Before the Public Service Commission

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID

Corrections and Updates Testimony

of

The Electric Rate Design Panel

Dated: July 22, 2024

Corrections and Updates Testimony of the Electric Rate Design Panel

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I. Introduction

Q. Please identify the members of the Electric Rate Design Panel.

A. The Electric Rate Design Panel ("Panel") consists of Kellie I. Smith, Carol Teixeira, Michael P. Duschen, and Howard S. Gorman. This is the same Panel that submitted direct testimony as part of Niagara Mohawk Power Corporation d/b/a National Grid's ("Niagara Mohawk" or "Company") May 28, 2024 filing. The terms defined in the Panel's direct testimony have the same meanings here.

Q. What is the purpose of the Panel's corrections and updates testimony?

A. The Panel provides corrections and updates to Niagara Mohawk's Embedded Cost of Service Study ("ECOSS"), revenue forecast, rate design, Revenue Decoupling Mechanism ("RDM"), Merchant Function Charge ("MFC"), Transmission Revenue Adjustment ("TRA") mechanism, Marginal Cost of Service Study ("MCS"), and outdoor lighting service items based on updates and corrections made to the Company's revenue requirement and other changes identified since the May 28, 2024 filing. The Panel also provides revised bill impacts based on the corrected and updated information. Further, the Panel updates the proposed rates for the Company's Residential Electric Vehicle ("EV") Smart Charging Plan, as well as incremental customer charges and certain tariff charges, fees, and provisions.

Q. Has the Panel prepared any exhibits to reflect its corrections and updates?

A. Yes. The Panel prepared the following exhibits and one appendix:

- Exhibit __ (E-RDP-2CU) – Electric Revenue Forecast at Current Rates
- Exhibit __ (E-RDP-3CU) – Embedded Cost of Service Study
- Exhibit __ (E-RDP-4CU) – Proposed Revenue Allocation, Rate Design and Customer Bill Impacts
- Exhibit __ (E-RDP-5CU) – Calculation of Standby, Buyback, and Standby Phase-In Rates
- Exhibit __ (E-RDP-6CU) – Residential Electric Vehicle Charge Smart Program
- Exhibit __ (E-RDP-7CU) – Merchant Function Charge
- Exhibit __ (E-RDP-8CU) – Outdoor Lighting
- Exhibit __ (E-RDP-9CU) – Revenue Decoupling Mechanism Annual Target Revenues
- Exhibit __ (E-RDP-10CU) – Marginal Cost Study
- Exhibit __ (E-RDP-11CU) – Proposed Tariff Fees
- Exhibit __ (E-RDP-15CU) – Supporting Workpapers and Exhibits
- Appendix A – Company's Responses to Relevant Information Requests

Q. Will the Panel refer to any information provided during discovery in this proceeding?

A. Yes. The Panel will refer to information provided in response to Information Request Nos. MI-07 and DPS-439, copies of which are included in Appendix A.

II. Corrections and Updates

A. Embedded Cost of Service Study

Q. Please describe the corrections and updates to the ECOSS.

A. Exhibit __ (E-RDP-3CU) presents the updated ECOSS ("ECOSS (CU)"), which reflects the revenue requirement presented in Exhibit __ (RRP-1CU), as well as the sales forecast and customer count presented in the corrections and updates testimony of the Electric Load Forecast Panel. As noted in the Company's response to Information Request No. MI-07, the PDF package included with the Company's May 28, 2024 filing included incorrect PDF pages for Exhibit __ (E-RDP-3), Schedules 9A, 9J, and 9K in the initial filing. The ECOSS (CU) presented in Exhibit __ (E-RDP-3CU) corrects this error and includes the correct Schedules. This error did not impact the Company's ECOSS because the correct supporting amounts were used in the study; the error was limited to the pdf package that was filed. The Company did not make

any changes to the methodology from the Company's initial ECOSS or in the assignment or developer allocators included in the May 28, 2024 filing.

The results of the ECOSS (CU) are presented on Exhibit __ (E-RDP-3CU), Schedule 1. Lines 1-12 show delivery revenue at present rates, net income at present rates, rate base, and rate of return on rate base, for the total Company and for each rate class. Line 11 presents the return on rate base at present rate revenue for each class, and line 12 compares each class's return to the system return of 3.1752 percent. Line 13 presents the revenue requirement for each class to achieve the system average target return of 7.12 percent as shown on Line 25, and line 27 computes the change in base delivery revenues needed to achieve this revenue requirement. This information provides guidance for allocation of the Company's proposed revenue increase and rate design.

B. <u>Revenue Allocation</u>

Q. Please describe the Company's proposed revenue allocation.

A. Exhibit __ (E-RDP-4CU), Schedule 1 presents the proposed revenue allocation to meet the revenue requirement presented in Exhibit __ (RRP-1CU). To produce the target revenue for each class, the Panel multiplied the increases proposed in its initial filing, shown on Exhibit __ (E-RDP-4), Schedule 1, line 29, by 95.73 percent; these updated proposed increases are shown on Exhibit

__ (E-RDP-4CU), Schedule 1, line 29. The Company's Within band, reflecting returns of 0.75X the average to 1.25X the average, is the same as in the original filing. This is appropriate because the relative returns for each class computed in the ECOSS (CU) are reasonably close to the relative returns in the Company's initial filing (compare Exhibit __ (E-RDP-4CU), Schedule 1, lines 7-8 to Exhibit __ (E-RDP-4), Schedule 1, lines 7-8), and the positions of the classes within the bands are the same, with two exceptions. SC-3A Secondary/Primary moved from Within the band in the original filing (relative return 1.14X) to Over the band in corrections and updates (1.45X) and SL moved from Within the band in the original filing (1.07X) to Under in corrections and updates (0.50X). These changes result from changes in the revenue requirement that flow through the ECOSS (CU) and not from any change in methodology. The changes and the effects of the changes on the percentage increases assigned to each class are relatively modest.

The delivery revenue proposed for each class is shown on Exhibit __ (E-RDP-4CU), Schedule 1, line 33. The proposed revenue allocation produces returns ranging from 5.78 percent to 8.09 percent (except for SC-1C, which is 12.45 percent) which are close to the system target return of 7.12 percent (line 43), and reflects the results of the ECOSS (CU).

C. Rate Design

Q. How were the proposed rates for each class developed?

A. Exhibit __ (E-RDP-4CU), Schedule 2 presents the proposed rates for each class. The proposed rates produce the target revenue for each class that is developed on Schedule 1, line 33, with some differences due primarily to rounding. The fixed monthly charges and the RkVA rates, where applicable, were not changed from the original filing. The kWh-based and kW-based volumetric rates for each class were then computed to produce the balance of each classes revenue target.

After this initial step, the incremental Energy Assistance Program ("EAP") discount amount for SC-1 was computed; this amount, $54.7 million, was spread among the rate classes in proportion to the updated class revenue targets. The additional revenue to be collected from each class was applied to increase volumetric rates. The Total Distribution at proposed rates, $2,390,136,068 (Exhibit __ (E-RDP-4CU), Schedule 2, line 13, is very close to the target revenue of $2,390,417,896 (Exhibit __ (E-RDP-4CU), Schedule 1, line 33).

While the EAP discount amounts included in the revenue requirement remain at $36.1 million, the incremental portion of the EAP discounts increased to $54.7 million. This results in a total EAP discount budget of $90.8 million.

Estimated EAP discounts were re-calculated and are included in the EAP bill impacts.

The NYPA Credit and related ETIP Adder, as well as the SC-1 – VTOU rates, were computed as described in the Panel's direct testimony. The Company also updated its SC-7 Standby rates, SC-7 Standby Phase-in Rates, and SC-6 Buyback rates for the updated revenue requirement and ACOS study, as provided in Exhibit __ (E-RDP-5CU).

D. <u>Revenue Forecast</u>

Q. Please describe the corrections and updates to the revenue forecast.

A. The Panel is updating Exhibit __ (E-RDP-2), Schedules 1-3, which provides the Company's revenue forecast at present rates, to reflect (i) updates to the revenue forecast to reflect the updated sales and customer count forecast presented in the corrections and updates testimony of the Electric Load Forecast Panel, (ii) outdoor lighting sales and revenue as well as the inflation rate applicable to certain components of miscellaneous revenue such as miscellaneous third-party billing, distributed generation interconnection fees, and right of way, and (iii) revisions to the surcharges and miscellaneous revenues as further described below.

In addition, the Company discovered an error related to the SC7 discounts presented on Exhibit__(E-RDP-2). The annual discounts of $106,655 were presented as a positive amount but should have been included as a credit of $106,655 per year. Therefore, the total revenue for the Rate Year and the Data Years in overstated by $213,310. The Company did not discover the error until after the models had closed for purposes of Corrections and Updates. As such, this correction is not included in Corrections and Updates but will be reflected in the Company's Rebuttal filing.

Exhibit __ (E-RDP-15CU) provides the updated workpapers to the revenue forecast presented in Exhibit __ (E-RDP-2CU).

Q. Please describe the updates to miscellaneous revenues.

A. The Company updated inflation rates that impacted the forecast of several miscellaneous revenue items. The increase in inflation rates led to higher revenue forecasts for the various miscellaneous revenue items noted above. Further, the Company noted a typographical error in the fiscal year 2027 ("FY27") revenues for Indeck-Olean, which set that revenue to $0 in the initial filing. The Company corrected this to $17,749 in Line 56 of Exhibit __ (E-RDP-2CU), Schedule 5, page 2. The revised miscellaneous revenue forecast is provided in Exhibit __ (E-RDP-2CU), Schedule 5.

1

2 **E. <u>Transmission Revenue Adjustment</u>**

3 **Q. Is the Company proposing any corrections to the TRA mechanism?**

4 A. Yes. As explained in the Company's response to Information Request No.
5 DPS-439, the Company did not include the forecast incremental operational
6 expense ("Opex") associated with capital expense ("Capex") for regional
7 transmission investments (*e.g.*, CLCPA Phase 2) or the associated revenue in
8 the revenue requirement. In hindsight, the Company should have included both
9 the Opex and revenues because the revenues are trued up through the TRA
10 mechanism. To remedy this disconnect, the Company proposes to include a
11 provision in the TRA that would allow the Company to adjust the actual
12 transmission revenue to remove this Opex related revenue when calculating the
13 over or under recoveries of transmission revenue in the TRA mechanism.

14

15 **F. <u>Bill Impacts</u>**

16 **Q. Did the Company update the monthly bill impacts?**

17 A. Yes. The Company prepared updated monthly bill comparison tables showing
18 the net change to customers' monthly delivery and commodity charges by zone
19 for different levels of usage in Exhibit __ (E-RDP-4CU), Schedules 8.1 through
20 8.3, based on the updated revenue requirement. Other updates included updated
21 EAP credits, updated SC-3 incremental customer charges for Special Provision

L customers, updated MFC current rates due to the updated revenue forecast at current rates, updated MFC proposed rates, updated SBC rates due to the updated revenue forecast, and updated Net Utility Plant and Depreciation Expense Reconciliation mechanism surcharge current rates due per the rates effective July 1, 2024. In addition, the Company prepared updated total bill impact tables for Outdoor Lighting customers in Exhibit __ (E-RDP-8CU), Schedule 2, for similar updates.

As in the Panel's direct testimony, the bill impacts are compared to the rates that are in effect as of July 1, 2024, which are the Stayout Period rates from the 2020 NMPC Electric Rate Case.

G. <u>Revenue Decoupling Mechanism</u>

Q. Please describe the updates to the RDM.

A. Exhibit __ (E-RDP-9CU) provides updated annual target revenues for each reconciliation group for the RDM reconciliation. The updated targets are per the updated Final Computed Revenue for the Rate Year as found in Exhibit __ (E-RDP-4CU), Schedule 2, page 2.

H. Merchant Function Charge

Q. Please describe the updates to the MFC.

A. Exhibit __ (E-RDP-7CU) provides updated MFC targets to reflect the updated sales forecast provided by the Electric Load Forecast Panel, as well as the updated WACC percentage as shown in Exhibit __ (RRP-1CU).

I. Outdoor Lighting

Q. Please describe the corrections and updates to the outdoor lighting rate design.

A. The Panel has several updates and one correction to its outdoor lighting service testimony.

First, the facility data supporting the revenue forecast and rate design has been adjusted to reflect Section 70 petitions seeking approval to transfer street lighting assets to municipal customers that have been approved by the Commission between January 1, 2024 and June 30, 2024. Specifically, in contemplation that those municipalities' street light assets will be sold prior to the start of the proposed Rate Year, the Panel moved the following municipalities' facility quantities from SC-2 (Company-owned and maintained) to SC-3 (customer-owned and maintained): City of Niagara Falls, City of Oswego, City of Fulton, City of Amsterdam, Town of Cheektowaga, and City

of Johnstown. The facility quantities and usages provided in Exhibit __ (E-RDP-8CU), Schedule 1 reflect the adjustments to the Historic Test Year quantities for the above expected sales. In addition, the Panel made minor adjustments to the revenue forecast and rate design based on known municipalities' conversion of HID to LED luminaires or other minor changes to their lighting facility quantities.

Second, the Lighting Service Charges for SC-2 and SC-3 in Exhibit __ (E-RDP-8CU), Schedule 4 have been updated with the revised inflation factor between the Historic Test Year and Rate Year, summarized in Table 1 below.

Table 1 – Summary of Lighting Service Charges for the Rate Year

	Initial Filing Rate	C&U Proposed Rate
SC-2	$138.17	$138.35
SC-3 Overhead	$279.64	$279.93
SC-3 Underground	$433.50	$433.88
SC-3 Underground Residential	$252.44	$252.78
SC-3 Overheard Emergency	$385.25	$385.68
SC-3 Underground Emergency	$544.52	$545.12

Third, in the Panel's initial testimony, the calculation of the proposed outage credit allowance incorrectly included both the Integrated Energy Data Resource ("IEDR") Phase 2 rate and the Clean Energy Standard Delivery ("CES-D") rate as $0.00008/kWh. The IEDR Phase 2 costs are recovered through the CES-D,

so the inclusion of both rates is duplicative. The CES-D rate has been removed as shown in Exhibit __ (E-RDP-8CU), Schedule 3.

J. <u>Changes to Residential Electric Vehicle Smart Charging Plan</u>

Q. Is the Company revising the proposed rates for the Residential Electric Vehicle Smart Charging Plan?

A. Yes. On June 21, 2024, the Commission issued an Order in Case 18-E-0138 approving the Company's petition filed on February 5, 2024 requesting modifications to its Residential Electric Vehicle Smart Charging Plan. The tariff amendments modifying the plan will become effective August 1, 2024. The modified plan will now provide participating electric vehicle residential customers with a fixed monthly incentive (segregated into delivery and supply components). Customers may receive the incentive each month if they meet a minimum monthly kWh of charging and have a minimum off-peak charging percentage. The fixed monthly incentive is estimated based on avoided costs compared to the SC-1 delivery rate, SC-1 Voluntary Time of Use Off-peak delivery rate, SC-1 supply forecast, and estimated average electric vehicle home off-peak kWh charging. The Company is providing an updated Exhibit __ (E-RDP-6CU) to illustrate the proposed delivery and supply fixed monthly incentives for the Rate Year.

1 **K. <u>Changes to Tariff Fees, Charges, and Provisions</u>**

2 **i. Incremental Customer Charges**

3 **Q. Please describe the corrections and updates to the proposed incremental**
4 **customer charges.**

5 A. The Panel updated the incremental customer charge associated with customers
6 enrolled in (i) Special Provision L of SC-1, Residential Optional Time of Use
7 Delivery and Commodity Rate and (ii) Special Provision O of SC-2, Non-
8 Demand Optional Time of Use Rate to include both the revised inflation factor
9 between the Historic Test Year and Rate Year, as well as the pre-tax WACC.
10 The change resulted in an increase of the rate from $5.11 per month to $5.15
11 per month and is shown in Exhibit __ (E-RDP-11CU), Schedule 4.2, page 4.
12

13 **Q. Does the Panel propose updates to any other proposed incremental**
14 **customer charges?**

15 A. Yes, the Panel updated the incremental customer charge associated with
16 customers enrolled in (i) Special Provision P of SC-2 Voluntary Hourly Priced
17 Electricity Supply Service for SC-2D Customers, (ii) Special Provision L of
18 SC-3, Electricity Supply Service for Customers 250 KW or Greater, and (iii)
19 Special Provision N, Voluntary Electricity Supply Service for SC-3 Customers
20 Below 250 KW to include both the revised inflation rate between the Historic
21 Test Year and Rate Year, as well as the pre-tax WACC. The change resulted

in an increase of the rate from $27.15 per month to $27.63 per month and is shown in Exhibit __ (E-RDP-11CU), Schedule 4.3, page 5.

ii. Paperless Billing Credit

Q. Has the Company proposed any updates to the Paperless Billing Credit?

A. The Company updated the calculations for the Paperless Billing Credit using the revised inflation factor, which increased the $0.59 credit in initial testimony to an updated credit of $0.60. The updated calculations are provided in Exhibit __ (E-RDP-11CU), Schedule 2, Page 1.

iii. Billing Backout Credit and Billing Charges

Q. Has the Company proposed any updates to the Billing Backout Credit and Billing Charges?

A. Exhibit __ (E-RDP-11CU), Schedule 3 updates the Company's calculation of its customer Billing Backout Credit and its Billing Charges to ESCOs for consolidated billing. Based on the updated calculations there is no change from the charges and credits proposed in initial testimony, which are shown in the table below.

Table 2 – Revised Proposed ESCO Billing Charge and Backout Credit

Type of Customer	Type of ESCO Service	ESCO Billing Charge	Customer Backout Credit
Electric Only	ESCO Supplies Electric	$0.92	$0.92
Dual Electric & Gas	ESCO Supplies Electric	$0.46	$0.46

L. Marginal Cost of Service Study

Q. Please describe any changes to the Marginal Cost of Service Study.

A. The Marginal Cost of Service Study was updated to reflect the updated revenue requirement (Exhibit __ (RRP-1CU)) and the results of the ECOSS (CU). It is presented in Exhibit __ (E-RDP-10CU). The proposed EJP Rates in Exhibit __ (E-RDP-10), Schedule 7, in the Company's initial testimony were mistakenly shown using the EJP rates before ETIP was included. This is corrected in Exhibit __ (E-RDP-10CU), Schedule 7.

III. Conclusion

Q. Does this conclude your testimony?

A. Yes, it does.

Corrections and Updates Testimony of the Electric Rate Design Panel

Index of Exhibits

- Exhibit __ (E-RDP-2CU) – Electric Revenue Forecast at Current Rates
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Electric Rate Design Panel

Exhibit __ (E-RDP-2CU)

Electric Revenue Forecast at Current Rates

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID
Electric Revenue Forecast
Rate Year Ending March 31, 2026 at Rate Year 4 Rates

Line	Service Classification	1 Bills	2 kWh	3 kW	4 Base Delivery Revenue	5 Legacy Transition Charge	7 New Hedge Adjustment	8 NYPA Hydro Reconciliation Credit	9 Commodity Revenue	10 (5+6+7+8+9) Total Commodity Revenues	11 Gross Revenue Taxes	12 (4+10+11) Revenue	13 ESCO Commodity
1	SC1 Residential and Farm Service	18,336,214	11,500,266,152	-	$1,189,026,755	$9,094,919	$10,711,101	$0	$823,988,130	$843,794,150	$34,662,203	$ 2,067,483,108.51	$38,530,708
2	SC1C Residential and Farm Service - Time of Use	56,341	271,599,479	-	$12,773,819	$214,793	$ -	$0	$10,376,491	$10,591,284	$409,658	$ 23,774,760.74	$4,868,093
3	SC2ND Small General Service	1,551,630	737,787,458	-	$96,692,107	$650,238	$1,031,147	$ -	$41,418,447	$43,099,833	$1,465,956	$ 141,257,895.37	$12,259,874
4	SC2D Small General Service - Demand	576,253	3,934,887,648	13,382,044.2	$229,593,232	$3,470,173	$ -	$ -	$132,292,827	$135,762,999	$3,965,684	$ 369,321,915.71	$147,195,300
5	SC3 Large General	56,150	6,361,527,098	15,984,003.6	$219,460,966	$5,841,564	$ -	$ -	$97,357,073	$103,198,637	$3,765,378	$ 326,424,980.69	$356,785,386
6	SC3A Large General - Time of Use	2,761	7,071,171,260	13,732,749.6	$95,797,705	$7,264,332	$ -	$ -	$147,391,807	$154,656,139	$3,284,209	$ 253,738,052.91	$296,905,921
7	Subtotal	20,579,349	29,877,239,096	43,098,797.4	$1,843,344,585	$ 26,536,019	$ 11,742,248	$ -	$ 1,252,824,774	$1,291,103,041	$ 47,553,088	$ 3,182,000,713.93	$ 856,545,283
8													
9	Preservation Power (PP)	-	34,357,019	68,296	$376,431	$ -	$ -	$ -	$ -	$ -	$0	$ 376,431	$ -
10	Replacement & Expansion (R&E)	-	1,988,868,540	3,144,229	$12,598,093	$ -	$ -	$ -	$ -	$ -	$0	$ 12,598,093	$ -
11	Fitzpower Patrick	-	939,453,796	1,493,758	$4,621,752	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,621,752	$ -
12	St. Lawrence Power	-	-	-	$0	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
13	Recharge New York (RNY)	-	1,143,149,236	4,051,236	$17,073,790	$ -	$ -	$ -	$ -	$ -	$ -	$ 17,073,790	$ -
14	Subtotal	-	4,105,828,591	8,757,519	$ 34,670,066	$ -	$ -	$ -	$ -	$ -	$ -	$ 34,670,066	$ -
15		-	-	-	$ -	$ -	$ -	$ -	$ -	$0	$ -	$ -	
16	Total PSC 220	20,579,349	33,983,067,687	51,856,317	$ 1,878,014,650	$ 26,536,019	$ 11,742,248	$ -	$ 1,252,824,774	$ 1,291,103,041	$ 47,553,088	$ 3,216,670,780	$ 856,545,283
17		-	-	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
18	Street Lighting - Total PSC No. 214	123,948	127,171,422	-	$34,327,947	$104,423	$ -	$ -	$2,610,146	$ 2,714,568	$382,885	$ 37,425,401	$4,805,995
19													
20													
21													
22	Other Retail Revenues												
23	SBC	-	-	-	$ 200,288,508	$ -	$ -	$ -	$ -	$ -	$ -	$ 200,288,508	$ -
24	Queensbury Underground Revenue	-	-	-	$ 302,793	$ -	$ -	$ -	$ -	$ -	$ -	$ 302,793	$ -
25	ESCO Commodity	-	-	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
26	Village of Clayton Underground Revenue	-	-	-	$ 360,000	$ -	$ -	$ -	$ -	$ -	$ -	$ 360,000	$ -
27	EJP Discounts	-	-	-	($835,000)	$ -	$ -	$ -	$ -	$ -	$ -	$ (835,000)	$ -
28	SC11/12 Discounts	-	-	-	$0	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
29	MFC	-	-	-	$24,925,343	$ -	$ -	$ -	$ -	$ -	$0	$ 24,925,343	$ -
30	SC7 Discount	-	-	-	$106,655	$ -	$ -	$ -	$ -	$ -	$ -	$ 106,655	$ -
31	DLM Surcharge	-	-	-	$2,368,536	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,368,536	$ -
32	CESS Surcharge	-	-	-	$0	$ -	$ -	$ -	$ 77,188,541	$ 77,188,541	$ -	$ 77,188,541	$ -
33	CESD Surcharge	-	-	-	$0	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
34	VDER Surcharge	-	-	-	$33,905,071	$ -	$ -	$ -	$ -	$ -	$ -	$ 33,905,071	$ -
35	NWA Surcharge	-	-	-	$0	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
36	EVMR Surcharge	-	-	-	$0	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
37	Transformer Credit	-	-	-	($296,264)	$ -	$ -	$ -	$ -	$ -	$ -	$ (296,264)	$ -
38	Special L Revenues	-	-	-	$ 660,103	$ -	$ -	$ -	$ -	$ -	$ -	$ 660,103	$ -
39	Paperless Billing Credits	-	-	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
40	Consolidated Billing Credits	-	-	-	$ (1,141,613)	$ -	$ -	$ -	$ -	$ -	$ -	$ (1,141,613)	$ -
41	Total Other Revenues	-	-	-	$ 260,644,131	$ -	$ -	$ -	$ 77,188,541	$ 77,188,541	$ -	$ 337,832,672	$ -
42		-	-	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
43	**Retail Revenues**	**20,703,297**	**34,110,239,109**	**51,856,317**	**$ 2,172,986,729**	**$ 26,640,442**	**$ 11,742,248**	**$ -**	**$ 1,332,623,461**	**$ 1,371,006,151**	**$ 47,935,973**	**$ 3,591,928,853**	**$ 861,351,277**
44													
45	Wholesale Transmission Service	-	-	-	$ 365,987,677	$ -	$ -	$ -	$ -	$ -	$ -	$ 365,987,677	
46	Late Payment Charges	-	-	-	$ 21,806,952	$ -	$ -	$ -	$ -	$ -	$ -	$ 21,806,952	$ -
47	Rent from Electric Property	-	-	-	$ 23,697,061	$ -	$ -	$ -	$ -	$ -	$ -	$ 23,697,061	$ -
48	Sales for Resale	-	-	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
49	Plant Leased to Others	-	-	-	$ 1,763,356	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,763,356	$ -
50	CSS Billing Fees	-	-	-	$ 2,479,056	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,479,056	$ -
51	Open Access Revenues	-	-	-	$ 415,610	$ -	$ -	$ -	$ -	$ -	$ -	$ 415,610	$ -
52	NYS Energy Highway LS Transco Amortization	-	-	-	$ 691,935	$ -	$ -	$ -	$ -	$ -	$ -	$ 691,935	$ -
53	Other Misc Electric Revenue	-	-	-	$ 25,659,770	$ -	$ -	$ -	$ -	$ -	$ -	$ 25,659,770	$ -
54	Miscellaneous Revenue Subtotal				$ 442,501,415	$ -	$ -	$ -	$ -	$ -	$ -	$ 442,501,415	
55													
56	Total Revenues Rate Year Ended March 31, 2026	20,703,297	34,110,239,109	51,856,316.8	$ 2,615,488,144	$ 26,640,442	$ 11,742,248	$ -	$ 1,332,623,461	$ 1,371,006,151	$ 47,935,973	**$ 4,034,430,268**	$ 861,351,277

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID
Electric Revenue Forecast
Rate Year Ending March 31, 2027 at Rate Year 4 Rates

Line	Service Classification	1 Bills	2 kWh	3 kW	4 Base Delivery Revenue	5 Legacy Transition Charge	7 New Hedge Adjustment	8 NYPA Hydro Reconciliation Credit	9 Commodity Revenue	10 (5+6+7+8+9) Total Commodity Revenues	11 Gross Revenue Taxes	12 (4+10+11) Revenue	13 ESCO Commodity
1	SC1 Residential and Farm Service	18,360,107	11,572,327,451	-	$1,194,900,186	$4,609,707	($981,434)	$0	$870,631,878	$874,260,151	$34,588,693	$ 2,103,749,029.52	$36,954,930
2	SC1C Residential and Farm Service - Time of Use	56,414	273,301,336	-	$12,845,299	$108,867	$ -	$0	$11,286,770	$11,395,637	$407,375	$ 24,648,310.59	$4,680,755
3	SC2ND Small General Service	1,561,255	733,774,849	-	$96,545,921	$313,047	$449,652	$ -	$44,417,796	$45,180,495	$1,474,414	$ 143,200,829.24	$11,727,153
4	SC2D Small General Service - Demand	579,853	3,911,856,882	13,303,721.3	$228,622,993	$1,669,797	$ -	$ -	$140,961,190	$142,630,988	$3,944,603	$ 375,198,583.94	$151,160,892
5	SC3 Large General	56,444	6,312,354,334	15,860,588.4	$218,277,989	$2,798,206	$ -	$ -	$103,040,414	$105,838,619	$3,648,304	$ 327,764,912.94	$370,379,478
6	SC3A Large General - Time of Use	2,761	6,979,059,607	13,554,593.3	$94,748,203	$3,440,241	$ -	$ -	$154,379,312	$157,819,553	$3,156,838	$ 255,724,594.44	$305,623,407
7	Subtotal	20,616,834	29,782,674,460	42,718,903.1	$1,845,940,591	$ 12,939,864	$ (531,782)	$ -	$ 1,324,717,360	$1,337,125,442	$ 47,220,227	$ 3,230,286,260.66	$ 880,526,615
8													
9	Preservation Power (PP)	-	33,675,262	66,941	$368,962	$ -	$ -	$ -	$ -	$ -	$0	$ 368,962	$ -
10	Replacement & Expansion (R&E)	-	1,949,402,790	3,081,837	$12,348,105	$ -	$ -	$ -	$ -	$ -	$0	$ 12,348,105	$ -
11	Fitzpower Patrick	-	920,811,915	1,464,117	$4,530,041	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,530,041	$ -
12	St. Lawrence Power	-	-	-	$0	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
13	Recharge New York (RNY)	-	1,120,465,362	3,970,846	$16,734,989	$ -	$ -	$ -	$ -	$ -	$ -	$ 16,734,989	$ -
14	Subtotal	-	4,024,355,328	8,583,741	$ 33,982,096	$ -	$ -	$ -	$ -	$ -	$ -	$ 33,982,096	$ -
15		-	-	-	$ -	$ -	$ -	$ -	$ -	$0	$ -	$ -	
16	Total PSC 220	20,616,834	33,807,029,788	51,302,644	$ 1,879,922,688	$ 12,939,864	$ (531,782)	$ -	$ 1,324,717,360	$ 1,337,125,442	$ 47,220,227	$ 3,264,268,357	$ 880,526,615
17		-	-	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
18	Street Lighting - Total PSC No. 214	123,948	125,525,235	-	$34,216,221	$53,366	$ -	$ -	$2,673,817	$ 2,727,183	$379,222	$ 37,322,626	$4,927,332
19													
20													
21													
22	Other Retail Revenues												
23	SBC	-	-	-	$ 139,426,427	$ -	$ -	$ -	$ -	$ -	$ -	$ 139,426,427	$ -
24	Queensbury Underground Revenue	-	-	-	$ 302,793	$ -	$ -	$ -	$ -	$ -	$ -	$ 302,793	$ -
25	ESCO Commodity	-	-	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
26	Village of Clayton Underground Revenue	-	-	-	$ 360,000	$ -	$ -	$ -	$ -	$ -	$ -	$ 360,000	$ -
27	EJP Discounts	-	-	-	($1,561,000)	$ -	$ -	$ -	$ -	$ -	$ -	$ (1,561,000)	$ -
28	SC11/12 Discounts	-	-	-	$0	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
29	MFC	-	-	-	$26,198,545	$ -	$ -	$ -	$ -	$ -	$0	$ 26,198,545	$ -
30	SC7 Discount	-	-	-	$106,655	$ -	$ -	$ -	$ -	$ -	$ -	$ 106,655	$ -
31	DLM Surcharge	-	-	-	$2,368,536	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,368,536	$ -
32	CESS Surcharge	-	-	-	$0	$ -	$ -	$ -	$ 77,890,732	$ 77,890,732	$ -	$ 77,890,732	$ -
33	CESD Surcharge	-	-	-	$0	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
34	VDER Surcharge	-	-	-	$33,905,071	$ -	$ -	$ -	$ -	$ -	$ -	$ 33,905,071	$ -
35	NWA Surcharge	-	-	-	$0	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
36	EVMR Surcharge	-	-	-	$0	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
37	Transformer Credit	-	-	-	($296,264)	$ -	$ -	$ -	$ -	$ -	$ -	$ (296,264)	$ -
38	Special L Revenues	-	-	-	$ 660,103	$ -	$ -	$ -	$ -	$ -	$ -	$ 660,103	$ -
39	Paperless Billing Credits	-	-	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
40	Consolidated Billing Credits	-	-	-	$ (1,141,613)	$ -	$ -	$ -	$ -	$ -	$ -	$ (1,141,613)	$ -
41	Total Other Revenues	-	-	-	$ 200,329,253	$ -	$ -	$ -	$ 77,890,732	$ 77,890,732	$ -	$ 278,219,984	$ -
42		-	-	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
43	**Retail Revenues**	**20,740,782**	**33,932,555,023**	**51,302,644**	**$ 2,114,468,161**	**$ 12,993,230**	**$ (531,782)**	**$ -**	**$ 1,405,281,909**	**$ 1,417,743,357**	**$ 47,599,449**	**$ 3,579,810,967**	**$ 885,453,946**
44													
45	Wholesale Transmission Service	-	-	-	$ 376,680,288	$ -	$ -	$ -	$ -	$ -	$ -	$ 376,680,288	
46	Late Payment Charges	-	-	-	$ 21,716,685	$ -	$ -	$ -	$ -	$ -	$ -	$ 21,716,685	$ -
47	Rent from Electric Property	-	-	-	$ 24,000,413	$ -	$ -	$ -	$ -	$ -	$ -	$ 24,000,413	$ -
48	Sales for Resale	-	-	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
49	Plant Leased to Others	-	-	-	$ 1,830,762	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,830,762	$ -
50	CSS Billing Fees	-	-	-	$ 2,479,056	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,479,056	$ -
51	Open Access Revenues	-	-	-	$ 417,987	$ -	$ -	$ -	$ -	$ -	$ -	$ 417,987	$ -
52	NYS Energy Highway LS Transco Amortization	-	-	-	$ 691,935	$ -	$ -	$ -	$ -	$ -	$ -	$ 691,935	$ -
53	Other Misc Electric Revenue	-	-	-	$ 26,169,906	$ -	$ -	$ -	$ -	$ -	$ -	$ 26,169,906	$ -
54	Miscellaneous Revenue Subtotal				$ 453,987,032	$ -	$ -	$ -	$ -	$ -	$ -	$ 453,987,032	
55													
56	Total Revenues Rate Year Ended March 31, 2026	20,740,782	33,932,555,023	51,302,644.3	$ 2,568,455,193	$ 12,993,230	$ (531,782)	$ -	$ 1,405,281,909	$ 1,417,743,357	$ 47,599,449	**$ 4,033,797,999**	$ 885,453,946

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID
Electric Revenue Forecast
Rate Year Ending March 31, 2028 at Rate Year 4 Rates

Line	Service Classification	1 Bills	2 kWh	3 kW	4 Base Delivery Revenue	5 Legacy Transition Charge	7 New Hedge Adjustment	8 NYPA Hydro Reconciliation Credit	9 Commodity Revenue	10 (5+6+7+8+9) Total Commodity Revenues	11 Gross Revenue Taxes	12 (4+10+11) Revenue	13 ESCO Commodity
1	SC1 Residential and Farm Service	18,376,336	11,694,706,582	-	$1,204,452,882	$2,336,293	($1,468,882)	$0	$842,299,293	$843,166,703	$34,157,631	$ 2,081,777,216.52	$35,752,322
2	SC1C Residential and Farm Service - Time of Use	56,464	276,191,540	-	$12,964,399	$55,176	$ -	$0	$11,394,571	$11,449,747	$403,180	$ 24,817,325.82	$4,128,715
3	SC2ND Small General Service	1,570,321	732,439,689	-	$96,620,529	$165,051	$443,358	$ -	$43,403,880	$44,012,289	$1,455,478	$ 142,088,296.24	$10,104,919
4	SC2D Small General Service - Demand	583,247	3,903,106,289	13,273,964.1	$228,362,924	$879,699	$ -	$ -	$136,458,233	$137,337,932	$3,839,359	$ 369,540,215.53	$140,884,534
5	SC3 Large General	56,719	6,282,489,351	15,785,807.9	$217,635,176	$1,477,142	$ -	$ -	$98,164,686	$99,641,828	$3,498,470	$ 320,775,474.45	$349,287,871
6	SC3A Large General - Time of Use	2,761	6,895,443,102	13,392,802.1	$93,788,631	$1,827,236	$ -	$ -	$140,312,676	$142,139,912	$2,894,731	$ 238,823,273.85	$265,191,602
7	Subtotal	20,645,849	29,784,376,553	42,452,574.1	$1,853,824,542	$ 6,740,596	$ (1,025,524)	$ -	$ 1,272,033,338	$1,277,748,411	$ 46,248,850	$ 3,177,821,802.41	$ 805,349,964
8													
9	Preservation Power (PP)	-	32,988,008	65,575	$361,432	$ -	$ -	$ -	$ -	$ -	$0	$ 361,432	$ -
10	Replacement & Expansion (R&E)	-	1,909,618,842	3,018,942	$12,096,101	$ -	$ -	$ -	$ -	$ -	$0	$ 12,096,101	$ -
11	Fitzpower Patrick	-	902,019,733	1,434,237	$4,437,590	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,437,590	$ -
12	St. Lawrence Power	-	-	-	$0	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
13	Recharge New York (RNY)	-	1,097,598,597	3,889,808	$16,393,457	$ -	$ -	$ -	$ -	$ -	$ -	$ 16,393,457	$ -
14	Subtotal	-	3,942,225,179	8,408,562	$ 33,288,581	$ -	$ -	$ -	$ -	$ -	$ -	$ 33,288,581	$ -
15		-	-	-	$ -	$ -	$ -	$ -	$ -	$0	$ -	$ -	
16	Total PSC 220	20,645,849	33,726,601,731	50,861,136	$ 1,887,113,122	$ 6,740,596	$ (1,025,524)	$ -	$ 1,272,033,338	$ 1,277,748,411	$ 46,248,850	$ 3,211,110,383	$ 805,349,964
17		-	-	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
18	Street Lighting - Total PSC No. 214	123,948	116,676,399	-	$33,608,073	$25,808	$ -	$ -	$2,313,296	$ 2,339,103	$367,276	$ 36,314,451	$4,274,558
19													
20													
21													
22	Other Retail Revenues												
23	SBC	-	-	-	$ 102,612,161	$ -	$ -	$ -	$ -	$ -	$ -	$ 102,612,161	$ -
24	Queensbury Underground Revenue	-	-	-	$ 302,793	$ -	$ -	$ -	$ -	$ -	$ -	$ 302,793	$ -
25	ESCO Commodity	-	-	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
26	Village of Clayton Underground Revenue	-	-	-	$ 360,000	$ -	$ -	$ -	$ -	$ -	$ -	$ 360,000	$ -
27	EJP Discounts	-	-	-	($4,802,200)	$ -	$ -	$ -	$ -	$ -	$ -	$ (4,802,200)	$ -
28	SC11/12 Discounts	-	-	-	$0	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
29	MFC	-	-	-	$25,402,474	$ -	$ -	$ -	$ -	$ -	$0	$ 25,402,474	$ -
30	SC7 Discount	-	-	-	$106,655	$ -	$ -	$ -	$ -	$ -	$ -	$ 106,655	$ -
31	DLM Surcharge	-	-	-	$2,368,536	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,368,536	$ -
32	CESS Surcharge	-	-	-	$0	$ -	$ -	$ -	$ 78,559,246	$ 78,559,246	$ -	$ 78,559,246	$ -
33	CESD Surcharge	-	-	-	$0	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
34	VDER Surcharge	-	-	-	$33,905,071	$ -	$ -	$ -	$ -	$ -	$ -	$ 33,905,071	$ -
35	NWA Surcharge	-	-	-	$0	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
36	EVMR Surcharge	-	-	-	$0	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
37	Transformer Credit	-	-	-	($296,264)	$ -	$ -	$ -	$ -	$ -	$ -	$ (296,264)	$ -
38	Special L Revenues	-	-	-	$ 660,103	$ -	$ -	$ -	$ -	$ -	$ -	$ 660,103	$ -
39	Paperless Billing Credits	-	-	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
40	Consolidated Billing Credits	-	-	-	$ (1,141,613)	$ -	$ -	$ -	$ -	$ -	$ -	$ (1,141,613)	$ -
41	Total Other Revenues	-	-	-	$ 159,477,716	$ -	$ -	$ -	$ 78,559,246	$ 78,559,246	$ -	$ 238,036,961	$ -
42		-	-	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
43	**Retail Revenues**	**20,769,797**	**33,843,278,131**	**50,861,136**	**$ 2,080,198,910**	**$ 6,766,404**	**$ (1,025,524)**	**$ -**	**$ 1,352,905,880**	**$ 1,358,646,760**	**$ 46,616,125**	**$ 3,485,461,795**	**$ 809,624,522**
44													
45	Wholesale Transmission Service	-	-	-	$ 378,724,211	$ -	$ -	$ -	$ -	$ -	$ -	$ 378,724,211	
46	Late Payment Charges	-	-	-	$ 21,155,614	$ -	$ -	$ -	$ -	$ -	$ -	$ 21,155,614	$ -
47	Rent from Electric Property	-	-	-	$ 23,614,548	$ -	$ -	$ -	$ -	$ -	$ -	$ 23,614,548	$ -
48	Sales for Resale	-	-	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
49	Plant Leased to Others	-	-	-	$ 1,915,421	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,915,421	$ -
50	CSS Billing Fees	-	-	-	$ 2,479,056	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,479,056	$ -
51	Open Access Revenues	-	-	-	$ 420,419	$ -	$ -	$ -	$ -	$ -	$ -	$ 420,419	$ -
52	NYS Energy Highway LS Transco Amortization	-	-	-	$ 691,935	$ -	$ -	$ -	$ -	$ -	$ -	$ 691,935	$ -
53	Other Misc Electric Revenue	-	-	-	$ 26,659,694	$ -	$ -	$ -	$ -	$ -	$ -	$ 26,659,694	$ -
54	Miscellaneous Revenue Subtotal				$ 455,660,899	$ -	$ -	$ -	$ -	$ -	$ -	$ 455,660,899	
55													
56	Total Revenues Rate Year Ended March 31, 2026	20,769,797	33,843,278,131	50,861,135.9	$ 2,535,859,809	$ 6,766,404	$ (1,025,524)	$ -	$ 1,352,905,880	$ 1,358,646,760	$ 46,616,125	**$ 3,941,122,694**	$ 809,624,522

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID
Electric Revenue Forecast
Rate Year Ending March 31, 2029 at Rate Year 4 Rates

Line	Service Classification	1 Bills	2 kWh	3 kW	4 Base Delivery Revenue	5 Legacy Transition Charge	7 New Hedge Adjustment	8 NYPA Hydro Reconciliation Credit	9 Commodity Revenue	10 (5+6+7+8+9) Total Commodity Revenues	11 Gross Revenue Taxes	12 (4+10+11) Revenue	13 ESCO Commodity
1	SC1 Residential and Farm Service	18,391,598	11,884,843,080	-	$1,219,122,106	$1,824,092	($1,965,268)	$0	$873,879,651	$873,738,474	$34,583,793	$ 2,127,444,374.09	$37,092,785
2	SC1C Residential and Farm Service - Time of Use	56,511	280,681,955	-	$13,148,505	$43,079	$ -	$0	$12,202,111	$12,245,190	$410,701	$ 25,804,396.20	$3,865,848
3	SC2ND Small General Service	1,578,862	734,306,840	-	$96,962,230	$128,735	$444,295	$ -	$45,444,549	$46,017,579	$1,474,065	$ 144,453,874.71	$9,306,652
4	SC2D Small General Service - Demand	586,444	3,911,458,859	13,302,372.8	$228,956,068	$685,794	$ -	$ -	$141,959,559	$142,645,353	$3,867,381	$ 375,468,801.52	$141,432,283
5	SC3 Large General	56,978	6,277,013,340	15,772,429.8	$217,677,037	$1,149,857	$ -	$ -	$100,965,210	$102,115,067	$3,470,978	$ 323,263,081.82	$354,775,412
6	SC3A Large General - Time of Use	2,761	6,827,520,369	13,261,293.4	$93,000,731	$1,417,896	$ -	$ -	$140,047,965	$141,465,862	$2,816,727	$ 237,283,320.36	$262,391,166
7	Subtotal	20,673,155	29,915,824,443	42,336,096.1	$1,868,866,677	$ 5,249,453	$ (1,520,973)	$ -	$ 1,314,499,045	$1,318,227,525	$ 46,623,647	$ 3,233,717,848.71	$ 808,864,146
8													
9	Preservation Power (PP)	-	32,342,806	64,292	$354,363	$ -	$ -	$ -	$ -	$ -	$0	$ 354,363	$ -
10	Replacement & Expansion (R&E)	-	1,872,269,219	2,959,895	$11,859,518	$ -	$ -	$ -	$ -	$ -	$0	$ 11,859,518	$ -
11	Fitzpower Patrick	-	884,377,418	1,406,185	$4,350,797	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,350,797	$ -
12	St. Lawrence Power	-	-	-	$0	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
13	Recharge New York (RNY)	-	1,076,131,018	3,813,729	$16,072,823	$ -	$ -	$ -	$ -	$ -	$ -	$ 16,072,823	$ -
14	Subtotal	-	3,865,120,461	8,244,101	$ 32,637,500	$ -	$ -	$ -	$ -	$ -	$ -	$ 32,637,500	$ -
15		-	-	-	$ -	$ -	$ -	$ -	$ -	$0	$ -	$ -	
16	Total PSC 220	20,673,155	33,780,944,904	50,580,198	$ 1,901,504,177	$ 5,249,453	$ (1,520,973)	$ -	$ 1,314,499,045	$ 1,318,227,525	$ 46,623,647	$ 3,266,355,349	$ 808,864,146
17		-	-	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
18	Street Lighting - Total PSC No. 214	123,948	116,648,406	-	$33,606,173	$20,029	$ -	$ -	$2,352,675	$ 2,372,704	$366,637	$ 36,345,514	$4,347,571
19													
20													
21													
22	Other Retail Revenues												
23	SBC	-	-	-	$ 78,622,480	$ -	$ -	$ -	$ -	$ -	$ -	$ 78,622,480	$ -
24	Queensbury Underground Revenue	-	-	-	$ 302,793	$ -	$ -	$ -	$ -	$ -	$ -	$ 302,793	$ -
25	ESCO Commodity	-	-	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
26	Village of Clayton Underground Revenue	-	-	-	$ 360,000	$ -	$ -	$ -	$ -	$ -	$ -	$ 360,000	$ -
27	EJP Discounts	-	-	-	($6,070,000)	$ -	$ -	$ -	$ -	$ -	$ -	$ (6,070,000)	$ -
28	SC11/12 Discounts	-	-	-	$0	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
29	MFC	-	-	-	$26,235,385	$ -	$ -	$ -	$ -	$ -	$0	$ 26,235,385	$ -
30	SC7 Discount	-	-	-	$106,655	$ -	$ -	$ -	$ -	$ -	$ -	$ 106,655	$ -
31	DLM Surcharge	-	-	-	$2,368,536	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,368,536	$ -
32	CESS Surcharge	-	-	-	$0	$ -	$ -	$ -	$ 79,605,802	$ 79,605,802	$ -	$ 79,605,802	$ -
33	CESD Surcharge	-	-	-	$0	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
34	VDER Surcharge	-	-	-	$33,905,071	$ -	$ -	$ -	$ -	$ -	$ -	$ 33,905,071	$ -
35	NWA Surcharge	-	-	-	$0	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
36	EVMR Surcharge	-	-	-	$0	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
37	Transformer Credit	-	-	-	($296,264)	$ -	$ -	$ -	$ -	$ -	$ -	$ (296,264)	$ -
38	Special L Revenues	-	-	-	$ 660,103	$ -	$ -	$ -	$ -	$ -	$ -	$ 660,103	$ -
39	Paperless Billing Credits	-	-	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
40	Consolidated Billing Credits	-	-	-	$ (1,141,613)	$ -	$ -	$ -	$ -	$ -	$ -	$ (1,141,613)	$ -
41	Total Other Revenues	-	-	-	$ 135,053,146	$ -	$ -	$ -	$ 79,605,802	$ 79,605,802	$ -	$ 214,658,949	$ -
42		-	-	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
43	**Retail Revenues**	**20,797,103**	**33,897,593,310**	**50,580,198**	**$ 2,070,163,496**	**$ 5,269,483**	**$ (1,520,973)**	**$ -**	**$ 1,396,457,522**	**$ 1,400,206,032**	**$ 46,990,284**	**$ 3,517,359,811**	**$ 813,211,717**
44													
45	Wholesale Transmission Service	-	-	-	$ 473,804,453	$ -	$ -	$ -	$ -	$ -	$ -	$ 473,804,453	
46	Late Payment Charges	-	-	-	$ 21,353,311	$ -	$ -	$ -	$ -	$ -	$ -	$ 21,353,311	$ -
47	Rent from Electric Property	-	-	-	$ 23,964,478	$ -	$ -	$ -	$ -	$ -	$ -	$ 23,964,478	$ -
48	Sales for Resale	-	-	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
49	Plant Leased to Others	-	-	-	$ 2,011,143	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,011,143	$ -
50	CSS Billing Fees	-	-	-	$ 2,479,056	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,479,056	$ -
51	Open Access Revenues	-	-	-	$ 422,908	$ -	$ -	$ -	$ -	$ -	$ -	$ 422,908	$ -
52	NYS Energy Highway LS Transco Amortization	-	-	-	$ 691,935	$ -	$ -	$ -	$ -	$ -	$ -	$ 691,935	$ -
53	Other Misc Electric Revenue	-	-	-	$ 27,161,888	$ -	$ -	$ -	$ -	$ -	$ -	$ 27,161,888	$ -
54	Miscellaneous Revenue Subtotal				$ 551,889,172	$ -	$ -	$ -	$ -	$ -	$ -	$ 551,889,172	
55													
56	Total Revenues Rate Year Ended March 31, 2026	20,797,103	33,897,593,310	50,580,197.6	$ 2,622,052,668	$ 5,269,483	$ (1,520,973)	$ -	$ 1,396,457,522	$ 1,400,206,032	$ 46,990,284	**$ 4,069,248,983**	$ 813,211,717

Summary of Miscellaneous Revenue HTY and Forecast

	CY2023				FY25		RY1 FY26		RY2 FY27		RY3 FY28		RY4 FY29
Miscellaneous Revenues	Historic Test Year	Normalized	AdjustedTest Year	Normalized	FY 25	Normalized	Rate Year	Normalized	Data Year	Normalized	Data Year	Normalized	Data Year
Wholesale Transmission Service	$576,177,631	$0	$576,177,631	-$265,173,250	$337,291,586	$28,696,090	$365,987,677	$10,692,612	$376,680,288	$2,043,923	$378,724,211	$95,080,242	$473,804,453
Late Payment Charges	$18,245,263	$0	$18,245,263	$1,780,845	$20,026,107	$1,780,845	$21,806,952	-$90,267	$21,716,685	-$561,071	$21,155,614	$197,697	$21,353,311
Rent from Electric Property	$30,706,163	-$5,678,842	$25,027,322	-$2,229,440	$22,797,881	$899,179	$23,697,061	$303,352	$24,000,413	-$385,865	$23,614,548	$349,930	$23,964,478
Sales for Resale	$790,504	$0	$790,504	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Plant Leased to Others	$2,400,418	$0	$2,400,418	-$792,289	$1,608,129	$155,226	$1,763,356	$67,406	$1,830,762	$84,659	$1,915,421	$95,722	$2,011,143
CSS Billing Fees	$2,479,056	$0	$2,479,056	$0	$2,479,056	$0	$2,479,056	$0	$2,479,056	$0	$2,479,056	$0	$2,479,056
Open Access Revenues	$411,640	$0	$411,640	$1,646	$413,286	$2,324	$415,610	$2,377	$417,987	$2,432	$420,419	$2,489	$422,908
NYS Energy Highway LS Transco Amortization	$691,935	$0	$691,935	$0	$691,935	$0	$691,935	$0	$691,935	$0	$691,935	$0	$691,935
Other Misc Electric Revenue	-$245,313,626	-$7,063,460	-$252,377,086	$276,845,380	$24,468,294	$1,191,476	$25,659,770	$510,136	$26,169,906	$489,789	$26,659,694	$502,193	$27,161,888
Miscellaneous Revenue Subtotal	$386,588,985	-$12,742,302	$373,846,683	$10,432,891	$409,776,275	$32,725,140	$442,501,415	$11,485,617	$453,987,032	$1,673,867	$455,660,899	$96,228,273	$551,889,172

Niagara Mohawk Power Corporation d/b/a National Grid
Miscellaneous Revenue Summary
Historic Test Year Ending December 31, 2023, Rate Years Ending March 31, 2025 through March 31, 2029

Lines	Description	Page No. / Method of Forecast	Test Year 12-Mths Ending Dec 31, 2023	Normalized Adjustments	AdjustedTest Year 12-Mths Ending Dec 31, 2023	Normalized Adjustments	FY25 12-Mths Ending March 31, 2025	Normalized Adjustments	RY1 FY26 Rate Year 12-Mths Ending March 31, 2026	Normalized Adjustments	RY2 FY27 Data Year 12-Mths Ending March 31, 2027	Normalized Adjustments	RY3 FY28 Data Year 12-Mths Ending March 31, 2028	Normalized Adjustments	RY4 FY29 Data Year 12-Mths Ending March 31, 2029
	Revenue - Wholesale Transmission Revenues														
1	Grandfathered Wheeling		$ 13,906,181	$ -	$ 13,906,181	$ 733	$ 13,906,914	$ -	$ 13,906,914	$ -	$ 13,906,914	$ -	$ 13,906,914	$ -	$ 13,906,914
2	Regional transmission service		$ 337,274	$ -	$ 337,274	$ 15,629,872	$ 15,967,146	$ -	$ 15,967,146	$ -	$ 15,967,146	$ -	$ 15,967,146	$ -	$ 15,967,146
3	Congestion balancing settlement		$ (4,032,785)	$ -	$ (4,032,785)	$ (47,298,051)	$ (51,330,835)	$ -	$ (51,330,835)	$ -	$ (51,330,835)	$ -	$ (51,330,835)	$ -	$ (51,330,835)
4	TCC auction revenue		$ 564,244,404	$ -	$ 564,244,404	$ (239,343,366)	$ 324,901,038	$ -	$ 324,901,038	$ -	$ 324,901,038	$ -	$ 324,901,038	$ -	$ 324,901,038
5	Energy Highway - State ROE		$ 1,722,557	$ -	$ 1,722,557	$ 5,837,562	$ 7,560,119	$ (11,892)	$ 7,548,227	$ (2,117,669)	$ 5,430,558	$ 14,878	$ 5,445,436	$ (14,878)	$ 5,430,558
6	WNY FC - State ROE						$ 2,718,874	$ (185,125)	$ 2,533,748	$ -	$ 2,533,748	$ 6,942	$ 2,540,690	$ (6,942)	$ 2,533,748
7	Smart Path Connect - State ROE						$ 23,568,332	$ 28,893,107	$ 52,461,439	$ 12,810,281	$ 65,271,720	$ 2,022,103	$ 67,293,823	$ (3,023,971)	$ 64,269,852
8	CLCPA Phase 2 FERC (with State ROE)						$ -		$ -		$ -		$ -	$ 98,126,033	$ 98,126,033
9	Total		$ 576,177,631	$ -	$ 576,177,631	$ (265,173,250)	$ 337,291,586	$ 28,696,090	$ 365,987,677	$ 10,692,612	$ 376,680,288	$ 2,043,923	$ 378,724,211	$ 95,080,242	$ 473,804,453
10															
11															
12	Revenue - Late Payment Charges														
13	Late Payment Charges		$ 18,245,263	$ -	$ 18,245,263	$ 1,780,845	$ 20,026,107	$ 1,780,845	$ 21,806,952	$ (90,267)	$ 21,716,685	$ (561,071)	$ 21,155,614	$ 197,697	$ 21,353,311
14	Subtotal - Late Payment Charges		$ 18,245,263	$ -	$ 18,245,263	$ 1,780,845	$ 20,026,107	$ 1,780,845	$ 21,806,952	$ (90,267)	$ 21,716,685	$ (561,071)	$ 21,155,614	$ 197,697	$ 21,353,311
15															
16															
17	Revenue - Rent from Electric Property														
18	Pole Attachments	Fixed	$ 14,893,389	$ -	$ 14,893,389	$ (2,220,731)	$ 12,672,659	$ 262,654	$ 12,935,312	$ 268,502	$ 13,203,815	$ 274,351	$ 13,478,165	$ 280,199	$ 13,758,365
19	Tower Attachments	Fixed	$ 1,255,620	$ -	$ 1,255,620	$ 112,142	$ 1,367,762	$ 555,173	$ 1,922,934	$ -	$ 1,922,934	$ (693,676)	$ 1,229,258	$ 35,423	$ 1,264,682
20	Underground Conduit	Fixed	$ 658,794	$ -	$ 658,794	$ 215,350	$ 874,144	$ -	$ 874,144	$ -	$ 874,144	$ -	$ 874,144	$ -	$ 874,144
21	Verizon Limited Attachment	Fixed	$ 12,366,286	$ (5,678,842)	$ 6,687,444	$ (336,201)	$ 6,351,244	$ -	$ 6,351,244	$ -	$ 6,351,244	$ -	$ 6,351,244	$ -	$ 6,351,244
22	ROW	Inflation	$ 1,406,029		$ 1,406,029	$ -	$ 1,406,029	$ 74,660	$ 1,480,689	$ 31,983	$ 1,512,672	$ 30,707	$ 1,543,379	$ 31,485	$ 1,574,864
23	Rental	Inflation	$ 126,044	$ -	$ 126,044	$ -	$ 126,044	$ 6,693	$ 132,737	$ 2,867	$ 135,605	$ 2,753	$ 138,357	$ 2,822	$ 141,180
24	Subtotal - Rent from Electric Property		$ 30,706,163	$ (5,678,842)	$ 25,027,322	$ (2,229,440)	$ 22,797,881	$ 899,179	$ 23,697,061	$ 303,352	$ 24,000,413	$ (385,865)	$ 23,614,548	$ 349,930	$ 23,964,478
25															
26	Revenue - Sales for Resale														
27	Sales for Resale	N/A	$ 790,504	$ -	$ 790,504	$ (790,504)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
28	Subtotal - Sales for Resale		$ 790,504		$ 790,504		$ -		$ -		$ -		$ -		$ -
29															
30	Revenue - Plant Leased to Others														
31	PPA # 862 - South Glens Falls (Boralex)	Per Contract	$ 2,098,711	$ -	$ 2,098,711	$ (892,952)	$ 1,205,759	$ 117,062	$ 1,322,822	$ 41,301	$ 1,364,123	$ 56,285	$ 1,420,408	$ 62,921	$ 1,483,329
32	PPA 863 - Hudson Falls (Boralex)	Per Contract	$ 176,096	$ -	$ 176,096	$ 15,848	$ 191,944	$ 17,275	$ 209,219	$ 18,830	$ 228,049	$ 20,524	$ 248,573	$ 22,372	$ 270,945
33	PPA# 548 - Middle Falls (Boralex)	Per Contract	$ 125,611	$ -	$ 125,611	$ 74,610	$ 200,221	$ 19,966	$ 220,187	$ 6,788	$ 226,975	$ 9,465	$ 236,440	$ 10,428	$ 246,869
34	Stillwater Hydro PPA# 617	Per Contract	$ -	$ -	$ -	$ 10,204	$ 10,204	$ 923	$ 11,128	$ 487	$ 11,615	$ (1,615)	$ 10,000	$ -	$ 10,000
35	Subtotal - Plant Leased to Others		$ 2,400,418	$ -	$ 2,400,418	$ (792,289)	$ 1,608,129	$ 155,226	$ 1,763,356	$ 67,406	$ 1,830,762	$ 84,659	$ 1,915,421	$ 95,722	$ 2,011,143
36															
37	Revenue - CSS Billing Fees														
38	AMR Opt Out Fees	HTY	$ 23,818	$ -	$ 23,818	$ -	$ 23,818	$ -	$ 23,818	$ -	$ 23,818	$ -	$ 23,818	$ -	$ 23,818
39	CSS Reconnection Charge	HTY	$ 1,302,002	$ -	$ 1,302,002	$ -	$ 1,302,002	$ -	$ 1,302,002	$ -	$ 1,302,002	$ -	$ 1,302,002	$ -	$ 1,302,002
40	Miscellaneous	HTY	$ 830,796	$ -	$ 830,796	$ -	$ 830,796	$ -	$ 830,796	$ -	$ 830,796	$ -	$ 830,796	$ -	$ 830,796
41	Line Extension Fees	HTY	$ 326,275	$ -	$ 326,275	$ -	$ 326,275	$ -	$ 326,275	$ -	$ 326,275	$ -	$ 326,275	$ -	$ 326,275
42	Miscellaneous Customer Adjustments	N/A	$ (3,835)	$ -	$ (3,835)	$ -	$ (3,835)	$ -	$ (3,835)	$ -	$ (3,835)	$ -	$ (3,835)	$ -	$ (3,835)
43	Subtotal - CSS Billing Fees		$ 2,479,056		$ 2,479,056	$ -	$ 2,479,056	$ -	$ 2,479,056	$ -	$ 2,479,056	$ -	$ 2,479,056	$ -	$ 2,479,056
44															
45	Revenue - Open Access Revenues														
46	CNP	Escalator	$ 43,560	$ -	$ 43,560	$ 897	$ 44,457	$ 455	$ 44,912	$ 460	$ 45,372	$ 465	$ 45,837	$ 469	$ 46,306
47	AHDC-S. Glenn Falls	Fixed	$ 2,523	$ -	$ 2,523	$ (0)	$ 2,523	$ -	$ 2,523	$ -	$ 2,523	$ -	$ 2,523	$ -	$ 2,523
48	American Ref-Fuel	Fixed	$ 24,074	$ -	$ 24,074	$ -	$ 24,074	$ -	$ 24,074	$ -	$ 24,074	$ -	$ 24,074	$ -	$ 24,074
49	Brookfield Renew Power	Fixed	$ 22,958	$ -	$ 22,958	$ -	$ 22,958	$ -	$ 22,958	$ -	$ 22,958	$ -	$ 22,958	$ -	$ 22,958
50	Carthage Energy LLC	Fixed	$ 8,374	$ -	$ 8,374	$ (2,693)	$ 5,681	$ -	$ 5,681	$ -	$ 5,681	$ -	$ 5,681	$ -	$ 5,681
51	Copenhagen Associates	Escalator	$ 22,011	$ -	$ 22,011	$ 1,340	$ 23,352	$ 701	$ 24,052	$ 722	$ 24,774	$ 743	$ 25,517	$ 766	$ 26,282
52	City of Oswego	Fixed	$ 6,200	$ -	$ 6,200	$ -	$ 6,200	$ -	$ 6,200	$ -	$ 6,200	$ -	$ 6,200	$ -	$ 6,200
53	City of Salamanca	Fixed	$ 2,400	$ -	$ 2,400	$ -	$ 2,400	$ -	$ 2,400	$ -	$ 2,400	$ -	$ 2,400	$ -	$ 2,400
54	Hydro Development Group	Escalator	$ 30,763	$ -	$ 30,763	$ 638	$ 31,401	$ 401	$ 31,802	$ 406	$ 32,208	$ 412	$ 32,620	$ 417	$ 33,037
55	Indeck Olean	Fixed	$ 17,749	$ -	$ 17,749	$ -	$ 17,749	$ -	$ 17,749	$ -	$ 17,749	$ -	$ 17,749	$ -	$ 17,749
56	Lake Colby	Fixed	$ 4,096	$ -	$ 4,096	$ 0	$ 4,096	$ -	$ 4,096	$ -	$ 4,096	$ -	$ 4,096	$ -	$ 4,096
57	Rensselaer Cogeneration Project	Fixed	$ 100,933	$ -	$ 100,933	$ (1)	$ 100,932	$ -	$ 100,932	$ -	$ 100,932	$ -	$ 100,932	$ -	$ 100,932
58	Marcy Facts	Inflation	$ 93,109	$ -	$ 93,109	$ (0)	$ 93,109	$ -	$ 93,109	$ -	$ 93,109	$ -	$ 93,109	$ -	$ 93,109
59	Northern Electric Power	Fixed	$ 8,411	$ -	$ 8,411	$ (0)	$ 8,411	$ -	$ 8,411	$ -	$ 8,411	$ -	$ 8,411	$ -	$ 8,411
60	Nine Mile Point Unit 1*	Escalator	$ 11,854	$ -	$ 11,854	$ 722	$ 12,575	$ 377	$ 12,953	$ 389	$ 13,341	$ 400	$ 13,741	$ 412	$ 14,154
61	Nine Mile Point Unit 2*	Escalator	$ 11,854	$ -	$ 11,854	$ 722	$ 12,575	$ 377	$ 12,953	$ 389	$ 13,341	$ 400	$ 13,741	$ 412	$ 14,154
62	Delaware County Cooperative, Inc.	Escalator	$ 770	$ -	$ 770	$ 23	$ 793	$ 12	$ 805	$ 12	$ 817	$ 12	$ 830	$ 12	$ 842
63	Subtotal - Open Access Revenues		$ 411,640	$ -	$ 411,640	$ 1,646	$ 413,286	$ 2,324	$ 415,610	$ 2,377	$ 417,987	$ 2,432	$ 420,419	$ 2,489	$ 422,908
64															
65															
66	NYS Energy Highway LS Transco Amortization	Fixed	$ 691,935	$ -	$ 691,935	$ -	$ 691,935	$ -	$ 691,935	$ -	$ 691,935	$ -	$ 691,935	$ -	$ 691,935
67	Subtotal - NYS Energy Highway LS Transco Amortization		$ 691,935	$ -	$ 691,935	$ -	$ 691,935	$ -	$ 691,935	$ -	$ 691,935	$ -	$ 691,935	$ -	$ 691,935
68															
69															
70	Revenue - Other Miscellaneous Revenues														
71	One Bill Billing Fee	HTY	$ 1,140,987	$ -	$ 1,140,987	$ -	$ 1,140,987	$ 626	$ 1,141,613	$ -	$ 1,141,613	$ -	$ 1,141,613	$ -	$ 1,141,613
72	NYPA- RAD&RCD	N/A	$ 8,654,167	$ (5,315,318)	$ 3,338,849	$ (3,338,849)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
73	S&A Burdens	Inflation	$ 6,682,616	$ (1,748,143)	$ 4,934,473	$ -	$ 4,934,473	$ 262,021	$ 5,196,494	$ 112,244	$ 5,308,738	$ 107,767	$ 5,416,505	$ 110,497	$ 5,527,002
74	Watertown Special Contract	Fixed	$ 42,300	$ -	$ 42,300	$ -	$ 42,300	$ -	$ 42,300	$ -	$ 42,300	$ -	$ 42,300	$ -	$ 42,300
75	Misc Third Party Billings	Inflation	$ 6,910,521	$ -	$ 6,910,521	$ -	$ 6,910,521	$ 366,949	$ 7,277,470	$ 157,193	$ 7,434,663	$ 150,924	$ 7,585,587	$ 154,746	$ 7,740,333
76	DG Interconnection Fees	Inflation	$ 8,114,880	$ -	$ 8,114,880	$ -	$ 8,114,880	$ 430,900	$ 8,545,780	$ 184,589	$ 8,730,369	$ 177,226	$ 8,907,595	$ 181,715	$ 9,089,310
77	CAIC	Inflation	$ 1,836,715	$ -	$ 1,836,715	$ -	$ 1,836,715	$ 97,530	$ 1,934,244	$ 41,780	$ 1,976,024	$ 40,113	$ 2,016,137	$ 41,129	$ 2,057,266
78	CDG Net Crediting	Inflation	$ 725,882	$ -	$ 725,882	$ -	$ 725,882	$ 38,544	$ 764,427	$ 16,512	$ 780,938	$ 15,853	$ 796,792	$ 16,255	$ 813,046
79	NYSERDA OBR	Inflation	$ (95,923)	$ -	$ (95,923)	$ -	$ (95,923)	$ (5,094)	$ (101,017)	$ (2,182)	$ (103,199)	$ (2,095)	$ (105,294)	$ (2,148)	$ (107,442)
80	Unbilled Revenues	N/A	$ (19,549,574)	$ -	$ (19,549,574)	$ 19,549,574	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
81	Property Tax	N/A	$ (53,430)	$ -	$ (53,430)	$ 53,430	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
82	Miscellaneous	HTY	$ 858,459	$ -	$ 858,459	$ -	$ 858,459	$ -	$ 858,459	$ -	$ 858,459	$ -	$ 858,459	$ -	$ 858,459
83	Accounting Adjustments & Deferrals	N/A	$ (260,581,225)	$ -	$ (260,581,225)	$ 260,581,225	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
84	Subtotal - Other Miscellaneous Revenues		$ (245,313,626)	$ (7,063,460)	$ (252,377,086)	$ 276,845,380	$ 24,468,294	$ 1,191,476	$ 25,659,770	$ 510,136	$ 26,169,906	$ 489,789	$ 26,659,694	$ 502,193	$ 27,161,888
85															
86	Total Miscellaneous Revenues		$ 386,588,985	$ (12,742,302)	$ 373,846,683	$ 10,432,891	$ 409,776,275	$ 32,725,140	$ 442,501,415	$ 11,485,617	$ 453,987,032	$ 1,673,867	$ 455,660,899	$ 96,228,273	$ 551,889,172
87															

Niagara Mohawk Power Corporation d/b/a National Grid
Wholesale Revenue Summary
Historic Test Year Ending December 31, 2023, Fiscal Year 2025; Rate Year Ending March 31, 2026; March 31,2027 ; March 31, 2028 and March 31, 2029
in (000s)

Lines	Revenue Components:	Test Year Ending Dec 31, 2023	Normalized Adjustments	Fiscal Year Ending Mar 31, 2025	Normalized Adjustments	Rate Year Ending Mar 31, 2026	Normalized Adjustments	Rate Year Ending Mar 31, 2027	Normalized Adjustments	Rate Year Ending Mar 31, 2028	Normalized Adjustments	Rate Year Ending Mar 31, 2029
	Tx Wholesale Rev											
1	Grandfathered Wheeling	$ 13,906.2	$ 0.7	$ 13,906.9	$ -	$ 13,906.9	$ -	$ 13,906.9	$ -	$ 13,906.9	$ -	$ 13,906.9
2	* Regional transmission service	$ 2,965.0	$ 13,002.2	$ 15,967.1	$ -	$ 15,967.1	$ -	$ 15,967.1	$ -	$ 15,967.1	$ -	$ 15,967.1
3	TCC congestion revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4	* Congestion balancing settlement	$ (4,032.8)	$ (47,298.1)	$ (51,330.8)	$ -	$ (51,330.8)	$ -	$ (51,330.8)	$ -	$ (51,330.8)	$ -	$ (51,330.8)
5	** TCC auction revenue	$ 564,244.4	$ (239,343.4)	$ 324,901.0	$ -	$ 324,901.0	$ -	$ 324,901.0	$ -	$ 324,901.0	$ -	$ 324,901.0
6	Energy Highway - FERC ROE		$ 7,915.4	$ 7,915.4	$ (288.2)	$ 7,627.2	$ (2,139.8)	$ 5,487.4	$ 15.0	$ 5,502.4	$ (15.0)	$ 5,487.4
7	Revenue Adjustment		$ (355.3)	$ (355.3)	$ 275.5	$ (79.8)	$ 22.9	$ (56.8)	$ (0.2)	$ (57.0)	$ 0.2	$ (56.8)
8	Energy Highway - State ROE	$ -	$ 7,560.1	$ 7,560.1	$ (11.9)	$ 7,548.2	$ (2,117.7)	$ 5,430.6	$ 14.9	$ 5,445.4	$ (14.9)	$ 5,430.6
9	WNY FC - FERC ROE		$ 2,846.6	$ 2,846.6	$ (286.4)	$ 2,560.3	$ -	$ 2,560.3	$ 7.0	$ 2,567.3	$ (7.0)	$ 2,560.3
10	Revenue Adjustment		$ (127.8)	$ (127.8)	$ 101.2	$ (26.5)	$ -	$ (26.5)	$ (0.1)	$ (26.6)	$ 0.1	$ (26.5)
11	WNY FC - State ROE	$ 1,564.8	$ 1,154.1	$ 2,718.9	$ (185.1)	$ 2,533.7	$ -	$ 2,533.7	$ 6.9	$ 2,540.7	$ (6.9)	$ 2,533.7
12	Smart Path Connect - FERC ROE		$ 26,112.4	$ 26,112.4	$ 27,560.2	$ 53,672.7	$ 12,553.8	$ 66,226.5	$ 1,781.6	$ 68,008.1	$ (718.1)	$ 67,289.9
13	Revenue Adjustment		$ (2,544.1)	$ (2,544.1)	$ 1,332.9	$ (1,211.2)	$ 256.4	$ (954.8)	$ (827.0)	$ (1,781.8)	$ (1,238.3)	$ (3,020.1)
14	Smart Path Connect - State ROE	$ -	$ 23,568.3	$ 23,568.3	$ 28,893.1	$ 52,461.4	$ 12,810.3	$ 65,271.7	$ 2,022.1	$ 67,293.8	$ (3,024.0)	$ 64,269.9
15	CLCPA Phase 2 FERC (with State ROE)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 98,126.0	$ 98,126.0
16	Total	**$ 578,647.6**	**$ (241,356.0)**	**$ 337,291.6**	**$ 28,696.1**	**$ 365,987.7**	**$ 10,692.6**	**$ 376,680.3**	**$ 2,043.9**	**$ 378,724.2**	**$ 95,080.2**	**$ 473,804.5**
17	Total wholesale Tx Revenue	$ 578,647.6	$ (241,356.0)	$ 337,291.6	$ 28,696.1	$ 365,987.7	$ 10,692.6	$ 376,680.3	$ 2,043.9	$ 378,724.2	$ 95,080.2	$ 473,804.5

* Calculated using the average of three CY totals (CY21, CY22 & CY23)
** Calculated using the average of Jan 2023 - April 2023 plus the sum of May 2023 - December 2023

Niagara Mohawk Power Corporation d/b/a National Grid

Miscellaneous Revenue - Late Payment Charges

Historic Test Year Ending December 31, 2023, Rate Years Ending March 31, 2025 through March 31, 2029

Lines	Late Payment Charges	Test Year 12-Mths Ending Dec 31, 2023	Normalized Adjustments	AdjustedTest Year 12-Mths Ending Dec 31, 2023	Normalized Adjustments	Rate Year 12-Mths Ending March 31, 2025	Data Year 12-Mths Ending March 31, 2026	Data Year 12-Mths Ending March 31, 2027	Data Year 12-Mths Ending March 31, 2028	Data Year 12-Mths Ending March 31, 2029
1	Total Retail Revenue	$2,963,786,821	$0	$2,963,786,821	$289,282,973	$3,253,069,794	**$3,542,352,767**	**$3,527,689,736**	**$3,436,548,526**	**$3,468,662,673**
2	Late Payment Charges	$18,245,263	$0	$18,245,263	$1,780,845	$20,026,107	$21,806,952	$21,716,685	$21,155,614	$21,353,311
3	LPC adjustments	$0	$0	$0	$0	$0	$0	$0	$0	$0
4	Total LPC	$18,245,263	$0	$18,245,263	$1,780,845	$20,026,107	$21,806,952	$21,716,685	$21,155,614	$21,353,311
5	LPC as a % of retail revenues	0.6156%		0.6156%		0.6156%	0.6156%	0.6156%	0.6156%	0.6156%

Line 1 Total Retail Revenue as shown on Exhibit____(E-RDP-2), Schedules 1-4
Line 2 Late Payment Charges are forecasted as Line 1 * Line 5
Line 3 Adjustments to reconcile LPC to HTY, if needed
Line 4 Line 2 + Line 3
Line 5 Line 2/Line 1

THIRD PARTY ATTACHMENTS GROUP - PROJECTED REVENUE SUMMARY SHEET

REVISED 01/12/2024

Revenue Category	FY2025	Rate Year FY2026	Date Year FY2027	Data Year FY2028	Data Year FY2029
Pole Attachments	$12,672,659	$12,935,312	$13,203,815	$13,478,165	$13,758,365
Tower Attachments	$1,367,762	$1,922,934	$1,922,934	$1,229,258	$1,264,682
Underground Conduit	$874,144	$874,144	$874,144	$874,144	$874,144
Verizon Limited Attachment	*$6,351,244*	*$6,351,244*	*$6,351,244*	*$6,351,244*	*$6,351,244*
TOTALS	$21,265,808	$22,083,634	$22,352,137	$21,932,812	$22,248,434

Hydro Lease Payment Forecast FY25 - FY29

	2023 Lease Payments	FY25 Lease Payments	FY26 Lease Payments	FY27 Lease Payments	FY28 Lease Payments	FY29 Lease Payments
PPA # 862 - South Glens Falls (Boralex)	$2,098,711	$1,205,759	$1,322,822	$1,364,123	$1,420,408	$1,483,329
PPA 863 - Hudson Falls (Boralex)	$176,096	$191,944	$209,219	$228,049	$248,573	$270,945
PPA# 548 - Middle Falls (Boralex)	$125,450	$200,221	$220,187	$226,975	$236,440	$246,869
PPA429 - Union Falls (KEI)[Note 1]	$0	$0	$0	$0	$0	$0
PPA# 845 E - Diamond (Enel)[Note 2]	$0	$0	$0	$0	$0	$0
PPA# 845F - Theresa (Enel)[Note 3]	$0	$0	$0	$0	$0	$0
Stillwater Hydro PPA# 617[Note 4]	$16,694	$10,204	$11,128	$11,615	$10,000	$10,000
Total	$2,416,951	$1,608,129	$1,763,356	$1,830,762	$1,915,421	$2,011,143

Note 1 - Lease Terminated. Facility Sold in 2021.
Note 2 - Facility sale closing early/mid 2024.
Note 3 - Facility sale closing early/mid 2024.
Note 4 - Expires May 2027. Final payment of $10k May 2028.

Niagara Mohawk Power Corporation d/b/a National Grid
Open Access Revenue Summary
Historic Test Year Ending December 31, 2023, Fiscal Year 2025; Rate Year Ending March 31, 2026; March 31,2027 ; March 31, 2028 and March 31, 2029

Lines	Description	Page No. / Method of Forecast	Test Year 12-Mths Ending Dec 31, 2023	Normalized Adjustments	Fiscal Year 2025 12-Mths Ending Mar 31, 2025	Normalized Adjustments	Rate Year 1 12-Mths Ending Mar 31, 2026	Normalized Adjustments	Rate Year 2 12-Mths Ending Mar 31, 2027	Normalized Adjustments	Rate Year 3 12-Mths Ending Mar 31, 2028
1											
2	Revenue - Open Access Revenues										
3	CNP	Escalator	$ 43,560	$ 897	$ 44,457	$ 455	$ 44,912	$ 460	$ 45,372	$ 465	$ 45,837
4	AHDC-S. Glenn Falls	Fixed	$ 2,523	$ (0)	$ 2,523	$ -	$ 2,523	$ -	$ 2,523	$ -	$ 2,523
5	American Ref-Fuel	Fixed	$ 24,074	$ -	$ 24,074	$ -	$ 24,074	$ -	$ 24,074	$ -	$ 24,074
6	Brookfield Renew Power	Fixed	$ 22,958	$ -	$ 22,958	$ -	$ 22,958	$ -	$ 22,958	$ -	$ 22,958
7	Carthage Energy LLC	Fixed	$ 5,681	$ (0)	$ 5,681	$ -	$ 5,681	$ -	$ 5,681	$ -	$ 5,681
8	Copenhagen Associates	Escalator	$ 22,011	$ 1,340	$ 23,352	$ 701	$ 24,052	$ 722	$ 24,774	$ 743	$ 25,517
9	City of Oswego	Fixed	$ 6,200	$ -	$ 6,200	$ -	$ 6,200	$ -	$ 6,200	$ -	$ 6,200
10	City of Salamanca	Fixed	$ 2,400	$ -	$ 2,400	$ -	$ 2,400	$ -	$ 2,400	$ -	$ 2,400
11	Hydro Development Group	Escalator	$ 30,613	$ 788	$ 31,401	$ 401	$ 31,802	$ 406	$ 32,208	$ 412	$ 32,620
12	Indeck Olean	Fixed	$ 17,749	$ -	$ 17,749	$ -	$ 17,749	$ -	$ 17,749	$ -	$ 17,749
13	Lake Colby	Fixed	$ 4,096	$ 0	$ 4,096	$ -	$ 4,096	$ -	$ 4,096	$ -	$ 4,096
14	Rensselaer Cogeneration Project	Fixed	$ 71,778	$ 29,154	$ 100,932	$ -	$ 100,932	$ -	$ 100,932	$ -	$ 100,932
15	Marcy Facts	Inflation	$ 93,109	$ (0)	$ 93,109	$ -	$ 93,109	$ -	$ 93,109	$ -	$ 93,109
16	Northern Electric Power	Fixed	$ 8,411	$ -	$ 8,411	$ -	$ 8,411	$ -	$ 8,411	$ -	$ 8,411
17	Nine Mile Point Unit 1*	Escalator	$ 11,854	$ 722	$ 12,575	$ 377	$ 12,953	$ 389	$ 13,341	$ 400	$ 13,741
18	Nine Mile Point Unit 2*	Escalator	$ 11,854	$ 722	$ 12,575	$ 377	$ 12,953	$ 389	$ 13,341	$ 400	$ 13,741
19	Delaware County Cooperative, Inc.	Escalator	$ 770	$ 23	$ 793	$ 12	$ 805	$ 12	$ 817	$ 12	$ 830
20	Subtotal - Open Access Revenues		$ 379,641	$ 33,645	$ 413,286	$ 2,324	$ 415,610	$ 2,377	$ 417,987	$ 2,432	$ 420,419
21											
22											

Corrections and Updates Testimony of the Electric Rate Design Panel

Exhibit __ (E-RDP-3CU)

Embedded Cost of Service Study

Niagara Mohawk Power Corporation d/b/a National Grid
Embedded Cost of Service Study ($000s) (CU)
Rate Year Ending March 31, 2026
Index to Class Cost of Service Study

Exhibit___(E-RDP-3CU)	Description
Index	Index to Class Cost of Service Study
Sch. 1	Summary of Results
Sch. 2	Class Allocations- Total
Sch. 3	Revenue Requirement By Functional Classification
Sch. 4	Customer-Charge Costs In Revenue Requirement
Sch. 5	Functionalization
Sch. 6	Classification
Sch. 7A	Class Allocation- Transmission Demand
Sch. 7B	Class Allocation- Primary Demand
Sch. 7C	Class Allocation- Primary Customer
Sch. 7D	Class Allocation- Secondary Demand
Sch. 7E	Class Allocation- Secondary Customer
Sch. 7F	Class Allocation- Billing Customer
Sch. 7G	Class Allocation- Regulatory
Sch. 7H	Class Allocation- Competitive Supply
Sch. 7I	Class Allocation- Competitive Collection
Sch. 7J	Class Allocation- Competitive Billing
Sch. 8A	Allocator Assignments
Sch. 8B	Functionalization Factors
Sch. 8C	Classification Factors
Sch. 8D	Class Allocation Factors
Sch. 9	Development of Allocators
Sch. 10	ECOSS Methodology

Sum
Sch. 1
Tot
Summary

Niagara Mohawk Power Corporation d/b/a National Grid
Embedded Cost of Service Study ($000s) (CU)
Rate Year Ending March 31, 2026
Summary of Results

Line	Account	Balance	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen-Sec	Large Gen-Pri	Large Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-SubT	Lge Gen TOU-Tran	Lighting
			1	2	3	4	4	4	5	6	7	7	8
1	Distribution revenue	1,922,741	1,189,027	12,774	96,692	229,727	162,323	56,117	9,447	37,242	19,894	75,170	34,328
2	Late Payments charges	21,807	18,309	5	1,080	1,232	763	264	25	21	10	21	77
3	Other revenue	2,041,947	1,201,075	16,522	65,917	226,941	148,010	56,721	26,341	34,262	36,237	225,715	4,207
4	Total Revenue	3,986,495	2,408,412	29,300	163,689	457,899	311,096	113,103	35,813	71,525	56,141	300,906	38,612
5													
6	Expenses	3,694,788	2,276,677	22,710	152,316	430,947	277,892	103,102	32,510	61,584	45,840	255,548	35,662
7	Net income	291,707	131,735	6,590	11,373	26,952	33,204	10,000	3,303	9,940	10,300	45,358	2,950
8													
9	Rate Base	9,187,185	5,108,998	47,636	386,962	1,208,791	931,783	343,228	77,052	215,330	150,660	531,386	185,357
10	*Returns Original Filing*	*2.9452%*	*2.433%*	*13.34%*	*2.33%*	*1.90%*	*3.17%*	*2.53%*	*3.88%*	*3.36%*	*6.55%*	*8.92%*	*3.16%*
11	Return on Rate Base	3.1752%	2.58%	13.84%	2.94%	2.23%	3.56%	2.91%	4.29%	4.62%	6.84%	8.54%	1.59%
12	*Relative Return*	*1.00*	*0.8121*	*4.36*	*0.93*	*0.70*	*1.12*	*0.92*	*1.35*	*1.45*	*2.15*	*2.69*	*0.50*
13	Revenue Requirement	4,490,044	2,722,749	26,572	185,917	535,398	357,801	132,625	39,078	79,891	58,504	299,824	51,683
14													
15	Operating expenses	2,931,017	1,838,736	18,964	119,364	331,489	205,228	76,852	26,481	45,499	34,500	215,813	18,091
16	Uncollectibles- Delivery	46,732	39,237	10	2,314	2,639	1,636	566	54	44	22	45	165
17	Depreciation expense	491,443	274,716	2,347	21,201	67,708	46,913	16,958	4,189	10,326	7,516	25,930	13,638
18	General tax / Other	222,099	125,873	1,110	9,395	28,467	23,013	8,409	1,655	5,299	3,367	11,836	3,674
19	GRT	0	0	0	0	0	0	0	0	0	0	0	0
20		3,691,291	2,278,562	22,431	152,274	430,303	276,790	102,784	32,379	61,169	45,406	253,624	35,568
21	Pre-tax income	798,753	444,187	4,142	33,643	105,095	81,011	29,841	6,699	18,721	13,099	46,200	16,115
22	Income taxes	144,625	80,426	750	6,092	19,029	14,668	5,403	1,213	3,390	2,372	8,365	2,918
23	Net income	654,128	363,761	3,392	27,552	86,066	66,343	24,438	5,486	15,332	10,727	37,835	13,197
24													
25	Return on Rate Base	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%
26													
27	Revenue increase (decrease)	503,549	314,337	(2,728)	22,228	77,499	46,705	19,523	3,265	8,366	2,364	(1,081)	13,071
28	Revenue increase (decrease) %	26.19%	26.44%	(21.35%)	22.99%	33.74%	28.77%	34.79%	34.57%	22.46%	11.88%	(1.44%)	38.08%
29	Relative incr (decr)	*1.00*	*1.01*	*(0.82)*	*0.88*	*1.29*	*1.10*	*1.33*	*1.32*	*0.86*	*0.45*	*(0.05)*	*1.45*

Total
Sch. 2
Tot
Class All

Niagara Mohawk Power Corporation d/b/a National Grid
Embedded Cost of Service Study ($000s) (CU)
Rate Year Ending March 31, 2026
Class Allocations- Total

Line	Account	No.	Balance	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen-Sec	Large Gen-Pri	Large Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-SubT	Lge Gen TOU-Tran	Lighting
				1	2	3	4	5	6	7	8	9	10	11
1	I. ELECTRIC PLANT IN SERVICE													
2	INTANGIBLE PLANT													
3	Organization	302	27,447	16,705	157	1,281	3,110	2,317	825	213	514	418	1,461	446
4	Intangible Plant		27,447	16,705	157	1,281	3,110	2,317	825	213	514	418	1,461	446
5														
6	C. TRANSMISSION PLANT													
7	Transmission Plant	350	4,951,532	2,158,554	38,665	133,071	622,763	574,972	236,482	94,442	155,682	205,970	730,356	575
8	Transmission Plant	350-359	4,951,532	2,158,554	38,665	133,071	622,763	574,972	236,482	94,442	155,682	205,970	730,356	575
9														
10	D. DISTRIBUTION PLANT													
11	Land and land rights	360	77,118	41,632	780	2,781	12,089	11,562	4,692	0	3,077	0	0	505
12	Structures and impr.	361	66,125	35,698	669	2,385	10,366	9,914	4,023	0	2,638	0	0	433
13	Station equipment	362	1,250,213	674,932	12,643	45,088	195,990	187,434	76,070	0	49,876	0	0	8,183
14	Poles, towers and fixtures	364	1,678,347	1,318,524	4,051	111,575	121,701	80,344	25,133	0	17,011	0	7	0
15	OH conductors, devices	365	1,904,981	1,481,479	4,552	125,364	141,776	94,873	34,360	0	22,567	0	10	0
16	UG conduits	366	339,122	127,468	392	10,786	83,450	76,660	23,884	0	16,476	0	7	0
17	UG conductors, devices	367	977,259	378,797	1,164	32,054	232,309	212,450	71,801	0	48,663	0	21	0
18	Line transformers	368	1,341,677	876,355	2,693	57,853	230,170	126,173	24,760	6,224	2,140	2,368	3,219	9,722
19	Services	369	639,073	536,869	1,650	65,515	31,790	2,487	488	123	42	47	63	0
20	Meters	370	409,302	233,655	1,234	22,092	119,314	15,053	5,065	6,641	288	2,527	3,435	0
21	Energy Storage	363	10,585	5,714	107	382	1,659	1,587	644	0	422	0	0	69
22	Street lighting, signals	373	198,866	0	0	0	0	0	0	0	0	0	0	198,866
23	346/363 -Solar / Battery Stora	374	0	0	0	0	0	0	0	0	0	0	0	0
24	Distribution Plant	360-374	8,892,668	5,711,122	29,933	475,875	1,180,615	818,536	270,920	12,987	163,198	4,941	6,762	217,778
25														
26	E. GENERAL PLANT													
27	General Plant	389	419,111	276,543	1,660	22,759	50,586	30,832	11,522	1,727	6,683	2,632	8,943	5,224
28	Common Plant	391	280,863	185,322	1,112	15,252	33,900	20,662	7,721	1,157	4,479	1,764	5,993	3,500
29	General Plant	389-399	699,974	461,865	2,772	38,011	84,486	51,494	19,244	2,885	11,162	4,396	14,936	8,724
30														
31	TOTAL UTILITY PLANT		14,571,621	8,348,247	71,527	648,238	1,890,973	1,447,319	527,471	110,527	330,557	215,725	753,515	227,523
32														

Total
Sch. 2
Tot
Class All

Niagara Mohawk Power Corporation d/b/a National Grid
Embedded Cost of Service Study ($000s) (CU)
Rate Year Ending March 31, 2026
Class Allocations- Total

Line	Account	No.	Balance	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen-Sec	Large Gen-Pri	Large Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-SubT	Lge Gen TOU-Tran	Lighting
				1	2	3	4	5	6	7	8	9	10	11
33	II. DEPRECIATION RESERVE													
34	Franchises and consents	108.3	13,313	8,103	76	621	1,508	1,124	400	103	249	203	709	216
35	Transmission Plant	108.5	798,052	347,900	6,232	21,447	100,372	92,670	38,114	15,221	25,092	33,197	117,713	93
36	Land Rts, Subst, Struct	108.5	283,124	152,845	2,863	10,211	44,384	42,446	17,227	0	11,295	0	0	1,853
37	PTF / OH / UG	108.5	1,491,901	1,006,718	3,093	85,190	176,370	141,382	47,250	0	31,885	0	14	0
38	Line Transformers	108.5	356,420	232,806	715	15,369	61,145	33,518	6,578	1,653	569	629	855	2,583
39	Services	108.5	303,949	255,340	785	31,159	15,120	1,183	232	58	20	22	30	0
40	Meters	108.5	68,766	39,256	207	3,712	20,046	2,529	851	1,116	48	424	577	0
41	Energy Storage	108.5	2,359	1,274	24	85	370	354	144	0	94	0	0	15
42	Lighting	108.5	67,158	59,877	184	5,067	1,882	147	0	0	1	0	0	0
43	General Plant	108.6	281,928	186,025	1,117	15,310	34,028	20,740	7,751	1,162	4,496	1,770	6,016	3,514
44	Depreciation Reserve	108	3,666,970	2,290,143	15,296	188,170	455,225	336,093	118,546	19,314	73,749	36,246	125,914	8,274
45														
46	III. OTHER RATE BASE ITEMS													
47	Other Reg Assets		(198,180)	(110,208)	(1,028)	(8,347)	(26,075)	(20,100)	(7,404)	(1,662)	(4,645)	(3,250)	(11,463)	(3,998)
48	Materials and Supplies		88,744	57,451	367	4,658	10,491	6,808	2,534	451	1,502	781	2,782	920
49	Prepayments		39,064	25,289	162	2,050	4,618	2,997	1,115	198	661	344	1,225	405
50	Other Net Plant		0	0	0	0	0	0	0	0	0	0	0	0
51	Cash Working Capital		152,657	98,827	632	8,013	18,046	11,711	4,358	775	2,584	1,343	4,786	1,583
52	Cash Working Cap- Comm		45,390	28,410	477	1,472	4,816	2,252	815	559	517	333	5,621	118
53	Accumulated Deferred FIT		(1,603,214)	(918,499)	(7,870)	(71,321)	(208,051)	(159,238)	(58,034)	(12,160)	(36,369)	(23,735)	(82,904)	(25,033)
54	Non Interest Bearing CWIP		398,913	228,542	1,958	17,746	51,767	39,622	14,440	3,026	9,049	5,906	20,628	6,229
55	EBCap Adjustment		(640,840)	(358,917)	(3,294)	(27,376)	(82,569)	(63,494)	(23,521)	(5,347)	(14,777)	(10,541)	(36,890)	(14,115)
56	Other Rate Base	131-283	(1,717,466)	(949,105)	(8,596)	(73,105)	(226,956)	(179,443)	(65,696)	(14,161)	(41,478)	(28,819)	(96,215)	(33,891)
57														
58	TOTAL RATE BASE		9,187,185	5,108,998	47,636	386,962	1,208,791	931,783	343,228	77,052	215,330	150,660	531,386	185,357
59														

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				1	2	3	4	5	6	7	8	9	10	11
60	I. OPERATING AND MAINTENANCE EXPENSES													
61	B. TRANSMISSION EXPENSE													
62	Transmission Expense		0	0	0	0	0	0	0	0	0	0	0	0
63	Transmission Expense		0	0	0	0	0	0	0	0	0	0	0	0
64														
65	C. DISTRIBUTION EXPENSE													
66	Purchased Power	555	1,371,006	894,134	11,223	45,671	143,863	70,293	24,283	14,780	14,540	10,050	139,293	2,877
67	Transmission O&M	560	96,949	42,264	757	2,605	12,193	11,258	4,630	1,849	3,048	4,033	14,300	11
68	Oper-Supervision & Eng	580	25,842	18,267	88	1,516	2,579	1,837	671	14	428	10	28	405
69	Oper-Load Dispatching	581	11,103	5,389	127	346	1,845	1,919	877	0	600	0	0	0
70	Oper-Substations	582	6,462	3,489	65	233	1,013	969	393	0	258	0	0	42
71	Oper-Overhead Lines	583	26,281	20,536	63	1,738	1,932	1,285	436	0	290	0	0	0
72	Oper-Underground Lines	584	10,172	3,912	12	331	2,440	2,234	739	0	503	0	0	0
73	Oper-Outdoor Lighting	585	1,087	0	0	0	0	0	0	0	0	0	0	1,087
74	Oper-Electric Meters	586	7,524	4,295	23	406	2,193	277	93	122	5	46	63	0
75	Oper-Customer Install.	587	2,798	1,597	8	151	816	103	35	45	2	17	23	0
76	Oper-Misc Expenses	588	53,833	34,846	182	2,897	6,841	4,943	1,641	58	985	30	67	1,343
77	Oper-Rents	589	496	351	2	29	49	35	13	0	8	0	1	8
78	Maint-Supervision & Eng	590	5,302	3,748	18	311	529	377	138	3	88	2	6	83
79	Maint-Structures	591	1,505	812	15	54	236	226	92	0	60	0	0	10
80	Maint-Substations	592	7,860	4,243	79	283	1,232	1,178	478	0	314	0	0	51
81	Maint-Overhead Lines	593	327,782	256,128	787	21,674	24,101	16,028	5,442	0	3,620	0	2	0
82	Maint-Underground Lines	594	11,662	4,485	14	380	2,797	2,561	848	0	577	0	0	0
83	Maint-Line Transformers	595	1,750	1,143	4	75	300	165	32	8	3	3	4	13
84	Maint-Outdoor Lighting	596	3,157	0	0	0	0	0	0	0	0	0	0	3,157
85	Maint-Electric Meters	597	1,158	661	3	63	338	43	14	19	1	7	10	0
86	Maint-Misc Distr Plant	599	5,169	3,346	18	278	657	475	158	6	95	3	6	129
87	Oper. & Maint. Exp.	500-599	1,978,898	1,303,646	13,489	79,041	205,954	116,204	41,013	16,904	25,425	14,203	153,803	9,216
88			1,978,898	1,303,646	13,489	79,041	205,954	116,204	41,013	16,904	25,425	14,203	153,803	9,216

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				1	2	3	4	5	6	7	8	9	10	11
89	D. CUSTOMER ACCOUNTS AND SERVICE													
90	Supervision	901	900	771	2	85	32	2	0	0	0	0	0	7
91	Supervision- Collections	901Coll	197	169	1	19	7	1	0	0	0	0	0	1
92	Supervision- Competitive	901Comp	1,214	1,040	3	115	43	3	1	0	0	0	0	9
93	Meter Reading Exp- Comp	902Comp	4,085	2,444	11	225	1,101	139	47	61	3	23	32	0
94	Cust Recs & Coll	903	6,573	5,629	17	623	231	18	4	1	0	0	0	50
95	Cust Recs & Coll- Coll	903Coll	8,919	7,637	23	845	314	25	5	1	0	0	1	67
96	Cust Recs & Coll- Comp	903Comp	23,086	19,769	61	2,187	812	64	12	3	1	1	2	175
97	Uncollectible- Delivery	904	37,804	31,741	8	1,872	2,135	1,324	458	44	36	18	36	134
98	Uncollectible- Comm	904Comm	25,515	22,524	7	834	1,262	541	187	65	13	8	63	11
99	Misc Cust Acct	905	522	447	1	49	18	1	0	0	0	0	0	4
100	Misc Cust Acct Coll	905Coll	628	538	2	59	22	2	0	0	0	0	0	5
101	Misc Cust Acct- Comp	905Comp	3,884	3,326	10	368	137	11	2	1	0	0	0	29
102	Customer Accts. Exp.	901-905	113,327	96,033	147	7,281	6,113	2,129	716	176	54	52	134	492
103														
104	VDER Revenue	908VDER	0	0	0	0	0	0	0	0	0	0	0	0
105	Cust Assist and Programs	908/909	104,430	57,588	466	4,130	23,423	9,297	3,657	855	1,066	874	2,874	200
106	Low Income Discount	908LI	36,056	21,864	213	1,493	4,299	2,873	1,065	314	642	470	2,408	415
107	SBC	908SBC	200,289	76,768	1,813	4,925	26,267	26,537	11,751	4,177	7,056	10,636	29,511	849
108	Econ Dev	908Econ	11,000	6,670	65	455	1,312	877	325	96	196	143	735	127
109	EE Programs	908DSM	100,109	42,800	908	2,690	13,823	13,400	5,701	1,591	3,235	3,886	11,604	473
110	Cust Service-Misc Expenses	910-916	2,263	2,004	6	170	63	5	1	0	0	0	0	14
111	Customer Serv. Exp.		454,147	207,694	3,471	13,863	69,186	52,989	22,500	7,033	12,194	16,009	47,131	2,077
112	Customer Accts. & Serv. Exp.	901-919	567,474	303,728	3,618	21,144	75,299	55,119	23,216	7,209	12,248	16,061	47,265	2,569
113														

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				1	2	3	4	5	6	7	8	9	10	11
114	E. ADMINISTRATIVE AND GENERAL													
115	A&G-Salaries	920	57,340	37,677	228	3,081	6,990	4,275	1,598	239	927	365	1,241	719
116	A&G-Salaries COLL	920Coll	86	57	0	5	14	4	2	1	0	0	1	0
117	A&G-Salaries COMP	920Comp	1,229	1,052	3	116	43	3	1	0	0	0	0	9
118	Major accounts	920Maj	0	0	0	0	0	0	0	0	0	0	0	0
119	A&G-Office Supp	921	103,401	67,943	411	5,556	12,604	7,709	2,882	432	1,672	658	2,237	1,296
120	A&G-Office Supp COLL	921Coll	0	0	0	0	0	0	0	0	0	0	0	0
121	A&G-Office Supp COMP	921Comp	0	0	0	0	0	0	0	0	0	0	0	0
122	A&G-Outside Servi	923	19,387	12,739	77	1,042	2,363	1,445	540	81	313	123	419	243
123	A&G-Business	923Bus	0	0	0	0	0	0	0	0	0	0	0	0
124	A&G-Outside Serv COLL	923Coll	66	44	0	4	11	3	1	0	0	0	1	0
125	A&G-Outside Serv COMP	923Comp	582	362	2	31	114	36	14	5	4	4	11	2
126	Property Insurance	924	2,191	1,255	11	97	284	218	79	17	50	32	113	34
127	Injuries & Damages Insur	925	14,542	9,595	58	790	1,755	1,070	400	60	232	91	310	181
128	Empl Pensions & Bene	926	53,996	35,628	214	2,932	6,517	3,972	1,484	223	861	339	1,152	673
129	Regulatory Comm Expenses	928	15,665	8,711	81	660	2,061	1,589	585	131	367	257	906	316
130	A&G-Insti GW Adv	930110	0	0	0	0	0	0	0	0	0	0	0	0
131	A&G-Misc Expenses	930200	26,145	14,539	136	1,101	3,440	2,652	977	219	613	429	1,512	527
132	A&G-R&D	930210	0	0	0	0	0	0	0	0	0	0	0	0
133	A&G-Rents	931	125,431	71,925	633	5,504	15,886	12,077	4,452	994	2,785	1,940	6,826	2,410
134	A&G Maint-Gen Plant-Elec	935	2,388	1,576	9	130	288	176	66	10	38	15	51	30
135	Admin & Genl. Exp.	920-932	422,449	263,104	1,864	21,050	52,371	35,229	13,080	2,412	7,863	4,255	14,781	6,440
136	Total Operating Expenses		2,968,821	1,870,477	18,972	121,235	333,624	206,552	77,310	26,525	45,535	34,518	215,849	18,225
137														
138	II. DEPRECIATION EXPENSE													
139	Deprec exp- Tran		156,790	68,351	1,224	4,214	19,720	18,206	7,488	2,991	4,930	6,522	23,127	18
140	Deprec exp- Storage		530	286	5	19	83	79	32	0	21	0	0	3
141	Deprec exp- Production		0	0	0	0	0	0	0	0	0	0	0	0
142	Deprec exp- Struct/Station		33,284	17,968	337	1,200	5,218	4,990	2,025	0	1,328	0	0	218
143	Deprec exp- PTF/OH/UG		131,865	88,981	273	7,530	15,589	12,496	4,176	0	2,818	0	1	0
144	Deprec exp- Xfrmrs		50,882	33,235	102	2,194	8,729	4,785	939	236	81	90	122	369
145	Deprec exp- Services		14,537	12,212	38	1,490	723	57	11	3	1	1	1	0
146	Deprec exp- Meters		36,587	20,886	110	1,975	10,665	1,346	453	594	26	226	307	0
147	Deprec exp- SL		12,092	0	0	0	0	0	0	0	0	0	0	12,092
148	Deprec exp- Genl		21,984	14,506	87	1,194	2,653	1,617	604	91	351	138	469	274
149	Amort Other Reg Assets		32,892	18,291	171	1,385	4,328	3,336	1,229	276	771	539	1,902	664
150	Depreciation Expense	403	491,443	274,716	2,347	21,201	67,708	46,913	16,958	4,189	10,326	7,516	25,930	13,638
151														

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				1	2	3	4	5	6	7	8	9	10	11
152	III. TAXES and OTHER													
153	A. GENERAL TAXES													
154	Municipal property tax	408140	194,820	108,089	1,000	7,938	25,152	20,943	7,637	1,534	4,848	3,175	11,179	3,326
155	Payroll related	408110	24,794	16,360	98	1,346	2,993	1,824	682	102	395	156	529	309
156	Other tax	408170	2,485	1,424	12	111	322	247	90	19	56	37	129	39
157	General Taxes		222,099	125,873	1,110	9,395	28,467	23,013	8,409	1,655	5,299	3,367	11,836	3,674
158														
159	B. FEDERAL / STATE INCOME TAXES													
160	Federal Income Tax Exp		12,047	5,440	272	470	1,113	1,371	413	136	411	425	1,873	122
161	State Income Tax Exp		378	171	9	15	35	43	13	4	13	13	59	4
162	Income Taxes	409-411	12,425	5,611	281	484	1,148	1,414	426	141	423	439	1,932	126
163	Total Taxes	408-411	234,524	131,484	1,391	9,880	29,615	24,428	8,835	1,796	5,723	3,806	13,768	3,800
164	Revenue taxes		0	0	0	0	0	0	0	0	0	0	0	0
165	TOTAL EXPENSES		3,694,788	2,276,677	22,710	152,316	430,947	277,892	103,102	32,510	61,584	45,840	255,548	35,662
166														
167	IV. OPERATING REVENUES at Present Rates													
168	Distribution revenue		1,922,741	1,189,027	12,774	96,692	229,727	162,323	56,117	9,447	37,242	19,894	75,170	34,328
169	Revenue taxes		0	0	0	0	0	0	0	0	0	0	0	0
170	Commodity revenue		1,371,006	894,134	11,223	45,671	143,863	70,293	24,283	14,780	14,540	10,050	139,293	2,877
171	SBC CEF revenue		200,289	76,768	1,813	4,925	26,267	26,537	11,751	4,177	7,056	10,636	29,511	849
172	ETIP CR		(10,398)	(4,445)	(94)	(279)	(1,436)	(1,392)	(592)	(165)	(336)	(404)	(1,205)	(49)
173	Wholesale transmission		365,988	159,548	2,858	9,836	46,031	42,499	17,479	6,981	11,507	15,224	53,984	42
174	Late Payments charges		21,807	18,309	5	1,080	1,232	763	264	25	21	10	21	77
175	Pole attachments		23,697	18,617	57	1,575	1,718	1,134	355	0	240	0	0	0
176	DLM / Load Control		2,369	1,557	9	127	289	177	66	10	38	15	51	30
177	Lge Cust Disc, Other		28,169	17,082	167	1,166	3,359	2,245	832	245	501	367	1,881	324
178	CSS Restablishment		2,479	2,196	7	186	69	5	1	0	0	0	0	15
179	Special L Revenue		660	0	0	0	0	552	108	0	0	0	0	0
180	Merchant Function Charge		24,925	21,083	275	1,063	860	406	140	89	84	53	858	14
181	VDER Revenue		33,905	15,549	210	1,733	5,954	5,557	2,299	224	631	295	1,343	112
182	Billing credit		(1,142)	(1,011)	(3)	(86)	(32)	(2)	(0)	(0)	(0)	(0)	(0)	(7)
183	Operating Revenues		3,986,495	2,408,412	29,300	163,689	457,899	311,096	113,103	35,813	71,525	56,141	300,906	38,612
184														
185	TOTAL EXPENSES		3,694,788	2,276,677	22,710	152,316	430,947	277,892	103,102	32,510	61,584	45,840	255,548	35,662
186	V. NET INCOME at Present Rates		291,707	131,735	6,590	11,373	26,952	33,204	10,000	3,303	9,940	10,300	45,358	2,950
187														

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				1	2	3	4	5	6	7	8	9	10	11
188	SUMMARY REPORT													
189	Utility Revenues	440-446	1,922,741	1,189,027	12,774	96,692	229,727	162,323	56,117	9,447	37,242	19,894	75,170	34,328
190	Other Operating Revenues	450-456	2,063,754	1,219,385	16,526	66,997	228,172	148,774	56,985	26,366	34,282	36,247	225,736	4,284
191	Total Operating Revenues		3,986,495	2,408,412	29,300	163,689	457,899	311,096	113,103	35,813	71,525	56,141	300,906	38,612
192														
193	Distribution / Transmission	580-599	1,978,898	1,303,646	13,489	79,041	205,954	116,204	41,013	16,904	25,425	14,203	153,803	9,216
194	Customer Acctg & Service	901-919	567,474	303,728	3,618	21,144	75,299	55,119	23,216	7,209	12,248	16,061	47,265	2,569
195	Admin & General	920-932	422,449	263,104	1,864	21,050	52,371	35,229	13,080	2,412	7,863	4,255	14,781	6,440
196	Total Operating Expenses		2,968,821	1,870,477	18,972	121,235	333,624	206,552	77,310	26,525	45,535	34,518	215,849	18,225
197														
198	Depreciation Expense	403	491,443	274,716	2,347	21,201	67,708	46,913	16,958	4,189	10,326	7,516	25,930	13,638
199	Taxes Other Than Income Ta:	408	222,099	125,873	1,110	9,395	28,467	23,013	8,409	1,655	5,299	3,367	11,836	3,674
200	Income before Income tax		304,132	137,346	6,871	11,858	28,100	34,619	10,426	3,444	10,364	10,739	47,290	3,076
201	Income Taxes	409-411	12,425	5,611	281	484	1,148	1,414	426	141	423	439	1,932	126
202	NET INCOME		291,707	131,735	6,590	11,373	26,952	33,204	10,000	3,303	9,940	10,300	45,358	2,950
203														
204	RATE BASE		9,187,185	5,108,998	47,636	386,962	1,208,791	931,783	343,228	77,052	215,330	150,660	531,386	185,357
205	Return on Rate Base		3.18%	2.58%	13.84%	2.94%	2.23%	3.56%	2.91%	4.29%	4.62%	6.84%	8.54%	1.59%
206														
207	REVENUE REQUIREMENTS													
208	Target Rate of Return		7.1200%	7.1200%	7.1200%	7.1200%	7.1200%	7.1200%	7.1200%	7.1200%	7.1200%	7.1200%	7.1200%	7.1200%
209	Rate Base		9,187,185	5,108,998	47,636	386,962	1,208,791	931,783	343,228	77,052	215,330	150,660	531,386	185,357
210														
211	Operating expenses		2,931,017	1,838,736	18,964	119,364	331,489	205,228	76,852	26,481	45,499	34,500	215,813	18,091
212	Uncollectibles- Delivery		46,732	39,237	10	2,314	2,639	1,636	566	54	44	22	45	165
213	Depreciation expense		491,443	274,716	2,347	21,201	67,708	46,913	16,958	4,189	10,326	7,516	25,930	13,638
214	General taxes / Other		222,099	125,873	1,110	9,395	28,467	23,013	8,409	1,655	5,299	3,367	11,836	3,674
215	Subtotal- Operating Costs to r		3,691,291	2,278,562	22,431	152,274	430,303	276,790	102,784	32,379	61,169	45,406	253,624	35,568
216														
217	Target Return on Rate Base-		654,128	363,761	3,392	27,552	86,066	66,343	24,438	5,486	15,332	10,727	37,835	13,197
218	Income taxes to recover		144,625	80,426	750	6,092	19,029	14,668	5,403	1,213	3,390	2,372	8,365	2,918
219														
220	Subtotal- Rev Req before GR		4,490,044	2,722,749	26,572	185,917	535,398	357,801	132,625	39,078	79,891	58,504	299,824	51,683
221	GRT needed		0	0	0	0	0	0	0	0	0	0	0	0
222	TOTAL REVENUE REQ.		4,490,044	2,722,749	26,572	185,917	535,398	357,801	132,625	39,078	79,891	58,504	299,824	51,683
223														
224	Revenue at Present rates		3,986,495	2,408,412	29,300	163,689	457,899	311,096	113,103	35,813	71,525	56,141	300,906	38,612
225	Revenue Excess (Deficiency)		(503,549)	(314,337)	2,728	(22,228)	(77,499)	(46,705)	(19,523)	(3,265)	(8,366)	(2,364)	1,081	(13,071)

FuncClass
Sch. 3
Tot
Revenue

Niagara Mohawk Power Corporation d/b/a National Grid
Embedded Cost of Service Study ($000s) (CU)
Rate Year Ending March 31, 2026

Revenue Requirement By Functional Classification

	Account Description	Total	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen-Sec	Large Gen-Pri	Large Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-SubT	Lge Gen TOU-Tran	Lighting
			1	2	3	4	5	6	7	8	9	10	11
1	Demand-related												
2	Trans-mission	720,505	320,062	5,506	20,101	90,657	82,804	33,878	13,258	22,253	28,837	102,235	912
3	Primary Dist	416,822	130,844	2,226	8,766	104,684	99,719	40,592	189	26,575	350	1,232	1,645
4	Secondary Dist	206,360	117,588	391	7,807	42,630	29,352	3,509	857	1,173	493	1,118	1,441
5		1,343,687	568,494	8,123	36,675	237,972	211,876	77,980	14,304	50,001	29,680	104,585	3,998
6	Per kW / month-Transmission Level												
7	Trans-mission	$8.70	$9.19	$8.44	$8.64	$8.97	$8.56	$8.63	$8.20	$8.65	$8.47	$7.67	$2.16
8	Primary Dist	$5.03	$3.76	$3.41	$3.77	$10.35	$10.31	$10.34	$0.12	$10.33	$0.10	$0.09	$3.90
9	Secondary Dist	$2.49	$3.38	$0.60	$3.36	$4.22	$3.04	$0.89	$0.53	$0.46	$0.14	$0.08	$3.41
10	Total Per kW / month	$16.22	$16.33	$12.46	$15.77	$23.54	$21.91	$19.87	$8.85	$19.43	$8.72	$7.85	$9.47
11													
12	NCP-Transmission	6,903	2,902	54	194	843	806	327	135	214	284	1,111	35
13													
14	Customer-related												
15	Primary Dist	756,323	663,740	2,090	55,620	24,612	5,036	1,574	254	694	462	1,611	630
16	Secondary Dist	258,326	187,706	603	17,048	8,651	2,092	612	125	315	217	751	40,206
17	Billing	364,577	219,944	1,483	18,257	72,161	23,512	8,889	3,379	3,009	2,848	9,494	1,601
18		1,379,226	1,071,391	4,176	90,924	105,424	30,641	11,074	3,758	4,018	3,527	11,855	42,437
19	Per monthly bill												
20	Primary Dist	$36.53	$36.20	$37.10	$35.85	$42.71	$111.72	$177.91	$114.23	$907.80	$545.71	$1,400.71	$5.08
21	Secondary Dist	$12.48	$10.24	$10.70	$10.99	$15.01	$46.41	$69.17	$56.36	$411.59	$256.50	$652.90	$324.38
22	Billing	$17.61	$12.00	$26.32	$11.77	$125.22	$521.57	$1,004.76	$1,519.66	$3,935.24	$3,366.99	$8,255.13	$12.92
23	**Per bill**	$66.62	$58.43	$74.12	$58.60	$182.95	$679.70	$1,251.84	$1,690.24	$5,254.63	$4,169.19	$10,308.74	$342.38
24													
25	Number of Bills	20,703,297	18,336,214	56,341	1,551,630	576,253	45,080	8,847	2,224	765	846	1,150	123,948
26													
27	Regulatory Asset Amortization												
28	Regulatory	342,205	142,816	2,937	9,376	45,590	44,177	19,014	6,118	11,270	15,207	43,533	2,165
29	Per MWh	$9.4222	$11.4608	$9.9810	$11.7282	$10.6890	$9.9533	$9.3741	$7.1798	$8.1286	$7.8065	$5.6481	$15.7113
30	Number of MWh	36,318,929	12,461,311	294,296	799,442	4,265,114	4,438,457	2,028,348	852,160	1,386,515	1,948,064	7,707,423	137,799
31													
32	Competitive												
33	Comp Supply	1,401,856	920,318	11,275	46,765	145,592	71,033	24,541	14,893	14,598	10,088	139,845	2,908
34	Comp Collection	2,691	2,300	7	254	96	9	2	0	0	0	1	20
35	Comp Billing	20,379	17,430	54	1,924	725	65	14	3	3	2	5	155
36		1,424,926	940,048	11,336	48,942	146,413	71,107	24,558	14,897	14,601	10,090	139,851	3,083
37	Per monthly bill												
38	Comp Supply	$67.71	$50.19	$200.12	$30.14	$252.65	$1,575.73	$2,774.11	$6,697.92	$19,089.60	$11,925.29	##########	$23.46
39	Comp Collection	$0.13	$0.13	$0.13	$0.16	$0.17	$0.20	$0.24	$0.22	$0.61	$0.44	$0.87	$0.17
40	Comp Billing	$0.98	$0.95	$0.95	$1.24	$1.26	$1.44	$1.61	$1.52	$3.35	$2.55	$4.60	$1.25
41		$68.83	$51.27	$201.20	$31.54	$254.08	$1,577.37	$2,775.96	$6,699.66	$19,093.56	$11,928.28	##########	$24.87
42													
43	Total revenue requirement	4,490,044	2,722,749	26,572	185,917	535,398	357,801	132,625	39,078	79,891	58,504	299,824	51,683

Customer
Sch. 4
Tot
Customer

Niagara Mohawk Power Corporation d/b/a National Grid
Embedded Cost of Service Study ($000s) (CU)
Rate Year Ending March 31, 2026
Customer-Charge Costs In Revenue Requirement

	Account Description	Total	Allocation Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen-Sec	Large Gen-Pri	Large Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-SubT	Lge Gen TOU-Tran	Lighting
1	Service cost, net	335,124	281,529	865	34,355	16,670	1,304	256	64	22	24	33	0
2	Meter cost, net	340,536	194,399	1,027	18,380	99,268	12,524	4,214	5,525	239	2,102	2,858	0
3	Transformer cost, net	985,257	643,549	1,977	42,484	169,025	92,655	18,183	4,570	1,572	1,739	2,364	7,140
4	ADIT- Services / Meters / Xfmrs	(262,961)	(181,195)	(614)	(16,004)	(41,949)	(15,812)	(3,335)	(1,429)	(272)	(544)	(739)	(1,070)
5	Service / Meter-Related Rate Base	1,397,956	938,282	3,255	79,216	243,014	90,671	19,317	8,731	1,561	3,322	4,516	6,070
6	Rate of return on rate base	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%
7	Return on Service / Meter rate base	99,534	66,806	232	5,640	17,303	6,456	1,375	622	111	236	322	432
8	Income tax gross-up	22,007	14,770	51	1,247	3,826	1,427	304	137	25	52	71	96
9	Customer-charge return component	121,541	81,576	283	6,887	21,128	7,883	1,680	759	136	289	393	528
10													
11	Meter expenses	7,524	4,295	23	406	2,193	277	93	122	5	46	63	0
12	Meter maintenance	1,158	661	3	63	338	43	14	19	1	7	10	0
13	Maintenence-Line Transformers	1,750	1,143	4	75	300	165	32	8	3	3	4	13
14	Service depreciation expense	14,537	12,212	38	1,490	723	57	11	3	1	1	1	0
15	Meter depreciation expense	36,587	20,886	110	1,975	10,665	1,346	453	594	26	226	307	0
16	Transformers depreciation expense	50,882	33,235	102	2,194	8,729	4,785	939	236	81	90	122	369
17	Property tax- Transformers	46,076	19,195	100	1,184	5,632	3,305	714	1,534	64	3,175	11,024	149
18	Customer records and collection	50,008	41,768	132	4,575	2,716	265	71	67	5	26	35	347
19	Uncollectible- Delivery	37,804	31,741	8	1,872	2,135	1,324	458	44	36	18	36	134
20	Customer assistance expense	454,147	207,694	3,471	13,863	69,186	52,989	22,500	7,033	12,194	16,009	47,131	2,077
21	Labor-related costs	101,275	54,560	610	4,671	13,702	8,222	3,417	1,424	1,816	3,122	9,185	547
22	Customer-charge expense component	801,749	427,391	4,601	32,367	116,320	72,776	28,703	11,084	14,231	22,722	67,919	3,634
23													
24	Customer-charge total	923,290	508,967	4,884	39,254	137,449	80,659	30,382	11,843	14,367	23,011	68,312	4,162
25													
26	Number of Bills	20,703,297	18,336,214	56,341	1,551,630	576,253	45,080	8,847	2,224	765	846	1,150	123,948
27													
28	**Customer-charge Components**	**$44.60**	**$27.76**	**$86.68**	**$25.30**	**$238.52**	**$1,789.25**	**$3,434.39**	**$5,326.04**	**$18,787.58**	**$27,201.52**	**$59,400.46**	**$33.58**
29	w/o Cust Assist												

Customer
Sch. 4
Tot
Customer

Niagara Mohawk Power Corporation d/b/a National Grid
Embedded Cost of Service Study ($000s) (CU)
Rate Year Ending March 31, 2026
Customer-Charge Costs In Revenue Requirement

	Account Description	Total	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen-Sec	Large Gen-Pri	Large Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-SubT	Lge Gen TOU-Tran	Lighting
		Allocation											
30	Utility Plant in Service- Cost	14,571,621	8,348,247	71,527	648,238	1,890,973	1,447,319	527,471	110,527	330,557	215,725	753,515	227,523
31	Services / Meters / Xfrmrs % of Plant	16.4%	19.7%	7.8%	22.4%	20.2%	9.9%	5.7%	11.8%	0.7%	2.3%	0.9%	4.3%
32	ADIT	(1,603,214)	(918,499)	(7,870)	(71,321)	(208,051)	(159,238)	(58,034)	(12,160)	(36,369)	(23,735)	(82,904)	(25,033)
33													
34	Transformers % Taxable Plant	17.1%	17.8%	10.0%	14.9%	22.4%	15.8%	9.4%	100.0%	1.3%	100.0%	98.6%	4.5%
35	Municipal property tax	194,820	108,089	1,000	7,938	25,152	20,943	7,637	1,534	4,848	3,175	11,179	3,326
36													
37	Income tax gross-up	22.11%	22.11%	22.11%	22.11%	22.11%	22.11%	22.11%	22.11%	22.11%	22.11%	22.11%	22.11%
38													
39	Labor costs included above	67,813	39,159	390	3,417	9,315	5,209	2,175	778	1,126	1,520	4,396	327
40	Total Labor costs	304,891	201,177	1,208	16,556	36,800	22,429	8,382	1,256	4,862	1,915	6,506	3,800
41	Portion of Labor included above	22.24%	19.46%	32.32%	20.64%	25.31%	23.22%	25.94%	61.91%	23.16%	79.40%	67.57%	8.60%
42													
43	**Labor-related Costs**												
44	A&G-Salaries	58,655	38,787	232	3,203	7,047	4,283	1,600	240	928	366	1,242	728
45	A&G-Office Supplies	103,401	67,943	411	5,556	12,604	7,709	2,882	432	1,672	658	2,237	1,296
46	A&G-Rents / General Plant	127,819	73,501	643	5,633	16,174	12,252	4,517	1,004	2,823	1,955	6,877	2,439
47	A&G Outside services	0	0	0	0	0	0	0	0	0	0	0	0
48	Injuires & Damages	14,542	9,595	58	790	1,755	1,070	400	60	232	91	310	181
49	Employee benefits	53,996	35,628	214	2,932	6,517	3,972	1,484	223	861	339	1,152	673
50	PR taxes	24,794	16,360	98	1,346	2,993	1,824	682	102	395	156	529	309
51	General / Common Plant	58,330	38,488	231	3,167	7,040	4,291	1,604	240	930	366	1,245	727
52	Total Labor-related costs	441,537	280,301	1,886	22,628	54,131	35,402	13,169	2,301	7,841	3,932	13,592	6,354

Functions
Sch. 5
Fnc
Functiona

Niagara Mohawk Power Corporation d/b/a National Grid
Embedded Cost of Service Study ($000s) (CU)
Rate Year Ending March 31, 2026

Functionalization

Line	Account	No.	Balance	Allocator	Trans-mission	Primary Dist	Secondary Dist	Billing	Regulatory	Comp Supply	Comp Collection	Comp Billing
					1	2	3	4	5	6	7	8
1	I. ELECTRIC PLANT IN SERVICE											
2	INTANGIBLE PLANT											
3	Organization	302	27,447	Plant-TD	9,817	10,923	5,896	811	-	-	-	-
4	Intangible Plant		27,447		9,817	10,923	5,896	811	-	-	-	-
5												
6	C. TRANSMISSION PLANT											
7	Transmission Plant	350	4,951,532	Tran	4,951,532	-	-	-	-	-	-	-
8	Transmission Plant	350-359	4,951,532		4,951,532	-	-	-	-	-	-	-
9												
10	D. DISTRIBUTION PLANT											
11	Land and land rights	360	77,118	Stations	-	77,118	-	-	-	-	-	-
12	Structures and impr.	361	66,125	Stations	-	66,125	-	-	-	-	-	-
13	Station equipment	362	1,250,213	Stations	-	1,250,213	-	-	-	-	-	-
14	Poles, towers and fixtures	364	1,678,347	Func-364	-	1,230,412	447,935	-	-	-	-	-
15	OH conductors, devices	365	1,904,981	Func-365	-	1,682,184	222,797	-	-	-	-	-
16	UG conduits	366	339,122	Func-366	-	297,723	41,399	-	-	-	-	-
17	UG conductors, devices	367	977,259	Func-367	-	895,035	82,224	-	-	-	-	-
18	Line transformers	368	1,341,677	Sec	-	-	1,341,677	-	-	-	-	-
19	Services	369	639,073	Sec	-	-	639,073	-	-	-	-	-
20	Meters	370	409,302	Meters	-	-	-	409,302	-	-	-	-
21	Energy Storage	363	10,585	Stations	-	10,585	-	-	-	-	-	-
22	Street lighting, signals	373	198,866	Sec	-	-	198,866	-	-	-	-	-
23	346/363 -Solar / Battery Storag	374	0	Prim	-	-	-	-	-	-	-	-
24	Distribution Plant	360-374	8,892,668		-	5,509,395	2,973,971	409,302	-	-	-	-
25												
26	E. GENERAL PLANT											
27	General Plant	389	419,111	Labor	48,462	216,430	54,665	93,760	-	15	1,011	4,767
28	Common Plant	391	280,863	Labor	32,477	145,039	36,633	62,833	-	10	677	3,194
29	General Plant	389-399	699,974		80,939	361,469	91,298	156,593	-	26	1,688	7,961
30												
31	TOTAL UTILITY PLANT		14,571,621		5,042,288	5,881,787	3,071,165	566,707	-	26	1,688	7,961
32												

Functions
Sch. 5
Fnc
Functiona

Niagara Mohawk Power Corporation d/b/a National Grid
Embedded Cost of Service Study ($000s) (CU)
Rate Year Ending March 31, 2026
Functionalization

Line	Account	No.	Balance	Allocator	Trans-mission	Primary Dist	Secondary Dist	Billing	Regulatory	Comp Supply	Comp Collection	Comp Billing
					1	2	3	4	5	6	7	8
33	II. DEPRECIATION RESERVE											
34	Franchises and consents	108.3	13,313	Plant-TD	4,762	5,298	2,860	394	-	-	-	-
35	Transmission Plant	108.5	798,052	Tran	798,052	-	-	-	-	-	-	-
36	Land Rts, Subst, Struct	108.5	283,124	Stations	-	283,124	-	-	-	-	-	-
37	PTF / OH / UG	108.5	1,491,901	PTF-OH-UG	-	1,250,030	241,871	-	-	-	-	-
38	Line Transformers	108.5	356,420	Sec	-	-	356,420	-	-	-	-	-
39	Services	108.5	303,949	Sec	-	-	303,949	-	-	-	-	-
40	Meters	108.5	68,766	Meters	-	-	-	68,766	-	-	-	-
41	Energy Storage	108.5	2,359	Stations	-	2,359	-	-	-	-	-	-
42	Lighting	108.5	67,158	Sec	-	-	67,158	-	-	-	-	-
43	General Plant	108.6	281,928	Labor	32,600	145,588	36,772	63,071	-	10	680	3,207
44	Depreciation Reserve	108	3,666,970		835,413	1,686,399	1,009,030	132,230	-	10	680	3,207
45												
46	III. OTHER RATE BASE ITEMS											
47	Other Reg Assets	Other Reg As	(198,180)	Regulatory	-	-	-	-	(198,180)	-	-	-
48	Materials and Supplies	Materials and	88,744	OpExp_xPP	12,521	42,465	11,714	20,367	-	100	179	1,398
49	Prepayments	Prepayments	39,064	OpExp_xPP	5,512	18,692	5,156	8,965	-	44	79	616
50	Other Net Plant	Other Net Pla	0	Comp-Sup	-	-	-	-	-	-	-	-
51	Cash Working Capital	Cash Workin	152,657	OpExp_xPP	21,539	73,047	20,151	35,034	-	172	309	2,406
52	Cash Working Cap- Comm	Change in Su	45,390	Comp-Sup	-	-	-	-	-	45,390	-	-
53	Accumulated Deferred FIT	Accumulated	(1,603,214)	Plant	(554,768)	(647,132)	(337,899)	(62,351)	-	(3)	(186)	(876)
54	Non Interest Bearing CWIP	Non Interest	398,913	Plant	138,038	161,020	84,076	15,514	-	1	46	218
55	EBCap Adjustment	EBCap Adju	(640,840)	RB_xComp	(246,149)	(247,033)	(118,606)	(29,052)	-	-	-	-
56	Other Rate Base	131-283	(1,717,466)		(623,308)	(598,941)	(335,407)	(11,523)	(198,180)	45,703	427	3,762
57												
58	TOTAL RATE BASE		9,187,185		3,583,567	3,596,446	1,726,728	422,954	(198,180)	45,719	1,436	8,516
59			*9,187,185*	*Check*								

Functions
Sch. 5
Fnc
Functiona

Niagara Mohawk Power Corporation d/b/a National Grid
Embedded Cost of Service Study ($000s) (CU)
Rate Year Ending March 31, 2026

Functionalization

Line	Account	No.	Balance	Allocator	Trans-mission	Primary Dist	Secondary Dist	Billing	Regulatory	Comp Supply	Comp Collection	Comp Billing
					1	2	3	4	5	6	7	8
60	I. OPERATING AND MAINTENANCE EXPENSES											
61	B. TRANSMISSION EXPENSE											
62	Transmission Expense		0	None	-	-	-	-	-	-	-	-
63	Transmission Expense		0		-	-	-	-	-	-	-	-
64												
65	C. DISTRIBUTION EXPENSE											
66	Purchased Power	555	1,371,006	Comp-Sup	-	-	-	-	-	1,371,006	-	-
67	Transmission O&M	560	96,949	Tran	96,949	-	-	-	-	-	-	-
68	Oper-Supervision & Eng	580	25,842	Dist-Lab	-	20,006	4,431	1,405	-	-	-	-
69	Oper-Load Dispatching	581	11,103	Prim	-	11,103	-	-	-	-	-	-
70	Oper-Substations	582	6,462	Stations	-	6,462	-	-	-	-	-	-
71	Oper-Overhead Lines	583	26,281	OH_Total	-	21,362	4,919	-	-	-	-	-
72	Oper-Underground Lines	584	10,172	UG_Total	-	9,217	955	-	-	-	-	-
73	Oper-Outdoor Lighting	585	1,087	Sec	-	-	1,087	-	-	-	-	-
74	Oper-Electric Meters	586	7,524	MeterSvc	-	-	-	7,524	-	-	-	-
75	Oper-Customer Install.	587	2,798	MeterSvc	-	-	-	2,798	-	-	-	-
76	Oper-Misc Expenses	588	53,833	DistPT	-	33,352	18,003	2,478	-	-	-	-
77	Oper-Rents	589	496	Dist-Lab	-	384	85	27	-	-	-	-
78	Maint-Supervision & Eng	590	5,302	Dist-Lab	-	4,105	909	288	-	-	-	-
79	Maint-Structures	591	1,505	Stations	-	1,505	-	-	-	-	-	-
80	Maint-Substations	592	7,860	Stations	-	7,860	-	-	-	-	-	-
81	Maint-Overhead Lines	593	327,782	OH_Total	-	266,427	61,355	-	-	-	-	-
82	Maint-Underground Lines	594	11,662	UG_Total	-	10,567	1,095	-	-	-	-	-
83	Maint-Line Transformers	595	1,750	Sec	-	-	1,750	-	-	-	-	-
84	Maint-Outdoor Lighting	596	3,157	Sec	-	-	3,157	-	-	-	-	-
85	Maint-Electric Meters	597	1,158	MeterSvc	-	-	-	1,158	-	-	-	-
86	Maint-Misc Distr Plant	599	5,169	DistPT	-	3,202	1,729	238	-	-	-	-
87	Oper. & Maint. Exp.	500-599	1,978,898		96,949	395,551	99,476	15,916	-	1,371,006	-	-
88			*1,978,898*	*Check*	96,949	395,551	99,476	15,916	-	1,371,006	-	-

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Niagara Mohawk Power Corporation d/b/a National Grid
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Line	Account	No.	Balance	Allocator	Trans-mission	Primary Dist	Secondary Dist	Billing	Regulatory	Comp Supply	Comp Collection	Comp Billing
					1	2	3	4	5	6	7	8
89	D. CUSTOMER ACCOUNTS AND SERVICE											
90	Supervision	901	900	Lab-CustAcct	-	-	-	723	-	1	34	143
91	Supervision- Collections	901Coll	197	Coll	-	-	-	153	-	-	44	-
92	Supervision- Competitive	901Comp	1,214	Comp-901	-	-	-	570	-	-	-	644
93	Meter Reading Exp- Comp	902Comp	4,085	Bill	-	-	-	4,085	-	-	-	-
94	Cust Recs & Coll	903	6,573	Bill	-	-	-	6,573	-	-	-	-
95	Cust Recs & Coll- Coll	903Coll	8,919	Coll	-	-	-	6,916	-	-	2,003	-
96	Cust Recs & Coll- Comp	903Comp	23,086	Comp-903	-	-	-	6,921	-	107	-	16,058
97	Uncollectible- Delivery	904	37,804	RRPF_904Del	-	23,620	11,341	2,778	-	-	9	56
98	Uncollectible- Comm	904Comm	25,515	Comp-Sup	-	-	-	-	-	25,515	-	-
99	Misc Cust Acct	905	522	Bill	-	-	-	522	-	-	-	-
100	Misc Cust Acct Coll	905Coll	628	Coll	-	-	-	487	-	-	141	-
101	Misc Cust Acct- Comp	905Comp	3,884	Comp-905	-	-	-	2,573	-	-	-	1,311
102	Customer Accts. Exp.	901-905	113,327		-	23,620	11,341	32,302	-	25,622	2,231	18,211
103												
104	VDER Revenue	908VDER	0	Regulatory	-	-	-	-	-	-	-	-
105	Cust Assist and Programs	908/909	104,430	Bill	-	-	-	104,430	-	-	-	-
106	Low Income Discount	908LI	36,056	Bill	-	-	-	36,056	-	-	-	-
107	SBC	908SBC	200,289	Regulatory	-	-	-	-	200,289	-	-	-
108	Econ Dev	908Econ	11,000	Bill	-	-	-	11,000	-	-	-	-
109	EE Programs	908DSM	100,109	Regulatory	-	-	-	-	100,109	-	-	-
110	Cust Service-Misc Expenses	910-916	2,263	Bill	-	-	-	2,263	-	-	-	-
111	Customer Serv. Exp.		454,147		-	-	-	153,749	300,398	-	-	-
112	Customer Accts. & Serv. Exp.	901-919	567,474		-	23,620	11,341	186,051	300,398	25,622	2,231	18,211
113												

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Line	Account	No.	Balance	Allocator	Trans-mission	Primary Dist	Secondary Dist	Billing	Regulatory	Comp Supply	Comp Collection	Comp Billing
					1	2	3	4	5	6	7	8
114	E. ADMINISTRATIVE AND GENERAL											
115	A&G-Salaries	920	57,340	Labor_xC	6,723	30,026	7,584	13,007	-	-	-	-
116	A&G-Salaries COLL	920Coll	86	Coll	-	-	-	67	-	-	19	-
117	A&G-Salaries COMP	920Comp	1,229	Comp-920	-	-	-	-	-	1,229	-	-
118	Major accounts	920Maj	0	Bill	-	-	-	-	-	-	-	-
119	A&G-Office Supp	921	103,401	Labor_xC	12,124	54,145	13,676	23,456	-	-	-	-
120	A&G-Office Supp COLL	921Coll	0	Coll	-	-	-	-	-	-	-	-
121	A&G-Office Supp COMP	921Comp	0	None	-	-	-	-	-	-	-	-
122	A&G-Outside Servi	923	19,387	Labor_xC	2,273	10,152	2,564	4,398	-	-	-	-
123	A&G-Business	923Bus	0	Bill	-	-	-	-	-	-	-	-
124	A&G-Outside Serv COLL	923Coll	66	Coll	-	-	-	51	-	-	15	-
125	A&G-Outside Serv COMP	923Comp	582	Comp-923	-	-	-	558	-	19	-	4
126	Property Insurance	924	2,191	Plant	758	884	462	85	-	0	0	1
127	Injuries & Damages Insur	925	14,542	Labor	1,682	7,510	1,897	3,253	-	1	35	165
128	Empl Pensions & Bene	926	53,996	Labor	6,244	27,884	7,043	12,080	-	2	130	614
129	Regulatory Comm Expenses	928	15,665	Bill	-	-	-	15,665	-	-	-	-
130	A&G-Insti GW Adv	930110	0	RB_xComp	-	-	-	-	-	-	-	-
131	A&G-Misc Expenses	930200	26,145	Regulatory	-	-	-	-	26,145	-	-	-
132	A&G-R&D	930210	0	None	-	-	-	-	-	-	-	-
133	A&G-Rents	931	125,431	Plant	43,403	50,630	26,436	4,878	-	0	15	69
134	A&G Maint-Gen Plant-Elec	935	2,388	Labor	276	1,233	311	534	-	0	6	27
135	Admin & Genl. Exp.	920-932	422,449		73,483	182,463	59,973	78,033	26,145	1,251	220	881
136	Total Operating Expenses		2,968,821		170,432	601,634	170,789	280,000	326,543	1,397,879	2,451	19,092
137												
138	II. DEPRECIATION EXPENSE											
139	Deprec exp- Tran	403Tx	156,790	Tran	156,790	-	-	-	-	-	-	-
140	Deprec exp- Storage	403Tx	530	Stations	-	530	-	-	-	-	-	-
141	Deprec exp- Production	403Tx	0	Comp-Sup	-	-	-	-	-	-	-	-
142	Deprec exp- Struct/Station	403Dx	33,284	Stations	-	33,284	-	-	-	-	-	-
143	Deprec exp- PTF/OH/UG	403Dx	131,865	PTF-OH-UG	-	110,487	21,378	-	-	-	-	-
144	Deprec exp- Xfrmrs	403Dx	50,882	Sec	-	-	50,882	-	-	-	-	-
145	Deprec exp- Services	403Dx	14,537	Sec	-	-	14,537	-	-	-	-	-
146	Deprec exp- Meters	403Dx	36,587	Meters	-	-	-	36,587	-	-	-	-
147	Deprec exp- SL	403Dx	12,092	Sec	-	-	12,092	-	-	-	-	-
148	Deprec exp- Genl	403Gx	21,984	Labor	2,542	11,353	2,867	4,918	-	1	53	250
149	Amort Other Reg Assets	407300	32,892	Regulatory	-	-	-	-	32,892	-	-	-
150	Depreciation Expense	403	491,443		159,332	155,653	101,757	41,505	32,892	1	53	250
151												

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Line	Account	No.	Balance	Allocator	Trans-mission	Primary Dist	Secondary Dist	Billing	Regulatory	Comp Supply	Comp Collection	Comp Billing
					1	2	3	4	5	6	7	8
152	III. TAXES and OTHER											
153	A. GENERAL TAXES											
154	Municipal property tax	408140	194,820	Plant-TD-Tax	75,451	83,790	35,579	-	-	-	-	-
155	Payroll related	408110	24,794	Labor	2,867	12,804	3,234	5,547	-	1	60	282
156	Other tax	408170	2,485	Plant	860	1,003	524	97	-	0	0	1
157	General Taxes		222,099		79,178	97,597	39,337	5,643	-	1	60	283
158												
159	B. FEDERAL / STATE INCOME TAXES											
160	Federal Income Tax Exp		12,047	PreTax	4,679	4,834	2,333	544	(276)	(77)	2	9
161	State Income Tax Exp		378	PreTax	147	152	73	17	(9)	(2)	0	0
162	Income Taxes	409-411	12,425		4,826	4,985	2,406	561	(285)	(80)	2	9
163	Total Taxes	408-411	234,524		84,003	102,582	41,743	6,204	(285)	(79)	62	293
164	Revenue taxes		0	None	-	-	-	-	-	-	-	-
165	TOTAL EXPENSES		3,694,788		413,768	859,870	314,289	327,709	359,150	1,397,802	2,566	19,634
166												
167	IV. OPERATING REVENUES at Present Rates											
168	Distribution revenue		1,922,741	RevReqPF	160,798	944,678	356,939	308,089	128,672	-	2,601	20,965
169	Revenue taxes		0	None	-	-	-	-	-	-	-	-
170	Commodity revenue		1,371,006	Comp-Sup	-	-	-	-	-	1,371,006	-	-
171	SBC CEF revenue		200,289	Regulatory	-	-	-	-	200,289	-	-	-
172	ETIP CR		(10,398)	Regulatory	-	-	-	-	(10,398)	-	-	-
173	Wholesale transmission		365,988	Tran	365,988	-	-	-	-	-	-	-
174	Late Payments charges		21,807	RRPF_904Del	-	13,625	6,542	1,602	-	-	5	32
175	Pole attachments		23,697	Func-364	-	17,372	6,325	-	-	-	-	-
176	DLM / Load Control		2,369	Labor_xC	278	1,241	313	537	-	-	-	-
177	Lge Cust Disc, Other		28,169	Bill	-	-	-	28,169	-	-	-	-
178	CSS Restablishment		2,479	Bill	-	-	-	2,479	-	-	-	-
179	Special L Revenue		660	Sec	-	-	660	-	-	-	-	-
180	Merchant Function Charge		24,925	Comp-Sup	-	-	-	-	-	24,925	-	-
181	VDER Revenue		33,905	Regulatory	-	-	-	-	33,905	-	-	-
182	Billing credit		(1,142)	Comp-Bill	-	-	-	-	-	-	-	(1,142)
183	Operating Revenues		3,986,495		527,064	976,917	370,778	340,877	352,468	1,395,931	2,606	19,855
184												
185	TOTAL EXPENSES		3,694,788		413,768	859,870	314,289	327,709	359,150	1,397,802	2,566	19,634
186	V. NET INCOME at Present Rates		291,707		113,296	117,047	56,489	13,168	(6,683)	(1,871)	40	220
187			*291,707*	*Check*								

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Line	Account	No.	Balance	Allocator	Trans-mission	Primary Dist	Secondary Dist	Billing	Regulatory	Comp Supply	Comp Collection	Comp Billing
					1	2	3	4	5	6	7	8
188	SUMMARY REPORT											
189	Utility Revenues	440-446	1,922,741		160,798	944,678	356,939	308,089	128,672	-	2,601	20,965
190	Other Operating Revenues	450-456	2,063,754		366,266	32,238	13,840	32,788	223,796	1,395,931	5	(1,110)
191	Total Operating Revenues		3,986,495		527,064	976,917	370,778	340,877	352,468	1,395,931	2,606	19,855
192												
193	Distribution / Transmission	580-599	1,978,898		96,949	395,551	99,476	15,916	-	1,371,006	-	-
194	Customer Acctg & Service	901-919	567,474		-	23,620	11,341	186,051	300,398	25,622	2,231	18,211
195	Admin & General	920-932	422,449		73,483	182,463	59,973	78,033	26,145	1,251	220	881
196	Total Operating Expenses		2,968,821		170,432	601,634	170,789	280,000	326,543	1,397,879	2,451	19,092
197												
198	Depreciation Expense	403	491,443		159,332	155,653	101,757	41,505	32,892	1	53	250
199	Taxes Other Than Income Tax	408	222,099		79,178	97,597	39,337	5,643	-	1	60	283
200	Income before Income tax		304,132		118,122	122,032	58,896	13,729	(6,967)	(1,950)	42	230
201	Income Taxes	409-411	12,425		4,826	4,985	2,406	561	(285)	(80)	2	9
202	NET INCOME		291,707		113,296	117,047	56,489	13,168	(6,683)	(1,871)	40	220
203												
204	RATE BASE		9,187,185		3,583,567	3,596,446	1,726,728	422,954	(198,180)	45,719	1,436	8,516
205	Return on Rate Base		3.1752%		3.2%	3.3%	3.3%	3.1%	3.4%	(4.1%)	2.8%	2.6%
206												
207	REVENUE REQUIREMENTS											
208	Target Rate of Return		7.12%		7.12%	7.12%	7.12%	7.12%	7.12%	7.12%	7.1200%	7.1200%
209	Rate Base		9,187,185		3,583,567	3,596,446	1,726,728	422,954	(198,180)	45,719	1,436	8,516
210												
211	Operating expenses		2,931,017		170,432	578,014	159,449	277,222	326,543	1,397,879	2,442	19,036
212	Uncollectibles- Delivery		46,732	RRPF_904Del	0	29,199	14,019	3,434	0	0	12	69
213	Depreciation expense		491,443		159,332	155,653	101,757	41,505	32,892	1	53	250
214	General taxes / Other		222,099		79,178	97,597	39,337	5,643	0	1	60	283
215	Subtotal- Operating Costs to recover		3,691,291		408,942	860,463	314,561	327,804	359,435	1,397,881	2,567	19,638
216												
217	Target Return on Rate Base- After taxes		654,128		255,150	256,067	122,943	30,114	(14,110)	3,255	102	606
218	Income taxes to recover		144,625	RateBase	56,413	56,615	27,182	6,658	(3,120)	720	23	134
219				18.11%								
220	Subtotal- Rev Req before GRT		4,490,044	22.11%	720,505	1,173,145	464,686	364,577	342,205	1,401,856	2,691	20,379
221	GRT needed			0.00%	0	0	0	0	0	0	0	0
222	TOTAL REVENUE REQ.		4,490,044		720,505	1,173,145	464,686	364,577	342,205	1,401,856	2,691	20,379

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Line	Account	No.	Classification Primary Dist Total		Primary Dist Demand	Primary Dist Customer		Secondary Dist Total		Secondary Dist Demand	Secondary Dist Customer	
1	I. ELECTRIC PLANT IN SERVICE											
2	INTANGIBLE PLANT											
3	Organization	302	10,923	PriDist	4,826	6,097	-	5,896	SecDist	2,977	2,919	-
4	Intangible Plant		10,923		4,826	6,097	-	5,896		2,977	2,919	-
5												
6	C. TRANSMISSION PLANT						-					-
7	Transmission Plant	350	0	Demand	0	0	-	0	Demand	0	0	-
8	Transmission Plant	350-359	0		0	0	-	0		0	0	-
9												
10	D. DISTRIBUTION PLANT											
11	Land and land rights	360	77,118	Demand	77,118	0	-	0	Demand	0	0	-
12	Structures and impr.	361	66,125	Demand	66,125	0	-	0	Demand	0	0	-
13	Station equipment	362	1,250,213	Demand	1,250,213	0	-	0	Demand	0	0	-
14	Poles, towers and fixtures	364	1,230,412	Pri364	165,230	1,065,182	-	447,935	Sec364	33,782	414,153	-
15	OH conductors, devices	365	1,682,184	Pri365	225,898	1,456,286	-	222,797	Sec365	16,803	205,995	-
16	UG conduits	366	297,723	Pri366	159,537	138,186	-	41,399	Sec366	36,556	4,843	-
17	UG conductors, devices	367	895,035	Pri367	479,610	415,425	-	82,224	Sec367	72,604	9,620	-
18	Line transformers	368	0	Pri368	0	0	-	1,341,677	Sec368	1,341,677	0	-
19	Services	369	0	None	0	0	-	639,073	Customer	0	639,073	-
20	Meters	370	0	None	0	0	-	0	None	0	0	-
21	Energy Storage	363	10,585	Demand	10,585	0	-	0	None	0	0	-
22	Street lighting, signals	373	0	None	0	0	-	198,866	Customer	0	198,866	-
23	346/363 -Solar / Battery Storage	374	0	Demand	0	0	-	0	None	0	0	-
24	Distribution Plant	360-374	5,509,395		2,434,316	3,075,079	-	2,973,971		1,501,421	1,472,550	-
25												
26	E. GENERAL PLANT											
27	General Plant	389	216,430	PriLabor	63,375	153,055	-	54,665	SecLabor	11,169	43,496	-
28	Common Plant	391	145,039	PriLabor	42,470	102,568	-	36,633	SecLabor	7,485	29,148	-
29	General Plant	389-399	361,469		105,846	255,623	-	91,298		18,654	72,645	-
30												
31	TOTAL UTILITY PLANT		5,881,787		2,544,988	3,336,799	-	3,071,165		1,523,051	1,548,114	-
32												

Niagara Mohawk Power Corporation d/b/a National Grid
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Line	Account	No.	Classification									
			Primary Dist					Secondary Dist				
			Total		Demand	Customer		Total		Demand	Customer	
33	II. DEPRECIATION RESERVE											
34	Franchises and consents	108.3	5,298	PriDist	2,341	2,957	-	2,860	SecDist	1,444	1,416	-
35	Transmission Plant	108.5	0	None	0	0	-	0	None	0	0	-
36	Land Rts, Subst, Struct	108.5	283,124	Demand	283,124	0	-	0	None	0	0	-
37	PTF / OH / UG	108.5	1,250,030	Pri364-367	313,706	936,324	-	241,871	Sec364-367	48,640	193,231	-
38	Line Transformers	108.5	0	None	0	0	-	356,420	Sec368	356,420	0	-
39	Services	108.5	0	None	0	0	-	303,949	Customer	0	303,949	-
40	Meters	108.5	0	None	0	0	-	0	None	0	0	-
41	Energy Storage	108.5	2,359	Demand	2,359	0	-	0	None	0	0	-
42	Lighting	108.5	0	None	0	0	-	67,158	Customer	0	67,158	-
43	General Plant	108.6	145,588	PriLabor	42,631	102,957	-	36,772	SecLabor	7,513	29,259	-
44	Depreciation Reserve	108	1,686,399		644,161	1,042,238	-	1,009,030		414,017	595,013	-
45												
46	III. OTHER RATE BASE ITEMS											
47	Other Reg Assets		0	Pri_RB	0	0	-	0	Sec_RB	0	0	-
48	Materials and Supplies		42,465	PriOpExp	11,740	30,725	-	11,714	SecOpExp	2,906	8,809	-
49	Prepayments		18,692	PriOpExp	5,168	13,525	-	5,156	SecOpExp	1,279	3,877	-
50	Other Net Plant		0	None	0	0	-	0	None	0	0	-
51	Cash Working Capital		73,047	PriOpExp	20,195	52,852	-	20,151	SecOpExp	4,998	15,152	-
52	Cash Working Cap- Comm		0	None	0	0	-	0	None	0	0	-
53	Accumulated Deferred FIT		(647,132)	PriPlant	(280,007)	(367,125)	-	(337,899)	SecPlant	(167,571)	(170,328)	-
54	Non Interest Bearing CWIP		161,020	PriPlant	69,672	91,348	-	84,076	SecPlant	41,695	42,381	-
55	EBCap Adjustment		(247,033)	PriPlant	(106,889)	(140,145)	-	(118,606)	SecPlant	(58,819)	(59,787)	-
56	Other Rate Base	131-283	(598,941)		(280,122)	(318,820)	-	(335,407)		(175,512)	(159,895)	-
57												
58	TOTAL RATE BASE		3,596,446		1,620,705	1,975,741	-	1,726,728		933,522	793,205	-
59												

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Totals Intact = TRUE
Allocators Found = TRUE

Line	Account	No.	Classification Primary Dist Total		Primary Dist Demand	Primary Dist Customer		Secondary Dist Total		Secondary Dist Demand	Secondary Dist Customer	
60	I. OPERATING AND MAINTENANCE EXPENSES											
61	B. TRANSMISSION EXPENSE											
62	Transmission Expense		0	Demand	0	0	-	0	Demand	0	0	-
63	Transmission Expense		0		0	0	-	0		0	0	-
64												
65	C. DISTRIBUTION EXPENSE											
66	Purchased Power	555	0	None	0	0	-	0	None	0	0	-
67	Transmission O&M	560	0	None	0	0	-	0	None	0	0	-
68	Oper-Supervision & Eng	580	20,006	PriLabor	5,858	14,148	-	4,431	SecLabor	905	3,526	-
69	Oper-Load Dispatching	581	11,103	Demand	11,103	0	-	0	Demand	0	0	-
70	Oper-Substations	582	6,462	Demand	6,462	0	-	0	Demand	0	0	-
71	Oper-Overhead Lines	583	21,362	Pri_OH	2,869	18,493	-	4,919	Sec_OH	371	4,548	-
72	Oper-Underground Lines	584	9,217	Pri_UG	4,939	4,278	-	955	Sec_UG	844	112	-
73	Oper-Outdoor Lighting	585	0	None	0	0	-	1,087	Customer	0	1,087	-
74	Oper-Electric Meters	586	0	None	0	0	-	0	None	0	0	-
75	Oper-Customer Install.	587	0	None	0	0	-	0	None	0	0	-
76	Oper-Misc Expenses	588	33,352	PriPlant	14,431	18,921	-	18,003	SecPlant	8,928	9,075	-
77	Oper-Rents	589	384	PriLabor	112	272	-	85	SecLabor	17	68	-
78	Maint-Supervision & Eng	590	4,105	PriLabor	1,202	2,903	-	909	SecLabor	186	723	-
79	Maint-Structures	591	1,505	Demand	1,505	0	-	0	Demand	0	0	-
80	Maint-Substations	592	7,860	Demand	7,860	0	-	0	Demand	0	0	-
81	Maint-Overhead Lines	593	266,427	Pri_OH	35,778	230,649	-	61,355	Sec_OH	4,627	56,728	-
82	Maint-Underground Lines	594	10,567	Pri_UG	5,662	4,905	-	1,095	Sec_UG	967	128	-
83	Maint-Line Transformers	595	0	Pri368	0	0	-	1,750	Sec368	1,750	0	-
84	Maint-Outdoor Lighting	596	0	None	0	0	-	3,157	Customer	0	3,157	-
85	Maint-Electric Meters	597	0	None	0	0	-	0	None	0	0	-
86	Maint-Misc Distr Plant	599	3,202	PriPlant	1,386	1,817	-	1,729	SecPlant	857	871	-
87	Oper. & Maint. Exp.	500-599	395,551		99,167	296,384	-	99,476		19,453	80,023	-
88			395,551		99,167	296,384	-	99,476		19,453	80,023	-

Niagara Mohawk Power Corporation d/b/a National Grid
Embedded Cost of Service Study ($000s) (CU)
Rate Year Ending March 31, 2026

Totals Intact = TRUE
Allocators Found = TRUE

Line	Account	No.	Classification: Primary Dist Total		Primary Dist Demand	Primary Dist Customer		Secondary Dist Total		Secondary Dist Demand	Secondary Dist Customer	
89	D. CUSTOMER ACCOUNTS AND SERVICE											
90	Supervision	901	0	Pri_RB	0	0	-	0	Sec_RB	0	0	-
91	Supervision- Collections	901Coll	0	None	0	0	-	0	None	0	0	-
92	Supervision- Competitive	901Comp	0	None	0	0	-	0	None	0	0	-
93	Meter Reading Exp- Comp	902Comp	0	None	0	0	-	0	None	0	0	-
94	Cust Recs & Coll	903	0	None	0	0	-	0	None	0	0	-
95	Cust Recs & Coll- Coll	903Coll	0	None	0	0	-	0	None	0	0	-
96	Cust Recs & Coll- Comp	903Comp	0	None	0	0	-	0	None	0	0	-
97	Uncollectible- Delivery	904	23,620	Pri_RB	10,644	12,976	-	11,341	Sec_RB	6,131	5,210	-
98	Uncollectible- Comm	904Comm	0	None	0	0	-	0	None	0	0	-
99	Misc Cust Acct	905	0	None	0	0	-	0	None	0	0	-
100	Misc Cust Acct Coll	905Coll	0	None	0	0	-	0	None	0	0	-
101	Misc Cust Acct- Comp	905Comp	0	None	0	0	-	0	None	0	0	-
102	Customer Accts. Exp.	901-905	23,620		10,644	12,976	-	11,341		6,131	5,210	-
103												
104	VDER Revenue	908VDER	0	None	0	0	-	0	None	0	0	-
105	Cust Assist and Programs	908/909	0	None	0	0	-	0	None	0	0	-
106	Low Income Discount	908LI	0	None	0	0	-	0	None	0	0	-
107	SBC	908SBC	0	None	0	0	-	0	None	0	0	-
108	Econ Dev	908Econ	0	None	0	0	-	0	None	0	0	-
109	EE Programs	908DSM	0	None	0	0	-	0	Demand	0	0	-
110	Cust Service-Misc Expenses	910-916	0	None	0	0	-	0	None	0	0	-
111	Customer Serv. Exp.		0		0	0	-	0		0	0	-
112	Customer Accts. & Serv. Exp.	901-919	23,620		10,644	12,976	-	11,341		6,131	5,210	-
113												

Niagara Mohawk Power Corporation d/b/a National Grid
Embedded Cost of Service Study ($000s) (CU)
Rate Year Ending March 31, 2026

Totals Intact = TRUE
Allocators Found = TRUE

Line	Account	No.	Classification									
			Primary Dist					Secondary Dist				
			Total		Demand	Customer		Total		Demand	Customer	
			1		1	3		1		1	3	
114	E. ADMINISTRATIVE AND GENERAL											
115	A&G-Salaries	920	30,026	PriLabor	8,792	21,233	-	7,584	SecLabor	1,549	6,034	-
116	A&G-Salaries COLL	920Coll	0	None	0	0	-	0	None	0	0	-
117	A&G-Salaries COMP	920Comp	0	None	0	0	-	0	None	0	0	-
118	Major accounts	920Maj	0	None	0	0	-	0	None	0	0	-
119	A&G-Office Supp	921	54,145	PriLabor	15,855	38,290	-	13,676	SecLabor	2,794	10,882	-
120	A&G-Office Supp COLL	921Coll	0	None	0	0	-	0	None	0	0	-
121	A&G-Office Supp COMP	921Comp	0	None	0	0	-	0	None	0	0	-
122	A&G-Outside Servi	923	10,152	PriLabor	2,973	7,179	-	2,564	SecLabor	524	2,040	-
123	A&G-Business	923Bus	0	None	0	0	-	0	None	0	0	-
124	A&G-Outside Serv COLL	923Coll	0	None	0	0	-	0	None	0	0	-
125	A&G-Outside Serv COMP	923Comp	0	None	0	0	-	0	None	0	0	-
126	Property Insurance	924	884	PriPlant	383	502	-	462	SecPlant	229	233	-
127	Injuries & Damages Insur	925	7,510	PriLabor	2,199	5,311	-	1,897	SecLabor	388	1,509	-
128	Empl Pensions & Bene	926	27,884	PriLabor	8,165	19,719	-	7,043	SecLabor	1,439	5,604	-
129	Regulatory Comm Expenses	928	0	None	0	0	-	0	None	0	0	-
130	A&G-Insti GW Adv	930110	0	Pri_RB	0	0	-	0	Sec_RB	0	0	-
131	A&G-Misc Expenses	930200	0	PriLabor	0	0	-	0	SecLabor	0	0	-
132	A&G-R&D	930210	0	PriPlant	0	0	-	0	SecPlant	0	0	-
133	A&G-Rents	931	50,630	PriPlant	21,907	28,723	-	26,436	SecPlant	13,110	13,326	-
134	A&G Maint-Gen Plant-Elec	935	1,233	PriLabor	361	872	-	311	SecLabor	64	248	-
135	Admin & Genl. Exp.	920-932	182,463		60,634	121,829	-	59,973		20,097	39,876	-
136	Total Operating Expenses		601,634		170,446	431,189	-	170,789		45,681	125,108	-
137												
138	II. DEPRECIATION EXPENSE											
139	Deprec exp- Tran	403Tx	0	None	0	0	-	0	None	0	0	-
140	Deprec exp- Storage	403Tx	530	Demand	530	0	-	0	None	0	0	-
141	Deprec exp- Production	403Tx	0	PriPlant	0	0	-	0	SecPlant	0	0	-
142	Deprec exp- Struct/Station	403Dx	33,284	Demand	33,284	0	-	0	None	0	0	-
143	Deprec exp- PTF/OH/UG	403Dx	110,487	Pri364-367	27,728	82,759	-	21,378	Sec364-367	4,299	17,079	-
144	Deprec exp- Xfrmrs	403Dx	0	None	0	0	-	50,882	Sec368	50,882	0	-
145	Deprec exp- Services	403Dx	0	None	0	0	-	14,537	Customer	0	14,537	-
146	Deprec exp- Meters	403Dx	0	None	0	0	-	0	None	0	0	-
147	Deprec exp- SL	403Dx	0	None	0	0	-	12,092	Customer	0	12,092	-
148	Deprec exp- Genl	403Gx	11,353	PriLabor	3,324	8,028	-	2,867	SecLabor	586	2,282	-
149	Amort Other Reg Assets	407300	0	None	0	0	-	0	None	0	0	-
150	Depreciation Expense	403	155,653		64,866	90,787	-	101,757		55,767	45,990	-
151												

Niagara Mohawk Power Corporation d/b/a National Grid
Embedded Cost of Service Study ($000s) (CU)
Rate Year Ending March 31, 2026

Totals Intact = TRUE
Allocators Found = TRUE

Line	Account	No.	Classification									
			Primary Dist					Secondary Dist				
			Total		Demand	Customer		Total		Demand	Customer	
152	III. TAXES and OTHER											
153	A. GENERAL TAXES											
154	Municipal property tax	408140	83,790	PriPt-Tax	36,933	46,858	-	35,579	SecPt-Tax	22,878	12,700	-
155	Payroll related	408110	12,804	PriLabor	3,749	9,054	-	3,234	SecLabor	661	2,573	-
156	Other tax	408170	1,003	PriPlant	434	569	-	524	SecPlant	260	264	-
157	General Taxes		97,597		41,116	56,481	-	39,337		23,799	15,538	-
158												
159	B. FEDERAL / STATE INCOME TAXES											
160	Federal Income Tax Exp		4,834	PriPretax	6,207	(1,374)	-	2,333	SecPretax	2,817	(484)	-
161	State Income Tax Exp		152	PriPretax	195	(43)	-	73	SecPretax	88	(15)	-
162	Income Taxes	409-411	4,985		6,402	(1,417)	-	2,406		2,905	(499)	-
163	Total Taxes	408-411	102,582		47,518	55,065	-	41,743		26,704	15,039	-
164	Revenue taxes		0	None	0	0	-	0	None	0	0	-
165	TOTAL EXPENSES		859,870		282,829	577,041	-	314,289		128,152	186,137	-
166												
167	IV. OPERATING REVENUES at Present Rates											
168	Distribution revenue		944,678	Pri_RB	425,711	518,968	-	356,939	Sec_RB	192,972	163,966	-
169	Revenue taxes		0	None	0	0	-	0	None	0	0	-
170	Commodity revenue		0	None	0	0	-	0	None	0	0	-
171	SBC CEF revenue		0	None	0	0	-	0	None	0	0	-
172	ETIP CR		0	None	0	0	-	0	None	0	0	-
173	Wholesale transmission		0	None	0	0	-	0	None	0	0	-
174	Late Payments charges		13,625	Pri_RevReqPF	4,728	8,897	-	6,542	Sec_RevReqPF	2,838	3,704	-
175	Pole attachments		17,372	Pri364	2,333	15,040	-	6,325	Sec364	477	5,848	-
176	DLM / Load Control		1,241	PriLabor	363	877	-	313	SecLabor	64	249	-
177	Lge Cust Disc, Other		0	None	0	0	-	0	None	0	0	-
178	CSS Restablishment		0	None	0	0	-	0	None	0	0	-
179	Special L Revenue		0	None	0	0	-	660	Customer	0	660	-
180	Merchant Function Charge		0	None	0	0	-	0	None	0	0	-
181	VDER Revenue		0	None	0	0	-	0	None	0	0	-
182	Billing credit		0	None	0	0	-	0	None	0	0	-
183	Operating Revenues		976,917		433,135	543,782	-	370,778		196,351	174,427	-
184												
185	TOTAL EXPENSES		859,870		282,829	577,041	-	314,289		128,152	186,137	-
186	V. NET INCOME at Present Rates		117,047		150,305	(33,259)	-	56,489		68,199	(11,710)	-
187												

Niagara Mohawk Power Corporation d/b/a National Grid
Embedded Cost of Service Study ($000s) (CU)
Rate Year Ending March 31, 2026

Totals Intact = TRUE
Allocators Found = TRUE

Line	Account	No.	Classification: Primary Dist Total		Primary Dist Demand	Primary Dist Customer		Secondary Dist Total		Secondary Dist Demand	Secondary Dist Customer	
188	SUMMARY REPORT											
189	Utility Revenues	440-446	944,678		425,711	518,968	-	356,939		192,972	163,966	-
190	Other Operating Revenues	450-456	32,238		7,424	24,814	-	13,840		3,379	10,461	-
191	Total Operating Revenues		976,917		433,135	543,782	-	370,778		196,351	174,427	-
192												
193	Distribution / Transmission	580-599	395,551		99,167	296,384	-	99,476		19,453	80,023	-
194	Customer Acctg & Service	901-919	23,620		10,644	12,976	-	11,341		6,131	5,210	-
195	Admin & General	920-932	182,463		60,634	121,829	-	59,973		20,097	39,876	-
196	Total Operating Expenses		601,634		170,446	431,189	-	170,789		45,681	125,108	-
197												
198	Depreciation Expense	403	155,653		64,866	90,787	-	101,757		55,767	45,990	-
199	Taxes Other Than Income Tax / Other	408	97,597		41,116	56,481	-	39,337		23,799	15,538	-
200	Income before Income tax		122,032		156,708	(34,675)	-	58,896		71,104	(12,209)	-
201	Income Taxes	409-411	4,985		6,402	(1,417)	-	2,406		2,905	(499)	-
202	NET INCOME		117,047		150,305	(33,259)	-	56,489		68,199	(11,710)	-
203												
204	RATE BASE		3,596,446		1,620,705	1,975,741	-	1,726,728		933,522	793,205	-
205	Return on Rate Base											
206												
207	REVENUE REQUIREMENTS											
208	Target Rate of Return		7.1200%		7.1200%	7.1200%		7.1200%		7.1200%	7.1200%	
209	Rate Base		3,596,446		1,620,705	1,975,741	-	1,726,728		933,522	793,205	-
210												
211	Operating expenses		578,014		159,801	418,213	-	159,449		39,550	119,899	-
212	Uncollectibles- Delivery		29,199	Pri_RevReqPF	10,132	19,067	-	14,019	Sec_RevReqPF	6,082	7,937	-
213	Depreciation expense		155,653		64,866	90,787	-	101,757		55,767	45,990	-
214	General taxes / Other		97,597		41,116	56,481	-	39,337		23,799	15,538	-
215	Subtotal- Operating Costs to recover		860,463		275,915	584,548	-	314,561		125,198	189,363	-
216												
217	Target Return on Rate Base- After taxes		256,067		115,394	140,673	-	122,943		66,467	56,476	-
218	Income taxes to recover		56,615		25,513	31,102	-	27,182		14,696	12,487	-
219				22.11%					22.11%			
220	Subtotal- Rev Req before GRT		1,173,145		416,822	756,323	-	464,686		206,360	258,326	-
221	GRT needed		0	0.00%	0	0	-	0	0.00%	0	0	-
222	TOTAL REVENUE REQ.		1,173,145		416,822	756,323	-	464,686		206,360	258,326	-
223												
224	Revenue at Present rates						-					-
225	Revenue Excess (Deficiency)						-					-

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Niagara Mohawk Power Corporation d/b/a National Grid
Embedded Cost of Service Study ($000s) (CU)
Rate Year Ending March 31, 2026
Class Allocation- Transmission Demand

Line	Account	No.	Balance	Allocator	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen-Sec	Large Gen-Pri	Large Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-SubT	Lge Gen TOU-Tran	Lighting
					1	2	3	4	4	4	5	6	7	7	8
1	I. ELECTRIC PLANT IN SERVICE														
2	INTANGIBLE PLANT														
3	Organization	302	9,817	1CP_Trans	4,279	77	264	1,235	1,140	469	187	309	408	1,448	1
4	Intangible Plant		9,817		4,279	77	264	1,235	1,140	469	187	309	408	1,448	1
5															
6	C. TRANSMISSION PLANT														
7	Transmission Plant	350	4,951,532	1CP_Trans	2,158,554	38,665	133,071	622,763	574,972	236,482	94,442	155,682	205,970	730,356	575
8	Transmission Plant	350-359	4,951,532		2,158,554	38,665	133,071	622,763	574,972	236,482	94,442	155,682	205,970	730,356	575
9															
10	D. DISTRIBUTION PLANT														
11	Land and land rights	360	-	None	-	-	-	-	-	-	-	-	-	-	-
12	Structures and impr.	361	-	None	-	-	-	-	-	-	-	-	-	-	-
13	Station equipment	362	-	None	-	-	-	-	-	-	-	-	-	-	-
14	Poles, towers and fixtures	364	-	None	-	-	-	-	-	-	-	-	-	-	-
15	OH conductors, devices	365	-	None	-	-	-	-	-	-	-	-	-	-	-
16	UG conduits	366	-	None	-	-	-	-	-	-	-	-	-	-	-
17	UG conductors, devices	367	-	None	-	-	-	-	-	-	-	-	-	-	-
18	Line transformers	368	-	None	-	-	-	-	-	-	-	-	-	-	-
19	Services	369	-	None	-	-	-	-	-	-	-	-	-	-	-
20	Meters	370	-	None	-	-	-	-	-	-	-	-	-	-	-
21	Energy Storage	363	-	None	-	-	-	-	-	-	-	-	-	-	-
22	Street lighting, signals	373	-	None	-	-	-	-	-	-	-	-	-	-	-
23	346/363 -Solar / Battery Storage	374	-	None	-	-	-	-	-	-	-	-	-	-	-
24	Distribution Plant	360-374	-		-	-	-	-	-	-	-	-	-	-	-
25															
26	E. GENERAL PLANT														
27	General Plant	389	48,462	1CP_Trans	21,127	378	1,302	6,095	5,627	2,315	924	1,524	2,016	7,148	6
28	Common Plant	391	32,477	1CP_Trans	14,158	254	873	4,085	3,771	1,551	619	1,021	1,351	4,790	4
29	General Plant	389-399	80,939		35,284	632	2,175	10,180	9,399	3,866	1,544	2,545	3,367	11,939	9
30															
31	TOTAL UTILITY PLANT		5,042,288		2,198,118	39,374	135,510	634,177	585,510	240,816	96,173	158,536	209,745	743,742	585
32															

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Niagara Mohawk Power Corporation d/b/a National Grid
Embedded Cost of Service Study ($000s) (CU)
Rate Year Ending March 31, 2026
Class Allocation- Transmission Demand

Line	Account	No.	Balance	Allocator	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen-Sec	Large Gen-Pri	Large Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-SubT	Lge Gen TOU-Tran	Lighting
					1	2	3	4	4	4	5	6	7	7	8
33	II. DEPRECIATION RESERVE														
34	Franchises and consents	108.3	4,762	1CP_Trans	2,076	37	128	599	553	227	91	150	198	702	1
35	Transmission Plant	108.5	798,052	1CP_Trans	347,900	6,232	21,447	100,372	92,670	38,114	15,221	25,092	33,197	117,713	93
36	Land Rts, Subst, Struct	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
37	PTF / OH / UG	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
38	Line Transformers	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
39	Services	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
40	Meters	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
41	Energy Storage	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
42	Lighting	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
43	General Plant	108.6	32,600	1CP_Trans	14,211	255	876	4,100	3,785	1,557	622	1,025	1,356	4,808	4
44	Depreciation Reserve	108	835,413		364,187	6,523	22,452	105,071	97,008	39,899	15,934	26,266	34,751	123,224	97
45															
46	III. OTHER RATE BASE ITEMS														
47	Other Reg Assets		-	1CP_Trans	-	-	-	-	-	-	-	-	-	-	-
48	Materials and Supplies		12,521	1CP_Trans	5,458	98	337	1,575	1,454	598	239	394	521	1,847	1
49	Prepayments		5,512	1CP_Trans	2,403	43	148	693	640	263	105	173	229	813	1
50	Other Net Plant		-	1CP_Trans	-	-	-	-	-	-	-	-	-	-	-
51	Cash Working Capital		21,539	1CP_Trans	9,389	168	579	2,709	2,501	1,029	411	677	896	3,177	2
52	Cash Working Cap- Comm		-	None	-	-	-	-	-	-	-	-	-	-	-
53	Accumulated Deferred FIT		(554,768)	1CP_Trans	(241,844)	(4,332)	(14,909)	(69,774)	(64,420)	(26,495)	(10,581)	(17,443)	(23,077)	(81,829)	(64)
54	Non Interest Bearing CWIP		138,038	1CP_Trans	60,176	1,078	3,710	17,361	16,029	6,593	2,633	4,340	5,742	20,361	16
55	EBCap Adjustment		(246,149)	1CP_Trans	(107,305)	(1,922)	(6,615)	(30,959)	(28,583)	(11,756)	(4,695)	(7,739)	(10,239)	(36,307)	(29)
56	Other Rate Base	131-283	(623,308)		(271,723)	(4,867)	(16,751)	(78,394)	(72,378)	(29,769)	(11,889)	(19,598)	(25,928)	(91,938)	(72)
57															
58	TOTAL RATE BASE		3,583,567		1,562,208	27,983	96,307	450,711	416,124	171,149	68,350	112,672	149,066	528,580	416
59															

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Niagara Mohawk Power Corporation d/b/a National Grid
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Class Allocation- Transmission Demand

Line	Account	No.	Balance	Allocator	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen-Sec	Large Gen-Pri	Large Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-SubT	Lge Gen TOU-Tran	Lighting
					1	2	3	4	4	4	5	6	7	7	8
60	I. OPERATING AND MAINTENANCE EXPENSES														
61	B. TRANSMISSION EXPENSE														
62	Transmission Expense		-	None	-	-	-	-	-	-	-	-	-	-	-
63	Transmission Expense		-		-	-	-	-	-	-	-	-	-	-	-
64															
65	C. DISTRIBUTION EXPENSE														
66	Purchased Power	555	-	None	-	-	-	-	-	-	-	-	-	-	-
67	Transmission O&M	560	96,949	1CP_Trans	42,264	757	2,605	12,193	11,258	4,630	1,849	3,048	4,033	14,300	11
68	Oper-Supervision & Eng	580	-	None	-	-	-	-	-	-	-	-	-	-	-
69	Oper-Load Dispatching	581	-	None	-	-	-	-	-	-	-	-	-	-	-
70	Oper-Substations	582	-	None	-	-	-	-	-	-	-	-	-	-	-
71	Oper-Overhead Lines	583	-	None	-	-	-	-	-	-	-	-	-	-	-
72	Oper-Underground Lines	584	-	None	-	-	-	-	-	-	-	-	-	-	-
73	Oper-Outdoor Lighting	585	-	None	-	-	-	-	-	-	-	-	-	-	-
74	Oper-Electric Meters	586	-	None	-	-	-	-	-	-	-	-	-	-	-
75	Oper-Customer Install.	587	-	None	-	-	-	-	-	-	-	-	-	-	-
76	Oper-Misc Expenses	588	-	None	-	-	-	-	-	-	-	-	-	-	-
77	Oper-Rents	589	-	None	-	-	-	-	-	-	-	-	-	-	-
78	Maint-Supervision & Eng	590	-	None	-	-	-	-	-	-	-	-	-	-	-
79	Maint-Structures	591	-	None	-	-	-	-	-	-	-	-	-	-	-
80	Maint-Substations	592	-	None	-	-	-	-	-	-	-	-	-	-	-
81	Maint-Overhead Lines	593	-	None	-	-	-	-	-	-	-	-	-	-	-
82	Maint-Underground Lines	594	-	None	-	-	-	-	-	-	-	-	-	-	-
83	Maint-Line Transformers	595	-	None	-	-	-	-	-	-	-	-	-	-	-
84	Maint-Outdoor Lighting	596	-	None	-	-	-	-	-	-	-	-	-	-	-
85	Maint-Electric Meters	597	-	None	-	-	-	-	-	-	-	-	-	-	-
86	Maint-Misc Distr Plant	599	-	None	-	-	-	-	-	-	-	-	-	-	-
87	Oper. & Maint. Exp.	500-599	96,949		42,264	757	2,605	12,193	11,258	4,630	1,849	3,048	4,033	14,300	11
88			96,949		42,264	757	2,605	12,193	11,258	4,630	1,849	3,048	4,033	14,300	11

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					1	2	3	4	4	4	5	6	7	7	8
89	D. CUSTOMER ACCOUNTS AND SERVICE														
90	Supervision	901	-	None	-	-	-	-	-	-	-	-	-	-	-
91	Supervision- Collections	901Coll	-	None	-	-	-	-	-	-	-	-	-	-	-
92	Supervision- Competitive	901Comp	-	None	-	-	-	-	-	-	-	-	-	-	-
93	Meter Reading Exp- Comp	902Comp	-	None	-	-	-	-	-	-	-	-	-	-	-
94	Cust Recs & Coll	903	-	None	-	-	-	-	-	-	-	-	-	-	-
95	Cust Recs & Coll- Coll	903Coll	-	None	-	-	-	-	-	-	-	-	-	-	-
96	Cust Recs & Coll- Comp	903Comp	-	None	-	-	-	-	-	-	-	-	-	-	-
97	Uncollectible- Delivery	904	-	None	-	-	-	-	-	-	-	-	-	-	-
98	Uncollectible- Comm	904Comm	-	None	-	-	-	-	-	-	-	-	-	-	-
99	Misc Cust Acct	905	-	None	-	-	-	-	-	-	-	-	-	-	-
100	Misc Cust Acct Coll	905Coll	-	None	-	-	-	-	-	-	-	-	-	-	-
101	Misc Cust Acct- Comp	905Comp	-	None	-	-	-	-	-	-	-	-	-	-	-
102	Customer Accts. Exp.	901-905	-		-	-	-	-	-	-	-	-	-	-	-
103															
104	VDER Revenue	908VDER	-	None	-	-	-	-	-	-	-	-	-	-	-
105	Cust Assist and Programs	908/909	-	None	-	-	-	-	-	-	-	-	-	-	-
106	Low Income Discount	908LI	-	None	-	-	-	-	-	-	-	-	-	-	-
107	SBC	908SBC	-	None	-	-	-	-	-	-	-	-	-	-	-
108	Econ Dev	908Econ	-	None	-	-	-	-	-	-	-	-	-	-	-
109	EE Programs	908DSM	-	None	-	-	-	-	-	-	-	-	-	-	-
110	Cust Service-Misc Expenses	910-916	-	None	-	-	-	-	-	-	-	-	-	-	-
111	Customer Serv. Exp.		-		-	-	-	-	-	-	-	-	-	-	-
112	Customer Accts. & Serv. Exp.	901-919	-		-	-	-	-	-	-	-	-	-	-	-
113															

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					1	2	3	4	4	4	5	6	7	7	8
114	E. ADMINISTRATIVE AND GENERAL														
115	A&G-Salaries	920	6,723	1CP_Trans	2,931	52	181	846	781	321	128	211	280	992	1
116	A&G-Salaries COLL	920Coll	-	None	-	-	-	-	-	-	-	-	-	-	-
117	A&G-Salaries COMP	920Comp	-	None	-	-	-	-	-	-	-	-	-	-	-
118	Major accounts	920Maj	-	None	-	-	-	-	-	-	-	-	-	-	-
119	A&G-Office Supp	921	12,124	1CP_Trans	5,285	95	326	1,525	1,408	579	231	381	504	1,788	1
120	A&G-Office Supp COLL	921Coll	-	None	-	-	-	-	-	-	-	-	-	-	-
121	A&G-Office Supp COMP	921Comp	-	None	-	-	-	-	-	-	-	-	-	-	-
122	A&G-Outside Servi	923	2,273	1CP_Trans	991	18	61	286	264	109	43	71	95	335	0
123	A&G-Business	923Bus	-	None	-	-	-	-	-	-	-	-	-	-	-
124	A&G-Outside Serv COLL	923Coll	-	None	-	-	-	-	-	-	-	-	-	-	-
125	A&G-Outside Serv COMP	923Comp	-	None	-	-	-	-	-	-	-	-	-	-	-
126	Property Insurance	924	758	1CP_Trans	331	6	20	95	88	36	14	24	32	112	0
127	Injuries & Damages Insur	925	1,682	1CP_Trans	733	13	45	211	195	80	32	53	70	248	0
128	Empl Pensions & Bene	926	6,244	1CP_Trans	2,722	49	168	785	725	298	119	196	260	921	1
129	Regulatory Comm Expenses	928	-	None	-	-	-	-	-	-	-	-	-	-	-
130	A&G-Insti GW Adv	930110	-	1CP_Trans	-	-	-	-	-	-	-	-	-	-	-
131	A&G-Misc Expenses	930200	-	None	-	-	-	-	-	-	-	-	-	-	-
132	A&G-R&D	930210	-	None	-	-	-	-	-	-	-	-	-	-	-
133	A&G-Rents	931	43,403	Account931	24,889	219	1,904	5,497	4,179	1,540	344	964	671	2,362	834
134	A&G Maint-Gen Plant-Elec	935	276	1CP_Trans	120	2	7	35	32	13	5	9	11	41	0
135	Admin & Genl. Exp.	920-932	73,483		38,001	454	2,713	9,280	7,672	2,977	918	1,909	1,923	6,799	837
136	Total Operating Expenses		170,432		80,265	1,211	5,318	21,474	18,930	7,607	2,767	4,958	5,955	21,099	849
137															
138	II. DEPRECIATION EXPENSE														
139	Deprec exp- Tran	403Tx	156,790	1CP_Trans	68,351	1,224	4,214	19,720	18,206	7,488	2,991	4,930	6,522	23,127	18
140	Deprec exp- Storage	403Tx	-	1CP_Trans	-	-	-	-	-	-	-	-	-	-	-
141	Deprec exp- Production	403Tx	-	1CP_Trans	-	-	-	-	-	-	-	-	-	-	-
142	Deprec exp- Struct/Station	403Dx	-	None	-	-	-	-	-	-	-	-	-	-	-
143	Deprec exp- PTF/OH/UG	403Dx	-	None	-	-	-	-	-	-	-	-	-	-	-
144	Deprec exp- Xfrmrs	403Dx	-	None	-	-	-	-	-	-	-	-	-	-	-
145	Deprec exp- Services	403Dx	-	None	-	-	-	-	-	-	-	-	-	-	-
146	Deprec exp- Meters	403Dx	-	None	-	-	-	-	-	-	-	-	-	-	-
147	Deprec exp- SL	403Dx	-	None	-	-	-	-	-	-	-	-	-	-	-
148	Deprec exp- Genl	403Gx	2,542	1CP_Trans	1,108	20	68	320	295	121	48	80	106	375	0
149	Amort Other Reg Assets	407300	-	None	-	-	-	-	-	-	-	-	-	-	-
150	Depreciation Expense	403	159,332		69,459	1,244	4,282	20,039	18,502	7,610	3,039	5,010	6,628	23,502	18
151															

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					1	2	3	4	4	4	5	6	7	7	8
152	III. TAXES and OTHER														
153	A. GENERAL TAXES														
154	Municipal property tax	408140	75,451	1CP_Trans	32,892	589	2,028	9,490	8,761	3,603	1,439	2,372	3,139	11,129	9
155	Payroll related	408110	2,867	1CP_Trans	1,250	22	77	361	333	137	55	90	119	423	0
156	Other tax	408170	860	1CP_Trans	375	7	23	108	100	41	16	27	36	127	0
157	General Taxes		79,178		34,516	618	2,128	9,958	9,194	3,781	1,510	2,489	3,294	11,679	9
158															
159	B. FEDERAL / STATE INCOME TAXES														
160	Federal Income Tax Exp		4,679	Tran_PreTax	2,966	34	246	547	376	126	18	86	41	160	81
161	State Income Tax Exp		147	Tran_PreTax	93	1	8	17	12	4	1	3	1	5	3
162	Income Taxes	409-411	4,826		3,059	35	253	564	387	130	19	89	42	165	83
163	Total Taxes	408-411	84,003		37,575	653	2,381	10,522	9,581	3,912	1,529	2,578	3,335	11,844	92
164	Revenue taxes		-	None	-	-	-	-	-	-	-	-	-	-	-
165	TOTAL EXPENSES		413,768		187,299	3,108	11,982	52,036	47,013	19,129	7,335	12,545	15,919	56,444	959
166															
167	IV. OPERATING REVENUES at Present Rates														
168	Distribution revenue		160,798	Tot_DistRev	99,438	1,068	8,086	19,212	13,575	4,693	790	3,115	1,664	6,286	2,871
169	Revenue taxes		-	None	-	-	-	-	-	-	-	-	-	-	-
170	Commodity revenue		-	None	-	-	-	-	-	-	-	-	-	-	-
171	SBC CEF revenue		-	None	-	-	-	-	-	-	-	-	-	-	-
172	ETIP CR		-	None	-	-	-	-	-	-	-	-	-	-	-
173	Wholesale transmission		365,988	1CP_Trans	159,548	2,858	9,836	46,031	42,499	17,479	6,981	11,507	15,224	53,984	42
174	Late Payments charges		-	None	-	-	-	-	-	-	-	-	-	-	-
175	Pole attachments		-	None	-	-	-	-	-	-	-	-	-	-	-
176	DLM / Load Control		278	1CP_Trans	121	2	7	35	32	13	5	9	12	41	0
177	Lge Cust Disc, Other		-	None	-	-	-	-	-	-	-	-	-	-	-
178	CSS Restablishment		-	None	-	-	-	-	-	-	-	-	-	-	-
179	Special L Revenue		-	None	-	-	-	-	-	-	-	-	-	-	-
180	Merchant Function Charge		-	None	-	-	-	-	-	-	-	-	-	-	-
181	VDER Revenue		-	None	-	-	-	-	-	-	-	-	-	-	-
182	Billing credit		-	None	-	-	-	-	-	-	-	-	-	-	-
183	Operating Revenues		527,064		259,107	3,928	17,930	65,278	56,106	22,186	7,776	14,630	16,899	60,311	2,913
184															
185	TOTAL EXPENSES		413,768		187,299	3,108	11,982	52,036	47,013	19,129	7,335	12,545	15,919	56,444	959
186	V. NET INCOME at Present Rat		113,296		71,808	820	5,948	13,242	9,093	3,057	441	2,085	981	3,867	1,954
187															

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					1	2	3	4	4	4	5	6	7	7	8
188	SUMMARY REPORT														
189	Utility Revenues	440-446	160,798		99,438	1,068	8,086	19,212	13,575	4,693	790	3,115	1,664	6,286	2,871
190	Other Operating Revenues	450-456	366,266		159,669	2,860	9,843	46,066	42,531	17,493	6,986	11,516	15,236	54,025	43
191	Total Operating Revenues		527,064		259,107	3,928	17,930	65,278	56,106	22,186	7,776	14,630	16,899	60,311	2,913
192															
193	Distribution / Transmission	580-599	96,949		42,264	757	2,605	12,193	11,258	4,630	1,849	3,048	4,033	14,300	11
194	Customer Acctg & Service	901-919	0		0	0	0	0	0	0	0	0	0	0	0
195	Admin & General	920-932	73,483		38,001	454	2,713	9,280	7,672	2,977	918	1,909	1,923	6,799	837
196	Total Operating Expenses		170,432		80,265	1,211	5,318	21,474	18,930	7,607	2,767	4,958	5,955	21,099	849
197															
198	Depreciation Expense	403	159,332		69,459	1,244	4,282	20,039	18,502	7,610	3,039	5,010	6,628	23,502	18
199	Taxes Other Than Income Tax /	408	79,178		34,516	618	2,128	9,958	9,194	3,781	1,510	2,489	3,294	11,679	9
200	Income before Income tax		118,122		74,866	855	6,201	13,806	9,480	3,187	460	2,174	1,023	4,032	2,037
201	Income Taxes	409-411	4,826		3,059	35	253	564	387	130	19	89	42	165	83
202	NET INCOME		113,296		71,808	820	5,948	13,242	9,093	3,057	441	2,085	981	3,867	1,954
203															
204	RATE BASE		3,583,567		1,562,208	27,983	96,307	450,711	416,124	171,149	68,350	112,672	149,066	528,580	416
205	Return on Rate Base		3.16%												
206															
207	REVENUE REQUIREMENTS														
208	Target Rate of Return		7.1200%		7.1200%	7.1200%	7.1200%	7.1200%	7.1200%	7.1200%	7.1200%	7.1200%	7.1200%	7.1200%	7.1200%
209	Rate Base		3,583,567		1,562,208	27,983	96,307	450,711	416,124	171,149	68,350	112,672	149,066	528,580	416
210															
211	Operating expenses		170,432		80,265	1,211	5,318	21,474	18,930	7,607	2,767	4,958	5,955	21,099	849
212	Uncollectibles- Delivery		0	None	0	0	0	0	0	0	0	0	0	0	0
213	Depreciation expense		159,332		69,459	1,244	4,282	20,039	18,502	7,610	3,039	5,010	6,628	23,502	18
214	General taxes / Other		79,178		34,516	618	2,128	9,958	9,194	3,781	1,510	2,489	3,294	11,679	9
215	Subtotal- Operating Costs to rec		408,942		184,240	3,073	11,728	51,472	46,625	18,998	7,316	12,457	15,877	56,279	876
216															
217	Target Return on Rate Base- Aft		255,150		111,229	1,992	6,857	32,091	29,628	12,186	4,867	8,022	10,614	37,635	30
218	Income taxes to recover		56,413		24,592	441	1,516	7,095	6,551	2,694	1,076	1,774	2,347	8,321	7
219				22.11%											
220	Subtotal- Rev Req before GRT		720,505		320,062	5,506	20,101	90,657	82,804	33,878	13,258	22,253	28,837	102,235	912
221	GRT needed		0	0.00%	0	0	0	0	0	0	0	0	0	0	0
222	TOTAL REVENUE REQ.		720,505		320,062	5,506	20,101	90,657	82,804	33,878	13,258	22,253	28,837	102,235	912

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					1	2	3	4	4	4	5	6	7	7	8
1	I. ELECTRIC PLANT IN SERVICE														
2	INTANGIBLE PLANT														
3	Organization	302	4,826	NCP_Pri	2,605	49	174	757	724	294	-	193	-	-	32
4	Intangible Plant		4,826		2,605	49	174	757	724	294	-	193	-	-	32
5															
6	C. TRANSMISSION PLANT														
7	Transmission Plant	350	-	None	-	-	-	-	-	-	-	-	-	-	-
8	Transmission Plant	350-359	-		-	-	-	-	-	-	-	-	-	-	-
9															
10	D. DISTRIBUTION PLANT														
11	Land and land rights	360	77,118	NCP_Pri	41,632	780	2,781	12,089	11,562	4,692	-	3,077	-	-	505
12	Structures and impr.	361	66,125	NCP_Pri	35,698	669	2,385	10,366	9,914	4,023	-	2,638	-	-	433
13	Station equipment	362	1,250,213	NCP_Pri	674,932	12,643	45,088	195,990	187,434	76,070	-	49,876	-	-	8,183
14	Poles, towers and fixtures	364	165,230	NCP_Pri-PLCC	-	-	-	63,573	60,798	24,675	-	16,178	-	7	-
15	OH conductors, devices	365	225,898	NCP_Pri-PLCC	-	-	-	86,915	83,121	33,734	-	22,118	-	10	-
16	UG conduits	366	159,537	NCP_Pri-PLCC	-	-	-	61,382	58,703	23,824	-	15,621	-	7	-
17	UG conductors, devices	367	479,610	NCP_Pri-PLCC	-	-	-	184,531	176,476	71,622	-	46,960	-	21	-
18	Line transformers	368	-	None	-	-	-	-	-	-	-	-	-	-	-
19	Services	369	-	None	-	-	-	-	-	-	-	-	-	-	-
20	Meters	370	-	None	-	-	-	-	-	-	-	-	-	-	-
21	Energy Storage	363	10,585	NCP_Pri	5,714	107	382	1,659	1,587	644	-	422	-	-	69
22	Street lighting, signals	373	-	None	-	-	-	-	-	-	-	-	-	-	-
23	346/363 -Solar / Battery Storage	374	-	NCP_Pri	-	-	-	-	-	-	-	-	-	-	-
24	Distribution Plant	360-374	2,434,316		757,976	14,198	50,635	616,506	589,593	239,285	-	156,889	-	45	9,189
25															
26	E. GENERAL PLANT														
27	General Plant	389	63,375	PriD-Lab	17,655	366	1,160	16,724	16,203	6,708	-	4,431	-	1	126
28	Common Plant	391	42,470	PriD-Lab	11,832	245	777	11,207	10,858	4,495	-	2,970	-	1	84
29	General Plant	389-399	105,846		29,487	612	1,938	27,931	27,061	11,204	-	7,401	-	2	210
30															
31	TOTAL UTILITY PLANT		2,544,988		790,068	14,859	52,747	645,194	617,378	250,782	-	164,482	-	47	9,431
32															

Niagara Mohawk Power Corporation d/b/a National Grid
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					1	2	3	4	4	4	5	6	7	7	8
33	II. DEPRECIATION RESERVE														
34	Franchises and consents	108.3	2,341	NCP_Pri	1,264	24	84	367	351	142	-	93	-	-	15
35	Transmission Plant	108.5	-	NCP_Pri-PLCC	-	-	-	-	-	-	-	-	-	-	-
36	Land Rts, Subst, Struct	108.5	283,124	NCP_Pri	152,845	2,863	10,211	44,384	42,446	17,227	-	11,295	-	-	1,853
37	PTF / OH / UG	108.5	313,706	NCP_Pri-PLCC	-	-	-	120,699	115,430	46,847	-	30,716	-	14	-
38	Line Transformers	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
39	Services	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
40	Meters	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
41	Energy Storage	108.5	2,359	NCP_Pri	1,274	24	85	370	354	144	-	94	-	-	15
42	Lighting	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
43	General Plant	108.6	42,631	PriD-Lab	11,876	246	780	11,250	10,900	4,513	-	2,981	-	1	85
44	Depreciation Reserve	108	644,161		167,259	3,157	11,161	177,070	169,481	68,872	-	45,179	-	15	1,969
45															
46	III. OTHER RATE BASE ITEMS														
47	Other Reg Assets		-	PriD-Lab	-	-	-	-	-	-	-	-	-	-	-
48	Materials and Supplies		11,740	PriD-OpExp	3,248	56	224	3,098	2,945	1,204	13	791	25	88	50
49	Prepayments		5,168	PriD-OpExp	1,430	24	99	1,364	1,296	530	6	348	11	39	22
50	Other Net Plant		-	None	-	-	-	-	-	-	-	-	-	-	-
51	Cash Working Capital		20,195	PriD-OpExp	5,586	95	385	5,329	5,066	2,071	22	1,361	43	151	85
52	Cash Working Cap- Comm		-	None	-	-	-	-	-	-	-	-	-	-	-
53	Accumulated Deferred FIT		(280,007)	PriD-PT	(86,926)	(1,635)	(5,803)	(70,986)	(67,926)	(27,592)	-	(18,097)	-	(5)	(1,038)
54	Non Interest Bearing CWIP		69,672	PriD-PT	21,629	407	1,444	17,663	16,901	6,865	-	4,503	-	1	258
55	EBCap Adjustment		(106,889)	PriD-RB	(35,129)	(659)	(2,347)	(26,270)	(25,131)	(10,208)	(2)	(6,695)	(5)	(19)	(423)
56	Other Rate Base	131-283	(280,122)		(90,162)	(1,711)	(5,999)	(69,803)	(66,847)	(27,130)	38	(17,789)	74	255	(1,046)
57															
58	TOTAL RATE BASE		1,620,705		532,647	9,990	35,587	398,321	381,050	154,780	38	101,515	74	287	6,417
59															

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					1	2	3	4	4	4	5	6	7	7	8
60	I. OPERATING AND MAINTENANCE EXPENSES														
61	B. TRANSMISSION EXPENSE														
62	Transmission Expense		-	None	-	-	-	-	-	-	-	-	-	-	-
63	Transmission Expense		-		-	-	-	-	-	-	-	-	-	-	-
64															
65	C. DISTRIBUTION EXPENSE														
66	Purchased Power	555	-	None	-	-	-	-	-	-	-	-	-	-	-
67	Transmission O&M	560	-	None	-	-	-	-	-	-	-	-	-	-	-
68	Oper-Supervision & Eng	580	5,858	PriD-Lab	1,632	34	107	1,546	1,498	620	-	410	-	0	12
69	Oper-Load Dispatching	581	11,103	MWh-Pri	5,389	127	346	1,845	1,919	877	-	600	-	-	-
70	Oper-Substations	582	6,462	NCP_Pri	3,489	65	233	1,013	969	393	-	258	-	-	42
71	Oper-Overhead Lines	583	2,869	NCP_Pri-PLCC	-	-	-	1,104	1,056	428	-	281	-	0	-
72	Oper-Underground Lines	584	4,939	NCP_Pri-PLCC	-	-	-	1,900	1,817	738	-	484	-	0	-
73	Oper-Outdoor Lighting	585	-	None	-	-	-	-	-	-	-	-	-	-	-
74	Oper-Electric Meters	586	-	None	-	-	-	-	-	-	-	-	-	-	-
75	Oper-Customer Install.	587	-	None	-	-	-	-	-	-	-	-	-	-	-
76	Oper-Misc Expenses	588	14,431	PriD-PT	4,480	84	299	3,658	3,501	1,422	-	933	-	0	53
77	Oper-Rents	589	112	PriD-Lab	31	1	2	30	29	12	-	8	-	0	0
78	Maint-Supervision & Eng	590	1,202	PriD-Lab	335	7	22	317	307	127	-	84	-	0	2
79	Maint-Structures	591	1,505	NCP_Pri	812	15	54	236	226	92	-	60	-	-	10
80	Maint-Substations	592	7,860	NCP_Pri	4,243	79	283	1,232	1,178	478	-	314	-	-	51
81	Maint-Overhead Lines	593	35,778	NCP_Pri-PLCC	-	-	-	13,766	13,165	5,343	-	3,503	-	2	-
82	Maint-Underground Lines	594	5,662	NCP_Pri-PLCC	-	-	-	2,179	2,083	846	-	554	-	0	-
83	Maint-Line Transformers	595	-	None	-	-	-	-	-	-	-	-	-	-	-
84	Maint-Outdoor Lighting	596	-	None	-	-	-	-	-	-	-	-	-	-	-
85	Maint-Electric Meters	597	-	None	-	-	-	-	-	-	-	-	-	-	-
86	Maint-Misc Distr Plant	599	1,386	PriD-PT	430	8	29	351	336	137	-	90	-	0	5
87	Oper. & Maint. Exp.	500-599	99,167		20,842	421	1,376	29,176	28,084	11,512	-	7,577	-	3	176
88			99,167		20,842	421	1,376	29,176	28,084	11,512	-	7,577	-	3	176

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					1	2	3	4	4	4	5	6	7	7	8
89	D. CUSTOMER ACCOUNTS AND SERVICE														
90	Supervision	901	-	NCP_Pri	-	-	-	-	-	-	-	-	-	-	-
91	Supervision- Collections	901Coll	-	None	-	-	-	-	-	-	-	-	-	-	-
92	Supervision- Competitive	901Comp	-	None	-	-	-	-	-	-	-	-	-	-	-
93	Meter Reading Exp- Comp	902Comp	-	None	-	-	-	-	-	-	-	-	-	-	-
94	Cust Recs & Coll	903	-	None	-	-	-	-	-	-	-	-	-	-	-
95	Cust Recs & Coll- Coll	903Coll	-	None	-	-	-	-	-	-	-	-	-	-	-
96	Cust Recs & Coll- Comp	903Comp	-	None	-	-	-	-	-	-	-	-	-	-	-
97	Uncollectible- Delivery	904	10,644	Write-Offs-Del	8,937	2	527	601	373	129	12	10	5	10	38
98	Uncollectible- Comm	904Comm	-	None	-	-	-	-	-	-	-	-	-	-	-
99	Misc Cust Acct	905	-	None	-	-	-	-	-	-	-	-	-	-	-
100	Misc Cust Acct Coll	905Coll	-	None	-	-	-	-	-	-	-	-	-	-	-
101	Misc Cust Acct- Comp	905Comp	-	None	-	-	-	-	-	-	-	-	-	-	-
102	Customer Accts. Exp.	901-905	10,644		8,937	2	527	601	373	129	12	10	5	10	38
103															
104	VDER Revenue	908VDER	-	None	-	-	-	-	-	-	-	-	-	-	-
105	Cust Assist and Programs	908/909	-	None	-	-	-	-	-	-	-	-	-	-	-
106	Low Income Discount	908LI	-	None	-	-	-	-	-	-	-	-	-	-	-
107	SBC	908SBC	-	None	-	-	-	-	-	-	-	-	-	-	-
108	Econ Dev	908Econ	-	None	-	-	-	-	-	-	-	-	-	-	-
109	EE Programs	908DSM	-	None	-	-	-	-	-	-	-	-	-	-	-
110	Cust Service-Misc Expenses	910-916	-	None	-	-	-	-	-	-	-	-	-	-	-
111	Customer Serv. Exp.		-		-	-	-	-	-	-	-	-	-	-	-
112	Customer Accts. & Serv. Exp.	901-919	10,644		8,937	2	527	601	373	129	12	10	5	10	38
113															

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					1	2	3	4	4	4	5	6	7	7	8
114	E. ADMINISTRATIVE AND GENERAL														
115	A&G-Salaries	920	8,792	PriD-Lab	2,449	51	161	2,320	2,248	931	-	615	-	0	17
116	A&G-Salaries COLL	920Coll	-	None	-	-	-	-	-	-	-	-	-	-	-
117	A&G-Salaries COMP	920Comp	-	None	-	-	-	-	-	-	-	-	-	-	-
118	Major accounts	920Maj	-	None	-	-	-	-	-	-	-	-	-	-	-
119	A&G-Office Supp	921	15,855	PriD-Lab	4,417	92	290	4,184	4,054	1,678	-	1,109	-	0	32
120	A&G-Office Supp COLL	921Coll	-	None	-	-	-	-	-	-	-	-	-	-	-
121	A&G-Office Supp COMP	921Comp	-	None	-	-	-	-	-	-	-	-	-	-	-
122	A&G-Outside Servi	923	2,973	PriD-Lab	828	17	54	784	760	315	-	208	-	0	6
123	A&G-Business	923Bus	-	None	-	-	-	-	-	-	-	-	-	-	-
124	A&G-Outside Serv COLL	923Coll	-	None	-	-	-	-	-	-	-	-	-	-	-
125	A&G-Outside Serv COMP	923Comp	-	None	-	-	-	-	-	-	-	-	-	-	-
126	Property Insurance	924	383	PriD-PT	119	2	8	97	93	38	-	25	-	0	1
127	Injuries & Damages Insur	925	2,199	PriD-Lab	613	13	40	580	562	233	-	154	-	0	4
128	Empl Pensions & Bene	926	8,165	PriD-Lab	2,275	47	149	2,155	2,088	864	-	571	-	0	16
129	Regulatory Comm Expenses	928	-	None	-	-	-	-	-	-	-	-	-	-	-
130	A&G-Insti GW Adv	930110	-	PriD-PT	-	-	-	-	-	-	-	-	-	-	-
131	A&G-Misc Expenses	930200	-	None	-	-	-	-	-	-	-	-	-	-	-
132	A&G-R&D	930210	-	None	-	-	-	-	-	-	-	-	-	-	-
133	A&G-Rents	931	21,907	Account931	12,562	111	961	2,775	2,109	778	174	486	339	1,192	421
134	A&G Maint-Gen Plant-Elec	935	361	PriD-Lab	101	2	7	95	92	38	-	25	-	0	1
135	Admin & Genl. Exp.	920-932	60,634		23,363	334	1,671	12,990	12,006	4,874	174	3,192	339	1,193	499
136	Total Operating Expenses		170,446		53,142	758	3,574	42,768	40,462	16,515	186	10,779	344	1,206	713
137															
138	II. DEPRECIATION EXPENSE														
139	Deprec exp- Tran	403Tx	-	None	-	-	-	-	-	-	-	-	-	-	-
140	Deprec exp- Storage	403Tx	530	NCP_Pri	286	5	19	83	79	32	-	21	-	-	3
141	Deprec exp- Production	403Tx	-	PriD-PT	-	-	-	-	-	-	-	-	-	-	-
142	Deprec exp- Struct/Station	403Dx	33,284	NCP_Pri	17,968	337	1,200	5,218	4,990	2,025	-	1,328	-	-	218
143	Deprec exp- PTF/OH/UG	403Dx	27,728	NCP_Pri-PLCC	-	-	-	10,668	10,203	4,141	-	2,715	-	1	-
144	Deprec exp- Xfrmrs	403Dx	-	None	-	-	-	-	-	-	-	-	-	-	-
145	Deprec exp- Services	403Dx	-	None	-	-	-	-	-	-	-	-	-	-	-
146	Deprec exp- Meters	403Dx	-	None	-	-	-	-	-	-	-	-	-	-	-
147	Deprec exp- SL	403Dx	-	None	-	-	-	-	-	-	-	-	-	-	-
148	Deprec exp- Genl	403Gx	3,324	PriD-Lab	926	19	61	877	850	352	-	232	-	0	7
149	Amort Other Reg Assets	407300	-	None	-	-	-	-	-	-	-	-	-	-	-
150	Depreciation Expense	403	64,866		19,181	361	1,280	16,846	16,122	6,550	-	4,296	-	1	228
151															

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					1	2	3	4	4	4	5	6	7	7	8
152	III. TAXES and OTHER														
153	A. GENERAL TAXES														
154	Municipal property tax	408140	36,933	PriD-PT-Tax	11,463	215	766	9,369	8,960	3,636	-	2,384	-	1	139
155	Payroll related	408110	3,749	PriD-Lab	1,044	22	69	989	959	397	-	262	-	0	7
156	Other tax	408170	434	PriD-PT	135	3	9	110	105	43	-	28	-	0	2
157	General Taxes		41,116		12,642	239	843	10,468	10,024	4,076	-	2,674	-	1	148
158															
159	B. FEDERAL / STATE INCOME TAXES														
160	Federal Income Tax Exp		6,207	PriD-Pretax	7,224	58	632	(711)	(1,171)	(565)	76	(366)	161	612	259
161	State Income Tax Exp		195	PriD-Pretax	227	2	20	(22)	(37)	(18)	2	(11)	5	19	8
162	Income Taxes	409-411	6,402		7,450	60	652	(734)	(1,207)	(583)	78	(378)	166	631	267
163	Total Taxes	408-411	47,518		20,092	299	1,495	9,735	8,816	3,493	78	2,297	166	632	415
164	Revenue taxes		-	None	-	-	-	-	-	-	-	-	-	-	-
165	TOTAL EXPENSES		282,829		92,415	1,418	6,349	69,349	65,401	26,558	264	17,372	510	1,839	1,355
166															
167	IV. OPERATING REVENUES at Present Rates														
168	Distribution revenue		425,711	Tot_DistRev	263,260	2,828	21,408	50,863	35,940	12,425	2,092	8,246	4,405	16,643	7,600
169	Revenue taxes		-	None	-	-	-	-	-	-	-	-	-	-	-
170	Commodity revenue		-	None	-	-	-	-	-	-	-	-	-	-	-
171	SBC CEF revenue		-	None	-	-	-	-	-	-	-	-	-	-	-
172	ETIP CR		-	None	-	-	-	-	-	-	-	-	-	-	-
173	Wholesale transmission		-	None	-	-	-	-	-	-	-	-	-	-	-
174	Late Payments charges		4,728	Write-Offs-Del	3,970	1	234	267	166	57	5	4	2	5	17
175	Pole attachments		2,333	NCP_Pri-PLCC	-	-	-	898	858	348	-	228	-	0	-
176	DLM / Load Control		363	PriD-Lab	101	2	7	96	93	38	-	25	-	0	1
177	Lge Cust Disc, Other		-	None	-	-	-	-	-	-	-	-	-	-	-
178	CSS Restablishment		-	None	-	-	-	-	-	-	-	-	-	-	-
179	Special L Revenue		-	None	-	-	-	-	-	-	-	-	-	-	-
180	Merchant Function Charge		-	None	-	-	-	-	-	-	-	-	-	-	-
181	VDER Revenue		-	None	-	-	-	-	-	-	-	-	-	-	-
182	Billing credit		-	None	-	-	-	-	-	-	-	-	-	-	-
183	Operating Revenues		433,135		267,331	2,831	21,649	52,124	37,056	12,869	2,097	8,504	4,407	16,648	7,618
184															
185	TOTAL EXPENSES		282,829		92,415	1,418	6,349	69,349	65,401	26,558	264	17,372	510	1,839	1,355
186	V. NET INCOME at Present Rat		150,305		174,916	1,413	15,300	(17,225)	(28,344)	(13,689)	1,833	(8,868)	3,897	14,809	6,263
187															

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					1	2	3	4	4	4	5	6	7	7	8
188	SUMMARY REPORT														
189	Utility Revenues	440-446	425,711		263,260	2,828	21,408	50,863	35,940	12,425	2,092	8,246	4,405	16,643	7,600
190	Other Operating Revenues	450-456	7,424		4,071	3	241	1,260	1,117	444	5	258	2	5	17
191	Total Operating Revenues		433,135		267,331	2,831	21,649	52,124	37,056	12,869	2,097	8,504	4,407	16,648	7,618
192															
193	Distribution / Transmission	580-599	99,167		20,842	421	1,376	29,176	28,084	11,512	0	7,577	0	3	176
194	Customer Acctg & Service	901-919	10,644		8,937	2	527	601	373	129	12	10	5	10	38
195	Admin & General	920-932	60,634		23,363	334	1,671	12,990	12,006	4,874	174	3,192	339	1,193	499
196	Total Operating Expenses		170,446		53,142	758	3,574	42,768	40,462	16,515	186	10,779	344	1,206	713
197															
198	Depreciation Expense	403	64,866		19,181	361	1,280	16,846	16,122	6,550	0	4,296	0	1	228
199	Taxes Other Than Income Tax /	408	41,116		12,642	239	843	10,468	10,024	4,076	0	2,674	0	1	148
200	Income before Income tax		156,708		182,367	1,474	15,952	(17,958)	(29,552)	(14,272)	1,911	(9,246)	4,063	15,440	6,529
201	Income Taxes	409-411	6,402		7,450	60	652	(734)	(1,207)	(583)	78	(378)	166	631	267
202	NET INCOME		150,305		174,916	1,413	15,300	(17,225)	(28,344)	(13,689)	1,833	(8,868)	3,897	14,809	6,263
203															
204	RATE BASE		1,620,705		532,647	9,990	35,587	398,321	381,050	154,780	38	101,515	74	287	6,417
205	Return on Rate Base		9.27%												
206															
207	REVENUE REQUIREMENTS														
208	Target Rate of Return		7.1200%		7.1200%	7.1200%	7.1200%	7.1200%	7.1200%	7.1200%	7.1200%	7.1200%	7.1200%	7.1200%	7.1200%
209	Rate Base		1,620,705		532,647	9,990	35,587	398,321	381,050	154,780	38	101,515	74	287	6,417
210															
211	Operating expenses		159,801		44,205	755	3,047	42,166	40,090	16,386	174	10,769	339	1,196	675
212	Uncollectibles- Delivery		10,132	Write-Offs-Del	8,507	2	502	572	355	123	12	10	5	10	36
213	Depreciation expense		64,866		19,181	361	1,280	16,846	16,122	6,550	0	4,296	0	1	228
214	General taxes / Other		41,116		12,642	239	843	10,468	10,024	4,076	0	2,674	0	1	148
215	Subtotal- Operating Costs to rec		275,915		84,534	1,358	5,672	70,053	66,590	27,135	185	17,749	344	1,207	1,087
216															
217	Target Return on Rate Base- Aft		115,394		37,924	711	2,534	28,360	27,131	11,020	3	7,228	5	20	457
218	Income taxes to recover		25,513		8,385	157	560	6,270	5,998	2,437	1	1,598	1	5	101
219				22.11%											
220	Subtotal- Rev Req before GRT		416,822		130,844	2,226	8,766	104,684	99,719	40,592	189	26,575	350	1,232	1,645
221	GRT needed		0	0.00%	0	0	0	0	0	0	0	0	0	0	0
222	TOTAL REVENUE REQ.		416,822		130,844	2,226	8,766	104,684	99,719	40,592	189	26,575	350	1,232	1,645

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					1	2	3	4	4	4	5	6	7	7	8
1	I. ELECTRIC PLANT IN SERVICE														
2	INTANGIBLE PLANT														
3	Organization	302	6,097	PriC-DiPt	5,433	17	460	171	13	3	-	0	-	-	-
4	Intangible Plant		6,097		5,433	17	460	171	13	3	-	0	-	-	-
5															
6	C. TRANSMISSION PLANT														
7	Transmission Plant	350	-	None	-	-	-	-	-	-	-	-	-	-	-
8	Transmission Plant	350-359	-		-	-	-	-	-	-	-	-	-	-	-
9															
10	D. DISTRIBUTION PLANT														
11	Land and land rights	360	-	None	-	-	-	-	-	-	-	-	-	-	-
12	Structures and impr.	361	-	None	-	-	-	-	-	-	-	-	-	-	-
13	Station equipment	362	-	None	-	-	-	-	-	-	-	-	-	-	-
14	Poles, towers and fixtures	364	1,065,182	Cust-Pri	949,273	2,917	80,328	29,833	2,334	458	-	40	-	-	-
15	OH conductors, devices	365	1,456,286	Cust-Pri	1,297,818	3,988	109,823	40,787	3,191	626	-	54	-	-	-
16	UG conduits	366	138,186	Cust-Pri	123,149	378	10,421	3,870	303	59	-	5	-	-	-
17	UG conductors, devices	367	415,425	Cust-Pri	370,220	1,138	31,328	11,635	910	179	-	15	-	-	-
18	Line transformers	368	-	None	-	-	-	-	-	-	-	-	-	-	-
19	Services	369	-	None	-	-	-	-	-	-	-	-	-	-	-
20	Meters	370	-	None	-	-	-	-	-	-	-	-	-	-	-
21	Energy Storage	363	-	None	-	-	-	-	-	-	-	-	-	-	-
22	Street lighting, signals	373	-	None	-	-	-	-	-	-	-	-	-	-	-
23	346/363 -Solar / Battery Storage	374	-	None	-	-	-	-	-	-	-	-	-	-	-
24	Distribution Plant	360-374	3,075,079		2,740,460	8,420	231,901	86,125	6,737	1,322	-	114	-	-	-
25															
26	E. GENERAL PLANT														
27	General Plant	389	153,055	PriC-Lab	136,400	419	11,542	4,287	335	66	-	6	-	-	-
28	Common Plant	391	102,568	PriC-Lab	91,407	281	7,735	2,873	225	44	-	4	-	-	-
29	General Plant	389-399	255,623		227,807	700	19,277	7,159	560	110	-	10	-	-	-
30															
31	TOTAL UTILITY PLANT		3,336,799		2,973,700	9,137	251,638	93,455	7,311	1,435	-	124	-	-	-
32															

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					1	2	3	4	4	4	5	6	7	7	8
33	II. DEPRECIATION RESERVE														
34	Franchises and consents	108.3	2,957	PriC-DiPt	2,635	8	223	83	6	1	-	0	-	-	-
35	Transmission Plant	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
36	Land Rts, Subst, Struct	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
37	PTF / OH / UG	108.5	936,324	Cust-Pri	834,436	2,564	70,611	26,224	2,051	403	-	35	-	-	-
38	Line Transformers	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
39	Services	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
40	Meters	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
41	Energy Storage	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
42	Lighting	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
43	General Plant	108.6	102,957	PriC-Lab	91,754	282	7,764	2,884	226	44	-	4	-	-	-
44	Depreciation Reserve	108	1,042,238		928,825	2,854	78,598	29,190	2,284	448	-	39	-	-	-
45															
46	III. OTHER RATE BASE ITEMS														
47	Other Reg Assets		-	None	-	-	-	-	-	-	-	-	-	-	-
48	Materials and Supplies		30,725	PriC-OpExp	26,711	89	2,250	1,069	266	87	17	48	33	115	41
49	Prepayments		13,525	PriC-OpExp	11,758	39	991	470	117	38	7	21	14	51	18
50	Other Net Plant		-	None	-	-	-	-	-	-	-	-	-	-	-
51	Cash Working Capital		52,852	PriC-OpExp	45,948	153	3,871	1,838	457	150	29	82	56	198	70
52	Cash Working Cap- Comm		-	None	-	-	-	-	-	-	-	-	-	-	-
53	Accumulated Deferred FIT		(367,125)	PriC-PT	(327,175)	(1,005)	(27,686)	(10,282)	(804)	(158)	-	(14)	-	-	-
54	Non Interest Bearing CWIP		91,348	PriC-PT	81,408	250	6,889	2,558	200	39	-	3	-	-	-
55	EBCap Adjustment		(140,145)	PriC-RB	(124,754)	(385)	(10,555)	(3,969)	(349)	(76)	(4)	(15)	(7)	(24)	(8)
56	Other Rate Base	131-283	(318,820)		(286,106)	(859)	(24,239)	(8,315)	(113)	81	49	126	96	339	120
57															
58	TOTAL RATE BASE		1,975,741		1,758,769	5,425	148,800	55,949	4,915	1,068	49	211	96	339	120
59															

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					1	2	3	4	4	4	5	6	7	7	8
60	I. OPERATING AND MAINTENANCE EXPENSES														
61	B. TRANSMISSION EXPENSE														
62	Transmission Expense		-	None	-	-	-	-	-	-	-	-	-	-	-
63	Transmission Expense		-		-	-	-	-	-	-	-	-	-	-	-
64															
65	C. DISTRIBUTION EXPENSE														
66	Purchased Power	555	-	None	-	-	-	-	-	-	-	-	-	-	-
67	Transmission O&M	560	-	None	-	-	-	-	-	-	-	-	-	-	-
68	Oper-Supervision & Eng	580	14,148	PriC-Lab	12,608	39	1,067	396	31	6	-	1	-	-	-
69	Oper-Load Dispatching	581	-	None	-	-	-	-	-	-	-	-	-	-	-
70	Oper-Substations	582	-	None	-	-	-	-	-	-	-	-	-	-	-
71	Oper-Overhead Lines	583	18,493	Cust-Pri	16,481	51	1,395	518	41	8	-	1	-	-	-
72	Oper-Underground Lines	584	4,278	Cust-Pri	3,812	12	323	120	9	2	-	0	-	-	-
73	Oper-Outdoor Lighting	585	-	None	-	-	-	-	-	-	-	-	-	-	-
74	Oper-Electric Meters	586	-	None	-	-	-	-	-	-	-	-	-	-	-
75	Oper-Customer Install.	587	-	None	-	-	-	-	-	-	-	-	-	-	-
76	Oper-Misc Expenses	588	18,921	PriC-DiPT	16,862	52	1,427	530	41	8	-	1	-	-	-
77	Oper-Rents	589	272	PriC-Lab	242	1	20	8	1	0	-	0	-	-	-
78	Maint-Supervision & Eng	590	2,903	PriC-Lab	2,587	8	219	81	6	1	-	0	-	-	-
79	Maint-Structures	591	-	None	-	-	-	-	-	-	-	-	-	-	-
80	Maint-Substations	592	-	None	-	-	-	-	-	-	-	-	-	-	-
81	Maint-Overhead Lines	593	230,649	Cust-Pri	205,551	632	17,394	6,460	505	99	-	9	-	-	-
82	Maint-Underground Lines	594	4,905	Cust-Pri	4,371	13	370	137	11	2	-	0	-	-	-
83	Maint-Line Transformers	595	-	None	-	-	-	-	-	-	-	-	-	-	-
84	Maint-Outdoor Lighting	596	-	None	-	-	-	-	-	-	-	-	-	-	-
85	Maint-Electric Meters	597	-	None	-	-	-	-	-	-	-	-	-	-	-
86	Maint-Misc Distr Plant	599	1,817	PriC-DiPT	1,619	5	137	51	4	1	-	0	-	-	-
87	Oper. & Maint. Exp.	500-599	296,384		264,133	812	22,351	8,301	649	127	-	11	-	-	-
88			296,384		264,133	812	22,351	8,301	649	127	-	11	-	-	-
89	D. CUSTOMER ACCOUNTS AND SERVICE														
90	Supervision	901	-	Cust-Pri	-	-	-	-	-	-	-	-	-	-	-
91	Supervision- Collections	901Coll	-	None	-	-	-	-	-	-	-	-	-	-	-
92	Supervision- Competitive	901Comp	-	None	-	-	-	-	-	-	-	-	-	-	-
93	Meter Reading Exp- Comp	902Comp	-	None	-	-	-	-	-	-	-	-	-	-	-
94	Cust Recs & Coll	903	-	None	-	-	-	-	-	-	-	-	-	-	-
95	Cust Recs & Coll- Coll	903Coll	-	None	-	-	-	-	-	-	-	-	-	-	-
96	Cust Recs & Coll- Comp	903Comp	-	None	-	-	-	-	-	-	-	-	-	-	-
97	Uncollectible- Delivery	904	12,976	Write-Offs-Del	10,895	3	642	733	454	157	15	12	6	12	46
98	Uncollectible- Comm	904Comm	-	None	-	-	-	-	-	-	-	-	-	-	-
99	Misc Cust Acct	905	-	None	-	-	-	-	-	-	-	-	-	-	-
100	Misc Cust Acct Coll	905Coll	-	None	-	-	-	-	-	-	-	-	-	-	-
101	Misc Cust Acct- Comp	905Comp	-	None	-	-	-	-	-	-	-	-	-	-	-
102	Customer Accts. Exp.	901-905	12,976		10,895	3	642	733	454	157	15	12	6	12	46
103															
104	VDER Revenue	908VDER	-	None	-	-	-	-	-	-	-	-	-	-	-

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					1	2	3	4	4	4	5	6	7	7	8
105	Cust Assist and Programs	908/909	-	None	-	-	-	-	-	-	-	-	-	-	-
106	Low Income Discount	908LI	-	None	-	-	-	-	-	-	-	-	-	-	-
107	SBC	908SBC	-	None	-	-	-	-	-	-	-	-	-	-	-
108	Econ Dev	908Econ	-	None	-	-	-	-	-	-	-	-	-	-	-
109	EE Programs	908DSM	-	None	-	-	-	-	-	-	-	-	-	-	-
110	Cust Service-Misc Expenses	910-916	-	None	-	-	-	-	-	-	-	-	-	-	-
111	Customer Serv. Exp.		-		-	-	-	-	-	-	-	-	-	-	-
112	Customer Accts. & Serv. Exp.	901-919	12,976		10,895	3	642	733	454	157	15	12	6	12	46
113															

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					1	2	3	4	4	4	5	6	7	7	8
114	E. ADMINISTRATIVE AND GENERAL														
115	A&G-Salaries	920	21,233	PriC-Lab	18,923	58	1,601	595	47	9	-	1	-	-	-
116	A&G-Salaries COLL	920Coll	-	None	-	-	-	-	-	-	-	-	-	-	-
117	A&G-Salaries COMP	920Comp	-	None	-	-	-	-	-	-	-	-	-	-	-
118	Major accounts	920Maj	-	None	-	-	-	-	-	-	-	-	-	-	-
119	A&G-Office Supp	921	38,290	PriC-Lab	34,124	105	2,888	1,072	84	16	-	1	-	-	-
120	A&G-Office Supp COLL	921Coll	-	None	-	-	-	-	-	-	-	-	-	-	-
121	A&G-Office Supp COMP	921Comp	-	None	-	-	-	-	-	-	-	-	-	-	-
122	A&G-Outside Servi	923	7,179	PriC-Lab	6,398	20	541	201	16	3	-	0	-	-	-
123	A&G-Business	923Bus	-	PriC-Lab	-	-	-	-	-	-	-	-	-	-	-
124	A&G-Outside Serv COLL	923Coll	-	PriC-Lab	-	-	-	-	-	-	-	-	-	-	-
125	A&G-Outside Serv COMP	923Comp	-	PriC-Lab	-	-	-	-	-	-	-	-	-	-	-
126	Property Insurance	924	502	PriC-PT	447	1	38	14	1	0	-	0	-	-	-
127	Injuries & Damages Insur	925	5,311	PriC-Lab	4,733	15	400	149	12	2	-	0	-	-	-
128	Empl Pensions & Bene	926	19,719	PriC-Lab	17,573	54	1,487	552	43	8	-	1	-	-	-
129	Regulatory Comm Expenses	928	-	RateBase	-	-	-	-	-	-	-	-	-	-	-
130	A&G-Insti GW Adv	930110	-	PriC-RB	-	-	-	-	-	-	-	-	-	-	-
131	A&G-Misc Expenses	930200	-	RateBase	-	-	-	-	-	-	-	-	-	-	-
132	A&G-R&D	930210	-	PriC-PT	-	-	-	-	-	-	-	-	-	-	-
133	A&G-Rents	931	28,723	Account931	16,470	145	1,260	3,638	2,765	1,019	228	638	444	1,563	552
134	A&G Maint-Gen Plant-Elec	935	872	PriC-Lab	777	2	66	24	2	0	-	0	-	-	-
135	Admin & Genl. Exp.	920-932	121,829		99,445	400	8,282	6,245	2,969	1,059	228	641	444	1,563	552
136	Total Operating Expenses		431,189		374,472	1,214	31,275	15,279	4,073	1,344	243	665	450	1,576	598
137															
138	II. DEPRECIATION EXPENSE														
139	Deprec exp- Tran	403Tx	-	None	-	-	-	-	-	-	-	-	-	-	-
140	Deprec exp- Storage	403Tx	-	None	-	-	-	-	-	-	-	-	-	-	-
141	Deprec exp- Production	403Tx	-	PriC-PT	-	-	-	-	-	-	-	-	-	-	-
142	Deprec exp- Struct/Station	403Dx	-	None	-	-	-	-	-	-	-	-	-	-	-
143	Deprec exp- PTF/OH/UG	403Dx	82,759	Cust-Pri	73,754	227	6,241	2,318	181	36	-	3	-	-	-
144	Deprec exp- Xfrmrs	403Dx	-	None	-	-	-	-	-	-	-	-	-	-	-
145	Deprec exp- Services	403Dx	-	None	-	-	-	-	-	-	-	-	-	-	-
146	Deprec exp- Meters	403Dx	-	None	-	-	-	-	-	-	-	-	-	-	-
147	Deprec exp- SL	403Dx	-	None	-	-	-	-	-	-	-	-	-	-	-
148	Deprec exp- Genl	403Gx	8,028	PriC-Lab	7,155	22	605	225	18	3	-	0	-	-	-
149	Amort Other Reg Assets	407300	-	None	-	-	-	-	-	-	-	-	-	-	-
150	Depreciation Expense	403	90,787		80,908	249	6,847	2,543	199	39	-	3	-	-	-
151															

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					1	2	3	4	4	4	5	6	7	7	8
152	III. TAXES and OTHER														
153	A. GENERAL TAXES														
154	Municipal property tax	408140	46,858	PriC-PT-Tax	41,759	128	3,534	1,312	103	20	-	2	-	-	-
155	Payroll related	408110	9,054	PriC-Lab	8,069	25	683	254	20	4	-	0	-	-	-
156	Other tax	408170	569	PriC-PT	507	2	43	16	1	0	-	0	-	-	-
157	General Taxes		56,481		50,335	155	4,259	1,582	124	24	-	2	-	-	-
158															
159	B. FEDERAL / STATE INCOME TAXES														
160	Federal Income Tax Exp		(1,374)	PriC-Pretax	(6,462)	74	(580)	1,725	1,575	549	92	372	195	742	345
161	State Income Tax Exp		(43)	PriC-Pretax	(203)	2	(18)	54	49	17	3	12	6	23	11
162	Income Taxes	409-411	(1,417)		(6,664)	77	(598)	1,779	1,624	566	95	384	201	765	355
163	Total Taxes	408-411	55,065		43,671	231	3,661	3,361	1,748	590	95	386	201	765	355
164	Revenue taxes		-	None	-	-	-	-	-	-	-	-	-	-	-
165	TOTAL EXPENSES		577,041		499,051	1,694	41,783	21,183	6,020	1,973	337	1,054	652	2,340	953
166															
167	IV. OPERATING REVENUES at Present Rates														
168	Distribution revenue		518,968	Tot_DistRev	320,931	3,448	26,098	62,006	43,813	15,147	2,550	10,052	5,370	20,289	9,265
169	Revenue taxes		-	None	-	-	-	-	-	-	-	-	-	-	-
170	Commodity revenue		-	None	-	-	-	-	-	-	-	-	-	-	-
171	SBC CEF revenue		-	None	-	-	-	-	-	-	-	-	-	-	-
172	ETIP CR		-	None	-	-	-	-	-	-	-	-	-	-	-
173	Wholesale transmission		-	None	-	-	-	-	-	-	-	-	-	-	-
174	Late Payments charges		8,897	Write-Offs-Del	7,470	2	440	502	311	108	10	8	4	9	31
175	Pole attachments		15,040	Cust-Pri	13,403	41	1,134	421	33	6	-	1	-	-	-
176	DLM / Load Control		877	PriC-Lab	782	2	66	25	2	0	-	0	-	-	-
177	Lge Cust Disc, Other		-	None	-	-	-	-	-	-	-	-	-	-	-
178	CSS Restablishment		-	None	-	-	-	-	-	-	-	-	-	-	-
179	Special L Revenue		-	None	-	-	-	-	-	-	-	-	-	-	-
180	Merchant Function Charge		-	None	-	-	-	-	-	-	-	-	-	-	-
181	VDER Revenue		-	None	-	-	-	-	-	-	-	-	-	-	-
182	Billing credit		-	None	-	-	-	-	-	-	-	-	-	-	-
183	Operating Revenues		543,782		342,586	3,493	27,739	62,954	44,159	15,261	2,560	10,061	5,374	20,298	9,297
184															
185	TOTAL EXPENSES		577,041		499,051	1,694	41,783	21,183	6,020	1,973	337	1,054	652	2,340	953
186	V. NET INCOME at Present Rat		(33,259)		(156,465)	1,799	(14,044)	41,771	38,139	13,288	2,223	9,007	4,722	17,957	8,344
187															

Niagara Mohawk Power Corporation d/b/a National Grid
Embedded Cost of Service Study ($000s) (CU)
Rate Year Ending March 31, 2026
Class Allocation- Primary Customer

Line	Account	No.	Balance	Allocator	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen-Sec	Large Gen-Pri	Large Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-SubT	Lge Gen TOU-Tran	Lighting
					1	2	3	4	4	4	5	6	7	7	8
188	SUMMARY REPORT														
189	Utility Revenues	440-446	518,968		320,931	3,448	26,098	62,006	43,813	15,147	2,550	10,052	5,370	20,289	9,265
190	Other Operating Revenues	450-456	24,814		21,655	45	1,641	948	346	115	10	9	4	9	31
191	Total Operating Revenues		543,782		342,586	3,493	27,739	62,954	44,159	15,261	2,560	10,061	5,374	20,298	9,297
192															
193	Distribution / Transmission	580-599	296,384		264,133	812	22,351	8,301	649	127	0	11	0	0	0
194	Customer Acctg & Service	901-919	12,976		10,895	3	642	733	454	157	15	12	6	12	46
195	Admin & General	920-932	121,829		99,445	400	8,282	6,245	2,969	1,059	228	641	444	1,563	552
196	Total Operating Expenses		431,189		374,472	1,214	31,275	15,279	4,073	1,344	243	665	450	1,576	598
197															
198	Depreciation Expense	403	90,787		80,908	249	6,847	2,543	199	39	0	3	0	0	0
199	Taxes Other Than Income Tax /	408	56,481		50,335	155	4,259	1,582	124	24	0	2	0	0	0
200	Income before Income tax		(34,675)		(163,130)	1,876	(14,642)	43,550	39,763	13,854	2,317	9,391	4,923	18,722	8,699
201	Income Taxes	409-411	(1,417)		(6,664)	77	(598)	1,779	1,624	566	95	384	201	765	355
202	NET INCOME		(33,259)		(156,465)	1,799	(14,044)	41,771	38,139	13,288	2,223	9,007	4,722	17,957	8,344
203															
204	RATE BASE		1,975,741		1,758,769	5,425	148,800	55,949	4,915	1,068	49	211	96	339	120
205	Return on Rate Base		-1.68%												
206															
207	REVENUE REQUIREMENTS														
208	Target Rate of Return		7.1200%		7.1200%	7.1200%	7.1200%	7.1200%	7.1200%	7.1200%	7.1200%	7.1200%	7.1200%	7.1200%	7.1200%
209	Rate Base		1,975,741		1,758,769	5,425	148,800	55,949	4,915	1,068	49	211	96	339	120
210															
211	Operating expenses		418,213		363,577	1,212	30,633	14,546	3,619	1,187	228	652	444	1,563	552
212	Uncollectibles- Delivery		19,067	Write-Offs-Del	16,009	4	944	1,077	668	231	22	18	9	18	67
213	Depreciation expense		90,787		80,908	249	6,847	2,543	199	39	0	3	0	0	0
214	General taxes / Other		56,481		50,335	155	4,259	1,582	124	24	0	2	0	0	0
215	Subtotal- Operating Costs to rec		584,548		510,829	1,619	42,683	19,748	4,609	1,481	250	676	453	1,581	619
216															
217	Target Return on Rate Base- Aft		140,673		125,224	386	10,595	3,984	350	76	4	15	7	24	9
218	Income taxes to recover		31,102		27,687	85	2,342	881	77	17	1	3	2	5	2
219				22.11%											
220	Subtotal- Rev Req before GRT		756,323		663,740	2,090	55,620	24,612	5,036	1,574	254	694	462	1,611	630
221	GRT needed		0	0.00%	0	0	0	0	0	0	0	0	0	0	0
222	TOTAL REVENUE REQ.		756,323		663,740	2,090	55,620	24,612	5,036	1,574	254	694	462	1,611	630

Niagara Mohawk Power Corporation d/b/a National Grid
Embedded Cost of Service Study ($000s) (CU)
Rate Year Ending March 31, 2026
Class Allocation- Secondary Demand

Line	Account	No.	Balance	Allocator	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen-Sec	Large Gen-Pri	Large Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-SubT	Lge Gen TOU-Tran	Lighting
					1	2	3	4	4	4	5	6	7	7	8
1	I. ELECTRIC PLANT IN SERVICE														
2	INTANGIBLE PLANT														
3	Organization	302	2,977	SecD-DiPt	1,737	5	115	613	403	49	12	12	5	6	19
4	Intangible Plant		2,977		1,737	5	115	613	403	49	12	12	5	6	19
5															
6	C. TRANSMISSION PLANT														
7	Transmission Plant	350	-	None	-	-	-	-	-	-	-	-	-	-	-
8	Transmission Plant	350-359	-		-	-	-	-	-	-	-	-	-	-	-
9															
10	D. DISTRIBUTION PLANT														
11	Land and land rights	360	-	None	-	-	-	-	-	-	-	-	-	-	-
12	Structures and impr.	361	-	None	-	-	-	-	-	-	-	-	-	-	-
13	Station equipment	362	-	None	-	-	-	-	-	-	-	-	-	-	-
14	Poles, towers and fixtures	364	33,782	NCP_Sec-PLCC	-	-	-	16,691	16,305	-	-	785	-	-	-
15	OH conductors, devices	365	16,803	NCP_Sec-PLCC	-	-	-	8,302	8,110	-	-	391	-	-	-
16	UG conduits	366	36,556	NCP_Sec-PLCC	-	-	-	18,062	17,644	-	-	850	-	-	-
17	UG conductors, devices	367	72,604	NCP_Sec-PLCC	-	-	-	35,873	35,043	-	-	1,688	-	-	-
18	Line transformers	368	1,341,677	Xfmr_Cost	876,355	2,693	57,853	230,170	126,173	24,760	6,224	2,140	2,368	3,219	9,722
19	Services	369	-	None	-	-	-	-	-	-	-	-	-	-	-
20	Meters	370	-	None	-	-	-	-	-	-	-	-	-	-	-
21	Energy Storage	363	-	None	-	-	-	-	-	-	-	-	-	-	-
22	Street lighting, signals	373	-	None	-	-	-	-	-	-	-	-	-	-	-
23	346/363 -Solar / Battery Storage	374	-	None	-	-	-	-	-	-	-	-	-	-	-
24	Distribution Plant	360-374	1,501,421		876,355	2,693	57,853	309,099	203,275	24,760	6,224	5,854	2,368	3,219	9,722
25															
26	E. GENERAL PLANT														
27	General Plant	389	11,169	SecD-Lab	4,678	14	309	3,209	2,608	132	33	105	13	17	52
28	Common Plant	391	7,485	SecD-Lab	3,135	10	207	2,150	1,747	89	22	70	8	12	35
29	General Plant	389-399	18,654		7,813	24	516	5,359	4,355	221	55	175	21	29	87
30															
31	TOTAL UTILITY PLANT		1,523,051		885,905	2,722	58,484	315,070	208,033	25,030	6,291	6,040	2,393	3,254	9,828
32															

Niagara Mohawk Power Corporation d/b/a National Grid
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Class Allocation- Secondary Demand

Line	Account	No.	Balance	Allocator	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen-Sec	Large Gen-Pri	Large Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-SubT	Lge Gen TOU-Tran	Lighting
					1	2	3	4	4	4	5	6	7	7	8
33	II. DEPRECIATION RESERVE														
34	Franchises and consents	108.3	1,444	SecD-DiPt	843	3	56	297	195	24	6	6	2	3	9
35	Transmission Plant	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
36	Land Rts, Subst, Struct	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
37	PTF / OH / UG	108.5	48,640	NCP_Sec-PLCC	-	-	-	24,033	23,477	-	-	1,131	-	-	-
38	Line Transformers	108.5	356,420	Xfmr_Cost	232,806	715	15,369	61,145	33,518	6,578	1,653	569	629	855	2,583
39	Services	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
40	Meters	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
41	Energy Storage	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
42	Lighting	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
43	General Plant	108.6	7,513	SecD-Lab	3,147	10	208	2,158	1,754	89	22	70	9	12	35
44	Depreciation Reserve	108	414,017		236,795	728	15,632	87,634	58,944	6,690	1,682	1,775	640	870	2,627
45															
46	III. OTHER RATE BASE ITEMS														
47	Other Reg Assets		-	NCP_Sec	-	-	-	-	-	-	-	-	-	-	-
48	Materials and Supplies		2,906	SecD-OpExp	1,306	7	92	709	582	55	13	42	17	55	27
49	Prepayments		1,279	SecD-OpExp	575	3	41	312	256	24	6	18	7	24	12
50	Other Net Plant		-	SecD-RB	-	-	-	-	-	-	-	-	-	-	-
51	Cash Working Capital		4,998	SecD-OpExp	2,247	12	158	1,220	1,001	95	22	71	29	95	46
52	Cash Working Cap- Comm		-	None	-	-	-	-	-	-	-	-	-	-	-
53	Accumulated Deferred FIT		(167,571)	SecD-PT	(97,470)	(299)	(6,435)	(34,665)	(22,888)	(2,754)	(692)	(665)	(263)	(358)	(1,081)
54	Non Interest Bearing CWIP		41,695	SecD-PT	24,253	75	1,601	8,625	5,695	685	172	165	66	89	269
55	EBCap Adjustment		(58,819)	SecD-RB	(34,380)	(106)	(2,271)	(12,070)	(7,927)	(975)	(245)	(231)	(95)	(136)	(384)
56	Other Rate Base	131-283	(175,512)		(103,469)	(309)	(6,813)	(35,868)	(23,282)	(2,868)	(724)	(599)	(240)	(230)	(1,111)
57															
58	TOTAL RATE BASE		933,522		545,641	1,686	36,038	191,569	125,807	15,472	3,886	3,666	1,514	2,154	6,090
59															

Niagara Mohawk Power Corporation d/b/a National Grid
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Rate Year Ending March 31, 2026
Class Allocation- Secondary Demand

Line	Account	No.	Balance	Allocator	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen-Sec	Large Gen-Pri	Large Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-SubT	Lge Gen TOU-Tran	Lighting
					1	2	3	4	4	4	5	6	7	7	8
60	I. OPERATING AND MAINTENANCE EXPENSES														
61	B. TRANSMISSION EXPENSE														
62	Transmission Expense		-	None	-	-	-	-	-	-	-	-	-	-	-
63	Transmission Expense		-		-	-	-	-	-	-	-	-	-	-	-
64															
65	C. DISTRIBUTION EXPENSE														
66	Purchased Power	555	-	None	-	-	-	-	-	-	-	-	-	-	-
67	Transmission O&M	560	-	None	-	-	-	-	-	-	-	-	-	-	-
68	Oper-Supervision & Eng	580	905	SecD-Lab	379	1	25	260	211	11	3	8	1	1	4
69	Oper-Load Dispatching	581	-	None	-	-	-	-	-	-	-	-	-	-	-
70	Oper-Substations	582	-	None	-	-	-	-	-	-	-	-	-	-	-
71	Oper-Overhead Lines	583	371	NCP_Sec-PLCC	-	-	-	183	179	-	-	9	-	-	-
72	Oper-Underground Lines	584	844	NCP_Sec-PLCC	-	-	-	417	407	-	-	20	-	-	-
73	Oper-Outdoor Lighting	585	-	None	-	-	-	-	-	-	-	-	-	-	-
74	Oper-Electric Meters	586	-	None	-	-	-	-	-	-	-	-	-	-	-
75	Oper-Customer Install.	587	-	None	-	-	-	-	-	-	-	-	-	-	-
76	Oper-Misc Expenses	588	8,928	SecD-PT	5,193	16	343	1,847	1,220	147	37	35	14	19	58
77	Oper-Rents	589	17	SecD-Lab	7	0	0	5	4	0	0	0	0	0	0
78	Maint-Supervision & Eng	590	186	SecD-Lab	78	0	5	53	43	2	1	2	0	0	1
79	Maint-Structures	591	-	None	-	-	-	-	-	-	-	-	-	-	-
80	Maint-Substations	592	-	None	-	-	-	-	-	-	-	-	-	-	-
81	Maint-Overhead Lines	593	4,627	NCP_Sec-PLCC	-	-	-	2,286	2,233	-	-	108	-	-	-
82	Maint-Underground Lines	594	967	NCP_Sec-PLCC	-	-	-	478	467	-	-	22	-	-	-
83	Maint-Line Transformers	595	1,750	Xfmr_Cost	1,143	4	75	300	165	32	8	3	3	4	13
84	Maint-Outdoor Lighting	596	-	None	-	-	-	-	-	-	-	-	-	-	-
85	Maint-Electric Meters	597	-	None	-	-	-	-	-	-	-	-	-	-	-
86	Maint-Misc Distr Plant	599	857	SecD-PT	499	2	33	177	117	14	4	3	1	2	6
87	Oper. & Maint. Exp.	500-599	19,453		7,299	22	482	6,007	5,046	206	52	210	20	27	81
88			19,453		7,299	22	482	6,007	5,046	206	52	210	20	27	81
89	D. CUSTOMER ACCOUNTS AND SERVICE														
90	Supervision	901	-	NCP_Sec	-	-	-	-	-	-	-	-	-	-	-
91	Supervision- Collections	901Coll	-	None	-	-	-	-	-	-	-	-	-	-	-
92	Supervision- Competitive	901Comp	-	None	-	-	-	-	-	-	-	-	-	-	-
93	Meter Reading Exp- Comp	902Comp	-	None	-	-	-	-	-	-	-	-	-	-	-
94	Cust Recs & Coll	903	-	None	-	-	-	-	-	-	-	-	-	-	-
95	Cust Recs & Coll- Coll	903Coll	-	None	-	-	-	-	-	-	-	-	-	-	-
96	Cust Recs & Coll- Comp	903Comp	-	None	-	-	-	-	-	-	-	-	-	-	-
97	Uncollectible- Delivery	904	6,131	Write-Offs-Del	5,148	1	304	346	215	74	7	6	3	6	22
98	Uncollectible- Comm	904Comm	-	None	-	-	-	-	-	-	-	-	-	-	-
99	Misc Cust Acct	905	-	None	-	-	-	-	-	-	-	-	-	-	-
100	Misc Cust Acct Coll	905Coll	-	None	-	-	-	-	-	-	-	-	-	-	-
101	Misc Cust Acct- Comp	905Comp	-	None	-	-	-	-	-	-	-	-	-	-	-
102	Customer Accts. Exp.	901-905	6,131		5,148	1	304	346	215	74	7	6	3	6	22
103															
104	VDER Revenue	908VDER	-	None	-	-	-	-	-	-	-	-	-	-	-

Niagara Mohawk Power Corporation d/b/a National Grid
Embedded Cost of Service Study ($000s) (CU)
Rate Year Ending March 31, 2026

Class Allocation- Secondary Demand

Line	Account	No.	Balance	Allocator	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen-Sec	Large Gen-Pri	Large Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-SubT	Lge Gen TOU-Tran	Lighting
					1	2	3	4	4	4	5	6	7	7	8
105	Cust Assist and Programs	908/909	-	None	-	-	-	-	-	-	-	-	-	-	-
106	Low Income Discount	908LI	-	None	-	-	-	-	-	-	-	-	-	-	-
107	SBC	908SBC	-	None	-	-	-	-	-	-	-	-	-	-	-
108	Econ Dev	908Econ	-	None	-	-	-	-	-	-	-	-	-	-	-
109	EE Programs	908DSM	-	NCP_Sec-PLCC	-	-	-	-	-	-	-	-	-	-	-
110	Cust Service-Misc Expenses	910-916	-	None	-	-	-	-	-	-	-	-	-	-	-
111	Customer Serv. Exp.		-		-	-	-	-	-	-	-	-	-	-	-
112	Customer Accts. & Serv. Exp.	901-919	6,131		5,148	1	304	346	215	74	7	6	3	6	22
113															

Niagara Mohawk Power Corporation d/b/a National Grid
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Class Allocation- Secondary Demand

Line	Account	No.	Balance	Allocator	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen-Sec	Large Gen-Pri	Large Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-SubT	Lge Gen TOU-Tran	Lighting
					1	2	3	4	4	4	5	6	7	7	8
114	E. ADMINISTRATIVE AND GENERAL														
115	A&G-Salaries	920	1,549	SecD-Lab	649	2	43	445	362	18	5	15	2	2	7
116	A&G-Salaries COLL	920Coll	-	None	-	-	-	-	-	-	-	-	-	-	-
117	A&G-Salaries COMP	920Comp	-	None	-	-	-	-	-	-	-	-	-	-	-
118	Major accounts	920Maj	-	None	-	-	-	-	-	-	-	-	-	-	-
119	A&G-Office Supp	921	2,794	SecD-Lab	1,170	4	77	803	652	33	8	26	3	4	13
120	A&G-Office Supp COLL	921Coll	-	None	-	-	-	-	-	-	-	-	-	-	-
121	A&G-Office Supp COMP	921Comp	-	None	-	-	-	-	-	-	-	-	-	-	-
122	A&G-Outside Servi	923	524	SecD-Lab	219	1	14	151	122	6	2	5	1	1	2
123	A&G-Business	923Bus	-	SecD-Lab	-	-	-	-	-	-	-	-	-	-	-
124	A&G-Outside Serv COLL	923Coll	-	SecD-Lab	-	-	-	-	-	-	-	-	-	-	-
125	A&G-Outside Serv COMP	923Comp	-	SecD-Lab	-	-	-	-	-	-	-	-	-	-	-
126	Property Insurance	924	229	SecD-PT	133	0	9	47	31	4	1	1	0	0	1
127	Injuries & Damages Insur	925	388	SecD-Lab	162	0	11	111	90	5	1	4	0	1	2
128	Empl Pensions & Bene	926	1,439	SecD-Lab	603	2	40	413	336	17	4	13	2	2	7
129	Regulatory Comm Expenses	928	-	RateBase	-	-	-	-	-	-	-	-	-	-	-
130	A&G-Insti GW Adv	930110	-	SecD-RB	-	-	-	-	-	-	-	-	-	-	-
131	A&G-Misc Expenses	930200	-	RateBase	-	-	-	-	-	-	-	-	-	-	-
132	A&G-R&D	930210	-	SecD-PT	-	-	-	-	-	-	-	-	-	-	-
133	A&G-Rents	931	13,110	Account931	7,518	66	575	1,660	1,262	465	104	291	203	713	252
134	A&G Maint-Gen Plant-Elec	935	64	SecD-Lab	27	0	2	18	15	1	0	1	0	0	0
135	Admin & Genl. Exp.	920-932	20,097		10,481	75	771	3,649	2,871	549	125	355	211	724	285
136	Total Operating Expenses		45,681		22,928	99	1,556	10,002	8,132	829	184	571	233	757	387
137															
138	II. DEPRECIATION EXPENSE														
139	Deprec exp- Tran	403Tx	-	None	-	-	-	-	-	-	-	-	-	-	-
140	Deprec exp- Storage	403Tx	-	None	-	-	-	-	-	-	-	-	-	-	-
141	Deprec exp- Production	403Tx	-	SecD-PT	-	-	-	-	-	-	-	-	-	-	-
142	Deprec exp- Struct/Station	403Dx	-	None	-	-	-	-	-	-	-	-	-	-	-
143	Deprec exp- PTF/OH/UG	403Dx	4,299	NCP_Sec-PLCC	-	-	-	2,124	2,075	-	-	100	-	-	-
144	Deprec exp- Xfrmrs	403Dx	50,882	Xfmr_Cost	33,235	102	2,194	8,729	4,785	939	236	81	90	122	369
145	Deprec exp- Services	403Dx	-	None	-	-	-	-	-	-	-	-	-	-	-
146	Deprec exp- Meters	403Dx	-	None	-	-	-	-	-	-	-	-	-	-	-
147	Deprec exp- SL	403Dx	-	None	-	-	-	-	-	-	-	-	-	-	-
148	Deprec exp- Genl	403Gx	586	SecD-Lab	245	1	16	168	137	7	2	5	1	1	3
149	Amort Other Reg Assets	407300	-	None	-	-	-	-	-	-	-	-	-	-	-
150	Depreciation Expense	403	55,767		33,480	103	2,210	11,022	6,997	946	238	187	90	123	371
151															

Niagara Mohawk Power Corporation d/b/a National Grid
Embedded Cost of Service Study ($000s) (CU)
Rate Year Ending March 31, 2026
Class Allocation- Secondary Demand

Line	Account	No.	Balance	Allocator	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen-Sec	Large Gen-Pri	Large Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-SubT	Lge Gen TOU-Tran	Lighting
					1	2	3	4	4	4	5	6	7	7	8
152	III. TAXES and OTHER														
153	A. GENERAL TAXES														
154	Municipal property tax	408140	22,878	SecD-PT-Tax	13,354	41	882	4,710	3,097	377	95	89	36	49	148
155	Payroll related	408110	661	SecD-Lab	277	1	18	190	154	8	2	6	1	1	3
156	Other tax	408170	260	SecD-PT	151	0	10	54	35	4	1	1	0	1	2
157	General Taxes		23,799		13,782	42	910	4,954	3,287	389	98	96	37	51	153
158															
159	B. FEDERAL / STATE INCOME TAXES														
160	Federal Income Tax Exp		2,817	SecD-Pretax	2,042	41	205	(99)	(71)	139	17	115	65	262	101
161	State Income Tax Exp		88	SecD-Pretax	64	1	6	(3)	(2)	4	1	4	2	8	3
162	Income Taxes	409-411	2,905		2,106	42	211	(102)	(73)	143	18	118	67	270	104
163	Total Taxes	408-411	26,704		15,888	85	1,121	4,851	3,214	532	116	215	104	321	257
164	Revenue taxes		-	None	-	-	-	-	-	-	-	-	-	-	-
165	TOTAL EXPENSES		128,152		72,296	287	4,888	25,875	18,344	2,308	537	973	428	1,201	1,016
166															
167	IV. OPERATING REVENUES at Present Rates														
168	Distribution revenue		192,972	Tot_DistRev	119,334	1,282	9,704	23,056	16,291	5,632	948	3,738	1,997	7,544	3,445
169	Revenue taxes		-	None	-	-	-	-	-	-	-	-	-	-	-
170	Commodity revenue		-	None	-	-	-	-	-	-	-	-	-	-	-
171	SBC CEF revenue		-	None	-	-	-	-	-	-	-	-	-	-	-
172	ETIP CR		-	None	-	-	-	-	-	-	-	-	-	-	-
173	Wholesale transmission		-	None	-	-	-	-	-	-	-	-	-	-	-
174	Late Payments charges		2,838	Write-Offs-Del	2,383	1	141	160	99	34	3	3	1	3	10
175	Pole attachments		477	NCP_Sec-PLCC	-	-	-	236	230	-	-	11	-	-	-
176	DLM / Load Control		64	SecD-Lab	27	0	2	18	15	1	0	1	0	0	0
177	Lge Cust Disc, Other		-	None	-	-	-	-	-	-	-	-	-	-	-
178	CSS Restablishment		-	None	-	-	-	-	-	-	-	-	-	-	-
179	Special L Revenue		-	None	-	-	-	-	-	-	-	-	-	-	-
180	Merchant Function Charge		-	None	-	-	-	-	-	-	-	-	-	-	-
181	VDER Revenue		-	None	-	-	-	-	-	-	-	-	-	-	-
182	Billing credit		-	None	-	-	-	-	-	-	-	-	-	-	-
183	Operating Revenues		196,351		121,744	1,283	9,847	23,470	16,636	5,667	952	3,752	1,998	7,547	3,456
184															
185	TOTAL EXPENSES		128,152		72,296	287	4,888	25,875	18,344	2,308	537	973	428	1,201	1,016
186	V. NET INCOME at Present Rat		68,199		49,448	996	4,959	(2,405)	(1,708)	3,359	414	2,779	1,570	6,346	2,440
187															

Niagara Mohawk Power Corporation d/b/a National Grid
Embedded Cost of Service Study ($000s) (CU)
Rate Year Ending March 31, 2026
Class Allocation- Secondary Demand

Line	Account	No.	Balance	Allocator	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen-Sec	Large Gen-Pri	Large Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-SubT	Lge Gen TOU-Tran	Lighting
					1	2	3	4	4	4	5	6	7	7	8
188	SUMMARY REPORT														
189	Utility Revenues	440-446	192,972		119,334	1,282	9,704	23,056	16,291	5,632	948	3,738	1,997	7,544	3,445
190	Other Operating Revenues	450-456	3,379		2,410	1	142	414	345	35	3	14	1	3	10
191	Total Operating Revenues		196,351		121,744	1,283	9,847	23,470	16,636	5,667	952	3,752	1,998	7,547	3,456
192															
193	Distribution / Transmission	580-599	19,453		7,299	22	482	6,007	5,046	206	52	210	20	27	81
194	Customer Acctg & Service	901-919	6,131		5,148	1	304	346	215	74	7	6	3	6	22
195	Admin & General	920-932	20,097		10,481	75	771	3,649	2,871	549	125	355	211	724	285
196	Total Operating Expenses		45,681		22,928	99	1,556	10,002	8,132	829	184	571	233	757	387
197															
198	Depreciation Expense	403	55,767		33,480	103	2,210	11,022	6,997	946	238	187	90	123	371
199	Taxes Other Than Income Tax /	408	23,799		13,782	42	910	4,954	3,287	389	98	96	37	51	153
200	Income before Income tax		71,104		51,554	1,038	5,170	(2,507)	(1,781)	3,502	432	2,898	1,637	6,616	2,544
201	Income Taxes	409-411	2,905		2,106	42	211	(102)	(73)	143	18	118	67	270	104
202	NET INCOME		68,199		49,448	996	4,959	(2,405)	(1,708)	3,359	414	2,779	1,570	6,346	2,440
203															
204	RATE BASE		933,522		545,641	1,686	36,038	191,569	125,807	15,472	3,886	3,666	1,514	2,154	6,090
205	Return on Rate Base		7.31%												
206															
207	REVENUE REQUIREMENTS														
208	Target Rate of Return		7.1200%		7.1200%	7.1200%	7.1200%	7.1200%	7.1200%	7.1200%	7.1200%	7.1200%	7.1200%	7.1200%	7.1200%
209	Rate Base		933,522		545,641	1,686	36,038	191,569	125,807	15,472	3,886	3,666	1,514	2,154	6,090
210															
211	Operating expenses		39,550		17,781	98	1,253	9,656	7,918	755	177	566	231	751	366
212	Uncollectibles- Delivery		6,082	Write-Offs-Del	5,106	1	301	343	213	74	7	6	3	6	22
213	Depreciation expense		55,767		33,480	103	2,210	11,022	6,997	946	238	187	90	123	371
214	General taxes / Other		23,799		13,782	42	910	4,954	3,287	389	98	96	37	51	153
215	Subtotal- Operating Costs to rec		125,198		70,149	244	4,674	25,975	18,415	2,164	519	854	361	931	912
216															
217	Target Return on Rate Base- Aft		66,467		38,850	120	2,566	13,640	8,957	1,102	277	261	108	153	434
218	Income taxes to recover		14,696		8,589	27	567	3,016	1,980	244	61	58	24	34	96
219				22.11%											
220	Subtotal- Rev Req before GRT		206,360		117,588	391	7,807	42,630	29,352	3,509	857	1,173	493	1,118	1,441
221	GRT needed		0	0.00%	0	0	0	0	0	0	0	0	0	0	0
222	TOTAL REVENUE REQ.		206,360		117,588	391	7,807	42,630	29,352	3,509	857	1,173	493	1,118	1,441

Niagara Mohawk Power Corporation d/b/a National Grid
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Rate Year Ending March 31, 2026
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Line	Account	No.	Balance	Allocator	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen-Sec	Large Gen-Pri	Large Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-SubT	Lge Gen TOU-Tran	Lighting
					1	2	3	4	4	4	5	6	7	7	8
1	I. ELECTRIC PLANT IN SERVICE														
2	INTANGIBLE PLANT														
3	Organization	302	2,919	SecC-DiPt	2,186	7	225	98	8	1	0	0	0	0	394
4	Intangible Plant		2,919		2,186	7	225	98	8	1	0	0	0	0	394
5															
6	C. TRANSMISSION PLANT														
7	Transmission Plant	350	-	None	-	-	-	-	-	-	-	-	-	-	-
8	Transmission Plant	350-359	-		-	-	-	-	-	-	-	-	-	-	-
9															
10	D. DISTRIBUTION PLANT														
11	Land and land rights	360	-	None	-	-	-	-	-	-	-	-	-	-	-
12	Structures and impr.	361	-	None	-	-	-	-	-	-	-	-	-	-	-
13	Station equipment	362	-	None	-	-	-	-	-	-	-	-	-	-	-
14	Poles, towers and fixtures	364	414,153	Cust-Sec	369,252	1,135	31,246	11,604	908	-	-	8	-	-	-
15	OH conductors, devices	365	205,995	Cust-Sec	183,661	564	15,542	5,772	452	-	-	4	-	-	-
16	UG conduits	366	4,843	Cust-Sec	4,318	13	365	136	11	-	-	0	-	-	-
17	UG conductors, devices	367	9,620	Cust-Sec	8,577	26	726	270	21	-	-	0	-	-	-
18	Line transformers	368	-	Xfmr_Cost	-	-	-	-	-	-	-	-	-	-	-
19	Services	369	639,073	Services_Cost	536,869	1,650	65,515	31,790	2,487	488	123	42	47	63	-
20	Meters	370	-	None	-	-	-	-	-	-	-	-	-	-	-
21	Energy Storage	363	-	Cust-Sec	-	-	-	-	-	-	-	-	-	-	-
22	Street lighting, signals	373	198,866	Lighting	-	-	-	-	-	-	-	-	-	-	198,866
23	346/363 -Solar / Battery Storage	374	-	None	-	-	-	-	-	-	-	-	-	-	-
24	Distribution Plant	360-374	1,472,550		1,102,677	3,388	113,394	49,572	3,878	488	123	54	47	63	198,866
25															
26	E. GENERAL PLANT														
27	General Plant	389	43,496	SecC-Lab	34,399	106	2,997	1,145	90	2	1	1	0	0	4,755
28	Common Plant	391	29,148	SecC-Lab	23,052	71	2,009	767	60	1	0	1	0	0	3,187
29	General Plant	389-399	72,645		57,451	177	5,006	1,913	150	4	1	1	0	0	7,942
30															
31	TOTAL UTILITY PLANT		1,548,114		1,162,315	3,571	118,625	51,583	4,035	493	124	56	47	64	207,202
32															

Niagara Mohawk Power Corporation d/b/a National Grid
Embedded Cost of Service Study ($000s) (CU)
Rate Year Ending March 31, 2026
Class Allocation- Secondary Customer

Line	Account	No.	Balance	Allocator	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen-Sec	Large Gen-Pri	Large Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-SubT	Lge Gen TOU-Tran	Lighting
					1	2	3	4	4	4	5	6	7	7	8
33	II. DEPRECIATION RESERVE														
34	Franchises and consents	108.3	1,416	SecC-DiPt	1,060	3	109	48	4	0	0	0	0	0	191
35	Transmission Plant	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
36	Land Rts, Subst, Struct	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
37	PTF / OH / UG	108.5	193,231	Cust-Sec	172,282	529	14,579	5,414	424	-	-	4	-	-	-
38	Line Transformers	108.5	-	Xfmr_Cost	-	-	-	-	-	-	-	-	-	-	-
39	Services	108.5	303,949	Services_Cost	255,340	785	31,159	15,120	1,183	232	58	20	22	30	-
40	Meters	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
41	Energy Storage	108.5	-	Lighting	-	-	-	-	-	-	-	-	-	-	-
42	Lighting	108.5	67,158	Cust-Sec	59,877	184	5,067	1,882	147	-	-	1	-	-	-
43	General Plant	108.6	29,259	SecC-Lab	23,140	71	2,016	770	60	1	0	1	0	0	3,199
44	Depreciation Reserve	108	595,013		511,698	1,572	52,930	23,234	1,818	234	59	26	22	30	3,390
45															
46	III. OTHER RATE BASE ITEMS														
47	Other Reg Assets		-	Cust-Sec	-	-	-	-	-	-	-	-	-	-	-
48	Materials and Supplies		8,809	SecC-OpExp	6,931	25	597	335	111	35	8	22	15	53	678
49	Prepayments		3,877	SecC-OpExp	3,051	11	263	147	49	15	3	10	7	23	298
50	Other Net Plant		-	SecC-RB	-	-	-	-	-	-	-	-	-	-	-
51	Cash Working Capital		15,152	SecC-OpExp	11,922	42	1,026	576	191	60	13	38	26	92	1,166
52	Cash Working Cap- Comm		-	None	-	-	-	-	-	-	-	-	-	-	-
53	Accumulated Deferred FIT		(170,328)	SecC-PT	(127,881)	(393)	(13,051)	(5,675)	(444)	(54)	(14)	(6)	(5)	(7)	(22,797)
54	Non Interest Bearing CWIP		42,381	SecC-PT	31,820	98	3,247	1,412	110	13	3	2	1	2	5,672
55	EBCap Adjustment		(59,787)	SecC-RB	(40,404)	(125)	(4,050)	(1,762)	(157)	(23)	(6)	(7)	(5)	(14)	(13,235)
56	Other Rate Base	131-283	(159,895)		(114,563)	(343)	(11,968)	(4,967)	(140)	47	9	58	39	149	(28,218)
57															
58	TOTAL RATE BASE		793,205		536,054	1,657	53,726	23,382	2,078	306	74	88	64	183	175,594
59															

Niagara Mohawk Power Corporation d/b/a National Grid
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					1	2	3	4	4	4	5	6	7	7	8
60	I. OPERATING AND MAINTENANCE EXPENSES														
61	B. TRANSMISSION EXPENSE														
62	Transmission Expense		-	None	-	-	-	-	-	-	-	-	-	-	-
63	Transmission Expense		-		-	-	-	-	-	-	-	-	-	-	-
64															
65	C. DISTRIBUTION EXPENSE														
66	Purchased Power	555	-	None	-	-	-	-	-	-	-	-	-	-	-
67	Transmission O&M	560	-	None	-	-	-	-	-	-	-	-	-	-	-
68	Oper-Supervision & Eng	580	3,526	SecC-Lab	2,789	9	243	93	7	0	0	0	0	0	385
69	Oper-Load Dispatching	581	-	None	-	-	-	-	-	-	-	-	-	-	-
70	Oper-Substations	582	-	None	-	-	-	-	-	-	-	-	-	-	-
71	Oper-Overhead Lines	583	4,548	Cust-Sec	4,055	12	343	127	10	-	-	0	-	-	-
72	Oper-Underground Lines	584	112	Cust-Sec	100	0	8	3	0	-	-	0	-	-	-
73	Oper-Outdoor Lighting	585	1,087	Lighting	-	-	-	-	-	-	-	-	-	-	1,087
74	Oper-Electric Meters	586	-	None	-	-	-	-	-	-	-	-	-	-	-
75	Oper-Customer Install.	587	-	None	-	-	-	-	-	-	-	-	-	-	-
76	Oper-Misc Expenses	588	9,075	SecC-DiPT	6,796	21	699	306	24	3	1	0	0	0	1,226
77	Oper-Rents	589	68	SecC-Lab	54	0	5	2	0	0	0	0	0	0	7
78	Maint-Supervision & Eng	590	723	SecC-Lab	572	2	50	19	1	0	0	0	0	0	79
79	Maint-Structures	591	-	None	-	-	-	-	-	-	-	-	-	-	-
80	Maint-Substations	592	-	None	-	-	-	-	-	-	-	-	-	-	-
81	Maint-Overhead Lines	593	56,728	Cust-Sec	50,577	155	4,280	1,589	124	-	-	1	-	-	-
82	Maint-Underground Lines	594	128	Cust-Sec	114	0	10	4	0	-	-	0	-	-	-
83	Maint-Line Transformers	595	-	None	-	-	-	-	-	-	-	-	-	-	-
84	Maint-Outdoor Lighting	596	3,157	Lighting	-	-	-	-	-	-	-	-	-	-	3,157
85	Maint-Electric Meters	597	-	None	-	-	-	-	-	-	-	-	-	-	-
86	Maint-Misc Distr Plant	599	871	SecC-DiPT	653	2	67	29	2	0	0	0	0	0	118
87	Oper. & Maint. Exp.	500-599	80,023		65,709	202	5,705	2,172	170	4	1	2	0	0	6,059
88			80,023		65,709	202	5,705	2,172	170	4	1	2	0	0	6,059
89	D. CUSTOMER ACCOUNTS AND SERVICE														
90	Supervision	901	-	Cust-Sec	-	-	-	-	-	-	-	-	-	-	-
91	Supervision- Collections	901Coll	-	None	-	-	-	-	-	-	-	-	-	-	-
92	Supervision- Competitive	901Comp	-	None	-	-	-	-	-	-	-	-	-	-	-
93	Meter Reading Exp- Comp	902Comp	-	None	-	-	-	-	-	-	-	-	-	-	-
94	Cust Recs & Coll	903	-	None	-	-	-	-	-	-	-	-	-	-	-
95	Cust Recs & Coll- Coll	903Coll	-	None	-	-	-	-	-	-	-	-	-	-	-
96	Cust Recs & Coll- Comp	903Comp	-	None	-	-	-	-	-	-	-	-	-	-	-
97	Uncollectible- Delivery	904	5,210	Write-Offs-Del	4,374	1	258	294	182	63	6	5	2	5	18
98	Uncollectible- Comm	904Comm	-	None	-	-	-	-	-	-	-	-	-	-	-
99	Misc Cust Acct	905	-	None	-	-	-	-	-	-	-	-	-	-	-
100	Misc Cust Acct Coll	905Coll	-	None	-	-	-	-	-	-	-	-	-	-	-
101	Misc Cust Acct- Comp	905Comp	-	None	-	-	-	-	-	-	-	-	-	-	-
102	Customer Accts. Exp.	901-905	5,210		4,374	1	258	294	182	63	6	5	2	5	18
103															
104	VDER Revenue	908VDER	-	None	-	-	-	-	-	-	-	-	-	-	-

Niagara Mohawk Power Corporation d/b/a National Grid
Embedded Cost of Service Study ($000s) (CU)
Rate Year Ending March 31, 2026

Class Allocation- Secondary Customer

Line	Account	No.	Balance	Allocator	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen-Sec	Large Gen-Pri	Large Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-SubT	Lge Gen TOU-Tran	Lighting
					1	2	3	4	4	4	5	6	7	7	8
105	Cust Assist and Programs	908/909	-	None	-	-	-	-	-	-	-	-	-	-	-
106	Low Income Discount	908LI	-	None	-	-	-	-	-	-	-	-	-	-	-
107	SBC	908SBC	-	None	-	-	-	-	-	-	-	-	-	-	-
108	Econ Dev	908Econ	-	None	-	-	-	-	-	-	-	-	-	-	-
109	EE Programs	908DSM	-	None	-	-	-	-	-	-	-	-	-	-	-
110	Cust Service-Misc Expenses	910-916	-	None	-	-	-	-	-	-	-	-	-	-	-
111	Customer Serv. Exp.		-		-	-	-	-	-	-	-	-	-	-	-
112	Customer Accts. & Serv. Exp.	901-919	5,210		4,374	1	258	294	182	63	6	5	2	5	18
113															

Niagara Mohawk Power Corporation d/b/a National Grid
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Class Allocation- Secondary Customer

Line	Account	No.	Balance	Allocator	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen-Sec	Large Gen-Pri	Large Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-SubT	Lge Gen TOU-Tran	Lighting
					1	2	3	4	4	4	5	6	7	7	8
114	E. ADMINISTRATIVE AND GENERAL														
115	A&G-Salaries	920	6,034	SecC-Lab	4,772	15	416	159	12	0	0	0	0	0	660
116	A&G-Salaries COLL	920Coll	-	None	-	-	-	-	-	-	-	-	-	-	-
117	A&G-Salaries COMP	920Comp	-	None	-	-	-	-	-	-	-	-	-	-	-
118	Major accounts	920Maj	-	None	-	-	-	-	-	-	-	-	-	-	-
119	A&G-Office Supp	921	10,882	SecC-Lab	8,606	26	750	287	22	1	0	0	0	0	1,190
120	A&G-Office Supp COLL	921Coll	-	None	-	-	-	-	-	-	-	-	-	-	-
121	A&G-Office Supp COMP	921Comp	-	None	-	-	-	-	-	-	-	-	-	-	-
122	A&G-Outside Servi	923	2,040	SecC-Lab	1,614	5	141	54	4	0	0	0	0	0	223
123	A&G-Business	923Bus	-	SecC-Lab	-	-	-	-	-	-	-	-	-	-	-
124	A&G-Outside Serv COLL	923Coll	-	SecC-Lab	-	-	-	-	-	-	-	-	-	-	-
125	A&G-Outside Serv COMP	923Comp	-	SecC-Lab	-	-	-	-	-	-	-	-	-	-	-
126	Property Insurance	924	233	SecC-PT	175	1	18	8	1	0	0	0	0	0	31
127	Injuries & Damages Insur	925	1,509	SecC-Lab	1,194	4	104	40	3	0	0	0	0	0	165
128	Empl Pensions & Bene	926	5,604	SecC-Lab	4,432	14	386	148	12	0	0	0	0	0	613
129	Regulatory Comm Expenses	928	-	RateBase	-	-	-	-	-	-	-	-	-	-	-
130	A&G-Insti GW Adv	930110	-	SecC-RB	-	-	-	-	-	-	-	-	-	-	-
131	A&G-Misc Expenses	930200	-	RateBase	-	-	-	-	-	-	-	-	-	-	-
132	A&G-R&D	930210	-	SecC-PT	-	-	-	-	-	-	-	-	-	-	-
133	A&G-Rents	931	13,326	Account931	7,641	67	585	1,688	1,283	473	106	296	206	725	256
134	A&G Maint-Gen Plant-Elec	935	248	SecC-Lab	196	1	17	7	1	0	0	0	0	0	27
135	Admin & Genl. Exp.	920-932	39,876		28,629	132	2,416	2,388	1,338	474	106	296	206	725	3,164
136	Total Operating Expenses		125,108		98,712	335	8,379	4,855	1,690	541	113	303	209	731	9,242
137															
138	II. DEPRECIATION EXPENSE														
139	Deprec exp- Tran	403Tx	-	None	-	-	-	-	-	-	-	-	-	-	-
140	Deprec exp- Storage	403Tx	-	None	-	-	-	-	-	-	-	-	-	-	-
141	Deprec exp- Production	403Tx	-	SecC-PT	-	-	-	-	-	-	-	-	-	-	-
142	Deprec exp- Struct/Station	403Dx	-	None	-	-	-	-	-	-	-	-	-	-	-
143	Deprec exp- PTF/OH/UG	403Dx	17,079	Cust-Sec	15,228	47	1,289	479	37	-	-	0	-	-	-
144	Deprec exp- Xfrmrs	403Dx	-	Xfmr_Cost	-	-	-	-	-	-	-	-	-	-	-
145	Deprec exp- Services	403Dx	14,537	Services_Cost	12,212	38	1,490	723	57	11	3	1	1	1	-
146	Deprec exp- Meters	403Dx	-	None	-	-	-	-	-	-	-	-	-	-	-
147	Deprec exp- SL	403Dx	12,092	Lighting	-	-	-	-	-	-	-	-	-	-	12,092
148	Deprec exp- Genl	403Gx	2,282	SecC-Lab	1,804	6	157	60	5	0	0	0	0	0	249
149	Amort Other Reg Assets	407300	-	None	-	-	-	-	-	-	-	-	-	-	-
150	Depreciation Expense	403	45,990		29,244	90	2,936	1,262	99	11	3	1	1	1	12,341
151															

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					1	2	3	4	4	4	5	6	7	7	8
152	III. TAXES and OTHER														
153	A. GENERAL TAXES														
154	Municipal property tax	408140	12,700	SecC-PT-Tax	8,622	26	730	271	21	-	-	0	-	-	3,030
155	Payroll related	408110	2,573	SecC-Lab	2,035	6	177	68	5	0	0	0	0	0	281
156	Other tax	408170	264	SecC-PT	198	1	20	9	1	0	0	0	0	0	35
157	General Taxes		15,538		10,855	33	927	348	27	0	0	0	0	0	3,347
158															
159	B. FEDERAL / STATE INCOME TAXES														
160	Federal Income Tax Exp		(484)	SecC-Pretax	(1,144)	26	(133)	535	504	174	27	114	59	225	(870)
161	State Income Tax Exp		(15)	SecC-Pretax	(36)	1	(4)	17	16	5	1	4	2	7	(27)
162	Income Taxes	409-411	(499)		(1,180)	27	(137)	552	520	179	28	117	61	232	(897)
163	Total Taxes	408-411	15,039		9,675	60	790	899	547	179	28	118	61	232	2,450
164	Revenue taxes		-	None	-	-	-	-	-	-	-	-	-	-	-
165	TOTAL EXPENSES		186,137		137,630	484	12,105	7,016	2,336	731	144	422	271	964	24,033
166															
167	IV. OPERATING REVENUES at Present Rates														
168	Distribution revenue		163,966	Tot_DistRev	101,397	1,089	8,246	19,591	13,842	4,786	806	3,176	1,696	6,410	2,927
169	Revenue taxes		-	None	-	-	-	-	-	-	-	-	-	-	-
170	Commodity revenue		-	None	-	-	-	-	-	-	-	-	-	-	-
171	SBC CEF revenue		-	None	-	-	-	-	-	-	-	-	-	-	-
172	ETIP CR		-	None	-	-	-	-	-	-	-	-	-	-	-
173	Wholesale transmission		-	None	-	-	-	-	-	-	-	-	-	-	-
174	Late Payments charges		3,704	Write-Offs-Del	3,110	1	183	209	130	45	4	4	2	4	13
175	Pole attachments		5,848	Cust-Sec	5,214	16	441	164	13	-	-	0	-	-	-
176	DLM / Load Control		249	SecC-Lab	197	1	17	7	1	0	0	0	0	0	27
177	Lge Cust Disc, Other		-	None	-	-	-	-	-	-	-	-	-	-	-
178	CSS Restablishment		-	None	-	-	-	-	-	-	-	-	-	-	-
179	Special L Revenue		660	Customers-SC3	-	-	-	-	552	108	-	-	-	-	-
180	Merchant Function Charge		-	None	-	-	-	-	-	-	-	-	-	-	-
181	VDER Revenue		-	None	-	-	-	-	-	-	-	-	-	-	-
182	Billing credit		-	None	-	-	-	-	-	-	-	-	-	-	-
183	Operating Revenues		174,427		109,918	1,107	8,887	19,970	14,537	4,939	810	3,180	1,698	6,414	2,968
184															
185	TOTAL EXPENSES		186,137		137,630	484	12,105	7,016	2,336	731	144	422	271	964	24,033
186	V. NET INCOME at Present Rat		(11,710)		(27,713)	622	(3,217)	12,954	12,201	4,207	666	2,758	1,427	5,449	(21,065)
187															

Niagara Mohawk Power Corporation d/b/a National Grid
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					1	2	3	4	4	4	5	6	7	7	8
188	SUMMARY REPORT														
189	Utility Revenues	440-446	163,966		101,397	1,089	8,246	19,591	13,842	4,786	806	3,176	1,696	6,410	2,927
190	Other Operating Revenues	450-456	10,461		8,520	17	642	380	695	153	4	4	2	4	40
191	Total Operating Revenues		174,427		109,918	1,107	8,887	19,970	14,537	4,939	810	3,180	1,698	6,414	2,968
192															
193	Distribution / Transmission	580-599	80,023		65,709	202	5,705	2,172	170	4	1	2	0	0	6,059
194	Customer Acctg & Service	901-919	5,210		4,374	1	258	294	182	63	6	5	2	5	18
195	Admin & General	920-932	39,876		28,629	132	2,416	2,388	1,338	474	106	296	206	725	3,164
196	Total Operating Expenses		125,108		98,712	335	8,379	4,855	1,690	541	113	303	209	731	9,242
197															
198	Depreciation Expense	403	45,990		29,244	90	2,936	1,262	99	11	3	1	1	1	12,341
199	Taxes Other Than Income Tax /	408	15,538		10,855	33	927	348	27	0	0	0	0	0	3,347
200	Income before Income tax		(12,209)		(28,893)	649	(3,354)	13,506	12,721	4,386	694	2,875	1,488	5,682	(21,963)
201	Income Taxes	409-411	(499)		(1,180)	27	(137)	552	520	179	28	117	61	232	(897)
202	NET INCOME		(11,710)		(27,713)	622	(3,217)	12,954	12,201	4,207	666	2,758	1,427	5,449	(21,065)
203															
204	RATE BASE		793,205		536,054	1,657	53,726	23,382	2,078	306	74	88	64	183	175,594
205	Return on Rate Base		-1.48%												
206															
207	REVENUE REQUIREMENTS														
208	Target Rate of Return		7.1200%		7.1200%	7.1200%	7.1200%	7.1200%	7.1200%	7.1200%	7.1200%	7.1200%	7.1200%	7.1200%	7.1200%
209	Rate Base		793,205		536,054	1,657	53,726	23,382	2,078	306	74	88	64	183	175,594
210															
211	Operating expenses		119,899		94,338	334	8,121	4,561	1,508	478	107	298	207	726	9,223
212	Uncollectibles- Delivery		7,937	Write-Offs-Del	6,664	2	393	448	278	96	9	8	4	8	28
213	Depreciation expense		45,990		29,244	90	2,936	1,262	99	11	3	1	1	1	12,341
214	General taxes / Other		15,538		10,855	33	927	348	27	0	0	0	0	0	3,347
215	Subtotal- Operating Costs to rec		189,363		141,101	459	12,377	6,618	1,912	585	119	307	211	735	24,940
216															
217	Target Return on Rate Base- Aft		56,476		38,167	118	3,825	1,665	148	22	5	6	5	13	12,502
218	Income taxes to recover		12,487		8,439	26	846	368	33	5	1	1	1	3	2,764
219				22.11%											
220	Subtotal- Rev Req before GRT		258,326		187,706	603	17,048	8,651	2,092	612	125	315	217	751	40,206
221	GRT needed		0	0.00%	0	0	0	0	0	0	0	0	0	0	0
222	TOTAL REVENUE REQ.		258,326		187,706	603	17,048	8,651	2,092	612	125	315	217	751	40,206

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					1	2	3	4	4	4	5	6	7	7	8
1	I. ELECTRIC PLANT IN SERVICE														
2	INTANGIBLE PLANT														
3	Organization	302	811	Bill-DiPt	463	2	44	237	30	10	13	1	5	7	-
4	Intangible Plant		811		463	2	44	237	30	10	13	1	5	7	-
5															
6	C. TRANSMISSION PLANT														
7	Transmission Plant	350	-	None	-	-	-	-	-	-	-	-	-	-	-
8	Transmission Plant	350-359	-		-	-	-	-	-	-	-	-	-	-	-
9															
10	D. DISTRIBUTION PLANT														
11	Land and land rights	360	-	None	-	-	-	-	-	-	-	-	-	-	-
12	Structures and impr.	361	-	None	-	-	-	-	-	-	-	-	-	-	-
13	Station equipment	362	-	None	-	-	-	-	-	-	-	-	-	-	-
14	Poles, towers and fixtures	364	-	None	-	-	-	-	-	-	-	-	-	-	-
15	OH conductors, devices	365	-	None	-	-	-	-	-	-	-	-	-	-	-
16	UG conduits	366	-	None	-	-	-	-	-	-	-	-	-	-	-
17	UG conductors, devices	367	-	None	-	-	-	-	-	-	-	-	-	-	-
18	Line transformers	368	-	None	-	-	-	-	-	-	-	-	-	-	-
19	Services	369	-	None	-	-	-	-	-	-	-	-	-	-	-
20	Meters	370	409,302	Meters-Cost	233,655	1,234	22,092	119,314	15,053	5,065	6,641	288	2,527	3,435	-
21	Energy Storage	363	-	None	-	-	-	-	-	-	-	-	-	-	-
22	Street lighting, signals	373	-	None	-	-	-	-	-	-	-	-	-	-	-
23	346/363 -Solar / Battery Storage	374	-	None	-	-	-	-	-	-	-	-	-	-	-
24	Distribution Plant	360-374	409,302		233,655	1,234	22,092	119,314	15,053	5,065	6,641	288	2,527	3,435	-
25															
26	E. GENERAL PLANT														
27	General Plant	389	93,760	Bill-Lab	57,324	361	4,899	18,923	5,953	2,296	768	617	603	1,776	241
28	Common Plant	391	62,833	Bill-Lab	38,415	242	3,283	12,681	3,989	1,539	515	413	404	1,190	161
29	General Plant	389-399	156,593		95,739	603	8,182	31,604	9,942	3,835	1,283	1,030	1,007	2,965	402
30															
31	TOTAL UTILITY PLANT		566,707		329,857	1,839	30,318	151,154	25,025	8,910	7,937	1,319	3,539	6,407	402
32															

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					1	2	3	4	4	4	5	6	7	7	8
33	II. DEPRECIATION RESERVE														
34	Franchises and consents	108.3	394	Bill-DiPt	225	1	21	115	14	5	6	0	2	3	-
35	Transmission Plant	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
36	Land Rts, Subst, Struct	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
37	PTF / OH / UG	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
38	Line Transformers	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
39	Services	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
40	Meters	108.5	68,766	Meters-Cost	39,256	207	3,712	20,046	2,529	851	1,116	48	424	577	-
41	Energy Storage	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
42	Lighting	108.5	-	Bill-DiPt	-	-	-	-	-	-	-	-	-	-	-
43	General Plant	108.6	63,071	Bill-Lab	38,561	243	3,296	12,729	4,004	1,545	517	415	406	1,194	162
44	Depreciation Reserve	108	132,230		78,041	451	7,029	32,890	6,548	2,400	1,639	464	833	1,775	162
45															
46	III. OTHER RATE BASE ITEMS														
47	Other Reg Assets		-	None	-	-	-	-	-	-	-	-	-	-	-
48	Materials and Supplies		20,367	Bill-OpExp	12,363	89	1,000	3,645	1,445	553	161	206	170	624	111
49	Prepayments		8,965	Bill-OpExp	5,442	39	440	1,605	636	243	71	90	75	275	49
50	Other Net Plant		-	None	-	-	-	-	-	-	-	-	-	-	-
51	Cash Working Capital		35,034	Bill-OpExp	21,266	153	1,720	6,271	2,486	951	277	354	292	1,073	192
52	Cash Working Cap- Comm		-	None	-	-	-	-	-	-	-	-	-	-	-
53	Accumulated Deferred FIT		(62,351)	Bill-PT	(36,292)	(202)	(3,336)	(16,630)	(2,753)	(980)	(873)	(145)	(389)	(705)	(44)
54	Non Interest Bearing CWIP		15,514	Bill-PT	9,030	50	830	4,138	685	244	217	36	97	175	11
55	EBCap Adjustment		(29,052)	Bill-RB	(16,944)	(97)	(1,539)	(7,539)	(1,348)	(483)	(395)	(90)	(190)	(390)	(36)
56	Other Rate Base	131-283	(11,523)		(5,135)	31	(884)	(8,510)	1,151	527	(542)	451	55	1,051	283
57															
58	TOTAL RATE BASE		422,954		246,680	1,419	22,406	109,755	19,628	7,037	5,756	1,306	2,761	5,683	523
59															

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					1	2	3	4	4	4	5	6	7	7	8
60	I. OPERATING AND MAINTENANCE EXPENSES														
61	B. TRANSMISSION EXPENSE														
62	Transmission Expense		-	None	-	-	-	-	-	-	-	-	-	-	-
63	Transmission Expense		-		-	-	-	-	-	-	-	-	-	-	-
64															
65	C. DISTRIBUTION EXPENSE														
66	Purchased Power	555	-	None	-	-	-	-	-	-	-	-	-	-	-
67	Transmission O&M	560	-	None	-	-	-	-	-	-	-	-	-	-	-
68	Oper-Supervision & Eng	580	1,405	Bill-Lab	859	5	73	284	89	34	12	9	9	27	4
69	Oper-Load Dispatching	581	-	None	-	-	-	-	-	-	-	-	-	-	-
70	Oper-Substations	582	-	None	-	-	-	-	-	-	-	-	-	-	-
71	Oper-Overhead Lines	583	-	None	-	-	-	-	-	-	-	-	-	-	-
72	Oper-Underground Lines	584	-	None	-	-	-	-	-	-	-	-	-	-	-
73	Oper-Outdoor Lighting	585	-	None	-	-	-	-	-	-	-	-	-	-	-
74	Oper-Electric Meters	586	7,524	Meters-Cost	4,295	23	406	2,193	277	93	122	5	46	63	-
75	Oper-Customer Install.	587	2,798	Meters-Cost	1,597	8	151	816	103	35	45	2	17	23	-
76	Oper-Misc Expenses	588	2,478	Bill-Lab	1,515	10	129	500	157	61	20	16	16	47	6
77	Oper-Rents	589	27	Bill-Lab	16	0	1	5	2	1	0	0	0	1	0
78	Maint-Supervision & Eng	590	288	Bill-Lab	176	1	15	58	18	7	2	2	2	5	1
79	Maint-Structures	591	-	None	-	-	-	-	-	-	-	-	-	-	-
80	Maint-Substations	592	-	None	-	-	-	-	-	-	-	-	-	-	-
81	Maint-Overhead Lines	593	-	None	-	-	-	-	-	-	-	-	-	-	-
82	Maint-Underground Lines	594	-	None	-	-	-	-	-	-	-	-	-	-	-
83	Maint-Line Transformers	595	-	None	-	-	-	-	-	-	-	-	-	-	-
84	Maint-Outdoor Lighting	596	-	None	-	-	-	-	-	-	-	-	-	-	-
85	Maint-Electric Meters	597	1,158	Meters-Cost	661	3	63	338	43	14	19	1	7	10	-
86	Maint-Misc Distr Plant	599	238	Bill-Lab	145	1	12	48	15	6	2	2	2	5	1
87	Oper. & Maint. Exp.	500-599	15,916		9,265	52	851	4,242	704	251	223	37	99	180	11
88			15,916		9,265	52	851	4,242	704	251	223	37	99	180	11
89	D. CUSTOMER ACCOUNTS AND SERVICE														
90	Supervision	901	723	Acct903	619	2	68	25	2	0	0	0	0	0	5
91	Supervision- Collections	901Coll	153	Acct903	131	0	14	5	0	0	0	0	0	0	1
92	Supervision- Competitive	901Comp	570	Acct903	488	2	54	20	2	0	0	0	0	0	4
93	Meter Reading Exp- Comp	902Comp	4,085	Meters-AMI	2,444	11	225	1,101	139	47	61	3	23	32	-
94	Cust Recs & Coll	903	6,573	Acct903	5,629	17	623	231	18	4	1	0	0	0	50
95	Cust Recs & Coll- Coll	903Coll	6,916	Acct903	5,923	18	655	243	19	4	1	0	0	0	52
96	Cust Recs & Coll- Comp	903Comp	6,921	Acct903	5,927	18	656	243	19	4	1	0	0	0	52
97	Uncollectible- Delivery	904	2,778	Write-Offs-Del	2,332	1	138	157	97	34	3	3	1	3	10
98	Uncollectible- Comm	904Comm	-	None	-	-	-	-	-	-	-	-	-	-	-
99	Misc Cust Acct	905	522	Acct903	447	1	49	18	1	0	0	0	0	0	4
100	Misc Cust Acct Coll	905Coll	487	Acct903	417	1	46	17	1	0	0	0	0	0	4
101	Misc Cust Acct- Comp	905Comp	2,573	Acct903	2,204	7	244	91	7	1	0	0	0	0	19
102	Customer Accts. Exp.	901-905	32,302		26,560	79	2,772	2,152	306	94	68	6	26	36	202
103															
104	VDER Revenue	908VDER	-	None	-	-	-	-	-	-	-	-	-	-	-

Niagara Mohawk Power Corporation d/b/a National Grid
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Class Allocation- Billing Customer

Line	Account	No.	Balance	Allocator	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen-Sec	Large Gen-Pri	Large Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-SubT	Lge Gen TOU-Tran	Lighting
105	Cust Assist and Programs	908/909	104,430	Acct908	57,588	466	4,130	23,423	9,297	3,657	855	1,066	874	2,874	200
106	Low Income Discount	908LI	36,056	Total_RevReq	21,864	213	1,493	4,299	2,873	1,065	314	642	470	2,408	415
107	SBC	908SBC	-	None	-	-	-	-	-	-	-	-	-	-	-
108	Econ Dev	908Econ	11,000	Total_RevReq	6,670	65	455	1,312	877	325	96	196	143	735	127
109	EE Programs	908DSM	-	None	-	-	-	-	-	-	-	-	-	-	-
110	Cust Service-Misc Expenses	910-916	2,263	Customers	2,004	6	170	63	5	1	0	0	0	0	14
111	Customer Serv. Exp.		153,749		88,127	751	6,248	29,097	13,052	5,048	1,265	1,903	1,487	6,017	755
112	Customer Accts. & Serv. Exp.	901-919	186,051		114,686	830	9,020	31,249	13,358	5,142	1,333	1,910	1,513	6,053	958
113															

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					1	2	3	4	4	4	5	6	7	7	8
114	E. ADMINISTRATIVE AND GENERAL														
115	A&G-Salaries	920	13,007	Bill-Lab	7,953	50	680	2,625	826	319	107	86	84	246	33
116	A&G-Salaries COLL	920Coll	67	Bill-Lab	41	0	3	13	4	2	1	0	0	1	0
117	A&G-Salaries COMP	920Comp	-	None	-	-	-	-	-	-	-	-	-	-	-
118	Major accounts	920Maj	-	Customers-CI	-	-	-	-	-	-	-	-	-	-	-
119	A&G-Office Supp	921	23,456	Bill-Lab	14,341	90	1,226	4,734	1,489	574	192	154	151	444	60
120	A&G-Office Supp COLL	921Coll	-	Bill-Lab	-	-	-	-	-	-	-	-	-	-	-
121	A&G-Office Supp COMP	921Comp	-	Bill-Lab	-	-	-	-	-	-	-	-	-	-	-
122	A&G-Outside Servi	923	4,398	Bill-Lab	2,689	17	230	888	279	108	36	29	28	83	11
123	A&G-Business	923Bus	-	RateBase	-	-	-	-	-	-	-	-	-	-	-
124	A&G-Outside Serv COLL	923Coll	51	Bill-Lab	31	0	3	10	3	1	0	0	0	1	0
125	A&G-Outside Serv COMP	923Comp	558	Bill-Lab	341	2	29	113	35	14	5	4	4	11	1
126	Property Insurance	924	85	Bill-PT	50	0	5	23	4	1	1	0	1	1	0
127	Injuries & Damages Insur	925	3,253	Bill-Lab	1,989	13	170	657	207	80	27	21	21	62	8
128	Empl Pensions & Bene	926	12,080	Bill-Lab	7,385	46	631	2,438	767	296	99	79	78	229	31
129	Regulatory Comm Expenses	928	15,665	RateBase	8,711	81	660	2,061	1,589	585	131	367	257	906	316
130	A&G-Insti GW Adv	930110	-	Bill-RB	-	-	-	-	-	-	-	-	-	-	-
131	A&G-Misc Expenses	930200	-	RateBase	-	-	-	-	-	-	-	-	-	-	-
132	A&G-R&D	930210	-	None	-	-	-	-	-	-	-	-	-	-	-
133	A&G-Rents	931	4,878	Account931	2,797	25	214	618	470	173	39	108	75	265	94
134	A&G Maint-Gen Plant-Elec	935	534	Bill-Lab	327	2	28	108	34	13	4	4	3	10	1
135	Admin & Genl. Exp.	920-932	78,033		46,655	327	3,878	14,287	5,707	2,166	642	853	702	2,260	557
136	Total Operating Expenses		280,000		170,606	1,208	13,749	49,778	19,769	7,558	2,197	2,800	2,314	8,492	1,526
137															
138	II. DEPRECIATION EXPENSE														
139	Deprec exp- Tran	403Tx	-	None	-	-	-	-	-	-	-	-	-	-	-
140	Deprec exp- Storage	403Tx	-	None	-	-	-	-	-	-	-	-	-	-	-
141	Deprec exp- Production	403Tx	-	Bill-PT	-	-	-	-	-	-	-	-	-	-	-
142	Deprec exp- Struct/Station	403Dx	-	None	-	-	-	-	-	-	-	-	-	-	-
143	Deprec exp- PTF/OH/UG	403Dx	-	None	-	-	-	-	-	-	-	-	-	-	-
144	Deprec exp- Xfrmrs	403Dx	-	None	-	-	-	-	-	-	-	-	-	-	-
145	Deprec exp- Services	403Dx	-	None	-	-	-	-	-	-	-	-	-	-	-
146	Deprec exp- Meters	403Dx	36,587	Meters-Cost	20,886	110	1,975	10,665	1,346	453	594	26	226	307	-
147	Deprec exp- SL	403Dx	-	None	-	-	-	-	-	-	-	-	-	-	-
148	Deprec exp- Genl	403Gx	4,918	Bill-Lab	3,007	19	257	993	312	120	40	32	32	93	13
149	Amort Other Reg Assets	407300	-	None	-	-	-	-	-	-	-	-	-	-	-
150	Depreciation Expense	403	41,505		23,893	129	2,232	11,658	1,658	573	634	58	257	400	13
151															

Niagara Mohawk Power Corporation d/b/a National Grid
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					1	2	3	4	4	4	5	6	7	7	8
152	III. TAXES and OTHER														
153	A. GENERAL TAXES														
154	Municipal property tax	408140	-	Bill-PT	-	-	-	-	-	-	-	-	-	-	-
155	Payroll related	408110	5,547	Bill-Lab	3,391	21	290	1,119	352	136	45	37	36	105	14
156	Other tax	408170	97	Bill-PT	56	0	5	26	4	2	1	0	1	1	0
157	General Taxes		5,643		3,447	22	295	1,145	356	137	47	37	36	106	14
158															
159	B. FEDERAL / STATE INCOME TAXES														
160	Federal Income Tax Exp		544	Bill-Pretax	536	34	27	(877)	260	63	(44)	142	38	196	170
161	State Income Tax Exp		17	Bill-Pretax	17	1	1	(28)	8	2	(1)	4	1	6	5
162	Income Taxes	409-411	561		553	35	28	(905)	268	65	(45)	146	39	202	175
163	Total Taxes	408-411	6,204		4,000	57	323	241	625	202	1	183	75	308	190
164	Revenue taxes		-	None	-	-	-	-	-	-	-	-	-	-	-
165	TOTAL EXPENSES		327,709		198,499	1,395	16,304	61,677	22,051	8,334	2,832	3,041	2,647	9,201	1,729
166															
167	IV. OPERATING REVENUES at Present Rates														
168	Distribution revenue		308,089	Tot_DistRev	190,523	2,047	15,493	36,810	26,010	8,992	1,514	5,967	3,188	12,045	5,501
169	Revenue taxes		-	None	-	-	-	-	-	-	-	-	-	-	-
170	Commodity revenue		-	None	-	-	-	-	-	-	-	-	-	-	-
171	SBC CEF revenue		-	None	-	-	-	-	-	-	-	-	-	-	-
172	ETIP CR		-	None	-	-	-	-	-	-	-	-	-	-	-
173	Wholesale transmission		-	None	-	-	-	-	-	-	-	-	-	-	-
174	Late Payments charges		1,602	Write-Offs-Del	1,345	0	79	90	56	19	2	2	1	2	6
175	Pole attachments		-	None	-	-	-	-	-	-	-	-	-	-	-
176	DLM / Load Control		537	Bill-Lab	329	2	28	108	34	13	4	4	3	10	1
177	Lge Cust Disc, Other		28,169	Total_RevReq	17,082	167	1,166	3,359	2,245	832	245	501	367	1,881	324
178	CSS Restablishment		2,479	Customers	2,196	7	186	69	5	1	0	0	0	0	15
179	Special L Revenue		-	None	-	-	-	-	-	-	-	-	-	-	-
180	Merchant Function Charge		-	None	-	-	-	-	-	-	-	-	-	-	-
181	VDER Revenue		-	Total_RevReq	-	-	-	-	-	-	-	-	-	-	-
182	Billing credit		-	None	-	-	-	-	-	-	-	-	-	-	-
183	Operating Revenues		340,877		211,474	2,223	16,953	40,437	28,350	9,858	1,765	6,474	3,559	13,938	5,847
184															
185	TOTAL EXPENSES		327,709		198,499	1,395	16,304	61,677	22,051	8,334	2,832	3,041	2,647	9,201	1,729
186	V. NET INCOME at Present Rat		13,168		12,975	828	649	(21,240)	6,299	1,524	(1,067)	3,432	912	4,737	4,118
187															

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					1	2	3	4	4	4	5	6	7	7	8
188	SUMMARY REPORT														
189	Utility Revenues	440-446	308,089		190,523	2,047	15,493	36,810	26,010	8,992	1,514	5,967	3,188	12,045	5,501
190	Other Operating Revenues	450-456	32,788		20,951	176	1,460	3,627	2,340	866	252	506	371	1,893	346
191	Total Operating Revenues		340,877		211,474	2,223	16,953	40,437	28,350	9,858	1,765	6,474	3,559	13,938	5,847
192															
193	Distribution / Transmission	580-599	15,916		9,265	52	851	4,242	704	251	223	37	99	180	11
194	Customer Acctg & Service	901-919	186,051		114,686	830	9,020	31,249	13,358	5,142	1,333	1,910	1,513	6,053	958
195	Admin & General	920-932	78,033		46,655	327	3,878	14,287	5,707	2,166	642	853	702	2,260	557
196	Total Operating Expenses		280,000		170,606	1,208	13,749	49,778	19,769	7,558	2,197	2,800	2,314	8,492	1,526
197															
198	Depreciation Expense	403	41,505		23,893	129	2,232	11,658	1,658	573	634	58	257	400	13
199	Taxes Other Than Income Tax /	408	5,643		3,447	22	295	1,145	356	137	47	37	36	106	14
200	Income before Income tax		13,729		13,527	863	677	(22,144)	6,567	1,589	(1,112)	3,579	951	4,939	4,293
201	Income Taxes	409-411	561		553	35	28	(905)	268	65	(45)	146	39	202	175
202	NET INCOME		13,168		12,975	828	649	(21,240)	6,299	1,524	(1,067)	3,432	912	4,737	4,118
203															
204	RATE BASE		422,954		246,680	1,419	22,406	109,755	19,628	7,037	5,756	1,306	2,761	5,683	523
205	Return on Rate Base		3.11%												
206															
207	REVENUE REQUIREMENTS														
208	Target Rate of Return		7.1200%		7.1200%	7.1200%	7.1200%	7.1200%	7.1200%	7.1200%	7.1200%	7.1200%	7.1200%	7.1200%	7.1200%
209	Rate Base		422,954		246,680	1,419	22,406	109,755	19,628	7,037	5,756	1,306	2,761	5,683	523
210															
211	Operating expenses		277,222		168,274	1,208	13,612	49,621	19,671	7,525	2,194	2,798	2,313	8,490	1,516
212	Uncollectibles- Delivery		3,434	Write-Offs-Del	2,883	1	170	194	120	42	4	3	2	3	12
213	Depreciation expense		41,505		23,893	129	2,232	11,658	1,658	573	634	58	257	400	13
214	General taxes / Other		5,643		3,447	22	295	1,145	356	137	47	37	36	106	14
215	Subtotal- Operating Costs to rec		327,804		198,498	1,359	16,309	62,618	21,806	8,277	2,879	2,896	2,608	8,999	1,556
216															
217	Target Return on Rate Base- Aft		30,114		17,564	101	1,595	7,815	1,397	501	410	93	197	405	37
218	Income taxes to recover		6,658		3,883	22	353	1,728	309	111	91	21	43	89	8
219				22.11%											
220	Subtotal- Rev Req before GRT		364,577		219,944	1,483	18,257	72,161	23,512	8,889	3,379	3,009	2,848	9,494	1,601
221	GRT needed		0	0.00%	0	0	0	0	0	0	0	0	0	0	0
222	TOTAL REVENUE REQ.		364,577		219,944	1,483	18,257	72,161	23,512	8,889	3,379	3,009	2,848	9,494	1,601

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					1	2	3	4	4	4	5	6	7	7	8
1	I. ELECTRIC PLANT IN SERVICE														
2	INTANGIBLE PLANT														
3	Organization	302	-	None	-	-	-	-	-	-	-	-	-	-	-
4	Intangible Plant		-		-	-	-	-	-	-	-	-	-	-	-
5															
6	C. TRANSMISSION PLANT														
7	Transmission Plant	350	-	None	-	-	-	-	-	-	-	-	-	-	-
8	Transmission Plant	350-359	-		-	-	-	-	-	-	-	-	-	-	-
9															
10	D. DISTRIBUTION PLANT														
11	Land and land rights	360	-	None	-	-	-	-	-	-	-	-	-	-	-
12	Structures and impr.	361	-	None	-	-	-	-	-	-	-	-	-	-	-
13	Station equipment	362	-	None	-	-	-	-	-	-	-	-	-	-	-
14	Poles, towers and fixtures	364	-	None	-	-	-	-	-	-	-	-	-	-	-
15	OH conductors, devices	365	-	None	-	-	-	-	-	-	-	-	-	-	-
16	UG conduits	366	-	None	-	-	-	-	-	-	-	-	-	-	-
17	UG conductors, devices	367	-	None	-	-	-	-	-	-	-	-	-	-	-
18	Line transformers	368	-	None	-	-	-	-	-	-	-	-	-	-	-
19	Services	369	-	None	-	-	-	-	-	-	-	-	-	-	-
20	Meters	370	-	None	-	-	-	-	-	-	-	-	-	-	-
21	Energy Storage	363	-	None	-	-	-	-	-	-	-	-	-	-	-
22	Street lighting, signals	373	-	None	-	-	-	-	-	-	-	-	-	-	-
23	346/363 -Solar / Battery Storage	374	-	None	-	-	-	-	-	-	-	-	-	-	-
24	Distribution Plant	360-374	-		-	-	-	-	-	-	-	-	-	-	-
25															
26	E. GENERAL PLANT														
27	General Plant	389	-	None	-	-	-	-	-	-	-	-	-	-	-
28	Common Plant	391	-	None	-	-	-	-	-	-	-	-	-	-	-
29	General Plant	389-399	-		-	-	-	-	-	-	-	-	-	-	-
30															
31	TOTAL UTILITY PLANT		-		-	-	-	-	-	-	-	-	-	-	-
32															

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					1	2	3	4	4	4	5	6	7	7	8
33	II. DEPRECIATION RESERVE														
34	Franchises and consents	108.3	-	None	-	-	-	-	-	-	-	-	-	-	-
35	Transmission Plant	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
36	Land Rts, Subst, Struct	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
37	PTF / OH / UG	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
38	Line Transformers	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
39	Services	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
40	Meters	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
41	Energy Storage	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
42	Lighting	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
43	General Plant	108.6	-	None	-	-	-	-	-	-	-	-	-	-	-
44	Depreciation Reserve	108	-		-	-	-	-	-	-	-	-	-	-	-
45															
46	III. OTHER RATE BASE ITEMS														
47	Other Reg Assets		(198,180)	RateBase	(110,208)	(1,028)	(8,347)	(26,075)	(20,100)	(7,404)	(1,662)	(4,645)	(3,250)	(11,463)	(3,998)
48	Materials and Supplies		-	None	-	-	-	-	-	-	-	-	-	-	-
49	Prepayments		-	None	-	-	-	-	-	-	-	-	-	-	-
50	Other Net Plant		-	None	-	-	-	-	-	-	-	-	-	-	-
51	Cash Working Capital		-	None	-	-	-	-	-	-	-	-	-	-	-
52	Cash Working Cap- Comm		-	None	-	-	-	-	-	-	-	-	-	-	-
53	Accumulated Deferred FIT		-	None	-	-	-	-	-	-	-	-	-	-	-
54	Non Interest Bearing CWIP		-	None	-	-	-	-	-	-	-	-	-	-	-
55	EBCap Adjustment		-	None	-	-	-	-	-	-	-	-	-	-	-
56	Other Rate Base	131-283	(198,180)		(110,208)	(1,028)	(8,347)	(26,075)	(20,100)	(7,404)	(1,662)	(4,645)	(3,250)	(11,463)	(3,998)
57															
58	TOTAL RATE BASE		(198,180)		(110,208)	(1,028)	(8,347)	(26,075)	(20,100)	(7,404)	(1,662)	(4,645)	(3,250)	(11,463)	(3,998)
59															

Niagara Mohawk Power Corporation d/b/a National Grid
Embedded Cost of Service Study ($000s) (CU)
Rate Year Ending March 31, 2026
Class Allocation- Regulatory

Line	Account	No.	Balance	Allocator	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen-Sec	Large Gen-Pri	Large Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-SubT	Lge Gen TOU-Tran	Lighting
					1	2	3	4	4	4	5	6	7	7	8
60	I. OPERATING AND MAINTENANCE EXPENSES														
61	B. TRANSMISSION EXPENSE														
62	Transmission Expense		-	None	-	-	-	-	-	-	-	-	-	-	-
63	Transmission Expense		-		-	-	-	-	-	-	-	-	-	-	-
64															
65	C. DISTRIBUTION EXPENSE														
66	Purchased Power	555	-	None	-	-	-	-	-	-	-	-	-	-	-
67	Transmission O&M	560	-	None	-	-	-	-	-	-	-	-	-	-	-
68	Oper-Supervision & Eng	580	-	None	-	-	-	-	-	-	-	-	-	-	-
69	Oper-Load Dispatching	581	-	None	-	-	-	-	-	-	-	-	-	-	-
70	Oper-Substations	582	-	None	-	-	-	-	-	-	-	-	-	-	-
71	Oper-Overhead Lines	583	-	None	-	-	-	-	-	-	-	-	-	-	-
72	Oper-Underground Lines	584	-	None	-	-	-	-	-	-	-	-	-	-	-
73	Oper-Outdoor Lighting	585	-	None	-	-	-	-	-	-	-	-	-	-	-
74	Oper-Electric Meters	586	-	None	-	-	-	-	-	-	-	-	-	-	-
75	Oper-Customer Install.	587	-	None	-	-	-	-	-	-	-	-	-	-	-
76	Oper-Misc Expenses	588	-	None	-	-	-	-	-	-	-	-	-	-	-
77	Oper-Rents	589	-	None	-	-	-	-	-	-	-	-	-	-	-
78	Maint-Supervision & Eng	590	-	None	-	-	-	-	-	-	-	-	-	-	-
79	Maint-Structures	591	-	None	-	-	-	-	-	-	-	-	-	-	-
80	Maint-Substations	592	-	None	-	-	-	-	-	-	-	-	-	-	-
81	Maint-Overhead Lines	593	-	None	-	-	-	-	-	-	-	-	-	-	-
82	Maint-Underground Lines	594	-	None	-	-	-	-	-	-	-	-	-	-	-
83	Maint-Line Transformers	595	-	None	-	-	-	-	-	-	-	-	-	-	-
84	Maint-Outdoor Lighting	596	-	None	-	-	-	-	-	-	-	-	-	-	-
85	Maint-Electric Meters	597	-	None	-	-	-	-	-	-	-	-	-	-	-
86	Maint-Misc Distr Plant	599	-	None	-	-	-	-	-	-	-	-	-	-	-
87	Oper. & Maint. Exp.	500-599	-		-	-	-	-	-	-	-	-	-	-	-
88			-		-	-	-	-	-	-	-	-	-	-	-
89	D. CUSTOMER ACCOUNTS AND SERVICE														
90	Supervision	901	-	None	-	-	-	-	-	-	-	-	-	-	-
91	Supervision- Collections	901Coll	-	None	-	-	-	-	-	-	-	-	-	-	-
92	Supervision- Competitive	901Comp	-	None	-	-	-	-	-	-	-	-	-	-	-
93	Meter Reading Exp- Comp	902Comp	-	None	-	-	-	-	-	-	-	-	-	-	-
94	Cust Recs & Coll	903	-	None	-	-	-	-	-	-	-	-	-	-	-
95	Cust Recs & Coll- Coll	903Coll	-	None	-	-	-	-	-	-	-	-	-	-	-
96	Cust Recs & Coll- Comp	903Comp	-	None	-	-	-	-	-	-	-	-	-	-	-
97	Uncollectible- Delivery	904	-	None	-	-	-	-	-	-	-	-	-	-	-
98	Uncollectible- Comm	904Comm	-	None	-	-	-	-	-	-	-	-	-	-	-
99	Misc Cust Acct	905	-	None	-	-	-	-	-	-	-	-	-	-	-
100	Misc Cust Acct Coll	905Coll	-	None	-	-	-	-	-	-	-	-	-	-	-
101	Misc Cust Acct- Comp	905Comp	-	None	-	-	-	-	-	-	-	-	-	-	-
102	Customer Accts. Exp.	901-905	-		-	-	-	-	-	-	-	-	-	-	-
103															
104	VDER Revenue	908VDER	-	VDER_Rev	-	-	-	-	-	-	-	-	-	-	-

Niagara Mohawk Power Corporation d/b/a National Grid
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Rate Year Ending March 31, 2026
Class Allocation- Regulatory

Line	Account	No.	Balance	Allocator	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen-Sec	Large Gen-Pri	Large Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-SubT	Lge Gen TOU-Tran	Lighting
					1	2	3	4	4	4	5	6	7	7	8
105	Cust Assist and Programs	908/909	-	None	-	-	-	-	-	-	-	-	-	-	-
106	Low Income Discount	908LI	-	None	-	-	-	-	-	-	-	-	-	-	-
107	SBC	908SBC	200,289	SBC_Rev	76,768	1,813	4,925	26,267	26,537	11,751	4,177	7,056	10,636	29,511	849
108	Econ Dev	908Econ	-	None	-	-	-	-	-	-	-	-	-	-	-
109	EE Programs	908DSM	100,109	EE_Prog	42,800	908	2,690	13,823	13,400	5,701	1,591	3,235	3,886	11,604	473
110	Cust Service-Misc Expenses	910-916	-	None	-	-	-	-	-	-	-	-	-	-	-
111	Customer Serv. Exp.		300,398		119,568	2,721	7,615	40,089	39,937	17,452	5,768	10,291	14,522	41,114	1,322
112	Customer Accts. & Serv. Exp.	901-919	300,398		119,568	2,721	7,615	40,089	39,937	17,452	5,768	10,291	14,522	41,114	1,322
113															

Niagara Mohawk Power Corporation d/b/a National Grid
Embedded Cost of Service Study ($000s) (CU)
Rate Year Ending March 31, 2026
Class Allocation- Regulatory

Line	Account	No.	Balance	Allocator	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen-Sec	Large Gen-Pri	Large Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-SubT	Lge Gen TOU-Tran	Lighting
					1	2	3	4	4	4	5	6	7	7	8
114	E. ADMINISTRATIVE AND GENERAL														
115	A&G-Salaries	920	-	None	-	-	-	-	-	-	-	-	-	-	-
116	A&G-Salaries COLL	920Coll	-	None	-	-	-	-	-	-	-	-	-	-	-
117	A&G-Salaries COMP	920Comp	-	None	-	-	-	-	-	-	-	-	-	-	-
118	Major accounts	920Maj	-	None	-	-	-	-	-	-	-	-	-	-	-
119	A&G-Office Supp	921	-	None	-	-	-	-	-	-	-	-	-	-	-
120	A&G-Office Supp COLL	921Coll	-	None	-	-	-	-	-	-	-	-	-	-	-
121	A&G-Office Supp COMP	921Comp	-	None	-	-	-	-	-	-	-	-	-	-	-
122	A&G-Outside Servi	923	-	None	-	-	-	-	-	-	-	-	-	-	-
123	A&G-Business	923Bus	-	None	-	-	-	-	-	-	-	-	-	-	-
124	A&G-Outside Serv COLL	923Coll	-	None	-	-	-	-	-	-	-	-	-	-	-
125	A&G-Outside Serv COMP	923Comp	-	None	-	-	-	-	-	-	-	-	-	-	-
126	Property Insurance	924	-	None	-	-	-	-	-	-	-	-	-	-	-
127	Injuries & Damages Insur	925	-	None	-	-	-	-	-	-	-	-	-	-	-
128	Empl Pensions & Bene	926	-	None	-	-	-	-	-	-	-	-	-	-	-
129	Regulatory Comm Expenses	928	-	None	-	-	-	-	-	-	-	-	-	-	-
130	A&G-Insti GW Adv	930110	-	None	-	-	-	-	-	-	-	-	-	-	-
131	A&G-Misc Expenses	930200	26,145	RateBase	14,539	136	1,101	3,440	2,652	977	219	613	429	1,512	527
132	A&G-R&D	930210	-	None	-	-	-	-	-	-	-	-	-	-	-
133	A&G-Rents	931	-	None	-	-	-	-	-	-	-	-	-	-	-
134	A&G Maint-Gen Plant-Elec	935	-	None	-	-	-	-	-	-	-	-	-	-	-
135	Admin & Genl. Exp.	920-932	26,145		14,539	136	1,101	3,440	2,652	977	219	613	429	1,512	527
136	Total Operating Expenses		326,543		134,107	2,856	8,716	43,529	42,589	18,429	5,987	10,903	14,951	42,627	1,849
137															
138	II. DEPRECIATION EXPENSE														
139	Deprec exp- Tran	403Tx	-	None	-	-	-	-	-	-	-	-	-	-	-
140	Deprec exp- Storage	403Tx	-	None	-	-	-	-	-	-	-	-	-	-	-
141	Deprec exp- Production	403Tx	-	None	-	-	-	-	-	-	-	-	-	-	-
142	Deprec exp- Struct/Station	403Dx	-	None	-	-	-	-	-	-	-	-	-	-	-
143	Deprec exp- PTF/OH/UG	403Dx	-	None	-	-	-	-	-	-	-	-	-	-	-
144	Deprec exp- Xfrmrs	403Dx	-	None	-	-	-	-	-	-	-	-	-	-	-
145	Deprec exp- Services	403Dx	-	None	-	-	-	-	-	-	-	-	-	-	-
146	Deprec exp- Meters	403Dx	-	None	-	-	-	-	-	-	-	-	-	-	-
147	Deprec exp- SL	403Dx	-	None	-	-	-	-	-	-	-	-	-	-	-
148	Deprec exp- Genl	403Gx	-	None	-	-	-	-	-	-	-	-	-	-	-
149	Amort Other Reg Assets	407300	32,892	RateBase	18,291	171	1,385	4,328	3,336	1,229	276	771	539	1,902	664
150	Depreciation Expense	403	32,892		18,291	171	1,385	4,328	3,336	1,229	276	771	539	1,902	664
151															

Niagara Mohawk Power Corporation d/b/a National Grid
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Rate Year Ending March 31, 2026
Class Allocation- Regulatory

Line	Account	No.	Balance	Allocator	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen-Sec	Large Gen-Pri	Large Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-SubT	Lge Gen TOU-Tran	Lighting
					1	2	3	4	4	4	5	6	7	7	8
152	III. TAXES and OTHER														
153	A. GENERAL TAXES														
154	Municipal property tax	408140	-	None	-	-	-	-	-	-	-	-	-	-	-
155	Payroll related	408110	-	None	-	-	-	-	-	-	-	-	-	-	-
156	Other tax	408170	-	None	-	-	-	-	-	-	-	-	-	-	-
157	General Taxes		-		-	-	-	-	-	-	-	-	-	-	-
158															
159	B. FEDERAL / STATE INCOME TAXES														
160	Federal Income Tax Exp		(276)	Reg-PreTax	596	(10)	109	(67)	(173)	(97)	(55)	(73)	(144)	(390)	28
161	State Income Tax Exp		(9)	Reg-PreTax	19	(0)	3	(2)	(5)	(3)	(2)	(2)	(5)	(12)	1
162	Income Taxes	409-411	(285)		615	(10)	112	(69)	(178)	(100)	(57)	(75)	(148)	(402)	28
163	Total Taxes	408-411	(285)		615	(10)	112	(69)	(178)	(100)	(57)	(75)	(148)	(402)	28
164	Revenue taxes		-	None	-	-	-	-	-	-	-	-	-	-	-
165	TOTAL EXPENSES		359,150		153,013	3,017	10,214	47,788	45,747	19,558	6,206	11,599	15,342	44,127	2,541
166															
167	IV. OPERATING REVENUES at Present Rates														
168	Distribution revenue		128,672	Tot_DistRev	79,571	855	6,471	15,374	10,863	3,755	632	2,492	1,331	5,030	2,297
169	Revenue taxes		-	None	-	-	-	-	-	-	-	-	-	-	-
170	Commodity revenue		-	None	-	-	-	-	-	-	-	-	-	-	-
171	SBC CEF revenue		200,289	SBC_Rev	76,768	1,813	4,925	26,267	26,537	11,751	4,177	7,056	10,636	29,511	849
172	ETIP CR		(10,398)	EE_Prog	(4,445)	(94)	(279)	(1,436)	(1,392)	(592)	(165)	(336)	(404)	(1,205)	(49)
173	Wholesale transmission		-	None	-	-	-	-	-	-	-	-	-	-	-
174	Late Payments charges		-	None	-	-	-	-	-	-	-	-	-	-	-
175	Pole attachments		-	None	-	-	-	-	-	-	-	-	-	-	-
176	DLM / Load Control		-	None	-	-	-	-	-	-	-	-	-	-	-
177	Lge Cust Disc, Other		-	None	-	-	-	-	-	-	-	-	-	-	-
178	CSS Restablishment		-	None	-	-	-	-	-	-	-	-	-	-	-
179	Special L Revenue		-	None	-	-	-	-	-	-	-	-	-	-	-
180	Merchant Function Charge		-	None	-	-	-	-	-	-	-	-	-	-	-
181	VDER Revenue		33,905	VDER_Rev	15,549	210	1,733	5,954	5,557	2,299	224	631	295	1,343	112
182	Billing credit		-	None	-	-	-	-	-	-	-	-	-	-	-
183	Operating Revenues		352,468		167,442	2,784	12,849	46,158	41,565	17,213	4,868	9,843	11,858	34,678	3,209
184															
185	TOTAL EXPENSES		359,150		153,013	3,017	10,214	47,788	45,747	19,558	6,206	11,599	15,342	44,127	2,541
186	V. NET INCOME at Present Rat		(6,683)		14,429	(233)	2,635	(1,629)	(4,182)	(2,344)	(1,338)	(1,757)	(3,483)	(9,448)	668
187															

Niagara Mohawk Power Corporation d/b/a National Grid
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Class Allocation- Regulatory

Line	Account	No.	Balance	Allocator	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen-Sec	Large Gen-Pri	Large Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-SubT	Lge Gen TOU-Tran	Lighting
					1	2	3	4	4	4	5	6	7	7	8
188	SUMMARY REPORT														
189	Utility Revenues	440-446	128,672		79,571	855	6,471	15,374	10,863	3,755	632	2,492	1,331	5,030	2,297
190	Other Operating Revenues	450-456	223,796		87,871	1,929	6,378	30,785	30,702	13,458	4,236	7,351	10,527	29,648	912
191	Total Operating Revenues		352,468		167,442	2,784	12,849	46,158	41,565	17,213	4,868	9,843	11,858	34,678	3,209
192															
193	Distribution / Transmission	580-599	0		0	0	0	0	0	0	0	0	0	0	0
194	Customer Acctg & Service	901-919	300,398		119,568	2,721	7,615	40,089	39,937	17,452	5,768	10,291	14,522	41,114	1,322
195	Admin & General	920-932	26,145		14,539	136	1,101	3,440	2,652	977	219	613	429	1,512	527
196	Total Operating Expenses		326,543		134,107	2,856	8,716	43,529	42,589	18,429	5,987	10,903	14,951	42,627	1,849
197															
198	Depreciation Expense	403	32,892		18,291	171	1,385	4,328	3,336	1,229	276	771	539	1,902	664
199	Taxes Other Than Income Tax /	408	0		0	0	0	0	0	0	0	0	0	0	0
200	Income before Income tax		(6,967)		15,044	(243)	2,747	(1,699)	(4,360)	(2,444)	(1,395)	(1,831)	(3,632)	(9,851)	696
201	Income Taxes	409-411	(285)		615	(10)	112	(69)	(178)	(100)	(57)	(75)	(148)	(402)	28
202	NET INCOME		(6,683)		14,429	(233)	2,635	(1,629)	(4,182)	(2,344)	(1,338)	(1,757)	(3,483)	(9,448)	668
203															
204	RATE BASE		(198,180)		(110,208)	(1,028)	(8,347)	(26,075)	(20,100)	(7,404)	(1,662)	(4,645)	(3,250)	(11,463)	(3,998)
205	Return on Rate Base		3.37%												
206															
207	REVENUE REQUIREMENTS														
208	Target Rate of Return		7.1200%		7.1200%	7.1200%	7.1200%	7.1200%	7.1200%	7.1200%	7.1200%	7.1200%	7.1200%	7.1200%	7.1200%
209	Rate Base		(198,180)		(110,208)	(1,028)	(8,347)	(26,075)	(20,100)	(7,404)	(1,662)	(4,645)	(3,250)	(11,463)	(3,998)
210															
211	Operating expenses		326,543		134,107	2,856	8,716	43,529	42,589	18,429	5,987	10,903	14,951	42,627	1,849
212	Uncollectibles- Delivery		-	None	0	0	0	0	0	0	0	0	0	0	0
213	Depreciation expense		32,892		18,291	171	1,385	4,328	3,336	1,229	276	771	539	1,902	664
214	General taxes / Other		0		0	0	0	0	0	0	0	0	0	0	0
215	Subtotal- Operating Costs to rec		359,435		152,398	3,027	10,102	47,857	45,925	19,658	6,263	11,674	15,490	44,529	2,513
216															
217	Target Return on Rate Base- Aft		(14,110)		(7,847)	(73)	(594)	(1,857)	(1,431)	(527)	(118)	(331)	(231)	(816)	(285)
218	Income taxes to recover		(3,120)		(1,735)	(16)	(131)	(410)	(316)	(117)	(26)	(73)	(51)	(180)	(63)
219				22.11%											
220	Subtotal- Rev Req before GRT		342,205		142,816	2,937	9,376	45,590	44,177	19,014	6,118	11,270	15,207	43,533	2,165
221	GRT needed		0	0.00%	0	0	0	0	0	0	0	0	0	0	0
222	TOTAL REVENUE REQ.		342,205		142,816	2,937	9,376	45,590	44,177	19,014	6,118	11,270	15,207	43,533	2,165

Niagara Mohawk Power Corporation d/b/a National Grid
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Class Allocation- Competitive Supply

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					1	2	3	4	4	4	5	6	7	7	8
1	I. ELECTRIC PLANT IN SERVICE														
2	INTANGIBLE PLANT														
3	Organization	302	-	None	-	-	-	-	-	-	-	-	-	-	-
4	Intangible Plant		-		-	-	-	-	-	-	-	-	-	-	-
5															
6	C. TRANSMISSION PLANT														
7	Transmission Plant	350	-	None	-	-	-	-	-	-	-	-	-	-	-
8	Transmission Plant	350-359	-		-	-	-	-	-	-	-	-	-	-	-
9															
10	D. DISTRIBUTION PLANT														
11	Land and land rights	360	-	None	-	-	-	-	-	-	-	-	-	-	-
12	Structures and impr.	361	-	None	-	-	-	-	-	-	-	-	-	-	-
13	Station equipment	362	-	None	-	-	-	-	-	-	-	-	-	-	-
14	Poles, towers and fixtures	364	-	None	-	-	-	-	-	-	-	-	-	-	-
15	OH conductors, devices	365	-	None	-	-	-	-	-	-	-	-	-	-	-
16	UG conduits	366	-	None	-	-	-	-	-	-	-	-	-	-	-
17	UG conductors, devices	367	-	None	-	-	-	-	-	-	-	-	-	-	-
18	Line transformers	368	-	None	-	-	-	-	-	-	-	-	-	-	-
19	Services	369	-	None	-	-	-	-	-	-	-	-	-	-	-
20	Meters	370	-	None	-	-	-	-	-	-	-	-	-	-	-
21	Energy Storage	363	-	None	-	-	-	-	-	-	-	-	-	-	-
22	Street lighting, signals	373	-	None	-	-	-	-	-	-	-	-	-	-	-
23	346/363 -Solar / Battery Storage	374	-	None	-	-	-	-	-	-	-	-	-	-	-
24	Distribution Plant	360-374	-		-	-	-	-	-	-	-	-	-	-	-
25															
26	E. GENERAL PLANT														
27	General Plant	389	15	Sup-Lab	13	0	1	1	0	0	0	0	0	0	0
28	Common Plant	391	10	Sup-Lab	9	0	1	0	0	0	0	0	0	0	0
29	General Plant	389-399	26		22	0	2	1	0	0	0	0	0	0	0
30															
31	TOTAL UTILITY PLANT		26		22	0	2	1	0	0	0	0	0	0	0
32															

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					1	2	3	4	4	4	5	6	7	7	8
33	II. DEPRECIATION RESERVE														
34	Franchises and consents	108.3	-	None	-	-	-	-	-	-	-	-	-	-	-
35	Transmission Plant	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
36	Land Rts, Subst, Struct	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
37	PTF / OH / UG	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
38	Line Transformers	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
39	Services	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
40	Meters	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
41	Energy Storage	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
42	Lighting	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
43	General Plant	108.6	10	Sup-Lab	9	0	1	0	0	0	0	0	0	0	0
44	Depreciation Reserve	108	10		9	0	1	0	0	0	0	0	0	0	0
45															
46	III. OTHER RATE BASE ITEMS														
47	Other Reg Assets		-	None	-	-	-	-	-	-	-	-	-	-	-
48	Materials and Supplies		100	Sup-OpExp	85	0	9	4	0	0	0	0	0	0	1
49	Prepayments		44	Sup-OpExp	38	0	4	2	0	0	0	0	0	0	0
50	Other Net Plant		-	None	-	-	-	-	-	-	-	-	-	-	-
51	Cash Working Capital		172	Sup-OpExp	147	0	16	6	0	0	0	0	0	0	1
52	Cash Working Cap- Comm		45,390	MWh-Sales	28,410	477	1,472	4,816	2,252	815	559	517	333	5,621	118
53	Accumulated Deferred FIT		(3)	Sup-Lab	(2)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
54	Non Interest Bearing CWIP		1	Sup-Lab	1	0	0	0	0	0	0	0	0	0	0
55	EBCap Adjustment		-	None	-	-	-	-	-	-	-	-	-	-	-
56	Other Rate Base	131-283	45,703		28,678	478	1,501	4,827	2,253	816	559	517	333	5,621	120
57															
58	TOTAL RATE BASE		45,719		28,691	478	1,503	4,828	2,253	816	559	517	333	5,621	121
59															

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					1	2	3	4	4	4	5	6	7	7	8
60	I. OPERATING AND MAINTENANCE EXPENSES														
61	B. TRANSMISSION EXPENSE														
62	Transmission Expense		-	None	-	-	-	-	-	-	-	-	-	-	-
63	Transmission Expense		-		-	-	-	-	-	-	-	-	-	-	-
64															
65	C. DISTRIBUTION EXPENSE														
66	Purchased Power	555	1,371,006	CommodityRev	894,134	11,223	45,671	143,863	70,293	24,283	14,780	14,540	10,050	139,293	2,877
67	Transmission O&M	560	-	None	-	-	-	-	-	-	-	-	-	-	-
68	Oper-Supervision & Eng	580	-	None	-	-	-	-	-	-	-	-	-	-	-
69	Oper-Load Dispatching	581	-	None	-	-	-	-	-	-	-	-	-	-	-
70	Oper-Substations	582	-	None	-	-	-	-	-	-	-	-	-	-	-
71	Oper-Overhead Lines	583	-	None	-	-	-	-	-	-	-	-	-	-	-
72	Oper-Underground Lines	584	-	None	-	-	-	-	-	-	-	-	-	-	-
73	Oper-Outdoor Lighting	585	-	None	-	-	-	-	-	-	-	-	-	-	-
74	Oper-Electric Meters	586	-	None	-	-	-	-	-	-	-	-	-	-	-
75	Oper-Customer Install.	587	-	None	-	-	-	-	-	-	-	-	-	-	-
76	Oper-Misc Expenses	588	-	None	-	-	-	-	-	-	-	-	-	-	-
77	Oper-Rents	589	-	None	-	-	-	-	-	-	-	-	-	-	-
78	Maint-Supervision & Eng	590	-	None	-	-	-	-	-	-	-	-	-	-	-
79	Maint-Structures	591	-	None	-	-	-	-	-	-	-	-	-	-	-
80	Maint-Substations	592	-	None	-	-	-	-	-	-	-	-	-	-	-
81	Maint-Overhead Lines	593	-	None	-	-	-	-	-	-	-	-	-	-	-
82	Maint-Underground Lines	594	-	None	-	-	-	-	-	-	-	-	-	-	-
83	Maint-Line Transformers	595	-	None	-	-	-	-	-	-	-	-	-	-	-
84	Maint-Outdoor Lighting	596	-	None	-	-	-	-	-	-	-	-	-	-	-
85	Maint-Electric Meters	597	-	None	-	-	-	-	-	-	-	-	-	-	-
86	Maint-Misc Distr Plant	599	-	None	-	-	-	-	-	-	-	-	-	-	-
87	Oper. & Maint. Exp.	500-599	1,371,006		894,134	11,223	45,671	143,863	70,293	24,283	14,780	14,540	10,050	139,293	2,877
88			1,371,006		894,134	11,223	45,671	143,863	70,293	24,283	14,780	14,540	10,050	139,293	2,877
89	D. CUSTOMER ACCOUNTS AND SERVICE														
90	Supervision	901	1	Acct903	0	0	0	0	0	0	0	0	0	0	0
91	Supervision- Collections	901Coll	-	None	-	-	-	-	-	-	-	-	-	-	-
92	Supervision- Competitive	901Comp	-	None	-	-	-	-	-	-	-	-	-	-	-
93	Meter Reading Exp- Comp	902Comp	-	None	-	-	-	-	-	-	-	-	-	-	-
94	Cust Recs & Coll	903	-	None	-	-	-	-	-	-	-	-	-	-	-
95	Cust Recs & Coll- Coll	903Coll	-	None	-	-	-	-	-	-	-	-	-	-	-
96	Cust Recs & Coll- Comp	903Comp	107	Acct903	91	0	10	4	0	0	0	0	0	0	1
97	Uncollectible- Delivery	904	-	None	-	-	-	-	-	-	-	-	-	-	-
98	Uncollectible- Comm	904Comm	25,515	Write-Offs-Comm	22,524	7	834	1,262	541	187	65	13	8	63	11
99	Misc Cust Acct	905	-	None	-	-	-	-	-	-	-	-	-	-	-
100	Misc Cust Acct Coll	905Coll	-	None	-	-	-	-	-	-	-	-	-	-	-
101	Misc Cust Acct- Comp	905Comp	-	Acct903	-	-	-	-	-	-	-	-	-	-	-
102	Customer Accts. Exp.	901-905	25,622		22,616	7	844	1,265	541	187	65	13	8	63	11
103															
104	VDER Revenue	908VDER	-	None	-	-	-	-	-	-	-	-	-	-	-

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					1	2	3	4	4	4	5	6	7	7	8
105	Cust Assist and Programs	908/909	-	None	-	-	-	-	-	-	-	-	-	-	-
106	Low Income Discount	908LI	-	None	-	-	-	-	-	-	-	-	-	-	-
107	SBC	908SBC	-	None	-	-	-	-	-	-	-	-	-	-	-
108	Econ Dev	908Econ	-	Acct908	-	-	-	-	-	-	-	-	-	-	-
109	EE Programs	908DSM	-	None	-	-	-	-	-	-	-	-	-	-	-
110	Cust Service-Misc Expenses	910-916	-	None	-	-	-	-	-	-	-	-	-	-	-
111	Customer Serv. Exp.		-		-	-	-	-	-	-	-	-	-	-	-
112	Customer Accts. & Serv. Exp.	901-919	25,622		22,616	7	844	1,265	541	187	65	13	8	63	11
113															

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					1	2	3	4	4	4	5	6	7	7	8
114	E. ADMINISTRATIVE AND GENERAL														
115	A&G-Salaries	920	-	None	-	-	-	-	-	-	-	-	-	-	-
116	A&G-Salaries COLL	920Coll	-	Sup-Lab	-	-	-	-	-	-	-	-	-	-	-
117	A&G-Salaries COMP	920Comp	1,229	Sup-Lab	1,052	3	116	43	3	1	0	0	0	0	9
118	Major accounts	920Maj	-	None	-	-	-	-	-	-	-	-	-	-	-
119	A&G-Office Supp	921	-	None	-	-	-	-	-	-	-	-	-	-	-
120	A&G-Office Supp COLL	921Coll	-	None	-	-	-	-	-	-	-	-	-	-	-
121	A&G-Office Supp COMP	921Comp	-	Sup-Lab	-	-	-	-	-	-	-	-	-	-	-
122	A&G-Outside Servi	923	-	None	-	-	-	-	-	-	-	-	-	-	-
123	A&G-Business	923Bus	-	None	-	-	-	-	-	-	-	-	-	-	-
124	A&G-Outside Serv COLL	923Coll	-	None	-	-	-	-	-	-	-	-	-	-	-
125	A&G-Outside Serv COMP	923Comp	19	Sup-Lab	17	0	2	1	0	0	0	0	0	0	0
126	Property Insurance	924	0	None	-	-	-	-	-	-	-	-	-	-	-
127	Injuries & Damages Insur	925	1	Sup-Lab	0	0	0	0	0	0	0	0	0	0	0
128	Empl Pensions & Bene	926	2	Sup-Lab	2	0	0	0	0	0	0	0	0	0	0
129	Regulatory Comm Expenses	928	-	None	-	-	-	-	-	-	-	-	-	-	-
130	A&G-Insti GW Adv	930110	-	None	-	-	-	-	-	-	-	-	-	-	-
131	A&G-Misc Expenses	930200	-	None	-	-	-	-	-	-	-	-	-	-	-
132	A&G-R&D	930210	-	None	-	-	-	-	-	-	-	-	-	-	-
133	A&G-Rents	931	0	Account931	0	0	0	0	0	0	0	0	0	0	0
134	A&G Maint-Gen Plant-Elec	935	0	Sup-Lab	0	0	0	0	0	0	0	0	0	0	0
135	Admin & Genl. Exp.	920-932	1,251		1,071	3	119	44	3	1	0	0	0	0	9
136	Total Operating Expenses		1,397,879		917,822	11,233	46,634	145,172	70,838	24,470	14,845	14,553	10,059	139,356	2,897
137															
138	II. DEPRECIATION EXPENSE														
139	Deprec exp- Tran	403Tx	-	None	-	-	-	-	-	-	-	-	-	-	-
140	Deprec exp- Storage	403Tx	-	None	-	-	-	-	-	-	-	-	-	-	-
141	Deprec exp- Production	403Tx	-	None	-	-	-	-	-	-	-	-	-	-	-
142	Deprec exp- Struct/Station	403Dx	-	None	-	-	-	-	-	-	-	-	-	-	-
143	Deprec exp- PTF/OH/UG	403Dx	-	None	-	-	-	-	-	-	-	-	-	-	-
144	Deprec exp- Xfrmrs	403Dx	-	None	-	-	-	-	-	-	-	-	-	-	-
145	Deprec exp- Services	403Dx	-	None	-	-	-	-	-	-	-	-	-	-	-
146	Deprec exp- Meters	403Dx	-	None	-	-	-	-	-	-	-	-	-	-	-
147	Deprec exp- SL	403Dx	-	None	-	-	-	-	-	-	-	-	-	-	-
148	Deprec exp- Genl	403Gx	1	Sup-Lab	1	0	0	0	0	0	0	0	0	0	0
149	Amort Other Reg Assets	407300	-	None	-	-	-	-	-	-	-	-	-	-	-
150	Depreciation Expense	403	1		1	0	0	0	0	0	0	0	0	0	0
151															

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					1	2	3	4	4	4	5	6	7	7	8
152	III. TAXES and OTHER														
153	A. GENERAL TAXES														
154	Municipal property tax	408140	-	None	-	-	-	-	-	-	-	-	-	-	-
155	Payroll related	408110	1	Sup-Lab	1	0	0	0	0	0	0	0	0	0	0
156	Other tax	408170	0	Write-Offs-Comm	0	0	0	0	0	0	0	0	0	0	0
157	General Taxes		1		1	0	0	0	0	0	0	0	0	0	0
158															
159	B. FEDERAL / STATE INCOME TAXES														
160	Federal Income Tax Exp		(77)	Sup-PreTax	(103)	10	4	(18)	(5)	(2)	1	3	2	31	(0)
161	State Income Tax Exp		(2)	Sup-PreTax	(3)	0	0	(1)	(0)	(0)	0	0	0	1	(0)
162	Income Taxes	409-411	(80)		(106)	11	4	(18)	(6)	(2)	1	3	2	32	(0)
163	Total Taxes	408-411	(79)		(106)	11	4	(18)	(6)	(2)	1	3	2	32	(0)
164	Revenue taxes		-	None	-	-	-	-	-	-	-	-	-	-	-
165	TOTAL EXPENSES		1,397,802		917,717	11,244	46,638	145,154	70,832	24,468	14,846	14,556	10,061	139,388	2,897
166															
167	IV. OPERATING REVENUES at Present Rates														
168	Distribution revenue		-	None	-	-	-	-	-	-	-	-	-	-	-
169	Revenue taxes		-	None	-	-	-	-	-	-	-	-	-	-	-
170	Commodity revenue		1,371,006	CommodityRev	894,134	11,223	45,671	143,863	70,293	24,283	14,780	14,540	10,050	139,293	2,877
171	SBC CEF revenue		-	None	-	-	-	-	-	-	-	-	-	-	-
172	ETIP CR		-	None	-	-	-	-	-	-	-	-	-	-	-
173	Wholesale transmission		-	None	-	-	-	-	-	-	-	-	-	-	-
174	Late Payments charges		-	None	-	-	-	-	-	-	-	-	-	-	-
175	Pole attachments		-	None	-	-	-	-	-	-	-	-	-	-	-
176	DLM / Load Control		-	None	-	-	-	-	-	-	-	-	-	-	-
177	Lge Cust Disc, Other		-	None	-	-	-	-	-	-	-	-	-	-	-
178	CSS Restablishment		-	None	-	-	-	-	-	-	-	-	-	-	-
179	Special L Revenue		-	None	-	-	-	-	-	-	-	-	-	-	-
180	Merchant Function Charge		24,925	MFC_Rev	21,083	275	1,063	860	406	140	89	84	53	858	14
181	VDER Revenue		-	None	-	-	-	-	-	-	-	-	-	-	-
182	Billing credit		-	None	-	-	-	-	-	-	-	-	-	-	-
183	Operating Revenues		1,395,931		915,217	11,498	46,734	144,722	70,699	24,422	14,869	14,624	10,103	140,151	2,891
184															
185	TOTAL EXPENSES		1,397,802		917,717	11,244	46,638	145,154	70,832	24,468	14,846	14,556	10,061	139,388	2,897
186	V. NET INCOME at Present Rat		(1,871)		(2,500)	253	96	(432)	(133)	(46)	23	68	43	762	(6)
187															

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					1	2	3	4	4	4	5	6	7	7	8
188	SUMMARY REPORT														
189	Utility Revenues	440-446	0		0	0	0	0	0	0	0	0	0	0	0
190	Other Operating Revenues	450-456	1,395,931		915,217	11,498	46,734	144,722	70,699	24,422	14,869	14,624	10,103	140,151	2,891
191	Total Operating Revenues		1,395,931		915,217	11,498	46,734	144,722	70,699	24,422	14,869	14,624	10,103	140,151	2,891
192															
193	Distribution / Transmission	580-599	1,371,006		894,134	11,223	45,671	143,863	70,293	24,283	14,780	14,540	10,050	139,293	2,877
194	Customer Acctg & Service	901-919	25,622		22,616	7	844	1,265	541	187	65	13	8	63	11
195	Admin & General	920-932	1,251		1,071	3	119	44	3	1	0	0	0	0	9
196	Total Operating Expenses		1,397,879		917,822	11,233	46,634	145,172	70,838	24,470	14,845	14,553	10,059	139,356	2,897
197															
198	Depreciation Expense	403	1		1	0	0	0	0	0	0	0	0	0	0
199	Taxes Other Than Income Tax /	408	1		1	0	0	0	0	0	0	0	0	0	0
200	Income before Income tax		(1,950)		(2,606)	264	100	(450)	(138)	(48)	24	71	44	795	(7)
201	Income Taxes	409-411	(80)		(106)	11	4	(18)	(6)	(2)	1	3	2	32	(0)
202	NET INCOME		(1,871)		(2,500)	253	96	(432)	(133)	(46)	23	68	43	762	(6)
203															
204	RATE BASE		45,719		28,691	478	1,503	4,828	2,253	816	559	517	333	5,621	121
205	Return on Rate Base		-4.09%												
206															
207	REVENUE REQUIREMENTS														
208	Target Rate of Return		7.1200%		7.1200%	7.1200%	7.1200%	7.1200%	7.1200%	7.1200%	7.1200%	7.1200%	7.1200%	7.1200%	7.1200%
209	Rate Base		45,719		28,691	478	1,503	4,828	2,253	816	559	517	333	5,621	121
210															
211	Operating expenses		1,397,879		917,822	11,233	46,634	145,172	70,838	24,470	14,845	14,553	10,059	139,356	2,897
212	Uncollectibles- Delivery		-	None	0	0	0	0	0	0	0	0	0	0	0
213	Depreciation expense		1		1	0	0	0	0	0	0	0	0	0	0
214	General taxes / Other		1		1	0	0	0	0	0	0	0	0	0	0
215	Subtotal- Operating Costs to rec		1,397,881		917,824	11,233	46,634	145,172	70,838	24,470	14,845	14,553	10,059	139,356	2,897
216															
217	Target Return on Rate Base- Aft		3,255		2,043	34	107	344	160	58	40	37	24	400	9
218	Income taxes to recover		720	MWh-Sales	452	8	24	76	35	13	9	8	5	88	2
219				22.11%											
220	Subtotal- Rev Req before GRT		1,401,856		920,318	11,275	46,765	145,592	71,033	24,541	14,893	14,598	10,088	139,845	2,908
221	GRT needed		0	0.00%	0	0	0	0	0	0	0	0	0	0	0
222	TOTAL REVENUE REQ.		1,401,856		920,318	11,275	46,765	145,592	71,033	24,541	14,893	14,598	10,088	139,845	2,908

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Line	Account	No.	Balance	Allocator	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen-Sec	Large Gen-Pri	Large Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-SubT	Lge Gen TOU-Tran	Lighting
					1	2	3	4	4	4	5	6	7	7	8
1	I. ELECTRIC PLANT IN SERVICE														
2	INTANGIBLE PLANT														
3	Organization	302	-	None	-	-	-	-	-	-	-	-	-	-	-
4	Intangible Plant		-		-	-	-	-	-	-	-	-	-	-	-
5															
6	C. TRANSMISSION PLANT														
7	Transmission Plant	350	-	None	-	-	-	-	-	-	-	-	-	-	-
8	Transmission Plant	350-359	-		-	-	-	-	-	-	-	-	-	-	-
9															
10	D. DISTRIBUTION PLANT														
11	Land and land rights	360	-	None	-	-	-	-	-	-	-	-	-	-	-
12	Structures and impr.	361	-	None	-	-	-	-	-	-	-	-	-	-	-
13	Station equipment	362	-	None	-	-	-	-	-	-	-	-	-	-	-
14	Poles, towers and fixtures	364	-	None	-	-	-	-	-	-	-	-	-	-	-
15	OH conductors, devices	365	-	None	-	-	-	-	-	-	-	-	-	-	-
16	UG conduits	366	-	None	-	-	-	-	-	-	-	-	-	-	-
17	UG conductors, devices	367	-	None	-	-	-	-	-	-	-	-	-	-	-
18	Line transformers	368	-	None	-	-	-	-	-	-	-	-	-	-	-
19	Services	369	-	None	-	-	-	-	-	-	-	-	-	-	-
20	Meters	370	-	None	-	-	-	-	-	-	-	-	-	-	-
21	Energy Storage	363	-	None	-	-	-	-	-	-	-	-	-	-	-
22	Street lighting, signals	373	-	None	-	-	-	-	-	-	-	-	-	-	-
23	346/363 -Solar / Battery Storage	374	-	None	-	-	-	-	-	-	-	-	-	-	-
24	Distribution Plant	360-374	-		-	-	-	-	-	-	-	-	-	-	-
25															
26	E. GENERAL PLANT														
27	General Plant	389	1,011	Coll-Lab	865	3	96	36	3	1	0	0	0	0	8
28	Common Plant	391	677	Coll-Lab	580	2	64	24	2	0	0	0	0	0	5
29	General Plant	389-399	1,688		1,445	4	160	59	5	1	0	0	0	0	13
30															
31	TOTAL UTILITY PLANT		1,688		1,445	4	160	59	5	1	0	0	0	0	13
32															

Niagara Mohawk Power Corporation d/b/a National Grid
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Line	Account	No.	Balance	Allocator	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen-Sec	Large Gen-Pri	Large Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-SubT	Lge Gen TOU-Tran	Lighting
					1	2	3	4	4	4	5	6	7	7	8
33	II. DEPRECIATION RESERVE														
34	Franchises and consents	108.3	-	None	-	-	-	-	-	-	-	-	-	-	-
35	Transmission Plant	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
36	Land Rts, Subst, Struct	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
37	PTF / OH / UG	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
38	Line Transformers	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
39	Services	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
40	Meters	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
41	Energy Storage	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
42	Lighting	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
43	General Plant	108.6	680	Coll-Lab	582	2	64	24	2	0	0	0	0	0	5
44	Depreciation Reserve	108	680		582	2	64	24	2	0	0	0	0	0	5
45															
46	III. OTHER RATE BASE ITEMS														
47	Other Reg Assets		-	None	-	-	-	-	-	-	-	-	-	-	-
48	Materials and Supplies		179	Coll-OpExp	153	0	17	6	1	0	0	0	0	0	1
49	Prepayments		79	Coll-OpExp	67	0	7	3	0	0	0	0	0	0	1
50	Other Net Plant		-	None	-	-	-	-	-	-	-	-	-	-	-
51	Cash Working Capital		309	Coll-OpExp	264	1	29	11	1	0	0	0	0	0	2
52	Cash Working Cap- Comm		-	None	-	-	-	-	-	-	-	-	-	-	-
53	Accumulated Deferred FIT		(186)	Coll-Lab	(159)	(0)	(18)	(7)	(1)	(0)	(0)	(0)	(0)	(0)	(1)
54	Non Interest Bearing CWIP		46	Coll-Lab	40	0	4	2	0	0	0	0	0	0	0
55	EBCap Adjustment		-	None	-	-	-	-	-	-	-	-	-	-	-
56	Other Rate Base	131-283	427		365	1	40	15	1	0	0	0	0	0	3
57															
58	TOTAL RATE BASE		1,436		1,228	4	136	51	4	1	0	0	0	0	11
59															

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					1	2	3	4	4	4	5	6	7	7	8
60	I. OPERATING AND MAINTENANCE EXPENSES														
61	B. TRANSMISSION EXPENSE														
62	Transmission Expense		-	None	-	-	-	-	-	-	-	-	-	-	-
63	Transmission Expense		-		-	-	-	-	-	-	-	-	-	-	-
64															
65	C. DISTRIBUTION EXPENSE														
66	Purchased Power	555	-	None	-	-	-	-	-	-	-	-	-	-	-
67	Transmission O&M	560	-	None	-	-	-	-	-	-	-	-	-	-	-
68	Oper-Supervision & Eng	580	-	None	-	-	-	-	-	-	-	-	-	-	-
69	Oper-Load Dispatching	581	-	None	-	-	-	-	-	-	-	-	-	-	-
70	Oper-Substations	582	-	None	-	-	-	-	-	-	-	-	-	-	-
71	Oper-Overhead Lines	583	-	None	-	-	-	-	-	-	-	-	-	-	-
72	Oper-Underground Lines	584	-	None	-	-	-	-	-	-	-	-	-	-	-
73	Oper-Outdoor Lighting	585	-	None	-	-	-	-	-	-	-	-	-	-	-
74	Oper-Electric Meters	586	-	None	-	-	-	-	-	-	-	-	-	-	-
75	Oper-Customer Install.	587	-	None	-	-	-	-	-	-	-	-	-	-	-
76	Oper-Misc Expenses	588	-	None	-	-	-	-	-	-	-	-	-	-	-
77	Oper-Rents	589	-	None	-	-	-	-	-	-	-	-	-	-	-
78	Maint-Supervision & Eng	590	-	None	-	-	-	-	-	-	-	-	-	-	-
79	Maint-Structures	591	-	None	-	-	-	-	-	-	-	-	-	-	-
80	Maint-Substations	592	-	None	-	-	-	-	-	-	-	-	-	-	-
81	Maint-Overhead Lines	593	-	None	-	-	-	-	-	-	-	-	-	-	-
82	Maint-Underground Lines	594	-	None	-	-	-	-	-	-	-	-	-	-	-
83	Maint-Line Transformers	595	-	None	-	-	-	-	-	-	-	-	-	-	-
84	Maint-Outdoor Lighting	596	-	None	-	-	-	-	-	-	-	-	-	-	-
85	Maint-Electric Meters	597	-	None	-	-	-	-	-	-	-	-	-	-	-
86	Maint-Misc Distr Plant	599	-	None	-	-	-	-	-	-	-	-	-	-	-
87	Oper. & Maint. Exp.	500-599	-		-	-	-	-	-	-	-	-	-	-	-
88			-		-	-	-	-	-	-	-	-	-	-	-
89	D. CUSTOMER ACCOUNTS AND SERVICE														
90	Supervision	901	34	Acct903	29	0	3	1	0	0	0	0	0	0	0
91	Supervision- Collections	901Coll	44	Acct903	38	0	4	2	0	0	0	0	0	0	0
92	Supervision- Competitive	901Comp	-	None	-	-	-	-	-	-	-	-	-	-	-
93	Meter Reading Exp- Comp	902Comp	-	None	-	-	-	-	-	-	-	-	-	-	-
94	Cust Recs & Coll	903	-	None	-	-	-	-	-	-	-	-	-	-	-
95	Cust Recs & Coll- Coll	903Coll	2,003	Acct903	1,715	5	190	70	6	1	0	0	0	0	15
96	Cust Recs & Coll- Comp	903Comp	-	None	-	-	-	-	-	-	-	-	-	-	-
97	Uncollectible- Delivery	904	9	Write-Offs-Del	8	0	0	1	0	0	0	0	0	0	0
98	Uncollectible- Comm	904Comm	-	None	-	-	-	-	-	-	-	-	-	-	-
99	Misc Cust Acct	905	-	None	-	-	-	-	-	-	-	-	-	-	-
100	Misc Cust Acct Coll	905Coll	141	Acct903	121	0	13	5	0	0	0	0	0	0	1
101	Misc Cust Acct- Comp	905Comp	-	None	-	-	-	-	-	-	-	-	-	-	-
102	Customer Accts. Exp.	901-905	2,231		1,911	6	211	79	6	1	0	0	0	0	17
103															
104	VDER Revenue	908VDER	-	None	-	-	-	-	-	-	-	-	-	-	-

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					1	2	3	4	4	4	5	6	7	7	8
105	Cust Assist and Programs	908/909	-	None	-	-	-	-	-	-	-	-	-	-	-
106	Low Income Discount	908LI	-	None	-	-	-	-	-	-	-	-	-	-	-
107	SBC	908SBC	-	None	-	-	-	-	-	-	-	-	-	-	-
108	Econ Dev	908Econ	-	None	-	-	-	-	-	-	-	-	-	-	-
109	EE Programs	908DSM	-	None	-	-	-	-	-	-	-	-	-	-	-
110	Cust Service-Misc Expenses	910-916	-	None	-	-	-	-	-	-	-	-	-	-	-
111	Customer Serv. Exp.		-		-	-	-	-	-	-	-	-	-	-	-
112	Customer Accts. & Serv. Exp.	901-919	2,231		1,911	6	211	79	6	1	0	0	0	0	17
113															

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					1	2	3	4	4	4	5	6	7	7	8
114	E. ADMINISTRATIVE AND GENERAL														
115	A&G-Salaries	920	-	None	-	-	-	-	-	-	-	-	-	-	-
116	A&G-Salaries COLL	920Coll	19	Coll-Lab	17	0	2	1	0	0	0	0	0	0	0
117	A&G-Salaries COMP	920Comp	-	None	-	-	-	-	-	-	-	-	-	-	-
118	Major accounts	920Maj	-	None	-	-	-	-	-	-	-	-	-	-	-
119	A&G-Office Supp	921	-	None	-	-	-	-	-	-	-	-	-	-	-
120	A&G-Office Supp COLL	921Coll	-	None	-	-	-	-	-	-	-	-	-	-	-
121	A&G-Office Supp COMP	921Comp	-	None	-	-	-	-	-	-	-	-	-	-	-
122	A&G-Outside Servi	923	-	None	-	-	-	-	-	-	-	-	-	-	-
123	A&G-Business	923Bus	-	None	-	-	-	-	-	-	-	-	-	-	-
124	A&G-Outside Serv COLL	923Coll	15	Coll-Lab	13	0	1	1	0	0	0	0	0	0	0
125	A&G-Outside Serv COMP	923Comp	-	None	-	-	-	-	-	-	-	-	-	-	-
126	Property Insurance	924	0	Acct903	0	0	0	0	0	0	0	0	0	0	0
127	Injuries & Damages Insur	925	35	Coll-Lab	30	0	3	1	0	0	0	0	0	0	0
128	Empl Pensions & Bene	926	130	Coll-Lab	111	0	12	5	0	0	0	0	0	0	1
129	Regulatory Comm Expenses	928	-	None	-	-	-	-	-	-	-	-	-	-	-
130	A&G-Insti GW Adv	930110	-	None	-	-	-	-	-	-	-	-	-	-	-
131	A&G-Misc Expenses	930200	-	None	-	-	-	-	-	-	-	-	-	-	-
132	A&G-R&D	930210	-	None	-	-	-	-	-	-	-	-	-	-	-
133	A&G-Rents	931	15	Account931	8	0	1	2	1	1	0	0	0	1	0
134	A&G Maint-Gen Plant-Elec	935	6	Coll-Lab	5	0	1	0	0	0	0	0	0	0	0
135	Admin & Genl. Exp.	920-932	220		184	1	20	9	2	1	0	0	0	1	2
136	Total Operating Expenses		2,451		2,095	6	231	88	8	2	0	0	0	1	19
137															
138	II. DEPRECIATION EXPENSE														
139	Deprec exp- Tran	403Tx	-	None	-	-	-	-	-	-	-	-	-	-	-
140	Deprec exp- Storage	403Tx	-	None	-	-	-	-	-	-	-	-	-	-	-
141	Deprec exp- Production	403Tx	-	None	-	-	-	-	-	-	-	-	-	-	-
142	Deprec exp- Struct/Station	403Dx	-	None	-	-	-	-	-	-	-	-	-	-	-
143	Deprec exp- PTF/OH/UG	403Dx	-	None	-	-	-	-	-	-	-	-	-	-	-
144	Deprec exp- Xfrmrs	403Dx	-	None	-	-	-	-	-	-	-	-	-	-	-
145	Deprec exp- Services	403Dx	-	None	-	-	-	-	-	-	-	-	-	-	-
146	Deprec exp- Meters	403Dx	-	None	-	-	-	-	-	-	-	-	-	-	-
147	Deprec exp- SL	403Dx	-	None	-	-	-	-	-	-	-	-	-	-	-
148	Deprec exp- Genl	403Gx	53	Coll-Lab	45	0	5	2	0	0	0	0	0	0	0
149	Amort Other Reg Assets	407300	-	None	-	-	-	-	-	-	-	-	-	-	-
150	Depreciation Expense	403	53		45	0	5	2	0	0	0	0	0	0	0
151															

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					1	2	3	4	4	4	5	6	7	7	8
152	III. TAXES and OTHER														
153	A. GENERAL TAXES														
154	Municipal property tax	408140	-	None	-	-	-	-	-	-	-	-	-	-	-
155	Payroll related	408110	60	Coll-Lab	51	0	6	2	0	0	0	0	0	0	0
156	Other tax	408170	0	Acct903	0	0	0	0	0	0	0	0	0	0	0
157	General Taxes		60		51	0	6	2	0	0	0	0	0	0	0
158															
159	B. FEDERAL / STATE INCOME TAXES														
160	Federal Income Tax Exp		2	Coll-PreTax	(23)	0	(4)	9	8	3	0	2	1	4	1
161	State Income Tax Exp		0	Coll-PreTax	(1)	0	(0)	0	0	0	0	0	0	0	0
162	Income Taxes	409-411	2		(24)	0	(5)	9	9	3	1	2	1	4	1
163	Total Taxes	408-411	62		28	1	1	11	9	3	1	2	1	4	2
164	Revenue taxes		-	None	-	-	-	-	-	-	-	-	-	-	-
165	TOTAL EXPENSES		2,566		2,168	7	237	101	17	5	1	2	1	5	21
166															
167	IV. OPERATING REVENUES at Present Rates														
168	Distribution revenue		2,601	Tot_DistRev	1,608	17	131	311	220	76	13	50	27	102	46
169	Revenue taxes		-	None	-	-	-	-	-	-	-	-	-	-	-
170	Commodity revenue		-	None	-	-	-	-	-	-	-	-	-	-	-
171	SBC CEF revenue		-	None	-	-	-	-	-	-	-	-	-	-	-
172	ETIP CR		-	None	-	-	-	-	-	-	-	-	-	-	-
173	Wholesale transmission		-	None	-	-	-	-	-	-	-	-	-	-	-
174	Late Payments charges		5	Write-Offs-Del	5	0	0	0	0	0	0	0	0	0	0
175	Pole attachments		-	None	-	-	-	-	-	-	-	-	-	-	-
176	DLM / Load Control		-	None	-	-	-	-	-	-	-	-	-	-	-
177	Lge Cust Disc, Other		-	None	-	-	-	-	-	-	-	-	-	-	-
178	CSS Restablishment		-	None	-	-	-	-	-	-	-	-	-	-	-
179	Special L Revenue		-	None	-	-	-	-	-	-	-	-	-	-	-
180	Merchant Function Charge		-	None	-	-	-	-	-	-	-	-	-	-	-
181	VDER Revenue		-	Total_RevReq	-	-	-	-	-	-	-	-	-	-	-
182	Billing credit		-	None	-	-	-	-	-	-	-	-	-	-	-
183	Operating Revenues		2,606		1,613	17	131	311	220	76	13	50	27	102	46
184															
185	TOTAL EXPENSES		2,566		2,168	7	237	101	17	5	1	2	1	5	21
186	V. NET INCOME at Present Rat		40		(555)	10	(106)	210	202	71	12	48	25	97	26
187															

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					1	2	3	4	4	4	5	6	7	7	8
188	SUMMARY REPORT														
189	Utility Revenues	440-446	2,601		1,608	17	131	311	220	76	13	50	27	102	46
190	Other Operating Revenues	450-456	5		5	0	0	0	0	0	0	0	0	0	0
191	Total Operating Revenues		2,606		1,613	17	131	311	220	76	13	50	27	102	46
192															
193	Distribution / Transmission	580-599	0		0	0	0	0	0	0	0	0	0	0	0
194	Customer Acctg & Service	901-919	2,231		1,911	6	211	79	6	1	0	0	0	0	17
195	Admin & General	920-932	220		184	1	20	9	2	1	0	0	0	1	2
196	Total Operating Expenses		2,451		2,095	6	231	88	8	2	0	0	0	1	19
197															
198	Depreciation Expense	403	53		45	0	5	2	0	0	0	0	0	0	0
199	Taxes Other Than Income Tax /	408	60		51	0	6	2	0	0	0	0	0	0	0
200	Income before Income tax		42		(579)	11	(111)	219	211	74	12	50	27	101	27
201	Income Taxes	409-411	2		(24)	0	(5)	9	9	3	1	2	1	4	1
202	NET INCOME		40		(555)	10	(106)	210	202	71	12	48	25	97	26
203															
204	RATE BASE		1,436		1,228	4	136	51	4	1	0	0	0	0	11
205	Return on Rate Base		2.78%												
206															
207	REVENUE REQUIREMENTS														
208	Target Rate of Return		7.1200%		7.1200%	7.1200%	7.1200%	7.1200%	7.1200%	7.1200%	7.1200%	7.1200%	7.1200%	7.1200%	7.1200%
209	Rate Base		1,436		1,228	4	136	51	4	1	0	0	0	0	11
210															
211	Operating expenses		2,442		2,087	6	231	87	8	2	0	0	0	1	19
212	Uncollectibles- Delivery		12	Write-Offs-Del	10	0	1	1	0	0	0	0	0	0	0
213	Depreciation expense		53		45	0	5	2	0	0	0	0	0	0	0
214	General taxes / Other		60		51	0	6	2	0	0	0	0	0	0	0
215	Subtotal- Operating Costs to rec		2,567		2,194	7	242	92	9	2	0	0	0	1	20
216															
217	Target Return on Rate Base- Aft		102		87	0	10	4	0	0	0	0	0	0	1
218	Income taxes to recover		23		19	0	2	1	0	0	0	0	0	0	0
219				22.11%											
220	Subtotal- Rev Req before GRT		2,691		2,300	7	254	96	9	2	0	0	0	1	20
221	GRT needed		0	0.00%	0	0	0	0	0	0	0	0	0	0	0
222	TOTAL REVENUE REQ.		2,691		2,300	7	254	96	9	2	0	0	0	1	20

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					1	2	3	4	4	4	5	6	7	7	8
1	I. ELECTRIC PLANT IN SERVICE														
2	INTANGIBLE PLANT														
3	Organization	302	-	None	-	-	-	-	-	-	-	-	-	-	-
4	Intangible Plant		-		-	-	-	-	-	-	-	-	-	-	-
5															
6	C. TRANSMISSION PLANT														
7	Transmission Plant	350	-	None	-	-	-	-	-	-	-	-	-	-	-
8	Transmission Plant	350-359	-		-	-	-	-	-	-	-	-	-	-	-
9															
10	D. DISTRIBUTION PLANT														
11	Land and land rights	360	-	None	-	-	-	-	-	-	-	-	-	-	-
12	Structures and impr.	361	-	None	-	-	-	-	-	-	-	-	-	-	-
13	Station equipment	362	-	None	-	-	-	-	-	-	-	-	-	-	-
14	Poles, towers and fixtures	364	-	None	-	-	-	-	-	-	-	-	-	-	-
15	OH conductors, devices	365	-	None	-	-	-	-	-	-	-	-	-	-	-
16	UG conduits	366	-	None	-	-	-	-	-	-	-	-	-	-	-
17	UG conductors, devices	367	-	None	-	-	-	-	-	-	-	-	-	-	-
18	Line transformers	368	-	None	-	-	-	-	-	-	-	-	-	-	-
19	Services	369	-	None	-	-	-	-	-	-	-	-	-	-	-
20	Meters	370	-	None	-	-	-	-	-	-	-	-	-	-	-
21	Energy Storage	363	-	None	-	-	-	-	-	-	-	-	-	-	-
22	Street lighting, signals	373	-	None	-	-	-	-	-	-	-	-	-	-	-
23	346/363 -Solar / Battery Storage	374	-	None	-	-	-	-	-	-	-	-	-	-	-
24	Distribution Plant	360-374	-		-	-	-	-	-	-	-	-	-	-	-
25															
26	E. GENERAL PLANT														
27	General Plant	389	4,767	CBill-Lab	4,082	13	451	168	13	3	1	0	0	0	36
28	Common Plant	391	3,194	CBill-Lab	2,735	8	303	112	9	2	0	0	0	0	24
29	General Plant	389-399	7,961		6,817	21	754	280	22	4	1	0	0	1	60
30															
31	TOTAL UTILITY PLANT		7,961		6,817	21	754	280	22	4	1	0	0	1	60
32															

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					1	2	3	4	4	4	5	6	7	7	8
33	II. DEPRECIATION RESERVE														
34	Franchises and consents	108.3	-	None	-	-	-	-	-	-	-	-	-	-	-
35	Transmission Plant	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
36	Land Rts, Subst, Struct	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
37	PTF / OH / UG	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
38	Line Transformers	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
39	Services	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
40	Meters	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
41	Energy Storage	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
42	Lighting	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
43	General Plant	108.6	3,207	CBill-Lab	2,746	8	304	113	9	2	0	0	0	0	24
44	Depreciation Reserve	108	3,207		2,746	8	304	113	9	2	0	0	0	0	24
45															
46	III. OTHER RATE BASE ITEMS														
47	Other Reg Assets		-	None	-	-	-	-	-	-	-	-	-	-	-
48	Materials and Supplies		1,398	CBill-OpExp	1,196	4	132	50	4	1	0	0	0	0	11
49	Prepayments		616	CBill-OpExp	527	2	58	22	2	0	0	0	0	0	5
50	Other Net Plant		-	None	-	-	-	-	-	-	-	-	-	-	-
51	Cash Working Capital		2,406	CBill-OpExp	2,058	6	227	85	7	2	0	0	0	1	18
52	Cash Working Cap- Comm		-	None	-	-	-	-	-	-	-	-	-	-	-
53	Accumulated Deferred FIT		(876)	CBill-Lab	(750)	(2)	(83)	(31)	(2)	(0)	(0)	(0)	(0)	(0)	(7)
54	Non Interest Bearing CWIP		218	CBill-Lab	187	1	21	8	1	0	0	0	0	0	2
55	EBCap Adjustment		-	None	-	-	-	-	-	-	-	-	-	-	-
56	Other Rate Base	131-283	3,762		3,217	10	355	134	12	3	1	1	0	1	29
57															
58	TOTAL RATE BASE		8,516		7,288	22	806	301	25	5	1	1	1	1	65
59															

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					1	2	3	4	4	4	5	6	7	7	8
60	I. OPERATING AND MAINTENANCE EXPENSES														
61	B. TRANSMISSION EXPENSE														
62	Transmission Expense		-	None	-	-	-	-	-	-	-	-	-	-	-
63	Transmission Expense		-		-	-	-	-	-	-	-	-	-	-	-
64															
65	C. DISTRIBUTION EXPENSE														
66	Purchased Power	555	-	None	-	-	-	-	-	-	-	-	-	-	-
67	Transmission O&M	560	-	None	-	-	-	-	-	-	-	-	-	-	-
68	Oper-Supervision & Eng	580	-	None	-	-	-	-	-	-	-	-	-	-	-
69	Oper-Load Dispatching	581	-	None	-	-	-	-	-	-	-	-	-	-	-
70	Oper-Substations	582	-	None	-	-	-	-	-	-	-	-	-	-	-
71	Oper-Overhead Lines	583	-	None	-	-	-	-	-	-	-	-	-	-	-
72	Oper-Underground Lines	584	-	None	-	-	-	-	-	-	-	-	-	-	-
73	Oper-Outdoor Lighting	585	-	None	-	-	-	-	-	-	-	-	-	-	-
74	Oper-Electric Meters	586	-	None	-	-	-	-	-	-	-	-	-	-	-
75	Oper-Customer Install.	587	-	None	-	-	-	-	-	-	-	-	-	-	-
76	Oper-Misc Expenses	588	-	None	-	-	-	-	-	-	-	-	-	-	-
77	Oper-Rents	589	-	None	-	-	-	-	-	-	-	-	-	-	-
78	Maint-Supervision & Eng	590	-	None	-	-	-	-	-	-	-	-	-	-	-
79	Maint-Structures	591	-	None	-	-	-	-	-	-	-	-	-	-	-
80	Maint-Substations	592	-	None	-	-	-	-	-	-	-	-	-	-	-
81	Maint-Overhead Lines	593	-	None	-	-	-	-	-	-	-	-	-	-	-
82	Maint-Underground Lines	594	-	None	-	-	-	-	-	-	-	-	-	-	-
83	Maint-Line Transformers	595	-	None	-	-	-	-	-	-	-	-	-	-	-
84	Maint-Outdoor Lighting	596	-	None	-	-	-	-	-	-	-	-	-	-	-
85	Maint-Electric Meters	597	-	None	-	-	-	-	-	-	-	-	-	-	-
86	Maint-Misc Distr Plant	599	-	None	-	-	-	-	-	-	-	-	-	-	-
87	Oper. & Maint. Exp.	500-599	-		-	-	-	-	-	-	-	-	-	-	-
88			-		-	-	-	-	-	-	-	-	-	-	-
89	D. CUSTOMER ACCOUNTS AND SERVICE														
90	Supervision	901	143	Acct903	122	0	14	5	0	0	0	0	0	0	1
91	Supervision- Collections	901Coll	-	None	-	-	-	-	-	-	-	-	-	-	-
92	Supervision- Competitive	901Comp	644	Acct903	551	2	61	23	2	0	0	0	0	0	5
93	Meter Reading Exp- Comp	902Comp	-	None	-	-	-	-	-	-	-	-	-	-	-
94	Cust Recs & Coll	903	-	None	-	-	-	-	-	-	-	-	-	-	-
95	Cust Recs & Coll- Coll	903Coll	-	None	-	-	-	-	-	-	-	-	-	-	-
96	Cust Recs & Coll- Comp	903Comp	16,058	Acct903	13,751	42	1,521	565	44	9	2	1	1	1	121
97	Uncollectible- Delivery	904	56	Write-Offs-Del	47	0	3	3	2	1	0	0	0	0	0
98	Uncollectible- Comm	904Comm	-	None	-	-	-	-	-	-	-	-	-	-	-
99	Misc Cust Acct	905	-	None	-	-	-	-	-	-	-	-	-	-	-
100	Misc Cust Acct Coll	905Coll	-	None	-	-	-	-	-	-	-	-	-	-	-
101	Misc Cust Acct- Comp	905Comp	1,311	Acct903	1,122	3	124	46	4	1	0	0	0	0	10
102	Customer Accts. Exp.	901-905	18,211		15,593	48	1,722	642	52	10	3	1	1	1	138
103															
104	VDER Revenue	908VDER	-	None	-	-	-	-	-	-	-	-	-	-	-

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					1	2	3	4	4	4	5	6	7	7	8
105	Cust Assist and Programs	908/909	-	None	-	-	-	-	-	-	-	-	-	-	-
106	Low Income Discount	908LI	-	None	-	-	-	-	-	-	-	-	-	-	-
107	SBC	908SBC	-	None	-	-	-	-	-	-	-	-	-	-	-
108	Econ Dev	908Econ	-	None	-	-	-	-	-	-	-	-	-	-	-
109	EE Programs	908DSM	-	None	-	-	-	-	-	-	-	-	-	-	-
110	Cust Service-Misc Expenses	910-916	-	None	-	-	-	-	-	-	-	-	-	-	-
111	Customer Serv. Exp.		-		-	-	-	-	-	-	-	-	-	-	-
112	Customer Accts. & Serv. Exp.	901-919	18,211		15,593	48	1,722	642	52	10	3	1	1	1	138
113															

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Line	Account	No.	Balance	Allocator	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen-Sec	Large Gen-Pri	Large Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-SubT	Lge Gen TOU-Tran	Lighting
					1	2	3	4	4	4	5	6	7	7	8
114	E. ADMINISTRATIVE AND GENERAL														
115	A&G-Salaries	920	-	None	-	-	-	-	-	-	-	-	-	-	-
116	A&G-Salaries COLL	920Coll	-	None	-	-	-	-	-	-	-	-	-	-	-
117	A&G-Salaries COMP	920Comp	-	None	-	-	-	-	-	-	-	-	-	-	-
118	Major accounts	920Maj	-	None	-	-	-	-	-	-	-	-	-	-	-
119	A&G-Office Supp	921	-	None	-	-	-	-	-	-	-	-	-	-	-
120	A&G-Office Supp COLL	921Coll	-	None	-	-	-	-	-	-	-	-	-	-	-
121	A&G-Office Supp COMP	921Comp	-	None	-	-	-	-	-	-	-	-	-	-	-
122	A&G-Outside Servi	923	-	None	-	-	-	-	-	-	-	-	-	-	-
123	A&G-Business	923Bus	-	None	-	-	-	-	-	-	-	-	-	-	-
124	A&G-Outside Serv COLL	923Coll	-	None	-	-	-	-	-	-	-	-	-	-	-
125	A&G-Outside Serv COMP	923Comp	4	CBill-Lab	4	0	0	0	0	0	0	0	0	0	0
126	Property Insurance	924	1	Acct903	1	0	0	0	0	0	0	0	0	0	0
127	Injuries & Damages Insur	925	165	CBill-Lab	142	0	16	6	0	0	0	0	0	0	1
128	Empl Pensions & Bene	926	614	CBill-Lab	526	2	58	22	2	0	0	0	0	0	5
129	Regulatory Comm Expenses	928	-	None	-	-	-	-	-	-	-	-	-	-	-
130	A&G-Insti GW Adv	930110	-	None	-	-	-	-	-	-	-	-	-	-	-
131	A&G-Misc Expenses	930200	-	None	-	-	-	-	-	-	-	-	-	-	-
132	A&G-R&D	930210	-	None	-	-	-	-	-	-	-	-	-	-	-
133	A&G-Rents	931	69	Account931	39	0	3	9	7	2	1	2	1	4	1
134	A&G Maint-Gen Plant-Elec	935	27	CBill-Lab	23	0	3	1	0	0	0	0	0	0	0
135	Admin & Genl. Exp.	920-932	881		735	2	80	37	9	3	1	2	1	4	7
136	Total Operating Expenses		19,092		16,328	50	1,802	679	61	13	3	2	2	5	145
137															
138	II. DEPRECIATION EXPENSE														
139	Deprec exp- Tran	403Tx	-	None	-	-	-	-	-	-	-	-	-	-	-
140	Deprec exp- Storage	403Tx	-	None	-	-	-	-	-	-	-	-	-	-	-
141	Deprec exp- Production	403Tx	-	None	-	-	-	-	-	-	-	-	-	-	-
142	Deprec exp- Struct/Station	403Dx	-	None	-	-	-	-	-	-	-	-	-	-	-
143	Deprec exp- PTF/OH/UG	403Dx	-	None	-	-	-	-	-	-	-	-	-	-	-
144	Deprec exp- Xfrmrs	403Dx	-	None	-	-	-	-	-	-	-	-	-	-	-
145	Deprec exp- Services	403Dx	-	None	-	-	-	-	-	-	-	-	-	-	-
146	Deprec exp- Meters	403Dx	-	None	-	-	-	-	-	-	-	-	-	-	-
147	Deprec exp- SL	403Dx	-	None	-	-	-	-	-	-	-	-	-	-	-
148	Deprec exp- Genl	403Gx	250	CBill-Lab	214	1	24	9	1	0	0	0	0	0	2
149	Amort Other Reg Assets	407300	-	None	-	-	-	-	-	-	-	-	-	-	-
150	Depreciation Expense	403	250		214	1	24	9	1	0	0	0	0	0	2
151															

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					1	2	3	4	4	4	5	6	7	7	8
152	III. TAXES and OTHER														
153	A. GENERAL TAXES														
154	Municipal property tax	408140	-	None	-	-	-	-	-	-	-	-	-	-	-
155	Payroll related	408110	282	CBill-Lab	241	1	27	10	1	0	0	0	0	0	2
156	Other tax	408170	1	Acct903	1	0	0	0	0	0	0	0	0	0	0
157	General Taxes		283		243	1	27	10	1	0	0	0	0	0	2
158															
159	B. FEDERAL / STATE INCOME TAXES														
160	Federal Income Tax Exp		9	CBill-PreTax	(190)	3	(35)	70	68	24	4	16	9	32	9
161	State Income Tax Exp		0	CBill-PreTax	(6)	0	(1)	2	2	1	0	1	0	1	0
162	Income Taxes	409-411	9		(196)	3	(36)	73	70	24	4	16	9	33	9
163	Total Taxes	408-411	293		46	4	(9)	83	70	25	4	17	9	33	11
164	Revenue taxes		-	None	-	-	-	-	-	-	-	-	-	-	-
165	TOTAL EXPENSES		19,634		16,589	55	1,817	770	132	38	7	19	11	38	158
166															
167	IV. OPERATING REVENUES at Present Rates														
168	Distribution revenue		20,965	Tot_DistRev	12,965	139	1,054	2,505	1,770	612	103	406	217	820	374
169	Revenue taxes		-	None	-	-	-	-	-	-	-	-	-	-	-
170	Commodity revenue		-	None	-	-	-	-	-	-	-	-	-	-	-
171	SBC CEF revenue		-	None	-	-	-	-	-	-	-	-	-	-	-
172	ETIP CR		-	None	-	-	-	-	-	-	-	-	-	-	-
173	Wholesale transmission		-	None	-	-	-	-	-	-	-	-	-	-	-
174	Late Payments charges		32	Write-Offs-Del	27	0	2	2	1	0	0	0	0	0	0
175	Pole attachments		-	None	-	-	-	-	-	-	-	-	-	-	-
176	DLM / Load Control		-	None	-	-	-	-	-	-	-	-	-	-	-
177	Lge Cust Disc, Other		-	None	-	-	-	-	-	-	-	-	-	-	-
178	CSS Restablishment		-	None	-	-	-	-	-	-	-	-	-	-	-
179	Special L Revenue		-	None	-	-	-	-	-	-	-	-	-	-	-
180	Merchant Function Charge		-	None	-	-	-	-	-	-	-	-	-	-	-
181	VDER Revenue		-	Total_RevReq	-	-	-	-	-	-	-	-	-	-	-
182	Billing credit		(1,142)	Customers	(1,011)	(3)	(86)	(32)	(2)	(0)	(0)	(0)	(0)	(0)	(7)
183	Operating Revenues		19,855		11,980	136	970	2,475	1,769	612	103	406	217	820	368
184															
185	TOTAL EXPENSES		19,634		16,589	55	1,817	770	132	38	7	19	11	38	158
186	V. NET INCOME at Present Rat		220		(4,608)	81	(846)	1,704	1,637	574	96	387	206	781	210
187															

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Rate Year Ending March 31, 2026
Class Allocation- Competitive Billing

Line	Account	No.	Balance	Allocator	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen-Sec	Large Gen-Pri	Large Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-SubT	Lge Gen TOU-Tran	Lighting
					1	2	3	4	4	4	5	6	7	7	8
188	SUMMARY REPORT														
189	Utility Revenues	440-446	20,965		12,965	139	1,054	2,505	1,770	612	103	406	217	820	374
190	Other Operating Revenues	450-456	(1,110)		(984)	(3)	(84)	(30)	(1)	(0)	(0)	(0)	(0)	(0)	(7)
191	Total Operating Revenues		19,855		11,980	136	970	2,475	1,769	612	103	406	217	820	368
192															
193	Distribution / Transmission	580-599	0		0	0	0	0	0	0	0	0	0	0	0
194	Customer Acctg & Service	901-919	18,211		15,593	48	1,722	642	52	10	3	1	1	1	138
195	Admin & General	920-932	881		735	2	80	37	9	3	1	2	1	4	7
196	Total Operating Expenses		19,092		16,328	50	1,802	679	61	13	3	2	2	5	145
197															
198	Depreciation Expense	403	250		214	1	24	9	1	0	0	0	0	0	2
199	Taxes Other Than Income Tax /	408	283		243	1	27	10	1	0	0	0	0	0	2
200	Income before Income tax		230		(4,805)	85	(883)	1,777	1,706	598	100	404	215	814	219
201	Income Taxes	409-411	9		(196)	3	(36)	73	70	24	4	16	9	33	9
202	NET INCOME		220		(4,608)	81	(846)	1,704	1,637	574	96	387	206	781	210
203															
204	RATE BASE		8,516		7,288	22	806	301	25	5	1	1	1	1	65
205	Return on Rate Base		2.59%												
206															
207	REVENUE REQUIREMENTS														
208	Target Rate of Return		7.1200%		7.1200%	7.1200%	7.1200%	7.1200%	7.1200%	7.1200%	7.1200%	7.1200%	7.1200%	7.1200%	7.1200%
209	Rate Base		8,516		7,288	22	806	301	25	5	1	1	1	1	65
210															
211	Operating expenses		19,036		16,281	50	1,800	676	59	13	3	2	2	5	145
212	Uncollectibles- Delivery		69	Write-Offs-Del	58	0	3	4	2	1	0	0	0	0	0
213	Depreciation expense		250		214	1	24	9	1	0	0	0	0	0	2
214	General taxes / Other		283		243	1	27	10	1	0	0	0	0	0	2
215	Subtotal- Operating Costs to rec		19,638		16,796	52	1,853	699	63	14	3	2	2	5	149
216															
217	Target Return on Rate Base- Aft		606		519	2	57	21	2	0	0	0	0	0	5
218	Income taxes to recover		134		115	0	13	5	0	0	0	0	0	0	1
219				22.11%											
220	Subtotal- Rev Req before GRT		20,379		17,430	54	1,924	725	65	14	3	3	2	5	155
221	GRT needed		0	0.00%	0	0	0	0	0	0	0	0	0	0	0
222	TOTAL REVENUE REQ.		20,379		17,430	54	1,924	725	65	14	3	3	2	5	155

Niagara Mohawk Power Corporation d/b/a National Grid
Embedded Cost of Service Study ($000s) (CU)
Rate Year Ending March 31, 2026

Allocator Assignments

Line	Account	No.	Balance	Functional	Classification Trans-mission	Classification Total	Classification Total	Class Allocation TranDem	PrimDem	PrimCus	SecnDem	SecnCus
1	I. ELECTRIC PLANT IN SERVICE											
2	INTANGIBLE PLANT											
3	Organization	302	27,447	Plant-TD	Demand	PriDist	SecDist	1CP_Trans	NCP_Pri	PriC-DiPt	SecD-DiPt	SecC-DiPt
4	Intangible Plant		27,447									
5												
6	C. TRANSMISSION PLANT											
7	Transmission Plant	350	4,951,532	Tran	Demand	-	-	1CP_Trans	-	-	-	-
8	Transmission Plant	350-359	4,951,532									
9												
10	D. DISTRIBUTION PLANT											
11	Land and land rights	360	77,118	Stations	-	Demand	-	-	NCP_Pri	-	-	-
12	Structures and impr.	361	66,125	Stations	-	Demand	-	-	NCP_Pri	-	-	-
13	Station equipment	362	1,250,213	Stations	-	Demand	-	-	NCP_Pri	-	-	-
14	Poles, towers and fixtures	364	1,678,347	Func-364	-	Pri364	Sec364	-	NCP_Pri-PLCC	Cust-Pri	NCP_Sec-PLCC	Cust-Sec
15	OH conductors, devices	365	1,904,981	Func-365	-	Pri365	Sec365	-	NCP_Pri-PLCC	Cust-Pri	NCP_Sec-PLCC	Cust-Sec
16	UG conduits	366	339,122	Func-366	-	Pri366	Sec366	-	NCP_Pri-PLCC	Cust-Pri	NCP_Sec-PLCC	Cust-Sec
17	UG conductors, devices	367	977,259	Func-367	-	Pri367	Sec367	-	NCP_Pri-PLCC	Cust-Pri	NCP_Sec-PLCC	Cust-Sec
18	Line transformers	368	1,341,677	Sec	-	-	Sec368	-	-	-	Xfmr_Cost	-
19	Services	369	639,073	Sec	-	-	Customer	-	-	-	-	Services_Cost
20	Meters	370	409,302	Meters	-	-	-	-	-	-	-	-
21	Energy Storage	363	10,585	Stations	-	Demand	-	-	NCP_Pri	-	-	-
22	Street lighting, signals	373	198,866	Sec	-	-	Customer	-	-	-	-	Lighting
23	346/363 -Solar / Battery Storage	374	0	-	-	-	-	-	-	-	-	-
24	Distribution Plant	360-374	8,892,668									
25												
26	E. GENERAL PLANT											
27	General Plant	389	419,111	Labor	Demand	PriLabor	SecLabor	1CP_Trans	PriD-Lab	PriC-Lab	SecD-Lab	SecC-Lab
28	Common Plant	391	280,863	Labor	Demand	PriLabor	SecLabor	1CP_Trans	PriD-Lab	PriC-Lab	SecD-Lab	SecC-Lab
29	General Plant	389-399	699,974									
30												
31	TOTAL UTILITY PLANT		14,571,621									
32												

Niagara Mohawk Power Corporation d/b/a National Grid
Embedded Cost of Service Study ($000s) (CU)
Rate Year Ending March 31, 2026

				Allocator Assignments				
				Class Allocation				
Line	Account	No.	Balance	BillCus	ReglCus	COMPSup	COMPCol	COMPBil
							×	×
1	I. ELECTRIC PLANT IN SERVICE							
2	INTANGIBLE PLANT							
3	Organization	302	27,447	Bill-DiPt	-	-	-	-
4	Intangible Plant		27,447					
5								
6	C. TRANSMISSION PLANT							
7	Transmission Plant	350	4,951,532	-	-	-	-	-
8	Transmission Plant	350-359	4,951,532					
9								
10	D. DISTRIBUTION PLANT							
11	Land and land rights	360	77,118	-	-	-	-	-
12	Structures and impr.	361	66,125	-	-	-	-	-
13	Station equipment	362	1,250,213	-	-	-	-	-
14	Poles, towers and fixtures	364	1,678,347	-	-	-	-	-
15	OH conductors, devices	365	1,904,981	-	-	-	-	-
16	UG conduits	366	339,122	-	-	-	-	-
17	UG conductors, devices	367	977,259	-	-	-	-	-
18	Line transformers	368	1,341,677	-	-	-	-	-
19	Services	369	639,073	-	-	-	-	-
20	Meters	370	409,302	Meters-Cost	-	-	-	-
21	Energy Storage	363	10,585	-	-	-	-	-
22	Street lighting, signals	373	198,866	-	-	-	-	-
23	346/363 -Solar / Battery Storage	374	0	-	-	-	-	-
24	Distribution Plant	360-374	8,892,668					
25								
26	E. GENERAL PLANT							
27	General Plant	389	419,111	Bill-Lab	-	Sup-Lab	Coll-Lab	CBill-Lab
28	Common Plant	391	280,863	Bill-Lab	-	Sup-Lab	Coll-Lab	CBill-Lab
29	General Plant	389-399	699,974					
30								
31	TOTAL UTILITY PLANT		14,571,621					
32								

Niagara Mohawk Power Corporation d/b/a National Grid
Embedded Cost of Service Study ($000s) (CU)
Rate Year Ending March 31, 2026

Allocator Assignments

Line	Account	No.	Balance	Functional	Classification Trans-mission	Classification Total	Classification Total	Class Allocation TranDem	PrimDem	PrimCus	SecnDem	SecnCus
33	II. DEPRECIATION RESERVE											
34	Franchises and consents	108.3	13,313	Plant-TD	Demand	PriDist	SecDist	1CP_Trans	NCP_Pri	PriC-DiPt	SecD-DiPt	SecC-DiPt
35	Transmission Plant	108.5	798,052	Tran	Demand	-	-	1CP_Trans	-	-	-	-
36	Land Rts, Subst, Struct	108.5	283,124	Stations	-	Demand	-	-	NCP_Pri	-	-	-
37	PTF / OH / UG	108.5	1,491,901	PTF-OH-UG	-	Pri364-367	Sec364-367	-	NCP_Pri-PLCC	Cust-Pri	NCP_Sec-PLCC	Cust-Sec
38	Line Transformers	108.5	356,420	Sec	-	-	Sec368	-	-	-	Xfmr_Cost	-
39	Services	108.5	303,949	Sec	-	-	Customer	-	-	-	-	Services_Cost
40	Meters	108.5	68,766	Meters	-	-	-	-	-	-	-	-
41	Energy Storage	108.5	2,359	Stations	-	Demand	-	-	NCP_Pri	-	-	-
42	Lighting	108.5	67,158	Sec	-	-	Customer	-	-	-	-	Cust-Sec
43	General Plant	108.6	281,928	Labor	Demand	PriLabor	SecLabor	1CP_Trans	PriD-Lab	PriC-Lab	SecD-Lab	SecC-Lab
44	Depreciation Reserve	108	3,666,970									
45												
46	III. OTHER RATE BASE ITEMS											
47	Other Reg Assets		(198,180)	Regulatory	-	-	-	-	-	-	-	-
48	Materials and Supplies		88,744	OpExp_xPP	Demand	PriOpExp	SecOpExp	1CP_Trans	PriD-OpExp	PriC-OpExp	SecD-OpExp	SecC-OpExp
49	Prepayments		39,064	OpExp_xPP	Demand	PriOpExp	SecOpExp	1CP_Trans	PriD-OpExp	PriC-OpExp	SecD-OpExp	SecC-OpExp
50	Other Net Plant		0	-	-	-	-	-	-	-	-	-
51	Cash Working Capital		152,657	OpExp_xPP	Demand	PriOpExp	SecOpExp	1CP_Trans	PriD-OpExp	PriC-OpExp	SecD-OpExp	SecC-OpExp
52	Cash Working Cap- Comm		45,390	Comp-Sup	-	-	-	-	-	-	-	-
53	Accumulated Deferred FIT		(1,603,214)	Plant	Demand	PriPlant	SecPlant	1CP_Trans	PriD-PT	PriC-PT	SecD-PT	SecC-PT
54	Non Interest Bearing CWIP		398,913	Plant	Demand	PriPlant	SecPlant	1CP_Trans	PriD-PT	PriC-PT	SecD-PT	SecC-PT
55	EBCap Adjustment		(640,840)	RB_xComp	Demand	PriPlant	SecPlant	1CP_Trans	PriD-RB	PriC-RB	SecD-RB	SecC-RB
56	Other Rate Base	131-283	(1,717,466)									
57												
58	TOTAL RATE BASE		9,187,185									
59												

Niagara Mohawk Power Corporation d/b/a National Grid
Embedded Cost of Service Study ($000s) (CU)
Rate Year Ending March 31, 2026

				Allocator Assignments				
				Class Allocation				
Line	Account	No.	Balance	BillCus	ReglCus	COMPSup	COMPCol	COMPBil
							×	×
33	II. DEPRECIATION RESERVE							
34	Franchises and consents	108.3	13,313	Bill-DiPt	-	-	-	-
35	Transmission Plant	108.5	798,052	-	-	-	-	-
36	Land Rts, Subst, Struct	108.5	283,124	-	-	-	-	-
37	PTF / OH / UG	108.5	1,491,901	-	-	-	-	-
38	Line Transformers	108.5	356,420	-	-	-	-	-
39	Services	108.5	303,949	-	-	-	-	-
40	Meters	108.5	68,766	Meters-Cost	-	-	-	-
41	Energy Storage	108.5	2,359	-	-	-	-	-
42	Lighting	108.5	67,158	-	-	-	-	-
43	General Plant	108.6	281,928	Bill-Lab	-	Sup-Lab	Coll-Lab	CBill-Lab
44	Depreciation Reserve	108	3,666,970					
45								
46	III. OTHER RATE BASE ITEMS							
47	Other Reg Assets		(198,180)	-	RateBase	-	-	-
48	Materials and Supplies		88,744	Bill-OpExp	-	Sup-OpExp	Coll-OpExp	CBill-OpExp
49	Prepayments		39,064	Bill-OpExp	-	Sup-OpExp	Coll-OpExp	CBill-OpExp
50	Other Net Plant		0	-	-	-	-	-
51	Cash Working Capital		152,657	Bill-OpExp	-	Sup-OpExp	Coll-OpExp	CBill-OpExp
52	Cash Working Cap- Comm		45,390	-	-	MWh-Sales	-	-
53	Accumulated Deferred FIT		(1,603,214)	Bill-PT	-	Sup-Lab	Coll-Lab	CBill-Lab
54	Non Interest Bearing CWIP		398,913	Bill-PT	-	Sup-Lab	Coll-Lab	CBill-Lab
55	EBCap Adjustment		(640,840)	Bill-RB	-	-	-	-
56	Other Rate Base	131-283	(1,717,466)					
57								
58	TOTAL RATE BASE		9,187,185					
59								

Niagara Mohawk Power Corporation d/b/a National Grid
Embedded Cost of Service Study ($000s) (CU)
Rate Year Ending March 31, 2026

Allocator Assignments

Line	Account	No.	Balance	Functional	Classification Trans-mission	Classification Total	Classification Total	Class Allocation TranDem	PrimDem	PrimCus	SecnDem	SecnCus
60	I. OPERATING AND MAINTENANCE EXPENSES											
61	B. TRANSMISSION EXPENSE											
62	Transmission Expense											
63	Transmission Expense											
64												
65	C. DISTRIBUTION EXPENSE											
66	Purchased Power	555	1,371,006	Comp-Sup	-	-	-	-	-	-	-	-
67	Transmission O&M	560	96,949	Tran	Demand	-	-	1CP_Trans	-	-	-	-
68	Oper-Supervision & Eng	580	25,842	Dist-Lab	-	PriLabor	SecLabor	-	PriD-Lab	PriC-Lab	SecD-Lab	SecC-Lab
69	Oper-Load Dispatching	581	11,103	Prim	-	Demand	-	-	MWh-Pri	-	-	-
70	Oper-Substations	582	6,462	Stations	-	Demand	-	-	NCP_Pri	-	-	-
71	Oper-Overhead Lines	583	26,281	OH_Total	-	Pri_OH	Sec_OH	-	NCP_Pri-PLCC	Cust-Pri	NCP_Sec-PLCC	Cust-Sec
72	Oper-Underground Lines	584	10,172	UG_Total	-	Pri_UG	Sec_UG	-	NCP_Pri-PLCC	Cust-Pri	NCP_Sec-PLCC	Cust-Sec
73	Oper-Outdoor Lighting	585	1,087	Sec	-	-	Customer	-	-	-	-	Lighting
74	Oper-Electric Meters	586	7,524	MeterSvc	-	-	-	-	-	-	-	-
75	Oper-Customer Install.	587	2,798	MeterSvc	-	-	-	-	-	-	-	-
76	Oper-Misc Expenses	588	53,833	DistPT	-	PriPlant	SecPlant	-	PriD-PT	PriC-DiPT	SecD-PT	SecC-DiPT
77	Oper-Rents	589	496	Dist-Lab	-	PriLabor	SecLabor	-	PriD-Lab	PriC-Lab	SecD-Lab	SecC-Lab
78	Maint-Supervision & Eng	590	5,302	Dist-Lab	-	PriLabor	SecLabor	-	PriD-Lab	PriC-Lab	SecD-Lab	SecC-Lab
79	Maint-Structures	591	1,505	Stations	-	Demand	-	-	NCP_Pri	-	-	-
80	Maint-Substations	592	7,860	Stations	-	Demand	-	-	NCP_Pri	-	-	-
81	Maint-Overhead Lines	593	327,782	OH_Total	-	Pri_OH	Sec_OH	-	NCP_Pri-PLCC	Cust-Pri	NCP_Sec-PLCC	Cust-Sec
82	Maint-Underground Lines	594	11,662	UG_Total	-	Pri_UG	Sec_UG	-	NCP_Pri-PLCC	Cust-Pri	NCP_Sec-PLCC	Cust-Sec
83	Maint-Line Transformers	595	1,750	Sec	-	-	Sec368	-	-	-	Xfmr_Cost	-
84	Maint-Outdoor Lighting	596	3,157	Sec	-	-	Customer	-	-	-	-	Lighting
85	Maint-Electric Meters	597	1,158	MeterSvc	-	-	-	-	-	-	-	-
86	Maint-Misc Distr Plant	599	5,169	DistPT	-	PriPlant	SecPlant	-	PriD-PT	PriC-DiPT	SecD-PT	SecC-DiPT
87	Oper. & Maint. Exp.	500-599	1,978,898									
88												

Niagara Mohawk Power Corporation d/b/a National Grid
Embedded Cost of Service Study ($000s) (CU)
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				Allocator Assignments				
				Class Allocation				
Line	Account	No.	Balance	BillCus	ReglCus	COMPSup	COMPCol	COMPBil
							×	×
60	I. OPERATING AND MAINTENANCE EXPENSES							
61	B. TRANSMISSION EXPENSE							
62	Transmission Expense							
63	Transmission Expense							
64								
65	C. DISTRIBUTION EXPENSE							
66	Purchased Power	555	1,371,006	-	-	CommodityRev	-	-
67	Transmission O&M	560	96,949	-	-	-	-	-
68	Oper-Supervision & Eng	580	25,842	Bill-Lab	-	-	-	-
69	Oper-Load Dispatching	581	11,103	-	-	-	-	-
70	Oper-Substations	582	6,462	-	-	-	-	-
71	Oper-Overhead Lines	583	26,281	-	-	-	-	-
72	Oper-Underground Lines	584	10,172	-	-	-	-	-
73	Oper-Outdoor Lighting	585	1,087	-	-	-	-	-
74	Oper-Electric Meters	586	7,524	Meters-Cost	-	-	-	-
75	Oper-Customer Install.	587	2,798	Meters-Cost	-	-	-	-
76	Oper-Misc Expenses	588	53,833	Bill-Lab	-	-	-	-
77	Oper-Rents	589	496	Bill-Lab	-	-	-	-
78	Maint-Supervision & Eng	590	5,302	Bill-Lab	-	-	-	-
79	Maint-Structures	591	1,505	-	-	-	-	-
80	Maint-Substations	592	7,860	-	-	-	-	-
81	Maint-Overhead Lines	593	327,782	-	-	-	-	-
82	Maint-Underground Lines	594	11,662	-	-	-	-	-
83	Maint-Line Transformers	595	1,750	-	-	-	-	-
84	Maint-Outdoor Lighting	596	3,157	-	-	-	-	-
85	Maint-Electric Meters	597	1,158	Meters-Cost	-	-	-	-
86	Maint-Misc Distr Plant	599	5,169	Bill-Lab	-	-	-	-
87	Oper. & Maint. Exp.	500-599	1,978,898					
88								

Niagara Mohawk Power Corporation d/b/a National Grid
Embedded Cost of Service Study ($000s) (CU)
Rate Year Ending March 31, 2026

Allocator Assignments

Line	Account	No.	Balance	Functional	Classification Trans-mission	Classification Total	Classification Total	Class Allocation TranDem	PrimDem	PrimCus	SecnDem	SecnCus
					1	2	3	5	6	7		
89	D. CUSTOMER ACCOUNTS AND SERVICE											
90	Supervision	901	900	Lab-CustAcct	-	-	-	-	-	-	-	-
91	Supervision- Collections	901Coll	197	Coll	-	-	-	-	-	-	-	-
92	Supervision- Competitive	901Comp	1,214	Comp-901	-	-	-	-	-	-	-	-
93	Meter Reading Exp- Comp	902Comp	4,085	Bill	-	-	-	-	-	-	-	-
94	Cust Recs & Coll	903	6,573	Bill	-	-	-	-	-	-	-	-
95	Cust Recs & Coll- Coll	903Coll	8,919	Coll	-	-	-	-	-	-	-	-
96	Cust Recs & Coll- Comp	903Comp	23,086	Comp-903	-	-	-	-	-	-	-	-
97	Uncollectible- Delivery	904	37,804	RRPF_904Del	-	Pri_RB	Sec_RB	-	Write-Offs-Del	Write-Offs-Del	Write-Offs-Del	Write-Offs-Del
98	Uncollectible- Comm	904Comm	25,515	Comp-Sup	-	-	-	-	-	-	-	-
99	Misc Cust Acct	905	522	Bill	-	-	-	-	-	-	-	-
100	Misc Cust Acct Coll	905Coll	628	Coll	-	-	-	-	-	-	-	-
101	Misc Cust Acct- Comp	905Comp	3,884	Comp-905	-	-	-	-	-	-	-	-
102	Customer Accts. Exp.	901-905	113,327									
103												
104	VDER Revenue	908VDER	0	-	-	-	-	-	-	-	-	-
105	Cust Assist and Programs	908/909	104,430	Bill	-	-	-	-	-	-	-	-
106	Low Income Discount	908LI	36,056	Bill	-	-	-	-	-	-	-	-
107	SBC	908SBC	200,289	Regulatory	-	-	-	-	-	-	-	-
108	Econ Dev	908Econ	11,000	Bill	-	-	-	-	-	-	-	-
109	EE Programs	908DSM	100,109	Regulatory	-	-	-	-	-	-	-	-
110	Cust Service-Misc Expenses	910-916	2,263	Bill	-	-	-	-	-	-	-	-
111			454,147									
112	Customer Accts. & Serv. Exp.	901-919	567,474									
113												

Niagara Mohawk Power Corporation d/b/a National Grid
Embedded Cost of Service Study ($000s) (CU)
Rate Year Ending March 31, 2026

				Allocator Assignments				
				Class Allocation				
Line	Account	No.	Balance	BillCus	ReglCus	COMPSup	COMPCol	COMPBil
							×	×
89	D. CUSTOMER ACCOUNTS AND SERVICE							
90	Supervision	901	900	Acct903	-	Acct903	Acct903	Acct903
91	Supervision- Collections	901Coll	197	Acct903	-	-	Acct903	-
92	Supervision- Competitive	901Comp	1,214	Acct903	-	-	-	Acct903
93	Meter Reading Exp- Comp	902Comp	4,085	Meters-AMI	-	-	-	-
94	Cust Recs & Coll	903	6,573	Acct903	-	-	-	-
95	Cust Recs & Coll- Coll	903Coll	8,919	Acct903	-	-	Acct903	-
96	Cust Recs & Coll- Comp	903Comp	23,086	Acct903	-	Acct903	-	Acct903
97	Uncollectible- Delivery	904	37,804	Write-Offs-Del	-	-	Write-Offs-Del	Write-Offs-Del
98	Uncollectible- Comm	904Comm	25,515	-	-	Vrite-Offs-Comı	-	-
99	Misc Cust Acct	905	522	Acct903	-	-	-	-
100	Misc Cust Acct Coll	905Coll	628	Acct903	-	-	Acct903	-
101	Misc Cust Acct- Comp	905Comp	3,884	Acct903	-	-	-	Acct903
102	Customer Accts. Exp.	901-905	113,327					
103								
104	VDER Revenue	908VDER	0	-	-	-	-	-
105	Cust Assist and Programs	908/909	104,430	Acct908	-	-	-	-
106	Low Income Discount	908LI	36,056	Total_RevReq	-	-	-	-
107	SBC	908SBC	200,289	-	SBC_Rev	-	-	-
108	Econ Dev	908Econ	11,000	Total_RevReq	-	-	-	-
109	EE Programs	908DSM	100,109	-	EE_Prog	-	-	-
110	Cust Service-Misc Expenses	910-916	2,263	Customers	-	-	-	-
111			454,147					
112	Customer Accts. & Serv. Exp.	901-919	567,474					
113								

Niagara Mohawk Power Corporation d/b/a National Grid
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Allocator Assignments

Line	Account	No.	Balance	Functional	Classification Trans-mission	Classification Total	Classification Total	Class Allocation TranDem	PrimDem	PrimCus	SecnDem	SecnCus
114	E. ADMINISTRATIVE AND GENERAL											
115	A&G-Salaries	920	57,340	Labor_xC	Demand	PriLabor	SecLabor	1CP_Trans	PriD-Lab	PriC-Lab	SecD-Lab	SecC-Lab
116	A&G-Salaries COLL	920Coll	86	Coll	-	-	-	-	-	-	-	-
117	A&G-Salaries COMP	920Comp	1,229	Comp-920	-	-	-	-	-	-	-	-
118	Major accounts	920Maj	0	-	-	-	-	-	-	-	-	-
119	A&G-Office Supp	921	103,401	Labor_xC	Demand	PriLabor	SecLabor	1CP_Trans	PriD-Lab	PriC-Lab	SecD-Lab	SecC-Lab
120	A&G-Office Supp COLL	921Coll	0	-	-	-	-	-	-	-	-	-
121	A&G-Office Supp COMP	921Comp	0	-	-	-	-	-	-	-	-	-
122	A&G-Outside Servi	923	19,387	Labor_xC	Demand	PriLabor	SecLabor	1CP_Trans	PriD-Lab	PriC-Lab	SecD-Lab	SecC-Lab
123	A&G-Business	923Bus	0	-	-	-	-	-	-	-	-	-
124	A&G-Outside Serv COLL	923Coll	66	Coll	-	-	-	-	-	-	-	-
125	A&G-Outside Serv COMP	923Comp	582	Comp-923	-	-	-	-	-	-	-	-
126	Property Insurance	924	2,191	Plant	Demand	PriPlant	SecPlant	1CP_Trans	PriD-PT	PriC-PT	SecD-PT	SecC-PT
127	Injuries & Damages Insur	925	14,542	Labor	Demand	PriLabor	SecLabor	1CP_Trans	PriD-Lab	PriC-Lab	SecD-Lab	SecC-Lab
128	Empl Pensions & Bene	926	53,996	Labor	Demand	PriLabor	SecLabor	1CP_Trans	PriD-Lab	PriC-Lab	SecD-Lab	SecC-Lab
129	Regulatory Comm Expenses	928	15,665	Bill	-	-	-	-	-	-	-	-
130	A&G-Insti GW Adv	930,110	0	-	-	-	-	-	-	-	-	-
131	A&G-Misc Expenses	930,200	26,145	Regulatory	-	-	-	-	-	-	-	-
132	A&G-R&D	930,210	0	-	-	-	-	-	-	-	-	-
133	A&G-Rents	931	125,431	Plant	Demand	PriPlant	SecPlant	Account931	Account931	Account931	Account931	Account931
134	A&G Maint-Gen Plant-Elec	935	2,388	Labor	Demand	PriLabor	SecLabor	1CP_Trans	PriD-Lab	PriC-Lab	SecD-Lab	SecC-Lab
135	Admin & Genl. Exp.	920-932	422,449									
136	Total Operating Expenses		2,968,821									
137												
138	II. DEPRECIATION EXPENSE											
139	Deprec exp- Tran	403Tx	156,790	Tran	Demand	-	-	1CP_Trans	-	-	-	-
140	Deprec exp- Storage	403Tx	530	Stations	-	Demand	-	-	NCP_Pri	-	-	-
141	Deprec exp- Production	403Tx	0	-	-	-	-	-	-	-	-	-
142	Deprec exp- Struct/Station	403Dx	33,284	Stations	-	Demand	-	-	NCP_Pri	-	-	-
143	Deprec exp- PTF/OH/UG	403Dx	131,865	PTF-OH-UG	-	Pri364-367	Sec364-367	-	NCP_Pri-PLCC	Cust-Pri	NCP_Sec-PLCC	Cust-Sec
144	Deprec exp- Xfrmrs	403Dx	50,882	Sec	-	-	Sec368	-	-	-	Xfmr_Cost	-
145	Deprec exp- Services	403Dx	14,537	Sec	-	-	Customer	-	-	-	-	Services_Cost
146	Deprec exp- Meters	403Dx	36,587	Meters	-	-	-	-	-	-	-	-
147	Deprec exp- SL	403Dx	12,092	Sec	-	-	Customer	-	-	-	-	Lighting
148	Deprec exp- Genl	403Gx	21,984	Labor	Demand	PriLabor	SecLabor	1CP_Trans	PriD-Lab	PriC-Lab	SecD-Lab	SecC-Lab
149	Amort Other Reg Assets	407,300	32,892	Regulatory	-	-	-	-	-	-	-	-
150	Depreciation Expense	403	491,443									
151												

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				Allocator Assignments				
				Class Allocation				
Line	Account	No.	Balance	BillCus	ReglCus	COMPSup	COMPCol	COMPBil
							×	×
114	E. ADMINISTRATIVE AND GENERAL							
115	A&G-Salaries	920	57,340	Bill-Lab	-	-	-	-
116	A&G-Salaries COLL	920Coll	86	Bill-Lab	-	-	Coll-Lab	-
117	A&G-Salaries COMP	920Comp	1,229	-	-	Sup-Lab	-	-
118	Major accounts	920Maj	0	-	-	-	-	-
119	A&G-Office Supp	921	103,401	Bill-Lab	-	-	-	-
120	A&G-Office Supp COLL	921Coll	0	-	-	-	-	-
121	A&G-Office Supp COMP	921Comp	0	-	-	-	-	-
122	A&G-Outside Servi	923	19,387	Bill-Lab	-	-	-	-
123	A&G-Business	923Bus	0	-	-	-	-	-
124	A&G-Outside Serv COLL	923Coll	66	Bill-Lab	-	-	Coll-Lab	-
125	A&G-Outside Serv COMP	923Comp	582	Bill-Lab	-	Sup-Lab	-	CBill-Lab
126	Property Insurance	924	2,191	Bill-PT	-	-	Acct903	Acct903
127	Injuries & Damages Insur	925	14,542	Bill-Lab	-	Sup-Lab	Coll-Lab	CBill-Lab
128	Empl Pensions & Bene	926	53,996	Bill-Lab	-	Sup-Lab	Coll-Lab	CBill-Lab
129	Regulatory Comm Expenses	928	15,665	RateBase	-	-	-	-
130	A&G-Insti GW Adv	930,110	0	-	-	-	-	-
131	A&G-Misc Expenses	930,200	26,145	-	RateBase	-	-	-
132	A&G-R&D	930,210	0	-	-	-	-	-
133	A&G-Rents	931	125,431	Account931	-	Account931	Account931	Account931
134	A&G Maint-Gen Plant-Elec	935	2,388	Bill-Lab	-	-	Coll-Lab	CBill-Lab
135	Admin & Genl. Exp.	920-932	422,449					
136	Total Operating Expenses		2,968,821					
137								
138	II. DEPRECIATION EXPENSE							
139	Deprec exp- Tran	403Tx	156,790	-	-	-	-	-
140	Deprec exp- Storage	403Tx	530	-	-	-	-	-
141	Deprec exp- Production	403Tx	0	-	-	-	-	-
142	Deprec exp- Struct/Station	403Dx	33,284	-	-	-	-	-
143	Deprec exp- PTF/OH/UG	403Dx	131,865	-	-	-	-	-
144	Deprec exp- Xfrmrs	403Dx	50,882	-	-	-	-	-
145	Deprec exp- Services	403Dx	14,537	-	-	-	-	-
146	Deprec exp- Meters	403Dx	36,587	Meters-Cost	-	-	-	-
147	Deprec exp- SL	403Dx	12,092	-	-	-	-	-
148	Deprec exp- Genl	403Gx	21,984	Bill-Lab	-	Sup-Lab	Coll-Lab	CBill-Lab
149	Amort Other Reg Assets	407,300	32,892	-	RateBase	-	-	-
150	Depreciation Expense	403	491,443					
151								

Niagara Mohawk Power Corporation d/b/a National Grid
Embedded Cost of Service Study ($000s) (CU)
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Allocator Assignments

Line	Account	No.	Balance	Functional	Classification Trans-mission	Classification Total	Classification Total	Class Allocation TranDem	PrimDem	PrimCus	SecnDem	SecnCus
152	III. TAXES and OTHER											
153	A. GENERAL TAXES											
154	Municipal property tax	408,140	194,820	Plant-TD-Tax	Demand	PriPt-Tax	SecPt-Tax	1CP_Trans	PriD-PT-Tax	PriC-PT-Tax	SecD-PT-Tax	SecC-PT-Tax
155	Payroll related	408,110	24,794	Labor	Demand	PriLabor	SecLabor	1CP_Trans	PriD-Lab	PriC-Lab	SecD-Lab	SecC-Lab
156	Other tax	408,170	2,485	Plant	Demand	PriPlant	SecPlant	1CP_Trans	PriD-PT	PriC-PT	SecD-PT	SecC-PT
157	General Taxes		222,099									
158												
159	B. FEDERAL / STATE INCOME TAXES											
160	Federal Income Tax Exp		12,047	PreTax	Demand	PriPretax	SecPretax	Tran_PreTax	PriD-Pretax	PriC-Pretax	SecD-Pretax	SecC-Pretax
161	State Income Tax Exp		378	PreTax	Demand	PriPretax	SecPretax	Tran_PreTax	PriD-Pretax	PriC-Pretax	SecD-Pretax	SecC-Pretax
162	Income Taxes	409-411	12,425									
163	Total Taxes	408-411	234,524									
164	Revenue taxes											
165	TOTAL EXPENSES		3,694,788									
166												
167	IV. OPERATING REVENUES at Present Rates											
168	Distribution revenue		1,922,741	RevReqPF	Demand	Pri_RB	Sec_RB	Tot_DistRev	Tot_DistRev	Tot_DistRev	Tot_DistRev	Tot_DistRev
169	Revenue taxes		0	-	-	-	-	-	-	-	-	-
170	Commodity revenue		1,371,006	Comp-Sup	-	-	-	-	-	-	-	-
171	SBC CEF revenue		200,289	Regulatory	-	-	-	-	-	-	-	-
172	ETIP CR		(10,398)	Regulatory	-	-	-	-	-	-	-	-
173	Wholesale transmission		365,988	Tran	Demand	-	-	1CP_Trans	-	-	-	-
174	Late Payments charges		21,807	RRPF_904Del	-	Pri_RevReqPF	Sec_RevReqPF	-	Write-Offs-Del	Write-Offs-Del	Write-Offs-Del	Write-Offs-Del
175	Pole attachments		23,697	Func-364	-	Pri364	Sec364	-	NCP_Pri-PLCC	Cust-Pri	NCP_Sec-PLCC	Cust-Sec
176	DLM / Load Control		2,369	Labor_xC	Demand	PriLabor	SecLabor	1CP_Trans	PriD-Lab	PriC-Lab	SecD-Lab	SecC-Lab
177	Lge Cust Disc, Other		28,169	Bill	-	-	-	-	-	-	-	-
178	CSS Restablishment		2,479	Bill	-	-	-	-	-	-	-	-
179	Special L Revenue		660	Sec	-	-	Customer	-	-	-	-	Customers-SC3
180	Merchant Function Charge		24,925	Comp-Sup	-	-	-	-	-	-	-	-
181	VDER Revenue		33,905	Regulatory	-	-	-	-	-	-	-	-
182	Billing credit		(1,142)	Comp-Bill	-	-	-	-	-	-	-	-
183	Operating Revenues		3,986,495									
184												
185	TOTAL EXPENSES		3,694,788									
186	V. NET INCOME at Present Rates		291,707									

Niagara Mohawk Power Corporation d/b/a National Grid
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				Allocator Assignments				
				Class Allocation				
Line	Account	No.	Balance	BillCus	ReglCus	COMPSup	COMPCol	COMPBil
							×	×
152	III. TAXES and OTHER							
153	A. GENERAL TAXES							
154	Municipal property tax	408,140	194,820	-	-	-	-	-
155	Payroll related	408,110	24,794	Bill-Lab	-	Sup-Lab	Coll-Lab	CBill-Lab
156	Other tax	408,170	2,485	Bill-PT	-	-	Acct903	Acct903
157	General Taxes		222,099					
158								
159	B. FEDERAL / STATE INCOME TAXES							
160	Federal Income Tax Exp		12,047	Bill-Pretax	Reg-PreTax	Sup-PreTax	Coll-PreTax	CBill-PreTax
161	State Income Tax Exp		378	Bill-Pretax	Reg-PreTax	Sup-PreTax	-	CBill-PreTax
162	Income Taxes	409-411	12,425					
163	Total Taxes	408-411	234,524					
164	Revenue taxes							
165	TOTAL EXPENSES		3,694,788					
166								
167	IV. OPERATING REVENUES at Present Rates							
168	Distribution revenue		1,922,741	Tot_DistRev	Tot_DistRev	-	Tot_DistRev	Tot_DistRev
169	Revenue taxes		0	-	-	-	-	-
170	Commodity revenue		1,371,006	-	-	CommodityRev	-	-
171	SBC CEF revenue		200,289	-	SBC_Rev	-	-	-
172	ETIP CR		(10,398)	-	EE_Prog	-	-	-
173	Wholesale transmission		365,988	-	-	-	-	-
174	Late Payments charges		21,807	Write-Offs-Del	-	-	Write-Offs-Del	Write-Offs-Del
175	Pole attachments		23,697	-	-	-	-	-
176	DLM / Load Control		2,369	Bill-Lab	-	-	-	-
177	Lge Cust Disc, Other		28,169	Total_RevReq	-	-	-	-
178	CSS Restablishment		2,479	Customers	-	-	-	-
179	Special L Revenue		660	-	-	-	-	-
180	Merchant Function Charge		24,925	-	-	MFC_Rev	-	-
181	VDER Revenue		33,905	-	VDER_Rev	-	-	-
182	Billing credit		(1,142)	-	-	-	-	Customers
183	Operating Revenues		3,986,495					
184								
185	TOTAL EXPENSES		3,694,788					
186	V. NET INCOME at Present Rates		291,707					

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Niagara Mohawk Power Corporation d/b/a National Grid
Embedded Cost of Service Study ($000s) (CU)
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Functionalization Factors

0	Allocator Name	Total	Trans-mission	Primary Dist	Secondary Dist	Billing	Regulatory	Comp Supply	Comp Collection	Comp Billing
1	None	0								
2		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3										
4	Tran	1	1							
5		100.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
6										
7	Prim	1		1						
8		100.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
9										
10	Sec	1			1					
11		100.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%
12										
13	Bill	1				1				
14		100.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%
15										
16	Stations	1		1						
17		100.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
18										
19	Regulatory	1					1			
20		100.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%
21										
22	Comp-Sup	1						1		
23		100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%
24										
25	Comp-Bill	1								1
26		100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
27										
28	MeterSvc	834,885,413				834,885,413				
29		100.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%
30										
31	MeterData	0								
32		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
33										
34	Coll	100.00%				77.55%			22.45%	
35		100.00%	0.00%	0.00%	0.00%	77.55%	0.00%	0.00%	22.45%	0.00%
36										
37	Uncoll	100.00%				59.70%			40.30%	
38		100.00%	0.00%	0.00%	0.00%	59.70%	0.00%	0.00%	40.30%	0.00%
39										
40	Func-364	1	-	1	0	-	-	-	-	-
41		100.00%	0.00%	73.31%	26.69%	0.00%	0.00%	0.00%	0.00%	0.00%
42										

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Niagara Mohawk Power Corporation d/b/a National Grid
Embedded Cost of Service Study ($000s) (CU)
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Functionalization Factors

0	Allocator Name	Total	Trans-mission	Primary Dist	Secondary Dist	Billing	Regulatory	Comp Supply	Comp Collection	Comp Billing
43	Func-365	1	-	1	0	-	-	-	-	-
44		100.00%	0.00%	88.30%	11.70%	0.00%	0.00%	0.00%	0.00%	0.00%
45										
46	Func-366	1	-	1	0	-	-	-	-	-
47		100.00%	0.00%	87.79%	12.21%	0.00%	0.00%	0.00%	0.00%	0.00%
48										
49	Func-367	1	-	1	0	-	-	-	-	-
50		100.00%	0.00%	91.59%	8.41%	0.00%	0.00%	0.00%	0.00%	0.00%
51										
52	Meters	834,885,413	-	-	-	834,885,413	-	-	-	-
53		100.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%
54										
55	Comp-569	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
56		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
57										
58	Comp-901	100.00%	0.00%	0.00%	0.00%	46.97%	0.00%	0.00%	0.00%	53.03%
59		100.00%	0.00%	0.00%	0.00%	46.97%	0.00%	0.00%	0.00%	53.03%
60										
61	Comp-902	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
62		100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
63										
64	Comp-903	100.00%	0.00%	0.00%	0.00%	29.98%	0.00%	0.46%	0.00%	69.56%
65		100.00%	0.00%	0.00%	0.00%	29.98%	0.00%	0.46%	0.00%	69.56%
66										
67	Comp-905	100.00%	0.00%	0.00%	0.00%	66.26%	0.00%	0.00%	0.00%	33.74%
68		100.00%	0.00%	0.00%	0.00%	66.26%	0.00%	0.00%	0.00%	33.74%
69										
70	Comp-908	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
71		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
72										
73	Comp-920	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%
74		100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%
75										
76	Comp-921	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
77		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
78										
79	Comp-923	100.00%	0.00%	0.00%	0.00%	95.94%	0.00%	3.33%	0.00%	0.73%
80		100.00%	0.00%	0.00%	0.00%	95.94%	0.00%	3.33%	0.00%	0.73%
81										
82	Comp-926	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
83		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
84										

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Niagara Mohawk Power Corporation d/b/a National Grid
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Functionalization Factors

0	Allocator Name	Total	Trans-mission	Primary Dist	Secondary Dist	Billing	Regulatory	Comp Supply	Comp Collection	Comp Billing
85	Comp-930.2	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
86		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
87										
88	DistPt	8,892,668	-	5,509,395	2,973,971	409,302				
89		100.00%	0.00%	61.95%	33.44%	4.60%	0.00%	0.00%	0.00%	0.00%
90										
91	Plant	14,571,621	5,042,288	5,881,787	3,071,165	566,707	-	26	1,688	7,961
92		100.00%	34.60%	40.36%	21.08%	3.89%	0.00%	0.00%	0.01%	0.05%
93										
94	Plant-TD	13,844,200	4,951,532	5,509,395	2,973,971	409,302				
95		100.00%	35.77%	39.80%	21.48%	2.96%	0.00%	0.00%	0.00%	0.00%
96										
97	Plant-TD-Tax	12,785,240	4,951,532	5,498,810	2,334,898	-				
98		100.00%	38.73%	43.01%	18.26%	0.00%	0.00%	0.00%	0.00%	0.00%
99										
100	PTF-OH-UG	4,899,709	-	4,105,354	794,355	-	-	-	-	-
101		100.00%	0.00%	83.79%	16.21%	0.00%	0.00%	0.00%	0.00%	0.00%
102										
103	OH_Total	3,583,328	-	2,912,596	670,732	-	-	-	-	-
104		100.00%	0.00%	81.28%	18.72%	0.00%	0.00%	0.00%	0.00%	0.00%
105										
106	UG_Total	1,316,381	-	1,192,758	123,623	-	-	-	-	-
107		100.00%	0.00%	90.61%	9.39%	0.00%	0.00%	0.00%	0.00%	0.00%
108										
109	RateBase	9,187,185	3,583,567	3,596,446	1,726,728	422,954	(198,180)	45,719	1,436	8,516
110		100.00%	39.01%	39.15%	18.79%	4.60%	-2.16%	0.50%	0.02%	0.09%
111										
112	RB_xTx_xCom	5,557,899		3,596,446	1,726,728	422,954	(198,180)		1,436	8,516
113		100.00%	0.00%	64.71%	31.07%	7.61%	-3.57%	0.00%	0.03%	0.15%
114										
115	RB_xComp	9,329,694	3,583,567	3,596,446	1,726,728	422,954				
116		100.00%	38.41%	38.55%	18.51%	4.53%	0.00%	0.00%	0.00%	0.00%
117										
118	Labor	304,891	35,255	157,447	39,767	68,208	-	11	735	3,468
119		100.00%	11.56%	51.64%	13.04%	22.37%	0.00%	0.00%	0.24%	1.14%
120										
121	Dist-Lab	165,547	-	128,159	28,388	9,000	-	-	-	-
122		100.00%	0.00%	77.42%	17.15%	5.44%	0.00%	0.00%	0.00%	0.00%
123										
124	Dist-Lab-Di	156,547	-	128,159	28,388					
125		100.00%	0.00%	81.87%	18.13%	0.00%	0.00%	0.00%	0.00%	0.00%
126										

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Functionalization Factors

Niagara Mohawk Power Corporation d/b/a National Grid
Embedded Cost of Service Study ($000s) (CU)
Rate Year Ending March 31, 2026

Functionalization Factors

0	Allocator Name	Total	Trans-mission	Primary Dist	Secondary Dist	Billing	Regulatory	Comp Supply	Comp Collection	Comp Billing
127	Lab-CustAcct	17,838	-	-	-	14,327	-	11	675	2,826
128		100.00%	0.00%	0.00%	0.00%	80.31%	0.00%	0.06%	3.78%	15.84%
129										
130	Labor_xC	300,677	35,255	157,447	39,767	68,208				
131		100.00%	11.73%	52.36%	13.23%	22.68%	0.00%	0.00%	0.00%	0.00%
132										
133	OpExp_xPP	1,207,953	170,432	578,014	159,449	277,222		1,358	2,442	19,036
134		100.00%	14.11%	47.85%	13.20%	22.95%	0.00%	0.11%	0.20%	1.58%
135										
136	OpExp_xPPxC	1,185,117	170,432	578,014	159,449	277,222				
137		100.00%	14.38%	48.77%	13.45%	23.39%	0.00%	0.00%	0.00%	0.00%
138										
139	RevReqPF	1,928,428	161,274	947,473	357,994	309,000	129,052		2,608	21,027
140		100.00%	8.36%	49.13%	18.56%	16.02%	6.69%	0.00%	0.14%	1.09%
141										
142	RRPFxTxC	1,614,467		947,473	357,994	309,000				
143		100.00%	0.00%	58.69%	22.17%	19.14%	0.00%	0.00%	0.00%	0.00%
144										
145	RRPF_904Del	5,756,079		3,596,446	1,726,728	422,954			1,436	8,516
146		100.00%	0.00%	62.48%	30.00%	7.35%	0.00%	0.00%	0.02%	0.15%
147										
148	Pretax	304,132	118,122	122,032	58,896	13,729	(6,967)	(1,950)	42	230
149		100.00%	38.84%	40.12%	19.37%	4.51%	-2.29%	-0.64%	0.01%	0.08%
150										

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Classification Factors

Niagara Mohawk Power Corporation d/b/a National Grid
Embedded Cost of Service Study ($000s) (CU)
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Classification Factors

0	Allocator Name	Total	Demand	Commodity	Customer
1	None	0			
2		0.00%	0.00%	0.00%	0.00%
3					
4	Demand	1	1		
5		100.00%	100.00%	0.00%	0.00%
6					
7	Commodity	1		1	
8		100.00%	0.00%	100.00%	0.00%
9					
10	Customer	1			1
11		100.00%	0.00%	0.00%	100.00%
12					
13	Pri364	1	13.43%	0.00%	86.57%
14		100.00%	13.43%	0.00%	86.57%
15					
16	Pri365	100.00%	13.43%	0.00%	86.57%
17		100.00%	13.43%	0.00%	86.57%
18					
19	Pri366	100.00%	53.59%	0.00%	46.41%
20		100.00%	53.59%	0.00%	46.41%
21					
22	Pri367	100.00%	53.59%	0.00%	46.41%
23		100.00%	53.59%	0.00%	46.41%
24					
25	Pri368	100.00%	100.00%	0.00%	0.00%
26		100.00%	100.00%	0.00%	0.00%
27					
28	Sec364	100.00%	7.54%	0.00%	92.46%
29		100.00%	7.54%	0.00%	92.46%
30					
31	Sec365	100.00%	7.54%	0.00%	92.46%
32		100.00%	7.54%	0.00%	92.46%
33					
34	Sec366	100.00%	88.30%	0.00%	11.70%
35		100.00%	88.30%	0.00%	11.70%
36					

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Classification Factors

Niagara Mohawk Power Corporation d/b/a National Grid
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Classification Factors

0	Allocator Name	Total	Demand	Commodity	Customer
37	Sec367	100.00%	88.30%	0.00%	11.70%
38		100.00%	88.30%	0.00%	11.70%
39					
40	Sec368	100.00%	100.00%	0.00%	0.00%
41		100.00%	100.00%	0.00%	0.00%
42					
43	Pri_OH	2,912,596	391,128	-	2,521,468
44		100.00%	13.43%	0.00%	86.57%
45					
46	Pri_UG	1,192,758	639,147	-	553,611
47		100.00%	53.59%	0.00%	46.41%
48					
49	PriPlant	5,881,787	2,544,988	-	3,336,799
50		100.00%	43.27%	0.00%	56.73%
51					
52	PriPt-Tax	5,498,810	2,423,731	-	3,075,079
53		100.00%	44.08%	0.00%	55.92%
54					
55	PriDist	5,509,395	2,434,316	-	3,075,079
56		100.00%	44.18%	0.00%	55.82%
57					
58	Pri364-367	4,105,354	1,030,275	-	3,075,079
59		100.00%	25.10%	0.00%	74.90%
60					
61	Pri_RB	3,596,446	1,620,705	-	1,975,741
62		100.00%	45.06%	0.00%	54.94%
63					
64	PriLabor	157,447	46,104	-	111,343
65		100.00%	29.28%	0.00%	70.72%
66					
67	PriOpExp	578,014	159,801	-	418,213
68		100.00%	27.65%	0.00%	72.35%
69					
70	Pri_RevReqPF	947,473	328,775	-	618,698
71		100.00%	34.70%	0.00%	65.30%
72					

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Classification Factors

Niagara Mohawk Power Corporation d/b/a National Grid
Embedded Cost of Service Study ($000s) (CU)
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Classification Factors

0	Allocator Name	Total	Demand	Commodity	Customer
73	PriPretax	122,032	156,708	-	(34,675)
74		100.00%	128.42%	0.00%	-28.42%
75					
76	Sec_OH	670,732	50,584	-	620,148
77		100.00%	7.54%	0.00%	92.46%
78					
79	Sec_UG	123,623	109,160	-	14,463
80		100.00%	88.30%	0.00%	11.70%
81					
82	SecPlant	3,071,165	1,523,051	-	1,548,114
83		100.00%	49.59%	0.00%	50.41%
84					
85	SecPt-Tax	2,334,898	1,501,421	-	833,477
86		100.00%	64.30%	0.00%	35.70%
87					
85	SecDist	2,973,971	1,501,421	-	1,472,550
88		100.00%	50.49%	0.00%	49.51%
89					
90	Sec364-367	794,355	159,744	-	634,611
91		100.00%	20.11%	0.00%	79.89%
92					
93	Sec_RB	1,726,728	933,522	-	793,205
94		100.00%	54.06%	0.00%	45.94%
95					
96	SecLabor	39,767	8,125	-	31,642
97		100.00%	20.43%	0.00%	79.57%
98					
99	SecOpExp	159,449	39,550	-	119,899
100		100.00%	24.80%	0.00%	75.20%
101					
102	Sec_RevReqPF	357,994	155,309	-	202,685
103		100.00%	43.38%	0.00%	56.62%
104					
105	SecPretax	58,896	71,104	-	(12,209)
106		100.00%	120.73%	0.00%	-20.73%
107					

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Class Allocation Factors

Niagara Mohawk Power Corporation d/b/a National Grid
Embedded Cost of Service Study ($000s) (CU)
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Class Allocation Factors

0	Allocator Name	Total	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen-Sec	Large Gen-Pri	Large Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-SubT	Lge Gen TOU-Tran	Lighting
1	None	-											
2		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3													
4	MWh-Meter	34,110,239	11,500,266	271,599	737,787	3,937,911	4,096,153	1,911,227	817,302	1,301,387	1,861,277	7,548,157	127,171
5		100.00%	33.71%	0.80%	2.16%	11.54%	12.01%	5.60%	2.40%	3.82%	5.46%	22.13%	0.37%
6													
7	MWh-Gen	36,318,929	12,461,311	294,296	799,442	4,265,114	4,438,457	2,028,348	852,160	1,386,515	1,948,064	7,707,423	137,799
8		100.00%	34.31%	0.81%	2.20%	11.74%	12.22%	5.58%	2.35%	3.82%	5.36%	21.22%	0.38%
9													
10	MWh-Sales	17,542,850	10,980,123	184,376	568,844	1,861,401	870,449	315,135	215,878	199,715	128,770	2,172,503	45,655
11		100.00%	62.59%	1.05%	3.24%	10.61%	4.96%	1.80%	1.23%	1.14%	0.73%	12.38%	0.26%
12													
13	MWh-Pri	25,673,483	12,461,311	294,296	799,442	4,265,114	4,438,457	2,028,348	-	1,386,515	-	-	-
14		100.00%	48.54%	1.15%	3.11%	16.61%	17.29%	7.90%	0.00%	5.40%	0.00%	0.00%	0.00%
15													
16	1CP_Trans	6,077	2,649	47	163	764	706	290	116	191	253	896	1
17		100.00%	43.59%	0.78%	2.69%	12.58%	11.61%	4.78%	1.91%	3.14%	4.16%	14.75%	0.01%
18													
19	NCP_Pri	5,375	2,902	54	194	843	806	327	-	214	-	-	35
20		100.00%	53.99%	1.01%	3.61%	15.68%	14.99%	6.08%	0.00%	3.99%	0.00%	0.00%	0.65%
21													
22	NCP_Pri-PLCC	2,190				843	806	327	-	214	-	0	
23		100.00%	0.00%	0.00%	0.00%	38.48%	36.80%	14.93%	0.00%	9.79%	0.00%	0.00%	0.00%
24													
25	NCP_Sec	4,854	2,902	54	194	825	806	-	-	39	-	-	35
26		100.00%	59.77%	1.12%	3.99%	16.99%	16.60%	0.00%	0.00%	0.80%	0.00%	0.00%	0.72%
27													
28	NCP_Sec-PLCC	1,669				825	806	-	-	39	-	-	
29		100.00%	0.00%	0.00%	0.00%	49.41%	48.27%	0.00%	0.00%	2.32%	0.00%	0.00%	0.00%
30													
31	Bills	20,703	18,336	56	1,552	576	45	9	2	1	1	1	124
32		100.00%	88.57%	0.27%	7.49%	2.78%	0.22%	0.04%	0.01%	0.00%	0.00%	0.01%	0.60%
33													
34	Customers	1,725.275	1,528.018	4.695	129.303	48.021	3.757	0.737	0.185	0.064	0.070	0.096	10.329
35		100.00%	88.57%	0.27%	7.49%	2.78%	0.22%	0.04%	0.01%	0.00%	0.00%	0.01%	0.60%
36													
37	Customers-CI	52.930	-	-	-	48.021	3.757	0.737	0.185	0.064	0.070	0.096	-
38		100.00%	0.00%	0.00%	0.00%	90.73%	7.10%	1.39%	0.35%	0.12%	0.13%	0.18%	0.00%
39													
40	Customers-SC3	4.494					3.757	0.737					
41		100.00%	0.00%	0.00%	0.00%	0.00%	83.60%	16.40%	0.00%	0.00%	0.00%	0.00%	0.00%
42													

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Class Allocation Factors

Niagara Mohawk Power Corporation d/b/a National Grid
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Class Allocation Factors

0	Allocator Name	Total	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen-Sec	Large Gen-Pri	Large Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-SubT	Lge Gen TOU-Tran	Lighting
43	Cust-Sec	1,713.825	1,528.018	4.695	129.303	48.021	3.757			0.032			
44		100.00%	89.16%	0.27%	7.54%	2.80%	0.22%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
45													
46	Cust-Pri	1,714.594	1,528.018	4.695	129.303	48.021	3.757	0.737		0.064			
47		100.00%	89.12%	0.27%	7.54%	2.80%	0.22%	0.04%	0.00%	0.00%	0.00%	0.00%	0.00%
48													
49	Xfmr_Cost	2,358,230	1,540,345	4,733	101,687	404,564	221,771	43,521	10,939	3,762	4,162	5,658	17,089
50		100.00%	65.32%	0.20%	4.31%	17.16%	9.40%	1.85%	0.46%	0.16%	0.18%	0.24%	0.72%
51													
52	Services_Cost	4,467,522	3,753,050	11,532	457,988	222,233	17,385	3,412	858	295	326	444	-
53		100.00%	84.01%	0.26%	10.25%	4.97%	0.39%	0.08%	0.02%	0.01%	0.01%	0.01%	0.00%
54													
55	Meters-Cost	834,885	476,604	2,517	45,063	243,373	30,704	10,331	13,546	587	5,154	7,006	-
56		100.00%	57.09%	0.30%	5.40%	29.15%	3.68%	1.24%	1.62%	0.07%	0.62%	0.84%	0.00%
57													
58	Meters-AMI	904,820	541,312	2,543	49,848	243,789	30,704	10,331	13,546	587	5,154	7,006	-
59		100.00%	59.83%	0.28%	5.51%	26.94%	3.39%	1.14%	1.50%	0.06%	0.57%	0.77%	0.00%
60													
61	EE_Prog	0	0	0	0	0	0	0	0	0	0	0	0
62		100.00%	42.75%	0.91%	2.69%	13.81%	13.39%	5.69%	1.59%	3.23%	3.88%	11.59%	0.47%
63													
64	kWh_Rev	956,846	871,260	11,049	64,077	-	-	-	-	-	-	-	10,460
65		100.00%	91.06%	1.15%	6.70%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.09%
66													
67	Demand_Rev	501,032	-	-	-	198,857	131,428	49,390	6,532	34,499	15,951	64,376	-
68		100.00%	0.00%	0.00%	0.00%	39.69%	26.23%	9.86%	1.30%	6.89%	3.18%	12.85%	0.00%
69													
70	Tot_DistRev	1,922,741	1,189,027	12,774	96,692	229,727	162,323	56,117	9,447	37,242	19,894	75,170	34,328
71		100.00%	61.84%	0.66%	5.03%	11.95%	8.44%	2.92%	0.49%	1.94%	1.03%	3.91%	1.79%
72													
73	Total_Rev	1,922,741	1,189,027	12,774	96,692	229,727	162,323	56,117	9,447	37,242	19,894	75,170	34,328
74		100.00%	61.84%	0.66%	5.03%	11.95%	8.44%	2.92%	0.49%	1.94%	1.03%	3.91%	1.79%
75													
76	MFC_Rev	24,925	21,083	275	1,063	860	406	140	89	84	53	858	14
77		100.00%	84.59%	1.10%	4.27%	3.45%	1.63%	0.56%	0.36%	0.34%	0.21%	3.44%	0.06%
78													
79	CommodityRev	1,293,818	843,794	10,591	43,100	135,763	66,335	22,916	13,948	13,721	9,485	131,450	2,715
80		100.00%	65.22%	0.82%	3.33%	10.49%	5.13%	1.77%	1.08%	1.06%	0.73%	10.16%	0.21%
81													
82	SBC_Rev	200,289	76,768	1,813	4,925	26,267	26,537	11,751	4,177	7,056	10,636	29,511	849
83		100.00%	38.33%	0.91%	2.46%	13.11%	13.25%	5.87%	2.09%	3.52%	5.31%	14.73%	0.42%
84													

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Class Allocation Factors

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Class Allocation Factors

0	Allocator Name	Total	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen-Sec	Large Gen-Pri	Large Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-SubT	Lge Gen TOU-Tran	Lighting
85	ETIP_CR	(10,398)	-	-	-	(10)	(398)	(443)	(376)	(488)	(738)	(7,944)	-
86		100.00%	0.00%	0.00%	0.00%	0.10%	3.83%	4.26%	3.62%	4.69%	7.10%	76.40%	0.00%
87													
88	Acct903	100.00%	85.63%	0.26%	9.47%	3.52%	0.28%	0.05%	0.01%	0.00%	0.01%	0.01%	0.76%
89		100.00%	85.63%	0.26%	9.47%	3.52%	0.28%	0.05%	0.01%	0.00%	0.01%	0.01%	0.76%
90													
91	Acct903-BILL	100.00%	88.57%	0.27%	7.49%	2.78%	0.22%	0.04%	0.01%	0.00%	0.00%	0.01%	0.60%
92		100.00%	88.57%	0.27%	7.49%	2.78%	0.22%	0.04%	0.01%	0.00%	0.00%	0.01%	0.60%
93													
94	Acct903-COLL	100.00%	84.02%	0.26%	10.56%	3.92%	0.31%	0.06%	0.02%	0.01%	0.01%	0.01%	0.84%
95		100.00%	84.02%	0.26%	10.56%	3.92%	0.31%	0.06%	0.02%	0.01%	0.01%	0.01%	0.84%
96													
97	Write-Offs-Del	151,550	127,243	33	7,503	8,559	5,306	1,835	176	144	71	145	536
98		100.00%	83.96%	0.02%	4.95%	5.65%	3.50%	1.21%	0.12%	0.10%	0.05%	0.10%	0.35%
99													
100	Write-Offs-Comm	102,287	90,298	27	3,344	5,058	2,168	749	259	53	34	253	42
101		100.00%	88.28%	0.03%	3.27%	4.95%	2.12%	0.73%	0.25%	0.05%	0.03%	0.25%	0.04%
102													
103	Collections	944,757	844,819	9,710	10,870	28,420	17,780	6,145	1,819	3,963	2,284	16,066	2,880
104		100.00%	89.42%	1.03%	1.15%	3.01%	1.88%	0.65%	0.19%	0.42%	0.24%	1.70%	0.30%
105													
106	Acct908	100.00%	55.14%	0.45%	3.95%	22.43%	8.90%	3.50%	0.82%	1.02%	0.84%	2.75%	0.19%
107		100.00%	55.14%	0.45%	3.95%	22.43%	8.90%	3.50%	0.82%	1.02%	0.84%	2.75%	0.19%
108													
109	Acct908Lab	454,147	207,694	3,471	13,863	69,186	52,989	22,500	7,033	12,194	16,009	47,131	2,077
110		100.00%	45.73%	0.76%	3.05%	15.23%	11.67%	4.95%	1.55%	2.68%	3.53%	10.38%	0.46%
111													
112	VDER_Rev	100.00%	45.86%	0.62%	5.11%	17.56%	16.39%	6.78%	0.66%	1.86%	0.87%	3.96%	0.33%
113		100.00%	45.86%	0.62%	5.11%	17.56%	16.39%	6.78%	0.66%	1.86%	0.87%	3.96%	0.33%
114													
115	Lighting	1	0	0	0	0	0	0	0	0	0	0	1
116		100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
117													
118	NCP_Trans	6,903	2,902	54	194	843	806	327	135	214	284	1,111	35
119		100.00%	42.03%	0.79%	2.81%	12.20%	11.67%	4.74%	1.95%	3.11%	4.11%	16.09%	0.51%
120													
121	Tran_Pretax	118,122	74,866	855	6,201	13,806	9,480	3,187	460	2,174	1,023	4,032	2,037
122		100.00%	63.38%	0.72%	5.25%	11.69%	8.03%	2.70%	0.39%	1.84%	0.87%	3.41%	1.72%
123													
124	PriD-RB	1,620,705	532,647	9,990	35,587	398,321	381,050	154,780	38	101,515	74	287	6,417
125		100.00%	32.87%	0.62%	2.20%	24.58%	23.51%	9.55%	0.00%	6.26%	0.00%	0.02%	0.40%
126													

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127	PriD-Lab	46,104	12,844	266	844	12,166	11,787	4,880	-	3,224	-	1	92
128		100.00%	27.86%	0.58%	1.83%	26.39%	25.57%	10.58%	0.00%	6.99%	0.00%	0.00%	0.20%
129													
130	PriD-OpExp	159,801	44,205	755	3,047	42,166	40,090	16,386	174	10,769	339	1,196	675
131		100.00%	27.66%	0.47%	1.91%	26.39%	25.09%	10.25%	0.11%	6.74%	0.21%	0.75%	0.42%
132													
133	PriD-Pt	2,544,988	790,068	14,859	52,747	645,194	617,378	250,782	-	164,482	-	47	9,431
134		100.00%	31.04%	0.58%	2.07%	25.35%	24.26%	9.85%	0.00%	6.46%	0.00%	0.00%	0.37%
135													
136	PriD-Pt-Tax	2,423,731	752,262	14,091	50,254	614,847	588,006	238,641	-	156,466	-	45	9,120
137		100.00%	31.04%	0.58%	2.07%	25.37%	24.26%	9.85%	0.00%	6.46%	0.00%	0.00%	0.38%
138													
139	PriD-Pretax	156,708	182,367	1,474	15,952	(17,958)	(29,552)	(14,272)	1,911	(9,246)	4,063	15,440	6,529
140		100.00%	116.37%	0.94%	10.18%	-11.46%	-18.86%	-9.11%	1.22%	-5.90%	2.59%	9.85%	4.17%
141													
142	PriC-RB	1,975,741	1,758,769	5,425	148,800	55,949	4,915	1,068	49	211	96	339	120
143		100.00%	89.02%	0.27%	7.53%	2.83%	0.25%	0.05%	0.00%	0.01%	0.00%	0.02%	0.01%
144													
145	PriC-Lab	111,343	99,227	305	8,397	3,118	244	48	-	4	-	-	-
146		100.00%	89.12%	0.27%	7.54%	2.80%	0.22%	0.04%	0.00%	0.00%	0.00%	0.00%	0.00%
147													
148	PriC-OpExp	418,213	363,577	1,212	30,633	14,546	3,619	1,187	228	652	444	1,563	552
149		100.00%	86.94%	0.29%	7.32%	3.48%	0.87%	0.28%	0.05%	0.16%	0.11%	0.37%	0.13%
150													
151	PriC-Pt	3,336,799	2,973,700	9,137	251,638	93,455	7,311	1,435	-	124	-	-	-
152		100.00%	89.12%	0.27%	7.54%	2.80%	0.22%	0.04%	0.00%	0.00%	0.00%	0.00%	0.00%
153													
154	PriC-Pt-Tax	3,075,079	2,740,460	8,420	231,901	86,125	6,737	1,322	-	114	-	-	-
155		100.00%	89.12%	0.27%	7.54%	2.80%	0.22%	0.04%	0.00%	0.00%	0.00%	0.00%	0.00%
156													
157	PriC-DiPt	3,075,079	2,740,460	8,420	231,901	86,125	6,737	1,322	-	114	-	-	-
158		100.00%	89.12%	0.27%	7.54%	2.80%	0.22%	0.04%	0.00%	0.00%	0.00%	0.00%	0.00%
159													
160	PriC-Pretax	(34,675)	(163,130)	1,876	(14,642)	43,550	39,763	13,854	2,317	9,391	4,923	18,722	8,699
161		100.00%	470.45%	-5.41%	42.23%	-125.59%	-114.67%	-39.95%	-6.68%	-27.08%	-14.20%	-53.99%	-25.09%
162													
163	SecD-RB	933,522	545,641	1,686	36,038	191,569	125,807	15,472	3,886	3,666	1,514	2,154	6,090
164		100.00%	58.45%	0.18%	3.86%	20.52%	13.48%	1.66%	0.42%	0.39%	0.16%	0.23%	0.65%
165													
166	SecD-Lab	8,125	3,403	10	225	2,334	1,897	96	24	76	9	12	38
167		100.00%	41.88%	0.13%	2.76%	28.73%	23.35%	1.18%	0.30%	0.94%	0.11%	0.15%	0.46%
168													

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169	SecD-OpExp	39,550	17,781	98	1,253	9,656	7,918	755	177	566	231	751	366
170		100.00%	44.96%	0.25%	3.17%	24.42%	20.02%	1.91%	0.45%	1.43%	0.58%	1.90%	0.92%
171													
172	SecD-Pt	1,523,051	885,905	2,722	58,484	315,070	208,033	25,030	6,291	6,040	2,393	3,254	9,828
173		100.00%	58.17%	0.18%	3.84%	20.69%	13.66%	1.64%	0.41%	0.40%	0.16%	0.21%	0.65%
174													
175	SecD-Pt-Tax	1,501,421	876,355	2,693	57,853	309,099	203,275	24,760	6,224	5,854	2,368	3,219	9,722
176		100.00%	58.37%	0.18%	3.85%	20.59%	13.54%	1.65%	0.41%	0.39%	0.16%	0.21%	0.65%
177													
178	SecD-DiPt	1,501,421	876,355	2,693	57,853	309,099	203,275	24,760	6,224	5,854	2,368	3,219	9,722
179		100.00%	58.37%	0.18%	3.85%	20.59%	13.54%	1.65%	0.41%	0.39%	0.16%	0.21%	0.65%
180													
181	SecD-Pretax	71,104	51,554	1,038	5,170	(2,507)	(1,781)	3,502	432	2,898	1,637	6,616	2,544
182		100.00%	72.50%	1.46%	7.27%	-3.53%	-2.50%	4.93%	0.61%	4.08%	2.30%	9.31%	3.58%
183													
184	SecC-RB	793,205	536,054	1,657	53,726	23,382	2,078	306	74	88	64	183	175,594
185		100.00%	67.58%	0.21%	6.77%	2.95%	0.26%	0.04%	0.01%	0.01%	0.01%	0.02%	22.14%
186													
187	SecC-Lab	31,642	25,024	77	2,180	833	65	2	0	1	0	0	3,459
188		100.00%	79.09%	0.24%	6.89%	2.63%	0.21%	0.00%	0.00%	0.00%	0.00%	0.00%	10.93%
189													
190	SecC-OpExp	119,899	94,338	334	8,121	4,561	1,508	478	107	298	207	726	9,223
191		100.00%	78.68%	0.28%	6.77%	3.80%	1.26%	0.40%	0.09%	0.25%	0.17%	0.61%	7.69%
192													
193	SecC-Pt	1,548,114	1,162,315	3,571	118,625	51,583	4,035	493	124	56	47	64	207,202
194		100.00%	75.08%	0.23%	7.66%	3.33%	0.26%	0.03%	0.01%	0.00%	0.00%	0.00%	13.38%
195													
196	SecC-OnSite	102,083			66,606	32,195	2,519	488	123	42	47	63	
197		100.00%	0.00%	0.00%	65.25%	31.54%	2.47%	0.48%	0.12%	0.04%	0.05%	0.06%	0.00%
198													
199	SecC-Pt-Tax	833,477	565,808	1,739	47,879	17,782	1,391	-	-	12	-	-	198,866
200		100.00%	67.89%	0.21%	5.74%	2.13%	0.17%	0.00%	0.00%	0.00%	0.00%	0.00%	23.86%
201													
202	SecC-DiPt	1,472,550	1,102,677	3,388	113,394	49,572	3,878	488	123	54	47	63	198,866
203		100.00%	74.88%	0.23%	7.70%	3.37%	0.26%	0.03%	0.01%	0.00%	0.00%	0.00%	13.50%
204													
205	SecC-Pretax	(12,209)	(28,893)	649	(3,354)	13,506	12,721	4,386	694	2,875	1,488	5,682	(21,963)
206		100.00%	236.66%	-5.31%	27.47%	-110.63%	-104.20%	-35.93%	-5.69%	-23.55%	-12.19%	-46.54%	179.89%
207													
208	Bill-RB	422,954	246,680	1,419	22,406	109,755	19,628	7,037	5,756	1,306	2,761	5,683	523
209		100.00%	58.32%	0.34%	5.30%	25.95%	4.64%	1.66%	1.36%	0.31%	0.65%	1.34%	0.12%
210													

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211	Bill-Lab	68,208	41,701	263	3,564	13,766	4,331	1,670	559	449	439	1,292	175
212		100.00%	61.14%	0.38%	5.23%	20.18%	6.35%	2.45%	0.82%	0.66%	0.64%	1.89%	0.26%
213													
214	Bill-Cust-Lab	14,327	11,363	38	1,218	1,325	149	46	54	3	21	28	82
215		100.00%	79.31%	0.27%	8.50%	9.25%	1.04%	0.32%	0.38%	0.02%	0.14%	0.19%	0.57%
216													
217	Bill-OpExp	277,222	168,274	1,208	13,612	49,621	19,671	7,525	2,194	2,798	2,313	8,490	1,516
218		100.00%	60.70%	0.44%	4.91%	17.90%	7.10%	2.71%	0.79%	1.01%	0.83%	3.06%	0.55%
219													
220	Bill-Pt	566,707	329,857	1,839	30,318	151,154	25,025	8,910	7,937	1,319	3,539	6,407	402
221		100.00%	58.21%	0.32%	5.35%	26.67%	4.42%	1.57%	1.40%	0.23%	0.62%	1.13%	0.07%
222													
223	BillC-Pt-Tax	-	-	-	-	-	-	-	-	-	-	-	-
224		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
225													
226	Bill-DiPt	409,302	233,655	1,234	22,092	119,314	15,053	5,065	6,641	288	2,527	3,435	-
227		100.00%	57.09%	0.30%	5.40%	29.15%	3.68%	1.24%	1.62%	0.07%	0.62%	0.84%	0.00%
228													
229	Bill-Pretax	13,729	13,527	863	677	(22,144)	6,567	1,589	(1,112)	3,579	951	4,939	4,293
230		100.00%	98.53%	6.29%	4.93%	(161.30%)	47.84%	11.57%	(8.10%)	26.07%	6.93%	35.98%	31.27%
231													
232	Reg-Pretax	(6,967)	15,044	(243)	2,747	(1,699)	(4,360)	(2,444)	(1,395)	(1,831)	(3,632)	(9,851)	696
233		100.00%	(215.92%)	3.49%	(39.43%)	24.38%	62.58%	35.08%	20.02%	26.28%	52.12%	141.38%	(9.99%)
234													
235	Sup-Lab	11	10	0	1	0	0	0	0	0	0	0	0
236		100.00%	85.63%	0.26%	9.47%	3.52%	0.28%	0.05%	0.01%	0.00%	0.01%	0.01%	0.76%
237													
238	Sup-OpExp	1,358	1,163	4	129	48	4	1	0	0	0	0	10
239		100.00%	85.63%	0.26%	9.47%	3.52%	0.28%	0.05%	0.01%	0.01%	0.01%	0.01%	0.76%
240													
241	Sup-Pretax	(1,950)	(2,606)	264	100	(450)	(138)	(48)	24	71	44	795	(7)
242		100.00%	133.63%	(13.55%)	(5.13%)	23.08%	7.09%	2.46%	(1.25%)	(3.64%)	(2.27%)	(40.75%)	0.34%
243													
244	Coll-Lab	735	630	2	70	26	2	0	0	0	0	0	6
245		100.00%	85.63%	0.26%	9.47%	3.52%	0.28%	0.05%	0.01%	0.00%	0.01%	0.01%	0.76%
246													
247	Coll-OpExp	2,442	2,087	6	231	87	8	2	0	0	0	1	19
248		100.00%	85.46%	0.26%	9.44%	3.57%	0.33%	0.07%	0.02%	0.02%	0.01%	0.04%	0.76%
249													
250	Coll-Pretax	42	(579)	11	(111)	219	211	74	12	50	27	101	27
251		100.00%	(1388.81%)	25.24%	(265.54%)	526.14%	506.30%	177.46%	29.54%	119.79%	63.70%	241.60%	64.58%
252													

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253	CBill-Lab	3,468	2,969	9	328	122	10	2	0	0	0	0	26
254		100.00%	85.63%	0.26%	9.47%	3.52%	0.28%	0.05%	0.01%	0.00%	0.01%	0.01%	0.76%
255													
256	CBill-OpExp	19,036	16,281	50	1,800	676	59	13	3	2	2	5	145
257		100.00%	85.53%	0.26%	9.45%	3.55%	0.31%	0.07%	0.02%	0.01%	0.01%	0.03%	0.76%
258													
259	CBill-Pretax	230	(4,805)	85	(883)	1,777	1,706	598	100	404	215	814	219
260		100.00%	(2091.08%)	36.78%	(384.09%)	773.41%	742.62%	260.32%	43.38%	175.64%	93.48%	354.45%	95.10%
261													
262	Uncollect	1,998	1,657	1	90	125	78	27	2	2	3	2	13
263		100.00%	82.91%	0.03%	4.49%	6.26%	3.88%	1.36%	0.11%	0.08%	0.16%	0.08%	0.63%
264													
265	Labor	304,891	201,177	1,208	16,556	36,800	22,429	8,382	1,256	4,862	1,915	6,506	3,800
266		100.00%	65.98%	0.40%	5.43%	12.07%	7.36%	2.75%	0.41%	1.59%	0.63%	2.13%	1.25%
267													
268	Labor-DistOM	243,588	162,301	969	13,190	25,935	18,553	6,873	860	4,433	1,545	5,330	3,598
269		100.00%	66.63%	0.40%	5.41%	10.65%	7.62%	2.82%	0.35%	1.82%	0.63%	2.19%	1.48%
270													
271	OMxPP	1,597,815	976,343	7,748	75,564	189,762	136,259	53,027	11,745	30,995	24,468	76,557	15,348
272		100.00%	61.10%	0.48%	4.73%	11.88%	8.53%	3.32%	0.74%	1.94%	1.53%	4.79%	0.96%
273													
274	Account931	100.00%	57.34%	0.50%	4.39%	12.67%	9.63%	3.55%	0.79%	2.22%	1.55%	5.44%	1.92%
275		100.00%	57.34%	0.50%	4.39%	12.67%	9.63%	3.55%	0.79%	2.22%	1.55%	5.44%	1.92%
276													
277	OH_Lines_Maint	327,782	256,128	787	21,674	24,101	16,028	5,442	-	3,620	-	2	-
278		100.00%	78.14%	0.24%	6.61%	7.35%	4.89%	1.66%	0.00%	1.10%	0.00%	0.00%	0.00%
279													
280	Plant	14,571,621	8,348,247	71,527	648,238	1,890,973	1,447,319	527,471	110,527	330,557	215,725	753,515	227,523
281		100.00%	57.29%	0.49%	4.45%	12.98%	9.93%	3.62%	0.76%	2.27%	1.48%	5.17%	1.56%
282													
283	PptyTaxMuni	194,820	108,089	1,000	7,938	25,152	20,943	7,637	1,534	4,848	3,175	11,179	3,326
284		100.00%	55.48%	0.51%	4.07%	12.91%	10.75%	3.92%	0.79%	2.49%	1.63%	5.74%	1.71%
285													
286	RateBase	9,187,185	5,108,998	47,636	386,962	1,208,791	931,783	343,228	77,052	215,330	150,660	531,386	185,357
287		100.00%	55.61%	0.52%	4.21%	13.16%	10.14%	3.74%	0.84%	2.34%	1.64%	5.78%	2.02%
288													
289	RRxPass	4,266,248	2,634,877	24,643	179,539	504,613	327,099	119,167	34,843	72,540	47,977	270,176	50,772
290		100.00%	61.76%	0.58%	4.21%	11.83%	7.67%	2.79%	0.82%	1.70%	1.12%	6.33%	1.19%
291													
292	Total_RevReq	4,490,044	2,722,749	26,572	185,917	535,398	357,801	132,625	39,078	79,891	58,504	299,824	51,683
293		100.00%	60.64%	0.59%	4.14%	11.92%	7.97%	2.95%	0.87%	1.78%	1.30%	6.68%	1.15%
294													

Index
E-RDP-3CU, Sch. 9 Index

Niagara Mohawk Power Corporation d/b/a National Grid
Embedded Cost of Service Study (ECOSS)- Rate Year Ending March 31, 2
Development of Allocators - Index

Line	Reference	Schedule Name
1	E-RDP-3CU, Sch. 9 Index	Development of Allocators - Index
2	E-RDP-3CU, Sch. 9A	External Allocator Values- Class Allocation
3	E-RDP-3CU, Sch. 9B	Functionalization Allocators
4	E-RDP-3CU, Sch. 9C	Classification Allocators
5	E-RDP-3CU, Sch. 9D	Monthly Bills
6	E-RDP-3CU, Sch. 9E	kWh Deliveries
7	E-RDP-3CU, Sch. 9F	kW Billed
8	E-RDP-3CU, Sch. 9G	Distribution Revenue at Current Rates
9	E-RDP-3CU, Sch. 9H	Other Revenue at Current Rates
10	E-RDP-3CU, Sch. 9I	Summary of Revenue at Current Rates
11	E-RDP-3CU, Sch. 9J	Transformer Costs
12	E-RDP-3CU, Sch. 9K	Transformer Cost Allocation to Rate Classes
13	E-RDP-3CU, Sch. 9L	Transformer Unit Costs- Recent Purchases
14	E-RDP-3CU, Sch. 9M	Services Costs
15	E-RDP-3CU, Sch. 9N	Meter Costs
16	E-RDP-3CU, Sch. 9O	Meter Costs Detail- Current Costs
17	E-RDP-3CU, Sch. 9P	Meter Costs Detail- AMI Future Costs
18	E-RDP-3CU, Sch. 9Q	Customer Records and Accounting- Account 903
19	E-RDP-3CU, Sch. 9R	Customer Assistance- Account 908
20	E-RDP-3CU, Sch. 9S	Aging Analysis
21	E-RDP-3CU, Sch. 9T	Write-Offs
22	E-RDP-3CU, Sch. 9U	Demand Allocators
23	E-RDP-3CU, Sch. 9V	Functional Splits
24	E-RDP-3CU, Sch. 9W	Transmission Shares of 1CP For Rate Year
25	E-RDP-3CU, Sch. 9X	Minimum System Study

Allocators
E-RDP-3CU, Sch. 9A

Niagara Mohawk Power Corporation d/b/a National Grid
Embedded Cost of Service Study (ECOSS)- Rate Year Ending March 31, 2026 (CU)
External Allocator Values- Class Allocation

Line	Allocator Names	Units	Allocator Names	Total	Total	Residential SC-1	Residential TOU SC-1C	Small General No Dem SC-2-ND	Small General Demand SC-2-Dem	Large General-Sec SC-3-S	Large General-Pri SC-3-P	Large General-Tran SC-3-T	Large General TOU-S/P SC-3A-S/P	Large General TOU-U SC-3A-U	Large General TOU-T SC-3A-T	Lighting SC-L
1	**ALLOCATION VALUES**															
2	MWh-Meter	MWh	MWh-Meter	34,110,239	34,110,239	11,500,266	271,599	737,787	3,937,911	4,096,153	1,911,227	817,302	1,301,387	1,861,277	7,548,157	127,171
3	MWh-Gen	MWh	MWh-Gen	36,318,929	36,318,929	12,461,311	294,296	799,442	4,265,114	4,438,457	2,028,348	852,160	1,386,515	1,948,064	7,707,423	137,799
4	MWh-Sales	MWh	MWh-Sales	17,542,850	17,542,850	10,980,123	184,376	568,844	1,861,401	870,449	315,135	215,878	199,715	128,770	2,172,503	45,655
5	MWh-Pri	MWh	MWh-Pri	25,673,483	25,673,483	12,461,311	294,296	799,442	4,265,114	4,438,457	2,028,348		1,386,515			
6	MWh-CI	MWh	MWh-CI	22,211,202	22,211,202			737,787	3,937,911	4,096,153	1,911,227	817,302	1,301,387	1,861,277	7,548,157	
7	1CP_Trans	MW	1CP_Trans	6,076,739	6,076,739	2,649,073	47,451	163,311	764,282	705,631	290,221	115,903	191,060	252,776	896,325	705
8	NCP_Pri	MW	NCP_Pri	5,374,633	5,374,633	2,901,513	54,351	193,831	842,555	805,773	327,021	0	214,413	0	0	35,177
9	NCP_Sec	MW	NCP_Sec	4,854,314	4,854,314	2,901,513	54,351	193,831	824,861	805,773	0	0	38,809	0	0	35,177
10	Bills	#	Bills	20,703,297	20,703,297	18,336,214	56,341	1,551,630	576,253	45,080	8,847	2,224	765	846	1,150	123,948
11	Customers	#	Customers	1,725,275	1,725,275	1,528,018	4,695	129,303	48,021	3,757	737	185	64	70	96	10,329
12	Customers-CI	#	Customers-CI	52,930	52,930				48,021	3,757	737	185	64	70	96	
13	Cust-ResSmB	#	Cust-ResSmB	1,662,015	1,662,015	1,528,018	4,695	129,303								
14	Xfmr_Cost	$000	Xfmr_Cost	2,358,230	2,358,230	1,540,345	4,733	101,687	404,564	221,771	43,521	10,939	3,762	4,162	5,658	17,089
15	Services_Cost	$000	Services_Cost	4,467,522	4,467,522	3,753,050	11,532	457,988	222,233	17,385	3,412	858	295	326	444	-
16	Meters-Comp	$000	Meters-Comp	618,708	618,708	476,604	2,517	45,063	78,145	8,834	2,283	2,657	222	1,011	1,374	-
17	Meters-CT/VT	$000	Meters-CT/VT	216,178	216,178	-	-	-	165,228	21,870	8,049	10,890	365	4,143	5,632	-
18	Meters-Cost	$000	Meters-Cost	834,885	834,885	476,604	2,517	45,063	243,373	30,704	10,331	13,546	587	5,154	7,006	-
19	Meters-AMI	$000	Meters-AMI	904,820	1,051,063	541,312	2,543	49,848	243,789	30,704	10,331	13,546	587	5,154	7,006	-
20	EE_Prog	$000	EE_ETIP	100.00%	100.00%	42.75%	0.91%	2.69%	13.81%	13.39%	5.69%	1.59%	3.23%	3.88%	11.59%	0.47%
21	kWh_Rev	$000	kWh_Rev	956,846	956,846	871,260	11,049	64,077	-	-	-	-	-	-	-	10,460
22	Demand_Rev	$000	Demand_Rev	501,032	501,032	-	-	-	198,857	131,428	49,390	6,532	34,499	15,951	64,376	-
23	Tot_DistRev	$000	Tot_DistRev	1,922,741	1,922,741	1,189,027	12,774	96,692	229,727	162,323	56,117	9,447	37,242	19,894	75,170	34,328
24	MFC_Rev	$000	MFC_Rev	24,925	24,925	21,083	275	1,063	860	406	140	89	84	53	858	14
25	CommodityRev	$000	CommodityRev	1,293,818	1,293,818	843,794	10,591	43,100	135,763	66,335	22,916	13,948	13,721	9,485	131,450	2,715
26	SBC_Rev	$000	SBC_Rev	200,289	200,289	76,768	1,813	4,925	26,267	26,537	11,751	4,177	7,056	10,636	29,511	849
27	ETIP_CR	$000	ETIP_CR	(10,398)	(10,398)	-	-	-	(10)	(398)	(443)	(376)	(488)	(738)	(7,944)	-
28	Cust-NonRes	$000	Cust-NonRes	192,562	192,562			129,303	48,021	3,757	737	185	64	70	96	10,329
29	Acct903	%	Acct903	100.00%	100.00%	85.63%	0.26%	9.47%	3.52%	0.28%	0.05%	0.01%	0.00%	0.01%	0.01%	0.76%
30	Acct903-BILL	%	Acct903-BILL	100.00%	100.00%	88.57%	0.27%	7.49%	2.78%	0.22%	0.04%	0.01%	0.00%	0.00%	0.01%	0.60%
31	Acct903-COLL	%	Acct903-COLL	100.00%	100.00%	84.02%	0.26%	10.56%	3.92%	0.31%	0.06%	0.02%	0.01%	0.01%	0.01%	0.84%
32	Write-Offs-Del	$000	Write-Offs-Del	151,550	151,550	127,243	33	7,503	8,559	5,306	1,835	176	144	71	145	536
33	Write-Offs-Comm	$000	Write-Offs-Comm	102,287	102,287	90,298	27	3,344	5,058	2,168	749	259	53	34	253	42
34	Collections	$000	Collections	944,757	944,757	844,819	9,710	10,870	28,420	17,780	6,145	1,819	3,963	2,284	16,066	2,880
35	Acct908	$000	Acct908	100.00%	100.00%	55.14%	0.45%	3.95%	22.43%	8.90%	3.50%	0.82%	1.02%	0.84%	2.75%	0.19%
36	VDER_Rev	MWh	VDER_Rev	100.00%	100.00%	45.86%	0.62%	5.11%	17.56%	16.39%	6.78%	0.66%	1.86%	0.87%	3.96%	0.33%
37	NCP_Trans	MW	NCP_Trans	6,903,464	6,903,464	2,901,513	54,351	193,831	842,555	805,773	327,021	134,695	214,413	283,566	1,110,570	35,177
38	Light-Fixtures	#	Light-Fixtures	1	1											1
39	Cust-Res	#		1,532,713	1,532,713	1,528,018	4,695									
40	NCP-SubT			5,658,199	5,658,199	2,901,513	54,351	193,831	842,555	805,773	327,021		214,413	283,566		35,177

Functions
E-RDP-3CU, Sch. 9B

Niagara Mohawk Power Corporation d/b/a National Grid
Embedded Cost of Service Study (ECOSS)- Rate Year Ending March 31, 2026 (CU)

Functionalization Allocators

Line	Functional Allocator Values	Total	Trans-mission	Primary Dist	Secondary Dist	Billing	Customer	COMP Supply	Collections	COMP Bill
1	Func-364	100.00%		73.31%	26.69%					
1	Func-365	100.00%		88.30%	11.70%					
2	Func-366	100.00%		87.79%	12.21%					
3	Func-367	100.00%		91.59%	8.41%					
4	Meters	834,885,413				834,885,413				
5	Comp-569	0.00%								0.0%
6	Comp-901	100.00%				47.0%	0.0%			53.0%
7	Comp-902	100.00%								100.0%
8	Comp-903	100.00%				30.0%	0.0%	0.5%		69.6%
9	Comp-905	100.00%				66.3%	0.0%	0.0%		33.7%
10	Comp-908									
11	Comp-920	100.00%				0.0%	0.0%	100.0%		0.0%
12	Comp-921									
13	Comp-923	100.00%				95.9%	0.0%	3.3%		0.7%
14	Comp-926									
15	Comp-930.2	0.00%				0.0%				
16	Coll	100.00%				77.55%			22.45%	
17	Uncoll	100.00%				59.70%			40.30%	

Classify
E-RDP-3CU, Sch. 9C

Niagara Mohawk Power Corporation d/b/a National Grid
Embedded Cost of Service Study (ECOSS)- Rate Year Ending March 31, 2026 (CU)
Classification Allocators

Line	Account		Total	Demand	Energy	Customer	Source- Customer Commponent
1							
2	Pri364	Primary- Poles, Towers & Fixtures	100.00%	13.43%		86.57%	Same as Pri365
3	Pri365	Primary- OH Conductors and Devices	100.00%	13.43%		86.57%	E-RDP-3CU, Sch. 9X, line 12
4	Pri366	Primary- UG Conduits	100.00%	53.59%		46.41%	Same as Pri367
5	Pri367	Primary- UG Conductors	100.00%	53.59%		46.41%	E-RDP-3CU, Sch. 9X, line 36
6	Pri368	Primary- Transformers	100.00%	100.00%		0.00%	
7	Sec364	Secondary- Poles, Towers & Fixtures	100.00%	7.54%		92.46%	Same as Sec365
8	Sec365	Secondary- OH Conductors and Devices	100.00%	7.54%		92.46%	E-RDP-3CU, Sch. 9X, line 24
9	Sec366	Secondary- UG Conduits	100.00%	88.30%		11.70%	Same as Sec367
10	Sec367	Secondary- UG Conductors	100.00%	88.30%		11.70%	E-RDP-3CU, Sch. 9X, line 48
11	Sec368	Secondary- Transformers	100.00%	100.00%		0.00%	
12							
13							
14							

Bills
E-RDP-3CU, Sch. 9D

Niagara Mohawk Power Corporation d/b/a National Grid
Embedded Cost of Service Study (ECOSS)- Rate Year Ending March 31, 2026 (CU)
Monthly Bills

Line	Rate Class	Service	Rate	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	FY2026 Total
1	**SC1**	1 Sec	1 Sec	1,527,549	1,527,470	1,527,281	1,527,175	1,527,265	1,527,249	1,527,365	1,528,007	1,528,709	1,529,122	1,529,324	1,529,697	18,336,214
2	**SC1C**	1C Sec	1C Sec	4,694	4,693	4,693	4,692	4,693	4,693	4,693	4,695	4,697	4,698	4,699	4,700	56,341
3																
4	**SC2ND and BL**	2ND	2ND	129,002	129,093	129,124	129,156	129,237	129,284	129,325	129,335	129,417	129,488	129,551	129,618	1,551,630
5	**SC7**	2ND	2ND	0	0	0	0	0	0	0	0	0	0	0	0	0
6																
7	**SC2D**	2D	2D	47,905	47,939	47,951	47,963	47,993	48,011	48,027	48,030	48,060	48,087	48,110	48,135	576,212
8	**SC7**	2D	2D	3	3	3	3	3	3	3	3	3	3	3	3	41
9																
10	**SC3**	3 Sec	SC3	3,723	3,726	3,726	3,727	3,729	3,730	3,731	3,732	3,734	3,735	3,737	3,739	44,769
11	**SC4**	3 Sec	SC3	22	22	22	22	22	22	22	22	22	22	22	22	268
12	**SC7**	3 Sec	SC3	4	4	4	4	4	4	4	4	4	4	4	4	43
13																
14	**SC3**	3 Pri	SC3	711	711	711	711	712	712	712	712	713	713	713	713	8,544
15	**SC4**	3 Pri	SC3	21	21	21	21	21	21	21	21	21	21	21	21	255
16	**SC7**	3 Pri	SC3	4	4	4	4	4	4	4	4	4	4	4	4	48
17																
18	**SC3**	3 Sub	SC3	133	133	133	133	133	133	133	133	133	133	133	133	1,594
19	**SC4**	3 Sub	SC3	12	12	12	12	12	12	12	12	12	12	12	12	140
20	**SC7**	3 Sub	SC3	6	6	6	6	6	6	6	6	6	6	6	6	71
21																
22	**SC3**	3 Tran	SC3	23	23	23	23	23	23	23	23	23	23	23	23	281
23	**SC4**	3 Tran	SC3	7	7	7	7	7	7	7	7	7	7	7	7	89
24	**SC7**	3 Tran	SC3	4	4	4	4	4	4	4	4	4	4	4	4	48
25																
26	**SC3A**	3A Sec	SC3A	10	10	10	10	10	10	10	10	10	10	10	10	119
27																
28	**SC3A**	3A Pri	SC3A	40	40	40	40	40	40	40	40	40	40	40	40	478
29	**SC4**	3A Pri	SC3A	10	10	10	10	10	10	10	10	10	10	10	10	115
30	**SC7**	3A Pri	SC3A	4	4	4	4	4	4	4	4	4	4	4	4	48
31	**SC12**	3A Pri	SC3A	1	1	1	1	1	1	1	1	1	1	1	1	6
32																
33	**SC3A**	3A Sub	SC3A	61	61	61	61	61	61	61	61	61	61	61	61	733
34	**SC4**	3A Sub	SC3A	7	7	7	7	7	7	7	7	7	7	7	7	89
35	**SC7**	3A Sub	SC3A	2	2	2	2	2	2	2	2	2	2	2	2	24
36																
37	**SC3A**	3A Tran	SC3A	66	66	66	66	66	66	66	66	66	66	66	66	793
38	**SC4**	3A Tran	SC3A	21	21	21	21	21	21	21	21	21	21	21	21	255
39	**SC7**	3A Tran	SC3A	5	5	5	5	5	5	5	5	5	5	5	5	59
40	**SC12**	3A Tran	SC3A	4	4	4	4	4	4	4	4	4	4	4	4	43
41																
42	**SL**	SL	SL	6,264	6,264	6,264	6,264	6,264	6,264	6,264	6,264	6,264	6,264	6,264	6,264	75,168
43	**SL**	SL	SL	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	14,400
44	**SL**	SL	SL	647	647	647	647	647	647	647	647	647	647	647	647	7,764
45	**SL**	SL	SL	2,218	2,218	2,218	2,218	2,218	2,218	2,218	2,218	2,218	2,218	2,218	2,218	26,616
46																
47	**Total**			1,724,382	1,724,431	1,724,286	1,724,224	1,724,428	1,724,478	1,724,652	1,725,310	1,726,128	1,726,642	1,726,934	1,727,402	20,703,297

KWH
E-RDP-3CU, Sch. 9E

Niagara Mohawk Power Corporation d/b/a National Grid
Embedded Cost of Service Study (ECOSS)- Rate Year Ending March 31, 2026 (CU)
kWh Deliveries

Line	Rate Class	Service	Rate	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	FY2026 Total
1	**SC1**	1 Sec	1 Sec	886,110	763,512	817,659	1,028,103	1,091,594	977,354	793,304	815,565	1,017,774	1,192,587	1,088,491	1,028,212	11,500,266
2	**SC1C**	1C Sec	1C Sec	20,927	18,032	19,310	24,281	25,780	23,082	18,735	19,261	24,037	28,165	25,707	24,283	271,599
3																
4	**SC2ND and BL**	2ND	2ND	60,327	55,130	56,715	62,386	66,488	65,221	59,664	58,402	63,084	67,156	62,571	60,643	737,787
5	**SC7**	2ND	2ND	0	0	0	0	0	0	0	0	0	0	0	0	0
6																
7	**SC2D**	2D	2D	320,217	296,464	305,047	336,078	351,893	347,178	315,766	310,056	335,456	359,289	333,677	322,708	3,933,829
8	**SC7**	2D	2D	86	81	83	90	94	93	86	84	90	95	90	86	1,059
9	**NYPA RNY**	2D	RNY	246	244	246	257	261	258	250	254	255	257	253	242	3,024
10																
11	**SC3**	3 Sec	SC3	316,982	295,983	303,771	332,346	346,707	342,253	313,759	309,407	331,579	352,541	329,614	318,378	3,893,320
12	**SC4**	3 Sec	SC3	6,510	6,565	6,506	6,757	6,818	6,690	6,663	6,631	6,735	6,762	6,421	6,530	79,589
13	**SC7**	3 Sec	SC3	199	187	191	209	217	215	198	195	208	221	207	200	2,447
14	**NYPA R&E**	3 Sec	RE	1,452	1,438	1,451	1,512	1,535	1,521	1,475	1,498	1,503	1,514	1,488	1,424	17,813
15	**NYPA RNY**	3 Sec	RNY	8,245	8,165	8,237	8,586	8,719	8,638	8,378	8,509	8,537	8,597	8,451	8,087	101,148
16	**NYPA PP**	3 Sec	PP	150	148	149	156	158	157	152	154	155	156	153	147	1,836
17																
18	**SC3**	3 Pri	SC3	134,079	125,197	128,491	140,578	146,652	144,768	132,716	130,874	140,253	149,119	139,422	134,669	1,646,816
19	**SC4**	3 Pri	SC3	8,700	8,774	8,695	9,031	9,112	8,940	8,904	8,861	9,001	9,037	8,581	8,727	106,362
20	**SC7**	3 Pri	SC3	589	552	566	617	643	635	584	577	616	652	612	591	7,234
21	**NYPA R&E**	3 Pri	RE	6,566	6,503	6,560	6,838	6,944	6,880	6,673	6,777	6,799	6,847	6,731	6,441	80,558
22	**NYPA RNY**	3 Pri	RNY	5,727	5,671	5,721	5,964	6,056	6,000	5,819	5,910	5,930	5,971	5,870	5,617	70,257
23																
24	**SC3**	3 Sub	SC3	36,076	33,686	34,573	37,825	39,459	38,952	35,709	35,214	37,737	40,123	37,514	36,235	443,104
25	**SC4**	3 Sub	SC3	2,335	2,355	2,334	2,424	2,446	2,400	2,390	2,378	2,416	2,426	2,303	2,342	28,549
26	**SC7**	3 Sub	SC3	858	804	824	899	936	924	851	840	897	950	891	860	10,534
27	**NYPA R&E**	3 Sub	RE	6,171	6,111	6,165	6,426	6,525	6,465	6,271	6,368	6,390	6,434	6,325	6,053	75,704
28	**NYPA RNY**	3 Sub	RNY	2,943	2,914	2,940	3,065	3,112	3,083	2,990	3,037	3,047	3,068	3,016	2,887	36,103
29	**NYPA PP**	3 Sub	PP	880	872	880	917	931	922	895	909	912	918	902	864	10,801
30	**ST.LAWRENC**	3 Sub	STL	0	0	0	0	0	0	0	0	0	0	0	0	0
31																
32	**SC3**	3 Tran	SC3	8,431	7,873	8,080	8,840	9,222	9,103	8,345	8,230	8,819	9,377	8,767	8,468	103,554
33	**SC4**	3 Tran	SC3	3,151	3,177	3,149	3,270	3,300	3,238	3,224	3,209	3,259	3,273	3,107	3,160	38,517
34	**SC7**	3 Tran	SC3	122	115	117	128	133	132	121	120	128	135	127	123	1,501
35	**NYPA R&E**	3 Tran	RE	4,071	4,031	4,067	4,239	4,305	4,265	4,137	4,201	4,215	4,245	4,173	3,993	49,942
36	**NYPA RNY**	3 Tran	RNY	482	477	482	502	510	505	490	497	499	503	494	473	5,913
37	**NYPA HLF**	3 Tran	HLF	1,066	1,056	1,065	1,110	1,128	1,117	1,083	1,100	1,104	1,112	1,093	1,046	13,081
38																
39	**SC3A**	3A Sec	SC3A	9,815	9,438	9,602	10,257	10,561	10,444	9,842	9,850	10,216	10,581	10,135	9,745	120,486
40	**NYPA RNY**	3A Sec	RNY	307	304	306	319	324	321	312	316	318	320	314	301	3,762
41																

KWH
E-RDP-3CU, Sch. 9E

Niagara Mohawk Power Corporation d/b/a National Grid
Embedded Cost of Service Study (ECOSS)- Rate Year Ending March 31, 2026 (CU)
kWh Deliveries

Line	Rate Class	Service	Rate	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	FY2026 Total
42	**SC3A**	3A Pri	SC3A	40,107	38,564	39,237	41,912	43,154	42,675	40,219	40,250	41,746	43,238	41,414	39,821	492,337
43	**SC4**	3A Pri	SC3A	34,079	34,367	34,059	35,373	35,690	35,019	34,877	34,709	35,257	35,399	33,612	34,183	416,624
44	**SC7**	3A Pri	SC3A	2,245	2,105	2,157	2,352	2,450	2,419	2,226	2,200	2,346	2,486	2,332	2,251	27,568
45	**SC12**	3A Pri	SC3A	1	1	1	1	1	1	1	1	1	1	1	1	7
46	**NYPA R&E**	3A Pri	RE	11,642	11,529	11,631	12,124	12,311	12,198	11,831	12,015	12,055	12,139	11,934	11,420	142,830
47	**NYPA RNY**	3A Pri	RNY	6,815	6,749	6,809	7,097	7,207	7,141	6,926	7,034	7,057	7,106	6,986	6,685	83,612
48	**NYPA PP**	3A Pri	PP	1,154	1,143	1,153	1,202	1,221	1,209	1,173	1,191	1,195	1,204	1,183	1,132	14,162
49																
50	**SC3A**	3A Sub	SC3A	103,906	99,908	101,652	108,580	111,798	110,558	104,194	104,276	108,151	112,016	107,290	103,164	1,275,494
51	**SC4**	3A Sub	SC3A	22,013	22,199	22,000	22,849	23,054	22,620	22,528	22,420	22,774	22,865	21,711	22,080	269,112
52	**SC7**	3A Sub	SC3A	3,965	3,717	3,810	4,155	4,326	4,272	3,931	3,885	4,144	4,390	4,119	3,976	48,691
53	**NYPA R&E**	3A Sub	RE	9,288	9,198	9,279	9,672	9,822	9,732	9,439	9,586	9,618	9,685	9,521	9,111	113,950
54	**NYPA RNY**	3A Sub	RNY	12,555	12,434	12,543	13,075	13,277	13,155	12,758	12,957	13,001	13,091	12,869	12,315	154,030
55																
56	**SC3A**	3A Tran	SC3A	282,469	271,600	276,341	295,175	303,921	300,552	283,251	283,475	294,008	304,514	291,668	280,452	3,467,426
57	**SC4**	3A Tran	SC3A	72,055	72,665	72,014	74,792	75,463	74,043	73,743	73,388	74,546	74,847	71,068	72,275	880,900
58	**SC7**	3A Tran	SC3A	5,639	5,287	5,419	5,909	6,153	6,076	5,591	5,525	5,894	6,244	5,857	5,654	69,249
59	**SC12**	3A Tran	SC3A	267	265	267	278	282	280	271	276	277	279	274	262	3,277
60	**NYPA R&E**	3A Tran	RE	122,926	121,734	122,805	128,011	129,991	128,795	124,915	126,862	127,285	128,171	126,001	120,577	1,508,072
61	**NYPA RNY**	3A Tran	RNY	55,860	55,319	55,805	58,171	59,071	58,527	56,764	57,649	57,841	58,244	57,258	54,793	685,300
62	**NYPA PP**	3A Tran	PP	616,093	610,120	615,491	641,579	651,502	645,509	626,062	635,824	637,942	642,381	631,507	604,323	7,558,333
63	**NYPA HLF**	3A Tran	HLF	75,510	74,778	75,436	78,634	79,850	79,116	76,732	77,929	78,188	78,732	77,399	74,068	926,373
64																
65	**SL**	SL	SL	1,401	1,401	1,401	1,401	1,401	1,401	1,401	1,401	1,401	1,401	1,401	1,401	16,813
66	**SL**	SL	SL	3,926	3,553	3,186	3,415	3,880	4,290	5,034	5,382	5,837	5,674	4,710	4,645	53,532
67	**SL**	SL	SL	3,694	3,331	2,979	3,197	3,645	4,045	4,760	5,099	5,535	5,377	4,457	4,384	50,504
68	**SL**	SL	SL	520	537	520	537	537	520	537	520	537	537	485	537	6,322
69																
70	**Total**			2,726,474	2,518,854	2,605,106	2,952,562	3,081,716	2,941,044	2,633,514	2,647,953	2,941,299	3,200,711	2,991,681	2,869,325	34,110,239

KW_Sales
E-RDP-3CU, Sch. 9F

Niagara Mohawk Power Corporation d/b/a National Grid
Embedded Cost of Service Study (ECOSS)- Rate Year Ending March 31, 2026 (CU)
kW Billed

Line	Rate Class	Service	Rate	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	FY2026 Total
1	**SC2D**	2D	2D	1,089,074	1,008,290	1,037,481	1,143,019	1,196,808	1,180,772	1,073,936	1,054,517	1,140,903	1,221,962	1,134,855	1,097,548	13,379,166
2	**SC7**	2D	2D	234	220	225	246	256	253	232	230	245	260	243	235	2,879
3	**NYPA RNY**	2D	RNY	734	727	733	764	776	769	746	758	760	765	752	720	9,005
4																
5	**SC3**	3 Sec	SC3	826,830	772,056	792,371	866,907	904,365	892,748	818,424	807,070	864,905	919,583	859,779	830,472	10,155,507
6	**SC4**	3 Sec	SC3	15,172	15,300	15,163	15,748	15,889	15,591	15,527	15,453	15,696	15,760	14,964	15,218	185,483
7	**SC7**	3 Sec	SC3	675	633	649	708	737	728	670	662	706	748	702	677	8,295
8	**NYPA R&E**	3 Sec	RE	3,896	3,858	3,892	4,057	4,120	4,082	3,959	4,021	4,034	4,062	3,993	3,822	47,797
9	**NYPA RNY**	3 Sec	RNY	19,683	19,492	19,664	20,497	20,814	20,623	20,001	20,313	20,381	20,523	20,175	19,307	241,474
10	**NYPA PP**	3 Sec	PP	277	274	277	289	293	290	282	286	287	289	284	272	3,399
11																
12	**SC3**	3 Pri	SC3	313,655	292,877	300,583	328,859	343,068	338,661	310,466	306,159	328,099	348,841	326,154	315,037	3,852,459
13	**SC4**	3 Pri	SC3	17,835	17,986	17,825	18,513	18,679	18,327	18,253	18,165	18,452	18,526	17,591	17,890	218,041
14	**SC7**	3 Pri	SC3	1,761	1,651	1,693	1,845	1,922	1,897	1,746	1,726	1,841	1,950	1,829	1,766	21,627
15	**NYPA R&E**	3 Pri	RE	13,132	13,005	13,119	13,675	13,887	13,759	13,344	13,552	13,598	13,692	13,460	12,881	161,103
16	**NYPA RNY**	3 Pri	RNY	13,406	13,276	13,393	13,961	14,177	14,046	13,623	13,836	13,882	13,978	13,742	13,150	164,470
17																
18	**SC3**	3 Sub	SC3	87,825	82,007	84,164	92,082	96,060	94,826	86,932	85,726	91,869	97,677	91,324	88,211	1,078,703
19	**SC4**	3 Sub	SC3	5,424	5,470	5,421	5,630	5,681	5,574	5,552	5,525	5,612	5,635	5,350	5,441	66,316
20	**SC7**	3 Sub	SC3	2,171	2,036	2,087	2,275	2,369	2,340	2,153	2,128	2,270	2,404	2,256	2,177	26,666
21	**NYPA R&E**	3 Sub	RE	10,730	10,625	10,719	11,173	11,346	11,242	10,903	11,073	11,110	11,187	10,998	10,525	131,631
22	**NYPA RNY**	3 Sub	RNY	7,073	7,005	7,067	7,366	7,480	7,411	7,188	7,300	7,324	7,375	7,250	6,938	86,778
23	**NYPA PP**	3 Sub	PP	1,715	1,698	1,713	1,786	1,814	1,797	1,743	1,770	1,776	1,788	1,758	1,682	21,041
24	**ST.LAWRENC**	3 Sub	STL	0	0	0	0	0	0	0	0	0	0	0	0	0
25																
26	**SC3**	3 Tran	SC3	18,491	17,266	17,720	19,387	20,225	19,965	18,303	18,049	19,342	20,565	19,228	18,572	227,114
27	**SC4**	3 Tran	SC3	10,401	10,489	10,395	10,796	10,893	10,688	10,645	10,594	10,761	10,804	10,259	10,433	127,158
28	**SC7**	3 Tran	SC3	1,354	1,270	1,302	1,419	1,478	1,459	1,343	1,327	1,416	1,500	1,407	1,358	16,633
29	**NYPA R&E**	3 Tran	RE	6,012	5,954	6,006	6,261	6,358	6,299	6,109	6,205	6,225	6,269	6,163	5,897	73,758
30	**NYPA RNY**	3 Tran	RNY	867	858	866	903	917	908	881	895	898	904	889	850	10,635
31	**NYPA HLF**	3 Tran	HLF	1,740	1,723	1,739	1,812	1,840	1,823	1,769	1,796	1,802	1,815	1,784	1,707	21,351
32																

KW_Sales
E-RDP-3CU, Sch. 9F

Niagara Mohawk Power Corporation d/b/a National Grid
Embedded Cost of Service Study (ECOSS)- Rate Year Ending March 31, 2026 (CU)
kW Billed

Line	Rate Class	Service	Rate	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	FY2026 Total
33	**SC3A**	3A Sec	SC3A	19,806	19,044	19,376	20,697	21,310	21,074	19,861	19,876	20,615	21,351	20,451	19,664	243,123
34	**NYPA RNY**	3A Sec	RNY	671	664	670	698	709	703	681	692	694	699	687	658	8,228
35																
36	**SC3A**	3A Pri	SC3A	82,471	79,297	80,682	86,180	88,734	87,750	82,699	82,765	85,840	88,907	85,156	81,882	1,012,363
37	**SC4**	3A Pri	SC3A	83,887	84,597	83,839	87,073	87,854	86,202	85,852	85,438	86,787	87,137	82,738	84,143	1,025,547
38	**SC7**	3A Pri	SC3A	8,928	8,372	8,581	9,357	9,743	9,621	8,854	8,749	9,333	9,887	9,275	8,953	109,654
39	**SC12**	3A Pri	SC3A	19	19	19	20	20	20	20	20	20	20	20	19	236
40	**NYPA R&E**	3A Pri	RE	15,433	15,284	15,418	16,072	16,320	16,170	15,683	15,927	15,980	16,092	15,819	15,138	189,337
41	**NYPA RNY**	3A Pri	RNY	14,173	14,035	14,159	14,759	14,987	14,849	14,402	14,627	14,675	14,777	14,527	13,902	173,872
42	**NYPA PP**	3A Pri	PP	1,797	1,779	1,795	1,871	1,900	1,882	1,826	1,854	1,860	1,873	1,842	1,762	22,041
43																
44	**SC3A**	3A Sub	SC3A	201,100	193,362	196,738	210,146	216,373	213,975	201,657	201,817	209,315	216,795	207,649	199,664	2,468,591
45	**SC4**	3A Sub	SC3A	47,142	47,541	47,115	48,933	49,372	48,443	48,246	48,014	48,772	48,969	46,497	47,286	576,330
46	**SC7**	3A Sub	SC3A	8,512	7,981	8,181	8,920	9,289	9,172	8,441	8,341	8,898	9,426	8,843	8,536	104,540
47	**NYPA R&E**	3A Sub	RE	17,214	17,047	17,197	17,926	18,203	18,036	17,492	17,765	17,824	17,948	17,645	16,885	211,183
48	**NYPA RNY**	3A Sub	RNY	27,039	26,777	27,013	28,158	28,593	28,330	27,477	27,905	27,998	28,193	27,716	26,523	331,720
49																
50	**SC3A**	3A Tran	SC3A	522,231	502,138	510,904	545,723	561,894	555,665	523,679	524,093	543,565	562,989	539,239	518,503	6,410,622
51	**SC4**	3A Tran	SC3A	130,206	131,308	130,131	135,150	136,363	133,798	133,255	132,613	134,706	135,250	128,422	130,602	1,591,804
52	**SC7**	3A Tran	SC3A	13,666	12,814	13,135	14,322	14,913	14,726	13,552	13,392	14,285	15,134	14,197	13,704	167,840
53	**SC12**	3A Tran	SC3A	1,801	1,784	1,800	1,876	1,905	1,887	1,831	1,859	1,865	1,878	1,846	1,767	22,100
54	**NYPA R&E**	3A Tran	RE	189,875	188,034	189,689	197,730	200,788	198,941	192,947	195,956	196,609	197,977	194,625	186,248	2,329,420
55	**NYPA RNY**	3A Tran	RNY	246,578	244,187	246,336	256,778	260,749	258,351	250,567	254,474	255,322	257,099	252,746	241,867	3,025,054
56	**NYPA PP**	3A Tran	PP	1,778	1,761	1,776	1,852	1,880	1,863	1,807	1,835	1,841	1,854	1,823	1,744	21,814
57	**NYPA HLF**	3A Tran	HLF	120,019	118,855	119,901	124,983	126,916	125,749	121,961	123,862	124,275	125,140	123,021	117,726	1,472,407
58																
59	**Total**			4,224,515	4,022,731	4,100,724	4,419,202	4,571,068	4,514,086	4,217,520	4,191,009	4,405,272	4,608,256	4,361,973	4,219,961	51,856,317

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Niagara Mohawk Power Corporation d/b/a National Grid
Embedded Cost of Service Study (ECOSS)- Rate Year Ending March 31, 2026 (CU

Distribution Revenue at Current Rates

			Customer Charge			Demand Charge			kWh-Based Charge		
Line	**Description**	**Includes**	**Annual Bills**	**Monthly Charge**	**Customer Chg Revenue**	**Billing Demand**	**Demand Charge**	**Demand Chg Revenue**	**kWh Deliveries X 1000**	**kWh-Based Chg**	**kWh-Based Chg Revenue**
1	Residential	SC-1	18,336,214	$17.33	317,766,592				11,500,266	$0.07576	871,260,164
2	Residential TOU	SC-1C	56,341	$30.62	1,725,152				271,599	$0.04068	11,048,667
3	Small Gen No Dem	SC-2-ND	1,551,630	$21.02	32,615,266				737,787	$0.08685	64,076,841
4	Small Gen Demand	SC-2-Dem	576,253	$53.57	30,869,877	13,391,050	$14.85	198,857,087	3,937,911		
5	Large Gen-Sec	SC-3-S	45,080	$675.00	30,428,832	10,641,955	$12.35	131,428,145	4,096,153		
6	Large Gen-Pri	SC-3-P	8,847	$700.00	6,192,554	4,417,701	$11.18	49,389,901	1,911,227		
7	Large Gen-Tran	SC-3-T	2,224	$1,150.00	2,557,103	1,887,785	$3.46	6,531,737	817,302		
8	Large Gen TOU-S/P	SC-3A-S/P	765	$3,000.00	2,294,135	2,784,402	$12.39	34,498,737	1,301,387		
9	Large Gen TOU-SubT	SC-3A-U	846	$3,700.00	3,129,938	3,692,364	$4.32	15,951,011	1,861,277		
10	Large Gen TOU-Tran	SC-3A-T	1,150	$7,500.00	8,625,130	15,041,060	$4.28	64,375,738	7,548,157		
11	Lighting	SC-L	123,948	See below	23,867,883				127,171	See below	10,460,064
12			20,703,297		460,072,461	51,856,317		501,032,356	34,110,239		956,845,736
13			*20,703,297*	*Sales File*		*51,856,317*	*Sales File*		*34,110,239*	*Sales File*	
14			*-*	*Difference*		*0*	*Difference*		*-*	*Difference*	
15											
16											
17											
18											
19	Street Lighting			Average/ Month							
20	SC1		75,168	$2.06	1,854,408				16,813	$0.09886	1,662,178
21	SC2, SC5		14,400	$120.78	20,871,441				53,532	$0.09886	5,292,170
22	SC3, SC6		7,764	$3.81	354,733				50,504	$0.06787	3,427,703
23	SC4		26,616	$2.47	787,301				6,322	$0.01234	78,014
24			123,948		23,867,883				127,171		10,460,064
25											

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Niagara Mohawk Power Corporation d/b/a National Grid
Embedded Cost of Service Study (ECOSS)- Rate Year Ending March 31, 2026 (CU)

Distribution Revenue at Current Rates

Line	Description	Includes	Fixed Charges: kVA	Fixed Charges: kVA Rate	Fixed Charges: kVA Charge Revenue	Distribution Revenue	FS MWh	Commodity Revenue	MFC Revenue	SBC+ETIP	FS Commodity Revenue
1	Residential	SC-1			-	1,189,026,755	10,980,123	843,794,150	21,083,316	76,767,752	823,988,130
2	Residential TOU	SC-1C			-	12,773,819	184,376	10,591,284	274,591	1,813,009	10,376,491
3	Small Gen No Dem	SC-2-ND			-	96,692,107	568,844	43,099,833	1,063,106	4,924,954	41,418,447
4	Small Gen Demand	SC-2-Dem			-	229,726,964	1,861,401	135,762,999	859,532	26,256,388	132,292,827
5	Large Gen-Sec	SC-3-S	547,816	$0.85	465,644	162,322,621	870,449	66,335,387	406,433	26,138,669	62,717,627
6	Large Gen-Pri	SC-3-P	629,345	$0.85	534,943	56,117,399	315,135	22,915,520	139,681	11,308,506	21,287,300
7	Large Gen-Tran	SC-3-T	421,299	$0.85	358,104	9,446,944	215,878	13,947,730	89,214	3,800,868	13,352,146
8	Large Gen TOU-S/P	SC-3A-S/P	440,648	$1.02	449,461	37,242,333	199,715	13,721,194	84,249	6,568,024	12,678,351
9	Large Gen TOU-SubT	SC-3A-U	796,797	$1.02	812,733	19,893,682	128,770	9,484,579	52,878	9,897,391	7,900,208
10	Large Gen TOU-Tran	SC-3A-T	2,126,623	$1.02	2,169,155	75,170,023	2,172,503	131,450,366	858,064	21,566,043	126,813,248
11	Lighting	SC-L				34,327,947	45,655	2,714,568	14,277	848,908	2,610,146
12			4,962,528		4,790,041	1,922,740,594	17,542,850	1,293,817,610	24,925,341	189,890,511	1,255,434,920
13			*4,962,528*		*RevSum tab*	*1,922,740,594*	*17,542,850*	*1,293,817,610*	*24,925,341*	*189,890,511*	
14			-				-				
15											
16											
17											
18											
19	Street Lighting										
20	SC1					3,516,586	6,036	358,896	3,894	0	358,896
21	SC2, SC5					26,163,610	19,218	1,142,679	12,399	0	1,142,679
22	SC3, SC6					3,782,436	18,131	1,078,044	11,698	0	1,078,044
23	SC4					865,316	2,270	134,949	1,464	0	134,949
24						34,327,947	45,655	2,714,568	29,455	-	2,714,568
25											

Rev-Other
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Niagara Mohawk Power Corporation d/b/a National Grid
Embedded Cost of Service Study (ECOSS)- Rate Year Ending March 31, 2026 (CU
Other Revenue at Current Rates

Line	Service Classification	Delivery Revenue
1	**Other Retail Revenues**	
2	SBC CEF	200,288,508
3	ETIP	
4	Queensbury+Clayton Underground Revenue	662,793
5	EJP Discounts	(835,000)
6	Merchant Function Charge	24,925,343
7	SC7 Discounts	106,655
8	Special L Revenues	660,103
9	VDER Charge	33,905,071
10	DLM Charge	2,368,536
11	Consolidated Billing Credits	(1,141,613)
12	Transformer Credit	(296,264)
13	**Total Other Retail Revenues**	**260,644,131**
14		
15	CESS Charge	77,188,541
16	**Total Other Commodity Revenues**	**77,188,541**
17		
18	**Miscellaneous Revenues**	
19	Wholesale Transmission	365,987,677
20	Late Payment Charges	21,806,952
21	Rent from Electric Property	23,697,061
22	Plant Leased to Others	1,763,356
23	CSS Billing Fees	2,479,056
24	Open Access Revenues	415,610
25	Miscellaneous Difference	
26	NYS Energy Highway LS Transco Amortization	691,935
27	Other Misc Electric Revenue	25,659,770
28	**Total Miscellaneous Revenues**	**442,501,415**
29		

Rev-Sum
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Niagara Mohawk Power Corporation d/b/a National Grid
Embedded Cost of Service Study (ECOSS)- Rate Year Ending March 31, 2026 (CU)
Summary of Revenue at Current Rates

Line	Service Classification	Bills	MWh	Billed kW	Total Base Revenue	ETIP	Full Service Commodity	Total Commodity	GRT	Total Revenue
1	SC1 Residential	18,336,214	11,500,266		1,189,026,755	0	843,794,150	843,794,150	34,662,203	2,067,483,109
2	SC1C Residential TOU	56,341	271,599		12,773,819	0	10,591,284	10,591,284	409,658	23,774,761
3	SC2ND Small General No Demand	1,551,630	737,787		96,692,107	0	43,099,833	43,099,833	1,465,956	141,257,895
4	SC2D Small General Demand	576,253	3,937,911	13,391,050	229,726,964	(10,176)	135,762,999	135,762,999	3,965,684	369,445,471
5	SC3 Large General - Secondary	45,080	4,096,153	10,641,955	162,322,621	(398,031)	66,335,387	66,335,387	2,576,867	230,836,844
6	SC3 Large General - Primary	8,847	1,911,227	4,417,701	56,117,399	(442,780)	22,915,520	22,915,520	913,297	79,503,436
7	SC3 Large General - SubT / Trans	2,224	817,302	1,887,785	9,446,944	(376,262)	13,947,730	13,947,730	275,213	23,293,625
8	SC3A Large General - TOU - Sec / Prim	765	1,301,387	2,784,402	37,242,333	(487,913)	13,721,194	13,721,194	580,959	51,056,573
9	SC3A Large General - TOU - SubT	846	1,861,277	3,692,364	19,893,682	(738,348)	9,484,579	9,484,579	396,035	29,035,948
10	SC3A Large General - TOU - Trans	1,150	7,548,157	15,041,060	75,170,023	(7,944,486)	131,450,366	131,450,366	2,307,216	200,983,118
11	Total PSC 220	20,579,349	33,983,068	51,856,317	1,888,412,646	(10,397,996)	1,291,103,041	1,291,103,041	47,553,088	3,216,670,780
12										
13	Street Lighting - Total PSC No. 214	123,948	127,171	-	34,327,947	0	2,714,568	2,714,568	382,885	37,425,401
14										
15	Base Tariff Revenue	**20,703,297**	**34,110,239**	**51,856,317**	**1,922,740,594**	**(10,397,996)**	**1,293,817,610**	**1,293,817,610**	**47,935,973**	**3,254,096,181**
16										
17	Total Other Retail Revenues				260,644,131		77,188,541	77,188,541		337,832,672
18	Total Miscellaneous Revenues				442,501,415			0		442,501,415
19	Total Revenues Rate Year Ending March 31, 2026	**20,703,297**	**34,110,239**	**51,856,317**	**2,625,886,140**	**(10,397,996)**	**1,371,006,151**	**1,371,006,151**	**47,935,973**	**4,034,430,268**

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Niagara Mohawk Power Corporation d/b/a National Grid
Embedded Cost of Service Study (ECOSS)- Rate Year Ending March 31, 2026 (CU)

Transformer Costs

Line	Rate Class	Includes	Customers in Study	Total Transformer Costs in Study	Average Cost Per Customer	Average Customers	Total Transformers Cost
1	Residential	SC-1	1,528,389	1,540,719,540	$1,008	1,528,018	1,540,345,393
1	Residential TOU	SC-1C	0	In SC-1	$1,008	4,695	4,732,937
2	Small Gen No Dem	SC-2-ND	122,020	95,960,063	$786	129,303	101,687,243
3	Small Gen Demand	SC-2-Dem	47,295	398,447,051	$8,425	48,021	404,564,143
4	Large Gen-Sec	SC-3-S	3,798	224,212,328	$59,034	3,757	221,771,015
5	Large Gen-Pri	SC-3-P		SC-3-S	$59,034	737	43,520,618
6	Large Gen-Tran	SC-3-T		SC-3-S	$59,034	185	10,938,902
7	Large Gen TOU-S/P	SC-3A-S/P			$59,034	64	3,762,019
8	Large Gen TOU-SubT	SC-3A-U		SC-3-S	$59,034	70	4,161,571
9	Large Gen TOU-Tran	SC-3A-T		SC-3-S	$59,034	96	5,657,540
10	Lighting	SC-L				10,329	17,088,842
11			1,701,502	2,259,338,982	$1,386	1,725,275	2,358,230,224

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Niagara Mohawk Power Corporation d/b/a National Grid
Embedded Cost of Service Study (ECOSS)- Rate Year Ending March 31, 2026 (CU)

Transformer Cost Allocation to Rate Classes

Line	Transformer	Rate Code	Total Customers	Class NCP Per Customer	NCP of Customers on Transformer	Total NCP for Transformer	% of NCP for Transforme	Number of Transformers	Cost Per Transformer	Total Installed Cost	Allocated Transformer Cost
1	OH_1_10	SC-1	70,512	1.90	133,893		88.1403%	64,428	3,365.91	216,858,849	191,140,047
2	OH_1_10	SC-2-ND	6,799	1.50	10,192		6.7093%				14,549,668
3	OH_1_10	SC-2-Dem	287	17.55	5,036		3.3148%				7,188,536
4	OH_1_10	SC-3-S	13	214.49	2,788	151,909	1.8356%				3,980,598
5	OH_1_100	SC-1	12,937	1.90	24,566		55.1910%	1,679	9,054.54	15,202,573	8,390,459
6	OH_1_100	SC-2-ND	2,746	1.50	4,116		9.2482%				1,405,957
7	OH_1_100	SC-2-Dem	841	17.55	14,756		33.1513%				5,039,855
8	OH_1_100	SC-3-S	5	214.49	1,072	44,510	2.4095%				366,301
9	OH_1_167	SC-1	493	1.90	936		62.4683%	54	4,243.19	229,132	143,135
10	OH_1_167	SC-2-ND	106	1.50	159		10.6032%				24,295
11	OH_1_167	SC-2-Dem	23	17.55	404		26.9284%				61,702
12	OH_1_167	SC-3-S	-	214.49	-	1,499	0.0000%				-
13	OH_1_250	SC-1	2	1.90	4		3.4819%	5	4,747.51	23,738	827
14	OH_1_250	SC-2-ND	-	1.50	-		0.0000%				-
15	OH_1_250	SC-2-Dem	6	17.55	105		96.5181%				22,911
16	OH_1_250	SC-3-S	-	214.49	-	109	0.0000%				-
17	OH_1_15	SC-1	21,825	1.90	41,443		89.2948%	10,590	3,604.19	38,168,408	34,082,396
18	OH_1_15	SC-2-ND	1,370	1.50	2,054		4.4250%				1,688,946
19	OH_1_15	SC-2-Dem	105	17.55	1,842		3.9695%				1,515,078
20	OH_1_15	SC-3-S	5	214.49	1,072	46,411	2.3108%				881,987
21	OH_1_25	SC-1	591,374	1.90	1,122,945		88.0648%	184,481	3,524.78	650,254,939	572,645,668
22	OH_1_25	SC-2-ND	38,875	1.50	58,275		4.5701%				29,717,588
23	OH_1_25	SC-2-Dem	4,558	17.55	79,972		6.2717%				40,781,948
24	OH_1_25	SC-3-S	65	214.49	13,942	1,275,135	1.0934%				7,109,736
25	OH_1_37.5	SC-1	51,452	1.90	97,701		91.2307%	4,754	3,713.66	17,654,740	16,106,548
26	OH_1_37.5	SC-2-ND	2,280	1.50	3,418		3.1915%				563,449
27	OH_1_37.5	SC-2-Dem	316	17.55	5,544		5.1772%				914,023
28	OH_1_37.5	SC-3-S	2	214.49	429	107,092	0.4006%				70,721
29	OH_1_5	SC-1	2,281	1.90	4,331		85.4194%	2,011	3,555.54	7,150,194	6,107,653
30	OH_1_5	SC-2-ND	224	1.50	336		6.6221%				473,496
31	OH_1_5	SC-2-Dem	23	17.55	404		7.9585%				569,045
32	OH_1_5	SC-3-S	-	214.49	-	5,071	0.0000%				-
33	OH_1_30	SC-1	2	1.90	4		71.6990%	4	5,136.73	20,547	14,732
34	OH_1_30	SC-2-ND	1	1.50	1		28.3010%				5,815
35	OH_1_30	SC-2-Dem	-	17.55	-		0.0000%				-
36	OH_1_30	SC-3-S	-	214.49	-	5	0.0000%				-
37	OH_1_45	SC-1	31	1.90	59		95.1537%	3	3,750.15	11,250	10,705
38	OH_1_45	SC-2-ND	2	1.50	3		4.8463%				545
39	OH_1_45	SC-2-Dem	-	17.55	-		0.0000%				-
40	OH_1_45	SC-3-S	-	214.49	-	62	0.0000%				-

Niagara Mohawk Power Corporation d/b/a National Grid
Embedded Cost of Service Study (ECOSS)- Rate Year Ending March 31, 2026 (CU)

Transformer Cost Allocation to Rate Classes

Line	Transformer	Rate Code	Total Customers	Class NCP Per Customer	NCP of Customers on Transformer	Total NCP for Transformer	% of NCP for Transforme	Number of Transformers	Cost Per Transformer	Total Installed Cost	Allocated Transformer Cost
1	OH_1_10	SC-1	70,512	1.90	133,893		88.1403%	64,428	3,365.91	216,858,849	191,140,047
2	OH_1_10	SC-2-ND	6,799	1.50	10,192		6.7093%				14,549,668
3	OH_1_10	SC-2-Dem	287	17.55	5,036		3.3148%				7,188,536
4	OH_1_10	SC-3-S	13	214.49	2,788	151,909	1.8356%				3,980,598
5	OH_1_100	SC-1	12,937	1.90	24,566		55.1910%	1,679	9,054.54	15,202,573	8,390,459
41	OH_1_50	SC-1	417,852	1.90	793,448		84.0320%	46,668	4,217.01	196,799,423	165,374,401
42	OH_1_50	SC-2-ND	25,808	1.50	38,687		4.0973%				8,063,425
43	OH_1_50	SC-2-Dem	5,936	17.55	104,150		11.0303%				21,707,489
44	OH_1_50	SC-3-S	37	214.49	7,936	944,222	0.8405%				1,654,108
45	OH_1_75	SC-1	32,855	1.90	62,388		64.5233%	3,711	7,572.54	28,101,696	18,132,138
46	OH_1_75	SC-2-ND	4,599	1.50	6,894		7.1301%				2,003,689
47	OH_1_75	SC-2-Dem	1,501	17.55	26,336		27.2374%				7,654,171
48	OH_1_75	SC-3-S	5	214.49	1,072	96,690	1.1092%				311,698
49	OH_1_150	SC-1	10	1.90	19		34.1654%	8	4,260.99	34,088	11,646
50	OH_1_150	SC-2-ND	1	1.50	1		2.6972%				919
51	OH_1_150	SC-2-Dem	2	17.55	35		63.1374%				21,522
52	OH_1_150	SC-3-S	-	214.49	-	56	0.0000%				-
53	OH_1_300	SC-1	6	1.90	11		100.0000%	4	4,990.77	19,963	19,963
54	OH_1_300	SC-2-ND	-	1.50	-		0.0000%				-
55	OH_1_300	SC-2-Dem	-	17.55	-		0.0000%				-
56	OH_1_300	SC-3-S	-	214.49	-	11	0.0000%				-
57	OH_1_750	SC-1	1	1.90	2		9.7657%	3	7,180.11	21,540	2,104
58	OH_1_750	SC-2-ND	-	1.50	-		0.0000%				-
59	OH_1_750	SC-2-Dem	1	17.55	18		90.2343%				19,437
60	OH_1_750	SC-3-S	-	214.49	-	19	0.0000%				-
61	OH_3_5	SC-1	14	1.90	27		3.3981%	32	3,555.54	113,777	3,866
62	OH_3_5	SC-2-ND	19	1.50	28		3.6407%				4,142
63	OH_3_5	SC-2-Dem	17	17.55	298		38.1266%				43,379
64	OH_3_5	SC-3-S	2	214.49	429	782	54.8347%				62,389
65	OH_3_15	SC-1	28	1.90	53		11.7617%	79	3,604.19	284,731	33,489
66	OH_3_15	SC-2-ND	32	1.50	48		10.6116%				30,215
67	OH_3_15	SC-2-Dem	20	17.55	351		77.6267%				221,028
68	OH_3_15	SC-3-S	-	214.49	-	452	0.0000%				-
69	OH_3_25	SC-1	56	1.90	106		7.9824%	55	3,652.85	200,906	16,037
70	OH_3_25	SC-2-ND	23	1.50	34		2.5882%				5,200
71	OH_3_25	SC-2-Dem	19	17.55	333		25.0246%				50,276
72	OH_3_25	SC-3-S	4	214.49	858	1,332	64.4049%				129,394
73	OH_3_50	SC-1	132	1.90	251		14.9075%	124	3,774.48	468,035	69,772
74	OH_3_50	SC-2-ND	100	1.50	150		8.9156%				41,728
75	OH_3_50	SC-2-Dem	73	17.55	1,281		76.1769%				356,535
76	OH_3_50	SC-3-S	-	214.49	-	1,681	0.0000%				-

Niagara Mohawk Power Corporation d/b/a National Grid
Embedded Cost of Service Study (ECOSS)- Rate Year Ending March 31, 2026 (CU)

Transformer Cost Allocation to Rate Classes

Line	Transformer	Rate Code	Total Customers	Class NCP Per Customer	NCP of Customers on Transformer	Total NCP for Transformer	% of NCP for Transforme	Number of Transformers	Cost Per Transformer	Total Installed Cost	Allocated Transformer Cost
1	OH_1_10	SC-1	70,512	1.90	133,893		88.1403%	64,428	3,365.91	216,858,849	191,140,047
2	OH_1_10	SC-2-ND	6,799	1.50	10,192		6.7093%				14,549,668
3	OH_1_10	SC-2-Dem	287	17.55	5,036		3.3148%				7,188,536
4	OH_1_10	SC-3-S	13	214.49	2,788	151,909	1.8356%				3,980,598
5	OH_1_100	SC-1	12,937	1.90	24,566		55.1910%	1,679	9,054.54	15,202,573	8,390,459
77	OH_3_112.5	SC-1	335	1.90	636		11.0467%	333	4,078.55	1,358,157	150,031
78	OH_3_112.5	SC-2-ND	292	1.50	438		7.6013%				103,238
79	OH_3_112.5	SC-2-Dem	267	17.55	4,685		81.3520%				1,104,888
80	OH_3_112.5	SC-3-S	-	214.49	-	5,758	0.0000%				-
81	OH_3_150	SC-1	6,378	1.90	12,111		7.6524%	6,979	14,445.23	100,813,260	7,714,673
82	OH_3_150	SC-2-ND	5,381	1.50	8,066		5.0968%				5,138,252
83	OH_3_150	SC-2-Dem	6,611	17.55	115,993		73.2913%				73,887,341
84	OH_3_150	SC-3-S	103	214.49	22,093	158,264	13.9595%				14,072,995
85	OH_3_167	SC-1	14	1.90	27		6.0685%	8	4,343.70	34,750	2,109
86	OH_3_167	SC-2-ND	17	1.50	25		5.8173%				2,021
87	OH_3_167	SC-2-Dem	22	17.55	386		88.1142%				30,619
88	OH_3_167	SC-3-S	-	214.49	-	438	0.0000%				-
89	OH_3_225	SC-1	2,698	1.90	5,123		7.2094%	2,081	4,625.88	9,626,463	694,015
90	OH_3_225	SC-2-ND	1,677	1.50	2,514		3.5376%				340,549
91	OH_3_225	SC-2-Dem	2,209	17.55	38,758		54.5413%				5,250,402
92	OH_3_225	SC-3-S	115	214.49	24,667	71,062	34.7116%				3,341,497
93	OH_3_30	SC-1	899	1.90	1,707		7.5859%	3,201	3,677.17	11,770,625	892,904
94	OH_3_30	SC-2-ND	1,807	1.50	2,709		12.0371%				1,416,846
95	OH_3_30	SC-2-Dem	982	17.55	17,230		76.5644%				9,012,108
96	OH_3_30	SC-3-S	4	214.49	858	22,504	3.8126%				448,767
97	OH_3_37.5	SC-1	9	1.90	17		28.6377%	3	3,713.66	11,141	3,191
98	OH_3_37.5	SC-2-ND	5	1.50	7		12.5599%				1,399
99	OH_3_37.5	SC-2-Dem	2	17.55	35		58.8024%				6,551
100	OH_3_37.5	SC-3-S	-	214.49	-	60	0.0000%				-
101	OH_3_45	SC-1	405	1.90	769		10.9553%	674	3,750.15	2,527,600	276,907
102	OH_3_45	SC-2-ND	401	1.50	601		8.5632%				216,443
103	OH_3_45	SC-2-Dem	322	17.55	5,650		80.4815%				2,034,251
104	OH_3_45	SC-3-S	-	214.49	-	7,020	0.0000%				-
105	OH_3_100	SC-1	84	1.90	160		8.3001%	81	4,017.73	325,436	27,012
106	OH_3_100	SC-2-ND	61	1.50	91		4.7583%				15,485
107	OH_3_100	SC-2-Dem	83	17.55	1,456		75.7800%				246,616
108	OH_3_100	SC-3-S	1	214.49	214	1,922	11.1615%				36,324
109	OH_3_300	SC-1	2,571	1.90	4,882		6.3015%	1,531	29,876.81	45,741,396	2,882,410
110	OH_3_300	SC-2-ND	1,406	1.50	2,108		2.7205%				1,244,395
111	OH_3_300	SC-2-Dem	1,670	17.55	29,301		37.8208%				17,299,759
112	OH_3_300	SC-3-S	192	214.49	41,183	77,473	53.1572%				24,314,831

Niagara Mohawk Power Corporation d/b/a National Grid
Embedded Cost of Service Study (ECOSS)- Rate Year Ending March 31, 2026 (CU)

Transformer Cost Allocation to Rate Classes

Line	Transformer	Rate Code	Total Customers	Class NCP Per Customer	NCP of Customers on Transformer	Total NCP for Transformer	% of NCP for Transforme	Number of Transformers	Cost Per Transformer	Total Installed Cost	Allocated Transformer Cost
1	OH_1_10	SC-1	70,512	1.90	133,893		88.1403%	64,428	3,365.91	216,858,849	191,140,047
2	OH_1_10	SC-2-ND	6,799	1.50	10,192		6.7093%				14,549,668
3	OH_1_10	SC-2-Dem	287	17.55	5,036		3.3148%				7,188,536
4	OH_1_10	SC-3-S	13	214.49	2,788	151,909	1.8356%				3,980,598
5	OH_1_100	SC-1	12,937	1.90	24,566		55.1910%	1,679	9,054.54	15,202,573	8,390,459
113	OH_3_501	SC-1	496	1.90	942		2.2429%	548	16,007.80	8,772,274	196,756
114	OH_3_501	SC-2-ND	330	1.50	495		1.1781%				103,343
115	OH_3_501	SC-2-Dem	441	17.55	7,738		18.4265%				1,616,425
116	OH_3_501	SC-3-S	153	214.49	32,817	41,991	78.1525%				6,855,750
117	OH_3_75	SC-1	4,950	1.90	9,399		6.0841%	11,187	12,229.00	136,805,823	8,323,402
118	OH_3_75	SC-2-ND	7,004	1.50	10,499		6.7961%				9,297,393
119	OH_3_75	SC-2-Dem	7,341	17.55	128,802		83.3712%				114,056,699
120	OH_3_75	SC-3-S	27	214.49	5,791	154,492	3.7486%				5,128,328
121	OH_3_250	SC-1	5	1.90	9		1.2512%	15	4,747.51	71,213	891
122	OH_3_250	SC-2-ND	3	1.50	4		0.5927%				422
123	OH_3_250	SC-2-Dem	18	17.55	316		41.6211%				29,640
124	OH_3_250	SC-3-S	2	214.49	429	759	56.5350%				40,260
125	OH_3_750	SC-1	-	1.90	-		0.0000%	21	20,030.53	420,641	-
126	OH_3_750	SC-2-ND	42	1.50	63		3.0891%				12,994
127	OH_3_750	SC-2-Dem	27	17.55	474		23.2432%				97,771
128	OH_3_750	SC-3-S	7	214.49	1,501	2,038	73.6677%				309,877
129	OH_3_1000	SC-1		1.90	-		#DIV/0!		#N/A	#N/A	
130	OH_3_1000	SC-2-ND		1.50	-		#DIV/0!				
131	OH_3_1000	SC-2-Dem		17.55	-		#DIV/0!				
132	OH_3_1000	SC-3-S		214.49	-	-	#DIV/0!				
133	UG_1_15	SC-1	1,925	1.90	3,655		88.8688%	832	6,478.78	5,390,345	4,790,333
134	UG_1_15	SC-2-ND	57	1.50	85		2.0774%				111,977
135	UG_1_15	SC-2-Dem	9	17.55	158		3.8391%				206,941
136	UG_1_15	SC-3-S	1	214.49	214	4,113	5.2148%				281,094
137	UG_1_100	SC-1	31,669	1.90	60,135		83.6150%	3,789	11,888.62	45,045,981	37,665,178
138	UG_1_100	SC-2-ND	2,369	1.50	3,551	64,059	4.9378%				2,224,283
139	UG_1_100	SC-2-Dem	457	17.55	8,018		11.1490%				5,022,174
140	UG_1_100	SC-3-S	1	214.49	214	71,919	0.2982%				134,345
141	UG_1_167	SC-1	7,228	1.90	13,725		81.9429%	546	16,213.47	8,852,554	7,254,039
142	UG_1_167	SC-2-ND	695	1.50	1,042		6.2201%				550,638
143	UG_1_167	SC-2-Dem	113	17.55	1,983		11.8370%				1,047,877
144	UG_1_167	SC-3-S	-	214.49	-	16,750	0.0000%				-
145	UG_1_25	SC-1	66,292	1.90	125,880		89.2027%	31,708	7,108.62	225,400,123	201,063,064
146	UG_1_25	SC-2-ND	2,581	1.50	3,869		2.7417%				6,179,859
147	UG_1_25	SC-2-Dem	599	17.55	10,510		7.4476%				16,786,799
148	UG_1_25	SC-3-S	4	214.49	858	141,117	0.6080%				1,370,401

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Transformer Cost Allocation to Rate Classes

Line	Transformer	Rate Code	Total Customers	Class NCP Per Customer	NCP of Customers on Transformer	Total NCP for Transformer	% of NCP for Transforme	Number of Transformers	Cost Per Transformer	Total Installed Cost	Allocated Transformer Cost
1	OH_1_10	SC-1	70,512	1.90	133,893		88.1403%	64,428	3,365.91	216,858,849	191,140,047
2	OH_1_10	SC-2-ND	6,799	1.50	10,192		6.7093%				14,549,668
3	OH_1_10	SC-2-Dem	287	17.55	5,036		3.3148%				7,188,536
4	OH_1_10	SC-3-S	13	214.49	2,788	151,909	1.8356%				3,980,598
5	OH_1_100	SC-1	12,937	1.90	24,566		55.1910%	1,679	9,054.54	15,202,573	8,390,459
149	UG_1_37.5	SC-1	2,291	1.90	4,350		93.4131%	406	7,919.77	3,215,427	3,003,629
150	UG_1_37.5	SC-2-ND	111	1.50	166		3.5729%				114,885
151	UG_1_37.5	SC-2-Dem	8	17.55	140		3.0140%				96,913
152	UG_1_37.5	SC-3-S	-	214.49	-	4,657	0.0000%				-
153	UG_1_50	SC-1	98,313	1.90	186,684		91.5007%	21,961	8,707.62	191,228,043	174,974,972
154	UG_1_50	SC-2-ND	3,454	1.50	5,178		2.5378%				4,852,960
155	UG_1_50	SC-2-Dem	681	17.55	11,948		5.8564%				11,199,071
156	UG_1_50	SC-3-S	1	214.49	214	204,025	0.1051%				201,039
157	UG_1_75	SC-1	35,950	1.90	68,265		89.1638%	5,461	10,378.62	56,677,644	50,535,933
158	UG_1_75	SC-2-ND	1,906	1.50	2,857		3.7319%				2,115,162
159	UG_1_75	SC-2-Dem	310	17.55	5,439		7.1043%				4,026,549
160	UG_1_75	SC-3-S	-	214.49	-	76,561	0.0000%				-
161	UG_1_150	SC-1	175	1.90	332		71.9955%	23	15,124.72	347,869	250,450
162	UG_1_150	SC-2-ND	16	1.50	24		5.1964%				18,077
163	UG_1_150	SC-2-Dem	6	17.55	105		22.8081%				79,342
164	UG_1_150	SC-3-S	-	214.49	-	462	0.0000%				-
165	UG_1_300	SC-1	275	1.90	522		57.9832%	22	24,731.32	544,089	315,480
166	UG_1_300	SC-2-ND	4	1.50	6		0.6658%				3,623
167	UG_1_300	SC-2-Dem	9	17.55	158		17.5340%				95,401
168	UG_1_300	SC-3-S	1	214.49	214	901	23.8169%				129,585
169	UG_1_500	SC-1	86	1.90	163		22.5059%	13	37,540.12	488,022	109,834
170	UG_1_500	SC-2-ND	7	1.50	10		1.4462%				7,058
171	UG_1_500	SC-2-Dem	7	17.55	123		16.9265%				82,605
172	UG_1_500	SC-3-S	2	214.49	429	726	59.1214%				288,525
173	UG_1_1500	SC-1	4	1.90	8		3.1696%	3	101,584.12	304,752	9,660
174	UG_1_1500	SC-2-ND	-	1.50	-		0.0000%				-
175	UG_1_1500	SC-2-Dem	1	17.55	18		7.3218%				22,313
176	UG_1_1500	SC-3-S	1	214.49	214	240	89.5086%				272,779
177	UG_3_15	SC-1	54	1.90	103		3.1611%	94	10,178.60	956,789	30,245
178	UG_3_15	SC-2-ND	39	1.50	58		1.8023%				17,245
179	UG_3_15	SC-2-Dem	29	17.55	509		15.6862%				150,084
180	UG_3_15	SC-3-S	12	214.49	2,574	3,244	79.3503%				759,215
181	UG_3_25	SC-1	850	1.90	1,614		13.9601%	164	10,422.76	1,709,333	238,624
182	UG_3_25	SC-2-ND	419	1.50	628		5.4325%				92,860
183	UG_3_25	SC-2-Dem	250	17.55	4,386		37.9384%				648,493
184	UG_3_25	SC-3-S	23	214.49	4,933	11,562	42.6690%				729,356

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Transformer Cost Allocation to Rate Classes

Line	Transformer	Rate Code	Total Customers	Class NCP Per Customer	NCP of Customers on Transformer	Total NCP for Transformer	% of NCP for Transforme	Number of Transformers	Cost Per Transformer	Total Installed Cost	Allocated Transformer Cost
1	OH_1_10	SC-1	70,512	1.90	133,893		88.1403%	64,428	3,365.91	216,858,849	191,140,047
2	OH_1_10	SC-2-ND	6,799	1.50	10,192		6.7093%				14,549,668
3	OH_1_10	SC-2-Dem	287	17.55	5,036		3.3148%				7,188,536
4	OH_1_10	SC-3-S	13	214.49	2,788	151,909	1.8356%				3,980,598
5	OH_1_100	SC-1	12,937	1.90	24,566		55.1910%	1,679	9,054.54	15,202,573	8,390,459
185	UG_3_37.5	SC-1	15	1.90	28		33.8610%	5	10,727.96	53,640	18,163
186	UG_3_37.5	SC-2-ND	2	1.50	3		3.5642%				1,912
187	UG_3_37.5	SC-2-Dem	3	17.55	53		62.5748%				33,565
188	UG_31_37.5	SC-3-S	-	214.49	-	84	0.0000%				-
189	UG_3_50	SC-1	335	1.90	636		49.4984%	31	11,033.16	342,028	169,299
190	UG_3_50	SC-2-ND	35	1.50	52		4.0826%				13,964
191	UG_3_50	SC-2-Dem	34	17.55	597		46.4190%				158,766
192	UG_3_50	SC-3-S	-	214.49	-	1,285	0.0000%				-
193	UG_3_100	SC-1	104	1.90	197		6.8831%	63	12,253.97	772,000	53,138
194	UG_3_100	SC-2-ND	64	1.50	96		3.3439%				25,815
195	UG_3_100	SC-2-Dem	49	17.55	860		29.9652%				231,331
196	UG_3_100	SC-3-S	8	214.49	1,716	2,869	59.8078%				461,716
197	UG_3_167	SC-1	12	1.90	23		4.0796%	10	13,889.84	138,898	5,667
198	UG_3_167	SC-2-ND	1	1.50	1		0.2684%				373
199	UG_3_167	SC-2-Dem	6	17.55	105		18.8478%				26,179
200	UG_3_167	SC-3-S	2	214.49	429	559	76.8042%				106,680
201	UG_3_1000	SC-1	9,665	1.90	18,353		10.9239%	1,085	25,604.59	27,780,980	3,034,761
202	UG_3_1000	SC-2-ND	1,116	1.50	1,673		0.9958%				276,634
203	UG_3_1000	SC-2-Dem	1,368	17.55	24,002		14.2867%				3,968,977
204	UG_3_1000	SC-3-S	578	214.49	123,977	168,005	73.7937%				20,500,608
205	UG_3_150	SC-1	4,642	1.90	8,815		22.1257%	1,499	14,486.61	21,715,428	4,804,685
206	UG_3_150	SC-2-ND	1,026	1.50	1,538		3.8606%				838,352
207	UG_3_150	SC-2-Dem	1,216	17.55	21,335		53.5544%				11,629,560
208	UG_3_150	SC-3-S	38	214.49	8,151	39,839	20.4593%				4,442,831
209	UG_3_1500	SC-1	1,175	1.90	2,231		3.0002%	559	62,762.59	35,084,288	1,052,597
210	UG_3_1500	SC-2-ND	155	1.50	232		0.3124%				109,616
211	UG_3_1500	SC-2-Dem	394	17.55	6,913		9.2956%				3,261,297
212	UG_3_1500	SC-3-S	303	214.49	64,991	74,368	87.3918%				30,660,778
213	UG_3_2000	SC-1	675	1.90	1,282		4.2908%	169	104,059.88	17,586,120	754,590
214	UG_3_2000	SC-2-ND	89	1.50	133		0.4466%				78,545
215	UG_3_2000	SC-2-Dem	216	17.55	3,790		12.6871%				2,231,160
216	UG_3_2000	SC-3-S	115	214.49	24,667	29,872	82.5755%				14,521,826
217	UG_3_2500	SC-1	43	1.90	82		0.2122%	225	30,715.83	6,911,062	14,668
218	UG_3_2500	SC-2-ND	84	1.50	126		0.3273%				22,621
219	UG_3_2500	SC-2-Dem	237	17.55	4,158		10.8091%				747,024
220	UG_3_2500	SC-3-S	159	214.49	34,104	38,470	88.6513%				6,126,748

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Transformer Cost Allocation to Rate Classes

Line	Transformer	Rate Code	Total Customers	Class NCP Per Customer	NCP of Customers on Transformer	Total NCP for Transformer	% of NCP for Transforme	Number of Transformers	Cost Per Transformer	Total Installed Cost	Allocated Transformer Cost
1	OH_1_10	SC-1	70,512	1.90	133,893		88.1403%	64,428	3,365.91	216,858,849	191,140,047
2	OH_1_10	SC-2-ND	6,799	1.50	10,192		6.7093%				14,549,668
3	OH_1_10	SC-2-Dem	287	17.55	5,036		3.3148%				7,188,536
4	OH_1_10	SC-3-S	13	214.49	2,788	151,909	1.8356%				3,980,598
5	OH_1_100	SC-1	12,937	1.90	24,566		55.1910%	1,679	9,054.54	15,202,573	8,390,459
221	UG_3_300	SC-1	13,708	1.90	26,030		18.4305%	2,429	12,278.51	29,824,501	5,496,798
222	UG_3_300	SC-2-ND	1,786	1.50	2,677		1.8957%				565,375
223	UG_3_300	SC-2-Dem	2,428	17.55	42,600		30.1635%				8,996,099
224	UG_3_300	SC-3-S	326	214.49	69,925	141,232	49.5104%				14,766,229
225	UG_3_3000	SC-1	-	1.90	-		0.0000%	13	83,060.47	1,079,786	-
226	UG_3_3000	SC-2-ND	10	1.50	15		0.7262%				7,841
227	UG_3_3000	SC-2-Dem	19	17.55	333		16.1491%				174,375
228	UG_3_3000	SC-3-S	8	214.49	1,716	2,064	83.1248%				897,570
229	UG_3_500	SC-1	18,214	1.90	34,586		14.9107%	2,400	20,628.59	49,508,616	7,382,058
230	UG_3_500	SC-2-ND	2,086	1.50	3,127		1.3481%				667,430
231	UG_3_500	SC-2-Dem	2,550	17.55	44,741		19.2886%				9,549,535
232	UG_3_500	SC-3-S	697	214.49	149,501	231,956	64.4526%				31,909,593
233	UG_3_75	SC-1	2,724	1.90	5,173		11.7026%	714	9,489.69	6,775,639	792,927
234	UG_3_75	SC-2-ND	872	1.50	1,307		2.9574%				200,384
235	UG_3_75	SC-2-Dem	854	17.55	14,984		33.9003%				2,296,962
236	UG_3_75	SC-3-S	106	214.49	22,736	44,200	51.4397%				3,485,366
237	UG_3_750	SC-1	11,258	1.90	21,378		10.8140%	1,407	22,535.69	31,707,716	3,428,863
238	UG_3_750	SC-2-ND	1,625	1.50	2,436		1.2322%				390,716
239	UG_3_750	SC-2-Dem	1,719	17.55	30,161		15.2570%				4,837,653
240	UG_3_750	SC-3-S	670	214.49	143,710	197,684	72.6968%				23,050,484
			1,701,502		4,729,590	4,793,649		420,986		#N/A	2,259,338,982

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Transformer Unit Costs- Recent Purchases

Line	Transformer Type	Number	Total Unit Cost- Installed	Total Installed Cost	kVA Rating	Cost Per kVA
1	OH_1_10	67,209	1,787.17	120,113,909	10	$179
2	OH_1_5	1,598	893.59	1,427,949	5	$179
3	OH_1_15	12,244	1,923.30	23,548,940	15	$128
4	OH_1_25	178,320	1,943.09	346,491,809	25	$78
5	OH_1_37.5	1,660	2,345.57	3,893,644	37.5	$63
6	OH_1_50	43,387	2,368.67	102,769,485	50	$47
7	OH_1_75	3,471	2,821.73	9,794,225	75	$38
8	OH_1_100	1,550	3,201.73	4,962,682	100	$32
9	OH_1_167	59	4,280.54	252,552	167	$26
10	OH_1_250	5	6,407.99	32,040	250	$26
11	OH_3_15	109	2,159.63	235,399	10	$216
12	OH_3_30	3,384	6,478.88	21,924,530	30	$216
13	OH_3_45	789	6,977.73	5,505,427	45	$155
14	OH_3_75	10,955	7,061.89	77,363,005	75	$94
15	OH_3_112.5	167	8,409.65	1,404,411	112.5	$75
16	OH_3_150	6,607	8,301.95	54,850,984	150	$55
17	OH_3_225	1,940	10,477.58	20,326,496	225	$47
18	OH_3_300	1,412	11,336.30	16,006,856	300	$38
19	OH_3_501	512	14,190.28	7,265,423	500	$28
20	OH_3_750	2	17,853.73	35,707	750	$24
21	UG_1_15	552	1,951.81	1,077,397	15	$130
22	UG_1_25	30,488	3,253.01	99,177,769	25	$130
23	UG_1_37.5	285	3,762.76	1,072,387	37.5	$100
24	UG_1_50	21,245	3,528.01	74,952,572	50	$71
25	UG_1_75	5,349	3,901.01	20,866,502	75	$52
26	UG_1_100	3,732	4,210.01	15,711,757	100	$42
27	UG_1_167	521	4,685.01	2,440,890	167	$28
28	UG_3_75	704	9,913.56	6,979,146	75	$132
29	UG_3_150	1,464	9,670.38	14,157,436	150	$64
30	UG_3_300	2,231	12,220.38	27,263,668	300	$41
31	UG_3_500	2,139	13,859.36	29,645,171	500	$28
32	UG_3_750	1,290	14,882.36	19,198,244	750	$20
33	UG_3_1000	946	16,552.36	15,658,533	1,000	$17
34	UG_3_1500	531	20,382.36	10,823,033	1,500	$14
35	UG_3_2000	145	28,534.67	4,137,527	2,000	$14
36	UG_3_2500	205	34,499.67	7,072,432	2,500	$14
37	UG_3_3000	6	41,399.60	248,398	3,000	$14
38		407,213		1,168,688,336		

Services
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Niagara Mohawk Power Corporation d/b/a National Grid
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Services Costs

Line	Rate Class	Includes		Average Services Cost	Customers	Total Services Cost
1	Residential	SC-1		$2,456	1,528,018	3,753,050,229
2	Residential TOU	SC-1C		$2,456	4,695	11,531,797
3	Small Gen No Dem	SC-2-ND		$3,542	129,303	457,988,106
4	Small Gen Demand	SC-2-Dem		$4,628	48,021	222,233,065
5	Large Gen-Sec	SC-3-S		$4,628	3,757	17,385,090
6	Large Gen-Pri	SC-3-P		$4,628	737	3,411,671
7	Large Gen-Tran	SC-3-T		$4,628	185	857,523
8	Large Gen TOU-S/P	SC-3A-S/P		$4,628	64	294,912
9	Large Gen TOU-SubT	SC-3A-U		$4,628	70	326,234
10	Large Gen TOU-Tran	SC-3A-T		$4,628	96	443,506
11	Lighting	SC-L			10,329	0
12					1,725,275	4,467,522,133
13	*Check*					
14					2023	
15	Residential OH conductors	85' of #1/0 Triplex Conductor	Short side		667.94	
16		About 80% of Res OH	Long side		1,315.31	
17			Average		991.63	96%
18	Residential UG connections	Labor only to connect to Transformer (for 90' #4/0 3/C)			1,505.50	
19	Average for Residential				**2,456.16**	
20						
21	Commercial OH conductors	336 Quadruplex Conductor	Short side		1,988.93	
22		About 80% of Commercial C	Long side		2,096.40	
23			Average		2,042.67	96%
24	Commercial UG connections	Labor only to connect to Transformer (for 90' #4/0 4/C)			2,669.55	
25	Average for Commercial				**4,627.82**	
26						
27	SC2 ND and SC2-Demand	Average of Residential and Commercial			**3,541.99**	
28						

Meters
E-RDP-3CU, Sch. 9N

Niagara Mohawk Power Corporation d/b/a National Grid
Embedded Cost of Service Study (ECOSS)- Rate Year Ending March 31, 2026 (CU

Meter Costs

			Unit Costs- Current			Unit Costs- AMI Future		
Line	**Rate Class**	**Includes**	**Average Meter Cost**	**Average CT / VT Cost**	**Total**	**Average Meter Cost**	**Average CT / VT Cost**	**Total**
1	Residential	SC-1	254.62	0.00	254.62	354.26	0.00	354.26
1	Residential TOU	SC-1C	528.40	0.00	528.40	541.68	0.00	541.68
2	Small Gen No Dem	SC-2-ND	298.44	0.00	298.44	385.51	0.00	385.51
3	Small Gen Demand	SC-2-Dem	1,615.60	3,440.75	5,056.34	1,635.95	3,440.75	5,076.70
4	Large Gen-Sec	SC-3-S	2,351.52	5,821.80	8,173.32	2,351.52	5,821.80	8,173.32
5	Large Gen-Pri	SC-3-P	3,096.21	10,918.06	14,014.26	3,096.21	10,918.06	14,014.26
6	Large Gen-Tran	SC-3-T	14,336.67	58,769.29	73,105.96	14,336.67	58,769.29	73,105.96
7	Large Gen TOU-S/P	SC-3A-S/P	3,478.70	5,729.89	9,208.59	3,478.70	5,729.89	9,208.59
8	Large Gen TOU-SubT	SC-3A-U	14,336.67	58,769.29	73,105.96	14,336.67	58,769.29	73,105.96
9	Large Gen TOU-Tran	SC-3A-T	14,336.67	58,769.29	73,105.96	14,336.67	58,769.29	73,105.96
10	Lighting	SC-L						
11								
12								

Meters
E-RDP-3CU, Sch. 9N

Niagara Mohawk Power Corporation d/b/a National Grid
Embedded Cost of Service Study (ECOSS)- Rate Year Ending March 31, 2026

Meter Costs

Line	Rate Class	Includes	Weighted Average: Average Meter Cost	Weighted Average: Average CT / VT Cost	Total	Customers	Extended Meter Cost	Extended CT / VT Cost	Extended Cost
1	Residential	SC-1	311.91	0.00	311.91	1,528,018	476,603,917	0	476,603,917
1	Residential TOU	SC-1C	536.04	0.00	536.04	4,695	2,516,718	0	2,516,718
2	Small Gen No Dem	SC-2-ND	348.51	0.00	348.51	129,303	45,063,039	0	45,063,039
3	Small Gen Demand	SC-2-Dem	1,627.30	3,440.75	5,068.05	48,021	78,144,860	165,228,362	243,373,223
4	Large Gen-Sec	SC-3-S	2,351.52	5,821.80	8,173.32	3,757	8,833,840	21,870,438	30,704,278
5	Large Gen-Pri	SC-3-P	3,096.21	10,918.06	14,014.26	737	2,282,550	8,048,890	10,331,440
6	Large Gen-Tran	SC-3-T	14,336.67	58,769.29	73,105.96	185	2,656,547	10,889,793	13,546,340
7	Large Gen TOU-S/P	SC-3A-S/P	3,478.70	5,729.89	9,208.59	64	221,684	365,143	586,826
8	Large Gen TOU-SubT	SC-3A-U	14,336.67	58,769.29	73,105.96	70	1,010,651	4,142,888	5,153,539
9	Large Gen TOU-Tran	SC-3A-T	14,336.67	58,769.29	73,105.96	96	1,373,952	5,632,141	7,006,093
10	Lighting	SC-L				10,329	0	0	0
11			**Current=**	**42.50%**		1,725,275	618,707,759	216,177,655	834,885,413
12			**AMI**	**57.50%**					

MeterCostCurr

E-RDP-3CU, Sch. 9O

Niagara Mohawk Power Corporation d/b/a National Grid

Embedded Cost of Service Study (ECOSS)- Rate Year Ending March 31

Meter Costs Detail- Current Costs

Line	Meter Description	Number 2023	Meter	Labor	Transport/ Other	CT/VT cost	CT/VT Labor & other equip	A&G Overhead	Total	CT / VT Cost
1	Residential Nonheat and Heat (SC-1)									
2	Single Phase ≤ 100A 120V	11,245	81.19	165.70	2.44			36.53	285.86	
3	Single Phase 100A ≤ 200A 240V	1,455,486	51.23	165.70	2.44			32.14	251.51	
4	Single Phase 200A ≤ 400A 240V	3,466	105.51	165.70	2.44			40.09	313.74	
5	Network 200A 208V	84,910	81.54	165.70	2.44			36.58	286.26	
6	Three Phase < 400A 120/208V	2,910	438.89	165.70	2.44			88.93	695.95	
7		1,558,017							254.62	
8										
9	Residential Time of Use (SC-1C)									
10	Single Phase 200A 240V	3,056	241.54	165.70	2.44			60.02	469.69	
11	Single Phase 320A 240V	414	247.37	165.70	2.44			60.87	476.38	
12	Network 200A 208V	9	87.64	165.70	2.44			37.47	293.24	
13	Three Phase < 400A 120/208V	1,212	438.89	165.70	2.44			88.93	695.95	
14		4,691							528.40	
15										
16	Small General Non Demand (SC-2ND)									
17	Single Phase 200A 240V	97,818	51.23	165.70	2.44			32.14	251.51	
18	Single Phase 320A 240V	1,785	105.51	165.70	2.44			40.09	313.74	
19	Network 200A 208V	7,271	87.64	165.70	2.44			37.47	293.24	
20	Three Phase 200A 208V	22,823	268.05	165.70	2.44			63.90	500.08	
21		129,697							298.44	

MeterCostCurr

E-RDP-3CU, Sch. 9O

Niagara Mohawk Power Corporation d/b/a National Grid

Embedded Cost of Service Study (ECOSS)- Rate Year Ending March 31

Meter Costs Detail- Current Costs

Line	Meter Description	Number 2023	Meter	Labor	Transport/ Other	CT/VT cost	CT/VT Labor & other equip	A&G Overhead	Total	CT / VT Cost
1	Residential Nonheat and Heat (SC-1)									
2	Single Phase ≤ 100A 120V	11,245	81.19	165.70	2.44			36.53	285.86	
3	Single Phase 100A ≤ 200A 240V	1,455,486	51.23	165.70	2.44			32.14	251.51	
4	Single Phase 200A ≤ 400A 240V	3,466	105.51	165.70	2.44			40.09	313.74	
5	Network 200A 208V	84,910	81.54	165.70	2.44			36.58	286.26	
6	Three Phase < 400A 120/208V	2,910	438.89	165.70	2.44			88.93	695.95	
7		1,558,017							254.62	
22	Small General Demand (SC-2D)									
23	Single Phase 200A 240V	11,274	268.05	165.70	2.44			63.90	500.08	
24	Single Phase 320A 240V	2,552	313.73	165.70	2.44			70.59	552.46	
25	Network 200A 208V	1,239	169.34	165.70	2.44			49.44	386.92	
26	Three Phase 200A 208V	12,907	268.05	165.70	2.44			63.90	500.08	
27	Three Phase >= 400A 208V & 480V	5,249	313.73	731.85	12.88	1,887.27	3,703.91	974.17	7,623.81	5,591.18
28	Three Phase >= 400A Primary Voltage	15,719	939.10	938.93	11.16	3,578.42	5,267.05	1,572.63	12,307.29	8,845.47
29		48,940							5,056.34	3,440.75
30										
31	Large General Secondary (SC-3, Sec)	3,724	565.24	731.85	10.05	1,887.27	3,934.53	1,044.39	8,173.32	5,821.80
32										
33	Large General Primary (SC-3, Pri)	732	565.24	731.85	8.37	5,513.16	5,404.90	1,790.75	14,014.26	10,918.06
34										
35	Large Time of Use Secondary (SC-3A, Sec	52	1,130.48	731.85	10.05	1,750.82	1,697.97	779.55	6,100.71	3,448.79
36	Large Time of Use Primary (SC-3A, Pri)	44	2,069.58	731.85	8.37	3,578.42	4,847.31	1,646.01	12,881.54	8,425.74
37		96							9,208.59	5,729.89
38										
39	Large General Subtransmission (SC-3, Sub	137	939.10	1,146.00	15.51	20,927.68	10,696.77	4,940.72	38,665.79	31,624.46
40	Large General Transmission (SC-3, Tran)	38	7,801.89	1,146.00	10.43	78,787.38	28,594.15	17,043.79	133,383.64	107,381.53
41	Large Time of Use Subtransmission (SC-3.	47	1,504.34	1,146.00	15.51	20,938.12	10,867.89	5,050.13	39,521.99	31,806.02
42	Large Time of Use Transmission (SC-3A,	67	8,932.36	1,353.08	14.73	78,685.72	26,932.07	16,981.98	132,899.96	105,617.79
43		289							73,105.96	58,769.29
44										

MeterCostAMI

E-RDP-3CU, Sch. 9P

Niagara Mohawk Niagara Mohawk Power Corporation d/b/a National Grid

Embedded Cost Cost of Service Study ($000s)- Rate Year Ending March 3

Meter Costs Detail- AMI Future Costs

Line	Meter Description	Number 2023	Meter	Labor	Transport/ Other	CT/VT cost	CT/VT Labor & other equip	A&G Overhead	Total	CT / VT Cost
1	Residential Nonheat and Heat (SC-1)									
2	Single Phase ≤ 100A 120V	11,245	175.24	165.70	2.44			50.31	393.69	
3	Single Phase 100A ≤ 200A 240V	1,455,486	132.17	165.70	2.44			43.99	344.30	
4	Single Phase 200A ≤ 400A 240V	3,466	209.08	165.70	2.44			55.26	432.48	
5	Network 200A 208V	84,910	274.08	165.70	2.44			64.78	507.00	
6	Three Phase < 400A 120/208V	2,910	382.60	165.70	2.44			80.68	631.42	
7		1,558,017							354.26	
8										
9	Residential Time of Use (SC-1C)									
10	Single Phase 200A 240V	3,056	274.08	165.70	2.44			64.78	507.00	
11	Single Phase 320A 240V	414	299.12	165.70	2.44			68.45	535.71	
12	Network 200A 208V	9	274.08	165.70	2.44			64.78	507.00	
13	Three Phase < 400A 120/208V	1,212	382.60	165.70	2.44			80.68	631.42	
14		4,691							541.68	
15										
16	Small General Non Demand (SC-2ND)									
17	Single Phase 200A 240V	97,818	132.17	165.70	2.44			43.99	344.30	
18	Single Phase 320A 240V	1,785	209.08	165.70	2.44			55.26	432.48	
19	Network 200A 208V	7,271	274.08	165.70	2.44			64.78	507.00	
20	Three Phase 200A 208V	22,823	285.21	165.70	2.44			66.42	519.76	
21		129,697							385.51	

MeterCostAMI

E-RDP-3CU, Sch. 9P

Niagara Mohawk Niagara Mohawk Power Corporation d/b/a National Grid

Embedded Cost Cost of Service Study ($000s)- Rate Year Ending March 3

Meter Costs Detail- AMI Future Costs

Line	Meter Description	Number 2023	Meter	Labor	Transport/ Other	CT/VT cost	CT/VT Labor & other equip	A&G Overhead	Total	CT / VT Cost
1	Residential Nonheat and Heat (SC-1)									
2	Single Phase ≤ 100A 120V	11,245	175.24	165.70	2.44			50.31	393.69	
3	Single Phase 100A ≤ 200A 240V	1,455,486	132.17	165.70	2.44			43.99	344.30	
4	Single Phase 200A ≤ 400A 240V	3,466	209.08	165.70	2.44			55.26	432.48	
5	Network 200A 208V	84,910	274.08	165.70	2.44			64.78	507.00	
6	Three Phase < 400A 120/208V	2,910	382.60	165.70	2.44			80.68	631.42	
7		1,558,017							354.26	
22	Small General Demand (SC-2D)									
23	Single Phase 200A 240V	11,274	285.21	165.70	2.44			66.42	519.76	
24	Single Phase 320A 240V	2,552	299.12	165.70	2.44			68.45	535.71	
25	Network 200A 208V	1,239	274.08	165.70	2.44			64.78	507.00	
26	Three Phase 200A 208V	12,907	285.21	165.70	2.44			66.42	519.76	
27	Three Phase >= 400A 208V & 480V	5,249	382.60	731.85	12.88	1,887.27	3,703.91	984.26	7,702.76	5,591.18
28	Three Phase >= 400A Primary Voltage	15,719	939.10	938.93	11.16	3,578.42	5,267.05	1,572.63	12,307.29	8,845.47
29		48,940							5,076.70	3,440.75
30										
31	Large General Secondary (SC-3, Sec)	3,724	565.24	731.85	10.05	1,887.27	3,934.53	1,044.39	8,173.32	5,821.80
32										
33	Large General Primary (SC-3, Pri)	732	565.24	731.85	8.37	5,513.16	5,404.90	1,790.75	14,014.26	10,918.06
34										
35	Large Time of Use Secondary (SC-3A, Sec	52	1,130.48	731.85	10.05	1,750.82	1,697.97	779.55	6,100.71	3,448.79
36	Large Time of Use Primary (SC-3A, Pri)	44	2,069.58	731.85	8.37	3,578.42	4,847.31	1,646.01	12,881.54	8,425.74
37		96							9,208.59	5,729.89
38										
39	Large General Subtransmission (SC-3, Sub	137	939.10	1,146.00	15.51	20,927.68	10,696.77	4,940.72	38,665.79	31,624.46
40	Large General Transmission (SC-3, Tran)	38	7,801.89	1,146.00	10.43	78,787.38	28,594.15	17,043.79	133,383.64	107,381.53
41	Large Time of Use Subtransmission (SC-3.	47	1,504.34	1,146.00	15.51	20,938.12	10,867.89	5,050.13	39,521.99	31,806.02
42	Large Time of Use Transmission (SC-3A,	67	8,932.36	1,353.08	14.73	78,685.72	26,932.07	16,981.98	132,899.96	105,617.79

E-RDP-3CU, Sch. 9Q

Niagara Mohawk Power Corporation d/b/a National Grid
Embedded Cost of Service Study (ECOSS)- Rate Year Ending March 31, 2026 (CU)
Customer Records and Accounting- Account 903

Line	Activity	Total Historical	Allocator	Total	Residential	Residential TOU	Small General No Dem	Small General Demand	Large General-Sec	Large General-Pri	Large General-Tran	Large General TOU-S/P	Large General TOU-U	Large General TOU-T	Lighting
					SC-1	SC-1C	SC-2-ND	SC-2-Dem	SC-3-S	SC-3-P	SC-3-T	SC-3A-S/P	SC-3A-U	SC-3A-T	SC-L
1	Billing	4,849,360	Bills	4,849,360	4,294,916	13,197	363,440	134,977	10,559	2,072	521	179	198	269	29,033
2	Print Mail, Postage	11,264,294	Bills	11,264,294	9,976,406	30,654	844,214	313,529	24,527	4,813	1,210	416	460	626	67,438
3	Payment Processing	2,067,345	Bills	2,067,345	1,830,978	5,626	154,939	57,542	4,501	883	222	76	84	115	12,377
4	Residential Collections	6,086,258	Cust-Res	6,086,258	6,067,615	18,644	-	-	-	-	-	-	-	-	-
5	C&I Collections	2,043,241	Cust-NonRes	2,043,241	-	-	1,372,007	509,544	39,861	7,822	1,966	676	748	1,017	109,599
6	Collections	-	Collections	-	-	-	-	-	-	-	-	-	-	-	-
7	Call Center	9,578,670	Customers	9,578,670	8,483,506	26,067	717,883	266,612	20,857	4,093	1,029	354	391	532	57,346
8	Other	2,688,663	Customers	2,688,663	2,381,259	7,317	201,505	74,836	5,854	1,149	289	99	110	149	16,097
9		38,577,832		38,577,832	33,034,680	101,504	3,653,989	1,357,039	106,160	20,833	5,236	1,801	1,992	2,708	291,890
10	To BILLING Function	(8,710,253)		(8,710,253)	(7,714,379)	(23,704)	(652,799)	(242,440)	(18,966)	(3,722)	(935)	(322)	(356)	(484)	(52,147)
11	To COLLECTIONS FUNCTION	(2,522,059)		(2,522,059)	(2,119,089)	(6,511)	(266,216)	(98,869)	(7,734)	(1,518)	(382)	(131)	(145)	(197)	(21,266)
12		27,345,520		27,345,520	23,201,212	71,289	2,734,974	1,015,730	79,460	15,593	3,919	1,348	1,491	2,027	218,476
13					0.856312498										
14	**Acct903 Allocator**			**100.00%**	**85.63%**	**0.26%**	**9.47%**	**3.52%**	**0.28%**	**0.05%**	**0.01%**	**0.00%**	**0.01%**	**0.01%**	**0.76%**
15	Collections / (Collections plus Billing)														
16		22.45%			5	6	7	8	9	10	11	12	13	14	15
17															
18	Print & Mail	Billing Portion	52.00%	6,932,452	6,139,840	18,866	519,560	192,957	15,095	2,962	745	256	283	385	41,504
19	Call Center	Billing Portion	18.56%	1,777,801	1,574,539	4,838	133,239	49,483	3,871	760	191	66	73	99	10,643
20	Total to BILLING			8,710,253	7,714,379	23,704	652,799	242,440	18,966	3,722	935	322	356	484	52,147
21	**Acct903BILL Allocator**			**100.00%**	**88.57%**	**0.27%**	**7.49%**	**2.78%**	**0.22%**	**0.04%**	**0.01%**	**0.00%**	**0.00%**	**0.01%**	**0.60%**
22															
23	Call Center	Collections Por	17.74%	1,699,256	1,504,974	4,624	127,353	47,297	3,700	726	183	63	69	94	10,173
24	Credit & Collections	Collections Por	10.12%	822,803	614,115	1,887	138,864	51,572	4,034	792	199	68	76	103	11,093
25	Total to COLLECTIONS			2,522,059	2,119,089	6,511	266,216	98,869	7,734	1,518	382	131	145	197	21,266
26	**Acct903COLL Allocator**			**100.00%**	**84.02%**	**0.26%**	**10.56%**	**3.92%**	**0.31%**	**0.06%**	**0.02%**	**0.01%**	**0.01%**	**0.01%**	**0.84%**

Acct908
E-RDP-3CU, Sch. 9R

Niagara Mohawk Power Corporation d/b/a National Grid
Embedded Cost of Service Study (ECOSS)- Rate Year Ending March 31, 2026 (CU)
Customer Assistance- Account 908

Line	Activity	Total Historical	Allocator	Total	Residential	Residential TOU	Small General No Dem	Small General Demand	Large General-Sec	Large General-Pri	Large General-Tran	Large General TOU-S/P	Large General TOU-U	Large General TOU-T	Lighting
					SC-1	SC-1C	SC-2-ND	SC-2-Dem	SC-3-S	SC-3-P	SC-3-T	SC-3A-	SC-3A-U	SC-3A-T	SC-L
1	**Programs**														
2	Heat Pumps	12,839,200	Cust-Res	12,839,200	12,799,871	39,329	-	-	-	-	-	-	-	-	-
3	AMI	23,725,659	Meters-AMI	23,725,659	14,193,962	66,687	1,307,077	6,392,484	805,110	270,905	355,204	15,387	135,133	183,710	-
4	VDER	33,905,071	VDER_Rev	33,905,071	15,548,866	210,211	1,732,549	5,953,730	5,557,041	2,298,764	223,773	630,634	294,974	1,342,641	111,887
5	Prepaid DRCR	3,596,497	Customers	3,596,497	3,185,297	9,787	269,543	100,104	7,831	1,537	386	133	147	200	21,532
6	Mktg, Sales, Growth	7,855,252	EE_Prog	7,855,252	3,358,356	71,215	211,091	1,084,622	1,051,491	447,323	124,806	253,809	304,933	910,521	37,084
7	RAS	7,091,828	Customers-CI	7,091,828	-	-	-	6,434,071	503,332	98,774	24,827	8,538	9,445	12,840	-
8															
9		**89,013,507**		**89,013,507**	**49,086,351**	**397,230**	**3,520,261**	**19,965,013**	**7,924,805**	**3,117,303**	**728,997**	**908,502**	**744,632**	**2,449,911**	**170,503**
10	**Acct908 Allocator**			**100.00%**	**55.14%**	**0.45%**	**3.95%**	**22.43%**	**8.90%**	**3.50%**	**0.82%**	**1.02%**	**0.84%**	**2.75%**	**0.19%**
11															
12	Labor	15,416,851	Acct908	15,416,851	8,501,597	68,799	609,698	3,457,876	1,372,551	539,907	126,260	157,350	128,968	424,317	29,531
13	Total Programs	**104,430,359**		**104,430,359**	**57,587,948**	**466,029**	**4,129,958**	**23,422,889**	**9,297,355**	**3,657,210**	**855,257**	**#######**	**873,600**	**2,874,228**	**200,033**
14															

Aging
E-RDP-3CU, Sch. 9S

Niagara Mohawk Power Corporation d/b/a National Grid
Embedded Cost of Service Study (ECOSS)- Rate Year Ending March 31, 2026 (CU)
Aging Analysis

			Revenue		Revenue %		Collection Weights						
							-	1	2	3	5	Weighted	Weighted
Line	Rate Class	Includes	Res	C&I	Res-H %	C&I %	Collect-Dol 31-60	Collect-Dol 61-90	Collect-Dol 91-120	Collect-Dol 121-180	Collect-Dol >180	Collect-Dol	Collect-Nun
1	Residential	SC-1	2,032,821		99%		29,528	19,991	19,954	35,335	135,783	844,819	7,270,373
2	Residential TOU	SC-1C	23,365		1%		339	230	229	406	1,561	9,710	21,494
3	Small Gen No Dem	SC-2-ND		139,792		12%	969	423	293	376	1,746	10,870	115,695
4	Small Gen Demand	SC-2-Dem		365,490		31%	2,534	1,105	766	984	4,566	28,420	41,713
5	Large Gen-Sec	SC-3-S		228,658		20%	1,585	691	479	616	2,857	17,780	3,141
6	Large Gen-Pri	SC-3-P		79,033		7%	548	239	166	213	987	6,145	601
7	Large Gen-Tran	SC-3-T		23,395		2%	162	71	49	63	292	1,819	148
8	Large Gen TOU-S/P	SC-3A-S/P		50,964		4%	353	154	107	137	637	3,963	53
9	Large Gen TOU-SubT	SC-3A-U		29,378		3%	204	89	62	79	367	2,284	49
10	Large Gen TOU-Tran	SC-3A-T		206,620		18%	1,433	625	433	556	2,581	16,066	81
11	Lighting	SC-L		37,043		3%	257	112	78	100	463	2,880	9,418
12			2,056,186	1,160,372	100%	100%	37,913	23,729	22,616	38,865	151,840	944,757	7,462,766
13	*Check*												
14													
15													
16							**31-60**	**61-90**	**91-120**	**121-180**	**>180**	**0-30**	**Total**
17	Residential						29,867	20,221	20,183	35,741	137,344	141,805	385,161
18	Non-Residential						8,046	3,508	2,433	3,124	14,496	68,584	100,191
19	All						37,913	23,729	22,616	38,865	151,840	210,389	485,352
20	Weighted						0	23,729	45,233	116,596	759,199		944,757
21													
							6.2%	4.2%	4.2%	7.4%	28.3%	29.2%	79.4%
							1.7%	0.7%	0.5%	0.6%	3.0%	14.1%	20.6%
							7.8%	4.9%	4.7%	8.0%	31.3%	43.3%	100.0%

WOffs
E-RDP-3CU, Sch. 9T

Niagara Mohawk Power Corporation d/b/a National Grid
Embedded Cost of Service Study (ECOSS)- Rate Year Ending March 31, 2026 (CU)
Write-Offs

Line	Rate Class	Includes	Write-Offs 2022-2023	Annual Revenue Non-Commodity	Imputed Commodity plus POR Revenue	Revenue Basis for Write-Offs	Net as % Revenue	Delivery Net Write-Offs	Commodity-Related Net Write-Offs
1	Residential	SC-1	217,541,188	1,189,026,755	843,794,150	2,032,820,906	10.70%	127,243,031	90,298,157
1	Residential TOU	SC-1C	59,455	12,773,819	10,591,284	23,365,103	0.25%	32,504	26,951
2	Small Gen No Dem	SC-2-ND	10,847,008	96,692,107	43,099,833	139,791,940	7.76%	7,502,722	3,344,286
3	Small Gen Demand	SC-2-Dem	13,617,062	229,726,964	135,762,999	365,489,963	3.73%	8,558,939	5,058,123
4	Large Gen-Sec	SC-3-S	7,473,958	162,322,621	66,335,387	228,658,007	3.27%	5,305,707	2,168,251
5	Large Gen-Pri	SC-3-P	2,583,861	56,117,399	22,915,520	79,032,919	3.27%	1,834,673	749,188
6	Large Gen-Tran	SC-3-T	434,974	9,446,944	13,947,730	23,394,674	1.86%	175,646	259,328
7	Large Gen TOU-S/P	SC-3A-S/P	197,257	37,242,333	13,721,194	50,963,527	0.39%	144,149	53,109
8	Large Gen TOU-SubT	SC-3A-U	105,369	19,893,682	9,484,579	29,378,261	0.36%	71,351	34,018
9	Large Gen TOU-Tran	SC-3A-T	398,145	75,170,023	131,450,366	206,620,389	0.19%	144,848	253,297
10	Lighting	SC-L	578,650	34,327,947	2,714,568	37,042,516	1.56%	536,245	42,405
11			253,836,927	1,922,740,594	1,293,817,610	3,216,558,204	7.89%	151,549,815	102,287,112
12	*Check*		*253,526,430*					Total	253,836,927
13								Commodity %	40.3%
14									

Demand
E-RDP-3CU, Sch. 9U

Niagara Mohawk Power Corporation d/b/a National Grid
Embedded Cost of Service Study (ECOSS)- Rate Year Ending March 31, 2026 (CU)
Demand Allocators

		12 Months 8/31/2009	12 Months 9/30/2010	12 Months 11/30/2011	12 Months 12/31/2014			12 Months 12/31/2015		
Line	**Rate Class**	**Load Factor at NCP**	**Load Factor at NCP**	**Load Factor at NCP**	**Historical MWh**	**Historical Class NCP**	**Load Factor at NCP**	**Historical MWh**	**Historical Class NCP**	**Load Factor at NCP**
1	Residential	45.5%	40.4%	43.2%	12,519,955	2,798	51.1%	12,646,315	2,988	48.3%
2	Residential TOU	48.4%	51.1%	61.8%	372,116	73	58.5%	364,349	72	57.8%
3	Small Gen No Dem	42.4%	39.0%	41.4%	702,776	165	48.7%	704,195	168	47.8%
4	Small Gen Demand	47.1%	47.9%	54.5%	4,743,864	941	57.6%	4,834,640	1,019	54.2%
5	Large Gen-Sec	48.0%	54.8%	56.0%	4,919,593	946	59.4%	4,929,796	937	60.1%
6	Large Gen-Pri	65.4%	63.0%	68.6%	2,185,793	373	66.9%	2,171,457	377	65.8%
7	Large Gen-Tran	67.9%	73.5%	73.0%	742,064	126	67.2%	719,493	124	66.2%
8	Large Gen TOU-S/P	65.7%	65.1%	72.6%	1,477,387	239	70.6%	1,447,457	230	71.7%
9	Large Gen TOU-SubT	72.6%	68.9%	73.1%	1,915,389	296	74.0%	1,890,188	288	74.9%
10	Large Gen TOU-Tran	72.6%	78.9%	61.3%	7,546,260	1,020	84.4%	7,793,021	1,072	83.0%
11	Lighting	41.8%	35.5%	44.0%	221,916	57	44.5%	221,151	57	44.7%
12	System	52.9%	51.6%	53.0%	37,347,112	7,032	60.6%	37,722,061	7,331	58.7%
13	*Check=*									
14										
15					12 Months 12/31/2014			12 Months 12/31/2015		
16	**Rate Class**	**Load Factor at 1CP**	**Load Factor at 1CP**	**Load Factor at 1CP**	**Historical MWh**	**Historical Contribute to 1CP**	**Load Factor at 1CP**	**Historical MWh**	**Historical Contribute to 1CP**	**Load Factor at 1CP**
17	Residential	51.7%	43.4%	45.4%	12,519,955	2,574	55.5%	12,646,315	2,705	53.4%
18	Residential TOU	69.9%	61.5%	61.8%	372,116	58	73.0%	364,349	64	65.4%
19	Small Gen No Dem	42.4%	39.7%	46.0%	702,776	165	48.7%	704,195	152	52.8%
20	Small Gen Demand	54.1%	50.1%	57.5%	4,743,864	936	57.8%	4,834,640	954	57.8%
21	Large Gen-Sec	53.0%	61.9%	63.2%	4,919,593	834	67.4%	4,929,796	819	68.7%
22	Large Gen-Pri	68.1%	68.7%	76.3%	2,185,793	334	74.7%	2,171,457	328	75.7%
23	Large Gen-Tran	88.1%	80.8%	80.7%	742,064	113	75.2%	719,493	113	72.9%
24	Large Gen TOU-S/P	74.8%	69.2%	76.6%	1,477,387	214	79.0%	1,447,457	205	80.4%
25	Large Gen TOU-SubT	87.8%	75.6%	77.2%	1,915,389	262	83.5%	1,890,188	269	80.2%
26	Large Gen TOU-Tran	87.8%	94.0%	90.7%	7,546,260	891	96.7%	7,793,021	976	91.1%
27	Lighting	1494.3%	1520.1%	1834.8%	221,916	1	2106.2%	221,151	1	2079.6%
28	System	60.9%	56.7%	59.5%	37,347,112	6,381	66.8%	37,722,061	6,587	65.4%
29	*Check=*									

Demand
E-RDP-3CU, Sch. 9U

Niagara Mohawk Power Corporation d/b/a National Grid
Embedded Cost of Service Study (ECOSS)- Rate Year Ending March 31, 2026 (CU)
Demand Allocators

		12 Months 12/31/2016			12 Months 12/31/2018			12 Months 12/31/2019		
Line	**Rate Class**	**Historical MWh**	**Historical Class NCP**	**Load Factor at NCP**	**Historical MWh**	**Historical Class NCP**	**Load Factor at NCP**	**Historical MWh**	**Historical Class NCP**	**Load Factor at NCP**
1	Residential	12,615,115	3,062	47.0%	12,583,916	3,158	45.5%	11,922,235	3,136	43.4%
2	Residential TOU	351,738	68	59.4%	339,128	68	57.2%	320,289	65	56.6%
3	Small Gen No Dem	708,260	183	44.2%	712,326	184	44.1%	696,333	171	46.6%
4	Small Gen Demand	4,732,809	1,033	52.3%	4,630,977	999	52.9%	4,419,658	924	54.6%
5	Large Gen-Sec	4,823,694	948	58.1%	4,717,593	901	59.8%	4,552,107	852	61.0%
6	Large Gen-Pri	2,160,144	374	66.0%	2,148,830	370	66.3%	2,114,591	358	67.5%
7	Large Gen-Tran	747,854	128	66.9%	776,215	130	68.0%	803,337	136	67.6%
8	Large Gen TOU-S/P	1,345,688	226	68.1%	1,243,920	201	70.8%	1,174,168	187	71.8%
9	Large Gen TOU-SubT	1,911,913	297	73.4%	1,933,638	306	72.2%	1,858,598	267	79.3%
10	Large Gen TOU-Tran	7,866,216	1,049	85.6%	7,939,411	1,089	83.2%	8,014,633	1,105	82.8%
11	Lighting	215,659	55	45.1%	210,168	56	42.9%	197,216	54	41.5%
12	System	37,479,090	7,421	57.7%	37,236,120	7,461	57.0%	36,073,164	7,254	56.8%
13	*Check=*									
14										
15		12 Months 12/31/2016			12 Months 12/31/2018			12 Months 12/31/2019		
16	**Rate Class**	**Historical MWh**	**Historical Contribute to 1CP**	**Load Factor at 1CP**	**Historical MWh**	**Historical Contribute to 1CP**	**Load Factor at 1CP**	**Historical MWh**	**Historical Contribute to 1CP**	**Load Factor at 1CP**
17	Residential	12,615,115	2,599	55.4%	12,583,916	2,715	52.9%	11,922,235	3,052	44.6%
18	Residential TOU	351,738	64	63.0%	339,128	59	65.5%	320,289	55	66.2%
19	Small Gen No Dem	708,260	183	44.2%	712,326	161	50.6%	696,333	127	62.7%
20	Small Gen Demand	4,732,809	1,024	52.8%	4,630,977	997	53.0%	4,419,658	734	68.7%
21	Large Gen-Sec	4,823,694	929	59.3%	4,717,593	869	62.0%	4,552,107	683	76.1%
22	Large Gen-Pri	2,160,144	360	68.4%	2,148,830	349	70.3%	2,114,591	287	84.1%
23	Large Gen-Tran	747,854	125	68.4%	776,215	116	76.6%	803,337	109	84.1%
24	Large Gen TOU-S/P	1,345,688	205	74.8%	1,243,920	187	76.0%	1,174,168	154	87.1%
25	Large Gen TOU-SubT	1,911,913	264	82.8%	1,933,638	278	79.3%	1,858,598	231	91.8%
26	Large Gen TOU-Tran	7,866,216	884	101.6%	7,939,411	930	97.4%	8,014,633	892	102.6%
27	Lighting	215,659	1	2103.3%	210,168	1	2416.7%	197,216	1	2426.8%
28	System	37,479,090	6,637	64.5%	37,236,120	6,662	63.8%	36,073,164	6,324	65.1%
29	*Check=*									

Demand
E-RDP-3CU, Sch. 9U

Niagara Mohawk Power Corporation d/b/a National Grid
Embedded Cost of Service Study (ECOSS)- Rate Year Ending March 31, 2026 (CU)
Demand Allocators

		12 Months 12/31/2020			12 Months 12/31/2021			12 Months 12/31/2022		
Line	**Rate Class**	**Historical MWh**	**Historical Class NCP**	**Load Factor at NCP**	**Historical MWh**	**Historical Class NCP**	**Load Factor at NCP**	**Historical MWh**	**Historical Class NCP**	**Load Factor at NCP**
1	Residential	13,456,291	3,525	43.6%	13,060,147	3,359	44.4%	13,417,015	3,384	45.3%
2	Residential TOU	330,694	63	60.4%	327,912	67	55.6%	336,645	63	60.7%
3	Small Gen No Dem	720,711	192	42.9%	754,791	192	44.8%	794,088	251	36.1%
4	Small Gen Demand	4,399,197	879	57.1%	4,393,251	960	52.2%	4,556,189	921	56.5%
5	Large Gen-Sec	4,509,735	830	62.0%	4,497,301	923	55.6%	4,692,910	843	63.6%
6	Large Gen-Pri	2,074,696	342	69.2%	2,076,818	371	64.0%	2,138,088	343	71.2%
7	Large Gen-Tran	843,953	139	69.4%	862,527	144	68.3%	870,487	134	74.0%
8	Large Gen TOU-S/P	1,135,764	168	77.2%	1,122,567	182	70.2%	893,204	175	58.4%
9	Large Gen TOU-SubT	1,866,058	244	87.3%	1,856,113	287	73.7%	1,869,178	285	74.9%
10	Large Gen TOU-Tran	7,591,688	1,154	75.1%	7,569,184	1,313	65.8%	7,262,517	1,027	80.7%
11	Lighting	207,773	61	39.1%	167,822	59	32.3%	176,791	47	42.7%
12	System	37,136,558	7,596	55.8%	36,688,434	7,859	53.3%	37,007,112	7,474	56.5%
13	*Check=*									
14										
15		12 Months 12/31/2020			12 Months 12/31/2021			12 Months 12/31/2022		
16	**Rate Class**	**Historical MWh**	**Historical Contribute to 1CP**	**Load Factor at 1CP**	**Historical MWh**	**Historical Contribute to 1CP**	**Load Factor at 1CP**	**Historical MWh**	**Historical Contribute to 1CP**	**Load Factor at 1CP**
17	Residential	13,456,291	3,334	46.1%	13,060,147	3,028	49.2%	13,417,015	3,222	47.5%
18	Residential TOU	330,694	61	61.5%	327,912	61	61.3%	336,645	55	69.5%
19	Small Gen No Dem	720,711	139	59.3%	754,791	174	49.6%	794,088	127	71.4%
20	Small Gen Demand	4,399,197	732	68.6%	4,393,251	902	55.6%	4,556,189	734	70.9%
21	Large Gen-Sec	4,509,735	662	77.7%	4,497,301	839	61.2%	4,692,910	683	78.5%
22	Large Gen-Pri	2,074,696	274	86.4%	2,076,818	343	69.1%	2,138,088	287	85.0%
23	Large Gen-Tran	843,953	103	93.8%	862,527	134	73.6%	870,487	109	91.1%
24	Large Gen TOU-S/P	1,135,764	136	95.3%	1,122,567	169	75.9%	893,204	154	66.3%
25	Large Gen TOU-SubT	1,866,058	225	94.6%	1,856,113	266	79.6%	1,869,178	231	92.3%
26	Large Gen TOU-Tran	7,591,688	805	107.7%	7,569,184	910	94.9%	7,262,517	892	93.0%
27	Lighting	207,773	1	2414.2%	167,822	1	2071.5%	176,791	1	2175.5%
28	System	37,136,558	6,472	65.5%	36,688,434	6,827	61.3%	37,007,112	6,495	65.0%
29	*Check=*									

Demand
E-RDP-3CU, Sch. 9U

Niagara Mohawk Power Corporation d/b/a National Grid
Embedded Cost of Service Study (ECOSS)- Rate Year Ending March 31, 2026 (
Demand Allocators

		Rate Year 3/31/26				
Line	**Rate Class**	**Average Load Factor for NCP**	**Rate Year MWh**	**Rate Year Class NCP-Transmission**	**Rate Year Class NCP-Primary**	**Rate Year Class NCP-Secondary**
1	Residential	45.2%	11,500,266	2,902	2,902	2,902
2	Residential TOU	57.0%	271,599	54	54	54
3	Small Gen No Dem	43.5%	737,787	194	194	194
4	Small Gen Demand	53.4%	3,937,911	843	843	825
5	Large Gen-Sec	58.0%	4,096,153	806	806	806
6	Large Gen-Pri	66.7%	1,911,227	327	327	
7	Large Gen-Tran	69.3%	817,302	135		
8	Large Gen TOU-S/P	69.3%	1,301,387	214	214	39
9	Large Gen TOU-SubT	74.9%	1,861,277	284		
10	Large Gen TOU-Tran	77.6%	7,548,157	1,111		
11	Lighting	41.3%	127,171	35	35	35
12	System	55.8%	34,110,239	6,903	5,375	4,854
13	*Check=*			(a) 97.9% of load is served at Secondary voltages		
14				(b) 18.1% of load is served at Secondary voltages		
15		**Rate Year 3/31/26**				
16	**Rate Class**	**Average Load Factor for 1CP**	**Rate Year MWh**	**Rate Year 1CP-Transmission**		
17	Residential	49.6%	11,500,266	2,649		
18	Residential TOU	65.3%	271,599	47		
19	Small Gen No Dem	51.6%	737,787	163		
20	Small Gen Demand	58.8%	3,937,911	764		
21	Large Gen-Sec	66.3%	4,096,153	706		
22	Large Gen-Pri	75.2%	1,911,227	290		
23	Large Gen-Tran	80.5%	817,302	116		
24	Large Gen TOU-S/P	77.8%	1,301,387	191		
25	Large Gen TOU-SubT	84.1%	1,861,277	253		
26	Large Gen TOU-Tran	96.1%	7,548,157	896		
27	Lighting	2058.5%	127,171	1		
28	System	63.1%	34,110,239	6,077		
29	*Check=*					

Func 364-367
E-RDP-3CU, Sch. 9V

Niagara Mohawk Power Corporation d/b/a National Grid
Embedded Cost of Service Study (ECOSS)- Rate Year Ending M

Functional Splits

Line				
	Account 365- Overhead Conductors and Devices			
	Wire (Conductor) Feet			
1	Conductor Rating	From GIS	% of Total	Functionalizati
2	2.4 kV	8,058,394	1.13%	Primary
3	4.16-4.8kV	251,055,299	35.10%	Primary
4	6.9-7.62kV	28,355,057	3.96%	Primary
5	12-13.2kV	134,304,325	18.78%	Primary
6	>13.2KV	209,755,521	29.33%	Primary
7	Secondary	83,642,986	11.70%	Secondary
8		715,171,582	100.00%	
9	Conductors			
10	Primary	631,528,596	88.3%	
11	Secondary	83,642,986	11.7%	
12		715,171,582	100.0%	
13				
14	**Account 364- Poles, Towers & Fixtures**			
15	**Circuit Feet**			
16	Conductor Rating	From GIS	% of Total	Functionalizati
17	2.4 kV	7,678,266	2.53%	Primary
18	4.16-4.8kV	113,402,242	37.42%	Primary
19	6.9-7.62kV	27,760,313	9.16%	Primary
20	12-13.2kV	45,258,091	14.93%	Primary
21	>13.2KV	28,062,655	9.26%	Primary
22	Secondary	80,878,466	26.69%	Secondary
23		303,040,033	100.00%	
24				
25	Primary	222,161,567	73.3%	
26	Secondary	80,878,466	26.7%	
27		303,040,033	100.0%	
28				

Niagara Mohawk Power Corporation d/b/a National Grid
Embedded Cost of Service Study (ECOSS)- Rate Year Ending M

Functional Splits

Account 366- Underground Conduits

Circuit Feet

	Conductor Rating	From GIS	% of Total	Functionalizati
32	2.4 kV	1,128,056	2.22%	Primary
33	4.16-4.8kV	3,169,048	6.24%	Primary
34	6.9-7.62kV	31,718,434	62.41%	Primary
35	12-13.2kV	6,241,124	12.28%	Primary
36	>13.2KV	2,362,617	4.65%	Primary
37	Secondary	6,204,407	12.21%	Secondary
38		50,823,686	100.00%	
39	Conductors			
40	Primary	44,619,279	87.79%	
41	Secondary	6,204,407	12.21%	
42		50,823,686	100.00%	

Account 367- Underground Conductors

Wire (Conductor) Feet

	Conductor Rating	From GIS	% of Total	Functionalizati
47	2.4 kV	1,131,711	1.53%	Primary
48	4.16-4.8kV	9,027,711	12.23%	Primary
49	6.9-7.62kV	31,725,019	42.98%	Primary
50	12-13.2kV	18,650,382	25.27%	Primary
51	>13.2KV	7,072,401	9.58%	Primary
52	Secondary	6,210,841	8.41%	Secondary
53		73,818,065	100.00%	
54	Conductors			
55	Primary	67,607,224	91.59%	
56	Secondary	6,210,841	8.41%	
57		73,818,065	100.00%	

TX_1CP
E-RDP-3CU, Sch. 9W

Niagara Mohawk Power Corporation d/b/a National Grid
Embedded Cost of Service Study (ECOSS)- Rate Year Ending March 31, 2026 (CU)

Transmission Shares of 1CP For Rate Year

Line	Rate Class	Includes	Transmission Allocator
1	Residential	SC-1	43.59%
2	Residential TOU	SC-1C	0.78%
3	Small Gen No Dem	SC-2-ND	2.69%
4	Small Gen Demand	SC-2-Dem	12.58%
5	Large Gen-Sec	SC-3-S	11.61%
6	Large Gen-Pri	SC-3-P	4.78%
7	Large Gen-Tran	SC-3-T	1.91%
8	Large Gen TOU-S/P	SC-3A-S/P	3.14%
9	Large Gen TOU-SubT	SC-3A-U	4.16%
10	Large Gen TOU-Tran	SC-3A-T	14.75%
11	Lighting	SC-L	0.01%
12			100.00%
13			

Niagara Mohawk Power Corporation d/b/a National Grid
Embedded Cost of Service Study (ECOSS)- Rate Year Ending March 31, 2026 (CU)
Minimum System Study

Line	Function	Gauge	Cost basis	Feet on System			Cost/ Ft	
1	**Primary OH**	1/0	Current cost	82,811,986			$8.55	Minimum
2		4/0	Cost for 336.4	3,042,098			$12.09	
3		2	Cost for 336.4	30,421,644			$12.09	
4		336.4	Current cost	60,592,342			$12.09	
5		6A	Cost for 1/0	8,997,009			$8.55	
6		4	Cost for 1/0	24,512,702			$8.55	
7		All other	Cost for 336.4	11,783,786			$12.09	
8				222,161,567				
9								
10		Replacement cost		2,274,891,603			$10.24	
11		At mimimum		1,900,349,421			$8.55	
12		Minimum system %		83.5%			83.5%	
13		Prior Study		89.6%	*Average*	*86.6%*		
14								
15	**Secondary OH**	1/0	Current cost	68,945,227			$14.20	Minimum
16		2	Cost for 336.4	7,534,328			$29.20	
17		4	Cost for 336.4	2,918,566			$29.20	
18		336.4	Current cost	1,142,333			$29.20	
19		Other	Cost for 336.4	338,012			$29.20	
20				80,878,466				
21								
22		Replacement cost		1,327,279,461			$16.41	
23		At mimimum		1,148,294,197			$14.20	
24		Minimum system %		86.5%			86.5%	
25		Prior Study		98.4%	*Average*	*92.5%*		
26								

Niagara Mohawk Power Corporation d/b/a National Grid
Embedded Cost of Service Study (ECOSS)- Rate Year Ending March 31, 2026 (CU)
Minimum System Study

Line	Function	Gauge	Cost basis	Feet on System			Cost/ Ft	
27	**Primary UG**	2	Current cost	36,189,629			$16.10	Minimum
28		4/0	Cost for 500	1,552,043			$152.40	
29		500	Current cost	2,283,970			$152.40	
30		750	Current cost	1,720,633			$153.86	
31		Other	Cost for 500	2,873,004			$152.40	
32				44,619,279				
33								
34		Replacement cost		1,870,051,741			$41.91	
35		At mimimum		718,581,352			$16.10	
36		Minimum system %		38.4%			38.4%	
37		Prior Study		54.4%	*Average*	*46.4%*		
38								
39	**Secondary UG**	2	Current cost	123,567			$16.10	Minimum
40		350	Current cost	5,241,124			$158.94	
41		4/0	Cost for 350	514,197			$158.94	
42		1/0	Cost for 350	208,675			$158.94	
43		Other	Cost for 350	116,844			$158.94	
44				- 6,204,407				
45								
46		Replacement cost		968,476,773			$156.09	
47		At mimimum		99,920,287			$16.10	
48		Minimum system %		10.3%			10.3%	
49		Prior Study		13.1%		*11.7%*		
50								

Niagara Mohawk Power Corporation (Electric)
Embedded Cost of Service Study (ECOSS) Methodology

INTRODUCTION

The testimony of the Rate Design Panel describes the purpose of performing an Embedded Cost of Service Study ("ECOSS"), and summarizes the methodology used to prepare the ECOSS in this proceeding of Niagara Mohawk Power Corporation (Electric) ("NiMo-Electric" or the "Company"). The testimony describes the three-step ECOSS process (functionalization, classification, class allocation) used to analyze each element of the revenue requirement, in order to assign or allocate it among the rate classes.

This Schedule 10 describes the ECOSS methodology in more detail. Part 1 describes the three-step ECOSS process.

Part 2 describes how each element of the revenue requirement (rate base, expense and revenue) was assigned or allocated in each of the three steps. Rate base, expenses and revenues are identified using the Uniform System of Accounts (FERC Accounts). Part 2 serves as a guide when reviewing the other schedules in this exhibit.

Part 1. DETAILED ECOSS METHODOLOGY

The purpose of an ECOSS is to apportion fairly a utility's total revenue requirement, including plant and other investments, operating expenses, depreciation, and taxes among the rate classes served by the utility. The ECOSS computes for each rate class the revenue to be collected to produce the overall required rate of return on rate base. This information provides valuable guidance in revenue allocation, and in the development of rates, to recover the revenue requirement from all rate classes.

The three steps of the ECOSS are:

> Functionalization- Cost elements are separated among the utility's basic service functions, by determining what physical purpose each cost element serves. The Company's functions are: Transmission; Primary Distribution; Secondary Distribution; Billing; Regulatory; Competitive Supply; Competitive Collections; Competitive Billing; Competitive Meter Data; Competitive Meter Services; and Competitive Meter Ownership.
>
> Classification- Each functionalized cost element is classified as Customer-related (connect customers to the distribution system); Demand-related (meet peak capacity requirements) or Commodity-related (deliver energy to customers).
>
> Class Allocation- Cost elements that have been functionalized and classified are allocated among the service classes, using an appropriate allocation factor for each cost

Niagara Mohawk Power Corporation (Electric)
Embedded Cost of Service Study (ECOSS) Methodology

element. Allocation factors can be external (*e.g.*, number of customers, kWh delivered, class peak requirements, class contribution to system peak, and historical bad debt experience) or internal (*e.g.*, property insurance is based on plant investment).

Part 2. ALLOCATOR FOR EACH ELEMENT OF THE REVENUE REQUIREMENT

A. Rate Base

1. Intangible Plant (*Account 302)*

Primarily the cost of franchises and other rights. Allocated in proportion to plant investment.

2. Transmission Plant *(Account 350-359)*

The bulk transmission system moves power from generation sources to the primary distribution system, and is designed to meet system peak requirements. It operates at voltages of 22 kV and up. Classified as Demand and allocated among the rate classes based on contribution to the system peak ("1CP").

3. Primary Distribution and Secondary Distribution Plant *(FERC Accounts 360-374)*

Land & Land Rights; Structures and Improvements; Station Equipment –This plant connects the Transmission system to the Primary Distribution system, and is designed to meet system peak requirements at Primary voltages. Classified as Demand and allocated among the rate classes based on class non-coincident peak requirements at Primary voltages ("NCP-Pri").

Poles, Towers and Fixtures; Overhead Conductors; Underground Conductors; and Underground Conduits- This includes:

Primary Distribution plant, which moves power from the transmission system to the secondary distribution system and to customers' premises; operates at voltages of 2.2 kV up to 15 kV and related assets; and

Secondary Distribution plant, which moves power from the primary distribution system to customers' premises; includes service drops.

These plant assets are separated between Primary and Secondary based on the voltages at which they operate.

Design considerations for Primary Distribution and Secondary Distribution plant include extending the system to serve customers (*i.e.*, customer-related) and providing

Niagara Mohawk Power Corporation (Electric)
Embedded Cost of Service Study (ECOSS) Methodology

capacity to meet local peak customer requirements (*i.e.*, demand-related). Therefore the cost of this plant is classified as partly customer-related and partly demand-related.

A minimum system study was performed to determine the customer-related portion, representing the cost of extending the system to customers. The study and the results are described in the testimony of the Rate Design Panel.

The balance, the demand component, was allocated among the classes based on class non-coincident design-day requirements ("NCP"). The NCPs were developed by computing the load factor for each rate class and applying it to forecast kWh.

However, the conductors identified in the minimum system study have load-carrying capacity, even though their cost is determined primarily by length. In fact, the minimum system would be able to meet the peak load for all or almost all customers in SC-1, SC-1C, and SC-2-No demand; that is, *no further investment in higher capacity conductors would be required*. *Therefore, no demand-related costs for Overhead Assets or Underground Assets were allocated to SC-1, SC-1C, and SC-2-No demand*.

Transformers – Transformers are sized to meet the peak needs of local customers. A special study identified, for each transformer on the system, the customers served, by rate class. The cost of each transformer (using current cost) was allocated based on the estimated NCP per customer of the customers served.

Services- Services connect the customer to the Primary or Secondary Distribution plant. There is a direct correspondence between number of customers and number of services; therefore, services are classified as customer-related. The costs are estimated based on the current cost for a typical service line for each rate class, which reflects the peak requirements for each rate class.

Meters- Meters (including installation costs and house regulators) are classified as customer-related, and allocated based on the cost for a typical meter for each rate class. The Company is installing AMI Meters for all customers; current meters were weighted 42.5% and AMI meters were weighted 57.5%, reflecting the replacement schedule.

4. General Plant *(Accounts 389-399)*

Primarily Structures & improvements; Tools, shop & garage; and office furniture and equipment. General plant was functionalized, classified and class allocated in proportion to the direct labor content of operating and maintenance expense, because these assets primarily support direct labor.

Niagara Mohawk Power Corporation (Electric)
Embedded Cost of Service Study (ECOSS) Methodology

5. Depreciation Reserve *(Account 108)*

   Each component was allocated in proportion to the corresponding asset cost.

6. Other Rate Base Items

   Each component was allocated in proportion to the corresponding asset cost.

   Materials & Supplies, Prepayments and Cash Working Capital (non-commodity) were allocated in proportion to O&M costs. Accumulated Deferred Income Tax and CWIP were allocated in proportion to plant in service. Regulatory Assets and Earnings Base Adjustment were allocated in proportion to rate base. Cash Working Capital (commodity) was allocated in proportion to Commodity revenue.

B. Expenses

1. Purchased Power *(Account 555)*- Allocated in proportion to

2. Transmission O&M *(Account 560)*- Allocated based on 1CP (same as Transmission plant).

3. Distribution O&M *(Accounts 580-599)*- Most accounts were allocated on the same basis as the asset to which the account relates. *Operations Supervision & Engineering* (Account 580) and *Operations Supervision & Engineering*- (Account 590) were allocated based on direct labor content of O&M accounts. *Miscellaneous Expenses* (Account 588) Allocated based on a special study to identify the activities in the account. *Load Dispatching* (Account 581) was allocated based on kWh deliveries because this activity takes place year round (actually minute-by-minute).

4. Customer Accounts Expenses *(FERC Accounts 901-919)*

   These accounts were functionalized among the following functions based on a study of competitive functions performed by the utility: Billing; Competitive Supply; Competitive Collections; Competitive Billing. The accounts are all customer-related.

   Supervision (Account 901)- Allocated in proportion to Customer records and collections (Account 903)

   Meter reading (Account 902)- Allocated based on meter cost.

   Customer records and collections (Account 903)- Billing-related activities are Print and mail bills and a portion of Call Center (related to Billing inquiries). Collections-related activities are a portion of Call center and a portion of Credit & collections. Distribution-related activities are the balance of Call center, the balance of Credit &

Niagara Mohawk Power Corporation (Electric)
Embedded Cost of Service Study (ECOSS) Methodology

collections, Field Collections, Print & Mail, Account Maintenance and Payment Processing.

Each functionalized activity was allocated among the rate classes using an appropriate allocation factor, and the results were summed to compute allocators for Account 903- Distribution, Account 903- Billing and Account 903- Collections.

Uncollectible accounts expense (Account 904)- Allocated based on historical write-off experience.

Miscellaneous customer accounts (Account 905)- Activities support customer contact; allocated in proportion to Account 903.

Customer assistance expenses (Account 908)- This account includes the cost of programs for Heat Pumps, AMI, VDER revenue offset, Prepaid DRCR, Marketing and Growth, and Regional Account Services. Each of these programs was allocated using an appropriate allocator.

This account also includes Energy Assistance Programs discounts and Economic Development grants, which were allocated based on the overall revenue requirement. It also includes Energy Efficiency programs, which were allocated based n expected benefits using the methodology applied in the prior rate case. It also includes SBC Conservation costs, which offset revenue and were allocated based om SBC revenue.

Customer assistance, Demonstration & selling, Advertising (Accounts 910-916)- Allocated based on number of customers.

5. Administrative & General expenses *(FERC Accounts 920-939)* are grouped as follows:

- Most A&G expenses are labor-related, and are functionalized, classified and allocated in proportion to direct labor content of O&M accounts
- Plant-related expenses are functionalized, classified and allocated in proportion to according to gross plant
- Regulatory commission expense (Account 928) allocated based on Rate base
- A portion of A&G Salaries (Account 920) related to major accounts was allocated to the appropriate classes on a per-customer basis.
- Street Lighting programs were directly assigned.
- Miscellaneous General Expense (Account 930.2) was allocated based on Rate base. A&G-Rents (Account 931) representing support services provided by affiliates was allocated based on the nature of services provided, including Customer, Meter, Labor, Purchasing, and Operations and Business.

Niagara Mohawk Power Corporation (Electric)
Embedded Cost of Service Study (ECOSS) Methodology

6. Depreciation and Amortization Expense *(FERC Accounts 403-407)*

   Each component was allocated in proportion to the corresponding asset cost.

7. Taxes other than on income

   Property taxes were allocated in proportion to plant, excluding services and meters. Payroll taxes were allocated in proportion to direct labor content. Other taxes were allocated in proportion to plant.

8. Income Tax Expense

   Income Tax Expense at present rates was allocated in proportion to Pretax income at present rates. Income Tax Expense at the revenue requirement (i.e., proposed rates) was computed based on the target return used to develop the revenue requirement.

C. Revenue

Revenue from base delivery (including transmission) charges, commodity, MFC,SBC and VDER revenue were assigned based on forecast revenue at present rates.

Wholesale Transmission Revenue was allocated in the same manner as Transmission assets (1CP). Late payment revenue was allocated based on historical write-off experience. Pole attachment revenue was allocated in the same manner as the assets that support the revenue. Revenue representing recovery of certain costs (supervision of field construction and direct load control) were allocated in proportion to the O&M accounts where the costs are reflected. CSS Reestablishment revenue was allocated based on number of customers. Special L Meter revenue was directly assigned to the appropriate classes. ETIP credit was allocated based on Energy Efficiency programs. Other revenue was allocated based on the Company's overall revenue requirement.