,519
	G-173	G220G	G220	NYGASD	KeySpan Energy Delivery New York		16.69%	16.69%	1,179,393,379	4,975,219,821	556,381,192
Inactive due to LIPA	G-173	G230G	G230	NYGASD	KeySpan Energy Delivery Long Island		10.14%	10.14%	742,330,198	3,540,309,892	229,441,803
	G-173	G260E	G260		KeySpan Electric Services LLC		0.00%	0.00%	-	-	-

G - General Allocator, 3-Point Formula

	G-173	0310E	0310	MALEEC	Massachusetts Electric Company		21.40%	21.39%	\$	1,722,892,195	\$	3,086,901,603	\$	1,182,578,585
	G-173	0320E	0320	MALEEC	Nantucket Electric Company		0.27%	0.27%	\$	20,465,899	\$	73,438,037	\$	9,495,666
	G-173	0330G	0330	MAGASD	Bobcat Gas Company		12.66%	12.66%	\$	614,549,793	\$	2,958,865,892	\$	614,516,880
	G-173	0340G	0340	MAGASD	Colonial Gas Company		2.85%	2.85%	\$	173,763,861	\$	738,203,252	\$	130,489,951
	G-173	0360E	0360	RIELEC	Narragansett Electric Company		7.90%	7.90%	\$	660,545,168	\$	1,060,890,222	\$	437,002,019
	G-173	0360G	0360	RIELEC	Narragansett Gas Company		1.53%	1.53%	\$	254,134,916	\$	951,214,794	\$	107,868,814
					Total		100.00%	100.00%	\$	7,397,977,771	\$	23,690,661,261	\$	4,384,037,829

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %		Net Margin		Net Plant		Net O&M
Niagara Mohawk (E&T), Mass. Elec (E&T), Nantucket Elec, Narragansett Elec, NEP -T	G-187	0210E	0210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.		31.42%	31.42%	\$	1,419,393,081	\$	4,624,377,555	\$	834,775,399
	G-187	0210T	0210	NYTRAN	Niagara Mohawk Power Corp. - Transmission		11.03%	11.03%	\$	445,143,537	\$	2,751,141,600	\$	110,852,309
Inactive due to Granite State	G-187	0310E	0310	MALEEC	Massachusetts Electric Company		34.31%	34.31%	\$	1,722,892,195	\$	3,086,901,603	\$	1,182,578,585
	G-187	0310T	0310	RTTRAN	Massachusetts Electric Company - Transmission		0.37%	0.37%	\$	20,525,743	\$	61,121,831	\$	6,587,243
	G-187	0320E	0320	MALEEC	Nantucket Electric Company		0.44%	0.44%	\$	20,465,899	\$	73,438,037	\$	9,495,666
	G-187	0360E	0360	RIELEC	Narragansett Electric Company		12.66%	12.66%	\$	660,545,168	\$	1,060,890,222	\$	437,002,019
	G-187	0381E	0381	NHELEC	Granite State Electric Co. - Post Sale (Note - 2011 Data)		0.00%	0.00%	\$	-	\$	-	\$	-
	G-187	0410T	0410	RTTRAN	New England Power Company - Transmission		9.77%	9.77%	\$	420,441,206	\$	2,484,969,457	\$	74,547,525
					Total		100.00%	100.00%	\$	4,709,206,828	\$	14,142,931,305	\$	2,655,838,747

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %		Net Margin		Net Plant		Net O&M
Niagara Mohawk (E&T), Mass. Elec, Nantucket Elec, Narragansett Elec, NEP -T	G-191	0210E	0210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.		31.54%	31.54%	\$	1,419,393,081	\$	4,624,377,555	\$	834,775,399
	G-191	0210T	0210	NYTRAN	Niagara Mohawk Power Corp. - Transmission		11.07%	11.07%	\$	445,143,537	\$	2,751,141,600	\$	110,852,309
Inactive due to Granite State	G-191	0310E	0310	MALEEC	Massachusetts Electric Company		34.43%	34.43%	\$	1,722,892,195	\$	3,086,901,603	\$	1,182,578,585
	G-191	0320E	0320	MALEEC	Nantucket Electric Company		0.44%	0.44%	\$	20,465,899	\$	73,438,037	\$	9,495,666
	G-191	0360E	0360	RIELEC	Narragansett Electric Company		12.71%	12.71%	\$	660,545,168	\$	1,060,890,222	\$	437,002,019
	G-191	0381E	0381	NHELEC	Granite State Electric Co. - Post Sale (Note - 2011 Data)		0.00%	0.00%	\$	-	\$	-	\$	-
	G-191	0410T	0410	RTTRAN	New England Power Company - Transmission		9.81%	9.81%	\$	420,441,206	\$	2,484,969,457	\$	74,547,525
					Total		100.00%	100.00%	\$	4,688,881,085	\$	14,081,718,474	\$	2,649,291,504

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %		Net Margin		Net Plant		Net O&M
NMPC-E&T, Mass. Elec, Nantucket, Narragansett-E, NEP -T	G-192	0210E	0210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.		31.54%	31.54%	\$	1,419,393,081	\$	4,624,377,555	\$	834,775,398.52
	G-192	0210T	0210	NYTRAN	Niagara Mohawk Power Corp. - Transmission		11.07%	11.07%	\$	445,143,537.22	\$	2,751,141,699.86	\$	110,852,309.48
Inactive due to Granite State	G-192	0310E	0310	MALEEC	Massachusetts Electric Company		34.43%	34.43%	\$	1,722,892,194.91	\$	3,086,901,602.83	\$	1,182,578,585.23
	G-192	0320E	0320	MALEEC	Nantucket Electric Company		0.44%	0.44%	\$	20,465,899.64	\$	73,438,038.53	\$	9,495,666.30
	G-192	0360E	0360	RIELEC	Narragansett Electric Company		12.71%	12.71%	\$	660,545,167.50	\$	1,060,890,222.09	\$	437,002,019.26
	G-192	0381E	0381	NHELEC	Granite State Electric Co. - Post Sale (Note - 2011 Data)		0.00%	0.00%	\$	-	\$	-	\$	-
	G-192	0410T	0410	RTTRAN	New England Power Company - Transmission		9.81%	9.81%	\$	420,441,205.02	\$	2,484,969,457.45	\$	74,547,525.41
					Total		100.00%	100.00%	\$	4,688,881,085.06	\$	14,081,718,474.03	\$	2,649,291,504.21

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %		Net Margin		Net Plant		Net O&M
NMPC-E&T, Nantucket, Narragansett Elec	G-193	0210E	0210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.		31.60%	31.60%	\$	1,419,393,081	\$	4,624,377,555	\$	834,775,399
	G-193	0210T	0210	NYTRAN	Niagara Mohawk Power Corp. - Transmission		10.26%	10.26%	\$	445,143,537	\$	2,751,141,600	\$	110,852,309
Inactive due to Granite State	G-193	0320E	0320	MALEEC	Nantucket Electric Company		0.78%	0.78%	\$	20,465,899	\$	73,438,037	\$	9,495,666
Inactive due to lack of use (no cost or active WBS)	G-193	0360E	0360	RIELEC	Narragansett Electric Company		23.27%	23.27%	\$	660,545,168	\$	1,060,890,222	\$	437,002,019
	G-193	0381E	0381	NHELEC	Granite State Electric Co. - Post Sale (Note - 2011 Data)		0.00%	0.00%	\$	-	\$	-	\$	-
					Total		100.00%	100.00%	\$	2,545,947,685	\$	8,909,847,414	\$	1,392,125,394

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %		Net Margin		Net Plant		Net O&M
All Electric Distribution	G-194	0210E	0210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.		41.09%	41.09%	\$	1,419,393,081	\$	4,624,377,555	\$	834,775,399
	G-194	0260E	0260	KeySpan	KeySpan Electric Services LLC		0.00%	0.00%	\$	-	\$	-	\$	-
Inactive due to LIPA	G-194	0310E	0310	MALEEC	Massachusetts Electric Company		42.66%	42.66%	\$	1,722,892,195	\$	3,086,901,603	\$	1,182,578,585
	G-194	0320E	0320	MALEEC	Nantucket Electric Company		0.98%	0.98%	\$	20,465,899	\$	73,438,037	\$	9,495,666
	G-194	0360E	0360	RIELEC	Narragansett Electric Company		16.67%	16.67%	\$	660,545,168	\$	1,060,890,222	\$	437,002,019
					Total		100.00%	100.00%	\$	3,823,296,342	\$	8,845,607,417	\$	2,463,851,669

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %		Net Margin		Net Plant		Net O&M
Legacy NG Elec Retails	G-199	0210E	0210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.		41.09%	41.09%	\$	1,419,393,081.17	\$	4,624,377,555.27	\$	834,775,398.52
	G-199	0310E	0310	MALEEC	Massachusetts Electric Company		42.66%	42.66%	\$	1,722,892,194.91	\$	3,086,901,602.83	\$	1,182,578,585.23
Inactive due to Granite State	G-199	0320E	0320	MALEEC	Nantucket Electric Company		0.98%	0.98%	\$	20,465,899.64	\$	73,438,038.53	\$	9,495,666.30
	G-199	0360E	0360	RIELEC	Narragansett Electric Company		16.67%	16.67%	\$	660,545,167.50	\$	1,060,890,222.09	\$	437,002,019.26
	G-199	0381E	0381	NHELEC	Granite State Electric Co. - Post Sale (Note - 2011 Data)		0.00%	0.00%	\$	-	\$	-	\$	-
					Total		100.00%	100.00%	\$	3,823,296,342	\$	8,845,607,417	\$	2,463,851,669

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %		Net Margin		Net Plant		Net O&M
NMPC-E&T, NMPC-E, plus KS Generation, NMPC-T, NECO-T	G-204	0210G	0210	NYGASD	Niagara Mohawk Power Corp. - Gas		5.61%	5.61%	\$	370,089,284	\$	1,681,380,023	\$	161,187,519
	G-204	0210T	0210	NYTRAN	Niagara Mohawk Power Corp. - Transmission		21.94%	21.94%	\$	445,143,537	\$	2,751,141,600	\$	110,852,309
Inactive due to LIPA, Granite & Energy North	G-204	0220G	0220	NYGASD	KeySpan Energy Delivery New York		17.71%	17.71%	\$	1,179,393,379	\$	4,975,219,821	\$	556,381,192
	G-204	0230G	0230	NYGASD	KeySpan Energy Delivery Long Island		10.66%	10.66%	\$	742,303,196	\$	3,540,306,992	\$	229,441,803
	G-204	0260E	0260	KeySpan	KeySpan Electric Services LLC		0.00%	0.00%	\$	-	\$	-	\$	-
	G-204	0310E	0310	MALEEC	Massachusetts Electric Company		23.21%	23.22%	\$	1,722,892,195	\$	3,086,901,603	\$	1,182,578,585
	G-204	0320E	0320	MALEEC	Nantucket Electric Company		0.29%	0.29%	\$	20,465,899	\$	73,438,037	\$	9,495,666
	G-204	0330G	0330	MAGASD	Bobcat Gas Company		13.62%	13.62%	\$	614,549,793	\$	2,958,865,892	\$	614,516,880
	G-204	0340G	0340	MAGASD	Colonial Gas Company		3.05%	3.05%	\$	173,763,861	\$	738,203,252	\$	130,489,951
	G-204	0360E	0360	RIELEC	Narragansett Electric Company		8.58%	8.58%	\$	660,545,168	\$	1,060,890,222	\$	437,002,019
	G-204	0360G	0360	RIELEC	Narragansett Gas Company		3.54%	3.54%	\$	254,134,916	\$	951,214,794	\$	107,868,814
	G-204	0360T	0360	RTTRAN	Narragansett Electric Company - Transmission		2.36%	2.36%	\$	198,167,863	\$	31,533,259	\$	-
	G-204	0381E	0381	NHELEC	Granite State Electric Co. - Post Sale (Note - 2011 Data)		0.00%	0.00%	\$	-	\$	-	\$	-
	G-204	0391G	0391	NHGENS	EnergyNorth Natural Gas Inc. - Post Sale (Note - 2011 Data)		0.00%	0.00%	\$	-	\$	-	\$	-
	G-204	0430P	0430	PRGEN	KeySpan Generation LLC (P&A)		4.34%	4.34%	\$	453,584,074	\$	612,309,330	\$	146,077,333
					Total		100.00%	100.00%	\$	6,996,480,264	\$	23,355,769,641	\$	3,717,725,329

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %		Net Margin		Net Plant		Net O&M
NMPC-E&T, Mass. Elec-T, Nantucket, Narragansett-E&G	G-205	0210G	0210	NYGASD	Niagara Mohawk Power Corp. - Gas		21.94%	21.94%	\$	370,089,284	\$	1,681,380,023	\$	161,187,519
	G-205	0210T	0210	NYTRAN	Niagara Mohawk Power Corp. - Transmission		26.75%	26.75%	\$	445,143,537	\$	2,751,141,600	\$	110,852,309
Inactive due to Granite	G-205	0310T	0310	RTTRAN	Massachusetts Electric Company - Transmission		0.96%	0.96%	\$	20,525,743	\$	61,212,831	\$	6,587,243
	G-205	0320E	0320	MALEEC	Nantucket Electric Company		1.14%	1.14%	\$	20,465,899	\$	73,438,037	\$	9,495,666
	G-205	0360E	0360	RIELEC	Narragansett Electric Company		35.29%	35.30%	\$	660,545,168	\$	1,060,890,222	\$	437,002,019
	G-205	0360G	0360	RIELEC	Narragansett Gas Company		13.92%	13.92%	\$	254,134,916	\$	951,214,794	\$	107,868,814
	G-205	0381E	0381	NHELEC	Granite State Electric Co. - Post Sale (Note - 2011 Data)		0.00%	0.00%	\$	-	\$	-	\$	-
					Total		100.00%	100.00%	\$	1,770,704,546	\$	6,579,277,487	\$	832,993,671

G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Gas Retails	G-211	021G	0210	NYGASD	Niagara Mohawk Power Corp. - Gas		10.25%	10.25%	370,089,284.26	1,681,260,023.30	161,187,219.41
	G-211	022G	0220	NYGASD	KeySpan Energy Delivery New York		32.60%	32.60%	1,179,393,378.63	4,975,219,820.88	556,381,191.98
Inactive due to Granite	G-211	023G	0230	NYGASD	KeySpan Energy Delivery Long Island		18.20%	18.20%	742,330,195.82	3,540,309,992.43	229,441,803.24
	G-211	033G	0330	MAGASD	Boston Gas Company		26.71%	26.71%	814,549,793.06	2,958,665,891.80	614,816,879.68
	G-211	034G	0340	MAGASD	Colonial Gas Company		5.71%	5.71%	173,783,861.13	738,203,292.01	130,489,950.87
	G-211	036G	0360	MAGASD	Narragansett Gas Company		6.53%	6.53%	254,134,916.62	951,214,784.25	107,868,814.06
	G-211	0391G	0391	MAGASD	EnergyNorth Natural Gas Inc. - Post Sale (Note - 2011 Data)		0.00%	0.00%	-	-	-
					Total		100.00%	100.00%	3,534,281,428.52	14,844,993,804.57	1,800,186,159.25

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Gas Retails, excl KEDNY and KEDLI	G-212	021G	0210	NYGASD	Niagara Mohawk Power Corp. - Gas		21.80%	21.80%	370,089,284	1,681,260,023	161,187,219
	G-212	033G	0330	MAGASD	Boston Gas Company		62.62%	62.62%	814,549,793	2,958,665,892	614,816,880
Inactive due to Emery North	G-212	034G	0340	MAGASD	Colonial Gas Company		11.77%	11.77%	173,783,861	738,203,292	130,489,951
	G-212	036G	0360	MAGASD	Narragansett Gas Company		13.81%	13.81%	254,134,916	951,214,784	107,868,814
	G-212	0391G	0391	MAGASD	EnergyNorth Natural Gas Inc. - Post Sale (Note - 2011 Data)		0.00%	0.00%	-	-	-
					Total		100.00%	100.00%	1,612,557,854	6,325,463,991	1,014,363,164

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Transmission, Hydros, NG LNG LLC, KS Generation, GW and Port Jefferson	G-218	021G	0210	NYTRAN	Niagara Mohawk Power Corp. - Transmission		32.17%	32.17%	445,143,537.22	2,751,141,699.86	110,852,309.48
	G-218	031G	0310	PRTRAN	Massachusetts Electric Company - Transmission		1.29%	1.29%	20,325,743.14	61,212,830.59	6,587,242.83
Inactive due to Duplicate - G224 has larger set of WBS active	G-218	036G	0360	PRTRAN	Narragansett Electric Company - Transmission		10.85%	10.85%	105,697,852.83	928,195,054.08	31,531,256.27
	G-218	041G	0410	PRTRAN	New England Power Company - Transmission		27.28%	27.28%	420,441,205.62	2,484,969,457.45	74,547,525.41
	G-218	0411F	0411	PRELEC	NE Hydro - Trans Electric Co.		1.22%	1.22%	25,056,032.71	23,056,777.55	6,652,852.82
	G-218	0412F	0412	PRELEC	New England Hydro - Trans Corp.		0.80%	0.80%	13,211,758.56	1,971,113.50	7,157,892.36
	G-218	0413F	0413	PRELEC	New England Electric Trans Corp		0.03%	0.03%	966,996.78	-	157,532.86
	G-218	043G	0430	PRPGEN	KeySpan Generation LLC (PSA)		25.06%	25.06%	403,684,074.41	612,209,320.08	146,077,333.06
	G-218	0431P	0431	PRPGEN	KeySpan Glenwood Energy Center		0.71%	0.71%	11,079,051.61	31,146,692.58	3,800,915.71
	G-218	0432P	0432	PRPGEN	KeySpan Port Jefferson Energy Center		0.79%	0.79%	11,665,344.85	37,366,822.97	4,193,446.07
					Total		100.00%	100.00%	1,561,541,699.73	6,929,272,669.26	391,559,906.97

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Transmission, Hydros, KS Generation, GW and Port Jefferson	G-219	021G	0210	NYTRAN	Niagara Mohawk Power Corp. - Transmission		32.17%	32.17%	445,143,537.22	2,751,141,699.86	110,852,309.48
	G-219	031G	0310	PRTRAN	Massachusetts Electric Company - Transmission		1.29%	1.29%	20,325,743.14	61,212,830.59	6,587,242.83
Inactive due to Duplicate - G224 has larger set of WBS active	G-219	036G	0360	PRTRAN	Narragansett Electric Company - Transmission		10.85%	10.85%	105,697,852.83	928,195,054.08	31,531,256.27
	G-219	041G	0410	PRTRAN	New England Power Company - Transmission		27.28%	27.28%	420,441,205.62	2,484,969,457.45	74,547,525.41
	G-219	0411F	0411	PRELEC	NE Hydro - Trans Electric Co.		1.22%	1.22%	25,056,032.71	23,056,777.55	6,652,852.82
	G-219	0412F	0412	PRELEC	New England Hydro - Trans Corp.		0.80%	0.80%	13,211,758.56	1,971,113.50	7,157,892.36
	G-219	0413F	0413	PRELEC	New England Electric Trans Corp		0.03%	0.03%	966,996.78	-	157,532.86
	G-219	043G	0430	PRPGEN	KeySpan Generation LLC (PSA)		25.06%	25.06%	403,684,074.41	612,209,320.08	146,077,333.06
	G-219	0431P	0431	PRPGEN	KeySpan Glenwood Energy Center		0.71%	0.71%	11,079,051.61	31,146,692.58	3,800,915.71
	G-219	0432P	0432	PRPGEN	KeySpan Port Jefferson Energy Center		0.79%	0.79%	11,665,344.85	37,366,822.97	4,193,446.07
					Total		100.00%	100.00%	1,561,541,699.73	6,929,272,669.26	391,559,906.98

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Transmission and Hydros	G-222	021G	0210	NYTRAN	Niagara Mohawk Power Corp. - Transmission		43.91%	43.91%	445,143,537.22	2,751,141,699.86	110,852,309.48
	G-222	031G	0310	PRTRAN	Massachusetts Electric Company - Transmission		1.89%	1.89%	20,325,743.14	61,212,830.59	6,587,242.83
Inactive due to Duplicate - G221 has larger set of WBS active	G-222	036G	0360	PRTRAN	Narragansett Electric Company - Transmission		14.27%	14.27%	105,697,852.83	928,195,054.08	31,531,256.27
	G-222	041G	0410	PRTRAN	New England Power Company - Transmission		36.63%	36.63%	420,441,205.62	2,484,969,457.45	74,547,525.41
	G-222	0411F	0411	PRELEC	NE Hydro - Trans Electric Co.		1.84%	1.84%	25,056,032.71	23,056,777.55	6,652,852.82
	G-222	0412F	0412	PRELEC	New England Hydro - Trans Corp.		1.42%	1.42%	13,211,758.56	1,971,113.50	7,157,892.36
	G-222	0413F	0413	PRELEC	New England Electric Trans Corp		0.05%	0.05%	966,996.78	-	157,532.86
					Total		100.00%	100.00%	1,085,213,226.98	6,246,946,833.83	237,486,612.68

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Transmission, Hydros, NG LNG LLC, KS Generation, GW and Port Jefferson	G-223	021G	0210	NYTRAN	Niagara Mohawk Power Corp. - Transmission		32.17%	32.17%	445,143,537.22	2,751,141,699.86	110,852,309.48
	G-223	031G	0310	PRTRAN	Massachusetts Electric Company - Transmission		1.29%	1.29%	20,325,743.14	61,212,830.59	6,587,242.83
Inactive due to Duplicate - G224 has larger set of WBS active	G-223	036G	0360	PRTRAN	Narragansett Electric Company - Transmission		10.85%	10.85%	105,697,852.83	928,195,054.08	31,531,256.27
	G-223	041G	0410	PRTRAN	New England Power Company - Transmission		27.28%	27.28%	420,441,205.62	2,484,969,457.45	74,547,525.41
	G-223	0411F	0411	PRELEC	NE Hydro - Trans Electric Co.		1.22%	1.22%	25,056,032.71	23,056,777.55	6,652,852.82
	G-223	0412F	0412	PRELEC	New England Hydro - Trans Corp.		0.80%	0.80%	13,211,758.56	1,971,113.50	7,157,892.36
	G-223	0413F	0413	PRELEC	New England Electric Trans Corp		0.03%	0.03%	966,996.78	-	157,532.86
	G-223	043G	0430	PRPGEN	KeySpan Generation LLC (PSA)		25.06%	25.06%	403,684,074.41	612,209,320.08	146,077,333.06
	G-223	0431P	0431	PRPGEN	KeySpan Glenwood Energy Center		0.71%	0.71%	11,079,051.61	31,146,692.58	3,800,915.71
	G-223	0432P	0432	PRPGEN	KeySpan Port Jefferson Energy Center		0.79%	0.79%	11,665,344.85	37,366,822.97	4,193,446.07
					Total		100.00%	100.00%	1,561,541,699.73	6,929,272,669.26	391,559,906.98

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
KEDNY and KEDLI	G-226	022G	0220	NYGASD	KeySpan Energy Delivery New York		63.53%	63.53%	1,179,393,378.63	4,975,219,820.88	556,381,191.98
Inactive due to LUPA	G-226	023G	0230	NYGASD	KeySpan Energy Delivery Long Island		38.47%	38.47%	742,330,195.82	3,540,309,992.43	229,441,803.24
	G-226	020E	0200	LELTD	KeySpan Electric Services LLC		0.00%	0.00%	-	-	-
					Total		100.00%	100.00%	1,921,723,574.45	8,515,529,813.31	785,822,995.23

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
For IT Use ONLY	G-229	022G	0220	NYGASD	KeySpan Energy Delivery New York		39.20%	39.20%	1,179,393,378.63	4,975,219,820.88	556,381,191.98
Legacy KS Retails	G-229	023G	0230	NYGASD	KeySpan Energy Delivery Long Island		23.16%	23.16%	742,330,195.82	3,540,309,992.43	229,441,803.24
	G-229	020E	0200	LELTD	KeySpan Electric Services LLC		0.00%	0.00%	-	-	-
Inactive Due to LUPA & Energy North	G-229	033G	0330	MAGASD	Boston Gas Company		30.79%	30.79%	814,549,793.06	2,958,665,891.80	614,816,879.68
	G-229	034G	0340	MAGASD	Colonial Gas Company		6.89%	6.89%	173,783,861.13	738,203,292.01	130,489,950.87
	G-229	0391G	0391	MAGASD	EnergyNorth Natural Gas Inc. - Post Sale (Note - 2011 Data)		0.00%	0.00%	-	-	-
					Total		100.00%	100.00%	2,910,067,228.64	12,212,398,997.12	1,531,129,825.78

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
For IT Use ONLY	G-227	022G	0220	NYGASD	KeySpan Energy Delivery New York		39.20%	39.20%	1,179,393,379	4,975,219,821	556,381,192
Legacy KS Retails	G-227	023G	0230	NYGASD	KeySpan Energy Delivery Long Island		23.16%	23.16%	742,330,195	3,540,309,992	229,441,803
Inactive due to Duplicate - G239 (IT Allocation Codes will be eliminated)	G-227	033G	0330	MAGASD	Boston Gas Company		30.79%	30.79%	814,549,793	2,958,665,892	614,816,880
	G-227	034G	0340	MAGASD	Colonial Gas Company		6.89%	6.89%	173,783,861	738,203,292	130,489,951
					Total		100.00%	100.00%	2,910,067,229	12,212,398,997	1,531,129,826

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
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G - General Allocator, 3-Point Formula

Legacy KS Retail, Keyspan Generation, GW and Port Jefferson	G-230	5220G	5220	NYGASD	KeySpan Energy Delivery New York		35.48%	35.48%	1,179,393,378.63	4,975,219,820.88	556,381,191.98
	G-230	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island		21.00%	21.00%	742,330,195.82	3,540,309,992.43	229,441,803.24
Inactive due to Duplicate - G102 (1 Allocation Codes will be eliminated)	G-230	5330G	5330	MAGASD	Boston Gas Company		27.83%	27.83%	814,549,793.08	2,958,665,891.80	614,816,880.68
	G-230	5340G	5340	MAGASD	Colonial Gas Company		6.20%	6.20%	173,783,861.13	738,203,292.01	130,489,950.97
	G-230	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)		8.94%	8.94%	453,584,074.41	612,209,320.08	146,077,333.06
	G-230	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center		0.26%	0.26%	11,079,051.61	31,149,692.58	3,800,515.71
	G-230	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center		0.29%	0.29%	11,665,344.85	37,366,822.97	4,193,446.07
					Total		100.00%	100.00%	3,386,385,699.51	12,893,124,832.75	1,685,201,120.63

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Legacy KS Retail, plus Keyspan Generation, GW, Port Jefferson	G-231	5220G	5220	NYGASD	KeySpan Energy Delivery New York		35.48%	35.48%	1,179,393,378.63	4,975,219,820.88	556,381,191.98
	G-231	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island		21.00%	21.00%	742,330,195.82	3,540,309,992.43	229,441,803.24
	G-231	5260E	5260	LIELTD	KeySpan Electric Services LLC		0.00%	0.00%	-	-	-
Inactive due to LIPA	G-231	5330G	5330	MAGASD	Boston Gas Company		27.83%	27.83%	814,549,793.08	2,958,665,891.80	614,816,880.68
	G-231	5340G	5340	MAGASD	Colonial Gas Company		6.20%	6.20%	173,783,861.13	738,203,292.01	130,489,950.97
	G-231	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)		8.94%	8.94%	453,584,074.41	612,209,320.08	146,077,333.06
	G-231	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center		0.26%	0.26%	11,079,051.61	31,149,692.58	3,800,515.71
	G-231	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center		0.29%	0.29%	11,665,344.85	37,366,822.97	4,193,446.07
					Total		100.00%	100.00%	3,386,385,699.51	12,893,124,832.75	1,685,201,120.63

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Legacy KS Retail, plus Keyspan Generation, GW, Port Jefferson	G-233	5220G	5220	NYGASD	KeySpan Energy Delivery New York		35.48%	35.48%	1,179,393,378.63	4,975,219,820.88	556,381,191.98
	G-233	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island		21.00%	21.00%	742,330,195.82	3,540,309,992.43	229,441,803.24
	G-233	5260E	5260	LIELTD	KeySpan Electric Services LLC		0.00%	0.00%	-	-	-
Inactive due to LIPA	G-233	5330G	5330	MAGASD	Boston Gas Company		27.83%	27.83%	814,549,793.08	2,958,665,891.80	614,816,880.68
	G-233	5340G	5340	MAGASD	Colonial Gas Company		6.20%	6.20%	173,783,861.13	738,203,292.01	130,489,950.97
	G-233	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)		8.94%	8.94%	453,584,074.41	612,209,320.08	146,077,333.06
	G-233	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center		0.26%	0.26%	11,079,051.61	31,149,692.58	3,800,515.71
	G-233	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center		0.29%	0.29%	11,665,344.85	37,366,822.97	4,193,446.07
					Total		100.00%	100.00%	3,386,385,699.51	12,893,124,832.75	1,685,201,120.63

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
KEDNY, KEDLI KS Generation, GW and Port Jeff	G-236	5220G	5220	NYGASD	KeySpan Energy Delivery New York		54.16%	54.16%	1,179,393,378.63	4,975,219,820.88	556,381,191.98
	G-236	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island		31.29%	31.29%	742,330,195.82	3,540,309,992.43	229,441,803.24
Inactive due to LIPA	G-236	5260E	5260	LIELTD	KeySpan Electric Services LLC		0.00%	0.00%	-	-	-
	G-236	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)		13.70%	13.70%	453,584,074.41	612,209,320.08	146,077,333.06
	G-236	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center		0.40%	0.40%	11,079,051.61	31,149,692.58	3,800,515.71
	G-236	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center		0.40%	0.40%	11,665,344.85	37,366,822.97	4,193,446.07
					Total		100.00%	100.00%	2,380,052,046.30	9,106,256,648.94	939,584,200.00

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Retail Gas Companies, excl NMPC	G-240	5220G	5220	NYGASD	KeySpan Energy Delivery New York		36.34%	36.34%	1,179,393,379	4,975,219,821	556,381,192
	G-240	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island		21.40%	21.40%	742,330,196	3,540,309,992	229,441,803
Inactive due to Energy North	G-240	5330G	5330	MAGASD	Boston Gas Company		28.58%	28.58%	814,549,793	2,958,665,892	614,816,880
	G-240	5340G	5340	MAGASD	Colonial Gas Company		6.35%	6.35%	173,783,861	738,203,292	130,489,951
	G-240	5360G	5360	NHGSASD	Narragansett Gas Company		7.28%	7.28%	254,134,916	851,214,784	107,869,814
	G-240	5391G	5391	NHGSASD	EnergyNorth Natural Gas Inc. - Post State (Note - 2011 Data)		0.00%	0.00%	-	-	-
					Total		100.00%	100.00%	3,164,192,144	13,163,613,781	1,638,998,640

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
KEDNY, KEDLI Boston Gas, Colonial Gas	G-242	5220G	5220	NYGASD	KeySpan Energy Delivery New York		39.20%	39.20%	1,179,393,378.63	4,975,219,820.88	556,381,191.98
	G-242	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island		23.16%	23.16%	742,330,195.82	3,540,309,992.43	229,441,803.24
Inactive due to Energy North	G-242	5330G	5330	MAGASD	Boston Gas Company		30.73%	30.73%	814,549,793.08	2,958,665,891.80	614,816,879.68
	G-242	5340G	5340	MAGASD	Colonial Gas Company		8.80%	8.80%	173,783,861.13	738,203,292.01	130,489,950.97
	G-242	5391G	5391	NHGSASD	EnergyNorth Natural Gas Inc. - Post State (Note - 2011 Data)		0.00%	0.00%	-	-	-
					Total		100.00%	100.00%	2,810,087,228.64	12,212,398,997.12	1,831,129,825.78

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
KEDNY, Boston Gas, Colonial Gas	G-246	5220G	5220	NYGASD	KeySpan Energy Delivery New York		61.51%	61.51%	1,179,393,379	4,975,219,821	556,381,192
	G-246	5330G	5330	MAGASD	Boston Gas Company		39.64%	39.64%	814,549,793	2,958,665,892	614,816,880
	G-246	5340G	5340	MAGASD	Colonial Gas Company		8.80%	8.80%	173,783,861	738,203,292	130,489,951
Inactive due to Energy North	G-246	5391G	5391	NHGSASD	EnergyNorth Natural Gas Inc. - Post State (Note - 2011 Data)		0.00%	0.00%	-	-	-
					Total		100.00%	100.00%	2,167,727,033	8,672,089,005	1,301,688,023

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
For IT Use ONLY KEDLI (Use A5230)	G-248	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island		100.00%	100.00%	742,330,195.82	3,540,309,992.43	229,441,803.24
Use A5230	G-248	5260E	5260	LIELTD	KeySpan Electric Services LLC		0.00%	0.00%	-	-	-
					Total		100.00%	100.00%	742,330,195.82	3,540,309,992.43	229,441,803.24

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
For IT Use ONLY KEDLI Boston Gas, Colonial Gas	G-250	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island		38.45%	38.45%	742,330,196	3,540,309,992	229,441,803
	G-250	5260E	5260	LIELTD	KeySpan Electric Services LLC		0.00%	0.00%	-	-	-
Inactive due to LIPA & Energy North	G-250	5330G	5330	MAGASD	Boston Gas Company		50.34%	50.34%	814,549,793	2,958,665,892	614,816,880
	G-250	5340G	5340	MAGASD	Colonial Gas Company		11.21%	11.21%	173,783,861	738,203,292	130,489,951
	G-250	5391G	5391	NHGSASD	EnergyNorth Natural Gas Inc. - Post State (Note - 2011 Data)		0.00%	0.00%	-	-	-
					Total		100.00%	100.00%	1,730,663,850	7,237,175,176	974,748,634

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
KS Generation LLC (Use A5430)	G-252	5260E	5260	LIELTD	KeySpan Electric Services LLC		0.00%	0.00%	-	-	-
Use A5430	G-252	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)		100.00%	100.00%	453,584,074	612,209,320	146,077,333
					Total		100.00%	100.00%	453,584,074	612,209,320	146,077,333

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Mass. Electric-E&T	G-263	5310E	5310	MAEL-EC	Massachusetts Electric Company		98.78%	98.78%	1,723,892,184.91	3,088,901,602.83	1,182,578,585.23
Inactive due to Duplicate - G353 has same number active WBS	G-263	5310T	5310	PRTRAN	Massachusetts Electric Company - Transmission		1.22%	1.22%	20,126,743.14	6,507,212,833.99	6,507,212,833.99
					Total		100.00%	100.00%	1,743,917,938	9,595,114,433	1,189,165,628

G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NE Elec Retail, MECO-T, NECO-T, NEP-T	G-271	G310E	G310	MAELEC	Massachusetts Electric Company - Transmission		55.1%	55.1%	\$ 1,722,892,195	\$ 3,086,901,603	\$ 1,182,578,585
	G-271	G310T	G310	FRTRAN	Massachusetts Electric Company - Transmission		0.62%	0.62%	\$ 20,325,743	\$ 61,212,831	\$ 6,587,243
Inactive due to Granite State	G-271	G320E	G320	MAELEC	Nantucket Electric Company		0.73%	0.73%	\$ 20,465,899	\$ 73,438,037	\$ 9,495,666
	G-271	G360E	G360	RIELEC	Narragansett Electric Company		20.39%	20.39%	\$ 660,545,168	\$ 1,060,890,222	\$ 437,002,019
	G-271	G360T	G360	FRTRAN	Narragansett Electric Company - Transmission		6.39%	6.39%	\$ 159,567,953	\$ 526,195,055	\$ 31,533,256
	G-271	G381E	G381	NHELEC	Granite State Electric Co. - Post Sale (Note - 2011 Data)		0.00%	0.00%	\$ -	\$ -	\$ -
	G-271	G410T	G410	FRTRAN	New England Power Company - Transmission		16.86%	16.86%	\$ 420,441,206	\$ 2,484,969,457	\$ 74,547,525
					Total		100.00%	100.00%	\$ 3,006,238,163	\$ 7,693,807,204	\$ 1,741,744,235

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
New England Retail	G-281	G310E	G310	MAELEC	Massachusetts Electric Company		43.23%	43.23%	\$ 1,722,892,194.91	\$ 3,086,901,602.83	\$ 1,182,578,585.23
	G-281	G320E	G320	MAELEC	Nantucket Electric Company		0.59%	0.59%	\$ 20,465,898.64	\$ 73,438,036.53	\$ 9,495,666.30
Inactive due to Granite State & Energy North	G-281	G330G	G330	MAGASD	Boston Gas Company		26.52%	26.52%	\$ 814,549,793.06	\$ 2,958,665,891.80	\$ 614,816,879.68
	G-281	G360G	G360	MAGASD	Colonial Gas Company		8.15%	8.15%	\$ 173,783,861.13	\$ 736,203,292.01	\$ 130,489,950.87
	G-281	G360E	G360	RIELEC	Narragansett Electric Company		15.89%	15.89%	\$ 660,545,167.50	\$ 1,060,890,222.09	\$ 437,002,019.26
	G-281	G360G	G360	RIELEC	Narragansett Gas Company		7.35%	7.35%	\$ 254,134,915.62	\$ 851,214,784.25	\$ 107,868,814.06
	G-281	G381E	G381	NHELEC	Granite State Electric Co. - Post Sale (Note - 2011 Data)		0.00%	0.00%	\$ -	\$ -	\$ -
	G-281	G381G	G381	NH-GASD	EnergyNorth Natural Gas Inc. - Post Sale (Note - 2011 Data)		0.00%	0.00%	\$ -	\$ -	\$ -
					Total		100.00%	100.00%	\$ 3,646,371,830.89	\$ 8,889,913,829.51	\$ 2,482,251,915.40

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
New England-Electric Distr.	G-290	G310E	G310	MAELEC	Massachusetts Electric Company		72.46%	72.46%	\$ 1,722,892,194.91	\$ 3,086,901,602.83	\$ 1,182,578,585.23
	G-290	G320E	G320	MAELEC	Nantucket Electric Company		1.06%	1.06%	\$ 20,465,899.64	\$ 73,438,036.53	\$ 9,495,666.30
Inactive due to Granite	G-290	G360E	G360	RIELEC	Narragansett Electric Company		26.48%	26.48%	\$ 660,545,167.50	\$ 1,060,890,222.09	\$ 437,002,019.26
	G-290	G381E	G381	NHELEC	Granite State Electric Co. - Post Sale (Note - 2011 Data)		0.00%	0.00%	\$ -	\$ -	\$ -
					Total		100.00%	100.00%	\$ 2,403,903,291.05	\$ 4,221,229,861.45	\$ 1,629,076,270.79

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
New England Elec Retail, and NEP-T	G-291	G310E	G310	MAELEC	Massachusetts Electric Company		58.82%	58.82%	\$ 1,722,892,195	\$ 3,086,901,603	\$ 1,182,578,585
	G-291	G320E	G320	MAELEC	Nantucket Electric Company		0.79%	0.79%	\$ 20,465,899	\$ 73,438,037	\$ 9,495,666
Inactive due to Granite	G-291	G360E	G360	RIELEC	Narragansett Electric Company		21.62%	21.62%	\$ 660,545,168	\$ 1,060,890,222	\$ 437,002,019
	G-291	G381E	G381	NHELEC	Granite State Electric Co. - Post Sale (Note - 2011 Data)		0.00%	0.00%	\$ -	\$ -	\$ -
	G-291	G410T	G410	FRTRAN	New England Power Company - Transmission		18.77%	18.77%	\$ 420,441,206	\$ 2,484,969,457	\$ 74,547,525
					Total		100.00%	100.00%	\$ 2,824,344,468.67	\$ 6,706,198,318	\$ 1,703,623,796.20

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
New England Elec Retail, and NEP-T	G-292	G310E	G310	MAELEC	Massachusetts Electric Company		58.82%	58.82%	\$ 1,722,892,194.91	\$ 3,086,901,602.83	\$ 1,182,578,585.23
	G-292	G320E	G320	MAELEC	Nantucket Electric Company		0.79%	0.79%	\$ 20,465,898.64	\$ 73,438,036.53	\$ 9,495,666.30
Inactive due to Granite	G-292	G360E	G360	RIELEC	Narragansett Electric Company		21.62%	21.62%	\$ 660,545,167.50	\$ 1,060,890,222.09	\$ 437,002,019.26
	G-292	G381E	G381	NHELEC	Granite State Electric Co. - Post Sale (Note - 2011 Data)		0.00%	0.00%	\$ -	\$ -	\$ -
	G-292	G410T	G410	FRTRAN	New England Power Company - Transmission		18.77%	18.77%	\$ 420,441,206.62	\$ 2,484,969,457.45	\$ 74,547,525.41
					Total		100.00%	100.00%	\$ 2,824,344,468.67	\$ 6,706,198,318.90	\$ 1,703,623,796.20

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Mass. Electric, Nantucket Electric and Narragansett Gas	G-295	G310E	G310	MAELEC	Massachusetts Electric Company		84.10%	84.10%	\$ 1,722,892,195	\$ 3,086,901,603	\$ 1,182,578,585
Inactive due to lack of use (no cost or active WBS)	G-295	G320E	G320	MAELEC	Nantucket Electric Company		1.10%	1.10%	\$ 20,465,899	\$ 73,438,037	\$ 9,495,666
	G-295	G360G	G360	RIELEC	Narragansett Gas Company		14.72%	14.72%	\$ 254,134,916	\$ 851,214,784	\$ 107,868,814
					Total		100.00%	100.00%	\$ 1,997,493,009	\$ 4,111,854,454	\$ 1,299,943,066

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Mass. Electric, Narragansett Transmission	G-298	G310E	G310	MAELEC	Massachusetts Electric Company		88.62%	88.62%	\$ 1,722,892,195	\$ 3,086,901,603	\$ 1,182,578,585
Inactive due to Granite	G-298	G360T	G360	FRTRAN	Narragansett Electric Company - Transmission		11.38%	11.38%	\$ 159,567,953	\$ 526,195,055	\$ 31,533,256
Inactive due to lack of use (no cost or active WBS)	G-298	G381E	G381	NHELEC	Granite State Electric Co. - Post Sale (Note - 2011 Data)		0.00%	0.00%	\$ -	\$ -	\$ -
					Total		100.00%	100.00%	\$ 1,882,460,148	\$ 4,013,096,658	\$ 1,214,111,842

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Mass. Electric -Y USE A531Y	G-300	G310T	G310	FRTRAN	Massachusetts Electric Company - Transmission		100.00%	100.00%	\$ 20,325,743	\$ 61,212,831	\$ 6,587,243
					Total		100.00%	100.00%	\$ 20,325,743	\$ 61,212,831	\$ 6,587,243

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Mass. Electric -Y, Narragansett -Y, NEP -Y, Hydros, NG LNG Reg, KS Generation, GW, Port Jefferson	G-301	G310T	G310	FRTRAN	Massachusetts Electric Company - Transmission		1.85%	1.85%	\$ 20,325,743.14	\$ 61,212,830.59	\$ 6,587,242.83
	G-301	G360T	G360	FRTRAN	Narragansett Electric Company - Transmission		15.63%	15.63%	\$ 159,567,952.83	\$ 526,195,054.68	\$ 31,533,256.27
Inactive due to Duplicate - G432 has larger set of WBS active	G-301	G410T	G410	FRTRAN	New England Electric Trans. Corp.		40.49%	40.49%	\$ 420,441,205.82	\$ 2,484,969,457.45	\$ 74,547,525.41
	G-301	G411F	G411	PRELEC	NE Hydro - Trans Electric Co.		1.71%	1.71%	\$ 25,556,032.71	\$ 25,556,777.56	\$ 6,652,852.82
	G-301	G412F	G412	PRELEC	New England Hydro - Trans Corp.		1.24%	1.24%	\$ 13,211,708.56	\$ 1,071,113.50	\$ 7,167,892.36
	G-301	G413F	G413	PRELEC	New England Electric Trans. Corp		0.00%	0.00%	\$ 865,266.75	\$ -	\$ 157,532.86
	G-301	G420G	G420	FRGASD	NG LNG LP Regulated Entity		1.63%	1.63%	\$ 8,230,443.48	\$ 108,363,797.46	\$ 4,656,941.01
	G-301	G430P	G430	PRPGEN	KeySpan Generation LLC (PSA)		35.27%	35.27%	\$ 453,584,074.41	\$ 612,209,320.08	\$ 146,077,233.06
	G-301	G431P	G431	PRPGEN	KeySpan Glenwood Energy Center		1.01%	1.01%	\$ 1,070,051.41	\$ 31,149,892.58	\$ 3,800,515.71
	G-301	G432P	G432	PRPGEN	KeySpan Port Jefferson Energy Center		1.13%	1.13%	\$ 1,166,344.85	\$ 37,366,822.97	\$ 4,193,446.07
					Total		100.00%	100.00%	\$ 1,124,628,604	\$ 4,286,494,867	\$ 285,364,638

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Boston Gas and Colonial Gas	G-303	G330G	G330	MAGASD	Boston Gas Company		81.60%	81.60%	\$ 814,549,793.06	\$ 2,958,665,892	\$ 614,816,879.68
Inactive due to Duplicate - G310 has larger set of WBS active	G-303	G360G	G360	MAGASD	Colonial Gas Company		18.38%	18.38%	\$ 173,783,861.13	\$ 736,203,292.01	\$ 130,489,950.87
					Total		100.00%	100.00%	\$ 988,333,654.19	\$ 3,695,865,183.81	\$ 745,306,830.55

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Nantucket Electric, Narragansett Electric	G-309	G320E	G320	MAELEC	Nantucket Electric Company		0.79%	0.79%	\$ 20,465,899	\$ 73,438,037	\$ 9,495,666
	G-309	G360E	G360	RIELEC	Narragansett Electric Company		96.15%	96.15%	\$ 660,545,168	\$ 1,060,890,222	\$ 437,002,019
Inactive due to Granite	G-309	G381E	G381	NHELEC	Granite State Electric Co. - Post Sale (Note - 2011 Data)		0.00%	0.00%	\$ -	\$ -	\$ -
					Total		100.00%	100.00%	\$ 681,011,066	\$ 1,134,328,259	\$ 446,497,686

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Boston Gas, Colonial Gas and Narragansett Elec	G-311	G330G	G330	MAGASD	Boston Gas Company		54.53%	54.53%	\$ 814,549,793	\$ 2,958,665,892	\$ 614,816,880
Inactive due to lack of use (no cost or active WBS)	G-311	G360G	G360	RIELEC	Colonial Gas Company		12.36%	12.36%	\$ 173,783,861.13	\$ 736,203,292	\$ 130,489,951
	G-311	G360E	G360	RIELEC	Narragansett Electric Company		33.11%	33.11%	\$ 660,545,168	\$ 1,060,890,222	\$ 437,002,019

G - General Allocator, 3-Point Formula

						Total	100.00%	100.00%	\$	1,648,878,822	\$	4,757,759,406	\$	1,182,308,850
Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M			
New England - Gas Retail	G-314	G330	G330	MAGASD	Boston Gas Company		67.10%	67.09%		814,549,793.06	2,958,665,891.80	614,816,879.68		
	G-314	G340	G340	MAGASD	Colonial Gas Company		15.00%	15.00%		173,783,861.13	738,203,292.01	130,489,950.87		
	G-314	G360	G360	RIASAD	Narragansett Gas Company		17.85%	17.85%		254,134,915.62	951,214,784.25	107,868,814.06		
Inactive due to Energy North	G-314	G391G	G391	NHSGASD	EnergyNorth Natural Gas Inc. - Post Sale (Note - 2011 Data)		0.00%	0.00%		-	-	-		
					Total		100.00%	100.00%		1,242,468,569.81	4,648,083,968.06	853,175,644.61		
Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M			
Boston Gas, Colonial Gas	G-315	G330	G330	MAGASD	Boston Gas Company		81.65%	81.65%		814,549,793.06	2,958,665,891.80	614,816,879.68		
	G-315	G340	G340	MAGASD	Colonial Gas Company		18.35%	18.35%		173,783,861.13	738,203,292.01	130,489,950.87		
Inactive due to Energy North	G-315	G391G	G391	NHSGASD	EnergyNorth Natural Gas Inc. - Post Sale (Note - 2011 Data)		0.00%	0.00%		-	-	-		
					Total		100.00%	100.00%		988,333,654.19	3,696,869,183.81	745,306,830.55		
Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M			
Energy North, KS Generation, GW, and Port Jefferson	G-320	G391G	G391		EnergyNorth Natural Gas Inc. - Post Sale (Note - 2011 Data)		0.00%	0.00%		-	-	-		
	G-320	G430P	G430	FRPGEN	KeySpan Generation LLC (PSA)		93.33%	93.32%		453,584,074.41	612,209,320.08	146,077,333.06		
	G-320	G431P	G431	FRPGEN	KeySpan Glenwood Energy Center		3.12%	3.12%		11,079,052.61	31,149,693	3,800,516		
Inactive due to Energy North	G-320	G432P	G432	FRPGEN	KeySpan Port Jefferson Energy Center		3.95%	3.95%		11,665,345	37,366,823	4,193,446		
					Total		100.00%	100.00%		476,328,471	680,725,836	154,071,295		
Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M			
NEP-T (Use A541T)	G-321	G410T	G410	FRTRAN	New England Power Company - Transmission		100.00%	100.00%		420,441,206	2,484,969,457	74,547,525		
					Total		100.00%	100.00%		420,441,206	2,484,969,457	74,547,525		
Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M			
Hydros	G-322	G411F	G411	PRELEC	NE Hydro - Trans Electric Co.		68.00%	68.00%		25,056,033	23,056,778	6,652,863		
	G-322	G412F	G412	PRELEC	New England Hydro - Trans Corp.		30.79%	30.79%		13,211,759	1,071,113	7,157,892		
Inactive due to Duplicate - G323 has larger set of WBS active	G-322	G413F	G413	PRELEC	New England Electric Trans Corp.		1.19%	1.19%		866,997	157,533			
					Total		100.00%	100.00%		39,734,788	25,027,891	13,965,278		
Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M			
KS Generation, Glenwood and Port Jefferson	G-325	G430P	G430	FRPGEN	KeySpan Generation LLC (PSA)		93.33%	93.32%		453,584,074.41	612,209,320.08	146,077,333.06		
	G-325	G431P	G431	FRPGEN	KeySpan Glenwood Energy Center		3.12%	3.12%		11,079,051.61	31,149,692.58	3,800,515.71		
Inactive due to Duplicate - G324 has larger set of WBS active	G-325	G432P	G432	FRPGEN	KeySpan Port Jefferson Energy Center		3.95%	3.95%		11,665,344.85	37,366,822.97	4,193,446.07		
					Total		100.00%	100.00%		476,328,470.87	680,725,835.63	154,071,294.85		
Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M			
All Retail and All TRAN	G-326	G210E	G210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.		16.39%	16.39%		1,419,393,081.17	4,624,377,555.27	834,775,398.52		
	G-326	G210G	G210	NYGASD	Niagara Mohawk Power Corp. - Gas		4.54%	4.54%		370,080,284.26	1,681,380,023.20	161,187,519.41		
	G-326	G210T	G210	NYTRAN	Niagara Mohawk Power Corp. - Transmission		5.65%	5.65%		465,143,537.22	2,751,143,599.86	110,852,309.48		
	G-326	G220G	G220	NYGASD	KeySpan Energy Delivery New York		14.36%	14.36%		1,179,393,376.63	4,975,219,820.58	556,381,191.38		
	G-326	G230G	G230	NYGASD	KeySpan Energy Delivery Long Island		8.59%	8.59%		742,330,195.82	3,540,309,992.43	229,441,803.24		
Inactive due to LIPA	G-326	G260E	G260	NYELD	KeySpan Electric Services LLC		0.00%	0.00%		-	-	-		
	G-326	G310E	G310	MAELEC	Massachusetts Electric Company		19.00%	19.00%		1,722,892,194.91	3,086,801,602.83	1,182,578,585.23		
	G-326	G310T	G310	FRTRAN	Massachusetts Electric Company - Transmission		0.20%	0.20%		20,325,743.14	61,212,830.59	6,587,242.83		
	G-326	G320E	G320	MAELEC	Narragansett Electric Company		0.22%	0.22%		20,465,898.64	73,438,036.53	9,495,666.30		
	G-326	G330G	G330	MAGASD	Boston Gas Company		11.06%	11.06%		814,549,793.06	2,958,665,891.80	614,816,879.68		
	G-326	G340G	G340	MAGASD	Colonial Gas Company		2.48%	2.48%		173,783,861.13	738,203,292.01	130,489,950.87		
	G-326	G360E	G360	RIELEC	Narragansett Electric Company		7.05%	7.05%		660,545,167.50	1,060,890,222.09	437,002,019.26		
	G-326	G360G	G360	RIASAD	Narragansett Gas Company		2.87%	2.87%		254,134,915.62	951,214,784.25	107,868,814.06		
	G-326	G360T	G360	FRTRAN	Narragansett Electric Company - Transmission		1.90%	1.90%		189,567,952.83	626,195,054.68	31,533,256.27		
	G-326	G410T	G410	FRTRAN	New England Power Company - Transmission		4.96%	4.96%		420,441,205.62	2,484,969,457.45	74,547,525.41		
					Total		100.00%	100.00%		8,403,056,209.55	29,914,120,163.87	4,487,556,162.36		
Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M			
All Retail and Trans segments, NEP-T, Hydros, KS Generation, GW, Port Jefferson	G-329	G210E	G210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.		16.32%	16.32%		1,419,393,081.17	4,624,377,555.27	834,775,398.52		
	G-329	G210G	G210	NYGASD	Niagara Mohawk Power Corp. - Gas		4.37%	4.37%		370,080,284.26	1,681,380,023.20	161,187,519.41		
	G-329	G210T	G210	NYTRAN	Niagara Mohawk Power Corp. - Transmission		5.47%	5.47%		465,143,537.22	2,751,143,599.86	110,852,309.48		
Inactive due to LIPA	G-329	G220G	G220	NYGASD	KeySpan Energy Delivery New York		13.81%	13.81%		1,179,393,376.63	4,975,219,820.58	556,381,191.38		
	G-329	G230G	G230	NYGASD	KeySpan Energy Delivery Long Island		8.27%	8.27%		742,330,195.82	3,540,309,992.43	229,441,803.24		
	G-329	G260E	G260	NYELD	KeySpan Electric Services LLC		0.00%	0.00%		-	-	-		
	G-329	G310E	G310	MAELEC	Massachusetts Electric Company		18.27%	18.27%		1,722,892,194.91	3,086,801,602.83	1,182,578,585.23		
	G-329	G310T	G310	FRTRAN	Massachusetts Electric Company - Transmission		0.19%	0.19%		20,325,743.14	61,212,830.59	6,587,242.83		
	G-329	G320E	G320	MAELEC	Narragansett Electric Company		0.22%	0.22%		20,465,898.64	73,438,036.53	9,495,666.30		
	G-329	G330G	G330	MAGASD	Boston Gas Company		10.67%	10.67%		814,549,793.06	2,958,665,891.80	614,816,879.68		
	G-329	G340G	G340	MAGASD	Colonial Gas Company		2.36%	2.36%		173,783,861.13	738,203,292.01	130,489,950.87		
	G-329	G360E	G360	RIELEC	Narragansett Electric Company		6.75%	6.75%		660,545,167.50	1,060,890,222.09	437,002,019.26		
	G-329	G360G	G360	RIASAD	Narragansett Gas Company		2.76%	2.76%		254,134,915.62	951,214,784.25	107,868,814.06		
	G-329	G360T	G360	FRTRAN	Narragansett Electric Company - Transmission		1.80%	1.80%		189,567,952.83	626,195,054.68	31,533,256.27		
	G-329	G410T	G410	FRTRAN	New England Power Company - Transmission		4.81%	4.81%		420,441,205.62	2,484,969,457.45	74,547,525.41		
	G-329	G411F	G411	PRELEC	NE Hydro - Trans Electric Co.		0.17%	0.17%		25,056,032.71	23,056,777.55	6,652,852.82		
	G-329	G412F	G412	PRELEC	New England Hydro - Trans Corp.		0.10%	0.10%		13,211,758.56	1,071,113.50	7,157,892.96		
	G-329	G413F	G413	PRELEC	New England Electric Trans Corp.		0.00%	0.00%		866,996.78	157,532.86			
	G-329	G430P	G430	FRPGEN	KeySpan Generation LLC (PSA)		3.41%	3.41%		453,584,074.41	612,209,320.08	146,077,333.06		
	G-329	G431P	G431	FRPGEN	KeySpan Glenwood Energy Center		0.10%	0.10%		11,079,051.61	31,149,692.58	3,800,515.71		
	G-329	G432P	G432	FRPGEN	KeySpan Port Jefferson Energy Center		0.11%	0.11%		11,665,344.85	37,366,822.97	4,193,446.07		
					Total		100.00%	100.00%		8,919,119,468.47	30,619,873,895.55	4,655,597,735.44		
Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M			
Legacy NG Retail and Trans segments, NEP-T	G-334	G210E	G210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.		26.73%	26.73%		1,419,393,081.17	4,624,377,555.27	834,775,398.52		
	G-334	G210G	G210	NYGASD	Niagara Mohawk Power Corp. - Gas		7.23%	7.23%		370,080,284.26	1,681,380,023.20	161,187,519.41		
Inactive due to Duplicate - G346 has larger set of WBS active	G-334	G210T	G210	NYTRAN	Niagara Mohawk Power Corp. - Transmission		8.33%	8.33%		465,143,537.22	2,751,143,599.86	110,852,309.48		
	G-334	G310E	G310	MAELEC	Massachusetts Electric Company		29.61%	29.61%		1,722,892,194.91	3,086,801,602.83	1,182,578,585.23		
	G-334	G310T	G310	FRTRAN	Massachusetts Electric Company - Transmission		0.31%	0.31%		20,325,743.14	61,212,830.59	6,587,242.83		
	G-334	G320E	G320	MAELEC	Narragansett Electric Company		0.32%	0.32%		20,465,898.64	73,438,036.53	9,495,666.30		
	G-334	G360E	G360	RIELEC	Narragansett Electric Company		10.93%	10.93%		660,545,167.50	1,060,890,222.09	437,002,019.26		
	G-334	G360G	G360	RIASAD	Narragansett Gas Company		4.56%	4.56%		254,134,915.62	951,214,784.25	107,868,814.06		
	G-334	G360T	G360	FRTRAN	Narragansett Electric Company - Transmission		3.05%	3.05%		189,567,952.83	626,195,054.68	31,533,256.27		
	G-334	G410T	G410	FRTRAN	New England Power Company - Transmission		8.07%	8.07%		420,441,205.62	2,484,969,457.45	74,547,525.41		

G - General Allocator, 3-Point Formula

						Total	100.00%	100.00%	5,492,998,980.91	17,701,721,166.75	2,956,426,336.78
Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
KEDNY, Boston Gas and Colonial Gas	G-343	G220G	G220	NYGASD	KeySpan Energy Delivery New York	51.01%	51.01%	1,179,393,376.83	4,975,219,820.68	656,381,191.98	
	G-343	G330G	G330	MAGASD	Boston Gas Company	35.64%	35.64%	814,549,793.06	2,958,665,891.80	614,816,879.68	
Inactive due to Duplicate - G384 has larger set of WBS active	G-343	G340G	G340	MAGASD	Colonial Gas Company	8.85%	8.85%	173,783,861.13	738,203,292.01	130,489,660.87	
					Total	100.00%	100.00%	2,167,727,030.82	8,672,088,004.49	1,391,688,022.53	

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Parents, NE Retail incl Trans	G-345	G200R	G200	PARENT	National Grid USA Parent	0.00%	0.00%	0	-	-	76,756,012
	G-345	G240R	G240	PARENT	KeySpan Energy Corp.	0.00%	0.00%	-	-	-	-
Inactive due to lack of use (no cost or active WBS)	G-345	G310E	G310	MAELEC	Massachusetts Electric Company	40.61%	40.61%	1,722,892,196	3,086,901,603	1,182,578,585	
	G-345	G310T	G310	NYTRAN	Massachusetts Electric Company - Transmission	0.47%	0.47%	20,325,743	61,212,831	6,587,243	
	G-345	G330E	G330	MAELEC	Nantucket Electric Company	0.35%	0.35%	20,465,886	73,438,036	9,496,686	
	G-345	G330G	G330	MAGASD	Boston Gas Company	24.99%	24.99%	814,549,793	2,958,665,892	614,816,880	
	G-345	G340G	G340	MAGASD	Colonial Gas Company	5.69%	5.69%	113,783,861	738,203,292	130,489,661	
	G-345	G360E	G360	RIELEC	Narragansett Electric Company	14.95%	14.95%	660,546,168	1,060,890,222	437,002,019	
	G-345	G360G	G360	RIELEC	Narragansett Gas Company	6.82%	6.82%	254,134,916	951,214,784	107,868,814	
	G-345	G360T	G360	NYTRAN	Narragansett Electric Company - Transmission	4.93%	4.93%	169,567,953	508,195,655	51,533,256	
					Total	100.00%	100.00%	3,806,285,532	9,896,721,715	2,267,128,426	

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Boston Gas and Colonial Gas	G-349	G330G	G330	MAGASD	Boston Gas Company	81.65%	81.65%	814,549,793.06	2,958,665,891.80	614,816,879.68	
Inactive due to Duplicate - G310 has larger set of WBS active	G-349	G340G	G340	MAGASD	Colonial Gas Company	18.35%	18.35%	173,783,861.13	738,203,292.01	130,489,660.87	
					Total	100.00%	100.00%	988,333,654.19	3,696,869,183.81	745,306,540.55	

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
KS Energy Corp, All Retail and Transmission segments, NEP-T, NEH, NHH, KS Generation, GW, Port Jefferson, NS Trans Svcs, Wayfinder and KS Energy Develp Co	G-351	G040R	G040	PARENT	KeySpan Energy Corp.	0.00%	0.00%	-	-	-	-
	G-351	G210E	G210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	16.32%	16.32%	1,419,393,081.17	4,624,377,555.27	624,775,398.52	
Inactive due to Duplicate - G997 (T Allocation Codes will be eliminated)	G-351	G210G	G210	NYGASD	Niagara Mohawk Power Corp. - Gas	4.37%	4.37%	370,089,284.26	1,681,380,023.20	161,187,519.41	
	G-351	G210T	G210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	5.46%	5.46%	445,143,537.22	2,751,141,599.86	110,952,309.48	
	G-351	G220G	G220	NYGASD	KeySpan Energy Delivery New York	13.84%	13.84%	1,179,393,376.83	4,975,219,820.68	656,381,191.98	
	G-351	G220G	G230	NYGASD	KeySpan Energy Delivery Long Island	8.27%	8.27%	742,300,195.82	3,540,309,992.43	229,441,803.24	
	G-351	G310E	G310	MAELEC	Massachusetts Electric Company	18.27%	18.27%	1,722,892,194.91	3,086,901,602.83	1,182,578,585.23	
	G-351	G310T	G310	NYTRAN	Massachusetts Electric Company - Transmission	0.19%	0.19%	20,325,743.14	61,212,830.99	6,587,242.83	
	G-351	G330E	G330	MAELEC	Nantucket Electric Company	0.23%	0.23%	20,465,886.64	73,438,036.53	9,496,686.30	
	G-351	G330G	G330	MAGASD	Boston Gas Company	10.67%	10.67%	814,549,793.06	2,958,665,891.80	614,816,879.68	
	G-351	G340G	G340	MAGASD	Colonial Gas Company	2.39%	2.39%	80,146,167.65	401,243,848.58	65,821,282.87	
	G-351	G360E	G360	RIELEC	Narragansett Electric Company	6.77%	6.77%	254,134,916.62	951,214,784.25	107,868,814.06	
	G-351	G360G	G360	RIELEC	Narragansett Gas Company	2.76%	2.76%	113,783,861.13	738,203,292.01	130,489,660.87	
	G-351	G360T	G360	NYTRAN	Narragansett Electric Company - Transmission	1.83%	1.83%	169,567,952.83	508,195,654.68	51,533,256.27	
	G-351	G410T	G410	NYTRAN	New England Power Company - Transmission	4.81%	4.81%	420,441,205.62	2,484,969,457.45	74,547,525.41	
	G-351	G411F	G411	RIELEC	NE Hydro - Trans Electric Co.	0.17%	0.17%	25,566,032.71	2,056,777.55	6,652,852.82	
	G-351	G412F	G412	RIELEC	New England Hydro - Trans Corp.	0.10%	0.10%	13,111,758.66	1,971,113.50	7,157,892.36	
	G-351	G430P	G430	FRPGEN	KeySpan Generation LLC (PSA)	3.41%	3.41%	463,584,074.41	612,209,320.08	146,077,333.06	
	G-351	G431P	G431	FRPGEN	KeySpan Glenwood Energy Center	0.10%	0.10%	11,079,051.61	31,149,692.58	3,800,516.71	
	G-351	G432P	G432	FRPGEN	KeySpan Port Jefferson Energy Center	0.11%	0.11%	11,665,344.85	37,366,822.97	4,193,445.07	
	G-351	G200R	G200	PARENT	KeySpan Energy Trading Services	0.00%	0.00%	246,011.35	-	-	-
					Total	100.00%	100.00%	8,816,152,471.69	30,620,119,903.90	4,655,466,490.63	

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
For IT Use ONLY	G-352	G210E	G210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	16.36%	16.36%	1,419,393,081.17	4,624,377,555.27	624,775,398.52	
All Retail, All TRAN, KS Generation, GW and Port Jefferson	G-352	G210G	G210	NYGASD	Niagara Mohawk Power Corp. - Gas	4.38%	4.38%	370,089,284.26	1,681,380,023.20	161,187,519.41	
Inactive due to Duplicate - G399 (T Allocation Codes will be eliminated)	G-352	G210T	G210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	5.46%	5.46%	445,143,537.22	2,751,141,599.86	110,952,309.48	
	G-352	G220G	G220	NYGASD	KeySpan Energy Delivery New York	13.84%	13.84%	1,179,393,376.83	4,975,219,820.68	656,381,191.98	
	G-352	G230G	G230	NYGASD	KeySpan Energy Delivery Long Island	8.29%	8.29%	742,300,195.82	3,540,309,992.43	229,441,803.24	
	G-352	G310E	G310	MAELEC	Massachusetts Electric Company	18.34%	18.34%	1,722,892,194.91	3,086,901,602.83	1,182,578,585.23	
	G-352	G310T	G310	NYTRAN	Massachusetts Electric Company - Transmission	0.19%	0.19%	20,325,743.14	61,212,830.99	6,587,242.83	
	G-352	G330E	G330	MAELEC	Nantucket Electric Company	0.23%	0.23%	20,465,886.64	73,438,036.53	9,496,686.30	
	G-352	G330G	G330	MAGASD	Boston Gas Company	10.70%	10.70%	814,549,793.06	2,958,665,891.80	614,816,879.68	
	G-352	G340G	G340	MAGASD	Colonial Gas Company	2.39%	2.39%	80,146,167.65	401,243,848.58	65,821,282.87	
	G-352	G360E	G360	RIELEC	Narragansett Electric Company	6.77%	6.77%	254,134,916.62	951,214,784.25	107,868,814.06	
	G-352	G360G	G360	RIELEC	Narragansett Gas Company	2.77%	2.77%	113,783,861.13	738,203,292.01	130,489,660.87	
	G-352	G360T	G360	NYTRAN	Narragansett Electric Company - Transmission	1.83%	1.83%	169,567,952.83	508,195,654.68	51,533,256.27	
	G-352	G410T	G410	NYTRAN	New England Power Company - Transmission	4.82%	4.82%	420,441,205.62	2,484,969,457.45	74,547,525.41	
	G-352	G430P	G430	FRPGEN	KeySpan Generation LLC (PSA)	3.42%	3.42%	463,584,074.41	612,209,320.08	146,077,333.06	
	G-352	G431P	G431	FRPGEN	KeySpan Glenwood Energy Center	0.10%	0.10%	11,079,051.61	31,149,692.58	3,800,516.71	
	G-352	G432P	G432	FRPGEN	KeySpan Port Jefferson Energy Center	0.11%	0.11%	11,665,344.85	37,366,822.97	4,193,445.07	
					Total	100.00%	100.00%	8,879,384,680.42	30,594,846,999.50	4,641,620,457.41	

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
KS Energy Corp, Legacy KS Retail, KS Generation, GW, Port Jefferson and KS Energy Develp Co	G-353	G040R	G040	PARENT	KeySpan Energy Corp.	0.00%	0.00%	-	-	-	-
Inactive due to lack of use (no cost or active WBS)	G-353	G220G	G220	NYGASD	KeySpan Energy Delivery New York	35.48%	35.48%	1,179,393,376	4,975,219,821	656,381,192	
	G-353	G330G	G330	MAGASD	KeySpan Energy Delivery Long Island	21.00%	21.00%	214,000,196	1,540,309,992	229,441,803	
	G-353	G330G	G330	MAGASD	Boston Gas Company	27.83%	27.83%	814,549,793	2,958,665,892	614,816,880	
	G-353	G340G	G340	MAGASD	Colonial Gas Company	6.20%	6.20%	173,783,861	738,203,292	130,489,661	
	G-353	G430P	G430	FRPGEN	KeySpan Generation LLC (PSA)	8.94%	8.94%	612,209,320	612,209,320	146,077,333	
	G-353	G431P	G431	FRPGEN	KeySpan Glenwood Energy Center	0.26%	0.26%	11,079,052	31,149,693	3,800,516	
	G-353	G432P	G432	FRPGEN	KeySpan Port Jefferson Energy Center	0.29%	0.29%	11,665,345	37,366,823	4,193,446	
					Total	100.00%	100.00%	3,986,386,700	12,889,124,833	1,685,201,125	

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NMPC-EG&T, Mass-T, Nantucket, Boston Gas, Narragansett-E&G, NEP-T and NH Hydro	G-365	G210E	G210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.	31.70%	31.69%	1,419,393,081.17	4,624,377,555.27	624,775,398.52	
	G-365	G210G	G210	NYGASD	Niagara Mohawk Power Corp. - Gas	8.42%	8.42%	370,089,284.26	1,681,380,023.20	161,187,519.41	
Inactive due to lack of use (no cost or active WBS)	G-365	G210T	G210	NYTRAN	Niagara Mohawk Power Corp. - Transmission	10.41%	10.41%	445,143,537.22	2,751,141,599.86	110,952,309.48	
	G-365	G310T	G310	NYTRAN	Massachusetts Electric Company - Transmission	0.37%	0.37%	20,325,743.14	61,212,830.99	6,587,242.83	
	G-365	G330E	G330	MAELEC	Nantucket Electric Company	0.43%	0.43%	20,465,886.64	73,438,036.53	9,496,686.30	
	G-365	G330G	G330	MAGASD	Boston Gas Company	20.71%	20.71%	814,549,793.06	2,958,665,891.80	614,816,879.68	
	G-365	G360E	G360	RIELEC	Narragansett Electric Company	13.25%	13.25%	1,060,890,222.09	437,002,019.26	107,868,814.06	
	G-365	G360G	G360	RIELEC	Narragansett Gas Company	5.33%	5.33%	254,134,916.62	951,214,784.25	107,868,814.06	
	G-365	G410T	G410	NYTRAN	New England Power Company - Transmission	9.18%	9.18%	420,441,205.62	2,484,969,457.45	74,547,525.41	
	G-365	G412F	G412	RIELEC	New England Hydro - Trans Corp.	0.20%	0.20%	13,111,758.66	1,971,113.50	7,157,892.36	
					Total	100.00%	100.00%	4,438,300,384.79	16,849,261,514.54	2,364,291,267.31	

G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Legacy NG Elec Retails, NMPC-T and NEP-T	G-369	0210E	0210	NYELEC	Nagara Mohawk Power Corp. - Electric Distr.		31.54%	31.54%	1,419,393,081.17	4,624,377,556.27	834,775,398.52
	G-369	0210T	0210	NYTRAN	Nagara Mohawk Power Corp. - Transmission		11.07%	11.07%	445,143,537.22	2,751,141,599.86	110,852,309.48
Inactive due to Duplicate - 0370 has larger set of WBS active	G-369	0310E	0310	MAELEC	Massachusetts Electric Company		14.48%	14.48%	1,722,892,194.91	3,096,901,602.63	1,162,578,585.23
	G-369	0320E	0320	MAELEC	Nantucket Electric Company		0.44%	0.44%	20,465,898.64	73,438,036.63	9,495,666.30
	G-369	0360E	0360	RIELEC	Narragansett Electric Company		12.71%	12.71%	660,545,167.50	1,060,890,222.09	437,002,019.26
	G-369	0410T	0410	PRTRAN	New England Power Company - Transmission		9.81%	9.81%	420,441,205.62	2,484,969,467.45	74,547,525.41
					Total		100.00%	100.00%	4,686,881,085.06	14,081,718,474.03	2,649,251,504.21

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NMPC-E&T, Nantucket, Narragansett Electric	G-371	0210E	0210	NYELEC	Nagara Mohawk Power Corp. - Electric Distr.		16.60%	16.60%	1,419,393,081.17	4,624,377,556.27	834,775,398.52
	G-371	0210T	0210	NYTRAN	Nagara Mohawk Power Corp. - Transmission		19.39%	19.39%	445,143,537.22	2,751,141,599.86	110,852,309.48
Inactive due to lack of use (no cost or active WBS)	G-371	0320E	0320	MAELEC	Nantucket Electric Company		0.78%	0.78%	20,465,898.64	73,438,036.63	9,495,666.30
	G-371	0360E	0360	RIELEC	Narragansett Electric Company		23.27%	23.27%	660,545,167.50	1,060,890,222.09	437,002,019.26
					Total		100.00%	100.00%	2,545,547,684.63	8,509,847,413.76	1,392,126,963.87

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NMPC-T, Mass. Electric -T, Narragansett -T, NEP-T	G-380	0210T	0210	NYTRAN	Nagara Mohawk Power Corp. - Transmission		16.40%	16.40%	445,143,537.22	2,751,141,599.86	110,852,309.48
	G-380	0310T	0310	PRTRAN	Massachusetts Electric Company - Transmission		1.96%	1.96%	20,326,749.14	61,212,830.59	6,587,242.83
	G-380	0360T	0360	PRTRAN	Narragansett Electric Company - Transmission		14.78%	14.78%	109,597,662.83	936,195,554.08	31,533,256.27
Inactive due to Duplicate - 0230 has larger set of WBS active	G-380	0410T	0410	PRTRAN	New England Power Company - Transmission		37.83%	37.83%	420,441,205.62	2,484,969,467.45	74,547,525.41
					Total		100.00%	100.00%	1,045,478,438.81	6,223,518,942.98	223,520,334.00

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
For IT Use ONLY	G-382	0220G	0220	NYGASD	KeySpan Energy Delivery New York		30.41%	30.42%	1,179,393,376.63	4,976,219,820.88	556,381,191.98
K5 Gas Retails, Narragansett Electric, K5 Generation, GW	G-382	0230G	0230	NYGASD	KeySpan Energy Delivery Long Island		18.22%	18.22%	742,330,195.82	3,540,309,962.43	229,441,803.24
	G-382	0400E	0400	RIELED	KeySpan Electric Services LLC		0.00%	0.00%	-	-	-
Inactive due to LIPA	G-382	0330G	0330	MAGASD	Boston Gas Company		13.81%	13.81%	1,179,393,376.63	4,976,219,820.88	556,381,191.98
	G-382	0340G	0340	MAGASD	Colonial Gas Company		8.27%	8.27%	814,549,793.06	2,958,665,891.80	614,816,879.68
	G-382	0360E	0360	RIELEC	Narragansett Electric Company		14.88%	14.88%	660,545,167.50	1,060,890,222.09	437,002,019.26
	G-382	0430P	0430	PRPGEN	KeySpan Generation LLC (PSA)		7.51%	7.51%	453,984,074.41	612,209,320.08	146,077,333.06
	G-382	0431P	0431	PRPGEN	KeySpan Glenwood Energy Center		0.23%	0.23%	11,079,051.61	31,149,662.68	3,800,515.71
					Total		100.00%	100.00%	4,036,265,522.16	15,916,648,231.87	2,116,086,695.81

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
New England Elec Retails	G-393	0310E	0310	MAELEC	Massachusetts Electric Company		72.46%	72.46%	1,722,892,194.91	3,096,901,602.63	1,162,578,585.23
	G-393	0320E	0320	MAELEC	Nantucket Electric Company		1.06%	1.06%	20,465,898.64	73,438,036.63	9,495,666.30
Inactive due to Duplicate - 0284 has larger set of WBS active	G-393	0360E	0360	RIELEC	Narragansett Electric Company		26.48%	26.48%	660,545,167.50	1,060,890,222.09	437,002,019.26
					Total		100.00%	100.00%	2,403,903,261.05	4,221,229,861.45	1,629,076,270.79

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Mass. Electric-E and Narragansett-T	G-395	0310E	0310	MAELEC	Massachusetts Electric Company		88.62%	88.62%	1,722,892,194.91	3,096,901,602.63	1,162,578,585.23
Inactive due to lack of use (no cost or active WBS)	G-395	0360T	0360	PRTRAN	Narragansett Electric Company - Transmission		11.38%	11.38%	159,567,852.83	936,195,554.08	31,533,256.27
					Total		100.00%	100.00%	1,882,460,147.74	4,033,096,607.91	1,214,111,841.50

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Elec & Gas & Trans & Gencons	G-398	0210E	0210	NYELEC	Nagara Mohawk Power Corp. - Electric Distr.		16.32%	16.32%	1,419,393,081.17	4,624,377,556.27	834,775,398.52
	G-398	0210G	0210	NYGASD	Nagara Mohawk Power Corp. - Gas		4.37%	4.37%	370,089,284.26	1,681,380,023.20	161,187,519.41
Inactive due to duplicate - G-149 has a larger active set of WBS's	G-398	0210T	0210	NYTRAN	Nagara Mohawk Power Corp. - Transmission		5.45%	5.45%	445,143,537.22	2,751,141,599.86	110,852,309.48
	G-398	0220G	0220	NYGASD	KeySpan Energy Delivery New York		13.81%	13.81%	1,179,393,376.63	4,976,219,820.88	556,381,191.98
	G-398	0230G	0230	NYGASD	KeySpan Energy Delivery Long Island		8.27%	8.27%	742,330,195.82	3,540,309,962.43	229,441,803.24
	G-398	0310E	0310	MAELEC	Massachusetts Electric Company		18.27%	18.27%	1,722,892,194.91	3,096,901,602.63	1,162,578,585.23
	G-398	0310T	0310	PRTRAN	Massachusetts Electric Company - Transmission		0.19%	0.19%	20,326,749.14	61,212,830.59	6,587,242.83
	G-398	0320E	0320	MAELEC	Nantucket Electric Company		0.22%	0.22%	20,465,898.64	73,438,036.63	9,495,666.30
	G-398	0330G	0330	MAGASD	Boston Gas Company		10.67%	10.67%	814,549,793.06	2,958,665,891.80	614,816,879.68
	G-398	0340G	0340	MAGASD	Colonial Gas Company		2.39%	2.39%	173,783,861.13	738,203,292.01	130,489,950.87
	G-398	0360E	0360	RIELEC	Narragansett Electric Company		6.79%	6.79%	660,545,167.50	1,060,890,222.09	437,002,019.26
	G-398	0360G	0360	RIELED	Narragansett Gas Company		2.76%	2.76%	254,134,915.62	951,214,764.25	107,868,814.06
	G-398	0360T	0360	PRTRAN	Narragansett Electric Company - Transmission		1.83%	1.83%	159,567,852.83	936,195,554.08	31,533,256.27
	G-398	0410T	0410	PRTRAN	New England Power Company - Transmission		4.81%	4.81%	420,441,205.62	2,484,969,467.45	74,547,525.41
	G-398	0411F	0411	PRELEC	NE Hydro - Trans Electric Co.		0.17%	0.17%	25,556,032.71	23,056,777.55	6,662,852.82
	G-398	0412F	0412	PRELEC	New England Hydro - Trans Corp.		0.10%	0.10%	13,211,756.56	1,971,113.50	7,157,882.36
	G-398	0413F	0413	PRELEC	New England Electric Trans Co.		0.00%	0.00%	966,996.78	-	157,532.86
	G-398	0430P	0430	PRPGEN	KeySpan Generation LLC (PSA)		3.41%	3.41%	453,984,074.41	612,209,320.08	146,077,333.06
	G-398	0431P	0431	PRPGEN	KeySpan Glenwood Energy Center		0.10%	0.10%	11,079,051.61	31,149,662.68	3,800,515.71
	G-398	0433P	0433	PRPGEN	KeySpan Port Jefferson Energy Center		0.11%	0.11%	11,665,344.85	37,566,822.97	4,193,446.07
					Total		100.00%	100.00%	8,919,119,486.47	30,819,878,890.55	4,656,597,735.44

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
For IT Use ONLY	G-402	0020R	0020	PARENT	National Grid USA Parent		0.54%	0.54%	5.00	-	76,756,011.78
All Companies, IS USE ONLY	G-402	0040R	0040	PARENT	KeySpan Energy Corp.		0.00%	0.00%	-	-	-
	G-402	0210E	0210	NYELEC	Nagara Mohawk Power Corp. - Electric Distr.		16.10%	16.10%	1,419,393,081.17	4,624,377,556.27	834,775,398.52
Inactive due to Granite State & Energy North	G-402	0210G	0210	NYGASD	Nagara Mohawk Power Corp. - Gas		4.33%	4.33%	370,089,284.26	1,681,380,023.20	161,187,519.41
	G-402	0210T	0210	NYTRAN	Nagara Mohawk Power Corp. - Transmission		5.42%	5.42%	445,143,537.22	2,751,141,599.86	110,852,309.48
	G-402	0220G	0220	NYGASD	KeySpan Energy Delivery New York		13.68%	13.68%	1,179,393,376.63	4,976,219,820.88	556,381,191.98
	G-402	0230G	0230	NYGASD	KeySpan Energy Delivery Long Island		8.21%	8.21%	742,330,195.82	3,540,309,962.43	229,441,803.24
	G-402	0310E	0310	MAELEC	Massachusetts Electric Company		18.40%	18.40%	1,722,892,194.91	3,096,901,602.63	1,162,578,585.23
	G-402	0310T	0310	PRTRAN	Massachusetts Electric Company - Transmission		0.19%	0.19%	20,326,749.14	61,212,830.59	6,587,242.83
	G-402	0320E	0320	MAELEC	Nantucket Electric Company		0.22%	0.22%	20,465,898.64	73,438,036.63	9,495,666.30
	G-402	0330G	0330	MAGASD	Boston Gas Company		10.59%	10.59%	814,549,793.06	2,958,665,891.80	614,816,879.68
	G-402	0340G	0340	MAGASD	Colonial Gas Company		2.36%	2.36%	173,783,861.13	738,203,292.01	130,489,950.87
	G-402	0360E	0360	RIELEC	Narragansett Electric Company		6.67%	6.67%	660,545,167.50	1,060,890,222.09	437,002,019.26
	G-402	0360G	0360	RIELED	Narragansett Gas Company		2.73%	2.73%	254,134,915.62	951,214,764.25	107,868,814.06
	G-402	0360T	0360	PRTRAN	Narragansett Electric Company - Transmission		1.82%	1.82%	159,567,852.83	936,195,554.08	31,533,256.27
	G-402	0381E	0381	MAELEC	Granite State Electric Co. - Post Sale (Note - 2011 Data)		0.00%	0.00%	-	-	-
	G-402	0400G	0001	PRGASD	PeopNorth Natural Gas Inc. - Post Sale (Note - 2011 Data)		0.00%	0.00%	-	-	-
	G-402	0410T	0410	PRTRAN	New England Power Company - Transmission		4.78%	4.78%	420,441,205.62	2,484,969,467.45	74,547,525.41
	G-402	0411F	0411	PRELEC	NE Hydro - Trans Electric Co.		0.17%	0.17%	25,556,032.71	23,056,777.55	6,662,852.82
	G-402	0412F	0412	PRELEC	New England Hydro - Trans Corp.		0.10%	0.10%	13,211,756.56	1,971,113.50	7,157,882.36
	G-402	0413F	0413	PRELEC	New England Electric Trans Corp.		0.00%	0.00%	966,996.78	-	157,532.86
	G-402	0414F	0414	PRELEC	NE Hydro Fracked Co. Inc.		0.00%	0.00%	-	-	-
	G-402	0420G	0420	PRGASD	NG LNG LP Regulated Entity		0.18%	0.18%	8,230,443.48	108,363,797.46	6,656,947.01
	G-402	0430P	0430	PRPGEN	KeySpan Generation LLC (PSA)		3.38%	3.38%	453,984,074.41	612,209,320.08	146,077,333.06
	G-402	0431P	0431	PRPGEN	KeySpan Glenwood Energy Center		0.10%	0.10%	11,079,051.61	31,149,662.68	3,800,515.71
	G-402	0433P	0433	PRPGEN	KeySpan Port Jefferson Energy Center		0.11%	0.11%	11,665,344.85	37,566,822.97	4,193,446.07
	G-402	0020R	0020	PARENT	KeySpan Energy Trading Services		0.00%	0.00%	-	246,013.35	26,380.36
	G-402	0020N	0020	PARENT	Granite Inc		0.00%	0.00%	-	6,147,294.13	1,000,000.00
	G-402	0040N	0040	PRNGEN	KeySpan Energy Development Corporation		0.09%	0.09%	6,904,896.46	7,548,695.34	13,008,547.36

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	G-62	885N	885D	RNNEG	KeySpan Services Inc.		0.07%	0.07%	5,870,404.00	6,300,465.22	6,225,263.25
					Total		100.00%	100.00%	8,940,125,217.39	30,742,332,861.92	4,764,418,081.83

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Companies G612 plus NH post sale	G-603	920R	920D	PARENT	National Grid USA Parent		0.54%	0.54%	5.00	-	76,756,011.78
Invalid due to LIPA, Granite State & Energy North	G-403	924R	924D	PARENT	KeySpan Energy Corp.		0.00%	0.00%	-	-	-
	G-403	9210E	9210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.		16.15%	16.15%	1,419,393,081.17	4,624,377,555.27	834,775,398.52
	G-403	9210S	9210	NYGASD	Niagara Mohawk Power Corp. - Gas		4.38%	4.38%	370,989,284.26	1,681,386,023.20	161,187,519.41
	G-403	9210T	9210	NYTRAN	Niagara Mohawk Power Corp. - Transmission		5.42%	5.42%	446,143,537.22	2,791,141,599.86	110,852,305.48
	G-403	9220S	9220	NYGASD	KeySpan Energy Delivery New York		13.68%	13.68%	1,179,383,378.63	4,975,210,820.88	556,381,191.98
	G-403	9230S	9230	NYGASD	KeySpan Energy Delivery Long Island		8.11%	8.11%	742,300,195.82	3,540,309,992.43	229,441,803.24
	G-403	9260E	9260	LELEC	KeySpan Electric Services LLC		0.00%	0.00%	-	-	-
	G-403	9310E	9310	MAELEC	Massachusetts Electric Company		18.34%	18.34%	1,722,892,194.91	3,086,901,602.83	1,182,578,585.23
	G-403	9310T	9310	PRTRAN	Massachusetts Electric Company - Transmission		0.19%	0.19%	20,325,743.14	61,212,830.59	6,587,242.83
	G-403	9320E	9320	MAELEC	Nantuxet Electric Company		0.23%	0.23%	20,465,898.64	73,438,038.53	9,495,696.30
	G-403	9330S	9330	MAAGASD	Boston Gas Company		10.55%	10.55%	814,549,793.06	2,954,665,891.80	614,816,879.68
	G-403	9340S	9340	MAAGASD	Colonial Gas Company		2.36%	2.36%	173,783,861.13	738,203,292.01	130,489,950.87
	G-403	9360E	9360	RIELEC	Narragansett Electric Company		6.67%	6.67%	600,545,167.05	1,060,890,222.08	437,032,019.16
	G-403	9360S	9360	RIAGASD	Narragansett Gas Company		2.73%	2.73%	254,134,915.62	951,214,784.25	107,869,814.06
	G-403	9360T	9360	PRTRAN	Narragansett Electric Company - Transmission		1.82%	1.82%	159,827,052.83	926,190,054.68	31,530,256.27
	G-403	9381E	9381	RIHELEC	Granite State Electric Co. - Post Sale (Note - 2011 Data)		0.00%	0.00%	-	-	-
	G-403	93910	9391	NRGASD	EnergyNorth Natural Gas Inc. - Post Sale (Note - 2011 Data)		0.00%	0.00%	-	-	-
	G-403	9410T	9410	PRTRAN	New England Power Company - Transmission		4.78%	4.78%	420,441,205.62	2,484,960,457.46	74,547,525.41
	G-403	9411F	9411	PRELEC	NE Hydro - Trans Electric Corp.		0.17%	0.17%	25,586,032.71	23,099,777.50	6,652,892.62
	G-403	9411F	9412	PRELEC	New England Hydro - Trans Corp.		0.10%	0.10%	13,211,759.16	1,971,113.15	7,167,892.16
	G-403	9413F	9413	PRELEC	New England Electric Trans Corp		0.00%	0.00%	966,996.78	-	157,532.86
	G-403	9414F	9414	PRELEC	NE Hydro Finance Co. Inc.		0.00%	0.00%	-	-	-
	G-403	9420S	9420	PRGASD	NG LNG LP Regulated Entity		0.18%	0.18%	8,230,443.48	108,363,797.46	4,656,941.01
	G-403	9430P	9430	PRPGEN	KeySpan Generation LLC (PEA)		3.38%	3.38%	463,584,074.41	612,200,320.08	146,077,333.06
	G-403	9431P	9431	PRPGEN	KeySpan Glenwood Energy Center		0.10%	0.10%	11,079,051.61	31,149,692.58	3,800,516.71
	G-403	9432P	9432	PRPGEN	KeySpan Port Jefferson Energy Center		0.11%	0.11%	11,665,344.95	37,366,822.97	4,193,446.07
	G-403	9433P	9433	PRPGEN	KeySpan Glenwood Energy Center		0.00%	0.00%	-	-	-
	G-403	9434P	9434	PRPGEN	KeySpan Port Jefferson Energy Center		0.00%	0.00%	-	-	-
	G-403	9435P	9435	PRPGEN	KeySpan Glenwood Energy Center		0.00%	0.00%	-	-	-
	G-403	9436P	9436	PRPGEN	KeySpan Glenwood Energy Center		0.00%	0.00%	-	-	-
	G-403	9437P	9437	PRPGEN	KeySpan Glenwood Energy Center		0.00%	0.00%	-	-	-
	G-403	9438P	9438	PRPGEN	KeySpan Glenwood Energy Center		0.00%	0.00%	-	-	-
	G-403	9439P	9439	PRPGEN	KeySpan Glenwood Energy Center		0.00%	0.00%	-	-	-
	G-403	9440P	9440	PRPGEN	KeySpan Glenwood Energy Center		0.00%	0.00%	-	-	-
	G-403	9441P	9441	PRPGEN	KeySpan Glenwood Energy Center		0.00%	0.00%	-	-	-
	G-403	9442P	9442	PRPGEN	KeySpan Glenwood Energy Center		0.00%	0.00%	-	-	-
	G-403	9443P	9443	PRPGEN	KeySpan Glenwood Energy Center		0.00%	0.00%	-	-	-
	G-403	9444P	9444	PRPGEN	KeySpan Glenwood Energy Center		0.00%	0.00%	-	-	-
	G-403	9445P	9445	PRPGEN	KeySpan Glenwood Energy Center		0.00%	0.00%	-	-	-
	G-403	9446P	9446	PRPGEN	KeySpan Glenwood Energy Center		0.00%	0.00%	-	-	-
	G-403	9447P	9447	PRPGEN	KeySpan Glenwood Energy Center		0.00%	0.00%	-	-	-
	G-403	9448P	9448	PRPGEN	KeySpan Glenwood Energy Center		0.00%	0.00%	-	-	-
	G-403	9449P	9449	PRPGEN	KeySpan Glenwood Energy Center		0.00%	0.00%	-	-	-
	G-403	9450P	9450	PRPGEN	KeySpan Glenwood Energy Center		0.00%	0.00%	-	-	-
	G-403	9451P	9451	PRPGEN	KeySpan Glenwood Energy Center		0.00%	0.00%	-	-	-
	G-403	9452P	9452	PRPGEN	KeySpan Glenwood Energy Center		0.00%	0.00%	-	-	-
	G-403	9453P	9453	PRPGEN	KeySpan Glenwood Energy Center		0.00%	0.00%	-	-	-
	G-403	9454P	9454	PRPGEN	KeySpan Glenwood Energy Center		0.00%	0.00%	-	-	-
	G-403	9455P	9455	PRPGEN	KeySpan Glenwood Energy Center		0.00%	0.00%	-	-	-
	G-403	9456P	9456	PRPGEN	KeySpan Glenwood Energy Center		0.00%	0.00%	-	-	-
	G-403	9457P	9457	PRPGEN	KeySpan Glenwood Energy Center		0.00%	0.00%	-	-	-
	G-403	9458P	9458	PRPGEN	KeySpan Glenwood Energy Center		0.00%	0.00%	-	-	-
	G-403	9459P	9459	PRPGEN	KeySpan Glenwood Energy Center		0.00%	0.00%	-	-	-
	G-403	9460P	9460	PRPGEN	KeySpan Glenwood Energy Center		0.00%	0.00%	-	-	-
	G-403	9461P	9461	PRPGEN	KeySpan Glenwood Energy Center		0.00%	0.00%	-	-	-
	G-403	9462P	9462	PRPGEN	KeySpan Glenwood Energy Center		0.00%	0.00%	-	-	-
	G-403	9463P	9463	PRPGEN	KeySpan Glenwood Energy Center		0.00%	0.00%	-	-	-
	G-403	9464P	9464	PRPGEN	KeySpan Glenwood Energy Center		0.00%	0.00%	-	-	-
	G-403	9465P	9465	PRPGEN	KeySpan Glenwood Energy Center		0.00%	0.00%	-	-	-
	G-403	9466P	9466	PRPGEN	KeySpan Glenwood Energy Center		0.00%	0.00%	-	-	-
	G-403	9467P	9467	PRPGEN	KeySpan Glenwood Energy Center		0.00%	0.00%	-	-	-
	G-403	9468P	9468	PRPGEN	KeySpan Glenwood Energy Center		0.00%	0.00%	-	-	-
	G-403	9469P	9469	PRPGEN	KeySpan Glenwood Energy Center		0.00%	0.00%	-	-	-
	G-403	9470P	9470	PRPGEN	KeySpan Glenwood Energy Center		0.00%	0.00%	-	-	-
	G-403	9471P	9471	PRPGEN	KeySpan Glenwood Energy Center		0.00%	0.00%	-	-	-
	G-403	9472P	9472	PRPGEN	KeySpan Glenwood Energy Center		0.00%	0.00%	-	-	-
	G-403	9473P	9473	PRPGEN	KeySpan Glenwood Energy Center		0.00%	0.00%	-	-	-
	G-403	9474P	9474	PRPGEN	KeySpan Glenwood Energy Center		0.00%	0.00%	-	-	-
	G-403	9475P	9475	PRPGEN	KeySpan Glenwood Energy Center		0.00%	0.00%	-	-	-
	G-403	9476P	9476	PRPGEN	KeySpan Glenwood Energy Center		0.00%	0.00%	-	-	-
	G-403	9477P	9477	PRPGEN	KeySpan Glenwood Energy Center		0.00%	0.00%	-	-	-
	G-403	9478P	9478	PRPGEN	KeySpan Glenwood Energy Center		0.00%	0.00%	-	-	-
	G-403	9479P	9479	PRPGEN	KeySpan Glenwood Energy Center		0.00%	0.00%	-	-	-
	G-403	9480P	9480	PRPGEN	KeySpan Glenwood Energy Center		0.00%	0.00%	-	-	-
	G-403	9481P	9481	PRPGEN	KeySpan Glenwood Energy Center		0.00%	0.00%	-	-	-
	G-403	9482P	9482	PRPGEN	KeySpan Glenwood Energy Center		0.00%	0.00%	-	-	-
	G-403	9483P	9483	PRPGEN	KeySpan Glenwood Energy Center		0.00%	0.00%	-	-	-
	G-403	9484P	9484	PRPGEN	KeySpan Glenwood Energy Center		0.00%	0.00%	-	-	-
	G-403	9485P	9485	PRPGEN	KeySpan Glenwood Energy Center		0.00%	0.00%	-	-	-
	G-403	9486P	9486	PRPGEN	KeySpan Glenwood Energy Center		0.00%	0.00%	-	-	-
	G-403	9487P	9487	PRPGEN	KeySpan Glenwood Energy Center		0.00%	0.00%	-	-	-
	G-403	9488P	9488	PRPGEN	KeySpan Glenwood Energy Center		0.00%	0.00%	-	-	-
	G-403	9489P	9489	PRPGEN	KeySpan Glenwood Energy Center		0.00%	0.00%	-	-	-
	G-403	9490P	9490	PRPGEN	KeySpan Glenwood Energy Center		0.00%	0.00%	-	-	-
	G-403	9491P	9491	PRPGEN	KeySpan Glenwood Energy Center		0.00%	0.00%	-	-	-
	G-403	9492P	9492	PRPGEN	KeySpan Glenwood Energy Center		0.00%	0.00%	-	-	-
	G-403	9493P	9493	PRPGEN	KeySpan Glenwood Energy Center		0.00%	0.00%	-	-	-
	G-403	9494P	9494	PRPGEN	KeySpan Glenwood Energy Center		0.00%	0.00%	-	-	-
	G-403	9495P	9495	PRPGEN	KeySpan Glenwood Energy Center		0.00%	0.00%	-	-	-
	G-403	9496P	9496	PRPGEN	KeySpan Glenwood Energy Center		0.00%	0.00%	-	-	-
	G-403	9497P	9497	PRPGEN	KeySpan Glenwood Energy Center		0.00%	0.00%	-	-	-
	G-403	9498P	9498	PRPGEN	KeySpan Glenwood Energy Center		0.00%	0.00%	-	-	-
	G-403	9499P	9499	PRPGEN	KeySpan Glenwood Energy Center		0.00%	0.00%	-	-	-
	G-403	9500P	9500	RNNEG	KeySpan Services Inc.		0.07%	0.07%	5,870,404.00	6,300,465.22	6,225,263.25
	G-403				Total		100.00%	100.00%	8,940,125,217.39	30,742,332,861.92	4,764,418,081.83

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
NGUSA, Retails, Hydros, Gen, KSE&Dev & KSSvcs	G-405	920R	920D	PARENT	National Grid USA Parent		0.54%	0.54%	5.00	-	76,756,011.78
Invalid due to LIPA, Granite State & Energy North	G-405	9210E	9210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.		16.46%	16.46%	1,419,393,081.17	4,624,377,555.27	834,775,398.52
Invalid due to lack of use (no cost or active WBS)	G-405	9210S	9210	NYGASD	Niagara Mohawk Power Corp. - Gas		4.42%	4.42%	370,989,284.26	1,681,386,023.20	161,187,519.41
	G-405	9210T	9210	NYTRAN	Niagara Mohawk Power Corp. - Transmission		5.50%	5.50%	446,143,537.22	2,791,141,599.86	110,852,305.48
	G-405	9220S	9220	NYGASD	KeySpan Energy Delivery New York		13.97%	13.97%	1,179,383,378.63	4,975,210,820.88	556,381,191.98
	G-405	9230S	9230	NYGASD	KeySpan Energy Delivery Long Island		8.40%	8.40%	742,300,195.82	3,540,309,992.43	229,441,803.24
	G-405	9260E	9260	LELEC	KeySpan Electric Services LLC		0.00%	0.00%	-	-	-
	G-405	9310E	9310	MAELEC	Massachusetts Electric Company		18.39%	18.39%	1,722,892,194.91	3,086,901,602.83	1,182,578,585.23
	G-405	9310T	9310	PRTRAN	Massachusetts Electric Company - Transmission		0.19%	0.19%	20,325,743.14	61,212,830.59	6,587,242.83
	G-405	9320E	9320	MAELEC	Nantuxet Electric Company		0.23%	0.23%	20,465,898.64	73,438,038.53	9,495,696.30
	G-405	9330S	9330	MAAGASD	Boston Gas Company		10.74%	10.74%	814,549,793.06	2,954,665,891.80	614,816,879.68
	G-405	9340S	9340	MAAGASD	Colonial Gas Company		2.41%	2.41%	173,783,861.13	738,203,292.01	130,489,950.87
	G-405	9360E	9360	RIELEC	Narragansett Electric Company		6.78%	6.78%	650,545,168.13	1,060,890,222.08	437,032,019.16
	G-405	9360S	9360	RIAGASD	Narragansett Gas Company		2.72%	2.72%	254,134,915.62	951,214,784.25	107,869,814.06
	G-405	9410T	9410	PRTRAN	New England Power Company - Transmission		4.90%	4.90%	4		

G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Retails incl NH Cos. plus Gencos	G-417	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.		18.66%	18.66%	\$ 1,419,393,081	\$ 4,624,377,555	\$ 834,775,399
	G-417	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas		5.09%	5.09%	\$ 370,089,284	\$ 1,681,380,023	\$ 161,187,519
Inactive due to LIPA, Granite & Energy North	G-417	5220G	5220	NYGASD	KeySpan Energy Delivery New York		16.02%	16.02%	\$ 1,179,393,379	\$ 4,975,219,821	\$ 556,381,192
	G-417	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island		9.73%	9.73%	\$ 742,330,196	\$ 3,540,309,992	\$ 229,441,803
	G-417	5260E	5260	LIELTD	KeySpan Electric Services LLC		0.00%	0.00%	\$ -	\$ -	\$ -
	G-417	5310E	5310	MAELEC	Massachusetts Electric Company		20.48%	20.48%	\$ 1,722,892,194	\$ 3,086,901,603	\$ 1,182,578,585
	G-417	5320E	5320	MAELEC	Nantucket Electric Company		0.26%	0.26%	\$ 20,465,899	\$ 73,438,037	\$ 9,495,666
	G-417	5330G	5330	MAGASD	Boston Gas Company		12.15%	12.15%	\$ 814,549,793	\$ 2,958,665,892	\$ 614,816,880
	G-417	5340G	5340	MAGASD	Colonial Gas Company		2.73%	2.73%	\$ 173,783,861	\$ 738,203,292	\$ 130,489,951
	G-417	5360E	5360	RIELEC	Narragansett Electric Company		7.56%	7.56%	\$ 660,545,168	\$ 1,060,890,222	\$ 437,002,019
	G-417	5360G	5360	RIGASD	Narragansett Gas Company		3.20%	3.20%	\$ 254,134,916	\$ 951,214,784	\$ 107,868,814
	G-417	5381E	5381	NHELEC	Granite State Electric Co. - Post Sale (Note - 2011 Data)		0.00%	0.00%	\$ -	\$ -	\$ -
	G-417	5391G	5391	NHGASD	Energy/North Natural Gas Inc. - Post Sale (Note - 2011 Data)		0.00%	0.00%	\$ -	\$ -	\$ -
	G-417	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)		3.87%	3.87%	\$ 453,584,074	\$ 612,209,320	\$ 146,077,333
	G-417	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center		0.12%	0.12%	\$ 11,079,052	\$ 31,149,692	\$ 3,800,515
	G-417	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center		0.13%	0.13%	\$ 11,665,345	\$ 37,366,823	\$ 4,193,446
					Total		100.00%	100.00%	\$ 7,833,906,242	\$ 24,371,327,057	\$ 4,418,109,123

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
All Retails, plus Gencos	G-418	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.		18.66%	18.66%	1,419,393,081.17	4,624,377,555.27	834,775,398.52
	G-418	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas		5.09%	5.09%	370,089,284.26	1,681,380,023.20	161,187,519.41
Inactive due to LIPA & Granite	G-418	5220G	5220	NYGASD	KeySpan Energy Delivery New York		16.02%	16.02%	1,179,393,378.63	4,975,219,820.88	556,381,191.98
	G-418	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island		9.73%	9.73%	742,330,195.82	3,540,309,992.43	229,441,803.24
	G-418	5260E	5260	LIELTD	KeySpan Electric Services LLC		0.00%	0.00%	-	-	-
	G-418	5310E	5310	MAELEC	Massachusetts Electric Company		20.48%	20.48%	1,722,892,194.91	3,086,901,602.83	1,182,578,585.23
	G-418	5320E	5320	MAELEC	Nantucket Electric Company		0.26%	0.26%	20,465,898.64	73,438,036.53	9,495,666.30
	G-418	5330G	5330	MAGASD	Boston Gas Company		12.15%	12.15%	814,549,793.06	2,958,665,891.80	614,816,879.68
	G-418	5340G	5340	MAGASD	Colonial Gas Company		2.73%	2.73%	173,783,861.13	738,203,292.01	130,489,950.87
	G-418	5360E	5360	RIELEC	Narragansett Electric Company		7.56%	7.56%	660,545,167.50	1,060,890,222.09	437,002,019.26
	G-418	5360G	5360	RIGASD	Narragansett Gas Company		3.20%	3.20%	254,134,915.62	951,214,784.25	107,868,814.06
	G-418	5381E	5381	NHELEC	Granite State Electric Co. - Post Sale (Note - 2011 Data)		0.00%	0.00%	-	-	-
	G-418	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)		3.87%	3.87%	453,584,074.41	612,209,320.08	146,077,333.06
	G-418	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center		0.12%	0.12%	11,079,051.61	31,149,692.58	3,800,515.71
	G-418	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center		0.13%	0.13%	11,665,344.85	37,366,822.97	4,193,446.07
					Total		100.00%	100.00%	7,833,906,241.61	24,371,327,056.92	4,418,109,123.41

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
Elec Retails, plus Gencos	G-420	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.		37.81%	37.81%	1,419,393,081.17	4,624,377,555.27	834,775,398.52
	G-420	5260E	5260	LIELTD	KeySpan Electric Services LLC		0.00%	0.00%	-	-	-
Inactive due to LIPA & Granite	G-420	5310E	5310	MAELEC	Massachusetts Electric Company		39.22%	39.22%	1,722,892,194.91	3,086,901,602.83	1,182,578,585.23
	G-420	5320E	5320	MAELEC	Nantucket Electric Company		0.54%	0.54%	20,465,898.64	73,438,036.53	9,495,666.30
	G-420	5360E	5360	RIELEC	Narragansett Electric Company		14.40%	14.40%	660,545,167.50	1,060,890,222.09	437,002,019.26
	G-420	5381E	5381	NHELEC	Granite State Electric Co. - Post Sale (Note - 2011 Data)		0.00%	0.00%	-	-	-
	G-420	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)		7.52%	7.52%	453,584,074.41	612,209,320.08	146,077,333.06
	G-420	5431P	5431	FRPGEN	KeySpan Glenwood Energy Center		0.24%	0.24%	11,079,051.61	31,149,692.58	3,800,515.71
	G-420	5432P	5432	FRPGEN	KeySpan Port Jefferson Energy Center		0.27%	0.27%	11,665,344.85	37,366,822.97	4,193,446.07
					Total		100.00%	100.00%	4,299,624,813.09	9,526,333,252.35	2,617,922,964.16

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
KEDLI and KSGEN	G-423	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island		69.48%	69.48%	742,330,195.82	3,540,309,992.43	229,441,803.24
Inactive due to Duplicate - G251 has larger set of WBS active & IT Use Only will be eliminated	G-423	5430P	5430	FRPGEN	KeySpan Generation LLC (PSA)		30.52%	30.52%	453,584,074.41	612,209,320.08	146,077,333.06
					Total		100.00%	100.00%	1,195,914,270.23	4,152,519,312.51	375,519,136.31

Description	SAP Alloc. Code	SAP Co./Seg	SAP Co. Code	SAP Segment	Company Description		Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M
1242D-MTA Integ Strategic Plan	G-429	5210E	5210	NYELEC	Niagara Mohawk Power Corp. - Electric Distr.		17.34%	17.34%	1,419,393,081.17	4,624,377,555.27	834,775,398.52
	G-429	5210G	5210	NYGASD	Niagara Mohawk Power Corp. - Gas		4.65%	4.65%	370,089,284.26	1,681,380,023.20	161,187,519.41
Inactive due to LIPA	G-429	5210T	5210	NYTRAN	Niagara Mohawk Power Corp. - Transmission		5.81%	5.81%	445,143,537.22	2,751,141,599.86	110,852,309.48
	G-429	5220G	5220	NYGASD	KeySpan Energy Delivery New York		14.68%	14.68%	1,179,393,378.63	4,975,219,820.88	556,381,191.98
	G-429	5230G	5230	NYGASD	KeySpan Energy Delivery Long Island		8.81%	8.81%	742,330,195.82	3,540,309,992.43	229,441,803.24
	G-429	5260E	5260	LIELTD	KeySpan Electric Services LLC		0.00%	0.00%	-	-	-
	G-429	5310E	5310	MAELEC	Massachusetts Electric Company		19.39%	19.40%	1,722,892,194.91	3,086,901,602.83	1,182,578,585.23
	G-429	5320E	5320	MAELEC	Nantucket Electric Company		0.24%	0.24%	20,465,898.64	73,438,036.53	9,495,666.30
	G-429	5330G	5330	MAGASD	Boston Gas Company		11.32%	11.32%	814,549,793.06	2,958,665,891.80	614,816,879.68
	G-429	5340G	5340	MAGASD	Colonial Gas Company		2.53%	2.53%	173,783,861.13	738,203,292.01	130,489,950.87
	G-429	5360E	5360	RIELEC	Narragansett Electric Company		7.17%	7.17%	660,545,167.50	1,060,890,222.09	437,002,019.26
	G-429	5360G	5360	RIGASD	Narragansett Gas Company		2.93%	2.93%	254,134,915.62	951,214,784.25	107,868,814.06
	G-429	5410T	5410	FRTRAN	New England Power Company - Transmission		5.13%	5.13%	420,441,205.62	2,484,969,457.45	74,547,525.41
					Total		100.00%	100.00%	8,223,162,813.58	28,926,712,276.60	4,449,437,663.46

LIPA TSA G - General Allocator, 3-Point Formula

Description:

The purpose of this sheet is to provide a listing of approved G-allocations which can be used to allocate Service Company charges based on the 3-Point Formula (Net Plant, Net Margin, Net O&M),
ONLY for allocations that include orders that still need to be charged to the LIPA TSA company or the LIPA Residual company.

Prepared By:	N.Canoville	03.07.2019
Business Sign Off:		
ServCo Review:		
Final Sign Off:		

Source Data:

Data provided by Service Company Finance

Notes:

Allocation Basis	Oracle Co. Code	SAP Co./Seg.	Company Description		SAP Co. Code	3 Point (G) Alloc. Code	Net Margin	Net Plant	Net O&M
3 Point Formula		5020R	National Grid USA Parent		5020	0.51%	\$ 5	\$ -	\$ 76,756,012
All KS and NG Companies		5030R	NIMO Holdings		5030	0.00%	\$ -	\$ -	\$ 2,662
		5040R	KeySpan Energy Corp.		5040	0.00%	\$ -	\$ -	\$ -
		5050	Keyspan NE		5050	0.00%	\$ -	\$ -	\$ 24,034
		5180E	National Grid Elec. Services		5180	0.00%	\$ -	\$ -	\$ -
		5190S	LIPA TSA Billing Company		5190	7.87%	\$ 806,723,264	\$ 3,757,641,402	\$ 221,172,203
		5210E	Niagara Mohawk Power Corp.- Electric Distr.		5210	14.90%	\$ 1,419,393,081	\$ 4,624,377,555	\$ 834,775,399
		5210G	Niagara Mohawk Power Corp. - Gas		5210	3.97%	\$ 370,089,284	\$ 1,681,380,023	\$ 161,187,519
		5210T	Niagara Mohawk Power Corp. - Transmission		5210	4.92%	\$ 445,143,537	\$ 2,751,141,600	\$ 110,852,309
		5220G	KeySpan Energy Delivery New York		5220	12.56%	\$ 1,179,393,379	\$ 4,975,219,821	\$ 556,381,192
		5230G	KeySpan Energy Delivery Long Island		5230	7.49%	\$ 742,330,196	\$ 3,540,309,992	\$ 229,441,803
		5260E	KeySpan Electric Services LLC		5260	0.00%	\$ -	\$ -	\$ -
		5310E	Massachusetts Electric Company		5310	16.78%	\$ 1,722,892,195	\$ 3,086,901,603	\$ 1,182,578,585
		5310F	Massachusetts Electric Company		5310	0.00%	\$ -	\$ -	\$ -
		5310T	Massachusetts Electric Company - Transmission		5310	0.17%	\$ 20,325,743	\$ 61,212,831	\$ 6,587,243
		5320E	Nantucket Electric Company		5320	0.20%	\$ 20,465,899	\$ 73,438,037	\$ 9,495,666
		5330G	Boston Gas Company		5330	9.75%	\$ 814,549,793	\$ 2,958,665,892	\$ 614,816,880
		5340G	Colonial Gas Company		5340	2.18%	\$ 173,783,861	\$ 738,203,292	\$ 130,489,951
		5360E	Narragansett Electric Company		5360	6.21%	\$ 660,545,168	\$ 1,060,890,222	\$ 437,002,019
		5360F	Narragansett Electric Company		5360	0.00%	\$ -	\$ -	\$ -
		5360G	Narragansett Gas Company		5360	2.51%	\$ 254,134,916	\$ 951,214,784	\$ 107,868,814
		5360T	Narragansett Electric Company - Transmission		5360	1.65%	\$ 159,567,953	\$ 926,195,055	\$ 31,533,256
		5381E	Granite State Electric Co. - Post Sale (Note - 2011 Data)		5381	0.00%	\$ -	\$ -	\$ -
		5391G	EnergyNorth Natural Gas Inc. - Post Sale (Note - 2011 Data)		5391	0.00%	\$ -	\$ -	\$ -
		5410F	New England Power Company		5410	0.00%	\$ -	\$ -	\$ -
		5410T	New England Power Company - Transmission		5410	4.34%	\$ 420,441,206	\$ 2,484,969,457	\$ 74,547,525
		5411F	NE Hydro - Trans Electric Co.		5411	0.15%	\$ 25,556,033	\$ 23,056,778	\$ 6,652,853
		5412F	New England Hydro - Trans Corp.		5412	0.09%	\$ 13,211,759	\$ 1,971,113	\$ 7,157,892
		5413F	New England Electric Trans Corp		5413	0.00%	\$ 966,997	\$ -	\$ 157,533
		5420G	NG LNG LP Regulated Entity		5420	0.16%	\$ 8,230,443	\$ 108,363,797	\$ 4,656,941
		5430P	KeySpan Generation LLC (PSA)		5430	3.12%	\$ 453,584,074	\$ 612,209,320	\$ 146,077,333
		5430	National Grid Generation-GAAP		5430	0.00%	\$ -	\$ -	\$ -
		5431P	KeySpan Glenwood Energy Center		5431	0.09%	\$ 11,079,052	\$ 31,149,693	\$ 3,800,516
		5432P	KeySpan Port Jefferson Energy Center		5432	0.10%	\$ 11,665,345	\$ 37,366,823	\$ 4,193,446
		5803N	Metrowest Realty LLC		5803	0.00%	\$ -	\$ 1,610,480	\$ -
		5804N	Wayfinder Group		5804	0.01%	\$ 949,199	\$ -	\$ 634,755
		5805N	EUA Energy Investment		5805	0.00%	\$ -	\$ 317,539	\$ -
		5815N	Opinac		5815	0.00%	\$ -	\$ -	\$ -
		5820R	Keyspan Energy Trading Services		5820	0.00%	\$ -	\$ 246,013	\$ 26,288
		5825N	Transgas Inc		5825	0.09%	\$ 6,904,896	\$ 7,548,695	\$ 8,147,294
		5830N	KS Energy Corp - West Hold		5830	0.00%	\$ -	\$ -	\$ -
		5840N	KeySpan Energy Development Corporation		5840	0.09%	\$ -	\$ -	\$ 13,008,548

LIPA TSA G - General Allocator, 3-Point Formula

		5850N	KeySpan Services Inc.		5850	0.07%	\$ 5,870,404	\$ 6,300,465	\$ 6,225,263	
					Totals	100.00%	\$ 9,747,797,680	\$ 34,501,902,282	\$ 4,986,251,735	
							\$ 9,747,797,680	\$ 34,501,902,282	\$ 4,986,251,735	
							\$ 0	\$ -	\$ 0	

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	PRIOR SAP Alloc. Code
G-016 plus LIPA TSA Billing entity	G-T01	5020R	National Grid USA Parent	0.51%	0.51%	0.51%	\$ 5	\$ -	\$ 76,756,012	G-016
	G-T01	5040R	KeySpan Energy Corp.	0.00%	0.00%	-	\$ -	\$ -	\$ -	G-016
	G-T01	5210E	Niagara Mohawk Power Corp.- Electric Distr.	14.90%	14.90%	14.90%	\$ 1,419,393,081	\$ 4,624,377,555	\$ 834,775,399	G-016
	G-T01	5210G	Niagara Mohawk Power Corp. - Gas	3.97%	3.97%	3.97%	\$ 370,089,284	\$ 1,681,380,023	\$ 161,187,519	G-016
	G-T01	5210T	Niagara Mohawk Power Corp. - Transmission	4.92%	4.92%	4.92%	\$ 445,143,537	\$ 2,751,141,600	\$ 110,852,309	G-016
	G-T01	5220G	KeySpan Energy Delivery New York	12.56%	12.56%	12.56%	\$ 1,179,393,379	\$ 4,975,219,821	\$ 556,381,192	G-016
	G-T01	5230G	KeySpan Energy Delivery Long Island	7.49%	7.49%	7.49%	\$ 742,330,196	\$ 3,540,309,992	\$ 229,441,803	G-016
	G-T01	5190S	LIPA TSA Billing Company	7.87%	7.87%	7.87%	\$ 806,723,264	\$ 3,757,641,402	\$ 221,172,203	G-016
	G-T01	5310E	Massachusetts Electric Company	16.81%	16.81%	16.78%	\$ 1,722,892,195	\$ 3,086,901,603	\$ 1,182,578,585	G-016
	G-T01	5310T	Massachusetts Electric Company - Transmission	0.17%	0.17%	0.17%	\$ 20,325,743	\$ 61,212,831	\$ 6,587,243	G-016
	G-T01	5320E	Nantucket Electric Company	0.20%	0.20%	0.20%	\$ 20,465,899	\$ 73,438,037	\$ 9,495,666	G-016
	G-T01	5330G	Boston Gas Company	9.75%	9.75%	9.75%	\$ 814,549,793	\$ 2,958,665,892	\$ 614,816,880	G-016
	G-T01	5340G	Colonial Gas Company	2.18%	2.18%	2.18%	\$ 173,783,861	\$ 738,203,292	\$ 130,489,951	G-016
	G-T01	5360E	Narragansett Electric Company	6.21%	6.21%	6.21%	\$ 660,545,168	\$ 1,060,890,222	\$ 437,002,019	G-016
	G-T01	5360G	Narragansett Gas Company	2.51%	2.51%	2.51%	\$ 254,134,916	\$ 951,214,784	\$ 107,868,814	G-016
	G-T01	5360T	Narragansett Electric Company - Transmission	1.65%	1.65%	1.65%	\$ 159,567,953	\$ 926,195,055	\$ 31,533,256	G-016
	G-T01	5381E	Granite State Electric Co. - Post Sale (Note - 2011 Data)	0.00%	0.00%	0.00%	\$ -	\$ -	\$ -	G-016
	G-T01	5410T	New England Power Company - Transmission	4.34%	4.34%	4.34%	\$ 420,441,206	\$ 2,484,969,457	\$ 74,547,525	G-016
	G-T01	5411F	NE Hydro - Trans Electric Co.	0.15%	0.15%	0.15%	\$ 25,556,033	\$ 23,056,778	\$ 6,652,853	G-016
	G-T01	5412F	New England Hydro - Trans Corp.	0.09%	0.09%	0.09%	\$ 13,211,759	\$ 1,971,113	\$ 7,157,892	G-016
	G-T01	5413F	New England Electric Trans Corp	0.00%	0.00%	0.00%	\$ 966,997	\$ -	\$ 157,533	G-016
	G-T01	5420G	NG LNG LP Regulated Entity	0.16%	0.16%	0.16%	\$ 8,230,443	\$ 108,363,797	\$ 4,656,941	G-016
	G-T01	5430P	KeySpan Generation LLC (PSA)	3.12%	3.12%	3.12%	\$ 453,584,074	\$ 612,209,320	\$ 146,077,333	G-016
	G-T01	5431P	KeySpan Glenwood Energy Center	0.09%	0.09%	0.09%	\$ 11,079,052	\$ 31,149,693	\$ 3,800,516	G-016
	G-T01	5432P	KeySpan Port Jefferson Energy Center	0.10%	0.10%	0.10%	\$ 11,665,345	\$ 37,366,823	\$ 4,193,446	G-016
	G-T01	5820R	Keyspan Energy Trading Services	0.00%	0.00%	0.00%	\$ -	\$ 246,013	\$ 26,288	G-016
	G-T01	5825N	Transgas Inc	0.09%	0.09%	0.09%	\$ 6,904,896	\$ 7,548,695	\$ 8,147,294	G-016
	G-T01	5840N	KeySpan Energy Development Corporation	0.09%	0.09%	0.09%	\$ -	\$ -	\$ 13,008,548	G-016
	G-T01	5850N	KeySpan Services Inc.	0.07%	0.07%	0.07%	\$ 5,870,404	\$ 6,300,465	\$ 6,225,263	G-016
			Total	100.00%	100.00%	100.00%	\$ 9,746,848,481	\$ 34,499,974,264	\$ 4,985,590,285	

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	PRIOR SAP Alloc. Code
G-017 plus LIPA TSA billing entity	G-T02	5020R	National Grid USA Parent	0.52%	0.52%	0.52%	\$ 5	\$ -	\$ 76,756,012	G-017
	G-T02	5040R	KeySpan Energy Corp.	0.00%	0.00%	0.00%	\$ -	\$ -	\$ -	G-017
	G-T02	5210E	Niagara Mohawk Power Corp.- Electric Distr.	14.97%	14.97%	14.97%	\$ 1,419,393,081	\$ 4,624,377,555	\$ 834,775,399	G-017
	G-T02	5210G	Niagara Mohawk Power Corp. - Gas	3.98%	3.98%	3.98%	\$ 370,089,284	\$ 1,681,380,023	\$ 161,187,519	G-017
	G-T02	5210T	Niagara Mohawk Power Corp. - Transmission	4.94%	4.94%	4.94%	\$ 445,143,537	\$ 2,751,141,600	\$ 110,852,309	G-017
	G-T02	5220G	KeySpan Energy Delivery New York	12.61%	12.61%	12.61%	\$ 1,179,393,379	\$ 4,975,219,821	\$ 556,381,192	G-017
	G-T02	5230G	KeySpan Energy Delivery Long Island	7.52%	7.52%	7.52%	\$ 742,330,196	\$ 3,540,309,992	\$ 229,441,803	G-017
	G-T02	5190S	LIPA TSA Billing Company	7.90%	7.90%	7.90%	\$ 806,723,264	\$ 3,757,641,402	\$ 221,172,203	G-017
	G-T02	5310E	Massachusetts Electric Company	16.86%	16.86%	16.86%	\$ 1,722,892,195	\$ 3,086,901,603	\$ 1,182,578,585	G-017

LIPA TSA G - General Allocator, 3-Point Formula

	G-T02	5310T	Massachusetts Electric Company - Transmission	0.17%	0.17%	0.17%	\$ 20,325,743	\$ 61,212,831	\$ 6,587,243	G-017
	G-T02	5320E	Nantucket Electric Company	0.21%	0.21%	0.21%	\$ 20,465,899	\$ 73,438,037	\$ 9,495,666	G-017
	G-T02	5330G	Boston Gas Company	9.80%	9.80%	9.80%	\$ 814,549,793	\$ 2,958,665,892	\$ 614,816,880	G-017
	G-T02	5340G	Colonial Gas Company	2.19%	2.19%	2.19%	\$ 173,783,861	\$ 738,203,292	\$ 130,489,951	G-017
	G-T02	5360E	Narragansett Electric Company	6.23%	6.23%	6.23%	\$ 660,545,168	\$ 1,060,890,222	\$ 437,002,019	G-017
	G-T02	5360G	Narragansett Gas Company	2.52%	2.52%	2.52%	\$ 254,134,916	\$ 951,214,784	\$ 107,868,814	G-017
	G-T02	5360T	Narragansett Electric Company - Transmission	1.66%	1.66%	1.66%	\$ 159,567,953	\$ 926,195,055	\$ 31,533,256	G-017
	G-T02	5391G	EnergyNorth Natural Gas Inc. - Post Sale (Note - 2011 Data)	0.00%	0.00%	0.00%	\$ -	\$ -	\$ -	G-017
	G-T02	5410T	New England Power Company - Transmission	4.35%	4.35%	4.35%	\$ 420,441,206	\$ 2,484,969,457	\$ 74,547,525	G-017
	G-T02	5411F	NE Hydro - Trans Electric Co.	0.15%	0.15%	0.15%	\$ 25,556,033	\$ 23,056,778	\$ 6,652,853	G-017
	G-T02	5412F	New England Hydro - Trans Corp.	0.10%	0.10%	0.10%	\$ 13,211,759	\$ 1,971,113	\$ 7,157,892	G-017
	G-T02	5430P	KeySpan Generation LLC (PSA)	3.13%	3.13%	3.13%	\$ 453,584,074	\$ 612,209,320	\$ 146,077,333	G-017
	G-T02	5431P	KeySpan Glenwood Energy Center	0.09%	0.09%	0.09%	\$ 11,079,052	\$ 31,149,693	\$ 3,800,516	G-017
	G-T02	5432P	KeySpan Port Jefferson Energy Center	0.10%	0.10%	0.10%	\$ 11,665,345	\$ 37,366,823	\$ 4,193,446	G-017
	G-T02	5820R	Keyspan Energy Trading Services	0.00%	0.00%	0.00%	\$ -	\$ 246,013	\$ 26,288	G-017
			Total	100.00%	100.00%	100.00%	\$ 9,724,875,741	\$ 34,377,761,306	\$ 4,953,394,705	

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	PRIOR SAP Alloc. Code
G-020 plus LIPA TSA Billing entity	G-T03	5020R	National Grid USA Parent	0.51%	0.51%	0.51%	\$ 5	\$ -	\$ 76,756,012	G-020
	G-T03	5040R	KeySpan Energy Corp.	0.00%	0.00%	0.00%	\$ -	\$ -	\$ -	G-020
	G-T03	5190S	LIPA TSA Billing Company	7.87%	7.87%	7.87%	\$ 806,723,264	\$ 3,757,641,402	\$ 221,172,203	G-020
	G-T03	5210E	Niagara Mohawk Power Corp.- Electric Distr.	14.90%	14.90%	14.90%	\$ 1,419,393,081	\$ 4,624,377,555	\$ 834,775,399	G-020
	G-T03	5210G	Niagara Mohawk Power Corp. - Gas	3.97%	3.97%	3.97%	\$ 370,089,284	\$ 1,681,380,023	\$ 161,187,519	G-020
	G-T03	5210T	Niagara Mohawk Power Corp. - Transmission	4.92%	4.92%	4.92%	\$ 445,143,537	\$ 2,751,141,600	\$ 110,852,309	G-020
	G-T03	5220G	KeySpan Energy Delivery New York	12.56%	12.56%	12.56%	\$ 1,179,393,379	\$ 4,975,219,821	\$ 556,381,192	G-020
	G-T03	5230G	KeySpan Energy Delivery Long Island	7.49%	7.49%	7.49%	\$ 742,330,196	\$ 3,540,309,992	\$ 229,441,803	G-020
	G-T03	5310E	Massachusetts Electric Company	16.81%	16.81%	16.78%	\$ 1,722,892,195	\$ 3,086,901,603	\$ 1,182,578,585	G-020
	G-T03	5310T	Massachusetts Electric Company - Transmission	0.17%	0.17%	0.17%	\$ 20,325,743	\$ 61,212,831	\$ 6,587,243	G-020
	G-T03	5320E	Nantucket Electric Company	0.20%	0.20%	0.20%	\$ 20,465,899	\$ 73,438,037	\$ 9,495,666	G-020
	G-T03	5330G	Boston Gas Company	9.75%	9.75%	9.75%	\$ 814,549,793	\$ 2,958,665,892	\$ 614,816,880	G-020
	G-T03	5340G	Colonial Gas Company	2.18%	2.18%	2.18%	\$ 173,783,861	\$ 738,203,292	\$ 130,489,951	G-020
	G-T03	5360E	Narragansett Electric Company	6.21%	6.21%	6.21%	\$ 660,545,168	\$ 1,060,890,222	\$ 437,002,019	G-020
	G-T03	5360G	Narragansett Gas Company	2.51%	2.51%	2.51%	\$ 254,134,916	\$ 951,214,784	\$ 107,868,814	G-020
	G-T03	5360T	Narragansett Electric Company - Transmission	1.65%	1.65%	1.65%	\$ 159,567,953	\$ 926,195,055	\$ 31,533,256	G-020
	G-T03	5410T	New England Power Company - Transmission	4.34%	4.34%	4.34%	\$ 420,441,206	\$ 2,484,969,457	\$ 74,547,525	G-020
	G-T03	5411F	NE Hydro - Trans Electric Co.	0.15%	0.15%	0.15%	\$ 25,556,033	\$ 23,056,778	\$ 6,652,853	G-020
	G-T03	5412F	New England Hydro - Trans Corp.	0.09%	0.09%	0.09%	\$ 13,211,759	\$ 1,971,113	\$ 7,157,892	G-020
	G-T03	5413F	New England Electric Trans Corp	0.00%	0.00%	0.00%	\$ 966,997	\$ -	\$ 157,533	G-020
	G-T03	5420G	NG LNG LP Regulated Entity	0.16%	0.16%	0.16%	\$ 8,230,443	\$ 108,363,797	\$ 4,656,941	G-020
	G-T03	5430P	KeySpan Generation LLC (PSA)	3.12%	3.12%	3.12%	\$ 453,584,074	\$ 612,209,320	\$ 146,077,333	G-020
	G-T03	5431P	KeySpan Glenwood Energy Center	0.09%	0.09%	0.09%	\$ 11,079,052	\$ 31,149,693	\$ 3,800,516	G-020
	G-T03	5432P	KeySpan Port Jefferson Energy Center	0.10%	0.10%	0.10%	\$ 11,665,345	\$ 37,366,823	\$ 4,193,446	G-020
	G-T03	5820R	Keyspan Energy Trading Services	0.00%	0.00%	0.00%	\$ -	\$ 246,013	\$ 26,288	G-020
	G-T03	5825N	Transgas Inc	0.09%	0.09%	0.09%	\$ 6,904,896	\$ 7,548,695	\$ 8,147,294	G-020
	G-T03	5840N	KeySpan Energy Development Corporation	0.09%	0.09%	0.09%	\$ -	\$ -	\$ 13,008,548	G-020
	G-T03	5850N	KeySpan Services Inc.	0.07%	0.07%	0.07%	\$ 5,870,404	\$ 6,300,465	\$ 6,225,263	G-020
			Total	100.00%	100.00%	100.00%	\$ 9,746,848,481	\$ 34,499,974,264	\$ 4,985,590,285	

LIPA TSA G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	PRIOR SAP Alloc. Code
G-097 plus LIPA TSA Billing entity	G-T04	5040R	KeySpan Energy Corp.	0.00%	0.00%	0.00%	\$ -	\$ -	\$ -	G-097
	G-T04	5020R	National Grid USA Parent	0.52%	0.52%	0.52%	\$ 5	\$ -	\$ 76,756,012	
	G-T04	5210E	Niagara Mohawk Power Corp.- Electric Distr.	14.97%	14.97%	14.97%	\$ 1,419,393,081	\$ 4,624,377,555	\$ 834,775,399	G-097
	G-T04	5210G	Niagara Mohawk Power Corp. - Gas	3.98%	3.98%	3.98%	\$ 370,089,284	\$ 1,681,380,023	\$ 161,187,519	G-097
	G-T04	5210T	Niagara Mohawk Power Corp. - Transmission	4.94%	4.94%	4.94%	\$ 445,143,537	\$ 2,751,141,600	\$ 110,852,309	G-097
	G-T04	5220G	KeySpan Energy Delivery New York	12.61%	12.61%	12.61%	\$ 1,179,393,379	\$ 4,975,219,821	\$ 556,381,192	G-097
	G-T04	5230G	KeySpan Energy Delivery Long Island	7.52%	7.52%	7.52%	\$ 742,330,196	\$ 3,540,309,992	\$ 229,441,803	G-097
	G-T04	5190S	LIPA TSA Billing Company	7.90%	7.90%	7.90%	\$ 806,723,264	\$ 3,757,641,402	\$ 221,172,203	G-097
	G-T04	5310E	Massachusetts Electric Company	16.86%	16.86%	16.86%	\$ 1,722,892,195	\$ 3,086,901,603	\$ 1,182,578,585	G-097
	G-T04	5310T	Massachusetts Electric Company - Transmission	0.17%	0.17%	0.17%	\$ 20,325,743	\$ 61,212,831	\$ 6,587,243	G-097
	G-T04	5320E	Nantucket Electric Company	0.21%	0.21%	0.21%	\$ 20,465,899	\$ 73,438,037	\$ 9,495,666	G-097
	G-T04	5330G	Boston Gas Company	9.80%	9.80%	9.80%	\$ 814,549,793	\$ 2,958,665,892	\$ 614,816,880	G-097
	G-T04	5340G	Colonial Gas Company	2.19%	2.19%	2.19%	\$ 173,783,861	\$ 738,203,292	\$ 130,489,951	G-097
	G-T04	5360E	Narragansett Electric Company	6.23%	6.23%	6.23%	\$ 660,545,168	\$ 1,060,890,222	\$ 437,002,019	G-097
	G-T04	5360G	Narragansett Gas Company	2.52%	2.52%	2.52%	\$ 254,134,916	\$ 951,214,784	\$ 107,868,814	G-097
	G-T04	5360T	Narragansett Electric Company - Transmission	1.66%	1.66%	1.66%	\$ 159,567,953	\$ 926,195,055	\$ 31,533,256	G-097
	G-T04	5381E	Granite State Electric Co. - Post Sale (Note - 2011 Data)	0.00%	0.00%	0.00%	\$ -	\$ -	\$ -	G-097
	G-T04	5391G	EnergyNorth Natural Gas Inc. - Post Sale (Note - 2011 Data)	0.00%	0.00%	0.00%	\$ -	\$ -	\$ -	G-097
	G-T04	5410T	New England Power Company - Transmission	4.35%	4.35%	4.35%	\$ 420,441,206	\$ 2,484,969,457	\$ 74,547,525	G-097
	G-T04	5411F	NE Hydro - Trans Electric Co.	0.15%	0.15%	0.15%	\$ 25,556,033	\$ 23,056,778	\$ 6,652,853	G-097
	G-T04	5412F	New England Hydro - Trans Corp.	0.10%	0.10%	0.10%	\$ 13,211,759	\$ 1,971,113	\$ 7,157,892	G-097
	G-T04	5430P	KeySpan Generation LLC (PSA)	3.13%	3.13%	3.13%	\$ 453,584,074	\$ 612,209,320	\$ 146,077,333	G-097
	G-T04	5431P	KeySpan Glenwood Energy Center	0.09%	0.09%	0.09%	\$ 11,079,052	\$ 31,149,693	\$ 3,800,516	G-097
	G-T04	5432P	KeySpan Port Jefferson Energy Center	0.10%	0.10%	0.10%	\$ 11,665,345	\$ 37,366,823	\$ 4,193,446	G-097
	G-T04	5820R	Keyspan Energy Trading Services	0.00%	0.00%	0.00%	\$ -	\$ 246,013	\$ 26,288	G-097
			Total	100.00%	100.00%	100.00%	\$ 9,724,875,741	\$ 34,377,761,306	\$ 4,953,394,705	

LIPA TSA G - General Allocator, 3-Point Formula

	SAP Alloc. Code	SAP Co./Seg	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	PRIOR SAP Alloc. Code
G-098 plus LIPA TSA Billing entity	G-T05	5210E	Niagara Mohawk Power Corp. - Electric Distr.	15.36%	15.36%	15.36%	\$ 1,419,393,081	\$ 4,624,377,555	\$ 834,775,399	G-098
	G-T05	5210G	Niagara Mohawk Power Corp. - Gas	4.09%	4.09%	4.09%	\$ 370,089,284	\$ 1,681,380,023	\$ 161,187,519	G-098
	G-T05	5210T	Niagara Mohawk Power Corp. - Transmission	5.08%	5.08%	5.08%	\$ 445,143,537	\$ 2,751,141,600	\$ 110,852,309	G-098
	G-T05	5220G	KeySpan Energy Delivery New York	12.95%	12.95%	12.95%	\$ 1,179,393,379	\$ 4,975,219,821	\$ 556,381,192	G-098
	G-T05	5230G	KeySpan Energy Delivery Long Island	7.73%	7.73%	7.73%	\$ 742,330,196	\$ 3,540,309,992	\$ 229,441,803	G-098
	G-T05	5190S	LIPA TSA Billing Company	8.11%	8.11%	8.11%	\$ 806,723,264	\$ 3,757,641,402	\$ 221,172,203	G-098
	G-T05	5310E	Massachusetts Electric Company	17.28%	17.28%	17.30%	\$ 1,722,892,195	\$ 3,086,901,603	\$ 1,182,578,585	G-098
	G-T05	5320E	Nantucket Electric Company	0.21%	0.21%	0.21%	\$ 20,465,899	\$ 73,438,037	\$ 9,495,666	G-098
	G-T05	5330G	Boston Gas Company	10.06%	10.06%	10.06%	\$ 814,549,793	\$ 2,958,665,892	\$ 614,816,880	G-098
	G-T05	5340G	Colonial Gas Company	2.25%	2.25%	2.25%	\$ 173,783,861	\$ 738,203,292	\$ 130,489,951	G-098
	G-T05	5360E	Narragansett Electric Company	6.40%	6.40%	6.40%	\$ 660,545,168	\$ 1,060,890,222	\$ 437,002,019	G-098
	G-T05	5360G	Narragansett Gas Company	2.59%	2.59%	2.59%	\$ 254,134,916	\$ 951,214,784	\$ 107,868,814	G-098
	G-T05	5381E	Granite State Electric Co. - Post Sale (Note - 2011 Data)	0.00%	0.00%	0.00%	\$ -	\$ -	\$ -	G-098
	G-T05	5391G	EnergyNorth Natural Gas Inc. - Post Sale (Note - 2011 Data)	0.00%	0.00%	0.00%	\$ -	\$ -	\$ -	G-098
	G-T05	5410T	New England Power Company - Transmission	4.47%	4.47%	4.47%	\$ 420,441,206	\$ 2,484,969,457	\$ 74,547,525	G-098
	G-T05	5430P	KeySpan Generation LLC (PSA)	3.21%	3.21%	3.21%	\$ 453,584,074	\$ 612,209,320	\$ 146,077,333	G-098
	G-T05	5431P	KeySpan Glenwood Energy Center	0.10%	0.10%	0.10%	\$ 11,079,052	\$ 31,149,693	\$ 3,800,516	G-098
	G-T05	5432P	KeySpan Port Jefferson Energy Center	0.11%	0.11%	0.11%	\$ 11,665,345	\$ 37,366,823	\$ 4,193,446	G-098
			Total	100.00%	100.00%	100.00%	\$ 9,506,214,248	\$ 33,365,079,516	\$ 4,824,681,161	
	SAP Alloc. Code	SAP Co./Seg	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	PRIOR SAP Alloc. Code
G-102 plus LIPA TSA Billing entity	G-T06	5220G	KeySpan Energy Delivery New York	29.06%	29.06%	29.06%	\$ 1,179,393,379	\$ 4,975,219,821	\$ 556,381,192	G-102
	G-T06	5230G	KeySpan Energy Delivery Long Island	17.00%	17.00%	17.00%	\$ 742,330,196	\$ 3,540,309,992	\$ 229,441,803	G-102
	G-T06	5190S	LIPA TSA Billing Company	17.80%	17.80%	17.80%	\$ 806,723,264	\$ 3,757,641,402	\$ 221,172,203	G-102
	G-T06	5330G	Boston Gas Company	23.15%	23.15%	23.15%	\$ 814,549,793	\$ 2,958,665,892	\$ 614,816,880	G-102
	G-T06	5340G	Colonial Gas Company	5.14%	5.14%	5.14%	\$ 173,783,861	\$ 738,203,292	\$ 130,489,951	G-102
	G-T06	5391G	EnergyNorth Natural Gas Inc. - Post Sale (Note - 2011 Data)	0.00%	0.00%	0.00%	\$ -	\$ -	\$ -	G-102
	G-T06	5430P	KeySpan Generation LLC (PSA)	7.39%	7.39%	7.39%	\$ 453,584,074	\$ 612,209,320	\$ 146,077,333	G-102
	G-T06	5431P	KeySpan Glenwood Energy Center	0.22%	0.22%	0.22%	\$ 11,079,052	\$ 31,149,693	\$ 3,800,516	G-102
	G-T06	5432P	KeySpan Port Jefferson Energy Center	0.24%	0.24%	0.24%	\$ 11,665,345	\$ 37,366,823	\$ 4,193,446	G-102
			Total	100.00%	100.00%	100.00%	\$ 4,193,108,964	\$ 16,650,766,235	\$ 1,906,373,324	
	SAP Alloc. Code	SAP Co./Seg	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	PRIOR SAP Alloc. Code
G-227 plus LIPA TSA Billing entity	G-T07	5220G	KeySpan Energy Delivery New York	31.54%	31.54%	31.55%	\$ 1,179,393,379	\$ 4,975,219,821	\$ 556,381,192	G-227
	G-T07	5230G	KeySpan Energy Delivery Long Island	18.41%	18.41%	18.41%	\$ 742,330,196	\$ 3,540,309,992	\$ 229,441,803	G-227
	G-T07	5190S	LIPA TSA Billing Company	19.29%	19.29%	19.29%	\$ 806,723,264	\$ 3,757,641,402	\$ 221,172,203	G-227
	G-T07	5330G	Boston Gas Company	25.18%	25.18%	25.18%	\$ 814,549,793	\$ 2,958,665,892	\$ 614,816,880	G-227
	G-T07	5340G	Colonial Gas Company	5.58%	5.58%	5.58%	\$ 173,783,861	\$ 738,203,292	\$ 130,489,951	G-227
			Total	100.00%	100.00%	100.00%	\$ 3,716,780,493	\$ 15,970,040,399	\$ 1,752,302,029	

LIPA TSA G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	PRIOR SAP Alloc. Code
G-228 plus LIPA TSA Billing entity	G-T08	5220G	KeySpan Energy Delivery New York	25.42%	25.42%	25.43%	\$ 1,179,393,379	\$ 4,975,219,821	\$ 556,381,192	G-228
	G-T08	5230G	KeySpan Energy Delivery Long Island	15.06%	15.06%	15.06%	\$ 742,330,196	\$ 3,540,309,992	\$ 229,441,803	G-228
	G-T08	5190S	LIPA TSA Billing Company	15.79%	15.79%	15.79%	\$ 806,723,264	\$ 3,757,641,402	\$ 221,172,203	G-228
	G-T08	5330G	Boston Gas Company	19.95%	19.95%	19.95%	\$ 814,549,793	\$ 2,958,665,892	\$ 614,816,880	G-228
	G-T08	5340G	Colonial Gas Company	4.45%	4.45%	4.45%	\$ 173,783,861	\$ 738,203,292	\$ 130,489,951	G-228
	G-T08	5360E	Narragansett Electric Company	12.78%	12.78%	12.78%	\$ 660,545,168	\$ 1,060,890,222	\$ 437,002,019	G-228
	G-T08	5391G	EnergyNorth Natural Gas Inc. - Post Sale (Note - 2011 Data)	0.00%	0.00%	0.00%	\$ -	\$ -	\$ -	G-228
	G-T08	5430P	KeySpan Generation LLC (PSA)	6.36%	6.36%	6.36%	\$ 453,584,074	\$ 612,209,320	\$ 146,077,333	G-228
	G-T08	5431P	KeySpan Glenwood Energy Center	0.19%	0.19%	0.19%	\$ 11,079,052	\$ 31,149,693	\$ 3,800,516	G-228
Total				100.00%	100.00%	100.00%	\$ 4,841,988,786	\$ 17,674,289,634	\$ 2,339,181,897	

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	PRIOR SAP Alloc. Code
G-229 plus LIPA TSA Billing entity	G-T09	5220G	KeySpan Energy Delivery New York	31.54%	31.54%	31.55%	\$ 1,179,393,379	\$ 4,975,219,821	\$ 556,381,192	G-229
	G-T09	5230G	KeySpan Energy Delivery Long Island	18.41%	18.41%	18.41%	\$ 742,330,196	\$ 3,540,309,992	\$ 229,441,803	G-229
	G-T09	5190S	LIPA TSA Billing Company	19.29%	19.29%	19.29%	\$ 806,723,264	\$ 3,757,641,402	\$ 221,172,203	G-229
	G-T09	5330G	Boston Gas Company	25.18%	25.18%	25.18%	\$ 814,549,793	\$ 2,958,665,892	\$ 614,816,880	G-229
	G-T09	5340G	Colonial Gas Company	5.58%	5.58%	5.58%	\$ 173,783,861	\$ 738,203,292	\$ 130,489,951	G-229
	G-T09	5391G	EnergyNorth Natural Gas Inc. - Post Sale (Note - 2011 Data)	0.00%	0.00%	0.00%	\$ -	\$ -	\$ -	G-229
Total				100.00%	100.00%	100.00%	\$ 3,716,780,493	\$ 15,970,040,399	\$ 1,752,302,029	

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	PRIOR SAP Alloc. Code
G-248 plus LIPA TSA Billing entity	G-T10	5230G	KeySpan Energy Delivery Long Island	49.12%	49.12%	49.12%	\$ 742,330,196	\$ 3,540,309,992	\$ 229,441,803	G-248
	G-T10	5190S	LIPA TSA Billing Company	50.88%	50.88%	50.88%	\$ 806,723,264	\$ 3,757,641,402	\$ 221,172,203	G-248
Total				100.00%	100.00%	100.00%	\$ 1,549,053,460	\$ 7,297,951,394	\$ 450,614,006	

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	PRIOR SAP Alloc. Code
G-250 plus LIPA TSA Billing entity	G-T11	5230G	KeySpan Energy Delivery Long Island	26.88%	26.88%	26.88%	\$ 742,330,196	\$ 3,540,309,992	\$ 229,441,803	G-250
	G-T11	5190S	LIPA TSA Billing Company	28.15%	28.15%	28.15%	\$ 806,723,264	\$ 3,757,641,402	\$ 221,172,203	G-250
	G-T11	5330G	Boston Gas Company	36.81%	36.81%	36.81%	\$ 814,549,793	\$ 2,958,665,892	\$ 614,816,880	G-250
	G-T11	5340G	Colonial Gas Company	8.16%	8.16%	8.16%	\$ 173,783,861	\$ 738,203,292	\$ 130,489,951	G-250
	G-T11	5391G	EnergyNorth Natural Gas Inc. - Post Sale (Note - 2011 Data)	0.00%	0.00%	0.00%	\$ -	\$ -	\$ -	G-250
Total				100.00%	100.00%	100.00%	\$ 2,537,387,114	\$ 10,994,820,578	\$ 1,195,920,837	

LIPA TSA G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	PRIOR SAP Alloc. Code
G-251 plus LIPA TSA Billing entity	G-T12	5230G	KeySpan Energy Delivery Long Island	40.09%	40.09%	40.09%	\$ 742,330,196	\$ 3,540,309,992	\$ 229,441,803	G-251
	G-T12	5190S	LIPA TSA Billing Company	41.62%	41.62%	41.62%	\$ 806,723,264	\$ 3,757,641,402	\$ 221,172,203	G-251
	G-T12	5430P	KeySpan Generation LLC (PSA)	18.29%	18.29%	18.29%	\$ 453,584,074	\$ 612,209,320	\$ 146,077,333	G-251
			Total	100.00%	100.00%	100.00%	\$ 2,002,637,534	\$ 7,910,160,715	\$ 596,691,339	

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	PRIOR SAP Alloc. Code
G-352 plus LIPA TSA Billing entity	G-T13	5210E	Niagara Mohawk Power Corp.- Electric Distr.	15.09%	15.09%	15.09%	\$ 1,419,393,081	\$ 4,624,377,555	\$ 834,775,399	G-352
	G-T13	5210G	Niagara Mohawk Power Corp. - Gas	4.01%	4.01%	4.01%	\$ 370,089,284	\$ 1,681,380,023	\$ 161,187,519	G-352
	G-T13	5210T	Niagara Mohawk Power Corp. - Transmission	4.96%	4.96%	4.96%	\$ 445,143,537	\$ 2,751,141,600	\$ 110,852,309	G-352
	G-T13	5220G	KeySpan Energy Delivery New York	12.70%	12.70%	12.70%	\$ 1,179,393,379	\$ 4,975,219,821	\$ 556,381,192	G-352
	G-T13	5230G	KeySpan Energy Delivery Long Island	7.56%	7.56%	7.56%	\$ 742,330,196	\$ 3,540,309,992	\$ 229,441,803	G-352
	G-T13	5190S	LIPA TSA Billing Company	7.94%	7.94%	7.94%	\$ 806,723,264	\$ 3,757,641,402	\$ 221,172,203	G-352
	G-T13	5310E	Massachusetts Electric Company	17.03%	17.03%	17.03%	\$ 1,722,892,195	\$ 3,086,901,603	\$ 1,182,578,585	G-352
	G-T13	5310T	Massachusetts Electric Company - Transmission	0.17%	0.17%	0.17%	\$ 20,325,743	\$ 61,212,831	\$ 6,587,243	G-352
	G-T13	5320E	Nantucket Electric Company	0.21%	0.21%	0.21%	\$ 20,465,899	\$ 73,438,037	\$ 9,495,666	G-352
	G-T13	5330G	Boston Gas Company	9.89%	9.89%	9.89%	\$ 814,549,793	\$ 2,958,665,892	\$ 614,816,880	G-352
	G-T13	5340G	Colonial Gas Company	2.21%	2.21%	2.21%	\$ 173,783,861	\$ 738,203,292	\$ 130,489,951	G-352
	G-T13	5360E	Narragansett Electric Company	6.30%	6.30%	6.30%	\$ 660,545,168	\$ 1,060,890,222	\$ 437,002,019	G-352
	G-T13	5360G	Narragansett Gas Company	2.54%	2.54%	2.54%	\$ 254,134,916	\$ 951,214,784	\$ 107,868,814	G-352
	G-T13	5360T	Narragansett Electric Company - Transmission	1.66%	1.66%	1.66%	\$ 159,567,953	\$ 926,195,055	\$ 31,533,256	G-352
	G-T13	5410T	New England Power Company - Transmission	4.37%	4.37%	4.37%	\$ 420,441,206	\$ 2,484,969,457	\$ 74,547,525	G-352
	G-T13	5430P	KeySpan Generation LLC (PSA)	3.16%	3.16%	3.16%	\$ 453,584,074	\$ 612,209,320	\$ 146,077,333	G-352
	G-T13	5431P	KeySpan Glenwood Energy Center	0.09%	0.09%	0.09%	\$ 11,079,052	\$ 31,149,693	\$ 3,800,516	G-352
	G-T13	5432P	KeySpan Port Jefferson Energy Center	0.11%	0.11%	0.11%	\$ 11,665,345	\$ 37,366,823	\$ 4,193,446	G-352
			Total	100.00%	100.00%	100.00%	\$ 9,686,107,944	\$ 34,352,487,402	\$ 4,862,801,660	

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	PRIOR SAP Alloc. Code
G-382 plus LIPA TSA billing entity	G-T14	5220G	KeySpan Energy Delivery New York	25.42%	25.42%	25.43%	\$ 1,179,393,379	\$ 4,975,219,821	\$ 556,381,192	G-382
	G-T14	5230G	KeySpan Energy Delivery Long Island	15.06%	15.06%	15.06%	\$ 742,330,196	\$ 3,540,309,992	\$ 229,441,803	G-382
	G-T14	5190S	LIPA TSA Billing Company	15.79%	15.79%	15.79%	\$ 806,723,264	\$ 3,757,641,402	\$ 221,172,203	G-382
	G-T14	5330G	Boston Gas Company	19.95%	19.95%	19.95%	\$ 814,549,793	\$ 2,958,665,892	\$ 614,816,880	G-382
	G-T14	5340G	Colonial Gas Company	4.45%	4.45%	4.45%	\$ 173,783,861	\$ 738,203,292	\$ 130,489,951	G-382
	G-T14	5360E	Narragansett Electric Company	12.78%	12.78%	12.78%	\$ 660,545,168	\$ 1,060,890,222	\$ 437,002,019	G-382
	G-T14	5430P	KeySpan Generation LLC (PSA)	6.36%	6.36%	6.36%	\$ 453,584,074	\$ 612,209,320	\$ 146,077,333	G-382
	G-T14	5431P	KeySpan Glenwood Energy Center	0.19%	0.19%	0.19%	\$ 11,079,052	\$ 31,149,693	\$ 3,800,516	G-382
			Total	100.00%	100.00%	100.00%	\$ 4,841,988,786	\$ 17,674,289,634	\$ 2,339,181,897	

LIPA TSA G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	PRIOR SAP Alloc. Code
G-385 plus LIPA TSA Billing entity	G-T15	5230G	KeySpan Energy Delivery Long Island	26.88%	26.88%	26.88%	\$ 742,330,196	\$ 3,540,309,992	\$ 229,441,803	G-385
	G-T15	5190S	LIPA TSA Billing Company	28.15%	28.15%	28.15%	\$ 806,723,264	\$ 3,757,641,402	\$ 221,172,203	G-385
	G-T15	5330G	Boston Gas Company	36.81%	36.81%	36.81%	\$ 814,549,793	\$ 2,958,665,892	\$ 614,816,880	G-385
	G-T15	5340G	Colonial Gas Company	8.16%	8.16%	8.16%	\$ 173,783,861	\$ 738,203,292	\$ 130,489,951	G-385
			Total	100.00%	100.00%	100.00%	\$ 2,537,387,114	\$ 10,994,820,578	\$ 1,195,920,837	
Description	SAP Alloc. Code	SAP Co./Seg	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	PRIOR SAP Alloc. Code
G-402 plus LIPA TSA Billing entity	G-T16	5020R	National Grid USA Parent	0.51%	0.51%	0.51%	\$ 5	\$ -	\$ 76,756,012	G-402
	G-T16	5040R	KeySpan Energy Corp.	0.00%	0.00%	0.00%	\$ -	\$ -	\$ -	G-402
	G-T16	5190S	LIPA TSA Billing Company	7.87%	7.87%	7.87%	\$ 806,723,264	\$ 3,757,641,402	\$ 221,172,203	G-402
	G-T16	5210E	Niagara Mohawk Power Corp. - Electric Distr.	14.90%	14.90%	14.90%	\$ 1,419,393,081	\$ 4,624,377,555	\$ 834,775,399	G-402
	G-T16	5210G	Niagara Mohawk Power Corp. - Gas	3.97%	3.97%	3.97%	\$ 370,089,284	\$ 1,681,380,023	\$ 161,187,519	G-402
	G-T16	5210T	Niagara Mohawk Power Corp. - Transmission	4.92%	4.92%	4.92%	\$ 445,143,537	\$ 2,751,141,600	\$ 110,852,309	G-402
	G-T16	5220G	KeySpan Energy Delivery New York	12.56%	12.56%	12.56%	\$ 1,179,393,379	\$ 4,975,219,821	\$ 556,381,192	G-402
	G-T16	5230G	KeySpan Energy Delivery Long Island	7.49%	7.49%	7.49%	\$ 742,330,196	\$ 3,540,309,992	\$ 229,441,803	G-402
	G-T16	5310E	Massachusetts Electric Company	16.81%	16.81%	16.78%	\$ 1,722,892,195	\$ 3,086,901,603	\$ 1,182,578,585	G-402
	G-T16	5310T	Massachusetts Electric Company - Transmission	0.17%	0.17%	0.17%	\$ 20,325,743	\$ 61,212,831	\$ 6,587,243	G-402
	G-T16	5320E	Nantucket Electric Company	0.20%	0.20%	0.20%	\$ 20,465,899	\$ 73,438,037	\$ 9,495,666	G-402
	G-T16	5330G	Boston Gas Company	9.75%	9.75%	9.75%	\$ 814,549,793	\$ 2,958,665,892	\$ 614,816,880	G-402
	G-T16	5340G	Colonial Gas Company	2.18%	2.18%	2.18%	\$ 173,783,861	\$ 738,203,292	\$ 130,489,951	G-402
	G-T16	5360E	Narragansett Electric Company	6.21%	6.21%	6.21%	\$ 660,545,168	\$ 1,060,890,222	\$ 437,002,019	G-402
	G-T16	5360G	Narragansett Gas Company	2.51%	2.51%	2.51%	\$ 254,134,916	\$ 951,214,784	\$ 107,868,814	G-402
	G-T16	5360T	Narragansett Electric Company - Transmission	1.65%	1.65%	1.65%	\$ 159,567,953	\$ 926,195,055	\$ 31,533,256	G-402
	G-T16	5381E	Granite State Electric Co. - Post Sale (Note - 2011 Data)	0.00%	0.00%	0.00%	\$ -	\$ -	\$ -	G-402
	G-T16	5391G	EnergyNorth Natural Gas Inc. - Post Sale (Note - 2011 Data)	0.00%	0.00%	0.00%	\$ -	\$ -	\$ -	G-402
	G-T16	5410T	New England Power Company - Transmission	4.34%	4.34%	4.34%	\$ 420,441,206	\$ 2,484,969,457	\$ 74,547,525	G-402
	G-T16	5411F	NE Hydro - Trans Electric Co.	0.15%	0.15%	0.15%	\$ 25,556,033	\$ 23,056,778	\$ 6,652,853	G-402
	G-T16	5412F	New England Hydro - Trans Corp.	0.09%	0.09%	0.09%	\$ 13,211,759	\$ 1,971,113	\$ 7,157,892	G-402
	G-T16	5413F	New England Electric Trans Corp	0.00%	0.00%	0.00%	\$ 966,997	\$ -	\$ 157,533	G-402
	G-T16	5420G	NG LNG LP Regulated Entity	0.16%	0.16%	0.16%	\$ 8,230,443	\$ 108,363,797	\$ 4,656,941	G-402
	G-T16	5430P	KeySpan Generation LLC (PSA)	3.12%	3.12%	3.12%	\$ 453,584,074	\$ 612,209,320	\$ 146,077,333	G-402
	G-T16	5431P	KeySpan Glenwood Energy Center	0.09%	0.09%	0.09%	\$ 11,079,052	\$ 31,149,693	\$ 3,800,516	G-402
	G-T16	5432P	KeySpan Port Jefferson Energy Center	0.10%	0.10%	0.10%	\$ 11,665,345	\$ 37,366,823	\$ 4,193,446	G-402
	G-T16	5820R	Keyspan Energy Trading Services	0.00%	0.00%	0.00%	\$ -	\$ 246,013	\$ 26,288	G-402
	G-T16	5825N	Transgas Inc	0.09%	0.09%	0.09%	\$ 6,904,896	\$ 7,548,695	\$ 8,147,294	G-402
	G-T16	5840N	KeySpan Energy Development Corporation	0.09%	0.09%	0.09%	\$ -	\$ -	\$ 13,008,548	G-402
	G-T16	5850N	KeySpan Services Inc.	0.07%	0.07%	0.07%	\$ 5,870,404	\$ 6,300,465	\$ 6,225,263	G-402
			Total	100.00%	100.00%	100.00%	\$ 9,746,848,481	\$ 34,499,974,264	\$ 4,985,590,285	

LIPA TSA G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	PRIOR SAP Alloc. Code
G-016 plus LIPA TSA Residual entity	G-T51	5020R	National Grid USA Parent	0.54%	0.54%	0.54%	\$ 5	\$ -	\$ 76,756,012	G-016
	G-T51	5040R	KeySpan Energy Corp.	0.00%	0.00%	0.00%	\$ -	\$ -	\$ -	G-016
	G-T51	5210E	Niagara Mohawk Power Corp.- Electric Distr.	16.15%	16.15%	16.15%	\$ 1,419,393,081	\$ 4,624,377,555	\$ 834,775,399	G-016
	G-T51	5210G	Niagara Mohawk Power Corp. - Gas	4.33%	4.33%	4.33%	\$ 370,089,284	\$ 1,681,380,023	\$ 161,187,519	G-016
	G-T51	5210T	Niagara Mohawk Power Corp. - Transmission	5.42%	5.42%	5.42%	\$ 445,143,537	\$ 2,751,141,600	\$ 110,852,309	G-016
	G-T51	5220G	KeySpan Energy Delivery New York	13.68%	13.68%	13.68%	\$ 1,179,393,379	\$ 4,975,219,821	\$ 556,381,192	G-016
	G-T51	5230G	KeySpan Energy Delivery Long Island	8.21%	8.21%	8.21%	\$ 742,330,196	\$ 3,540,309,992	\$ 229,441,803	G-016
	G-T51	5180E	National Grid Elec. Services	0.00%	0.00%	0.00%	\$ -	\$ -	\$ -	G-016
	G-T51	5310E	Massachusetts Electric Company	18.06%	18.06%	18.04%	\$ 1,722,892,195	\$ 3,086,901,603	\$ 1,182,578,585	G-016
	G-T51	5310T	Massachusetts Electric Company - Transmission	0.19%	0.19%	0.19%	\$ 20,325,743	\$ 61,212,831	\$ 6,587,243	G-016
	G-T51	5320E	Nantucket Electric Company	0.22%	0.22%	0.22%	\$ 20,465,899	\$ 73,438,037	\$ 9,495,666	G-016
	G-T51	5330G	Boston Gas Company	10.55%	10.55%	10.55%	\$ 814,549,793	\$ 2,958,665,892	\$ 614,816,880	G-016
	G-T51	5340G	Colonial Gas Company	2.36%	2.36%	2.36%	\$ 173,783,861	\$ 738,203,292	\$ 130,489,951	G-016
	G-T51	5360E	Narragansett Electric Company	6.67%	6.67%	6.67%	\$ 660,545,168	\$ 1,060,890,222	\$ 437,002,019	G-016
	G-T51	5360G	Narragansett Gas Company	2.73%	2.73%	2.73%	\$ 254,134,916	\$ 951,214,784	\$ 107,868,814	G-016
	G-T51	5360T	Narragansett Electric Company - Transmission	1.82%	1.82%	1.82%	\$ 159,567,953	\$ 926,195,055	\$ 31,533,256	G-016
	G-T51	5381E	Granite State Electric Co. - Post Sale (Note - 2011 Data)	0.00%	0.00%	0.00%	\$ -	\$ -	\$ -	G-016
	G-T51	5410T	New England Power Company - Transmission	4.78%	4.78%	4.78%	\$ 420,441,206	\$ 2,484,969,457	\$ 74,547,525	G-016
	G-T51	5411F	NE Hydro - Trans Electric Co.	0.17%	0.17%	0.17%	\$ 25,556,033	\$ 23,056,778	\$ 6,652,853	G-016
	G-T51	5412F	New England Hydro - Trans Corp.	0.10%	0.10%	0.10%	\$ 13,211,759	\$ 1,971,113	\$ 7,157,892	G-016
	G-T51	5413F	New England Electric Trans Corp	0.00%	0.00%	0.00%	\$ 966,997	\$ -	\$ 157,533	G-016
	G-T51	5420G	NG LNG LP Regulated Entity	0.18%	0.18%	0.18%	\$ 8,230,443	\$ 108,363,797	\$ 4,656,941	G-016
	G-T51	5430P	KeySpan Generation LLC (PSA)	3.38%	3.38%	3.38%	\$ 453,584,074	\$ 612,209,320	\$ 146,077,333	G-016
	G-T51	5431P	KeySpan Glenwood Energy Center	0.10%	0.10%	0.10%	\$ 11,079,052	\$ 31,149,693	\$ 3,800,516	G-016
	G-T51	5432P	KeySpan Port Jefferson Energy Center	0.11%	0.11%	0.11%	\$ 11,665,345	\$ 37,366,823	\$ 4,193,446	G-016
	G-T51	5820R	Keyspan Energy Trading Services	0.00%	0.00%	0.00%	\$ -	\$ 246,013	\$ 26,288	G-016
	G-T51	5825N	Transgas Inc	0.09%	0.09%	0.09%	\$ 6,904,896	\$ 7,548,695	\$ 8,147,294	G-016
	G-T51	5840N	KeySpan Energy Development Corporation	0.09%	0.09%	0.09%	\$ -	\$ -	\$ 13,008,548	G-016
	G-T51	5850N	KeySpan Services Inc.	0.07%	0.07%	0.07%	\$ 5,870,404	\$ 6,300,465	\$ 6,225,263	G-016
			Total	100.00%	100.00%	100.00%	\$ 8,940,125,217	\$ 30,742,332,862	\$ 4,764,418,082	

LIPA TSA G - General Allocator, 3-Point Formula

	SAP Alloc. Code	SAP Co./Seg	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	PRIOR SAP Alloc. Code
G-017 plus LIPA TSA Residual entity	G-T52	5020R	National Grid USA Parent	0.54%	0.54%	0.54%	\$ 5	\$ -	\$ 76,756,012	G-017
	G-T52	5040R	KeySpan Energy Corp.	0.00%	0.00%	0.00%	\$ -	\$ -	\$ -	G-017
	G-T52	5210E	Niagara Mohawk Power Corp.- Electric Distr.	16.22%	16.22%	16.22%	\$ 1,419,393,081	\$ 4,624,377,555	\$ 834,775,399	G-017
	G-T52	5210G	Niagara Mohawk Power Corp. - Gas	4.35%	4.35%	4.35%	\$ 370,089,284	\$ 1,681,380,023	\$ 161,187,519	G-017
	G-T52	5210T	Niagara Mohawk Power Corp. - Transmission	5.44%	5.44%	5.44%	\$ 445,143,537	\$ 2,751,141,600	\$ 110,852,309	G-017
	G-T52	5220G	KeySpan Energy Delivery New York	13.74%	13.74%	13.74%	\$ 1,179,393,379	\$ 4,975,219,821	\$ 556,381,192	G-017
	G-T52	5230G	KeySpan Energy Delivery Long Island	8.24%	8.24%	8.24%	\$ 742,330,196	\$ 3,540,309,992	\$ 229,441,803	G-017
	G-T52	5180E	National Grid Elec. Services	0.00%	0.00%	0.00%	\$ -	\$ -	\$ -	G-017
	G-T52	5310E	Massachusetts Electric Company	18.14%	18.14%	18.13%	\$ 1,722,892,195	\$ 3,086,901,603	\$ 1,182,578,585	G-017
	G-T52	5310T	Massachusetts Electric Company - Transmission	0.19%	0.19%	0.19%	\$ 20,325,743	\$ 61,212,831	\$ 6,587,243	G-017
	G-T52	5320E	Nantucket Electric Company	0.22%	0.22%	0.22%	\$ 20,465,899	\$ 73,438,037	\$ 9,495,666	G-017
	G-T52	5330G	Boston Gas Company	10.60%	10.60%	10.60%	\$ 814,549,793	\$ 2,958,665,892	\$ 614,816,880	G-017
	G-T52	5340G	Colonial Gas Company	2.37%	2.37%	2.37%	\$ 173,783,861	\$ 738,203,292	\$ 130,489,951	G-017
	G-T52	5360E	Narragansett Electric Company	6.70%	6.70%	6.70%	\$ 660,545,168	\$ 1,060,890,222	\$ 437,002,019	G-017
	G-T52	5360G	Narragansett Gas Company	2.75%	2.75%	2.75%	\$ 254,134,916	\$ 951,214,784	\$ 107,868,814	G-017
	G-T52	5360T	Narragansett Electric Company - Transmission	1.83%	1.83%	1.83%	\$ 159,567,953	\$ 926,195,055	\$ 31,533,256	G-017
	G-T52	5391G	EnergyNorth Natural Gas Inc. - Post Sale (Note - 2011 Data)	0.00%	0.00%	0.00%	\$ -	\$ -	\$ -	G-017
	G-T52	5410T	New England Power Company - Transmission	4.80%	4.80%	4.80%	\$ 420,441,206	\$ 2,484,969,457	\$ 74,547,525	G-017
	G-T52	5411F	NE Hydro - Trans Electric Co.	0.17%	0.17%	0.17%	\$ 25,556,033	\$ 23,056,778	\$ 6,652,853	G-017
	G-T52	5412F	New England Hydro - Trans Corp.	0.10%	0.10%	0.10%	\$ 13,211,759	\$ 1,971,113	\$ 7,157,892	G-017
	G-T52	5430P	KeySpan Generation LLC (PSA)	3.39%	3.39%	3.39%	\$ 453,584,074	\$ 612,209,320	\$ 146,077,333	G-017
	G-T52	5431P	KeySpan Glenwood Energy Center	0.10%	0.10%	0.10%	\$ 11,079,052	\$ 31,149,693	\$ 3,800,516	G-017
	G-T52	5432P	KeySpan Port Jefferson Energy Center	0.11%	0.11%	0.11%	\$ 11,665,345	\$ 37,366,823	\$ 4,193,446	G-017
	G-T52	5820R	Keyspan Energy Trading Services	0.00%	0.00%	0.00%	\$ -	\$ 246,013	\$ 26,288	G-017
			Total	100.00%	100.00%	100.00%	\$ 8,918,152,477	\$ 30,620,119,904	\$ 4,732,222,502	

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	PRIOR SAP Alloc. Code
G-020 plus LIPA TSA Residual entity	G-T53	5020R	National Grid USA Parent	0.54%	0.54%	0.54%	\$ 5	\$ -	\$ 76,756,012	G-020
	G-T53	5040R	KeySpan Energy Corp.	0.00%	0.00%	0.00%	\$ -	\$ -	\$ -	G-020
	G-T53	5180E	National Grid Elec. Services	0.00%	0.00%	0.00%	\$ -	\$ -	\$ -	G-020
	G-T53	5210E	Niagara Mohawk Power Corp.- Electric Distr.	16.15%	16.15%	16.15%	\$ 1,419,393,081	\$ 4,624,377,555	\$ 834,775,399	G-020
	G-T53	5210G	Niagara Mohawk Power Corp. - Gas	4.33%	4.33%	4.33%	\$ 370,089,284	\$ 1,681,380,023	\$ 161,187,519	G-020
	G-T53	5210T	Niagara Mohawk Power Corp. - Transmission	5.42%	5.42%	5.42%	\$ 445,143,537	\$ 2,751,141,600	\$ 110,852,309	G-020
	G-T53	5220G	KeySpan Energy Delivery New York	13.68%	13.68%	13.68%	\$ 1,179,393,379	\$ 4,975,219,821	\$ 556,381,192	G-020
	G-T53	5230G	KeySpan Energy Delivery Long Island	8.21%	8.21%	8.21%	\$ 742,330,196	\$ 3,540,309,992	\$ 229,441,803	G-020
	G-T53	5310E	Massachusetts Electric Company	18.06%	18.06%	18.04%	\$ 1,722,892,195	\$ 3,086,901,603	\$ 1,182,578,585	G-020
	G-T53	5310T	Massachusetts Electric Company - Transmission	0.19%	0.19%	0.19%	\$ 20,325,743	\$ 61,212,831	\$ 6,587,243	G-020
	G-T53	5320E	Nantucket Electric Company	0.22%	0.22%	0.22%	\$ 20,465,899	\$ 73,438,037	\$ 9,495,666	G-020
	G-T53	5330G	Boston Gas Company	10.55%	10.55%	10.55%	\$ 814,549,793	\$ 2,958,665,892	\$ 614,816,880	G-020
	G-T53	5340G	Colonial Gas Company	2.36%	2.36%	2.36%	\$ 173,783,861	\$ 738,203,292	\$ 130,489,951	G-020
	G-T53	5360E	Narragansett Electric Company	6.67%	6.67%	6.67%	\$ 660,545,168	\$ 1,060,890,222	\$ 437,002,019	G-020
	G-T53	5360G	Narragansett Gas Company	2.73%	2.73%	2.73%	\$ 254,134,916	\$ 951,214,784	\$ 107,868,814	G-020
	G-T53	5360T	Narragansett Electric Company - Transmission	1.82%	1.82%	1.82%	\$ 159,567,953	\$ 926,195,055	\$ 31,533,256	G-020
	G-T53	5410T	New England Power Company - Transmission	4.78%	4.78%	4.78%	\$ 420,441,206	\$ 2,484,969,457	\$ 74,547,525	G-020
	G-T53	5411F	NE Hydro - Trans Electric Co.	0.17%	0.17%	0.17%	\$ 25,556,033	\$ 23,056,778	\$ 6,652,853	G-020

LIPA TSA G - General Allocator, 3-Point Formula

	G-T53	5412F	New England Hydro - Trans Corp.	0.10%	0.10%	0.10%	\$ 13,211,759	\$ 1,971,113	\$ 7,157,892	G-020
	G-T53	5413F	New England Electric Trans Corp	0.00%	0.00%	0.00%	\$ 966,997	\$ -	\$ 157,533	G-020
	G-T53	5420G	NG LNG LP Regulated Entity	0.18%	0.18%	0.18%	\$ 8,230,443	\$ 108,363,797	\$ 4,656,941	G-020
	G-T53	5430P	KeySpan Generation LLC (PSA)	3.38%	3.38%	3.38%	\$ 453,584,074	\$ 612,209,320	\$ 146,077,333	G-020
	G-T53	5431P	KeySpan Glenwood Energy Center	0.10%	0.10%	0.10%	\$ 11,079,052	\$ 31,149,693	\$ 3,800,516	G-020
	G-T53	5432P	KeySpan Port Jefferson Energy Center	0.11%	0.11%	0.11%	\$ 11,665,345	\$ 37,366,823	\$ 4,193,446	G-020
	G-T53	5820R	Keyspan Energy Trading Services	0.00%	0.00%	0.00%	\$ -	\$ 246,013	\$ 26,288	G-020
	G-T53	5825N	Transgas Inc	0.09%	0.09%	0.09%	\$ 6,904,896	\$ 7,548,695	\$ 8,147,294	G-020
	G-T53	5840N	KeySpan Energy Development Corporation	0.09%	0.09%	0.09%	\$ -	\$ -	\$ 13,008,548	G-020
	G-T53	5850N	KeySpan Services Inc.	0.07%	0.07%	0.07%	\$ 5,870,404	\$ 6,300,465	\$ 6,225,263	G-020
			Total	100.00%	100.00%	100.00%	\$ 8,940,125,217	\$ 30,742,332,862	\$ 4,764,418,082	

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	PRIOR SAP Alloc. Code
G-097 plus LIPA TSA Residual entity	G-T54	5040R	KeySpan Energy Corp.	0.00%	0.00%	0.00%	\$ -	\$ -	\$ -	G-097
	G-T54	5020R	National Grid USA Parent	0.54%	0.54%	0.54%	\$ 5	\$ -	\$ 76,756,012	
	G-T54	5210E	Niagara Mohawk Power Corp.- Electric Distr.	16.22%	16.22%	16.22%	\$ 1,419,393,081	\$ 4,624,377,555	\$ 834,775,399	G-097
	G-T54	5210G	Niagara Mohawk Power Corp. - Gas	4.35%	4.35%	4.35%	\$ 370,089,284	\$ 1,681,380,023	\$ 161,187,519	G-097
	G-T54	5210T	Niagara Mohawk Power Corp. - Transmission	5.44%	5.44%	5.44%	\$ 445,143,537	\$ 2,751,141,600	\$ 110,852,309	G-097
	G-T54	5220G	KeySpan Energy Delivery New York	13.74%	13.74%	13.74%	\$ 1,179,393,379	\$ 4,975,219,821	\$ 556,381,192	G-097
	G-T54	5230G	KeySpan Energy Delivery Long Island	8.24%	8.24%	8.24%	\$ 742,330,196	\$ 3,540,309,992	\$ 229,441,803	G-097
	G-T54	5180E	National Grid Elec. Services	0.00%	0.00%	0.00%	\$ -	\$ -	\$ -	G-097
	G-T54	5310E	Massachusetts Electric Company	18.14%	18.14%	18.13%	\$ 1,722,892,195	\$ 3,086,901,603	\$ 1,182,578,585	G-097
	G-T54	5310T	Massachusetts Electric Company - Transmission	0.19%	0.19%	0.19%	\$ 20,325,743	\$ 61,212,831	\$ 6,587,243	G-097
	G-T54	5320E	Nantucket Electric Company	0.22%	0.22%	0.22%	\$ 20,465,899	\$ 73,438,037	\$ 9,495,666	G-097
	G-T54	5330G	Boston Gas Company	10.60%	10.60%	10.60%	\$ 814,549,793	\$ 2,958,665,892	\$ 614,816,880	G-097
	G-T54	5340G	Colonial Gas Company	2.37%	2.37%	2.37%	\$ 173,783,861	\$ 738,203,292	\$ 130,489,951	G-097
	G-T54	5360E	Narragansett Electric Company	6.70%	6.70%	6.70%	\$ 660,545,168	\$ 1,060,890,222	\$ 437,002,019	G-097
	G-T54	5360G	Narragansett Gas Company	2.75%	2.75%	2.75%	\$ 254,134,916	\$ 951,214,784	\$ 107,868,814	G-097
	G-T54	5360T	Narragansett Electric Company - Transmission	1.83%	1.83%	1.83%	\$ 159,567,953	\$ 926,195,055	\$ 31,533,256	G-097
	G-T54	5381E	Granite State Electric Co. - Post Sale (Note - 2011 Data)	0.00%	0.00%	0.00%	\$ -	\$ -	\$ -	G-097
	G-T54	5391G	EnergyNorth Natural Gas Inc. - Post Sale (Note - 2011 Data)	0.00%	0.00%	0.00%	\$ -	\$ -	\$ -	G-097
	G-T54	5410T	New England Power Company - Transmission	4.80%	4.80%	4.80%	\$ 420,441,206	\$ 2,484,969,457	\$ 74,547,525	G-097
	G-T54	5411F	NE Hydro - Trans Electric Co.	0.17%	0.17%	0.17%	\$ 25,556,033	\$ 23,056,778	\$ 6,652,853	G-097
	G-T54	5412F	New England Hydro - Trans Corp.	0.10%	0.10%	0.10%	\$ 13,211,759	\$ 1,971,113	\$ 7,157,892	G-097
	G-T54	5430P	KeySpan Generation LLC (PSA)	3.39%	3.39%	3.39%	\$ 453,584,074	\$ 612,209,320	\$ 146,077,333	G-097
	G-T54	5431P	KeySpan Glenwood Energy Center	0.10%	0.10%	0.10%	\$ 11,079,052	\$ 31,149,693	\$ 3,800,516	G-097
	G-T54	5432P	KeySpan Port Jefferson Energy Center	0.11%	0.11%	0.11%	\$ 11,665,345	\$ 37,366,823	\$ 4,193,446	G-097
	G-T54	5820R	Keyspan Energy Trading Services	0.00%	0.00%	0.00%	\$ -	\$ 246,013	\$ 26,288	G-097
			Total	100.00%	100.00%	100.00%	\$ 8,918,152,477	\$ 30,620,119,904	\$ 4,732,222,502	

LIPA TSA G - General Allocator, 3-Point Formula

	SAP Alloc. Code	SAP Co./Seg	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	PRIOR SAP Alloc. Code
G-098 plus LIPA TSA Residual entity	G-T55	5210E	Niagara Mohawk Power Corp.- Electric Distr.	16.70%	16.70%	16.69%	\$ 1,419,393,081	\$ 4,624,377,555	\$ 834,775,399	G-098
	G-T55	5210G	Niagara Mohawk Power Corp. - Gas	4.48%	4.48%	4.48%	\$ 370,089,284	\$ 1,681,380,023	\$ 161,187,519	G-098
	G-T55	5210T	Niagara Mohawk Power Corp. - Transmission	5.61%	5.61%	5.61%	\$ 445,143,537	\$ 2,751,141,600	\$ 110,852,309	G-098
	G-T55	5220G	KeySpan Energy Delivery New York	14.15%	14.15%	14.15%	\$ 1,179,319,379	\$ 4,975,219,821	\$ 556,381,192	G-098
	G-T55	5230G	KeySpan Energy Delivery Long Island	8.49%	8.49%	8.49%	\$ 742,330,196	\$ 3,540,309,992	\$ 229,441,803	G-098
	G-T55	5180E	National Grid Elec. Services	0.00%	0.00%	0.00%	\$ -	\$ -	\$ -	G-098
	G-T55	5310E	Massachusetts Electric Company	18.62%	18.62%	18.64%	\$ 1,722,892,195	\$ 3,086,901,603	\$ 1,182,578,585	G-098
	G-T55	5320E	Nantucket Electric Company	0.23%	0.23%	0.23%	\$ 20,465,899	\$ 73,438,037	\$ 9,495,666	G-098
	G-T55	5330G	Boston Gas Company	10.90%	10.90%	10.90%	\$ 814,549,793	\$ 2,958,665,892	\$ 614,816,880	G-098
	G-T55	5340G	Colonial Gas Company	2.44%	2.44%	2.44%	\$ 173,783,861	\$ 738,203,292	\$ 130,489,951	G-098
	G-T55	5360E	Narragansett Electric Company	6.89%	6.89%	6.89%	\$ 660,545,168	\$ 1,060,890,222	\$ 437,002,019	G-098
	G-T55	5360G	Narragansett Gas Company	2.83%	2.83%	2.83%	\$ 254,134,916	\$ 951,214,784	\$ 107,868,814	G-098
	G-T55	5381E	Granite State Electric Co. - Post Sale (Note - 2011 Data)	0.00%	0.00%	0.00%	\$ -	\$ -	\$ -	G-098
	G-T55	5391G	EnergyNorth Natural Gas Inc. - Post Sale (Note - 2011 Data)	0.00%	0.00%	0.00%	\$ -	\$ -	\$ -	G-098
	G-T55	5410T	New England Power Company - Transmission	4.95%	4.95%	4.95%	\$ 420,441,206	\$ 2,484,969,457	\$ 74,547,525	G-098
	G-T55	5430P	KeySpan Generation LLC (PSA)	3.48%	3.48%	3.48%	\$ 453,584,074	\$ 612,209,320	\$ 146,077,333	G-098
	G-T55	5431P	KeySpan Glenwood Energy Center	0.11%	0.11%	0.11%	\$ 11,079,052	\$ 31,149,693	\$ 3,800,516	G-098
	G-T55	5432P	KeySpan Port Jefferson Energy Center	0.12%	0.12%	0.12%	\$ 11,665,345	\$ 37,366,823	\$ 4,193,446	G-098
			Total	100.00%	100.00%	100.00%	\$ 8,699,490,984	\$ 29,607,438,114	\$ 4,603,508,958	

	SAP Alloc. Code	SAP Co./Seg	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	PRIOR SAP Alloc. Code
G-102 plus LIPA TSA Residual Entity	G-T56	5220G	KeySpan Energy Delivery New York	35.48%	35.48%	35.48%	\$ 1,179,393,379	\$ 4,975,219,821	\$ 556,381,192	G-102
	G-T56	5230G	KeySpan Energy Delivery Long Island	21.00%	21.00%	21.00%	\$ 742,330,196	\$ 3,540,309,992	\$ 229,441,803	G-102
	G-T56	5180E	National Grid Elec. Services	0.00%	0.00%	0.00%	\$ -	\$ -	\$ -	G-102
	G-T56	5330G	Boston Gas Company	27.83%	27.83%	27.83%	\$ 814,549,793	\$ 2,958,665,892	\$ 614,816,880	G-102
	G-T56	5340G	Colonial Gas Company	6.20%	6.20%	6.20%	\$ 173,783,861	\$ 738,203,292	\$ 130,489,951	G-102
	G-T56	5391G	EnergyNorth Natural Gas Inc. - Post Sale (Note - 2011 Data)	0.00%	0.00%	0.00%	\$ -	\$ -	\$ -	G-102
	G-T56	5430P	KeySpan Generation LLC (PSA)	8.94%	8.94%	8.94%	\$ 453,584,074	\$ 612,209,320	\$ 146,077,333	G-102
	G-T56	5431P	KeySpan Glenwood Energy Center	0.26%	0.26%	0.26%	\$ 11,079,052	\$ 31,149,693	\$ 3,800,516	G-102
	G-T56	5432P	KeySpan Port Jefferson Energy Center	0.29%	0.29%	0.29%	\$ 11,665,345	\$ 37,366,823	\$ 4,193,446	G-102
			Total	100.00%	100.00%	100.00%	\$ 3,386,385,700	\$ 12,893,124,833	\$ 1,685,201,121	

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	PRIOR SAP Alloc. Code
G-227 plus LIPA TSA Residual entity	G-T57	5220G	KeySpan Energy Delivery New York	39.20%	39.20%	39.20%	\$ 1,179,393,379	\$ 4,975,219,821	\$ 556,381,192	G-227
	G-T57	5230G	KeySpan Energy Delivery Long Island	23.16%	23.16%	23.16%	\$ 742,330,196	\$ 3,540,309,992	\$ 229,441,803	G-227
	G-T57	5180E	National Grid Elec. Services	0.00%	0.00%	0.00%	\$ -	\$ -	\$ -	G-227
	G-T57	5330G	Boston Gas Company	30.79%	30.79%	30.79%	\$ 814,549,793	\$ 2,958,665,892	\$ 614,816,880	G-227
	G-T57	5340G	Colonial Gas Company	6.85%	6.85%	6.85%	\$ 173,783,861	\$ 738,203,292	\$ 130,489,951	G-227
			Total	100.00%	100.00%	100.00%	\$ 2,910,057,229	\$ 12,212,398,997	\$ 1,531,129,826	

LIPA TSA G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	PRIOR SAP Alloc. Code
G-228 plus LIPA TSA Residual entity	G-T58	5220G	KeySpan Energy Delivery New York	30.43%	30.43%	30.42%	\$ 1,179,393,379	\$ 4,975,219,821	\$ 556,381,192	G-228
	G-T58	5230G	KeySpan Energy Delivery Long Island	18.22%	18.22%	18.22%	\$ 742,330,196	\$ 3,540,309,992	\$ 229,441,803	G-228
	G-T58	5180E	National Grid Elec. Services	0.00%	0.00%	0.00%	\$ -	\$ -	\$ -	G-228
	G-T58	5330G	Boston Gas Company	23.47%	23.47%	23.49%	\$ 814,549,793	\$ 2,958,665,892	\$ 614,816,880	G-228
	G-T58	5340G	Colonial Gas Company	5.26%	5.26%	5.26%	\$ 173,783,861	\$ 738,203,292	\$ 130,489,951	G-228
	G-T58	5360E	Narragansett Electric Company	14.88%	14.88%	14.88%	\$ 660,545,168	\$ 1,060,890,222	\$ 437,002,019	G-228
	G-T58	5391G	EnergyNorth Natural Gas Inc. - Post Sale (Note - 2011 Data)	0.00%	0.00%	0.00%	\$ -	\$ -	\$ -	G-228
	G-T58	5430P	KeySpan Generation LLC (PSA)	7.51%	7.51%	7.51%	\$ 453,584,074	\$ 612,209,320	\$ 146,077,333	G-228
	G-T58	5431P	KeySpan Glenwood Energy Center	0.23%	0.23%	0.23%	\$ 11,079,052	\$ 31,149,693	\$ 3,800,516	G-228
			Total	100.00%	100.00%	100.00%	\$ 4,035,265,522	\$ 13,916,648,232	\$ 2,118,009,694	
Description	SAP Alloc. Code	SAP Co./Seg	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	PRIOR SAP Alloc. Code
G-229 plus LIPA TSA Residual entity	G-T59	5220G	KeySpan Energy Delivery New York	39.20%	39.20%	39.20%	\$ 1,179,393,379	\$ 4,975,219,821	\$ 556,381,192	G-229
	G-T59	5230G	KeySpan Energy Delivery Long Island	23.16%	23.16%	23.16%	\$ 742,330,196	\$ 3,540,309,992	\$ 229,441,803	G-229
	G-T59	5180E	National Grid Elec. Services	0.00%	0.00%	0.00%	\$ -	\$ -	\$ -	G-229
	G-T59	5330G	Boston Gas Company	30.79%	30.79%	30.79%	\$ 814,549,793	\$ 2,958,665,892	\$ 614,816,880	G-229
	G-T59	5340G	Colonial Gas Company	6.85%	6.85%	6.85%	\$ 173,783,861	\$ 738,203,292	\$ 130,489,951	G-229
	G-T59	5391G	EnergyNorth Natural Gas Inc. - Post Sale (Note - 2011 Data)	0.00%	0.00%	0.00%	\$ -	\$ -	\$ -	G-229
			Total	100.00%	100.00%	100.00%	\$ 2,910,057,229	\$ 12,212,398,997	\$ 1,531,129,826	
Description	SAP Alloc. Code	SAP Co./Seg	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	PRIOR SAP Alloc. Code
G-250 plus LIPA TSA Residual Entity	G-T61	5230G	KeySpan Energy Delivery Long Island	38.45%	38.45%	38.45%	\$ 742,330,196	\$ 3,540,309,992	\$ 229,441,803	G-250
	G-T61	5180E	National Grid Elec. Services	0.00%	0.00%	0.00%	\$ -	\$ -	\$ -	G-250
	G-T61	5330G	Boston Gas Company	50.34%	50.34%	50.34%	\$ 814,549,793	\$ 2,958,665,892	\$ 614,816,880	G-250
	G-T61	5340G	Colonial Gas Company	11.21%	11.21%	11.21%	\$ 173,783,861	\$ 738,203,292	\$ 130,489,951	G-250
	G-T61	5391G	EnergyNorth Natural Gas Inc. - Post Sale (Note - 2011 Data)	0.00%	0.00%	0.00%	\$ -	\$ -	\$ -	G-250
			Total	100.00%	100.00%	100.00%	\$ 1,730,663,850	\$ 7,237,179,176	\$ 974,748,634	
Description	SAP Alloc. Code	SAP Co./Seg	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	PRIOR SAP Alloc. Code
G-251 plus LIPA TSA Residual Entity	G-T62	5230G	KeySpan Energy Delivery Long Island	69.48%	69.48%	69.48%	\$ 742,330,196	\$ 3,540,309,992	\$ 229,441,803	G-251
	G-T62	5180E	National Grid Elec. Services	0.00%	0.00%	0.00%	\$ -	\$ -	\$ -	G-251
	G-T62	5430P	KeySpan Generation LLC (PSA)	30.52%	30.52%	30.52%	\$ 453,584,074	\$ 612,209,320	\$ 146,077,333	G-251
			Total	100.00%	100.00%	100.00%	\$ 1,195,914,270	\$ 4,152,519,313	\$ 375,519,136	
Description	SAP Alloc. Code	SAP Co./Seg	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	PRIOR SAP Alloc. Code

LIPA TSA G - General Allocator, 3-Point Formula

G-352 plus LIPA TSA Residual entity	G-T63	5210E	Niagara Mohawk Power Corp.- Electric Distr.	16.38%	16.38%	16.36%	\$ 1,419,393,081	\$ 4,624,377,555	\$ 834,775,399	G-352
	G-T63	5210G	Niagara Mohawk Power Corp. - Gas	4.38%	4.38%	4.38%	\$ 370,089,284	\$ 1,681,380,023	\$ 161,187,519	G-352
	G-T63	5210T	Niagara Mohawk Power Corp. - Transmission	5.46%	5.46%	5.46%	\$ 445,143,537	\$ 2,751,141,600	\$ 110,852,309	G-352
	G-T63	5220G	KeySpan Energy Delivery New York	13.84%	13.84%	13.84%	\$ 1,179,393,379	\$ 4,975,219,821	\$ 556,381,192	G-352
	G-T63	5230G	KeySpan Energy Delivery Long Island	8.29%	8.29%	8.29%	\$ 742,330,196	\$ 3,540,309,992	\$ 229,441,803	G-352
	G-T63	5180E	National Grid Elec. Services	0.00%	0.00%	0.00%	\$ -	\$ -	\$ -	G-352
	G-T63	5310E	Massachusetts Electric Company	18.32%	18.32%	18.32%	\$ 1,722,892,195	\$ 3,086,901,603	\$ 1,182,578,585	G-352
	G-T63	5310T	Massachusetts Electric Company - Transmission	0.19%	0.19%	0.19%	\$ 20,325,743	\$ 61,212,831	\$ 6,587,243	G-352
	G-T63	5320E	Nantucket Electric Company	0.23%	0.23%	0.23%	\$ 20,465,899	\$ 73,438,037	\$ 9,495,666	G-352
	G-T63	5330G	Boston Gas Company	10.70%	10.70%	10.70%	\$ 814,549,793	\$ 2,958,665,892	\$ 614,816,880	G-352
	G-T63	5340G	Colonial Gas Company	2.39%	2.39%	2.39%	\$ 173,783,861	\$ 738,203,292	\$ 130,489,951	G-352
	G-T63	5360E	Narragansett Electric Company	6.77%	6.77%	6.77%	\$ 660,545,168	\$ 1,060,890,222	\$ 437,002,019	G-352
	G-T63	5360G	Narragansett Gas Company	2.77%	2.77%	2.77%	\$ 254,134,916	\$ 951,214,784	\$ 107,868,814	G-352
	G-T63	5360T	Narragansett Electric Company - Transmission	1.83%	1.83%	1.83%	\$ 159,567,953	\$ 926,195,055	\$ 31,533,256	G-352
	G-T63	5410T	New England Power Company - Transmission	4.82%	4.82%	4.82%	\$ 420,441,206	\$ 2,484,969,457	\$ 74,547,525	G-352
	G-T63	5430P	KeySpan Generation LLC (PSA)	3.42%	3.42%	3.42%	\$ 453,584,074	\$ 612,209,320	\$ 146,077,333	G-352
	G-T63	5431P	KeySpan Glenwood Energy Center	0.10%	0.10%	0.10%	\$ 11,079,052	\$ 31,149,693	\$ 3,800,516	G-352
	G-T63	5432P	KeySpan Port Jefferson Energy Center	0.11%	0.11%	0.11%	\$ 11,665,345	\$ 37,366,823	\$ 4,193,446	G-352
			Total	100.00%	100.00%	100.00%	\$ 8,879,384,680	\$ 30,594,846,000	\$ 4,641,629,457	

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	PRIOR SAP Alloc. Code
G-382 plus LIPA TSA Residual entity	G-T64	5220G	KeySpan Energy Delivery New York	30.41%	30.41%	30.42%	\$ 1,179,393,379	\$ 4,975,219,821	\$ 556,381,192	G-382
	G-T64	5230G	KeySpan Energy Delivery Long Island	18.22%	18.22%	18.22%	\$ 742,330,196	\$ 3,540,309,992	\$ 229,441,803	G-382
	G-T64	5180E	National Grid Elec. Services	0.00%	0.00%	0.00%	\$ -	\$ -	\$ -	G-382
	G-T64	5330G	Boston Gas Company	23.49%	23.49%	23.49%	\$ 814,549,793	\$ 2,958,665,892	\$ 614,816,880	G-382
	G-T64	5340G	Colonial Gas Company	5.26%	5.26%	5.26%	\$ 173,783,861	\$ 738,203,292	\$ 130,489,951	G-382
	G-T64	5360E	Narragansett Electric Company	14.88%	14.88%	14.88%	\$ 660,545,168	\$ 1,060,890,222	\$ 437,002,019	G-382
	G-T64	5430P	KeySpan Generation LLC (PSA)	7.51%	7.51%	7.51%	\$ 453,584,074	\$ 612,209,320	\$ 146,077,333	G-382
	G-T64	5431P	KeySpan Glenwood Energy Center	0.23%	0.23%	0.23%	\$ 11,079,052	\$ 31,149,693	\$ 3,800,516	G-382
			Total	100.00%	100.00%	100.00%	\$ 4,035,265,522	\$ 13,916,648,232	\$ 2,118,009,694	

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	PRIOR SAP Alloc. Code
G-385 plus LIPA TSA Residual entity	G-T65	5230G	KeySpan Energy Delivery Long Island	38.45%	38.45%	38.45%	\$ 742,330,196	\$ 3,540,309,992	\$ 229,441,803	G-385
	G-T65	5180E	National Grid Elec. Services	0.00%	0.00%	0.00%	\$ -	\$ -	\$ -	G-385
	G-T65	5330G	Boston Gas Company	50.34%	50.34%	50.34%	\$ 814,549,793	\$ 2,958,665,892	\$ 614,816,880	G-385
	G-T65	5340G	Colonial Gas Company	11.21%	11.21%	11.21%	\$ 173,783,861	\$ 738,203,292	\$ 130,489,951	G-385
			Total	100.00%	100.00%	100.00%	\$ 1,730,663,850	\$ 7,237,179,176	\$ 974,748,634	

LIPA TSA G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	PRIOR SAP Alloc. Code
G-402 plus LIPA TSA	G-T66	5020R	National Grid USA Parent	0.54%	0.54%	0.54%	\$ 5	\$ -	\$ 76,756,012	G-402
	G-T66	5040R	KeySpan Energy Corp.	0.00%	0.00%	0.00%	\$ -	\$ -	\$ -	G-402
	G-T66	5180E	National Grid Elec. Services	0.00%	0.00%	0.00%	\$ -	\$ -	\$ -	G-402
	G-T66	5210E	Niagara Mohawk Power Corp.- Electric Distr.	16.15%	16.15%	16.15%	\$ 1,419,393,081	\$ 4,624,377,555	\$ 834,775,399	G-402
	G-T66	5210G	Niagara Mohawk Power Corp. - Gas	4.33%	4.33%	4.33%	\$ 370,089,284	\$ 1,681,380,023	\$ 161,187,519	G-402
	G-T66	5210T	Niagara Mohawk Power Corp. - Transmission	5.42%	5.42%	5.42%	\$ 445,143,537	\$ 2,751,141,600	\$ 110,852,309	G-402
	G-T66	5220G	KeySpan Energy Delivery New York	13.68%	13.68%	13.68%	\$ 1,179,393,379	\$ 4,975,219,821	\$ 556,381,192	G-402
	G-T66	5230G	KeySpan Energy Delivery Long Island	8.21%	8.21%	8.21%	\$ 742,330,196	\$ 3,540,309,992	\$ 229,441,803	G-402
	G-T66	5310E	Massachusetts Electric Company	18.06%	18.06%	18.04%	\$ 1,722,892,195	\$ 3,086,901,603	\$ 1,182,578,585	G-402
	G-T66	5310T	Massachusetts Electric Company - Transmission	0.19%	0.19%	0.19%	\$ 20,325,743	\$ 61,212,831	\$ 6,587,243	G-402
	G-T66	5320E	Nantucket Electric Company	0.22%	0.22%	0.22%	\$ 20,465,899	\$ 73,438,037	\$ 9,495,666	G-402
	G-T66	5330G	Boston Gas Company	10.55%	10.55%	10.55%	\$ 814,549,793	\$ 2,958,665,892	\$ 614,816,880	G-402
	G-T66	5340G	Colonial Gas Company	2.36%	2.36%	2.36%	\$ 173,783,861	\$ 738,203,292	\$ 130,489,951	G-402
	G-T66	5360E	Narragansett Electric Company	6.67%	6.67%	6.67%	\$ 660,545,168	\$ 1,060,890,222	\$ 437,002,019	G-402
	G-T66	5360G	Narragansett Gas Company	2.73%	2.73%	2.73%	\$ 254,134,916	\$ 951,214,784	\$ 107,868,814	G-402
	G-T66	5360T	Narragansett Electric Company - Transmission	1.82%	1.82%	1.82%	\$ 159,567,953	\$ 926,195,055	\$ 31,533,256	G-402
	G-T66	5381E	Granite State Electric Co. - Post Sale (Note - 2011 Data)	0.00%	0.00%	0.00%	\$ -	\$ -	\$ -	G-402
	G-T66	5391G	EnergyNorth Natural Gas Inc. - Post Sale (Note - 2011 Data)	0.00%	0.00%	0.00%	\$ -	\$ -	\$ -	G-402
	G-T66	5410T	New England Power Company - Transmission	4.78%	4.78%	4.78%	\$ 420,441,206	\$ 2,484,969,457	\$ 74,547,525	G-402
	G-T66	5411F	NE Hydro - Trans Electric Co.	0.17%	0.17%	0.17%	\$ 25,556,033	\$ 23,056,778	\$ 6,652,853	G-402
	G-T66	5412F	New England Hydro - Trans Corp.	0.10%	0.10%	0.10%	\$ 13,211,759	\$ 1,971,113	\$ 7,157,892	G-402
	G-T66	5413F	New England Electric Trans Corp	0.00%	0.00%	0.00%	\$ 966,997	\$ -	\$ 157,533	G-402
	G-T66	5420G	NG LNG LP Regulated Entity	0.18%	0.18%	0.18%	\$ 8,230,443	\$ 108,363,797	\$ 4,656,941	G-402
	G-T66	5430P	KeySpan Generation LLC (PSA)	3.38%	3.38%	3.38%	\$ 453,584,074	\$ 612,209,320	\$ 146,077,333	G-402
	G-T66	5431P	KeySpan Glenwood Energy Center	0.10%	0.10%	0.10%	\$ 11,079,052	\$ 31,149,693	\$ 3,800,516	G-402
	G-T66	5432P	KeySpan Port Jefferson Energy Center	0.11%	0.11%	0.11%	\$ 11,665,345	\$ 37,366,823	\$ 4,193,446	G-402
	G-T66	5820R	Keyspan Energy Trading Services	0.00%	0.00%	0.00%	\$ -	\$ 246,013	\$ 26,288	G-402
	G-T66	5825N	Transgas Inc	0.09%	0.09%	0.09%	\$ 6,904,896	\$ 7,548,695	\$ 8,147,294	G-402
	G-T66	5840N	KeySpan Energy Development Corporation	0.09%	0.09%	0.09%	\$ -	\$ -	\$ 13,008,548	G-402
	G-T66	5850N	KeySpan Services Inc.	0.07%	0.07%	0.07%	\$ 5,870,404	\$ 6,300,465	\$ 6,225,263	G-402
			Total	100.00%	100.00%	100.00%	\$ 8,940,125,217	\$ 30,742,332,862	\$ 4,764,418,082	

	SAP Alloc. Code	SAP Co./Seg	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	PRIOR SAP Alloc. Code
Description	G-T67									
	G-T67	5190S	LIPA TSA Billing Company	39.41%	39.41%	39.41%	\$ 806,723,264	\$ 3,757,641,402	\$ 221,172,203	
	G-T67	5330G	Boston Gas Company	49.56%	49.56%	49.56%	\$ 814,549,793	\$ 2,958,665,892	\$ 614,816,880	
	G-T67	5340G	Colonial Gas Company	11.03%	11.03%	11.03%	\$ 173,783,861	\$ 738,203,292	\$ 130,489,951	
			Total	100.00%	100.00%	100.00%	\$ 1,795,056,918	\$ 7,454,510,586	\$ 966,479,034	

	SAP Alloc. Code	SAP Co./Seg	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	PRIOR SAP Alloc. Code
	G-T69	5040R	KeySpan Energy Corp.	0.00%	0.00%	0.00%	\$ -	\$ -	\$ -	
	G-T69	5020R	National Grid USA Parent	1.29%	1.29%	1.29%	\$ 5	\$ -	\$ 76,756,012	
	G-T69	5190S	LIPA TSA Billing Company	17.65%	17.65%	17.65%	\$ 806,723,264	\$ 3,757,641,402	\$ 221,172,203	
	G-T69	5220G	KeySpan Energy Delivery New York	28.69%	28.69%	28.69%	\$ 1,179,393,379	\$ 4,975,219,821	\$ 556,381,192	
	G-T69	5230G	KeySpan Energy Delivery Long Island	16.85%	16.85%	16.85%	\$ 742,330,196	\$ 3,540,309,992	\$ 229,441,803	
	G-T69	5330G	Boston Gas Company	22.73%	22.73%	22.73%	\$ 814,549,793	\$ 2,958,665,892	\$ 614,816,880	
	G-T69	5340G	Colonial Gas Company	5.05%	5.05%	5.05%	\$ 173,783,861	\$ 738,203,292	\$ 130,489,951	
	G-T69	5430P	KeySpan Generation LLC (PSA)	7.29%	7.29%	7.29%	\$ 453,584,074	\$ 612,209,320	\$ 146,077,333	
	G-T69	5431P	KeySpan Glenwood Energy Center	0.21%	0.21%	0.21%	\$ 11,079,052	\$ 31,149,693	\$ 3,800,516	
	G-T69	5432P	KeySpan Port Jefferson Energy Center	0.24%	0.24%	0.24%	\$ 11,665,345	\$ 37,366,823	\$ 4,193,446	
			Total	100.00%	100.00%	100.00%	\$ 4,193,108,969	\$ 16,650,766,235	\$ 1,983,129,335	

LIPA TSA G - General Allocator, 3-Point Formula

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	PRIOR SAP Alloc. Code
	G-T70	5190S	LIPA TSA Billing Company	27.38%	27.38%	27.38%	\$ 806,723,264	\$ 3,757,641,402	\$ 221,172,203	
	G-T70	5220G	KeySpan Energy Delivery New York	46.34%	46.34%	46.34%	\$ 1,179,393,379	\$ 4,975,219,821	\$ 556,381,192	
	G-T70	5230G	KeySpan Energy Delivery Long Island	26.28%	26.28%	26.28%	\$ 742,330,196	\$ 3,540,309,992	\$ 229,441,803	
			Total	100.00%	100.00%	100.00%	\$ 2,728,446,838	\$ 12,273,171,215	\$ 1,006,995,198	

Description	SAP Alloc. Code	SAP Co./Seg	Company Description	UPDATED	Rounded	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	PRIOR SAP Alloc. Code
	G-T71	5190S	LIPA TSA Billing Company	9.50%	9.50%	9.50%	\$ 806,723,264	\$ 3,757,641,402	\$ 221,172,203	
	G-T71	5210E	Niagara Mohawk Power Corp.- Electric Distr.	17.62%	17.62%	17.61%	\$ 1,419,393,081	\$ 4,624,377,555	\$ 834,775,399	
	G-T71	5210G	Niagara Mohawk Power Corp. - Gas	4.75%	4.75%	4.75%	\$ 370,089,284	\$ 1,681,380,023	\$ 161,187,519	
	G-T71	5220G	KeySpan Energy Delivery New York	14.99%	14.99%	14.99%	\$ 1,179,393,379	\$ 4,975,219,821	\$ 556,381,192	
	G-T71	5230G	KeySpan Energy Delivery Long Island	9.04%	9.04%	9.04%	\$ 742,330,196	\$ 3,540,309,992	\$ 229,441,803	
	G-T71	5310E	Massachusetts Electric Company	19.57%	19.57%	19.57%	\$ 1,722,892,195	\$ 3,086,901,603	\$ 1,182,578,585	
	G-T71	5320E	Nantucket Electric Company	0.24%	0.24%	0.24%	\$ 20,465,899	\$ 73,438,037	\$ 9,495,666	
	G-T71	5330G	Boston Gas Company	11.49%	11.49%	11.49%	\$ 814,549,793	\$ 2,958,665,892	\$ 614,816,880	
	G-T71	5340G	Colonial Gas Company	2.58%	2.58%	2.58%	\$ 173,783,861	\$ 738,203,292	\$ 130,489,951	
	G-T71	5360E	Narragansett Electric Company	7.23%	7.23%	7.23%	\$ 660,545,168	\$ 1,060,890,222	\$ 437,002,019	
	G-T71	5360G	Narragansett Gas Company	2.99%	2.99%	2.99%	\$ 254,134,916	\$ 951,214,784	\$ 107,868,814	
			Total	100.00%	100.00%	100.00%	\$ 8,164,301,035	\$ 27,448,242,623	\$ 4,485,210,032	

PREVIOUSLY INACTIVE/DUPLICATE CODES (SEE NOTES FOR ALTERNATIVE CODE)

Description	SAP Alloc. Code	SAP Co./Seg	Company Description		3 Pt. Allocation %	3 Pt. Allocation %	Net Margin	Net Plant	Net O&M	PRIOR SAP Alloc. Code
G-248 plus LIPA TSA Residual Entity	G-T60	5230G	KeySpan Energy Delivery Long Island		100.00%	100.00%	\$ 742,330,196	\$ 3,540,309,992	\$ 229,441,803	G-248
	G-T60	5180E	National Grid Elec. Services		0.00%	0.00%	\$ -	\$ -	\$ -	G-248
			Total		100.00%	100.00%	\$ 742,330,196	\$ 3,540,309,992	\$ 229,441,803	

H - Number of Bills Rendered

Description

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

Prepared By:	Jeffrey Virkler/David Mattheis	2/14/2019
Business Sign Off:	Charles Florczyk/Jon Harrison	2/14/2019
ServCo Review:		
Final Sign Off:		

Source Data:

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

Notes:

NMPC Elec/Gas split on 78.82/21.18% basis to match the Number of Meters data provided for C allocations. The data originally supplied by the POC was based on company approved splits.

Description		SAP Co. Code	SAP Co./Seg	Company Name	FY 2020 Number of Bills	FY2020 Percentage	FY 2019 Number of Bills	FY2019 Percentage	Amount Inc/Dec	% Inc/Dec
Total Number of Bills Rendered - All Co's		5210E	5210E	Niagara Mohawk (Electric)	16,707,656	20.59%	17,465,502	19.14%	(757,846)	1.45%
		5210G	5210G	Niagara Mohawk (Gas)	4,489,573	5.54%	3,577,272	7.08%	912,301	-1.54%
		5220G	5220G	KEDNY	15,373,475	18.96%	15,304,976	19.06%	68,499	-0.10%
		5230G	5230G	KEDLI	7,256,318	8.95%	7,215,531	8.86%	40,787	0.09%
		5310E	5310E	Massachusetts Electric	16,393,900	20.22%	16,240,850	20.24%	153,050	-0.02%
		5320E	5320E	Nantucket Electric	164,121	0.20%	162,295	0.21%	1,826	-0.01%
		5330G	5330G	Boston Gas Company	8,666,054	10.69%	8,527,074	10.53%	138,980	0.16%
		5340G	5340G	Colonial Gas Company	2,552,768	3.15%	2,528,568	3.13%	24,200	0.02%
		5360E	5360E	Narragansett Electric	6,175,449	7.62%	6,121,214	7.71%	54,235	-0.09%
		5360G	5360G	Narragansett Gas	3,311,623	4.08%	3,269,939	4.04%	41,684	0.04%
				Totals	81,090,937	100.00%	80,677,469	100.00%	413,468	0.00%

Description	SAP Allocation Code	SAP Co. Code	SAP Co./Seg	Company Name	Number of Bills	%
New England Elec Retails	H-052	5310	5310E	Massachusetts Electric	16,393,900	72.12%
	H-052	5320	5320E	Nantucket Electric	164,121	0.72%
	H-052	5360	5360E	Narragansett Electric	6,175,449	27.16%
				Totals	22,733,470	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Number of Bills	%
NGUS and Legacy NG New England Retails, NEP-T, and Hydros	H-089	5310	5310E	Massachusetts Electric	16,393,900	62.95%
	H-089	5320	5320E	Nantucket Electric	164,121	0.63%
	H-089	5360	5360E	Narragansett Electric	6,175,449	23.71%
	H-089	5360G	5360G	Narragansett Gas	3,311,623	12.71%
				Totals	26,045,093	100.00%

Description	SAP Allocation Code	SAP Co. Code	SAP Co./Seg	Company Name	Number of Bills	%
NMPC Electric and NMPC Gas	H-113	5210	5210E	Niagara Mohawk (Electric)	16,707,656	78.82%
	H-113	5210	5210G	Niagara Mohawk (Gas)	4,489,573	21.18%
				Totals	21,197,229	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Number of Bills	%
Niagara Mohawk (Elec, Gas and Trans), KEDNY and KEDLI	H-117	5210	5210E	Niagara Mohawk (Electric)	16,707,656	38.12%
	H-117	5210	5210G	Niagara Mohawk (Gas)	4,489,573	10.24%
	H-117	5220	5220G	KEDNY	15,373,475	35.08%
	H-117	5230	5230G	KEDLI	7,256,318	16.56%
				Totals	43,827,022	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Number of Bills	%
All Retail Companies	H-173	5210	5210E	Niagara Mohawk (Electric)	16,707,656	20.59%
	H-173	5210	5210G	Niagara Mohawk (Gas)	4,489,573	5.54%
	H-173	5220	5220G	KEDNY	15,373,475	18.96%
	H-173	5230	5230G	KEDLI	7,256,318	8.95%
	H-173	5310	5310E	Massachusetts Electric	16,393,900	20.22%
	H-173	5320	5320E	Nantucket Electric	164,121	0.20%
	H-173	5330	5330G	Boston Gas Company	8,666,054	10.69%
	H-173	5340	5340G	Colonial Gas Company	2,552,768	3.15%
	H-173	5360	5360E	Narragansett Electric	6,175,449	7.62%
	H-173	5360	5360G	Narragansett Gas	3,311,623	4.08%
				Totals	81,090,937	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Number of Bills	%
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H - Number of Bills Rendered

NMPC-E&T, Mass. Elec, Nantucket, Narragansett-E, NEP -T	H-192	5210	5210E	Niagara Mohawk (Electric)	16,707,656	42.35%
	H-192	5310	5310E	Massachusetts Electric	16,393,900	41.57%
	H-192	5320	5320E	Nantucket Electric	164,121	0.42%
	H-192	5360	5360E	Narragansett Electric	6,175,449	15.66%
				Totals	39,441,126	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Number of Bills	%
Niagara Mohawk Gas, KEDNY and KEDLI	H-207	5210	5210G	Niagara Mohawk (Gas)	4,489,573	16.55%
	H-207	5220	5220G	KEDNY	15,373,475	56.69%
	H-207	5230	5230G	KEDLI	7,256,318	26.76%
				Totals	27,119,366	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Number of Bills	%
All Gas Retails	H-210	5210	5210G	Niagara Mohawk (Gas)	4,489,573	10.78%
	H-210	5220	5220G	KEDNY	15,373,475	36.91%
	H-210	5230	5230G	KEDLI	7,256,318	17.42%
	H-210	5330	5330G	Boston Gas Company	8,666,054	20.81%
	H-210	5340	5340G	Colonial Gas Company	2,552,768	6.13%
	H-210	5360	5360G	Narragansett Gas	3,311,623	7.95%
				Totals	41,649,811	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Number of Bills	%
KEDNY and KEDLI	H-225	5220	5220G	KEDNY	15,373,475	67.93%
	H-225	5230	5230G	KEDLI	7,256,318	32.07%
				Totals	22,629,793	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Number of Bills	%
Mass. Electric and Nantucket Electric	H-277	5310	5310E	Massachusetts Electric	16,393,900	99.01%
	H-277	5320	5320E	Nantucket Electric	164,121	0.99%
				Totals	16,558,021	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Number of Bills	%
Mass. Elec,Nantucket Elec,Boston Gas,Colonial Gas	H-278	5310	5310E	Massachusetts Electric	16,393,900	59.02%
	H-278	5320	5320E	Nantucket Electric	164,121	0.59%
	H-278	5330	5330G	Boston Gas Company	8,666,054	31.20%
	H-278	5340	5340G	Colonial Gas Company	2,552,768	9.19%
				Totals	27,776,843	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Number of Bills	%
New England Retails	H-280	5310	5310E	Massachusetts Electric	16,393,900	43.99%
	H-280	5320	5320E	Nantucket Electric	164,121	0.44%
	H-280	5330	5330G	Boston Gas Company	8,666,054	23.26%
	H-280	5340	5340G	Colonial Gas Company	2,552,768	6.85%
	H-280	5360	5360E	Narragansett Electric	6,175,449	16.57%
	H-280	5360	5360G	Narragansett Gas	3,311,623	8.89%
				Totals	37,263,915	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Number of Bills	%
Boston Gas and Colonial Gas	H-310	5330	5330G	Boston Gas Company	8,666,054	77.25%
	H-310	5340	5340G	Colonial Gas Company	2,552,768	22.75%
				Totals	11,218,822	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Number of Bills	%
New England - Gas Retails	H-313	5330	5330G	Boston Gas Company	8,666,054	59.64%
	H-313	5340	5340G	Colonial Gas Company	2,552,768	17.57%
	H-313	5360	5360G	Narragansett Gas	3,311,623	22.79%
				Totals	14,530,445	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Number of Bills	%
Narragansett Electric and Narragansett Gas	H-316	5360	5360E	Narragansett Electric	6,175,449	65.09%
	H-316	5360	5360G	Narragansett Gas	3,311,623	34.91%
				Totals	9,487,072	100.00%

H - Number of Bills Rendered

Description	SAP Allocation Code	SAP Co. Code	SAP Co./Seg	Company Name	Number of Bills	%
Parents, Legacy NG Retails, plus other segments that have no data	H-339	5210	5210E	Niagara Mohawk (Electric)	16,707,656	35.37%
	H-339	5210	5210G	Niagara Mohawk (Gas)	4,489,573	9.50%
	H-339	5310	5310E	Massachusetts Electric	16,393,900	34.70%
	H-339	5320	5320E	Nantucket Electric	164,121	0.35%
	H-339	5360	5360E	Narragansett Electric	6,175,449	13.07%
	H-339	5360	5360G	Narragansett Gas	3,311,623	7.01%
				Totals	47,242,322	100.00%

H - Number of Bills Rendered

Description	SAP Allocation Code	SAP Co. Code	SAP Co./Seg	Company Name	Number of Bills	%
Parents and Legacy KS Gas	H-341	5220	5220G	KEDNY	15,373,475	45.42%
	H-341	5230	5230G	KEDLI	7,256,318	21.44%
	H-341	5330	5330G	Boston Gas Company	8,666,054	25.60%
	H-341	5340	5340G	Colonial Gas Company	2,552,768	7.54%
				Totals	33,848,615	100.00%

Description	SAP Allocation Code	SAP Co. Code	SAP Co./Seg	Company Name	Number of Bills	%
KEDNY, Boston Gas and Colonial Gas	H-343	5220	5220G	KEDNY	15,373,475	57.81%
	H-343	5330	5330G	Boston Gas Company	8,666,054	32.59%
	H-343	5340	5340G	Colonial Gas Company	2,552,768	9.60%
				Totals	26,592,297	100.00%

Description	SAP Allocation Code	SAP Co. Code	SAP Co./Seg	Company Name	Number of Bills	%
Retails plus LIPA TSA Billing Entity (5190S)	H-T71	5210	5210E	Niagara Mohawk (Electric)	16,707,656	17.98%
	H-T71	5210	5210G	Niagara Mohawk (Gas)	4,489,573	4.84%
	H-T71	5220	5220G	KEDNY	15,373,475	16.56%
	H-T71	5230	5230G	KEDLI	7,256,318	7.81%
	H-T71	5310	5310E	Massachusetts Electric	16,393,900	17.66%
	H-T71	5320	5320E	Nantucket Electric	164,121	0.18%
	H-T71	5330	5330G	Boston Gas Company	8,666,054	9.33%
	H-T71	5340	5340G	Colonial Gas Company	2,552,768	2.75%
	H-T71	5360	5360E	Narragansett Electric	6,175,449	6.65%
	H-T71	5360	5360G	Narragansett Gas	3,311,623	3.57%
	H-T71	5190	5190S	LIPA TSA Billing Company	11,761,785	12.67%
				Totals	92,652,722	100.00%

PREVIOUSLY INACTIVE/DUPLICATE CODES (SEE NOTES FOR ALTERNATIVE CODE)

Deleted FY2016

Description	SAP Allocation Code	SAP Co. Code	SAP Co./Seg	Company Name	Number of Bills	%
Parent Companies, Niagara Mohawk (E&G)	H-002	5210	5210E	Niagara Mohawk (Electric)	16,707,656	78.82%
	H-002	5210	5210G	Niagara Mohawk (Gas)	4,489,573	21.18%
				Totals	21,197,229	100.00%

Deleted FY2017

H - Number of Bills Rendered

Description	SAP Allocation Code	SAP Co. Code	SAP Co./Seg	Company Name	Number of Bills	%
All Retail incl NMPC-T, Mass-T, Narr-T	H-004	5210	5210E	Niagara Mohawk (Electric)	16,707,656	20.59%
Inactive due to Transmission,LIPA, Granite State & Energy North	H-004	5210	5210G	Niagara Mohawk (Gas)	4,489,573	5.54%
Use H-173 Instead	H-004	5210	5210T	Niagara Mohawk Power Corp. - Transmission	-	0.00%
	H-004	5220	5220G	KEDNY	15,373,475	18.96%
	H-004	5230	5230G	KEDLI	7,256,318	8.95%
	H-004	5260	5260E	KeySpan Electric Services LLC	-	0.00%
	H-004	5310	5310E	Massachusetts Electric	16,393,900	20.22%
	H-004	5310	5310T	Massachusetts Electric Company - Transmission	-	0.00%
	H-004	5320	5320E	Nantucket Electric	164,121	0.20%
	H-004	5330	5330G	Boston Gas Company	8,666,054	10.69%
	H-004	5340	5340G	Colonial Gas Company	2,552,768	3.15%
	H-004	5360	5360E	Narragansett Electric	6,175,449	7.62%
	H-004	5360	5360G	Narragansett Gas	3,311,623	4.08%
	H-004	5360	5360T	Narragansett Electric Company - Transmission	-	0.00%
	H-004	5381	5381E	Granite State Electric	-	0.00%
	H-004	5391	5391G	Energy North	-	0.00%
				Totals	81,090,937	100.00%

Description	SAP Allocation Code	SAP Co. Code	SAP Co./Seg	Company Name	Number of Bills	%
All Retail and All TRAN	H-326	5210	5210E	Niagara Mohawk (Electric)	16,707,656	20.59%
Inactive due to Transmission	H-326	5210	5210G	Niagara Mohawk (Gas)	4,489,573	5.54%
Use H-173 Instead	H-326	5210	5210T	Niagara Mohawk Power Corp. - Transmission	-	0.00%
	H-326	5220	5220G	KEDNY	15,373,475	18.96%
	H-326	5230	5230G	KEDLI	7,256,318	8.95%
	H-326	5310	5310E	Massachusetts Electric	16,393,900	20.22%
	H-326	5310	5310T	Massachusetts Electric Company - Transmission	-	0.00%
	H-326	5320	5320E	Nantucket Electric	164,121	0.20%
	H-326	5330	5330G	Boston Gas Company	8,666,054	10.69%
	H-326	5340	5340G	Colonial Gas Company	2,552,768	3.15%
	H-326	5360	5360E	Narragansett Electric	6,175,449	7.62%
	H-326	5360	5360G	Narragansett Gas	3,311,623	4.08%
	H-326	5360	5360T	Narragansett Electric Company - Transmission	-	0.00%
	H-326	5410	5410T	New England Power Company - Transmission	-	0.00%
				Totals	81,090,937	100.00%

Description	SAP Allocation Code	SAP Co. Code	SAP Co./Seg	Company Name	Number of Bills	%
Parents, Meco E&T, Nant E, Narr E,G&T	H-346	5020	5020R	National Grid USA Parent	-	0.00%
Inactive due to Parent Co & Transmission	H-346	5040	5040R	KeySpan Energy Corp.	-	0.00%
Use H-052 Instead	H-346	5310	5310E	Massachusetts Electric	16,393,900	72.12%
	H-346	5310	5310T	Massachusetts Electric Company - Transmission	-	0.00%
	H-346	5320	5320E	Nantucket Electric	164,121	0.72%
	H-346	5360	5360E	Narragansett Electric	6,175,449	27.16%
	H-346	5360	5360T	Narragansett Electric Company - Transmission	-	0.00%
				Totals	22,733,470	100.00%

Description	SAP Allocation Code	SAP Co. Code	SAP Co./Seg	Company Name	Number of Bills	%
Parents and New England Elec Retails	H-348	5020	5020R	National Grid USA Parent	-	0.00%
Inactive due to parent Co.	H-348	5040	5040R	KeySpan Energy Corp.	-	0.00%
Use H-052 Instead	H-348	5310	5310E	Massachusetts Electric	16,393,900	72.12%
	H-348	5320	5320E	Nantucket Electric	164,121	0.72%
	H-348	5360	5360E	Narragansett Electric	6,175,449	27.16%
				Totals	22,733,470	100.00%

Description	SAP Allocation Code	SAP Co. Code	SAP Co./Seg	Company Name	Number of Bills	%
Legacy NG Retails and KEDLI	H-434	5210	5210E	Niagara Mohawk (Electric)	16,707,656	30.66%
Inactive due to lack of use (no cost or active WBS)	H-434	5210	5210G	Niagara Mohawk (Gas)	4,489,573	8.24%
	H-434	5230	5230G	KEDLI	7,256,318	13.31%
	H-434	5310	5310E	Massachusetts Electric	16,393,900	30.08%
	H-434	5320	5320E	Nantucket Electric	164,121	0.30%
	H-434	5360	5360E	Narragansett Electric	6,175,449	11.33%
	H-434	5360	5360G	Narragansett Gas	3,311,623	6.08%
				Totals	54,498,640	100.00%

I - Value of Property Owned

Description

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

Source Data:

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

Notes:

In the prior years ServCo picked up the property data directly from the form 1's for the I method, which for KEDNY / KEDLI did not Goodwill. For the current period Goodwill is being included for both KEDNY /KEDLI

Prepared By:	Nidina Canoville	3/4/2019
Business Sign Off:		
ServCo Review:		
Final Sign Off:		

Description		SAP Co. Code	SAP Co./Seg	Company Description	Value of Property Owned (in 000's) For FY2020	FY2020 Percentage	Value of Property Owned (in 000's) For FY2019	FY2019 Percentage	Amount Inc/Dec	% Inc/Dec
Total Value of Property Owned Reported as Basis for Allocation		5210	5210E	Niagara Mohawk Power Corp. - Electric Distr.	7,756,976	15.27%	7,440,486	15.56%	316,490	-0.29%
		5210	5210G	Niagara Mohawk Power Corp. - Gas	2,814,745	5.54%	2,678,789	5.60%	135,956	-0.06%
		5210	5210T	Niagara Mohawk Power Corp. - Transmission	3,736,048	7.36%	3,496,806	7.31%	239,242	0.04%
		5220	5220G	KeySpan Energy Delivery New York	7,840,047	15.44%	7,120,910	14.89%	719,137	0.54%
		5230	5230G	KeySpan Energy Delivery Long Island	5,434,698	10.70%	5,078,103	10.62%	356,595	0.08%
		5310	5310E	Massachusetts Electric Company	5,938,963	11.69%	5,670,040	11.86%	268,923	-0.16%
		5310	5310T	Massachusetts Electric Company (Transmission)	78,750	0.16%	76,086	0.16%	2,664	0.00%
		5320	5320E	Nantucket Electric Company	144,627	0.28%	140,475	0.29%	4,152	-0.01%
		5330	5330G	Boston Gas Company	5,087,551	10.02%	4,783,539	10.00%	304,012	0.01%
		5340	5340G	Colonial Gas Company	1,142,318	2.25%	1,051,845	2.20%	90,473	0.05%
		5360	5360E	Narragansett Electric Company	2,267,515	4.46%	2,157,021	4.51%	110,494	-0.05%
		5360	5360G	Narragansett Gas Company	1,590,666	3.13%	1,473,708	3.08%	116,958	0.05%
		5360	5360T	Narragansett Electric Company (Transmission)	1,055,615	2.08%	991,795	2.07%	63,820	0.00%
		5410	5410T	New England Power (Transmission)	3,372,520	6.64%	3,206,337	6.71%	166,183	-0.07%
		5411	5411F	NE Hydro - Trans Electric Co.	258,972	0.51%	257,271	0.54%	1,701	-0.03%
		5412	5412F	New England Hydro - Trans Corp.	181,993	0.36%	182,005	0.38%	(12)	-0.02%
		5413	5413F	New England Electric Trans Corp	6,070	0.01%	6,070	0.01%	0	0.00%
		5420	5420G	KeySpan LNG LP Regulated Entity	141,470	0.28%	135,745	0.28%	5,725	-0.01%
		5430	5430P	KeySpan Generation LLC (PSA)	1,935,714	3.81%	1,865,214	3.90%	70,500	-0.09%
				Totals	\$ 50,785,258	100.00%	47,812,245	100.00%	2,973,013	0%

I - Value of Property Owned

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Value of Property Owned (in 000's)	%
Niagara Mohawk (Elec, Gas and Trans)	I-064	5210	5210E	Niagara Mohawk Power Corp. - Electric Distr.	\$ 7,756,976	54.22%
	I-064	5210	5210G	Niagara Mohawk Power Corp. - Gas	\$ 2,814,745	19.67%
	I-064	5210	5210T	Niagara Mohawk Power Corp. - Transmission	\$ 3,736,048	26.11%
				Totals	\$ 14,307,769	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Value of Property Owned (in 000's)	%
NGUS, Retails, TRAN, Hydros, Gens	I-070	5210	5210E	Niagara Mohawk Power Corp. - Electric Distr.	\$ 7,756,976	15.30%
	I-070	5210	5210G	Niagara Mohawk Power Corp. - Gas	\$ 2,814,745	5.56%
	I-070	5210	5210T	Niagara Mohawk Power Corp. - Transmission	\$ 3,736,048	7.38%
	I-070	5220	5220G	KeySpan Energy Delivery New York	\$ 7,840,047	15.48%
	I-070	5230	5230G	KeySpan Energy Delivery Long Island	\$ 5,434,698	10.73%
	I-070	5310	5310E	Massachusetts Electric Company	\$ 5,938,963	11.73%
	I-070	5310	5310T	Massachusetts Electric Company (Transmission)	\$ 78,750	0.16%
	I-070	5320	5320E	Nantucket Electric Company	\$ 144,627	0.29%
	I-070	5330	5330G	Boston Gas Company	\$ 5,087,551	10.05%
	I-070	5340	5340G	Colonial Gas Company	\$ 1,142,318	2.26%
	I-070	5360	5360E	Narragansett Electric Company	\$ 2,267,515	4.48%
	I-070	5360	5360G	Narragansett Gas Company	\$ 1,590,666	3.14%
	I-070	5360	5360T	Narragansett Electric Company (Transmission)	\$ 1,055,615	2.08%
	I-070	5410	5410T	New England Power (Transmission)	\$ 3,372,520	6.66%
	I-070	5411	5411F	NE Hydro - Trans Electric Co.	\$ 258,972	0.51%
	I-070	5412	5412F	New England Hydro - Trans Corp.	\$ 181,993	0.36%
	I-070	5413	5413F	New England Electric Trans Corp	\$ 6,070	0.01%
	I-070	5430	5430P	KeySpan Generation LLC (PSA)	\$ 1,935,714	3.82%
				Totals	\$ 50,643,788	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Value of Property Owned (in 000's)	%
Legacy NG Retail Companies, all TRAN	I-076	5210	5210E	Niagara Mohawk Power Corp. - Electric Distr.	\$ 7,756,976	26.98%
	I-076	5210	5210G	Niagara Mohawk Power Corp. - Gas	\$ 2,814,745	9.79%
	I-076	5210	5210T	Niagara Mohawk Power Corp. - Transmission	\$ 3,736,048	12.99%
	I-076	5310	5310E	Massachusetts Electric Company	\$ 5,938,963	20.65%
	I-076	5310	5310T	Massachusetts Electric Company (Transmission)	\$ 78,750	0.27%
	I-076	5320	5320E	Nantucket Electric Company	\$ 144,627	0.50%
	I-076	5360	5360E	Narragansett Electric Company	\$ 2,267,515	7.89%
	I-076	5360	5360G	Narragansett Gas Company	\$ 1,590,666	5.53%
	I-076	5360	5360T	Narragansett Electric Company (Transmission)	\$ 1,055,615	3.67%
	I-076	5410	5410T	New England Power (Transmission)	\$ 3,372,520	11.73%
				Totals	\$ 28,756,425	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Value of Property Owned (in 000's)	%
Legacy NG Retails, all TRAN, Hydros	I-078	5210	5210E	Niagara Mohawk Power Corp. - Electric Distr.	\$ 7,756,976	26.56%
	I-078	5210	5210G	Niagara Mohawk Power Corp. - Gas	\$ 2,814,745	9.64%
	I-078	5210	5210T	Niagara Mohawk Power Corp. - Transmission	\$ 3,736,048	12.79%
	I-078	5310	5310E	Massachusetts Electric Company	\$ 5,938,963	20.34%
	I-078	5310	5310T	Massachusetts Electric Company (Transmission)	\$ 78,750	0.27%
	I-078	5320	5320E	Nantucket Electric Company	\$ 144,627	0.50%
	I-078	5360	5360E	Narragansett Electric Company	\$ 2,267,515	7.76%
	I-078	5360	5360G	Narragansett Gas Company	\$ 1,590,666	5.45%
	I-078	5360	5360T	Narragansett Electric Company (Transmission)	\$ 1,055,615	3.61%
	I-078	5410	5410T	New England Power (Transmission)	\$ 3,372,520	11.55%
	I-078	5411	5411F	NE Hydro - Trans Electric Co.	\$ 258,972	0.89%
	I-078	5412	5412F	New England Hydro - Trans Corp.	\$ 181,993	0.62%
	I-078	5413	5413F	New England Electric Trans Corp	\$ 6,070	0.02%
				Totals	\$ 29,203,460	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Value of Property Owned (in 000's)	%
Legacy KS Retail and Generation	I-082	5220	5220G	KeySpan Energy Delivery New York	\$ 7,840,047	36.56%
	I-082	5230	5230G	KeySpan Energy Delivery Long Island	\$ 5,434,698	25.35%
	I-082	5330	5330G	Boston Gas Company	\$ 5,087,551	23.73%
	I-082	5340	5340G	Colonial Gas Company	\$ 1,142,318	5.33%
	I-082	5430	5430P	KeySpan Generation LLC (PSA)	\$ 1,935,714	9.03%
				Totals	\$ 21,440,328	100.00%

I - Value of Property Owned

PREVIOUSLY INACTIVE/DUPLICATE CODES (SEE NOTES FOR ALTERNATIVE CODE)

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Value of Property Owned (in 000's)	%
KEDLI (Use A5230)	I-083	5230	5230G	KeySpan Energy Delivery Long Island	5,434,698	100.00%
				Totals	5,434,698	100.00%

SAP Alloc. Code	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Value of Property Owned (in 000's)	%
New England Retail, Mass-T, NEP-T, Hydros	I-084	5310	5310E	Massachusetts Electric Company	5,938,963	29.59%
Inactive due to lack of use (no cost or active WBS)						
	I-084	5310	5310T	Massachusetts Electric Company - Transmission	78,750	0.39%
	I-084	5320	5320E	Nantucket Electric Company	144,627	0.72%
	I-084	5330	5330G	Boston Gas Company	5,087,551	25.35%
	I-084	5340	5340G	Colonial Gas Company	1,142,318	5.69%
	I-084	5360	5360E	Narragansett Electric Company	2,267,515	11.30%
	I-084	5360	5360G	Narragansett Gas Company	1,590,666	7.93%
	I-084	5410	5410T	New England Power Company - Transmission	3,372,520	16.80%
	I-084	5411	5411F	NE Hydro - Trans Electric Co.	258,972	1.29%
	I-084	5412	5412F	New England Hydro - Trans Corp.	181,993	0.91%
	I-084	5413	5413F	New England Electric Trans Corp	6,070	0.03%
				Total	20,069,945	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Value of Property Owned (in 000's)	%
Niagara Mohawk (Elec, Gas and Trans)	I-114	5210	5210E	Niagara Mohawk Power Corp.- Electric Distr.	7,756,976	54.22%
Inactive due to duplicate : I-064 has larger set of active WBS's						
	I-114	5210	5210G	Niagara Mohawk Power Corp. - Gas	2,814,745	19.67%
	I-114	5210	5210T	Niagara Mohawk Power Corp. - Transmission	3,736,048	26.11%
				Totals	14,307,769	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Value of Property Owned (in 000's)	%
Niagara Mohawk (Elec, Gas and Trans), KEDNY and KEDLI	I-116	5210	5210E	Niagara Mohawk Power Corp.- Electric Distr.	7,756,976	28.14%
Inactive due to lack of use (no cost or active WBS)						
	I-116	5210	5210G	Niagara Mohawk Power Corp. - Gas	2,814,745	10.20%
	I-116	5210	5210T	Niagara Mohawk Power Corp. - Transmission	3,736,048	13.54%
	I-116	5220	5220G	KeySpan Energy Delivery New York	7,840,047	28.42%
	I-116	5230	5230G	KeySpan Energy Delivery Long Island	5,434,698	19.70%
				Totals	27,582,514	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Value of Property Owned (in 000's)	%
All Retail Companies, NMPC-T, Mass-T, Narr-T, Hydros, KS Generation, GW, Port Jefferson	I-122	5210	5210E	Niagara Mohawk Power Corp.- Electric Distr.	7,756,976	16.80%
Inactive due to lack of use (no cost or active WBS)						
	I-122	5210	5210G	Niagara Mohawk Power Corp. - Gas	2,814,745	6.09%
	I-122	5210	5210T	Niagara Mohawk Power Corp. - Transmission	3,736,048	8.08%
	I-122	5220	5220G	KeySpan Energy Delivery New York	7,840,047	16.96%
	I-122	5230	5230G	KeySpan Energy Delivery Long Island	5,434,698	11.76%
	I-122	5310	5310E	Massachusetts Electric Company	5,938,963	12.85%
	I-122	5310	5310T	Massachusetts Electric Company (Transmission)	78,750	0.17%
	I-122	5320	5320E	Nantucket Electric Company	144,627	0.31%
	I-122	5330	5330G	Boston Gas Company	5,087,551	11.01%
	I-122	5340	5340G	Colonial Gas Company	1,142,318	2.47%
	I-122	5360	5360E	Narragansett Electric Company	2,267,515	4.91%
	I-122	5360	5360G	Narragansett Gas Company	1,590,666	3.44%
	I-122	5411	5411F	NE Hydro - Trans Electric Co.	258,972	0.56%
	I-122	5412	5412F	New England Hydro - Trans Corp.	181,993	0.39%
	I-122	5413	5413F	New England Electric Trans Corp	6,070	0.01%
	I-122	5430	5430P	KeySpan Generation LLC (PSA)	1,935,714	4.19%
				Totals	46,215,653	100.00%

I - Value of Property Owned

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Value of Property Owned (in 000's)	%
LegNG Retail, TRAN segment	I-160	5210	5210E	Niagara Mohawk Power Corp.- Electric Distr.	7,756,976	26.98%
Inactive due to duplicate : I-076 has larger set of active WBS's	I-160	5210	5210G	Niagara Mohawk Power Corp. - Gas	2,814,745	9.79%
	I-160	5210	5210T	Niagara Mohawk Power Corp. - Transmission	3,736,048	12.99%
	I-160	5310	5310E	Massachusetts Electric Company	5,938,963	20.65%
	I-160	5310	5310T	Massachusetts Electric Company (Transmission)	78,750	0.27%
	I-160	5320	5320E	Nantucket Electric Company	144,627	0.50%
	I-160	5360	5360E	Narragansett Electric Company	2,267,515	7.89%
	I-160	5360	5360G	Narragansett Gas Company	1,590,666	5.53%
	I-160	5360	5360T	Narragansett Electric Company (Transmission)	1,055,615	3.67%
	I-160	5410	5410T	New England Power (Transmission)	3,372,520	11.73%
				Totals	28,756,425	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Value of Property Owned (in 000's)	%
All Retail Companies	I-173	5210	5210E	Niagara Mohawk Power Corp.- Electric Distr.	7,756,976	19.40%
Inactive due to lack of use (no cost or active WBS)	I-173	5210	5210G	Niagara Mohawk Power Corp. - Gas	2,814,745	7.03%
	I-173	5220	5220G	KeySpan Energy Delivery New York	7,840,047	19.59%
	I-173	5230	5230G	KeySpan Energy Delivery Long Island	5,434,698	13.58%
	I-173	5310	5310E	Massachusetts Electric Company	5,938,963	14.84%
	I-173	5320	5320E	Nantucket Electric Company	144,627	0.36%
	I-173	5330	5330G	Boston Gas Company	5,087,551	12.71%
	I-173	5340	5340G	Colonial Gas Company	1,142,318	2.85%
	I-173	5360	5360E	Narragansett Electric Company	2,267,515	5.67%
	I-173	5360	5360G	Narragansett Gas Company	1,590,666	3.97%
				Totals	40,018,106	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Value of Property Owned (in 000's)	%
All Electric Distribution	I-194	5210	5210E	Niagara Mohawk Power Corp.- Electric Distr.	7,756,976	48.15%
Inactive due to lack of use (no cost or active WBS)	I-194	5310	5310E	Massachusetts Electric Company	5,938,963	36.87%
	I-194	5320	5320E	Nantucket Electric Company	144,627	0.90%
	I-194	5360	5360E	Narragansett Electric Company	2,267,515	14.08%
				Totals	16,108,081	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Value of Property Owned (in 000's)	%
KEDNY and KEDLI	I-226	5220	5220G	KeySpan Energy Delivery New York	7,840,047	59.06%
Inactive due to lack of use (no cost or active WBS)	I-226	5230	5230G	KeySpan Energy Delivery Long Island	5,434,698	40.94%
				Totals	13,274,745	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Value of Property Owned (in 000's)	%
KEDNY and Mass. Electric	I-245	5220	5220G	KeySpan Energy Delivery New York	7,840,047	56.90%
Inactive due to lack of use (no cost or active WBS)	I-245	5310	5310E	Massachusetts Electric Company	5,938,963	43.10%
				Totals	13,779,010	100.00%

I - Value of Property Owned

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Value of Property Owned (in 000's)	%
KEDNY and Colonial Gas	I-247	5220	5220G	KeySpan Energy Delivery New York	7,840,047	87.28%
Inactive due to lack of use (no cost or active WBS)	I-247	5340	5340G	Colonial Gas Company	1,142,318	12.72%
			Totals		8,982,365	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Value of Property Owned (in 000's)	%
Mass. Electric (Elec and Trans) and Nantucket Electric	I-254	5310	5310E	Massachusetts Electric Company	5,938,963	96.37%
Inactive due to lack of use (no cost or active WBS)	I-254	5310	5310T	Massachusetts Electric Company (Transmission)	78,750	1.28%
	I-254	5320	5320E	Nantucket Electric Company	144,627	2.35%
			Totals		6,162,340	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Value of Property Owned (in 000's)	%
Mass. Electric-E&T, Nantucket Electric and Narragansett-E&T	I-260	5310	5310E	Massachusetts Electric Company	5,938,963	62.61%
Inactive due to lack of use (no cost or active WBS)	I-260	5310	5310T	Massachusetts Electric Company (Transmission)	78,750	0.83%
	I-260	5320	5320E	Nantucket Electric Company	144,627	1.52%
	I-260	5360	5360E	Narragansett Electric Company	2,267,515	23.91%
	I-260	5360	5360T	Narragansett Electric Company (Transmission)	1,055,615	11.13%
			Totals		9,485,470	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Value of Property Owned (in 000's)	%
MECO-E&T, NECO-E, NEP-T, Hydr, Gens	I-275	5310	5310E	Massachusetts Electric Company	5,938,963	42.30%
Inactive due to lack of use (no cost or active WBS)	I-275	5310	5310T	Massachusetts Electric Company (Transmission)	78,750	0.56%
	I-275	5360	5360E	Narragansett Electric Company	2,267,515	16.15%
	I-275	5410	5410T	New England Power (Transmission)	3,372,520	24.02%
	I-275	5411	5411F	NE Hydro - Trans Electric Co.	258,972	1.84%
	I-275	5412	5412F	New England Hydro - Trans Corp.	181,993	1.30%
	I-275	5413	5413F	New England Electric Trans Corp	6,070	0.04%
	I-275	5430	5430P	KeySpan Generation LLC (PSA)	1,935,714	13.79%
			Totals		14,040,497	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Value of Property Owned (in 000's)	%
New England Retails	I-280	5310	5310E	Massachusetts Electric Company	5,938,963	36.73%
Inactive due to lack of use (no cost or active WBS)	I-280	5320	5320E	Nantucket Electric Company	144,627	0.89%
	I-280	5330	5330G	Boston Gas Company	5,087,551	31.46%
	I-280	5340	5340G	Colonial Gas Company	1,142,318	7.06%
	I-280	5360	5360E	Narragansett Electric Company	2,267,515	14.02%
	I-280	5360	5360G	Narragansett Gas Company	1,590,666	9.84%
			Totals		16,171,640	100.00%

I - Value of Property Owned

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Value of Property Owned (in 000's)	%
Mass. Electric-E, Narragansett-E, Hydros, KS Generation, GW, Port Jefferson	I-297	5310	5310E	Massachusetts Electric Company	5,938,963	56.08%
Inactive due to lack of use (no cost or active WBS)	I-297	5360	5360E	Narragansett Electric Company	2,267,515	21.41%
	I-297	5411	5411F	NE Hydro - Trans Electric Co.	258,972	2.45%
	I-297	5412	5412F	New England Hydro - Trans Corp.	181,993	1.72%
	I-297	5413	5413F	New England Electric Trans Corp	6,070	0.06%
	I-297	5430	5430P	KeySpan Generation LLC (PSA)	1,935,714	18.28%
				Totals	10,589,227	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Value of Property Owned (in 000's)	%
Boston Gas and Colonial Gas	I-310	5330	5330G	Boston Gas Company	5,087,551	81.66%
Inactive due to lack of use (no cost or active WBS)	I-310	5340	5340G	Colonial Gas Company	1,142,318	18.34%
				Totals	6,229,869	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Value of Property Owned (in 000's)	%
Narragansett Electric and Narragansett Gas	I-316	5360	5360E	Narragansett Electric Company	2,267,515	58.77%
Inactive due to lack of use (no cost or active WBS)	I-316	5360	5360G	Narragansett Gas Company	1,590,666	41.23%
				Totals	3,858,181	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Value of Property Owned (in 000's)	%
Hydros	I-322	5411	5411F	NE Hydro - Trans Electric Co.	258,972	57.93%
Inactive due to lack of use (no cost or active WBS)	I-322	5412	5412F	New England Hydro - Trans Corp.	181,993	40.71%
	I-322	5413	5413F	New England Electric Trans Corp	6,070	1.36%
				Totals	447,035	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Value of Property Owned (in 000's)	%
KS Generation, Glenwood and Port Jefferson	I-325	5430	5430P	KeySpan Generation LLC (PSA)	1,935,714	100.00%
Allocate Directly to 5430	I-325	5431	5431P	KeySpan Glenwood Energy Center	-	0.00%
	I-325	5432	5432P	KeySpan Port Jefferson Energy Center	-	0.00%
				Totals	1,935,714	100.00%

J - Facilities - Multiple Sites

Description

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

Prepared By:		N.Canoville
Business Sign Off:		
ServCo Review:		
Final Sign Off:		

Source Data:

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

Notes:

Co. Count	Allo	SAP Allocation Code	SAP Co. Code	Company Name	New %	Rounded
1	J-063	Reservoir Woods, Waltham	5020R	National Grid USA	3.16%	3.16%
2	J-063		5040R	KeySpan Energy Corp.	0.00%	0.00%
3	J-063		5190S	LIPA / PSEG-LI Billing Entity	0.00%	0.00%
4	J-063		5210E	Niagara Mohawk Power Corp.- Elec D.	8.23%	8.23%
5	J-063		5210G	Niagara Mohawk Power Corp. - Gas	5.05%	5.05%
6	J-063		5210T	Niagara Mohawk Power Corp. - Trans	3.54%	3.54%
7	J-063		5220G	KeySpan Energy Delivery New York	8.46%	8.46%
8	J-063		5230G	KeySpan Energy Delivery Long Island	4.84%	4.84%
9	J-063		5310E	Massachusetts Electric Company	21.81%	21.80%
10	J-063		5320E	Nantucket Electric Company	0.28%	0.28%
11	J-063		5330G	Boston Gas Company	16.25%	16.25%
12	J-063		5340G	Colonial Gas Company	3.45%	3.45%
13	J-063		5360E	Narragansett Electric Company	9.05%	9.05%
14	J-063		5360G	Narragansett Gas Company	2.26%	2.26%
15	J-063		5360T	Narragansett Electric Co - Trans	2.58%	2.58%
16	J-063		5410T	New England Power Co - Trans	8.43%	8.43%
17	J-063		5411F	NE Hydro - Trans Electric Co.	0.16%	0.16%
18	J-063		5412F	New England Hydro - Trans Corp.	0.07%	0.07%
19	J-063		5413F	New England Electric Trans Corp	0.00%	0.00%
20	J-063		5430P	KeySpan Generation LLC (PSA)	2.23%	2.23%
21	J-063		5431P	KeySpan Glenwood Energy Center	0.05%	0.05%
22	J-063		5432P	KeySpan Port Jefferson Energy Center	0.05%	0.05%
23	J-063		5811N	Grid Holdings	0.00%	0.00%
24	J-063		5825N	Transgas	0.02%	0.02%
25	J-063		5840N	KeySpan Energy Development Corp	0.00%	0.00%
26	J-063		5850N	KeySpan Services Inc.	0.04%	0.04%
				Totals	100.00%	100.00%

Co Count	Allo	Description	SAP Co. Code	Company Name	New %	Rounded
1	J-101	Brightwaters - Suffolk	5190S	LIPA / PSEG-LI Billing Entity	0.00%	0.00%
2	J-101		5230G	KeySpan Energy Delivery Long Island	98.47%	98.47%
3	J-101		5430P	KeySpan Generation LLC (PSA)	1.53%	1.53%
Totals					100.00%	100.00%

Co Count	Allo	Description	SAP Co. Code	Company Name	New %	Rounded
1	J-105	Shoreham - Suffolk	5190S	LIPA / PSEG-LI Billing Entity	0.00%	0.00%
2	J-105		5230G	KeySpan Energy Delivery Long Island	0.00%	0.00%
3	J-105		5430P	KeySpan Generation LLC (PSA)	100.00%	100.00%
Totals					100.00%	100.00%

Co Count	Allo	Description	SAP Co. Code	Company Name	New %	Rounded
1	J-106	Bellmore	5040R	KeySpan Energy Corp.	0.00%	0.00%
2	J-106		5190S	LIPA / PSEG-LI Billing Entity	0.00%	0.00%
3	J-106		5220G	KeySpan Energy Delivery New York	2.14%	2.14%
4	J-106		5230G	KeySpan Energy Delivery Long Island	97.86%	97.86%
5	J-106		5330G	Boston Gas Company	0.00%	0.00%
6	J-106		5340G	Colonial Gas Company	0.00%	0.00%
7	J-106		5430P	KeySpan Generation LLC (PSA)	0.00%	0.00%
8	J-106		5840N	KeySpan Energy Development Corporation	0.00%	0.00%
Totals					100.00%	100.00%

Co Count	Allo	Description	SAP Co. Code	Company Name	New %	Rounded
1	J-107	Brentwood Bldg Site	5040R	KeySpan Energy Corp.	0.00%	0.00%
2	J-107		5190S	LIPA / PSEG-LI Billing Entity	80.44%	80.44%
3	J-107		5220G	KeySpan Energy Delivery New York	0.94%	0.94%
4	J-107		5230G	KeySpan Energy Delivery Long Island	18.62%	18.62%
5	J-107		5330G	Boston Gas Company	0.00%	0.00%
6	J-107		5340G	Colonial Gas Company	0.00%	0.00%
7	J-107		5430P	KeySpan Generation LLC (PSA)	0.00%	0.00%
8	J-107		5840N	KeySpan Energy Development Corporation	0.00%	0.00%
Totals					100.00%	100.00%

Co Count	Allo	Description	SAP Co. Code	Company Name	New %	Rounded
1	J-108	Brentwood General Shops Bldg	5040R	KeySpan Energy Corp.	0.00%	0.00%
2	J-108		5190S	LIPA / PSEG-LI Billing Entity	88.82%	88.82%
3	J-108		5220G	KeySpan Energy Delivery New York	0.54%	0.54%
4	J-108		5230G	KeySpan Energy Delivery Long Island	10.64%	10.64%
5	J-108		5330G	Boston Gas Company	0.00%	0.00%
6	J-108		5340G	Colonial Gas Company	0.00%	0.00%
7	J-108		5430P	KeySpan Generation LLC (PSA)	0.00%	0.00%
8	J-108		5840N	KeySpan Energy Development Corporation	0.00%	0.00%
Totals					100.00%	100.00%

Co Count	Allo	Description	SAP Co. Code	Company Name	New %	Rounded
1	J-109	Brentwood Main Office Bldg	5040R	KeySpan Energy Corp.	0.00%	0.00%
2	J-109		5190S	LIPA / PSEG-LI Billing Entity	56.91%	56.91%
3	J-109		5220G	KeySpan Energy Delivery New York	2.07%	2.07%
4	J-109		5230G	KeySpan Energy Delivery Long Island	41.02%	41.02%
5	J-109		5330G	Boston Gas Company	0.00%	0.00%
6	J-109		5340G	Colonial Gas Company	0.00%	0.00%
7	J-109		5430P	KeySpan Generation LLC (PSA)	0.00%	0.00%
8	J-109		5840N	KeySpan Energy Development Corporation	0.00%	0.00%
Totals					100.00%	100.00%

Co Count	Allo	Description	SAP Co. Code	Company Name	New %	Rounded
1	J-110	Brentwood Warehouse Bldg	5190S	LIPA / PSEG-LI Billing Entity	88.82%	88.82%
2	J-110		5220G	KeySpan Energy Delivery New York	0.54%	0.54%
3	J-110		5230G	KeySpan Energy Delivery Long Island	10.64%	10.64%
4	J-110		5330G	Boston Gas Company	0.00%	0.00%
5	J-110		5340G	Colonial Gas Company	0.00%	0.00%
6	J-110		5430P	KeySpan Generation LLC (PSA)	0.00%	0.00%
7	J-110		5840N	KeySpan Energy Development Corporation	0.00%	0.00%
Totals					100.00%	100.00%

Co Count	Allo	Description	SAP Co. Code	Company Name	New %	Rounded
1	J-111	Brentwood Transportation Bldg	5040R	KeySpan Energy Corp.	0.00%	0.00%
2	J-111		5190S	LIPA / PSEG-LI Billing Entity	50.86%	50.86%
3	J-111		5220G	KeySpan Energy Delivery New York	2.36%	2.36%
4	J-111		5230G	KeySpan Energy Delivery Long Island	46.78%	46.78%
5	J-111		5330G	Boston Gas Company	0.00%	0.00%
6	J-111		5340G	Colonial Gas Company	0.00%	0.00%
7	J-111		5430P	KeySpan Generation LLC (PSA)	0.00%	0.00%
8	J-111		5840N	KeySpan Energy Development Corporation	0.00%	0.00%
Totals					100.00%	100.00%

Co Count	Allo	Description	SAP Co. Code	Company Name	New %	Rounded
1	J-112	Bridgehamton	5040R	KeySpan Energy Corp.	0.00%	0.00%
2	J-112		5190S	LIPA / PSEG-LI Billing Entity	86.67%	86.67%
3	J-112		5220G	KeySpan Energy Delivery New York	0.00%	0.00%
4	J-112		5230G	KeySpan Energy Delivery Long Island	13.33%	13.33%
5	J-112		5330G	Boston Gas Company	0.00%	0.00%
6	J-112		5340G	Colonial Gas Company	0.00%	0.00%
7	J-112		5430P	KeySpan Generation LLC (PSA)	0.00%	0.00%
8	J-112		5840N	KeySpan Energy Development Corporation	0.00%	0.00%
Totals					100.00%	100.00%

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

Co Count	Allo	Description	SAP Co. Code	Company Name	New %	Rounded
1	J-114	GARDEN CITY BUILDING	5040R	KeySpan Energy Corp.	0.00%	0.00%
2	J-114		5190S	LIPA / PSEG-LI Billing Entity	0.00%	0.00%
3	J-114		5220G	KeySpan Energy Delivery New York	38.46%	38.46%
4	J-114		5230G	KeySpan Energy Delivery Long Island	28.76%	28.75%
5	J-114		5330G	Boston Gas Company	23.76%	23.76%
6	J-114		5340G	Colonial Gas Company	4.46%	4.46%
7	J-114		5360G	Narragansett Gas Company	4.57%	4.57%
8	J-114		5430P	KeySpan Generation LLC (PSA)	0.00%	0.00%
9	J-114		5431P	KeySpan Glenwood Energy Center	0.00%	0.00%
10	J-114		5432P	KeySpan Port Jefferson Energy Center	0.00%	0.00%
11	J-114		5820R	NG Energy Trading Services	0.00%	0.00%
12	J-114		5840N	KeySpan Energy Development Corporation	0.00%	0.00%
Totals					100.00%	100.00%

Co Count	Allo	Description	SAP Co. Code	Company Name	New %	Rounded
1	J-115	Greenlawn Bldg Site	5040R	KeySpan Energy Corp.	0.00%	0.00%
2	J-115		5190S	LIPA / PSEG-LI Billing Entity	57.12%	57.12%
3	J-115		5220G	KeySpan Energy Delivery New York	0.00%	0.00%
4	J-115		5230G	KeySpan Energy Delivery Long Island	42.88%	42.88%
5	J-115		5330G	Boston Gas Company	0.00%	0.00%
6	J-115		5340G	Colonial Gas Company	0.00%	0.00%
7	J-115		5430P	KeySpan Generation LLC (PSA)	0.00%	0.00%
8	J-115		5840N	KeySpan Energy Development Corporation	0.00%	0.00%
Totals					100.00%	100.00%

Co Count	Allo	Description	SAP Co. Code	Company Name	New %	Rounded
1	J-116	Greenlawn	5040R	KeySpan Energy Corp.	0.00%	0.00%
2	J-116		5190S	LIPA / PSEG-LI Billing Entity	77.58%	77.58%
3	J-116		5220G	KeySpan Energy Delivery New York	0.00%	0.00%
4	J-116		5230G	KeySpan Energy Delivery Long Island	22.42%	22.42%
5	J-116		5330G	Boston Gas Company	0.00%	0.00%
6	J-116		5340G	Colonial Gas Company	0.00%	0.00%
7	J-116		5430P	KeySpan Generation LLC (PSA)	0.00%	0.00%
8	J-116		5840N	KeySpan Energy Development Corporation	0.00%	0.00%
Totals					100.00%	100.00%

Co Count	Allo	Description	SAP Co. Code	Company Name	New %	Rounded
1	J-117	Hewlett Bldg Site	5190S	LIPA / PSEG-LI Billing Entity	53.92%	53.92%
2	J-117		5220G	KeySpan Energy Delivery New York	0.04%	0.04%
3	J-117		5230G	KeySpan Energy Delivery Long Island	46.04%	46.04%
4	J-117		5330G	Boston Gas Company	0.00%	0.00%
5	J-117		5340G	Colonial Gas Company	0.00%	0.00%
6	J-117		5430P	KeySpan Generation LLC (PSA)	0.00%	0.00%
7	J-117		5840N	KeySpan Energy Development Corporation	0.00%	0.00%
Totals					100.00%	100.00%

Co Count	Allo	Description	SAP Co. Code	Company Name	New %	Rounded
1	J-118	Hewlett General Shops Bldg	5190S	LIPA / PSEG-LI Billing Entity	89.00%	89.00%
2	J-118		5220G	KeySpan Energy Delivery New York	0.01%	0.01%
3	J-118		5230G	KeySpan Energy Delivery Long Island	10.99%	10.99%
4	J-118		5330G	Boston Gas Company	0.00%	0.00%
5	J-118		5340G	Colonial Gas Company	0.00%	0.00%
6	J-118		5430P	KeySpan Generation LLC (PSA)	0.00%	0.00%
7	J-118		5840N	KeySpan Energy Development Corporation	0.00%	0.00%
Totals					100.00%	100.00%

Co Count	Allo	Description	SAP Co. Code	Company Name	New %	Rounded
1	J-119	Hewlett Main Office Bldg	5190S	LIPA / PSEG-LI Billing Entity	48.85%	48.85%
2	J-119		5220G	KeySpan Energy Delivery New York	0.04%	0.04%
3	J-119		5230G	KeySpan Energy Delivery Long Island	51.11%	51.11%
4	J-119		5330G	Boston Gas Company	0.00%	0.00%
5	J-119		5340G	Colonial Gas Company	0.00%	0.00%
6	J-119		5430P	KeySpan Generation LLC (PSA)	0.00%	0.00%
7	J-119		5840N	KeySpan Energy Development Corporation	0.00%	0.00%
Totals					100.00%	100.00%

Co Count	Allo	Description	SAP Co. Code	Company Name	New %	Rounded
1	J-120	Hewlett Transportation Bldg	5190S	LIPA / PSEG-LI Billing Entity	50.79%	50.79%
2	J-120		5220G	KeySpan Energy Delivery New York	0.04%	0.04%
3	J-120		5230G	KeySpan Energy Delivery Long Island	49.17%	49.17%
4	J-120		5330G	Boston Gas Company	0.00%	0.00%
5	J-120		5340G	Colonial Gas Company	0.00%	0.00%
6	J-120		5430P	KeySpan Generation LLC (PSA)	0.00%	0.00%
7	J-120		5840N	KeySpan Energy Development Corporation	0.00%	0.00%
Totals					100.00%	100.00%

Co Count	Allo	Description	SAP Co. Code	Company Name	New %	Rounded
1	J-121	Hewlett Warehouse Bldg	5190S	LIPA / PSEG-LI Billing Entity	82.10%	82.10%
2	J-121		5220G	KeySpan Energy Delivery New York	0.01%	0.01%
3	J-121		5230G	KeySpan Energy Delivery Long Island	17.89%	17.89%
4	J-121		5330G	Boston Gas Company	0.00%	0.00%
5	J-121		5340G	Colonial Gas Company	0.00%	0.00%
6	J-121		5430P	KeySpan Generation LLC (PSA)	0.00%	0.00%
7	J-121		5840N	KeySpan Energy Development Corporation	0.00%	0.00%
Totals					100.00%	100.00%

Co Count	Allo	Description	SAP Co. Code	Company Name	New %	Rounded	
1	J-122	Hicksville Bldg Site	5020R	National Grid USA (Parent)	0.54%	0.54%	1.55%
2	J-122		5040R	KeySpan Energy Corp. (Parent)	0.00%	0.00%	0.77%
3	J-122		5190S	LIPA / PSEG-LI Billing Entity	76.90%	76.90%	23.10%
4	J-122		5210E	Niagara Mohawk Power Corp.- Electric Distr.	1.11%	1.11%	8.64%
5	J-122		5210G	Niagara Mohawk Power Corp. - Gas	0.74%	0.74%	
6	J-122		5210T	Niagara Mohawk Power Corp. - Transmission	0.15%	0.15%	
7	J-122		5220G	KeySpan Energy Delivery New York	2.73%	2.73%	11.81%
8	J-122		5230G	KeySpan Energy Delivery Long Island	12.96%	12.96%	56.10%
9	J-122		5310E	Massachusetts Electric Company	0.98%	0.98%	4.25%
10	J-122		5320E	Nantucket Electric Company	0.01%	0.01%	0.05%
11	J-122		5330G	Boston Gas Company	0.97%	0.97%	4.22%
12	J-122		5340G	Colonial Gas Company	0.15%	0.15%	0.65%
13	J-122		5360E	Narragansett Electric Company	0.39%	0.39%	2.38%
14	J-122		5360G	Narragansett Gas Company	0.16%	0.16%	
15	J-122		5410T	New England Power Company - Transmission	0.19%	0.19%	0.80%
16	J-122		5412F	New England Hydro - Trans Corp.	0.00%	0.00%	0.02%
17	J-122		5430P	KeySpan Generation LLC (PSA)	1.91%	1.91%	8.28%
18	J-122		5431P	KeySpan Glenwood Energy Center	0.03%	0.03%	0.15%
19	J-122		5432P	KeySpan Port Jefferson Energy Center	0.04%	0.04%	0.17%
20	J-122		5820R	NG Energy Trading Services	0.00%	0.00%	0.00%
21	J-122		5840N	KeySpan Energy Development Corporation	0.04%	0.04%	0.17%
Totals					100.00%	100.00%	

Co Count	Allo	Description	SAP Co. Code	Company Name	New %	Rounded	
1	J-123	Hicksville Cafeteria Bldg	5020R	National Grid USA (Parent)	0.00%	0.00%	
2	J-123		5040R	KeySpan Energy Corp. (Parent)	0.00%	0.00%	
3	J-123		5190S	LIPA / PSEG-LI Billing Entity	45.53%	45.53%	54.47%
4	J-123		5210E	Niagara Mohawk Power Corp.- Electric Distr.	0.22%	0.22%	0.71%
5	J-123		5210G	Niagara Mohawk Power Corp. - Gas	0.14%	0.14%	
6	J-123		5210T	Niagara Mohawk Power Corp. - Transmission	0.03%	0.03%	
7	J-123		5220G	KeySpan Energy Delivery New York	0.21%	0.21%	0.38%
8	J-123		5230G	KeySpan Energy Delivery Long Island	52.99%	52.98%	97.29%
9	J-123		5310E	Massachusetts Electric Company	0.26%	0.26%	0.48%
10	J-123		5320E	Nantucket Electric Company	0.01%	0.01%	0.02%
11	J-123		5330G	Boston Gas Company	0.14%	0.14%	0.26%
12	J-123		5340G	Colonial Gas Company	0.04%	0.04%	0.07%
13	J-123		5360E	Narragansett Electric Company	0.14%	0.14%	0.36%
14	J-123		5360G	Narragansett Gas Company	0.06%	0.06%	
15	J-123		5410T	New England Power Company - Transmission	0.08%	0.08%	0.14%
16	J-123		5411F	NE Hydro - Trans Electric Co.	0.00%	0.00%	
17	J-123		5412F	New England Hydro - Trans Corp.	0.00%	0.00%	
18	J-123		5430P	KeySpan Generation LLC (PSA)	0.16%	0.16%	0.29%
19	J-123		5431P	KeySpan Glenwood Energy Center	0.00%	0.00%	
20	J-123		5432P	KeySpan Port Jefferson Energy Center	0.00%	0.00%	
21	J-123		5820R	NG Energy Trading Services	0.00%	0.00%	
22	J-123		5840N	KeySpan Energy Development Corporation	0.00%	0.00%	
				Totals	100.00%	100.00%	

Co Count	Allo	Description	SAP Co. Code	Company Name	New %	Rounded	
1	J-124	Hicksville East Office Bldg	5020R	National Grid USA (Parent)	0.00%	0.00%	
2	J-124		5040R	KeySpan Energy Corp. (Parent)	0.00%	0.00%	
3	J-124		5190S	LIPA / PSEG-LI Billing Entity	100.00%	100.00%	0.00%
4	J-124		5210E	Niagara Mohawk Power Corp.- Electric Distr.	0.00%	0.00%	
5	J-124		5210G	Niagara Mohawk Power Corp. - Gas	0.00%	0.00%	
6	J-124		5210T	Niagara Mohawk Power Corp. - Transmission	0.00%	0.00%	
7	J-124		5220G	KeySpan Energy Delivery New York	0.00%	0.00%	
8	J-124		5230G	KeySpan Energy Delivery Long Island	0.00%	0.00%	
9	J-124		5310E	Massachusetts Electric Company	0.00%	0.00%	
10	J-124		5320E	Nantucket Electric Company	0.00%	0.00%	
11	J-124		5330G	Boston Gas Company	0.00%	0.00%	
12	J-124		5340G	Colonial Gas Company	0.00%	0.00%	
13	J-124		5360E	Narragansett Electric Company	0.00%	0.00%	
14	J-124		5360G	Narragansett Gas Company	0.00%	0.00%	
15	J-124		5410T	New England Power Company - Transmission	0.00%	0.00%	
16	J-124		5411F	NE Hydro - Trans Electric Co.	0.00%	0.00%	
17	J-124		5412F	New England Hydro - Trans Corp.	0.00%	0.00%	
18	J-124		5413F	New England Electric Trans Corp	0.00%	0.00%	
19	J-124		5430P	KeySpan Generation LLC (PSA)	0.00%	0.00%	
20	J-124		5431P	KeySpan Glenwood Energy Center	0.00%	0.00%	
21	J-124		5432P	KeySpan Port Jefferson Energy Center	0.00%	0.00%	
22	J-124		5820R	NG Energy Trading Services	0.00%	0.00%	
23	J-124		5840N	KeySpan Energy Development Corporation	0.00%	0.00%	
24	J-124		5850N	KeySpan Services Inc.	0.00%	0.00%	
Totals					100.00%	100.00%	

Co Count	Allo	Description	SAP Co. Code	Company Name	New %	Rounded	
1	J-125	Hicksville Gen. Shops Bldg	5020R	National Grid USA (Parent)	0.00%	0.00%	
2	J-125		5040R	KeySpan Energy Corp. (Parent)	0.00%	0.00%	
3	J-125		5190S	LIPA / PSEG-LI Billing Entity	14.35%	14.35%	85.65%
4	J-125		5210E	Niagara Mohawk Power Corp.- Electric Distr.	0.00%	0.00%	
5	J-125		5210G	Niagara Mohawk Power Corp. - Gas	0.00%	0.00%	
6	J-125		5210T	Niagara Mohawk Power Corp. - Transmission	0.00%	0.00%	
7	J-125		5220G	KeySpan Energy Delivery New York	0.00%	0.00%	
8	J-125		5230G	KeySpan Energy Delivery Long Island	2.24%	2.24%	2.61%
9	J-125		5310E	Massachusetts Electric Company	0.00%	0.00%	
10	J-125		5320E	Nantucket Electric Company	0.00%	0.00%	
11	J-125		5330G	Boston Gas Company	0.00%	0.00%	
12	J-125		5340G	Colonial Gas Company	0.00%	0.00%	
13	J-125		5360E	Narragansett Electric Company	0.00%	0.00%	
14	J-125		5360G	Narragansett Gas Company	0.00%	0.00%	
15	J-125		5410T	New England Power Company - Transmission	0.00%	0.00%	
16	J-125		5412F	New England Hydro - Trans Corp.	0.00%	0.00%	
17	J-125		5430P	KeySpan Generation LLC (PSA)	79.92%	79.91%	93.31%
18	J-125		5431P	KeySpan Glenwood Energy Center	1.60%	1.60%	1.87%
19	J-125		5432P	KeySpan Port Jefferson Energy Center	1.90%	1.90%	2.22%
20	J-125		5820R	NG Energy Trading Services	0.00%	0.00%	
21	J-125		5840N	KeySpan Energy Development Corporation	0.00%	0.00%	
Totals					100.00%	100.00%	

Co Count	Allo	Description	SAP Co. Code	Company Name	New %	Rounded	
1	J-126	Hicksville Hotstick Bldg	5020R	National Grid USA (Parent)	0.00%	0.00%	
2	J-126		5040R	KeySpan Energy Corp. (Parent)	0.00%	0.00%	
3	J-126		5190S	LIPA / PSEG-LI Billing Entity	0.00%	0.00%	100.00%
4	J-126		5210E	Niagara Mohawk Power Corp.- Electric Distr.	3.29%	3.29%	5.90%
5	J-126		5210G	Niagara Mohawk Power Corp. - Gas	2.18%	2.18%	
6	J-126		5210T	Niagara Mohawk Power Corp. - Transmission	0.43%	0.43%	
7	J-126		5220G	KeySpan Energy Delivery New York	11.39%	11.39%	11.39%
8	J-126		5230G	KeySpan Energy Delivery Long Island	72.43%	72.43%	72.43%
9	J-126		5310E	Massachusetts Electric Company	2.28%	2.28%	2.28%
10	J-126		5320E	Nantucket Electric Company	0.00%	0.00%	
11	J-126		5330G	Boston Gas Company	3.79%	3.79%	3.79%
12	J-126		5340G	Colonial Gas Company	0.50%	0.50%	0.50%
13	J-126		5360E	Narragansett Electric Company	0.92%	0.92%	1.31%
14	J-126		5360G	Narragansett Gas Company	0.39%	0.39%	
15	J-126		5410T	New England Power Company - Transmission	0.00%	0.00%	
16	J-126		5412F	New England Hydro - Trans Corp.	0.00%	0.00%	
17	J-126		5430P	KeySpan Generation LLC (PSA)	2.40%	2.40%	2.40%
18	J-126		5431P	KeySpan Glenwood Energy Center	0.00%	0.00%	
19	J-126		5432P	KeySpan Port Jefferson Energy Center	0.00%	0.00%	
20	J-126		5820R	NG Energy Trading Services	0.00%	0.00%	
21	J-126		5840N	KeySpan Energy Development Corporation	0.00%	0.00%	
Totals					100.00%	100.00%	

Co Count	Allo	Description	SAP Co. Code	Company Name	New %	Rounded	
1	J-127	Hicksville Main Office Bldg	5020R	National Grid USA (Parent)	1.78%	1.78%	1.78%
2	J-127		5040R	KeySpan Energy Corp. (Parent)	0.00%	0.00%	0.00%
3	J-127		5190S	LIPA / PSEG-LI Billing Entity	0.21%	0.21%	99.79%
4	J-127		5210E	Niagara Mohawk Power Corp.- Electric Distr.	9.13%	9.13%	16.41%
5	J-127		5210G	Niagara Mohawk Power Corp. - Gas	6.05%	6.05%	
6	J-127		5210T	Niagara Mohawk Power Corp. - Transmission	1.20%	1.20%	
7	J-127		5220G	KeySpan Energy Delivery New York	15.76%	15.76%	15.80%
8	J-127		5230G	KeySpan Energy Delivery Long Island	13.56%	13.56%	13.59%
9	J-127		5310E	Massachusetts Electric Company	10.18%	10.18%	10.20%
10	J-127		5320E	Nantucket Electric Company	0.17%	0.17%	0.17%
11	J-127		5330G	Boston Gas Company	5.68%	5.68%	5.70%
12	J-127		5340G	Colonial Gas Company	1.35%	1.35%	1.35%
13	J-127		5360E	Narragansett Electric Company	4.46%	4.46%	6.35%
14	J-127		5360G	Narragansett Gas Company	1.88%	1.88%	
15	J-127		5410T	New England Power Company - Transmission	2.29%	2.29%	2.29%
16	J-127		5411F	NE Hydro - Trans Electric Co.	0.08%	0.08%	0.08%
17	J-127		5412F	New England Hydro - Trans Corp.	0.04%	0.04%	0.04%
18	J-127		5430P	KeySpan Generation LLC (PSA)	25.20%	25.20%	25.25%
19	J-127		5431P	KeySpan Glenwood Energy Center	0.46%	0.46%	0.46%
20	J-127		5432P	KeySpan Port Jefferson Energy Center	0.52%	0.52%	0.52%
21	J-127		5820R	NG Energy Trading Services	0.00%	0.00%	0.00%
22	J-127		5840N	KeySpan Energy Development Corporation	0.00%	0.00%	0.00%
Totals					100.00%	100.00%	

Co Count	Allo	Description	SAP Co. Code	Company Name	New %	Rounded	
1	J-128	Hicksville Operations 1	5020R	National Grid USA (Parent)	0.00%	0.00%	
2	J-128		5040R	KeySpan Energy Corp. (Parent)	0.00%	0.00%	
3	J-128		5190S	LIPA / PSEG-LI Billing Entity	85.01%	85.01%	14.99%
4	J-128		5210E	Niagara Mohawk Power Corp.- Electric Distr.	0.00%	0.00%	
5	J-128		5210G	Niagara Mohawk Power Corp. - Gas	0.00%	0.00%	
6	J-128		5210T	Niagara Mohawk Power Corp. - Transmission	0.00%	0.00%	
7	J-128		5220G	KeySpan Energy Delivery New York	0.00%	0.00%	0.00%
8	J-128		5230G	KeySpan Energy Delivery Long Island	14.99%	14.99%	100.00%
9	J-128		5310E	Massachusetts Electric Company	0.00%	0.00%	
10	J-128		5320E	Nantucket Electric Company	0.00%	0.00%	
11	J-128		5330G	Boston Gas Company	0.00%	0.00%	
12	J-128		5340G	Colonial Gas Company	0.00%	0.00%	
13	J-128		5360E	Narragansett Electric Company	0.00%	0.00%	
14	J-128		5360G	Narragansett Gas Company	0.00%	0.00%	
15	J-128		5410T	New England Power Company - Transmission	0.00%	0.00%	
16	J-128		5412F	New England Hydro - Trans Corp.	0.00%	0.00%	
17	J-128		5430P	KeySpan Generation LLC (PSA)	0.00%	0.00%	
18	J-128		5431P	KeySpan Glenwood Energy Center	0.00%	0.00%	
19	J-128		5432P	KeySpan Port Jefferson Energy Center	0.00%	0.00%	
20	J-128		5820R	NG Energy Trading Services	0.00%	0.00%	
21	J-128		5840N	KeySpan Energy Development Corporation	0.00%	0.00%	
				Totals	100.00%	100.00%	

Co Count	Allo	Description	SAP Co. Code	Company Name	New %	Rounded	
1	J-129	Hicksville Operations 2	5020R	National Grid USA (Parent)	0.00%	0.00%	
2	J-129		5040R	KeySpan Energy Corp. (Parent)	0.00%	0.00%	
3	J-129		5190S	LIPA / PSEG-LI Billing Entity	100.00%	100.00%	0.00%
4	J-129		5210E	Niagara Mohawk Power Corp.- Electric Distr.	0.00%	0.00%	
5	J-129		5210G	Niagara Mohawk Power Corp. - Gas	0.00%	0.00%	
6	J-129		5210T	Niagara Mohawk Power Corp. - Transmission	0.00%	0.00%	
7	J-129		5220G	KeySpan Energy Delivery New York	0.00%	0.00%	
8	J-129		5230G	KeySpan Energy Delivery Long Island	0.00%	0.00%	
9	J-129		5310E	Massachusetts Electric Company	0.00%	0.00%	
10	J-129		5320E	Nantucket Electric Company	0.00%	0.00%	
11	J-129		5330G	Boston Gas Company	0.00%	0.00%	
12	J-129		5340G	Colonial Gas Company	0.00%	0.00%	
13	J-129		5360E	Narragansett Electric Company	0.00%	0.00%	
14	J-129		5360G	Narragansett Gas Company	0.00%	0.00%	
15	J-129		5410T	New England Power Company - Transmission	0.00%	0.00%	
16	J-129		5411F	NE Hydro - Trans Electric Co.	0.00%	0.00%	
17	J-129		5412F	New England Hydro - Trans Corp.	0.00%	0.00%	
18	J-129		5413F	New England Electric Trans Corp	0.00%	0.00%	
19	J-129		5430P	KeySpan Generation LLC (PSA)	0.00%	0.00%	
20	J-129		5431P	KeySpan Glenwood Energy Center	0.00%	0.00%	
21	J-129		5432P	KeySpan Port Jefferson Energy Center	0.00%	0.00%	
22	J-129		5820R	NG Energy Trading Services	0.00%	0.00%	
23	J-129		5840N	KeySpan Energy Development Corporation	0.00%	0.00%	
24	J-129		5850N	KeySpan Services Inc.	0.00%	0.00%	
Totals					100.00%	100.00%	

Co Count	Allo	Description	SAP Co. Code	Company Name	New %	Rounded	
1	J-130	Hicksville Operations 3	5020R	National Grid USA (Parent)	0.00%	0.00%	
2	J-130		5040R	KeySpan Energy Corp. (Parent)	0.00%	0.00%	
3	J-130		5190S	LIPA / PSEG-LI Billing Entity	36.06%	36.03%	63.94%
4	J-130		5210E	Niagara Mohawk Power Corp.- Electric Distr.	5.31%	5.31%	14.89%
5	J-130		5210G	Niagara Mohawk Power Corp. - Gas	3.52%	3.52%	
6	J-130		5210T	Niagara Mohawk Power Corp. - Transmission	0.70%	0.70%	
7	J-130		5220G	KeySpan Energy Delivery New York	9.01%	9.01%	14.08%
8	J-130		5230G	KeySpan Energy Delivery Long Island	29.21%	29.21%	45.68%
9	J-130		5310E	Massachusetts Electric Company	5.49%	5.49%	8.59%
10	J-130		5320E	Nantucket Electric Company	0.00%	0.00%	
11	J-130		5330G	Boston Gas Company	3.65%	3.65%	5.70%
12	J-130		5340G	Colonial Gas Company	0.89%	0.89%	1.39%
13	J-130		5360E	Narragansett Electric Company	2.68%	2.68%	5.95%
14	J-130		5360G	Narragansett Gas Company	1.13%	1.13%	
15	J-130		5410T	New England Power Company - Transmission	0.91%	0.91%	1.42%
16	J-130		5412F	New England Hydro - Trans Corp.	0.00%	0.00%	
17	J-130		5430P	KeySpan Generation LLC (PSA)	1.47%	1.47%	2.29%
18	J-130		5431P	KeySpan Glenwood Energy Center	0.00%	0.00%	
19	J-130		5432P	KeySpan Port Jefferson Energy Center	0.00%	0.00%	
20	J-130		5820R	NG Energy Trading Services	0.00%	0.00%	
21	J-130		5840N	KeySpan Energy Development Corporation	0.00%	0.00%	
Totals					100.00%	100.00%	

Co Count	Allo	Description	SAP Co. Code	Company Name	New %	Rounded	
1	J-131	Hicksville PCB Storage Bldg	5190S	LIPA / PSEG-LI Billing Entity	100.00%	100.00%	0.00%
2	J-131		5210E	Niagara Mohawk Power Corp. - Electric Distr.	0.00%	0.00%	
3	J-131		5210G	Niagara Mohawk Power Corp. - Gas	0.00%	0.00%	
4	J-131		5210T	Niagara Mohawk Power Corp. - Transmission	0.00%	0.00%	
5	J-131		5220G	KeySpan Energy Delivery New York	0.00%	0.00%	
6	J-131		5230G	KeySpan Energy Delivery Long Island	0.00%	0.00%	
7	J-131		5310E	Massachusetts Electric Company	0.00%	0.00%	
8	J-131		5320E	Nantucket Electric Company	0.00%	0.00%	
9	J-131		5330G	Boston Gas Company	0.00%	0.00%	
10	J-131		5340G	Colonial Gas Company	0.00%	0.00%	
11	J-131		5360E	Narragansett Electric Company	0.00%	0.00%	
12	J-131		5360G	Narragansett Gas Company	0.00%	0.00%	
13	J-131		5410T	New England Power Company - Transmission	0.00%	0.00%	
14	J-131		5411F	NE Hydro - Trans Electric Co.	0.00%	0.00%	
15	J-131		5412F	New England Hydro - Trans Corp.	0.00%	0.00%	
16	J-131		5413F	New England Electric Trans Corp	0.00%	0.00%	
17	J-131		5430P	KeySpan Generation LLC (PSA)	0.00%	0.00%	
18	J-131		5431P	KeySpan Glenwood Energy Center	0.00%	0.00%	
19	J-131		5432P	KeySpan Port Jefferson Energy Center	0.00%	0.00%	
20	J-131		5820R	NG Energy Trading Services	0.00%	0.00%	
21	J-131		5840N	KeySpan Energy Development Corporation	0.00%	0.00%	
22	J-131		5850N	KeySpan Services Inc.	0.00%	0.00%	
				Totals	100.00%	100.00%	

Co Count	Allo	Description	SAP Co. Code	Company Name	New %	Rounded	
1	J-132	Hicksville Tape Storage Bldg	5190S	LIPA / PSEG-LI Billing Entity	0.00%	0.00%	100.00%
2	J-132		5210E	Niagara Mohawk Power Corp. - Electric Distr.	5.79%	5.79%	10.39%
3	J-132		5210G	Niagara Mohawk Power Corp. - Gas	3.84%	3.84%	
4	J-132		5210T	Niagara Mohawk Power Corp. - Transmission	0.76%	0.76%	
5	J-132		5220G	KeySpan Energy Delivery New York	14.14%	14.14%	14.14%
6	J-132		5230G	KeySpan Energy Delivery Long Island	46.74%	46.73%	46.74%
7	J-132		5310E	Massachusetts Electric Company	6.51%	6.51%	6.51%
8	J-132		5320E	Nantucket Electric Company	0.00%	0.00%	
9	J-132		5330G	Boston Gas Company	4.24%	4.24%	4.24%
10	J-132		5340G	Colonial Gas Company	1.20%	1.20%	1.20%
11	J-132		5360E	Narragansett Electric Company	3.13%	3.13%	4.45%
12	J-132		5360G	Narragansett Gas Company	1.32%	1.32%	
13	J-132		5410T	New England Power Company - Transmission	1.43%	1.43%	1.43%
14	J-132		5412F	New England Hydro - Trans Corp.	0.00%	0.00%	
15	J-132		5430P	KeySpan Generation LLC (PSA)	10.91%	10.91%	10.91%
16	J-132		5431P	KeySpan Glenwood Energy Center	0.00%	0.00%	
17	J-132		5432P	KeySpan Port Jefferson Energy Center	0.00%	0.00%	
18	J-132		5820R	NG Energy Trading Services	0.00%	0.00%	
19	J-132		5840N	KeySpan Energy Development Corporation	0.00%	0.00%	
				Totals	100.00%	100.00%	

Co Count	Allo	Description	SAP Co. Code	Company Name	New %	Rounded	
1	J-133	Hicksville Tombs Bldg	5190S	LIPA / PSEG-LI Billing Entity	100.00%	100.00%	0.00%
2	J-133		5210E	Niagara Mohawk Power Corp.- Electric Distr.	0.00%	0.00%	
3	J-133		5210G	Niagara Mohawk Power Corp. - Gas	0.00%	0.00%	
4	J-133		5210T	Niagara Mohawk Power Corp. - Transmission	0.00%	0.00%	
5	J-133		5220G	KeySpan Energy Delivery New York	0.00%	0.00%	
6	J-133		5230G	KeySpan Energy Delivery Long Island	0.00%	0.00%	
7	J-133		5310E	Massachusetts Electric Company	0.00%	0.00%	
8	J-133		5320E	Nantucket Electric Company	0.00%	0.00%	
9	J-133		5330G	Boston Gas Company	0.00%	0.00%	
10	J-133		5340G	Colonial Gas Company	0.00%	0.00%	
11	J-133		5360E	Narragansett Electric Company	0.00%	0.00%	
12	J-133		5360G	Narragansett Gas Company	0.00%	0.00%	
13	J-133		5410T	New England Power Company - Transmission	0.00%	0.00%	
14	J-133		5411F	NE Hydro - Trans Electric Co.	0.00%	0.00%	
15	J-133		5412F	New England Hydro - Trans Corp.	0.00%	0.00%	
16	J-133		5413F	New England Electric Trans Corp	0.00%	0.00%	
17	J-133		5430P	KeySpan Generation LLC (PSA)	0.00%	0.00%	
18	J-133		5431P	KeySpan Glenwood Energy Center	0.00%	0.00%	
19	J-133		5432P	KeySpan Port Jefferson Energy Center	0.00%	0.00%	
20	J-133		5820R	NG Energy Trading Services	0.00%	0.00%	
21	J-133		5840N	KeySpan Energy Development Corporation	0.00%	0.00%	
				Totals	100.00%	100.00%	

Co Count	Allo	Description	SAP Co. Code	Company Name	New %	Rounded	
1	J-134	Hicksville Warehouse Bldg	5020R	National Grid USA (Parent)	0.00%	0.00%	
2	J-134		5190S	LIPA / PSEG-LI Billing Entity	99.58%	99.59%	0.42%
3	J-134		5210E	Niagara Mohawk Power Corp.- Electric Distr.	0.07%	0.07%	26.87%
4	J-134		5210G	Niagara Mohawk Power Corp. - Gas	0.04%	0.04%	
5	J-134		5220G	KeySpan Energy Delivery New York	0.06%	0.06%	13.63%
6	J-134		5230G	KeySpan Energy Delivery Long Island	0.04%	0.04%	10.00%
7	J-134		5310E	Massachusetts Electric Company	0.08%	0.08%	20.08%
8	J-134		5330G	Boston Gas Company	0.04%	0.04%	10.34%
9	J-134		5340G	Colonial Gas Company	0.01%	0.01%	2.18%
10	J-134		5360E	Narragansett Electric Company	0.04%	0.04%	11.85%
11	J-134		5360G	Narragansett Gas Company	0.01%	0.01%	
12	J-134		5410T	New England Power Company - Transmission	0.02%	0.02%	5.07%
13	J-134		5430P	KeySpan Generation LLC (PSA)	0.00%	0.00%	
14	J-134		5431P	KeySpan Glenwood Energy Center	0.00%	0.00%	
15	J-134		5820R	NG Energy Trading Services	0.00%	0.00%	
				Totals	100.00%	100.00%	

Co Count	Allo	Description	SAP Co. Code	Company Name	New %	Rounded	
1	J-135	HIX 100 Old Country Rd. Bldg	5020R	National Grid USA (Parent)	0.00%	0.00%	
2	J-135		5040R	KeySpan Energy Corp. (Parent)	0.00%	0.00%	
3	J-135		5190S	LIPA / PSEG-LI Billing Entity	0.00%	0.00%	100.00%
4	J-135		5210E	Niagara Mohawk Power Corp.- Electric Distr.	12.52%	12.52%	22.47%
5	J-135		5210G	Niagara Mohawk Power Corp. - Gas	8.30%	8.30%	
6	J-135		5210T	Niagara Mohawk Power Corp. - Transmission	1.64%	1.64%	
7	J-135		5220G	KeySpan Energy Delivery New York	24.57%	24.57%	24.57%
8	J-135		5230G	KeySpan Energy Delivery Long Island	21.99%	21.99%	21.99%
9	J-135		5310E	Massachusetts Electric Company	10.36%	10.36%	10.36%
10	J-135		5320E	Nantucket Electric Company	0.00%	0.00%	
11	J-135		5330G	Boston Gas Company	6.57%	6.57%	6.57%
12	J-135		5340G	Colonial Gas Company	1.64%	1.64%	1.64%
13	J-135		5360E	Narragansett Electric Company	4.71%	4.71%	6.69%
14	J-135		5360G	Narragansett Gas Company	1.98%	1.98%	
15	J-135		5410T	New England Power Company - Transmission	0.74%	0.74%	0.74%
16	J-135		5412F	New England Hydro - Trans Corp.	0.00%	0.00%	
17	J-135		5430P	KeySpan Generation LLC (PSA)	4.98%	4.98%	4.98%
18	J-135		5431P	KeySpan Glenwood Energy Center	0.00%	0.00%	
19	J-135		5432P	KeySpan Port Jefferson Energy Center	0.00%	0.00%	
20	J-135		5820R	NG Energy Trading Services	0.00%	0.00%	
21	J-135		5840N	KeySpan Energy Development Corporation	0.00%	0.00%	
Totals					100.00%	100.00%	

Co Count	Allo	Description	SAP Co. Code	Company Name	New %	Rounded	
1	J-136	HIX Linesman Acad/ENVTL Bldg	5020R	National Grid USA (Parent)	0.00%	0.00%	
2	J-136		5040R	KeySpan Energy Corp. (Parent)	0.00%	0.00%	
3	J-136		5190S	LIPA / PSEG-LI Billing Entity	90.11%	90.10%	9.89%
4	J-136		5210E	Niagara Mohawk Power Corp.- Electric Distr.	0.07%	0.07%	1.23%
5	J-136		5210G	Niagara Mohawk Power Corp. - Gas	0.05%	0.05%	
6	J-136		5210T	Niagara Mohawk Power Corp. - Transmission	0.01%	0.01%	
7	J-136		5220G	KeySpan Energy Delivery New York	1.63%	1.63%	16.51%
8	J-136		5230G	KeySpan Energy Delivery Long Island	6.80%	6.80%	68.74%
9	J-136		5310E	Massachusetts Electric Company	0.00%	0.00%	
10	J-136		5330G	Boston Gas Company	0.86%	0.86%	8.69%
11	J-136		5340G	Colonial Gas Company	0.19%	0.19%	1.89%
12	J-136		5360E	Narragansett Electric Company	0.21%	0.21%	2.95%
13	J-136		5360G	Narragansett Gas Company	0.08%	0.08%	
14	J-136		5410T	New England Power Company - Transmission	0.00%	0.00%	
15	J-136		5412F	New England Hydro - Trans Corp.	0.00%	0.00%	
16	J-136		5430P	KeySpan Generation LLC (PSA)	0.00%	0.00%	
17	J-136		5431P	KeySpan Glenwood Energy Center	0.00%	0.00%	
18	J-136		5432P	KeySpan Port Jefferson Energy Center	0.00%	0.00%	
19	J-136		5820R	NG Energy Trading Services	0.00%	0.00%	
20	J-136		5840N	KeySpan Energy Development Corporation	0.00%	0.00%	
Totals					100.00%	100.00%	

Co Count	Allo	Description	SAP Co. Code	Company Name	New %	Rounded	
1	J-137	Hicksville Transportation Bldg	5020R	National Grid USA (Parent)	0.00%	0.00%	
2	J-137		5040R	KeySpan Energy Corp. (Parent)	0.00%	0.00%	
3	J-137		5190S	LIPA / PSEG-LI Billing Entity	42.91%	42.91%	57.09%
4	J-137		5210E	Niagara Mohawk Power Corp.- Electric Distr.	1.51%	1.51%	4.74%
5	J-137		5210G	Niagara Mohawk Power Corp. - Gas	1.00%	1.00%	
6	J-137		5210T	Niagara Mohawk Power Corp. - Transmission	0.20%	0.20%	
7	J-137		5220G	KeySpan Energy Delivery New York	6.08%	6.08%	10.65%
8	J-137		5230G	KeySpan Energy Delivery Long Island	44.92%	44.90%	78.68%
9	J-137		5310E	Massachusetts Electric Company	0.69%	0.69%	1.20%
10	J-137		5320E	Nantucket Electric Company	0.00%	0.00%	
11	J-137		5330G	Boston Gas Company	2.09%	2.09%	3.66%
12	J-137		5340G	Colonial Gas Company	0.18%	0.18%	0.32%
13	J-137		5360E	Narragansett Electric Company	0.21%	0.21%	0.51%
14	J-137		5360G	Narragansett Gas Company	0.09%	0.09%	
15	J-137		5410T	New England Power Company - Transmission	0.00%	0.00%	
16	J-137		5412F	New England Hydro - Trans Corp.	0.00%	0.00%	
17	J-137		5430P	KeySpan Generation LLC (PSA)	0.14%	0.14%	0.24%
18	J-137		5431P	KeySpan Glenwood Energy Center	0.00%	0.00%	
19	J-137		5432P	KeySpan Port Jefferson Energy Center	0.00%	0.00%	
20	J-137		5820R	NG Energy Trading Services	0.00%	0.00%	
21	J-137		5840N	KeySpan Energy Development Corporation	0.00%	0.00%	
				Totals	100.00%	100.00%	

Co Count	Allo	Description	SAP Co. Code	Company Name	New %	Rounded
1	J-138	Melville CAC Site	5020R	National Grid USA (Parent)	0.00%	0.00%
2	J-138		5190S	LIPA / PSEG-LI Billing Entity	100.00%	100.00%
3	J-138		5210E	Niagara Mohawk Power Corp.- Electric Distr.	0.00%	0.00%
4	J-138		5210G	Niagara Mohawk Power Corp. - Gas	0.00%	0.00%
5	J-138		5210T	Niagara Mohawk Power Corp. - Transmission	0.00%	0.00%
6	J-138		5220G	KeySpan Energy Delivery New York	0.00%	0.00%
7	J-138		5230G	KeySpan Energy Delivery Long Island	0.00%	0.00%
8	J-138		5260E	KeySpan Electric Services LLC	0.00%	0.00%
9	J-138		5310E	Massachusetts Electric Company	0.00%	0.00%
10	J-138		5320E	Nantucket Electric Company	0.00%	0.00%
11	J-138		5330G	Boston Gas Company	0.00%	0.00%
12	J-138		5340G	Colonial Gas Company	0.00%	0.00%
13	J-138		5360E	Narragansett Electric Company	0.00%	0.00%
14	J-138		5360G	Narragansett Gas Company	0.00%	0.00%
15	J-138		5381E	Granite State Electric Company- Deleted	0.00%	0.00%
16	J-138		5391G	EnergyNorth Company- Deleted	0.00%	0.00%
17	J-138		5410T	New England Power Company - Transmission	0.00%	0.00%
18	J-138		5411F	NE Hydro - Trans Electric Co.	0.00%	0.00%
19	J-138		5412F	New England Hydro - Trans Corp.	0.00%	0.00%
20	J-138		5413F	New England Electric Trans Corp	0.00%	0.00%
21	J-138		5430P	KeySpan Generation LLC (PSA)	0.00%	0.00%
22	J-138		5431P	KeySpan Glenwood Energy Center	0.00%	0.00%
23	J-138		5432P	KeySpan Port Jefferson Energy Center	0.00%	0.00%
24	J-138		5840N	KeySpan Energy Development Corporation	0.00%	0.00%
25	J-138		5850N	KeySpan Services Inc.	0.00%	0.00%
				Totals	100.00%	100.00%

Co Count	Allo	Description	SAP Co. Code	Company Name	New %	Rounded
1	J-139	Metrotech Center, Brooklyn	5020R	National Grid USA (Parent)	0.89%	0.89%
2	J-139		5040R	KeySpan Energy Corp.	0.00%	0.00%
3	J-139		5190S	LIPA / PSEG-LI Billing Entity	0.00%	0.00%
4	J-139		5210E	Niagara Mohawk Power Corp.- Electric Distr.	9.24%	9.24%
5	J-139		5210G	Niagara Mohawk Power Corp. - Gas	3.43%	3.43%
6	J-139		5210T	Niagara Mohawk Power Corp. - Transmission	2.65%	2.65%
7	J-139		5220G	KeySpan Energy Delivery New York	34.77%	34.76%
8	J-139		5230G	KeySpan Energy Delivery Long Island	16.80%	16.80%
9	J-139		5310E	Massachusetts Electric Company	8.92%	8.92%
10	J-139		5320E	Nantucket Electric Company	0.18%	0.18%
11	J-139		5330G	Boston Gas Company	9.65%	9.65%
12	J-139		5340G	Colonial Gas Company	2.26%	2.26%
13	J-139		5360E	Narragansett Electric Company	4.56%	4.56%
14	J-139		5360G	Narragansett Gas Company	1.00%	1.00%
15	J-139		5410T	New England Power Company - Transmission	2.65%	2.65%
16	J-139		5411F	NE Hydro - Trans Electric Co.	0.16%	0.16%
17	J-139		5412F	New England Hydro - Trans Corp.	0.09%	0.09%
18	J-139		5413F	New England Electric Trans Corp	0.03%	0.03%
19	J-139		5430P	KeySpan Generation LLC (PSA)	1.98%	1.98%
20	J-139		5431P	KeySpan Glenwood Energy Center	0.07%	0.07%
21	J-139		5432P	KeySpan Port Jefferson Energy Center	0.09%	0.09%
22	J-139		5820R	NG Energy Trading Services	0.00%	0.00%
23	J-139		5825N	Transgas	0.03%	0.03%
24	J-139		5840N	KeySpan Energy Development Corporation	0.51%	0.51%
25	J-139		5850N	KeySpan Services Inc.	0.05%	0.05%
Totals					100.00%	100.00%

Co Count	Allo	Description	SAP Co. Code	Company Name	New %	Rounded
1	J-140	Patchogue	5040R	KeySpan Energy Corp (Parent)	0.00%	0.00%
2	J-140		5190S	LIPA / PSEG-LI Billing Entity	67.29%	67.29%
3	J-140		5220G	KeySpan Energy Delivery New York	0.66%	0.66%
4	J-140		5230G	KeySpan Energy Delivery Long Island	32.05%	32.05%
5	J-140		5330G	Boston Gas Company	0.00%	0.00%
6	J-140		5340G	Colonial Gas Company	0.00%	0.00%
7	J-140		5430P	KeySpan Generation LLC (PSA)	0.00%	0.00%
8	J-140		5840N	KeySpan Energy Development Corporation	0.00%	0.00%
Totals					100.00%	100.00%

Co Count	Allo	Description	SAP Co. Code	Company Name	New %	Rounded
1	J-141	Patchogue Bldg Site	5040R	KeySpan Energy Corp (Parent)	0.00%	0.00%
2	J-141		5190S	LIPA / PSEG-LI Billing Entity	58.00%	58.00%
3	J-141		5220G	KeySpan Energy Delivery New York	0.85%	0.85%
4	J-141		5230G	KeySpan Energy Delivery Long Island	41.15%	41.15%
5	J-141		5330G	Boston Gas Company	0.00%	0.00%
6	J-141		5340G	Colonial Gas Company	0.00%	0.00%
7	J-141		5430P	KeySpan Generation LLC (PSA)	0.00%	0.00%
8	J-141		5840N	KeySpan Energy Development Corporation	0.00%	0.00%
Totals					100.00%	100.00%

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

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

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

Co Count	Allo	Description	SAP Co. Code	Company Name	New %	Rounded
1	J-146	Riverhead Transportation Bldg	5040R	KeySpan Energy Corp (Parent)	0.00%	0.00%
2	J-146		5190S	LIPA / PSEG-LI Billing Entity	73.37%	73.37%
3	J-146		5220G	KeySpan Energy Delivery New York	0.00%	0.00%
4	J-146		5230G	KeySpan Energy Delivery Long Island	26.63%	26.63%
5	J-146		5330G	Boston Gas Company	0.00%	0.00%
6	J-146		5340G	Colonial Gas Company	0.00%	0.00%
7	J-146		5430P	KeySpan Generation LLC (PSA)	0.00%	0.00%
8	J-146		5820R	NG Energy Tading Services	0.00%	0.00%
9	J-146		5840N	KeySpan Energy Development Corporation	0.00%	0.00%
Totals					100.00%	100.00%

Co Count	Allo	Description	SAP Co. Code	Company Name	New %	Rounded
1	J-147	Roslyn	5040R	KeySpan Energy Corp (Parent)	0.00%	0.00%
2	J-147		5190S	LIPA / PSEG-LI Billing Entity	50.40%	50.40%
3	J-147		5220G	KeySpan Energy Delivery New York	0.35%	0.35%
4	J-147		5230G	KeySpan Energy Delivery Long Island	49.25%	49.25%
5	J-147		5330G	Boston Gas Company	0.00%	0.00%
6	J-147		5340G	Colonial Gas Company	0.00%	0.00%
7	J-147		5430P	KeySpan Generation LLC (PSA)	0.00%	0.00%
8	J-147		5820R	NG Energy Tading Services	0.00%	0.00%
9	J-147		5840N	KeySpan Energy Development Corporation	0.00%	0.00%
Totals					100.00%	100.00%

Co Count	Allo	Description	SAP Co. Code	Company Name	New %	Rounded
1	J-148	Roslyn Bldg Site	5040R	KeySpan Energy Corp (Parent)	0.00%	0.00%
2	J-148		5190S	LIPA / PSEG-LI Billing Entity	64.97%	64.97%
3	J-148		5220G	KeySpan Energy Delivery New York	0.24%	0.24%
4	J-148		5230G	KeySpan Energy Delivery Long Island	34.79%	34.79%
5	J-148		5330G	Boston Gas Company	0.00%	0.00%
6	J-148		5340G	Colonial Gas Company	0.00%	0.00%
7	J-148		5430P	KeySpan Generation LLC (PSA)	0.00%	0.00%
8	J-148		5820R	NG Energy Tading Services	0.00%	0.00%
9	J-148		5840N	KeySpan Energy Development Corporation	0.00%	0.00%
Totals					100.00%	100.00%

Co. Count	Allo	Description	SAP Co. Code	Company Name	New %	Rounded
1	J-233	Second Ave, Waltham, MA	5020R	National Grid USA (Parent)	100.00%	100.00%
	J-233		5040R	KeySpan Energy Corp.	0.00%	0.00%
2	J-233		5220G	KeySpan Energy Delivery New York	0.00%	0.00%
3	J-233		5230G	KeySpan Energy Delivery Long Island	0.00%	0.00%
4	J-233		5330G	Boston Gas Company	0.00%	0.00%
5	J-233		5340G	Colonial Gas Company	0.00%	0.00%
6	J-233		5430P	KeySpan Generation LLC (PSA)	0.00%	0.00%
7	J-233		5431P	KeySpan Glenwood Energy Center	0.00%	0.00%
8	J-233		5432P	KeySpan Port Jefferson Energy Center	0.00%	0.00%
9	J-233		5840N	KeySpan Energy Development Corporation	0.00%	0.00%
Totals					100.00%	100.00%

Co. Count	Allo	Description	SAP Co. Code	Company Name	New %	Rounded
1	J-234	Wyman Street, Waltham, MA	5210G	Niagara Mohawk Power Corp. - Gas	13.04%	13.04%
2	J-234	Requested by D.Angarano for FY19	5220G	KeySpan Energy Delivery New York	12.41%	12.41%
3	J-234	02.20.18	5230G	KeySpan Energy Delivery Long Island	8.25%	8.25%
4	J-234		5330G	Boston Gas Company	25.44%	25.44%
5	J-234		5340G	Colonial Gas Company	4.80%	4.80%
6	J-234		5360G	Narragansett Gas Company	11.06%	11.06%
7	J-234		5840N	KeySpan Energy Development Corporation	25.00%	25.00%
					100.00%	100.00%

Co Count	Allo	Description	SAP Co. Code	Company Name	New %	Rounded
1	J-307	Brentwood Bldg Site	5040R	KeySpan Energy Corp.	0.00%	0.00%
2	J-307	Requested by D. Serpenti for FY20	5190S	LIPA / PSEG-LI Billing Entity	0.00%	0.00%
3	J-307	03.14.2019	5220G	KeySpan Energy Delivery New York	4.81%	4.81%
4	J-307		5230G	KeySpan Energy Delivery Long Island	95.19%	95.19%
5	J-307		5330G	Boston Gas Company	0.00%	0.00%
6	J-307		5340G	Colonial Gas Company	0.00%	0.00%
7	J-307		5430P	KeySpan Generation LLC (PSA)	0.00%	0.00%
8	J-307		5840N	KeySpan Energy Development Corporation	0.00%	0.00%
Totals					100.00%	100.00%

Co Count	Allo	Description	SAP Co. Code	Company Name	New %	Rounded
1	J-308	Brentwood General Shops Bldg	5040R	KeySpan Energy Corp.	0.00%	0.00%
2	J-308	Requested by D. Serpenti for FY20	5190S	LIPA / PSEG-LI Billing Entity	0.00%	0.00%
3	J-308	03.14.2019	5220G	KeySpan Energy Delivery New York	4.83%	4.83%
4	J-308		5230G	KeySpan Energy Delivery Long Island	95.17%	95.17%
5	J-308		5330G	Boston Gas Company	0.00%	0.00%
6	J-308		5340G	Colonial Gas Company	0.00%	0.00%
7	J-308		5430P	KeySpan Generation LLC (PSA)	0.00%	0.00%
8	J-308		5840N	KeySpan Energy Development Corporation	0.00%	0.00%
Totals					100.00%	100.00%

Co Count	Allo	Description	SAP Co. Code	Company Name	New %	Rounded
1	J-309	Brentwood Main Office Bldg	5040R	KeySpan Energy Corp.	0.00%	0.00%
2	J-309	Requested by D. Serpenti for FY20	5190S	LIPA / PSEG-LI Billing Entity	0.00%	0.00%
3	J-309	03.14.2019	5220G	KeySpan Energy Delivery New York	4.80%	4.80%
4	J-309		5230G	KeySpan Energy Delivery Long Island	95.20%	95.20%
5	J-309		5330G	Boston Gas Company	0.00%	0.00%
6	J-309		5340G	Colonial Gas Company	0.00%	0.00%
7	J-309		5430P	KeySpan Generation LLC (PSA)	0.00%	0.00%
8	J-309		5840N	KeySpan Energy Development Corporation	0.00%	0.00%
Totals					100.00%	100.00%

Co Count	Allo	Description	SAP Co. Code	Company Name	New %	Rounded
1	J-310	Brentwood Warehouse Bldg	5190S	LIPA / PSEG-LI Billing Entity	0.00%	0.00%
2	J-310	Requested by D. Serpenti for FY20	5220G	KeySpan Energy Delivery New York	4.83%	4.83%
3	J-310	03.14.2019	5230G	KeySpan Energy Delivery Long Island	95.17%	95.17%
4	J-310		5330G	Boston Gas Company	0.00%	0.00%
5	J-310		5340G	Colonial Gas Company	0.00%	0.00%
6	J-310		5430P	KeySpan Generation LLC (PSA)	0.00%	0.00%
7	J-310		5840N	KeySpan Energy Development Corporation	0.00%	0.00%
Totals					100.00%	100.00%

Co Count	Allo	Description	SAP Co. Code	Company Name	New %	Rounded
1	J-311	Brentwood Transportation Bldg	5040R	KeySpan Energy Corp.	0.00%	0.00%
2	J-311	Requested by D. Serpenti for FY20	5190S	LIPA / PSEG-LI Billing Entity	0.00%	0.00%
3	J-311	03.14.2019	5220G	KeySpan Energy Delivery New York	4.80%	4.80%
4	J-311		5230G	KeySpan Energy Delivery Long Island	95.20%	95.20%
5	J-311		5330G	Boston Gas Company	0.00%	0.00%
6	J-311		5340G	Colonial Gas Company	0.00%	0.00%
7	J-311		5430P	KeySpan Generation LLC (PSA)	0.00%	0.00%
8	J-311		5840N	KeySpan Energy Development Corporation	0.00%	0.00%
Totals					100.00%	100.00%

Co Count	Allo	Description	SAP Co. Code	Company Name	New %	Rounded
1	J-312	Bridgehamton	5040R	KeySpan Energy Corp.	0.00%	0.00%
2	J-312	SHOULD NOT EXIST	5190S	LIPA / PSEG-LI Billing Entity	0.00%	0.00%
3	J-312	DIRECTLY ALLOCATE TO KEDLI	5220G	KeySpan Energy Delivery New York	0.00%	0.00%
4	J-312		5230G	KeySpan Energy Delivery Long Island	100.00%	100.00%
5	J-312		5330G	Boston Gas Company	0.00%	0.00%
6	J-312		5340G	Colonial Gas Company	0.00%	0.00%
7	J-312		5430P	KeySpan Generation LLC (PSA)	0.00%	0.00%
8	J-312		5840N	KeySpan Energy Development Corporation	0.00%	0.00%
Totals					100.00%	100.00%

Co Count	Allo	Description	SAP Co. Code	Company Name	New %	Rounded
1	J-313	Bridgehamton Bldg Site	5190S	LIPA / PSEG-LI Billing Entity	0.00%	0.00%
2	J-313	SHOULD NOT EXIST	5220G	KeySpan Energy Delivery New York	0.00%	0.00%
3	J-313	DIRECTLY ALLOCATE TO KEDLI	5230G	KeySpan Energy Delivery Long Island	100.00%	100.00%
4	J-313		5330G	Boston Gas Company	0.00%	0.00%
5	J-313		5340G	Colonial Gas Company	0.00%	0.00%
6	J-313		5430P	KeySpan Generation LLC (PSA)	0.00%	0.00%
7	J-313		5840N	KeySpan Energy Development Corporation	0.00%	0.00%
Totals					100.00%	100.00%

Co Count	Allo	Description	SAP Co. Code	Company Name	New %	Rounded
1	J-315	Greenlawn Bldg Site	5040R	KeySpan Energy Corp.	0.00%	0.00%
2	J-315	SHOULD NOT EXIST	5190S	LIPA / PSEG-LI Billing Entity	0.00%	0.00%
3	J-315	DIRECTLY ALLOCATE TO KEDLI	5220G	KeySpan Energy Delivery New York	0.00%	0.00%
4	J-315		5230G	KeySpan Energy Delivery Long Island	100.00%	100.00%
5	J-315		5330G	Boston Gas Company	0.00%	0.00%
6	J-315		5340G	Colonial Gas Company	0.00%	0.00%
7	J-315		5430P	KeySpan Generation LLC (PSA)	0.00%	0.00%
8	J-315		5840N	KeySpan Energy Development Corporation	0.00%	0.00%
Totals					100.00%	100.00%

Co Count	Allo	Description	SAP Co. Code	Company Name	New %	Rounded
1	J-316	Greenlawn	5040R	KeySpan Energy Corp.	0.00%	0.00%
2	J-316	SHOULD NOT EXIST	5190S	LIPA / PSEG-LI Billing Entity	0.00%	0.00%
3	J-316	DIRECTLY ALLOCATE TO KEDLI	5220G	KeySpan Energy Delivery New York	0.00%	0.00%
4	J-316		5230G	KeySpan Energy Delivery Long Island	100.00%	100.00%
5	J-316		5330G	Boston Gas Company	0.00%	0.00%
6	J-316		5340G	Colonial Gas Company	0.00%	0.00%
7	J-316		5430P	KeySpan Generation LLC (PSA)	0.00%	0.00%
8	J-316		5840N	KeySpan Energy Development Corporation	0.00%	0.00%
Totals					100.00%	100.00%

Co Count	Allo	Description	SAP Co. Code	Company Name	New %	Rounded
1	J-317	Hewlett Bldg Site	5190S	LIPA / PSEG-LI Billing Entity	0.00%	0.00%
2	J-317		5220G	KeySpan Energy Delivery New York	0.09%	0.09%
3	J-317		5230G	KeySpan Energy Delivery Long Island	99.91%	99.91%
4	J-317		5330G	Boston Gas Company	0.00%	0.00%
5	J-317		5340G	Colonial Gas Company	0.00%	0.00%
6	J-317		5430P	KeySpan Generation LLC (PSA)	0.00%	0.00%
7	J-317		5840N	KeySpan Energy Development Corporation	0.00%	0.00%
Totals					100.00%	100.00%

Co Count	Allo	Description	SAP Co. Code	Company Name	New %	Rounded
1	J-318	Hewlett General Shops Bldg	5190S	LIPA / PSEG-LI Billing Entity	0.00%	0.00%
2	J-318		5220G	KeySpan Energy Delivery New York	0.09%	0.09%
3	J-318		5230G	KeySpan Energy Delivery Long Island	99.91%	99.91%
4	J-318		5330G	Boston Gas Company	0.00%	0.00%
5	J-318		5340G	Colonial Gas Company	0.00%	0.00%
6	J-318		5430P	KeySpan Generation LLC (PSA)	0.00%	0.00%
7	J-318		5840N	KeySpan Energy Development Corporation	0.00%	0.00%
Totals					100.00%	100.00%

Co Count	Allo	Description	SAP Co. Code	Company Name	New %	Rounded
1	J-319	Hewlett Main Office Bldg	5190S	LIPA / PSEG-LI Billing Entity	0.00%	0.00%
2	J-319		5220G	KeySpan Energy Delivery New York	0.08%	0.08%
3	J-319		5230G	KeySpan Energy Delivery Long Island	99.92%	99.92%
4	J-319		5330G	Boston Gas Company	0.00%	0.00%
5	J-319		5340G	Colonial Gas Company	0.00%	0.00%
6	J-319		5430P	KeySpan Generation LLC (PSA)	0.00%	0.00%
7	J-319		5840N	KeySpan Energy Development Corporation	0.00%	0.00%
Totals					100.00%	100.00%

Co Count	Allo	Description	SAP Co. Code	Company Name	New %	Rounded
1	J-320	Hewlett Transportation Bldg	5190S	LIPA / PSEG-LI Billing Entity	0.00%	0.00%
2	J-320		5220G	KeySpan Energy Delivery New York	0.08%	0.08%
3	J-320		5230G	KeySpan Energy Delivery Long Island	99.92%	99.92%
4	J-320		5330G	Boston Gas Company	0.00%	0.00%
5	J-320		5340G	Colonial Gas Company	0.00%	0.00%
6	J-320		5430P	KeySpan Generation LLC (PSA)	0.00%	0.00%
7	J-320		5840N	KeySpan Energy Development Corporation	0.00%	0.00%
Totals					100.00%	100.00%

Co Count	Allo	Description	SAP Co. Code	Company Name	New %	Rounded
1	J-321	Hewlett Warehouse Bldg	5190S	LIPA / PSEG-LI Billing Entity	0.00%	0.00%
2	J-321		5220G	KeySpan Energy Delivery New York	0.06%	0.06%
3	J-321		5230G	KeySpan Energy Delivery Long Island	99.94%	99.94%
4	J-321		5330G	Boston Gas Company	0.00%	0.00%
5	J-321		5340G	Colonial Gas Company	0.00%	0.00%
6	J-321		5430P	KeySpan Generation LLC (PSA)	0.00%	0.00%
7	J-321		5840N	KeySpan Energy Development Corporation	0.00%	0.00%
Totals					100.00%	100.00%

Co Count	Allo	Description	SAP Co. Code	Company Name	New %	Rounded
1	J-322	Hicksville Bldg Site	5020R	National Grid USA (Parent)	2.34%	2.34%
2	J-322		5040R	KeySpan Energy Corp. (Parent)	0.00%	0.00%
3	J-322		5190S	LIPA / PSEG-LI Billing Entity	0.00%	0.00%
4	J-322		5210E	Niagara Mohawk Power Corp.- Electric Distr.	4.81%	4.81%
5	J-322		5210G	Niagara Mohawk Power Corp. - Gas	3.20%	3.20%
6	J-322		5210T	Niagara Mohawk Power Corp. - Transmission	0.65%	0.65%
7	J-322		5220G	KeySpan Energy Delivery New York	11.82%	11.82%
8	J-322		5230G	KeySpan Energy Delivery Long Island	56.11%	56.11%
9	J-322		5310E	Massachusetts Electric Company	4.24%	4.24%
10	J-322		5320E	Nantucket Electric Company	0.04%	0.04%
11	J-322		5330G	Boston Gas Company	4.20%	4.20%
12	J-322		5340G	Colonial Gas Company	0.65%	0.65%
13	J-322		5360E	Narragansett Electric Company	1.69%	1.69%
14	J-322		5360G	Narragansett Gas Company	0.69%	0.69%
15	J-322		5410T	New England Power Company - Transmission	0.82%	0.82%
16	J-322		5412F	New England Hydro - Trans Corp.	0.00%	0.00%
17	J-322		5430P	KeySpan Generation LLC (PSA)	8.27%	8.27%
18	J-322		5431P	KeySpan Glenwood Energy Center	0.13%	0.13%
19	J-322		5432P	KeySpan Port Jefferson Energy Center	0.17%	0.17%
20	J-322		5820R	NG Energy Trading Services	0.00%	0.00%
21	J-322		5840N	KeySpan Energy Development Corporation	0.17%	0.17%
Totals					100.00%	100.00%

Co Count	Allo	Description	SAP Co. Code	Company Name	New %	Rounded
1	J-323	Hicksville Cafeteria Bldg	5020R	National Grid USA (Parent)	0.00%	0.00%
2	J-323		5040R	KeySpan Energy Corp. (Parent)	0.00%	0.00%
3	J-323		5190S	LIPA / PSEG-LI Billing Entity	0.00%	0.00%
4	J-323		5210E	Niagara Mohawk Power Corp.- Electric Distr.	0.40%	0.40%
5	J-323		5210G	Niagara Mohawk Power Corp. - Gas	0.26%	0.26%
6	J-323		5210T	Niagara Mohawk Power Corp. - Transmission	0.06%	0.06%
7	J-323		5220G	KeySpan Energy Delivery New York	0.39%	0.39%
8	J-323		5230G	KeySpan Energy Delivery Long Island	97.25%	97.25%
9	J-323		5310E	Massachusetts Electric Company	0.48%	0.48%
10	J-323		5320E	Nantucket Electric Company	0.02%	0.02%
11	J-323		5330G	Boston Gas Company	0.26%	0.26%
12	J-323		5340G	Colonial Gas Company	0.07%	0.07%
13	J-323		5360E	Narragansett Electric Company	0.26%	0.26%
14	J-323		5360G	Narragansett Gas Company	0.11%	0.11%
15	J-323		5410T	New England Power Company - Transmission	0.15%	0.15%
16	J-323		5411F	NE Hydro - Trans Electric Co.	0.00%	0.00%
17	J-323		5412F	New England Hydro - Trans Corp.	0.00%	0.00%
18	J-323		5430P	KeySpan Generation LLC (PSA)	0.29%	0.29%
19	J-323		5431P	KeySpan Glenwood Energy Center	0.00%	0.00%
20	J-323		5432P	KeySpan Port Jefferson Energy Center	0.00%	0.00%
21	J-323		5820R	NG Energy Trading Services	0.00%	0.00%
22	J-323		5840N	KeySpan Energy Development Corporation	0.00%	0.00%
Totals					100.00%	100.00%

Co Count	Allo	Description	SAP Co. Code	Company Name	New %	Rounded
1	J-325	Hicksville Gen. Shops Bldg	5020R	National Grid USA (Parent)	0.00%	0.00%
2	J-325		5040R	KeySpan Energy Corp. (Parent)	0.00%	0.00%
3	J-325		5190S	LIPA / PSEG-LI Billing Entity	0.00%	0.00%
4	J-325		5210E	Niagara Mohawk Power Corp.- Electric Distr.	0.00%	0.00%
5	J-325		5210G	Niagara Mohawk Power Corp. - Gas	0.00%	0.00%
6	J-325		5210T	Niagara Mohawk Power Corp. - Transmission	0.00%	0.00%
7	J-325		5220G	KeySpan Energy Delivery New York	0.00%	0.00%
8	J-325		5230G	KeySpan Energy Delivery Long Island	2.62%	2.62%
9	J-325		5310E	Massachusetts Electric Company	0.00%	0.00%
10	J-325		5320E	Nantucket Electric Company	0.00%	0.00%
11	J-325		5330G	Boston Gas Company	0.00%	0.00%
12	J-325		5340G	Colonial Gas Company	0.00%	0.00%
13	J-325		5360E	Narragansett Electric Company	0.00%	0.00%
14	J-325		5360G	Narragansett Gas Company	0.00%	0.00%
15	J-325		5410T	New England Power Company - Transmission	0.00%	0.00%
16	J-325		5412F	New England Hydro - Trans Corp.	0.00%	0.00%
17	J-325		5430P	KeySpan Generation LLC (PSA)	93.29%	93.29%
18	J-325		5431P	KeySpan Glenwood Energy Center	1.87%	1.87%
19	J-325		5432P	KeySpan Port Jefferson Energy Center	2.22%	2.22%
20	J-325		5820R	NG Energy Trading Services	0.00%	0.00%
21	J-325		5840N	KeySpan Energy Development Corporation	0.00%	0.00%
Totals					100.00%	100.00%

Co Count	Allo	Description	SAP Co. Code	Company Name	New %	Rounded
1	J-327	Hicksville Main Office Bldg	5020R	National Grid USA (Parent)	1.78%	1.78%
2	J-327		5040R	KeySpan Energy Corp. (Parent)	0.00%	0.00%
3	J-327		5190S	LIPA / PSEG-LI Billing Entity	0.00%	0.00%
4	J-327		5210E	Niagara Mohawk Power Corp.- Electric Distr.	9.15%	9.15%
5	J-327		5210G	Niagara Mohawk Power Corp. - Gas	6.06%	6.06%
6	J-327		5210T	Niagara Mohawk Power Corp. - Transmission	1.20%	1.20%
7	J-327		5220G	KeySpan Energy Delivery New York	15.79%	15.79%
8	J-327		5230G	KeySpan Energy Delivery Long Island	13.59%	13.59%
9	J-327		5310E	Massachusetts Electric Company	10.20%	10.20%
10	J-327		5320E	Nantucket Electric Company	0.17%	0.17%
11	J-327		5330G	Boston Gas Company	5.69%	5.69%
12	J-327		5340G	Colonial Gas Company	1.35%	1.35%
13	J-327		5360E	Narragansett Electric Company	4.47%	4.47%
14	J-327		5360G	Narragansett Gas Company	1.88%	1.88%
15	J-327		5410T	New England Power Company - Transmission	2.29%	2.29%
16	J-327		5411F	NE Hydro - Trans Electric Co.	0.08%	0.08%
17	J-327		5412F	New England Hydro - Trans Corp.	0.04%	0.04%
18	J-327		5430P	KeySpan Generation LLC (PSA)	25.28%	25.28%
19	J-327		5431P	KeySpan Glenwood Energy Center	0.46%	0.46%
20	J-327		5432P	KeySpan Port Jefferson Energy Center	0.52%	0.52%
21	J-327		5820R	NG Energy Trading Services	0.00%	0.00%
22	J-327		5840N	KeySpan Energy Development Corporation	0.00%	0.00%
				Totals	100.00%	100.00%

Co Count	Allo	Description	SAP Co. Code	Company Name	New %	Rounded
1	J-328	Hicksville Operations 1	5020R	National Grid USA (Parent)	0.00%	0.00%
2	J-328	SHOULD NOT EXIST	5040R	KeySpan Energy Corp. (Parent)	0.00%	0.00%
3	J-328	DIRECTLY ALLOCATE TO KEDLI	5190S	LIPA / PSEG-LI Billing Entity	0.00%	0.00%
4	J-328		5210E	Niagara Mohawk Power Corp.- Electric Distr.	0.00%	0.00%
5	J-328		5210G	Niagara Mohawk Power Corp. - Gas	0.00%	0.00%
6	J-328		5210T	Niagara Mohawk Power Corp. - Transmission	0.00%	0.00%
7	J-328		5220G	KeySpan Energy Delivery New York	0.00%	0.00%
8	J-328		5230G	KeySpan Energy Delivery Long Island	100.00%	100.00%
9	J-328		5310E	Massachusetts Electric Company	0.00%	0.00%
10	J-328		5320E	Nantucket Electric Company	0.00%	0.00%
11	J-328		5330G	Boston Gas Company	0.00%	0.00%
12	J-328		5340G	Colonial Gas Company	0.00%	0.00%
13	J-328		5360E	Narragansett Electric Company	0.00%	0.00%
14	J-328		5360G	Narragansett Gas Company	0.00%	0.00%
15	J-328		5410T	New England Power Company - Transmission	0.00%	0.00%
16	J-328		5412F	New England Hydro - Trans Corp.	0.00%	0.00%
17	J-328		5430P	KeySpan Generation LLC (PSA)	0.00%	0.00%
18	J-328		5431P	KeySpan Glenwood Energy Center	0.00%	0.00%
19	J-328		5432P	KeySpan Port Jefferson Energy Center	0.00%	0.00%
20	J-328		5820R	NG Energy Trading Services	0.00%	0.00%
21	J-328		5840N	KeySpan Energy Development Corporation	0.00%	0.00%
				Totals	100.00%	100.00%

Co Count	Allo	Description	SAP Co. Code	Company Name	New %	Rounded
1	J-330	Hicksville Operations 3	5020R	National Grid USA (Parent)	0.00%	0.00%
2	J-330		5040R	KeySpan Energy Corp. (Parent)	0.00%	0.00%
3	J-330		5190S	LIPA / PSEG-LI Billing Entity	0.00%	0.00%
4	J-330		5210E	Niagara Mohawk Power Corp.- Electric Distr.	8.30%	8.30%
5	J-330		5210G	Niagara Mohawk Power Corp. - Gas	5.50%	5.50%
6	J-330		5210T	Niagara Mohawk Power Corp. - Transmission	1.09%	1.09%
7	J-330		5220G	KeySpan Energy Delivery New York	14.08%	14.08%
8	J-330		5230G	KeySpan Energy Delivery Long Island	45.67%	45.67%
9	J-330		5310E	Massachusetts Electric Company	8.58%	8.58%
10	J-330		5320E	Nantucket Electric Company	0.00%	0.00%
11	J-330		5330G	Boston Gas Company	5.71%	5.71%
12	J-330		5340G	Colonial Gas Company	1.39%	1.39%
13	J-330		5360E	Narragansett Electric Company	4.19%	4.19%
14	J-330		5360G	Narragansett Gas Company	1.77%	1.77%
15	J-330		5410T	New England Power Company - Transmission	1.42%	1.42%
16	J-330		5412F	New England Hydro - Trans Corp.	0.00%	0.00%
17	J-330		5430P	KeySpan Generation LLC (PSA)	2.30%	2.30%
18	J-330		5431P	KeySpan Glenwood Energy Center	0.00%	0.00%
19	J-330		5432P	KeySpan Port Jefferson Energy Center	0.00%	0.00%
20	J-330		5820R	NG Energy Trading Services	0.00%	0.00%
21	J-330		5840N	KeySpan Energy Development Corporation	0.00%	0.00%
Totals					100.00%	100.00%

Co Count	Allo	Description	SAP Co. Code	Company Name	New %	Rounded
1	J-334	Hicksville Warehouse Bldg	5020R	National Grid USA (Parent)	0.00%	0.00%
2	J-334		5190S	LIPA / PSEG-LI Billing Entity	0.00%	0.00%
3	J-334		5210E	Niagara Mohawk Power Corp.- Electric Distr.	17.06%	17.06%
4	J-334		5210G	Niagara Mohawk Power Corp. - Gas	9.76%	9.76%
5	J-334		5220G	KeySpan Energy Delivery New York	14.63%	14.63%
6	J-334		5230G	KeySpan Energy Delivery Long Island	9.76%	9.76%
7	J-334		5310E	Massachusetts Electric Company	19.51%	19.51%
8	J-334		5330G	Boston Gas Company	9.76%	9.76%
9	J-334		5340G	Colonial Gas Company	2.44%	2.44%
10	J-334		5360E	Narragansett Electric Company	9.76%	9.76%
11	J-334		5360G	Narragansett Gas Company	2.44%	2.44%
12	J-334		5410T	New England Power Company - Transmission	4.88%	4.88%
13	J-334		5430P	KeySpan Generation LLC (PSA)	0.00%	0.00%
14	J-334		5431P	KeySpan Glenwood Energy Center	0.00%	0.00%
15	J-334		5820R	NG Energy Trading Services	0.00%	0.00%
Totals					100.00%	100.00%

Co Count	Allo	Description	SAP Co. Code	Company Name	New %	Rounded
1	J-336	HIX Linesman Acad/ENVTL Bldg	5020R	National Grid USA (Parent)	0.00%	0.00%
2	J-336		5040R	KeySpan Energy Corp. (Parent)	0.00%	0.00%
3	J-336		5190S	LIPA / PSEG-LI Billing Entity	0.00%	0.00%
4	J-336		5210E	Niagara Mohawk Power Corp.- Electric Distr.	0.71%	0.71%
5	J-336		5210G	Niagara Mohawk Power Corp. - Gas	0.51%	0.51%
6	J-336		5210T	Niagara Mohawk Power Corp. - Transmission	0.10%	0.10%
7	J-336		5220G	KeySpan Energy Delivery New York	16.46%	16.46%
8	J-336		5230G	KeySpan Energy Delivery Long Island	68.68%	68.68%
9	J-336		5310E	Massachusetts Electric Company	0.00%	0.00%
10	J-336		5330G	Boston Gas Company	8.69%	8.69%
11	J-336		5340G	Colonial Gas Company	1.92%	1.92%
12	J-336		5360E	Narragansett Electric Company	2.12%	2.12%
13	J-336		5360G	Narragansett Gas Company	0.81%	0.81%
14	J-336		5410T	New England Power Company - Transmission	0.00%	0.00%
15	J-336		5412F	New England Hydro - Trans Corp.	0.00%	0.00%
16	J-336		5430P	KeySpan Generation LLC (PSA)	0.00%	0.00%
17	J-336		5431P	KeySpan Glenwood Energy Center	0.00%	0.00%
18	J-336		5432P	KeySpan Port Jefferson Energy Center	0.00%	0.00%
19	J-336		5820R	NG Energy Trading Services	0.00%	0.00%
20	J-336		5840N	KeySpan Energy Development Corporation	0.00%	0.00%
Totals					100.00%	100.00%

Co Count	Allo	Description	SAP Co. Code	Company Name	New %	Rounded
1	J-337	Hicksville Transportation Bldg	5020R	National Grid USA (Parent)	0.00%	0.00%
2	J-337		5040R	KeySpan Energy Corp. (Parent)	0.00%	0.00%
3	J-337		5190S	LIPA / PSEG-LI Billing Entity	0.00%	0.00%
4	J-337		5210E	Niagara Mohawk Power Corp.- Electric Distr.	2.64%	2.64%
5	J-337		5210G	Niagara Mohawk Power Corp. - Gas	1.75%	1.75%
6	J-337		5210T	Niagara Mohawk Power Corp. - Transmission	0.35%	0.35%
7	J-337		5220G	KeySpan Energy Delivery New York	10.65%	10.65%
8	J-337		5230G	KeySpan Energy Delivery Long Island	78.64%	78.64%
9	J-337		5310E	Massachusetts Electric Company	1.21%	1.21%
10	J-337		5320E	Nantucket Electric Company	0.00%	0.00%
11	J-337		5330G	Boston Gas Company	3.66%	3.66%
12	J-337		5340G	Colonial Gas Company	0.32%	0.32%
13	J-337		5360E	Narragansett Electric Company	0.37%	0.37%
14	J-337		5360G	Narragansett Gas Company	0.16%	0.16%
15	J-337		5410T	New England Power Company - Transmission	0.00%	0.00%
16	J-337		5412F	New England Hydro - Trans Corp.	0.00%	0.00%
17	J-337		5430P	KeySpan Generation LLC (PSA)	0.25%	0.25%
18	J-337		5431P	KeySpan Glenwood Energy Center	0.00%	0.00%
19	J-337		5432P	KeySpan Port Jefferson Energy Center	0.00%	0.00%
20	J-337		5820R	NG Energy Trading Services	0.00%	0.00%
21	J-337		5840N	KeySpan Energy Development Corporation	0.00%	0.00%
Totals					100.00%	100.00%

Co Count	Allo	Description	SAP Co. Code	Company Name	New %	Rounded
1	J-340	Patchogue	5040R	KeySpan Energy Corp (Parent)	0.00%	0.00%
2	J-340		5190S	LIPA / PSEG-LI Billing Entity	0.00%	0.00%
3	J-340		5220G	KeySpan Energy Delivery New York	2.02%	2.02%
4	J-340		5230G	KeySpan Energy Delivery Long Island	97.98%	97.98%
5	J-340		5330G	Boston Gas Company	0.00%	0.00%
6	J-340		5340G	Colonial Gas Company	0.00%	0.00%
7	J-340		5430P	KeySpan Generation LLC (PSA)	0.00%	0.00%
8	J-340		5840N	KeySpan Energy Development Corporation	0.00%	0.00%
Totals					100.00%	100.00%

Co Count	Allo	Description	SAP Co. Code	Company Name	New %	Rounded
1	J-341	Patchogue Bldg Site	5040R	KeySpan Energy Corp (Parent)	0.00%	0.00%
2	J-341		5190S	LIPA / PSEG-LI Billing Entity	0.00%	0.00%
3	J-341		5220G	KeySpan Energy Delivery New York	2.02%	2.02%
4	J-341		5230G	KeySpan Energy Delivery Long Island	97.98%	97.98%
5	J-341		5330G	Boston Gas Company	0.00%	0.00%
6	J-341		5340G	Colonial Gas Company	0.00%	0.00%
7	J-341		5430P	KeySpan Generation LLC (PSA)	0.00%	0.00%
8	J-341		5840N	KeySpan Energy Development Corporation	0.00%	0.00%
Totals					100.00%	100.00%

Co Count	Allo	Description	SAP Co. Code	Company Name	New %	Rounded
1	J-343	Riverhead Bldg Site	5040R	KeySpan Energy Corp (Parent)	0.00%	0.00%
2	J-343	SHOULD NOT EXIST	5190S	LIPA / PSEG-LI Billing Entity	0.00%	0.00%
3	J-343	DIRECTLY ALLOCATE TO KEDLI	5220G	KeySpan Energy Delivery New York	0.00%	0.00%
4	J-343		5230G	KeySpan Energy Delivery Long Island	100.00%	100.00%
5	J-343		5330G	Boston Gas Company	0.00%	0.00%
6	J-343		5340G	Colonial Gas Company	0.00%	0.00%
7	J-343		5430P	KeySpan Generation LLC (PSA)	0.00%	0.00%
8	J-343		5820R	NG Energy Tading Services	0.00%	0.00%
9	J-343		5840N	KeySpan Energy Development Corporation	0.00%	0.00%
Totals					100.00%	100.00%

Co Count	Allo	Description	SAP Co. Code	Company Name	New %	Rounded
1	J-344	Riverhead Main Office Bldg	5040R	KeySpan Energy Corp (Parent)	0.00%	0.00%
2	J-344	SHOULD NOT EXIST	5190S	LIPA / PSEG-LI Billing Entity	0.00%	0.00%
3	J-344	DIRECTLY ALLOCATE TO KEDLI	5220G	KeySpan Energy Delivery New York	0.00%	0.00%
4	J-344		5230G	KeySpan Energy Delivery Long Island	100.00%	100.00%
5	J-344		5330G	Boston Gas Company	0.00%	0.00%
6	J-344		5340G	Colonial Gas Company	0.00%	0.00%
7	J-344		5430P	KeySpan Generation LLC (PSA)	0.00%	0.00%
8	J-344		5820R	NG Energy Tading Services	0.00%	0.00%
9	J-344		5840N	KeySpan Energy Development Corporation	0.00%	0.00%
Totals					100.00%	100.00%

Co Count	Allo	Description	SAP Co. Code	Company Name	New %	Rounded
1	J-345	Riverhead Warehouse Bldg	5040R	KeySpan Energy Corp (Parent)	0.00%	0.00%
2	J-345	SHOULD NOT EXIST	5190S	LIPA / PSEG-LI Billing Entity	0.00%	0.00%
3	J-345	DIRECTLY ALLOCATE TO KEDLI	5220G	KeySpan Energy Delivery New York	0.00%	0.00%
4	J-345		5230G	KeySpan Energy Delivery Long Island	100.00%	100.00%
5	J-345		5330G	Boston Gas Company	0.00%	0.00%
6	J-345		5340G	Colonial Gas Company	0.00%	0.00%
7	J-345		5430P	KeySpan Generation LLC (PSA)	0.00%	0.00%
8	J-345		5820R	NG Energy Tading Services	0.00%	0.00%
9	J-345		5840N	KeySpan Energy Development Corporation	0.00%	0.00%
Totals					100.00%	100.00%

Co Count	Allo	Description	SAP Co. Code	Company Name	New %	Rounded
1	J-346	Riverhead Transportation Bldg	5040R	KeySpan Energy Corp (Parent)	0.00%	0.00%
2	J-346	SHOULD NOT EXIST	5190S	LIPA / PSEG-LI Billing Entity	0.00%	0.00%
3	J-346	DIRECTLY ALLOCATE TO KEDLI	5220G	KeySpan Energy Delivery New York	0.00%	0.00%
4	J-346		5230G	KeySpan Energy Delivery Long Island	100.00%	100.00%
5	J-346		5330G	Boston Gas Company	0.00%	0.00%
6	J-346		5340G	Colonial Gas Company	0.00%	0.00%
7	J-346		5430P	KeySpan Generation LLC (PSA)	0.00%	0.00%
8	J-346		5820R	NG Energy Tading Services	0.00%	0.00%
9	J-346		5840N	KeySpan Energy Development Corporation	0.00%	0.00%
Totals					100.00%	100.00%

Co Count	Allo	Description	SAP Co. Code	Company Name	New %	Rounded
1	J-347	Roslyn	5040R	KeySpan Energy Corp (Parent)	0.00%	0.00%
2	J-347		5190S	LIPA / PSEG-LI Billing Entity	0.00%	0.00%
3	J-347		5220G	KeySpan Energy Delivery New York	0.71%	0.71%
4	J-347		5230G	KeySpan Energy Delivery Long Island	99.29%	99.29%
5	J-347		5330G	Boston Gas Company	0.00%	0.00%
6	J-347		5340G	Colonial Gas Company	0.00%	0.00%
7	J-347		5430P	KeySpan Generation LLC (PSA)	0.00%	0.00%
8	J-347		5820R	NG Energy Tading Services	0.00%	0.00%
9	J-347		5840N	KeySpan Energy Development Corporation	0.00%	0.00%
Totals					100.00%	100.00%

Co Count	Allo	Description	SAP Co. Code	Company Name	New %	Rounded
1	J-348	Roslyn Bldg Site	5040R	KeySpan Energy Corp (Parent)	0.00%	0.00%
2	J-348		5190S	LIPA / PSEG-LI Billing Entity	0.00%	0.00%
3	J-348		5220G	KeySpan Energy Delivery New York	0.69%	0.69%
4	J-348		5230G	KeySpan Energy Delivery Long Island	99.31%	99.31%
5	J-348		5330G	Boston Gas Company	0.00%	0.00%
6	J-348		5340G	Colonial Gas Company	0.00%	0.00%
7	J-348		5430P	KeySpan Generation LLC (PSA)	0.00%	0.00%
8	J-348		5820R	NG Energy Tading Services	0.00%	0.00%
9	J-348		5840N	KeySpan Energy Development Corporation	0.00%	0.00%
Totals					100.00%	100.00%

PREVIOUSLY INACTIVE/DUPLICATE CODES (SEE NOTES FOR ALTERNATIVE CODE

Co. Count		Description	SAP Co. Code	Company Name	New %	shut down
1	J-100	Babylon Whse- Suffolk Cty	5190S	LIPA / PSEG-LI Billing Entity	100.00%	100% PSEG-LI
2	J-100		5230G	KeySpan Energy Delivery Long Island	0.00%	
3	J-100		5430P	KeySpan Generation LLC (PSA)	0.00%	
Totals					100.00%	

Co. Count		Description	SAP Co. Code	Company Name	New %	shut down
1	J-102	Coram - Suffolk	5190S	LIPA / PSEG-LI Billing Entity	100.00%	100% PSEG-LI
2	J-102		5230G	KeySpan Energy Delivery Long Island	0.00%	
3	J-102		5430P	KeySpan Generation LLC (PSA)	0.00%	
Totals					100.00%	

Co. Count		Description	SAP Co. Code	Company Name	New %	Shut down
1	J-103	Levittown ACC Site- Suffolk	5190S	LIPA / PSEG-LI Billing Entity	100.00%	100% PSEG-LI
2	J-103		5230G	KeySpan Energy Delivery Long Island	0.00%	sold to PSEG
3	J-103		5430P	KeySpan Generation LLC (PSA)	0.00%	
				Totals	100.00%	

Co. Count		Description	SAP Co. Code	Company Name	New %	shut down
1	J-104	Lindenhurst Co. Site- Suffolk	5190S	LIPA / PSEG-LI Billing Entity	100.00%	100% PSEG-LI
2	J-104		5230G	KeySpan Energy Delivery Long Island	0.00%	PSEG assumed lease
3	J-104		5430P	KeySpan Generation LLC (PSA)	0.00%	
				Totals	100.00%	

Co. Count		Description	SAP Co. Code	Company Name	New %	shut down
1	J-118	Hewlett General Shops Bldg	5220G	KeySpan Energy Delivery New York	0.00%	not needed
2	J-118		5230G	KeySpan Energy Delivery Long Island	0.00%	
3	J-118		5190S	LIPA / PSEG-LI Billing Entity	0.00%	
4	J-118		5330G	Boston Gas Company	0.00%	
5	J-118		5340G	Colonial Gas Company	0.00%	
6	J-118		5430P	KeySpan Generation LLC (PSA)	0.00%	
7	J-118		5840N	KeySpan Energy Development Corporation	0.00%	
				Totals	0.00%	

Co Count	Description		SAP Co. Code	Company Name	New %	shut down
1	J-142	Riverhead General Shops Bldg	5040R	KeySpan Energy Corp (Parent)	0.00%	not needed
2	J-142		5220G	KeySpan Energy Delivery New York	0.00%	
3	J-142		5230G	KeySpan Energy Delivery Long Island	0.00%	
4	J-142		5260E	KeySpan Electric Services LLC	0.00%	
5	J-142		5330G	Boston Gas Company	0.00%	
6	J-142		5340G	Colonial Gas Company	0.00%	
7	J-142		5430P	KeySpan Generation LLC (PSA)	0.00%	
8	J-142		5820R	NG Energy Tading Services	0.00%	
9	J-142		5840N	KeySpan Energy Development Corporation	0.00%	
10	J-142		5850N	KeySpan Services Inc.	0.00%	
				Totals	0.00%	

Co. Count	SAP Allocation Code	Description	SAP Co. Code	Company Name	New %	SOLD
1	J-166	Westborough	5020R	National Grid USA	0.00%	Sold to Staples in Jan 2014
2	J-166		5210E	Niagara Mohawk Power Corp.- Elec D.	0.00%	
3	J-166		5210G	Niagara Mohawk Power Corp. - Gas	0.00%	
4	J-166		5210T	Niagara Mohawk Power Corp. - Trans	0.00%	
5	J-166		5310E	Massachusetts Electric Company	0.00%	
6	J-166		5320E	Nantucket Electric Company	0.00%	
7	J-166		5360E	Narragansett Electric Company	0.00%	
8	J-166		5360G	Narragansett Gas Company	0.00%	
9	J-166		5410T	New England Power Co - Trans	0.00%	
10	J-166		5412F	New England Hydro - Trans Corp.	0.00%	
11	J-166		5413F	New England Electric Trans Corp	0.00%	
12	J-166		5804N	Wayfinder Group	0.00%	
				Totals	0.00%	

J - Facilities - Depreciation

Description

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

Source Data:

Original percentages provided by Howard Kamensky.

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

Notes:

Co Count	A	Description	O	SAP Co. Code	Company Name	New %	Old %	Variance
1	J-149	Brentwood Facility Depreciation	XP00054	5040R	KeySpan Energy Corp.		0.00%	0.00%
2	J-149		XP00054	5190S	LIPA / PSEG-LI Billing Entity	0.00%	61.89%	-61.89%
3	J-149		XP00054	5220G	KeySpan Energy Delivery New York	7.41%	2.80%	4.61%
4	J-149		XP00054	5230G	KeySpan Energy Delivery Long Island	92.59%	35.31%	57.28%
5	J-149		XP00054	5330G	Boston Gas Company		0.00%	0.00%
6	J-149		XP00054	5340G	Colonial Gas Company		0.00%	0.00%
7	J-149		XP00054	5430P	KeySpan Generation LLC (PSA)		0.00%	0.00%
8	J-149		XP00054	5840N	KeySpan Energy Development Corporation		0.00%	0.00%
Totals						100.00%	100.00%	0.00%

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

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

Co Count		Description		SAP Co. Code	Company Name	New %	Old %	Variance
1	J-152	Hewlett Facility Depreciation	XP00057	5190S	LIPA / PSEG-LI Billing Entity	0.00%	55.41%	-55.41%
2	J-152		XP00057	5220G	KeySpan Energy Delivery New York	2.02%	1.79%	0.23%
3	J-152		XP00057	5230G	KeySpan Energy Delivery Long Island	97.98%	42.80%	55.18%
4	J-152		XP00057	5330G	Boston Gas Company		0.00%	0.00%
5	J-152		XP00057	5340G	Colonial Gas Company		0.00%	0.00%
6	J-152		XP00057	5430P	KeySpan Generation LLC (PSA)		0.00%	0.00%
7	J-152		XP00057	5840N	KeySpan Energy Development Corporation		0.00%	0.00%
					Totals	100.00%	100.00%	0.00%

Co Count		Description		SAP Co. Code	Company Name	New %	Old %	Variance
GRID								0.00%
1	J-153	Hicksville Facility Depreciation	XP00058	5020R	National Grid USA (Parent)	0.70%	0.39%	0.31%
2	J-153		XP00058	5040R	KeySpan Energy Corp. (Parent)	0.23%	0.10%	0.13%
3	J-153		XP00058	5190S	LIPA / PSEG-LI Billing Entity	0.00%	55.24%	-55.24%
4	J-153		XP00058	5210E	Niagara Mohawk Power Corp.- Electric Distr.	6.63%	2.94%	3.69%
5	J-153		XP00058	5210G	Niagara Mohawk Power Corp. - Gas	4.12%	1.83%	2.29%
6	J-153		XP00058	5210T	Niagara Mohawk Power Corp. - Transmission	1.36%	0.60%	0.76%
7	J-153		XP00058	5220G	KeySpan Energy Delivery New York	12.08%	7.13%	4.95%
8	J-153		XP00058	5230G	KeySpan Energy Delivery Long Island	35.97%	14.77%	21.20%
9	J-153		XP00058	5310E	Massachusetts Electric Company	6.65%	2.43%	4.22%
10	J-153		XP00058	5320E	Nantucket Electric Company	0.10%	0.04%	0.06%
11	J-153		XP00058	5330G	Boston Gas Company	3.94%	1.71%	2.23%
12	J-153		XP00058	5340G	Colonial Gas Company	0.88%	0.38%	0.50%
13	J-153		XP00058	5360E	Narragansett Electric Company	2.63%	1.04%	1.59%
14	J-153		XP00058	5360G	Narragansett Gas Company	1.38%	0.54%	0.84%
15	J-153		XP00058	5410T	New England Power Company - Transmission	1.47%	0.60%	0.87%
16	J-153		XP00058	5412F	New England Hydro - Trans Corp.	0.00%	0.00%	0.00%
17	J-153		XP00058	5430P	KeySpan Generation LLC (PSA)	21.36%	10.26%	11.10%
18	J-153		XP00058	5431P	KeySpan Glenwood Energy Center	0.21%	0.00%	0.21%
19	J-153		XP00058	5432P	KeySpan Port Jefferson Energy Center	0.29%	0.00%	0.29%
20	J-153		XP00058	5820R	NG Energy Trading Services	0.00%	0.00%	0.00%
21	J-153		XP00058	5840N	KeySpan Energy Development Corporation	0.00%	0.00%	0.00%
					Totals	100.00%	100.00%	0.00%

Co Count		Description		SAP Co. Code	Company Name	New %	Old %	Variance
1	J-154	Patchogue Facility Depreciation	XP00060	5040R	KeySpan Energy Corp.		0.00%	0.00%
2	J-154		XP00060	5190S	LIPA / PSEG-LI Billing Entity	0.00%	67.29%	-67.29%
3	J-154		XP00060	5220G	KeySpan Energy Delivery New York	3.92%	1.31%	2.61%
4	J-154		XP00060	5230G	KeySpan Energy Delivery Long Island	96.08%	31.40%	64.68%
5	J-154		XP00060	5330G	Boston Gas Company		0.00%	0.00%
6	J-154		XP00060	5340G	Colonial Gas Company		0.00%	0.00%
7	J-154		XP00060	5430P	KeySpan Generation LLC (PSA)		0.00%	0.00%
8	J-154		XP00060	5840N	KeySpan Energy Development Corporation		0.00%	0.00%
					Totals	100.00%	100.00%	0.00%

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

Co Count		Description		SAP Co. Code	Company Name	New %	Old %	Variance
1	J-156	Roslyn Facility Depreciation	XP00062	5040R	KeySpan Energy Corp.		0.00%	0.00%
2	J-156		XP00062	5190S	LIPA / PSEG-LI Billing Entity	0.00%	50.40%	-50.40%
3	J-156		XP00062	5220G	KeySpan Energy Delivery New York	0.00%	1.00%	-1.00%
4	J-156		XP00062	5230G	KeySpan Energy Delivery Long Island	100.00%	48.60%	51.40%
5	J-156		XP00062	5330G	Boston Gas Company		0.00%	0.00%
6	J-156		XP00062	5340G	Colonial Gas Company		0.00%	0.00%
7	J-156		XP00062	5430P	KeySpan Generation LLC (PSA)		0.00%	0.00%
8	J-156		XP00062	5820R	NG Energy Trading Services		0.00%	0.00%
9	J-156		XP00062	5840N	KeySpan Energy Development Corporation		0.00%	0.00%
					Totals	100.00%	100.00%	0.00%

K - Level of Debt Outstanding

Description

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

Source Data:

Average level of long-term debt, short-term borrowing limits and advances for prior CY by Company as a percent of the average level of long-term debt for all companies and short-term borrowing levels for all companies.

Data provided by US Treasury: Wai-Sang Chi, Christopher DiGilio, Patrick Connolly

Notes:

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

Prepared By:	Wai Sang	2/14/2019
Business Sign Off:	Jonathan Cohen	2/14/2019
ServCo Review:		
Final Sign Off:		

Description		SAP Co. Code	SAP Co./Seg	Company Description	2020 Long-Term Debt	2020 Advances	2020 Short-Term Debt Limit	2020 Total Level of Debt Outstanding	FY2020 Percentage	2019 Long-Term Debt	2019 Advances	2019 Short-Term Debt Limit	2019 Total Level of Debt Outstanding	FY2019 Percentage	Amount Inc/Dec	% Inc/Dec
Total Debt Outstanding Reported as Basis for Allocation																
		5210	5210E	Niagara Mohawk Power Corp.- Electric Distr.	\$ 1,487,050,287	\$ -	\$ 528,400,000	\$ 2,015,450,287	12.13%	\$ 1,468,669,306	-	\$ 528,400,000	\$ 1,997,069,306	13.17%	18,380,981	-1.04%
		5210	5210G	Niagara Mohawk Power Corp. - Gas	\$ 516,133,654	\$ -	\$ 183,400,000	\$ 699,533,654	4.21%	\$ 509,753,881	-	\$ 183,400,000	\$ 693,153,881	4.57%	6,379,773	-0.36%
		5210	5210T	Niagara Mohawk Power Corp. - Transmission	\$ 811,067,170	\$ -	\$ 288,200,000	\$ 1,099,267,170	6.62%	\$ 801,041,813	-	\$ 288,200,000	\$ 1,089,241,813	7.18%	10,025,357	-0.56%
		5220	5220G	KeySpan Energy Delivery New York	\$ 1,571,083,333	\$ -	\$ 850,000,000	\$ 2,421,083,333	14.57%	\$ 1,230,000,000	-	\$ 1,000,000,000	\$ 2,230,000,000	14.72%	191,083,333	-0.15%
		5230	5230G	KeySpan Energy Delivery Long Island	\$ 1,200,000,000	\$ -	\$ 400,000,000	\$ 1,600,000,000	9.63%	\$ 1,200,000,000	-	\$ 700,000,000	\$ 1,900,000,000	12.53%	(300,000,000)	-2.90%
		5310	5310E	Massachusetts Electric Company	\$ 1,300,000,000	\$ -	\$ 750,000,000	\$ 2,050,000,000	12.34%	\$ 1,200,000,000	\$ 150,000,000	-	\$ 1,350,000,000	8.90%	700,000,000	3.44%
		5320	5320E	Nantucket Electric Company	\$ 51,300,000	\$ -	\$ 15,000,000	\$ 66,300,000	0.40%	\$ 51,300,000	-	\$ 15,000,000	\$ 66,300,000	0.44%	-	-0.04%
		5330	5330G	Boston Gas Company	\$ 1,093,000,000	\$ -	\$ 800,000,000	\$ 1,893,000,000	11.40%	\$ 811,333,333	-	\$ 800,000,000	\$ 1,611,333,333	10.63%	281,666,667	0.77%
		5340	5340G	Colonial Gas Company	\$ 275,000,000	\$ -	\$ 400,000,000	\$ 675,000,000	4.06%	\$ 160,000,000	-	\$ 400,000,000	\$ 560,000,000	3.69%	115,000,000	0.37%
		5360	5360E	Narragansett Electric Company	\$ 368,336,030	\$ -	\$ 149,760,000	\$ 518,096,030	3.12%	\$ 316,943,422	-	\$ 149,760,000	\$ 466,703,422	3.08%	51,392,609	0.04%
		5360	5360G	Narragansett Gas Company	\$ 291,796,118	\$ -	\$ 118,640,000	\$ 410,436,118	2.47%	\$ 251,082,849	-	\$ 118,640,000	\$ 369,722,849	2.44%	40,713,269	0.03%
		5360	5360T	Narragansett Electric Company (Transmission)	\$ 323,671,352	\$ -	\$ 131,600,000	\$ 455,271,352	2.74%	\$ 278,510,646	-	\$ 131,600,000	\$ 410,110,646	2.70%	45,160,706	0.04%
		5410	5410T	New England Power (Transmission)	\$ 712,412,500	\$ -	\$ 1,500,000,000	\$ 2,212,412,500	13.32%	\$ 399,627,778	-	\$ 1,500,000,000	\$ 1,899,627,778	12.53%	312,784,722	0.79%
		5430	5430P	KeySpan Generation LLC (PSA)	\$ 197,238,333	\$ -	\$ 250,000,000	\$ 447,238,333	2.69%	\$ 212,055,000	-	\$ 250,000,000	\$ 462,055,000	3.05%	(14,816,667)	-0.36%
		5431	5431P	KeySpan Glenwood Energy Center	\$ 21,187,500	\$ -	\$ -	\$ 21,187,500	0.13%	\$ 24,562,500	-	\$ -	\$ 24,562,500	0.16%	(3,375,000)	-0.03%
		5432	5432P	KeySpan Port Jefferson Energy Center	\$ 27,496,667	\$ -	\$ -	\$ 27,496,667	0.17%	\$ 31,876,667	-	\$ -	\$ 31,876,667	0.21%	(4,380,000)	-0.04%
Totals					\$ 10,246,772,944	\$ -	\$ 6,365,000,000	\$ 16,611,772,944	100.00%	\$ 8,946,757,194	\$ 150,000,000	\$ 6,065,000,000	\$ 15,161,757,194	100.00%	1,450,015,750	0.00%
		5020	5020R	National Grid USA	\$ 707,200,000	\$ -	\$ 3,637,950,000	\$ 4,345,150,000	-	\$ -	-	\$ 2,176,000,000	\$ 2,176,000,000	-	169,150,000	0.00%
		5010	5010R	National Grid Holdings Inc.	\$ 4,474,529,726	\$ -	\$ 637,950,000	\$ 5,112,479,726	-	\$ 5,074,154,819	-	\$ 676,000,000	\$ 5,750,154,819	-	(637,675,093)	0.00%
		5040	5040R	Keyspan Corporation	\$ -	\$ -	\$ -	\$ -	-	\$ 707,200,000	-	\$ 1,500,000,000	\$ 2,207,200,000	-	(2,207,200,000)	0.00%
		5110	5110S	National Grid USA Service Co.	\$ 475,044,311	\$ -	\$ 150,000,000	\$ 625,044,311	-	\$ 475,044,311	-	\$ 150,000,000	\$ 625,044,311	-	-	0.00%
		5180	5180E	Keyspan Corporate Services LLC	\$ -	\$ -	\$ -	\$ -	-	\$ -	-	\$ -	\$ -	-	-	0.00%
Grand Totals					\$ 15,903,546,981	\$ -	\$ 10,790,900,000	\$ 26,694,446,981	-	\$ 13,556,101,356	\$ 402,083,333	\$ 10,045,000,000	\$ 24,003,184,690	-	-	-

K - Level of Debt Outstanding

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Long-Term Debt	Advances	Short-Term Debt Limit	Total Level of Debt Outstanding	%
Legacy KS Retails, All Generation, Development, KSI	K-232	5220	5220G	KeySpan Energy Delivery New York	\$ 1,571,083,333	\$ -	\$ 850,000,000	\$ 2,421,083,333	34.17%
	K-232	5230	5230G	KeySpan Energy Delivery Long Island	\$ 1,200,000,000	\$ -	\$ 400,000,000	\$ 1,600,000,000	22.58%
	K-232	5330	5330G	Boston Gas Company	\$ 1,093,000,000	\$ -	\$ 800,000,000	\$ 1,893,000,000	26.72%
	K-232	5340	5340G	Colonial Gas Company	\$ 275,000,000	\$ -	\$ 400,000,000	\$ 675,000,000	9.53%
	K-232	5430	5430P	KeySpan Generation LLC (PSA)	\$ 197,238,333	\$ -	\$ 250,000,000	\$ 447,238,333	6.31%
	K-232	5431	5431P	KeySpan Glenwood Energy Center	\$ 21,187,500	\$ -	\$ -	\$ 21,187,500	0.30%
	K-232	5432	5432P	KeySpan Port Jefferson Energy Center	\$ 27,496,667	\$ -	\$ -	\$ 27,496,667	0.39%
				Totals	\$ 4,385,005,833	\$ -	\$ 2,700,000,000	\$ 7,085,005,833	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Long-Term Debt	Advances	Short-Term Debt Limit	Total Level of Debt Outstanding	%
KEDLI, BGC, CGC, NECO-G, Genco	K-386	5230	5230G	KeySpan Energy Delivery Long Island	\$ 1,200,000,000	\$ -	\$ 400,000,000	\$ 1,600,000,000	31.70%
	K-386	5330	5330G	Boston Gas Company	\$ 1,093,000,000	\$ -	\$ 800,000,000	\$ 1,893,000,000	37.52%
	K-386	5340	5340G	Colonial Gas Company	\$ 275,000,000	\$ -	\$ 400,000,000	\$ 675,000,000	13.37%
	K-386	5360	5360G	Narragansett Gas Company	\$ 291,796,118	\$ -	\$ 118,640,000	\$ 410,436,118	8.13%
	K-386	5430	5430P	KeySpan Generation LLC (PSA)	\$ 197,238,333	\$ -	\$ 250,000,000	\$ 447,238,333	8.86%
	K-386	5431	5431P	KeySpan Glenwood Energy Center	\$ 21,187,500	\$ -	\$ -	\$ 21,187,500	0.42%
				Totals	\$ 3,078,221,951	\$ -	\$ 1,968,640,000	\$ 5,046,861,951	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Long-Term Debt	Advances	Short-Term Debt Limit	Total Level of Debt Outstanding	%
KSE, KS Gas Retails, KS Svcs	K-409	5040	5040R	Keyspan Corporation	\$ -	\$ -	\$ -	\$ -	0.00%
	K-409	5220	5220G	KeySpan Energy Delivery New York	\$ 1,571,083,333	\$ -	\$ 850,000,000	\$ 2,421,083,333	36.75%
	K-409	5230	5230G	KeySpan Energy Delivery Long Island	\$ 1,200,000,000	\$ -	\$ 400,000,000	\$ 1,600,000,000	24.28%
	K-409	5330	5330G	Boston Gas Company	\$ 1,093,000,000	\$ -	\$ 800,000,000	\$ 1,893,000,000	28.73%
	K-409	5340	5340G	Colonial Gas Company	\$ 275,000,000	\$ -	\$ 400,000,000	\$ 675,000,000	10.24%
				Totals	\$ 4,139,083,333	\$ -	\$ 2,450,000,000	\$ 6,589,083,333	100.00%

PREVIOUSLY INACTIVE/DUPLICATE CODES (SEE NOTES FOR ALTERNATIVE CODE)

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Long-Term Debt	Advances	Short-Term Debt Limit	Total Level of Debt Outstanding	%
	K-014	5020	5020R	National Grid USA	707,200,000	-	3,637,950,000	4,345,150,000	20.74%
	K-014	5040	5040R	Keyspan Corporation	-	-	-	-	0.00%
	K-014	5210	5210E	Niagara Mohawk Power Corp. - Electric Distr.	1,487,050,287	-	528,400,000	2,015,450,287	9.62%
	K-014	5210	5210G	Niagara Mohawk Power Corp. - Gas	516,133,654	-	183,400,000	699,533,654	3.34%
	K-014	5210	5210T	Niagara Mohawk Power Corp. - Transmission	811,067,170	-	288,200,000	1,099,267,170	5.25%
	K-014	5220	5220G	KeySpan Energy Delivery New York	1,571,083,333	-	850,000,000	2,421,083,333	11.55%
	K-014	5230	5230G	KeySpan Energy Delivery Long Island	1,200,000,000	-	400,000,000	1,600,000,000	7.63%
	K-014	5310	5310E	Massachusetts Electric Company	1,300,000,000	-	750,000,000	2,050,000,000	9.78%
	K-014	5310	5310T	Massachusetts Electric Company (Transmission)	-	-	-	-	0.00%
	K-014	5320	5320E	Nantucket Electric Company	51,300,000	-	15,000,000	66,300,000	0.32%
	K-014	5330	5330G	Boston Gas Company	1,093,000,000	-	800,000,000	1,893,000,000	9.03%
	K-014	5340	5340G	Colonial Gas Company	275,000,000	-	400,000,000	675,000,000	3.22%
	K-014	5360	5360E	Narragansett Electric Company	368,336,030	-	149,760,000	518,096,030	2.47%
	K-014	5360	5360G	Narragansett Gas Company	291,796,118	-	118,640,000	410,436,118	1.96%
	K-014	5360	5360T	Narragansett Electric Company (Trans)	323,671,352	-	131,600,000	455,271,352	2.17%
	K-014	5410	5410T	New England Power (Transmission)	712,412,500	-	1,500,000,000	2,212,412,500	10.56%
	K-014	5430	5430P	KeySpan Generation LLC (PSA)	197,238,333	-	250,000,000	447,238,333	2.13%
	K-014	5431	5431P	KeySpan Glenwood Energy Center	21,187,500	-	-	21,187,500	0.10%
	K-014	5432	5432P	KeySpan Port Jefferson Energy Center	27,496,667	-	-	27,496,667	0.13%
				Totals	10,953,972,944	-	10,002,950,000	20,956,922,944	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Long-Term Debt	Advances	Short-Term Debt Limit	Total Level of Debt Outstanding	%
Legacy KS Retails and Generation, excl KEDNY and Narragansett Gas	K-249	5230	5230G	KeySpan Energy Delivery Long Island	\$ 1,200,000,000	\$ -	\$ 400,000,000	\$ 1,600,000,000	31.70%
Inactive due to Energy North	K-249	5330	5330G	Boston Gas Company	\$ 1,093,000,000	\$ -	\$ 800,000,000	\$ 1,893,000,000	37.52%
	K-249	5340	5340G	Colonial Gas Company	\$ 275,000,000	\$ -	\$ 400,000,000	\$ 675,000,000	13.37%
	K-249	5360	5360G	Narragansett Gas Company	\$ 291,796,118	\$ -	\$ 118,640,000	\$ 410,436,118	8.13%
	K-249	5391	5391G	EnergyNorth Natural Gas Inc. - Post Sale (Note - 201	\$ -	\$ -	\$ -	\$ -	0.00%
	K-249	5430	5430P	KeySpan Generation LLC (PSA)	\$ 197,238,333	\$ -	\$ 250,000,000	\$ 447,238,333	8.86%
	K-249	5431	5431P	KeySpan Glenwood Energy Center	\$ 21,187,500	\$ -	\$ -	\$ 21,187,500	0.42%
				Totals	\$ 3,078,221,951	\$ -	\$ 1,968,640,000	\$ 5,046,861,951	100.00%

K - Level of Debt Outstanding

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Long-Term Debt	Advances	Short-Term Debt Limit	Total Level of Debt Outstanding	%
KEDLI, Boston Gas, Colonial Gas	K-250	5230	5230G	KeySpan Energy Delivery Long Island	\$ 1,200,000,000	\$ -	\$ 400,000,000	\$ 1,600,000,000	38.39%
Inactive due to lack of use (no cost or active WBS)									
	K-250	5330	5330G	Boston Gas Company	\$ 1,093,000,000	\$ -	\$ 800,000,000	\$ 1,893,000,000	45.42%
	K-250	5340	5340G	Colonial Gas Company	\$ 275,000,000	\$ -	\$ 400,000,000	\$ 675,000,000	16.19%
				Totals	\$ 2,568,000,000	\$ -	\$ 1,600,000,000	\$ 4,168,000,000	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Long-Term Debt	Advances	Short-Term Debt Limit	Total Level of Debt Outstanding	%
KEDLI, Boston Gas, Colonial Gas	K-385	5230	5230G	KeySpan Energy Delivery Long Island	\$ 1,200,000,000	\$ -	\$ 400,000,000	\$ 1,600,000,000	38.39%
Inactive due to lack of use (no cost or active WBS)									
	K-385	5330	5330G	Boston Gas Company	\$ 1,093,000,000	\$ -	\$ 800,000,000	\$ 1,893,000,000	45.42%
	K-385	5340	5340G	Colonial Gas Company	\$ 275,000,000	\$ -	\$ 400,000,000	\$ 675,000,000	16.19%
				Totals	\$ 2,568,000,000	\$ -	\$ 1,600,000,000	\$ 4,168,000,000	100.00%

L - Miles of Overhead Lines

Description

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

Source Data:

Number of miles of overhead transmission and distribution lines by utility as a percent of the total.

Notes:

Prepared By:	Jane Bersani and Jason Emery	1/23/2019
Business Sign Off:	Preston Large (via Validation)	1/24/2019
ServCo Review:		
Final Sign Off:		

Description		SAP Co. Code	SAP Co./Seg	Company Description	FY 2020 Data	FY2020 Percentage	FY 2019 Data	FY2019 Percentage	Amount Inc/Dec	% Inc/Dec
Miles of Overhead Lines Reported as Basis for Allocation		5210	5210E	Niagara Mohawk Power Corp.- Electric Distr.	39,266	58.61%	39,244	58.62%	22	-0.01%
		5210	5210T	Niagara Mohawk Power Corp. - Transmission	5,712	8.52%	5,711	8.53%	0	-0.01%
		5310	5310T	Massachusetts Electric Company (Transmission)	143	0.21%	143	0.21%	0	0.00%
		5310	5310E	Massachusetts Electric Company	13,754	20.53%	13,735	20.51%	19	0.02%
		5320	5320E	Nantucket Electric Company	73	0.11%	73	0.11%	0	0.00%
		5360	5360E	Narragansett Electric Company	5,314	7.93%	5,305	7.92%	9	0.01%
		5360	5360F	Narragansett Electric Company - GNSC	0	0.00%	-	0.00%	-	0.00%
		5360	5360T	Narragansett Electric Company (Transmission)	343	0.51%	343	0.51%	0	0.00%
		5410	5410T	New England Power (Transmission)	2,401	3.58%	2,406	3.59%	(5)	-0.01%
Totals					67,004	100.00%	66,958	100.00%	45	0.00%

L - Miles of Overhead Lines

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Miles of Overhead Lines	%
Elec Retails, NECO-G, TRAN Segments of retails	L-184	5210	5210E	Niagara Mohawk Power Corp.- Electric Distr.	39,266	60.78%
	L-184	5210	5210T	Niagara Mohawk Power Corp. - Transmission	5,712	8.84%
	L-184	5310	5310E	Massachusetts Electric Company	13,754	21.29%
	L-184	5310	5310T	Massachusetts Electric Company (Transmission)	143	0.22%
	L-184	5320	5320E	Nantucket Electric Company	73	0.11%
	L-184	5360	5360E	Narragansett Electric Company	5,314	8.23%
	L-184	5360	5360T	Narragansett Electric Company (Transmission)	343	0.53%
				Totals	64,603	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Miles of Overhead Lines	%
Elec Retails excl Nantucket, NEP and Transmission Segments of retails	L-189	5210	5210E	Niagara Mohawk Power Corp.- Electric Distr.	39,266	58.67%
	L-189	5210	5210T	Niagara Mohawk Power Corp. - Transmission	5,712	8.53%
	L-189	5310	5310E	Massachusetts Electric Company	13,754	20.55%
	L-189	5310	5310T	Massachusetts Electric Company (Transmission)	143	0.21%
	L-189	5360	5360E	Narragansett Electric Company	5,314	7.94%
	L-189	5360	5360T	Narragansett Electric Company (Transmission)	343	0.51%
	L-189	5410	5410T	New England Power (Transmission)	2,401	3.59%
				Totals	66,931	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Miles of Overhead Lines	%
All Electric Distribution	L-198	5210	5210E	Niagara Mohawk Power Corp.- Electric Distr.	39,266	67.23%
	L-198	5310	5310E	Massachusetts Electric Company	13,754	23.55%
	L-198	5320	5320E	Nantucket Electric Company	73	0.12%
	L-198	5360	5360E	Narragansett Electric Company	5,314	9.10%
				Totals	58,406	100.00%

L - Miles of Overhead Lines

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Miles of Overhead Lines	%
Transmission, excl Hydro	L-220	5210	5210T	Niagara Mohawk Power Corp. - Transmission	5,712	66.42%
	L-220	5310	5310T	Massachusetts Electric Company (Transmission)	143	1.66%
	L-220	5360	5360T	Narragansett Electric Company (Transmission)	343	3.99%
	L-220	5410	5410T	New England Power (Transmission)	2,401	27.93%
				Totals	8,598	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Miles of Overhead Lines	%
NEP, MECO and NECO with their Transmission Segments	L-273	5310	5310E	Massachusetts Electric Company	13,754	62.65%
	L-273	5310	5310T	Massachusetts Electric Company (Transmission)	143	0.65%
	L-273	5360	5360E	Narragansett Electric Company	5,314	24.20%
	L-273	5360	5360T	Narragansett Electric Company (Transmission)	343	1.56%
	L-273	5410	5410T	New England Power (Transmission)	2,401	10.94%
				Totals	21,954	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Miles of Overhead Lines	%
New England-Electric Distribution	L-284	5310	5310E	Massachusetts Electric Company	13,754	71.86%
	L-284	5320	5320E	Nantucket Electric Company	73	0.38%
	L-284	5360	5360E	Narragansett Electric Company	5,314	27.76%
				Totals	19,140	100.00%

PREVIOUSLY INACTIVE/DUPLICATE CODES (SEE NOTES FOR ALTERNATIVE CODE)

Deleted FY2016						
Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Miles of Overhead Lines	%
Electric Retails, Narr Gas, and Transmission Segments of retails,excl Granite State	L-368	5210	5210E	Niagara Mohawk Power Corp. - Electric Distr.	39,266	60.78%
	L-368	5210	5210T	Niagara Mohawk Power Corp. - Transmission	5,712	8.84%
	L-368	5310	5310E	Massachusetts Electric Company	13,754	21.29%
	L-368	5310	5310F	Massachusetts Electric Company - GNSC	-	0.00%
	L-368	5310	5310T	Massachusetts Electric Company (Transmission)	143	0.22%
	L-368	5320	5320E	Nantucket Electric Company	73	0.11%
	L-368	5360	5360E	Narragansett Electric Company	5,314	8.23%
	L-368	5360	5360F	Narragansett Electric Company - GNSC	-	0.00%
	L-368	5360	5360T	Narragansett Electric Company (Transmission)	343	0.53%
				Totals	64,603	100.00%

N - Number of Employees

Description

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

Source Data:

Number of active and inactive employees (both full and part-time) at the end of the preceding calendar year by Company.

Notes:

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

Prepared By:	Laurie Whiting	2/14/2019
Business Sign Off:	Heather Ross	2/14/2019
ServCo Review:		
Final Sign Off:		

Description		SAP Co. Code	SAP Co./Seg	Company Description	FY2020 Number of Employees	FY2020 Percentage	FY2019 Number of Employees	FY2019 Percentage	Amount Inc/Dec	% Inc/Dec
Total Employees Reported and Used as Basis for Method		5110	5110S	NGUSA Service Company	6,652	39.59%	6,473	38.90%	179	0.69%
		5120	5120S	NG Engineering Services, LLC	337	2.01%	333	2.00%	4	0.01%
		5210	5210E	Niagara Mohawk Power Corp.- Electric Distr.	2,964	17.64%	2,961	17.79%	3	-0.15%
		5210	5210G	Niagara Mohawk Power Corp. - Gas	874	5.20%	917	5.51%	(43)	-0.31%
		5210	5210T	Niagara Mohawk Power Corp. - Transmission	17	0.10%	22	0.13%	(5)	-0.03%
		5220	5220G	KeySpan Energy Delivery New York	1,509	8.98%	1,473	8.85%	36	0.13%
		5230	5230G	KeySpan Energy Delivery Long Island	718	4.27%	708	4.25%	10	0.02%
		5310	5310E	Massachusetts Electric Company	1,267	7.54%	1,269	7.62%	(2)	-0.08%
		5320	5320E	Nantucket Electric Company	11	0.07%	11	0.07%	-	0.00%
		5330	5330G	Boston Gas Company	1,109	6.60%	1,129	6.78%	(20)	-0.18%
		5340	5340G	Colonial Gas Company	234	1.39%	234	1.41%	-	-0.02%
		5360	5360E	Narragansett Electric Company	379	2.26%	380	2.28%	(1)	-0.02%
		5360	5360G	Narragansett Gas Company	410	2.44%	412	2.48%	(2)	-0.04%
		5420	5420G	KeySpan LNG LP Regulated Entity	12	0.07%	12	0.07%	-	0.00%
		5430	5430P	KeySpan Generation LLC (PSA)	239	1.42%	249	1.50%	(10)	-0.08%
		5825	5825N	Transgas Inc	16	0.10%	16	0.10%	-	0.00%
		5860	5860N	NG Energy Management LLC	53	0.32%	44	0.26%	9	0.06%
Totals					16,801	100.00%	16,643	100.00%	158	0.00%

N - Number of Employees

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	# of EE's	%
All Companies (largest set)	N-012	5210E	5210E	Niagara Mohawk Power Corp.- Electric Distr.	2964	30.39%
	N-012	5210G	5210G	Niagara Mohawk Power Corp. - Gas	874	8.96%
	N-012	5210T	5210T	Niagara Mohawk Power Corp. - Transmission	17	0.17%
	N-012	5220G	5220G	KeySpan Energy Delivery New York	1509	15.46%
	N-012	5230G	5230G	KeySpan Energy Delivery Long Island	718	7.36%
	N-012	5310E	5310E	Massachusetts Electric Company	1267	12.98%
	N-012	5320E	5320E	Nantucket Electric Company	11	0.11%
	N-012	5330G	5330G	Boston Gas Company	1109	11.36%
	N-012	5340G	5340G	Colonial Gas Company	234	2.40%
	N-012	5360E	5360E	Narragansett Electric Company	379	3.88%
	N-012	5360G	5360G	Narragansett Gas Company	410	4.20%
	N-012	5420G	5420G	KeySpan LNG LP Regulated Entity	12	0.12%
	N-012	5430P	5430P	KeySpan Generation LLC (PSA)	239	2.45%
	N-012	5825N	5825N	Transgas Inc	16	0.16%
				Totals	9,759	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	# of EE's	%
Retail, Genco, KEDC, KSI, ex NMPC-E&G	N-035	5210	5210T	Niagara Mohawk Power Corp. - Transmission	17	0.29%
same as N012 but without 5210e 5210g 5310E 5310F	N-035	5220	5220G	KeySpan Energy Delivery New York	1,509	25.48%
removes NIMO E&G and MECO E employees	N-035	5230	5230G	KeySpan Energy Delivery Long Island	718	12.13%
	N-035	5310	5310E	Massachusetts Electric Company	1,267	21.40%
	N-035	5320	5320E	Nantucket Electric Company	11	0.19%
	N-035	5330	5330G	Boston Gas Company	1,109	18.73%
	N-035	5340	5340G	Colonial Gas Company	234	3.95%
	N-035	5360	5360E	Narragansett Electric Company	379	6.40%
	N-035	5360	5360G	Narragansett Gas Company	410	6.92%
	N-035	5420	5420G	KeySpan LNG LP Regulated Entity	12	0.20%
	N-035	5430	5430P	KeySpan Generation LLC (PSA)	239	4.04%
	N-035	5825	5825N	Transgas Inc	16	0.27%
				Totals	5,921	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	# of EE's	%
Niagara Mohawk (Elec, Gas and Trans)	N-114	5210	5210E	Niagara Mohawk Power Corp.- Electric Distr.	2,964	76.89%
	N-114	5210	5210G	Niagara Mohawk Power Corp. - Gas	874	22.67%
	N-114	5210	5210T	Niagara Mohawk Power Corp. - Transmission	17	0.44%
				Totals	3,855	100.00%

N - Number of Employees

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	# of EE's	%
Niagara Mohawk (Elec, Gas and Trans), KEDNY and KEDLI	N-116	5210	5210E	Niagara Mohawk Power Corp. - Electric Distr.	2,964	48.73%
	N-116	5210	5210G	Niagara Mohawk Power Corp. - Gas	874	14.37%
	N-116	5210	5210T	Niagara Mohawk Power Corp. - Transmission	17	0.28%
	N-116	5220	5220G	KeySpan Energy Delivery New York	1,509	24.81%
	N-116	5230	5230G	KeySpan Energy Delivery Long Island	718	11.81%
				Totals	6,082	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	# of EE's	%
All Retails, NMPC-T, KS Generation, Energy Development, Keyspan Services	N-139	5210	5210E	Niagara Mohawk Power Corp. - Electric Distr.	2,964	30.47%
Same as N012 but less co's with no EE's	N-139	5210	5210G	Niagara Mohawk Power Corp. - Gas	874	8.98%
	N-139	5210	5210T	Niagara Mohawk Power Corp. - Transmission	17	0.17%
	N-139	5220	5220G	KeySpan Energy Delivery New York	1,509	15.51%
	N-139	5230	5230G	KeySpan Energy Delivery Long Island	718	7.38%
	N-139	5310	5310E	Massachusetts Electric Company	1,267	13.02%
	N-139	5320	5320E	Nantucket Electric Company	11	0.11%
	N-139	5330	5330G	Boston Gas Company	1,109	11.40%
	N-139	5340	5340G	Colonial Gas Company	234	2.40%
	N-139	5360	5360E	Narragansett Electric Company	379	3.89%
	N-139	5360	5360G	Narragansett Gas Company	410	4.21%
	N-139	5430	5430P	KeySpan Generation LLC (PSA)	239	2.46%
				Totals	9,731	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	# of EE's	%
All Retail Companies and NMPC-T	N-151	5210	5210E	Niagara Mohawk Power Corp. - Electric Distr.	2,964	31.22%
	N-151	5210	5210G	Niagara Mohawk Power Corp. - Gas	874	9.21%
	N-151	5210	5210T	Niagara Mohawk Power Corp. - Transmission	17	0.18%
	N-151	5220	5220G	KeySpan Energy Delivery New York	1,509	15.90%
	N-151	5230	5230G	KeySpan Energy Delivery Long Island	718	7.56%
	N-151	5310	5310E	Massachusetts Electric Company	1,267	13.35%
	N-151	5320	5320E	Nantucket Electric Company	11	0.12%
	N-151	5330	5330G	Boston Gas Company	1,109	11.68%
	N-151	5340	5340G	Colonial Gas Company	234	2.47%
	N-151	5360	5360E	Narragansett Electric Company	379	3.99%
	N-151	5360	5360G	Narragansett Gas Company	410	4.32%
				Totals	9,492	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	# of EE's	%
NMPC-EG&T, KEDNY, NE Retail and GENCO	N-158	5210	5210E	Niagara Mohawk Power Corp. - Electric Distr.	2,964	32.88%
	N-158	5210	5210G	Niagara Mohawk Power Corp. - Gas	874	9.70%
	N-158	5210	5210T	Niagara Mohawk Power Corp. - Transmission	17	0.19%
	N-158	5220	5220G	KeySpan Energy Delivery New York	1,509	16.74%
	N-158	5310	5310E	Massachusetts Electric Company	1,267	14.06%
	N-158	5320	5320E	Nantucket Electric Company	11	0.12%
	N-158	5330	5330G	Boston Gas Company	1,109	12.30%
	N-158	5340	5340G	Colonial Gas Company	234	2.60%
	N-158	5360	5360E	Narragansett Electric Company	379	4.21%
	N-158	5360	5360G	Narragansett Gas Company	410	4.55%
	N-158	5430	5430P	KeySpan Generation LLC (PSA)	239	2.65%
				Totals	9,013	100.00%

N - Number of Employees

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	# of EE's	%
LegNG Retail, NMPC-T, NECO-T, NEP-T, Hydros, LNG	N-163	5210	5210E	Niagara Mohawk Power Corp.- Electric Distr.	2,964	49.94%
	N-163	5210	5210G	Niagara Mohawk Power Corp. - Gas	874	14.73%
	N-163	5210	5210T	Niagara Mohawk Power Corp. - Transmission	17	0.29%
	N-163	5310	5310E	Massachusetts Electric Company	1,267	21.35%
	N-163	5320	5320E	Nantucket Electric Company	11	0.19%
	N-163	5360	5360E	Narragansett Electric Company	379	6.39%
	N-163	5360	5360G	Narragansett Gas Company	410	6.91%
	N-163	5420	5420G	KeySpan LNG LP Regulated Entity	12	0.20%
				Totals	5,934	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	# of EE's	%
Niagara Mohawk Electric and Transmission	N-181	5210	5210E	Niagara Mohawk Power Corp.- Electric Distr.	2,964	99.43%
	N-181	5210	5210T	Niagara Mohawk Power Corp. - Transmission	17	0.57%
				Totals	2,981	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	# of EE's	%
All Electric Distribution	N-194	5210	5210E	Niagara Mohawk Power Corp.- Electric Distr.	2,964	64.14%
	N-194	5310	5310E	Massachusetts Electric Company	1,267	27.42%
	N-194	5320	5320E	Nantucket Electric Company	11	0.24%
	N-194	5360	5360E	Narragansett Electric Company	379	8.20%
				Totals	4,621	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	# of EE's	%
All Gas Retails	N-210	5210	5210G	Niagara Mohawk Power Corp. - Gas	874	18.01%
	N-210	5220	5220G	KeySpan Energy Delivery New York	1,509	31.08%
	N-210	5230	5230G	KeySpan Energy Delivery Long Island	718	14.79%
	N-210	5330	5330G	Boston Gas Company	1,109	22.85%
	N-210	5340	5340G	Colonial Gas Company	234	4.82%
	N-210	5360	5360G	Narragansett Gas Company	410	8.45%
				Totals	4,854	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	# of EE's	%
KEDNY and KEDLI	N-225	5220	5220G	KeySpan Energy Delivery New York	1,509	67.76%
	N-225	5230	5230G	KeySpan Energy Delivery Long Island	718	32.24%
				Totals	2,227	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	# of EE's	%
KEDLI, KEDNY, KS Generation	N-237	5220	5220G	KeySpan Energy Delivery New York	1,509	61.19%
	N-237	5230	5230G	KeySpan Energy Delivery Long Island	718	29.12%
	N-237	5430	5430P	KeySpan Generation LLC (PSA)	239	9.69%
				Totals	2,466	100.00%

N - Number of Employees

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	# of EE's	%
Mass. Elec,Nantucket Elec,Boston Gas,Colonial Gas	N-278	5310	5310E	Massachusetts Electric Company	1,267	48.34%
	N-278	5320	5320E	Nantucket Electric Company	11	0.42%
	N-278	5330	5330G	Boston Gas Company	1,109	42.31%
	N-278	5340	5340G	Colonial Gas Company	234	8.93%
				Totals	2,621	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	# of EE's	%
New England Retails	N-280	5310	5310E	Massachusetts Electric Company	1,267	37.17%
	N-280	5320	5320E	Nantucket Electric Company	11	0.32%
	N-280	5330	5330G	Boston Gas Company	1,109	32.52%
	N-280	5340	5340G	Colonial Gas Company	234	6.86%
	N-280	5360	5360G	Narragansett Gas Company	410	12.02%
	N-280	5360	5360E	Narragansett Electric Company	379	11.11%
				Totals	3,410	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	# of EE's	%
MECO, NANT, Boston, Colonial, Narragansett Gas	N-282	5310	5310E	Massachusetts Electric Company	1,267	41.80%
	N-282	5320	5320E	Nantucket Electric Company	11	0.36%
	N-282	5330	5330G	Boston Gas Company	1,109	36.59%
	N-282	5340	5340G	Colonial Gas Company	234	7.72%
	N-282	5360	5360G	Narragansett Gas Company	410	13.53%
				Totals	3,031	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	# of EE's	%
New England-Electric Distribution	N-284	5310	5310E	Massachusetts Electric Company	1,267	76.47%
	N-284	5320	5320E	Nantucket Electric Company	11	0.66%
	N-284	5360	5360E	Narragansett Electric Company	379	22.87%
				Totals	1,657	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	# of EE's	%
Mass. Electric, Nantucket Electric and Narragansett Gas	N-295	5310	5310E	Massachusetts Electric Company	1,267	75.06%
	N-295	5320	5320E	Nantucket Electric Company	11	0.65%
	N-295	5360	5360G	Narragansett Gas Company	410	24.29%
				Totals	1,688	100.00%

N - Number of Employees

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	# of EE's	%
New England - Gas Retails	N-313	5330	5330G	Boston Gas Company	1,109	63.26%
	N-313	5340	5340G	Colonial Gas Company	234	13.35%
	N-313	5360	5360G	Narragansett Gas Company	410	23.39%
				Totals	1,753	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	# of EE's	%
Narragansett Electric and Narragansett Gas	N-316	5360	5360E	Narragansett Electric Company	379	48.04%
	N-316	5360	5360G	Narragansett Gas Company	410	51.96%
				Totals	789	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	# of EE's	%
Legacy KS Gas, Genco, KEDC	N-340	5220	5220G	KeySpan Energy Delivery New York	1,509	39.62%
	N-340	5230	5230G	KeySpan Energy Delivery Long Island	718	18.85%
	N-340	5330	5330G	Boston Gas Company	1,109	29.12%
	N-340	5340	5340G	Colonial Gas Company	234	6.14%
	N-340	5430	5430P	KeySpan Generation LLC (PSA)	239	6.27%
				Totals	3,809	100.00%

PREVIOUSLY INACTIVE/DUPLICATE CODES (SEE NOTES FOR ALTERNATIVE CODE)

Deleted FY2016

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	# of EE's	%
Same as N012 but fewer companies with no employees	N-014	5020	5020R	National Grid USA	-	0.00%
	N-014	5040	5040R	Keyspan Corporation	-	0.00%
	N-014	5210	5210E	Niagara Mohawk Power Corp.- Electric Distr.	2,964	30.47%
	N-014	5210	5210G	Niagara Mohawk Power Corp. - Gas	874	8.98%
	N-014	5210	5210T	Niagara Mohawk Power Corp. - Transmission	17	0.17%
	N-014	5220	5220G	KeySpan Energy Delivery New York	1,509	15.51%
	N-014	5230	5230G	KeySpan Energy Delivery Long Island	718	7.38%
	N-014	5260	5260E	KeySpan Electric Services LLC	-	0.00%
	N-014	5310	5310E	Massachusetts Electric Company	1,267	13.02%
	N-014	5310	5310F	Massachusetts Electric Company - GNSC	-	0.00%
	N-014	5310	5310T	Massachusetts Electric Company (Transmission)	-	0.00%
	N-014	5320	5320E	Nantucket Electric Company	11	0.11%
	N-014	5330	5330G	Boston Gas Company	1,109	11.40%
	N-014	5340	5340G	Colonial Gas Company	234	2.40%
	N-014	5360	5360E	Narragansett Electric Company	379	3.89%
	N-014	5360	5360G	Narragansett Gas Company	410	4.21%
	N-014	5410	5410F	New England Power - GNSC	-	0.00%
	N-014	5411	5411F	NE Hydro - Trans Electric Co.	-	0.00%
	N-014	5412	5412F	New England Hydro - Trans Corp.	-	0.00%
	N-014	5413	5413F	New England Electric Trans Corp	-	0.00%
	N-014	5430	5430P	KeySpan Generation LLC (PSA)	239	2.46%
	N-014	5431	5431P	KeySpan Glenwood Energy Center	-	0.00%
	N-014	5432	5432P	KeySpan Port Jefferson Energy Center	-	0.00%
	N-014	5820	5820P	NG Energy Trading Services	-	0.00%
	N-014	5840	5840N	KeySpan Energy Development Corporation	-	0.00%
	N-014	5850	5850N	KeySpan Services Inc.	-	0.00%
				Totals	9,731	100.00%

N - Number of Employees

Deleted FY2017

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	# of EE's	%
Parents, Retails, TRAN, Hydros, NG LNG Reg, KS Generation, GW, Port Jefferson, Metrowest Realty, Wayfinder, , Transgas, KS Energy Development, KS Services Inc	N-018	5020	5020R	National Grid USA	0	0.00%
	N-018	5040	5040R	Keyspan Corporation	0	0.00%
Inactive due to duplicate - N-012 has a larger set of active WBS's	N-018	5210	5210E	Niagara Mohawk Power Corp.- Electric Distr.	2,964	30.39%
	N-018	5210	5210G	Niagara Mohawk Power Corp. - Gas	874	8.96%
	N-018	5210	5210T	Niagara Mohawk Power Corp. - Transmission	17	0.17%
	N-018	5220	5220G	KeySpan Energy Delivery New York	1,509	15.46%
	N-018	5230	5230G	KeySpan Energy Delivery Long Island	718	7.36%
	N-018	5310	5310E	Massachusetts Electric Company	1,267	12.98%
	N-018	5310	5310T	Massachusetts Electric Company (Transmission)	0	0.00%
	N-018	5320	5320E	Nantucket Electric Company	11	0.11%
	N-018	5330	5330G	Boston Gas Company	1,109	11.36%
	N-018	5340	5340G	Colonial Gas Company	234	2.40%
	N-018	5360	5360E	Narragansett Electric Company	379	3.88%
	N-018	5360	5360G	Narragansett Gas Company	410	4.20%
	N-018	5360	5360T	Narragansett Electric Company (Transmission)	0	0.00%
	N-018	5410	5410T	New England Power (Transmission)	0	0.00%
	N-018	5411	5411F	NE Hydro - Trans Electric Co.	0	0.00%
	N-018	5412	5412F	New England Hydro - Trans Corp.	0	0.00%
	N-018	5413	5413F	New England Electric Trans Corp	0	0.00%
	N-018	5420	5420G	KeySpan LNG LP Regulated Entity	12	0.12%
	N-018	5430	5430P	KeySpan Generation LLC (PSA)	239	2.45%
	N-018	5431	5431P	KeySpan Glenwood Energy Center	0	0.00%
	N-018	5432	5432P	KeySpan Port Jefferson Energy Center	0	0.00%
	N-018	5803	5803N	Metrowest Realty LLC	0	0.00%
	N-018	5804	5804N	Wayfinder Group	0	0.00%
	N-018	5825	5825N	Transgas Inc	16	0.16%
	N-018	5840	5840N	KeySpan Energy Development Corporation	0	0.00%
	N-018	5850	5850N	KeySpan Services Inc.	0	0.00%
				Totals	9,759	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	# of EE's	%
NGUS, Retails, TRAN, Hydros, NG LNG Reg, KS Generation, GW, Port Jefferson, Metrowest Realty, Wayfinder, Transgas, KS Energy Development, KS Services Inc	N-067	5020	5020R	National Grid USA	0	0.00%
Same as N012 but fewer companies with no employees	N-067	5210	5210E	Niagara Mohawk Power Corp.- Electric Distr.	2,964	30.39%
	N-067	5210	5210G	Niagara Mohawk Power Corp. - Gas	874	8.96%
Inactive due to duplicate - N-012 has a larger set of active WBS's	N-067	5210	5210T	Niagara Mohawk Power Corp. - Transmission	17	0.17%
	N-067	5220	5220G	KeySpan Energy Delivery New York	1,509	15.46%
	N-067	5230	5230G	KeySpan Energy Delivery Long Island	718	7.36%
	N-067	5310	5310E	Massachusetts Electric Company	1,267	12.98%
	N-067	5310	5310T	Massachusetts Electric Company (Transmission)	0	0.00%
	N-067	5320	5320E	Nantucket Electric Company	11	0.11%
	N-067	5330	5330G	Boston Gas Company	1,109	11.36%
	N-067	5340	5340G	Colonial Gas Company	234	2.40%
	N-067	5360	5360E	Narragansett Electric Company	379	3.88%
	N-067	5360	5360G	Narragansett Gas Company	410	4.20%
	N-067	5360	5360T	Narragansett Electric Company (Transmission)	0	0.00%
	N-067	5410	5410T	New England Power (Transmission)	0	0.00%
	N-067	5411	5411F	NE Hydro - Trans Electric Co.	0	0.00%
	N-067	5412	5412F	New England Hydro - Trans Corp.	0	0.00%
	N-067	5413	5413F	New England Electric Trans Corp	0	0.00%
	N-067	5420	5420G	KeySpan LNG LP Regulated Entity	12	0.12%
	N-067	5430	5430P	KeySpan Generation LLC (PSA)	239	2.45%
	N-067	5431	5431P	KeySpan Glenwood Energy Center	0	0.00%
	N-067	5432	5432P	KeySpan Port Jefferson Energy Center	0	0.00%
	N-067	5803	5803N	Metrowest Realty LLC	0	0.00%
	N-067	5804	5804N	Wayfinder Group	0	0.00%
	N-067	5825	5825N	Transgas Inc	16	0.16%
	N-067	5840	5840N	KeySpan Energy Development Corporation	0	0.00%
	N-067	5850	5850N	KeySpan Services Inc.	0	0.00%
				Totals	9,759	100.00%

N - Number of Employees

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	# of EE's	%
NGUS, Retails, NMPC-T, Genco	N-071	5020	5020R	National Grid USA	0	0.00%
	N-071	5210	5210E	Niagara Mohawk Power Corp.- Electric Distr.	2,964	30.47%
Inactive due to duplicate - N-139 has a larger set of active WBS's	N-071	5210	5210G	Niagara Mohawk Power Corp. - Gas	874	8.98%
	N-071	5210	5210T	Niagara Mohawk Power Corp. - Transmission	17	0.17%
	N-071	5220	5220G	KeySpan Energy Delivery New York	1,509	15.51%
	N-071	5230	5230G	KeySpan Energy Delivery Long Island	718	7.38%
	N-071	5310	5310E	Massachusetts Electric Company	1,267	13.02%
	N-071	5320	5320E	Nantucket Electric Company	11	0.11%
	N-071	5330	5330G	Boston Gas Company	1,109	11.40%
	N-071	5340	5340G	Colonial Gas Company	234	2.40%
	N-071	5360	5360E	Narragansett Electric Company	379	3.89%
	N-071	5360	5360G	Narragansett Gas Company	410	4.21%
	N-071	5430	5430P	KeySpan Generation LLC (PSA)	239	2.46%
				Totals	9,731	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	# of EE's	%
NGUS, Retails and NMPC-T	N-072	5020	5020R	National Grid USA	0	0.00%
	N-072	5210	5210E	Niagara Mohawk Power Corp.- Electric Distr.	2,964	31.22%
Inactive due to duplicate - N-151 has a larger set of active WBS's	N-072	5210	5210G	Niagara Mohawk Power Corp. - Gas	874	9.21%
	N-072	5210	5210T	Niagara Mohawk Power Corp. - Transmission	17	0.18%
	N-072	5220	5220G	KeySpan Energy Delivery New York	1,509	15.90%
	N-072	5230	5230G	KeySpan Energy Delivery Long Island	718	7.56%
	N-072	5310	5310E	Massachusetts Electric Company	1,267	13.35%
	N-072	5320	5320E	Nantucket Electric Company	11	0.12%
	N-072	5330	5330G	Boston Gas Company	1,109	11.68%
	N-072	5340	5340G	Colonial Gas Company	234	2.47%
	N-072	5360	5360E	Narragansett Electric Company	379	3.99%
	N-072	5360	5360G	Narragansett Gas Company	410	4.32%
				Totals	9,492	100.00%

N - Number of Employees

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	# of EE's	%
NE-Gas and Electric Distribution and NGUS	N-085	5020	5020R	National Grid USA	0	0.00%
Same as N 280 but adds Co's w/ no EE's	N-085	5310	5310E	Massachusetts Electric Company	1,267	37.17%
	N-085	5310	5310T	Massachusetts Electric Company (Transmission)	0	0.00%
	N-085	5320	5320E	Nantucket Electric Company	11	0.32%
	N-085	5330	5330G	Boston Gas Company	1,109	32.52%
	N-085	5340	5340G	Colonial Gas Company	234	6.86%
	N-085	5360	5360E	Narragansett Electric Company	379	11.11%
	N-085	5360	5360G	Narragansett Gas Company	410	12.02%
	N-085	5360	5360T	Narragansett Electric Company (Transmission)	0	0.00%
				Totals	3,410	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	# of EE's	%
Niagara Mohawk (Elec, Gas and Trans) and KEDNY	N-115	5210	5210E	Niagara Mohawk Power Corp. - Electric Distr.	2,964	55.26%
	N-115	5210	5210G	Niagara Mohawk Power Corp. - Gas	874	16.29%
Inactive due to lack of use (no cost or active WBS)	N-115	5210	5210T	Niagara Mohawk Power Corp. - Transmission	17	0.32%
	N-115	5220	5220G	KeySpan Energy Delivery New York	1,509	28.13%
				Totals	5,364	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	# of EE's	%
Retails, NMPC-T, Genco, Development and KSI	N-130	5210	5210E	Niagara Mohawk Power Corp. - Electric Distr.	2,964	30.47%
	N-130	5210	5210G	Niagara Mohawk Power Corp. - Gas	874	8.98%
Inactive due to duplicate - N-139 has a larger set of active WBS's	N-130	5210	5210T	Niagara Mohawk Power Corp. - Transmission	17	0.17%
	N-130	5220	5220G	KeySpan Energy Delivery New York	1,509	15.51%
	N-130	5230	5230G	KeySpan Energy Delivery Long Island	718	7.38%
	N-130	5310	5310E	Massachusetts Electric Company	1,267	13.02%
	N-130	5310	5310T	Massachusetts Electric Company (Transmission)	0	0.00%
	N-130	5320	5320E	Nantucket Electric Company	11	0.11%
	N-130	5330	5330G	Boston Gas Company	1,109	11.40%
	N-130	5340	5340G	Colonial Gas Company	234	2.40%
	N-130	5360	5360E	Narragansett Electric Company	379	3.89%
	N-130	5360	5360G	Narragansett Gas Company	410	4.21%
	N-130	5430	5430P	KeySpan Generation LLC (PSA)	239	2.46%
	N-130	5840	5840N	KeySpan Energy Development Corporation	0	0.00%
	N-130	5850	5850N	KeySpan Services Inc.	0	0.00%
				Totals	9,731	100.00%

N - Number of Employees

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	# of EE's	%
All Retail Companies, plus NMPC-T	N-131	5210	5210E	Niagara Mohawk Power Corp. - Electric Distr.	2,964	31.22%
	N-131	5210	5210G	Niagara Mohawk Power Corp. - Gas	874	9.21%
Inactive due to duplicate - N-151 has a larger set of active WBS's	N-131	5210	5210T	Niagara Mohawk Power Corp. - Transmission	17	0.18%
	N-131	5220	5220G	KeySpan Energy Delivery New York	1,509	15.90%
	N-131	5230	5230G	KeySpan Energy Delivery Long Island	718	7.56%
	N-131	5310	5310E	Massachusetts Electric Company	1,267	13.35%
	N-131	5320	5320E	Nantucket Electric Company	11	0.12%
	N-131	5330	5330G	Boston Gas Company	1,109	11.68%
	N-131	5340	5340G	Colonial Gas Company	234	2.47%
	N-131	5360	5360E	Narragansett Electric Company	379	3.99%
	N-131	5360	5360G	Narragansett Gas Company	410	4.32%
				Totals	9,492	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	# of EE's	%
KEDNY, KEDLI, KS Generation	N-235	5220	5220G	KeySpan Energy Delivery New York	1,509	61.19%
Inactive due to duplicate - N-237 has a larger set of active WBS's	N-235	5230	5230G	KeySpan Energy Delivery Long Island	718	29.12%
	N-235	5430	5430P	KeySpan Generation LLC (PSA)	239	9.69%
				Totals	2,466	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	# of EE's	%
KEDNY, KEDLI, KS Generation, GW and Port Jeff	N-236	5220	5220G	KeySpan Energy Delivery New York	1,509	61.19%
	N-236	5230	5230G	KeySpan Energy Delivery Long Island	718	29.12%
Inactive due to duplicate - N-237 has a larger set of active WBS's	N-236	5430	5430P	KeySpan Generation LLC (PSA)	239	9.69%
	N-236	5431	5431P	KeySpan Glenwood Energy Center	0	0.00%
	N-236	5432	5432P	KeySpan Port Jefferson Energy Center	0	0.00%
				Totals	2,466	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	# of EE's	%
KEDNY, KEDLI, Generation Companies	N-243	5220	5220G	KeySpan Energy Delivery New York	1,509	61.19%
	N-243	5230	5230G	KeySpan Energy Delivery Long Island	718	29.12%
Inactive due to duplicate - N-237 has a larger set of active WBS's	N-243	5430	5430P	KeySpan Generation LLC (PSA)	239	9.69%
	N-243	5431	5431P	KeySpan Glenwood Energy Center	0	0.00%
	N-243	5432	5432P	KeySpan Port Jefferson Energy Center	0	0.00%
				Totals	2,466	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	# of EE's	%
KEDLI (Use A5230)	N-248	5230	5230G	KeySpan Energy Delivery Long Island	718	100.00%
Direct Charge				Totals	718	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	# of EE's	%
KEDLI, KS Generation	N-251	5230	5230G	KeySpan Energy Delivery Long Island	718	75.03%
Inactive due to lack of use (no cost or active WBS)	N-251	5430	5430P	KeySpan Generation LLC (PSA)	239	24.97%
				Totals	957	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	# of EE's	%
Mass. Electric (Elec and Trans) and Nantucket Electric	N-254	5310	5310E	Massachusetts Electric Company	1,267	99.14%
Inactive due to lack of use (no cost or active WBS)	N-254	5320	5320E	Nantucket Electric Company	11	0.86%
				Totals	1,278	100.00%

N - Number of Employees

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	# of EE's	%
All Retail and Trans segments, NEP-T, Hydros, KS Generation	N-328	5210	5210E	Niagara Mohawk Power Corp.- Electric Distr.	2,964	30.47%
	N-328	5210	5210G	Niagara Mohawk Power Corp. - Gas	874	8.98%
Inactive due to duplicate - N-139 has a larger set of active WBS's	N-328	5210	5210T	Niagara Mohawk Power Corp. - Transmission	17	0.17%
	N-328	5220	5220G	KeySpan Energy Delivery New York	1,509	15.51%
	N-328	5230	5230G	KeySpan Energy Delivery Long Island	718	7.38%
	N-328	5310	5310E	Massachusetts Electric Company	1,267	13.02%
	N-328	5310	5310T	Massachusetts Electric Company (Transmission)	0	0.00%
	N-328	5320	5320E	Nantucket Electric Company	11	0.11%
	N-328	5330	5330G	Boston Gas Company	1,109	11.40%
	N-328	5340	5340G	Colonial Gas Company	234	2.40%
	N-328	5360	5360E	Narragansett Electric Company	379	3.89%
	N-328	5360	5360G	Narragansett Gas Company	410	4.21%
	N-328	5360	5360T	Narragansett Electric Company (Transmission)	0	0.00%
	N-328	5410	5410T	New England Power (Transmission)	0	0.00%
	N-328	5411	5411F	INE Hydro - Trans Electric Co.	0	0.00%
	N-328	5412	5412F	New England Hydro - Trans Corp.	0	0.00%
	N-328	5413	5413F	New England Electric Trans Corp	0	0.00%
	N-328	5430	5430P	KeySpan Generation LLC (PSA)	239	2.46%
				Totals	9,731	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	# of EE's	%
Parents, Retails, TRAN, Gens, excl KEDNY, KEDLI	N-336	5210	5210E	Niagara Mohawk Power Corp.- Electric Distr.	2,964	48.11%
	N-336	5210	5210G	Niagara Mohawk Power Corp. - Gas	874	14.19%
Inactive due to lack of use (no cost or active WBS)	N-336	5210	5210T	Niagara Mohawk Power Corp. - Transmission	17	0.28%
	N-336	5310	5310E	Massachusetts Electric Company	1,267	20.56%
	N-336	5320	5320E	Nantucket Electric Company	11	0.18%
	N-336	5360	5360E	Narragansett Electric Company	379	6.15%
	N-336	5360	5360G	Narragansett Gas Company	410	6.65%
	N-336	5430	5430P	KeySpan Generation LLC (PSA)	239	3.88%
				Totals	6,161	100.00%

O - Number of Purchase Order Lines Processed

Description

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

Source Data:

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

Notes:

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

Prepared By:	Michael Elliott	2.13.19
Business Sign Off:	Elisabeth Ziankoski	2.13.19
ServCo Review:		
Final Sign Off:		

Description		SAP Co. Code	SAP Co/Seg	Company Description	FY 2020 Lines Processed	P.O. Percentage	FY 2020 Percentage	FY 2019 Lines Processed	P.O. Percentage	FY 2019 Percentage	Amount Inc/Dec	% Inc/Dec
O - # of Purchase Order Lines Processed for 2015		5210	5210E	Niagara Mohawk Power Corp. - Electric Distr.	16,339	14.40%		18,363	14.54%		(2,023)	-0.14%
		5210	5210G	Niagara Mohawk Power Corp. - Gas	5,941	5.23%		6,562	5.19%		(622)	0.04%
		5210	5210T	Niagara Mohawk Power Corp. - Transmission	9,721	8.56%		10,705	8.47%		(984)	0.09%
		5220	5220G	KeySpan Energy Delivery New York	18,565	16.33%		19,728	15.61%		(1,163)	0.72%
		5230	5230G	KeySpan Energy Delivery Long Island	12,028	10.59%		12,558	9.93%		(530)	0.66%
		5310	5310E	Massachusetts Electric Company	11,526	10.15%		15,056	11.91%		(3,530)	-1.76%
		5320	5320E	Nantucket Electric Company	63	0.06%		168	0.13%		(105)	-0.07%
		5330	5330G	Boston Gas Company	10,413	9.17%		13,521	10.70%		(3,108)	-1.53%
		5340	5340G	Colonial Gas Company	2,839	2.50%		3,477	2.75%		(638)	-0.25%
		5360	5360E	Narragansett Electric Company	3,010	2.65%		3,059	2.42%		(49)	0.23%
		5360	5360G	Narragansett Gas Company	2,699	2.38%		2,668	2.11%		30	0.27%
		5360	5360T	Narragansett Electric Company (Transmission)	2,628	2.31%		2,762	2.18%		(134)	0.13%
		5410	5410T	New England Power (Transmission)	3,283	2.89%		2,770	2.19%		513	0.70%
		5411	5411F	NE Hydro - Trans Electric Co.	29	0.03%		226	0.18%		(197)	-0.15%
		5412	5412F	New England Hydro - Trans Corp.	1	0.00%		3	0.00%		(2)	0.00%
		5413	5413F	New England Electric Trans Corp	0	0.00%		1	0.00%		(1)	0.00%
		5420	5420G	KeySpan LNG LP Regulated Entity	381	0.34%		319	0.25%		62	0.09%
		5430	5430P	KeySpan Generation LLC (PSA)	12,820	11.29%		13,241	10.47%		(421)	0.82%
		5431	5431P	KeySpan Glenwood Energy Center	601	0.53%		737	0.58%		(136)	-0.05%
		5432	5432P	KeySpan Port Jefferson Energy Center	667	0.59%		498	0.39%		169	0.20%
Totals					113,553	100.00%		126,422	100.00%		(12,869)	0.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co/Seg	Company Description	P.O. Lines Processed	%
All Companies (largest set)	O-012	5210	5210E	Niagara Mohawk Power Corp. - Electric Distr.	16,339	14.39%
	O-012	5210	5210G	Niagara Mohawk Power Corp. - Gas	5,941	5.23%
	O-012	5210	5210T	Niagara Mohawk Power Corp. - Transmission	9,721	8.56%
	O-012	5220	5220G	KeySpan Energy Delivery New York	18,565	16.34%
	O-012	5230	5230G	KeySpan Energy Delivery Long Island	12,028	10.59%
	O-012	5310	5310E	Massachusetts Electric Company	11,526	10.15%
	O-012	5320	5320E	Nantucket Electric Company	63	0.06%
	O-012	5330	5330G	Boston Gas Company	10,413	9.17%
	O-012	5340	5340G	Colonial Gas Company	2,839	2.50%
	O-012	5360	5360E	Narragansett Electric Company	3,010	2.65%
	O-012	5360	5360G	Narragansett Gas Company	2,699	2.38%
	O-012	5360	5360T	Narragansett Electric Company (Transmission)	2,628	2.31%
	O-012	5410	5410T	New England Power (Transmission)	3,283	2.89%
	O-012	5411	5411F	NE Hydro - Trans Electric Co.	29	0.03%
	O-012	5412	5412F	New England Hydro - Trans Corp.	1	0.00%
	O-012	5420	5420G	KeySpan LNG LP Regulated Entity	381	0.34%
	O-012	5430	5430P	KeySpan Generation LLC (PSA)	12,820	11.29%
	O-012	5431	5431P	KeySpan Glenwood Energy Center	601	0.53%
	O-012	5432	5432P	KeySpan Port Jefferson Energy Center	667	0.59%
				Totals	113,553	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co/Seg	Company Description	P.O. Lines Processed	%
Niagara Mohawk (Elec, Gas and Trans)	O-114	5210	5210E	Niagara Mohawk Power Corp. - Electric Distr.	16,339	51.06%
	O-114	5210	5210G	Niagara Mohawk Power Corp. - Gas	5,941	18.56%
	O-114	5210	5210T	Niagara Mohawk Power Corp. - Transmission	9,721	30.38%
				Totals	32,001	100.00%

Q - Number of Third-Party Liability Claims Processed

Description

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

Prepared By:	Patricia Needham	2/15/2019
Business Sign Off:	Joseph Bianco Jr	2/15/2019
ServCo Review:		
Final Sign Off:		

Source Data:

Number of claims processed by company based on claims department claims tracking system as a percent of the total.

Notes:

1. NG Electric Services claims excluded as LIPA/PSEG TSA was closed 1/1/15
2. Energy North Natural Gas excluded as NH TSA is closed.

Description	SAP Co. Code	SAP Co./Seg	Company Description	FY2020 # of Claims Processed	FY2020 Percentage	FY2019 # of Claims Processed	FY2019 Percentage	Amount Inc/Dec	% Inc/Dec
Total Number of Third-Party Liability Claims Reported as Basis for Allocation - CY2017									
	5110	5110S	NGUSA Service Company	4	0.05%	6	0.09%	(2)	-0.04%
	5210	5210E	Niagara Mohawk Power Corp. - Electric Distr.	2,020	27.29%	1,759	25.17%	261	2.12%
	5210	5210G	Niagara Mohawk Power Corp. - Gas	456	6.16%	444	6.35%	12	-0.19%
	5210	5210T	Niagara Mohawk Power Corp. - Transmission	19	0.26%	69	0.99%	(50)	-0.73%
	5220	5220G	KeySpan Energy Delivery New York	968	13.08%	848	12.13%	120	0.95%
	5230	5230G	KeySpan Energy Delivery Long Island	962	13.00%	907	12.98%	55	0.02%
	5310	5310E	Massachusetts Electric Company	1,045	14.12%	904	12.93%	141	1.19%
	5310	5310T	Massachusetts Electric Company (Transmission)	3	0.04%	0	0.00%	3	0.04%
	5320	5320E	Nantucket Electric Company	9	0.12%	3	0.04%	6	0.08%
	5330	5330G	Boston Gas Company	797	10.77%	983	14.06%	(186)	-3.29%
	5340	5340G	Colonial Gas Company	188	2.54%	260	3.72%	(72)	-1.18%
	5360	5360E	Narragansett Electric Company	530	7.16%	477	6.82%	53	0.34%
	5360	5360G	Narragansett Gas Company	350	4.73%	294	4.21%	56	0.52%
	5360	5360T	Narragansett Electric Company (Transmission)	0	0.00%	2	0.03%	(2)	-0.03%
	5410	5410T	New England Power (Transmission)	23	0.31%	12	0.17%	11	0.14%
	5430	5430P	KeySpan Generation LLC (PSA)	27	0.36%	21	0.30%	6	0.06%
	5850	5850N	National Grid Services Inc.	0	0.00%	0	0.00%	-	0.00%
	5860	5860N	NG Energy Management LLC	1	0.01%	1	0.01%	-	0.00%
Total				7,402	100.00%	6,990	100.00%	412	0.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	# of Claims Processed	%
Niagara Mohawk (Elec, Gas and Trans)	Q-114	5210	5210E	Niagara Mohawk Power Corp. - Electric Distr.	2,020	80.96%
Reactivated Sept 2017	Q-114	5210	5210G	Niagara Mohawk Power Corp. - Gas	456	18.28%
	Q-114	5210	5210T	Niagara Mohawk Power Corp. - Transmission	19	0.76%
Totals					2,495	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	# of Claims Processed	%
Retails, Trans, GenCo, NG Svc. (all companies with claims)	Q-133	5210	5210E	Niagara Mohawk Power Corp. - Electric Distr.	2,020	27.30%
New Code Created Sept 2017	Q-133	5210	5210G	Niagara Mohawk Power Corp. - Gas	456	6.16%
	Q-133	5210	5210T	Niagara Mohawk Power Corp. - Transmission	19	0.26%
	Q-133	5220	5220G	KeySpan Energy Delivery New York	968	13.09%
	Q-133	5230	5230G	KeySpan Energy Delivery Long Island	962	13.01%
	Q-133	5310	5310E	Massachusetts Electric Company	1,045	14.13%
	Q-133	5310	5310T	Massachusetts Electric Company (Transmission)	3	0.04%
	Q-133	5320	5320E	Nantucket Electric Company	9	0.12%
	Q-133	5330	5330G	Boston Gas Company	797	10.77%
	Q-133	5340	5340G	Colonial Gas Company	188	2.54%
	Q-133	5360	5360E	Narragansett Electric Company	530	7.17%
	Q-133	5360	5360G	Narragansett Gas Company	350	4.73%
	Q-133	5360	5360T	Narragansett Electric Company (Transmission)	0	0.00%
	Q-133	5410	5410T	New England Power Company (Transmission)	23	0.31%
	Q-133	5430	5430P	KeySpan Generation LLC (PSA)	27	0.37%
Totals					7,397	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	# of Claims Processed	%
NE & UNY Elec & Gas Retail, Trans segment	Q-142	5210	5210E	Niagara Mohawk Power Corp. - Electric Distr.	2,020	37.13%
Reactivated Sept 2017	Q-142	5210	5210G	Niagara Mohawk Power Corp. - Gas	456	8.38%
	Q-142	5210	5210T	Niagara Mohawk Power Corp. - Transmission	19	0.35%
	Q-142	5310	5310E	Massachusetts Electric Company	1,045	19.21%
	Q-142	5310	5310T	Massachusetts Electric Company (Transmission)	3	0.06%
	Q-142	5320	5320E	Nantucket Electric Company	9	0.17%
	Q-142	5330	5330G	Boston Gas Company	797	14.65%
	Q-142	5340	5340G	Colonial Gas Company	188	3.46%
	Q-142	5360	5360E	Narragansett Electric Company	530	9.74%
	Q-142	5360	5360G	Narragansett Gas Company	350	6.43%
	Q-142	5360	5360T	Narragansett Electric Company (Transmission)	0	0.00%
	Q-142	5410	5410T	New England Power Company (Transmission)	23	0.42%
Totals					5,440	100.00%

Q - Number of Third-Party Liability Claims Processed

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	# of Claims Processed	%
Retails, Transission	Q-146	5210	5210E	Niagara Mohawk Power Corp.- Electric Distr.	2,020	27.42%
	Q-146	5210	5210G	Niagara Mohawk Power Corp. - Gas	456	6.19%
	Q-146	5210	5210T	Niagara Mohawk Power Corp. - Transmission	19	0.26%
	Q-146	5220	5220G	KeySpan Energy Delivery New York	968	13.13%
	Q-146	5230	5230G	KeySpan Energy Delivery Long Island	962	13.06%
	Q-146	5310	5310E	Massachusetts Electric Company	1,045	14.18%
	Q-146	5310	5310T	Massachusetts Electric Company (Transmission)	3	0.04%
	Q-146	5320	5320E	Nantucket Electric Company	9	0.12%
	Q-146	5330	5330G	Boston Gas Company	797	10.81%
	Q-146	5340	5340G	Colonial Gas Company	188	2.55%
	Q-146	5360	5360E	Narragansett Electric Company	530	7.19%
	Q-146	5360	5360G	Narragansett Gas Company	350	4.75%
	Q-146	5410	5410T	New England Power (Transmission)	23	0.31%
				Totals	7,370	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	# of Claims Processed	%
KEDNY and KEDLI	Q-225	5220	5220G	KeySpan Energy Delivery New York	968	50.16%
Reactivated Sept 2017	Q-225	5230	5230G	KeySpan Energy Delivery Long Island	962	49.84%
				Totals	1,930	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	# of Claims Processed	%
New England Retails with their Transmission segments & NEP-T	Q-266	5310	5310E	Massachusetts Electric Company	1,045	35.48%
New Code Created Sept 2017	Q-266	5310	5310T	Massachusetts Electric Company - Transmission	3	0.10%
	Q-266	5320	5320E	Nantucket Electric Company	9	0.31%
	Q-266	5330	5330G	Boston Gas Company	797	27.07%
	Q-266	5340	5340G	Colonial Gas Company	188	6.38%
	Q-266	5360	5360E	Narragansett Electric Company	530	18.00%
	Q-266	5360	5360G	Narragansett Gas Company	350	11.88%
	Q-266	5360	5360T	Narragansett Electric Company - Transmission	0	0.00%
	Q-266	5410	5410T	New England Power Company (Transmission)	23	0.78%
				Total	2,945	100.00%

PREVIOUSLY INACTIVE/DUPLICATE CODES (SEE NOTES FOR ALTERNATIVE CODE)

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	# of Claims Processed	%
Niagara Mohawk (Elec, Gas and Trans), KEDNY and KEDLI	Q-116	5210	5210E	Niagara Mohawk Power Corp.- Electric Distr.	2,020	45.64%
	Q-116	5210	5210G	Niagara Mohawk Power Corp. - Gas	456	10.31%
	Q-116	5210	5210T	Niagara Mohawk Power Corp. - Transmission	19	0.43%
Inactive due to lack of use (no cost or active WBS)	Q-116	5220	5220G	KeySpan Energy Delivery New York	968	21.88%
	Q-116	5230	5230G	KeySpan Energy Delivery Long Island	962	21.74%
				Total	4,425	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	# of Claims Processed	%
Retails, Trans, Genco and Keyspan Services	Q-143	5210	5210E	Niagara Mohawk Power Corp.- Electric Distr.	2,020	27.30%
	Q-143	5210	5210G	Niagara Mohawk Power Corp. - Gas	456	6.16%
	Q-143	5210	5210T	Niagara Mohawk Power Corp. - Transmission	19	0.26%
Inactive due to lack of use (no cost or active WBS)	Q-143	5220	5220G	KeySpan Energy Delivery New York	968	13.09%
	Q-143	5230	5230G	KeySpan Energy Delivery Long Island	962	13.01%
	Q-143	5310	5310E	Massachusetts Electric Company	1,045	14.13%
	Q-143	5310	5310T	Massachusetts Electric Company (Transmission)	3	0.04%
	Q-143	5320	5320E	Nantucket Electric Company	9	0.12%
	Q-143	5330	5330G	Boston Gas Company	797	10.77%
	Q-143	5340	5340G	Colonial Gas Company	188	2.54%
	Q-143	5360	5360E	Narragansett Electric Company	530	7.17%
	Q-143	5360	5360G	Narragansett Gas Company	350	4.73%
	Q-143	5410	5410T	New England Power (Transmission)	23	0.31%
	Q-143	5430	5430P	KeySpan Generation LLC (PSA)	27	0.37%
	Q-143	5850	5850N	National Grid Services Inc.	0	0.00%
				Totals	7,397	100.00%

Q - Number of Third-Party Liability Claims Processed

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	# of Claims Processed	%
LegNG Retail, TRAN segment	Q-160	5210	5210E	Niagara Mohawk Power Corp. - Electric Distr.	2,020	45.32%
	Q-160	5210	5210G	Niagara Mohawk Power Corp. - Gas	456	10.24%
Inactive due to lack of use	Q-160	5210	5210T	Niagara Mohawk Power Corp. - Transmission	19	0.43%
	Q-160	5310	5310E	Massachusetts Electric Company	1,045	23.46%
	Q-160	5310	5310T	Massachusetts Electric Company (Transmission)	3	0.07%
	Q-160	5320	5320E	Nantucket Electric Company	9	0.20%
	Q-160	5360	5360E	Narragansett Electric Company	530	11.90%
	Q-160	5360	5360G	Narragansett Gas Company	350	7.86%
	Q-160	5360	5360T	Narragansett Electric Company (Transmission)	0	0.00%
	Q-160	5410	5410T	New England Power (Transmission)	23	0.52%
				Totals	4,455	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	# of Claims Processed	%
KEDNY and KEDLI	Q-226	5220	5220G	KeySpan Energy Delivery New York	968	50.16%
Inactive due to lack of use (no cost or active WBS)	Q-226	5230	5230G	KeySpan Energy Delivery Long Island	962	49.84%
				Totals	1,930	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	# of Claims Processed	%
KEDNY, KEDLI, KS Generation	Q-235	5220	5220G	KeySpan Energy Delivery New York	968	49.46%
Inactive due to lack of use (no cost or active WBS)	Q-235	5230	5230G	KeySpan Energy Delivery Long Island	962	49.16%
	Q-235	5430	5430P	KeySpan Generation LLC (PSA)	27	1.38%
				Totals	1,957	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	# of Claims Processed	%
New England Retail, MECO-T, NEP-T	Q-267	5310	5310E	Massachusetts Electric Company	1,045	35.49%
	Q-267	5310	5310T	Massachusetts Electric Company - Transmission	3	0.10%
Inactive due to lack of use (no cost or active WBS)	Q-267	5320	5320E	Nantucket Electric Company	9	0.31%
	Q-267	5330	5330G	Boston Gas Company	797	27.06%
	Q-267	5340	5340G	Colonial Gas Company	188	6.38%
	Q-267	5360	5360E	Narragansett Electric Company	530	18.00%
	Q-267	5360	5360G	Narragansett Gas Company	350	11.88%
	Q-267	5410	5410T	New England Power Company - Transmission	23	0.78%
				Total	2,945	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	# of Claims Processed	%
Mass. Elec, Nantucket Elec, Boston Gas, Colonial Gas	Q-278	5310	5310E	Massachusetts Electric Company	1,045	51.25%
	Q-278	5320	5320E	Nantucket Electric Company	9	0.44%
Inactive due to lack of use (no cost or active WBS)	Q-278	5330	5330G	Boston Gas Company	797	39.09%
	Q-278	5340	5340G	Colonial Gas Company	188	9.22%
				Total	2,039	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	# of Claims Processed	%
Boston Gas and Colonial Gas	Q-310	5330	5330G	Boston Gas Company	797	80.91%
Inactive due to lack of use	Q-310	5340	5340G	Colonial Gas Company	188	19.09%
				Totals	985	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	# of Claims Processed	%
Narragansett (Elec, Gas and Trans)	Q-317	5360	5360E	Narragansett Electric Company	530	60.23%
Inactive due to lack of use (no cost or active WBS)	Q-317	5360	5360G	Narragansett Gas Company	350	39.77%
				Total	880	100.00%

R - Number of Invoice Lines Processed

Description

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

Prepared By:	Michael Elliott	2/11/2019
Business Sign Off:	Elisabeth Ziank	2/14/2019
ServCo Review:		
Final Sign Off:		

Source Data:

Number of individual invoice lines processed by company as a percent of the total. Invoices may contain items purchased; each line represents the purchase of a specific good or service on behalf of a specific company.

Notes:

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Data for FY2020	FY 2020 Percentage	Data for FY2019	FY 2019 Percentage	Amount Inc/Dec	% Inc/Dec
R - Number of Invoice Lines Processed										
		5020	5020R	National Grid USA	7,856	0.30%	2,451	0.11%	5,405	0.19%
		5040	5040R	Keyspan Corporation	0	0.00%	5,440	0.24%	(5,440)	-0.24%
		5210	5210E	Niagara Mohawk Power Corp. - Electric Distr.	445,763	17.23%	382,020	16.91%	63,743	0.32%
		5210	5210G	Niagara Mohawk Power Corp. - Gas	184,676	7.13%	186,942	8.27%	(2,266)	-1.14%
		5210	5210T	Niagara Mohawk Power Corp. - Transmission	73,476	2.84%	58,077	2.57%	15,399	0.27%
		5220	5220G	KeySpan Energy Delivery New York	562,764	21.76%	423,230	18.74%	139,534	3.02%
		5230	5230G	KeySpan Energy Delivery Long Island	190,414	7.35%	174,384	7.71%	16,030	-0.36%
		5310	5310E	Massachusetts Electric Company	379,690	14.66%	348,417	15.41%	31,273	-0.75%
		5310	5310T	Massachusetts Electric Company (Transmission)	3,743	0.14%	3,500	0.15%	243	-0.01%
		5320	5320E	Nantucket Electric Company	10,923	0.42%	11,381	0.50%	(458)	-0.08%
		5330	5330G	Boston Gas Company	252,209	9.74%	260,623	11.53%	(8,414)	-1.79%
		5340	5340G	Colonial Gas Company	67,645	2.61%	63,206	2.80%	4,439	-0.19%
		5360	5360E	Narragansett Electric Company	198,673	7.67%	150,184	6.64%	48,489	1.03%
		5360	5360G	Narragansett Gas Company	91,575	3.54%	82,416	3.65%	9,159	-0.11%
		5360	5360T	Narragansett Electric Company (Transmission)	11,702	0.45%	9,343	0.41%	2,359	0.04%
		5410	5410T	New England Power (Transmission)	42,693	1.65%	42,986	1.90%	(293)	-0.25%
		5411	5411F	NE Hydro - Trans Electric Co.	292	0.01%	963	0.04%	(671)	-0.03%
		5412	5412F	New England Hydro - Trans Corp.	230	0.01%	323	0.01%	(93)	0.00%
		5413	5413F	New England Electric Trans Corp	0	0.00%	0	0.00%	-	0.00%
		5420	5420G	KeySpan LNG LP Regulated Entity	2,435	0.09%	2,456	0.11%	(21)	-0.02%
		5430	5430P	KeySpan Generation LLC (PSA)	57,710	2.23%	47,934	2.12%	9,776	0.11%
		5431	5431P	KeySpan Glenwood Energy Center	2,120	0.08%	2,167	0.10%	(47)	-0.02%
		5432	5432P	KeySpan Port Jefferson Energy Center	2,403	0.09%	1,454	0.06%	949	0.03%
		5802	5802N	National Grid Transmission Services Corp.	0	0.00%	0	0.00%	-	0.00%
		5803	5803N	Metrowest Realty LLC	8	0.00%	8	0.00%	-	0.00%
		5804	5804N	Wayfinder Group	2	0.00%	170	0.01%	(168)	-0.01%
		5820	5820R	KeySpan Energy Trading Services	12	0.00%	12	0.00%	-	0.00%
		5825	5825N	Transgas Inc	12	0.00%	12	0.00%	-	0.00%
		5840	5840N	KeySpan Energy Development Corporation	0	0.00%	0	0.00%	-	0.00%
		5850	5850N	KeySpan Services Inc.	84	0.00%	230	0.01%	(146)	-0.01%
Totals					2,589,110	100.00%	2,260,329	100.00%	328,781	0.00%

R - Number of Invoice Lines Processed

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Invoice Line Data	%
All Companies (largest set)	R-012	5020	5020R	National Grid USA	7,856	0.30%
	R-012	5040	5040R	Keyspan Corporation	0	0.00%
	R-012	5210	5210E	Niagara Mohawk Power Corp. - Electric Distr.	445,763	17.22%
	R-012	5210	5210G	Niagara Mohawk Power Corp. - Gas	184,676	7.13%
	R-012	5210	5210T	Niagara Mohawk Power Corp. - Transmission	73,476	2.84%
	R-012	5220	5220G	KeySpan Energy Delivery New York	562,764	21.77%
	R-012	5230	5230G	KeySpan Energy Delivery Long Island	190,414	7.35%
	R-012	5310	5310E	Massachusetts Electric Company	379,690	14.66%
	R-012	5310	5310T	Massachusetts Electric Company (Transmission)	3,743	0.14%
	R-012	5320	5320E	Nantucket Electric Company	10,923	0.42%
	R-012	5330	5330G	Boston Gas Company	252,209	9.74%
	R-012	5340	5340G	Colonial Gas Company	67,645	2.61%
	R-012	5360	5360E	Narragansett Electric Company	198,673	7.67%
	R-012	5360	5360G	Narragansett Gas Company	91,575	3.54%
	R-012	5360	5360T	Narragansett Electric Company (Transmission)	11,702	0.45%
	R-012	5410	5410T	New England Power (Transmission)	42,693	1.65%
	R-012	5411	5411F	NE Hydro - Trans Electric Co.	292	0.01%
	R-012	5412	5412F	New England Hydro - Trans Corp.	230	0.01%
	R-012	5413	5413F	New England Electric Trans Corp	0	0.00%
	R-012	5420	5420G	KeySpan LNG LP Regulated Entity	2,435	0.09%
	R-012	5430	5430P	KeySpan Generation LLC (PSA)	57,710	2.23%
	R-012	5431	5431P	KeySpan Glenwood Energy Center	2,120	0.08%
	R-012	5432	5432P	KeySpan Port Jefferson Energy Center	2,403	0.09%
	R-012	5820	5820R	KeySpan Energy Trading Services	12	0.00%
	R-012	5825	5825N	Transgas Inc	12	0.00%
	R-012	5840	5840N	KeySpan Energy Development Corporation	0	0.00%
	R-012	5850	5850N	KeySpan Services Inc.	84	0.00%
				Totals	2,589,100	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Invoice Line Data	%
All Retail Companies	R-173	5210	5210E	Niagara Mohawk Power Corp. - Electric Distr.	445,763	18.70%
	R-173	5210	5210G	Niagara Mohawk Power Corp. - Gas	184,676	7.75%
	R-173	5220	5220G	KeySpan Energy Delivery New York	562,764	23.59%
	R-173	5230	5230G	KeySpan Energy Delivery Long Island	190,414	7.99%
	R-173	5310	5310E	Massachusetts Electric Company	379,690	15.92%
	R-173	5320	5320E	Nantucket Electric Company	10,923	0.46%
	R-173	5330	5330G	Boston Gas Company	252,209	10.58%
	R-173	5340	5340G	Colonial Gas Company	67,645	2.84%
	R-173	5360	5360E	Narragansett Electric Company	198,673	8.33%
	R-173	5360	5360G	Narragansett Gas Company	91,575	3.84%
				Totals	2,384,332	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Invoice Line Data	%
All Electric Distribution	R-198	5210	5210E	Niagara Mohawk Power Corp. - Electric Distr.	445,763	43.07%
	R-198	5310	5310E	Massachusetts Electric Company	379,690	36.68%
	R-198	5320	5320E	Nantucket Electric Company	10,923	1.06%
	R-198	5360	5360E	Narragansett Electric Company	198,673	19.19%
				Totals	1,035,049	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Invoice Line Data	%
All Gas Retails	R-210	5210	5210G	Niagara Mohawk Power Corp. - Gas	184,676	13.69%
	R-210	5220	5220G	KeySpan Energy Delivery New York	562,764	41.71%
	R-210	5230	5230G	KeySpan Energy Delivery Long Island	190,414	14.11%
	R-210	5330	5330G	Boston Gas Company	252,209	18.69%
	R-210	5340	5340G	Colonial Gas Company	67,645	5.01%
	R-210	5360	5360G	Narragansett Gas Company	91,575	6.79%
				Totals	1,349,283	100.00%

T - Total T&D Expenditures

Description

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

Source Data:

Sum of T&D and capital expenditures and O&M expenditures by Utility as a percent of total Utility T&D O&M and capital and O&M expenditures.

Notes:

1. Source data based on FS
2. Data for segments breakdown of MECO, NECO and Niagara Mohawk are derived from Ferc Form 1 Capex amount using the X Allocator Capex Budget Rates.
3. Duplicate codes have been identified and listed below

Prepared By:	Nidina Canoville	3/4/2019
Business Sign Off:		
ServCo Review:		
Final Sign Off:		

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	FY2020 Capex	FY2020 T&D O&M	FY2020 Total T&D Expenditures	FY2020 Percentage	FY2019 Capex	FY2019 T&D O&M	FY2019 Total T&D Expenditures	FY2019 Percentage	Amount Inc/Dec	% Inc/Dec
		5210	5210E	Niagara Mohawk Power Corp. - Electric Distr.	350,182,309	356,965,091	707,147,400	10.58%	292,980,918	312,691,342	605,672,261	10.58%	101,475,139	0.02%
		5210	5210G	Niagara Mohawk Power Corp. - Gas	150,639,633	153,557,415	304,197,048	4.55%	126,033,031	134,511,961	260,544,992	4.54%	43,662,056	0.01%
		5210	5210T	Niagara Mohawk Power Corp. - Transmission	251,239,836	256,106,173	507,346,009	7.59%	210,200,447	224,341,777	434,542,224	7.58%	72,803,784	0.01%
		5220	5220G	KeySpan Energy Delivery New York	790,126,942	414,667,482	1,204,794,424	18.03%	629,619,226	305,071,199	934,690,425	16.30%	270,104,000	1.73%
		5230	5230G	KeySpan Energy Delivery Long Island	401,378,202	130,128,447	531,506,649	7.95%	275,119,453	109,348,834	384,468,287	6.70%	147,038,362	1.25%
		5310	5310E	Massachusetts Electric Company	346,916,965	1,086,577,009	1,433,493,968	21.45%	328,110,189	1,046,066,794	1,374,176,983	23.96%	59,316,965	-2.51%
		5310	5310T	Massachusetts Electric Company (Transmission)	5,215,282	16,334,759	21,550,041	0.32%	4,932,555	15,725,760	20,658,315	0.36%	891,726	-0.04%
		5320	5320E	Nantucket Electric Company	4,699,210	9,145,224	13,844,434	0.21%	4,737,476	9,207,832	13,945,308	0.24%	(100,874)	-0.04%
		5330	5330G	Boston Gas Company	324,649,000	479,519,846	804,168,846	12.03%	478,678,000	192,665,701	671,343,701	11.71%	132,825,145	0.33%
		5340	5340G	Colonial Gas Company	100,998,000	100,809,351	201,807,351	3.02%	101,017,000	32,054,491	133,071,491	2.32%	68,735,861	0.70%
		5360	5360E	Narragansett Electric Company	138,556,405	112,516,478	251,072,883	3.76%	109,163,408	92,177,717	201,341,125	3.51%	49,731,758	0.25%
		5360	5360G	Narragansett Gas Company	142,625,223	115,820,613	258,445,836	3.87%	123,354,399	104,160,608	227,515,007	3.97%	30,630,829	-0.10%
		5360	5360T	Narragansett Electric Company (Transmission)	35,559,465	28,876,512	64,435,977	0.96%	30,397,426	25,667,625	56,065,051	0.98%	8,370,928	-0.01%
		5410	5410T	New England Power (Transmission)	179,149,032	110,731,481	289,880,513	4.34%	211,490,445	104,064,002	315,554,447	5.50%	(25,873,934)	-1.17%
		5411	5411F	NE Hydro - Trans Electric Co.	2,391,790	8,729,974	11,121,764	0.17%	7,279,943	9,703,691	16,983,634	0.30%	(5,861,870)	-0.13%
		5412	5412F	New England Hydro - Trans Corp.	687	11,687,206	11,687,893	0.17%	-	11,036,072	11,036,072	0.19%	651,821	-0.02%
		5413	5413F	New England Electric Trans Corp		194,806	194,806	0.00%	-	222,691	222,691	0.00%	(27,885)	0.00%
		5420	5420G	KeySpan LNG LP Regulated Entity	6,412,381	813	6,413,194	0.10%	21,098,293	315	21,098,608	0.37%	(14,685,414)	-0.27%
		5430	5430P	KeySpan Generation LLC (PSA)	59,426,613	32,050	59,458,663	0.89%	51,430,152	5,770	51,435,922	0.90%	8,022,741	-0.01%
				Totals	3,290,166,968	3,392,400,730	6,682,567,698	100.00%	3,005,642,362	2,728,724,181	5,734,366,543	100.00%	948,201,155	0.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
Boston Gas, Colonial Gas and Narragansett -E&G	T-009	5330	5330G	Boston Gas Company	324,649,000	479,519,846	804,168,846	53.06%
	T-009	5340	5340G	Colonial Gas Company	100,998,000	100,809,351	201,807,351	13.32%
	T-009	5360	5360E	Narragansett Electric Company	138,556,405	112,516,478	251,072,883	16.57%
	T-009	5360	5360G	Narragansett Gas Company	142,625,223	115,820,613	258,445,836	17.05%
				Totals			1,515,494,915	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
NMPC Electric and NMPC Gas	T-113	5210	5210E	Niagara Mohawk Power Corp. - Electric Distr.	350,182,309	356,965,091	707,147,400	69.92%
	T-113	5210	5210G	Niagara Mohawk Power Corp. - Gas	150,639,633	153,557,415	304,197,048	30.08%
				Totals			1,011,344,448	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
Niagara Mohawk (Elec, Gas and Trans)	T-114	5210	5210E	Niagara Mohawk Power Corp. - Electric Distr.	350,182,309	356,965,091	707,147,400	46.56%
	T-114	5210	5210G	Niagara Mohawk Power Corp. - Gas	150,639,633	153,557,415	304,197,048	20.03%
	T-114	5210	5210T	Niagara Mohawk Power Corp. - Transmission	251,239,836	256,106,173	507,346,009	33.41%
				Totals			1,518,690,457	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
Niagara Mohawk (Elec, Gas and Trans), KEDNY and KEDLI	T-116	5210	5210E	Niagara Mohawk Power Corp. - Electric Distr.	350,182,309	356,965,091	707,147,400	21.72%
	T-116	5210	5210G	Niagara Mohawk Power Corp. - Gas	150,639,633	153,557,415	304,197,048	9.35%
	T-116	5210	5210T	Niagara Mohawk Power Corp. - Transmission	251,239,836	256,106,173	507,346,009	15.59%
	T-116	5220	5220G	KeySpan Energy Delivery New York	790,126,942	414,667,482	1,204,794,424	37.01%
	T-116	5230	5230G	KeySpan Energy Delivery Long Island	401,378,202	130,128,447	531,506,649	16.33%
				Totals			3,254,991,530	100.00%

T - Total T&D Expenditures

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
Retails, including, NMPC-T, NEP-T, Hydros, Gens	T-134	5210	5210E	Niagara Mohawk Power Corp. - Electric Distr.	350,182,309	356,965,091	707,147,400	10.73%
	T-134	5210	5210G	Niagara Mohawk Power Corp. - Gas	150,639,633	153,557,415	304,197,048	4.62%
	T-134	5210	5210T	Niagara Mohawk Power Corp. - Transmission	251,239,836	256,106,173	507,346,009	7.70%
	T-134	5220	5220G	KeySpan Energy Delivery New York	790,126,942	414,667,482	1,204,794,424	18.28%
	T-134	5230	5230G	KeySpan Energy Delivery Long Island	401,378,202	130,128,447	531,506,649	8.07%
	T-134	5310	5310E	Massachusetts Electric Company	346,916,958	1,086,577,009	1,433,493,968	21.75%
	T-134	5320	5320E	Nantucket Electric Company	4,699,210	9,145,224	13,844,434	0.21%
	T-134	5330	5330G	Boston Gas Company	324,649,000	479,519,846	804,168,846	12.20%
	T-134	5340	5340G	Colonial Gas Company	100,998,000	100,809,351	201,807,351	3.06%
	T-134	5360	5360E	Narragansett Electric Company	138,556,405	112,516,478	251,072,883	3.81%
	T-134	5360	5360G	Narragansett Gas Company	142,625,223	115,820,613	258,445,836	3.92%
	T-134	5410	5410T	New England Power (Transmission)	179,149,032	110,731,481	289,880,513	4.40%
	T-134	5411	5411F	NE Hydro - Trans Electric Co.	2,391,790	8,729,974	11,121,764	0.17%
	T-134	5412	5412F	New England Hydro - Trans Corp.	687	11,687,206	11,687,893	0.18%
	T-134	5413	5413F	New England Electric Trans Corp	-	194,806	194,806	0.00%
	T-134	5430	5430P	KeySpan Generation LLC (PSA)	59,426,613	32,050	59,458,663	0.90%
	T-134	5431	5431P	KeySpan Glenwood Energy Center	-	-	-	0.00%
	T-134	5432	5432P	KeySpan Port Jefferson Energy Center	-	-	-	0.00%
	T-134	5802	5802N	NG Trans Services Corp	-	-	-	0.00%
				Totals			6,590,168,486	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
Retails, Transission	T-148	5210	5210E	Niagara Mohawk Power Corp. - Electric Distr.	350,182,309	356,965,091	707,147,400	10.72%
	T-148	5210	5210G	Niagara Mohawk Power Corp. - Gas	150,639,633	153,557,415	304,197,048	4.61%
	T-148	5210	5210T	Niagara Mohawk Power Corp. - Transmission	251,239,836	256,106,173	507,346,009	7.69%
	T-148	5220	5220G	KeySpan Energy Delivery New York	790,126,942	414,667,482	1,204,794,424	18.27%
	T-148	5230	5230G	KeySpan Energy Delivery Long Island	401,378,202	130,128,447	531,506,649	8.06%
	T-148	5310	5310E	Massachusetts Electric Company	346,916,958	1,086,577,009	1,433,493,968	21.74%
	T-148	5310	5310T	Massachusetts Electric Company (Transmission)	5,215,282	16,334,759	21,550,041	0.33%
	T-148	5320	5320E	Nantucket Electric Company	4,699,210	9,145,224	13,844,434	0.21%
	T-148	5330	5330G	Boston Gas Company	324,649,000	479,519,846	804,168,846	12.20%
	T-148	5340	5340G	Colonial Gas Company	100,998,000	100,809,351	201,807,351	3.06%
	T-148	5360	5360E	Narragansett Electric Company	138,556,405	112,516,478	251,072,883	3.81%
	T-148	5360	5360G	Narragansett Gas Company	142,625,223	115,820,613	258,445,836	3.92%
	T-148	5360	5360T	Narragansett Electric Company (Transmission)	35,559,465	28,676,512	64,435,977	0.98%
	T-148	5410	5410T	New England Power (Transmission)	179,149,032	110,731,481	289,880,513	4.40%
				Totals			6,593,691,378	100.00%

T - Total T&D Expenditures

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
Retail Companies, excl Narr. Gas, GSE and Energy North	T-150	5210	5210E	Niagara Mohawk Power Corp. - Electric Distr.	350,182,309	356,965,091	707,147,400	11.16%
	T-150	5210	5210G	Niagara Mohawk Power Corp. - Gas	150,639,633	153,557,415	304,197,048	4.80%
	T-150	5210	5210T	Niagara Mohawk Power Corp. - Transmission	251,239,836	256,106,173	507,346,009	8.01%
	T-150	5220	5220G	KeySpan Energy Delivery New York	790,126,942	414,667,482	1,204,794,424	19.02%
	T-150	5230	5230G	KeySpan Energy Delivery Long Island	401,378,202	130,128,447	531,506,649	8.39%
	T-150	5310	5310E	Massachusetts Electric Company	346,916,958	1,086,577,009	1,433,493,968	22.62%
	T-150	5310	5310T	Massachusetts Electric Company (Transmission)	5,215,282	16,334,759	21,550,041	0.34%
	T-150	5320	5320E	Nantucket Electric Company	4,699,210	9,145,224	13,844,434	0.22%
	T-150	5330	5330G	Boston Gas Company	324,649,000	479,519,846	804,168,846	12.69%
	T-150	5340	5340G	Colonial Gas Company	100,998,000	100,809,351	201,807,351	3.19%
	T-150	5360	5360E	Narragansett Electric Company	138,556,405	112,516,478	251,072,883	3.96%
	T-150	5360	5360T	Narragansett Electric Company (Transmission)	35,559,465	28,876,512	64,435,977	1.02%
	T-150	5410	5410T	New England Power (Transmission)	179,149,032	110,731,481	289,880,513	4.58%
				Totals			6,335,245,542	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
All Retail, plus NMPC-T, Narr-T, NEP-T	T-152	5210	5210E	Niagara Mohawk Power Corp. - Electric Distr.	350,182,309	356,965,091	707,147,400	10.76%
	T-152	5210	5210G	Niagara Mohawk Power Corp. - Gas	150,639,633	153,557,415	304,197,048	4.63%
	T-152	5210	5210T	Niagara Mohawk Power Corp. - Transmission	251,239,836	256,106,173	507,346,009	7.72%
	T-152	5220	5220G	KeySpan Energy Delivery New York	790,126,942	414,667,482	1,204,794,424	18.33%
	T-152	5230	5230G	KeySpan Energy Delivery Long Island	401,378,202	130,128,447	531,506,649	8.09%
	T-152	5310	5310E	Massachusetts Electric Company	346,916,958	1,086,577,009	1,433,493,968	21.81%
	T-152	5320	5320E	Nantucket Electric Company	4,699,210	9,145,224	13,844,434	0.21%
	T-152	5330	5330G	Boston Gas Company	324,649,000	479,519,846	804,168,846	12.24%
	T-152	5340	5340G	Colonial Gas Company	100,998,000	100,809,351	201,807,351	3.07%
	T-152	5360	5360E	Narragansett Electric Company	138,556,405	112,516,478	251,072,883	3.82%
	T-152	5360	5360G	Narragansett Gas Company	142,625,223	115,820,613	258,445,836	3.93%
	T-152	5360	5360T	Narragansett Electric Company (Transmission)	35,559,465	28,876,512	64,435,977	0.98%
	T-152	5410	5410T	New England Power (Transmission)	179,149,032	110,731,481	289,880,513	4.41%
				Totals			6,572,141,337	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
All Retail Companies excl. NH, plus NMPC-T	T-155	5210	5210E	Niagara Mohawk Power Corp. - Electric Distr.	350,182,309	356,965,091	707,147,400	11.37%
	T-155	5210	5210G	Niagara Mohawk Power Corp. - Gas	150,639,633	153,557,415	304,197,048	4.89%
	T-155	5210	5210T	Niagara Mohawk Power Corp. - Transmission	251,239,836	256,106,173	507,346,009	8.16%
	T-155	5220	5220G	KeySpan Energy Delivery New York	790,126,942	414,667,482	1,204,794,424	19.38%
	T-155	5230	5230G	KeySpan Energy Delivery Long Island	401,378,202	130,128,447	531,506,649	8.55%
	T-155	5310	5310E	Massachusetts Electric Company	346,916,958	1,086,577,009	1,433,493,968	23.05%
	T-155	5320	5320E	Nantucket Electric Company	4,699,210	9,145,224	13,844,434	0.22%
	T-155	5330	5330G	Boston Gas Company	324,649,000	479,519,846	804,168,846	12.93%
	T-155	5340	5340G	Colonial Gas Company	100,998,000	100,809,351	201,807,351	3.25%
	T-155	5360	5360E	Narragansett Electric Company	138,556,405	112,516,478	251,072,883	4.04%
	T-155	5360	5360G	Narragansett Gas Company	142,625,223	115,820,613	258,445,836	4.16%
				Totals			6,217,824,847	100.00%

T - Total T&D Expenditures

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
All Retail Companies excl. NH, plus NMPC-T and NEP-T	T-156	5210	5210E	Niagara Mohawk Power Corp. - Electric Distr.	350,182,309	356,965,091	707,147,400	10.87%
	T-156	5210	5210G	Niagara Mohawk Power Corp. - Gas	150,639,633	153,557,415	304,197,048	4.67%
	T-156	5210	5210T	Niagara Mohawk Power Corp. - Transmission	251,239,836	256,106,173	507,346,009	7.80%
	T-156	5220	5220G	KeySpan Energy Delivery New York	790,126,942	414,667,482	1,204,794,424	18.51%
	T-156	5230	5230G	KeySpan Energy Delivery Long Island	401,378,202	130,128,447	531,506,649	8.17%
	T-156	5310	5310E	Massachusetts Electric Company	346,916,958	1,086,577,009	1,433,493,968	22.03%
	T-156	5320	5320E	Nantucket Electric Company	4,699,210	9,145,224	13,844,434	0.21%
	T-156	5330	5330G	Boston Gas Company	324,649,000	479,519,846	804,168,846	12.36%
	T-156	5340	5340G	Colonial Gas Company	100,998,000	100,809,351	201,807,351	3.10%
	T-156	5360	5360E	Narragansett Electric Company	138,556,405	112,516,478	251,072,883	3.86%
	T-156	5360	5360G	Narragansett Gas Company	142,625,223	115,820,613	258,445,836	3.97%
	T-156	5410	5410T	New England Power (Transmission)	178,149,032	110,731,481	288,880,513	4.45%
				Totals			6,507,705,360	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
Legacy NG Retail and TRAN segment, excl NH	T-162	5210	5210E	Niagara Mohawk Power Corp. - Electric Distr.	350,182,309	356,965,091	707,147,400	18.25%
	T-162	5210	5210G	Niagara Mohawk Power Corp. - Gas	150,639,633	153,557,415	304,197,048	7.85%
	T-162	5210	5210T	Niagara Mohawk Power Corp. - Transmission	251,239,836	256,106,173	507,346,009	13.09%
	T-162	5310	5310E	Massachusetts Electric Company	346,916,958	1,086,577,009	1,433,493,968	37.00%
	T-162	5310	5310T	Massachusetts Electric Company (Transmission)	5,215,282	16,334,759	21,550,041	0.56%
	T-162	5320	5320E	Nantucket Electric Company	4,699,210	9,145,224	13,844,434	0.36%
	T-162	5360	5360E	Narragansett Electric Company	138,556,405	112,516,478	251,072,883	6.48%
	T-162	5360	5360G	Narragansett Gas Company	142,625,223	115,820,613	258,445,836	6.67%
	T-162	5360	5360T	Narragansett Electric Company (Transmission)	35,559,465	28,876,512	64,435,977	1.66%
	T-162	5410	5410T	New England Power (Transmission)	178,149,032	110,731,481	288,880,513	7.46%
	T-162	5411	5411F	NE Hydro - Trans Electric Co.	2,381,790	8,729,974	11,121,764	0.29%
	T-162	5412	5412F	New England Hydro - Trans Corp.	687	11,687,206	11,687,893	0.30%
	T-162	5413	5413F	New England Electric Trans Corp	-	194,806	194,806	0.01%
				Totals			3,874,418,570	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
All Retail Companies	T-175	5210	5210E	Niagara Mohawk Power Corp. - Electric Distr.	350,182,309	356,965,091	707,147,400	12.38%
	T-175	5210	5210G	Niagara Mohawk Power Corp. - Gas	150,639,633	153,557,415	304,197,048	5.33%
	T-175	5220	5220G	KeySpan Energy Delivery New York	790,126,942	414,667,482	1,204,794,424	21.10%
	T-175	5230	5230G	KeySpan Energy Delivery Long Island	401,378,202	130,128,447	531,506,649	9.31%
	T-175	5310	5310E	Massachusetts Electric Company	346,916,958	1,086,577,009	1,433,493,968	25.10%
	T-175	5320	5320E	Nantucket Electric Company	4,699,210	9,145,224	13,844,434	0.24%
	T-175	5330	5330G	Boston Gas Company	324,649,000	479,519,846	804,168,846	14.08%
	T-175	5340	5340G	Colonial Gas Company	100,998,000	100,809,351	201,807,351	3.53%
	T-175	5360	5360E	Narragansett Electric Company	138,556,405	112,516,478	251,072,883	4.40%
	T-175	5360	5360G	Narragansett Gas Company	142,625,223	115,820,613	258,445,836	4.53%
				Totals			5,710,478,838	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
Niagara Mohawk Electric and Transmission	T-181	5210	5210E	Niagara Mohawk Power Corp. - Electric Distr.	350,182,309	356,965,091	707,147,400	58.23%
	T-181	5210	5210T	Niagara Mohawk Power Corp. - Transmission	251,239,836	256,106,173	507,346,009	41.77%
				Totals			1,214,493,409	100.00%

T - Total T&D Expenditures

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
NMPC-E&T, MECO-E&T, Nantucket, NECO-E&T, and NEP-T	T-186	5210	5210E	Niagara Mohawk Power Corp.- Electric Distr.	350,182,309	356,965,091	707,147,400	21.50%
	T-186	5210	5210T	Niagara Mohawk Power Corp. - Transmission	251,239,836	256,106,173	507,346,009	15.43%
	T-186	5310	5310E	Massachusetts Electric Company	346,916,958	1,086,577,009	1,433,493,968	43.59%
	T-186	5310	5310T	Massachusetts Electric Company (Transmission)	5,215,282	16,334,759	21,550,041	0.66%
	T-186	5320	5320E	Nantucket Electric Company	4,699,210	9,145,224	13,844,434	0.42%
	T-186	5360	5360E	Narragansett Electric Company	138,556,405	112,516,478	251,072,883	7.63%
	T-186	5360	5360T	Narragansett Electric Company (Transmission)	35,559,465	28,876,512	64,435,977	1.96%
	T-186	5410	5410T	New England Power (Transmission)	179,149,032	110,731,481	289,880,513	8.81%
				Totals			3,288,771,224	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
Elec Retail Companies, excl NH, and Transmission	T-190	5210	5210E	Niagara Mohawk Power Corp.- Electric Distr.	350,182,309	356,965,091	707,147,400	21.65%
	T-190	5210	5210T	Niagara Mohawk Power Corp. - Transmission	251,239,836	256,106,173	507,346,009	15.53%
	T-190	5310	5310E	Massachusetts Electric Company	346,916,958	1,086,577,009	1,433,493,968	43.88%
	T-190	5320	5320E	Nantucket Electric Company	4,699,210	9,145,224	13,844,434	0.42%
	T-190	5360	5360E	Narragansett Electric Company	138,556,405	112,516,478	251,072,883	7.68%
	T-190	5360	5360T	Narragansett Electric Company (Transmission)	35,559,465	28,876,512	64,435,977	1.97%
	T-190	5410	5410T	New England Power (Transmission)	179,149,032	110,731,481	289,880,513	8.87%
				Totals			3,267,221,182	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
All Electric Distribution	T-198	5210	5210E	Niagara Mohawk Power Corp.- Electric Distr.	350,182,309	356,965,091	707,147,400	29.40%
	T-198	5310	5310E	Massachusetts Electric Company	346,916,958	1,086,577,009	1,433,493,968	59.55%
	T-198	5320	5320E	Nantucket Electric Company	4,699,210	9,145,224	13,844,434	0.58%
	T-198	5360	5360E	Narragansett Electric Company	138,556,405	112,516,478	251,072,883	10.44%
				Totals			2,405,558,684	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
Niagara Mohawk Gas, KEDNY and KEDLI	T-207	5210	5210G	Niagara Mohawk Power Corp. - Gas	150,639,633	153,557,415	304,197,048	14.91%
	T-207	5220	5220G	KeySpan Energy Delivery New York	790,126,942	414,667,482	1,204,794,424	59.04%
	T-207	5230	5230G	KeySpan Energy Delivery Long Island	401,378,202	130,128,447	531,506,649	26.05%
				Totals			2,040,498,121	100.00%

T - Total T&D Expenditures

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
NMPC-G, KEDNY, KEDLI, Boston Gas and Colonial Gas	T-209	5210	5210G	Niagara Mohawk Power Corp. - Gas	150,639,633	153,557,415	304,197,048	9.99%
	T-209	5220	5220G	KeySpan Energy Delivery New York	790,126,942	414,667,482	1,204,794,424	39.54%
	T-209	5230	5230G	KeySpan Energy Delivery Long Island	401,378,202	130,128,447	531,506,649	17.45%
	T-209	5330	5330G	Boston Gas Company	324,649,000	479,519,846	804,168,846	26.40%
	T-209	5340	5340G	Colonial Gas Company	100,998,000	100,809,351	201,807,351	6.62%
				Totals			3,046,474,318	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
All Gas Retails	T-210	5210	5210G	Niagara Mohawk Power Corp. - Gas	150,639,633	153,557,415	304,197,048	9.20%
	T-210	5220	5220G	KeySpan Energy Delivery New York	790,126,942	414,667,482	1,204,794,424	36.46%
	T-210	5230	5230G	KeySpan Energy Delivery Long Island	401,378,202	130,128,447	531,506,649	16.08%
	T-210	5330	5330G	Boston Gas Company	324,649,000	479,519,846	804,168,846	24.33%
	T-210	5340	5340G	Colonial Gas Company	100,998,000	100,809,351	201,807,351	6.11%
	T-210	5360	5360G	Narragansett Gas Company	142,625,223	115,820,613	258,445,836	7.82%
				Totals			3,304,920,154	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
Transmission, excl Hydro	T-220	5210	5210T	Niagara Mohawk Power Corp. - Transmission	251,239,836	256,106,173	507,346,009	57.44%
	T-220	5310	5310T	Massachusetts Electric Company (Transmission)	5,215,282	16,334,759	21,550,041	2.44%
	T-220	5360	5360T	Narragansett Electric Company (Transmission)	35,559,465	28,976,512	64,435,977	7.30%
	T-220	5410	5410T	New England Power (Transmission)	179,149,032	110,731,481	289,880,513	32.82%
				Totals			883,212,540	100.00%

T - Total T&D Expenditures

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
Transmission and Hydros	T-221	5210	5210T	Niagara Mohawk Power Corp. - Transmission	251,239,836	256,106,173	507,346,009	55.98%
	T-221	5310	5310T	Massachusetts Electric Company (Transmission)	5,215,282	16,334,759	21,550,041	2.38%
	T-221	5360	5360T	Narragansett Electric Company (Transmission)	35,559,465	28,876,512	64,435,977	7.11%
	T-221	5410	5410T	New England Power (Transmission)	179,149,032	110,731,481	289,880,513	31.99%
	T-221	5411	5411F	NE Hydro - Trans Electric Co.	2,391,790	8,729,974	11,121,764	1.23%
	T-221	5412	5412F	New England Hydro - Trans Corp.	687	11,687,206	11,687,893	1.29%
	T-221	5413	5413F	New England Electric Trans Corp	-	194,806	194,806	0.02%
				Totals	-	-	906,217,002	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
Transmission, Hydros, KS Generation, GW and Port Jefferson	T-224	5210	5210T	Niagara Mohawk Power Corp. - Transmission	251,239,836	256,106,173	507,346,009	52.54%
	T-224	5310	5310T	Massachusetts Electric Company (Transmission)	5,215,282	16,334,759	21,550,041	2.23%
	T-224	5360	5360T	Narragansett Electric Company (Transmission)	35,559,465	28,876,512	64,435,977	6.67%
	T-224	5410	5410T	New England Power (Transmission)	179,149,032	110,731,481	289,880,513	30.02%
	T-224	5411	5411F	NE Hydro - Trans Electric Co.	2,391,790	8,729,974	11,121,764	1.15%
	T-224	5412	5412F	New England Hydro - Trans Corp.	687	11,687,206	11,687,893	1.21%
	T-224	5413	5413F	New England Electric Trans Corp	-	194,806	194,806	0.02%
	T-224	5430	5430P	KeySpan Generation LLC (PSA)	59,426,613	32,050	59,458,663	6.16%
	T-224	5431	5431P	KeySpan Glenwood Energy Center	-	-	-	0.00%
	T-224	5432	5432P	KeySpan Port Jefferson Energy Center	-	-	-	0.00%
				Totals	-	-	965,675,665	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
KEDNY and KEDLI	T-225	5220	5220G	KeySpan Energy Delivery New York	790,126,942	414,667,482	1,204,794,424	69.39%
	T-225	5230	5230G	KeySpan Energy Delivery Long Island	401,378,202	130,128,447	531,506,649	30.61%
				Totals	-	-	1,736,301,074	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
KEDNY, KEDLI, KS Generation	T-235	5220	5220G	KeySpan Energy Delivery New York	790,126,942	414,667,482	1,204,794,424	67.09%
	T-235	5230	5230G	KeySpan Energy Delivery Long Island	401,378,202	130,128,447	531,506,649	29.60%
	T-235	5430	5430P	KeySpan Generation LLC (PSA)	59,426,613	32,050	59,458,663	3.31%
				Totals	-	-	1,795,759,737	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
Mass. Electric and Nantucket	T-264	5310	5310E	Massachusetts Electric Company	346,916,958	1,086,577,009	1,433,493,968	97.59%
	T-264	5310	5310T	Massachusetts Electric Company (Transmission)	5,215,282	16,334,759	21,550,041	1.47%
	T-264	5320	5320E	Nantucket Electric Company	4,699,210	9,145,224	13,844,434	0.94%
				Totals	-	-	1,468,888,442	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
NE Electric Retails, and TRAN	T-272	5310	5310E	Massachusetts Electric Company	346,916,958	1,086,577,009	1,433,493,968	69.10%
	T-272	5310	5310T	Massachusetts Electric Company (Transmission)	5,215,282	16,334,759	21,550,041	1.04%
	T-272	5320	5320E	Nantucket Electric Company	4,699,210	9,145,224	13,844,434	0.67%
	T-272	5360	5360E	Narragansett Electric Company	138,556,405	112,516,478	251,072,883	12.10%
	T-272	5360	5360T	Narragansett Electric Company (Transmission)	35,559,465	28,876,512	64,435,977	3.11%
	T-272	5410	5410T	New England Power (Transmission)	179,149,032	110,731,481	289,880,513	13.98%
				Totals	-	-	2,074,277,815	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
MECO-E&T and NEP-T	T-276	5310	5310E	Massachusetts Electric Company	346,916,958	1,086,577,009	1,433,493,968	82.15%
	T-276	5310	5310T	Massachusetts Electric Company (Transmission)	5,215,282	16,334,759	21,550,041	1.24%
	T-276	5410	5410T	New England Power (Transmission)	179,149,032	110,731,481	289,880,513	16.61%
				Totals	-	-	1,744,924,521	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
Mass. Electric and Nantucket Electric	T-277	5310	5310E	Massachusetts Electric Company	346,916,958	1,086,577,009	1,433,493,968	99.04%
	T-277	5320	5320E	Nantucket Electric Company	4,699,210	9,145,224	13,844,434	0.96%
				Totals	-	-	1,447,338,401	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
New England Retails	T-280	5310	5310E	Massachusetts Electric Company	346,916,958	1,086,577,009	1,433,493,968	48.39%
	T-280	5320	5320E	Nantucket Electric Company	4,699,210	9,145,224	13,844,434	0.47%
	T-280	5330	5330G	Boston Gas Company	324,649,000	479,519,846	804,168,846	27.14%
	T-280	5340	5340G	Colonial Gas Company	100,996,000	100,809,351	201,805,351	6.81%
	T-280	5360	5360E	Narragansett Electric Company	138,556,405	112,516,478	251,072,883	8.47%
	T-280	5360	5360G	Narragansett Gas Company	142,625,223	115,820,613	258,445,836	8.72%
				Totals	-	-	2,962,833,317	100.00%

T - Total T&D Expenditures

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
New England-Electric Distribution	T-284	5310	5310E	Massachusetts Electric Company	346,916,958	1,086,577,009	1,433,493,968	84.40%
	T-284	5320	5320E	Nantucket Electric Company	4,699,210	9,145,224	13,844,434	0.82%
	T-284	5360	5360E	Narragansett Electric Company	138,556,405	112,516,478	251,072,883	14.76%
				Totals			1,698,411,284	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
New England Elec Retails. and NEP-T	T-294	5310	5310E	Massachusetts Electric Company	346,916,958	1,086,577,009	1,433,493,968	72.09%
	T-294	5320	5320E	Nantucket Electric Company	4,699,210	9,145,224	13,844,434	0.70%
	T-294	5360	5360E	Narragansett Electric Company	138,556,405	112,516,478	251,072,883	12.63%
	T-294	5410	5410T	New England Power (Transmission)	179,149,032	110,731,481	289,880,513	14.58%
				Totals			1,988,291,797	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
Mass. Electric-T, Narragansett Electric-T and NEP-T	T-305	5310	5310T	Massachusetts Electric Company (Transmission)	5,215,282	16,334,759	21,550,041	5.73%
	T-305	5360	5360T	Narragansett Electric Company (Transmission)	35,559,465	28,876,512	64,435,977	17.14%
	T-305	5410	5410T	New England Power (Transmission)	179,149,032	110,731,481	289,880,513	77.13%
				Totals			375,866,531	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
Mass. Electric-T, Narragansett Electric-T, NEP-T and Hydros	T-306	5310	5310T	Massachusetts Electric Company (Transmission)	5,215,282	16,334,759	21,550,041	5.40%
	T-306	5360	5360T	Narragansett Electric Company (Transmission)	35,559,465	28,876,512	64,435,977	16.15%
	T-306	5410	5410T	New England Power (Transmission)	179,149,032	110,731,481	289,880,513	72.66%
	T-306	5411F	5411F	NE Hydro - Trans Electric Co.	2,391,790	8,729,974	11,121,764	2.79%
	T-306	5412	5412F	New England Hydro - Trans Corp.	687	11,687,206	11,687,893	2.93%
	T-306	5413	5413F	New England Electric Trans Corp	-	194,806	194,806	0.05%
				Totals			398,870,994	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
MECO -T and NEP -T	T-307	5310	5310T	Massachusetts Electric Company (Transmission)	5,215,282	16,334,759	21,550,041	6.92%
	T-307	5410	5410T	New England Power (Transmission)	179,149,032	110,731,481	289,880,513	93.08%
				Totals			311,430,554	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
Boston Gas and Colonial Gas	T-310	5330	5330G	Boston Gas Company	324,649,000	479,519,846	804,168,846	79.94%
	T-310	5340	5340G	Colonial Gas Company	100,998,000	100,809,351	201,807,351	20.06%
				Totals			1,005,976,197	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
New England - Gas Retails	T-313	5330	5330G	Boston Gas Company	324,649,000	479,519,846	804,168,846	63.60%
	T-313	5340	5340G	Colonial Gas Company	100,998,000	100,809,351	201,807,351	15.96%
	T-313	5360	5360G	Narragansett Gas Company	142,625,223	115,820,613	258,445,836	20.44%
				Totals			1,264,422,033	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
Hydros	T-323	5411	5411F	NE Hydro - Trans Electric Co.	2,391,790	8,729,974	11,121,764	48.34%
	T-323	5412	5412F	New England Hydro - Trans Corp.	687	11,687,206	11,687,893	50.81%
	T-323	5413	5413F	New England Electric Trans Corp	-	194,806	194,806	0.85%
				Totals			23,004,463	100.00%

T - Total T&D Expenditures

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
Retails, NMPC-T, NEP-T, Hydros, Generation	T-357	5210	5210E	Niagara Mohawk Power Corp. - Electric Distr.	350,182,309	356,965,091	707,147,400	10.73%
	T-357	5210	5210G	Niagara Mohawk Power Corp. - Gas	150,639,633	153,557,415	304,197,048	4.62%
	T-357	5210	5210T	Niagara Mohawk Power Corp. - Transmission	251,239,836	256,106,173	507,346,009	7.70%
	T-357	5220	5220G	KeySpan Energy Delivery New York	790,126,942	414,667,482	1,204,794,424	18.28%
	T-357	5230	5230G	KeySpan Energy Delivery Long Island	401,378,202	130,128,447	531,506,649	8.07%
	T-357	5310	5310E	Massachusetts Electric Company	346,916,958	1,086,577,009	1,433,493,968	21.75%
	T-357	5320	5320E	Nantucket Electric Company	4,699,210	9,145,224	13,844,434	0.21%
	T-357	5330	5330G	Boston Gas Company	324,649,000	479,519,846	804,168,846	12.20%
	T-357	5340	5340G	Colonial Gas Company	100,998,000	100,809,351	201,807,351	3.06%
	T-357	5360	5360E	Narragansett Electric Company	138,556,405	112,516,478	251,072,883	3.81%
	T-357	5360	5360G	Narragansett Gas Company	142,625,223	115,820,613	258,445,836	3.92%
	T-357	5410	5410T	New England Power (Transmission)	179,149,032	110,731,481	289,880,513	4.40%
	T-357	5411	5411F	NE Hydro - Trans Electric Co.	2,391,790	8,729,974	11,121,764	0.17%
	T-357	5412	5412F	New England Hydro - Trans Corp.	687	11,687,206	11,687,893	0.18%
	T-357	5413	5413F	New England Electric Trans Corp	-	194,806	194,806	0.00%
	T-357	5430	5430P	KeySpan Generation LLC (PSA)	59,426,613	32,050	59,458,663	0.90%
	T-357	5431	5431P	KeySpan Glenwood Energy Center	-	-	-	0.00%
	T-357	5432	5432P	KeySpan Port Jefferson Energy Center	-	-	-	0.00%
	T-357	5802	5802N	NG Trans Services Corp	-	-	-	0.00%
				Totals			6,590,168,486	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
Retails, Transmission, Hydros, LNG, Generation	T-358	5210	5210E	Niagara Mohawk Power Corp. - Electric Distr.	350,182,309	356,965,091	707,147,400	10.58%
	T-358	5210	5210G	Niagara Mohawk Power Corp. - Gas	150,639,633	153,557,415	304,197,048	4.55%
	T-358	5210	5210T	Niagara Mohawk Power Corp. - Transmission	251,239,836	256,106,173	507,346,009	7.59%
	T-358	5220	5220G	KeySpan Energy Delivery New York	790,126,942	414,667,482	1,204,794,424	18.03%
	T-358	5230	5230G	KeySpan Energy Delivery Long Island	401,378,202	130,128,447	531,506,649	7.95%
	T-358	5310	5310E	Massachusetts Electric Company	346,916,958	1,086,577,009	1,433,493,968	21.46%
	T-358	5310	5310T	Massachusetts Electric Company (Transmission)	5,215,282	16,334,759	21,550,041	0.32%
	T-358	5320	5320E	Nantucket Electric Company	4,699,210	9,145,224	13,844,434	0.21%
	T-358	5330	5330G	Boston Gas Company	324,649,000	479,519,846	804,168,846	12.03%
	T-358	5340	5340G	Colonial Gas Company	100,998,000	100,809,351	201,807,351	3.02%
	T-358	5360	5360E	Narragansett Electric Company	138,556,405	112,516,478	251,072,883	3.76%
	T-358	5360	5360G	Narragansett Gas Company	142,625,223	115,820,613	258,445,836	3.87%
	T-358	5360	5360T	Narragansett Electric Company (Transmission)	35,559,465	28,876,512	64,435,977	0.96%
	T-358	5410	5410T	New England Power (Transmission)	179,149,032	110,731,481	289,880,513	4.34%
	T-358	5411	5411F	NE Hydro - Trans Electric Co.	2,391,790	8,729,974	11,121,764	0.17%
	T-358	5412	5412F	New England Hydro - Trans Corp.	687	11,687,206	11,687,893	0.17%
	T-358	5413	5413F	New England Electric Trans Corp	-	194,806	194,806	0.00%
	T-358	5420	5420G	KeySpan LNG LP Regulated Entity	6,412,381	813	6,413,194	0.10%
	T-358	5421	5421G	NG LNG LP LLC	-	-	-	0.00%
	T-358	5430	5430P	KeySpan Generation LLC (PSA)	59,426,613	32,050	59,458,663	0.89%
	T-358	5431	5431P	KeySpan Glenwood Energy Center	-	-	-	0.00%
	T-358	5432	5432P	KeySpan Port Jefferson Energy Center	-	-	-	0.00%
				Totals			6,682,567,698	100.00%

T - Total T&D Expenditures

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
Retails, Transmission, Generation	T-360	5210	5210E	Niagara Mohawk Power Corp. - Electric Distr.	350,182,309	356,965,091	707,147,400	10.63%
	T-360	5210	5210G	Niagara Mohawk Power Corp. - Gas	150,639,633	153,557,415	304,197,048	4.57%
	T-360	5210	5210T	Niagara Mohawk Power Corp. - Transmission	251,239,836	256,106,173	507,346,009	7.63%
	T-360	5220	5220G	KeySpan Energy Delivery New York	790,126,942	414,667,482	1,204,794,424	18.11%
	T-360	5230	5230G	KeySpan Energy Delivery Long Island	401,378,202	130,128,447	531,506,649	7.99%
	T-360	5310	5310E	Massachusetts Electric Company	346,916,958	1,086,577,009	1,433,493,968	21.55%
	T-360	5310	5310T	Massachusetts Electric Company (Transmission)	5,215,282	16,334,759	21,550,041	0.32%
	T-360	5320	5320E	Nantucket Electric Company	4,699,210	9,145,224	13,844,434	0.21%
	T-360	5330	5330G	Boston Gas Company	324,649,000	479,519,846	804,168,846	12.09%
	T-360	5340	5340G	Colonial Gas Company	100,998,000	100,809,351	201,807,351	3.03%
	T-360	5360	5360E	Narragansett Electric Company	138,556,405	112,516,478	251,072,883	3.77%
	T-360	5360	5360G	Narragansett Gas Company	142,625,223	115,820,613	258,445,836	3.88%
	T-360	5360	5360T	Narragansett Electric Company (Transmission)	35,559,465	28,876,512	64,435,977	0.97%
	T-360	5410	5410T	New England Power (Transmission)	179,149,032	110,731,481	289,880,513	4.36%
	T-360	5430	5430P	KeySpan Generation LLC (PSA)	59,426,613	32,050	59,458,663	0.89%
	T-360	5431	5431P	KeySpan Glenwood Energy Center	-	-	-	0.00%
	T-360	5432	5432P	KeySpan Port Jefferson Energy Center	-	-	-	0.00%
				Totals			6,653,150,041	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
Retail Companies, excl KEDLIand KEDNY	T-362	5210	5210E	Niagara Mohawk Power Corp. - Electric Distr.	350,182,309	356,965,091	707,147,400	14.49%
	T-362	5210	5210G	Niagara Mohawk Power Corp. - Gas	150,639,633	153,557,415	304,197,048	6.23%
	T-362	5210	5210T	Niagara Mohawk Power Corp. - Transmission	251,239,836	256,106,173	507,346,009	10.40%
	T-362	5310	5310E	Massachusetts Electric Company	346,916,958	1,086,577,009	1,433,493,968	29.37%
	T-362	5310	5310T	Massachusetts Electric Company (Transmission)	5,215,282	16,334,759	21,550,041	0.44%
	T-362	5320	5320E	Nantucket Electric Company	4,699,210	9,145,224	13,844,434	0.28%
	T-362	5330	5330G	Boston Gas Company	324,649,000	479,519,846	804,168,846	16.48%
	T-362	5340	5340G	Colonial Gas Company	100,998,000	100,809,351	201,807,351	4.14%
	T-362	5360	5360E	Narragansett Electric Company	138,556,405	112,516,478	251,072,883	5.14%
	T-362	5360	5360G	Narragansett Gas Company	142,625,223	115,820,613	258,445,836	5.30%
	T-362	5360	5360T	Narragansett Electric Company (Transmission)	35,559,465	28,876,512	64,435,977	1.32%
	T-362	5410	5410T	New England Power (Transmission)	179,149,032	110,731,481	289,880,513	5.94%
	T-362	5411	5411F	NE Hydro - Trans Electric Co.	2,391,790	8,729,974	11,121,764	0.23%
	T-362	5412	5412F	New England Hydro - Trans Corp.	687	11,687,206	11,687,893	0.24%
	T-362	5413	5413F	New England Electric Trans Corp	-	194,806	194,806	0.00%
				Totals			4,880,394,767	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
Elec Retails, NMPC-T, NEP-T, KS Generation, GW and Port Jefferson	T-367	5210	5210E	Niagara Mohawk Power Corp. - Electric Distr.	350,182,309	356,965,091	707,147,400	21.68%
	T-367	5210	5210T	Niagara Mohawk Power Corp. - Transmission	251,239,836	256,106,173	507,346,009	15.55%
	T-367	5310	5310E	Massachusetts Electric Company	346,916,958	1,086,577,009	1,433,493,968	43.94%
	T-367	5320	5320E	Nantucket Electric Company	4,699,210	9,145,224	13,844,434	0.42%
	T-367	5360	5360E	Narragansett Electric Company	138,556,405	112,516,478	251,072,883	7.70%
	T-367	5410	5410T	New England Power (Transmission)	179,149,032	110,731,481	289,880,513	8.89%
	T-367	5430	5430P	KeySpan Generation LLC (PSA)	59,426,613	32,050	59,458,663	1.82%
	T-367	5431	5431P	KeySpan Glenwood Energy Center	-	-	-	0.00%
	T-367	5432	5432P	KeySpan Port Jefferson Energy Center	-	-	-	0.00%
				Totals			3,262,243,868	100.00%

T - Total T&D Expenditures

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
Legacy NG Elec Retails, NMPC-T and NEP-T	T-370	5210	5210E	Niagara Mohawk Power Corp. - Electric Distr.	350,182,309	356,965,091	707,147,400	22.06%
	T-370	5210	5210T	Niagara Mohawk Power Corp. - Transmission	251,239,836	256,106,173	507,346,009	15.84%
	T-370	5310	5310E	Massachusetts Electric Company	346,916,958	1,086,577,009	1,433,493,968	44.76%
	T-370	5320	5320E	Nantucket Electric Company	4,699,210	9,145,224	13,844,434	0.43%
	T-370	5360	5360E	Narragansett Electric Company	138,556,405	112,516,478	251,072,883	7.84%
	T-370	5410	5410T	New England Power (Transmission)	179,149,032	110,731,481	289,880,513	9.05%
				Totals			3,202,785,205	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
NMPC, MECO and NECO Electric	T-375	5210	5210E	Niagara Mohawk Power Corp. - Electric Distr.	350,182,309	356,965,091	707,147,400	29.67%
	T-375	5310	5310E	Massachusetts Electric Company	346,916,958	1,086,577,009	1,433,493,968	59.93%
	T-375	5360	5360E	Narragansett Electric Company	138,556,405	112,516,478	251,072,883	10.50%
				Totals			2,391,714,250	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
New England Retails and Transmission	T-388	5310	5310E	Massachusetts Electric Company	346,916,958	1,086,577,009	1,433,493,968	42.94%
	T-388	5310	5310T	Massachusetts Electric Company (Transmission)	5,215,282	16,334,759	21,550,041	0.65%
	T-388	5320	5320E	Nantucket Electric Company	4,699,210	9,145,224	13,844,434	0.41%
	T-388	5330	5330G	Boston Gas Company	324,649,000	479,519,846	804,168,846	24.09%
	T-388	5340	5340G	Colonial Gas Company	100,998,000	100,809,351	201,807,351	6.04%
	T-388	5360	5360E	Narragansett Electric Company	138,556,405	112,516,478	251,072,883	7.52%
	T-388	5360	5360G	Narragansett Gas Company	142,625,223	115,820,613	258,445,836	7.74%
	T-388	5360	5360T	Narragansett Electric Company (Transmission)	35,559,465	28,876,512	64,435,977	1.93%
	T-388	5410	5410T	New England Power (Transmission)	179,149,032	110,731,481	289,880,513	8.68%
				Totals			3,338,699,548	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
New England Elec Retails and Narragansett Gas	T-389	5310	5310E	Massachusetts Electric Company	346,916,958	1,086,577,009	1,433,493,968	70.18%
	T-389	5310	5310T	Massachusetts Electric Company (Transmission)	5,215,282	16,334,759	21,550,041	1.05%
	T-389	5320	5320E	Nantucket Electric Company	4,699,210	9,145,224	13,844,434	0.68%
	T-389	5360	5360E	Narragansett Electric Company	138,556,405	112,516,478	251,072,883	12.29%
	T-389	5360	5360G	Narragansett Gas Company	142,625,223	115,820,613	258,445,836	12.65%
	T-389	5360	5360T	Narragansett Electric Company (Transmission)	35,559,465	28,876,512	64,435,977	3.15%
				Totals			2,042,843,138	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
New England Retails, plus NECO-T	T-390	5310	5310E	Massachusetts Electric Company	346,916,958	1,086,577,009	1,433,493,968	47.35%
	T-390	5320	5320E	Nantucket Electric Company	4,699,210	9,145,224	13,844,434	0.46%
	T-390	5330	5330G	Boston Gas Company	324,649,000	479,519,846	804,168,846	26.56%
	T-390	5340	5340G	Colonial Gas Company	100,998,000	100,809,351	201,807,351	6.67%
	T-390	5360	5360E	Narragansett Electric Company	138,556,405	112,516,478	251,072,883	8.29%
	T-390	5360	5360G	Narragansett Gas Company	142,625,223	115,820,613	258,445,836	8.54%
	T-390	5360	5360T	Narragansett Electric Company (Transmission)	35,559,465	28,876,512	64,435,977	2.13%
				Totals			3,027,269,294	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
Transmission, Hydros, LNG Reg	T-400	5210	5210T	Niagara Mohawk Power Corp. - Transmission	251,239,836	256,106,173	507,346,009	55.60%
	T-400	5310	5310T	Massachusetts Electric Company (Transmission)	5,215,282	16,334,759	21,550,041	2.36%
	T-400	5360	5360T	Narragansett Electric Company (Transmission)	35,559,465	28,876,512	64,435,977	7.06%
	T-400	5410	5410T	New England Power (Transmission)	179,149,032	110,731,481	289,880,513	31.76%
	T-400	5411	5411F	NE Hydro - Trans Electric Co.	2,391,790	8,729,974	11,121,764	1.22%
	T-400	5412	5412F	New England Hydro - Trans Corp.	687	11,687,206	11,687,893	1.28%
	T-400	5413	5413F	New England Electric Trans Corp	-	194,806	194,806	0.02%
	T-400	5420	5420G	KeySpan LNG LP Regulated Entity	6,412,381	813	6,413,194	0.70%
				Totals			912,630,197	100.00%

T - Total T&D Expenditures

PREVIOUSLY INACTIVE/DUPLICATE CODES (SEE NOTES FOR ALTERNATIVE CODE)

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Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
Retail Companies	T-144	5210	5210E	Niagara Mohawk Power Corp. - Electric Distr.	350,182,309	356,965,091	707,147,400	10.63%
Inactive due to Granite State & Energy North	T-144	5210	5210G	Niagara Mohawk Power Corp. - Gas	150,639,633	153,557,415	304,197,048	4.57%
	T-144	5210	5210T	Niagara Mohawk Power Corp. - Transmission	251,239,836	256,106,173	507,346,009	7.63%
	T-144	5220	5220G	KeySpan Energy Delivery New York	790,126,942	414,667,482	1,204,794,424	18.11%
	T-144	5230	5230G	KeySpan Energy Delivery Long Island	401,378,202	130,128,447	531,506,649	7.99%
	T-144	5310	5310E	Massachusetts Electric Company	346,916,958	1,086,577,009	1,433,493,968	21.55%
	T-144	5310	5310T	Massachusetts Electric Company (Transmission)	5,215,282	16,334,759	21,550,041	0.32%
	T-144	5320	5320E	Nantucket Electric Company	4,699,210	9,145,224	13,844,434	0.21%
	T-144	5330	5330G	Boston Gas Company	324,649,000	479,519,846	804,168,846	12.09%
	T-144	5340	5340G	Colonial Gas Company	100,998,000	100,809,351	201,807,351	3.03%
	T-144	5360	5360E	Narragansett Electric Company	138,556,405	112,516,478	251,072,883	3.77%
	T-144	5360	5360G	Narragansett Gas Company	142,625,223	115,820,613	258,445,836	3.88%
	T-144	5360	5360T	Narragansett Electric Company (Transmission)	35,559,465	28,876,512	64,435,977	0.97%
	T-144	5381	5381E	Granite State Electric	-	-	-	0.00%
	T-144	5391	5391G	Energy North	-	-	-	0.00%
	T-144	5410	5410T	New England Power (Transmission)	179,149,032	110,731,481	289,880,513	4.36%
	T-144	5430	5430P	KeySpan Generation LLC (PSA)	59,426,613	32,050	59,458,663	0.89%
	T-144	5431	5431P	KeySpan Glenwood Energy Center	-	-	-	0.00%
	T-144	5432	5432P	KeySpan Port Jefferson Energy Center	-	-	-	0.00%
				Totals			6,653,150,041	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
Retails, plus NMPC-T and NEP-T	T-154	5210	5210E	Niagara Mohawk Power Corp. - Electric Distr.	350,182,309	356,965,091	707,147,400	10.87%
Inactive due to Granite State & Energy North	T-154	5210	5210G	Niagara Mohawk Power Corp. - Gas	150,639,633	153,557,415	304,197,048	4.67%
	T-154	5210	5210T	Niagara Mohawk Power Corp. - Transmission	251,239,836	256,106,173	507,346,009	7.80%
	T-154	5220	5220G	KeySpan Energy Delivery New York	790,126,942	414,667,482	1,204,794,424	18.51%
	T-154	5230	5230G	KeySpan Energy Delivery Long Island	401,378,202	130,128,447	531,506,649	8.17%
	T-154	5310	5310E	Massachusetts Electric Company	346,916,958	1,086,577,009	1,433,493,968	22.03%
	T-154	5320	5320E	Nantucket Electric Company	4,699,210	9,145,224	13,844,434	0.21%
	T-154	5330	5330G	Boston Gas Company	324,649,000	479,519,846	804,168,846	12.36%
	T-154	5340	5340G	Colonial Gas Company	100,998,000	100,809,351	201,807,351	3.10%
	T-154	5360	5360E	Narragansett Electric Company	138,556,405	112,516,478	251,072,883	3.86%
	T-154	5360	5360G	Narragansett Gas Company	142,625,223	115,820,613	258,445,836	3.97%
	T-154	5381	5381E	Granite State Electric	-	-	-	0.00%
	T-154	5391	5391G	Energy North	-	-	-	0.00%
	T-154	5410	5410T	New England Power (Transmission)	179,149,032	110,731,481	289,880,513	4.45%
				Totals			6,507,705,360	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
NMPC-E&G, KEDNY, KEDLI	T-170	5210	5210E	Niagara Mohawk Power Corp. - Electric Distr.	350,182,309	356,965,091	707,147,400	25.74%
Inactive due to lack of use (no cost or active W&S)	T-170	5210	5210G	Niagara Mohawk Power Corp. - Gas	150,639,633	153,557,415	304,197,048	11.07%
	T-170	5220	5220G	KeySpan Energy Delivery New York	790,126,942	414,667,482	1,204,794,424	43.85%
	T-170	5230	5230G	KeySpan Energy Delivery Long Island	401,378,202	130,128,447	531,506,649	19.34%
				Totals			2,747,645,521	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
All Retail Companies	T-174	5210	5210E	Niagara Mohawk Power Corp. - Electric Distr.	350,182,309	356,965,091	707,147,400	12.38%
Inactive due to Granite State & Energy North	T-174	5210	5210G	Niagara Mohawk Power Corp. - Gas	150,639,633	153,557,415	304,197,048	5.33%
	T-174	5220	5220G	KeySpan Energy Delivery New York	790,126,942	414,667,482	1,204,794,424	21.10%
	T-174	5230	5230G	KeySpan Energy Delivery Long Island	401,378,202	130,128,447	531,506,649	9.31%
	T-174	5310	5310E	Massachusetts Electric Company	346,916,958	1,086,577,009	1,433,493,968	25.10%
	T-174	5320	5320E	Nantucket Electric Company	4,699,210	9,145,224	13,844,434	0.24%
	T-174	5330	5330G	Boston Gas Company	324,649,000	479,519,846	804,168,846	14.08%
	T-174	5340	5340G	Colonial Gas Company	100,998,000	100,809,351	201,807,351	3.53%
	T-174	5360	5360E	Narragansett Electric Company	138,556,405	112,516,478	251,072,883	4.40%
	T-174	5360	5360G	Narragansett Gas Company	142,625,223	115,820,613	258,445,836	4.53%
	T-174	5381	5381E	Granite State Electric	-	-	-	0.00%
	T-174	5391	5391G	Energy North	-	-	-	0.00%
				Totals			5,710,478,838	100.00%

T - Total T&D Expenditures

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
All Retail Companies	T-173	5210	5210E	Niagara Mohawk Power Corp. - Electric Distr.	350,182,309	356,965,091	707,147,400	12.38%
Inactive due to Duplicate - T175 has larger set of WBS active	T-173	5220	5220G	KeySpan Energy Delivery New York	790,126,942	414,667,482	1,204,794,424	21.10%
	T-173	5230	5230G	KeySpan Energy Delivery Long Island	401,378,202	130,128,447	531,506,649	9.31%
	T-173	5310	5310E	Massachusetts Electric Company	346,916,958	1,086,577,009	1,433,493,968	25.10%
	T-173	5320	5320E	Nantucket Electric Company	4,699,210	9,145,224	13,844,434	0.24%
	T-173	5330	5330G	Boston Gas Company	324,649,000	479,519,846	804,168,846	14.08%
	T-173	5340	5340G	Colonial Gas Company	100,998,000	100,809,351	201,807,351	3.53%
	T-173	5360	5360E	Narragansett Electric Company	138,556,405	112,516,478	251,072,883	4.40%
	T-173	5360	5360G	Narragansett Gas Company	142,625,223	115,820,613	258,445,836	4.53%
				Totals			5,710,478,836	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
Retail Companies	T-176	5210	5210E	Niagara Mohawk Power Corp. - Electric Distr.	350,182,309	356,965,091	707,147,400	12.38%
	T-176	5210	5210G	Niagara Mohawk Power Corp. - Gas	150,639,633	153,557,415	304,197,048	5.33%
Inactive due to Granite State & Energy North	T-176	5220	5220G	KeySpan Energy Delivery New York	790,126,942	414,667,482	1,204,794,424	21.10%
	T-176	5230	5230G	KeySpan Energy Delivery Long Island	401,378,202	130,128,447	531,506,649	9.31%
	T-176	5310	5310E	Massachusetts Electric Company	346,916,958	1,086,577,009	1,433,493,968	25.10%
	T-176	5320	5320E	Nantucket Electric Company	4,699,210	9,145,224	13,844,434	0.24%
	T-176	5330	5330G	Boston Gas Company	324,649,000	479,519,846	804,168,846	14.08%
	T-176	5340	5340G	Colonial Gas Company	100,998,000	100,809,351	201,807,351	3.53%
	T-176	5360	5360E	Narragansett Electric Company	138,556,405	112,516,478	251,072,883	4.40%
	T-176	5360	5360G	Narragansett Gas Company	142,625,223	115,820,613	258,445,836	4.53%
	T-176	5381	5381E	Granite State Electric	-	-	-	0.00%
	T-176	5391	5391G	Energy North	-	-	-	0.00%
				Totals			5,710,478,836	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
NMPC-E&T, MECO-E, Nantucket, NECO-E, NEP-T, KS Generation, GW, and Port Jefferson	T-182	5210	5210E	Niagara Mohawk Power Corp. - Electric Distr.	350,182,309	356,965,091	707,147,400	21.68%
	T-182	5210	5210T	Niagara Mohawk Power Corp. - Transmission	251,239,836	256,106,173	507,346,009	15.55%
Inactive due to Granite State	T-182	5310	5310E	Massachusetts Electric Company	346,916,958	1,086,577,009	1,433,493,968	43.94%
	T-182	5320	5320E	Nantucket Electric Company	4,699,210	9,145,224	13,844,434	0.42%
	T-182	5360	5360E	Narragansett Electric Company	138,556,405	112,516,478	251,072,883	7.70%
	T-182	5381	5381E	Granite State Electric	-	-	-	0.00%
	T-182	5410	5410T	New England Power (Transmission)	179,149,032	110,731,481	289,880,513	8.89%
	T-182	5430	5430P	KeySpan Generation LLC (PSA)	59,426,613	32,050	59,458,663	1.82%
	T-182	5431	5431P	KeySpan Glenwood Energy Center	-	-	-	0.00%
	T-182	5432	5432P	KeySpan Port Jefferson Energy Center	-	-	-	0.00%
				Totals			3,262,243,868	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
NMPC-E&T, Mass. Elec, Nantucket, Narragansett-E, NEP -T	T-192	5210	5210E	Niagara Mohawk Power Corp. - Electric Distr.	350,182,309	356,965,091	707,147,400	22.06%
	T-192	5210	5210T	Niagara Mohawk Power Corp. - Transmission	251,239,836	256,106,173	507,346,009	15.84%
Inactive due to Granite State	T-192	5310	5310E	Massachusetts Electric Company	346,916,958	1,086,577,009	1,433,493,968	44.76%
	T-192	5320	5320E	Nantucket Electric Company	4,699,210	9,145,224	13,844,434	0.43%
	T-192	5360	5360E	Narragansett Electric Company	138,556,405	112,516,478	251,072,883	7.84%
	T-192	5381	5381E	Granite State Electric	-	-	-	0.00%
	T-192	5410	5410T	New England Power (Transmission)	179,149,032	110,731,481	289,880,513	9.06%
				Totals			3,202,785,205	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
Legacy NG Elec Retails	T-199	5210	5210E	Niagara Mohawk Power Corp. - Electric Distr.	350,182,309	356,965,091	707,147,400	29.40%
	T-199	5310	5310E	Massachusetts Electric Company	346,916,958	1,086,577,009	1,433,493,968	59.58%
Inactive due to Granite State	T-199	5320	5320E	Nantucket Electric Company	4,699,210	9,145,224	13,844,434	0.58%
	T-199	5360	5360E	Narragansett Electric Company	138,556,405	112,516,478	251,072,883	10.44%
	T-199	5381	5381E	Granite State Electric	-	-	-	0.00%
				Totals			2,405,558,684	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
Legacy NG Elec Retails	T-200	5210	5210E	Niagara Mohawk Power Corp. - Electric Distr.	350,182,309	356,965,091	707,147,400	29.39%
	T-200	5310	5310E	Massachusetts Electric Company	346,916,958	1,086,577,009	1,433,493,968	59.59%
Inactive due to Granite State	T-200	5320	5320E	Nantucket Electric Company	4,699,210	9,145,224	13,844,434	0.58%
	T-200	5360	5360E	Narragansett Electric Company	138,556,405	112,516,478	251,072,883	10.44%
	T-200	5381	5381E	Granite State Electric	-	-	-	0.00%
				Totals			2,405,558,684	100.00%

T - Total T&D Expenditures

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
Legacy NG Elec Retails	T-201	5210	5210E	Niagara Mohawk Power Corp. - Electric Distr.	350,182,309	356,965,091	707,147,400	29.40%
	T-201	5310	5310E	Massachusetts Electric Company	346,916,958	1,086,577,009	1,433,493,968	59.58%
Inactive due to Granite State and LIPA	T-201	5320	5320E	Nantucket Electric Company	4,699,210	9,145,224	13,844,434	0.58%
	T-201	5360	5360E	Narragansett Electric Company	138,556,405	112,516,478	251,072,883	10.44%
	T-201	5381	5381E	Granite State Electric	-	-	-	0.00%
	T-201	5980	5980E	LIPA KS Gen Services, LLC	-	-	-	0.00%
				Totals			2,405,558,684	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
All Gas Retails	T-211	5210	5210G	Niagara Mohawk Power Corp. - Gas	150,639,633	153,557,415	304,197,048	9.20%
	T-211	5220	5220G	KeySpan Energy Delivery New York	790,126,942	414,667,482	1,204,794,424	36.46%
Inactive due to Energy North	T-211	5230	5230G	KeySpan Energy Delivery Long Island	401,378,202	130,128,447	531,506,649	16.08%
	T-211	5330	5330G	Boston Gas Company	324,649,000	479,519,846	804,168,846	24.33%
	T-211	5340	5340G	Colonial Gas Company	100,998,000	100,809,351	201,807,351	6.11%
	T-211	5360	5360G	Narragansett Gas Company	142,625,223	115,820,613	258,445,836	7.82%
	T-211	5391	5391G	Energy North	-	-	-	0.00%
				Totals			3,304,920,154	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
Transmission and Hydros	T-222	5210	5210T	Niagara Mohawk Power Corp. - Transmission	251,239,836	256,106,173	507,346,009	55.98%
	T-222	5310	5310T	Massachusetts Electric Company (Transmission)	5,215,282	16,334,759	21,550,041	2.38%
Inactive due to Duplicate - T221 has larger set of WBS active	T-222	5360	5360T	Narragansett Electric Company (Transmission)	35,559,465	28,876,512	64,435,977	7.11%
	T-222	5410	5410T	New England Power (Transmission)	179,149,032	110,731,481	289,880,513	31.99%
	T-222	5411	5411F	NE Hydro - Trans Electric Co.	2,391,790	8,729,974	11,121,764	1.23%
	T-222	5412	5412F	New England Hydro - Trans Corp.	687	11,687,206	11,687,893	1.29%
	T-222	5413	5413F	New England Electric Trans Corp.	-	194,806	194,806	0.02%
				Totals			906,217,002	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
KEDNY and KEDLI	T-226	5220	5220G	KeySpan Energy Delivery New York	790,126,942	414,667,482	1,204,794,424	69.39%
Inactive due to Duplicate - T225 has larger set of WBS active	T-226	5230	5230G	KeySpan Energy Delivery Long Island	401,378,202	130,128,447	531,506,649	30.61%
				Totals			1,736,301,074	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
Retail Gas Companies, excl NMPC	T-240	5220	5220G	KeySpan Energy Delivery New York	790,126,942	414,667,482	1,204,794,424	40.15%
	T-240	5230	5230G	KeySpan Energy Delivery Long Island	401,378,202	130,128,447	531,506,649	17.71%
Inactive due to Energy North	T-240	5330	5330G	Boston Gas Company	324,649,000	479,519,846	804,168,846	26.80%
	T-240	5340	5340G	Colonial Gas Company	100,998,000	100,809,351	201,807,351	6.73%
	T-240	5360	5360G	Narragansett Gas Company	142,625,223	115,820,613	258,445,836	8.61%
	T-240	5391	5391G	Energy North	-	-	-	0.00%
				Totals			3,000,723,106	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
New England Retails with their Transmission segments & NEP-T	T-266	5310	5310E	Massachusetts Electric Company	346,916,958	1,086,577,009	1,433,493,968	42.94%
	T-266	5310	5310T	Massachusetts Electric Company (Transmission)	5,215,282	16,334,759	21,550,041	0.65%
Inactive due to Duplicate - T388 has larger set of WBS active	T-266	5320	5320E	Nantucket Electric Company	4,699,210	9,145,224	13,844,434	0.41%
	T-266	5330	5330G	Boston Gas Company	324,649,000	479,519,846	804,168,846	24.09%
	T-266	5340	5340G	Colonial Gas Company	100,998,000	100,809,351	201,807,351	6.04%
	T-266	5360	5360E	Narragansett Electric Company	138,556,405	112,516,478	251,072,883	7.52%
	T-266	5360	5360G	Narragansett Gas Company	142,625,223	115,820,613	258,445,836	7.74%
	T-266	5360	5360T	Narragansett Electric Company (Transmission)	35,559,465	28,876,512	64,435,977	1.93%
	T-266	5410	5410T	New England Power (Transmission)	179,149,032	110,731,481	289,880,513	8.68%
				Totals			3,336,699,846	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
New England Retails	T-281	5310	5310E	Massachusetts Electric Company	346,916,958	1,086,577,009	1,433,493,968	48.39%
	T-281	5320	5320E	Nantucket Electric Company	4,699,210	9,145,224	13,844,434	0.47%
Inactive due to Granite State & Energy North	T-281	5330	5330G	Boston Gas Company	324,649,000	479,519,846	804,168,846	27.14%
	T-281	5340	5340G	Colonial Gas Company	100,998,000	100,809,351	201,807,351	6.81%
	T-281	5360	5360E	Narragansett Electric Company	138,556,405	112,516,478	251,072,883	8.47%
	T-281	5360	5360G	Narragansett Gas Company	142,625,223	115,820,613	258,445,836	8.72%
	T-281	5381	5381E	Granite State Electric	-	-	-	0.00%
	T-281	5391	5391G	Energy North	-	-	-	0.00%
				Totals			2,962,833,317	100.00%

T - Total T&D Expenditures

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
New England-Electric Distr.	T-290	5310	5310E	Massachusetts Electric Company	346,916,958	1,086,577,009	1,433,493,968	84.40%
	T-290	5320	5320E	Nantucket Electric Company	4,699,210	9,145,224	13,844,434	0.82%
Inactive due to Granite State	T-290	5360	5360E	Narragansett Electric Company	138,556,405	112,516,478	251,072,883	14.78%
	T-290	5381	5381E	Granite State Electric	-	-	-	0.00%
				Totals			1,698,411,284	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
Mass. Electric, Nantucket Electric, Narragansett Electric and Gas	T-285	5310	5310E	Massachusetts Electric Company	346,916,958	1,086,577,009	1,433,493,968	73.25%
	T-285	5320	5320E	Nantucket Electric Company	4,699,210	9,145,224	13,844,434	0.71%
Inactive due to lack of use (no cost or active WBS)	T-285	5360	5360E	Narragansett Electric Company	138,556,405	112,516,478	251,072,883	12.83%
	T-285	5360	5360G	Narragansett Gas Company	142,625,223	115,820,613	258,445,836	13.21%
				Totals			1,956,857,120	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
New England-Electric Distr., incl NEP	T-292	5310	5310E	Massachusetts Electric Company	346,916,958	1,086,577,009	1,433,493,968	72.09%
	T-292	5320	5320E	Nantucket Electric Company	4,699,210	9,145,224	13,844,434	0.70%
Inactive due to Granite State	T-292	5360	5360E	Narragansett Electric Company	138,556,405	112,516,478	251,072,883	12.63%
	T-292	5381	5381E	Granite State Electric	-	-	-	0.00%
	T-292	5410	5410T	New England Power (Transmission)	179,149,032	110,731,481	289,880,513	14.58%
				Totals			1,988,291,797	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
New England - Gas Retails	T-314	5330	5330G	Boston Gas Company	324,649,000	479,519,846	804,168,846	63.60%
	T-314	5340	5340G	Colonial Gas Company	100,998,000	100,809,351	201,807,351	15.96%
Inactive due to Energy North	T-314	5360	5360G	Narragansett Gas Company	142,625,223	115,820,613	258,445,836	20.44%
	T-314	5391	5391G	Energy North	-	-	-	0.00%
				Totals			1,264,422,033	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
Retails, Transmission, Generation	T-359	5210	5210E	Niagara Mohawk Power Corp. - Electric Distr.	350,182,309	356,965,091	707,147,400	10.63%
	T-359	5210	5210G	Niagara Mohawk Power Corp. - Gas	150,639,633	153,557,415	304,197,048	4.57%
Inactive due to Duplicate - T360 has larger set of WBS active	T-359	5210	5210T	Niagara Mohawk Power Corp. - Transmission	251,239,836	256,106,173	507,346,009	7.63%
	T-359	5220	5220G	KeySpan Energy Delivery New York	790,126,942	414,667,482	1,204,794,424	18.11%
	T-359	5230	5230G	KeySpan Energy Delivery Long Island	401,378,202	130,128,447	531,506,649	7.99%
	T-359	5310	5310E	Massachusetts Electric Company	346,916,958	1,086,577,009	1,433,493,968	21.55%
	T-359	5310	5310T	Massachusetts Electric Company (Transmission)	5,215,282	16,334,759	21,550,041	0.32%
	T-359	5320	5320E	Nantucket Electric Company	4,699,210	9,145,224	13,844,434	0.21%
	T-359	5330	5330G	Boston Gas Company	324,649,000	479,519,846	804,168,846	12.09%
	T-359	5340	5340G	Colonial Gas Company	100,998,000	100,809,351	201,807,351	3.03%
	T-359	5360	5360E	Narragansett Electric Company	138,556,405	112,516,478	251,072,883	3.77%
	T-359	5360	5360G	Narragansett Gas Company	142,625,223	115,820,613	258,445,836	3.88%
	T-359	5360	5360T	Narragansett Electric Company (Transmission)	35,559,465	28,876,512	64,435,977	0.97%
	T-359	5410	5410T	New England Power (Transmission)	179,149,032	110,731,481	289,880,513	4.36%
	T-359	5430	5430P	KeySpan Generation LLC (PSA)	59,426,613	32,050	59,458,663	0.89%
	T-359	5431	5431P	KeySpan Glenwood Energy Center	-	-	-	0.00%
	T-359	5432	5432P	KeySpan Port Jefferson Energy Center	-	-	-	0.00%
				Totals			6,653,150,041	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
Retails, Transmission	T-361	5210	5210E	Niagara Mohawk Power Corp. - Electric Distr.	350,182,309	356,965,091	707,147,400	10.72%
	T-361	5210	5210G	Niagara Mohawk Power Corp. - Gas	150,639,633	153,557,415	304,197,048	4.61%
Inactive due to Duplicate - T148 has larger set of WBS active	T-361	5210	5210T	Niagara Mohawk Power Corp. - Transmission	251,239,836	256,106,173	507,346,009	7.69%
	T-361	5220	5220G	KeySpan Energy Delivery New York	790,126,942	414,667,482	1,204,794,424	18.27%
	T-361	5230	5230G	KeySpan Energy Delivery Long Island	401,378,202	130,128,447	531,506,649	8.06%
	T-361	5310	5310E	Massachusetts Electric Company	346,916,958	1,086,577,009	1,433,493,968	21.74%
	T-361	5310	5310T	Massachusetts Electric Company (Transmission)	5,215,282	16,334,759	21,550,041	0.33%
	T-361	5320	5320E	Nantucket Electric Company	4,699,210	9,145,224	13,844,434	0.21%
	T-361	5330	5330G	Boston Gas Company	324,649,000	479,519,846	804,168,846	12.20%
	T-361	5340	5340G	Colonial Gas Company	100,998,000	100,809,351	201,807,351	3.06%
	T-361	5360	5360E	Narragansett Electric Company	138,556,405	112,516,478	251,072,883	3.81%
	T-361	5360	5360G	Narragansett Gas Company	142,625,223	115,820,613	258,445,836	3.92%
	T-361	5360	5360T	Narragansett Electric Company (Transmission)	35,559,465	28,876,512	64,435,977	0.98%
	T-361	5410	5410T	New England Power (Transmission)	179,149,032	110,731,481	289,880,513	4.40%
				Totals			6,593,691,378	100.00%

T - Total T&D Expenditures

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
Legacy NG Elec Retail Companies, excl GSE	T-372	5210	5210E	Niagara Mohawk Power Corp. - Electric Distr.	350,182,309	356,965,091	707,147,400	29.40%
	T-372	5310	5310E	Massachusetts Electric Company	346,916,958	1,086,577,009	1,433,493,968	59.58%
Inactive due to Duplicate - T198 has larger set of WBS active	T-372	5320	5320E	Nantucket Electric Company	4,699,210	9,145,224	13,844,434	0.58%
	T-372	5360	5360E	Narragansett Electric Company	138,556,405	112,516,478	251,072,883	10.44%
				Totals			2,405,558,684	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
Legacy NG Elec Retail Companies, excl GSE, and Generation	T-373	5210	5210E	Niagara Mohawk Power Corp. - Electric Distr.	350,182,309	356,965,091	707,147,400	28.69%
	T-373	5310	5310E	Massachusetts Electric Company	346,916,958	1,086,577,009	1,433,493,968	58.15%
Inactive due to lack of use (no cost or active WBS)	T-373	5320	5320E	Nantucket Electric Company	4,699,210	9,145,224	13,844,434	0.56%
	T-373	5360	5360E	Narragansett Electric Company	138,556,405	112,516,478	251,072,883	10.19%
	T-373	5430	5430P	KeySpan Generation LLC (PSA)	59,426,613	32,050	59,458,663	2.41%
	T-373	5431	5431P	KeySpan Glenwood Energy Center	-	-	-	0.00%
	T-373	5432	5432P	KeySpan Port Jefferson Energy Center	-	-	-	0.00%
				Totals			2,465,017,347	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
Legacy NG Elec Retail Companies, excl GSE	T-374	5210	5210E	Niagara Mohawk Power Corp. - Electric Distr.	350,182,309	356,965,091	707,147,400	29.40%
	T-374	5310	5310E	Massachusetts Electric Company	346,916,958	1,086,577,009	1,433,493,968	59.58%
Inactive due to Duplicate - T198 has larger set of WBS active	T-374	5320	5320E	Nantucket Electric Company	4,699,210	9,145,224	13,844,434	0.58%
	T-374	5360	5360E	Narragansett Electric Company	138,556,405	112,516,478	251,072,883	10.44%
				Totals			2,405,558,684	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
Gas Retails excl Niagara Mohawk	T-383	5220	5220G	KeySpan Energy Delivery New York	790,126,942	414,667,482	1,204,794,424	40.15%
	T-383	5230	5230G	KeySpan Energy Delivery Long Island	401,378,202	130,128,447	531,506,649	17.71%
Inactive due to lack of use (no cost or active WBS)	T-383	5330	5330G	Boston Gas Company	324,649,000	479,519,846	804,168,846	26.80%
	T-383	5340	5340G	Colonial Gas Company	100,998,000	100,809,351	201,807,351	6.73%
	T-383	5360	5360G	Narragansett Gas Company	142,625,223	115,820,613	258,445,836	8.61%
				Totals			3,000,723,106	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
New England Retails, with TRAN Segments	T-387	5310	5310E	Massachusetts Electric Company	346,916,958	1,086,577,009	1,433,493,968	47.01%
	T-387	5310	5310T	Massachusetts Electric Company (Transmission)	5,215,282	16,334,759	21,550,041	0.71%
Inactive due to lack of use (no cost or active WBS)	T-387	5320	5320E	Nantucket Electric Company	4,699,210	9,145,224	13,844,434	0.45%
	T-387	5330	5330G	Boston Gas Company	324,649,000	479,519,846	804,168,846	26.39%
	T-387	5340	5340G	Colonial Gas Company	100,998,000	100,809,351	201,807,351	6.62%
	T-387	5360	5360E	Narragansett Electric Company	138,556,405	112,516,478	251,072,883	8.24%
	T-387	5360	5360G	Narragansett Gas Company	142,625,223	115,820,613	258,445,836	8.48%
	T-387	5360	5360T	Narragansett Electric Company (Transmission)	35,559,465	28,876,512	64,435,977	2.11%
				Totals			3,048,819,335	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Capex	T&D O&M	Total T&D Expenditures	%
New England Elec Retails	T-391	5310	5310E	Massachusetts Electric Company	346,916,958	1,086,577,009	1,433,493,968	84.40%
	T-391	5320	5320E	Nantucket Electric Company	4,699,210	9,145,224	13,844,434	0.82%
Inactive due to Duplicate - T284 has larger set of WBS active	T-391	5360	5360E	Narragansett Electric Company	138,556,405	112,516,478	251,072,883	14.78%
				Totals			1,698,411,284	100.00%

U - RTU's

Description

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

Prepared By:	Rick Enright, Mike Greav	2/5/2019
Business Sign Off:	Nathan Purdy	2/5/2019
ServCo Review:		
Final Sign Off:		

Source Data:

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

Notes:

Description		SAP Co. Code	SAP Co./Seg	Company Description	FY 20 RTU's	FY 20 Percentage	FY 19 RTU's	FY 19 Percentage	Amount Inc/Dec	% Inc/Dec
Basis Data for RTU allocation		5210	5210E	Niagara Mohawk Power Corp.- Electric Distr.	312.5	24.08%	325.5	25.17%	(13.0)	-1.09%
		5210	5210T	Niagara Mohawk Power Corp. - Transmission	400.5	30.85%	395.5	30.68%	5.0	0.27%
		5310	5310E	Massachusetts Electric Company	281.0	21.65%	267.5	20.69%	13.5	0.96%
		5310	5310T	Massachusetts Electric Company (Transmission)	37.0	2.85%	54.0	4.18%	(17.0)	-1.33%
		5360	5360E	Narragansett Electric Company	76.0	5.86%	72.0	5.57%	4.0	0.29%
		5360	5360T	Narragansett Electric Company (Transmission)	47.0	3.62%	46.0	3.56%	1.0	0.06%
		5410	5410T	New England Power (Transmission)	144.0	11.09%	132.5	10.25%	11.5	0.84%
Totals					1,298	100.00%	1,293	100.00%	5	0.00%

U - RTU's

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	RTUs	%
Niagara Mohawk Electric and Transmission	U-181	5210	5210E	Niagara Mohawk Power Corp.- Electric Distr.	312.5	43.83%
	U-181	5210	5210T	Niagara Mohawk Power Corp. - Transmission	400.5	56.17%
				Totals	713.0	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	RTUs	%
NMPC-E&T, MECO-E&T, Nantucket, NECO-E&T, and NEP-T	U-186	5210	5210E	Niagara Mohawk Power Corp.- Electric Distr.	312.5	24.08%
	U-186	5210	5210T	Niagara Mohawk Power Corp. - Transmission	400.5	30.85%
	U-186	5310	5310E	Massachusetts Electric Company	281.0	21.65%
	U-186	5310	5310T	Massachusetts Electric Company (Transmission)	37.0	2.85%
	U-186	5320	5320E	Nantucket Electric Company	-	0.00%
	U-186	5360	5360E	Narragansett Electric Company	76.0	5.86%
	U-186	5360	5360T	Narragansett Electric Company (Transmission)	47.0	3.62%
	U-186	5410	5410T	New England Power (Transmission)	144.0	11.09%
				Totals	1,298.0	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	RTUs	%
Mass. Electric-E&T	U-263	5310	5310E	Massachusetts Electric Company	281.0	88.36%
	U-263	5310	5310T	Massachusetts Electric Company (Transmission)	37.0	11.64%
				Totals	318.0	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	RTUs	%
NEP, MECO and NECO with their Transmission Segments	U-273	5310	5310E	Massachusetts Electric Company	281.0	48.04%
	U-273	5310	5310T	Massachusetts Electric Company (Transmission)	37.0	6.32%
	U-273	5360	5360E	Narragansett Electric Company	76.0	12.99%
	U-273	5360	5360T	Narragansett Electric Company (Transmission)	47.0	8.03%
	U-273	5410	5410T	New England Power (Transmission)	144.0	24.62%
				Totals	585.0	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	RTUs	%
MECO-E&T and NEP-T	U-276	5310	5310E	Massachusetts Electric Company	281.0	60.82%
	U-276	5310	5310T	Massachusetts Electric Company (Transmission)	37.0	8.01%
	U-276	5410	5410T	New England Power (Transmission)	144.0	31.17%
				Totals	462.0	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	RTUs	%
Mass. Electric-T, Narragansett Electric-T and NEP-T	U-305	5310	5310T	Massachusetts Electric Company (Transmission)	37.0	16.23%
	U-305	5360	5360T	Narragansett Electric Company (Transmission)	47.0	20.61%
	U-305	5410	5410T	New England Power (Transmission)	144.0	63.16%
				Totals	228.0	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	RTUs	%
Narragansett-E&T	U-435	5360	5360E	Narragansett Electric Company	76.0	61.79%
	U-435	5360	5360T	Narragansett Electric Company (Transmission)	47.0	38.21%
				Totals	123.0	100.00%

U - RTU's

Notes:

A **remote terminal unit (RTU)** is a microprocessor-controlled electronic device that interfaces objects in the physical world to a distributed control system or SCADA (supervisory control and data acquisition) system by transmitting **telemetry** data to a master system, and by using messages from the master supervisory system to control connected objects.^[1] Another term that may be used for RTU is **remote telecontrol unit**.

I will attempt to summarize the methodology change as follows:

- Reclosers were originally counted in FY15.
- In FY16 it was determined that Reclosers were predominately being installed on the Distribution side. This gave an undo weighting to Distribution companies. Additionally, though hundreds of reclosers were being added to the system, the Control Center is only receiving a single signal for all Distribution reclosers.
- The reclosers are sending their output signals to a facility across the Country. These signals are consolidated into a single feed to the control center (thus the input is determined as 1 unit in the EMS system)

V - Energy Efficiency

Description

The purpose of this sheet is to provide a listing of approved V-allocation which can be used to allocate Service Company charges based on budgeted spend instead of general allocator (G) or capital budget allocator (X) .

Prepared By:	Matthew Manzo	2/14/2019
Business Sign Off:	Jake Navarro	2/14/2019
ServCo Review:		
Final Sign Off:		

Source Data:

Data provided by Fran LaRiviere.

Notes:

Description		SAP Co. Code	SAP Co./Seg	Company Description	FY 2020 EE Budget	FY 2020 Percentage	FY 2019 EE Budget	FY 2019 Percentage	Amount Inc/Dec	% Inc/Dec
Basis Data for Energy Efficiency allocation		5310	5310E	Massachusetts Electric Company	75,062,133	39.17%	70,130,386	43.81%	4,931,747	7.03%
		5320	5320E	Nantucket Electric Company	454,110	0.24%	704,557	0.44%	(250,448)	-35.55%
		5330	5330G	Boston Gas Company	41,772,202	21.80%	28,491,974	17.80%	13,280,228	46.61%
		5340	5340G	Colonial Gas Company	12,477,411	6.51%	8,510,589	5.32%	3,966,821	46.61%
		5360	5360E	Narragansett Electric Company	23,257,368	12.14%	21,328,657	13.33%	1,928,712	9.04%
		5360	5360G	Narragansett Gas Company	8,440,083	4.40%	8,349,571	5.22%	90,513	1.08%
		5210	5210E	Niagara Mohawk Power Company	16,734,403	8.73%	11,351,863	7.09%	5,382,539	47.42%
		5210	5210G	Niagara Mohawk Power - Gas Company	5,202,347	2.71%	3,945,005	2.46%	1,257,342	31.87%
		5230	5230G	KeySpan Energy Delivery Long Island	2,672,923	1.39%	2,284,086	1.43%	388,837	0.00%
		5220	5220G	KeySpan Energy Delivery New York	5,563,878	2.90%	4,964,907	3.10%	598,971	0.00%
				Totals	191,636,858	100.00%	160,061,595	100.00%	31,575,263	

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	EE Budget	EE Percentage
New Code Requested by Matthew Manzo 04/06/18	V-173	5310	5310E	Massachusetts Electric Company	\$ 75,062,133	40.93%
	V-173	5320	5320E	Nantucket Electric Company	\$ 454,110	0.25%
	V-173	5330	5330G	Boston Gas Company	\$ 41,772,202	22.78%
	V-173	5340	5340G	Colonial Gas Company	\$ 12,477,411	6.80%
	V-173	5360	5360E	Narragansett Electric Company	\$ 23,257,368	12.68%
	V-173	5360	5360G	Narragansett Gas Company	\$ 8,440,083	4.60%
	V-173	5210	5210E	Niagara Mohawk Power Company	\$ 16,734,403	9.12%
	V-173	5210	5210G	Niagara Mohawk Power - Gas Company	\$ 5,202,347	2.84%
				Totals	\$ 183,400,057	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	EE Budget	EE Percentage
Update Requested by Matthew Manzo 04/02/18	V-175	5310	5310E	Massachusetts Electric Company	\$ 75,062,133	39.18%
	V-175	5320	5320E	Nantucket Electric Company	\$ 454,110	0.24%
	V-175	5330	5330G	Boston Gas Company	\$ 41,772,202	21.80%
	V-175	5340	5340G	Colonial Gas Company	\$ 12,477,411	6.51%
	V-175	5360	5360E	Narragansett Electric Company	\$ 23,257,368	12.14%
	V-175	5360	5360G	Narragansett Gas Company	\$ 8,440,083	4.40%
	V-175	5210	5210E	Niagara Mohawk Power Company	\$ 16,734,403	8.73%
	V-175	5210	5210G	Niagara Mohawk Power - Gas Company	\$ 5,202,347	2.71%
	V-175	5230	5230G	KeySpan Energy Delivery Long Island	\$ 2,672,923	1.39%
	V-175	5220	5220G	KeySpan Energy Delivery New York	\$ 5,563,878	2.90%
				Totals	\$ 191,636,858	100.00%

X - Capital Expenditures

Description

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

Prepared By:	Nidina Canoville	3/5/2019
Business Sign Off:		
ServCo Review:		
Final Sign Off:		

Source Data:

Capital expenditures by company as a percent of the total.
Data provided by Service Company Finance.

Notes:

1. Data for segments breakdown of MECO and Narragansett are derived from Ferc Form 1 Capex amount using the X Allocator Capex Budget Rates.

Description	SAP Co. Code	SAP Co./Seg	Company Description	FY2020 CapEx Spend	FY2020 Percentage	FY2019 CapEx Spend	FY2019 Percentage	Amount Inc/Dec	% Inc (Dec)
Capital Expenditures Spend by Company	5210	5210E	Niagara Mohawk Power Corp. - Electric Distr.	\$350,182,309	10.64%	\$ 292,980,918	9.75%	\$ 57,201,391	0.89%
Base Data for Calculations	5210	5210G	Niagara Mohawk Power Corp. - Gas	\$150,639,633	4.58%	\$ 126,033,031	4.19%	\$ 24,606,602	0.39%
Use for populating Codes Below	5210	5210T	Niagara Mohawk Power Corp. - Transmission	\$251,239,836	7.64%	\$ 210,200,447	6.99%	\$ 41,039,389	0.85%
	5220	5220G	KeySpan Energy Delivery New York	\$790,126,942	24.01%	\$ 629,819,226	20.95%	\$ 160,507,716	3.06%
	5230	5230G	KeySpan Energy Delivery Long Island	\$401,378,202	12.20%	\$ 275,119,453	9.15%	\$ 126,258,749	3.05%
	5310	5310E	Massachusetts Electric Company	\$346,916,958	10.54%	\$ 328,110,189	10.92%	\$ 18,806,769	-0.38%
	5310	5310T	Massachusetts Electric Company (Transmission)	\$5,215,282	0.16%	\$ 4,932,555	0.16%	\$ 282,727	0.00%
	5320	5320E	Nantucket Electric Company	\$4,699,210	0.14%	\$ 4,737,476	0.16%	\$ (38,266)	-0.02%
	5330	5330G	Boston Gas Company	\$324,649,000	9.87%	\$ 478,678,000	15.93%	\$ (154,029,000)	-6.06%
	5340	5340G	Colonial Gas Company	\$100,998,000	3.07%	\$ 101,017,000	3.36%	\$ (19,000)	-0.29%
	5360	5360E	Narragansett Electric Company	\$138,556,405	4.21%	\$ 109,163,408	3.63%	\$ 29,392,997	0.58%
	5360	5360G	Narragansett Gas Company	\$142,625,223	4.33%	\$ 123,354,399	4.10%	\$ 19,270,824	0.23%
	5360	5360T	Narragansett Electric Company (Transmission)	\$35,559,465	1.08%	\$ 30,397,426	1.01%	\$ 5,162,039	0.07%
	5410	5410T	New England Power (Transmission)	\$179,149,032	5.44%	\$ 211,490,445	7.04%	\$ (32,341,413)	-1.60%
	5411	5411F	NE Hydro - Trans Electric Co.	\$2,391,790	0.07%	\$ 7,279,943	0.24%	\$ (4,888,153)	-0.17%
	5420	5420P	KeySpan LNG LP Regulated Entity	\$6,412,381	0.19%	\$ 21,098,293	0.70%	\$ (14,685,912)	-0.51%
	5430	5430P	KeySpan Generation LLC (PSA)	\$59,426,613	1.81%	\$ 51,430,152	1.71%	\$ 7,996,461	0.10%
			Totals	\$3,290,166,281	100.00%	\$ 3,005,642,362	100.00%	284,523,919	0.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Budgeted CapEx	%
All Retails, TRAN, NEP, Genco	X-133	5210	5210E	Niagara Mohawk Power Corp. - Electric Distr.	\$350,182,309	10.67%
	X-133	5210	5210G	Niagara Mohawk Power Corp. - Gas	\$150,639,633	4.59%
	X-133	5210	5210T	Niagara Mohawk Power Corp. - Transmission	\$251,239,836	7.66%
	X-133	5220	5220G	KeySpan Energy Delivery New York	\$790,126,942	24.08%
	X-133	5230	5230G	KeySpan Energy Delivery Long Island	\$401,378,202	12.23%
	X-133	5310	5310E	Massachusetts Electric Company	\$346,916,958	10.57%
	X-133	5310	5310T	Massachusetts Electric Company (Transmission)	\$5,215,282	0.16%
	X-133	5320	5320E	Nantucket Electric Company	\$4,699,210	0.14%
	X-133	5330	5330G	Boston Gas Company	\$324,649,000	9.89%
	X-133	5340	5340G	Colonial Gas Company	\$100,998,000	3.08%
	X-133	5360	5360E	Narragansett Electric Company	\$138,556,405	4.22%
	X-133	5360	5360G	Narragansett Gas Company	\$142,625,223	4.35%
	X-133	5360	5360T	Narragansett Electric Company (Transmission)	\$35,559,465	1.08%
	X-133	5410	5410T	New England Power (Transmission)	\$179,149,032	5.46%
	X-133	5430	5430P	KeySpan Generation LLC (PSA)	\$59,426,613	1.81%
			Totals	\$3,281,362,110	100.00%	

X - Capital Expenditures

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Budgeted CapEx	%
All Retail, plus NMPC-T, Narr-T, NEP-T	X-152	5210	5210E	Niagara Mohawk Power Corp. - Electric Distr.	\$350,182,309	10.89%
	X-152	5210	5210G	Niagara Mohawk Power Corp. - Gas	\$150,639,633	4.68%
	X-152	5210	5210T	Niagara Mohawk Power Corp. - Transmission	\$251,239,836	7.81%
	X-152	5220	5220G	KeySpan Energy Delivery New York	\$790,126,942	24.56%
	X-152	5230	5230G	KeySpan Energy Delivery Long Island	\$401,378,202	12.48%
	X-152	5310	5310E	Massachusetts Electric Company	\$346,916,958	10.78%
	X-152	5320	5320E	Nantucket Electric Company	\$4,699,210	0.15%
	X-152	5330	5330G	Boston Gas Company	\$324,649,000	10.09%
	X-152	5340	5340G	Colonial Gas Company	\$100,998,000	3.14%
	X-152	5360	5360E	Narragansett Electric Company	\$138,556,405	4.31%
	X-152	5360	5360G	Narragansett Gas Company	\$142,625,223	4.43%
	X-152	5360	5360T	Narragansett Electric Company (Transmission)	\$35,559,465	1.11%
	X-152	5410	5410T	New England Power (Transmission)	\$179,149,032	5.57%
				Totals	\$3,216,720,215	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Budgeted CapEx	%
All Retail Companies	X-173	5210	5210E	Niagara Mohawk Power Corp. - Electric Distr.	\$350,182,309	12.73%
	X-173	5210	5210G	Niagara Mohawk Power Corp. - Gas	\$150,639,633	5.48%
	X-173	5220	5220G	KeySpan Energy Delivery New York	\$790,126,942	28.73%
	X-173	5230	5230G	KeySpan Energy Delivery Long Island	\$401,378,202	14.59%
	X-173	5310	5310E	Massachusetts Electric Company	\$346,916,958	12.61%
	X-173	5320	5320E	Nantucket Electric Company	\$4,699,210	0.17%
	X-173	5330	5330G	Boston Gas Company	\$324,649,000	11.80%
	X-173	5340	5340G	Colonial Gas Company	\$100,998,000	3.67%
	X-173	5360	5360E	Narragansett Electric Company	\$138,556,405	5.04%
	X-173	5360	5360G	Narragansett Gas Company	\$142,625,223	5.18%
				Totals	\$2,750,771,882	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Budgeted CapEx	%
NMPC-E&T, MECO-E&T, Nantucket, NECO-E&T, and NEP-T	X-186	5210	5210E	Niagara Mohawk Power Corp. - Electric Distr.	\$350,182,309	26.70%
	X-186	5210	5210T	Niagara Mohawk Power Corp. - Transmission	\$251,239,836	19.16%
	X-186	5310	5310E	Massachusetts Electric Company	\$346,916,958	26.45%
	X-186	5310	5310T	Massachusetts Electric Company (Transmission)	\$5,215,282	0.40%
	X-186	5320	5320E	Nantucket Electric Company	\$4,699,210	0.36%
	X-186	5360	5360E	Narragansett Electric Company	\$138,556,405	10.56%
	X-186	5360	5360T	Narragansett Electric Company (Transmission)	\$35,559,465	2.71%
	X-186	5410	5410T	New England Power (Transmission)	\$179,149,032	13.66%
				Totals	\$1,311,518,497	100.00%

X - Capital Expenditures

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Budgeted CapEx	%
Niagara Mohawk (E&T), Mass. Elec (E&T), Nantucket Elec, Narragansett Elec, and NEP -T	X-188	5210	5210E	Niagara Mohawk Power Corp. - Electric Distr.	\$350,182,309	27.44%
	X-188	5210	5210T	Niagara Mohawk Power Corp. - Transmission	\$251,239,836	19.69%
	X-188	5310	5310E	Massachusetts Electric Company	\$346,916,958	27.19%
	X-188	5310	5310T	Massachusetts Electric Company (Transmission)	\$5,215,282	0.41%
	X-188	5320	5320E	Nantucket Electric Company	\$4,699,210	0.37%
	X-188	5360	5360E	Narragansett Electric Company	\$138,556,405	10.86%
	X-188	5410	5410T	New England Power (Transmission)	\$179,149,032	14.04%
				Totals	\$1,275,959,032	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Budgeted CapEx	%
All Electric Distribution	X-198	5210	5210E	Niagara Mohawk Power Corp. - Electric Distr.	\$350,182,309	41.67%
	X-198	5310	5310E	Massachusetts Electric Company	\$346,916,958	41.28%
	X-198	5320	5320E	Nantucket Electric Company	\$4,699,210	0.56%
	X-198	5360	5360E	Narragansett Electric Company	\$138,556,405	16.49%
				Totals	\$840,354,882	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Budgeted CapEx	%
All Gas Retails	X-210	5210	5210G	Niagara Mohawk Power Corp. - Gas	\$150,639,633	7.89%
	X-210	5220	5220G	KeySpan Energy Delivery New York	\$790,126,942	41.35%
	X-210	5230	5230G	KeySpan Energy Delivery Long Island	\$401,378,202	21.01%
	X-210	5330	5330G	Boston Gas Company	\$324,649,000	16.99%
	X-210	5340	5340G	Colonial Gas Company	\$100,998,000	5.29%
	X-210	5360	5360G	Narragansett Gas Company	\$142,625,223	7.47%
				Totals	\$1,910,417,000	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Budgeted CapEx	%
Transmission, excl Hydro	X-220	5210	5210T	Niagara Mohawk Power Corp. - Transmission	\$251,239,836	53.32%
	X-220	5310	5310T	Massachusetts Electric Company (Transmission)	\$5,215,282	1.11%
	X-220	5360	5360T	Narragansett Electric Company (Transmission)	\$35,559,465	7.55%
	X-220	5410	5410T	New England Power (Transmission)	\$179,149,032	38.02%
				Totals	\$471,163,615	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Budgeted CapEx	%
KEDNY and KEDLI	X-225	5220	5220G	KeySpan Energy Delivery New York	\$790,126,942	66.31%
	X-225	5230	5230G	KeySpan Energy Delivery Long Island	\$401,378,202	33.69%
				Totals	\$1,191,505,144	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Budgeted CapEx	%
NE Electric Retails, and TRAN	X-272	5310	5310E	Massachusetts Electric Company	\$346,916,958	48.86%
	X-272	5310	5310T	Massachusetts Electric Company (Transmission)	\$5,215,282	0.73%
	X-272	5320	5320E	Nantucket Electric Company	\$4,699,210	0.66%
	X-272	5360	5360E	Narragansett Electric Company	\$138,556,405	19.51%
	X-272	5360	5360T	Narragansett Electric Company (Transmission)	\$35,559,465	5.01%
	X-272	5410	5410T	New England Power (Transmission)	\$179,149,032	25.23%
				Totals	\$710,096,352	100.00%

X - Capital Expenditures

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Budgeted CapEx	%
New England-Electric Distribution	X-284	5310	5310E	Massachusetts Electric Company	\$346,916,958	70.77%
	X-284	5320	5320E	Nantucket Electric Company	\$4,699,210	0.96%
	X-284	5360	5360E	Narragansett Electric Company	\$138,556,405	28.27%
				Totals	\$490,172,573	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Budgeted CapEx	%
New England Elec Retails and NEP-T	X-294	5310	5310E	Massachusetts Electric Company	\$346,916,958	51.83%
	X-294	5320	5320E	Nantucket Electric Company	\$4,699,210	0.70%
	X-294	5360	5360E	Narragansett Electric Company	\$138,556,405	20.70%
	X-294	5410	5410T	New England Power (Transmission)	\$179,149,032	26.77%
				Totals	\$669,321,605	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Budgeted CapEx	%
Mass. Electric-T, Narragansett Electric-T and NEP-T	X-305	5310	5310T	Massachusetts Electric Company (Transmission)	\$5,215,282	2.37%
	X-305	5360	5360T	Narragansett Electric Company (Transmission)	\$35,559,465	16.17%
	X-305	5410	5410T	New England Power (Transmission)	\$179,149,032	81.46%
				Totals	\$219,923,779	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Budgeted CapEx	%
Boston Gas and Colonial Gas	X-310	5330	5330G	Boston Gas Company	\$324,649,000	76.27%
	X-310	5340	5340G	Colonial Gas Company	\$100,998,000	23.73%
				Totals	\$425,647,000	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Budgeted CapEx	%
New England - Gas Retails	X-313	5330	5330G	Boston Gas Company	\$324,649,000	57.13%
	X-313	5340	5340G	Colonial Gas Company	\$100,998,000	17.77%
	X-313	5360	5360G	Narragansett Gas Company	\$142,625,223	25.10%
				Totals	\$568,272,223	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Budgeted CapEx	%
All Gas, Elect, Trans, Gen & LNG	X-134	5210	5210E	Niagara Mohawk Power Corp. - Electric Distr.	\$350,182,309	10.67%
Requested by Maria Lykos/Keith Fowler 1/24/2018	X-134	5210	5210G	Niagara Mohawk Power Corp. - Gas	\$150,639,633	4.59%
	X-134	5210	5210T	Niagara Mohawk Power Corp. - Transmission	\$251,239,836	7.66%
	X-134	5220	5220G	KeySpan Energy Delivery New York	\$790,126,942	24.09%
	X-134	5230	5230G	KeySpan Energy Delivery Long Island	\$401,378,202	12.23%
	X-134	5310	5310E	Massachusetts Electric Company	\$346,916,958	10.57%
	X-134	5310	5310T	Massachusetts Electric Company (Transmission)	\$5,215,282	0.16%
	X-134	5320	5320E	Nantucket Electric Company	\$4,699,210	0.14%
	X-134	5330	5330G	Boston Gas Company	\$324,649,000	9.89%
	X-134	5340	5340G	Colonial Gas Company	\$100,998,000	3.08%
	X-134	5360	5360E	Narragansett Electric Company	\$138,556,405	4.22%
	X-134	5360	5360G	Narragansett Gas Company	\$142,625,223	4.35%
	X-134	5360	5360T	Narragansett Electric Company (Transmission)	\$35,559,465	1.08%
	X-134	5410	5410T	New England Power (Transmission)	\$179,149,032	5.46%
	X-134	5420	5420G	KeySpan LNG LP Regulated Entity	\$0	0.00%
	X-134	5430	5430P	KeySpan Generation LLC (PSA)	\$59,426,613	1.81%
				Totals	\$3,281,362,110	100.00%

X - Capital Expenditures

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Budgeted CapEx	%
All New York Gas Companies	X-207	5210	5210G	Niagara Mohawk Power Corp. - Gas	\$150,639,633	11.22%
Requested by Maria Lykos/Keith Fowler	X-207	5220	5220G	KeySpan Energy Delivery New York	\$790,126,942	58.87%
1/24/2018	X-207	5230	5230G	KeySpan Energy Delivery Long Island	\$401,378,202	29.91%
					\$1,342,144,777	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Budgeted CapEx	%
New York Electric & Trans	X-181	5210	5210E	Niagara Mohawk Power Corp. - Electric Distr.	\$350,182,309	58.23%
Requested by Maria Lykos/Keith Fowler (01/24/18)	X-181	5210	5210T	Niagara Mohawk Power Corp. - Transmission	\$251,239,836	41.77%
					\$601,422,145	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Budgeted CapEx	%
Retails & Trans	X-148	5210	5210E	Niagara Mohawk Power Corp. - Electric Distr.	\$350,182,309	10.87%
Requested by Jess Cheung/Michelle Harris 11.09.18	X-148	5210	5210G	Niagara Mohawk Power Corp. - Gas	\$150,639,633	4.68%
	X-148	5210	5210T	Niagara Mohawk Power Corp. - Transmission	\$251,239,836	7.80%
	X-148	5220	5220G	KeySpan Energy Delivery New York	\$790,126,942	24.52%
	X-148	5230	5230G	KeySpan Energy Delivery Long Island	\$401,378,202	12.46%
	X-148	5310	5310E	Massachusetts Electric Company	\$346,916,958	10.76%
	X-148	5310	5310T	Massachusetts Electric Company (Transmission)	\$5,215,282	0.16%
	X-148	5320	5320E	Nantucket Electric Company	\$4,699,210	0.15%
	X-148	5330	5330G	Boston Gas Company	\$324,649,000	10.08%
	X-148	5340	5340G	Colonial Gas Company	\$100,998,000	3.13%
	X-148	5360	5360E	Narragansett Electric Company	\$138,556,405	4.30%
	X-148	5360	5360G	Narragansett Gas Company	\$142,625,223	4.43%
	X-148	5360	5360T	Narragansett Electric Company (Transmission)	\$35,559,465	1.10%
	X-148	5410	5410T	New England Power (Transmission)	\$179,149,032	5.56%
					\$3,221,935,497	100.00%

PREVIOUSLY INACTIVE/DUPLICATE CODES (SEE NOTES FOR ALTERNATIVE CODE)

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Budgeted CapEx	%
Niagara Mohawk (Elec, Gas and Trans)	X-114	5210	5210E	Niagara Mohawk Power Corp. - Electric Distr.	\$350,182,309	46.56%
Inactive due to lack of use (no cost or active WBS)	X-114	5210	5210G	Niagara Mohawk Power Corp. - Gas	\$150,639,633	20.03%
	X-114	5210	5210T	Niagara Mohawk Power Corp. - Transmission	\$251,239,836	33.41%
				Totals	\$752,061,778	100.00%

X - Capital Expenditures

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Budgeted CapEx	%
Niagara Mohawk (Elec, Gas and Trans), KEDNY and KEDLI	X-116	5210	5210E	Niagara Mohawk Power Corp. - Electric Distr.	\$350,182,309	18.02%
Inactive due to lack of use (no cost or active WBS)	X-116	5210	5210G	Niagara Mohawk Power Corp. - Gas	\$150,639,633	7.75%
	X-116	5210	5210T	Niagara Mohawk Power Corp. - Transmission	\$251,239,836	12.93%
	X-116	5220	5220G	KeySpan Energy Delivery New York	\$790,126,942	40.65%
	X-116	5230	5230G	KeySpan Energy Delivery Long Island	\$401,378,202	20.65%
				Totals	\$1,943,566,922	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Budgeted CapEx	%
All Retail Companies, NMPC-T, Mass-T, Narr-T, Hydros, KS Generation, GW, Port Jefferson	X-122	5210	5210E	Niagara Mohawk Power Corp. - Electric Distr.	\$350,182,309	11.41%
Inactive due to lack of use (no cost or active WBS)	X-122	5210	5210G	Niagara Mohawk Power Corp. - Gas	\$150,639,633	4.91%
	X-122	5210	5210T	Niagara Mohawk Power Corp. - Transmission	\$251,239,836	8.19%
	X-122	5220	5220G	KeySpan Energy Delivery New York	\$790,126,942	25.74%
	X-122	5230	5230G	KeySpan Energy Delivery Long Island	\$401,378,202	13.08%
	X-122	5310	5310E	Massachusetts Electric Company	\$346,916,958	11.30%
	X-122	5310	5310T	Massachusetts Electric Company (Transmission)	\$5,215,282	0.17%
	X-122	5320	5320E	Nantucket Electric Company	\$4,699,210	0.15%
	X-122	5330	5330G	Boston Gas Company	\$324,649,000	10.58%
	X-122	5340	5340G	Colonial Gas Company	\$100,998,000	3.29%
	X-122	5360	5360E	Narragansett Electric Company	\$138,556,405	4.51%
	X-122	5360	5360G	Narragansett Gas Company	\$142,625,223	4.65%
	X-122	5411	5411F	NE Hydro - Trans Electric Co.	\$2,391,790	0.08%
	X-122	5430	5430P	KeySpan Generation LLC (PSA)	\$59,426,613	1.94%
				Totals	\$3,069,045,403	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Budgeted CapEx	%
All Retails, TRAN, KS Generation, GW, Port Jefferson	X-129	5210	5210E	Niagara Mohawk Power Corp. - Electric Distr.	350,182,309	10.67%
Inactive due to Glenwood Energy Center & Port Jefferson	X-129	5210	5210G	Niagara Mohawk Power Corp. - Gas	150,639,633	4.59%
	X-129	5210	5210T	Niagara Mohawk Power Corp. - Transmission	251,239,836	7.66%
	X-129	5220	5220G	KeySpan Energy Delivery New York	790,126,942	24.09%
	X-129	5230	5230G	KeySpan Energy Delivery Long Island	401,378,202	12.23%
	X-129	5310	5310E	Massachusetts Electric Company	346,916,958	10.57%
	X-129	5310	5310T	Massachusetts Electric Company (Transmission)	5,215,282	0.16%
	X-129	5320	5320E	Nantucket Electric Company	4,699,210	0.14%
	X-129	5330	5330G	Boston Gas Company	324,649,000	9.89%
	X-129	5340	5340G	Colonial Gas Company	100,998,000	3.08%
	X-129	5360	5360E	Narragansett Electric Company	138,556,405	4.22%
	X-129	5360	5360G	Narragansett Gas Company	142,625,223	4.35%
	X-129	5360	5360T	Narragansett Electric Company (Transmission)	35,559,465	1.08%
	X-129	5410	5410T	New England Power (Transmission)	179,149,032	5.46%
	X-129	5430	5430P	KeySpan Generation LLC (PSA)	58,426,613	1.81%
	X-129	5431	5431P	KeySpan Glenwood Energy Center	-	0.00%
	X-129	5432	5432P	KeySpan Port Jefferson Energy Center	-	0.00%
				Totals	3,281,362,110	100.00%

X - Capital Expenditures

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Budgeted CapEx	%
All Retails, TRAN, NEP, Genco	X-133	5210	5210E	Niagara Mohawk Power Corp. - Electric Distr.	\$350,182,309	10.67%
Inactive due to lack of use (no cost or active WBS)	X-133	5210	5210G	Niagara Mohawk Power Corp. - Gas	\$150,639,633	4.59%
	X-133	5210	5210T	Niagara Mohawk Power Corp. - Transmission	\$251,239,836	7.66%
	X-133	5220	5220G	KeySpan Energy Delivery New York	\$790,126,942	24.09%
	X-133	5230	5230G	KeySpan Energy Delivery Long Island	\$401,378,202	12.23%
	X-133	5310	5310E	Massachusetts Electric Company	\$346,916,958	10.57%
	X-133	5310	5310T	Massachusetts Electric Company (Transmission)	\$5,215,282	0.16%
	X-133	5320	5320E	Nantucket Electric Company	\$4,699,210	0.14%
	X-133	5330	5330G	Boston Gas Company	\$324,649,000	9.89%
	X-133	5340	5340G	Colonial Gas Company	\$100,998,000	3.08%
	X-133	5360	5360E	Narragansett Electric Company	\$138,556,405	4.22%
	X-133	5360	5360G	Narragansett Gas Company	\$142,625,223	4.35%
	X-133	5360	5360T	Narragansett Electric Company (Transmission)	\$35,559,465	1.08%
	X-133	5410	5410T	New England Power (Transmission)	\$179,149,032	5.46%
	X-133	5430	5430P	KeySpan Generation LLC (PSA)	\$59,426,613	1.81%
				Totals	\$3,281,362,110	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Budgeted CapEx	%
LegNG Retail, TRAN segment	X-160	5210	5210E	Niagara Mohawk Power Corp. - Electric Distr.	\$350,182,309	21.82%
Inactive due to lack of use (no cost or active WBS)	X-160	5210	5210G	Niagara Mohawk Power Corp. - Gas	\$150,639,633	9.39%
	X-160	5210	5210T	Niagara Mohawk Power Corp. - Transmission	\$251,239,836	15.66%
	X-160	5310	5310E	Massachusetts Electric Company	\$346,916,958	21.62%
	X-160	5310	5310T	Massachusetts Electric Company (Transmission)	\$5,215,282	0.32%
	X-160	5320	5320E	Nantucket Electric Company	\$4,699,210	0.29%
	X-160	5360	5360E	Narragansett Electric Company	\$138,556,405	8.63%
	X-160	5360	5360G	Narragansett Gas Company	\$142,625,223	8.99%
	X-160	5360	5360T	Narragansett Electric Company (Transmission)	\$35,559,465	2.22%
	X-160	5410	5410T	New England Power (Transmission)	\$179,149,032	11.16%
				Totals	\$1,604,783,353	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Budgeted CapEx	%
All Electric Distribution	X-194	5210	5210E	Niagara Mohawk Power Corp. - Electric Distr.	\$350,182,309	41.67%
Inactive due to duplicate - X-198 has a larger set of active WBS's	X-194	5310	5310E	Massachusetts Electric Company	\$346,916,958	41.28%
	X-194	5320	5320E	Nantucket Electric Company	\$4,699,210	0.56%
	X-194	5360	5360E	Narragansett Electric Company	\$138,556,405	16.49%
				Totals	\$840,354,882	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Budgeted CapEx	%
KEDNY and Mass. Electric	X-245	5220	5220G	KeySpan Energy Delivery New York	\$790,126,942	69.49%
Inactive due to lack of use (no cost or active WBS)	X-245	5310	5310E	Massachusetts Electric Company	\$346,916,958	30.51%
				Totals	\$1,137,043,900	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Budgeted CapEx	%
KEDNY and Colonial Gas	X-247	5220	5220G	KeySpan Energy Delivery New York	\$790,126,942	88.67%
Inactive due to lack of use (no cost or active WBS)	X-247	5340	5340G	Colonial Gas Company	\$100,998,000	11.33%
				Totals	\$891,124,942	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Budgeted CapEx	%
Mass. Electric-E&T, Nantucket Electric and Narragansett-E&T	X-260	5310	5310E	Massachusetts Electric Company	\$346,916,958	65.33%
Inactive due to lack of use (no cost or active WBS)	X-260	5310	5310T	Massachusetts Electric Company (Transmission)	\$5,215,282	0.98%
	X-260	5320	5320E	Nantucket Electric Company	\$4,699,210	0.89%
	X-260	5360	5360E	Narragansett Electric Company	\$138,556,405	26.10%
	X-260	5360	5360T	Narragansett Electric Company (Transmission)	\$35,559,465	6.70%
				Totals	\$530,947,320	100.00%

X - Capital Expenditures

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Budgeted CapEx	%
New England- Elec Retails, MECO-T, NECO-T	X-270	5310	5310E	Massachusetts Electric Company	\$346,916,958	65.33%
Inactive due to duplicate - same # of active WBS's as X-260	X-270	5310	5310T	Massachusetts Electric Company (Transmission)	\$5,215,282	0.98%
	X-270	5320	5320E	Nantucket Electric Company	\$4,699,210	0.89%
	X-270	5360	5360E	Narragansett Electric Company	\$138,556,405	26.10%
	X-270	5360	5360T	Narragansett Electric Company (Transmission)	\$35,559,465	6.70%
				Totals	\$530,947,320	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Budgeted CapEx	%
New England Retails	X-280	5310	5310E	Massachusetts Electric Company	\$346,916,958	32.78%
Inactive due to lack of use (no cost or active WBS)	X-280	5320	5320E	Nantucket Electric Company	\$4,699,210	0.44%
	X-280	5330	5330G	Boston Gas Company	\$324,649,000	30.68%
	X-280	5340	5340G	Colonial Gas Company	\$100,998,000	9.54%
	X-280	5360	5360E	Narragansett Electric Company	\$138,556,405	13.09%
	X-280	5360	5360G	Narragansett Gas Company	\$142,625,223	13.47%
				Totals	\$1,058,444,796	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Budgeted CapEx	%
Mass. Electric-E, Narragansett-E, Hydros, KS Generation, GW, Port Jefferson	X-297	5310	5310E	Massachusetts Electric Company	\$346,916,958	63.38%
Inactive due to lack of use (no cost or active WBS)	X-297	5360	5360E	Narragansett Electric Company	\$138,556,405	25.32%
	X-297	5411	5411F	NE Hydro - Trans Electric Co.	\$2,391,790	0.44%
	X-297	5430	5430P	KeySpan Generation LLC (PSA)	\$59,426,613	10.86%
				Totals	\$547,281,766	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Budgeted CapEx	%
Hydros	X-322	5411	5411F	NE Hydro - Trans Electric Co.	\$2,391,790	100.00%
Direct Charge	X-322	5412	5412F	New England Hydro - Trans Corp.	\$0	0.00%
	X-322	5413	5413F	New England Electric Trans Corp	\$0	0.00%
				Totals	\$2,391,790	100.00%

Description	SAP Alloc. Code	SAP Co. Code	SAP Co./Seg	Company Description	Budgeted CapEx	%
KS Generation, Glenwood and Port Jefferson	X-325	5430	5430P	KeySpan Generation LLC (PSA)	\$59,426,613	100.00%
Direct Charge	X-325	5431	5431P	KeySpan Glenwood Energy Center	\$0	0.00%
	X-325	5432	5432P	KeySpan Port Jefferson Energy Center	\$0	0.00%
				Totals	\$59,426,613	100.00%

16 C.F.R. Part 803 - Appendix

NOTIFICATION AND REPORT FORM FOR CERTAIN MERGERS AND ACQUISITIONS

TRANSACTION NUMBER ASSIGNED



FEE INFORMATION (For Payer Only)

AMOUNT PAID \$ 140,000 [other half to be paid by acquiring person]

In cases where your filing fee would be higher if based on acquisition price or where the acquisition price is undetermined to the extent that it may straddle a filing fee threshold, attach an explanation of how you determined the appropriate fee. Attachment number:

TAXPAYER IDENTIFICATION NUMBER

☐ OR SOCIAL SECURITY NUMBER FOR NATURAL PERSONS

NAME OF PAYER (if different from PERSON FILING)

WIRE TRANSFER ☒ or CERTIFIED CHECK / MONEY ORDER ATTACHED ☐

WIRE TRANSFER CONFIRMATION NO.

FROM (NAME OF INSTITUTION)

IS THIS A CORRECTIVE FILING? ☐ YES ☒ NO

CASH TENDER OFFER? ☐ YES ☒ NO

BANKRUPTCY? ☐ YES ☒ NO

DO YOU REQUEST EARLY TERMINATION OF THE WAITING PERIOD? ☐ YES ☒ NO

(Grants of early termination are published in the Federal Register and on the FTC web site, www.ftc.gov)

(voluntary) IS THIS ACQUISITION SUBJECT TO NON-US FILING REQUIREMENTS? ☐ YES ☐ NO

IF YES, list jurisdictions:

ITEM 1

1(a) PERSON FILING

NAME
HEADQUARTERS ADDRESS
CITY, STATE, COUNTRY
ZIP CODE
WEB SITE
National Grid Plc
1-3 Strand
London WC2N 5EH England
www.nationalgrid.com

1(b) PERSON FILING NOTIFICATION IS ☐ an acquiring person ☒ an acquired person ☐ both

1(c) PUT AN "X" IN THE APPROPRIATE BOX TO DESCRIBE THE PERSON FILING NOTIFICATION

☒ Corporation ☐ Unincorporated Entity ☐ Natural Person ☐ Other (Specify) _____

1(d) DATA FURNISHED BY

☐ calendar year ☒ fiscal year (specify period): 4/2019 (month/year) to 3/2020 (month/year)

1(e) PUT AN "X" IN THE APPROPRIATE BOX BELOW AND GIVE THE NAME AND ADDRESS OF THE ENTITY FILING NOTIFICATION, IF DIFFERENT THAN THE ULTIMATE PARENT ENTITY

☒ Not Applicable ☐ This report is being filed on behalf of a foreign person pursuant to § 803.4. ☐ This report is being filed on behalf of the ultimate parent entity by another entity within the same person authorized by it to file pursuant to § 803.2(a).

NAME
ADDRESS
CITY, STATE, COUNTRY
ZIP CODE

1(f) NAME AND ADDRESS OF ENTITY MAKING ACQUISITION OR WHOSE ASSETS, VOTING SECURITIES OR NON-CORPORATE INTERESTS ARE BEING ACQUIRED, IF DIFFERENT FROM THE ULTIMATE PARENT ENTITY IDENTIFIED IN ITEM 1(a)

NAME
ADDRESS
CITY, STATE, COUNTRY
ZIP CODE
The Narragansett Electric Company
280 Melrose Street
Providence, RI, USA
02907
☐ Not Applicable

PERCENT OF VOTING SECURITIES OR NON-CORPORATE INTERESTS THAT THE UPE HOLDS DIRECTLY OR INDIRECTLY IN THE ACQUIRING OR ACQUIRED ENTITY IDENTIFIED IN ITEM 1(f) 100

1(g) IDENTIFICATION OF PERSONS TO CONTACT REGARDING THIS REPORT

CONTACT PERSON 1
FIRM NAME
BUSINESS ADDRESS
CITY, STATE, COUNTRY
ZIP CODE
TELEPHONE NUMBER
FAX NUMBER
E-MAIL ADDRESS
Jesse M. Weiss
Cravath, Swaine & Moore LLP
825 Eighth Ave.
New York, NY 10019
(212) 474-1421
(212) 474-3700
HSR@cravath.com

CONTACT PERSON 2
FIRM NAME
BUSINESS ADDRESS
CITY, STATE, COUNTRY
ZIP CODE
TELEPHONE NUMBER
FAX NUMBER
E-MAIL ADDRESS
Margaret Segall
Cravath, Swaine & Moore LLP
825 Eighth Ave.
New York, NY 10019
(212) 474-1231
(212) 474-3700
HSR@cravath.com

1(h) IDENTIFICATION OF AN INDIVIDUAL LOCATED IN THE UNITED STATES DESIGNATED FOR THE LIMITED PURPOSE OF RECEIVING NOTICE OF ISSUANCE OF A REQUEST FOR ADDITIONAL INFORMATION OR DOCUMENTS (See § 803.20(b)(2)(iii))

NAME
FIRM NAME
BUSINESS ADDRESS
CITY, STATE, COUNTRY
ZIP CODE
TELEPHONE NUMBER
FAX NUMBER
E-MAIL ADDRESS
See Item 1(g)

NAME OF PERSON FILING NOTIFICATION National Grid Plc	DATE May 3, 2021
--	------------------

ITEM 2

2(a) LIST NAMES OF ULTIMATE PARENT ENTITIES OF ALL ACQUIRING PERSONS		LIST NAMES OF ULTIMATE PARENT ENTITIES OF ALL ACQUIRED PERSONS	
NAME	NON-REPORTABLE	NAME	NON-REPORTABLE
PPL Corporation	<input type="checkbox"/>	National Grid Plc	<input type="checkbox"/>
National Grid Plc	<input checked="" type="checkbox"/>	PPL Corporation	<input checked="" type="checkbox"/>

2(b) THIS ACQUISITION IS (put an "X" in all the boxes that apply)

- | | |
|--|---|
| <input type="checkbox"/> an acquisition of assets | <input type="checkbox"/> a consolidation (see § 801.2) |
| <input type="checkbox"/> a merger (see § 801.2) | <input checked="" type="checkbox"/> an acquisition of voting securities |
| <input type="checkbox"/> an acquisition subject to § 801.2(e) | <input type="checkbox"/> a secondary acquisition |
| <input type="checkbox"/> a formation of a joint venture or other corporation or unincorporated entity (see § 801.40 or § 801.50) | <input type="checkbox"/> an acquisition subject to § 801.31 |
| <input type="checkbox"/> an acquisition subject to § 801.30 (specify type) | <input type="checkbox"/> an acquisition of non-corporate interests |
| | <input type="checkbox"/> other (specify) |

2(c) INDICATE THE HIGHEST NOTIFICATION THRESHOLD IN § 801.1(h) FOR WHICH THIS FORM IS BEING FILED (acquiring person only in acquisition of voting securities)

- ☐ \$50 million (as adjusted)
☐ \$100 million (as adjusted)
☐ \$500 million (as adjusted)
☐ 25% (see instructions) (as adjusted)
☐ 50%
☒ N/A

2(d)(i) VALUE OF VOTING SECURITIES ALREADY HELD (\$MM)	(v) VALUE OF NON-CORPORATE INTERESTS ALREADY HELD (\$MM)	
\$ 0	\$ n/a	
(ii) PERCENTAGE OF VOTING SECURITIES ALREADY HELD	(vi) PERCENTAGE OF NON-CORPORATE INTERESTS ALREADY HELD	
0%	n/a %	
(iii) TOTAL VALUE OF VOTING SECURITIES TO BE HELD AS A RESULT OF THE ACQUISITION (\$MM)	(viii) TOTAL VALUE OF NON-CORPORATE INTERESTS TO BE HELD AS A RESULT OF THE ACQUISITION (\$MM)	(ix) VALUE OF ASSETS TO BE HELD AS A RESULT OF THE ACQUISITION (\$MM)
\$ 3,770	\$ n/a	\$ n/a
(iv) TOTAL PERCENTAGE OF VOTING SECURITIES TO BE HELD AS A RESULT OF THE ACQUISITION	(viii) TOTAL PERCENTAGE OF NON- CORPORATE INTERESTS TO BE HELD AS A RESULT OF THE ACQUISITION	(x) AGGREGATE TOTAL VALUE (\$MM)
100%	n/a %	\$ 3,770

NAME OF PERSON FILING NOTIFICATION National Grid Plc	DATE May 3, 2021
--	------------------

ITEM 3

3(a) DESCRIPTION OF ACQUISITION

ACQUIRING UPE(S)

NAME	PPL Corporation ("PPL")
ADDRESS	Two North Ninth Street
CITY, STATE	Allentown, PA
ZIP CODE, COUNTRY	18101, United States

ACQUIRED UPE(S)

NAME	National Grid Plc
ADDRESS	1-3 Strand
CITY, STATE	London, United Kingdom
ZIP CODE, COUNTRY	WC2N 5EH

ACQUIRING ENTITY(S)

NAME	PPL Rhode Island Holdings, LLC ("PPL RI")
ADDRESS	Two North Ninth Street
CITY, STATE, ZIP	Allentown, PA 18101, United States

ACQUIRED ENTITY(S)

NAME	The Narragansett Electric Company (the "Company")
ADDRESS	280 Melrose Street, Providence, RI
CITY, STATE	02907
ZIP CODE, COUNTRY	United States

TRANSACTION DESCRIPTION

Pursuant to a Share Purchase Agreement dated March 17, 2021, PPL RI will acquire 100% of the voting securities of the Company from National Grid USA, an entity controlled by National Grid Plc. The Share Purchase Agreement was entered into by PPL Energy Holdings, LLC ("PPL Energy Holdings"), National Grid USA, and PPL. Following execution of the Share Purchase Agreement, PPL Energy Holdings assigned its right to acquire the Company to PPL RI such that upon closing, PPL RI will own 100 percent of the outstanding shares of common stock in the Company. Consideration for the transaction is approximately \$3.77 billion, subject to adjustment.

Pursuant to a separate Share Purchase Agreement dated March 17, 2021, National Grid Holdings One Plc, an entity controlled by National Grid Plc, will acquire 100% of the share capital of PPL WPD Investments Limited ("WPD") from PPL WPD Limited, an entity controlled by PPL. This transaction is non-reportable pursuant to 16 C.F.R. § 802.51(b). Consideration for the non-reportable transaction is approximately £7.79 billion (approximately \$10.9 billion), subject to adjustment.

The Company is an electric and gas utility in Rhode Island. WPD is a power distribution utility in England and Wales, United Kingdom.

The parties intend to close the transaction as soon as practicable following the satisfaction or waiver of the customary closing conditions, including the expiration or termination of the applicable waiting period under the HSR Act, FERC authorization, and state regulatory approvals.

The parties used the following code names:

Pluto = PPL

Newquay = National Grid

Rover = Narragansett

Project Orbit = the acquisition of the Company

Project Vortex = the non-reportable acquisition

3(b) SUBMIT A COPY OF THE MOST RECENT VERSION OF THE CONTRACT OR AGREEMENT (or letter of intent to merge or acquire)

(IF SUBMITTING PAPER, DO NOT ATTACH THE DOCUMENT TO THIS PAGE) ATTACHMENT NUMBER OF CONTRACT OR AGREEMENT

3b-1_ Share Purchase Agreement (reportable)

3b-2_ Share Purchase Agreement (non-reportable)

3b-3_ Assignment Agreement

NAME OF PERSON FILING NOTIFICATION National Grid Plc	DATE May 3, 2021
--	------------------

ITEM 4

PERSONS FILING NOTIFICATION MAY PROVIDE BELOW AN OPTIONAL INDEX OF DOCUMENTS REQUIRED TO BE SUBMITTED BY ITEM 4 (*See Item by Item instructions*). THESE DOCUMENTS SHOULD NOT BE ATTACHED TO THIS PAGE.

4(a) ENTITIES WITHIN THE PERSON FILING NOTIFICATION THAT FILE ANNUAL REPORTS WITH THE SECURITIES AND EXCHANGE COMMISSION <input type="checkbox"/> None	CENTRAL INDEX KEY NUMBER
National Grid Plc	0001004315

4(b) ANNUAL REPORTS AND ANNUAL AUDIT REPORTS <input type="checkbox"/> None	ATTACHMENT OR REFERENCE NUMBER
National Grid Plc Form 20-F for the fiscal year ended 31 March 2020 Web link: https://www.nationalgrid.com/document/138746/download	

4(c) STUDIES, SURVEYS, ANALYSES, AND REPORTS <input checked="" type="checkbox"/> None	ATTACHMENT OR REFERENCE NUMBER
None.	

4(d) ADDITIONAL DOCUMENTS <input type="checkbox"/> None	ATTACHMENT OR REFERENCE NUMBER
4d-1_ Project Island summary update pack, January 14, 2021, prepared by PWC	4
4d-2_ The Narragansett Electric Company, May 2020, prepared under the direction of Tim Horan, Group Director, SHE; David Campbell, VP, US Treasurer, Bill Malee, VP, Regulation, and Kate Sturgess, VP, US Controller	5
4d-3_ Rover, March 2021, prepared under the direction of Tim Horan, Group Director, SHE; David Campbell, VP, US Treasurer, Bill Malee, VP, Regulation, and Donald Simpson, Group Head of Tax	6
4d-4_ Getting to Know PPL, Spring 2021, prepared by PPL	7

NAME OF PERSON FILING NOTIFICATION National Grid Plc	DATE May 3, 2021
--	------------------

ITEM 5

5(a) DOLLAR REVENUES BY NON-MANUFACTURING INDUSTRY CODE AND BY MANUFACTURED PRODUCT CODE

Check None at the bottom of the page and provide explanation if you are not reporting revenue

6-DIGIT INDUSTRY CODE AND/OR 10-DIGIT PRODUCT CODE	DESCRIPTION	YEAR FYE 3/31/2020	TOTAL DOLLAR REVENUES (\$MM)
--	-------------	-----------------------	---------------------------------

Attachment:

221121	Electric Bulk Power Transmission and Control	141.8	<input checked="" type="checkbox"/> Overlap
221122	Electric Power Distribution	1,122.4	<input checked="" type="checkbox"/> Overlap
221210	Natural Gas Distribution	434.1	<input checked="" type="checkbox"/> Overlap

NONE ☐ (PROVIDE EXPLANATION)

NAME OF PERSON FILING NOTIFICATION National Grid Plc	DATE May 3, 2021
--	------------------

5(b) COMPLETE ONLY IF ACQUISITION IS IN THE FORMATION OF A JOINT VENTURE CORPORATION OR UNINCORPORATED ENTITY	<input checked="" type="checkbox"/> Not Applicable
---	--

5(b)(i) CONTRIBUTIONS THAT EACH PERSON FORMING THE JOINT VENTURE CORPORATION OR UNINCORPORATED ENTITY HAS AGREED TO MAKE

Attachment:

5(b)(ii) DESCRIPTION OF CONSIDERATION THAT EACH PERSON FORMING THE JOINT VENTURE CORPORATION OR UNINCORPORATED ENTITY WILL RECEIVE

Attachment:

5(b)(iii) DESCRIPTION OF THE BUSINESS IN WHICH THE JOINT VENTURE CORPORATION OR UNINCORPORATED ENTITY WILL ENGAGE

Attachment:

5(b)(iv) SOURCE OF DOLLAR REVENUES BY 6-DIGIT INDUSTRY CODE (non-manufacturing) AND BY 10-DIGIT PRODUCT CODE (manufactured)

Attachment:

CODE	DESCRIPTION

NAME OF PERSON FILING NOTIFICATION National Grid Plc	DATE May 3, 2021
--	------------------

ITEM 6

6(a) ENTITIES WITHIN PERSON FILING NOTIFICATION

Attachment:

NAME	CITY	STATE	COUNTRY
None.			

6(b) HOLDERS OF PERSON FILING NOTIFICATION

Attachment:

ISSUER	SHAREHOLDER/ INTEREST HOLDER	HQ ADDRESS	% HELD
None.			

6(c)(i) HOLDINGS OF PERSON FILING NOTIFICATION

Attachment:

UPE	ISSUER/ UNINCORPORATED ENTITY	% HELD
None.		

6(c)(ii) HOLDINGS OF ASSOCIATES (ACQUIRING PERSON ONLY)

Attachment:

TOP LEVEL ASSOCIATE	ISSUER/ UNINCORPORATED ENTITY	% HELD
N/A		

NAME OF PERSON FILING NOTIFICATION National Grid Plc	DATE May 3, 2021
--	------------------

ITEM 7

OVERLAP DOLLAR REVENUES

7(a) 6-DIGIT NAICS INDUSTRY CODE AND DESCRIPTION

☐ None

CODE	DESCRIPTION	PERSON / ASSOCIATE / BOTH
221121	Electric Bulk Power Transmission and Control	Person
221122	Electric Power Distribution	Person
221210	Natural Gas Distribution	Person

7(b)(i) LIST THE NAME OF EACH PERSON THAT ALSO DERIVED DOLLAR REVENUES

UPE	ENTITY THAT OVERLAPS (IF DIFFERENT)
PPL Corporation	

7(b)(ii) LIST THE NAME OF EACH ASSOCIATE OF THE ACQUIRING PERSON THAT ALSO DERIVED DOLLAR REVENUES (ACQUIRING PERSON ONLY)

TOP LEVEL ASSOCIATE	ENTITY THAT OVERLAPS (IF DIFFERENT)
N/A	

7(c) GEOGRAPHIC MARKET INFORMATION FOR EACH PERSON THAT ALSO DERIVED DOLLAR REVENUES

CODE	GEOGRAPHIC MARKET INFORMATION
221121, 221122, 221210	Rhode Island (1 State)

7(d) GEOGRAPHIC MARKET INFORMATION FOR ASSOCIATES OF THE ACQUIRING PERSON (ACQUIRING PERSON ONLY)

CODE	GEOGRAPHIC MARKET INFORMATION
N/A	

NAME OF PERSON FILING NOTIFICATION National Grid Plc	DATE May 3, 2021
--	------------------

ITEM 8

PRIOR ACQUISITIONS (*ACQUIRING PERSON ONLY*)

NAICS Code	N/A
Acquired Entity	
Former HQ Address	
Acquisition Type	<input type="checkbox"/> Securities <input type="checkbox"/> Assets <input type="checkbox"/> Non Corporate Interests Date of Acquisition
Notes	


DocuSign Envelope ID: 61930343-F65D-442E-B5CD-A51E945C88AF

National Grid Plc

May 2021

CERTIFICATION

I declare under penalty of perjury under the laws of the United States of America that (i) this **NOTIFICATION AND REPORT FORM**, together with any and all appendices and attachments thereto, was prepared and assembled under my supervision in accordance with instructions issued by the Federal Trade Commission and that (ii) subject to the recognition that, where so indicated, reasonable estimates have been made because books and records do not provide the required data, the information is, to the best of my knowledge, true, correct, and complete in accordance with the statute and rules.

NAME (Please print or type)	TITLE
Justine Campbell	Group General Counsel and Company Secretary
SIGNATURE	DATE
 64B2B27BF5C04C9...	May 3, 2021

DocuSign Envelope ID: 61930343-F65D-442E-B5CD-A51E945C88AF


UNITED STATES OF AMERICA
FEDERAL TRADE COMMISSION
DEPARTMENT OF JUSTICE

-----X	
16 C.F.R. § 803--APPENDIX	:
ANTITRUST IMPROVEMENTS ACT	:
NOTIFICATION AND REPORT FORM FOR	:
CERTAIN MERGERS AND ACQUISITIONS	:
-----X	

AFFIDAVIT
PURSUANT TO
16 C.F.R. § 803.5

Justine Campbell, pursuant to 28 U.S.C. Section 1746, declares:

1. I am the Group General Counsel and Company Secretary of National Grid Plc (“National Grid”). I am authorized to make this affidavit as required by Section 803.5 of the Rules promulgated under the Hart-Scott-Rodino (“HSR”) Antitrust Improvements Act of 1976.
2. As of March 17, 2021, National Grid has executed the Share Purchase Agreement described in Item 3(a) of the attached HSR Form and included as attachment 3b-1 thereto (the “Agreement”).
3. National Grid has a good faith intention to consummate the transaction described in the Agreement and attached HSR Form.
4. I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

DocuSigned by:

64B2B27BF5C04C9
Justine Campbell
Group General Counsel and Company
Secretary
National Grid Plc

May 3, 2021

Reference Copy Only. Do Not Mail to the FCC as an Application.

Submitted:
File Number:

FCC 601
Main Form

FCC Application for Radio Service Authorization: Wireless Telecommunications Bureau Public Safety and Homeland Security Bureau

Approved by OMB
3060 - 0798

See instructions for
public burden estimate

1) Radio Service Code IG	1a) Existing Radio Service Code
--	---------------------------------

General Information

2) (Select only one) (MD) NE - New RO - Renewal Only AU - Administrative Update NT - Required Notifications MD - Modification RM - Renewal/Modification WD - Withdrawal of Application EX - Requests for Extension of Time AM - Amendment CA - Cancellation of License DU - Duplicate License RL - Registered Location/Link	
3a) If this application is for a Demonstration License or a Special Temporary Authorization (STA), enter the code and attach the required exhibit as described in the instructions. Otherwise enter ' N/A ' (Not Applicable).	(N) M S N/A
3b) If this application is for Special Temporary Authority due to an emergency situation, enter 'Y'; otherwise enter 'N'. Refer to Rule 1.915 for an explanation of situations considered to be an emergency.	() Y No
4) If this application is for an Amendment or Withdrawal, enter the file number of the pending application currently on file with the FCC.	File Number
5) If this application is for a Modification, Renewal Only, Renewal/Modification, Cancellation of License, Duplicate License, or Administrative Update, enter the call sign of the existing FCC license. If this is a request for Registered Location/Link, enter the FCC call sign assigned to the geographic license.	Call Sign WPCA328
6a) If this application is for a New, Amendment, Renewal Only, or Renewal/Modification, enter the requested authorization expiration date (this item is optional).	MM DD
6b) If this application is for a Renewal Only or Renewal/Modification and the license is a geographic area license, is the license used to provide service to customers (C), or is the license used for private business (internal) purposes or to meet the licensee's public interest/public safety communications needs (P)?	() C P
7) Is this application "major" as defined in § 1.929 of the Commission's Rules when read in conjunction with the applicable radio service rules found in Parts 22 and 90 of the Commission's Rules? (NOTE: This question only applies to certain site-specific applications. See the instructions for applicability and full text of § 1.929).	(N) Y No
8) Are attachments (other than associated schedules) being filed with this application?	(Y) Y No

Fees, Waivers, and Exemptions

9) Is the Applicant exempt from FCC application fees?	(Y) Y No
10) Is the Applicant exempt from FCC regulatory fees?	(Y) Y No
11a) Does this application include a request for a Waiver of the Commission's Rule(s)? If 'Yes', attach an exhibit providing rule number(s) and explaining circumstances.	(N) Y No
11b) If 11a is 'Y', and a feeable waiver request is attached, enter the number of rule sections involved.	Number of Rule Section(s):
12) Are the frequencies or parameters requested in this filing covered by grandfathered privileges, previously approved by waiver, or functionally integrated with an existing station?	(N) Y No

Applicant Information

13) FCC Registration Number (FRN): 0003628997			
14) Applicant/Licensee Legal Entity Type: (Select One) <input type="checkbox"/> Individual <input type="checkbox"/> Unincorporated Association <input type="checkbox"/> Trust <input type="checkbox"/> Government Entity <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Limited Liability Company <input type="checkbox"/> General Partnership <input type="checkbox"/> Limited Partnership <input type="checkbox"/> Limited Liability Partnership <input type="checkbox"/> Consortium <input type="checkbox"/> Other:			
15) If the Licensee name is being updated, is the update a result from the sale (or transfer of control) of the license(s) to party and for which proper Commission approval has not been received or proper notification not provided?			() Yes No
16) First Name (if individual):	MI:	Last Name:	Suffix:
17) Legal Entity Name (if other than individual): National Grid USA Service Company Inc.			
18) Attention To: Nghia (Michael) Lac			
19) P.O. Box:	And/Or	20) Street Address: 40 Sylvan Road	
21) City: Waltham	22) State: MA	23) Zip Code: 02451	
24) Telephone Number: (781)907-3409		25) Fax: (781)907-5715	
26) E-Mail Address: NGHIA.LAC@nationalgrid.com			

27) Demographics (Optional)

Race: <input type="checkbox"/> American Indian or Alaska Native <input type="checkbox"/> Asian <input type="checkbox"/> Black or African-American <input type="checkbox"/> Native Hawaiian or Other Pacific Islander <input type="checkbox"/> White	Ethnicity: <input type="checkbox"/> Hispanic or Latino <input type="checkbox"/> Not Hispanic or Latino	Gender: <input type="checkbox"/> Male <input type="checkbox"/> Female
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Real Party in Interest

28) Name of Real Party in Interest of Applicant (If different from Applicant): National Grid USA Service Company, Inc.	29) FCC Registration Number (FRN) of Real Party in Interest: 0003628997
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Contact Information (If different from the Applicant)

☐ Check here if same as Applicant.

30) First Name:	MI:	Last Name:	Suffix:
31) Company Name: Utilities Telecom Council			
32) Attention To: Utilities Telecom Council			
33) P.O. Box:	And /Or	34) Street Address: 1129 20TH STREET NW, SUITE 350	
35) City: Washington	36) State: DC	37) Zip Code: 20036	
38) Telephone Number: (202)872-0030		39) Fax: (202)872-1331	
40) E-Mail Address: SPECTRUMSERVICES@UTC.ORG			

Regulatory Status

41) This filing is for authorization to provide or use the following type(s) of radio service offering (enter all that apply):	
() <u>C</u> ommon Carrier	() <u>N</u> on-Common Carrier (<input checked="" type="checkbox"/>) <u>P</u> riate, internal communications () <u>B</u> roadcast Services () <u>B</u> and <u>M</u> anager

Type of Radio Service

42) This filing is for authorization to provide the following type(s) of radio service (choose all that apply):	
() <u>F</u> ixed	(<input checked="" type="checkbox"/>) <u>M</u> obile () <u>R</u> adiolocation () <u>S</u> atellite (sound) () <u>B</u> roadcast Services
43) Does the Applicant propose to provide service interconnected to the public telephone network? (<input checked="" type="checkbox"/>) <u>N</u> <u>Y</u> es <u>N</u> o	

Alien Ownership Questions (If any answer is 'Y', provide an attachment explaining the circumstances. In preparing the attachment, refer to the Main Form Instructions for the "Alien Ownership Questions".)

44) Is the Applicant a foreign government or the representative of any foreign government?	(<input checked="" type="checkbox"/>) <u>N</u> <u>Y</u> es <u>N</u> o
45) Is the Applicant an alien or the representative of an alien?	() <u>Y</u> es <u>N</u> o
46) Is the Applicant a corporation organized under the laws of any foreign government?	() <u>Y</u> es <u>N</u> o
47) Is the Applicant a corporation of which more than one-fifth of the capital stock is owned of record or voted by aliens or their representatives, or by a foreign government or representative thereof, or by any corporation organized under the laws of a foreign country?	() <u>Y</u> es <u>N</u> o

48a) Is the Applicant directly or indirectly controlled by any other corporation of which more than one-fourth of the capital stock is owned of record or voted by aliens or their representatives, or by a foreign government or representative thereof, or by any corporation organized under the laws of a foreign country? () Yes No

48b) If the answer to 47 or 48a is 'Y' select one of the choices below.

☐ The Applicant is exempt from the provisions of Section 310(b).

It is not necessary to file a petition for declaratory ruling if the Applicant includes in the attachment required by Item 47 or Item 48a a showing that the requested license(s) is exempt from the provisions of Section 310(b).

☐ The Applicant has received a declaratory ruling(s) approving its foreign ownership, and the application involves only the acquisition of additional spectrum for the provision of a wireless service in a geographic coverage area for which the Applicant has been previously authorized.

If checked, include in the attachment required by Item 47 or Item 48a the citation(s) of the applicable declaratory ruling(s) by DA/FCC number, the FCC Record citation, if available, release date, and a statement that there has been no change in the foreign ownership of the Applicant since the issuance of its ruling.

☐ The Applicant: (i) has received a declaratory ruling(s) approving its foreign ownership, but is not able to make the certification specified immediately above; or (ii) is an "affiliate" of a Licensee or Lessee/Sublessee that received a declaratory ruling(s) under 47 CFR § 1.990(a) and is relying on the affiliate's ruling for purposes of filing this application as permitted under the affiliate's ruling and 47 CFR § 1.994(b).

If checked, and if the Applicant received its declaratory ruling(s) on or after August 9, 2013, include in the attachment required by Item 47 or Item 48a the citation(s) of the Applicant's declaratory ruling(s) by DA/FCC number, the FCC Record citation, if available, release date, and a statement that the Applicant is in compliance with the terms and conditions of its ruling and with the Commission's Rules.

If checked, and if the Applicant received its declaratory ruling(s) prior to August 9, 2013, include in the attachment required by Item 48a a copy of a petition for declaratory ruling filed contemporaneously with the Commission to extend the Applicant's existing ruling(s) to cover the same radio service(s) and geographic coverage area(s) involved in the application. Alternatively, the Applicant may request a new declaratory ruling pursuant to Section 1.990(a) of the Commission's Rules, 47 CFR § 1.990(a). Petitions for declaratory ruling may be filed electronically on the Internet through the International Bureau Filing System (IBFS) (with a copy attached hereto).

If checked, and if the Applicant is relying on an affiliate's ruling for purposes of filing this application, include in the attachment required by Item 47 or Item 48a the citation(s) of the applicable declaratory ruling(s) by DA/FCC number, the FCC Record citation, if available, release date, and a statement that the Applicant is in compliance with the terms and conditions of the named affiliate's ruling and with the Commission's Rules. The Applicant must also include a certification of compliance signed by the named affiliate or other qualified entity as specified in 47 CFR § 1.994(b). See Main Form Instructions for Items 47 or 48a, as applicable.

☐ The Applicant has not received a declaratory ruling approving its foreign ownership and is requesting a declaratory ruling under 47 CFR § 1.990(a) in a petition filed contemporaneously with the Commission.

If checked, include in the attachment required by Item 47 or 48a a copy of the petition for declaratory ruling filed contemporaneously with the Commission pursuant to 47 CFR § 1.990(a). Petitions for declaratory ruling may be filed electronically on the Internet through the International Bureau Filing System (IBFS) (with a copy attached hereto).

Basic Qualification Questions

49) Has the Applicant or any party to this application had any FCC station authorization, license or construction permit revoked or had any application for an initial, modification or renewal of FCC station authorization, license, or construction permit denied by the Commission?	(<input type="checkbox"/> N) <u>Yes</u> <input type="checkbox"/> No
50) Has the Applicant or any party to this application, or any party directly or indirectly controlling the Applicant, ever been convicted of a felony by any state or federal court?	(<input type="checkbox"/> N) <u>Yes</u> <input type="checkbox"/> No
51) Has any court finally adjudged the Applicant or any party directly or indirectly controlling the Applicant guilty of unlawfully monopolizing or attempting unlawfully to monopolize radio communication, directly or indirectly, through control of manufacture or sale of radio apparatus, exclusive traffic arrangement, or any other means or unfair methods of competition?	(<input type="checkbox"/> N) <u>Yes</u> <input type="checkbox"/> No

Note: If the answer to any of 49-51 is 'Y', attach an exhibit explaining the circumstances.

Aeronautical Advisory Station (Unicom) Certification

52) (<input type="checkbox"/>) I certify that the station will be located on property of the airport to be served, and, in cases where the airport does not have a control tower, RCO, or FAA flight service station, that I have notified the owner of the airport and all aviation service organizations located at the airport within ten days prior to application.

Broadband Radio Service and Educational Broadband Service Cable Cross-Ownership

53a) Will the requested facilities be used to provide multichannel video programming service?	(<input type="checkbox"/>) <u>Yes</u> <input type="checkbox"/> No
53b) If the answer to question 53a is 'Y', does the Applicant operate, control or have an attributable interest (as defined in 47 CFR § 27.1202) in a cable television system whose franchise area is located within the geographic service area of the requested facilities?	(<input type="checkbox"/>) <u>Yes</u> <input type="checkbox"/> No

Note: If the answer to question 53b is 'Y', attach an exhibit explaining how the Applicant complies with 47 CFR § 27.1202 or justifying a waiver of that rule. If a waiver of the Commission Rule(s) is being requested, Item 11a must be answered 'Y'.

Broadband Radio Service and Educational Broadband Service (Part 27)

54) (For EBS only) Does the Applicant comply with the programming requirements contained in 47 CFR § 27.1203?	(<input type="checkbox"/>) <u>Yes</u> <input type="checkbox"/> No
Note: If the answer to item 54 is 'N', attach an exhibit explaining how the Applicant complies with 47 CFR § 27.1203 of the Commission's Rules or justifying a waiver of that rule. If a waiver of the Commission Rule(s) is being requested, Item 11a must be answered 'Y'.	
55) (For BRS and EBS) Does the Applicant comply with 47 CFR §§ 27.50, 27.55, and 27.1221?	(<input type="checkbox"/>) <u>Yes</u> <input type="checkbox"/> No
Note: If the answer to item 55 is 'N', attach an exhibit justifying a waiver of that rule(s). If a waiver of the Commission Rule(s) is being requested, Item 11a must be answered 'Y'.	

For Applicants Who Participated in an Auction

56) Is the Applicant a qualifying rural wireless partnership or a member of a qualifying rural wireless partnership?	(<input type="checkbox"/>) <u>Yes</u> <input type="checkbox"/> No
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Note: If the answer to item 56 is 'Y', attach an exhibit listing all members of the qualifying rural wireless partnership, including their FRN numbers.

For Renewal Applicants

57) Operation/Performance Requirement Certification	
[For a site-based license]: Applicant certifies that it is continuing to operate consistent with its most recently filed construction notification (or most recent authorization, if no construction notification was required).	(<input type="checkbox"/>) <u>Yes</u> <input type="checkbox"/> No
[For a geographic license, commercial service - licensee in its initial license term with an interim performance requirement]: Applicant certifies that it has met its interim performance requirement, that over the portion of the license term following the interim performance requirement, it continues to use its facilities to provide at least the level of service required by its interim performance requirement, it has met its final performance requirement, and it continues to use its facilities to provide at least the level of service required by its final performance requirement through the end of the license term.	(<input type="checkbox"/>) <u>Yes</u> <input type="checkbox"/> No
[For a geographic license, commercial service - licensee in its initial license term with no interim performance requirement]: Applicant certifies that it has met its final performance requirement and it continues to use its facilities to provide at least the level of service required by its final performance requirement through the end of the license term. [Note: licensee must provide a showing demonstrating that the final performance requirement has been met, either separately in a timely application for notification of completion of construction, or as part of its renewal application, depending on the radio service.]	(<input type="checkbox"/>) <u>Yes</u> <input type="checkbox"/> No
[For a geographic license, commercial service - licensee in any subsequent term]: Applicant certifies that it continues to use its facilities to provide at least the level of service required by its final performance requirement through the end of any subsequent license terms.	(<input type="checkbox"/>) <u>Yes</u> <input type="checkbox"/> No
[For a geographic license, private systems - licensee in its initial license term with an interim performance requirement]: Applicant certifies that it has met its interim performance requirement, that over the portion of the license term following the interim performance requirement, it continues to use its facilities to further its private business or public interest/public safety communications needs at or above the level required to meet its interim performance requirement, it has met its final performance requirement, and it continues to use its facilities to provide at least the level of operation required by its final performance requirement through the end of the license term.	(<input type="checkbox"/>) <u>Yes</u> <input type="checkbox"/> No
[For a geographic license, private systems - licensee in its initial license term with no interim performance requirement]: Applicant certifies that it has met its final performance requirement, it continues to use its facilities to further its private business or public interest/public safety communications needs, and it continues to use its facilities to provide at least the level of operation required by its final performance requirement through the end of the license term. [Note: licensee must provide a showing demonstrating that the final performance requirement has been met, either separately in a timely application for notification of completion of construction, or as part of its renewal application, depending on the radio service.]	(<input type="checkbox"/>) <u>Yes</u> <input type="checkbox"/> No

[For a geographic license, private systems - licensee in any subsequent term]: Applicant certifies that it continues to use its facilities to further its private business or public interest/public safety communications needs at or above the level required to meet its final performance requirement through the end of any subsequent license terms.	() <u>Yes</u> <u>No</u>
[For a partitioned or disaggregated license without a performance requirement, for the first renewal application filed after effective date of the rules]: Applicant certifies that the partitioned and/or disaggregated license that is the subject of this renewal application has no separate performance requirement and that this is the first renewal of this license filed subsequent to the effective date of the rules.	() <u>Yes</u> <u>No</u>
[For a partitioned or disaggregated license without a performance requirement, for any subsequent renewal filings]: Applicant certifies that it continues to use its facilities to provide service or to further the applicant's private business or public interest/public safety needs.	() <u>Yes</u> <u>No</u>

Discontinuance of Service Certification

<p>58) Applicant certifies that no permanent discontinuance of service or operation, as applicable, occurred during its current license term.</p> <p>Note: If the response to either item 57 or item 58 is 'N', attach an exhibit that demonstrates that over the course of the license term, the Applicant provided and continues to provide service to the public, or operated and continues to operate the license to meet the Applicant's private business or public interest/public safety communications needs. This exhibit must include a detailed description of the Applicant's provision of service or, when allowed under the relevant service rules or pursuant to waiver, use of the spectrum for private business or public interest/public safety communications needs, during the entire license period and address, as applicable: 1) the level and quality of service provided by the applicant (e.g., the population served, the area served, the number of subscribers, the services offered); (2) the date service commenced, whether service was ever interrupted, and the duration of any interruption or outage; (3) the extent to which service is provided to rural areas; (4) the extent to which service is provided to qualifying tribal land as defined in 47 CFR § 1.2110(e)(3)(i); and (5) any other factors associated with the level of service to the public. The licensee may note in its exhibit: 1) any grant(s) of waiver or extension of a performance deadline or license renewal subject to meeting a performance requirement; or 2) if the final performance deadline and/or expiration date for the license accelerated because the licensee did not meet an interim performance requirement.</p>	() <u>Yes</u> <u>No</u>
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Regulatory Compliance Certification [same for all]

<p>59) Applicant certifies that it has substantially complied with all applicable FCC rules, policies, and the Communications Act of 1934, as amended.</p> <p>Note: If the response to item 59 is 'N', attach an exhibit explaining the circumstances and demonstrating why Applicant's license should be renewed.</p>	() <u>Yes</u> <u>No</u>
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General Certification Statements

1) The Applicant waives any claim to the use of any particular frequency or of the electromagnetic spectrum as against the regulatory power of the United States because of the previous use of the same, whether by license or otherwise, and requests an authorization in accordance with this application.
2) The Applicant certifies that grant of this application would not cause the Applicant to be in violation of any pertinent cross-ownership or attribution rules.* *If the Applicant has sought a waiver of any such rule in connection with this application, it may make this certification subject to the outcome of the waiver request.
3) The Applicant certifies that all statements made in this application and in the exhibits, attachments, or documents incorporated by reference are material, are part of this application, and are true, complete, correct, and made in good faith.
4) The Applicant certifies that neither the Applicant nor any other party to the application is subject to a denial of Federal benefits pursuant to § 5301 of the Anti-Drug Abuse Act of 1988, 21 U.S.C. § 862, because of a conviction for possession or distribution of a controlled substance. This certification does not apply to applications filed in services exempted under § 1.2002(c) of the rules, 47 CFR § 1.2002(c). See 47 CFR § 1.2002(b) for the definition of "party to the application" as used in this certification.
5) The Applicant certifies that it either (1) has current required ownership data on file with the Commission, (2) is filing updated ownership data simultaneously with this application, or (3) is not required to file ownership data under the Commission's Rules.
6) The Applicant certifies that the facilities, operations, and transmitters for which this authorization is hereby requested are either: (1) categorically excluded from routine environmental evaluation for RF exposure as set forth in 47 CFR § 1.1307(b); or, (2) have been found not to cause human exposure to levels of radiofrequency radiation in excess of the limits specified in 47 CFR §§ 1.1310 and 2.1093; or, (3) are the subject of one or more Environmental Assessments filed with the Commission.
7) The Applicant certifies that it has reviewed the appropriate Commission Rules defining eligibility to hold the requested license(s) and is eligible to hold the requested license(s).
8) The Applicant certifies that it is not in default on any payment for Commission licenses and that it is not delinquent on any non-tax debt owed to any federal agency.
9) The Applicant certifies that the Applicant and all of the related individuals and entities required to be disclosed on this application and FCC Form 602 (FCC Ownership Disclosure Information for the Wireless Telecommunications Services) are not person(s) who have been, for reasons of national security, barred by any agency of the Federal Government from bidding on a contract, participating in an auction, or receiving a grant. This certification applies only to applications for licenses for spectrum that is required by Sections 6103, 6401-6403 of the Middle Class Tax Relief and Job Creation Act of 2012, codified at 47 U.S.C. §§ 309, 1413, 1451-1452, to be assigned by a system of competitive bidding under 47 U.S.C. § 309(j).

Signature

60) Typed or Printed Name of Party Authorized to Sign

First Name: Nghia (Michael)	MI:	Last Name: Lac	Suffix:
61) Title: Manager of Telecom Engineering, New Engl			
Signature: Nghia (Michael) Lac			62) Date: 04/29/2021
FAILURE TO SIGN THIS APPLICATION MAY RESULT IN DISMISSAL OF THE APPLICATION AND FORFEITURE OF ANY FEES PAID.			
Upon grant of this license application, the Licensee may be subject to certain construction or coverage requirements. Failure to meet the construction or coverage requirements will result in termination of the license. Consult appropriate FCC regulations to determine the construction or coverage requirements that apply to the type of license requested in this application.			
WILLFUL FALSE STATEMENTS MADE ON THIS FORM OR ANY ATTACHMENTS ARE PUNISHABLE BY FINE AND/OR IMPRISONMENT (U.S. Code, Title 18, § 1001) AND/OR REVOCATION OF ANY STATION LICENSE OR CONSTRUCTION PERMIT (U.S. Code, Title 47, § 312(a)(1)), AND/OR FORFEITURE (U.S. Code, Title 47, § 503).			

**FCC 601
Schedule D**

**Wireless Telecommunications Bureau and/or
Public Safety and Homeland Security Bureau
Schedule for Station Locations and Antenna Structures**

Approved by OMB
3060 - 0798
See 601 Main Form Instructions
for public burden estimate

1) Action Requested: () Add Mod Del		2) Location Number:	
3) Location Description:		4) Area of Operation Code:	5) Location Name:
6) FCC Antenna Structure Registration Number, FCC 854 File Number or N/A: N/A			
7) Latitude (DD-MM-SS.S): NAD83 () <u>N</u> or <u>S</u>		8) Longitude (DDD-MM-SS.S): NAD83 () <u>E</u> or <u>W</u>	
9) Street Address, Name of Landing Area, or Other Location Description:			
10) City:		11) State:	12) County/Borough/Parish:
13) Elevation of Site AMSL (meters) ('a' in antenna structure example):		14) Overall Ht AGL Without Appurtenances (meters) ('b' in antenna structure example):	15) Overall Ht AGL With Appurtenances (meters) ('c' in antenna structure example):
16) Support Structure Type:			
17) Location Number: (only for Area of Operation Code 'A')	18) Radius (km):	19) Airport Identifier:	20) Site Status:
21) Maximum Latitude (DD-MM-SS.S): Use for rectangle only (Northwest corner) NAD83 () <u>N</u> or <u>S</u>		22) Maximum Longitude (DDD-MM-SS.S): Use for rectangle only (Northwest corner) NAD83 () <u>E</u> or <u>W</u>	
23) Do you propose to operate in an area that requires frequency coordination with Canada? () Yes No			
24) Description: (only for Area of Operation Code 'O')			
25) Number of Units: ____ Hand Held ____ Mobile ____ Temporary Fixed ____ Aircraft ____ Itinerant			
26) Would a Commission grant of Authorization for this location be an action which may have a significant environmental effect? See Section 1.1307 of 47 CFR. If 'Yes', submit an environmental assessment as required by 47 CFR, Sections 1.1308 and 1.1311. () Yes No			
27a) If the site is located in one of the Quiet Zones listed in Item 27b of the Instructions, provide the date (mm/dd/yyyy) that the proper Quiet Zone entity was notified: _____			
27b) Has the Applicant obtained prior written consent from the proper Quiet Zone entity for the same technical parameters that are specified in this application? () Yes No			
28) Do you propose to operate in an area that requires frequency coordination with Mexico? () Yes No			

**FCC 601
Schedule H**

**Technical Data Schedule for the
Private Land Mobile and Land Mobile Broadcast Auxiliary
Radio Services (Parts 90 and 74)**

Approved by OMB
3060 - 0798
See 601 Main Form instructions
for public burden estimate

Eligibility

1) Rule Section: 90.35	2) Describe Activity: PROVIDES ELECTRIC AND GAS ENERGY
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Frequency Coordinator Information (if not self-coordinated)

3) Frequency Coordination Number	4) Name of Frequency Coordinator	5) Telephone Number	6) Coordination Date
7) Has this application been successfully coordinated? () <u>Yes</u> / <u>No</u>			

Extended Implementation (Slow Growth)

8) Are you requesting a new or modified extended implementation plan? If 'Yes', attach an exhibit with a justification and a proposed station construction schedule.	() <u>Yes</u> / <u>No</u>
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Associated Call Signs (Attach additional sheets if required)

9)				
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Broadcast Auxiliary Only

If there is an associated Parent Station, complete Items 10-12.	10) Facility Id of Parent Station:	11) Radio Service of Parent Station:	12) City and State of Parent Station Principal Community:
13) If there is no associated parent station, this Applicant is a: () <u>Cable Network Entity</u> <u>Broadcast Network Entity</u> <u>Television Cable Operator</u> <u>Large Venue Owner or Operator</u> <u>Motion Picture Producer</u> <u>Professional Sound Company</u> <u>Television Producer</u>			14) State of Primary Operation:

Control Point(s) (Other than at the transmitter) (Attach additional sheets if required)

15) Action A/M/D	16) Control Point Number	17) Location Street Address, City or Town, County/Borough/Parish, State	18) Telephone Number

Antenna Information

19) Action () A/M/D	20) Location Number	21) Antenna Number	22) AAT (meters)	23) Antenna Ht. (meters)	24) Azimuth (degrees)	25) Beamwidth (degrees)	26) Polarization	27) Gain (dB)

Frequency Information

28) Action () A/M/D	29) Location Number	30) Antenna Number	31) Frequency (MHz)		32) Station Class	33) No. of Units	34) No. of Paging Receivers	35) Output Power (watts)	36) ERP (watts)	37) Emission Designators
M	1	1	Existing (if Mod) 000160.99500000	New	FB	1		30.000	90.000	11K0F2D, 11K0F3E, 20K0F2D (D), 20K0F3E (D)
M	2	1	Existing (if Mod) 000160.99500000	New	FB	1		30.000	90.000	11K0F2D, 11K0F3E, 20K0F2D (D), 20K0F3E (D)
M	3	1	Existing (if Mod) 000160.99500000	New	FB	1		30.000	90.000	11K0F2D, 11K0F3E, 20K0F2D (D), 20K0F3E (D)
M	4	1	Existing (if Mod) 000160.99500000	New	MO	10		75.000	90.000	11K0F2D, 11K0F3E, 20K0F2D (D), 20K0F3E (D)
M	5	1	Existing (if Mod) 000160.99500000	New	FXOT	60		20.000	130.000	11K0F2D, 11K0F3E, 20K0F2D (D), 20K0F3E (D)

Attachment(s):

Type	Description	Date Entered
F	Section 1.1116(A)	04/29/2021

Submitted:
File Number:**FCC 601**
Main Form**FCC Application for Wireless Telecommunications Bureau**
Radio Service AuthorizationApproved by OMB
3060 - 0798
See instructions for
public burden estimate

1) Radio Service Code: IG	1a) Existing Radio Service Code:
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General Information

2) (Select only one) (MD) NE - New RO - Renewal Only AU - Administrative Update NT - Required Notifications MD - Modification RM - Renewal/Modification WD - Withdrawal of Application EX - Requests for Extension of Time AM - Amendment CA - Cancellation of License DU - Duplicate License RL - Registered Location/Link	
3a) If this application is for a <u>D</u> evelopmental License, <u>D</u> emonstration License, or a <u>S</u> pecial Temporary Authorization (STA), enter the code and attach the required exhibit as described in the instructions. Otherwise enter ' <u>N</u> ' (Not Applicable).	(N) <u>D</u> <u>M</u> <u>S</u> <u>N/A</u>
3b) If this application is for Special Temporary Authority due to an emergency situation, enter 'Y'; otherwise enter 'N'. Refer to Rule 1.915 for an explanation of situations considered to be an emergency.	() <u>Yes</u> <u>No</u>
4) If this application is for an Amendment or Withdrawal, enter the file number of the pending application currently on file with the FCC.	File Number
5) If this application is for a Modification, Renewal Only, Renewal/Modification, Cancellation of License, Duplicate License, or Administrative Update, enter the call sign of the existing FCC license. If this is a request for Registered Location/Link, enter the FCC call sign assigned to the geographic license.	Call Sign WYZ730
6) If this application is for a New, Amendment, Renewal Only, or Renewal/Modification, enter the requested authorization expiration date (this item is optional).	MM DD ____/____
7) Is this application "major" as defined in §1.929 of the Commission's rules when read in conjunction with the applicable radio service rules found in Parts 22 and 90 of the Commission's rules? (NOTE: This question only applies to certain site-specific applications. See the instructions for applicability and full text of §1.929).	(N) <u>Yes</u> <u>No</u>
8) Are attachments being filed with this application?	(Y) <u>Yes</u> <u>No</u>

Fees, Waivers, and Exemptions

9) Is the applicant exempt from FCC application fees?	(Y) <u>Yes</u> <u>No</u>
10) Is the applicant exempt from FCC regulatory fees?	(Y) <u>Yes</u> <u>No</u>
11a) Does this application include a request for a Waiver of the Commission's rule(s)? If 'Yes', attach an exhibit providing rule number(s) and explaining circumstances.	(N) <u>Yes</u> <u>No</u>
11b) If 11a is 'Y', enter the number of rule section(s) being waived.	Number of Rule Section(s): _____
12) Are the frequencies or parameters requested in this filing covered by grandfathered privileges, previously approved by waiver, or functionally integrated with an existing station?	(N) <u>Yes</u> <u>No</u>

Applicant Information

13) FCC Registration Number (FRN): 0003628997			
14) Applicant/Licensee legal entity type: (Select One) <input type="checkbox"/> Individual <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Unincorporated Association <input type="checkbox"/> Trust <input type="checkbox"/> Government Entity <input type="checkbox"/> Consortium <input type="checkbox"/> General Partnership <input type="checkbox"/> Limited Liability Company <input type="checkbox"/> Limited Liability Partnership <input type="checkbox"/> Limited Partnership <input type="checkbox"/> Other (Description of Legal Entity) _____			
15) If the licensee name is being updated, is the update a result from the sale (or transfer of control) of the license(s) to another party and for which proper Commission approval has not been received or proper notification not provided?			() <u>Yes</u> <u>No</u>
16) First Name (if individual):	MI:	Last Name:	Suffix:
17) Legal Entity Name (if other than individual): National Grid USA Service Company Inc.			
18) Attention To: Nghia (Michael) Lac			
19) P.O. Box:	And/Or	20) Street Address: 40 Sylvan Road	
21) City: Waltham	22) State: MA	23) Zip Code: 02451	
24) Telephone Number: (781)907-3409		25) FAX: (781)907-5715	
26) E-Mail Address: NGHIA.LAC@nationalgrid.com			

27) Demographics (Optional):

Race: <input type="checkbox"/> American Indian or Alaska Native <input type="checkbox"/> Asian <input type="checkbox"/> Black or African-American <input type="checkbox"/> Native Hawaiian or Other Pacific Islander <input type="checkbox"/> White	Ethnicity: <input type="checkbox"/> Hispanic or Latino <input type="checkbox"/> Not Hispanic or Latino	Gender: <input type="checkbox"/> Male <input type="checkbox"/> Female
---	---	--

Real Party in Interest

28) Name of Real Party in Interest of Applicant (If different from applicant): National Grid USA Service Company, Inc.	29) FCC Registration Number (FRN) of Real Party in Interest: 0003628997
--	---

Contact Information (If different from the applicant)

30) First Name: Nghia	MI: H	Last Name: Lac	Suffix:
31) Company Name: National Grid USA Service Company Inc			
32) Attention To:			
33) P.O. Box:	And /Or	34) Street Address: 300 Erie Boulevard West	
35) City: Syracuse	36) State: NY	37) Zip Code: 13202	
38) Telephone Number: (781)907-3409		39) FAX: (781)907-5715	
40) E-Mail Address: nghia.lac@nationalgrid.com			

Regulatory Status

41) This filing is for authorization to provide or use the following type(s) of radio service offering (enter all that apply):
() Common Carrier () Non-Common Carrier (☒) Private, internal communications () Broadcast Services () Band Manager

Type of Radio Service

42) This filing is for authorization to provide the following type(s) of radio service (enter all that apply):
() Fixed (☒) Mobile () Radiolocation () Satellite (sound) () Broadcast Services
43) Interconnected Service? (☐) N Yes No

Alien Ownership Questions

44) Is the applicant a foreign government or the representative of any foreign government? (☐) N Yes No
45) Is the applicant an alien or the representative of an alien? () Yes No
46) Is the applicant a corporation organized under the laws of any foreign government? () Yes No
47) Is the applicant a corporation of which more than one-fifth of the capital stock is owned of record or voted by aliens or their representatives or by a foreign government or representative thereof or by any corporation organized under the laws of a foreign country? () Yes No
48a) Is the applicant directly or indirectly controlled by any other corporation of which more than one-fourth of the capital stock is owned of record or voted by aliens, their representatives, or by a foreign government or representative thereof, or by any corporation organized under the laws of a foreign country? () Yes No
48b) If the answer to the above question is 'Y', has the applicant received a ruling(s) under Section 310(b)(4) of the Communications Act with respect to the same radio service involved in this application? () Yes No
If the answer to 48b is 'N', attach to this application a date-stamped copy of a request for a foreign ownership ruling pursuant to Section 310(b)(4) of the Communications Act.

Basic Qualification Questions

49) Has the applicant or any party to this application had any FCC station authorization, license or construction permit revoked or had any application for an initial, modification or renewal of FCC station authorization, license, or construction permit denied by the Commission? (☐) N Yes No
50) Has the applicant or any party to this application, or any party directly or indirectly controlling the applicant, ever been convicted of a felony by any state or federal court? (☐) N Yes No
51) Has any court finally adjudged the applicant or any party directly or indirectly controlling the applicant guilty of unlawfully monopolizing or attempting unlawfully to monopolize radio communication, directly or indirectly, through control of manufacture or sale of radio apparatus, exclusive traffic arrangement, or any other means or unfair methods of competition? (☐) N Yes No

Aeronautical Advisory Station (Unicom) Certification

52) () I certify that the station will be located on property of the airport to be served, and, in cases where the airport does not have a control tower, RCO, or FAA flight service station, that I have notified the owner of the airport and all aviation service organizations located at the airport within ten days prior to application.

Broadband Radio Service and Educational Broadband Service Cable Cross-Ownership

53a) Will the requested facilities be used to provide multichannel video programming service? () Yes No
53b) If the answer to question 53a is yes, does applicant operate, control or have an attributable interest (as defined in Section 27.1202 of the Commission's Rules) in a cable television system whose franchise area is located within the geographic service area of the requested facilities? () Yes No
Note: If the answer to question 53b is 'Y', attach an exhibit explaining how the applicant complies with Section 27.1202 of the Commission's Rules or justifying a waiver of that rule. If a waiver of the Commission Rule(s) is being requested, Item 11a must be answered 'Y'.

Broadband Radio Service and Educational Broadband Service (Part 27)

54) (For EBS only) Does the applicant comply with the programming requirements contained in Section 27.1203 of the Commission's Rules? () Yes No
Note: If the answer to item 54 is 'N', attach an exhibit explaining how the applicant complies with Section 27.1203 of the Commission's Rules or justifying a waiver of that rule. If a waiver of the Commission Rule(s) is being requested, Item 11a must be answered 'Y'.
55) (For BRS and EBS) Does the applicant comply with Sections 27.50, 27.55, and 27.1221 of the Commission's Rules? () Yes No
Note: If the answer to item 55 is 'N', attach an exhibit justifying a waiver of that rule(s). If a waiver of the Commission Rule(s) is being requested, Item 11a must be answered 'Y'.

General Certification Statements

1)	The applicant waives any claim to the use of any particular frequency or of the electromagnetic spectrum as against the regulatory power of the United States because of the previous use of the same, whether by license or otherwise, and requests an authorization in accordance with this application.
2)	The applicant certifies that grant of this application would not cause the applicant to be in violation of any pertinent cross-ownership or attribution rules.* *If the applicant has sought a waiver of any such rule in connection with this application, it may make this certification subject to the outcome of the waiver request.
3)	The applicant certifies that all statements made in this application and in the exhibits, attachments, or documents incorporated by reference are material, are part of this application, and are true, complete, correct, and made in good faith.
4)	The applicant certifies that neither the applicant nor any other party to the application is subject to a denial of Federal benefits pursuant to §5301 of the Anti-Drug Abuse Act of 1988, 21 U.S.C. § 862, because of a conviction for possession or distribution of a controlled substance. This certification does not apply to applications filed in services exempted under §1.2002(c) of the rules, 47 CFR § 1.2002(c). See §1.2002(b) of the rules, 47 CFR § 1.2002(b), for the definition of "party to the application" as used in this certification.
5)	The applicant certifies that it either (1) has current required ownership data on file with the Commission, (2) is filing updated ownership data simultaneously with this application, or (3) is not required to file ownership data under the Commission's rules.
6)	The applicant certifies that the facilities, operations, and transmitters for which this authorization is hereby requested are either: (1) categorically excluded from routine environmental evaluation for RF exposure as set forth in 47 C.F.R. 1.1307(b); or, (2) have been found not to cause human exposure to levels of radiofrequency radiation in excess of the limits specified in 47 C.F.R. 1.1310 and 2.1093; or, (3) are the subject of one or more Environmental Assessments filed with the Commission.
7)	The applicant certifies that it has reviewed the appropriate Commission rules defining eligibility to hold the requested license(s), and is eligible to hold the requested license(s).
8)	The applicant certifies that it is not in default on any payment for Commission licenses and that it is not delinquent on any non-tax debt owed to any federal agency.

Signature

56) Typed or Printed Name of Party Authorized to Sign

First Name: Nghia (Michael)	MI: Lac	Last Name: Lac	Suffix:
57) Title: Manager of Telecom Engineering, New Engl			
Signature: Nghia (Michael) Lac			58) Date: 04/29/2021
FAILURE TO SIGN THIS APPLICATION MAY RESULT IN DISMISSAL OF THE APPLICATION AND FORFEITURE OF ANY FEES PAID.			
Upon grant of this license application, the licensee may be subject to certain construction or coverage requirements. Failure to meet the construction or coverage requirements will result in termination of the license. Consult appropriate FCC regulations to determine the construction or coverage requirements that apply to the type of license requested in this application.			
WILLFUL FALSE STATEMENTS MADE ON THIS FORM OR ANY ATTACHMENTS ARE PUNISHABLE BY FINE AND/OR IMPRISONMENT (U.S. Code, Title 18, §1001) AND/OR REVOCATION OF ANY STATION LICENSE OR CONSTRUCTION PERMIT (U.S. Code, Title 47, §312(a)(1)), AND/OR FORFEITURE (U.S. Code, Title 47, §503).			

**FCC 601
Schedule D**

**Wireless Telecommunications Bureau Schedule for
Station Locations and Antenna Structures**

1) Action Requested: () <u>A</u> dd <u>M</u> od <u>D</u> el		2) Location Number:	
3) Location Description:		4) Area of Operation Code:	5) Location Name:
6) FCC Antenna Structure Registration # or N/A (FAA Notification not Required): <div style="text-align: center;">N/A</div>			
7) Latitude (DD-MM-SS.S): <div style="text-align: right;">NAD83 () <u>N</u> or <u>S</u></div>		8) Longitude (DDD-MM-SS.S): <div style="text-align: right;">NAD83 () <u>E</u> or <u>W</u></div>	
9) Street Address, Name of Landing Area, or Other Location Description:			
10) City:		11) State:	12) County/Borough/Parish:
13) Elevation of Site AMSL (meters) ('a' in antenna structure example):		14) Overall Ht AGL Without Appurtenances (meters) ('b' in antenna structure example):	15) Overall Ht AGL With Appurtenances (meters) ('c' in antenna structure example):
16) Support Structure Type:			
17) Location Number: (only for Area of Operation Code 'A')	18) Radius (km):	19) Airport Identifier:	20) Site Status:
21) Maximum Latitude (DD-MM-SS.S): Use for rectangle only (Northwest corner) <div style="text-align: right;">NAD83 () <u>N</u> or <u>S</u></div>		22) Maximum Longitude (DDD-MM-SS.S): Use for rectangle only (Northwest corner) <div style="text-align: right;">NAD83 () <u>E</u> or <u>W</u></div>	
23) Do you propose to operate in an area that requires frequency coordination with Canada? () <u>Y</u> es <u>N</u> o			
24) Description: (only for Area of Operation Code 'O')			
25) Number of Units: ____ Hand Held ____ Mobile ____ Temporary Fixed ____ Aircraft ____ Itinerant			
26) Would a Commission grant of Authorization for this location be an action which may have a significant environmental effect? See Section 1.1307 of 47 CFR. If 'Yes', submit an environmental assessment as required by 47 CFR, Sections 1.1308 and 1.1311. () <u>Y</u> es <u>N</u> o			
27a) If the site is located in one of the Quiet Zones listed in Item 27b of the Instructions, provide the date (mm/dd/yyyy) that the proper Quiet Zone entity was notified: _____			
27b) Has the applicant obtained prior written consent from the proper Quiet Zone entity for the same technical parameters that are specified in this application? () <u>Y</u> es <u>N</u> o			
28) Do you propose to operate in an area that requires frequency coordination with Mexico? () <u>Y</u> es <u>N</u> o			

**FCC 601
Schedule H**

**Technical Data Schedule for the
Private Land Mobile and Land Mobile Broadcast Auxiliary
Radio Services (Parts 90 and 74)**

Eligibility

1) Rule Section: 90.63A2	2) Describe Activity: PROVIDE ELECTRIC & GAS ENERGY
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Frequency Coordinator Information (if not self-coordinated)

3) Frequency Coordination Number	4) Name of Frequency Coordinator	5) Telephone Number	6) Coordination Date
7) Has this application been successfully coordinated?			() <u>Yes</u> / <u>No</u>

Extended Implementation (Slow Growth)

8) Are you requesting a new or modified extended implementation plan? If 'Yes', attach an exhibit with a justification and a proposed station construction schedule.	() <u>Yes</u> / <u>No</u>
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Associated Call Signs (Attach additional sheets if required)

9)				
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Broadcast Auxiliary Only

If there is an associated Parent Station, complete Items 10-12.	10) Facility Id of Parent Station:	11) Radio Service of Parent Station:	12) City and State of Parent Station Principal Community:
13) If there is no associated parent station, this applicant is a: () <u>B</u> roadcast Network Entity <u>T</u> elevision <u>C</u> able Operator <u>M</u> otion Picture Producer <u>T</u> elevision Producer			14) State of Primary Operation:

Control Point(s) (Other than at the transmitter) (Attach additional sheets if required)

15) Action A/M/D	16) Control Point Number	17) Location Street Address, City or Town, County/Borough/Parish, State	18) Telephone Number

Antenna Information

19) Action () A/M/D	20) Location Number	21) Antenna Number	22) AAT (meters)	23) Antenna Ht. (meters)	24) Azimuth (degrees)	25) Beamwidth (degrees)	26) Polarization	27) Gain (dB)

Frequency Information

28) Action () A/M/D	29) Location Number	30) Antenna Number	31) Frequency (MHz)		32) Station Class	33) No. of Units	34) No. of Paging Receivers	35) Output Power (watts)	36) ERP (watts)	37) Emission Designators
M	1	1	Existing (if Mod) 000158.17500000	New	FX1	6		40.000	46.000	11K0F3E, 20K0F3E (D)
M	1	1	Existing (if Mod) 000158.22000000	New	FX1	6		40.000	46.000	11K0F3E, 20K0F3E (D)
M	1	1	Existing (if Mod) 000158.26500000	New	FX1	6		40.000	46.000	11K0F3E, 20K0F3E (D)
M	2	1	Existing (if Mod) 000153.41000000	New	FB	1		100.000	150.000	11K0F1D, 11K0F3E, 20K0F1D (D)
M	2	1	Existing (if Mod) 000153.41000000	New	FB2	1		100.000	150.000	11K0F3E, 20K0F3E (D)
M	2	1	Existing (if Mod) 000153.54500000	New	FB	1		100.000	150.000	11K0F1D, 11K0F3E, 20K0F1D (D)
M	2	1	Existing (if Mod) 000153.54500000	New	FB2	1		100.000	150.000	11K0F3E, 20K0F3E (D)
M	2	1	Existing (if Mod) 000153.72500000	New	FB2	1		100.000	150.000	11K0F3E, 20K0F3E (D)

28) Action () A/M/D	29) Location Number	30) Antenna Number	31) Frequency (MHz)		32) Station Class	33) No. of Units	34) No. of Paging Receivers	35) Output Power (watts)	36) ERP (watts)	37) Emission Designators
M	3	1	Existing (if Mod) 000153.41000000	New	FB	1		100.000	298.000	11K0F1D, 11K0F3E, 20K0F1D (D)
M	3	1	Existing (if Mod) 000153.41000000	New	FB2	1		100.000	298.000	11K0F3E, 20K0F3E (D)
M	3	1	Existing (if Mod) 000153.54500000	New	FB	1		100.000	298.000	11K0F1D, 11K0F3E, 20K0F1D (D)
M	3	1	Existing (if Mod) 000153.54500000	New	FB2	1		100.000	298.000	11K0F3E, 20K0F3E (D)
M	3	1	Existing (if Mod) 000153.72500000	New	FB2	1		100.000	298.000	11K0F3E, 20K0F3E (D)
M	4	1	Existing (if Mod) 000153.57500000	New	FB	2		100.000	150.000	11K0F3E, 20K0F3E (D)
M	5	1	Existing (if Mod) 000153.57500000	New	FB	1		50.000	187.000	11K0F3E, 20K0F3E (D)
M	5	2	Existing (if Mod) 000153.54500000	New	FB	1		110.000	292.000	11K0F3E, 20K0F3E (D)
M	7	1	Existing (if Mod) 000153.66500000	New	FB	1		100.000	331.000	11K0F3E, 20K0F3E (D)

28) Action () A/M/D	29) Location Number	30) Antenna Number	31) Frequency (MHz)		32) Station Class	33) No. of Units	34) No. of Paging Receivers	35) Output Power (watts)	36) ERP (watts)	37) Emission Designators
M	8	1	Existing (if Mod) 000153.54500000	New	FB	1		50.000	187.000	11K0F3E, 20K0F3E (D)
M	9	1	Existing (if Mod) 000153.41000000	New	MO	281		40.000	46.000	11K0F3E, 20K0F3E (D)
M	9	1	Existing (if Mod) 000153.54500000	New	MO	281		40.000	46.000	11K0F3E, 20K0F3E (D)
M	9	1	Existing (if Mod) 000153.72500000	New	MO	281		40.000	46.000	11K0F3E, 20K0F3E (D)
M	9	1	Existing (if Mod) 000158.17500000	New	MO	281		40.000	46.000	11K0F3E, 20K0F3E (D)
M	9	1	Existing (if Mod) 000158.17500000	New	MO	281		40.000	46.000	11K0F1D, 11K0F3E, 20K0F1D (D)
M	9	1	Existing (if Mod) 000158.22000000	New	MO	281		40.000	46.000	11K0F3E, 20K0F3E (D)
M	9	1	Existing (if Mod) 000158.26500000	New	MO	281		40.000	46.000	11K0F1D, 11K0F3E, 20K0F1D (D)
M	9	1	Existing (if Mod) 000158.26500000	New	MO	281		40.000	46.000	11K0F1D, 11K0F3E, 20K0F3E (D)

28) Action () A/M/D	29) Location Number	30) Antenna Number	31) Frequency (MHz)		32) Station Class	33) No. of Units	34) No. of Paging Receivers	35) Output Power (watts)	36) ERP (watts)	37) Emission Designators
M	9	1	Existing (if Mod) 000451.06250000	New	MO	14		2.000	3.000	11K0F1D, 11K0F3E, 20K0F3E (D)
M	10	1	Existing (if Mod) 000153.57500000	New	MO	37		40.000	46.000	11K0F1D, 11K0F3E, 20K0F3E (D)
M	11	1	Existing (if Mod) 000153.66500000	New	MO	22		40.000	46.000	11K0F1D, 11K0F3E, 20K0F3E (D)

Attachment(s):

Type	Description	Date Entered
F	Section 1.1116(A)	04/29/2021

Submitted:
File Number:**FCC 601**
Main Form**FCC Application for Wireless Telecommunications Bureau**
Radio Service AuthorizationApproved by OMB
3060 - 0798
See instructions for
public burden estimate

1) Radio Service Code: IG	1a) Existing Radio Service Code:
-------------------------------------	----------------------------------

General Information

2) (Select only one) (MD) NE - New RO - Renewal Only AU - Administrative Update NT - Required Notifications MD - Modification RM - Renewal/Modification WD - Withdrawal of Application EX - Requests for Extension of Time AM - Amendment CA - Cancellation of License DU - Duplicate License RL - Registered Location/Link	
3a) If this application is for a <u>D</u> evelopmental License, <u>D</u> emonstration License, or a <u>S</u> pecial Temporary Authorization (STA), enter the code and attach the required exhibit as described in the instructions. Otherwise enter ' <u>N</u> ' (Not Applicable).	(N) D M S N/A
3b) If this application is for Special Temporary Authority due to an emergency situation, enter 'Y'; otherwise enter 'N'. Refer to Rule 1.915 for an explanation of situations considered to be an emergency.	() Yes No
4) If this application is for an Amendment or Withdrawal, enter the file number of the pending application currently on file with the FCC.	File Number
5) If this application is for a Modification, Renewal Only, Renewal/Modification, Cancellation of License, Duplicate License, or Administrative Update, enter the call sign of the existing FCC license. If this is a request for Registered Location/Link, enter the FCC call sign assigned to the geographic license.	Call Sign KD36897
6) If this application is for a New, Amendment, Renewal Only, or Renewal/Modification, enter the requested authorization expiration date (this item is optional).	MM DD ____/____
7) Is this application "major" as defined in §1.929 of the Commission's rules when read in conjunction with the applicable radio service rules found in Parts 22 and 90 of the Commission's rules? (NOTE: This question only applies to certain site-specific applications. See the instructions for applicability and full text of §1.929).	(N) Yes No
8) Are attachments being filed with this application?	(Y) Yes No

Fees, Waivers, and Exemptions

9) Is the applicant exempt from FCC application fees?	(Y) Yes No
10) Is the applicant exempt from FCC regulatory fees?	(Y) Yes No
11a) Does this application include a request for a Waiver of the Commission's rule(s)? If 'Yes', attach an exhibit providing rule number(s) and explaining circumstances.	(N) Yes No
11b) If 11a is 'Y', enter the number of rule section(s) being waived.	Number of Rule Section(s): _____
12) Are the frequencies or parameters requested in this filing covered by grandfathered privileges, previously approved by waiver, or functionally integrated with an existing station?	(N) Yes No

Applicant Information

13) FCC Registration Number (FRN): 0003628997			
14) Applicant/Licensee legal entity type: (Select One.) <input type="checkbox"/> Individual <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Unincorporated Association <input type="checkbox"/> Trust <input type="checkbox"/> Government Entity <input type="checkbox"/> Consortium <input type="checkbox"/> General Partnership <input type="checkbox"/> Limited Liability Company <input type="checkbox"/> Limited Liability Partnership <input type="checkbox"/> Limited Partnership <input type="checkbox"/> Other (Description of Legal Entity) _____			
15) If the licensee name is being updated, is the update a result from the sale (or transfer of control) of the license(s) to another party and for which proper Commission approval has not been received or proper notification not provided?			() <u>Yes</u> <u>No</u>
16) First Name (if individual):	MI:	Last Name:	Suffix:
17) Legal Entity Name (if other than individual): National Grid USA Service Company Inc.			
18) Attention To: Nghia (Michael) Lac			
19) P.O. Box:	And/Or	20) Street Address: 40 Sylvan Road	
21) City: Waltham	22) State: MA	23) Zip Code: 02451	
24) Telephone Number: (781)907-3409		25) FAX: (781)907-5715	
26) E-Mail Address: NGHIA.LAC@nationalgrid.com			

27) Demographics (Optional):

Race: <input type="checkbox"/> American Indian or Alaska Native <input type="checkbox"/> Asian <input type="checkbox"/> Black or African-American <input type="checkbox"/> Native Hawaiian or Other Pacific Islander <input type="checkbox"/> White	Ethnicity: <input type="checkbox"/> Hispanic or Latino <input type="checkbox"/> Not Hispanic or Latino	Gender: <input type="checkbox"/> Male <input type="checkbox"/> Female
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Real Party in Interest

28) Name of Real Party in Interest of Applicant (If different from applicant): National Grid USA Service Company, Inc.	29) FCC Registration Number (FRN) of Real Party in Interest: 0003628997
--	---

Contact Information (If different from the applicant)

30) First Name:	MI:	Last Name:	Suffix:
31) Company Name: Utilities Telecom Council			
32) Attention To: Utilities Telecom Council			
33) P.O. Box:	And /Or	34) Street Address: 1129 20TH STREET, NW SUITE 350	
35) City: Washington	36) State: DC	37) Zip Code: 20036	
38) Telephone Number: (202)872-0030		39) FAX: (202)872-1331	
40) E-Mail Address: SPECTRUMSERVICES@UTC.ORG			

Regulatory Status

41) This filing is for authorization to provide or use the following type(s) of radio service offering (enter all that apply):

() Common Carrier () Non-Common Carrier (☒) Private, internal communications () Broadcast Services () Band Manager

Type of Radio Service

42) This filing is for authorization to provide the following type(s) of radio service (enter all that apply):

() Fixed (☒) Mobile () Radiolocation () Satellite (sound) () Broadcast Services

43) Interconnected Service? (☐) N Yes No

Alien Ownership Questions

44) Is the applicant a foreign government or the representative of any foreign government? (☐) N Yes No

45) Is the applicant an alien or the representative of an alien? () Yes No

46) Is the applicant a corporation organized under the laws of any foreign government? () Yes No

47) Is the applicant a corporation of which more than one-fifth of the capital stock is owned of record or voted by aliens or their representatives or by a foreign government or representative thereof or by any corporation organized under the laws of a foreign country? () Yes No

48a) Is the applicant directly or indirectly controlled by any other corporation of which more than one-fourth of the capital stock is owned of record or voted by aliens, their representatives, or by a foreign government or representative thereof, or by any corporation organized under the laws of a foreign country? () Yes No

48b) If the answer to the above question is 'Y', has the applicant received a ruling(s) under Section 310(b)(4) of the Communications Act with respect to the same radio service involved in this application? () Yes No

If the answer to 48b is 'N', attach to this application a date-stamped copy of a request for a foreign ownership ruling pursuant to Section 310(b)(4) of the Communications Act.

Basic Qualification Questions

49) Has the applicant or any party to this application had any FCC station authorization, license or construction permit revoked or had any application for an initial, modification or renewal of FCC station authorization, license, or construction permit denied by the Commission? (☐) N Yes No

50) Has the applicant or any party to this application, or any party directly or indirectly controlling the applicant, ever been convicted of a felony by any state or federal court? (☐) N Yes No

51) Has any court finally adjudged the applicant or any party directly or indirectly controlling the applicant guilty of unlawfully monopolizing or attempting unlawfully to monopolize radio communication, directly or indirectly, through control of manufacture or sale of radio apparatus, exclusive traffic arrangement, or any other means or unfair methods of competition? (☐) N Yes No

Aeronautical Advisory Station (Unicom) Certification

52) () I certify that the station will be located on property of the airport to be served, and, in cases where the airport does not have a control tower, RCO, or FAA flight service station, that I have notified the owner of the airport and all aviation service organizations located at the airport within ten days prior to application.

Broadband Radio Service and Educational Broadband Service Cable Cross-Ownership

53a) Will the requested facilities be used to provide multichannel video programming service? () Yes No

53b) If the answer to question 53a is yes, does applicant operate, control or have an attributable interest (as defined in Section 27.1202 of the Commission's Rules) in a cable television system whose franchise area is located within the geographic service area of the requested facilities? () Yes No

Note: If the answer to question 53b is 'Y', attach an exhibit explaining how the applicant complies with Section 27.1202 of the Commission's Rules or justifying a waiver of that rule. If a waiver of the Commission Rule(s) is being requested, Item 11a must be answered 'Y'.

Broadband Radio Service and Educational Broadband Service (Part 27)

54) (For EBS only) Does the applicant comply with the programming requirements contained in Section 27.1203 of the Commission's Rules? () Yes No

Note: If the answer to item 54 is 'N', attach an exhibit explaining how the applicant complies with Section 27.1203 of the Commission's Rules or justifying a waiver of that rule. If a waiver of the Commission Rule(s) is being requested, Item 11a must be answered 'Y'.

55) (For BRS and EBS) Does the applicant comply with Sections 27.50, 27.55, and 27.1221 of the Commission's Rules? () Yes No

Note: If the answer to item 55 is 'N', attach an exhibit justifying a waiver of that rule(s). If a waiver of the Commission Rule(s) is being requested, Item 11a must be answered 'Y'.

General Certification Statements

1)	The applicant waives any claim to the use of any particular frequency or of the electromagnetic spectrum as against the regulatory power of the United States because of the previous use of the same, whether by license or otherwise, and requests an authorization in accordance with this application.
2)	The applicant certifies that grant of this application would not cause the applicant to be in violation of any pertinent cross-ownership or attribution rules.* *If the applicant has sought a waiver of any such rule in connection with this application, it may make this certification subject to the outcome of the waiver request.
3)	The applicant certifies that all statements made in this application and in the exhibits, attachments, or documents incorporated by reference are material, are part of this application, and are true, complete, correct, and made in good faith.
4)	The applicant certifies that neither the applicant nor any other party to the application is subject to a denial of Federal benefits pursuant to §5301 of the Anti-Drug Abuse Act of 1988, 21 U.S.C. § 862, because of a conviction for possession or distribution of a controlled substance. This certification does not apply to applications filed in services exempted under §1.2002(c) of the rules, 47 CFR § 1.2002(c). See §1.2002(b) of the rules, 47 CFR § 1.2002(b), for the definition of "party to the application" as used in this certification.
5)	The applicant certifies that it either (1) has current required ownership data on file with the Commission, (2) is filing updated ownership data simultaneously with this application, or (3) is not required to file ownership data under the Commission's rules.
6)	The applicant certifies that the facilities, operations, and transmitters for which this authorization is hereby requested are either: (1) categorically excluded from routine environmental evaluation for RF exposure as set forth in 47 C.F.R. 1.1307(b); or, (2) have been found not to cause human exposure to levels of radiofrequency radiation in excess of the limits specified in 47 C.F.R. 1.1310 and 2.1093; or, (3) are the subject of one or more Environmental Assessments filed with the Commission.
7)	The applicant certifies that it has reviewed the appropriate Commission rules defining eligibility to hold the requested license(s), and is eligible to hold the requested license(s).
8)	The applicant certifies that it is not in default on any payment for Commission licenses and that it is not delinquent on any non-tax debt owed to any federal agency.

Signature

56) Typed or Printed Name of Party Authorized to Sign

First Name: Nghia (Michael)	MI: Lac	Last Name: Lac	Suffix:
57) Title: Manager of Telecom Engineering, New Engl			
Signature: Nghia (Michael) Lac			58) Date: 04/29/2021
FAILURE TO SIGN THIS APPLICATION MAY RESULT IN DISMISSAL OF THE APPLICATION AND FORFEITURE OF ANY FEES PAID.			
Upon grant of this license application, the licensee may be subject to certain construction or coverage requirements. Failure to meet the construction or coverage requirements will result in termination of the license. Consult appropriate FCC regulations to determine the construction or coverage requirements that apply to the type of license requested in this application.			
WILLFUL FALSE STATEMENTS MADE ON THIS FORM OR ANY ATTACHMENTS ARE PUNISHABLE BY FINE AND/OR IMPRISONMENT (U.S. Code, Title 18, §1001) AND/OR REVOCATION OF ANY STATION LICENSE OR CONSTRUCTION PERMIT (U.S. Code, Title 47, §312(a)(1)), AND/OR FORFEITURE (U.S. Code, Title 47, §503).			

**FCC 601
Schedule D**

**Wireless Telecommunications Bureau Schedule for
Station Locations and Antenna Structures**

1) Action Requested: () <u>A</u> dd <u>M</u> od <u>D</u> el		2) Location Number:	
3) Location Description:		4) Area of Operation Code:	5) Location Name:
6) FCC Antenna Structure Registration # or N/A (FAA Notification not Required): <div style="text-align: center;">N/A</div>			
7) Latitude (DD-MM-SS.S): <div style="text-align: right;">NAD83 () <u>N</u> or <u>S</u></div>		8) Longitude (DDD-MM-SS.S): <div style="text-align: right;">NAD83 () <u>E</u> or <u>W</u></div>	
9) Street Address, Name of Landing Area, or Other Location Description:			
10) City:		11) State:	12) County/Borough/Parish:
13) Elevation of Site AMSL (meters) ('a' in antenna structure example):		14) Overall Ht AGL Without Appurtenances (meters) ('b' in antenna structure example):	15) Overall Ht AGL With Appurtenances (meters) ('c' in antenna structure example):
16) Support Structure Type:			
17) Location Number: (only for Area of Operation Code 'A')	18) Radius (km):	19) Airport Identifier:	20) Site Status:
21) Maximum Latitude (DD-MM-SS.S): Use for rectangle only (Northwest corner) <div style="text-align: right;">NAD83 () <u>N</u> or <u>S</u></div>		22) Maximum Longitude (DDD-MM-SS.S): Use for rectangle only (Northwest corner) <div style="text-align: right;">NAD83 () <u>E</u> or <u>W</u></div>	
23) Do you propose to operate in an area that requires frequency coordination with Canada? () <u>Y</u> es <u>N</u> o			
24) Description: (only for Area of Operation Code 'O')			
25) Number of Units: ____ Hand Held ____ Mobile ____ Temporary Fixed ____ Aircraft ____ Itinerant			
26) Would a Commission grant of Authorization for this location be an action which may have a significant environmental effect? See Section 1.1307 of 47 CFR. If 'Yes', submit an environmental assessment as required by 47 CFR, Sections 1.1308 and 1.1311. () <u>Y</u> es <u>N</u> o			
27a) If the site is located in one of the Quiet Zones listed in Item 27b of the Instructions, provide the date (mm/dd/yyyy) that the proper Quiet Zone entity was notified: _____			
27b) Has the applicant obtained prior written consent from the proper Quiet Zone entity for the same technical parameters that are specified in this application? () <u>Y</u> es <u>N</u> o			
28) Do you propose to operate in an area that requires frequency coordination with Mexico? () <u>Y</u> es <u>N</u> o			

**FCC 601
Schedule H**

**Technical Data Schedule for the
Private Land Mobile and Land Mobile Broadcast Auxiliary
Radio Services (Parts 90 and 74)**

Eligibility

1) Rule Section: 90.35	2) Describe Activity: PROVIDES ELECTRIC AND GAS ENERGY
----------------------------------	--

Frequency Coordinator Information (if not self-coordinated)

3) Frequency Coordination Number	4) Name of Frequency Coordinator	5) Telephone Number	6) Coordination Date
7) Has this application been successfully coordinated?			() <u>Yes</u> / <u>No</u>

Extended Implementation (Slow Growth)

8) Are you requesting a new or modified extended implementation plan? If 'Yes', attach an exhibit with a justification and a proposed station construction schedule.	() <u>Yes</u> / <u>No</u>
---	-------------------------------

Associated Call Signs (Attach additional sheets if required)

9)				
----	--	--	--	--

Broadcast Auxiliary Only

If there is an associated Parent Station, complete Items 10-12.	10) Facility Id of Parent Station:	11) Radio Service of Parent Station:	12) City and State of Parent Station Principal Community:
13) If there is no associated parent station, this applicant is a: () <input checked="" type="checkbox"/> Broadcast Network Entity <input type="checkbox"/> Television <input type="checkbox"/> Cable Operator <input type="checkbox"/> Motion Picture Producer <input type="checkbox"/> Television Producer			14) State of Primary Operation:

Control Point(s) (Other than at the transmitter) (Attach additional sheets if required)

15) Action A/M/D	16) Control Point Number	17) Location Street Address, City or Town, County/Borough/Parish, State	18) Telephone Number

Antenna Information

19) Action () A/M/D	20) Location Number	21) Antenna Number	22) AAT (meters)	23) Antenna Ht. (meters)	24) Azimuth (degrees)	25) Beamwidth (degrees)	26) Polarization	27) Gain (dB)

Frequency Information

28) Action () A/M/D	29) Location Number	30) Antenna Number	31) Frequency (MHz)		32) Station Class	33) No. of Units	34) No. of Paging Receivers	35) Output Power (watts)	36) ERP (watts)	37) Emission Designators
M	1	1	Existing (if Mod) 000462.46250000	New	MO	1		2.000	3.000	11K0F3E, 20K0F3E (D)
M	1	1	Existing (if Mod) 000462.51250000	New	MO	1		2.000	3.000	11K0F3E, 20K0F3E (D)
M	1	1	Existing (if Mod) 000467.46250000	New	MO	1		2.000	3.000	11K0F3E, 20K0F3E (D)

Attachment(s):

Type	Description	Date Entered
F	Section 1.1116(A)	04/29/2021

Reference Copy Only. Do Not Mail to the FCC as an Application.

Submitted: 05/03/2021 at 10:36:17

File Number: 0009535110

FCC Form 603
Main Form

FCC Application for Assignments of Authorization and Transfers of Control: Wireless Telecommunications Bureau Public Safety and Homeland Security Bureau

Approved by OMB

3060 - 0800

See instructions for
public burden estimate

General Information

1) Application Purpose (Select only one) (AA)	
AA - Assignment of Authorization TC - Transfer of Control	AM - Amendment WD - Withdrawal
NT - Required Notification (For Consummation of an Assignment or Transfer) EX - Request for Extension of Time (To Consummate an Assignment or Transfer)	
2) If this application is for an Amendment (AM) or Withdrawal (WD), enter the File Number of the pending or consented to application currently on file with the FCC.	File Number:
3a) Is this application for Assignment of Authorization or Transfer of Control part of a series of applications involving other wireless license(s) held by the Licensee, affiliates of the Licensee (e.g., parents, subsidiaries, or commonly-controlled entities), or third parties that are not included on this application and for which Commission approval or notification is required?	(Y) <u>Yes</u> <u>No</u>
3b) If the answer to 3a is 'Y', is this filing the lead application?	(Y) <u>Yes</u> <u>No</u>
3c) If the answer to 3b is 'N', provide the File Number of the lead application.	File Number:
3d) Does this transaction for Assignment of Authorization or Transfer of Control involve the assignment or transfer of non-wireless licenses/authorizations for which Commission approval or notification is required?	(N) <u>Yes</u> <u>No</u>
4) Are attachments (other than associated schedules) being filed with this application?	(Y) <u>Yes</u> <u>No</u>

Fees and Waivers

5a) Is the Applicant exempt from FCC application fees? If 'Y', attach an exhibit demonstrating how the Applicant is exempt from FCC application fees.	(N) <u>Yes</u> <u>No</u>
5b) Is a waiver/deferral of the FCC application fees being requested and the application fees are not being submitted in conjunction with this application? If 'Y', attach a date-stamped copy of the request for waiver/deferral of the FCC application fees.	(N) <u>Yes</u> <u>No</u>
6a) Does this application include a request for waiver of the Commission's Rules (other than a request for application fee waivers)? If 'Y', attach an exhibit specifying the rule section(s) for which a waiver is being requested and including a justification for the waiver request.	(N) <u>Yes</u> <u>No</u>
6b) If 6a is 'Y', enter the number of rule sections involved.	Number of Rule Sections: _____

Additional Transaction Information

7a) Has this application for Assignment of Authorization or Transfer of Control already occurred?	(N) <u>Yes</u> <u>No</u>
7b) If the response to Item 7a is 'Y', provide the date the event occurred:	(MM/DD/YYYY) _____
8) The Assignment of Authorization or Transfer of Control is:	(X) Voluntary () Involuntary
9a) Is this application a <i>pro forma</i> Assignment of Authorization or Transfer of Control?	(Y) <u>Yes</u> <u>No</u>
9b) If Item 9a is 'Y', is this a post-consummation notification that is being filed under the Commission's forbearance procedures pursuant to Section 1.948(c)(1) of the Commission's Rules?	() <u>Yes</u> <u>No</u>
10a) Does this application involve the partitioning and/or disaggregation of geographic-area licenses? If 'Y', complete Schedule B and, if applicable, Schedule C.	(N) <u>Yes</u> <u>No</u>
10b) If 10a is 'N', does this application involve the partial assignment of site-based licenses?	(N) <u>Yes</u> <u>No</u>

11) How will/has the Assignment of Authorization or Transfer of Control be/been accomplished? Select One: (<u>S</u>) <u>S</u> ale or other assignment of assets <u>C</u> ourt order <u>R</u> eorganization or liquidation <u>T</u> ransfer of stock or other ownership interests <u>O</u> ther (voting trust agreement, management contract, etc.): _____
--

Designated Entity Information (If 12a or 12b is 'Y', Schedule A is required to be completed.)

12a) Enter 'Y' if this application for Assignment of Authorization or Transfer of Control involve any licenses that were awarded with bidding credits within the last five years. Otherwise, enter 'N'. The initial grant date is the date that the license was originally granted by the Commission after an auction, even if the license was acquired in the secondary market. The initial grant date is not the date on which the Commission granted an assignment or transfer of control of the license. If the response to this item is 'Y', the licenses may be subject to the FCC's unjust enrichment rules, and the Applicant should answer relevant bidding credit questions. See Section 1.2111 of the Commission's Rules.	() <u>Y</u> es <u>N</u> o
12b) Does this application for Assignment of Authorization or Transfer of Control involve any licenses that were originally granted pursuant to closed bidding within the last five years? If the response to this item is 'Y', the license may be subject to assignment or transfer restrictions, and the Applicant should answer relevant closed bidding questions. See Sections 24.709 and 24.839 of the Commission's Rules.	() <u>Y</u> es <u>N</u> o

Competition Related Information

13) Does this application for Assignment of Authorization or Transfer of Control involve a license(s) that may be used for interconnected mobile voice and/or data services that would, if assigned or transferred, create a geographic overlap with another license(s) in which the Assignee/Transferee already holds attributable interests, as defined in Section 20.22(b) of the Commission's Rules, either as a licensee or spectrum lessee/sublessee, and that also could be used to provide interconnected mobile voice and/or data services? If 'Y', specify in an exhibit all geographic areas/markets (e.g., BTA, CMA, county, etc.) where there are spectrum overlaps and the total amount of spectrum that the Assignee/Transferee will hold and/or lease in each geographic area/market.	() <u>Y</u> es <u>N</u> o
14) If the answer to Item 13 is 'Yes,' would/does this application for Assignment of Authorization or Transfer of Control reduce the number of entities providing service in the affected market(s)?	() <u>Y</u> es <u>N</u> o

Broadband Radio Service and Educational Broadband Service Information

15a) Will the requested facilities be used to provide multichannel video programming service?	() <u>Y</u> es <u>N</u> o
15b) If 15a is 'Y', does the Assignee/Transferee operate, control, or have an attributable interest (as defined in Section 27.1202 of the Commission's Rules) in a cable television system whose franchise area is located within the geographic area of the requested facilities? If 'Y', provide an exhibit explaining how the Assignee/Transferee complies with Section 27.1202 of the Commission's Rules or request a waiver of that rule pursuant to Commission Rules. If a waiver of the Commission's Rule(s) is being requested, 6a must be answered 'Y'.	() <u>Y</u> es <u>N</u> o
16) Does the Assignee/Transferee comply with the programming requirements contained in Section 27.1203 of the Commission's Rules? If 'N', provide an exhibit explaining how the Assignee/Transferee complies with Section 27.1203 of the Commission's Rules or request a waiver of that rule pursuant to Commission Rules. If a waiver of the Commission's Rule(s) is being requested, 6a must be answered 'Y'.	() <u>Y</u> es <u>N</u> o

600 MHz Band Information

<p>17) Does the Assignment or Transfer involve any licenses in the 600 MHz Band initially granted in the last six years that would, if assigned/transferred, create a geographic overlap with another licenses(s) in which the Assignee/Transferee already holds attributable interests, either as a licensee or Assignee/Transferee, and that would result in the Assignee/Transferee holding an attributable interest in one-third or more of the total suitable and available below-1-GHz spectrum as calculated on a county-by-county population-weighted basis in the relevant license area, utilizing 2010 U.S. Census data?</p> <p>The initial grant date is the date that the license was originally granted by the Commission after an auction, even if the license was acquired in the secondary market. The initial grant date is not the date on which the Commission granted an assignment or transfer of control of the license.</p> <p>If the response to this item is 'Y', this application for Assignment or Transfer application must be part of an exchange of 600 MHz band spectrum in the same market(s) or must be a pro forma Assignment or Transfer. If 'Y', provide an exhibit detailing the proposed exchange of 600 MHz band spectrum in the same market(s), including a list of all file numbers for applications associated with the proposed exchange.</p>	<p>() <u>Yes</u> No</p>
<p>18) Does the Assignment or Transfer involve any licenses that were initially granted as reserved spectrum licenses in the 600 MHz Band in the last six years? Otherwise, enter 'N'.</p> <p>The initial grant date is the date that the license was originally granted by the Commission after an auction, even if the license was acquired in the secondary market. The initial grant date is not the date on which the Commission granted an assignment or transfer of control of the license.</p> <p>If 'Y', provide an exhibit demonstrating how the Assignee/Transferee would have qualified to bid on that reserved spectrum license(s) in Auction 1002 as of the FCC Form 175 filing deadline (February 10, 2016) for Auction 1002, the forward auction of the Broadcast Incentive Auction.</p>	<p>() <u>Yes</u> No</p>

Assignor/Licensee Information

19) Assignor/Licensee is a(n): (Select One)			
() Individual () Unincorporated Association () Trust () Government Entity (X) Corporation () Limited Liability Company			
() General Partnership () Limited Partnership () Limited Liability Partnership			
() Other: _____			
20) FCC Registration Number (FRN): 0003628997			
21) First Name (if individual):	MI:	Last Name:	Suffix:
22) Legal Entity Name (if not an individual): National Grid USA Service Company, Inc.			
23) Attention To: Nghia (Michael) Lac			
24) P.O. Box:	And /Or	25) Street Address: 40 Sylvan Road	
26) City: Waltham	27) State: MA	28) Zip Code: 02451	
29) Telephone Number: (781)907-3409		30) Fax Number: (781)907-5715	
31) E-Mail Address: Nghia.Lac@nationalgrid.com			

32) Demographics of Assignor/Licensee (Optional):

Race:	Ethnicity:	Gender:
() American Indian or Alaska Native	() Hispanic or Latino	() Male
() Asian	() Not Hispanic or Latino	() Female
() Black or African-American		
() Native Hawaiian or Other Pacific Islander		
() White		

Assignor/Licensee Contact Representative

33) First Name: Danielle	MI:	Last Name: Burt	Suffix:
34) Company Name: Morgan, Lewis & Bockius LLP			
35) Attention To: Danielle Burt			
36) P.O. Box:	And /Or	37) Street Address: 1111 Pennsylvania Ave., N.W.	
38) City: Washington	39) State: DC	40) Zip Code: 20004	
41) Telephone Number: (202)373-6039		42) Fax Number: (202)739-3001	
43) E-Mail Address: danielle.burt@morganlewis.com			

Transferor Information (for Transfers of Control only)

44) Transferor is a(n): (Select One)			
<input type="checkbox"/> Individual <input type="checkbox"/> Unincorporated Association <input type="checkbox"/> Trust <input type="checkbox"/> Government Entity <input type="checkbox"/> Corporation <input type="checkbox"/> Limited Liability Company <input type="checkbox"/> General Partnership <input type="checkbox"/> Limited Partnership <input type="checkbox"/> Limited Liability Partnership <input type="checkbox"/> Other: _____			
45) FCC Registration Number (FRN):			
46) First Name (if individual):	MI:	Last Name:	Suffix:
47) Legal Entity Name (if not an individual):			
48) Attention To:			
49) P.O. Box:	And /Or	50) Street Address:	
51) City:	52) State:	53) Zip Code:	
54) Telephone Number:	55) Fax Number:		
56) E-Mail Address:			

57) Demographics of Transferor (Optional):

Race:	Ethnicity:	Gender:
<input type="checkbox"/> American Indian or Alaska Native	<input type="checkbox"/> Hispanic or Latino	<input type="checkbox"/> Male
<input type="checkbox"/> Asian	<input type="checkbox"/> Not Hispanic or Latino	<input type="checkbox"/> Female
<input type="checkbox"/> Black or African-American		
<input type="checkbox"/> Native Hawaiian or Other Pacific Islander		
<input type="checkbox"/> White		

Transferor Contact Representative

58) First Name:	MI:	Last Name:	Suffix:
59) Company Name:			
60) Attention To:			
61) P.O. Box:	And /Or	62) Street Address:	
63) City:	64) State:	65) Zip Code:	
66) Telephone Number:	67) Fax Number:		
68) E-Mail Address:			

Assignee/Transferee Information

69) Assignee/Transferee is a(n): (Select One) <input type="checkbox"/> Individual <input type="checkbox"/> Unincorporated Association <input type="checkbox"/> Trust <input type="checkbox"/> Government Entity <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Limited Liability Company <input type="checkbox"/> General Partnership <input type="checkbox"/> Limited Partnership <input type="checkbox"/> Limited Liability Partnership <input type="checkbox"/> Other: _____			
70) FCC Registration Number (FRN): 0030801591			
71) First Name (if individual):	MI:	Last Name:	Suffix:
72) Legal Entity Name (if not an individual): The Narragansett Electric Company			
73) Attention To: Nghia (Michael) Lac			
74) Real Party in Interest FCC Registration Number (FRN): 0030801591			
75) Name of Real Party in Interest: The Narragansett Electric Company			
76) P.O. Box:	And /Or	77) Street Address: 40 Sylvan Road	
78) City: Waltham	79) State: MA	80) Zip Code: 02451	
81) Telephone Number: (781)907-3409		82) Fax Number:	
83) E-Mail Address: Nghia.Lac@nationalgrid.com			

84) Demographics of Assignee/Transferee (Optional):

Race: <input type="checkbox"/> American Indian or Alaska Native <input type="checkbox"/> Asian <input type="checkbox"/> Black or African-American <input type="checkbox"/> Native Hawaiian or Other Pacific Islander <input type="checkbox"/> White	Ethnicity: <input type="checkbox"/> Hispanic or Latino <input type="checkbox"/> Not Hispanic or Latino	Gender: <input type="checkbox"/> Male <input type="checkbox"/> Female
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Assignee/Transferee Contact Representative (if other than Assignee/Transferee)

☐ Check here if same as Assignee/Transferee.

85) First Name: Danielle	MI:	Last Name: Burt	Suffix:
86) Company Name: Morgan, Lewis & Bockius LLP			
87) Attention To: Danielle Burt			
88) P.O. Box:	And /Or	89) Street Address: 1111 Pennsylvania Ave., N.W.	
90) City: Washington	91) State: DC	92) Zip Code: 20004	
93) Telephone Number: (202)373-6039		94) Fax Number: (202)739-3001	
95) E-Mail Address: danielle.burt@morganlewis.com			

Ownership Disclosure Information

96a) Is the Assignee/Transferee required to file FCC Form 602, Ownership Disclosure Information for the Wireless Telecommunications Services?	(N) <u>Yes</u> <u>No</u>
96b) If 94a is 'Y', provide the File Number of the FCC Form 602 that is required to be submitted in conjunction with this application or is already on file with the FCC.	File Number: _____

Alien Ownership (If any answer is 'Y', provide an attachment explaining the circumstances. In preparing the attachment, refer to the Main Form Instructions for the "Alien Ownership Questions".)

97) Is the Assignee/Post-transfer Licensee a foreign government or the representative of any foreign government?	(N) <u>Yes</u> <u>No</u>
98) Is the Assignee/Post-Transfer Licensee an alien or the representative of an alien?	(N) <u>Yes</u> <u>No</u>
99) Is the Assignee/Post-Transfer Licensee a corporation organized under the laws of any foreign government?	(N) <u>Yes</u> <u>No</u>
100) Is the Assignee/Post-Transfer Licensee a corporation of which more than one-fifth of the capital stock is owned of record or voted by aliens or their representatives, or by a foreign government or representative thereof, or by any corporation organized under the laws of a foreign country?	(N) <u>Yes</u> <u>No</u>
101a) Is the Assignee/Post-Transfer Licensee directly or indirectly controlled by any other corporation of which more than one-fourth of the capital stock is owned of record or voted by aliens or their representatives, or by a foreign government or representative thereof, or by any corporation organized under the laws of a foreign country?	(Y) <u>Yes</u> <u>No</u>

101b) If the answer to 100 or 101a is 'Y' select one of the choices below.

☒ The Assignee or Post-Transfer Licensee is exempt from the provisions of Section 310(b).

It is not necessary to file a petition for declaratory ruling if the Assignee or Post-Transfer Licensee includes in the attachment required by Item 100 or Item 101a a showing that the subject License(s) is exempt from the provisions of Section 310(b).

☐ The Assignee or Post-Transfer Licensee has received a declaratory ruling(s) approving its foreign ownership, and the application involves only the acquisition of additional spectrum for the provision of a wireless service in a geographic coverage area for which the Assignee or Post-Transfer Licensee has been previously authorized.

If checked, include in the attachment required by Item 100 or Item 101a the citation(s) of the applicable declaratory ruling(s) by DA/FCC number, the FCC Record citation, if available, release date, and a statement that there has been no change in the foreign ownership of the Assignee or Post-Transfer Licensee since the issuance of its ruling.

☐ The Assignee or Post-Transfer Licensee: (i) has received a declaratory ruling(s) approving its foreign ownership, but is not able to make the certification specified immediately above; or (ii) is an "affiliate" of a Licensee or Lessee/SubLessee that received a declaratory ruling(s) under Section 1.990(a) of the Commission's Rules, 47 C.F.R. § 1.990(a), and is relying on the affiliate's ruling for purposes of filing this application as permitted under the affiliate's ruling and Section 1.994(b) of the Rules, 47 C.F.R. § 1.994(b).

If checked, and if the Assignee or Post-Transfer Licensee received its declaratory ruling(s) on or after August 9, 2013, include in the attachment required by Item 100 or Item 101a the citation(s) of the Assignee or Post-Transfer Licensee's declaratory ruling(s) by DA/FCC number, the FCC Record citation, if available, release date, and a statement that the Assignee or Post-Transfer Licensee is in compliance with the terms and conditions of its ruling and with the Commission's Rules.

If checked, and if the Assignee or Post-Transfer Licensee received its declaratory ruling(s) prior to August 9, 2013, include in the attachment required by Item 101a a copy of a petition for declaratory ruling filed contemporaneously with the Commission to extend the Assignee or Post-Transfer Licensee's existing ruling(s) to cover the same radio service(s) and geographic coverage area(s) involved in the application. Alternatively, the Assignee or Post-Transfer Licensee may request a new declaratory ruling pursuant to Section 1.990(a) of the Commission's Rules, 47 C.F.R. § 1.990(a). Petitions for declaratory ruling may be filed electronically on the Internet through the International Bureau Filing System (IBFS) (with a copy attached hereto).

If checked, and if the Assignee or Post-Transfer Licensee is relying on an affiliate's ruling for purposes of filing this application/notification, include in the attachment required by Item 100 or Item 101a the citation(s) of the applicable declaratory ruling(s) by DA/FCC number, the FCC Record citation, if available, release date, and a statement that the Assignee or Post-Transfer Licensee is in compliance with the terms and conditions of the named affiliate(s)'s ruling and with the Commission's Rules. The Assignee or Post-Transfer Licensee must also include a certification of compliance signed by the named affiliate or other qualified entity as specified in Section 1.994(b) of the Rules, 47 C.F.R. § 1.994(b). See Main Form Instructions for Items 100 or 101a, as applicable.

☐ The Assignee or Post-Transfer Licensee has not received a declaratory ruling approving its foreign ownership and is requesting a declaratory ruling under Section 1.990(a) of the Commission's Rules, 47 C.F.R. § 1.990(a), in a petition filed contemporaneously with the Commission.

If checked, include in the attachment required by Item 100 or 101a a copy of the petition for declaratory ruling filed contemporaneously with the Commission pursuant to Section 1.990(a) of the Commission's Rules, 47 C.F.R. § 1.990(a). Petitions for declaratory ruling may be filed electronically on the Internet through the International Bureau Filing System (IBFS) (with a copy attached hereto).

Basic Qualification Information

102) Has the Assignee/Transferee or any party to this application had any FCC station authorization, license or construction permit revoked or had any application for an initial, modification, or renewal of FCC station authorization, license, or construction permit denied by the Commission? If 'Y', attach an exhibit explaining the circumstances.	(<input type="radio"/> N) <input checked="" type="radio"/> Yes <input type="radio"/> No
103) Has the Assignee/Transferee or any party to this application, or any party directly or indirectly controlling the Assignee/Transferee ever been convicted of a felony by any state or federal court? If 'Y', attach an exhibit explaining the circumstances.	(<input type="radio"/> N) <input checked="" type="radio"/> Yes <input type="radio"/> No
104) Has any court finally adjudged the Assignee/Transferee, or any party directly or indirectly controlling the Assignee/Transferee guilty of unlawfully monopolizing or attempting unlawfully to monopolize radio communication, directly or indirectly, through control of manufacture or sale of radio apparatus, exclusive traffic arrangement, or any other means or unfair methods of competition? If 'Y', attach an exhibit explaining the circumstances.	(<input type="radio"/> N) <input checked="" type="radio"/> Yes <input type="radio"/> No

Assignor/Transferor Certification Statements

1) The Assignor/Transferor certifies either that (1) the authorization will not be assigned or that control of the license(s) will not be transferred until the consent of the Federal Communications Commission has been given, or (2) prior Commission consent is not required because the transaction is subject to streamlined notification procedures for <i>pro forma</i> assignments and transfers by telecommunications carriers. See Section 1.948(c) (1) of the Commission's Rules.
2) The Assignor/Transferor certifies that all statements made in this application and in the exhibits, attachments, or documents incorporated by reference are material, are part of this application, and are true, complete, correct, and made in good faith.
3) The Assignor/Transferor certifies that it is not in default on any payment for Commission licenses and that it is not delinquent on any non-tax debt owed to any federal agency.

Typed or Printed Name of Party Authorized to Sign

105) First Name: Nghia (Michael)	MI:	Last Name: Lac	Suffix:
106) Title: Manager of Telecom Engineering, New Engl			
Signature: Nghia (Michael) Lac			107) Date: 05/03/2021

FAILURE TO SIGN THIS APPLICATION MAY RESULT IN DISMISSAL OF THE APPLICATION AND FORFEITURE OF ANY FEES PAID.

WILLFUL FALSE STATEMENTS MADE ON THIS FORM OR ANY ATTACHMENTS ARE PUNISHABLE BY FINE AND/OR IMPRISONMENT (U.S. Code, Title 18, Section 1001) AND/OR REVOCATION OF ANY STATION LICENSE OR CONSTRUCTION PERMIT (U.S. Code, Title 47, Section 312(a)(1)), AND/OR FORFEITURE (U.S. Code, Title 47, Section 503).

Assignee/Transferee Certification Statements

1)	The Assignee/Transferee certifies either that (1) the authorization(s) will not be assigned or that control of the license(s) will not be transferred until the consent of the Federal Communications Commission has been given, or (2) prior Commission consent is not required because the transaction is subject to streamlined notification procedures for <i>pro forma</i> assignments and transfers by telecommunications carriers. See Section 1.948(c)(1) of the Commission's Rules.
2)	The Assignee/Transferee waives any claim to the use of any particular frequency or of the electromagnetic spectrum as against the regulatory power of the United States because of the previous use of the same, whether by license or otherwise, and requests an authorization in accordance with this application.
3)	The Assignee/Transferee certifies that grant of this application would not cause the Assignee or Transferee to be in violation of any pertinent cross-ownership or attribution rules.* *If the Assignee/Transferee has sought a waiver of any such rule in connection with this application, it may make this certification subject to the outcome of the waiver request.
4)	The Assignee/Transferee agrees to assume all obligations and abide by all conditions imposed on the Assignor/Transferor under the subject authorization(s), unless the Federal Communications Commission pursuant to a request made herein otherwise allows, except for liability for any act done by, or any right accrued by, or any suit or proceeding had or commenced against the Assignor/Transferor prior to this assignment/transfer.
5)	The Assignee/Transferee certifies that all statements made in this application and in the exhibits, attachments, or documents incorporated by reference are material, are part of this application, and are true, complete, correct, and made in good faith.
6)	The Assignee/Transferee certifies that neither it nor any other party to the application is subject to a denial of Federal benefits pursuant to Section 5301 of the Anti-Drug Abuse Act of 1988, 21 U.S.C. § 862, because of a conviction for possession or distribution of a controlled substance. This certification does not apply to applications filed in services exempted under Section 1.2002(c) of the Commission's Rules. See Section 1.2002(b) of the Commission's Rules for the definition of "party to the application" as used in this certification.
7)	The Assignee/Transferee certifies that it is not in default on any payment for Commission licenses and that it is not delinquent on any non-tax debt owed to any federal agency.
8)	The Assignee/Transferee certifies that it and all of the related individuals and entities required to be disclosed on this application and FCC Form 602 (FCC Ownership Disclosure Information for the Wireless Telecommunications Services) are not person(s) who have been, for reasons of national security, barred by any agency of the Federal Government from bidding on a contract, participating in an auction, or receiving a grant. This certification applies only to applications for licenses for spectrum that is required by Sections 6103, 6401-6403 of the Middle Class Tax Relief and Job Creation Act of 2012, codified at 47 U.S.C. §§ 309, 1413, 1451-1452, to be assigned by a system of competitive bidding under 47 U.S.C. § 309(j).

Typed or Printed Name of Party Authorized to Sign

108) First Name: Nghia (Michael)	MI:	Last Name: Lac	Suffix:
109) Title: Manager of Telecom Engineering, New Engl			
Signature: Nghia (Michael) Lac			110) Date: 05/03/2021
FAILURE TO SIGN THIS APPLICATION MAY RESULT IN DISMISSAL OF THE APPLICATION AND FORFEITURE OF ANY FEES PAID.			
WILLFUL FALSE STATEMENTS MADE ON THIS FORM OR ANY ATTACHMENTS ARE PUNISHABLE BY FINE AND/OR IMPRISONMENT (U.S. Code, Title 18, Section 1001) AND/OR REVOCATION OF ANY STATION LICENSE OR CONSTRUCTION PERMIT (U.S. Code, Title 47, Section 312(a)(1)), AND/OR FORFEITURE (U.S. Code, Title 47, Section 503).			

Authorizations To Be Assigned or Transferred

111) Call Sign	112) Radio Service Code	113) Location Number	114) Path Number (Microwave only)	115) Frequency Number	116) Lower or Center Frequency (MHz)	117) Upper Frequency (MHz)	118) Constructed Yes / No
KD36897	IG - Industrial/Business Pool, Conventional						Y
KLP396	IG - Industrial/Business Pool, Conventional						Y
KLP397	IG - Industrial/Business Pool, Conventional						Y
KNFD988	IG - Industrial/Business Pool, Conventional						Y
KNHL313	IG - Industrial/Business Pool, Conventional						Y
WGE583	IG - Industrial/Business Pool, Conventional						Y
WJB76	IG - Industrial/Business Pool, Conventional						Y
WNB916	IG - Industrial/Business Pool, Conventional						Y
WNRO674	IG - Industrial/Business Pool, Conventional						Y
WNTM479	MG - Microwave Industrial/Business Pool						Y
WNTN496	MG - Microwave Industrial/Business Pool						Y
WNTP789	MG - Microwave Industrial/Business Pool						Y
WNTR642	MG - Microwave Industrial/Business Pool						Y
WNTU299	MG - Microwave Industrial/Business Pool						Y
WNTU572	MG - Microwave Industrial/Business Pool						Y
WPBE836	YG - Industrial/Business Pool, Trunked						Y
WPCA328	IG - Industrial/Business Pool, Conventional						Y
WPGM334	IG - Industrial/Business Pool, Conventional						Y

111) Call Sign	112) Radio Service Code	113) Location Number	114) Path Number (Microwave only)	115) Frequency Number	116) Lower or Center Frequency (MHz)	117) Upper Frequency (MHz)	118) Constructed Yes / No
WPQE220	IG - Industrial/Business Pool, Conventional						Y
WPQE571	YG - Industrial/Business Pool, Trunked						Y
WPQE572	YG - Industrial/Business Pool, Trunked						Y
WPYY429	YG - Industrial/Business Pool, Trunked						Y
WQRS432	YG - Industrial/Business Pool, Trunked						Y
WQZJ518	MG - Microwave Industrial/Business Pool						Y
WQZJ519	MG - Microwave Industrial/Business Pool						Y
WQZP646	MG - Microwave Industrial/Business Pool						Y
WRT527	IG - Industrial/Business Pool, Conventional						Y
WYZ730	IG - Industrial/Business Pool, Conventional						Y
WZE581	IG - Industrial/Business Pool, Conventional						Y

Attachment(s):

Type	Description	Date Entered
O	Public Interest Statement	05/03/2021

Submitted: 05/03/2021 at 10:52:37

File Number: 0009535147

FCC Form 603

Main Form

FCC Application for Assignments of Authorization and Transfers of Control:

Wireless Telecommunications Bureau
Public Safety and Homeland Security Bureau

Approved by OMB

3060 - 0800

See instructions for
public burden estimate

General Information

1) Application Purpose (Select only one) (AA)	
AA - Assignment of Authorization TC - Transfer of Control	AM - Amendment WD - Withdrawal NT - Required Notification (For Consummation of an Assignment or Transfer) EX - Request for Extension of Time (To Consummate an Assignment or Transfer)
2) If this application is for an Amendment (AM) or Withdrawal (WD), enter the File Number of the pending or consented to application currently on file with the FCC.	File Number: _____
3a) Is this application for Assignment of Authorization or Transfer of Control part of a series of applications involving other wireless license(s) held by the Licensee, affiliates of the Licensee (e.g., parents, subsidiaries, or commonly-controlled entities), or third parties that are not included on this application and for which Commission approval or notification is required?	(Y) <u>Yes</u> <u>No</u>
3b) If the answer to 3a is 'Y', is this filing the lead application?	(Y) <u>Yes</u> <u>No</u>
3c) If the answer to 3b is 'N', provide the File Number of the lead application.	File Number: _____
3d) Does this transaction for Assignment of Authorization or Transfer of Control involve the assignment or transfer of non-wireless licenses/authorizations for which Commission approval or notification is required?	(N) <u>Yes</u> <u>No</u>
4) Are attachments (other than associated schedules) being filed with this application?	(Y) <u>Yes</u> <u>No</u>

Fees and Waivers

5a) Is the Applicant exempt from FCC application fees? If 'Y', attach an exhibit demonstrating how the Applicant is exempt from FCC application fees.	(N) <u>Yes</u> <u>No</u>
5b) Is a waiver/deferral of the FCC application fees being requested and the application fees are not being submitted in conjunction with this application? If 'Y', attach a date-stamped copy of the request for waiver/deferral of the FCC application fees.	(N) <u>Yes</u> <u>No</u>
6a) Does this application include a request for waiver of the Commission's Rules (other than a request for application fee waivers)? If 'Y', attach an exhibit specifying the rule section(s) for which a waiver is being requested and including a justification for the waiver request.	(N) <u>Yes</u> <u>No</u>
6b) If 6a is 'Y', enter the number of rule sections involved.	Number of Rule Sections: _____

Additional Transaction Information

7a) Has this application for Assignment of Authorization or Transfer of Control already occurred?	(N) <u>Yes</u> <u>No</u>
7b) If the response to Item 7a is 'Y', provide the date the event occurred:	(MM/DD/YYYY) _____
8) The Assignment of Authorization or Transfer of Control is:	(X) Voluntary () Involuntary
9a) Is this application a <i>pro forma</i> Assignment of Authorization or Transfer of Control?	(Y) <u>Yes</u> <u>No</u>
9b) If Item 9a is 'Y', is this a post-consummation notification that is being filed under the Commission's forbearance procedures pursuant to Section 1.948(c)(1) of the Commission's Rules?	() <u>Yes</u> <u>No</u>
10a) Does this application involve the partitioning and/or disaggregation of geographic-area licenses? If 'Y', complete Schedule B and, if applicable, Schedule C.	(N) <u>Yes</u> <u>No</u>
10b) If 10a is 'N', does this application involve the partial assignment of site-based licenses?	(N) <u>Yes</u> <u>No</u>

11) How will/has the Assignment of Authorization or Transfer of Control be/been accomplished? Select One: (☒)

☒ Sale or other assignment of assets

☐ Court order

☐ Reorganization or liquidation

☐ Transfer of stock or other ownership interests

☐ Other (voting trust agreement, management contract, etc.): _____

Designated Entity Information (If 12a or 12b is 'Y', Schedule A is required to be completed.)

12a) Enter 'Y' if this application for Assignment of Authorization or Transfer of Control involve any licenses that were awarded with bidding credits within the last five years. Otherwise, enter 'N'.

(☐) Yes No

The initial grant date is the date that the license was originally granted by the Commission after an auction, even if the license was acquired in the secondary market. The initial grant date is not the date on which the Commission granted an assignment or transfer of control of the license.

If the response to this item is 'Y', the licenses may be subject to the FCC's unjust enrichment rules, and the Applicant should answer relevant bidding credit questions. See Section 1.2111 of the Commission's Rules.

12b) Does this application for Assignment of Authorization or Transfer of Control involve any licenses that were originally granted pursuant to closed bidding within the last five years?

(☐) Yes No

If the response to this item is 'Y', the license may be subject to assignment or transfer restrictions, and the Applicant should answer relevant closed bidding questions. See Sections 24.709 and 24.839 of the Commission's Rules.

Competition Related Information

13) Does this application for Assignment of Authorization or Transfer of Control involve a license(s) that may be used for interconnected mobile voice and/or data services that would, if assigned or transferred, create a geographic overlap with another license(s) in which the Assignee/Transferee already holds attributable interests, as defined in Section 20.22(b) of the Commission's Rules, either as a licensee or spectrum lessee/sublessee, and that also could be used to provide interconnected mobile voice and/or data services?

(☐) Yes No

If 'Y', specify in an exhibit all geographic areas/markets (e.g., BTA, CMA, county, etc.) where there are spectrum overlaps and the total amount of spectrum that the Assignee/Transferee will hold and/or lease in each geographic area/market.

14) If the answer to Item 13 is 'Yes,' would/does this application for Assignment of Authorization or Transfer of Control reduce the number of entities providing service in the affected market(s)?

(☐) Yes No

Broadband Radio Service and Educational Broadband Service Information

15a) Will the requested facilities be used to provide multichannel video programming service?

(☐) Yes No

15b) If 15a is 'Y', does the Assignee/Transferee operate, control, or have an attributable interest (as defined in Section 27.1202 of the Commission's Rules) in a cable television system whose franchise area is located within the geographic area of the requested facilities?

(☐) Yes No

If 'Y', provide an exhibit explaining how the Assignee/Transferee complies with Section 27.1202 of the Commission's Rules or request a waiver of that rule pursuant to Commission Rules. If a waiver of the Commission's Rule(s) is being requested, 6a must be answered 'Y'.

16) Does the Assignee/Transferee comply with the programming requirements contained in Section 27.1203 of the Commission's Rules?

(☐) Yes No

If 'N', provide an exhibit explaining how the Assignee/Transferee complies with Section 27.1203 of the Commission's Rules or request a waiver of that rule pursuant to Commission Rules. If a waiver of the Commission's Rule(s) is being requested, 6a must be answered 'Y'.

600 MHz Band Information

<p>17) Does the Assignment or Transfer involve any licenses in the 600 MHz Band initially granted in the last six years that would, if assigned/transferred, create a geographic overlap with another licenses(s) in which the Assignee/Transferee already holds attributable interests, either as a licensee or Assignee/Transferee, and that would result in the Assignee/Transferee holding an attributable interest in one-third or more of the total suitable and available below-1-GHz spectrum as calculated on a county-by-county population-weighted basis in the relevant license area, utilizing 2010 U.S. Census data?</p> <p>The initial grant date is the date that the license was originally granted by the Commission after an auction, even if the license was acquired in the secondary market. The initial grant date is not the date on which the Commission granted an assignment or transfer of control of the license.</p> <p>If the response to this item is 'Y', this application for Assignment or Transfer application must be part of an exchange of 600 MHz band spectrum in the same market(s) or must be a pro forma Assignment or Transfer. If 'Y', provide an exhibit detailing the proposed exchange of 600 MHz band spectrum in the same market(s), including a list of all file numbers for applications associated with the proposed exchange.</p>	<p>() <u>Yes</u> <u>No</u></p>
<p>18) Does the Assignment or Transfer involve any licenses that were initially granted as reserved spectrum licenses in the 600 MHz Band in the last six years? Otherwise, enter 'N'.</p> <p>The initial grant date is the date that the license was originally granted by the Commission after an auction, even if the license was acquired in the secondary market. The initial grant date is not the date on which the Commission granted an assignment or transfer of control of the license.</p> <p>If 'Y', provide an exhibit demonstrating how the Assignee/Transferee would have qualified to bid on that reserved spectrum license(s) in Auction 1002 as of the FCC Form 175 filing deadline (February 10, 2016) for Auction 1002, the forward auction of the Broadcast Incentive Auction.</p>	<p>() <u>Yes</u> <u>No</u></p>

Assignor/Licensee Information

19) Assignor/Licensee is a(n): (Select One)			
<input type="checkbox"/> Individual <input type="checkbox"/> Unincorporated Association <input type="checkbox"/> Trust <input type="checkbox"/> Government Entity <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Limited Liability Company <input type="checkbox"/> General Partnership <input type="checkbox"/> Limited Partnership <input type="checkbox"/> Limited Liability Partnership <input type="checkbox"/> Other: _____			
20) FCC Registration Number (FRN): 0005196530			
21) First Name (if individual):	MI:	Last Name:	Suffix:
22) Legal Entity Name (if not an individual): National Grid USA Service Company, Inc.			
23) Attention To: Nghia (Michael) Lac			
24) P.O. Box:	And /Or	25) Street Address: 40 Sylvan Road	
26) City: Waltham		27) State: MA	28) Zip Code: 02451
29) Telephone Number: (781)907-3409		30) Fax Number: (781)907-5715	
31) E-Mail Address: Nghia.Lac@nationalgrid.com			

32) Demographics of Assignor/Licensee (Optional):

Race: <input type="checkbox"/> American Indian or Alaska Native <input type="checkbox"/> Asian <input type="checkbox"/> Black or African-American <input type="checkbox"/> Native Hawaiian or Other Pacific Islander <input type="checkbox"/> White	Ethnicity: <input type="checkbox"/> Hispanic or Latino <input type="checkbox"/> Not Hispanic or Latino	Gender: <input type="checkbox"/> Male <input type="checkbox"/> Female
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Assignor/Licensee Contact Representative

33) First Name: Danielle	MI:	Last Name: Burt	Suffix:
34) Company Name: Morgan, Lewis & Bockius LLP			
35) Attention To:			
36) P.O. Box:	And /Or	37) Street Address: 1111 Pennsylvania Ave., NW	
38) City: Washington		39) State: DC	40) Zip Code: 20004
41) Telephone Number: (202)373-6039		42) Fax Number: (202)739-3001	
43) E-Mail Address: danielle.burt@morganlewis.com			

Transferor Information (for Transfers of Control only)

44) Transferor is a(n): (Select One)			
<input type="checkbox"/> Individual <input type="checkbox"/> Unincorporated Association <input type="checkbox"/> Trust <input type="checkbox"/> Government Entity <input type="checkbox"/> Corporation <input type="checkbox"/> Limited Liability Company <input type="checkbox"/> General Partnership <input type="checkbox"/> Limited Partnership <input type="checkbox"/> Limited Liability Partnership <input type="checkbox"/> Other: _____			
45) FCC Registration Number (FRN):			
46) First Name (if individual):	MI:	Last Name:	Suffix:
47) Legal Entity Name (if not an individual):			
48) Attention To:			
49) P.O. Box:	And /Or	50) Street Address:	
51) City:		52) State:	53) Zip Code:
54) Telephone Number:		55) Fax Number:	
56) E-Mail Address:			

57) Demographics of Transferor (Optional):

Race: <input type="checkbox"/> American Indian or Alaska Native <input type="checkbox"/> Asian <input type="checkbox"/> Black or African-American <input type="checkbox"/> Native Hawaiian or Other Pacific Islander <input type="checkbox"/> White	Ethnicity: <input type="checkbox"/> Hispanic or Latino <input type="checkbox"/> Not Hispanic or Latino	Gender: <input type="checkbox"/> Male <input type="checkbox"/> Female
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Transferor Contact Representative

58) First Name:	MI:	Last Name:	Suffix:
59) Company Name:			
60) Attention To:			
61) P.O. Box:	And /Or	62) Street Address:	
63) City:		64) State:	65) Zip Code:
66) Telephone Number:		67) Fax Number:	
68) E-Mail Address:			

Assignee/Transferee Information

69) Assignee/Transferee is a(n): (Select One) <input type="checkbox"/> Individual <input type="checkbox"/> Unincorporated Association <input type="checkbox"/> Trust <input type="checkbox"/> Government Entity <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Limited Liability Company <input type="checkbox"/> General Partnership <input type="checkbox"/> Limited Partnership <input type="checkbox"/> Limited Liability Partnership <input type="checkbox"/> Other: _____			
70) FCC Registration Number (FRN): 0030801591			
71) First Name (if individual):	MI:	Last Name:	Suffix:
72) Legal Entity Name (if not an individual): The Narragansett Electric Company			
73) Attention To: Nghia (Michael) Lac			
74) Real Party in Interest FCC Registration Number (FRN): 0030801591			
75) Name of Real Party in Interest: The Narragansett Electric Company			
76) P.O. Box:	And /Or	77) Street Address: 40 Sylvan Road	
78) City: Waltham		79) State: MA	80) Zip Code: 02451
81) Telephone Number: (781)907-3409		82) Fax Number:	
83) E-Mail Address: Nghia.Lac@nationalgrid.com			

84) Demographics of Assignee/Transferee (Optional):

Race: <input type="checkbox"/> American Indian or Alaska Native <input type="checkbox"/> Asian <input type="checkbox"/> Black or African-American <input type="checkbox"/> Native Hawaiian or Other Pacific Islander <input type="checkbox"/> White	Ethnicity: <input type="checkbox"/> Hispanic or Latino <input type="checkbox"/> Not Hispanic or Latino	Gender: <input type="checkbox"/> Male <input type="checkbox"/> Female
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Assignee/Transferee Contact Representative (if other than Assignee/Transferee)

☐ Check here if same as Assignee/Transferee.

85) First Name: Danielle	MI:	Last Name: Burt	Suffix:
86) Company Name: Morgan, Lewis & Bockius LLP			
87) Attention To:			
88) P.O. Box:	And /Or	89) Street Address: 1111 Pennsylvania Ave., NW	
90) City: Washington		91) State: DC	92) Zip Code: 20004
93) Telephone Number: (202)373-6039		94) Fax Number: (202)739-3001	
95) E-Mail Address: danielle.burt@morganlewis.com			

Ownership Disclosure Information

96a) Is the Assignee/Transferee required to file FCC Form 602, Ownership Disclosure Information for the Wireless Telecommunications Services?	(N) <u>Yes</u> <u>No</u>
96b) If 94a is 'Y', provide the File Number of the FCC Form 602 that is required to be submitted in conjunction with this application or is already on file with the FCC.	File Number: _____

Alien Ownership (If any answer is 'Y', provide an attachment explaining the circumstances. In preparing the attachment, refer to the Main Form Instructions for the "Alien Ownership Questions".)

97) Is the Assignee/Post-transfer Licensee a foreign government or the representative of any foreign government?	(N) <u>Yes</u> <u>No</u>
98) Is the Assignee/Post-Transfer Licensee an alien or the representative of an alien?	() <u>Yes</u> <u>No</u>
99) Is the Assignee/Post-Transfer Licensee a corporation organized under the laws of any foreign government?	() <u>Yes</u> <u>No</u>
100) Is the Assignee/Post-Transfer Licensee a corporation of which more than one-fifth of the capital stock is owned of record or voted by aliens or their representatives, or by a foreign government or representative thereof, or by any corporation organized under the laws of a foreign country?	() <u>Yes</u> <u>No</u>
101a) Is the Assignee/Post-Transfer Licensee directly or indirectly controlled by any other corporation of which more than one-fourth of the capital stock is owned of record or voted by aliens or their representatives, or by a foreign government or representative thereof, or by any corporation organized under the laws of a foreign country?	() <u>Yes</u> <u>No</u>

101b) If the answer to 100 or 101a is 'Y' select one of the choices below.

☐ The Assignee or Post-Transfer Licensee is exempt from the provisions of Section 310(b).
It is not necessary to file a petition for declaratory ruling if the Assignee or Post-Transfer Licensee includes in the attachment required by Item 100 or Item 101a a showing that the subject License(s) is exempt from the provisions of Section 310(b).

☐ The Assignee or Post-Transfer Licensee has received a declaratory ruling(s) approving its foreign ownership, and the application involves only the acquisition of additional spectrum for the provision of a wireless service in a geographic coverage area for which the Assignee or Post-Transfer Licensee has been previously authorized.

If checked, include in the attachment required by Item 100 or Item 101a the citation(s) of the applicable declaratory ruling(s) by DA/FCC number, the FCC Record citation, if available, release date, and a statement that there has been no change in the foreign ownership of the Assignee or Post-Transfer Licensee since the issuance of its ruling.

☐ The Assignee or Post-Transfer Licensee: (i) has received a declaratory ruling(s) approving its foreign ownership, but is not able to make the certification specified immediately above; or (ii) is an "affiliate" of a Licensee or Lessee/SubLessee that received a declaratory ruling(s) under Section 1.990(a) of the Commission's Rules, 47 C.F.R. § 1.990(a), and is relying on the affiliate's ruling for purposes of filing this application as permitted under the affiliate's ruling and Section 1.994(b) of the Rules, 47 C.F.R. § 1.994(b).

If checked, and if the Assignee or Post-Transfer Licensee received its declaratory ruling(s) on or after August 9, 2013, include in the attachment required by Item 100 or Item 101a the citation(s) of the Assignee or Post-Transfer Licensee's declaratory ruling(s) by DA/FCC number, the FCC Record citation, if available, release date, and a statement that the Assignee or Post-Transfer Licensee is in compliance with the terms and conditions of its ruling and with the Commission's Rules.

If checked, and if the Assignee or Post-Transfer Licensee received its declaratory ruling(s) prior to August 9, 2013, include in the attachment required by Item 101a a copy of a petition for declaratory ruling filed contemporaneously with the Commission to extend the Assignee or Post-Transfer Licensee's existing ruling(s) to cover the same radio service(s) and geographic coverage area(s) involved in the application. Alternatively, the Assignee or Post-Transfer Licensee may request a new declaratory ruling pursuant to Section 1.990(a) of the Commission's Rules, 47 C.F.R. § 1.990(a). Petitions for declaratory ruling may be filed electronically on the Internet through the International Bureau Filing System (IBFS) (with a copy attached hereto).

If checked, and if the Assignee or Post-Transfer Licensee is relying on an affiliate's ruling for purposes of filing this application/notification, include in the attachment required by Item 100 or Item 101a the citation(s) of the applicable declaratory ruling(s) by DA/FCC number, the FCC Record citation, if available, release date, and a statement that the Assignee or Post-Transfer Licensee is in compliance with the terms and conditions of the named affiliate(s)'s ruling and with the Commission's Rules. The Assignee or Post-Transfer Licensee must also include a certification of compliance signed by the named affiliate or other qualified entity as specified in Section 1.994(b) of the Rules, 47 C.F.R. § 1.994(b). See Main Form Instructions for Items 100 or 101a, as applicable.

☐ The Assignee or Post-Transfer Licensee has not received a declaratory ruling approving its foreign ownership and is requesting a declaratory ruling under Section 1.990(a) of the Commission's Rules, 47 C.F.R. § 1.990(a), in a petition filed contemporaneously with the Commission.

If checked, include in the attachment required by Item 100 or 101a a copy of the petition for declaratory ruling filed contemporaneously with the Commission pursuant to Section 1.990(a) of the Commission's Rules, 47 C.F.R. § 1.990(a). Petitions for declaratory ruling may be filed electronically on the Internet through the International Bureau Filing System (IBFS) (with a copy attached hereto).

Basic Qualification Information

<p>102) Has the Assignee/Transferee or any party to this application had any FCC station authorization, license or construction permit revoked or had any application for an initial, modification, or renewal of FCC station authorization, license, or construction permit denied by the Commission?</p> <p>If 'Y', attach an exhibit explaining the circumstances.</p>	<p>(<input type="radio"/> N) <u>Yes</u> <input checked="" type="radio"/> No</p>
<p>103) Has the Assignee/Transferee or any party to this application, or any party directly or indirectly controlling the Assignee/Transferee ever been convicted of a felony by any state or federal court?</p> <p>If 'Y', attach an exhibit explaining the circumstances.</p>	<p>(<input type="radio"/> N) <u>Yes</u> <input checked="" type="radio"/> No</p>
<p>104) Has any court finally adjudged the Assignee/Transferee, or any party directly or indirectly controlling the Assignee/Transferee guilty of unlawfully monopolizing or attempting unlawfully to monopolize radio communication, directly or indirectly, through control of manufacture or sale of radio apparatus, exclusive traffic arrangement, or any other means or unfair methods of competition?</p> <p>If 'Y', attach an exhibit explaining the circumstances.</p>	<p>(<input type="radio"/> N) <u>Yes</u> <input checked="" type="radio"/> No</p>

Assignor/Transferor Certification Statements

<p>1) The Assignor/Transferor certifies either that (1) the authorization will not be assigned or that control of the license(s) will not be transferred until the consent of the Federal Communications Commission has been given, or (2) prior Commission consent is not required because the transaction is subject to streamlined notification procedures for <i>pro forma</i> assignments and transfers by telecommunications carriers. See Section 1.948(c) (1) of the Commission's Rules.</p>			
<p>2) The Assignor/Transferor certifies that all statements made in this application and in the exhibits, attachments, or documents incorporated by reference are material, are part of this application, and are true, complete, correct, and made in good faith.</p>			
<p>3) The Assignor/Transferor certifies that it is not in default on any payment for Commission licenses and that it is not delinquent on any non-tax debt owed to any federal agency.</p>			
<p>Typed or Printed Name of Party Authorized to Sign</p>			
<p>105) First Name: Nghia (Michael)</p>	<p>MI:</p>	<p>Last Name: Lac</p>	<p>Suffix:</p>
<p>106) Title: Manager of Telecom Engineering, New Engl</p>			
<p>Signature: Nghia (Michael) Lac</p>			<p>107) Date: 05/03/2021</p>
<p>FAILURE TO SIGN THIS APPLICATION MAY RESULT IN DISMISSAL OF THE APPLICATION AND FORFEITURE OF ANY FEES PAID.</p>			
<p>WILLFUL FALSE STATEMENTS MADE ON THIS FORM OR ANY ATTACHMENTS ARE PUNISHABLE BY FINE AND/OR IMPRISONMENT (U.S. Code, Title 18, Section 1001) AND/OR REVOCATION OF ANY STATION LICENSE OR CONSTRUCTION PERMIT (U.S. Code, Title 47, Section 312(a)(1)), AND/OR FORFEITURE (U.S. Code, Title 47, Section 503).</p>			

Assignee/Transferee Certification Statements

Attachment PPL-DIV 1-1-6

Page 21 of 23

1)	The Assignee/Transferee certifies either that (1) the authorization(s) will not be assigned or that control of the license(s) will not be transferred until the consent of the Federal Communications Commission has been given, or (2) prior Commission consent is not required because the transaction is subject to streamlined notification procedures for <i>pro forma</i> assignments and transfers by telecommunications carriers. See Section 1.948(c)(1) of the Commission's Rules.
2)	The Assignee/Transferee waives any claim to the use of any particular frequency or of the electromagnetic spectrum as against the regulatory power of the United States because of the previous use of the same, whether by license or otherwise, and requests an authorization in accordance with this application.
3)	The Assignee/Transferee certifies that grant of this application would not cause the Assignee or Transferee to be in violation of any pertinent cross-ownership or attribution rules.* *If the Assignee/Transferee has sought a waiver of any such rule in connection with this application, it may make this certification subject to the outcome of the waiver request.
4)	The Assignee/Transferee agrees to assume all obligations and abide by all conditions imposed on the Assignor/Transferor under the subject authorization(s), unless the Federal Communications Commission pursuant to a request made herein otherwise allows, except for liability for any act done by, or any right accrued by, or any suit or proceeding had or commenced against the Assignor/Transferor prior to this assignment/transfer.
5)	The Assignee/Transferee certifies that all statements made in this application and in the exhibits, attachments, or documents incorporated by reference are material, are part of this application, and are true, complete, correct, and made in good faith.
6)	The Assignee/Transferee certifies that neither it nor any other party to the application is subject to a denial of Federal benefits pursuant to Section 5301 of the Anti-Drug Abuse Act of 1988, 21 U.S.C. § 862, because of a conviction for possession or distribution of a controlled substance. This certification does not apply to applications filed in services exempted under Section 1.2002(c) of the Commission's Rules. See Section 1.2002(b) of the Commission's Rules for the definition of "party to the application" as used in this certification.
7)	The Assignee/Transferee certifies that it is not in default on any payment for Commission licenses and that it is not delinquent on any non-tax debt owed to any federal agency.
8)	The Assignee/Transferee certifies that it and all of the related individuals and entities required to be disclosed on this application and FCC Form 602 (FCC Ownership Disclosure Information for the Wireless Telecommunications Services) are not person(s) who have been, for reasons of national security, barred by any agency of the Federal Government from bidding on a contract, participating in an auction, or receiving a grant. This certification applies only to applications for licenses for spectrum that is required by Sections 6103, 6401-6403 of the Middle Class Tax Relief and Job Creation Act of 2012, codified at 47 U.S.C. §§ 309, 1413, 1451-1452, to be assigned by a system of competitive bidding under 47 U.S.C. § 309(j).

Typed or Printed Name of Party Authorized to Sign

108) First Name: Nghia (Michael)	MI:	Last Name: Lac	Suffix:
109) Title: Manager of Telecom Engineering, New Engl			
Signature: Nghia (Michael) Lac			110) Date: 05/03/2021
FAILURE TO SIGN THIS APPLICATION MAY RESULT IN DISMISSAL OF THE APPLICATION AND FORFEITURE OF ANY FEES PAID.			
WILLFUL FALSE STATEMENTS MADE ON THIS FORM OR ANY ATTACHMENTS ARE PUNISHABLE BY FINE AND/OR IMPRISONMENT (U.S. Code, Title 18, Section 1001) AND/OR REVOCATION OF ANY STATION LICENSE OR CONSTRUCTION PERMIT (U.S. Code, Title 47, Section 312(a)(1)), AND/OR FORFEITURE (U.S. Code, Title 47, Section 503).			

Authorizations To Be Assigned or Transferred

111) Call Sign	112) Radio Service Code	113) Location Number	114) Path Number (Microwave only)	115) Frequency Number	116) Lower or Center Frequency (MHz)	117) Upper Frequency (MHz)	118) Constructed Yes / No
WQLL838	IG - Industrial/Business Pool, Conventional						Y

Attachment(s):

Type	Description	Date Entered
O	Public Interest Statement	05/03/2021

Reference Copy Only. Do Not Mail to the FCC as an Application.

Submitted: 05/19/2021 at 09:52:52

File Number: 0009557473

FCC 603
Main Form

FCC Wireless Telecommunications Bureau Application for Assignments of Authorization and Transfers of Control

Approved by OMB
3060 - 0800
See instructions for
public burden estimate

General Information

1) Application Purpose (Select only one) (NT)	
AA - Assignment of Authorization TC - Transfer of Control	AM - Amendment WD - Withdrawal
NT - Required Notification (For Consummation of an Assignment or Transfer) EX - Request for Extension of Time (To Consummate an Assignment or Transfer)	
2) If this application is for an Amendment (AM) or Withdrawal (WD), enter the File Number of the pending or consented to application currently on file with the FCC.	File Number: _____
3a) Is this application for Assignment of Authorization or Transfer of Control part of a series of applications involving other wireless license(s) held by the licensee, affiliates of the licensee (e.g., parents, subsidiaries, or commonly-controlled entities), or third parties that are not included on this application and for which Commission approval or notification is required?	() Yes <u>No</u>
3b) If the answer to 3a is 'Y', provide the File Number of the lead application.	File Number: _____
3c) Does this application for Assignment of Authorization or Transfer of Control involve the assignment or transfer of non-wireless licenses/authorizations for which Commission approval or notification is required?	() Yes <u>No</u>
4) Are attachments being filed with this application?	() Yes <u>No</u>

Fees and Waivers

5a) Is the applicant exempt from FCC application fees? If 'Y', attach an exhibit justifying how the applicant is exempt from FCC application fees.	(N) Yes <u>No</u>
5b) Is a waiver/deferral of the FCC application fees being requested and the application fees are not being submitted in conjunction with this application? If 'Y', attach a date-stamped copy of the request for waiver/deferral of the FCC application fees.	() Yes <u>No</u>
6a) Does this application include a request for waiver of the Commission's rules (other than a request for application fee waivers)? If 'Y', attach an exhibit specifying the rule section(s) for which a waiver is being requested and including a justification for the waiver request.	(N) Yes <u>No</u>
6b) If 6a is 'Y', enter the number of rule sections involved.	Number of Rule Sections: _____

Additional Transaction Information

7) Has this application for Assignment of Authorization or Transfer of Control already occurred?	() Yes <u>No</u>
8a) The Assignment of Authorization or Transfer of Control is:	<input type="checkbox"/> Voluntary <input type="checkbox"/> Involuntary
8b) If 8a is 'Involuntary', provide the date that the event occurred:	(MM/DD/YYYY) ____/____/____
9a) Is this application a <i>pro forma</i> Assignment of Authorization or Transfer of Control?	() Yes <u>No</u>
9b) If 9a is 'Y', is this a post notification that is being filed under the Commission's forbearance procedures pursuant to Section 1.948(c)(1) of the Commission's Rules?	() Yes <u>No</u>
9c) If 9b is 'Y', provide the consummation date of the Assignment of Authorization or Transfer of Control.	(MM/DD/YYYY) ____/____/____
10a) Does this application involve the partitioning and/or disaggregation of geographic-area licenses? If 'Y', complete Schedule B and, if applicable, Schedule C.	() Yes <u>No</u>
10b) If 10a is 'N', does this application involve the partial assignment of site-based licenses?	() Yes <u>No</u>

11) How will/has the Assignment of Authorization or Transfer of Control be/been accomplished? Select One: ()		
<u>S</u> ale or other assignment of assets	<u>C</u> ourt order	<u>R</u> eorganization or liquidation
<u>T</u> ransfer of stock or other ownership interests		
<u>O</u> ther (voting trust agreement, management contract, etc.): _____		

Designated Entity Information (If 12a, 12b or 12c is 'Y', Schedule A is required to be completed.)

12a) Does this application for Assignment of Authorization or Transfer of Control involve any licenses that were originally awarded with bidding credits within the last five years?	() <u>Y</u> es <u>N</u> o
12b) Does this application for Assignment of Authorization or Transfer of Control involve any licenses that were originally subject to the Commission's installment payment plan?	() <u>Y</u> es <u>N</u> o
12c) Does this application for Assignment of Authorization or Transfer of Control involve any licenses that were originally granted pursuant to closed bidding within the last five years?	() <u>Y</u> es <u>N</u> o

Competition-Related Information

13) Does this application for Assignment of Authorization or Transfer of Control involve a license(s) that may be used for interconnected mobile voice and/or data services that would, if assigned or transferred, create a geographic overlap with another license(s) in which the Assignee/Transferee already holds direct or indirect interests (of 10 percent or more), either as a licensee or spectrum lessee/sublessee, and that also could be used to provide interconnected mobile voice and/or data services?	() <u>Y</u> es <u>N</u> o
14a) Does the Assignee/Transferee hold direct or indirect interests (of 10 percent or more) in any entity that already has access to 10 MHz or more spectrum in the Cellular Radiotelephone, broadband PCS, or Specialized Mobile Radio (SMR) services through license(s), lease(s), or sublease(s) in the same geographic area?	() <u>Y</u> es <u>N</u> o
14b) Would/does this application for Assignment of Authorization or Transfer of Control reduce the number of entities providing service (using spectrum in any of the three services listed in item 14a) in the affected market(s)?	() <u>Y</u> es <u>N</u> o

Broadband Radio Service and Educational Broadband Service Information

15a) Will the requested facilities be used to provide multichannel video programming?	() <u>Y</u> es <u>N</u> o
15b) If 15a is 'Y', does the Assignee/Transferee operate, control or have attributable interest (as defined in Section 27.1202 of the Commission's Rules) in a cable television system whose franchise area is located within the geographic area of the requested facilities? If 'Y', provide an exhibit explaining how the Assignee/Transferee complies with Section 27.1202 of the Commission's Rules or justifying a waiver of that rule. If a waiver of the Commission's Rule(s) is being requested, 6a must be answered 'Y'.	() <u>Y</u> es <u>N</u> o
16) Does the Assignee/Transferee comply with the programming requirements contained in Section 27.1203 of the Commission's Rules? If 'N', provide an exhibit explaining how the Assignee/Transferee complies with Section 27.1203 of the Commission's Rules or justifying a waiver of that rule. If a waiver of the Commission's Rule(s) is being requested, 6a must be answered 'Y'.	() <u>Y</u> es <u>N</u> o

Assignor/Licensee Information

17) Assignor/Licensee is a(n): (Select One)			
<input type="checkbox"/> Individual	<input type="checkbox"/> Unincorporated Association	<input type="checkbox"/> Trust	<input type="checkbox"/> Government Entity
<input type="checkbox"/> Corporation	<input type="checkbox"/> Limited Liability Company		
<input type="checkbox"/> General Partnership	<input type="checkbox"/> Limited Partnership	<input type="checkbox"/> Limited Liability Partnership	<input type="checkbox"/> Consortium
<input type="checkbox"/> Other: _____			
18) FCC Registration Number (FRN):			
19) First Name (if individual):	MI:	Last Name:	Suffix:
20) Legal Entity Name (if not an individual):			
21) Attention To:			
22) P.O. Box:	And /Or	23) Street Address:	
24) City:	25) State:	26) Zip Code:	
27) Telephone Number:	28) Fax Number:		
29) E-Mail Address:			

30) Demographics of Assignor/Licensee (Optional):

Race: <input type="checkbox"/> American Indian or Alaska Native <input type="checkbox"/> Asian <input type="checkbox"/> Black or African-American <input type="checkbox"/> Native Hawaiian or Other Pacific Islander <input type="checkbox"/> White	Ethnicity: <input type="checkbox"/> Hispanic or Latino <input type="checkbox"/> Not Hispanic or Latino	Gender: <input type="checkbox"/> Male <input type="checkbox"/> Female
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Assignor/Licensee Contact Representative

31) First Name:	MI:	Last Name:	Suffix:
32) Company Name:			
33) Attention To:			
34) P.O. Box:	And /Or	35) Street Address:	
36) City:	37) State:	38) Zip Code:	
39) Telephone Number:	40) Fax Number:		
41) E-Mail Address:			

Transferor Information (for Transfers of Control only)

42) Transferor is a(n): (Select One)			
<input type="checkbox"/> Individual	<input type="checkbox"/> Unincorporated Association	<input type="checkbox"/> Trust	<input type="checkbox"/> Government Entity
<input type="checkbox"/> Corporation	<input type="checkbox"/> Limited Liability Company		
<input type="checkbox"/> General Partnership	<input type="checkbox"/> Limited Partnership	<input type="checkbox"/> Limited Liability Partnership	<input type="checkbox"/> Consortium
<input type="checkbox"/> Other: _____			
43) FCC Registration Number (FRN):			
44) First Name (if individual):	MI:	Last Name:	Suffix:
45) Legal Entity Name (if not an individual):			
46) Attention To:			
47) P.O. Box:	And /Or	48) Street Address:	
49) City:	50) State:	51) Zip Code:	
52) Telephone Number:	53) Fax Number:		
54) E-Mail Address:			

55) Demographics of Transferor (Optional):

Race: <input type="checkbox"/> American Indian or Alaska Native <input type="checkbox"/> Asian <input type="checkbox"/> Black or African-American <input type="checkbox"/> Native Hawaiian or Other Pacific Islander <input type="checkbox"/> White	Ethnicity: <input type="checkbox"/> Hispanic or Latino <input type="checkbox"/> Not Hispanic or Latino	Gender: <input type="checkbox"/> Male <input type="checkbox"/> Female
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Transferor Contact Representative

56) First Name:	MI:	Last Name:	Suffix:
57) Company Name:			
58) Attention To:			
59) P.O. Box:	And /Or	60) Street Address:	
61) City:	62) State:	63) Zip Code:	
64) Telephone Number:	65) Fax Number:		
66) E-Mail Address:			

Assignee/Transferee Information

67) Assignee/Transferee is a(n): (Select One)			
<input type="checkbox"/> Individual	<input type="checkbox"/> Unincorporated Association	<input type="checkbox"/> Trust	<input type="checkbox"/> Government Entity
<input checked="" type="checkbox"/> Corporation	<input type="checkbox"/> Limited Liability Company		
<input type="checkbox"/> General Partnership	<input type="checkbox"/> Limited Partnership	<input type="checkbox"/> Limited Liability Partnership	<input type="checkbox"/> Consortium
<input type="checkbox"/> Other: _____			
68) FCC Registration Number (FRN): 0030801591			
69) First Name (if individual):	MI:	Last Name:	Suffix:
70) Legal Entity Name (if not an individual):			
71) Attention To: Nghia (Michael) Lac			
72) Real Party in Interest FCC Registration Number (FRN):			
73) Name of Real Party in Interest:			
74) P.O. Box:	And /Or	75) Street Address: 40 Sylvan Road	
76) City: Waltham	77) State: MA	78) Zip Code: 02451	
79) Telephone Number: (781)907-3409	80) Fax Number:		
81) E-Mail Address: Nghia.Lac@nationalgrid.com			

82) Demographics of Assignee/Transferee (Optional):

Race: <input type="checkbox"/> American Indian or Alaska Native <input type="checkbox"/> Asian <input type="checkbox"/> Black or African-American <input type="checkbox"/> Native Hawaiian or Other Pacific Islander <input type="checkbox"/> White	Ethnicity: <input type="checkbox"/> Hispanic or Latino <input type="checkbox"/> Not Hispanic or Latino	Gender: <input type="checkbox"/> Male <input type="checkbox"/> Female
---	---	--

Assignee/Transferee Contact Representative (if other than Assignee/Transferee)

83) First Name: Danielle	MI:	Last Name: Burt	Suffix:
84) Company Name: Morgan, Lewis & Bockius LLP			
85) Attention To: Danielle Burt			
86) P.O. Box:	And /Or	87) Street Address: 1111 Pennsylvania Ave., N.W.	
88) City: Washington	89) State: DC	90) Zip Code: 20004	
91) Telephone Number: (202)373-6039	92) Fax Number: (202)739-3001		
93) E-Mail Address: danielle.burt@morganlewis.com			

Ownership Disclosure Information

94a) Is the Assignee/Transferee required to file FCC Form 602, Ownership Disclosure Information for the Wireless Telecommunications Services?	() <u>Yes</u> <u>No</u>
94b) If 94a is 'Y', provide the File Number of the FCC Form 602 that is required to be submitted in conjunction with this application or already on file with the FCC.	File Number: _____

Alien Ownership Information

95) Is the Assignee/Transferee a foreign government or the representative of any foreign government?	() <u>Yes</u> <u>No</u>
96) Is the Assignee/Transferee an alien or the representative of an alien?	() <u>Yes</u> <u>No</u>
97) Is the Assignee/Transferee a corporation organized under the laws of any foreign government?	() <u>Yes</u> <u>No</u>
98) Is the Assignee/Transferee a corporation of which more than one-fifth of the capital stock is owned of record or voted by aliens or their representatives or by a foreign government or representative thereof or by any corporation organized under the laws of a foreign country?	() <u>Yes</u> <u>No</u>
99a) Is the Assignee/Transferee directly or indirectly controlled by any other corporation of which more than one-fourth of the capital stock is owned of record or voted by aliens, their representatives, or by a foreign government or representative thereof, or by any corporation organized under the laws of a foreign country?	() <u>Yes</u> <u>No</u>
99b) If 99a is 'Y', has the Assignee/Transferee received a ruling(s) under Section 310(b)(4) of the Communications Act with respect to the same radio service(s) and geographic coverage area(s) involved in this application? If 99b is 'N', attach a date-stamped copy of a request for a foreign ownership ruling pursuant to Section 310(b)(4) of the Communications Act.	() <u>Yes</u> <u>No</u>

Basic Qualification Information

100) Has the Assignee/Transferee or any party to this application had any FCC station authorization, license or construction permit revoked or had any application for an initial, modification or renewal of FCC station authorization, license, or construction permit denied by the Commission?	() <u>Yes</u> <u>No</u>
101) Has the Assignee/Transferee or any party to this application, or any party directly or indirectly controlling the Assignee/Transferee ever been convicted of a felony by any state or federal court?	() <u>Yes</u> <u>No</u>
102) Has any court finally adjudged the Assignee/Transferee, or any party directly or indirectly controlling the Assignee/Transferee guilty of unlawfully monopolizing or attempting unlawfully to monopolize radio communication, directly or indirectly, through control of manufacture or sale of radio apparatus, exclusive traffic arrangement, or any other means or unfair methods of competition?	() <u>Yes</u> <u>No</u>

Assignor/Transferor Certification Statements

- 1) The Assignor/Transferor certifies either that (1) the authorization will not be assigned or that control of the license(s) will not be transferred until the consent of the Federal Communications Commission has been given, or (2) prior Commission consent is not required because the transaction is subject to streamlined notification procedures for *pro forma* assignments and transfers by telecommunications carriers. See Section 1.948(c) (1) of the Commission's Rules.
- 2) The Assignor/Transferor certifies that all statements made in this application and in the exhibits, attachments, or documents incorporated by reference are material, are part of this application, and are true, complete, correct, and made in good faith.
- 3) The Assignor/Transferor certifies that it is not in default on any payment for Commission licenses and that it is not delinquent on any non-tax debt owed to any federal agency.

Typed or Printed Name of Party Authorized to Sign

103) First Name:	MI:	Last Name:	Suffix:
------------------	-----	------------	---------

104) Title:

Signature:	105) Date:
------------	------------

FAILURE TO SIGN THIS APPLICATION MAY RESULT IN DISMISSAL OF THE APPLICATION AND FORFEITURE OF ANY FEES PAID.
WILLFUL FALSE STATEMENTS MADE ON THIS FORM OR ANY ATTACHMENTS ARE PUNISHABLE BY FINE AND/OR IMPRISONMENT (U.S. Code, Title 18, Section 1001) AND/OR REVOCATION OF ANY STATION LICENSE OR CONSTRUCTION PERMIT (U.S. Code, Title 47, Section 312(a)(1)), AND/OR FORFEITURE (U.S. Code, Title 47, Section 503).

Assignee/Transferee Certification Statements

1)	The Assignee/Transferee certifies either that (1) the authorization(s) will not be assigned or that control of the license(s) will not be transferred until the consent of the Federal Communications Commission has been given, or (2) prior Commission consent is not required because the transaction is subject to streamlined notification procedures for <i>pro forma</i> assignments and transfers by telecommunications carriers. See Section 1.948(c)(1) of the Commission's Rules.
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3)	The Assignee/Transferee certifies that grant of this application would not cause the Assignee or Transferee to be in violation of any pertinent cross-ownership or attribution rules.* *If the Assignee/Transferee has sought a waiver of any such rule in connection with this application, it may make this certification subject to the outcome of the waiver request.
4)	The Assignee/Transferee agrees to assume all obligations and abide by all conditions imposed on the Assignor/Transferor under the subject authorization(s), unless the Federal Communications Commission pursuant to a request made herein otherwise allows, except for liability for any act done by, or any right accrued by, or any suit or proceeding had or commenced against the Assignor/Transferor prior to this assignment/transfer.
5)	The Assignee/Transferee certifies that all statements made in this application and in the exhibits, attachments, or documents incorporated by reference are material, are part of this application, and are true, complete, correct, and made in good faith.
6)	The Assignee/Transferee certifies that neither it nor any other party to the application is subject to a denial of Federal benefits pursuant to Section 5301 of the Anti-Drug Abuse Act of 1988, 21 U.S.C. § 862, because of a conviction for possession or distribution of a controlled substance. See Section 1.2002(b) of the Commission's Rules for the definition of "party to the application" as used in this certification.
7)	The Assignee/Transferee certifies that it is not in default on any payment for Commission licenses and that it is not delinquent on any non-tax debt owed to any federal agency.

Typed or Printed Name of Party Authorized to Sign

106) First Name: Nghia (Michael)	MI: 	Last Name: Lac	Suffix:
107) Title: Manager of Telecom Engineering, New Engl			
Signature: Nghia (Michael) Lac			108) Date: 05/19/2021
FAILURE TO SIGN THIS APPLICATION MAY RESULT IN DISMISSAL OF THE APPLICATION AND FORFEITURE OF ANY FEES PAID.			
WILLFUL FALSE STATEMENTS MADE ON THIS FORM OR ANY ATTACHMENTS ARE PUNISHABLE BY FINE AND/OR IMPRISONMENT (U.S. Code, Title 18, Section 1001) AND/OR REVOCATION OF ANY STATION LICENSE OR CONSTRUCTION PERMIT (U.S. Code, Title 47, Section 312(a)(1)), AND/OR FORFEITURE (U.S. Code, Title 47, Section 503).			

Authorizations To Be Assigned or Transferred

108) Call Sign	109) Radio Service Code	110) Location Number	111) Path Number (Microwave only)	112) Frequency Number	113) Lower or Center Frequency (MHz)	114) Upper Frequency (MHz)	115) Constructed Yes / No

**FCC 603
Schedule D**

**Schedule for Request for Extension of Time to
Consummate an Assignment of Authorization
or a Transfer of Control**

Approved by OMB
3060 - 0800
See Main Form instructions
for public burden estimate

1) Provide the File Number of the Assignment of Authorization or Transfer of Control application.	File Number: 0009535110
2) Provide the consummation date for the Assignment of Authorization or Transfer of Control.	(MM/DD/YYYY) <u>05/18/2021</u>

Reference Copy Only. Do Not Mail to the FCC as an Application.

Submitted: 05/19/2021 at 09:54:33

File Number: 0009557474

FCC 603
Main Form

FCC Wireless Telecommunications Bureau Application for Assignments of Authorization and Transfers of Control

Approved by OMB
3060 - 0800
See instructions for
public burden estimate

General Information

1) Application Purpose (Select only one) (NT)	
AA - Assignment of Authorization TC - Transfer of Control	AM - Amendment WD - Withdrawal
NT - Required Notification (For Consummation of an Assignment or Transfer) EX - Request for Extension of Time (To Consummate an Assignment or Transfer)	
2) If this application is for an Amendment (AM) or Withdrawal (WD), enter the File Number of the pending or consented to application currently on file with the FCC.	File Number: _____
3a) Is this application for Assignment of Authorization or Transfer of Control part of a series of applications involving other wireless license(s) held by the licensee, affiliates of the licensee (e.g., parents, subsidiaries, or commonly-controlled entities), or third parties that are not included on this application and for which Commission approval or notification is required?	() Yes <u>No</u>
3b) If the answer to 3a is 'Y', provide the File Number of the lead application.	File Number: _____
3c) Does this application for Assignment of Authorization or Transfer of Control involve the assignment or transfer of non-wireless licenses/authorizations for which Commission approval or notification is required?	() Yes <u>No</u>
4) Are attachments being filed with this application?	() Yes <u>No</u>

Fees and Waivers

5a) Is the applicant exempt from FCC application fees? If 'Y', attach an exhibit justifying how the applicant is exempt from FCC application fees.	(N) Yes <u>No</u>
5b) Is a waiver/deferral of the FCC application fees being requested and the application fees are not being submitted in conjunction with this application? If 'Y', attach a date-stamped copy of the request for waiver/deferral of the FCC application fees.	() Yes <u>No</u>
6a) Does this application include a request for waiver of the Commission's rules (other than a request for application fee waivers)? If 'Y', attach an exhibit specifying the rule section(s) for which a waiver is being requested and including a justification for the waiver request.	(N) Yes <u>No</u>
6b) If 6a is 'Y', enter the number of rule sections involved.	Number of Rule Sections: _____

Additional Transaction Information

7) Has this application for Assignment of Authorization or Transfer of Control already occurred?	() Yes <u>No</u>
8a) The Assignment of Authorization or Transfer of Control is:	<input type="checkbox"/> Voluntary <input type="checkbox"/> Involuntary
8b) If 8a is 'Involuntary', provide the date that the event occurred:	(MM/DD/YYYY) ____/____/____
9a) Is this application a <i>pro forma</i> Assignment of Authorization or Transfer of Control?	() Yes <u>No</u>
9b) If 9a is 'Y', is this a post notification that is being filed under the Commission's forbearance procedures pursuant to Section 1.948(c)(1) of the Commission's Rules?	() Yes <u>No</u>
9c) If 9b is 'Y', provide the consummation date of the Assignment of Authorization or Transfer of Control.	(MM/DD/YYYY) ____/____/____
10a) Does this application involve the partitioning and/or disaggregation of geographic-area licenses? If 'Y', complete Schedule B and, if applicable, Schedule C.	() Yes <u>No</u>
10b) If 10a is 'N', does this application involve the partial assignment of site-based licenses?	() Yes <u>No</u>

11) How will/has the Assignment of Authorization or Transfer of Control be/been accomplished? Select One: ()		
<u>S</u> ale or other assignment of assets	<u>C</u> ourt order	<u>R</u> eorganization or liquidation
<u>T</u> ransfer of stock or other ownership interests		
<u>O</u> ther (voting trust agreement, management contract, etc.): _____		

Designated Entity Information (If 12a, 12b or 12c is 'Y', Schedule A is required to be completed.)

12a) Does this application for Assignment of Authorization or Transfer of Control involve any licenses that were originally awarded with bidding credits within the last five years?	() <u>Y</u> es <u>N</u> o
12b) Does this application for Assignment of Authorization or Transfer of Control involve any licenses that were originally subject to the Commission's installment payment plan?	() <u>Y</u> es <u>N</u> o
12c) Does this application for Assignment of Authorization or Transfer of Control involve any licenses that were originally granted pursuant to closed bidding within the last five years?	() <u>Y</u> es <u>N</u> o

Competition-Related Information

13) Does this application for Assignment of Authorization or Transfer of Control involve a license(s) that may be used for interconnected mobile voice and/or data services that would, if assigned or transferred, create a geographic overlap with another license(s) in which the Assignee/Transferee already holds direct or indirect interests (of 10 percent or more), either as a licensee or spectrum lessee/sublessee, and that also could be used to provide interconnected mobile voice and/or data services?	() <u>Y</u> es <u>N</u> o
14a) Does the Assignee/Transferee hold direct or indirect interests (of 10 percent or more) in any entity that already has access to 10 MHz or more spectrum in the Cellular Radiotelephone, broadband PCS, or Specialized Mobile Radio (SMR) services through license(s), lease(s), or sublease(s) in the same geographic area?	() <u>Y</u> es <u>N</u> o
14b) Would/does this application for Assignment of Authorization or Transfer of Control reduce the number of entities providing service (using spectrum in any of the three services listed in item 14a) in the affected market(s)?	() <u>Y</u> es <u>N</u> o

Broadband Radio Service and Educational Broadband Service Information

15a) Will the requested facilities be used to provide multichannel video programming?	() <u>Y</u> es <u>N</u> o
15b) If 15a is 'Y', does the Assignee/Transferee operate, control or have attributable interest (as defined in Section 27.1202 of the Commission's Rules) in a cable television system whose franchise area is located within the geographic area of the requested facilities? If 'Y', provide an exhibit explaining how the Assignee/Transferee complies with Section 27.1202 of the Commission's Rules or justifying a waiver of that rule. If a waiver of the Commission's Rule(s) is being requested, 6a must be answered 'Y'.	() <u>Y</u> es <u>N</u> o
16) Does the Assignee/Transferee comply with the programming requirements contained in Section 27.1203 of the Commission's Rules? If 'N', provide an exhibit explaining how the Assignee/Transferee complies with Section 27.1203 of the Commission's Rules or justifying a waiver of that rule. If a waiver of the Commission's Rule(s) is being requested, 6a must be answered 'Y'.	() <u>Y</u> es <u>N</u> o

Assignor/Licensee Information

17) Assignor/Licensee is a(n): (Select One)					
<input type="checkbox"/> Individual	<input type="checkbox"/> Unincorporated Association	<input type="checkbox"/> Trust	<input type="checkbox"/> Government Entity	<input type="checkbox"/> Corporation	<input type="checkbox"/> Limited Liability Company
<input type="checkbox"/> General Partnership	<input type="checkbox"/> Limited Partnership	<input type="checkbox"/> Limited Liability Partnership	<input type="checkbox"/> Consortium		
<input type="checkbox"/> Other: _____					
18) FCC Registration Number (FRN):					
19) First Name (if individual):		MI:	Last Name:		Suffix:
20) Legal Entity Name (if not an individual):					
21) Attention To:					
22) P.O. Box:		And /Or	23) Street Address:		
24) City:		25) State:		26) Zip Code:	
27) Telephone Number:			28) Fax Number:		
29) E-Mail Address:					

30) Demographics of Assignor/Licensee (Optional):

Race: <input type="checkbox"/> American Indian or Alaska Native <input type="checkbox"/> Asian <input type="checkbox"/> Black or African-American <input type="checkbox"/> Native Hawaiian or Other Pacific Islander <input type="checkbox"/> White	Ethnicity: <input type="checkbox"/> Hispanic or Latino <input type="checkbox"/> Not Hispanic or Latino	Gender: <input type="checkbox"/> Male <input type="checkbox"/> Female
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Assignor/Licensee Contact Representative

31) First Name:		MI:	Last Name:		Suffix:
32) Company Name:					
33) Attention To:					
34) P.O. Box:		And /Or	35) Street Address:		
36) City:		37) State:		38) Zip Code:	
39) Telephone Number:			40) Fax Number:		
41) E-Mail Address:					

Transferor Information (for Transfers of Control only)

42) Transferor is a(n): (Select One)			
<input type="checkbox"/> Individual	<input type="checkbox"/> Unincorporated Association	<input type="checkbox"/> Trust	<input type="checkbox"/> Government Entity
<input type="checkbox"/> Corporation	<input type="checkbox"/> Limited Liability Company		
<input type="checkbox"/> General Partnership	<input type="checkbox"/> Limited Partnership	<input type="checkbox"/> Limited Liability Partnership	<input type="checkbox"/> Consortium
<input type="checkbox"/> Other: _____			
43) FCC Registration Number (FRN):			
44) First Name (if individual):	MI:	Last Name:	Suffix:
45) Legal Entity Name (if not an individual):			
46) Attention To:			
47) P.O. Box:	And /Or	48) Street Address:	
49) City:		50) State:	51) Zip Code:
52) Telephone Number:	53) Fax Number:		
54) E-Mail Address:			

55) Demographics of Transferor (Optional):

Race: <input type="checkbox"/> American Indian or Alaska Native <input type="checkbox"/> Asian <input type="checkbox"/> Black or African-American <input type="checkbox"/> Native Hawaiian or Other Pacific Islander <input type="checkbox"/> White	Ethnicity: <input type="checkbox"/> Hispanic or Latino <input type="checkbox"/> Not Hispanic or Latino	Gender: <input type="checkbox"/> Male <input type="checkbox"/> Female
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Transferor Contact Representative

56) First Name:	MI:	Last Name:	Suffix:
57) Company Name:			
58) Attention To:			
59) P.O. Box:	And /Or	60) Street Address:	
61) City:		62) State:	63) Zip Code:
64) Telephone Number:	65) Fax Number:		
66) E-Mail Address:			

Assignee/Transferee Information

67) Assignee/Transferee is a(n): (Select One)			
<input type="checkbox"/> Individual	<input type="checkbox"/> Unincorporated Association	<input type="checkbox"/> Trust	<input type="checkbox"/> Government Entity
<input checked="" type="checkbox"/> Corporation	<input type="checkbox"/> Limited Liability Company		
<input type="checkbox"/> General Partnership	<input type="checkbox"/> Limited Partnership	<input type="checkbox"/> Limited Liability Partnership	<input type="checkbox"/> Consortium
<input type="checkbox"/> Other: _____			
68) FCC Registration Number (FRN): 0030801591			
69) First Name (if individual):	MI:	Last Name:	Suffix:
70) Legal Entity Name (if not an individual):			
71) Attention To: Nghia (Michael) Lac			
72) Real Party in Interest FCC Registration Number (FRN):			
73) Name of Real Party in Interest:			
74) P.O. Box:	And /Or	75) Street Address: 40 Sylvan Road	
76) City: Waltham	77) State: MA	78) Zip Code: 02451	
79) Telephone Number: (781)907-3409	80) Fax Number:		
81) E-Mail Address: Nghia.Lac@nationalgrid.com			

82) Demographics of Assignee/Transferee (Optional):

Race: <input type="checkbox"/> American Indian or Alaska Native <input type="checkbox"/> Asian <input type="checkbox"/> Black or African-American <input type="checkbox"/> Native Hawaiian or Other Pacific Islander <input type="checkbox"/> White	Ethnicity: <input type="checkbox"/> Hispanic or Latino <input type="checkbox"/> Not Hispanic or Latino	Gender: <input type="checkbox"/> Male <input type="checkbox"/> Female
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Assignee/Transferee Contact Representative (if other than Assignee/Transferee)

83) First Name: Danielle	MI:	Last Name: Burt	Suffix:
84) Company Name: Morgan, Lewis & Bockius LLP			
85) Attention To:			
86) P.O. Box:	And /Or	87) Street Address: 1111 Pennsylvania Ave., NW	
88) City: Washington	89) State: DC	90) Zip Code: 20004	
91) Telephone Number: (202)373-6039	92) Fax Number: (202)739-3001		
93) E-Mail Address: danielle.burt@morganlewis.com			

Ownership Disclosure Information

94a) Is the Assignee/Transferee required to file FCC Form 602, Ownership Disclosure Information for the Wireless Telecommunications Services?	() <u>Yes</u> <u>No</u>
94b) If 94a is 'Y', provide the File Number of the FCC Form 602 that is required to be submitted in conjunction with this application or already on file with the FCC.	File Number: _____

Alien Ownership Information

95) Is the Assignee/Transferee a foreign government or the representative of any foreign government?	() <u>Yes</u> <u>No</u>
96) Is the Assignee/Transferee an alien or the representative of an alien?	() <u>Yes</u> <u>No</u>
97) Is the Assignee/Transferee a corporation organized under the laws of any foreign government?	() <u>Yes</u> <u>No</u>
98) Is the Assignee/Transferee a corporation of which more than one-fifth of the capital stock is owned of record or voted by aliens or their representatives or by a foreign government or representative thereof or by any corporation organized under the laws of a foreign country?	() <u>Yes</u> <u>No</u>
99a) Is the Assignee/Transferee directly or indirectly controlled by any other corporation of which more than one-fourth of the capital stock is owned of record or voted by aliens, their representatives, or by a foreign government or representative thereof, or by any corporation organized under the laws of a foreign country?	() <u>Yes</u> <u>No</u>
99b) If 99a is 'Y', has the Assignee/Transferee received a ruling(s) under Section 310(b)(4) of the Communications Act with respect to the same radio service(s) and geographic coverage area(s) involved in this application? If 99b is 'N', attach a date-stamped copy of a request for a foreign ownership ruling pursuant to Section 310(b)(4) of the Communications Act.	() <u>Yes</u> <u>No</u>

Basic Qualification Information

100) Has the Assignee/Transferee or any party to this application had any FCC station authorization, license or construction permit revoked or had any application for an initial, modification or renewal of FCC station authorization, license, or construction permit denied by the Commission?	() <u>Yes</u> <u>No</u>
101) Has the Assignee/Transferee or any party to this application, or any party directly or indirectly controlling the Assignee/Transferee ever been convicted of a felony by any state or federal court?	() <u>Yes</u> <u>No</u>
102) Has any court finally adjudged the Assignee/Transferee, or any party directly or indirectly controlling the Assignee/Transferee guilty of unlawfully monopolizing or attempting unlawfully to monopolize radio communication, directly or indirectly, through control of manufacture or sale of radio apparatus, exclusive traffic arrangement, or any other means or unfair methods of competition?	() <u>Yes</u> <u>No</u>

Assignor/Transferor Certification Statements

- 1) The Assignor/Transferor certifies either that (1) the authorization will not be assigned or that control of the license(s) will not be transferred until the consent of the Federal Communications Commission has been given, or (2) prior Commission consent is not required because the transaction is subject to streamlined notification procedures for *pro forma* assignments and transfers by telecommunications carriers. See Section 1.948(c) (1) of the Commission's Rules.
- 2) The Assignor/Transferor certifies that all statements made in this application and in the exhibits, attachments, or documents incorporated by reference are material, are part of this application, and are true, complete, correct, and made in good faith.
- 3) The Assignor/Transferor certifies that it is not in default on any payment for Commission licenses and that it is not delinquent on any non-tax debt owed to any federal agency.

Typed or Printed Name of Party Authorized to Sign

103) First Name:	MI:	Last Name:	Suffix:
104) Title:			
Signature:			105) Date:

FAILURE TO SIGN THIS APPLICATION MAY RESULT IN DISMISSAL OF THE APPLICATION AND FORFEITURE OF ANY FEES PAID.

WILLFUL FALSE STATEMENTS MADE ON THIS FORM OR ANY ATTACHMENTS ARE PUNISHABLE BY FINE AND/OR IMPRISONMENT (U.S. Code, Title 18, Section 1001) AND/OR REVOCATION OF ANY STATION LICENSE OR CONSTRUCTION PERMIT (U.S. Code, Title 47, Section 312(a)(1)), AND/OR FORFEITURE (U.S. Code, Title 47, Section 503).

Assignee/Transferee Certification Statements

1)	The Assignee/Transferee certifies either that (1) the authorization(s) will not be assigned or that control of the license(s) will not be transferred until the consent of the Federal Communications Commission has been given, or (2) prior Commission consent is not required because the transaction is subject to streamlined notification procedures for <i>pro forma</i> assignments and transfers by telecommunications carriers. See Section 1.948(c)(1) of the Commission's Rules.
2)	The Assignee/Transferee waives any claim to the use of any particular frequency or of the electromagnetic spectrum as against the regulatory power of the United States because of the previous use of the same, whether by license or otherwise, and requests an authorization in accordance with this application.
3)	The Assignee/Transferee certifies that grant of this application would not cause the Assignee or Transferee to be in violation of any pertinent cross-ownership or attribution rules.* *If the Assignee/Transferee has sought a waiver of any such rule in connection with this application, it may make this certification subject to the outcome of the waiver request.
4)	The Assignee/Transferee agrees to assume all obligations and abide by all conditions imposed on the Assignor/Transferor under the subject authorization(s), unless the Federal Communications Commission pursuant to a request made herein otherwise allows, except for liability for any act done by, or any right accrued by, or any suit or proceeding had or commenced against the Assignor/Transferor prior to this assignment/transfer.
5)	The Assignee/Transferee certifies that all statements made in this application and in the exhibits, attachments, or documents incorporated by reference are material, are part of this application, and are true, complete, correct, and made in good faith.
6)	The Assignee/Transferee certifies that neither it nor any other party to the application is subject to a denial of Federal benefits pursuant to Section 5301 of the Anti-Drug Abuse Act of 1988, 21 U.S.C. § 862, because of a conviction for possession or distribution of a controlled substance. See Section 1.2002(b) of the Commission's Rules for the definition of "party to the application" as used in this certification.
7)	The Assignee/Transferee certifies that it is not in default on any payment for Commission licenses and that it is not delinquent on any non-tax debt owed to any federal agency.

Typed or Printed Name of Party Authorized to Sign

106) First Name: Nghia (Michael)	MI:	Last Name: Lac	Suffix:
107) Title: Manager of Telecom Engineering, New Engl			
Signature: Nghia (Michael) Lac			108) Date: 05/19/2021
FAILURE TO SIGN THIS APPLICATION MAY RESULT IN DISMISSAL OF THE APPLICATION AND FORFEITURE OF ANY FEES PAID.			
WILLFUL FALSE STATEMENTS MADE ON THIS FORM OR ANY ATTACHMENTS ARE PUNISHABLE BY FINE AND/OR IMPRISONMENT (U.S. Code, Title 18, Section 1001) AND/OR REVOCATION OF ANY STATION LICENSE OR CONSTRUCTION PERMIT (U.S. Code, Title 47, Section 312(a)(1)), AND/OR FORFEITURE (U.S. Code, Title 47, Section 503).			

Authorizations To Be Assigned or Transferred

108) Call Sign	109) Radio Service Code	110) Location Number	111) Path Number (Microwave only)	112) Frequency Number	113) Lower or Center Frequency (MHz)	114) Upper Frequency (MHz)	115) Constructed Yes / No

**FCC 603
Schedule D**

**Schedule for Request for Extension of Time to
Consummate an Assignment of Authorization
or a Transfer of Control**

Approved by OMB
3060 - 0800
See Main Form instructions
for public burden estimate

1) Provide the File Number of the Assignment of Authorization or Transfer of Control application.	File Number: 0009535147
2) Provide the consummation date for the Assignment of Authorization or Transfer of Control.	(MM/DD/YYYY) <u>05/18/2021</u>