

EXHIBIT NMPC-101

**Testimony and Depreciation Rate Study from
Depreciation Consultant Ned W. Allis,
Sponsored by Niagara Mohawk**

Before the Public Service Commission

NIAGARA MOHAWK POWER CORPORATION

Direct Testimony

of

Ned W. Allis

Date: May 2024

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1 **I. INTRODUCTION AND PURPOSE**

2 **Q. Please state your name and address.**

3 A. My name is Ned W. Allis. My business address is 207 Senate Avenue, Camp Hill,
4 Pennsylvania 17011.

5
6 **Q. By whom are you employed and in what capacity?**

7 A. I am a consultant with Gannett Fleming Valuation and Rate Consultants, LLC (“Gannett
8 Fleming”), which is part of the global infrastructure firm Gannett Fleming, Inc. My current
9 position is Vice President. I joined Gannett Fleming in October 2006 and am currently
10 responsible for conducting depreciation, valuation, and original cost studies; determining
11 service life and salvage estimates; conducting field reviews; presenting recommended
12 depreciation rates to clients; and supporting such rates before state and federal regulatory
13 agencies. I am also responsible for Gannett Fleming’s depreciation software, training of
14 depreciation staff, and the development of solutions for technical issues related to
15 depreciation.

16
17 **Q. On whose behalf are you testifying in this proceeding?**

18 A. I am testifying on behalf of Niagara Mohawk Power Corporation d/b/a National Grid
19 (“Niagara Mohawk” or the “Company”).

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1 **Q. Please briefly outline your educational background and business experience.**

2 A. I have a Bachelor of Science degree in Mathematics from Lafayette College. I am a
3 member of the Society of Depreciation Professionals (“SDP”) and am a past president of
4 the SDP. I am certified as a depreciation expert by the SDP.

5

6 I was employed by Gannett Fleming in October 2006 as an Analyst. My duties included
7 assembling basic data required for depreciation studies, conducting statistical analyses of
8 service life and net salvage data, calculating annual and accrued depreciation, and
9 assisting in preparing reports and testimony setting forth and defending the results of the
10 studies. In March 2013, I was promoted to the position of Supervisor, Depreciation
11 Studies. In March 2017, I was promoted to the position of Project Manager, Depreciation
12 and Technical Development. In January 2019, I was promoted to my current position of
13 Vice President.

14

15 **Q. Have you previously testified before the New York Public Service Commission (the**
16 **“Commission”)?**

17 A. Yes. I have testified before the Commission for the Company’s affiliates The Brooklyn
18 Union Gas Company d/b/a National Grid NY and KeySpan Gas East Corporation d/b/a
19 National Grid (“KEDNY” and “KEDLI,” respectively) in Cases 23-G-0225 and 23-G-
20 0226. I have also testified before the Commission on several occasions for both
21 Consolidated Edison Company of New York, Inc. (“Con Edison”), most recently in Cases
22 22-E-0064, 22-G-0065, and 22-S-0659, as well as Orange Rockland Utilities, Inc.

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1 (“O&R”). I have also prepared depreciation studies (generally, “Gas Planning
2 Depreciation Studies”) for the Company, KEDNY, KEDLI, Con Edison, O&R, and other
3 New York local gas distribution companies assessing the long-term impacts of climate
4 change laws and policies on natural gas companies. These will be discussed later in my
5 testimony and they were filed in Case 20-G-0131, the Commission’s “Gas Planning
6 Proceeding.”

7
8 In addition to my work in New York, I have testified before 18 other regulatory
9 commissions, including the Federal Energy Regulatory Commission (“FERC”).
10

11 **Q. What is the purpose of your testimony?**

12 A. My testimony will support and explain the Depreciation Studies performed for the
13 Company’s electric, gas, and common plant, attached hereto as Exhibit ____ (NWA-1E)
14 and Exhibit ____ (NWA-1G). I will also discuss the main drivers resulting in an overall
15 increase in depreciation expense in the Rate Year (the 12 months ending March 31, 2026)
16 and Data Years (Data Year 1 is the 12 months ending March 31, 2027, Data Year 2 is the
17 12 months ending March 31, 2028, and Data Year 3 is the 12 months ending March 31,
18 2029, collectively the “Data Years”) and the importance of recovering the reserve
19 deficiencies identified in the Depreciation Studies for Niagara Mohawk. Additionally, I
20 will discuss the Gas Planning Depreciation Studies, depreciation considerations resulting
21 from the Climate Leadership and Community Protection Act (“CLCPA”), and alternative
22 approaches to depreciation that may be more appropriate given the context of the CLCPA

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1 and significant changes underway resulting from legislative and administrative changes
2 to implement the CLCPA and the Climate Action Council's ("CAC") Final Scoping Plan.
3

4 **Q. Do you have any exhibits to your testimony?**

5 A. Yes. I sponsor six exhibits, each of which present information related to the Depreciation
6 Studies, which were prepared under my supervision and direction. These are as follows:

- 7 • Exhibit ____ (NWA-1E) – Depreciation Study Report – Electric
- 8 • Exhibit ____ (NWA-1G) – Depreciation Study Report – Gas
- 9 • Exhibit ____ (NWA-2E) – Comparison of Current and Proposed
10 Estimates and Depreciation Rates – Electric
- 11 • Exhibit ____ (NWA-2G) – Comparison of Current and Proposed
12 Estimates and Depreciation Rates – Gas
- 13 • Exhibit ____ (NWA-3G) – Rate Year Depreciation Rates – Gas
- 14 • Exhibit ____ (NWA-4G) – UoP Depreciation Rates – Gas
15

16 **Q. Please summarize your testimony and the results of the depreciation studies.**

17 A. My testimony presents the Depreciation Studies performed for Niagara Mohawk, which
18 are provided as Exhibit ____ (NWA-1E) and Exhibit ____ (NWA-1G) also referred to as the
19 "Depreciation Studies" throughout my testimony. The studies result in increases in
20 depreciation expense when compared to the Company's current depreciation rates. My
21 testimony explains the factors resulting in these increases, which include the need for net
22 salvage estimates that are more consistent with the Company's data, the recovery of leak-

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1 prone pipe assets for Niagara Mohawk, and the amortization of reserve deficiencies.
2 Additionally, I discuss several considerations that inform the results of the studies and the
3 Company's proposal. These include the potential impacts on the Company's electric and
4 gas infrastructure resulting from the CLCPA and envisioned in the CAC's Final Scoping
5 Plan, which anticipates declines in gas usage by 2050.

6
7 In addition to the Depreciation Studies, I conducted analyses of the potential long-term
8 impacts on depreciation, revenues, and customer bills for the Company in the
9 Commission's ongoing Gas Planning Proceeding (Case 20-G-0131). I discuss the results
10 of these analyses in my testimony, which generally show that achieving the state's climate
11 goals will require higher depreciation to minimize unrecovered costs and affordability
12 challenges for future gas customers. In addition to the analyses from the Gas Planning
13 Proceeding, I have also provided the results of an additional approach, the Equal Life
14 Group ("ELG") procedure, which I will discuss in more detail later in my testimony.

15
16 Given these considerations, as well as the results of the analyses in the Depreciation
17 Studies, one of my principal conclusions is that Niagara Mohawk's current depreciation
18 rates are too low to recover capital costs in an equitable manner over the service lives of
19 the Company's assets. Importantly, this is true even absent the impacts of significant
20 changes to the gas industry likely to result from New York's greenhouse gas ("GHG")
21 emissions reductions goals. The need for an increase in depreciation in the Depreciation
22 Studies is primarily the result of the fact that the net salvage estimates incorporated into

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1 the Company's current depreciation rates are insufficient to recover future net salvage. As
2 a result, the Depreciation Studies result in fairly significant increases in depreciation
3 expense even with no specific adjustments related to the impacts of the CLCPA. To put
4 this differently, even "business-as-usual" depreciation studies, based more on the
5 Company's historical experience than expected changes in the future, result in a large
6 increase in depreciation expense.

7
8 For gas assets, a "business-as-usual" depreciation study is insufficient in the context of the
9 CLCPA and other changes resulting from the energy transition underway in New York.
10 Accordingly, my recommendation for gas assets is to begin to recognize the need for higher
11 depreciation rates to align with the impacts of the CLCPA, potentially shorter service lives,
12 and the impact of potential declines in gas usage. As an initial, gradual step, the Company
13 proposes depreciation rates in this case based on the use of the ELG procedure and using
14 average service lives for many accounts that are five-years shorter than would result from
15 a "business-as-usual" depreciation study. The use of shorter service lives, which is
16 supported by analysis of the impact of long-term gas usage and customer counts, as well
17 as the ELG procedure, which more accurately recovers depreciation over the distribution
18 of service lives in each account, combine to recognize the shorter service lives that will
19 result from the energy transition occurring over the next two decades. Recognizing the
20 need to balance these changes, which are necessary to avoid disproportionately burdening
21 future customers with bill impacts on current customers, the Company proposes to phase-
22 in the increase in depreciation by using the results of my "business-as-usual" study in the

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1 Rate Year and then transition to the recommended depreciation rates based on ELG and
2 shorter service lives beginning in Data Year 1.

3
4 **Q. Given these considerations, how would you characterize the results of the**
5 **Depreciation Studies?**

6 A. For the Rate Year, the Company's proposals are more like "business-as-usual" depreciation
7 studies. Further, the changes I have recommended for net salvage while significant, are
8 still below the negative net salvage indications from the historical data, meaning that the
9 data could support an even larger increase in depreciation. Thus, while the studies result
10 in increases in depreciation expense, due to the considerations discussed above, I believe
11 that further increases in depreciation will be needed in the future.¹ Not only are the
12 Company's proposals in this case best considered a first step in moving toward more
13 appropriate depreciation rates, but they are, in my judgment, at the lower end of the range
14 of reasonableness for the Company's depreciation rates. Stated differently, my
15 recommendations already temper needed increases in depreciation by (i) reflecting net
16 salvage estimates that incorporate the concept of gradualism and are less negative than
17 those supported by the Company's historical data; and (ii) not making any material changes
18 to depreciation to incorporate the impacts of the CLCPA. Further, while the studies
19 incorporate amortizations of a portion of the calculated reserve deficiencies, consistent

¹ As I discuss, the CLCPA will also impact electric assets due to the need to replace and upgrade a significant portion of the system to meet future capacity, reliability, and resilience needs.

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1 with past practices, because only a portion of the reserve deficiencies are amortized, and
2 because shorter lives and more negative net salvage estimates in future studies are likely
3 to result in larger deficiencies in the future, it is likely that additional reserve deficiency
4 amortizations will be needed in the future.

5
6 New York State policy suggests a need to recover gas capital investment faster than has
7 occurred in the past, and absent any other policy approach, this will create the need for
8 significant increases in depreciation in the future. To the extent the depreciation rates
9 adopted in this proceeding are any lower than those in the Depreciation Studies, future
10 studies are likely to indicate a need for more significant increases in depreciation. Further,
11 because gas sales and the number of customers could decline with the implementation of
12 State policy, there is also a risk that these costs will have to be borne by a smaller customer
13 base, meaning even greater bill impacts for remaining customers.

14
15 For gas assets, the change to ELG and shorter service lives represent a move in the direction
16 that will be needed to recover costs equitably during the energy transition. This proposal,
17 however, should be viewed as a first step towards equitable cost recovery. As I discuss in
18 Section IV, higher depreciation (including the potential use of other depreciation methods)
19 is likely to be needed. In future depreciation studies, as more information is available about
20 the future of the Company's gas business and long-term gas planning, further increases in
21 depreciation may be necessary.

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1 **Q. What are the overall results of each depreciation study?**

2 A. For electric plant, as shown in Exhibit___(NWA-2E), the depreciation study for Niagara
3 Mohawk results in an overall increase in depreciation expense of approximately \$56.9
4 million as of December 31, 2022.² This increase for electric plant is primarily the result of
5 more negative net salvage estimates and the shortening of lives for electric meters.

6
7 For gas plant, the depreciation rates for the Rate Year, based on the average service life
8 procedure and “business-as-usual” service lives, are provided in Exhibit___(NWA-2G)
9 and result in an overall increase of approximately \$6.7 million as of December 31, 2022.
10 This increase for gas plant is primarily the result of more negative net salvage estimates
11 and shortening of lives for gas mains and services. The recommended depreciation rates
12 beginning in Data Year 1, based on the ELG procedure and shorter service lives, are
13 provided in Exhibit___(NWA-2G). These depreciation rates result in an overall increase
14 in depreciation expense of approximately \$9.4 million for gas plant as of December 31,
15 2022.³

16
17 The depreciation study for common plant results in an overall decrease in depreciation
18 expense of approximately \$0.122 million as of December 31, 2022, which is shown in

² Note that the numbers cited here are as of the study date of December 31, 2022. The impact on depreciation expense for the Rate Year and Data Years will differ due to different plant in service balances.

³ Note that the numbers cited here are as of the study date of December 31, 2022. The impact on depreciation expense for the Rate Year and Data Years will differ due to different plant in service balances.

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1 Exhibit___(NWA-2E). The decrease in common plant is primarily the result of aligning
2 the amortization periods for general plant amortization accounts with those typically used
3 for other utilities, including other National Grid companies.
4

5 **Q. Does the Company’s revenue requirement reflect depreciation rates based on the**
6 **Units of Production (“UoP”) method?**

7 A. No, it does not. The recommended depreciation rates for each of the Rate Year and Data
8 Years are based on the straight-line method of depreciation.
9

10 **Q. Although the Company’s proposed revenue requirements does not incorporate**
11 **depreciation rates based on the UoP method, have you provided the depreciation rates**
12 **that result from the use of that method?**

13 A. Yes. In addition to the depreciation rates based on the straight-line method, which are
14 incorporated into the Company’s proposed revenue requirements, I have also provided
15 depreciation rates for gas assets based on the UoP method that are aligned with throughput
16 declines anticipated in the Company’s 2022 Clean Energy Vision: A Fossil-Free Future for
17 Cleanly Heating Homes and Businesses (“Clean Energy Vision”), referred to herein as
18 “Medium Electrification – CEV.” These have been provided in Exhibit___ (NWA-4G).
19 If, for example, the Commission decides in the Gas Planning Proceeding that the UoP
20 method is the most reasonable approach to address the impacts of the CLCPA, then the
21 depreciation rates provided in Exhibit ___(NWA-4G) could be used.

1 **II. DEPRECIATION STUDIES**

2 **Q. Please define the concept of depreciation.**

3 A. The FERC Uniform System of Accounts for gas utilities defines depreciation as follows:

4 Depreciation, as applied to depreciable gas plant, means the loss in service
5 value not restored by current maintenance, incurred in connection with the
6 consumption or prospective retirement of gas plant in the course of service
7 from causes which are known to be in current operation and against which
8 the utility is not protected by insurance. Among the causes to be given
9 consideration are wear and tear, decay, action of the elements, inadequacy,
10 obsolescence, changes in the art, changes in demand and requirements of
11 public authorities, and, in the case of natural gas companies, the exhaustion
12 of natural resources.⁴

13 Note that the Uniform System of Accounts specifically includes obsolescence, changes in
14 demand, and requirements of public authorities as factors that should be considered for
15 depreciation.

16
17 **Q. How does depreciation impact a utility and customers from a financial standpoint?**

18 A. Depreciation is both an important and complicated concept because it affects utility
19 accounting, and, as a result, both customer rates and earnings, in more than one way. From
20 a ratemaking standpoint, depreciation is often best understood as an expense incorporated
21 into a utility's revenue requirement. Depreciation, however, is also an expense on a
22 company's books and, as an expense, annual depreciation accruals are a reduction to a
23 company's earnings. Depreciation, therefore, has an effect on both revenues and expenses.
24 This is consistent with the concept of the "matching principle" used in accounting, which

⁴ 18 C.F.R. §201 (Gas FERC Uniform System of Accounts), Definition 12.

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1 requires the recognition of expenses on the income statement in the same period in which
2 the related revenues are earned. Depreciation Systems, a widely cited depreciation text,
3 explains the matching principle as:

4 The matching principle requires that all revenues earned during a given time
5 period be matched with all the expenses incurred in that same time period
6 to produce these revenues.⁵

7 It follows from this principle that the depreciation of capital assets that have lives that
8 extend beyond one year should be recognized over the useful lives of the assets. As noted
9 by the National Association of Regulatory Utility Commissioners (“NARUC”), a cost
10 allocation concept for depreciation “satisfies the accounting principle of matching expense
11 and revenues.”

12
13 From a ratemaking standpoint, depreciation impacts both revenues from customers, as
14 annual depreciation expense is part of the revenue requirement, and the expenses charged
15 to a given year. If depreciation is such that the depreciation expense over the life of an
16 asset recovers the full cost of the asset (which includes the cost to retire the asset at the end
17 of its life), then customer rates established based on these depreciation accruals will
18 provide a return of capital to utility investors who originally provided the capital to invest
19 in the asset.

⁵ Wolf and Fitch, *Depreciation Systems* (1994), p. 5.

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1 A related concept in utility ratemaking is “intergenerational equity,” in which customers
2 who receive the benefit of a utility asset should pay their fair share of the costs of the asset.
3 If too much depreciation is reflected in the early years of an asset’s life, then customers in
4 the early years will pay a disproportionate share of the cost of the asset, while customers
5 in later years will pay less than their fair share. Conversely, if depreciation is too low in
6 the earlier years, then the costs of the asset would be unfairly borne by a future generation
7 of customers.

8
9 **Q. Does the depreciation of assets that has been recorded in prior years also affect**
10 **customer rates?**

11 A. Yes. There is also an additional way depreciation affects both customer rates and a
12 company’s earnings. Accumulated depreciation, which is effectively a running total of
13 depreciation that has occurred in the past, is a reduction to rate base. As a result, while
14 higher depreciation will have a short-term impact of increasing the revenue requirement in
15 a given year, its longer term impact will be to reduce rate base and, in turn, the return on
16 rate base. The converse is also true. Lower depreciation expense will have a short-term
17 effect of reducing the revenue requirement but over the long term will result in a higher
18 rate base and a higher return on rate base. Thus, when considering the impact on customers
19 due to depreciation, there are both short term and long term impacts to consider and often
20 these impacts move in the opposite direction from one another.

21
22 This concept is explained by NARUC:

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1 The regulatory body prescribing depreciation rates is thus confronted with
2 a decision which affects both short run and long run interests of the
3 customer and the company. If a commission prescribes rates which yield
4 depreciation accruals that are too low, the revenue requirement in the short
5 run may be lower. But the requirements for income taxes and return may
6 offset the apparent savings in depreciation expense, so service rates in the
7 long run may be higher. If depreciation rates are set so low that the revenue
8 requirement fails to repay the capital invested in a group of property by the
9 end of its service life, confiscation takes place or the unpaid cost remains in
10 the rate base until amortized or expensed. On the other hand, if the
11 regulatory body establishes depreciation rates toward the upper end of the
12 zone of reasonableness, rates for service will be higher in the short run, but
13 may be lower in the long run.⁶

14
15 **Q. In preparing the Depreciation Studies, did you follow generally accepted practices in**
16 **the field of depreciation?**

17 A. Yes.

18
19 **Q. Are the methods and procedures used in the Depreciation Studies consistent with the**
20 **Company's' past practices?**

21 A. Yes. I used the same methods and procedures to calculate depreciation as those used in
22 past depreciation studies conducted for the Company, as well as depreciation studies
23 presented by other companies in rate proceedings before the Commission. The approach
24 is to determine depreciation rates based on the straight-line method, the broad group
25 average service life procedure, and the whole life technique. I used Iowa-type survivor
26 curves to estimate service lives.

⁶ See, NARUC, *Public Utility Depreciation Practices* (1996), p. 23 (emphasis added).

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1 **Q. Please describe the presentation of the Depreciation Studies in your exhibits.**

2 A. The Depreciation Studies, set forth in Exhibit____ (NWA-1E) and Exhibit____ (NWA-1G),
3 are presented in nine parts. Part I, Introduction, presents the scope and basis for the
4 Depreciation Studies. Parts II through V include descriptions of the methods and
5 procedures used for the estimation of survivor curves and net salvage and the calculation
6 of annual depreciation and the theoretical reserve. Part VI, Results of Study, presents a
7 description of the results and a summary of the depreciation calculations. Parts VII through
8 IX present graphs and tables that relate to the service life analyses, the net salvage analyses,
9 and the detailed depreciation calculations.

10
11 The tables on pages VI-4 through VI-10 of Exhibit____ (NWA-1E) present the estimated
12 survivor curves, the net salvage percentages, the original cost of plant, and the book
13 depreciation reserve as of December 31, 2022, and the calculated annual depreciation
14 accrual and applicable depreciation rate for each plant account or subaccount. The section
15 beginning on page VII-1 presents the results of the retirement rate analyses prepared as the
16 historical bases for the service life estimates. The section beginning on page VIII-1
17 presents the results of the net salvage analysis. The section beginning on page IX-1
18 presents the depreciation calculations related to surviving original cost as of December 31,
19 2022.

20
21 The tables on pages VI-5 through VI-9 of Exhibit____ (NWA-1G) present the estimated
22 survivor curves, the net salvage percentages, the original cost of plant, and the book

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1 depreciation reserve as of December 31, 2022, and the calculated annual depreciation
2 accrual and applicable depreciation rate for each plant account or subaccount. The section
3 beginning on page VII-1 presents the results of the retirement rate analyses prepared as the
4 historical bases for the service life estimates. The section beginning on page VIII-1
5 presents the results of the net salvage analysis. The section beginning on page IX-1
6 presents the depreciation calculations related to surviving original cost as of December 31,
7 2022.

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9 The tables on pages VI-4 through VI-10 of Exhibit___ (NWA-1E) present the estimated
10 survivor curves, the net salvage percentages, the original cost of plant, and the book
11 depreciation reserve as of December 31, 2022, and the calculated annual depreciation
12 accrual and applicable depreciation rate for each plant account or subaccount. The section
13 beginning on page VII-1 presents the results of the retirement rate analyses prepared as the
14 historical bases for the service life estimates. The section beginning on page VIII-1
15 presents the results of the net salvage analysis. The section beginning on page IX-1
16 presents the depreciation calculations related to surviving original cost as of December 31,
17 2022.

18
19 **Q. Please explain how the results of the Depreciation Studies were determined.**

20 A. The Depreciation Studies included as Exhibit ___(NWA-1E) and Exhibit ___(NWA-1G)
21 used the straight line and whole life method of depreciation. The annual depreciation is
22 based on a method of depreciation accounting that seeks to distribute the service value

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1 (original cost of plant assets plus estimated costs of removal less estimated net salvage at
2 the time of retirement) over the estimated service life of each group of assets in a systematic
3 and rational manner. Depreciation rates for electric assets are based on the broad group
4 average service life procedure. The depreciation rates for gas assets for the Rate Year,
5 shown in Exhibit____(NWA-3G), are also based on the average service life procedure. The
6 depreciation rates recommended for gas assets for the Data Years are based on the Equal
7 Life Group procedure.

8
9 In addition to the depreciation rates in the Depreciation Studies using the straight-line
10 method, I have also provided depreciation rates using the UoP method based on the
11 Company's Medium Electrification – CEV gas throughput and customer count estimates.
12 This has been provided in Exhibit__(NWA-4G).

13
14 **Q. How did you determine the recommended annual depreciation accrual rates?**

15 A. This was done in two phases. In the first phase, I developed estimates of the service life
16 and net salvage factors for each depreciable group (that is, each plant account or subaccount
17 identified as having similar characteristics). In the second phase, I calculated the annual
18 depreciation accrual rates using the applicable average service lives and net salvage factors.

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1 **Q. What part does the average service life play in the determination of depreciation**
2 **rates?**

3 A. The average service life is the period over which the original cost of plant will be
4 depreciated. As a simplified example, for an average service life of 25 years, the annual
5 depreciation is 1/25, or four percent, of the original cost of the plant before taking into
6 account the net salvage factor.

7
8 **Q. What is the effect on annual depreciation expense of a change to an average service**
9 **life?**

10 A. The depreciation expense accrual varies inversely with its underlying average service life,
11 and all else being equal, the longer the average service life, the lower the annual
12 depreciation rate and the lower the annual depreciation expense. Conversely, the shorter
13 the average service life, the higher the annual depreciation rate and the higher the annual
14 depreciation expense.

15
16 **Q. What part does net salvage play in the determination of depreciation rates?**

17 A. Depreciation is intended to recover the full costs of the Companies' assets over the period
18 of time they are in service. The full cost of an asset includes both the original cost when
19 the asset was installed and the net salvage at the end of the asset's life. Thus, in addition
20 to providing for recovery of the original cost of plant over its estimated average service
21 life, annual depreciation rates include an estimated net salvage factor. The purpose of this
22 estimated net salvage factor is to reflect, over the life of the plant, the expected gross

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1 salvage value of plant less the expected cost of removal upon retirement. With few
2 exceptions, most plant assets result in negative net salvage upon retirement, which means
3 that removal costs exceed gross salvage value. Gross salvage and removal cost values are
4 netted, expressed as a percentage of the plant's original cost, and included in the annual
5 depreciation rate. As a result, and in accordance with basic depreciation principles and the
6 Uniform System of Accounts, the service value of an asset is allocated evenly over the
7 estimated useful life of the asset.

8
9 **Q. Please describe the first phase of the Depreciation Studies in which you estimated the**
10 **average service life and net salvage factors for each plant account or subaccount.**

11 A. The service life and net salvage studies consisted of compiling historical data from records
12 related to the Company's plant; analyzing the data to obtain historical trends of survivor
13 characteristics; obtaining supplementary information from management and operating
14 personnel concerning practices and plans as they relate to plant operations; making visits
15 to various sites to view the physical condition of facilities; and interpreting the data and
16 information along with the average service lives and net salvage factors used by other
17 electric and gas utilities to form judgments of average service lives and net salvage factors
18 applicable to the Company's plant and equipment.

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1 **Q. You mentioned that preparing the Depreciation Studies involved visits to the**
2 **Company's facilities. What is the significance of the visits?**

3 A. I conducted a field review of Niagara Mohawk property as part of the Depreciation Studies
4 during November 2023. Depreciation studies should not be limited only to statistical
5 analysis or visual comparisons of smoothed survivor curves based on actual mortality
6 experience and standardized survivor curves. Field reviews, as well as discussions with
7 operating and engineering personnel, are conducted to become familiar with company
8 operations and obtain an understanding of the function of the plant and information with
9 respect to the reasons for past retirements and the expected causes of future retirements. I
10 incorporated this knowledge, as well as information from other discussions with
11 management, in the interpretation and extrapolation of the statistical analyses.

12
13 **Q. What historical data did you analyze to estimate average service lives?**

14 A. I analyzed the Company's accounting entries that record plant asset transactions for the
15 period 1996 through 2022 for most accounts. These transactions included additions,
16 retirements, transfers, and related balances.

17
18 **Q. What method did you use to analyze the data?**

19 A. I used the retirement rate method. This is the most appropriate method when retirement
20 data, covering a long period of time, is available because it determines the average rates of
21 retirement experienced by the Company during the period of time covered by the
22 Depreciation Studies. It is also the method used in past depreciation studies and is the

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1 overwhelmingly predominant approach used in depreciation studies across the country
2 when aged data are available.

3
4 **Q. Please describe how you used the retirement rate method to analyze the Company's**
5 **service life data.**

6 A. I performed the retirement rate analysis for each different group of property, generally a
7 particular plant account, in the Depreciation Studies. For each property group, I used the
8 retirement rate data to form life tables which, when plotted, show original survivor curves
9 for that property group. Each original survivor curve represents the average survivor
10 pattern experienced by the vintage groups during the experience and placement band
11 studied. Because original survivor curves do not include the complete experience of most
12 vintages of plant and because future survivor characteristics may be different from those
13 experienced in the past, the experienced survivor patterns do not necessarily describe the
14 property group's life characteristics. Therefore, interpretation of the original survivor
15 curves is required for them to be valid considerations in estimating future service lives.
16 Standard survivor curves, such as the Iowa-type survivor curves, are used to perform these
17 interpretations.

18
19 **Q. What is an "Iowa-type survivor curve" and how can it be used to estimate the average**
20 **service life characteristics for each property group?**

21 A. Iowa-type survivor curves are a widely-used group of survivor curves that contain the range
22 of survivor characteristics usually experienced by utilities and other industrial companies.

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1 The Iowa curves were developed at the Iowa State College Engineering Experiment Station
2 through an extensive process of observing and classifying the ages at which various types
3 of property used by utilities and other industrial companies had been retired.

4
5 Iowa type curves are used to smooth and extrapolate original survivor curves determined
6 by the retirement rate method. The Iowa curves can be used to describe the forecast rates
7 of retirement based on the observed rates of retirement and the outlook for future
8 retirements.

9
10 The estimated survivor curve designations for each depreciable property group indicate the
11 average service life, the family within the Iowa system to which the property group
12 belongs, and the relative height of the mode. Take the Iowa 50-R1.5, for example. The
13 first designation indicates an average service life of 50 years. The second designation
14 indicates a right-moded, or R-type curve (the mode occurs after average life for right-
15 moded curves). The third designation indicates a relatively low height of 1.5, for the mode
16 (possible modes for R-type curves range from 1 to 5). The Iowa curves are discussed in
17 more detail in Part II of Exhibit____(NWA-1E) and Exhibit____(NWA-1G).

18
19 **Q. What is the “h-system” of survivor curves?**

20 A. The h-system of survivor curves was developed in 1947 by Bradford Kimball of the
21 Commission’s Staff. Similar to the Iowa curves, the h-curves are labeled in accordance
22 with the relative height of the modes of the associated retirement frequency curves. Thus,

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1 for example a 50-h3.0 indicates a 50-year average service life and a mid-mode curve
2 (modes for the h-system curves range from 0.0 to 5.0).

3
4 **Q. What type of survivor curves did you use for the Depreciation Studies?**

5 A. For the Depreciation Studies, we used Iowa-type survivor curves. This represents a change
6 from the h-type curves used in the Company's previous depreciation studies. However,
7 the Iowa curves are, to our knowledge, used in every U.S. jurisdiction, including in New
8 York by most of the electric and gas utilities in the State. In contrast, the h-curves, to my
9 knowledge, are not used anywhere outside of New York and have not been consistently
10 used by utilities in the State. Further, the h-curves tend to have long "tails," meaning that
11 these curves forecast that a portion of property will survive much longer than the average
12 service life of a given depreciable group. These types of life characteristics are not
13 common for most types of utility property. In part for this reason, the Iowa curves typically
14 provide a more reasonable retirement dispersion pattern for most types of utility assets.

15
16 **Q. Please provide an example of how the annual depreciation accrual rate for a
17 particular plant account is presented in the Depreciation Studies.**

18 A. I will use plant Account 362.00, Station Equipment, as an example for electric plant. I
19 used the retirement rate method to analyze the survivor characteristics of this property
20 group. Aged plant accounting data was compiled from 1996 through 2022 and analyzed
21 in periods that best represent the overall service life of this property. The life tables for the
22 1996-2022 experience band are presented on pages VII-62 through VII-64 of Exhibit__

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1 (NWA-1E). The life tables display the retirement and surviving ratios of the aged plant
2 data exposed to retirement by age interval. For example, page VII-62 shows \$745,347
3 retired at age 1.5 years with \$680,747,078 having been exposed to retirement.
4 Consequently, the retirement ratio is 0.0011 ($\$745,347 / \$680,747,078$) and the survivor
5 ratio is 0.9989 ($1 - 0.0011$). The life table, or original survivor curve, is plotted along with
6 the estimated smooth survivor curve, the 60-R1, on page VII-61.

7
8 The calculation of the annual depreciation accrual and the theoretical reserve related to the
9 original cost of plant for Account 362.00, Station Equipment as of December 31, 2022 is
10 presented on pages IX-55 through IX-58. The calculations are based on the 60-R1 survivor
11 curve and 20 percent negative net salvage factor, and the attained age for each vintage.
12 The tabulation sets forth the installation year, the original cost, average service life,
13 calculated annual depreciation rate and accrual, average remaining life, and calculated
14 accrued depreciation factor and amount (that is, the theoretical reserve ratio and theoretical
15 reserve). The total theoretical reserve of \$200,173,967 for the account is brought forward
16 to the table on page VI-58, which also provides the annual accrual of \$18,078,120. The
17 reserve imbalance of \$6,593,027 shown on page VI-58 is calculated by subtracting the
18 \$200,173,967 theoretical reserve from the book reserve for the amount of \$206,766,994.

19
20 Similarly, for gas plant, I will describe the approach to plant Account 380.00, Services –
21 Mixed and Account 380.01, Services - Metallic, which were studied together and combined
22 comprise one of the larger depreciable accounts. I used the retirement rate method to

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1 analyze the survivor characteristics of this property group. Aged plant accounting data was
2 compiled from 1996 through 2022 and analyzed in periods that best represent the overall
3 service life of this property. The life tables for the 1996-2022 experience band are
4 presented on pages VII-46 through VII-50 of Exhibit___ (NWA-1G). The life tables
5 display the retirement and surviving ratios of the aged plant data exposed to retirement by
6 age interval. For example, page VII-46 shows \$2,167,266 retired at age 0.5 years with
7 \$657,555,369 having been exposed to retirement. Consequently, the retirement ratio is
8 0.0033 ($\$2,167,266 / \$657,555,369$) and the survivor ratio is 0.9967 ($1 - 0.0033$). The life
9 table, or original survivor curve, is plotted along with the estimated smooth survivor curve,
10 the 60-S1.5, on page VII-45.

11
12 The calculation of the annual depreciation accrual and the theoretical reserve related to the
13 original cost of plant for Account 380.00, Services - Mixed as of December 31, 2022 is
14 presented on pages IX-37 through IX-38. The calculations are based on the 55-R2 survivor
15 curve and 40 percent negative net salvage factor, and the attained age for each vintage.

16
17 The tabulation sets forth the installation year, the original cost, average service life,
18 calculated annual depreciation rate and accrual, average remaining life, and calculated
19 accrued depreciation factor and amount (that is, the theoretical reserve ratio and theoretical
20 reserve). The total theoretical reserve of \$399,033,068 for the account is brought forward
21 to the table on page VI-38, which also provides the annual accrual of \$25,330,894. The
22 reserve imbalance of negative \$92,321,005 shown on page VI-58 is calculated by

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1 subtracting the \$399,033,068 theoretical reserve from the book reserve for the amount of
2 \$306,712,063. A negative variation indicates that there is a book reserve deficiency for
3 this account. Similar calculations are provided for Account 380.01, Services - Metallic in
4 Exhibit___(NWA-1G).

5
6 **Q. Please describe how you determined the proposed net salvage factors.**

7 A. Consistent with well-established industry practices, I determined the net salvage factors by
8 considering relevant information such as the results of historical net salvage analyses, the
9 existing net salvage rates in effect, the Company's current practices with regard to net
10 salvage, and the net salvage factors used by other gas companies.

11
12 **Q. Please describe the statistical net salvage analyses.**

13 A. In the statistical net salvage analyses, net salvage is expressed as a percentage of the book
14 cost of plant retired by calendar year. This method provides a statistical basis for the level
15 of net salvage that can be expected to occur in the future.

16
17 **Q. Are the net salvage analyses and approach you used to reflect net salvage in
18 depreciation rates consistent with authoritative depreciation texts?**

19 A. Yes. NARUC's *Public Utility Depreciation Practices* and Wolf and Fitch's *Depreciation
20 Systems* ("Wolf and Fitch") are well-regarded texts that are considered to be authoritative
21 depreciation sources by depreciation professionals. These texts describe the method of
22 estimating net salvage and explain that expected net salvage at the time of retirement of

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1 plant assets is expressed as a percentage of original cost of the plant that will be retired and
2 is estimated using the same methods I have employed.

3
4 **Q. Are the methods used in the Depreciation Studies for the net salvage analysis widely**
5 **accepted in the industry?**

6 A. Yes. The net salvage analysis used in the Depreciation Studies is the predominant approach
7 in the utility industry. In the vast majority of jurisdictions, including New York, a portion
8 of depreciation expense includes a provision for the prospective recovery of future net
9 salvage over the service life of the underlying assets, and the net salvage factors are
10 estimated using the same methods used in the Depreciation Studies. This approach is
11 consistent with the Uniform System of Accounts, the ratemaking practices of most other
12 state regulatory commissions, and the ratemaking approach of the FERC.

13
14 **Q. What have you proposed for gas assets expected to be retired as a result of the**
15 **Company's leak-prone pipe replacement program?**

16 A. For the Depreciation Studies, the Company's mains and services accounts were segregated
17 into the portion that will be retired through the Company's pipe replacement programs and
18 all other mains and services. Niagara Mohawk plans to complete its respective program
19 by 2032. Accordingly, the proposal for the assets that are planned to be replaced, which
20 consist primarily of older cast iron and bare steel pipe, is to recover the remaining costs by
21 2032. This is similar to the approach used currently by Niagara Mohawk, adopted in Case
22 20-G-0381, as well as recently adopted for O&R and Con Edison (a settlement for the

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1 latter, which includes the recovery of leak-prone pipe assets, which was approved by the
2 Commission in Case 22-G-0065 on July 20, 2023).

3
4 **Q. What have you proposed related to the Company's Advanced Metering**
5 **Infrastructure ("AMI") program?**

6 A. The Company informed me that it plans to replace its existing meters with AMI meters.
7 The Company expects to complete this program by June of 2027. The recovery for legacy
8 meters that will be retired as a result of this program is based on the remaining recovery
9 period established in Case No. 20-E-0380. The resultant recovery, which is based on
10 estimated plant and reserve balances as of December 31, 2023, is provided in
11 Exhibit_(NWA-1E) and Exhibit_(NWA-1G) on Table 1, of both studies. Recovering these
12 costs through the end of the AMI program will generally align with the remaining time
13 these assets will be in service.

14
15 To calculate the annual recovery amount, the plant and reserve balances were first provided
16 as of December 31, 2023, to align with depreciation and rate base calculations for this
17 filing. The annual recovery was then calculated based on the undepreciated balance as of
18 this date, less net salvage, divided by the seven and half-year period from January 1, 2024
19 through June 30, 2031.

1 **III. TEST OF THE BOOK RESERVES**

2 **Q. What is the book reserve?**

3 A. The book reserve, also referred to as the “book accumulated depreciation” or the
4 “accumulated provision for depreciation,” is a running total of historical depreciation
5 activity. It is equal to the historical depreciation accruals, less retirements and cost of
6 removal, plus historical gross salvage. The book reserve also represents a reduction to the
7 original cost of plant when calculating rate base.

8

9 **Q. What is the theoretical reserve?**

10 A. The theoretical reserve is an estimate of the accumulated depreciation based on the current
11 plant balances and depreciation parameters (service life and net salvage estimates) at a
12 specific point in time. It is equal to the portion of the depreciable cost of plant that will not
13 be allocated to expense through future whole-life depreciation accruals based on the current
14 forecasts of service life and net salvage. The theoretical reserve is also referred to as the
15 Calculated Accrued Depreciation (“CAD”).

16

17 **Q. What is a theoretical reserve imbalance?**

18 A. A theoretical reserve imbalance is calculated as the difference between a company’s book
19 accumulated depreciation, or book reserve, and the calculated accrued depreciation, or
20 theoretical reserve.

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1 **Q. How did you analyze the reserve positions for the Company?**

2 A. To test the adequacy of the book reserve for depreciation, I compared the book reserve at
3 year-end to the theoretical reserve calculated using average service lives, survivor curves,
4 and net salvage factors based on the Depreciation Studies. The results are summarized in
5 Table 2 of Exhibit____(NWA-1E) and Exhibit____(NWA-1G). The difference between the
6 book and theoretical reserves can be expressed both in total dollars and as a percentage of
7 the theoretical reserve. Results of such studies can indicate either a positive theoretical
8 reserve imbalance (sometimes referred to as a “book reserve excess”) or a negative
9 theoretical reserve imbalance (sometimes referred to as a “book reserve deficiency”). For
10 example, a book reserve of \$190 and a theoretical reserve of \$200 would result in a book
11 reserve deficiency of \$10, or five percent.

12
13 **Q. Is it common to have a non-zero theoretical reserve imbalance?**

14 A. Yes. Service life and net salvage estimates can change over time, and these estimates are
15 updated when a new study is performed. It is expected that there will be some variation
16 between the book and theoretical reserves. However, because New York has historically
17 used whole-life rates, rather than remaining life depreciation rates (which automatically
18 correct for any reserve variations), corrective action is often required. At a minimum,
19 corrective action should be taken when the theoretical reserve imbalance is large. In New
20 York, corrective action has traditionally been taken when the variation exceeds 10 percent
21 of the theoretical reserve.

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1 **Q. Please summarize the theoretical reserve imbalances.**

2 A. As shown in Table 2 of Exhibit____(NWA-1E), the book reserve for Niagara Mohawk's
3 Electric plant as of December 31, 2022, is \$3,582,163,640. The theoretical reserve
4 resulting from the Depreciation Study is \$4,319,941,411, resulting in a reserve deficiency
5 of \$737,777,771, or 22 percent of the book reserve. Similarly, the book reserve for
6 Common Plant, shown in Table 2 of Exhibit____(NWA-1E) and Exhibit____(NWA-1G) as
7 of December 31, 2022, is \$72,710,519, while the theoretical reserve resulting from the
8 Depreciation Study is \$95,608,222, which results in a reserve deficiency of \$22,897,703,
9 or 31 percent of the book reserve. These amounts exclude the balances for meter assets,
10 which have a separate recovery and, therefore, are not included in the amortization of any
11 reserve deficiencies.

12
13 As shown in Table 2 of Exhibit____(NWA-1G), the book reserve for Niagara Mohawk's
14 Gas plant as of December 31, 2022, is \$1,046,697,602. The theoretical reserve based on
15 the average service life procedure and the service lives proposed for the Rate Year is
16 \$1,299,912,707 and is provided in Exhibit____(NWA-3G). The reserve deficiency for the
17 Rate Year depreciation is \$253,927,287, or 26 percent of the book reserve. The theoretical
18 reserve resulting from the Depreciation Study based on the ELG procedure used beginning
19 in Data Year 1 is \$1,419,498,308, resulting in a reserve deficiency of \$372,800,706, or 37
20 percent of the book reserve. These amounts exclude the balances for leak-prone pipe
21 assets, which have a separate recovery and, therefore, are not included in the amortization
22 of any reserve deficiencies.

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1 **Q. What is the Company's proposal regarding the reserve deficiencies for electric and**
2 **gas operations?**

3 A. The Company's proposal is consistent with the traditional approach that has been used in
4 New York in that a portion of the reserve deficiency is amortized over a fixed period. The
5 Company proposes to amortize the portions of the reserve deficiencies that exceed 10
6 percent of the book reserve over a 10-year period. While a 20-year period has been used
7 in prior studies, given the need to recover costs in the context of the CLCPA, a shorter 10-
8 year period is reasonable. This is true for both gas and electric assets. As discussed in my
9 testimony, the energy transition will result in the replacement of electric assets at a faster
10 rate than in the past. This is likely to reduce service lives and lead to additional reserve
11 deficiencies, resulting in a need to recover current deficiencies at a faster pace. For gas
12 plant, the use of a 10-year is somewhat mitigated by the use of the Rate Year depreciation
13 rates, which have longer service lives for certain accounts and is based on the average
14 service life procedure. The Company's proposal results in an annual amortization of
15 \$37,956,141 for electric plant, \$24,482,450 for gas plant and \$1,562,665 for common plant
16 per year.

17
18 **Q. Do you believe the traditional approach in New York is the optimal approach to**
19 **address reserve deficiencies?**

20 A. No. The approach of amortizing only the portion of a reserve deficiency will not recover
21 the full costs of a company's assets over their service lives (since there is no recovery of
22 the portion less than 10 percent of the book or theoretical reserve). Further, to the extent

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1 there are inconsistencies in the implementation of reserve deficiency amortizations (for
2 example, in some instances 10 percent of the book reserve, such as in prior studies for the
3 Company, but in others 10 percent of the theoretical reserve), the approach of using the
4 whole-life technique with reserve amortizations is less systematic and rational.

5
6 New York is one of only three states that do not use the remaining life technique which,
7 as its widespread adoption suggests, is generally considered to be a better approach
8 because any reserve deficiencies are automatically addressed over the remaining lives of
9 a company's assets. Particularly in the context of the CLCPA, I believe the Commission
10 should reconsider use of the remaining life technique. For the purposes of this study,
11 however, and in the context of a more gradual movement to the most reasonable levels of
12 depreciation, the Company's proposal is consistent with past practices in New York.

14 **IV. THE CLCPA AND THE GAS PLANNING PROCEEDING**

15 **A. Gas Planning Proceeding**

16 **Q. Do the requirements set forth in the CLCPA and the Final Scoping Plan impact**
17 **depreciation for gas assets?**

18 **A.** Yes. I believe there is a broad expectation that the CLCPA will mean that the future of
19 the gas industry will be different from the past.

20
21 While there is uncertainty about the exact pathway forward, both the Climate Action
22 Council's Scoping Plan and the Commission's Gas Planning Proceeding (Case No. 20-

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1 G-0131) have provided analyses and potential pathways for decarbonizing electric and
2 gas systems as well as the economy as a whole. Based on my involvement and review of
3 these analyses, there is a high probability that decarbonizing will result in significant
4 changes to the electric and gas industries, and depreciation will need to increase to recover
5 capital at a faster rate than in the past.

6
7 If the future transpires as envisioned in the scoping plan or as in the Company's CEV, there
8 will be implications on the most equitable and reasonable recovery of capital investments
9 through depreciation. A significant portion of the Company's current plant investments
10 are for assets that have historically had long lives – often 60 years or more. If the “large
11 majority of buildings” displaces the use of gas with electric heat pumps over the next 30
12 years, then the Company's current asset base would have shorter lives than has been the
13 case historically. This is particularly true if policymakers and regulators pursue large-scale
14 zonal electrification.

15
16 These studies and analyses have shown that continuing a business-as-usual approach could
17 cause future gas rates to become unaffordable. Failing to take action soon will not only be
18 inequitable to future customers but also will threaten the ability of the state to meet its
19 emissions goals.

20
21 **Q. How could the emissions reductions in the CLCPA impact depreciation expense?**

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1 A. There are three main aspects of depreciation that could be impacted by significant changes
2 in gas consumption. The first is the useful lives of the Company's assets. Assets may have
3 shorter service lives than has been the case historically. For example, if a customer decides
4 to fully electrify their energy usage, the infrastructure providing gas service to that
5 customer would be retired. With widespread electrification, this would result in shorter
6 service lives for assets such as gas services, meters, and meter installations. Gas mains and
7 regulator stations would also be affected if gas throughput declines, as many of these
8 facilities could become obsolete. Other assets may also become obsolete if they are no
9 longer needed due to declines in gas throughput.

10
11 The second aspect that could be affected is cost of removal. Under normal utility
12 operations, cost of removal often occurs for replacement projects. When gas mains and
13 services are replaced, pipe is typically retired in place (although there are costs to cut, cap
14 and purge any gas from the pipe). However, it is possible these costs could be different in
15 the future if, for example, portions of the gas system are electrified as a whole and specific
16 assets are required to be removed, rather than retired in place. It may also be more costly
17 to retire and decommission obsolete mains and services than the retirement costs associated
18 with replacement projects in which various costs (such as equipment and paving) may be
19 shared between the addition of the new asset and cost of removal.

20
21 Lastly, the depreciation method used to allocate capital costs may need to be reconsidered.
22 Traditionally, almost all utilities have used the straight-line method of depreciation in

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1 which capital costs are allocated equally over the service lives of the assets – depreciation
2 is calculated so that equal amounts are recorded in each year of an asset’s estimated service
3 life. Straight-line depreciation works well when utilities have fairly stable or increasing
4 demand, as the annual depreciation accruals tend to approximate the consumption on the
5 system. If, however, consumption were to decline significantly, a question arises whether
6 it is equitable to have equal depreciation charges today as in the future when there will be
7 less consumption. An alternative method to consider is the UoP method, which is
8 discussed in more detail later in this testimony.

9
10 **Q. Earlier in your testimony, you indicated that you performed the depreciation study**
11 **for the Company in the Gas Planning Proceeding. Please discuss these studies**
12 **further.**

13 A. Yes. I prepared the Company’s Gas Planning Depreciation Studies and my firm, Gannett
14 Fleming, prepared similar such studies for each of the other Joint Utilities. These studies
15 assessed the impact of different “business assumptions” (*i.e.*, assumptions about future gas
16 throughput and the number of customers on the system) as well as the revenue and bill
17 impacts for different “depreciation approaches” (*i.e.*, methods of depreciation) for each set
18 of business assumptions. Business assumptions considered included a business-as-usual
19 case, as well as high and medium electrification scenarios. Depreciation approaches
20 analyzed include the current straight-line method, recovering some or all assets by 2050,
21 and the UoP method based on the throughput declines incorporated into each set of
22 business assumptions.

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1 **Q. What conclusions can you draw from the Gas Planning Depreciation Studies?**

2 A. I believe there are several important conclusions to draw from the analyses provided in the
3 depreciation studies filed in the Gas Planning Proceeding. The first is that significant
4 declines in gas throughput and the number of customers in the high electrification business
5 assumption scenarios requested by the Commission (*i.e.*, a 50 percent decline in customers
6 by 2040 and 90 percent decline by 2050) would result in significant bill increases for those
7 customers who remain in 2050 such that there would be serious challenges with
8 affordability. This was true even with more accelerated approaches to depreciation,
9 although such approaches did mitigate future rate increases.

10
11 In contrast to the high electrification scenarios, more moderate electrification scenarios
12 such as the Medium Electrification – CEV scenarios, allowed for more stable and
13 affordable rates if depreciation were adjusted to properly reflect the decline in throughput
14 and the potential loss of gas customers. Specifically, if the UoP method were used in a
15 manner aligned with expected declines in gas demand, then shorter-term increases in
16 depreciation would mitigate future rate increases by recovering capital more rapidly and
17 reducing rate base in a manner aligned with future usage of the gas system.

18
19 Generally, the analyses in the Gas Planning Proceeding showed that overall revenue
20 requirement impacts are sensitive to the business assumptions, with higher electrification
21 resulting in higher costs to gas customers. However, the analyses also showed that higher
22 depreciation today (whether through shorter service lives, alternative depreciation methods

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1 or a combination of these) can mitigate future rate increases and provide a more equitable
2 recovery of capital through depreciation over the next several decades.

3
4 The impacts of these business assumptions on service lives and depreciation are discussed
5 in more detail in the following sections.

6 7 **B. The Impact of Gas Planning Scenarios on Service Lives**

8 **Q. Have you analyzed the impact of any of the gas planning scenarios on service lives?**

9 A. Yes. In addition to the various depreciation scenarios analyzed in the Gas Planning
10 Proceeding, for the depreciation study I have also analyzed the direct impact of downsizing
11 the gas system on service lives. To do so, I have used a technique called Life Cycle
12 Analysis to determine the combined impact of normal retirements and retirements that will
13 occur as the gas system is geographically downsized.

14
15 For this analysis, I used the Company's expected CEV gas throughput and customer
16 projections, which project 76 percent of customers to remain by 2040 and 61 percent by
17 2050. Using a technique called Life Cycle Analysis, we can combine the probabilities of
18 retirement resulting from our survivor curve estimates with the retirements that will occur
19 as the system is downsized.

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1 **Q. Please explain how these probabilities of retirement are combined to develop an**
2 **overall Life Cycle curve.**

3 A. Consider, as an analogy, a scenario in which there is a ten percent chance it will snow today
4 and a ten percent chance it will rain. Assume these probabilities are mutually exclusive
5 (meaning that it will either rain, snow or do neither but will not snow and rain), we can
6 combine them by multiplying the probabilities.

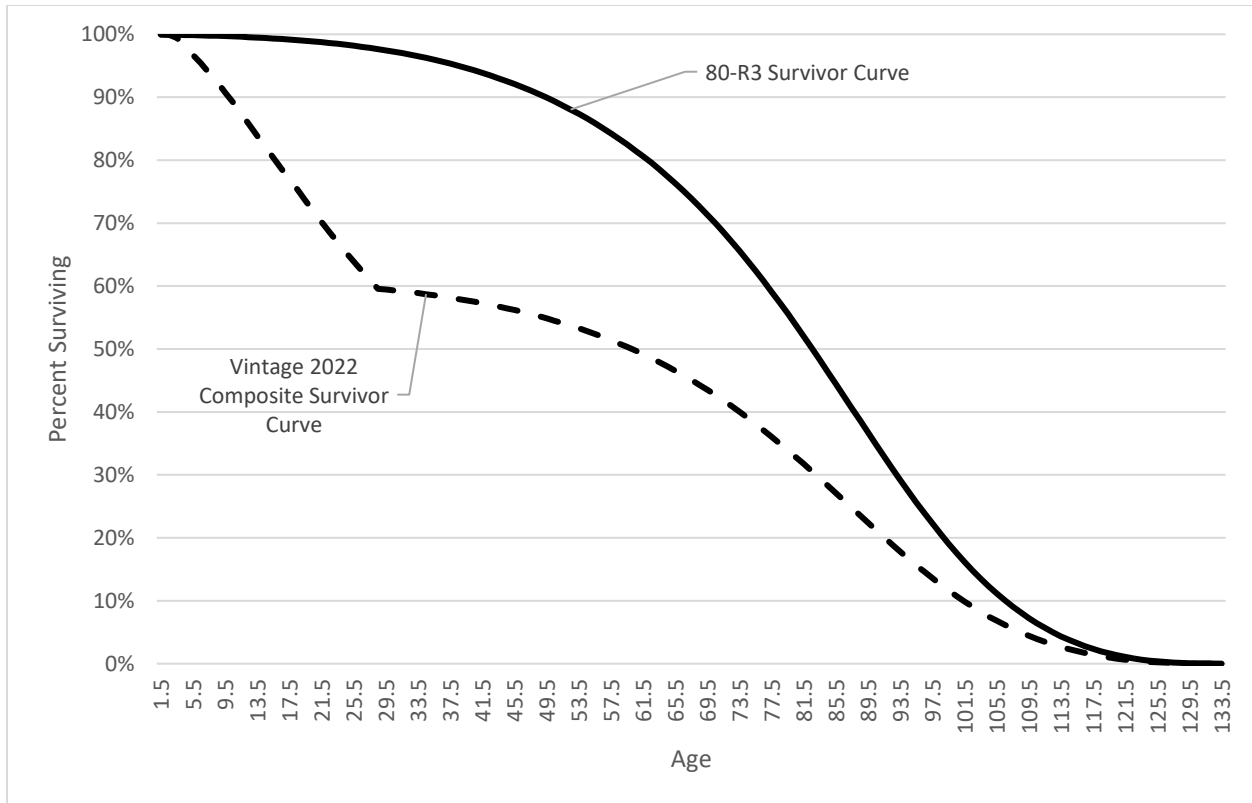
7
8 More precisely, there is a 90 percent chance that it will not snow today. If it does not snow,
9 then there is a 90 percent chance it also will not rain. The total probability of it neither
10 snowing nor raining, then, is the 90 percent probability of it not snowing multiplied by the
11 90 percent chance of it not raining, or 81 percent. That is, there is an 81 percent chance
12 that it will neither snow nor rain today.

13
14 The same concept can be applied to utility plant and survivor ratios for each year. The
15 combined probability of survival from different causes of retirement (*e.g.*, normal wear and
16 tear as well as obsolescence due to the CLCPA) for a given age is similar to the calculation
17 of the probability that it will neither rain nor snow today. If there is a one percent change
18 of retirement due to normal wear and tear and a one percent chance of retirement due to
19 obsolescence, then the combined probability of surviving to the next age is 98.01 percent
20 (or 99 percent x 99 percent). Figure 1 below shows the results of applying the same
21 mathematical techniques to the combined the retirements resulting from downsizing the

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gas system by 39 percent by 2050 with the 80-R3 survivor curve estimate for the 2022 vintage for Account 376.11, Mains – Steel Transmission.

Figure 1: Composite Life Cycle Curve for Vintage 2022 Based on 80-R3 Survivor Curve and Gas System Retirements



The solid black line shows the 80-R3 survivor curve estimate. The dashed line shows the result of combining this estimate with retirements from downsizing the gas system. Once these retirement ratios are combined and a composite Life Cycle curve is developed,

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1 average service lives and remaining lives can be calculated using the same methods as for
2 an Iowa survivor curve.

3
4 For this vintage, the impact of downsizing the gas system over the next three decades is to
5 reduce the average service life (which is equal to the area under the composite survivor
6 curve shown in Figure 1) from 80 to 54.95 years.

7
8 By applying the same technique to each vintage within the account and incorporating the
9 current balances, we can then calculate an overall average service life and average
10 remaining life for the entire account. For steel transmission mains, the result is shortening
11 the 80-year average service life estimate from the 80-R3 survivor curve to a 60.1 year
12 average service life, meaning that the CEV Pathway will result in a reduction in average
13 service life of almost 20 years for this account.

14
15 **Q. Please summarize this analysis for each account for which you propose a shorter**
16 **service life.**

17 A. The table below shows the results of this analysis for each account for which we propose
18 an adjustment due to the CLCPA. As the table shows, the CEV pathway would shorten
19 service lives for several accounts. The table shows both average service lives for each
20 account as well as the average remaining lives. Average service lives measure the time
21 from installation to retirement, while the average remaining life ("ARL") represents the
22 time from today (or more precisely, the date of the calculation) until the retirement of the

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1 assets. The overall average service life based on our proposal for these accounts is 58.1
2 years, which is somewhat longer than the 50.3 year average service life resulting from the
3 composite life cycle curves calculated for each account. This analysis would, generally,
4 support shortening service lives by at least five years, on average.

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Table 1: Comparison of Proposed Survivor Curves to Average Service Lives and Remaining Lives from Life Cycle Analysis for Gas Plant Accounts

Account	Proposed Survivor Curve	Life Cycle ASL	Life Cycle ARL	5-Year Shorter Service Lives
366.06, Structures and Improvements	55-R2	46.8	28.1	50-R2.5
367.11, Mains – Steel Transmission	80-R3	60.1	46.6	70-R3
367.14, Mains – Valves	80-R3	56.4	52.5	70-R3
369.15, Measuring and Regulating Station Equipment	40-S1	33.0	25.3	35-S1.5
369.25, Measuring and Regulating Station Equipment – Manholes	40-S1	35.2	21.1	35-S1.5
376.00, Mains – Distribution	80-R3	55.5	54.0	70-R3
376.11, Mains – Steel	80-R3	68.4	33.4	70-R3
376.12, Mains – Plastic	65-R4	51.9	35.8	60-R3
376.13, Mains – Cast Iron	65-S2	63.6	10.4	60-R3
376.14, Mains, Valve	50-R3	40.3	29.6	45-R3
378.10, Measuring and Regulating Station Equipment	36-S0.5	30.4	22.4	35-R2.5
378.20, Measuring and Regulating Station Equipment – Manhole	40-S1	36.5	17.4	35-R1.5
380.00, Services – Mixed	60-S1.5	48.5	33.1	55-R2
380.01, Services – Metallic	60-S1.5	58.2	15.7	55-R2
385.00, Industrial Measuring and Regulating Station Equipment	40-R3	38.6	12.2	35-R3
Total Average	58.1	50.3	29.2	52.0

Another way of considering this analysis is that the CEV Pathway will result in shortening the lives of the major gas assets by more than five years, on average. Importantly, the High

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1 Electrification Pathway would result in even more incremental retirements than the Hybrid
2 Pathway and would, therefore, result in even shorter service lives.

4 C. The Equal Life Group Procedure

5 Q. What is the Equal Life Group procedure?

6 A. When using the Equal Life Group procedure, a group of property (*e.g.*, a vintage within a
7 property account) is subdivided into groups having equal service lives. The sizes of these
8 “equal life groups” are based on the estimated survivor characteristics of the account.
9 Depreciation is calculated for each equal life group based on the straight-line method and
10 an equal amount of the group’s service value is recorded as depreciation expense in each
11 year of service. The total depreciation for an account is the summation of the depreciation
12 calculated for each equal life group. For this reason, the procedure is also known as the
13 “unit summation” procedure. Based on the survivor curve estimate for an account, the
14 ELG procedure mathematically estimates the life for each unit in the account, and then
15 depreciates each unit over its expected life. By calculating depreciation for each equal
16 life group, the ELG procedure contrasts with the Average Service Life (“ASL,” also
17 referred to as “Average Life Group”, or “ALG”) procedure, which depreciates every asset
18 within an account over the average life of the account.

19
20 Q. Please provide an example to illustrate how the ELG procedure differs from ALG
21 procedure.

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1 A. A simple example employing two units of property of the same vintage in the same
2 property account will show how the ELG procedure more appropriately matches cost
3 recovery through depreciation to consumption or loss in service value than the ASL
4 procedure. For purposes of this example, it is assumed that each unit has an original cost
5 of \$1,000. Unit A will be in service for five years and Unit B will be in service for 15
6 years. No net salvage will result from the retirement of either unit.

7
8 Under the ASL procedure, the average service life for the two units is ten years: $(5+15)/2$.
9 The annual depreciation rate is 10 percent $(1/10)$. Thus, for the first five years that both
10 units are in service, the total amount of annual depreciation is \$200 $(\$2,000 \times 10 \text{ percent})$.
11 Therefore, at the end of year five, the total of five annual accruals for the account is \$1,000
12 $(\$200 \times 5)$. At that time, Unit A is retired, which results in a deduction of \$1,000 from
13 accumulated depreciation. (When a unit of property is retired, its original cost is deducted
14 from both the balance of utility plant in service and from accumulated depreciation.)

15
16 At the start of year six, Unit B remains in service, and the original cost (\$1,000) is offset
17 by the accumulated depreciation of \$0. However, at this point, one third of Unit B's
18 service life has, in fact, expired; its accumulated depreciation should, therefore, not be
19 zero. For the remaining ten years, \$100 $(10 \text{ percent} \times \$1,000)$ of annual depreciation
20 expense is charged to accumulated depreciation, for a total of \$1,000 of expense over this
21 period. When Unit B is retired, \$1,000 is deducted from accumulated depreciation, and
22 both the original cost and accumulated depreciation will equal zero. When Unit B is

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1 retired, the Company will have finally recovered the total depreciable cost of both units.
2 However, at the end of year five only one unit remained in service with two-thirds of its
3 life expectancy still to be consumed, but with 100 percent of the original investment in
4 that unit still to be recovered. As a result, the ALG procedure did not fully match cost
5 recovery to the actual consumption of the service life the asset.

6
7 **Q. How is depreciation determined using the ELG procedure?**

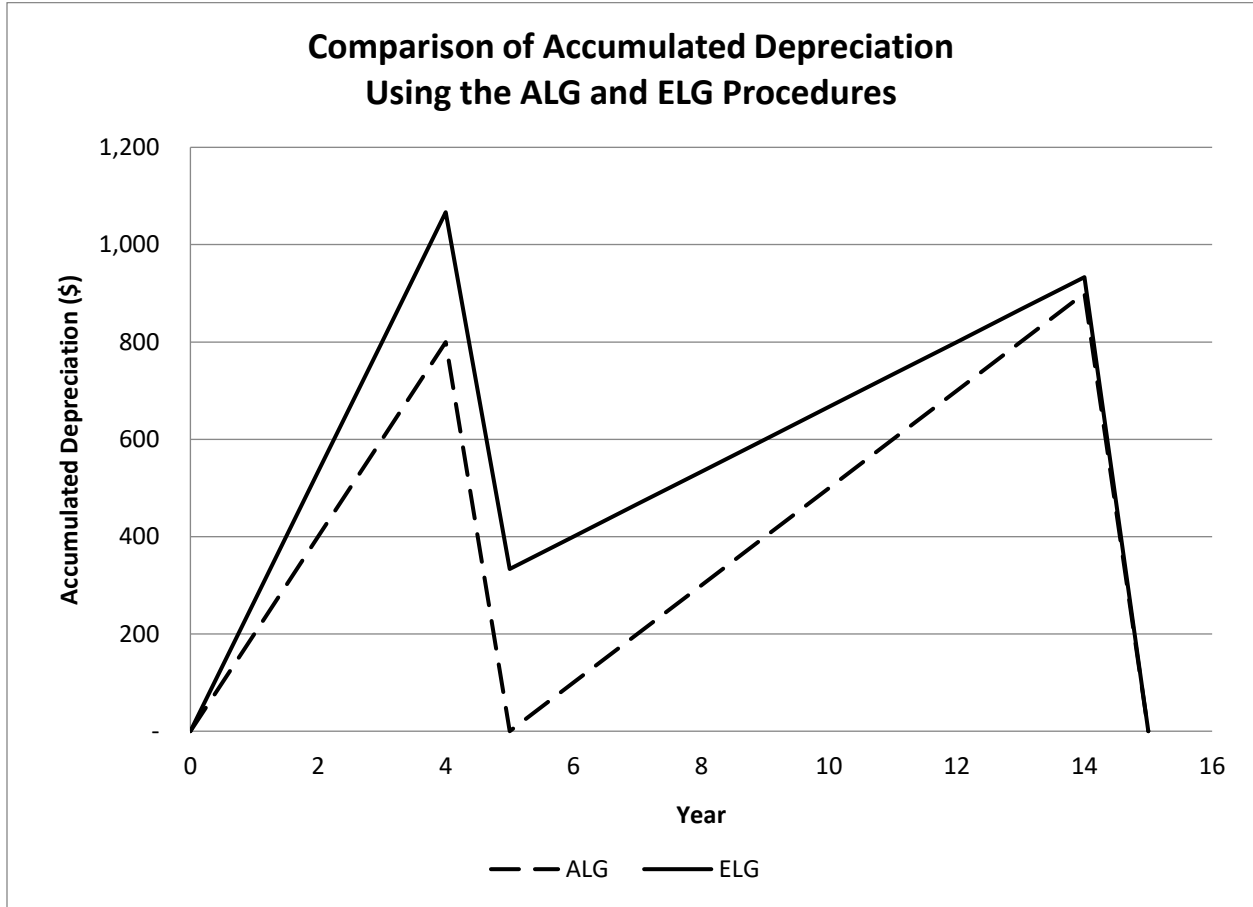
8 A. When depreciation is determined using the ELG procedure, the pattern of cost recovery
9 more accurately matches the actual consumption of a property's service value. Using the
10 same two-unit example discussed above, the annual depreciation expense under the ELG
11 procedure is calculated by summing the annual expense for each equal life group. In this
12 case, there are two equal life groups – one for Unit A, which has a life of five years, and
13 one for Unit B, which has a life of fifteen years. The annual depreciation rate for Unit A
14 is 20 percent ($1/5$) and for Unit B is 6.67 percent ($1/15$). Thus, the annual accruals for
15 years one through five will be \$200 (20 percent x \$1,000) for the first equal life group
16 (Unit A) summed with \$66.67 (6.67 percent x \$1,000) for the second (Unit B), or \$266.67.
17 At the end of year 5, when Unit A is retired, the total accruals would be \$1,333.33. The
18 retirement of Unit A results in a deduction of \$1,000 from accumulated depreciation and,
19 at the start of year 6, the \$1,000 original cost of Unit B remains with \$333.33 in
20 accumulated depreciation. Thus, with one-third of Unit B's life consumed, accumulated
21 depreciation is exactly one-third of the original cost for this unit.

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1 In the years six through fifteen, the annual depreciation expense is \$66.67, or a total of
2 \$666.67 over the ten years remaining in the life of Unit B. Thus, when Unit B is retired,
3 the accumulated depreciation goes to \$0 (\$1,000 is deducted from the total of \$1,000 of
4 accruals), and the entire original cost of both units has been recovered.

5
6 As the foregoing example shows, the ELG procedure more accurately matches cost
7 recovery for both units with their actual service lives. Figure 2 below provides a graphic
8 representation of the accumulated depreciation for the same property under both the ELG
9 and ALG procedures. The end of year five provides the best illustration of the difference
10 between the two procedures. Under the ELG procedure, the original cost of Unit A is
11 fully recovered when it is retired at the end of year five; Unit B is one-third through its
12 service life and one-third of its cost has been recovered. For both units, cost recovery
13 matches their service lives. This contrasts with the ALG procedure, in which accumulated
14 depreciation is \$0 at the end of year five, despite the fact that one-third of the service life
15 of the only unit remaining in service has been expended.

1 **Figure 2. Comparison of Accumulated Depreciation Using the ALG and ELG Procedures**



2
3 The area between the two lines on the graph bounded by years five and fifteen represents
4 the additional annual depreciation that would be paid by customers in those years to catch-
5 up for the cost of Unit A that was not recovered when it was providing service. These
6 kinds of inaccuracies can introduce inter-generational inequities, as later generations of
7 customers pay for the recovery of the original cost of plant that was not recovered from
8 customers that received 100 percent of the service value of that property.

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1 In contrast to the ALG procedure, the ELG procedure assures that cost recovery through
2 annual accruals accurately track the actual service lives for both units of property in my
3 example, which means that cost recovery is properly obtained from the customer who
4 actually receive the service each unit provides.

5
6 **Q. Do the same principles illustrated by the two-unit examples discussed above also**
7 **apply to larger property groups that contain with many more units of property?**

8 A. Yes. The same principles apply when the ELG procedure is applied to a large group of
9 property with many units, as is typical of utility property. The survivor curve estimated
10 for each property account can be used to divide an account into equal life groups. The
11 survivor curve allows for the calculation of the percentage of the property account that is
12 in each equal life group, which allows for the calculation of ELG annual depreciation
13 accruals for the entire property group. Under the ALG procedure, the depreciation
14 expense for all property in the account is calculated based on the average service life for
15 the entire group.

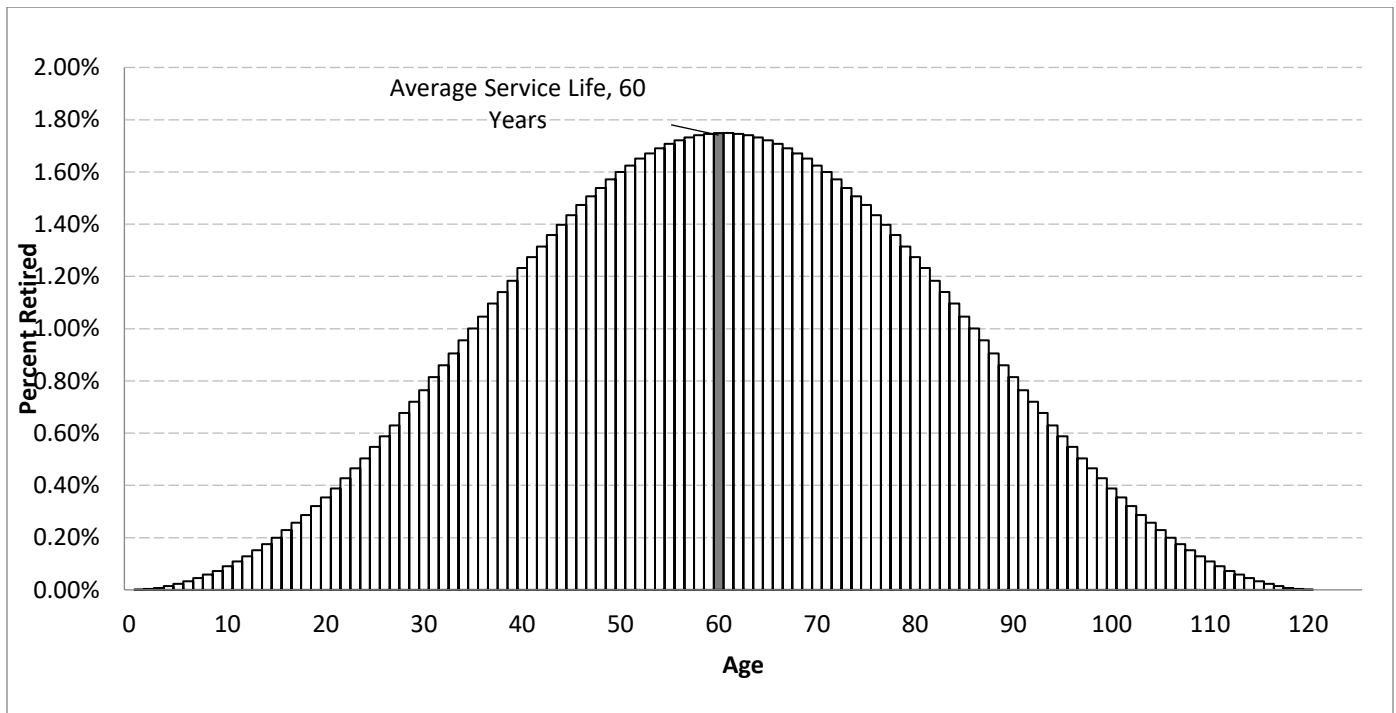
16
17 The ELG procedure recognizes the reality of “dispersion.” Specifically, it recognizes that
18 in actual utility operations only a very small percentage of the dollars of plant investment
19 in an account will actually be retired at the average service life determined for account.
20 Figure 3, below, is a chart of the frequency curve for the 60-S1.5 survivor curve, which I
21 have proposed for Accounts 380.00 and 380.01. The frequency curve shows the

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percentage of property in this account that will be retired at each age, based on the estimated survivor curve. This percentage is also the size of each equal life group.

The shaded bar in Figure 3 represents the percentage of property that will have a life of 60 years. In other words, it represents the percentage of property that is expected to be in service a period that corresponds exactly to the average service life for the account. As the chart shows, about 1.75 percent of the assets will be in service for 60 years; conversely, about 99.25 percent will have service lives that differ from 60 years. Some services will be damaged or have to be replaced and, therefore, will be retired much earlier than the average, while others will be in service much longer than the average. Most will fall somewhere between these “tails” of the curve.

Figure 3: Percent Retired by Age Based on 60-S1.5 Survivor Curve



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1 The ELG procedure recognizes dispersion and allocates costs for each equal life group
2 over the expected life for that group. As a result, the ELG procedure allocates costs in a
3 manner that approximates the result of each asset being depreciated over its actual life.
4 Conversely, the ALG procedure depreciates every unit of property within an account over
5 the same life, that is, the average life of the entire account. As Figure 3 shows, this
6 average life will be incorrect the majority of the time – in this example, the average life
7 will be the wrong life for about 99.25 percent of the assets.

8
9 Thus, just as in the case of the two-unit examples discussed above, the ELG procedure
10 better matches capital recovery with the actual lives that are forecast by the estimated
11 survivor curve.

12
13 **Q. Is the ELG procedure also supported by other depreciation authorities?**

14 A. Yes. ELG is discussed and supported in authoritative depreciation texts and academic
15 literature. One such authority – and a very significant one – is Robley Winfrey, who, as
16 a professor at Iowa State University, developed the Iowa survivor curves that are
17 universally used in estimating service lives based on historical retirement data. Mr.
18 Winfrey, who is generally regarded as the father of utility depreciation practices, referred
19 to the ELG procedure as “the only mathematically correct procedure.”⁷

⁷ Robley Winfrey, Depreciation of Group Properties, Bulletin 155 (Ames, IA: Iowa State University Press, 1942, reprinted 1969); p. 71.

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1

2 **Q. Is the ELG procedure accepted by other utility commissions?**

3 A. Yes. The ELG procedure is accepted for use for gas assets by the Pennsylvania Public
4 Utility Commission and the Texas Railroad Commission. It is also used in jurisdictions
5 in Canada. The Federal Communications Commission (“FCC”) first adopted ELG in the
6 1980s in the context of rapid technological change in the telecommunications industry at
7 that time.⁸

8

9 **Q. Is the ELG procedure a means by which to address the impacts of the CLCPA?**

10 A. Yes, but only in part. The ELG procedure will result in higher depreciation than the ASL
11 procedure, which will move in the right direction in the context of the CLCPA
12 (particularly if combined with shorter service lives). However, while ELG is a more
13 precise method than ASL and more accurately recovers the costs of shorter-lived assets
14 than ASL, it is still a straight-line method and does not account for declining demand.
15 This, it does not address all of the issues addressed by UoP (discussed in the next section)
16 and, moreover, service lives need to be adequately shortened in conjunction with the ELG
17 procedure to recover costs associated with obsolescence resulting from decarbonization.⁹

⁸ See, Id., pages 172 through 175 for a discussion of the use of the ELG procedure in the telecommunications industry.

⁹ Technically, I believe the most precise results would use the ELG procedure, UoP Method *and* shorter service lives that align with long term gas and customer projections. This would most comprehensively align cost recovery with the usage of the assets.

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1 For this reason, ELG alone will move in the right direction but is only a first step to better
2 align depreciation with the future experience of the Company's assets.

4 **D. The Units of Production Method**

5 **Q. Please explain further the UoP method.**

6 A. The UoP method is an accepted method recognized by depreciation authorities that
7 allocates capital costs equally to production – or consumption – rather than in equal
8 amounts to each year. When this method is used, depreciation accruals may vary over an
9 asset's life based on the consumption that occurs each year. Thus, for example, if
10 throughput were to decline by 50 percent by 2050, depreciation accruals today would be
11 twice as high as in 2050, all else equal. If the decline in consumption is, for example, due
12 to a similar decline in customers, this would mean for the UoP method each generation of
13 customers would pay a similar share of the Company's capital costs on a per customer
14 basis. Under such a scenario, if straight-line depreciation were used, then future
15 generations would pay a higher share of capital costs on a per customer basis, because the
16 accruals in future years would be spread over fewer customers.

17
18 The UoP method also addresses an issue that focusing only on asset lives does not address.
19 Consider a scenario in which a city street is served by a single gas main. Each customer
20 on that street would have their own gas service and meter, but all are served from the same
21 gas main. If, for example, half of the customers electrify their energy usage and leave the
22 gas system, the Company would retire their services and meters, but the gas main would

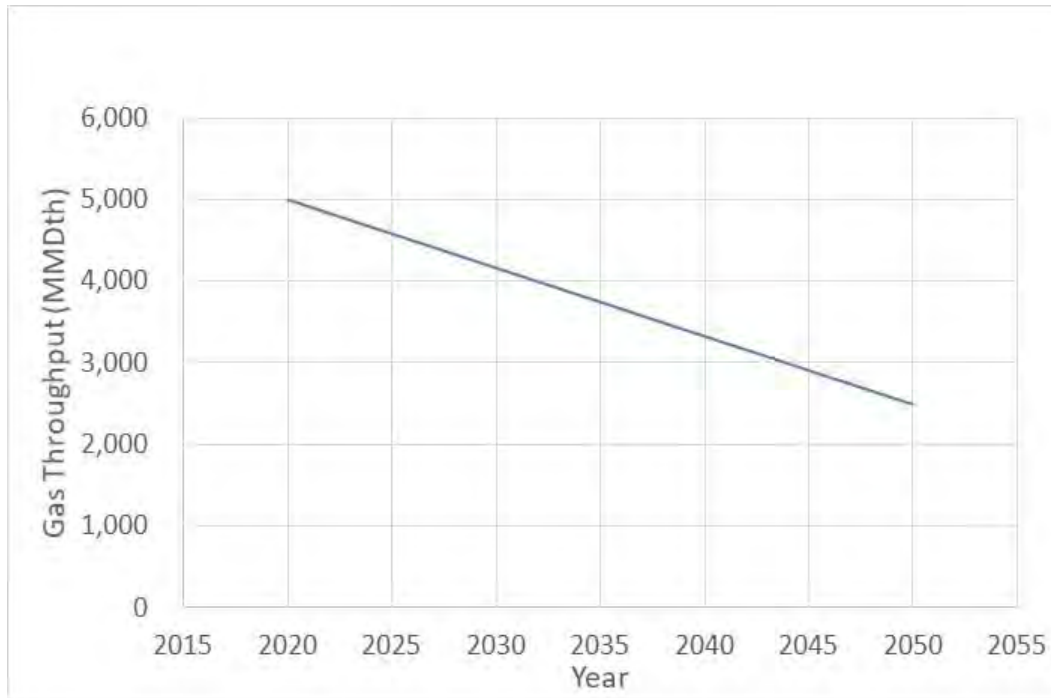
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1 need to remain to provide service to those customers who remain. Using straight-line
2 depreciation, these remaining customers would pay a higher proportion of the cost of the
3 gas main than those that left the system. If, however, UoP were used, then depreciation
4 would be adjusted for the decline in throughput and costs would be allocated more equally
5 across the customer base – both those that leave and those who remain. Further, by aligning
6 depreciation with gas throughput, UoP will allocate more of the costs to customers who
7 leave the system over the period of time they remain gas customers.

8
9 **Q. Please provide an example to illustrate how the UoP method works.**

10 A. To illustrate how the UoP method works, consider a simple example of a single gas main
11 with a cost of \$300,000, a 30-year service life and net salvage of zero. Additionally, over
12 the life of the main gas consumption will decline by half, meaning that half as much gas
13 will flow through the main in 30 years than is the case today. Gas consumption over the
14 life of the main is illustrated in Figure 4 below.

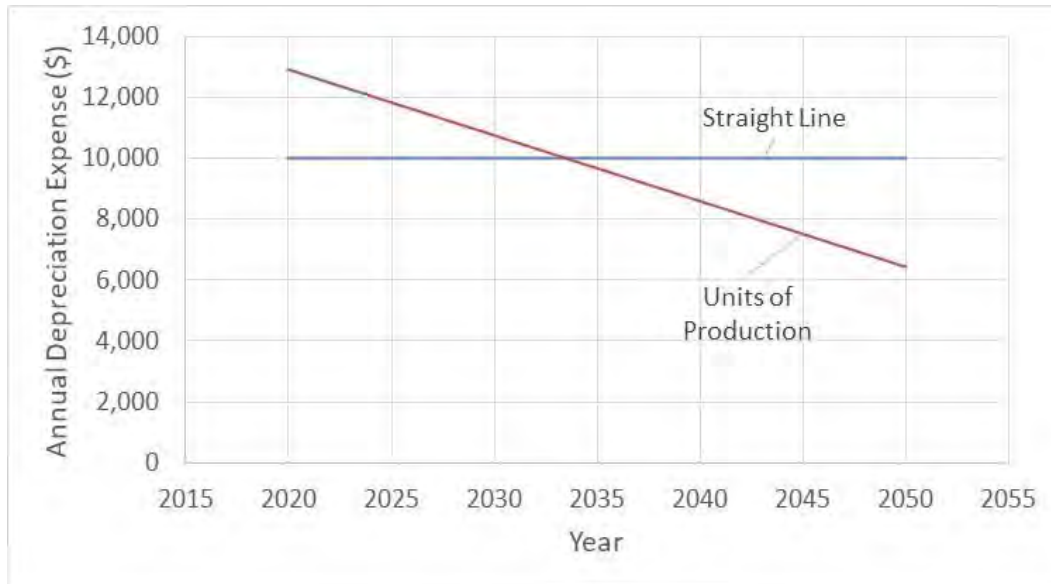
Figure 4: Illustration of Gas Throughput Over Life of Main



Using the straight-line method, the costs of the main would be allocated equally to each of the 30 years of service, meaning depreciation would be \$10,000 per year. For the UoP method, costs would be allocated in proportion to the consumption for each year. Accordingly, since consumption declines over the life of the main, depreciation would follow a similar pattern. This is illustrated in Figure 5, below.

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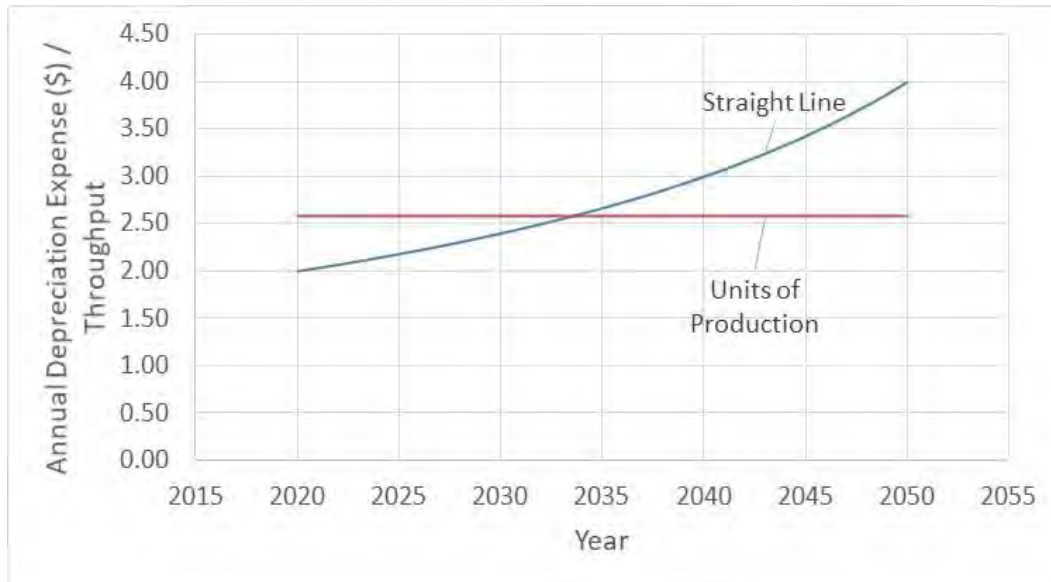
Figure 5: Illustration of Annual Depreciation Expense Based on Straight Line Method and UoP Method Using Gas Throughput Decline Shown in Figure 4



When considering only the annual amounts, UoP results in higher depreciation in the earlier years and lower depreciation in the later years when compared to the straight-line method. However, when comparing accruals to gas consumption a different picture emerges. Figure 6 shows the annual accruals on a per unit-of-consumption basis. Because consumption in 2050 is half the amount in 2020, the straight-line depreciation is twice as high in 2050 than in 2020 on a per unit basis. In contrast, the UoP method results in equal depreciation amounts each year on a per unit basis. From this standpoint, the UoP method provides a fairer and more equal allocation of costs than the straight-line method (which results in higher accruals on a per unit basis in later years). If the decline in consumption were similar to the decline in the number of customers, then the UoP would also result in equal charges on a per customer basis over the life of the assets.

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Figure 6: Illustration of Annual Depreciation Expense On a Per-Unit Basis Using Straight-Line Method and UoP Method Using Gas Throughput Decline Shown In Figure 4



Q. Is the UoP method a recognized and accepted method?

A. Yes. First, I note that many authorities recognize that, while the straight-line method is widely used, there can be applications in which alternative methods may provide a more equitable, systematic and rational allocation of costs. Indeed, FERC has recognized that such situations could arise and for this reason does not explicitly require straight-line depreciation in the Uniform System of Accounts. In FERC Order 618, which was issued in Rulemaking RM99-7-000, and modified some portions of the Uniform System of Accounts, FERC found:

We thus initially proposed to adopt for accounting purposes the straight line method of depreciation as our standard. As we noted in the [Notice of Proposed Rulemaking], straight line depreciation was the method typically used by utilities. While, in general, we expect that that is likely to continue to be the case for most utility property, commenters have persuaded us that requiring its universal use would be overly prescriptive. The primary objective of depreciation accounting is to allocate in a systematic and

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1 rational manner the cost of property to the periods during which the property
2 is used in utility operations, i.e., over its estimated useful service life. As
3 Commenters correctly observe, there are methods of depreciation other than
4 the straight line method that also meet this objective.¹⁰

5 The UoP method is one such method that is appropriate in some circumstances. This
6 method is recognized by depreciation authorities and has been adopted by regulators in
7 some instances. For example, the definition of service life in the gas Uniform System of
8 Accounts includes a reference to a production basis for depreciation:

9 Service life means the time between the date gas plant is includible in gas
10 plant in service, or gas plant leased to others, and the date of its retirement.
11 If depreciation is accounted for on a production basis rather than on a time
12 basis, then service life should be measured in terms of the appropriate unit
13 of production.¹¹

14 The UoP method is discussed as an accepted method by NARUC in *Public Utility*
15 *Depreciation Practices*. NARUC explains:

16 The unit of production method is similar to age life methods except that in
17 place of an estimate of life, total service in terms of units of production is
18 estimated. For example, miles of operation, hours of operation, or unit
19 volume of throughput have been used to estimate useful life. Where plant
20 may stand idle for periods of time and then be brought into productive
21 operation for varying stretches, the unit of production method may offer a
22 more accurate measure of depreciation. The crucial tests are whether total
23 service can be more accurately forecast in production units or in years of
24 life span and whether consumption is entirely unrelated to age or is
25 reasonably related to age.¹²

¹⁰ See FERC Order No. 618, 92 FERC ¶ 61,078, p. 10 in Docket No. RM99 7 000 (issued July 27, 2000). While this proceeding was related to the electric Uniform System of Accounts, the same concepts would apply to gas utilities.

¹¹ See definition 36 of the gas Uniform System of Accounts.

¹² NARUC, *Public Utility Depreciation Practices* (1996), p. 52.

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1 The UoP method has also been used for energy companies. For example, it has been used
2 for natural gas or oil producing facilities for which the production is variable over the life
3 of the production facility. It has also been accepted by the federal Surface Transportation
4 Board for certain rail assets.

5
6 **Q. Does the UoP method address many of the challenges that arise from the CLCPA**
7 **related to the recovery of gas assets?**

8 A. Yes. The potential declines in gas consumption that could result from the CLCPA goals
9 present a set of challenges that are much different from those typically presented when
10 estimating depreciation. As the analysis in the Gas Planning Depreciation Studies
11 demonstrates, if gas demand declines significantly by 2050, the use of traditional straight-
12 line depreciation could result in deferring a significant amount of costs to the future, at
13 which point there could be far fewer customers to bear these costs. By matching
14 depreciation to throughput on the system, the UoP method provides a better match of
15 expenses to revenues and mitigates such deferrals to future customers. However, the future
16 state of the industry also has a significant impact. Even with the UoP method, the high
17 electrification scenario results in significant bill increases in the future, whereas the
18 Medium Electrification – CEV scenario results in more stable bills when the UoP method
19 is used.

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E. The Company's Proposal for Gas Assets

Q. Has the Company proposed to address this issue in any recent rate cases?

A. No, however other gas companies in New York have done so. Orange and Rockland recently proposed to shorten service lives by 15 years in Case No 24-G-0061. Previously, in Case No. 21-G-0073, Orange and Rockland proposed to shorten service lives for certain accounts by five years. In Case 22-G-0065, Con Edison proposed to shorten service lives for several accounts by as many as 10 years. NY PSC Staff and other parties have opposed these proposals in those cases, arguing that changes to depreciation due to the CLCPA should be instead addressed in the Gas Planning Proceeding (Case 20-G-0131). I recognize the significance of the issue and the reasons for addressing it in a broader policy proceeding. However, I believe it is very unlikely that the recovery of capital would not need to occur at a much higher rate. The sooner this begins, the more equitable and less costly it will be to customers. The Company's proposal is quite moderate when compared to the scale of the issue, and does not require significant policy decisions as I discuss below.

Q. What does the Company propose?

A. For gas assets, the Company proposes to shorten the service lives of several accounts by five years, beginning in Data Year 1, to make a small step to begin to incorporate the future outlook for the service lives of these assets set discussed in Section IV.B. The Company's current service life estimates for assets such as gas mains are as long as 80 years. In either the Clean Energy Vision (CEV) or High Electrification Pathway, service lives will be significantly shorter as the gas system is downsized.

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1 **Q. Is this proposal the only one you have considered or analyzed when preparing the**
2 **Depreciation Study?**

3 A. No. We have also considered several other scenarios, most of which generally align with
4 either previous proposals or the analyses included in the Gas Planning Depreciation Study
5 we prepared and filed in Case 20-G-0131. That study also analyzed designing depreciation
6 rates using the ELG procedure and UoP scenarios.

7
8 Table 2 below is a summary of different scenarios considered and compares each to the
9 depreciation expense that results from the Company's current depreciation rates. The first
10 scenario, labeled "Business-as-Usual," shows the results of a study if depreciation is
11 determined in a traditional way with service life estimates more consistent with the
12 Company's historical service life experience and using the straight line method. The other
13 scenarios in the table, which show the results of different approaches of incorporating
14 CLCPA impacts, include three scenarios with shorter service lives, labeled "5-Year Shorter
15 Lives" and "5-Year Shorter Lives - ELG," and "10-Year Shorter Lives" and "10-Year
16 Shorter Lives – ELG." As the names imply, these scenarios incorporate varying degrees
17 of shorter service lives for certain accounts. We show the result of UoP scenarios aligned
18 with the CEV and High Electrification Pathways.

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**Table 2: Comparison of Annual Depreciation Expense Resulting from Various Scenarios
for Gas Plant (\$, millions)**

Function	Current Depr.	Business- as-Usual	5-Year Shorter Service Lives	5-Year Shorter Service Lives - ELG	10-Year Shorter Service Lives	10-Year Shorter Service Lives - ELG	UoP – CEV	UoP – High Electric
Transmission	\$5.52	\$6.86	\$7.79	\$8.63	\$8.51	\$9.31	\$9.98	\$12.25
Distribution	58.27	70.06	75.36	81.52	83.71	88.33	101.09	117.43
General	0.01	0.02	0.02	0.02	0.02	0.02	0.02	0.02
Amortized	4.13	3.21	3.21	1.29	3.21	1.29	3.23	3.29
Leak Prone Pipe	12.39	6.91	6.99	7.09	7.07	7.09	7.20	7.26
Reserve Variation Amortization	-	16.22	21.61	39.87	35.37	51.79	-	-
ERT Amortization	-	1.53	1.53	1.53	1.53	1.53	1.53	1.53
Total	80.32	104.81	116.52	139.90	139.42	159.35	123.05	141.78

Q. Does Table 2 also reflect the impact of each scenario on the amortization of reserve deficiencies?

A. Yes. All else equal, shorter service lives result in a higher theoretical reserve which, in turn, results in larger reserve deficiencies. The Reserve Variation Amortization row in Table 1 shows the result of amortizing the full reserve variation over a 10-year period for each scenario. Reserve Variations are discussed in more detail in the next section.

Q. What do you recommend?

A. In consideration of the results of the scenarios shown above, as well as the factors that will potentially impact the service lives of the Company's assets, the Company proposes to use

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1 the 5-Year Shorter Service Lives – ELG scenario shown in Table 2. The Company
2 proposes that these depreciation rates become effective in Data Year 1. For the Rate Year,
3 the Company proposes to use the business-as-usual scenario shown in the table above. The
4 Company also proposes to amortize the reserve deficiency, based on the business-as-usual
5 scenario, over a 10-year period beginning in the Rate Year.

6
7 While not proposed in this case, I also believe the UoP Scenarios are a reasonable approach
8 since they most closely align depreciation with the utilization of the Company's assets, as
9 demonstrated in the Gas Planning Depreciation Studies, while mitigating rate impacts on
10 future customers. However, because UoP is a change in depreciation method, and may
11 perhaps be better addressed in a generic proceeding like the gas planning proceeding, our
12 proposal in this case is based on the straight line method of depreciation currently in use
13 and focuses on the impacts on service lives.

14
15 **Q. Are any of the scenarios shown in Table 2 accelerated depreciation?**

16 A. No. Accelerated depreciation describes methods of depreciation in which depreciation is
17 higher in the earlier years and lower in the later years of an asset's life (when compared to
18 the straight line method). None of the scenarios shown in Table 2 use accelerated
19 depreciation. Each uses the straight line method. The differences are shorter service lives,
20 the use of UoP and the use of the ELG procedure.

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1 **Q. How do the Company’s proposals compare to the other scenarios in Table 2?**

2 A. While the proposed scenario results in higher depreciation than the current depreciation
3 rates, it is lower than either of the UoP Scenarios or any of the other shorter lives scenarios.
4 The UoP scenarios, while based on a method that has not been as widely used as the straight
5 line method, result in the most equitable allocation of costs if throughput declines
6 consistent with either pathway modeled above. As a result, in my judgment the proposed
7 scenario moves depreciation closer to where it should be. Given the outlook for the future,
8 the most equitable level of depreciation is likely higher. The Company should move to 5-
9 Year Shorter Life – ELG scenario beginning in Data Year 1 to move closer to the given
10 outlook in the future.

11
12 **Q. What are the risks of using a “business as usual” approach such as the Reference**
13 **Pathway scenario?**

14 A. Such an approach involves several risks. The first risk is the potential for future customers
15 to bear the impact of cost recovery associated with infrastructure that is not used to meet
16 their energy needs, causing intergenerational inequity. If depreciation rates are too low
17 today, future customers will have to pay an excessive share of the cost of the Company’s
18 assets as a transition to other energy sources takes place. Further, there is the risk that
19 customers will leave the system as they electrify their energy usage, which would push
20 additional costs to the future customers that remain. These risks are related. If depreciation
21 is higher in the future and customers have left the system, there will be fewer customers to

Testimony of Ned W. Allis

1 pay the remaining costs of the Company's assets, further compounding the
2 intergenerational inequity resulting from depreciation rates being too low today.

3
4 Finally, there are additional equity concerns because the customers who remain may be
5 disproportionately low- and moderate-income customers who are not able to electrify their
6 energy usage as easily as customers with more resources. That is, if the recognition of the
7 CLCPA's impact on depreciation is deferred to future cases, there is a risk that the
8 customers who bear a disproportionate share of the costs of the CLCPA will be those least
9 able to afford these costs.

10
11 **Q. Are there similar risks if depreciation rates are set too high today?**

12 A. No. The risks are not symmetric. If depreciation rates are set too high today – and if in
13 the future assets live longer and customers have not left the system – then depreciation
14 rates will be adjusted through the amortization of reserve variations. Customers will pay
15 lower costs for depreciation in the future. Additionally, rate base will be lower than it
16 otherwise would have been, further reducing costs for customers (as well as Company
17 earnings). In contrast, if depreciation rates are too low today – and if customers electrify
18 and leave the gas system – then the impact on future customers will be much greater
19 because there will likely be fewer customers to pay the remaining capital costs. They will
20 also have to pay a higher return on rate base, further compounding the issue. Lastly, they
21 will likely have to bear the costs of assets that are retired without being fully recovered,
22 which is also inequitable.

Testimony of Ned W. Allis

1 For these reasons, the risks resulting from the CLCPA's goals are most appropriately dealt
2 with by incorporating the potential for shorter asset lives into depreciation rates today. The
3 sooner the Commission incorporates these factors, the lower the risk to future customers,
4 the lower the potential for rate shock in the future, and the lower total cost to customers
5 over time. Deferring these decisions will both increase the risk of dramatic impacts on
6 future rates and will cost customers, particularly low- and moderate-income customers,
7 more in the long run.

8
9 **Q. Will the Company continue to assess the impact of the CLCPA in future depreciation**
10 **studies?**

11 A. Yes. As the pathways to achieving CLCPA requirements further develop, the Company
12 will assess their impact on the depreciable lives of its gas assets. This stepped approach
13 recognizes the CLCPA and the reality that the pathways to reach it are likely to affect the
14 gas business, while maintaining flexibility. This approach will allow the Company to adapt
15 to future trends, regulations and technological advances. The Company's proposal in this
16 case is reasonable given the current information and analyses available, but with additional
17 information in future studies there may be a need to modify the approach or recommended
18 depreciation rates.

Testimony of Ned W. Allis

F. Impact on Electric Assets

Q. Will achieving net zero emissions goals affect service lives of electric assets?

A. Yes. The transition to a decarbonized energy system will result in significant changes and, importantly, this will impact all aspects of electricity generation, transmission, and distribution. Electric generation is perhaps the most obvious aspect of the electric system to be affected, as fossil generation is replaced with zero-emissions sources. But transmission and distribution systems will also be impacted in several ways, and not only from the downstream impacts of retiring and replacing fossil generation with clean energy sources. First, transmission and distribution assets will need to be upgraded or replaced to incorporate intermittent and distributed generating sources as well as other distributed energy resources. Second, electrification of building heating, transportation and other energy uses will result in both load growth and a changing load profile which will, in turn, require upgrades and replacements for capacity reasons as well as increased wear and tear on equipment. Third, new technologies, which typically have shorter service lives (particularly for digital equipment that replaces analog equipment) will be added to the grid. Fourth, as our reliance on the grid has increased and as the operating environment has become harsher (such as with more frequent and more severe storms), investments in resilience and reliability need to increase, resulting in increased replacements of assets. Electrification will increase this trend due to both increased load and an even higher reliance on the electric grid. Finally, a harsher climate (such as from more frequent storms and hotter summers) will increase wear and tear on assets as well as retirements from damage due to storms or other natural forces.

Testimony of Ned W. Allis

1 **Q. How do you expect these factors to impact the service lives of the Company's assets?**

2 A. The combined impact will be that the Company will need to replace assets at a faster pace
3 and will experience shorter service lives than have occurred historically.

4

5 **Q. How should these factors be considered when estimating service lives?**

6 A. To understand how service lives will be impacted, consider the different forces of
7 retirement that act upon utility assets and how these will change in the future. Retirements
8 of assets can be due to physical reasons, such as wear and tear or decay. But they also
9 occur for reasons such as capacity. For example, one force of retirement for an asset such
10 as a transformer is because a larger capacity transformer is needed due to load growth.
11 Other forces such as obsolescence or requirements of public authorities also cause
12 retirement. Each of these forces of retirement are dynamic and not only can change in
13 nature but in their relative importance as well. If, for example, there will be more
14 replacements due to capacity in the future, this would increase the rate of retirements and,
15 all else equal, result in a shorter average service life than has occurred historically. In
16 contrast, if newer, stronger poles are installed and physical forces of retirement will occur
17 at a lower rate, then the overall average service life would, all else equal, increase.

18

19 **Q. How do you expect the forces of retirement for the Company's assets to change in**
20 **the future?**

21 A. First, it is important to consider changes that will occur to the Company's electric system
22 going forward. For example, there will be downstream impacts from the changing

Testimony of Ned W. Allis

1 generation mix. As generation is replaced with more intermittent and distributed sources,
2 portions of the transmission system will need to be upgraded to higher voltages or higher
3 capacity cable, while other portions that tie to fossil sources may become obsolete. These
4 will also have downstream impacts on the distribution system. Additionally, increased
5 generation from intermittent sources requires more equipment for voltage support and new
6 technologies. These factors will affect both transmission lines and substations. There will
7 be similar factors impacting distribution assets as distributed energy resources are added
8 to the system, which will also result in replacements for capacity or obsolescence.

9
10 Electrification will result in both load growth and changes to the load profile as peaks occur
11 at different times of year or in different geographical locations. This too will lead to
12 replacements of distribution lines, transformers, and substation assets for capacity reasons.
13 Increased loading will also cause additional wear and tear on equipment such as
14 transformers.

15
16 Just as digital equipment in our daily lives tends to last for shorter periods than older analog
17 equipment, the same is true of utility assets (consider the typical useful life of a modern
18 smart phone compared to an old rotary telephone). Digital relays at substations, for
19 example, have considerably shorter service lives than older electromechanical relays. This
20 is also true for meters. As the electric grid is modernized and more new technologies are
21 added, this will lead both to retirements of existing assets and shorter lives for the newer
22 technology assets.

Testimony of Ned W. Allis

1 Finally, investments to make the grid more reliable and resilient – which will become a
2 more difficult challenge as the state electrifies energy usage and relies on intermittent
3 renewable energy sources – will lead to the replacement of assets and will potentially
4 have the effect of shortening average service lives for existing assets.

5
6 **Q. How will these changes impact the forces of retirement acting on the Company's**
7 **transmission and distribution assets?**

8 A. Combined, they will have significant impacts. But just as important, these factors are
9 interrelated and will compound one another. For example, the combined impact of higher
10 temperatures and a harsher climate, combined with intermittent renewable generation,
11 higher loading, and the need for more voltage support, will increase both physical forces
12 of retirement and obsolescence (both functional and technological). Overall, I expect these
13 forces to shorten average service lives for existing assets in service. Forces of retirement
14 such as capacity and obsolescence will become more pronounced as the system is upgraded
15 and assets are replaced at a faster rate. This will not only affect assets such as transformers
16 and conductor, but also will impact assets such as poles that will need to be replaced to
17 accommodate heavier wire and larger transformers. New technologies will result in shorter
18 lives for the new assets but can also make existing assets obsolete, as we have seen, for
19 example, with AMI meters. Reliability and resilience investments will shorten the lives of
20 existing assets as well.

21
22 **Q. Will any of these changes or forces of retirement increase service lives?**

Testimony of Ned W. Allis

1 A. Perhaps for some assets, but not enough to increase the average service life for some time
2 and perhaps even then not enough to offset shorter lives due to new technologies,
3 obsolescence and a harsher climate. Investments in reliability and resilience will result in
4 stronger assets that should be able to better withstand physical forces of retirement.
5 However, this will apply more to the future asset base, not assets currently in service (which
6 will be replaced at a faster rate). These will also be offset by the other factors discussed
7 above.

8
9 **Q. How do you expect all these factors to affect the service lives of the Company's electric**
10 **assets?**

11 A. Each of these factors will require the need to upgrade the electric distribution system to be
12 able to accommodate these changes to the grid while concurrently incorporating generation
13 from clean sources. Taken together, much of the electric distribution system will need to
14 be replaced in order to provide adequate capacity and reliability to meet the future demands
15 on the electric grid. For example, widespread electrification will mean that distribution
16 conductor, transformers and even substation equipment will become functionally obsolete
17 – meaning that the existing assets will not be sufficient to meet the needs of the cleaner
18 electric system of the future. Assets will need to be replaced earlier than in the past in
19 order to meet demand and the changing needs of the system. Higher loads and more
20 pronounced or frequent winter peaks will cause more wear and tear on equipment.

Testimony of Ned W. Allis

1 Further, a modernized electric grid capable of incorporating zero-emission generation as
2 well as electrification of transportation, heating and other energy needs will not be able to
3 be operated the same as in the past. As a result, while historically some assets may have
4 been able to be operated beyond their design lives, I do not expect that assets will be able
5 to be operated into advanced years in the future as frequently as has occurred in the past.
6 Further, new technologies will be needed, which will both result in obsolescence for some
7 existing assets and shorter service lives for new technologies. Thus, while some (though
8 not all) assets may have been able to operate for 80 years or more in the past, I do not
9 believe it is realistic to expect a similar percentage to be able to do the same for the grid of
10 the future.

11
12 **Q. Does this conclude your testimony?**

13 **A.** Yes.

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INDEX OF EXHIBITS

Exhibit__(NWA-1E):	Depreciation Study Report – Electric
Exhibit__(NWA-1G):	Depreciation Study Report – Gas
Exhibit__(NWA-2E):	Comparison of Current and Proposed Estimates and Deprecation Rates – Electric
Exhibit__(NWA-2G):	Comparison of Current and Proposed Estimates and Depreciation Rates – Gas
Exhibit__(NWA-3G):	Rate Year Depreciation Rates – Gas
Exhibit__(NWA-4G):	UoP Depreciation Rates - Gas

Exhibit____(NWA-1E)

Depreciation Study Report - Electric

NIAGARA MOHAWK POWER CORPORATION

SYRACUSE, NEW YORK

2022 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO ELECTRIC AND COMMON PLANT
AS OF DECEMBER 31, 2022

Prepared by:



GANNETT FLEMING

Excellence Delivered As Promised

NIAGARA MOHAWK POWER CORPORATION
Syracuse, New York

2022 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO ELECTRIC AND COMMON PLANT
AS OF DECEMBER 31, 2022

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC
Camp Hill, Pennsylvania



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April XX, 2024

Niagara Mohawk Power Corporation ("NMPC")
300 Erie Blvd W
Syracuse, NY 13202

Attention: James Molloy
VP Regulatory and Pricing – Regulation and Pricing NY

Ladies and Gentlemen:

Pursuant to your request, we have conducted a depreciation study related to the electric and common plant of Niagara Mohawk Power Corporation ("NMPC") as of December 31, 2022. The attached report presents a description of the methods used in the estimation of depreciation, the summary of annual depreciation accrual rates, the statistical support for the life and net salvage estimates and the detailed tabulations of annual depreciation.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

NED W. ALLIS
Vice President

NWA:jmr

076206.100

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NIAGARA MOHAWK POWER CORPORATION

DEPRECIATION STUDY

EXECUTIVE SUMMARY

Pursuant to the request of Niagara Mohawk Power Corporation (“NMPC” or “Company”), Gannett Fleming Valuation and Rate Consultants, LLC (“Gannett Fleming”) conducted a depreciation study related to NMPC’s electric and common plant as of December 31, 2022. The purpose of this study was to determine the annual depreciation accrual rates and amounts for book and ratemaking purposes.

The depreciation rates are based on the straight-line method using the broad group average service life (“ASL”) procedure and were applied on a whole life basis. The calculations were based on attained ages and estimated average service life and net salvage for each depreciable group of assets.

Generally, most of the service life estimates are for the same or shorter average service lives than those recommended in the prior study. Net salvage estimates are also generally the same or more negative than those in the prior study and those currently used. In the aggregate, the recommended depreciation rates for electric plant result in an increase in depreciation when compared to the current estimates but are more moderate changes from the recommendations in the previous depreciation study. For common plant, longer service lives are recommended for most accounts which results in a decrease to annual depreciation expense for common plant.

Gannett Fleming recommends the calculated annual depreciation accrual rates set forth herein apply specifically to electric and common plant in service as of December 31, 2022 as summarized by Table 1 of the study. Supporting analysis and calculations are provided within the study.

The study results set forth an annual depreciation expense of \$345.0 million when applied to depreciable plant balances as of December 31, 2022. The results of the study, including the reserve variations are summarized at the functional level as follows:

SUMMARY OF ORIGINAL COST, PROPOSED ACCRUAL RATES AND AMOUNTS, AND RESERVE VARIATIONS

FUNCTION	ORIGINAL COST AS OF DECEMBER 31, 2022	ACCRUAL RATE	ACCRUAL AMOUNT	RESERVE VARIATION
<u>ELECTRIC PLANT</u>				
Solar Plant	\$ 1,935,420.77	5.00	\$ 96,771	\$ 20,268
Transmission Plant	3,919,309,923.54	2.54	99,370,961	(425,903,602)
Distribution Plant	7,550,797,262.56	2.64	199,692,257	(410,049,620)
General Plant	125,995,283.49	2.30	2,897,870	(7,073,049)
Amortized Plant	213,110,433.17	5.98	12,753,354	39,925,084
Total Electric Plant	11,811,148,323.53	2.86	314,811,212	(803,080,918)
Meters ¹			<u>22,552,699</u>	
Total Electric Plant with Meters Accruals	11,811,148,323.53	2.86	337,363,911	(803,080,918)
<u>COMMON PLANT</u> ²				
General Plant	244,495,551.37	2.30	5,623,398	(15,048,793)
Amortized Plant	<u>29,103,889.29</u>	6.94	2,019,338	<u>(7,848,910)</u>
Total Common Plant	<u>273,599,440.66</u>	2.79	<u>7,642,735</u>	<u>(22,897,703)</u>
TOTAL	<u>\$12,084,747,764.19</u>	<u>2.67</u>	<u>345,006,646</u>	<u>\$(825,978,621)</u>

¹ Meters accrual amount is of December 31, 2023.

² Common plant is shown here at 100%.

PART I. INTRODUCTION

NIAGARA MOHAWK POWER CORPORATION

DEPRECIATION STUDY

PART I. INTRODUCTION

SCOPE

This report sets forth the results of the depreciation study for Niagara Mohawk Power Corporation (“NMPC”), to determine the annual depreciation accrual rates and amounts for book purposes applicable to the original cost of electric and common plant as of December 31, 2022. NMPC provides electric and gas service to more than one million customers in central and western New York, including areas in and around Albany, Syracuse, Buffalo and Niagara Falls. The rates and amounts are based on the straight line whole life method of depreciation. This report also describes the concepts, methods and judgments which underlie the recommended annual depreciation accrual rates related to electric and common plant in service as of December 31, 2022.

The service life and net salvage estimates resulting from the study were based on informed judgment which incorporated analyses of historical plant retirement data as recorded through 2022, a review of Company practice and outlook as they relate to plant operation and retirement, and consideration of current practice in the electric industry, including knowledge of service lives and net salvage estimates used for other electric companies.

PLAN OF REPORT

Part I, Introduction, contains statements with respect to the plan of the report, and the basis of the study. Part II, Estimation of Survivor Curves, presents descriptions of the considerations and the methods used in the service life and net salvage studies. Part III, Service Life Considerations, presents the factors and judgment utilized in the average service life analysis. Part IV, Net Salvage Considerations, presents the judgment utilized

for the net salvage study. Part V, Calculation of Annual and Accrued Depreciation, describes the procedures used in the calculation of group depreciation. Part VI, Results of Study, presents summaries by depreciable group of annual depreciation accrual rates and amounts, as well as the calculated accrued depreciation, reserve variations and composite remaining lives. Part VII, Service Life Statistics presents the statistical analysis of service life estimates, Part VIII, Net Salvage Statistics sets forth the statistical indications of net salvage percents, and Part IX, Detailed Depreciation Calculations presents the detailed tabulations of annual and accrued depreciation.

BASIS OF THE STUDY

Depreciation

Depreciation, in public utility regulation, is the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of utility plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among causes to be given consideration are wear and tear, deterioration, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand, and the requirements of public authorities.

Depreciation, as used in accounting, is a method of distributing fixed capital costs, less net salvage, over a period of time by allocating annual amounts to expense. Each annual amount of such depreciation expense is part of that year's total cost of providing utility service. Normally, the period of time over which the fixed capital cost is allocated to the cost of service is equal to the period of time over which an item renders service, that is, the item's service life. The most prevalent method of allocation is to distribute an equal amount of cost to each year of service life. This method is known as the straight line method of depreciation.

For most accounts, the annual depreciation was calculated by the straight line method using the average service life procedure and the whole life basis.

For certain General Plant accounts, the annual depreciation is based on amortization accounting. Both types of calculations were based on original cost, attained ages, and estimates of service lives and net salvage.

The straight line method, average service life procedure is a commonly used depreciation calculation procedure that has been widely accepted in jurisdictions throughout North America, including New York. Gannett Fleming recommends its use for electric and common plant assets in this study. Amortization accounting is used for certain General Plant accounts because of the disproportionate plant accounting effort required when compared to the minimal original cost of the large number of items in these accounts. An explanation of the calculation of annual and accrued amortization is presented beginning on page V-3 of the report.

Service Life and Net Salvage Estimates

The service life and net salvage estimates used in the depreciation and amortization calculations were based on informed judgment which incorporated a review of management's plans, policies and outlook, a general knowledge of the electric utility industry, and comparisons of the service life and net salvage estimates from our studies of other electric utilities. The use of survivor curves to reflect the expected dispersion of retirement provides a consistent method of estimating depreciation for utility plant. Iowa type survivor curves were used to depict the estimated survivor curves for the plant accounts not subject to amortization accounting.

The procedure for estimating service lives consisted of compiling historical data for the plant accounts or depreciable groups, analyzing this history through the use of widely accepted techniques, and forecasting the survivor characteristics for each depreciable group on the basis of interpretations of the historical data analyses and the probable

future. The combination of the historical experience and the estimated future yielded estimated survivor curves from which the average service lives were derived.

PART II. ESTIMATION OF SURVIVOR CURVES

PART II. ESTIMATION OF SURVIVOR CURVES

The calculation of annual depreciation based on the straight line method requires the estimation of survivor curves and the selection of group depreciation procedures. The estimation of survivor curves is discussed below and the development of net salvage is discussed in later sections of this report.

SURVIVOR CURVES

The use of an average service life for a property group implies that the various units in the group have different lives. Thus, the average life may be obtained by determining the separate lives of each of the units or by constructing a survivor curve by plotting the number of units which survive at successive ages.

The survivor curve graphically depicts the amount of property existing at each age throughout the life of an original group. From the survivor curve, the average life of the group, the remaining life expectancy, the probable life, and the frequency curve can be calculated. In Figure 1, a typical smooth survivor curve and the derived curves are illustrated. The average life is obtained by calculating the area under the survivor curve, from age zero to the maximum age, and dividing this area by the ordinate at age zero. The remaining life expectancy at any age can be calculated by obtaining the area under the curve, from the observation age to the maximum age, and dividing this area by the percent surviving at the observation age. For example, in Figure 1, the remaining life at age 30 is equal to the crosshatched area under the survivor curve divided by 29.5 percent surviving at age 30. The probable life at any age is developed by adding the age and remaining life. If the probable life of the property is calculated for each year of age, the probable life curve shown in the chart can be developed. The frequency curve presents the number of units retired in each age interval. It is derived by obtaining the differences between the amount of property surviving at the beginning and at the end of each interval.

This study has incorporated the use of Iowa curves developed from a retirement rate analysis of historical retirement history. A discussion of the concepts of survivor curves and of the development of survivor curves using the retirement rate method is presented below.

Iowa Type Curves

The range of survivor characteristics usually experienced by utility and industrial properties is encompassed by a system of generalized survivor curves known as the Iowa type curves. There are four families in the Iowa system, labeled in accordance with the location of the modes of the retirements (or the portion of the frequency curve with the highest level of retirements) in relationship to the average life and the relative height of the modes. The left moded curves, presented in Figure 2, are those in which the greatest frequency of retirement occurs to the left of, or prior to, average service life. The symmetrical moded curves, presented in Figure 3, are those in which the greatest frequency of retirement occurs at average service life. The right moded curves, presented in Figure 4, are those in which the greatest frequency occurs to the right of, or after, average service life. The origin moded curves, presented in Figure 5, are those in which the greatest frequency of retirement occurs at the origin, or immediately after age zero. The letter designation of each family of curves (L, S, R or O) represents the location of the mode of the associated frequency curve with respect to the average service life. The numbers represent the relative heights of the modes of the frequency curves within each family. A higher number designates a higher mode curve.

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves, which constitute three of the four families, was published in 1935 in the form of the Experiment Station's Bulletin 125.

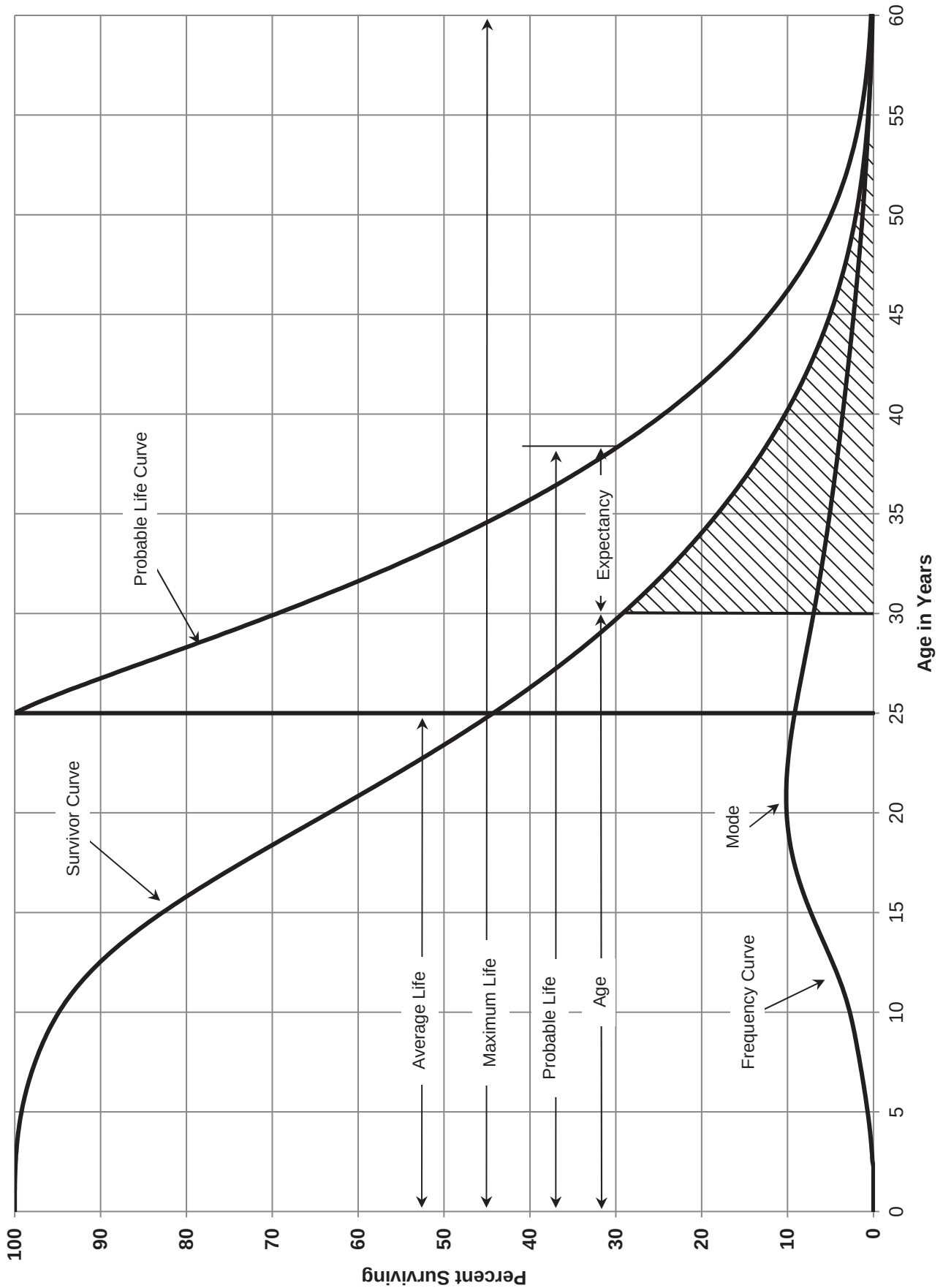


FIGURE 1. TYPICAL SURVIVOR CURVE AND DERIVED CURVES

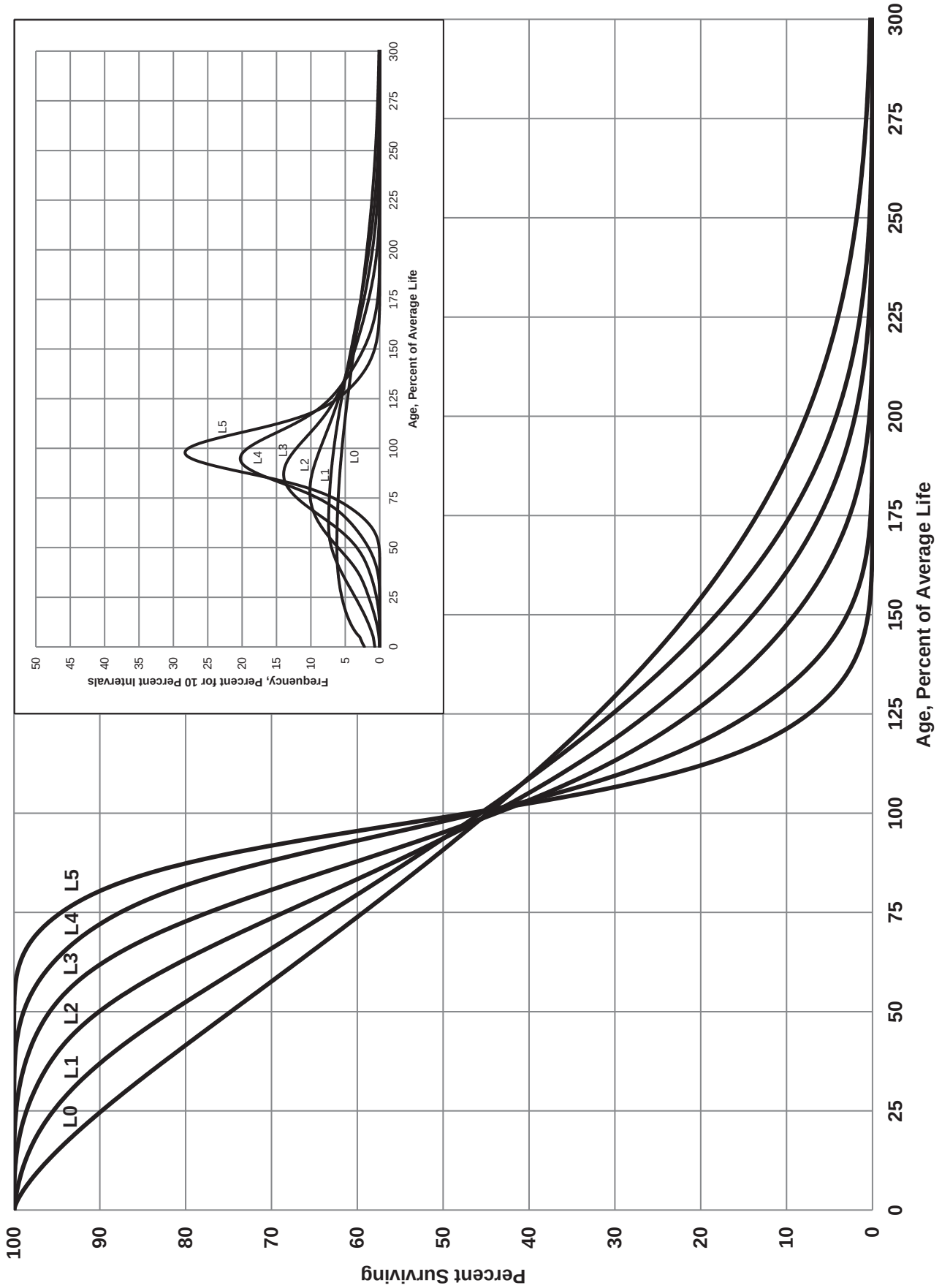


FIGURE 2. LEFT MODAL OR "L" IOWA TYPE SURVIVOR CURVES

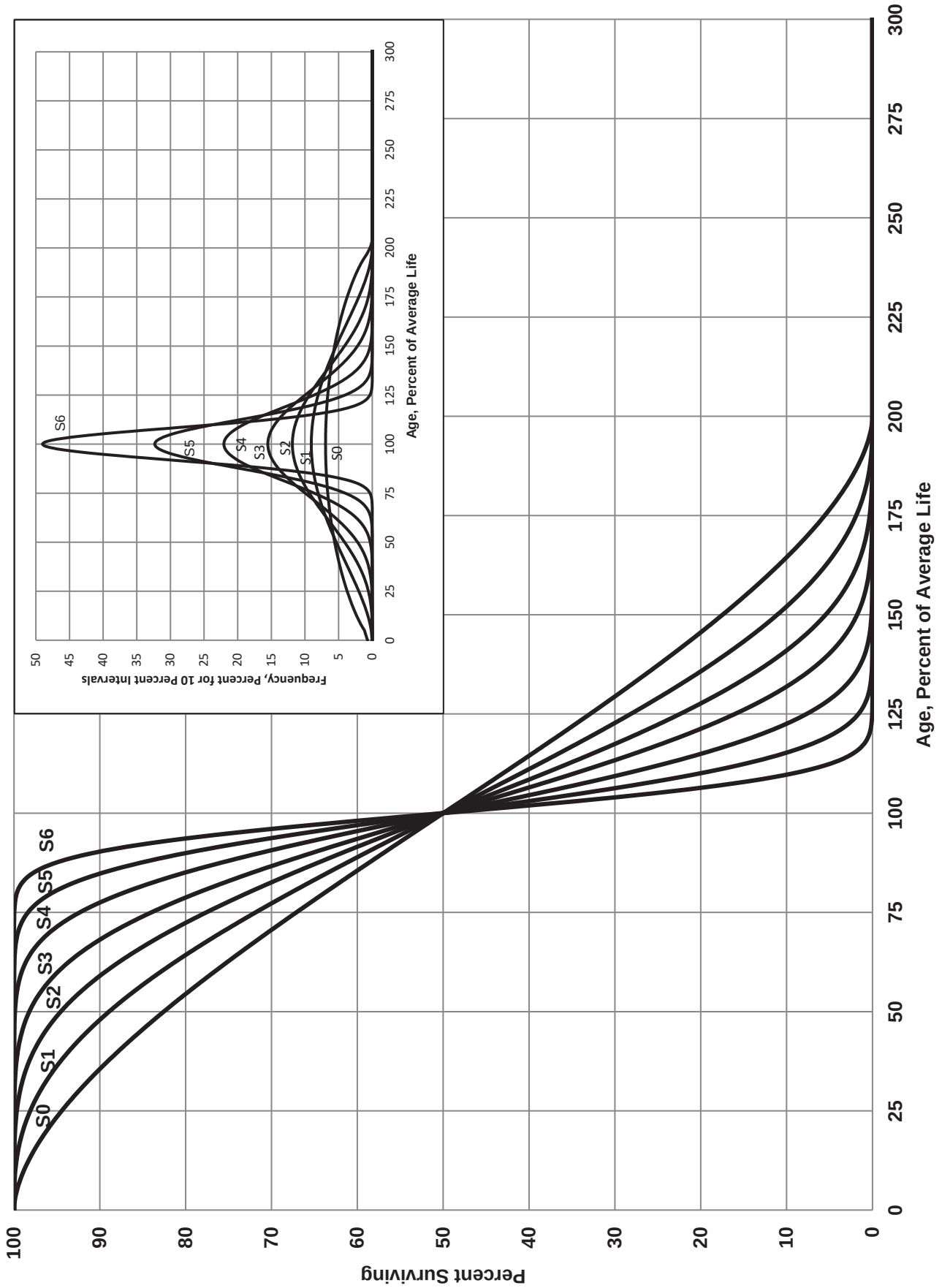


FIGURE 3. SYMMETRICAL OR "S" IOWA TYPE SURVIVOR CURVES

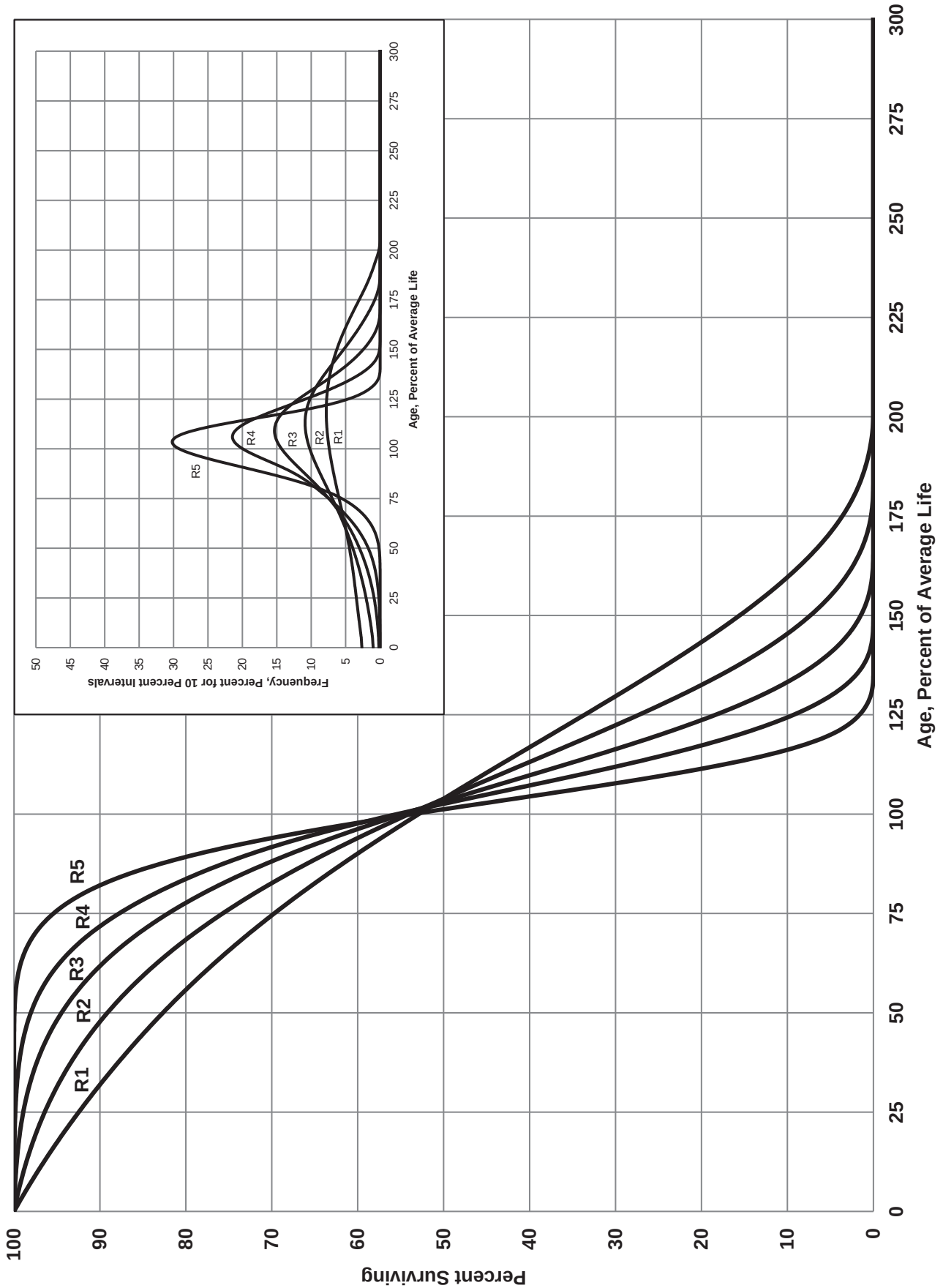


FIGURE 4. RIGHT MODAL OR "R" IOWA TYPE SURVIVOR CURVES

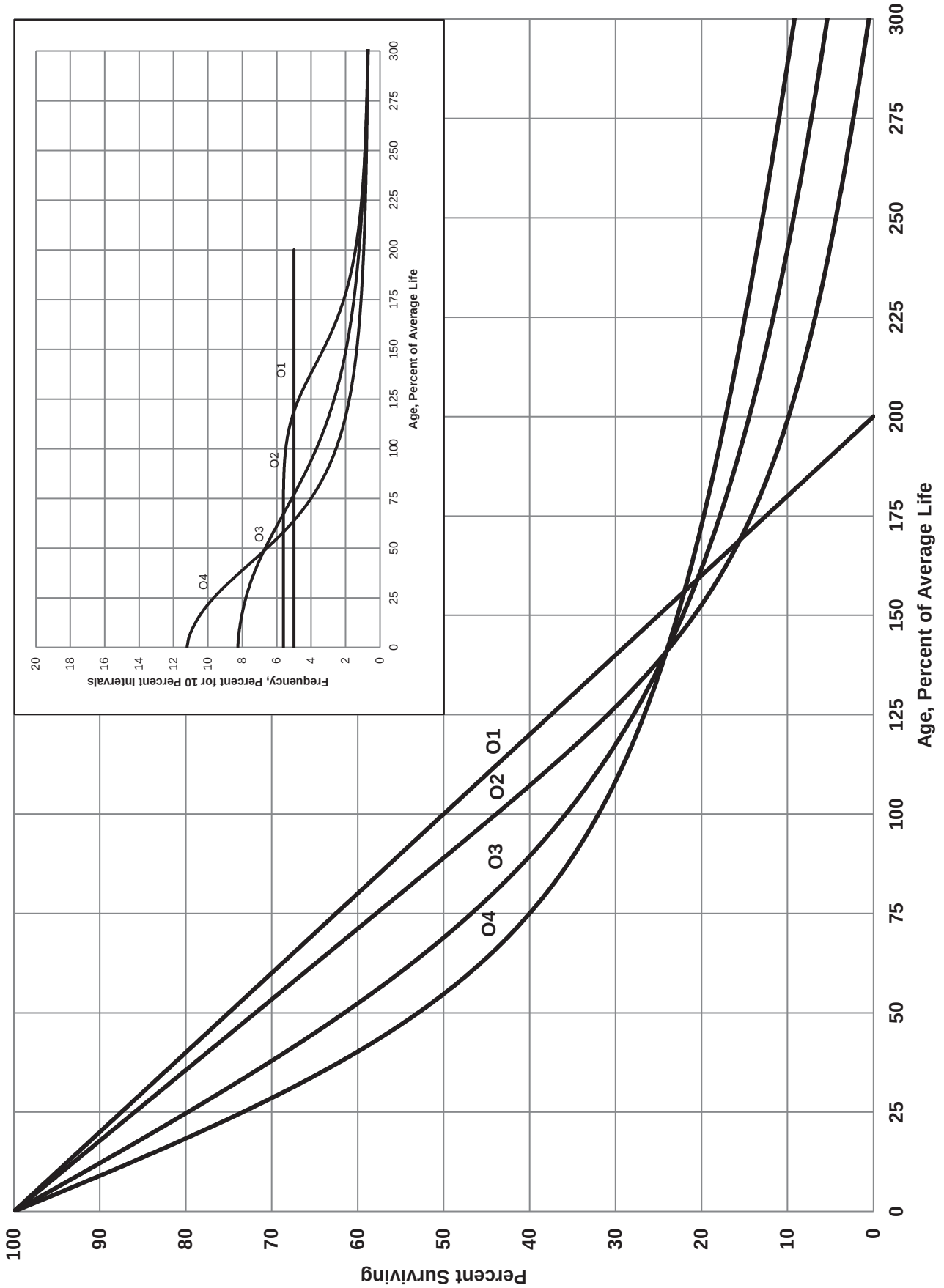


FIGURE 5. ORIGIN MODAL OR "O" TYPE SURVIVOR CURVES

These curve types have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."¹ In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student, submitted a thesis presenting his development of the fourth family consisting of the four O type survivor curves.

Retirement Rate Method of Analysis

The retirement rate method is an actuarial method of deriving survivor curves using the average rates at which property of each age group is retired. The method relates to property groups for which aged accounting experience is available and is the method used to develop the original stub survivor curves in this study. The method (also known as the annual rate method) is illustrated through the use of an example in the following text and is also explained in several publications including "Statistical Analyses of Industrial Property Retirements,"² "Engineering Valuation and Depreciation,"³ and "Depreciation Systems."⁴

The average rate of retirement used in the calculation of the percent surviving for the survivor curve (life table) requires two sets of data: first, the property retired during a period of observation, identified by the property's age at retirement; and second, the property exposed to retirement at the beginning of the age intervals during the same period. The period of observation is referred to as the experience band. The band of years which represent the installation dates of the property exposed to retirement during the experience band is referred to as the placement band. An example of the calculations used in the development of a life table follows. The example includes schedules of annual aged property transactions, a schedule of plant exposed to retirement, a life table and illustrations of smoothing the stub survivor curve.

¹Marston, Anson, Robley Winfrey and Jean C. Hempstead. Engineering Valuation and Depreciation, 2nd Edition. New York, McGraw-Hill Book Company. 1953.

²Winfrey, Robley, Statistical Analyses of Industrial Property Retirements. Iowa State College, Engineering Experiment Station, Bulletin 125. 1935.

³Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 1.

⁴Wolf, Frank K. and W. Chester Fitch. Depreciation Systems. Iowa State University Press. 1994.

Schedules of Annual Transactions in Plant Records

The property group used to illustrate the retirement rate method is observed for the experience band 2013-2022 for which there were placements during the years 2008-2022. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-11 and II-12. In Schedule 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, \$10,000 of the dollars invested in 2008 were retired in 2013. The \$10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of \$143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the stair step line drawn on the table beginning with the 2013 retirements of 2008 installations and ending with the 2022 retirements of the 2017 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

$$10 + 12 + 13 + 11 + 13 + 13 + 15 + 17 + 19 + 20.$$

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2013-2022
SUMMARIZED BY AGE INTERVAL

Retirements, Thousands of Dollars												Placement Band 2008-2022	
Experience Band 2013-2022													
Year	During Year										Total During	Age	
Placed	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Age Interval	Interval	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
2008	10	11	12	13	14	16	23	24	25	26	26	13½-14½	
2009	11	12	13	15	16	18	20	21	22	19	44	12½-13½	
2010	11	12	13	14	16	17	19	21	22	18	64	11½-12½	
2011	8	9	10	11	11	13	14	15	16	17	83	10½-11½	
2012	9	10	11	12	13	14	16	17	19	20	93	9½-10½	
2013	4	9	10	11	12	13	14	15	16	20	105	8½-9½	
2014		5	11	12	13	14	15	16	18	20	113	7½-8½	
2015			6	12	13	15	16	17	19	19	124	6½-7½	
2016				6	13	15	16	17	19	19	131	5½-6½	
2017					7	14	16	17	19	20	143	4½-5½	
2018						8	18	20	22	23	146	3½-4½	
2019							9	20	22	25	150	2½-3½	
2020								11	23	25	151	1½-2½	
2021									11	24	153	½-1½	
2022										13	80	0-½	
Total	53	68	86	106	128	157	196	231	273	308	1,606		

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2013-2022
SUMMARIZED BY AGE INTERVAL

Experience Band 2013-2022		Placement Band 2008-2022									
		Acquisitions, Transfers and Sales, Thousands of Dollars									
Year Placed (1)	2013 (2)	During Year									
		2014 (3)	2015 (4)	2016 (5)	2017 (6)	2018 (7)	2019 (8)	2020 (9)	2021 (10)	2022 (11)	Total During Age Interval (12)
2008	-	-	-	-	-	-	60 ^a	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	(5) ^b	-	-	60
2012	-	-	-	-	-	-	-	6 ^a	-	-	-
2013	-	-	-	-	-	-	-	-	-	-	(5)
2014	-	-	-	-	-	-	-	-	-	-	6
2015	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	(12) ^b	-	-	-
2017	-	-	-	-	-	-	-	-	22 ^a	-	-
2018	-	-	-	-	-	-	-	(19) ^b	-	-	10
2019	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	(102) ^c	(121)
2021	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	60	(30)	22	(102)	(50)

^a Transfer Affecting Exposures at Beginning of Year

^b Transfer Affecting Exposures at End of Year

^c Sale with Continued Use

Parentheses Denote Credit Amount.

In Schedule 2, other transactions which affect the group are recorded in a similar manner. The entries illustrated include transfers and sales. The entries which are credits to the plant account are shown in parentheses. The items recorded on this schedule are not totaled with the retirements, but are used in developing the exposures at the beginning of each age interval.

Schedule of Plant Exposed to Retirement

The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-14. The surviving plant at the beginning of each year from 2013 through 2022 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2018 are calculated in the following manner:

Exposures at age 0	= amount of addition	= \$750,000
Exposures at age ½	= \$750,000 - \$ 8,000	= \$742,000
Exposures at age 1½	= \$742,000 - \$18,000	= \$724,000
Exposures at age 2½	= \$724,000 - \$20,000 - \$19,000	= \$685,000
Exposures at age 3½	= \$685,000 - \$22,000	= \$663,000

SCHEDULE 3. PLANT EXPOSED TO RETIREMENT
JANUARY 1 OF EACH YEAR 2013-2022
SUMMARIZED BY AGE INTERVAL

Experience Band 2013-2022										Placement Band 2008-2022		
Year Placed	Exposures, Thousands of Dollars										Total at	
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Beginning of Age Interval	Age Interval
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2008	255	245	234	222	209	195	239	216	192	167	167	13½-14½
2009	279	268	256	243	228	212	194	174	153	131	323	12½-13½
2010	307	296	284	271	257	241	224	205	184	162	531	11½-12½
2011	338	330	321	311	300	289	276	262	242	226	823	10½-11½
2012	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½
2013	420 ^a	416	407	397	386	374	361	347	332	316	1,503	8½-9½
2014		460 ^a	455	444	432	419	405	390	374	356	1,952	7½-8½
2015			510 ^a	504	492	479	464	448	431	412	2,463	6½-7½
2016				580 ^a	574	561	546	530	501	482	3,057	5½-6½
2017					660 ^a	653	639	623	628	609	3,789	4½-5½
2018						750 ^a	742	724	685	663	4,332	3½-4½
2019							850 ^a	841	821	799	4,955	2½-3½
2020								960 ^a	949	926	5,719	1½-2½
2021									1,080 ^a	1,069	6,579	½-1½
2022										1,220 ^a	7,490	0-½
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780	

^aAdditions during the year

For the entire experience band 2013-2022, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval $4\frac{1}{2}$ - $5\frac{1}{2}$, is obtained by summing:

$$255 + 268 + 284 + 311 + 334 + 374 + 405 + 448 + 501 + 609.$$

Original Life Table

The original life table, illustrated in Schedule 4 on page II-16, is developed from the totals shown on the schedules of retirements and exposures, Schedules 1 and 3, respectively. The exposures at the beginning of the age interval are obtained from the corresponding age interval of the exposure schedule, and the retirements during the age interval are obtained from the corresponding age interval of the retirement schedule. The retirement ratio is the result of dividing the retirements during the age interval by the exposures at the beginning of the age interval. The percent surviving at the beginning of each age interval is derived from survivor ratios, each of which equals one minus the retirement ratio. The percent surviving is developed by starting with 100% at age zero and successively multiplying the percent surviving at the beginning of each interval by the survivor ratio, i.e., one minus the retirement ratio for that age interval. The calculations necessary to determine the percent surviving at age $5\frac{1}{2}$ are as follows:

Percent surviving at age $4\frac{1}{2}$	=	88.15	
Exposures at age $4\frac{1}{2}$	=	3,789,000	
Retirements from age $4\frac{1}{2}$ to $5\frac{1}{2}$	=	143,000	
Retirement Ratio	=	$143,000 \div 3,789,000$	= 0.0377
Survivor Ratio	=	$1.000 - 0.0377$	= 0.9623
Percent surviving at age $5\frac{1}{2}$	=	$(88.15) \times (0.9623)$	= 84.83

The totals of the exposures and retirements (columns 2 and 3) are shown for the purpose of checking with the respective totals in Schedules 1 and 3. The ratio of the total retirements to the total exposures, other than for each age interval, is meaningless.

SCHEDULE 4. ORIGINAL LIFE TABLE
CALCULATED BY THE RETIREMENT RATE METHOD

Experience Band 2013-2022

Placement Band 2008-2022

(Exposure and Retirement Amounts are in Thousands of Dollars)

Age at Beginning of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Age Interval
(1)	(2)	(3)	(4)	(5)	(6)
0.0	7,490	80	0.0107	0.9893	100.00
0.5	6,579	153	0.0233	0.9767	98.93
1.5	5,719	151	0.0264	0.9736	96.62
2.5	4,955	150	0.0303	0.9697	94.07
3.5	4,332	146	0.0337	0.9663	91.22
4.5	3,789	143	0.0377	0.9623	88.15
5.5	3,057	131	0.0429	0.9571	84.83
6.5	2,463	124	0.0503	0.9497	81.19
7.5	1,952	113	0.0579	0.9421	77.11
8.5	1,503	105	0.0699	0.9301	72.65
9.5	1,097	93	0.0848	0.9152	67.57
10.5	823	83	0.1009	0.8991	61.84
11.5	531	64	0.1205	0.8795	55.60
12.5	323	44	0.1362	0.8638	48.90
13.5	<u>167</u>	<u>26</u>	0.1557	0.8443	42.24
					35.66
Total	<u>44,780</u>	<u>1,606</u>			

Column 2 from Schedule 3, Column 12, Plant Exposed to Retirement.

Column 3 from Schedule 1, Column 12, Retirements for Each Year.

Column 4 = Column 3 Divided by Column 2.

Column 5 = 1.0000 Minus Column 4.

Column 6 = Column 5 Multiplied by Column 6 as of the Preceding Age Interval.

The original survivor curve is plotted from the original life table (column 6, Schedule 4). When the curve terminates at a percent surviving greater than zero, it is called a stub survivor curve. Survivor curves developed from retirement rate studies generally are stub curves.

Smoothing the Original Survivor Curve

The smoothing of the original survivor curve eliminates any irregularities and serves as the basis for the preliminary extrapolation to zero percent surviving of the original stub curve. Even if the original survivor curve is complete from 100% to zero percent, it is desirable to eliminate any irregularities, as there is still an extrapolation for the vintages which have not yet lived to the age at which the curve reaches zero percent. In this study, the smoothing of the original curve with established type curves was used to eliminate irregularities in the original curve.

The Iowa type curves are used in this study to smooth those original stub curves which are expressed as percents surviving at ages in years. Each original survivor curve was compared to the Iowa curves using visual and mathematical matching in order to determine the better fitting smooth curves. In Figures 6, 7, and 8, the original curve developed in Schedule 4 is compared with the L, S, and R Iowa type curves which most nearly fit the original survivor curve. In Figure 6, the L1 curve with an average life between 12 and 13 years appears to be the best fit. In Figure 7, the S0 type curve with a 12-year average life appears to be the best fit and appears to be better than the L1 fitting. In Figure 8, the R1 type curve with a 12-year average life appears to be the best fit and appears to be better than either the L1 or the S0.

In Figure 9, the three fittings, 12-L1, 12-S0 and 12-R1 are drawn for comparison purposes. It is probable that the 12-R1 Iowa curve would be selected as the most representative of the plotted survivor characteristics of the group.

FIGURE 6. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

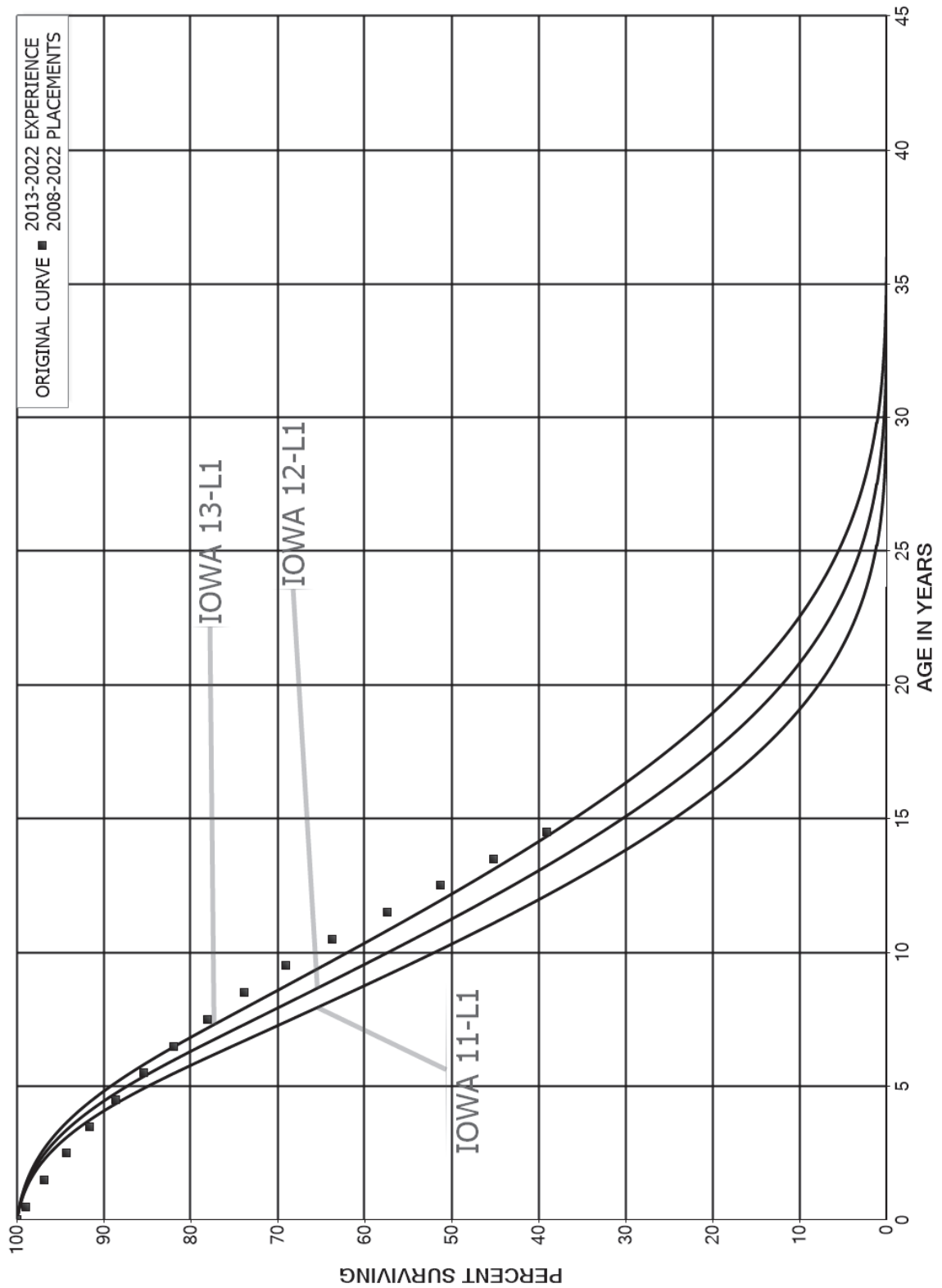


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

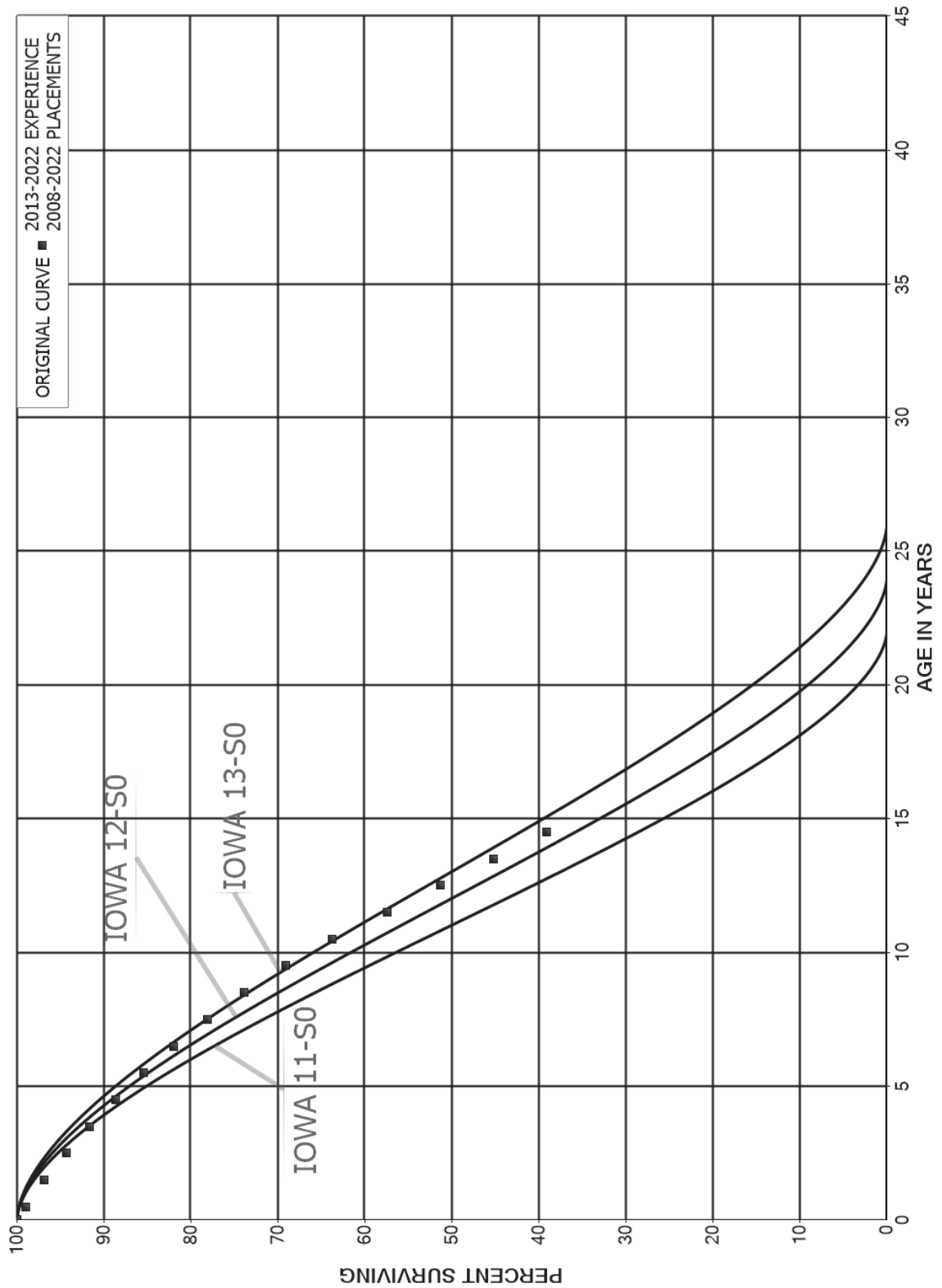


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

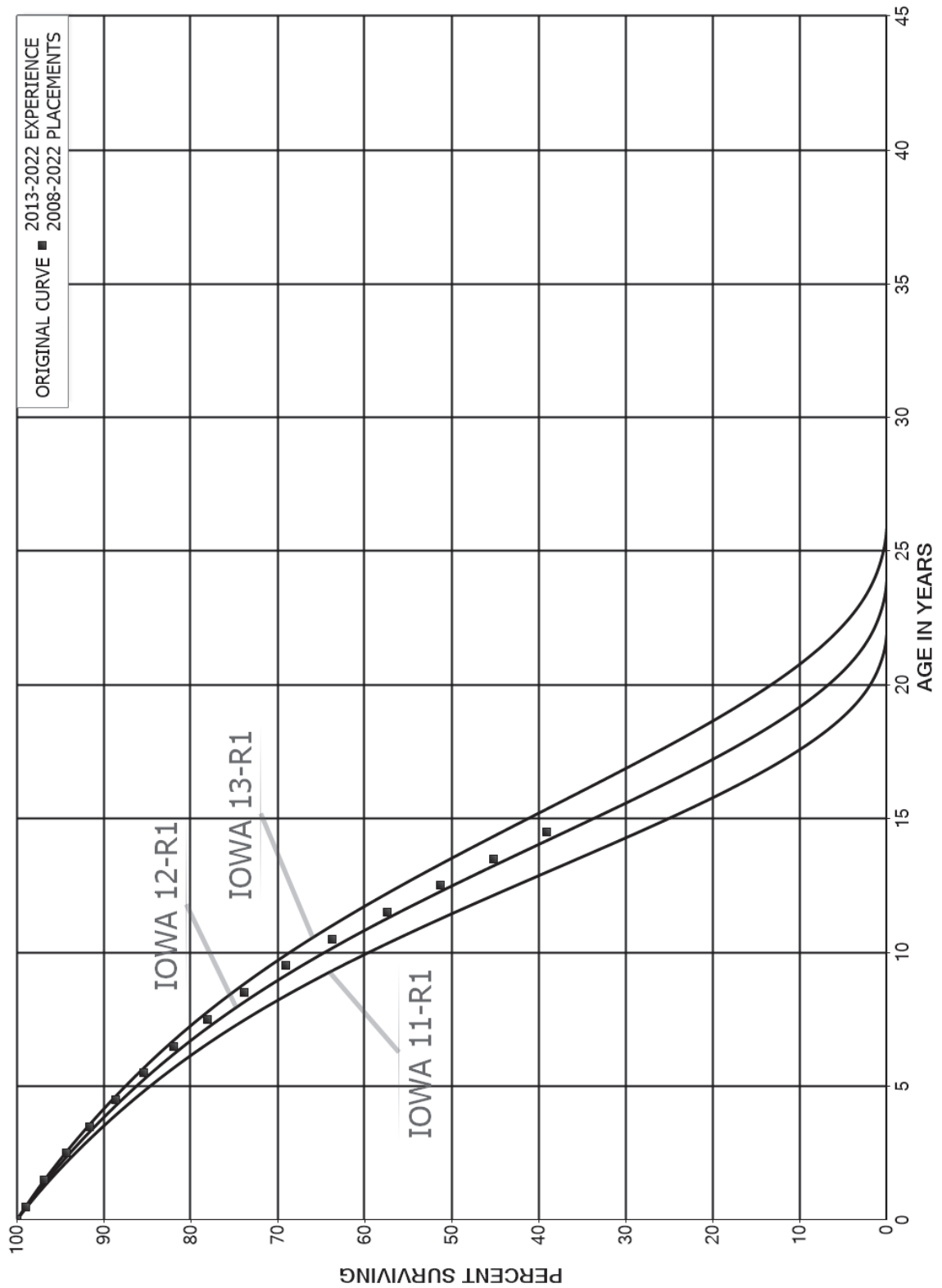
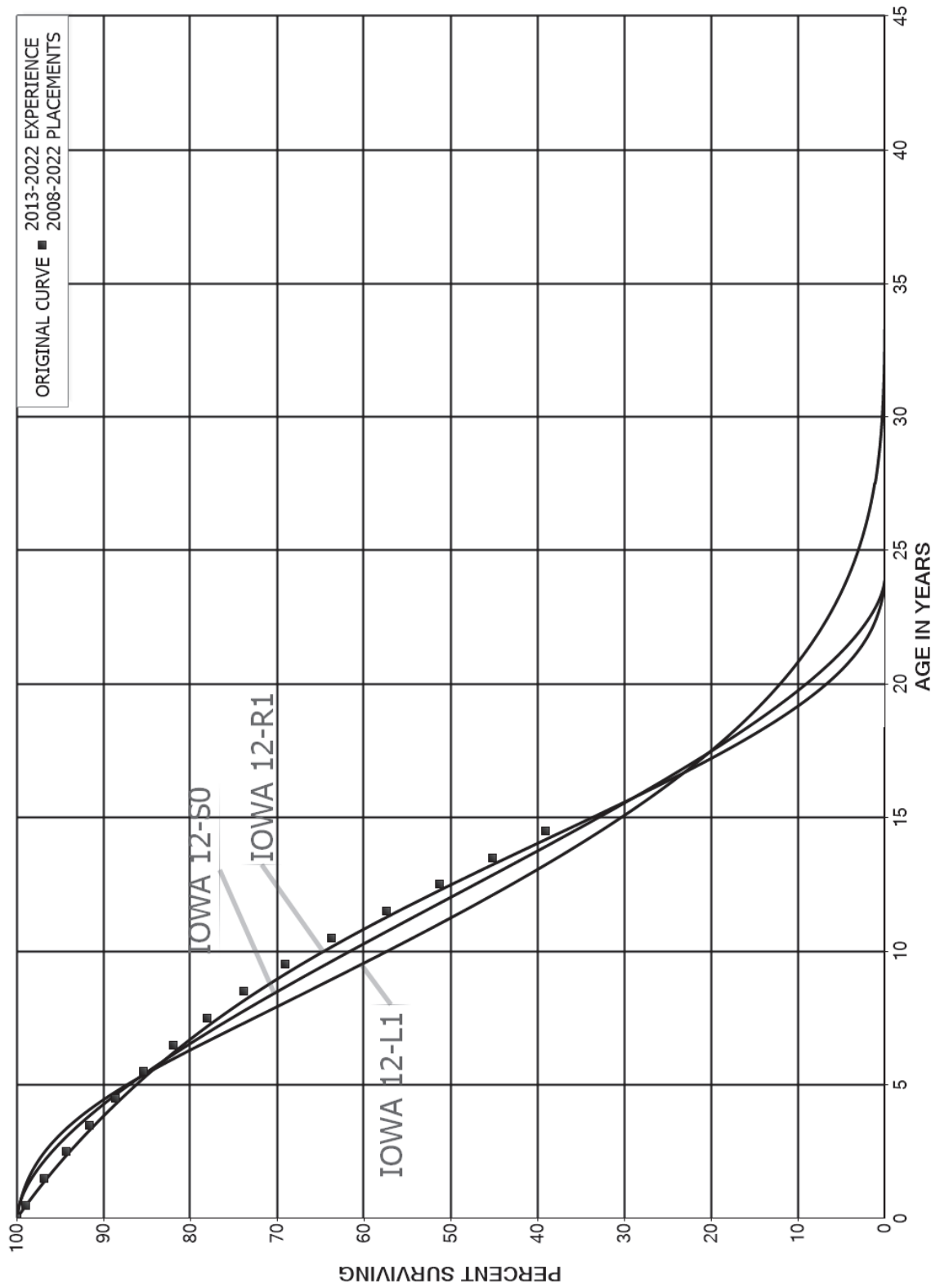


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES



PART III. SERVICE LIFE CONSIDERATIONS

PART III. SERVICE LIFE CONSIDERATIONS

FIELD TRIPS

In order to be familiar with the operation of the Company and observe representative portions of the plant, a field trip was conducted for the study. A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirements are obtained during field trips. This knowledge and information were incorporated in the interpretation and extrapolation of the statistical analyses.

The following is a list of the locations visited during the most recent field trips.

November 2, 2023

Ash Street Substation
Fayette Street Substation
Mirvan Substation
Reynolds Road Substation
Temple Substation

SERVICE LIFE ANALYSIS

The service life estimates were based on informed judgment which considered a number of factors. The primary factors were the statistical analyses of data; current Company policies and outlook as determined during conversations with management; and the survivor curve estimates from previous studies of this company and other electric companies.

For many of the plant accounts and subaccounts for which survivor curves were estimated, the statistical analyses using the retirement rate method resulted in reasonable indications of the survivor patterns experienced. These accounts represent 83 percent of depreciable plant. Generally, the information external to the statistical analysis led to no significant departure from the indicated survivor curves for the accounts listed below.

The statistical support for the service life estimates is presented in the section beginning on page VII-2.

<u>Account No.</u>	<u>Account Description</u>
<u>ELECTRIC PLANT</u>	
TRANSMISSION PLANT	
352.00	Structures and Improvements
353.00/353.10	Station Equipment
355.00/355.55	Poles and Fixtures
356.00	Overhead Conductors and Devices (all subaccounts)
358.00	Underground Conductors and Devices
359.00	Roads and Trails
DISTRIBUTION PLANT	
361.00	Structures and Improvements
362.00	Station Equipment
364.00	Poles, Towers and Fixtures
365.00/365.03	Overhead Conductors and Devices
368.00	Line Transformers (all subaccounts)
369.10	Services – Overhead
370.00	Meters (all subaccounts)
373.00	Street Lighting and Signal Systems (all subaccounts)
<u>ELECTRIC, GAS AND COMMON PLANT</u>	
GENERAL PLANT	
390.00/390.01	Structures and Improvements

Account, 362, Station Equipment, is used to illustrate the manner in which the study was conducted for the accounts in the preceding list. Aged plant accounting data have been compiled for most accounts for the years 1996 through 2022. These data have been coded according to account or property group, type of transaction, year in which the transaction took place and year in which the utility plant was placed in service. The retirements, other plant transactions and plant additions were analyzed by the retirement rate method.

The survivor curve estimate for Account 362, Station Equipment, is the 60-R1 and

is based in part on the statistical indication for the period 1996 through 2022. This estimate also incorporates other factors such as information obtained from discussions with Company personnel and experience in the industry for similar assets. The existing estimate for this account is the 60-h2.00. Assets in this account include transformers, circuit breakers and relays. Retirements are often due to failure but also occur due to upgrades required to meet the load. From a physical standpoint, assets such as transformers are expected to have similar lives as in the past. However, circuit breakers and relays may have shorter lives than previously experienced. For example, the SF6 breakers that are installed today are not expected to last as long as older oil breakers due to leaks and the inability to repair SF6 breakers. There is also the potential for regulatory changes regarding SF6 gas that could result in shorter lives for these types of breakers. Newer relays are digital equipment, as opposed to the older electromechanical style relays, and are expected to have shorter lives than the older devices.

In addition to the physical factors that impact the service life of substation assets, widespread electrification of heating and other energy uses will impact the service lives of substation equipment. Load growth and changes to the load profile will result in additional wear and tear as well as the need for capacity replacements. Overall, these will result in a higher rate of retirement going forward than has occurred historically. This supports caution in increasing service lives for this account as well as other transmission and distribution assets.

The data indications are similar to the previous study. The 60-R1 represents a good fit of the historical data through the representative data points, as shown on page VII-61; is consistent with management outlook for the assets in this account; and is within the typical range of service lives experienced for station equipment.

For Accounts 353 and 353.1, Station Equipment, the current estimate is the 45-L0.5 survivor curve. Similar considerations impact this account as for those discussed above for Account 362. The recommended 45-R1 survivor curve has the same average service life as the current estimate but has a more common curve type and matches the representative data points better than the current estimate. For Account 355, Poles and Fixtures, which includes subaccounts for steel transmission poles, the current estimate is the 65-R2.5 survivor curve. The Company has both steel and wood transmission poles. Retirements typically occur as a result of the Company's pole inspection program, line upgrades, damage, reliability and the age of older transmission line structures. The statistical indications for this account are for a shorter service life and the recommended 60-R1.5 is a good fit of the representative data points from the historical data. Each of these accounts will be impacted by decarbonization and reliability investments.

For Account 364, Poles, Towers and Fixtures, the recommended estimate in this study is the 65-R1.5. The estimate used for the Company's current depreciation rates is the 65-R1.5. Poles in the account are primarily wood. Retirements occur due to the Company's pole inspection program, capital projects such as reconductoring, automation projects and damage from events such as accidents and storms. The rates of these types of retirements, particularly reconductoring, are likely to increase in the future. The Company has also begun more replacements for storm hardening and resiliency. Additional devices have also been added and replaced for distribution automation projects. The 65-R1.5 survivor curve is a good fit of the data and is recommended for this account.

Similar studies were performed for the remaining electric plant accounts. Each of the judgments for these accounts represented a consideration of statistical analyses of

aged plant activity, management's outlook for the future, and the typical range of lives and survivor curves used by other electric companies. The selected amortization periods for other General Plant accounts are described in the section "Calculated Annual and Accrued Amortization."

PART IV. NET SALVAGE CONSIDERATIONS

PART IV. NET SALVAGE CONSIDERATIONS

NET SALVAGE ANALYSIS

The estimates of net salvage by account were based in part on historical data compiled for the years 1998 through 2022. Cost of removal and gross salvage were expressed as percents of the original cost of plant retired, both on annual and three-year moving average bases. The most recent five-year average also was calculated for consideration. The net salvage estimates by account are expressed as a percent of the original cost of plant retired.

Net Salvage Considerations

The estimates of future net salvage are expressed as percentages of surviving plant in service, that is, all future retirements. In cases in which removal costs are expected to exceed gross salvage receipts, a negative net salvage percentage is estimated. The net salvage estimates were based on judgment which incorporated analyses of historical cost of removal and gross salvage data as well as expectations of future removal requirements and markets for retired equipment and materials.

The analyses of historical cost of removal and gross salvage data are presented in the section titled “Net Salvage Statistics” for the plant accounts for which the net salvage estimate relied in part on those analyses. Transactions not expected to be recurring, such as the sales of distribution assets, were not included as retirements in the statistical analysis so that these transactions would not influence the net salvage analysis for the respective accounts.

Statistical analyses of historical data for the period 1998 through 2022 contributed toward the net salvage estimates for the plant accounts listed below, which represent 93 percent of the depreciable plant. For many of these accounts, the net salvage estimates

recommended are conservative (i.e. less negative) when compared to the historical data and particularly the recent historical data.

<u>Account No.</u>	<u>Account Description</u>
<u>ELECTRIC PLANT</u>	
TRANSMISSION PLANT	
352.00	Structures and Improvements
353.00/353.10	Station Equipment
355.00/355.55	Poles and Fixtures
356.00	Overhead Conductors and Devices (all subaccounts)
358.00	Underground Conductors and Devices
DISTRIBUTION PLANT	
361.00	Structures and Improvements
362.00	Station Equipment
364.00	Poles, Towers and Fixtures
365.00/365.03	Overhead Conductors and Devices
366.10/366.20	Underground Conduit
367.10	Underground Conductors and Devices
368.00	Line Transformers (all subaccounts)
369.10/369.20	Services
370.00	Meters (all subaccounts)
371.00	Installations on Customers' Premises (all subaccounts)
373.10	Street Lighting and Signal Systems (all subaccounts)
<u>ELECTRIC, GAS AND COMMON PLANT</u>	
GENERAL PLANT	
390.00/390.01	Structures and Improvements

Account 364, Poles, Towers and Fixtures, will be used to illustrate the methods for estimating net salvage. The net salvage estimate for this account is negative 60 percent which is based in part on the historical analysis of net salvage percents as shown in the tabulation on pages VIII-26 and VIII-27 and the typical range of net salvage estimates used by other electric utilities for similar assets. The existing estimate for this account is negative 20 percent. The historical indication for the period 1998 through 2022 is negative 85 percent. More recent data indicate an even more negative level of negative net salvage. For example, the most recent five-year average is negative 88 percent. The

historical data therefore provide support for a more negative net salvage estimate than the existing estimate.

Assets in this account include poles as well as attachments to poles such as crossarms. When a pole is replaced, the pole and its attachments are typically removed from the site for disposal. The costs to remove a pole can be significant, as a multi-person crew and heavy equipment is normally required to complete the work. These cost levels are consistent with the Company's data as well as with the experience of other utilities. Estimates for others in the industry for this account range as negative as negative 150 percent or more. While the historical data could support an estimate more negative than negative 60 percent, a more gradual change is recommended at this time. Based on an understanding of the historical data, information provided by the Company, and the range of estimates used by other utilities, negative 60 percent net salvage is estimated for this account.

The net salvage estimates for the remaining plant accounts were determined using the process described above including historical indications, judgment and review of the typical range of estimates used by other electric companies. The resulting net salvage estimates for each plant account are presented in Table 1 of the report and the net salvage analysis is provided in the section titled "Net Salvage Statistics", beginning on page VIII-2.

The estimates for most accounts are more negative net salvage estimates, the data are supportive of these estimates. NMPC's net salvage data have shown an increase in cost of removal over time for many accounts. Higher cost of removal has been driven by various factors, including higher labor costs, permitting and restoration costs, and other work requirements. The net salvage estimates in the study reflect the

historical data and these higher levels of removal cost, although in many cases the estimates are conservative when compared to the indications from the data.

PART V. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

PART V. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

GROUP DEPRECIATION PROCEDURES

A group procedure for depreciation is appropriate when considering more than a single item of property. Normally the items within a group do not have identical service lives but have lives that are dispersed over a range of time. There are two primary group procedures, namely, average service life and equal life group. In the average service life procedure, the rate of annual depreciation is based on the average life or average remaining life of the group, and this rate is applied to the surviving balances of the group's cost. A characteristic of this procedure is that the cost of plant retired prior to average life is not fully recouped at the time of retirement, whereas the cost of plant retired subsequent to average life is more than fully recouped. Over the entire life cycle, the portion of cost not recovered prior to average life is balanced by the cost recovered subsequent to average life.

Single Unit of Property

The calculation of straight-line depreciation for a single unit of property is straightforward. For example, if a \$1,000 unit of property attains an age of four years and has a life expectancy of six years, the annual accrual over the total life is:

$$\frac{\$1,000}{(4 + 6)} = \$100 \text{ per year.}$$

The accrued depreciation is:

$$\$1,000 \left(1 - \frac{6}{10} \right) = \$400.$$

Group Depreciation Procedures

In the average service life procedure, the annual accrual rate is computed by the following equation:

$$\text{Annual Accrual Rate, Percent} = \frac{(100\% - \text{Net Salvage, Percent})}{\text{Average Service Life}}$$

The calculated accrued depreciation for each depreciable property group represents that portion of the depreciable cost of the group which would not be allocated to expense through future depreciation accruals if current forecasts of life characteristics are used as the basis for such accruals. The accrued depreciation calculation consists of applying an appropriate ratio to the surviving original cost of each vintage of each account based upon the attained age and service life. The straight-line accrued depreciation ratios are calculated as follows for the average service life procedure:

$$\text{Ratio} = 1 - \frac{\text{Average Remaining Life}}{\text{Average Service Life}}$$

CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

Amortization is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. Normally, the distribution of the amount is in equal amounts to each year of the amortization period.

The calculation of annual and accrued amortization requires the selection of an amortization period. The amortization periods used in this report were based on judgment which incorporated consideration of the period during which the assets will provide most of their service, the amortization period and service lives used by other utilities, and the

service life estimates previously used for the asset under depreciation accounting.

Amortization accounting is currently used for several accounts that represent numerous units of property but only a small portion of depreciable utility plant in service. No changes to the existing amortization periods are recommended in the study.

MONITORING OF BOOK ACCUMULATED DEPRECIATION

As stated previously, the calculated accrued depreciation or amortization represents that portion of the depreciable cost which will not be allocated to expense through future depreciation accruals, if current forecasts of service life characteristics and net salvage materialize and are used as a basis for depreciation accounting. Thus, the calculated accrued depreciation provides a measure of the book accumulated depreciation. The use of this measure is recommended in the adjustment of book accumulated depreciation variations (also referred to as “reserve variations”, “reserve variances” or “reserve imbalances”) to insure complete recovery of capital over the life of the property. The adjustment of the annual accrual to correct such variations can be made; however, no adjustment is recommended at this time. The study has estimated reserve variations of negative \$803,080,918 for electric plant and negative \$22,897,703 for common plant as of December 31, 2022 based on the results of the updated service life and net salvage studies.

PART VI. RESULTS OF STUDY

PART VI. RESULTS OF STUDY

QUALIFICATION OF RESULTS

The calculated annual and accrued depreciation are the principal results of the study. Continued surveillance and periodic revisions are normally required to maintain continued use of appropriate annual depreciation accrual rates. An assumption that accrual rates can remain unchanged over a long period of time implies a disregard for the inherent variability in service lives and net salvage and for the change of the composition of property in service. The annual accrual rates were calculated in accordance with the straight line whole life method of depreciation, using the average service life procedure based on estimates which reflect considerations of current historical evidence and expected future conditions.

The annual depreciation accrual rates are applicable specifically to the electric plant and common plant (at 100%) in service as of December 31, 2022. For most plant accounts, the application of such rates to future balances that reflect additions subsequent to December 31, 2022, is reasonable for a period of three to five years.

DESCRIPTION OF DETAILED TABULATIONS

Summaries of the results of the study, as applied to the original cost of electric plant as of December 31, 2022, are present on pages VI-4 through VI-10 of this report. Tables 1 and 2 present the study results. Table 1 is a summary of the calculated annual and accrued depreciation by account based on the straight line whole life method of depreciation. Table 2 compares the calculated accrued depreciation with the book depreciation reserve and sets forth the reserve imbalance by account.

The service life estimates were based on informed judgment that incorporated

statistical analysis of retirement data, discussions with management and consideration of estimates made for other electric utilities. The results of the statistical analysis of service life are presented in Part VII of this report. For each depreciable group analyzed by the retirement rate method, a chart depicting the original and estimated survivor curves followed by a tabular presentation of the original life table(s) plotted on the chart. The survivor curves estimated for the depreciable groups are shown as dark smooth curves on the charts. Each smooth survivor curve is denoted by a numeral followed by the curve type designation. The numeral used is the average life derived from the entire curve from 100 percent to zero percent surviving. The titles of the chart indicate the group, the symbol used to plot the points of the original life table, and the experience and placement bands of the life tables which were plotted. The experience band indicates the range of years for which retirements were used to develop the stub survivor curve. The placements indicate, for the related experience band, the range of years of installations that appear in the experience.

The analyses of net salvage data are presented in Part VIII of this report. The tabulations present annual cost of removal and salvage data, three-year moving averages and the most recent five-year average. Data are shown in dollars and as percentages of original costs retired.

The tables of the calculated annual depreciation applicable to depreciable assets as of December 31, 2022, are presented in account sequence starting Part IX of this report. The tables indicate the estimated survivor curve and net salvage percent for the account and set forth, for each installation year, the original cost, the average service life, the calculated annual rate and accrual, the remaining life, and the calculated accrued depreciation factor and amount.

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TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE, CALCULATED ANNUAL DEPRECIATION RATES AND ACCRUALS, THEORETICAL RESERVE AND RESERVE VARIATION RELATED TO ELECTRIC AND COMMON PLANT AS OF DECEMBER 31, 2022

ACCOUNT		PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST AS OF DECEMBER 31, 2022	CALCULATED ANNUAL ACCRUAL		CALCULATED ACCURED DEPRECIATION
(1)		(2)	(3)	(4)	(5)	AMOUNT (6)	RATE (7)	(8)
ELECTRIC PLANT								
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT - SOLAR		20-S3	0	1,935,420.77	96,771	5.00	510,992
TRANSMISSION PLANT								
350.00	LAND AND LAND RIGHTS		75-R4	0	58,109.84	773	1.33	15,472
350.20	LAND AND LAND RIGHTS - OTHER COSTS		75-R4	0	1,844,367.99	24,530	1.33	448,958
350.40	LAND RIGHTS - TRANSMISSION LINES		75-R4	0	36,466,739.45	485,008	1.33	17,178,336
351.00	BATTERY ENERGY STORAGE		15-S3	0	420,685.32	28,060	6.67	70,116
352.00	STRUCTURES AND IMPROVEMENTS		60-R2	(40)	62,874,085.15	1,464,966	2.33	23,985,515
353.00	STATION EQUIPMENT - TRANSMISSION		45-R1	(20)	1,514,937,517.08	40,448,832	2.67	400,443,663
353.10	STATION EQUIPMENT		45-R1	(20)	6,102,488.42	162,936	2.67	1,296,965
353.55	STATION EQUIPMENT - RTU		20-S4	(5)	53,670,473.12	2,817,700	5.25	42,996,661
354.00	TOWERS AND FIXTURES		75-R4	(60)	126,964,418.59	2,704,342	2.13	123,815,730
355.00	POLES AND FIXTURES		60-R1.5	(60)	1,081,715,464.17	28,881,803	2.67	314,913,963
355.55	POLES AND FIXTURES - LIGHT DUTY STEEL		60-R1.5	(60)	20,853,916.55	556,800	2.67	782,383
356.00	OVERHEAD CONDUCTORS AND DEVICES - TRANSMISSION CONDUCTOR		70-R2	(60)	861,300.51	19,724	2.29	97,163
356.10	OVERHEAD CONDUCTORS AND DEVICES		70-R2	(60)	378,642,553.69	8,670,914	2.29	101,519,077
356.20	OVERHEAD CONDUCTORS AND DEVICES		70-R2	(60)	413,245,866.30	9,463,330	2.29	138,413,749
356.30	OVERHEAD CONDUCTORS AND DEVICES - TELECOM INSTALLATION		70-R2	(60)	851,633.24	19,502	2.29	40,034
357.10	UNDERGROUND CONDUIT		75-R4	(5)	12,889,468.50	180,453	1.40	4,540,297
357.20	UNDERGROUND CONDUIT - TRANSMISSION		75-R4	(5)	29,954,806.46	419,367	1.40	13,152,452
358.00	UNDERGROUND CONDUCTORS AND DEVICES		75-R3	(30)	167,101,356.58	2,890,853	1.73	63,131,472
359.00	ROADS AND TRAILS		75-R4	0	9,854,672.58	131,067	1.33	1,273,214
TOTAL TRANSMISSION PLANT					3,919,309,923.54	99,370,961	2.54	1,248,115,220
DISTRIBUTION PLANT								
360.00	LAND AND LAND RIGHTS - NEW		75-R4	0	31,674.79	421	1.33	5,686
360.10	LAND RIGHTS		75-R4	0	10,281,312.82	136,741	1.33	4,781,682
360.15	LAND RIGHTS - OTHER COSTS		75-R4	0	229,153.54	3,048	1.33	16,821
360.25	LAND RIGHTS - UNDER DISTRIBUTION		75-R4	0	55,887,209.78	743,300	1.33	7,357,992
361.00	STRUCTURES AND IMPROVEMENTS		75-R2.5	(25)	52,361,964.71	874,445	1.67	19,397,928
362.00	STATION EQUIPMENT		60-R1	(20)	903,906,010.44	18,078,120	2.00	200,173,967
362.55	STATION EQUIPMENT - RTU		20-S4	0	54,086,177.64	2,704,309	5.00	31,495,231
362.75	STATION EQUIPMENT - EMS		7-S6	0	44,923,377.00	6,419,551	14.29	43,126,442
363.00	BATTERY ENERGY STORAGE		15-S2	0	5,685,661.80	379,234	6.67	1,315,264
364.00	POLES, TOWERS AND FIXTURES		65-R1.5	(60)	1,417,415,643.72	34,868,425	2.46	499,496,416
365.00	OVERHEAD CONDUCTORS AND DEVICES		55-R4	(60)	1,597,928,480.52	46,499,719	2.91	833,233,017
365.03	OVERHEAD CONDUCTORS AND DEVICES - TELECOM		55-R4	(60)	13,503,147.90	392,942	2.91	1,203,135
366.10	UNDERGROUND CONDUIT - MANHOLES		70-R2	(20)	175,142,522.83	2,994,937	1.71	39,779,870
366.20	UNDERGROUND CONDUIT - CONDUIT		70-R2	(20)	127,977,338.97	2,188,412	1.71	37,159,251
367.10	UNDERGROUND CONDUCTORS AND DEVICES		70-R3	(40)	850,251,474.86	17,005,029	2.00	266,748,537
368.10	LINE TRANSFORMERS - TRANSFORMER STATION		35-R1.5	(15)	108,311,439.99	3,563,446	3.29	26,004,903
368.20	LINE TRANSFORMERS - BARE COST		35-R1.5	(15)	701,207,117.76	23,069,714	3.29	299,947,879
368.30	LINE TRANSFORMERS - INSTALL COST		35-R1.5	(15)	443,874,495.04	14,603,471	3.29	154,183,149
369.10	OVERHEAD SERVICES		55-R4	(60)	352,830,144.51	10,267,357	2.91	249,102,402
369.20	UNDERGROUND SERVICES - CONDUIT		70-R4	(5)	9,989,694.64	149,845	1.50	4,850,813
369.21	UNDERGROUND SERVICES - CABLE		70-R3	(40)	195,180,604.00	3,903,612	2.00	64,828,474
370.10	SMALL METERS - BARE COST		15-S2.5	(15)	66,003,250.43			

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TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE, CALCULATED ANNUAL DEPRECIATION RATES AND ACCRUALS, THEORETICAL RESERVE AND RESERVE VARIATION RELATED TO ELECTRIC AND COMMON PLANT AS OF DECEMBER 31, 2022

ACCOUNT		PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST AS OF DECEMBER 31, 2022	CALCULATED ANNUAL ACCRUAL		CALCULATED ACCURED DEPRECIATION
(1)		(2)	(3)	(4)	(5)	AMOUNT (6)	RATE (7)	(8)
370.20	SMALL METERS - INSTALL COST		15-S2.5	(15)	68,622,442.88			
370.30	LARGE METERS - INSTALL COST		15-S2.5	(15)	25,814,119.64			
370.35	LARGE METERS - BARE COST		15-S2.5	(15)	33,126,604.56			
371.00	INSTALLATIONS ON CUSTOMERS' PREMISES - OTHER		40-R1.5	(15)	8,520,230.58	245,383	2.88	4,568,378
371.09	INSTALLATIONS ON CUSTOMERS' PREMISES - PAL LUMINAIRES - NON LED		20-S3	(15)	6,668,364.33	383,431	5.75	920,809
371.30	INSTALLATIONS ON CUSTOMERS' PREMISES - PAL LUMINAIRES - LED		20-S3	(15)	1,659,860.61	95,442	5.75	199,014
373.10	STREET LIGHTING AND SIGNAL SYSTEMS - OVERHEAD - OTHER		40-R1.5	(30)	35,504,865.32	1,153,908	3.25	19,756,943
373.11	STREET LIGHTING AND SIGNAL SYSTEMS - OVERHEAD - LUMINAIRES NON LED		20-S3	(30)	27,204,340.75	1,768,282	6.50	18,729,227
373.20	STREET LIGHTING AND SIGNAL SYSTEMS - UNDERGROUND - OTHER		40-R1.5	(30)	91,806,864.02	2,983,723	3.25	38,237,811
373.21	STREET LIGHTING AND SIGNAL SYSTEMS - UNDERGROUND - LUMINAIRES NON LED		20-S3	(30)	34,785,190.86	2,261,037	6.50	23,872,579
373.30	STREET LIGHTING AND SIGNAL SYSTEMS - OVERHEAD LUMINAIRES - LED		20-S3	(30)	24,822,014.60	1,613,431	6.50	4,379,064
373.40	STREET LIGHTING AND SIGNAL SYSTEMS - UNDERGROUND LUMINAIRES - LED		20-S3	(30)	5,254,466.72	341,540	6.50	249,891
TOTAL DISTRIBUTION PLANT					7,550,797,262.56	199,692,257	2.64	2,895,122,575
GENERAL PLANT								
389.10	LAND RIGHTS - OTHER COSTS		75-R4	0	2,194.38	29	1.33	423
390.00	STRUCTURES AND IMPROVEMENTS		50-R0.5	(15)	125,993,089.11	2,897,841	2.30	39,588,778
TOTAL GENERAL PLANT					125,995,283.49	2,897,870	2.30	39,589,201
AMORTIZED PLANT								
391.00	OFFICE FURNITURE AND EQUIPMENT - FIXTURE ELECTRIC		5-SQ	0	1,565,152.64	313,031	20.00	1,533,218
391.10	OFFICE FURNITURE AND EQUIPMENT		15-SQ	0	1,951,524.21	130,167	6.67	747,819
391.20	OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING EQUIPMENT		5-SQ	0	13,317,597.02	2,663,519	20.00	7,450,612
392.00	TRANSPORTATION EQUIPMENT - PASSENGER CAR		12-SQ	0	56,362.48	4,695	8.33	56,362
392.22	TRANSPORTATION EQUIPMENT - HELICOPTER		10-SQ	0	8,006,843.56	800,684	10.00	6,005,133
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT - GENERAL PLANT TOOLS		32-SQ	0	5,009,762.26	156,806	3.13	1,919,921
394.10	TOOLS, SHOP AND GARAGE EQUIPMENT		25-SQ	0	3,369,429.96	134,777	4.00	1,470,109
394.20	TOOLS, SHOP AND GARAGE EQUIPMENT - WORKSHOP EQUIPMENT		25-SQ	0	43,306,979.68	1,732,279	4.00	17,594,404
395.00	LABORATORY EQUIPMENT - GENERAL PLANT		30-SQ	0	18,815,643.16	626,561	3.33	4,352,066
396.00	POWER OPERATED EQUIPMENT		10-SQ	0	279,275.01	27,928	10.00	279,275
397.10	COMMUNICATION EQUIPMENT - RADIO		15-SQ	0	5,819,210.05	388,141	6.67	1,515,706
397.20	COMMUNICATION EQUIPMENT - TELEPHONE		15-SQ	0	41,345,527.05	2,757,747	6.67	41,271,834
397.30	COMMUNICATION EQUIPMENT - RADIO SITE		15-SQ	0	10,515,202.29	701,364	6.67	6,095,717
397.35	COMMUNICATION EQUIPMENT - TELEPHONE A		15-SQ	0	49,413.90	3,296	6.67	21,413
397.50	COMMUNICATION EQUIPMENT - NETWORK NY		15-SQ	0	6,682,010.71	445,690	6.67	6,682,011
397.60	COMMUNICATION EQUIPMENT - NETWORK SITE NY		15-SQ	0	9,185,295.75	612,659	6.67	4,017,534
397.80	COMMUNICATION EQUIPMENT - AMI FAN		15-SQ	0	8,484.06	566	6.67	283
398.00	MISCELLANEOUS PLANT EQUIPMENT - NINE MILE - 2 NUCLEAR		35-SQ	0	9,019,720.66	257,964	2.86	7,121,576
398.01	MISCELLANEOUS PLANT EQUIPMENT		35-SQ	0	894,055.46	25,570	2.86	123,823
398.10	LAND RIGHTS - OTHER COSTS		35-SQ	0	2,088,899.06	59,743	2.86	436,079
398.55	MISCELLANEOUS PLANT EQUIPMENT - GENERAL RTU		35-SQ	0	162,949.86	4,660	2.86	77,657
398.56	MISCELLANEOUS PLANT EQUIPMENT - EMS CONTROL SYSTEM		35-SQ	0	31,661,094.34	905,507	2.86	27,830,871
TOTAL AMORTIZED PLANT					213,110,433.17	12,753,354	5.98	136,603,423
TOTAL ELECTRIC PLANT					11,811,148,323.53	314,811,212	2.67	4,319,941,411

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TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE, CALCULATED ANNUAL DEPRECIATION RATES AND ACCRUALS, THEORETICAL RESERVE AND RESERVE VARIATION RELATED TO ELECTRIC AND COMMON PLANT AS OF DECEMBER 31, 2022

ACCOUNT		PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST AS OF DECEMBER 31, 2022	CALCULATED ANNUAL ACCRUAL		CALCULATED ACCRUED DEPRECIATION
(1)		(2)	(3)	(4)	(5)	AMOUNT (6)	RATE (7)	(8)
<u>COMMON PLANT</u>								
GENERAL PLANT								
390.01	STRUCTURES AND IMPROVEMENTS		50-R0.5	(15)	244,495,551.37	5,623,398	2.30	70,156,541
TOTAL GENERAL PLANT					244,495,551.37	5,623,398	2.30	70,156,541
AMORTIZED PLANT								
391.01	OFFICE FURNITURE AND EQUIPMENT		15-SQ	0	4,593,730.08	306,402	6.67	3,856,791
391.11	OFFICE FURNITURE AND EQUIPMENT - OTHER		15-SQ	0	846,139.42	56,437	6.67	837,985
392.21	TRANSPORTATION EQUIPMENT - AIRCRAFT		10-SQ	0	6,173,254.90	617,325	10.00	5,360,528
393.01	STORES EQUIPMENT		32-SQ	0	458,635.23	14,355	3.13	279,676
394.01	TOOLS, SHOP AND GARAGE EQUIPMENT		32-SQ	0	1,275,747.22	39,931	3.13	484,972
394.11	TOOLS, SHOP AND GARAGE EQUIPMENT - GARAGE AND SHOP EQUIPMENT		25-SQ	0	1,195,857.79	47,834	4.00	822,249
394.31	TOOLS, SHOP AND GARAGE EQUIPMENT - COMMUNICATION TOOLS		25-SQ	0	848,175.27	33,927	4.00	516,161
397.21	COMMUNICATION EQUIPMENT - RADIO		15-SQ	0	3,946,157.18	263,209	6.67	3,927,640
397.31	COMMUNICATION EQUIPMENT - RADIO SITE		15-SQ	0	4,031,765.57	268,919	6.67	3,841,011
397.51	COMMUNICATION EQUIPMENT - AMO		15-SQ	0	3,893,088.01	259,669	6.67	3,893,089
397.61	COMMUNICATION EQUIPMENT - SITE		15-SQ	0	1,539,805.67	102,705	6.67	1,469,414
398.01	MISCELLANEOUS PLANT EQUIPMENT - GENERAL PLANT		35-SQ	0	85,030.71	2,432	2.86	41,112
398.11	MISCELLANEOUS PLANT EQUIPMENT		35-SQ	0	216,502.24	6,192	2.86	121,053
TOTAL AMORTIZED PLANT					29,103,889.29	2,019,338	6.94	25,451,681
TOTAL DEPRECIABLE COMMON PLANT					273,599,440.66	7,642,735	2.79	95,608,222
TOTAL DEPRECIABLE PLANT					12,084,747,764.19	322,453,947	2.67	4,415,549,633
<u>NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED</u>								
ELECTRIC PLANT								
302.00	PRODUCTION FRANCHISES				6,357,777.58			
303.00	INTANGIBLE SOFTWARE				6,874,856.20			
330.00	LAND HYDRO				684,469.64			
330.10	LAND RIGHTS - OTHER COST				1,182,513.26			
331.00	STRUCTURES AND IMPROVEMENTS				172,425.34			
332.00	RESERVOIRS, DAMS AND WATERWAYS				604,076.14			
333.00	WATER WHEELS				202,489.36			
334.00	ACCESSORY ELECTRIC EQUIPMENT				107,389.93			
335.00	MISCELLANEOUS POWERPLANT EQUIPMENT				10,410.82			
350.10	LAND				7,412,084.67			
350.30	LAND				62,684,866.34			
359.10	ARO				536,239.53			
360.20	LAND				1,055,367.78			
362.10	STATION EQUIPMENT POLLUTION				3,667,466.05			
374.00	ARO				1,407,126.43			
389.00	LAND				2,338,833.51			
399.10	ARO				404,347.17			
TOTAL ELECTRIC PLANT					95,702,739.75			

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TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE, CALCULATED ANNUAL DEPRECIATION RATES AND ACCRUALS, THEORETICAL RESERVE AND RESERVE VARIATION RELATED TO ELECTRIC AND COMMON PLANT AS OF DECEMBER 31, 2022

ACCOUNT		PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST AS OF DECEMBER 31, 2022	CALCULATED ANNUAL ACCRUAL		CALCULATED ACCRUED DEPRECIATION
(1)		(2)	(3)	(4)	(5)	AMOUNT (6)	RATE (7)	(8)
COMMON PLANT								
389.01	LAND				5,161,071.52			
389.11	LAND RIGHTS - OTHER				51,000.01			
399.10	ARO				605,235.76			
TOTAL COMMON PLANT					5,817,307.29			
TOTAL NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED					101,520,047.04			
TOTAL ELECTRIC AND COMMON PLANT					12,186,267,811.23			
PROJECTED METER RECOVERY AS OF DECEMBER 31, 2023								
		PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST AS OF DECEMBER 31, 2023	ANNUAL ACCRUAL	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS
370.10	SMALL METERS - BARE COST	06-2031	*	(15)	65,683,044.40 **		56,356,533 **	19,178,968 **
370.20	SMALL METERS - INSTALL COST	06-2031	*	(15)	72,278,520.25 **		(6,852,142) **	89,972,440 **
370.30	LARGE METERS - INSTALL COST	06-2031	*	(15)	26,371,916.50 **		14,693,061 **	15,634,643 **
370.35	LARGE METERS - BARE COST	06-2031	*	(15)	33,204,493.66 **		24,825,978 **	13,359,189 **
TOTAL PRE AMR METER RECOVERY					197,537,974.81		89,023,431	138,145,240
AMORTIZATION OF PRE-AMR METERS PER CASE NO. 20-E-0380.						6,200,000 *		15,500,000
RECOVERY OF REMAINING LEGACY METER COSTS					06-2031	16,352,699 *		122,645,240
TOTAL METERS						22,552,699		138,145,240
TOTAL ELECTRIC AND COMMON PLANT INCLUDING METER RECOVERY						345,006,646		

* AMORTIZATION OF UNRECOVERED METER COSTS IN DEPRECIATION EXPENSE IS CALCULATED BY ALLOCATING THE REMAINING COSTS, INCLUDING NET SALVAGE, AS OF JANUARY 1, 2024 OVER THE REMAINING PERIOD ESTABLISHED IN CASE NO. 20-E-0380.

** PLANT AND RESERVE BALANCES THROUGH DECEMBER 31, 2023 ARE USED IN ORDER TO CALCULATE THE REMAINING BALANCE AS OF JANUARY 1, 2024.

NOTE:

FOR NEW ADDITIONS FOR AMI METERS, A 15-S2.5, NEGATIVE 15 PERCENT NET SALVAGE AND A 7.67% DEPRECIATION RATE IS RECOMMENDED.

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
ELECTRIC AND COMMON PLANT

TABLE 2. COMPARISON OF THE CALCULATED ACCRUED DEPRECIATION AND BOOK DEPRECIATION RESERVE
AS OF DECEMBER 31, 2022

ACCOUNT (1)		ORIGINAL COST AS OF DECEMBER 31, 2022 (2)	CALCULATED ACCRUED DEPRECIATION (3)	BOOK DEPRECIATION RESERVE (4)	RESERVE IMBALANCE (5)=(4)-(3)
ELECTRIC PLANT					
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT - SOLAR	1,935,420.77	510,992	531,260	20,268
TRANSMISSION PLANT					
350.00	LAND AND LAND RIGHTS	58,109.84	15,472	(298,655)	(314,127)
350.20	LAND AND LAND RIGHTS - OTHER COSTS	1,844,367.99	448,958	-	(448,958)
350.40	LAND RIGHTS - TRANSMISSION LINES	36,466,739.45	17,178,336	18,652,029	1,473,693
351.00	BATTERY ENERGY STORAGE	420,685.32	70,116	27,230	(42,886)
352.00	STRUCTURES AND IMPROVEMENTS	62,874,085.15	23,985,515	19,977,283	(4,008,232)
353.00	STATION EQUIPMENT - TRANSMISSION	1,514,937,517.08	400,443,663	371,314,351	(29,129,312)
353.10	STATION EQUIPMENT	6,102,488.42	1,296,965	1,308,607	11,642
353.55	STATION EQUIPMENT - RTU	53,670,473.12	42,996,661	45,654,812	2,658,151
354.00	TOWERS AND FIXTURES	126,964,418.59	123,815,730	66,361,046	(57,454,684)
355.00	POLES AND FIXTURES	1,081,715,464.17	314,913,963	173,733,290	(141,180,673)
355.55	POLES AND FIXTURES - LIGHT DUTY STEEL	20,853,916.55	782,383	385,759	(396,624)
356.00	OVERHEAD CONDUCTORS AND DEVICES - TRANSMISSION CONDUCTOR	861,300.51	97,163	180,935	83,772
356.10	OVERHEAD CONDUCTORS AND DEVICES	378,642,553.69	101,519,077	9,973,582	(91,545,495)
356.20	OVERHEAD CONDUCTORS AND DEVICES	413,245,866.30	138,413,749	52,718,393	(85,695,356)
356.30	OVERHEAD CONDUCTORS AND DEVICES - TELECOM INSTALLATION	851,633.24	40,034	65,057	25,023
357.10	UNDERGROUND CONDUIT	12,889,468.50	4,540,297	5,179,935	639,638
357.20	UNDERGROUND CONDUIT - TRANSMISSION	29,954,806.46	13,152,452	16,338,257	3,185,805
358.00	UNDERGROUND CONDUCTORS AND DEVICES	167,101,356.58	63,131,472	39,273,660	(23,857,812)
359.00	ROADS AND TRAILS	9,854,672.58	1,273,214	1,366,047	92,833
TOTAL TRANSMISSION PLANT		3,919,309,923.54	1,248,115,220	822,211,618	(425,903,602)
DISTRIBUTION PLANT					
360.00	LAND AND LAND RIGHTS - NEW	31,674.79	5,686	-	(5,686)
360.10	LAND RIGHTS	10,281,312.82	4,781,682	72,061	(4,709,621)
360.15	LAND RIGHTS - OTHER COSTS	229,153.54	16,821	24,253	7,432
360.25	LAND RIGHTS - UNDER DISTRIBUTION	55,887,209.78	7,357,992	7,786,344	428,352
361.00	STRUCTURES AND IMPROVEMENTS	52,361,964.71	19,397,928	17,928,100	(1,469,828)
362.00	STATION EQUIPMENT	903,906,010.44	200,173,967	206,766,994	6,593,027
362.55	STATION EQUIPMENT - RTU	54,086,177.64	31,495,231	32,534,737	1,039,506
362.75	STATION EQUIPMENT - EMS	44,923,377.00	43,126,442	26,033,098	(17,093,344)
363.00	BATTERY ENERGY STORAGE	5,685,661.80	1,315,264	592,446	(722,818)
364.00	POLES, TOWERS AND FIXTURES	1,417,415,643.72	499,496,416	412,706,906	(86,789,510)
365.00	OVERHEAD CONDUCTORS AND DEVICES	1,597,928,480.52	833,233,017	766,337,100	(66,895,917)
365.03	OVERHEAD CONDUCTORS AND DEVICES - TELECOM	13,503,147.90	1,203,135	1,652,743	449,608
366.10	UNDERGROUND CONDUIT - MANHOLES	175,142,522.83	39,779,870	27,350,125	(12,429,745)
366.20	UNDERGROUND CONDUIT - CONDUIT	127,977,338.97	37,159,251	32,887,092	(4,272,159)
367.10	UNDERGROUND CONDUCTORS AND DEVICES	850,251,474.86	266,748,537	195,316,300	(71,432,237)
368.10	LINE TRANSFORMERS - TRANSFORMER STATION	108,311,439.99	26,004,903	21,903,783	(4,101,120)
368.20	LINE TRANSFORMERS - BARE COST	701,207,117.76	299,947,879	327,563,183	27,615,304
368.30	LINE TRANSFORMERS - INSTALL COST	443,874,495.04	154,183,149	25,493,430	(128,689,719)
369.10	OVERHEAD SERVICES	352,830,144.51	249,102,402	250,638,127	1,535,725
369.20	UNDERGROUND SERVICES - CONDUIT	9,989,694.64	4,850,813	5,604,662	753,849
369.21	UNDERGROUND SERVICES - CABLE	195,180,604.00	64,828,474	46,170,311	(18,658,163)
370.10	SMALL METERS - BARE COST	66,003,250.43	37,268,315 *	37,268,315	-
370.20	SMALL METERS - INSTALL COST	68,622,442.88	(8,493,140) *	(8,493,140)	-
370.30	LARGE METERS - INSTALL COST	25,814,119.64	13,367,149 *	13,367,149	-
370.35	LARGE METERS - BARE COST	33,126,604.56	23,160,823 *	23,160,823	-
371.00	INSTALLATIONS ON CUSTOMER PREMISES - OTHER	8,520,230.58	4,568,378	8,040,589	3,472,211
371.09	INSTALLATIONS ON CUSTOMERS PREMISES - PAL LUMINAIRES - NON LED	6,668,364.33	920,809	610,995	(309,814)
371.30	INSTALLATIONS ON CUSTOMERS' PREMISES - PAL LUMINAIRES - LED	1,659,860.61	199,014	66,282	(132,732)
373.10	STREET LIGHTING AND SIGNAL SYSTEMS - OVERHEAD - OTHER	35,504,865.32	19,756,943	10,763,828	(8,993,115)
373.11	STREET LIGHTING AND SIGNAL SYSTEMS - OVERHEAD - LUMINAIRES NON LED	27,204,340.75	18,729,227	19,238,623	509,396
373.20	STREET LIGHTING AND SIGNAL SYSTEMS - UNDERGROUND - OTHER	91,806,864.02	38,237,811	11,429,557	(26,808,254)
373.21	STREET LIGHTING AND SIGNAL SYSTEMS - UNDERGROUND - LUMINAIRES NON LED	34,785,190.86	23,872,579	26,336,391	2,463,812
373.30	STREET LIGHTING AND SIGNAL SYSTEMS - OVERHEAD LUMINAIRES - LED	24,822,014.60	4,379,064	3,052,298	(1,326,766)
373.40	STREET LIGHTING AND SIGNAL SYSTEMS - UNDERGROUND LUMINAIRES - LED	5,254,466.72	249,891	172,595	(77,296)
TOTAL DISTRIBUTION PLANT		7,550,797,262.56	2,960,425,722	2,550,376,102	(410,049,620)
GENERAL PLANT					
389.10	LAND RIGHTS - OTHER COSTS	2,194.38	423	1,988	1,565
390.00	STRUCTURES AND IMPROVEMENTS	125,993,089.11	39,588,778	32,514,164	(7,074,614)
TOTAL GENERAL PLANT		125,995,283.49	39,589,201	32,516,152	(7,073,049)
AMORTIZED PLANT					
391.00	OFFICE FURNITURE AND EQUIPMENT - FIXTURE ELECTRIC	1,565,152.64	1,533,218	(367,163)	(1,900,381)
391.10	OFFICE FURNITURE AND EQUIPMENT	1,951,524.21	747,819	117,634	(630,185)
391.20	OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING EQUIPMENT	13,317,597.02	7,450,612	7,295,235	(155,377)
392.00	TRANSPORTATION EQUIPMENT - PASSENGER CAR	56,362.48	56,362	8,530	(47,832)
392.22	TRANSPORTATION EQUIPMENT - HELICOPTER	8,006,843.56	6,005,133	4,003,422	(2,001,711)
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT - GENERAL PLANT TOOLS	5,009,762.26	1,919,921	1,996,508	76,587
394.10	TOOLS, SHOP AND GARAGE EQUIPMENT	3,369,429.96	1,470,109	579,144	(890,965)
394.20	TOOLS, SHOP AND GARAGE EQUIPMENT - WORKSHOP EQUIPMENT	43,306,979.68	17,594,404	12,828,607	(4,765,797)
395.00	LABORATORY EQUIPMENT - GENERAL PLANT	18,815,643.16	4,352,066	(584,088)	(4,936,154)
396.00	POWER OPERATED EQUIPMENT	279,275.01	279,275	205,942	(73,333)
397.10	COMMUNICATION EQUIPMENT - RADIO	5,819,210.05	1,515,706	955,538	(560,168)
397.20	COMMUNICATION EQUIPMENT - TELEPHONE	41,345,527.05	41,271,834	36,967,227	(4,304,607)

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
ELECTRIC AND COMMON PLANT

TABLE 2. COMPARISON OF THE CALCULATED ACCRUED DEPRECIATION AND BOOK DEPRECIATION RESERVE
AS OF DECEMBER 31, 2022

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2022 (2)	CALCULATED ACCRUED DEPRECIATION (3)	BOOK DEPRECIATION RESERVE (4)	RESERVE IMBALANCE (5)=(4)-(3)
397.30 COMMUNICATION EQUIPMENT - RADIO SITE	10,515,202.29	6,095,717	4,282,573	(1,813,144)
397.35 COMMUNICATION EQUIPMENT - TELEPHONE A	49,413.90	21,413	(4,027)	(25,440)
397.50 COMMUNICATION EQUIPMENT - NETWORK NY	6,682,010.71	6,682,011	3,599,184	(3,082,827)
397.60 COMMUNICATION EQUIPMENT - NETWORK SITE NY	9,185,295.75	4,017,534	16,590,482	12,572,948
397.80 COMMUNICATION EQUIPMENT - AMI FAN	8,484.06	283	275	(8)
398.00 MISCELLANEOUS PLANT EQUIPMENT - NINE MILE - 2 NUCLEAR	9,019,720.66	7,121,576	8,627,238	1,505,662
398.01 MISCELLANEOUS PLANT EQUIPMENT	894,055.46	123,823	175,597	51,774
398.10 LAND RIGHTS - OTHER COSTS	2,088,899.06	436,079	337,658	(98,421)
398.55 MISCELLANEOUS PLANT EQUIPMENT - GENERAL RTU	162,949.86	77,657	139,190	61,533
398.56 MISCELLANEOUS PLANT EQUIPMENT - EMS CONTROL SYSTEM	31,661,094.34	27,830,871	78,773,803	50,942,932
TOTAL AMORTIZED PLANT	213,110,433.17	136,603,423	176,528,507	39,925,084
TOTAL ELECTRIC PLANT	11,811,148,323.53	4,385,244,558	3,582,163,640	(803,080,918)
COMMON PLANT				
GENERAL PLANT				
390.01 STRUCTURES AND IMPROVEMENTS	244,495,551.37	70,156,541	55,107,748	(15,048,793)
TOTAL GENERAL PLANT	244,495,551.37	70,156,541	55,107,748	(15,048,793)
AMORTIZED PLANT				
391.01 OFFICE FURNITURE AND EQUIPMENT	4,593,730.08	3,856,791	(3,925,213)	(7,782,004)
391.11 OFFICE FURNITURE AND EQUIPMENT - OTHER	846,139.42	837,985	(1,202,049)	(2,040,034)
392.21 TRANSPORTATION EQUIPMENT - AIRCRAFT	6,173,254.90	5,360,528	5,559,128	198,600
393.01 STORES EQUIPMENT	458,635.23	279,676	(1,232,645)	(1,512,321)
394.01 TOOLS, SHOP AND GARAGE EQUIPMENT	1,275,747.22	484,972	914,358	429,386
394.11 TOOLS, SHOP AND GARAGE EQUIPMENT - GARAGE AND SHOP EQUIPMENT	1,195,857.79	822,249	(1,322,356)	(2,144,605)
394.31 TOOLS, SHOP AND GARAGE EQUIPMENT - COMMUNICATION TOOLS	848,175.27	516,161	(122,002)	(638,163)
397.21 COMMUNICATION EQUIPMENT - RADIO	3,946,157.18	3,927,640	3,846,273	(81,367)
397.31 COMMUNICATION EQUIPMENT - RADIO SITE	4,031,765.57	3,841,011	2,105,118	(1,735,893)
397.51 COMMUNICATION EQUIPMENT - AMO	3,893,088.01	3,893,089	6,949,205	3,056,116
397.61 COMMUNICATION EQUIPMENT - SITE	1,539,805.67	1,469,414	5,893,884	4,424,470
398.01 MISCELLANEOUS PLANT EQUIPMENT - GENERAL PLANT	85,030.71	41,112	184,214	143,102
398.11 MISCELLANEOUS PLANT EQUIPMENT	216,502.24	121,053	(45,145)	(166,198)
TOTAL AMORTIZED PLANT	29,103,889.29	25,451,681	17,602,771	(7,848,910)
TOTAL COMMON PLANT	273,599,440.66	95,608,222	72,710,519	(22,897,703)
TOTAL DEPRECIABLE PLANT	12,084,747,764.19	4,480,852,780	3,654,874,159	(825,978,621)
NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED				
ELECTRIC PLANT				
302.00 PRODUCTION FRANCHISES	6,357,777.58		4,448,623	
303.00 INTANGIBLE SOFTWARE	6,874,856.20		2,226,942	
310.00 LAND			62,411	
330.00 LAND HYDRO	684,469.64		(27,661)	
330.10 LAND RIGHTS - OTHER COST	1,182,513.26		(91,166)	
331.00 STRUCTURES AND IMPROVEMENTS	172,425.34		166,252	
332.00 RESERVOIRS, DAMS AND WATERWAYS	604,076.14		493,770	
333.00 WATER WHEELS	202,489.36		196,861	
334.00 ACCESSORY ELECTRIC EQUIPMENT	107,389.93		99,261	
335.00 MISCELLANEOUS POWERPLANT EQUIPMENT	10,410.82		10,144	
336.00 ROADS AND RAILROADS			(108)	
350.10 LAND	7,412,084.67		(643,027)	
350.30 LAND	62,684,866.34		11,374,306	
359.10 ARO	536,239.53		355,843	
360.20 LAND	1,055,367.78		(926)	
362.10 STATION EQUIPMENT POLLUTION	3,667,466.05		827,517	
365.01 SMART GRID			2,474	
374.00 ARO	1,407,126.43		935,768	
389.00 LAND	2,338,833.51		110,239	
393.00 STORES EQUIPMENT			(668,739)	
395.10 LABORATORY EQUIPMENT - CONSERVATION LAB EQUIPMENT			(15,358)	
397.40 COMMUNICATION EQUIPMENT - TELEPHONE			4,160,567	
399.10 ARO	404,347.17		385,779	
TOTAL ELECTRIC PLANT	95,702,739.75		24,409,771	
COMMON PLANT				
389.01 LAND	5,161,071.52		782,070	
389.11 LAND RIGHTS - OTHER	51,000.01			
391.20 OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING EQUIPMENT			8,930,830	
392.00 TRANSPORTATION EQUIPMENT			146,656	

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
ELECTRIC AND COMMON PLANT

TABLE 2. COMPARISON OF THE CALCULATED ACCRUED DEPRECIATION AND BOOK DEPRECIATION RESERVE
AS OF DECEMBER 31, 2022

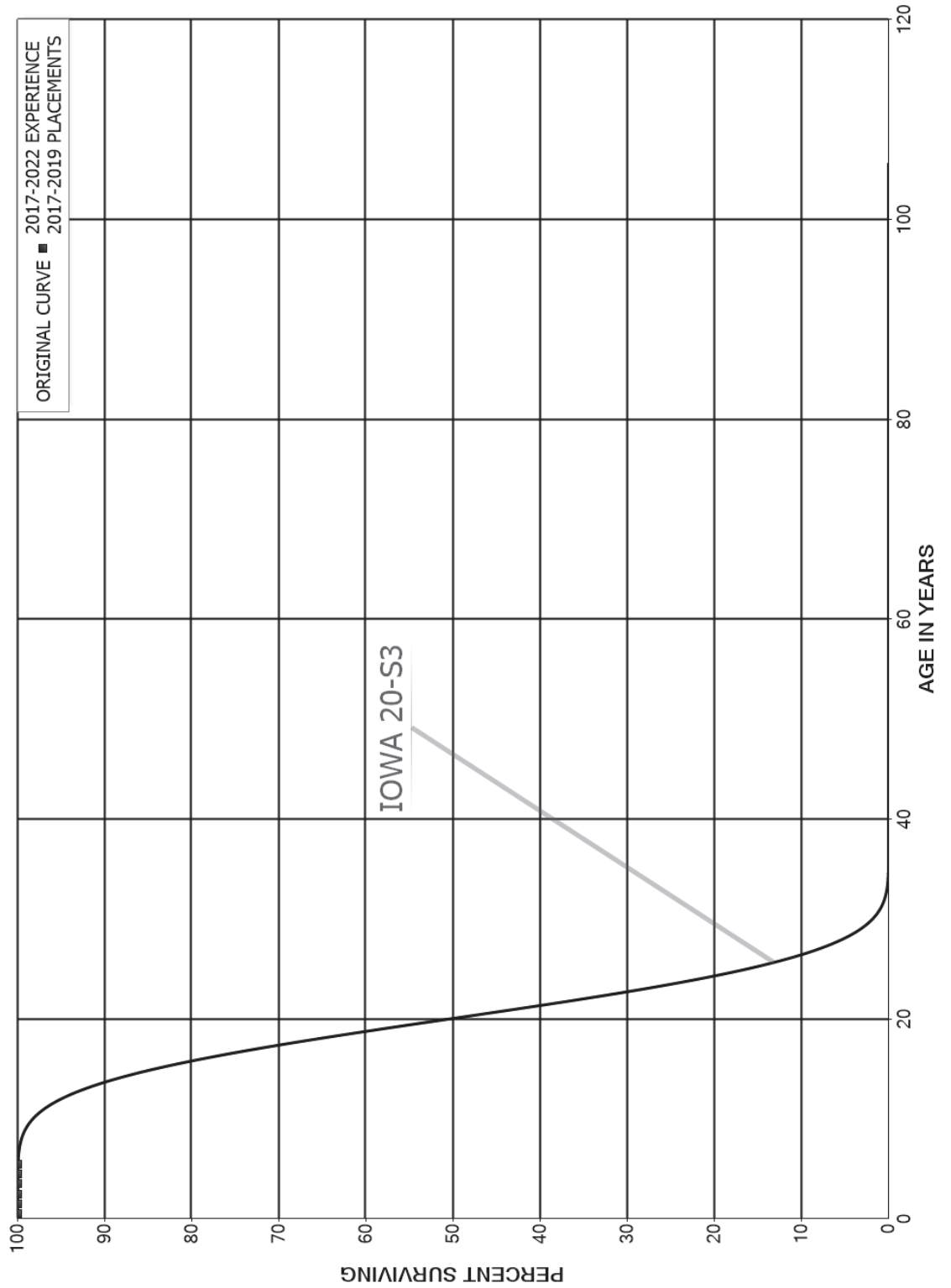
	ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2022 (2)	CALCULATED ACCRUED DEPRECIATION (3)	BOOK DEPRECIATION RESERVE (4)	RESERVE IMBALANCE (5)=(4)-(3)
394.21	TOOLS, SHOP AND GARAGE EQUIPMENT - SHARED			(130,586)	
395.00	LABORATORY EQUIPMENT			(37,535)	
396.00	POWER OPERATED EQUIPMENT			261	
397.35	COMMUNICATION EQUIPMENT - TELEPHONE			147,446	
397.40	COMMUNICATION EQUIPMENT - TELEPHONE SITE			19,680,774	
399.10	ARO	605,235.76		592,830	
	TOTAL COMMON PLANT	5,817,307.29		30,112,746	
	TOTAL NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED	101,520,047.04		54,522,517	
	TOTAL ELECTRIC AND COMMON PLANT	12,186,267,811.23		3,709,396,676	

* AMORTIZATION OF UNRECOVERED METER COSTS IN DEPRECIATION EXPENSE IS CALCULATED BY ALLOCATING THE REMAINING COSTS, INCLUDING NET SALVAGE, AS OF JANUARY :
OVER THE REMAINING PERIOD ESTABLISHED IN CASE NO. 20-E-0380.

PART VII. SERVICE LIFE STATISTICS

ELECTRIC PLANT

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
ELECTRIC PLANT
ACCOUNT 346.00 MISCELLANEOUS POWER PLANT EQUIPMENT - SOLAR
ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
ELECTRIC PLANT

ACCOUNT 346.00 MISCELLANEOUS POWER PLANT EQUIPMENT - SOLAR

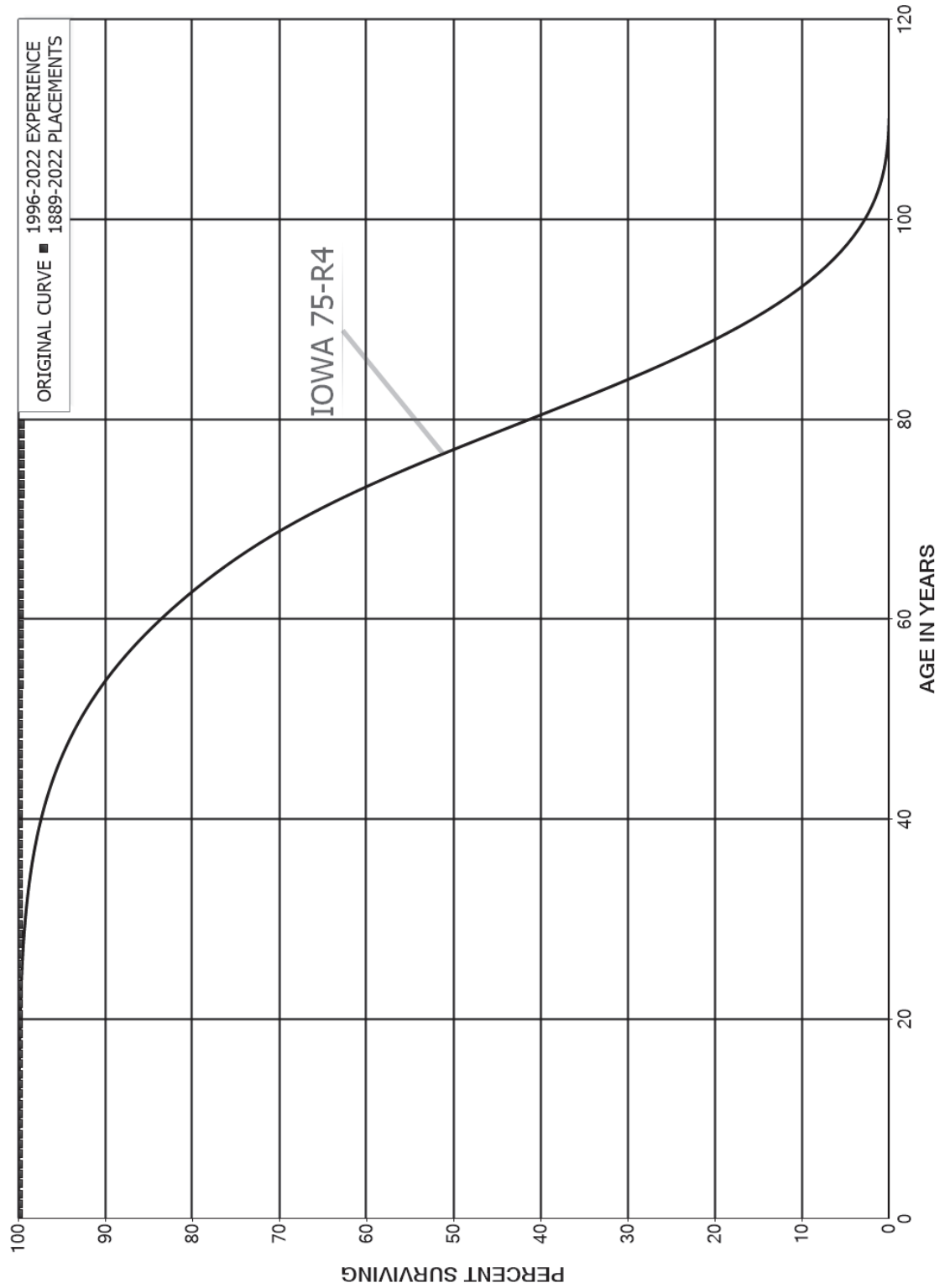
ORIGINAL LIFE TABLE

PLACEMENT BAND 2017-2019

EXPERIENCE BAND 2017-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,819,487	207	0.0001	0.9999	100.00
0.5	1,935,421		0.0000	1.0000	99.99
1.5	1,935,421		0.0000	1.0000	99.99
2.5	1,935,421		0.0000	1.0000	99.99
3.5	1,853,763		0.0000	1.0000	99.99
4.5	1,608,188		0.0000	1.0000	99.99
5.5					99.99

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
ELECTRIC PLANT
ACCOUNTS 350.00, 350.20 AND 350.40 LAND RIGHTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
ELECTRIC PLANT

ACCOUNTS 350.00, 350.20 AND 350.40 LAND RIGHTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1889-2022

EXPERIENCE BAND 1996-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	11,413,845		0.0000	1.0000	100.00
0.5	11,539,832		0.0000	1.0000	100.00
1.5	12,650,972		0.0000	1.0000	100.00
2.5	12,800,057		0.0000	1.0000	100.00
3.5	13,166,152		0.0000	1.0000	100.00
4.5	12,783,918		0.0000	1.0000	100.00
5.5	12,369,972		0.0000	1.0000	100.00
6.5	13,312,804		0.0000	1.0000	100.00
7.5	12,963,254		0.0000	1.0000	100.00
8.5	13,379,902		0.0000	1.0000	100.00
9.5	13,589,393		0.0000	1.0000	100.00
10.5	13,112,103		0.0000	1.0000	100.00
11.5	10,993,265		0.0000	1.0000	100.00
12.5	11,091,437		0.0000	1.0000	100.00
13.5	11,900,333		0.0000	1.0000	100.00
14.5	11,696,298		0.0000	1.0000	100.00
15.5	11,616,578		0.0000	1.0000	100.00
16.5	13,055,213		0.0000	1.0000	100.00
17.5	13,820,781		0.0000	1.0000	100.00
18.5	14,036,520		0.0000	1.0000	100.00
19.5	13,868,988		0.0000	1.0000	100.00
20.5	14,187,464		0.0000	1.0000	100.00
21.5	14,446,643		0.0000	1.0000	100.00
22.5	14,726,701		0.0000	1.0000	100.00
23.5	14,877,398		0.0000	1.0000	100.00
24.5	14,967,985		0.0000	1.0000	100.00
25.5	16,217,123		0.0000	1.0000	100.00
26.5	16,419,636		0.0000	1.0000	100.00
27.5	15,270,250		0.0000	1.0000	100.00
28.5	12,996,692		0.0000	1.0000	100.00
29.5	13,030,765		0.0000	1.0000	100.00
30.5	13,001,811		0.0000	1.0000	100.00
31.5	13,016,184		0.0000	1.0000	100.00
32.5	13,073,006		0.0000	1.0000	100.00
33.5	12,475,378	154	0.0000	1.0000	100.00
34.5	13,116,150		0.0000	1.0000	100.00
35.5	13,382,375		0.0000	1.0000	100.00
36.5	12,225,556	2,162	0.0002	0.9998	100.00
37.5	13,091,647	308	0.0000	1.0000	99.98
38.5	13,212,650		0.0000	1.0000	99.98

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
ELECTRIC PLANT

ACCOUNTS 350.00, 350.20 AND 350.40 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1889-2022

EXPERIENCE BAND 1996-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	13,354,016		0.0000	1.0000	99.98
40.5	12,619,609		0.0000	1.0000	99.98
41.5	12,488,111	1,575	0.0001	0.9999	99.98
42.5	12,649,633		0.0000	1.0000	99.97
43.5	11,393,982	23	0.0000	1.0000	99.97
44.5	10,707,485		0.0000	1.0000	99.97
45.5	10,521,811		0.0000	1.0000	99.97
46.5	10,514,310		0.0000	1.0000	99.97
47.5	10,275,369	4	0.0000	1.0000	99.97
48.5	9,976,970		0.0000	1.0000	99.97
49.5	9,722,791	2,000	0.0002	0.9998	99.97
50.5	9,519,584	410	0.0000	1.0000	99.95
51.5	9,363,971	2,884	0.0003	0.9997	99.94
52.5	8,128,612	2,513	0.0003	0.9997	99.91
53.5	7,919,665		0.0000	1.0000	99.88
54.5	7,635,502		0.0000	1.0000	99.88
55.5	7,183,500		0.0000	1.0000	99.88
56.5	6,861,265		0.0000	1.0000	99.88
57.5	6,676,452	17	0.0000	1.0000	99.88
58.5	6,293,341		0.0000	1.0000	99.88
59.5	5,897,595		0.0000	1.0000	99.88
60.5	5,454,070		0.0000	1.0000	99.88
61.5	4,749,961		0.0000	1.0000	99.88
62.5	4,005,331	673	0.0002	0.9998	99.88
63.5	3,748,087		0.0000	1.0000	99.86
64.5	2,783,345		0.0000	1.0000	99.86
65.5	2,606,207		0.0000	1.0000	99.86
66.5	2,498,366		0.0000	1.0000	99.86
67.5	2,549,346		0.0000	1.0000	99.86
68.5	2,585,239		0.0000	1.0000	99.86
69.5	2,418,401		0.0000	1.0000	99.86
70.5	2,561,149	61	0.0000	1.0000	99.86
71.5	2,602,577	2,534	0.0010	0.9990	99.86
72.5	2,569,171	450	0.0002	0.9998	99.76
73.5	2,569,850		0.0000	1.0000	99.75
74.5	2,529,572	3	0.0000	1.0000	99.75
75.5	2,565,198		0.0000	1.0000	99.75
76.5	2,565,192		0.0000	1.0000	99.75
77.5	2,545,368		0.0000	1.0000	99.75
78.5	2,542,508		0.0000	1.0000	99.75

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
ELECTRIC PLANT

ACCOUNTS 350.00, 350.20 AND 350.40 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1889-2022			EXPERIENCE BAND 1996-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	2,527,485	531	0.0000	1.0000	99.75
80.5	2,451,850		0.0002	0.9998	99.75
81.5	2,385,250		0.0000	1.0000	99.72
82.5	2,388,831		0.0000	1.0000	99.72
83.5	2,376,913		0.0000	1.0000	99.72
84.5	2,306,654		0.0000	1.0000	99.72
85.5	2,262,022		0.0000	1.0000	99.72
86.5	2,250,594		0.0000	1.0000	99.72
87.5	2,233,366		0.0000	1.0000	99.72
88.5	2,272,501		0.0000	1.0000	99.72
89.5	2,226,141		0.0000	1.0000	99.72
90.5	2,168,675		0.0000	1.0000	99.72
91.5	2,077,900		0.0000	1.0000	99.72
92.5	1,934,689		0.0000	1.0000	99.72
93.5	1,719,316		0.0000	1.0000	99.72
94.5	1,574,543		0.0000	1.0000	99.72
95.5	1,301,168		0.0000	1.0000	99.72
96.5	1,197,252		0.0000	1.0000	99.72
97.5	807,472		0.0000	1.0000	99.72
98.5	681,477		0.0000	1.0000	99.72
99.5	614,360		0.0000	1.0000	99.72
100.5	476,695		0.0000	1.0000	99.72
101.5	422,695		0.0000	1.0000	99.72
102.5	360,945		0.0000	1.0000	99.72
103.5	345,328		0.0000	1.0000	99.72
104.5	332,401		0.0000	1.0000	99.72
105.5	317,913		0.0000	1.0000	99.72
106.5	297,771		0.0000	1.0000	99.72
107.5	272,948		0.0000	1.0000	99.72
108.5	265,436		0.0000	1.0000	99.72
109.5	230,401		0.0000	1.0000	99.72
110.5	203,859		0.0000	1.0000	99.72
111.5	184,416		0.0000	1.0000	99.72
112.5	161,857		0.0000	1.0000	99.72
113.5	158,011		0.0000	1.0000	99.72
114.5	143,933		0.0000	1.0000	99.72
115.5	70,786		0.0000	1.0000	99.72
116.5	58,568		0.0000	1.0000	99.72
117.5	36,884		0.0000	1.0000	99.72
118.5	44,778		0.0000	1.0000	99.72

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
ELECTRIC PLANT

ACCOUNTS 350.00, 350.20 AND 350.40 LAND RIGHTS

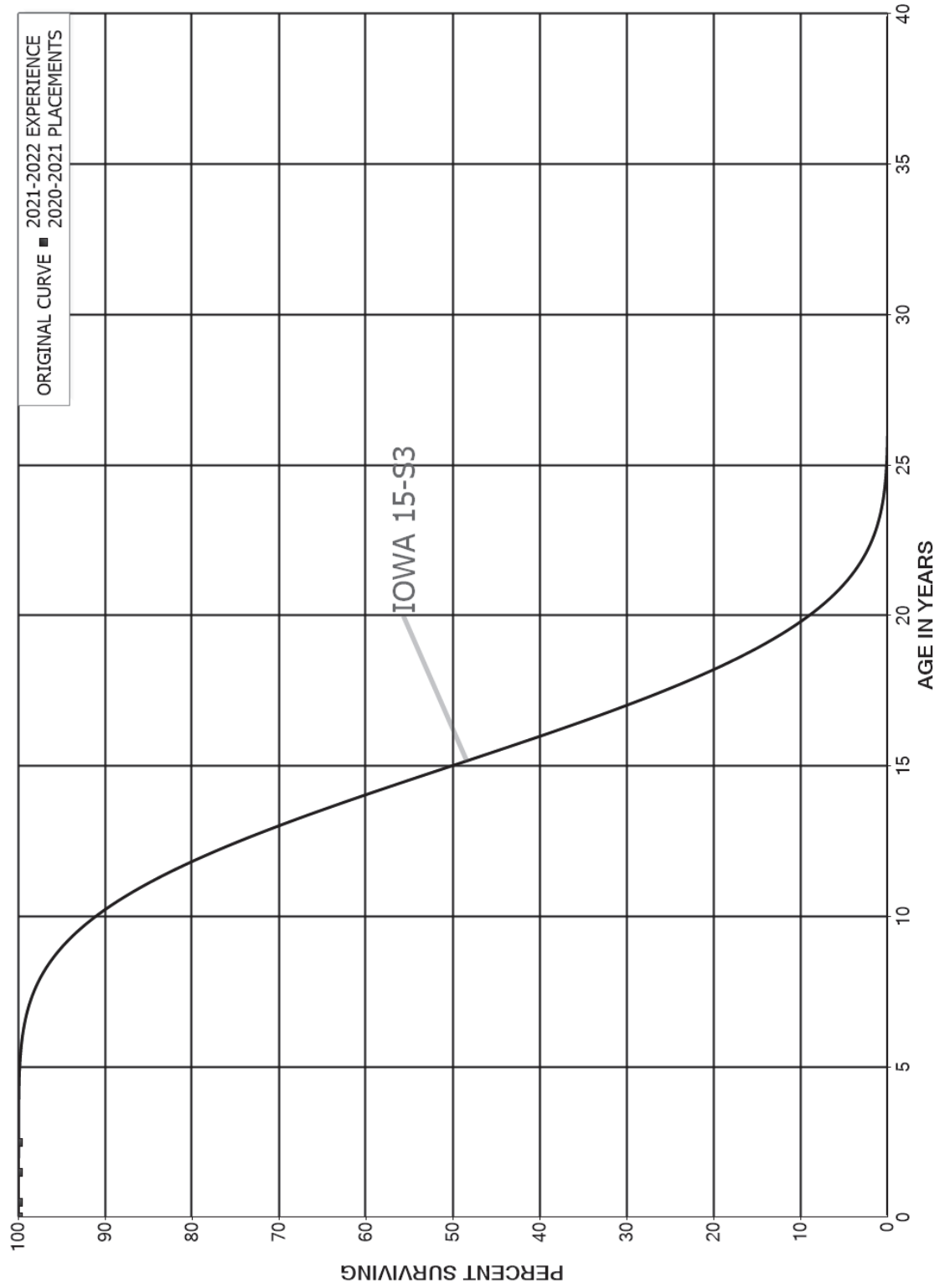
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1889-2022

EXPERIENCE BAND 1996-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	44,730		0.0000	1.0000	99.72
120.5	31,953		0.0000	1.0000	99.72
121.5	27,421		0.0000	1.0000	99.72
122.5	14,333		0.0000	1.0000	99.72
123.5	12,623		0.0000	1.0000	99.72
124.5	10,443		0.0000	1.0000	99.72
125.5	1,245		0.0000	1.0000	99.72
126.5	1,245		0.0000	1.0000	99.72
127.5	1,245		0.0000	1.0000	99.72
128.5	1,245		0.0000	1.0000	99.72
129.5	1,245		0.0000	1.0000	99.72
130.5	1,245		0.0000	1.0000	99.72
131.5	1,245		0.0000	1.0000	99.72
132.5	331		0.0000	1.0000	99.72
133.5					99.72

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
ELECTRIC PLANT
ACCOUNT 351.00 BATTERY ENERGY STORAGE
ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
ELECTRIC PLANT

ACCOUNT 351.00 BATTERY ENERGY STORAGE

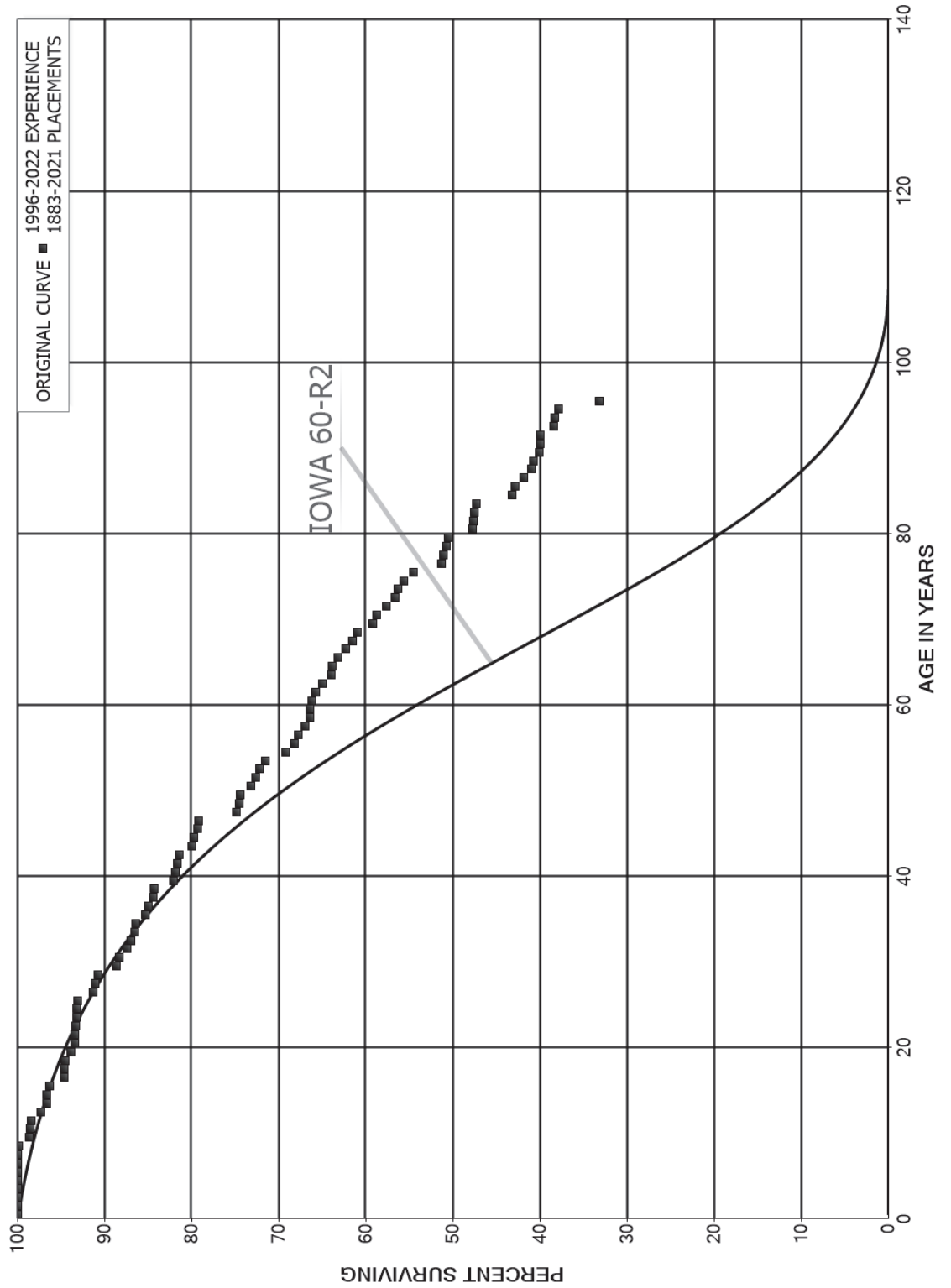
ORIGINAL LIFE TABLE

PLACEMENT BAND 2020-2021

EXPERIENCE BAND 2021-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	76,100		0.0000	1.0000	100.00
0.5	496,785		0.0000	1.0000	100.00
1.5	420,685		0.0000	1.0000	100.00
2.5					100.00

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
ELECTRIC PLANT
ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
ELECTRIC PLANT

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1883-2021

EXPERIENCE BAND 1996-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	33,881,215		0.0000	1.0000	100.00
0.5	34,550,176		0.0000	1.0000	100.00
1.5	30,510,462	371	0.0000	1.0000	100.00
2.5	36,886,219		0.0000	1.0000	100.00
3.5	37,550,017		0.0000	1.0000	100.00
4.5	34,614,514	9,712	0.0003	0.9997	100.00
5.5	35,008,074	2,000	0.0001	0.9999	99.97
6.5	31,568,005	383	0.0000	1.0000	99.97
7.5	25,272,567	40,861	0.0016	0.9984	99.96
8.5	25,676,288	313,966	0.0122	0.9878	99.80
9.5	25,235,077	9,454	0.0004	0.9996	98.58
10.5	22,646,922	38,836	0.0017	0.9983	98.54
11.5	22,109,645	254,375	0.0115	0.9885	98.38
12.5	21,944,213	144,487	0.0066	0.9934	97.24
13.5	21,094,891	5,412	0.0003	0.9997	96.60
14.5	21,792,054	69,464	0.0032	0.9968	96.58
15.5	21,399,788	377,052	0.0176	0.9824	96.27
16.5	19,842,187	500	0.0000	1.0000	94.57
17.5	19,809,962	4,398	0.0002	0.9998	94.57
18.5	19,229,779	140,343	0.0073	0.9927	94.55
19.5	19,167,625	99,080	0.0052	0.9948	93.86
20.5	18,866,855	2,005	0.0001	0.9999	93.38
21.5	19,551,625	18,464	0.0009	0.9991	93.37
22.5	20,150,355	25,450	0.0013	0.9987	93.28
23.5	20,148,838		0.0000	1.0000	93.16
24.5	20,314,426	16,357	0.0008	0.9992	93.16
25.5	19,841,014	385,239	0.0194	0.9806	93.09
26.5	19,459,304	37,970	0.0020	0.9980	91.28
27.5	19,267,274	69,798	0.0036	0.9964	91.10
28.5	17,229,830	411,553	0.0239	0.9761	90.77
29.5	13,887,339	49,623	0.0036	0.9964	88.60
30.5	11,647,915	121,804	0.0105	0.9895	88.29
31.5	10,505,922	55,461	0.0053	0.9947	87.36
32.5	10,294,427	44,374	0.0043	0.9957	86.90
33.5	10,260,729	10,516	0.0010	0.9990	86.53
34.5	10,109,150	129,867	0.0128	0.9872	86.44
35.5	8,837,856	39,196	0.0044	0.9956	85.33
36.5	8,855,666	57,381	0.0065	0.9935	84.95
37.5	9,193,054	17,725	0.0019	0.9981	84.40
38.5	9,378,985	239,187	0.0255	0.9745	84.24

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
ELECTRIC PLANT

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-2021

EXPERIENCE BAND 1996-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	9,133,628	28,599	0.0031	0.9969	82.09
40.5	8,669,812	18,034	0.0021	0.9979	81.83
41.5	8,173,106	27,429	0.0034	0.9966	81.66
42.5	8,037,340	144,526	0.0180	0.9820	81.39
43.5	6,949,016	17,200	0.0025	0.9975	79.92
44.5	6,677,795	33,879	0.0051	0.9949	79.72
45.5	6,328,641	12,197	0.0019	0.9981	79.32
46.5	6,257,893	345,346	0.0552	0.9448	79.17
47.5	5,871,858	21,176	0.0036	0.9964	74.80
48.5	4,713,986	10,611	0.0023	0.9977	74.53
49.5	4,495,969	71,377	0.0159	0.9841	74.36
50.5	4,189,460	32,930	0.0079	0.9921	73.18
51.5	3,845,411	23,469	0.0061	0.9939	72.61
52.5	3,797,631	35,350	0.0093	0.9907	72.16
53.5	3,607,106	119,055	0.0330	0.9670	71.49
54.5	3,239,427	47,134	0.0145	0.9855	69.13
55.5	3,162,971	19,796	0.0063	0.9937	68.12
56.5	3,115,317	34,580	0.0111	0.9889	67.70
57.5	3,087,946	23,280	0.0075	0.9925	66.95
58.5	3,039,548	1,375	0.0005	0.9995	66.44
59.5	2,870,050	10,750	0.0037	0.9963	66.41
60.5	2,699,521	15,717	0.0058	0.9942	66.16
61.5	2,256,296	29,431	0.0130	0.9870	65.78
62.5	2,142,164	30,742	0.0144	0.9856	64.92
63.5	1,872,356	4,315	0.0023	0.9977	63.99
64.5	1,488,501	16,645	0.0112	0.9888	63.84
65.5	1,287,521	17,868	0.0139	0.9861	63.13
66.5	1,137,417	14,137	0.0124	0.9876	62.25
67.5	1,265,330	11,894	0.0094	0.9906	61.48
68.5	1,097,181	31,010	0.0283	0.9717	60.90
69.5	1,286,604	10,829	0.0084	0.9916	59.18
70.5	1,479,336	28,175	0.0190	0.9810	58.68
71.5	1,656,777	27,038	0.0163	0.9837	57.56
72.5	1,665,168	10,770	0.0065	0.9935	56.62
73.5	1,689,147	18,790	0.0111	0.9889	56.26
74.5	1,658,273	34,814	0.0210	0.9790	55.63
75.5	1,877,750	110,289	0.0587	0.9413	54.46
76.5	1,766,894	8,387	0.0047	0.9953	51.26
77.5	1,744,423	11,777	0.0068	0.9932	51.02
78.5	1,735,912	4,858	0.0028	0.9972	50.68

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
ELECTRIC PLANT

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-2021

EXPERIENCE BAND 1996-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,750,541	96,088	0.0549	0.9451	50.53
80.5	1,746,870	6,775	0.0039	0.9961	47.76
81.5	1,724,165	4,328	0.0025	0.9975	47.58
82.5	1,708,520	6,659	0.0039	0.9961	47.46
83.5	1,691,611	147,083	0.0869	0.9131	47.27
84.5	1,393,672	10,079	0.0072	0.9928	43.16
85.5	1,383,291	34,061	0.0246	0.9754	42.85
86.5	1,353,657	27,746	0.0205	0.9795	41.79
87.5	1,351,946	8,072	0.0060	0.9940	40.94
88.5	1,430,990	22,833	0.0160	0.9840	40.69
89.5	1,343,826	1,198	0.0009	0.9991	40.04
90.5	1,333,278	500	0.0004	0.9996	40.01
91.5	1,295,658	50,505	0.0390	0.9610	39.99
92.5	1,202,522	3,709	0.0031	0.9969	38.43
93.5	1,174,029	13,750	0.0117	0.9883	38.32
94.5	1,018,925	125,709	0.1234	0.8766	37.87
95.5	850,670	1,838	0.0022	0.9978	33.19
96.5	728,423	843	0.0012	0.9988	33.12
97.5	591,534	6,823	0.0115	0.9885	33.08
98.5	429,133	4,271	0.0100	0.9900	32.70
99.5	480,754	37,442	0.0779	0.9221	32.38
100.5	418,569	2,797	0.0067	0.9933	29.86
101.5	415,772	995	0.0024	0.9976	29.66
102.5	180,628	81,585	0.4517	0.5483	29.59
103.5	99,043	17,572	0.1774	0.8226	16.22
104.5	81,292	7,225	0.0889	0.9111	13.34
105.5	70,356		0.0000	1.0000	12.16
106.5	67,445		0.0000	1.0000	12.16
107.5	67,445		0.0000	1.0000	12.16
108.5	67,445	2,000	0.0297	0.9703	12.16
109.5	65,445		0.0000	1.0000	11.80
110.5	61,339		0.0000	1.0000	11.80
111.5	60,655		0.0000	1.0000	11.80
112.5	84,035		0.0000	1.0000	11.80
113.5	84,035		0.0000	1.0000	11.80
114.5	83,985		0.0000	1.0000	11.80
115.5	60,396		0.0000	1.0000	11.80
116.5	23,380		0.0000	1.0000	11.80
117.5	23,380		0.0000	1.0000	11.80
118.5	23,380		0.0000	1.0000	11.80

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
ELECTRIC PLANT

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

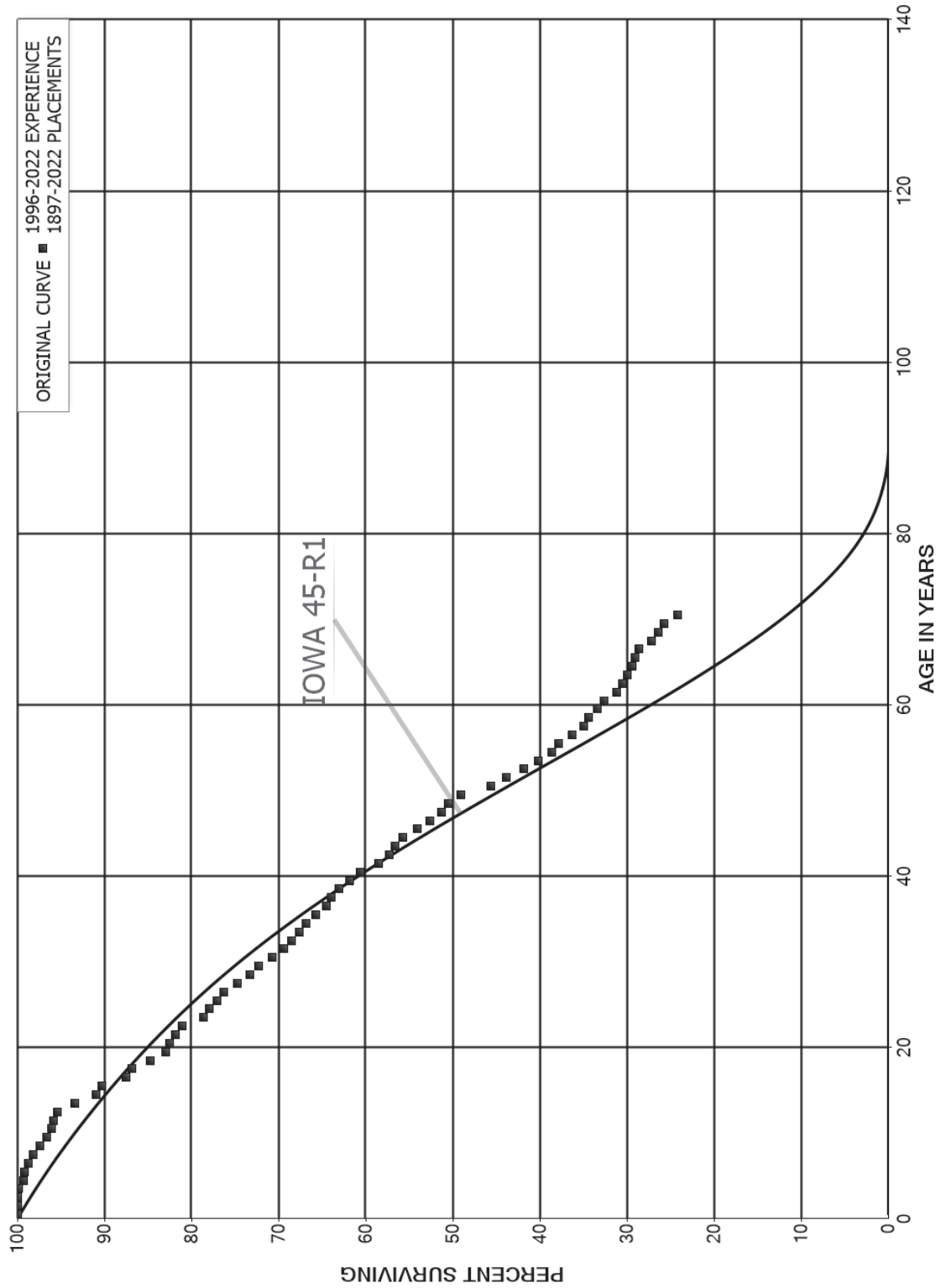
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-2021

EXPERIENCE BAND 1996-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	23,380		0.0000	1.0000	11.80
120.5	23,380		0.0000	1.0000	11.80
121.5	23,380		0.0000	1.0000	11.80
122.5	23,380		0.0000	1.0000	11.80
123.5	23,380		0.0000	1.0000	11.80
124.5	23,380		0.0000	1.0000	11.80
125.5	23,380		0.0000	1.0000	11.80
126.5	23,380		0.0000	1.0000	11.80
127.5	23,380		0.0000	1.0000	11.80
128.5	23,380		0.0000	1.0000	11.80
129.5	23,380		0.0000	1.0000	11.80
130.5	23,380		0.0000	1.0000	11.80
131.5	23,380		0.0000	1.0000	11.80
132.5	23,380		0.0000	1.0000	11.80
133.5	23,380		0.0000	1.0000	11.80
134.5	23,380		0.0000	1.0000	11.80
135.5	23,380		0.0000	1.0000	11.80
136.5	23,380		0.0000	1.0000	11.80
137.5	23,380		0.0000	1.0000	11.80
138.5	23,380		0.0000	1.0000	11.80
139.5					11.80

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
ELECTRIC PLANT
ACCOUNTS 353.00 AND 353.10 STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
ELECTRIC PLANT

ACCOUNTS 353.00 AND 353.10 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1897-2022

EXPERIENCE BAND 1996-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,271,679,440	1,145	0.0000	1.0000	100.00
0.5	1,220,424,680	88,113	0.0001	0.9999	100.00
1.5	1,161,637,852	580,865	0.0005	0.9995	99.99
2.5	1,106,320,430	765,473	0.0007	0.9993	99.94
3.5	1,055,973,367	6,206,460	0.0059	0.9941	99.87
4.5	925,867,054	543,638	0.0006	0.9994	99.29
5.5	881,265,241	4,687,318	0.0053	0.9947	99.23
6.5	825,948,679	4,410,011	0.0053	0.9947	98.70
7.5	750,266,498	5,594,984	0.0075	0.9925	98.17
8.5	707,137,992	5,692,542	0.0081	0.9919	97.44
9.5	653,652,256	4,288,579	0.0066	0.9934	96.66
10.5	591,495,747	1,373,212	0.0023	0.9977	96.02
11.5	550,755,697	2,573,129	0.0047	0.9953	95.80
12.5	521,868,588	10,781,295	0.0207	0.9793	95.35
13.5	510,332,981	13,155,277	0.0258	0.9742	93.38
14.5	471,462,320	3,682,224	0.0078	0.9922	90.98
15.5	449,152,778	13,527,245	0.0301	0.9699	90.26
16.5	423,068,662	3,521,497	0.0083	0.9917	87.55
17.5	406,404,916	9,892,613	0.0243	0.9757	86.82
18.5	377,952,348	7,665,441	0.0203	0.9797	84.70
19.5	367,514,461	1,919,519	0.0052	0.9948	82.99
20.5	348,687,619	3,199,454	0.0092	0.9908	82.55
21.5	339,189,220	2,870,487	0.0085	0.9915	81.80
22.5	337,101,171	10,160,356	0.0301	0.9699	81.10
23.5	320,520,757	2,657,711	0.0083	0.9917	78.66
24.5	313,037,999	3,666,266	0.0117	0.9883	78.01
25.5	308,578,465	3,266,665	0.0106	0.9894	77.09
26.5	305,373,068	6,232,318	0.0204	0.9796	76.28
27.5	292,767,941	5,550,466	0.0190	0.9810	74.72
28.5	279,705,721	3,750,447	0.0134	0.9866	73.30
29.5	255,833,481	5,495,743	0.0215	0.9785	72.32
30.5	241,978,210	4,822,066	0.0199	0.9801	70.77
31.5	221,923,250	2,549,453	0.0115	0.9885	69.36
32.5	212,677,826	2,779,804	0.0131	0.9869	68.56
33.5	205,834,087	2,356,573	0.0114	0.9886	67.66
34.5	191,036,353	3,355,012	0.0176	0.9824	66.89
35.5	176,406,576	3,165,428	0.0179	0.9821	65.71
36.5	179,437,250	1,786,633	0.0100	0.9900	64.54
37.5	181,759,348	2,355,695	0.0130	0.9870	63.89
38.5	180,011,071	3,573,906	0.0199	0.9801	63.06

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ACCOUNTS 353.00 AND 353.10 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1897-2022

EXPERIENCE BAND 1996-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	167,856,708	3,398,934	0.0202	0.9798	61.81
40.5	149,843,242	5,117,836	0.0342	0.9658	60.56
41.5	135,288,005	2,818,325	0.0208	0.9792	58.49
42.5	128,863,472	1,542,898	0.0120	0.9880	57.27
43.5	122,075,270	1,923,882	0.0158	0.9842	56.59
44.5	114,200,758	3,476,533	0.0304	0.9696	55.70
45.5	105,022,412	2,701,068	0.0257	0.9743	54.00
46.5	100,861,240	2,502,338	0.0248	0.9752	52.61
47.5	95,991,225	1,544,944	0.0161	0.9839	51.31
48.5	86,840,622	2,404,037	0.0277	0.9723	50.48
49.5	80,344,288	5,612,555	0.0699	0.9301	49.08
50.5	69,631,177	2,857,047	0.0410	0.9590	45.65
51.5	64,002,263	2,838,447	0.0443	0.9557	43.78
52.5	60,068,208	2,399,025	0.0399	0.9601	41.84
53.5	53,564,662	2,118,425	0.0395	0.9605	40.17
54.5	47,437,631	958,653	0.0202	0.9798	38.58
55.5	45,714,872	1,781,346	0.0390	0.9610	37.80
56.5	42,939,649	1,638,050	0.0381	0.9619	36.33
57.5	38,915,925	588,331	0.0151	0.9849	34.94
58.5	37,450,554	1,085,520	0.0290	0.9710	34.41
59.5	34,944,247	820,426	0.0235	0.9765	33.42
60.5	31,962,315	1,465,066	0.0458	0.9542	32.63
61.5	25,900,804	525,451	0.0203	0.9797	31.14
62.5	23,339,607	461,570	0.0198	0.9802	30.50
63.5	20,881,205	349,573	0.0167	0.9833	29.90
64.5	16,761,329	192,559	0.0115	0.9885	29.40
65.5	15,851,876	228,143	0.0144	0.9856	29.06
66.5	14,866,632	747,442	0.0503	0.9497	28.64
67.5	13,571,610	386,351	0.0285	0.9715	27.20
68.5	11,763,224	337,829	0.0287	0.9713	26.43
69.5	10,210,413	606,144	0.0594	0.9406	25.67
70.5	9,098,562	274,188	0.0301	0.9699	24.15
71.5	8,936,985	535,045	0.0599	0.9401	23.42
72.5	7,946,655	211,604	0.0266	0.9734	22.02
73.5	6,972,424	145,020	0.0208	0.9792	21.43
74.5	6,566,511	358,377	0.0546	0.9454	20.98
75.5	6,197,924	218,936	0.0353	0.9647	19.84
76.5	6,018,423	217,135	0.0361	0.9639	19.14
77.5	5,823,661	512,471	0.0880	0.9120	18.45
78.5	5,305,870	268,196	0.0505	0.9495	16.82

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ACCOUNTS 353.00 AND 353.10 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1897-2022

EXPERIENCE BAND 1996-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	4,940,170	353,776	0.0716	0.9284	15.97
80.5	4,484,962	328,051	0.0731	0.9269	14.83
81.5	4,034,197	104,875	0.0260	0.9740	13.75
82.5	3,757,654	134,385	0.0358	0.9642	13.39
83.5	3,548,503	319,657	0.0901	0.9099	12.91
84.5	2,920,500	168,773	0.0578	0.9422	11.75
85.5	2,724,310	174,466	0.0640	0.9360	11.07
86.5	2,539,773	178,752	0.0704	0.9296	10.36
87.5	2,341,251	63,513	0.0271	0.9729	9.63
88.5	2,327,295	70,953	0.0305	0.9695	9.37
89.5	2,106,402	13,947	0.0066	0.9934	9.08
90.5	1,932,082	91,041	0.0471	0.9529	9.02
91.5	1,636,926	390,447	0.2385	0.7615	8.60
92.5	1,155,653	74,536	0.0645	0.9355	6.55
93.5	1,029,538	13,512	0.0131	0.9869	6.12
94.5	817,901	2,247	0.0027	0.9973	6.04
95.5	734,034	22,312	0.0304	0.9696	6.03
96.5	560,205	952	0.0017	0.9983	5.84
97.5	357,131	51,273	0.1436	0.8564	5.83
98.5	110,653	770	0.0070	0.9930	5.00
99.5	76,984	1,510	0.0196	0.9804	4.96
100.5	45,533	18,015	0.3956	0.6044	4.86
101.5	20,166	6	0.0003	0.9997	2.94
102.5	20,117	4,229	0.2102	0.7898	2.94
103.5	15,887	3,792	0.2387	0.7613	2.32
104.5	12,076		0.0000	1.0000	1.77
105.5	1,333		0.0000	1.0000	1.77
106.5	1,333		0.0000	1.0000	1.77
107.5	1,333		0.0000	1.0000	1.77
108.5	1,192	80	0.0671	0.9329	1.77
109.5	1,109	6	0.0054	0.9946	1.65
110.5	1,103		0.0000	1.0000	1.64
111.5	1,103	42	0.0382	0.9618	1.64
112.5	1,061		0.0000	1.0000	1.58
113.5	1,061		0.0000	1.0000	1.58
114.5	649	629	0.9692	0.0308	1.58
115.5	20		0.0000	1.0000	0.05
116.5	20		0.0000	1.0000	0.05
117.5	20		0.0000	1.0000	0.05
118.5	20		0.0000	1.0000	0.05

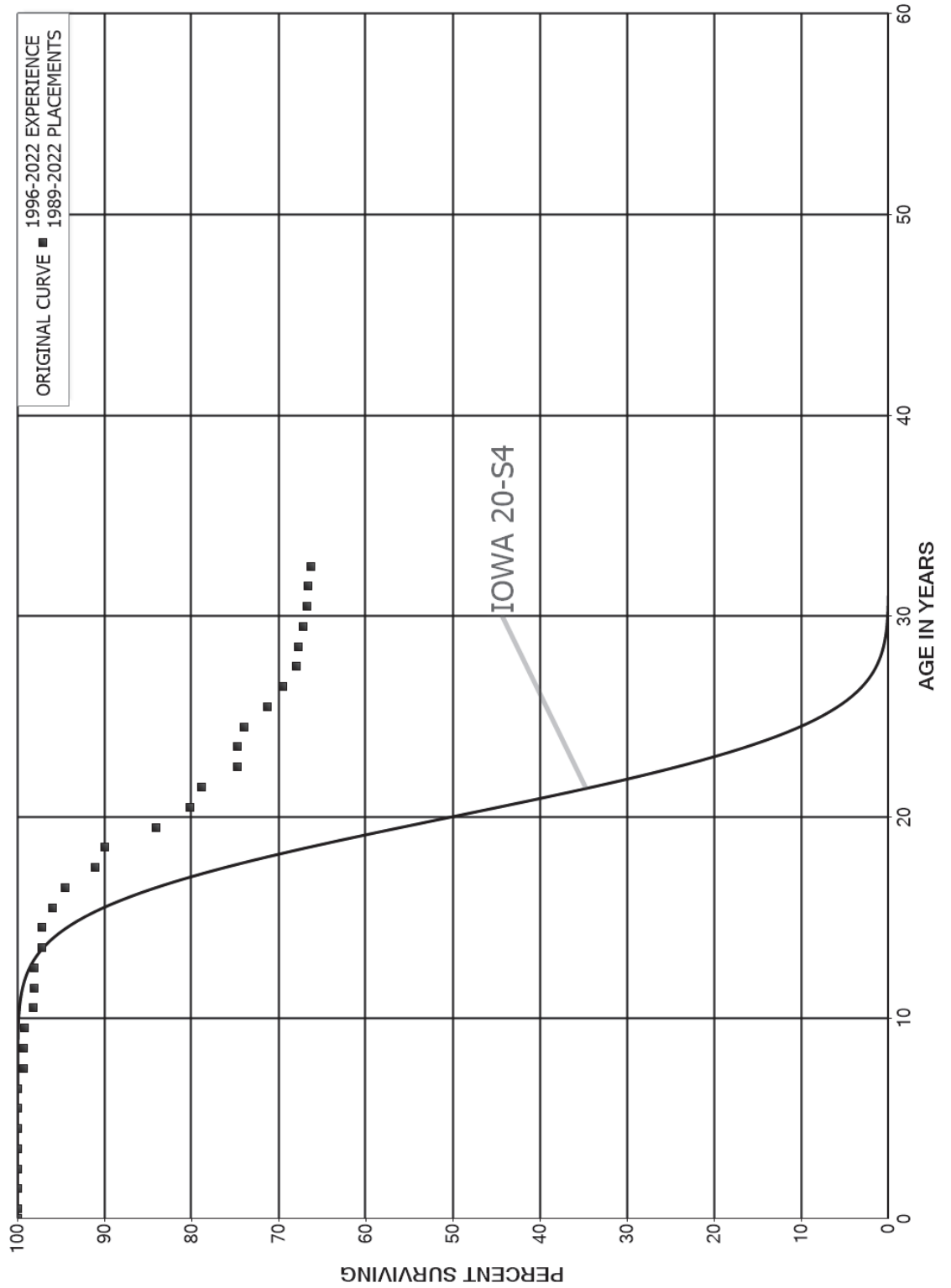
NATIONAL GRID
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ACCOUNTS 353.00 AND 353.10 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1897-2022			EXPERIENCE BAND 1996-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	20		0.0000	1.0000	0.05
120.5	20		0.0000	1.0000	0.05
121.5	20		0.0000	1.0000	0.05
122.5					0.05

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ACCOUNT 353.55 STATION EQUIPMENT - RTU

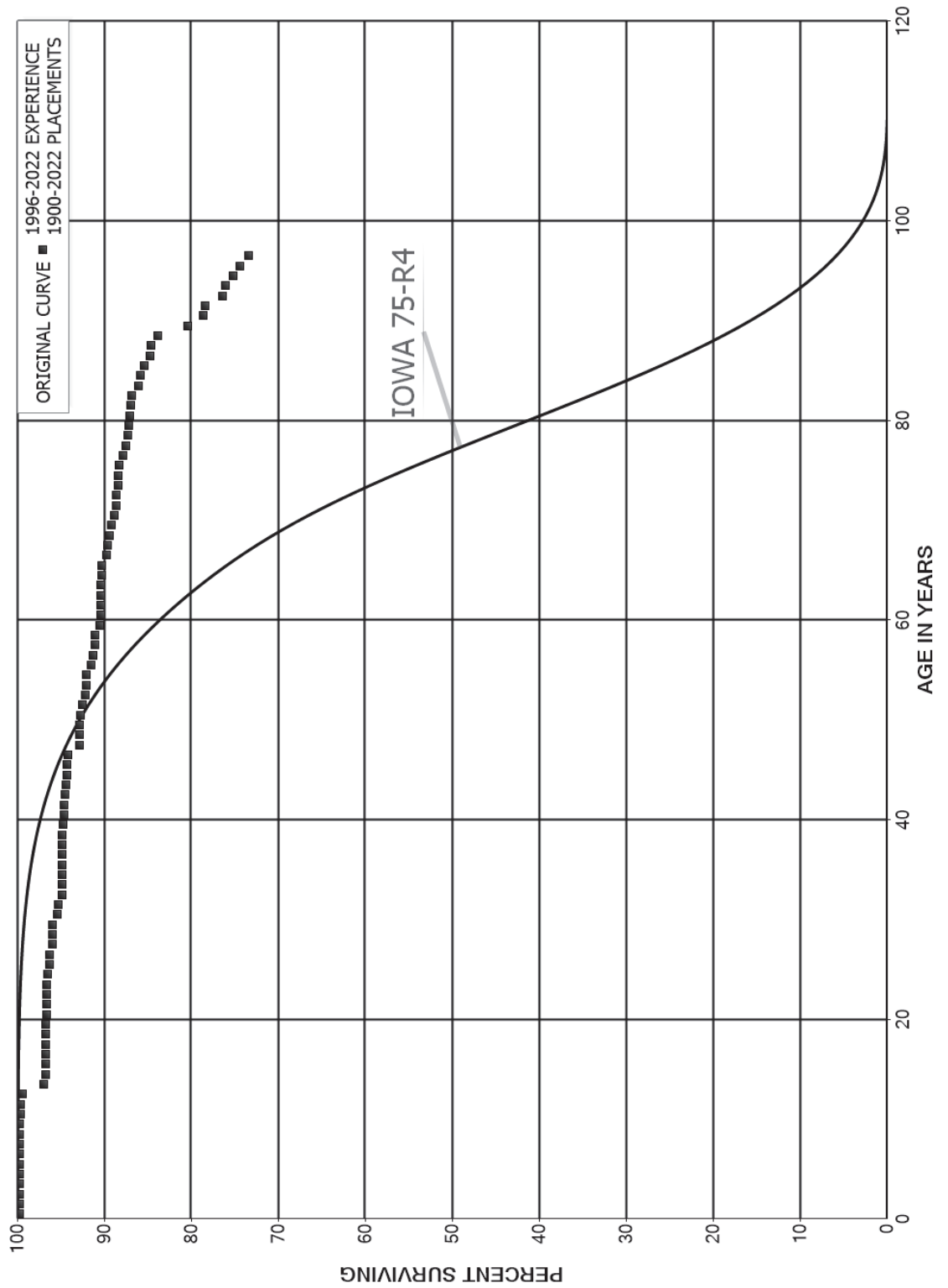
ORIGINAL LIFE TABLE

PLACEMENT BAND 1989-2022

EXPERIENCE BAND 1996-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	29,287,782		0.0000	1.0000	100.00
0.5	29,532,935		0.0000	1.0000	100.00
1.5	30,195,827		0.0000	1.0000	100.00
2.5	36,154,336		0.0000	1.0000	100.00
3.5	40,337,966	6,361	0.0002	0.9998	100.00
4.5	44,370,574	18,839	0.0004	0.9996	99.98
5.5	50,634,756		0.0000	1.0000	99.94
6.5	52,007,995	353,172	0.0068	0.9932	99.94
7.5	52,302,470	8,000	0.0002	0.9998	99.26
8.5	53,655,672	33,210	0.0006	0.9994	99.25
9.5	56,768,517	606,277	0.0107	0.9893	99.19
10.5	57,653,206	67,399	0.0012	0.9988	98.13
11.5	55,977,756		0.0000	1.0000	98.01
12.5	53,633,140	436,599	0.0081	0.9919	98.01
13.5	46,764,819	35,650	0.0008	0.9992	97.21
14.5	42,236,828	510,554	0.0121	0.9879	97.14
15.5	40,899,624	631,049	0.0154	0.9846	95.97
16.5	38,647,251	1,400,292	0.0362	0.9638	94.49
17.5	37,088,609	447,084	0.0121	0.9879	91.06
18.5	36,373,859	2,379,195	0.0654	0.9346	89.96
19.5	33,893,662	1,594,609	0.0470	0.9530	84.08
20.5	32,266,707	521,590	0.0162	0.9838	80.12
21.5	31,491,108	1,628,618	0.0517	0.9483	78.83
22.5	29,442,733	27,783	0.0009	0.9991	74.75
23.5	29,144,356	299,957	0.0103	0.9897	74.68
24.5	28,820,324	1,040,009	0.0361	0.9639	73.91
25.5	27,391,727	674,466	0.0246	0.9754	71.25
26.5	25,682,600	583,333	0.0227	0.9773	69.49
27.5	24,266,377	75,000	0.0031	0.9969	67.91
28.5	21,086,718	179,552	0.0085	0.9915	67.70
29.5	15,143,786	78,925	0.0052	0.9948	67.13
30.5	10,876,011	31,443	0.0029	0.9971	66.78
31.5	6,410,461	23,660	0.0037	0.9963	66.58
32.5	7,574	7,574	1.0000		66.34
33.5					

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ACCOUNT 354.00 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2022

EXPERIENCE BAND 1996-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	17,927,710	51,598	0.0029	0.9971	100.00
0.5	17,653,042		0.0000	1.0000	99.71
1.5	17,603,266	0	0.0000	1.0000	99.71
2.5	16,313,765	6,384	0.0004	0.9996	99.71
3.5	17,031,970		0.0000	1.0000	99.67
4.5	15,107,523		0.0000	1.0000	99.67
5.5	15,238,094		0.0000	1.0000	99.67
6.5	13,362,632		0.0000	1.0000	99.67
7.5	12,939,075		0.0000	1.0000	99.67
8.5	11,697,268		0.0000	1.0000	99.67
9.5	11,731,382	5,427	0.0005	0.9995	99.67
10.5	14,344,664		0.0000	1.0000	99.63
11.5	16,173,733	45,401	0.0028	0.9972	99.63
12.5	16,216,515	394,589	0.0243	0.9757	99.35
13.5	21,993,843	40,578	0.0018	0.9982	96.93
14.5	22,470,832		0.0000	1.0000	96.75
15.5	22,540,671	632	0.0000	1.0000	96.75
16.5	26,476,737		0.0000	1.0000	96.75
17.5	26,348,801		0.0000	1.0000	96.75
18.5	28,915,237	2,258	0.0001	0.9999	96.75
19.5	29,244,596	37,646	0.0013	0.9987	96.74
20.5	33,321,476		0.0000	1.0000	96.62
21.5	30,349,765		0.0000	1.0000	96.62
22.5	30,845,114		0.0000	1.0000	96.62
23.5	62,695,622	95,552	0.0015	0.9985	96.62
24.5	68,164,116	166,957	0.0024	0.9976	96.47
25.5	71,702,232		0.0000	1.0000	96.23
26.5	72,621,209	183,134	0.0025	0.9975	96.23
27.5	74,250,393		0.0000	1.0000	95.99
28.5	74,612,280	57,618	0.0008	0.9992	95.99
29.5	74,329,871	446,336	0.0060	0.9940	95.92
30.5	73,802,465	1,555	0.0000	1.0000	95.34
31.5	74,302,720	393,990	0.0053	0.9947	95.34
32.5	74,221,081		0.0000	1.0000	94.83
33.5	86,815,116		0.0000	1.0000	94.83
34.5	89,120,604		0.0000	1.0000	94.83
35.5	91,856,288	619	0.0000	1.0000	94.83
36.5	92,020,381	18,209	0.0002	0.9998	94.83
37.5	93,338,903	9,294	0.0001	0.9999	94.81
38.5	98,211,803	45,885	0.0005	0.9995	94.80

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ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2022

EXPERIENCE BAND 1996-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	94,327,453	106,200	0.0011	0.9989	94.76
40.5	87,856,318	49,801	0.0006	0.9994	94.65
41.5	88,294,276	66,332	0.0008	0.9992	94.60
42.5	88,596,790	152,101	0.0017	0.9983	94.53
43.5	84,389,383	43,349	0.0005	0.9995	94.37
44.5	83,109,683	38,727	0.0005	0.9995	94.32
45.5	80,791,428	64,355	0.0008	0.9992	94.27
46.5	80,653,197	1,190,395	0.0148	0.9852	94.20
47.5	75,601,848	13,401	0.0002	0.9998	92.81
48.5	75,399,707		0.0000	1.0000	92.79
49.5	74,927,217	94,238	0.0013	0.9987	92.79
50.5	42,452,040	98,349	0.0023	0.9977	92.67
51.5	39,328,945	133,845	0.0034	0.9966	92.46
52.5	35,500,185	20,005	0.0006	0.9994	92.15
53.5	34,751,973	10,124	0.0003	0.9997	92.09
54.5	33,172,030	191,831	0.0058	0.9942	92.07
55.5	32,602,262	101,875	0.0031	0.9969	91.53
56.5	31,749,793	63,621	0.0020	0.9980	91.25
57.5	31,081,594	11,552	0.0004	0.9996	91.07
58.5	31,037,004	185,178	0.0060	0.9940	91.03
59.5	30,514,527	21,325	0.0007	0.9993	90.49
60.5	19,395,828	4,178	0.0002	0.9998	90.43
61.5	16,998,154	8,261	0.0005	0.9995	90.41
62.5	14,938,700	3,336	0.0002	0.9998	90.36
63.5	15,243,763	4,544	0.0003	0.9997	90.34
64.5	12,347,287	3,855	0.0003	0.9997	90.31
65.5	6,317,313	42,142	0.0067	0.9933	90.29
66.5	6,527,907	4,839	0.0007	0.9993	89.68
67.5	6,579,882	18,210	0.0028	0.9972	89.62
68.5	6,767,422	13,380	0.0020	0.9980	89.37
69.5	6,640,107	29,256	0.0044	0.9956	89.19
70.5	6,659,534	10,620	0.0016	0.9984	88.80
71.5	6,998,830	2,812	0.0004	0.9996	88.66
72.5	8,053,239	25,077	0.0031	0.9969	88.62
73.5	9,509,461		0.0000	1.0000	88.35
74.5	9,574,224	9,972	0.0010	0.9990	88.35
75.5	9,596,094	41,340	0.0043	0.9957	88.25
76.5	9,751,273	44,975	0.0046	0.9954	87.87
77.5	9,711,168	18,697	0.0019	0.9981	87.47
78.5	9,714,928	12,180	0.0013	0.9987	87.30

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ACCOUNT 354.00 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2022

EXPERIENCE BAND 1996-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	9,692,550	16,542	0.0017	0.9983	87.19
80.5	9,458,621	14,129	0.0015	0.9985	87.04
81.5	9,591,217	9,316	0.0010	0.9990	86.91
82.5	9,562,592	79,924	0.0084	0.9916	86.83
83.5	9,339,183	26,477	0.0028	0.9972	86.10
84.5	9,318,956	49,407	0.0053	0.9947	85.86
85.5	8,800,850	73,894	0.0084	0.9916	85.40
86.5	8,727,611	6,197	0.0007	0.9993	84.69
87.5	8,747,543	80,280	0.0092	0.9908	84.63
88.5	9,371,359	388,543	0.0415	0.9585	83.85
89.5	8,809,030	194,266	0.0221	0.9779	80.37
90.5	8,303,760	23,457	0.0028	0.9972	78.60
91.5	7,940,255	198,701	0.0250	0.9750	78.38
92.5	7,135,682	31,885	0.0045	0.9955	76.42
93.5	6,726,250	82,080	0.0122	0.9878	76.08
94.5	6,571,922	62,155	0.0095	0.9905	75.15
95.5	5,404,416	76,868	0.0142	0.9858	74.44
96.5	4,880,642	27,070	0.0055	0.9945	73.38
97.5	4,193,342	38,574	0.0092	0.9908	72.97
98.5	3,848,010	31,752	0.0083	0.9917	72.30
99.5	2,689,381	5,129	0.0019	0.9981	71.70
100.5	1,319,549	26,999	0.0205	0.9795	71.57
101.5	1,143,556	952	0.0008	0.9992	70.10
102.5	1,029,242	14,558	0.0141	0.9859	70.04
103.5	910,710	42,568	0.0467	0.9533	69.05
104.5	862,825	21,015	0.0244	0.9756	65.83
105.5	824,205	303	0.0004	0.9996	64.22
106.5	819,519	6,264	0.0076	0.9924	64.20
107.5	790,588	8,710	0.0110	0.9890	63.71
108.5	670,757	47,584	0.0709	0.9291	63.01
109.5	582,451	168,380	0.2891	0.7109	58.54
110.5	386,407	859	0.0022	0.9978	41.61
111.5	377,396		0.0000	1.0000	41.52
112.5	375,671	317	0.0008	0.9992	41.52
113.5	374,699	4,935	0.0132	0.9868	41.49
114.5	340,893		0.0000	1.0000	40.94
115.5	22,525		0.0000	1.0000	40.94
116.5	5,509		0.0000	1.0000	40.94
117.5	5,509		0.0000	1.0000	40.94
118.5	5,509		0.0000	1.0000	40.94

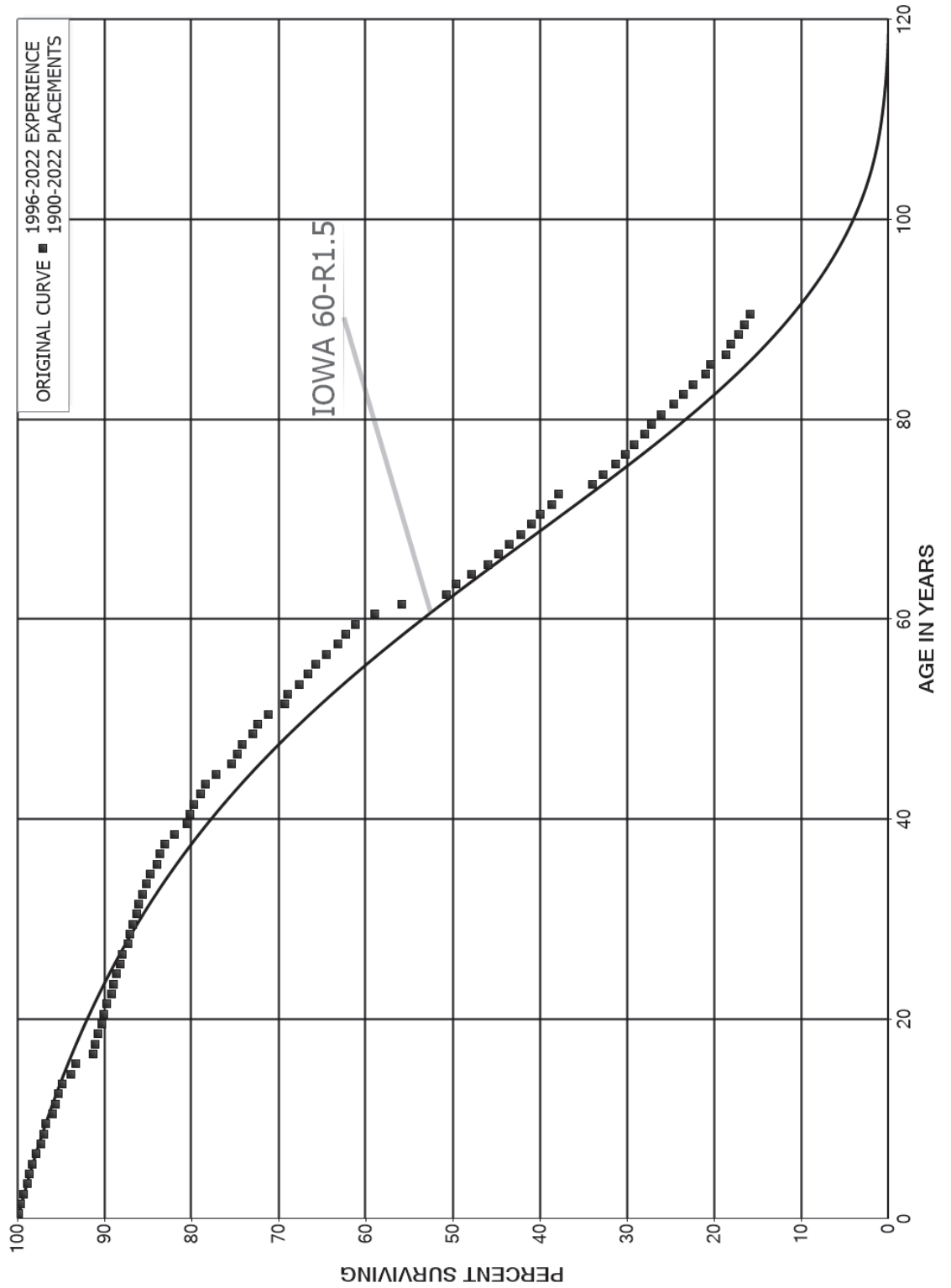
NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
ELECTRIC PLANT

ACCOUNT 354.00 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2022			EXPERIENCE BAND 1996-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	5,509		0.0000	1.0000	40.94
120.5	5,509		0.0000	1.0000	40.94
121.5	5,509		0.0000	1.0000	40.94
122.5					40.94

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
ELECTRIC PLANT
ACCOUNTS 355.00 AND 355.55 POLES AND FIXTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
ELECTRIC PLANT

ACCOUNTS 355.00 AND 355.55 POLES AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2022

EXPERIENCE BAND 1996-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	955,081,509	1,589,718	0.0017	0.9983	100.00
0.5	904,096,145	2,282,074	0.0025	0.9975	99.83
1.5	840,066,287	2,737,924	0.0033	0.9967	99.58
2.5	814,443,848	3,482,135	0.0043	0.9957	99.26
3.5	703,124,183	1,826,947	0.0026	0.9974	98.83
4.5	652,847,324	2,199,171	0.0034	0.9966	98.58
5.5	627,151,488	2,327,689	0.0037	0.9963	98.24
6.5	585,277,330	3,565,600	0.0061	0.9939	97.88
7.5	515,491,070	1,677,003	0.0033	0.9967	97.28
8.5	485,232,540	1,022,630	0.0021	0.9979	96.97
9.5	420,702,528	3,589,817	0.0085	0.9915	96.76
10.5	381,014,542	1,210,602	0.0032	0.9968	95.94
11.5	329,689,267	1,260,488	0.0038	0.9962	95.63
12.5	309,070,789	1,554,335	0.0050	0.9950	95.27
13.5	303,215,516	3,021,517	0.0100	0.9900	94.79
14.5	284,903,011	1,777,234	0.0062	0.9938	93.84
15.5	249,887,606	5,377,169	0.0215	0.9785	93.26
16.5	219,320,509	422,191	0.0019	0.9981	91.25
17.5	229,165,327	948,250	0.0041	0.9959	91.07
18.5	226,992,902	899,406	0.0040	0.9960	90.70
19.5	220,276,346	762,011	0.0035	0.9965	90.34
20.5	229,874,247	905,975	0.0039	0.9961	90.03
21.5	210,667,323	1,037,062	0.0049	0.9951	89.67
22.5	205,582,264	570,744	0.0028	0.9972	89.23
23.5	193,818,281	713,854	0.0037	0.9963	88.98
24.5	195,703,855	1,010,004	0.0052	0.9948	88.65
25.5	197,333,677	677,034	0.0034	0.9966	88.20
26.5	192,024,193	1,249,034	0.0065	0.9935	87.89
27.5	183,701,503	460,920	0.0025	0.9975	87.32
28.5	180,208,752	789,041	0.0044	0.9956	87.10
29.5	172,099,243	829,879	0.0048	0.9952	86.72
30.5	163,293,206	352,958	0.0022	0.9978	86.30
31.5	158,122,780	968,214	0.0061	0.9939	86.12
32.5	149,251,618	685,513	0.0046	0.9954	85.59
33.5	135,097,987	781,510	0.0058	0.9942	85.20
34.5	132,831,243	1,122,156	0.0084	0.9916	84.70
35.5	123,308,170	563,128	0.0046	0.9954	83.99
36.5	117,465,041	819,738	0.0070	0.9930	83.60
37.5	110,807,838	1,389,355	0.0125	0.9875	83.02
38.5	108,162,465	1,885,740	0.0174	0.9826	81.98

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
ELECTRIC PLANT

ACCOUNTS 355.00 AND 355.55 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2022			EXPERIENCE BAND 1996-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	105,569,865	526,289	0.0050	0.9950	80.55
40.5	88,856,941	489,446	0.0055	0.9945	80.15
41.5	85,123,649	865,463	0.0102	0.9898	79.71
42.5	83,544,838	535,249	0.0064	0.9936	78.90
43.5	75,456,404	1,178,520	0.0156	0.9844	78.39
44.5	61,393,830	1,392,986	0.0227	0.9773	77.17
45.5	57,463,514	556,221	0.0097	0.9903	75.42
46.5	56,653,975	381,304	0.0067	0.9933	74.69
47.5	42,952,483	730,738	0.0170	0.9830	74.18
48.5	39,772,153	306,652	0.0077	0.9923	72.92
49.5	38,323,565	610,369	0.0159	0.9841	72.36
50.5	36,209,171	957,180	0.0264	0.9736	71.21
51.5	29,463,700	179,644	0.0061	0.9939	69.32
52.5	25,010,631	486,865	0.0195	0.9805	68.90
53.5	23,580,517	319,060	0.0135	0.9865	67.56
54.5	21,558,678	312,561	0.0145	0.9855	66.65
55.5	19,560,665	341,619	0.0175	0.9825	65.68
56.5	18,670,641	379,835	0.0203	0.9797	64.53
57.5	17,696,877	253,629	0.0143	0.9857	63.22
58.5	16,667,934	317,787	0.0191	0.9809	62.31
59.5	15,766,925	566,977	0.0360	0.9640	61.13
60.5	12,554,325	664,991	0.0530	0.9470	58.93
61.5	10,867,889	993,327	0.0914	0.9086	55.81
62.5	7,965,762	179,871	0.0226	0.9774	50.71
63.5	7,507,660	254,931	0.0340	0.9660	49.56
64.5	4,697,398	184,146	0.0392	0.9608	47.88
65.5	4,014,296	109,148	0.0272	0.9728	46.00
66.5	3,690,001	104,809	0.0284	0.9716	44.75
67.5	3,379,658	99,125	0.0293	0.9707	43.48
68.5	2,932,719	83,031	0.0283	0.9717	42.20
69.5	2,623,827	70,948	0.0270	0.9730	41.01
70.5	2,343,929	76,679	0.0327	0.9673	39.90
71.5	2,350,338	48,526	0.0206	0.9794	38.60
72.5	2,241,656	229,464	0.1024	0.8976	37.80
73.5	1,931,819	68,133	0.0353	0.9647	33.93
74.5	1,650,537	71,066	0.0431	0.9569	32.73
75.5	1,554,069	55,017	0.0354	0.9646	31.32
76.5	1,489,189	52,289	0.0351	0.9649	30.21
77.5	1,432,919	58,166	0.0406	0.9594	29.15
78.5	1,380,662	39,539	0.0286	0.9714	27.97

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
ELECTRIC PLANT

ACCOUNTS 355.00 AND 355.55 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2022			EXPERIENCE BAND 1996-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,265,682	50,828	0.0402	0.9598	27.17
80.5	1,119,450	62,781	0.0561	0.9439	26.08
81.5	974,276	44,755	0.0459	0.9541	24.62
82.5	866,918	38,999	0.0450	0.9550	23.48
83.5	788,719	50,281	0.0638	0.9362	22.43
84.5	711,261	18,891	0.0266	0.9734	21.00
85.5	687,453	62,905	0.0915	0.9085	20.44
86.5	612,259	17,727	0.0290	0.9710	18.57
87.5	590,319	29,040	0.0492	0.9508	18.03
88.5	547,550	20,206	0.0369	0.9631	17.15
89.5	518,754	21,407	0.0413	0.9587	16.51
90.5	443,745	33,276	0.0750	0.9250	15.83
91.5	376,186	30,755	0.0818	0.9182	14.64
92.5	252,850	10,719	0.0424	0.9576	13.45
93.5	198,870	11,435	0.0575	0.9425	12.88
94.5	166,580	9,403	0.0564	0.9436	12.14
95.5	155,848	7,793	0.0500	0.9500	11.45
96.5	108,149	8,781	0.0812	0.9188	10.88
97.5	72,078	503	0.0070	0.9930	10.00
98.5	26,813	1,321	0.0493	0.9507	9.93
99.5	16,470	1,397	0.0848	0.9152	9.44
100.5	13,136	308	0.0235	0.9765	8.64
101.5	12,774	811	0.0635	0.9365	8.43
102.5	11,864	299	0.0252	0.9748	7.90
103.5	11,506	799	0.0695	0.9305	7.70
104.5	10,691		0.0000	1.0000	7.16
105.5	10,486	176	0.0168	0.9832	7.16
106.5	10,282	422	0.0411	0.9589	7.04
107.5	9,859	441	0.0447	0.9553	6.75
108.5	9,348	15	0.0016	0.9984	6.45
109.5	9,334	3,537	0.3789	0.6211	6.44
110.5	5,797	427	0.0736	0.9264	4.00
111.5	5,370	420	0.0782	0.9218	3.71
112.5	4,950		0.0000	1.0000	3.42
113.5	4,950		0.0000	1.0000	3.42
114.5	4,950	881	0.1779	0.8221	3.42
115.5	3,759		0.0000	1.0000	2.81
116.5	3,759		0.0000	1.0000	2.81
117.5	3,759		0.0000	1.0000	2.81
118.5	3,759	113	0.0300	0.9700	2.81

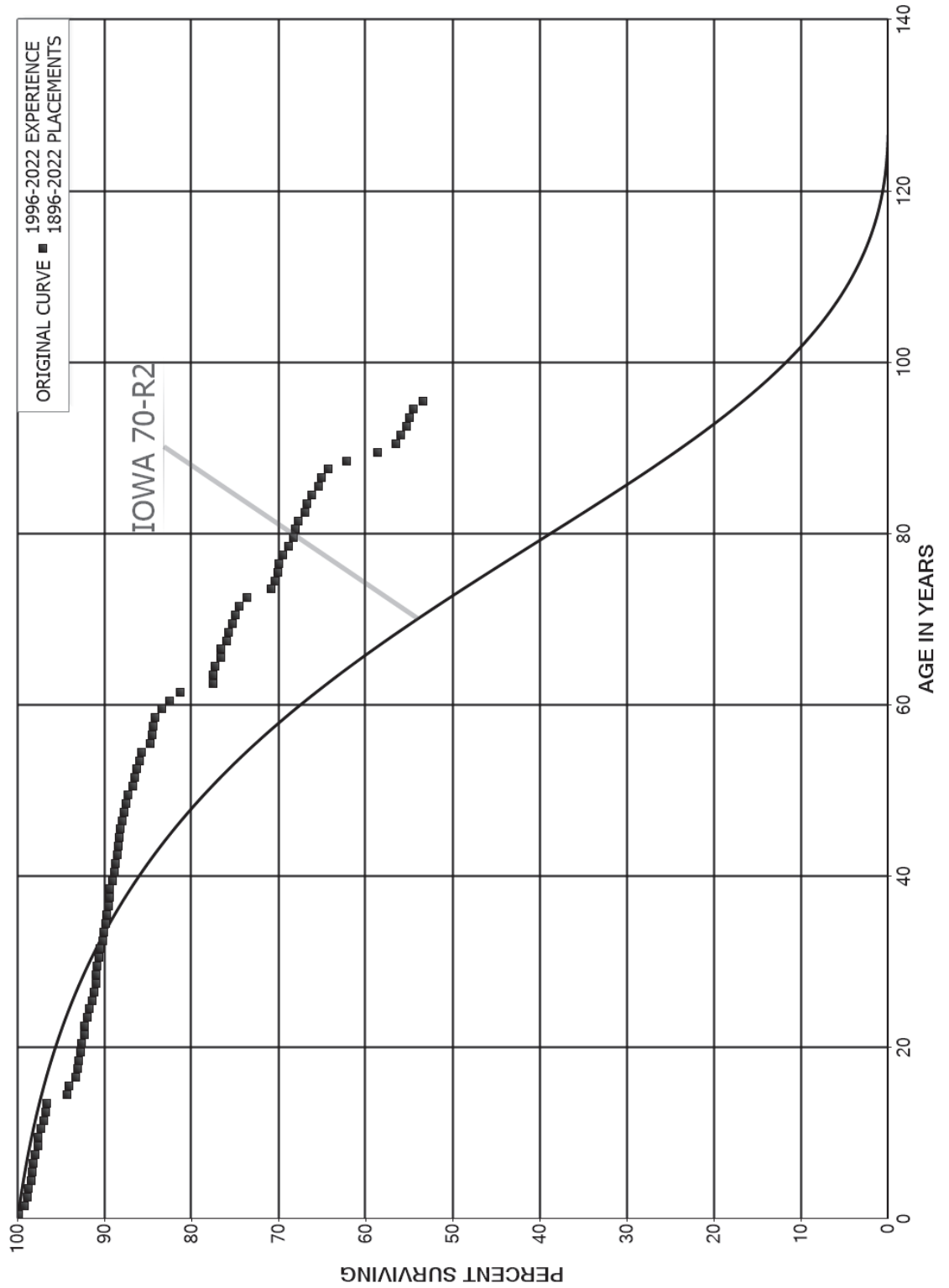
NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
ELECTRIC PLANT

ACCOUNTS 355.00 AND 355.55 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2022			EXPERIENCE BAND 1996-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
119.5	3,646	58	0.0160	0.9840	2.72	
120.5	3,588		0.0000	1.0000	2.68	
121.5	3,588		0.0000	1.0000	2.68	
122.5					2.68	

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
ELECTRIC PLANT
ACCOUNTS 356.00, 356.10, 356.20 AND 356.30 OVERHEAD CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
ELECTRIC PLANT

ACCOUNTS 356.00, 356.10, 356.20 AND 356.30 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1896-2022

EXPERIENCE BAND 1996-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	659,826,060	1,245,935	0.0019	0.9981	100.00
0.5	613,245,817	4,126,920	0.0067	0.9933	99.81
1.5	571,430,913	1,944,330	0.0034	0.9966	99.14
2.5	528,526,864	548,512	0.0010	0.9990	98.80
3.5	482,767,939	1,234,961	0.0026	0.9974	98.70
4.5	442,705,963	592,784	0.0013	0.9987	98.45
5.5	434,009,776	571,898	0.0013	0.9987	98.32
6.5	393,576,268	1,058,973	0.0027	0.9973	98.19
7.5	355,402,826	952,009	0.0027	0.9973	97.92
8.5	330,592,401	227,289	0.0007	0.9993	97.66
9.5	287,509,918	905,363	0.0031	0.9969	97.59
10.5	261,696,833	864,284	0.0033	0.9967	97.28
11.5	201,503,382	475,437	0.0024	0.9976	96.96
12.5	183,854,335	286,979	0.0016	0.9984	96.73
13.5	170,268,752	4,087,563	0.0240	0.9760	96.58
14.5	142,743,037	384,421	0.0027	0.9973	94.27
15.5	132,854,022	1,006,467	0.0076	0.9924	94.01
16.5	120,675,101	301,823	0.0025	0.9975	93.30
17.5	118,771,062	149,580	0.0013	0.9987	93.07
18.5	119,397,027	247,274	0.0021	0.9979	92.95
19.5	116,952,720	225,994	0.0019	0.9981	92.76
20.5	119,881,622	368,864	0.0031	0.9969	92.58
21.5	113,817,167	49,910	0.0004	0.9996	92.29
22.5	111,270,699	393,073	0.0035	0.9965	92.25
23.5	115,876,985	235,100	0.0020	0.9980	91.93
24.5	118,564,214	460,443	0.0039	0.9961	91.74
25.5	119,678,246	279,812	0.0023	0.9977	91.38
26.5	117,825,221	229,263	0.0019	0.9981	91.17
27.5	116,186,468	52,102	0.0004	0.9996	90.99
28.5	112,310,946	130,202	0.0012	0.9988	90.95
29.5	107,741,816	276,152	0.0026	0.9974	90.85
30.5	104,697,401	97,942	0.0009	0.9991	90.61
31.5	102,138,527	339,988	0.0033	0.9967	90.53
32.5	96,561,213	124,607	0.0013	0.9987	90.23
33.5	101,902,291	354,110	0.0035	0.9965	90.11
34.5	102,409,859	87,907	0.0009	0.9991	89.80
35.5	102,565,102	232,667	0.0023	0.9977	89.72
36.5	101,717,898	113,335	0.0011	0.9989	89.52
37.5	99,360,636	48,656	0.0005	0.9995	89.42
38.5	99,196,189	307,531	0.0031	0.9969	89.37

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
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ACCOUNTS 356.00, 356.10, 356.20 AND 356.30 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1896-2022

EXPERIENCE BAND 1996-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	96,234,474	291,354	0.0030	0.9970	89.10
40.5	86,792,435	93,706	0.0011	0.9989	88.83
41.5	85,203,873	223,643	0.0026	0.9974	88.73
42.5	84,829,947	150,559	0.0018	0.9982	88.50
43.5	75,245,369	81,335	0.0011	0.9989	88.34
44.5	68,275,850	89,347	0.0013	0.9987	88.24
45.5	65,840,174	124,427	0.0019	0.9981	88.13
46.5	66,029,016	146,960	0.0022	0.9978	87.96
47.5	60,112,149	189,925	0.0032	0.9968	87.77
48.5	58,460,812	137,720	0.0024	0.9976	87.49
49.5	57,493,299	346,098	0.0060	0.9940	87.28
50.5	46,204,470	111,939	0.0024	0.9976	86.76
51.5	42,060,955	146,956	0.0035	0.9965	86.55
52.5	38,322,228	107,139	0.0028	0.9972	86.25
53.5	37,507,428	137,483	0.0037	0.9963	86.00
54.5	34,850,630	379,907	0.0109	0.9891	85.69
55.5	33,076,749	83,680	0.0025	0.9975	84.75
56.5	32,334,938	67,782	0.0021	0.9979	84.54
57.5	31,591,099	51,735	0.0016	0.9984	84.36
58.5	30,735,394	321,647	0.0105	0.9895	84.23
59.5	29,590,128	314,457	0.0106	0.9894	83.34
60.5	19,312,208	276,561	0.0143	0.9857	82.46
61.5	16,979,210	778,815	0.0459	0.9541	81.28
62.5	13,949,012	14,473	0.0010	0.9990	77.55
63.5	14,268,458	43,695	0.0031	0.9969	77.47
64.5	11,588,170	84,541	0.0073	0.9927	77.23
65.5	10,120,797	12,791	0.0013	0.9987	76.67
66.5	10,243,797	77,701	0.0076	0.9924	76.57
67.5	9,874,262	40,066	0.0041	0.9959	75.99
68.5	10,089,278	55,552	0.0055	0.9945	75.68
69.5	9,990,957	34,560	0.0035	0.9965	75.27
70.5	10,137,067	69,882	0.0069	0.9931	75.00
71.5	10,770,959	132,133	0.0123	0.9877	74.49
72.5	11,447,324	424,539	0.0371	0.9629	73.57
73.5	12,266,309	68,708	0.0056	0.9944	70.85
74.5	11,914,812	59,382	0.0050	0.9950	70.45
75.5	11,895,976	16,884	0.0014	0.9986	70.10
76.5	11,847,674	81,785	0.0069	0.9931	70.00
77.5	11,798,845	120,334	0.0102	0.9898	69.51
78.5	11,681,787	83,829	0.0072	0.9928	68.81

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
ELECTRIC PLANT

ACCOUNTS 356.00, 356.10, 356.20 AND 356.30 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1896-2022

EXPERIENCE BAND 1996-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	11,498,760	41,516	0.0036	0.9964	68.31
80.5	11,245,029	55,260	0.0049	0.9951	68.07
81.5	11,072,325	137,261	0.0124	0.9876	67.73
82.5	10,615,189	19,002	0.0018	0.9982	66.89
83.5	10,381,602	94,756	0.0091	0.9909	66.77
84.5	10,142,891	117,016	0.0115	0.9885	66.16
85.5	9,814,362	56,970	0.0058	0.9942	65.40
86.5	9,739,514	104,540	0.0107	0.9893	65.02
87.5	9,647,779	327,598	0.0340	0.9660	64.32
88.5	9,508,321	532,862	0.0560	0.9440	62.14
89.5	8,854,637	325,849	0.0368	0.9632	58.65
90.5	8,077,756	72,626	0.0090	0.9910	56.50
91.5	7,446,957	90,905	0.0122	0.9878	55.99
92.5	6,449,860	35,817	0.0056	0.9944	55.31
93.5	5,962,052	58,789	0.0099	0.9901	55.00
94.5	5,794,967	117,980	0.0204	0.9796	54.46
95.5	4,773,960	58,851	0.0123	0.9877	53.35
96.5	4,247,043	32,090	0.0076	0.9924	52.69
97.5	3,597,009	47,631	0.0132	0.9868	52.29
98.5	2,897,671	9,711	0.0034	0.9966	51.60
99.5	2,088,129	8,936	0.0043	0.9957	51.43
100.5	804,745	2,210	0.0027	0.9973	51.21
101.5	653,705	10,400	0.0159	0.9841	51.07
102.5	534,277	3,293	0.0062	0.9938	50.25
103.5	489,380	321	0.0007	0.9993	49.94
104.5	462,899	6,038	0.0130	0.9870	49.91
105.5	442,143	3,817	0.0086	0.9914	49.26
106.5	431,763	18,924	0.0438	0.9562	48.83
107.5	392,654	169	0.0004	0.9996	46.69
108.5	293,702	1	0.0000	1.0000	46.67
109.5	283,734	84,846	0.2990	0.7010	46.67
110.5	192,933	0	0.0000	1.0000	32.72
111.5	192,933	1	0.0000	1.0000	32.72
112.5	192,932		0.0000	1.0000	32.72
113.5	192,932	381	0.0020	0.9980	32.72
114.5	160,465	52	0.0003	0.9997	32.65
115.5	25,084	21	0.0008	0.9992	32.64
116.5	25,015	0	0.0000	1.0000	32.61
117.5	25,015		0.0000	1.0000	32.61
118.5	25,015	675	0.0270	0.9730	32.61

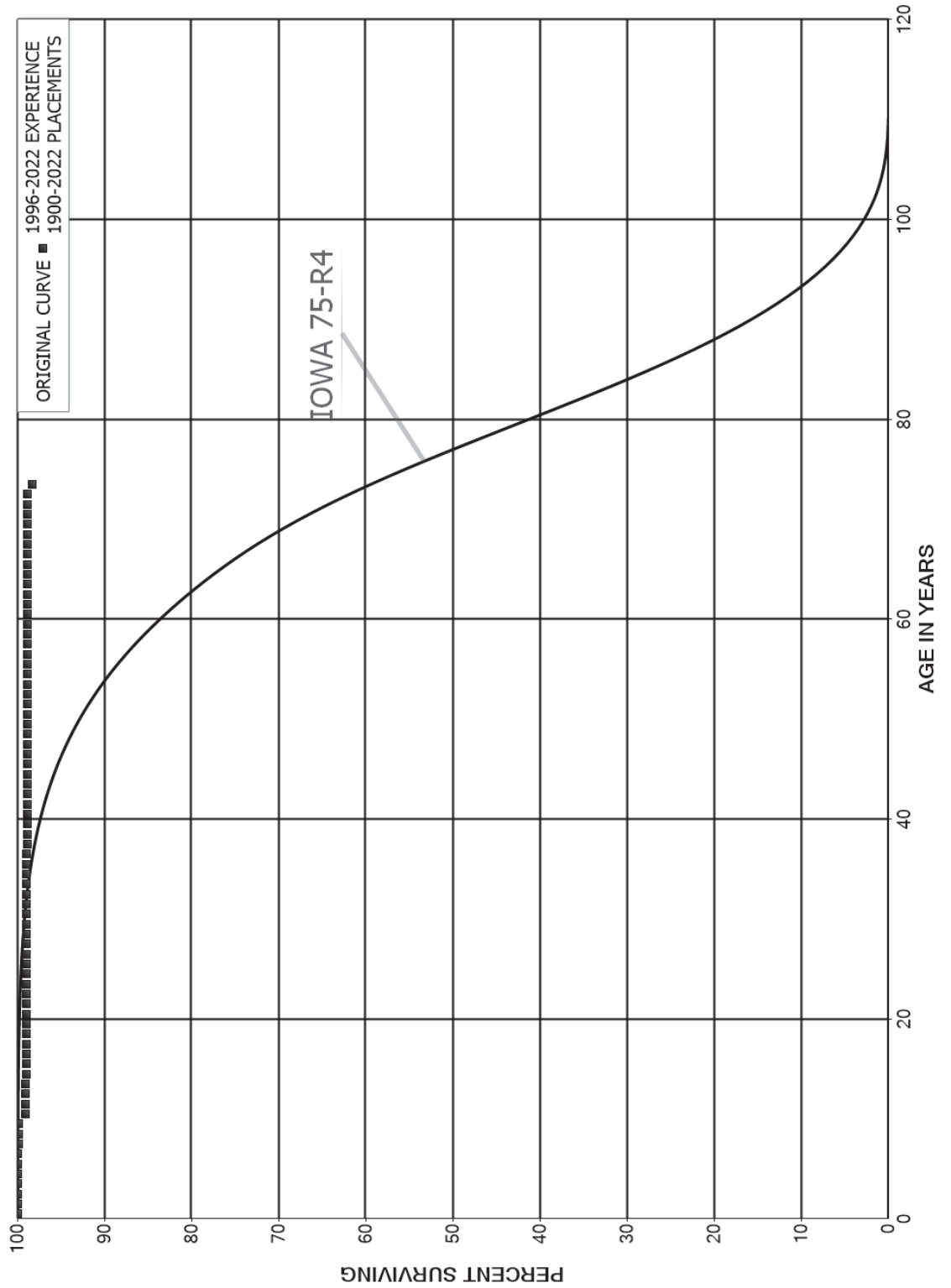
NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
ELECTRIC PLANT

ACCOUNTS 356.00, 356.10, 356.20 AND 356.30 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1896-2022			EXPERIENCE BAND 1996-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	24,340		0.0000	1.0000	31.73
120.5	24,340		0.0000	1.0000	31.73
121.5	24,340	117	0.0048	0.9952	31.73
122.5	10,043		0.0000	1.0000	31.58
123.5	10,043		0.0000	1.0000	31.58
124.5	10,043		0.0000	1.0000	31.58
125.5	10,043	4	0.0004	0.9996	31.58
126.5					31.57

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
ELECTRIC PLANT
ACCOUNTS 357.10 AND 357.20 UNDERGROUND CONDUIT
ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
ELECTRIC PLANT

ACCOUNTS 357.10 AND 357.20 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2022

EXPERIENCE BAND 1996-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	17,626,153		0.0000	1.0000	100.00
0.5	17,505,214		0.0000	1.0000	100.00
1.5	18,030,188	13,438	0.0007	0.9993	100.00
2.5	18,451,525		0.0000	1.0000	99.93
3.5	18,991,238		0.0000	1.0000	99.93
4.5	21,479,161		0.0000	1.0000	99.93
5.5	22,725,580	181	0.0000	1.0000	99.93
6.5	22,478,303	32,204	0.0014	0.9986	99.92
7.5	22,064,689		0.0000	1.0000	99.78
8.5	21,003,451		0.0000	1.0000	99.78
9.5	20,871,228	149,572	0.0072	0.9928	99.78
10.5	20,816,288		0.0000	1.0000	99.07
11.5	17,216,784		0.0000	1.0000	99.07
12.5	12,669,219		0.0000	1.0000	99.07
13.5	12,274,883	15,496	0.0013	0.9987	99.07
14.5	19,474,322		0.0000	1.0000	98.94
15.5	19,466,466		0.0000	1.0000	98.94
16.5	20,282,139		0.0000	1.0000	98.94
17.5	20,111,333		0.0000	1.0000	98.94
18.5	20,113,132		0.0000	1.0000	98.94
19.5	20,250,983		0.0000	1.0000	98.94
20.5	20,518,079		0.0000	1.0000	98.94
21.5	18,433,624		0.0000	1.0000	98.94
22.5	19,646,636		0.0000	1.0000	98.94
23.5	19,632,461		0.0000	1.0000	98.94
24.5	19,730,426		0.0000	1.0000	98.94
25.5	19,770,735		0.0000	1.0000	98.94
26.5	19,714,687		0.0000	1.0000	98.94
27.5	21,693,865		0.0000	1.0000	98.94
28.5	21,596,787		0.0000	1.0000	98.94
29.5	20,902,213		0.0000	1.0000	98.94
30.5	20,206,738	5,843	0.0003	0.9997	98.94
31.5	17,316,514		0.0000	1.0000	98.91
32.5	14,672,703		0.0000	1.0000	98.91
33.5	14,719,214		0.0000	1.0000	98.91
34.5	14,692,473		0.0000	1.0000	98.91
35.5	14,526,026		0.0000	1.0000	98.91
36.5	15,067,011	8,575	0.0006	0.9994	98.91
37.5	14,877,424		0.0000	1.0000	98.86
38.5	14,915,706		0.0000	1.0000	98.86

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
ELECTRIC PLANT

ACCOUNTS 357.10 AND 357.20 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2022			EXPERIENCE BAND 1996-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	14,929,191		0.0000	1.0000	98.86
40.5	14,901,460		0.0000	1.0000	98.86
41.5	7,511,720		0.0000	1.0000	98.86
42.5	7,327,863		0.0000	1.0000	98.86
43.5	6,672,880		0.0000	1.0000	98.86
44.5	6,742,213		0.0000	1.0000	98.86
45.5	6,746,305		0.0000	1.0000	98.86
46.5	6,708,005		0.0000	1.0000	98.86
47.5	6,788,330		0.0000	1.0000	98.86
48.5	6,138,161		0.0000	1.0000	98.86
49.5	4,889,976		0.0000	1.0000	98.86
50.5	4,879,200		0.0000	1.0000	98.86
51.5	4,791,769		0.0000	1.0000	98.86
52.5	4,732,490		0.0000	1.0000	98.86
53.5	4,749,475		0.0000	1.0000	98.86
54.5	2,770,722		0.0000	1.0000	98.86
55.5	2,202,990		0.0000	1.0000	98.86
56.5	2,147,604		0.0000	1.0000	98.86
57.5	2,120,482		0.0000	1.0000	98.86
58.5	2,053,965		0.0000	1.0000	98.86
59.5	2,052,869		0.0000	1.0000	98.86
60.5	1,984,809		0.0000	1.0000	98.86
61.5	1,925,030		0.0000	1.0000	98.86
62.5	1,917,611		0.0000	1.0000	98.86
63.5	1,329,380		0.0000	1.0000	98.86
64.5	1,471,158		0.0000	1.0000	98.86
65.5	1,381,613		0.0000	1.0000	98.86
66.5	1,346,678		0.0000	1.0000	98.86
67.5	1,343,527		0.0000	1.0000	98.86
68.5	1,327,367		0.0000	1.0000	98.86
69.5	1,313,669		0.0000	1.0000	98.86
70.5	1,165,623		0.0000	1.0000	98.86
71.5	1,070,487		0.0000	1.0000	98.86
72.5	1,083,621	5,855	0.0054	0.9946	98.86
73.5	889,754		0.0000	1.0000	98.32
74.5	487,138		0.0000	1.0000	98.32
75.5	491,878		0.0000	1.0000	98.32
76.5	491,323		0.0000	1.0000	98.32
77.5	489,953		0.0000	1.0000	98.32
78.5	496,748		0.0000	1.0000	98.32

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
ELECTRIC PLANT

ACCOUNTS 357.10 AND 357.20 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2022			EXPERIENCE BAND 1996-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	512,487		0.0000	1.0000	98.32
80.5	490,819		0.0000	1.0000	98.32
81.5	489,541		0.0000	1.0000	98.32
82.5	384,242		0.0000	1.0000	98.32
83.5	381,361		0.0000	1.0000	98.32
84.5	434,422		0.0000	1.0000	98.32
85.5	460,932		0.0000	1.0000	98.32
86.5	462,116		0.0000	1.0000	98.32
87.5	461,789		0.0000	1.0000	98.32
88.5	471,957		0.0000	1.0000	98.32
89.5	475,049		0.0000	1.0000	98.32
90.5	472,430		0.0000	1.0000	98.32
91.5	377,137		0.0000	1.0000	98.32
92.5	349,584		0.0000	1.0000	98.32
93.5	334,004		0.0000	1.0000	98.32
94.5	424,510		0.0000	1.0000	98.32
95.5	453,453		0.0000	1.0000	98.32
96.5	451,525		0.0000	1.0000	98.32
97.5	447,456		0.0000	1.0000	98.32
98.5	432,651		0.0000	1.0000	98.32
99.5	413,627		0.0000	1.0000	98.32
100.5	406,164		0.0000	1.0000	98.32
101.5	388,140		0.0000	1.0000	98.32
102.5	366,315		0.0000	1.0000	98.32
103.5	366,315		0.0000	1.0000	98.32
104.5	366,315		0.0000	1.0000	98.32
105.5	348,985		0.0000	1.0000	98.32
106.5	324,122		0.0000	1.0000	98.32
107.5	302,191		0.0000	1.0000	98.32
108.5	300,701		0.0000	1.0000	98.32
109.5	298,687		0.0000	1.0000	98.32
110.5	297,118		0.0000	1.0000	98.32
111.5	237,378		0.0000	1.0000	98.32
112.5	210,590		0.0000	1.0000	98.32
113.5	201,455		0.0000	1.0000	98.32
114.5	200,626		0.0000	1.0000	98.32
115.5	189,890		0.0000	1.0000	98.32
116.5	186,798		0.0000	1.0000	98.32
117.5	181,103		0.0000	1.0000	98.32
118.5	124,357		0.0000	1.0000	98.32

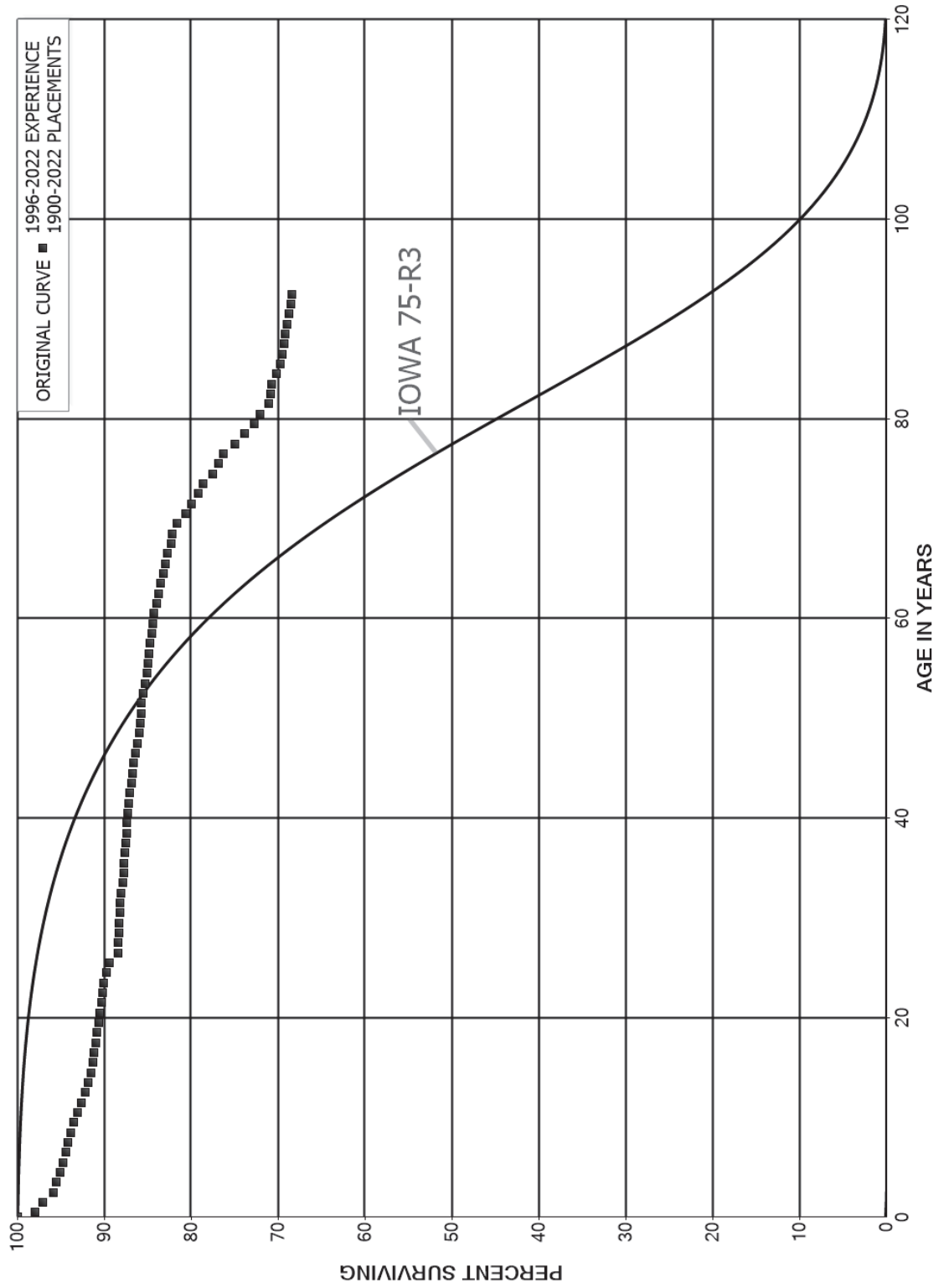
NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
ELECTRIC PLANT

ACCOUNTS 357.10 AND 357.20 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2022			EXPERIENCE BAND 1996-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	121,765		0.0000	1.0000	98.32
120.5	121,228		0.0000	1.0000	98.32
121.5	30,070		0.0000	1.0000	98.32
122.5					98.32

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
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ACCOUNT 358.00 UNDERGROUND CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
ELECTRIC PLANT

ACCOUNT 358.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2022

EXPERIENCE BAND 1996-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	114,169,755	2,309,733	0.0202	0.9798	100.00
0.5	106,597,773	1,040,731	0.0098	0.9902	97.98
1.5	104,880,671	1,283,925	0.0122	0.9878	97.02
2.5	101,448,049	323,990	0.0032	0.9968	95.83
3.5	101,648,676	527,244	0.0052	0.9948	95.53
4.5	98,022,587	311,051	0.0032	0.9968	95.03
5.5	93,160,561	339,756	0.0036	0.9964	94.73
6.5	90,204,625	235,154	0.0026	0.9974	94.38
7.5	87,454,080	280,416	0.0032	0.9968	94.14
8.5	80,268,330	253,379	0.0032	0.9968	93.84
9.5	80,003,451	437,376	0.0055	0.9945	93.54
10.5	78,919,042	367,001	0.0047	0.9953	93.03
11.5	78,424,725	375,294	0.0048	0.9952	92.60
12.5	71,240,951	250,257	0.0035	0.9965	92.15
13.5	68,678,699	264,434	0.0039	0.9961	91.83
14.5	69,450,532	158,323	0.0023	0.9977	91.48
15.5	67,922,185	74,976	0.0011	0.9989	91.27
16.5	68,962,044	141,006	0.0020	0.9980	91.17
17.5	66,721,422	134,436	0.0020	0.9980	90.98
18.5	66,160,042	120,233	0.0018	0.9982	90.80
19.5	64,271,904	84,219	0.0013	0.9987	90.63
20.5	62,674,256	126,044	0.0020	0.9980	90.51
21.5	60,203,029	70,345	0.0012	0.9988	90.33
22.5	58,785,073	113,323	0.0019	0.9981	90.23
23.5	57,723,542	176,388	0.0031	0.9969	90.05
24.5	57,600,001	276,369	0.0048	0.9952	89.78
25.5	55,823,295	559,872	0.0100	0.9900	89.35
26.5	47,140,835	28,772	0.0006	0.9994	88.45
27.5	48,259,175	48,117	0.0010	0.9990	88.40
28.5	46,196,662	26,908	0.0006	0.9994	88.31
29.5	43,510,417	13,309	0.0003	0.9997	88.26
30.5	38,936,583	15,058	0.0004	0.9996	88.23
31.5	34,906,262	43,968	0.0013	0.9987	88.19
32.5	34,119,058	89,778	0.0026	0.9974	88.08
33.5	33,350,428	27,661	0.0008	0.9992	87.85
34.5	32,088,736	14,983	0.0005	0.9995	87.78
35.5	31,230,071	46,117	0.0015	0.9985	87.74
36.5	31,066,281	28,250	0.0009	0.9991	87.61
37.5	30,168,289	29,127	0.0010	0.9990	87.53
38.5	29,440,783	35,013	0.0012	0.9988	87.44

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
ELECTRIC PLANT

ACCOUNT 358.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2022

EXPERIENCE BAND 1996-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	28,743,166	30,708	0.0011	0.9989	87.34
40.5	27,830,015	33,692	0.0012	0.9988	87.25
41.5	24,102,756	20,401	0.0008	0.9992	87.14
42.5	23,078,750	64,752	0.0028	0.9972	87.07
43.5	21,037,031	19,230	0.0009	0.9991	86.82
44.5	20,795,072	38,109	0.0018	0.9982	86.74
45.5	20,294,188	47,494	0.0023	0.9977	86.58
46.5	19,245,217	53,927	0.0028	0.9972	86.38
47.5	18,537,083	35,402	0.0019	0.9981	86.14
48.5	17,506,602	29,962	0.0017	0.9983	85.98
49.5	15,396,568	10,469	0.0007	0.9993	85.83
50.5	13,981,312	16,234	0.0012	0.9988	85.77
51.5	13,682,598	32,266	0.0024	0.9976	85.67
52.5	13,381,181	27,646	0.0021	0.9979	85.47
53.5	12,418,936	27,984	0.0023	0.9977	85.29
54.5	9,205,930	13,613	0.0015	0.9985	85.10
55.5	8,426,208	9,669	0.0011	0.9989	84.97
56.5	8,108,542	15,531	0.0019	0.9981	84.88
57.5	7,672,118	19,563	0.0025	0.9975	84.71
58.5	7,289,313	10,346	0.0014	0.9986	84.50
59.5	6,798,811	11,402	0.0017	0.9983	84.38
60.5	6,285,540	22,988	0.0037	0.9963	84.24
61.5	6,074,835	17,057	0.0028	0.9972	83.93
62.5	5,829,590	10,004	0.0017	0.9983	83.69
63.5	4,909,823	22,614	0.0046	0.9954	83.55
64.5	5,323,707	15,680	0.0029	0.9971	83.16
65.5	5,801,373	10,938	0.0019	0.9981	82.92
66.5	5,183,472	27,576	0.0053	0.9947	82.76
67.5	4,856,460	10,928	0.0023	0.9977	82.32
68.5	4,575,923	26,766	0.0058	0.9942	82.14
69.5	4,559,484	56,838	0.0125	0.9875	81.66
70.5	4,534,068	38,681	0.0085	0.9915	80.64
71.5	4,455,164	42,186	0.0095	0.9905	79.95
72.5	4,524,370	34,819	0.0077	0.9923	79.19
73.5	4,235,738	56,715	0.0134	0.9866	78.58
74.5	4,048,610	36,976	0.0091	0.9909	77.53
75.5	3,961,431	27,218	0.0069	0.9931	76.82
76.5	3,851,514	66,533	0.0173	0.9827	76.30
77.5	3,746,331	55,986	0.0149	0.9851	74.98
78.5	3,572,924	56,474	0.0158	0.9842	73.86

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
ELECTRIC PLANT

ACCOUNT 358.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2022

EXPERIENCE BAND 1996-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	3,468,247	28,526	0.0082	0.9918	72.69
80.5	3,372,705	48,183	0.0143	0.9857	72.09
81.5	3,220,827	7,836	0.0024	0.9976	71.06
82.5	3,025,417	8,824	0.0029	0.9971	70.89
83.5	2,830,750	20,783	0.0073	0.9927	70.68
84.5	2,547,852	14,745	0.0058	0.9942	70.16
85.5	2,471,229	10,510	0.0043	0.9957	69.76
86.5	2,409,829	6,423	0.0027	0.9973	69.46
87.5	2,384,174	3,026	0.0013	0.9987	69.28
88.5	2,477,474	7,835	0.0032	0.9968	69.19
89.5	2,462,769	10,021	0.0041	0.9959	68.97
90.5	2,401,774	5,955	0.0025	0.9975	68.69
91.5	1,645,093	2,878	0.0017	0.9983	68.52
92.5	916,498	6	0.0000	1.0000	68.40
93.5	890,065	280	0.0003	0.9997	68.40
94.5	850,410	1,175	0.0014	0.9986	68.38
95.5	791,988	400	0.0005	0.9995	68.28
96.5	620,174		0.0000	1.0000	68.25
97.5	465,445		0.0000	1.0000	68.25
98.5	354,673	707	0.0020	0.9980	68.25
99.5	209,608	12	0.0001	0.9999	68.11
100.5	202,907		0.0000	1.0000	68.11
101.5	198,507		0.0000	1.0000	68.11
102.5	189,383		0.0000	1.0000	68.11
103.5	189,000		0.0000	1.0000	68.11
104.5	169,938		0.0000	1.0000	68.11
105.5	163,396		0.0000	1.0000	68.11
106.5	152,536		0.0000	1.0000	68.11
107.5	152,536		0.0000	1.0000	68.11
108.5	145,634		0.0000	1.0000	68.11
109.5	145,634		0.0000	1.0000	68.11
110.5	145,634		0.0000	1.0000	68.11
111.5	145,634		0.0000	1.0000	68.11
112.5	145,634		0.0000	1.0000	68.11
113.5	140,497		0.0000	1.0000	68.11
114.5	140,497	477	0.0034	0.9966	68.11
115.5	29,912		0.0000	1.0000	67.88
116.5	29,912		0.0000	1.0000	67.88
117.5	29,912		0.0000	1.0000	67.88
118.5	23,163		0.0000	1.0000	67.88

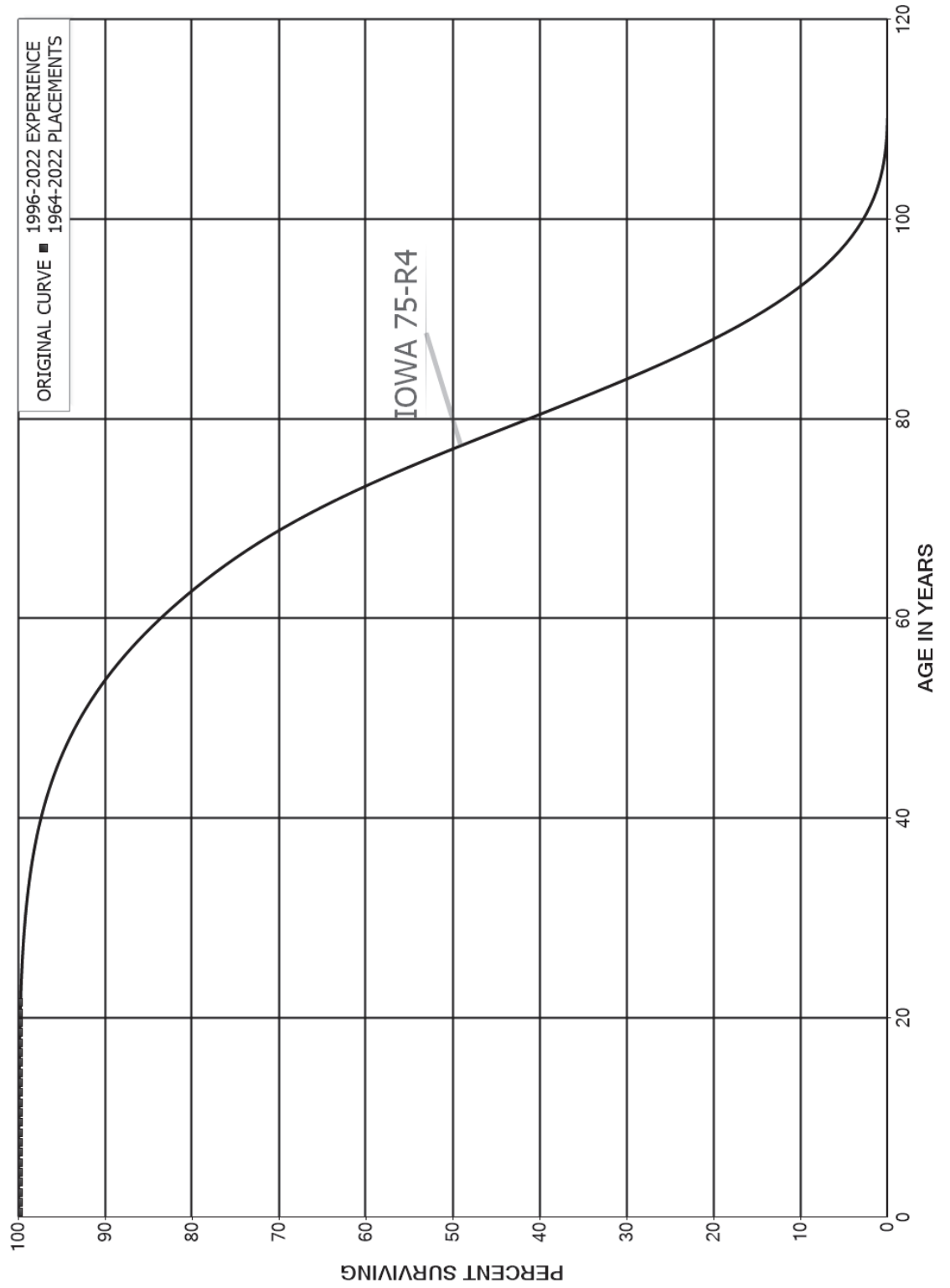
NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
ELECTRIC PLANT

ACCOUNT 358.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2022			EXPERIENCE BAND 1996-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	23,163		0.0000	1.0000	67.88
120.5	23,163		0.0000	1.0000	67.88
121.5					67.88

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
ELECTRIC PLANT
ACCOUNT 359.00 ROADS AND TRAILS
ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
ELECTRIC PLANT

ACCOUNT 359.00 ROADS AND TRAILS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1964-2022

EXPERIENCE BAND 1996-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	7,598,661		0.0000	1.0000	100.00
0.5	7,456,381		0.0000	1.0000	100.00
1.5	7,456,381		0.0000	1.0000	100.00
2.5	7,456,381		0.0000	1.0000	100.00
3.5	7,456,381		0.0000	1.0000	100.00
4.5	4,495,616		0.0000	1.0000	100.00
5.5	4,495,616		0.0000	1.0000	100.00
6.5	4,495,616		0.0000	1.0000	100.00
7.5	4,495,616		0.0000	1.0000	100.00
8.5	4,495,616		0.0000	1.0000	100.00
9.5	2,289,310		0.0000	1.0000	100.00
10.5	2,289,310		0.0000	1.0000	100.00
11.5	2,289,310		0.0000	1.0000	100.00
12.5	2,289,310		0.0000	1.0000	100.00
13.5	2,289,310		0.0000	1.0000	100.00
14.5	2,289,310		0.0000	1.0000	100.00
15.5	2,289,310		0.0000	1.0000	100.00
16.5	2,289,310		0.0000	1.0000	100.00
17.5	2,289,310		0.0000	1.0000	100.00
18.5	2,289,310		0.0000	1.0000	100.00
19.5	2,249,241		0.0000	1.0000	100.00
20.5	2,262,633		0.0000	1.0000	100.00
21.5	30,735		0.0000	1.0000	100.00
22.5	29,007		0.0000	1.0000	100.00
23.5	24,366		0.0000	1.0000	100.00
24.5	24,366		0.0000	1.0000	100.00
25.5	23,422		0.0000	1.0000	100.00
26.5	23,422		0.0000	1.0000	100.00
27.5	23,422		0.0000	1.0000	100.00
28.5	23,422		0.0000	1.0000	100.00
29.5	23,422		0.0000	1.0000	100.00
30.5	23,422		0.0000	1.0000	100.00
31.5	49,706		0.0000	1.0000	100.00
32.5	49,706		0.0000	1.0000	100.00
33.5	49,706		0.0000	1.0000	100.00
34.5	49,706		0.0000	1.0000	100.00
35.5	49,706		0.0000	1.0000	100.00
36.5	49,706		0.0000	1.0000	100.00
37.5	49,706		0.0000	1.0000	100.00
38.5	49,706		0.0000	1.0000	100.00

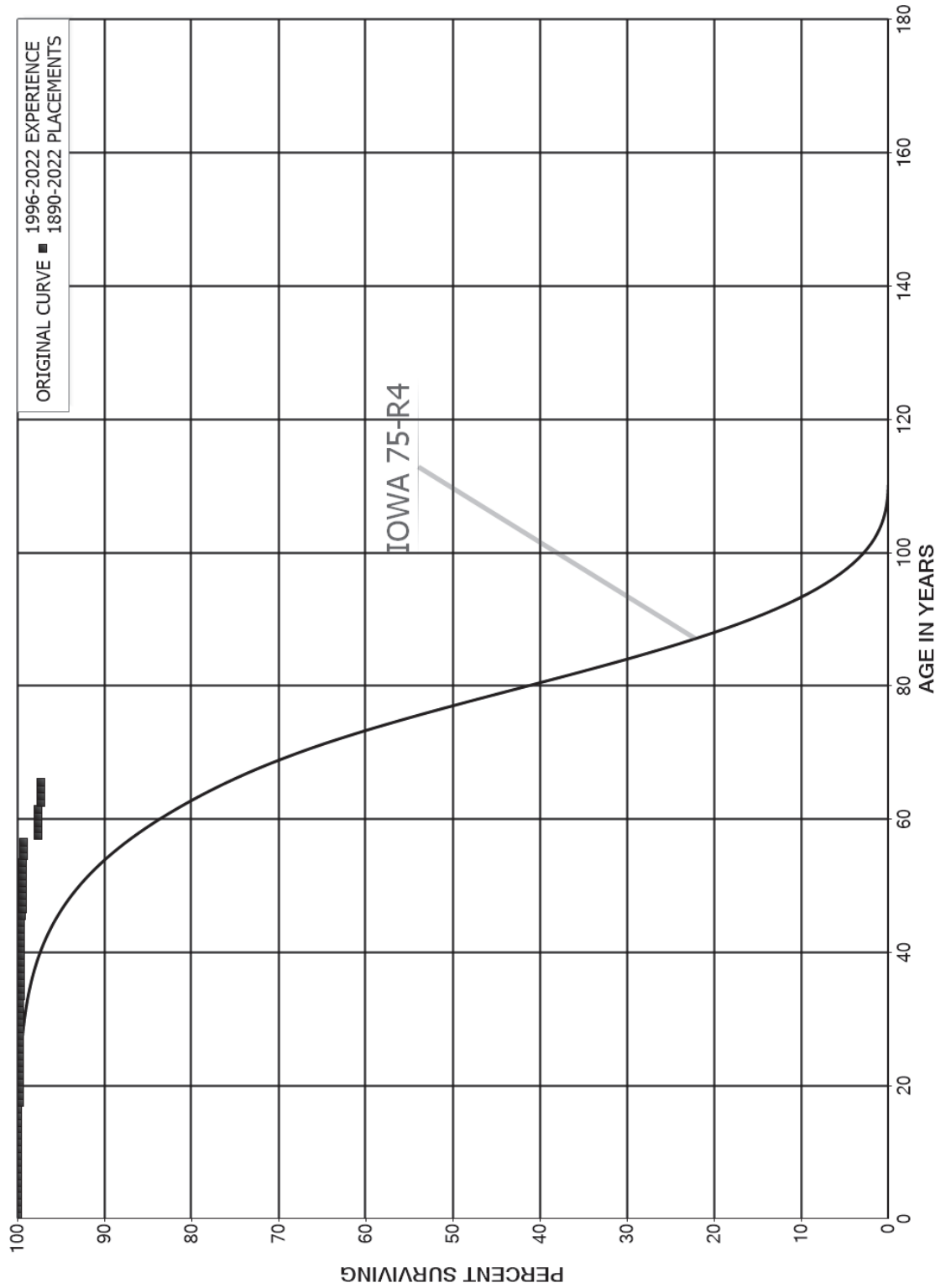
NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
ELECTRIC PLANT

ACCOUNT 359.00 ROADS AND TRAILS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1964-2022			EXPERIENCE BAND 1996-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	49,706		0.0000	1.0000	100.00
40.5	49,706		0.0000	1.0000	100.00
41.5	49,706		0.0000	1.0000	100.00
42.5	49,706		0.0000	1.0000	100.00
43.5	49,706		0.0000	1.0000	100.00
44.5	49,706		0.0000	1.0000	100.00
45.5	49,706		0.0000	1.0000	100.00
46.5	49,706		0.0000	1.0000	100.00
47.5	26,284		0.0000	1.0000	100.00
48.5	26,284		0.0000	1.0000	100.00
49.5	26,284		0.0000	1.0000	100.00
50.5	26,284		0.0000	1.0000	100.00
51.5	26,284		0.0000	1.0000	100.00
52.5	26,284		0.0000	1.0000	100.00
53.5	26,284		0.0000	1.0000	100.00
54.5	26,284		0.0000	1.0000	100.00
55.5	26,284		0.0000	1.0000	100.00
56.5	26,284		0.0000	1.0000	100.00
57.5	26,284		0.0000	1.0000	100.00
58.5					100.00

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
ELECTRIC PLANT
ACCOUNTS 360.00, 360.10, 360.15 AND 360.25 LAND AND LAND RIGHTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
ELECTRIC PLANT

ACCOUNTS 360.00, 360.10, 360.15 AND 360.25 LAND AND LAND RIGHTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1890-2022

EXPERIENCE BAND 1996-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	58,793,224		0.0000	1.0000	100.00
0.5	55,634,187		0.0000	1.0000	100.00
1.5	52,307,397	67	0.0000	1.0000	100.00
2.5	50,856,486		0.0000	1.0000	100.00
3.5	48,994,291		0.0000	1.0000	100.00
4.5	46,080,531		0.0000	1.0000	100.00
5.5	42,944,797		0.0000	1.0000	100.00
6.5	39,885,489		0.0000	1.0000	100.00
7.5	37,545,548		0.0000	1.0000	100.00
8.5	34,751,058		0.0000	1.0000	100.00
9.5	32,296,054		0.0000	1.0000	100.00
10.5	29,176,920	9,413	0.0003	0.9997	100.00
11.5	23,638,687		0.0000	1.0000	99.97
12.5	21,190,895	218	0.0000	1.0000	99.97
13.5	14,699,712		0.0000	1.0000	99.97
14.5	14,823,035		0.0000	1.0000	99.97
15.5	13,857,867		0.0000	1.0000	99.97
16.5	10,854,880	26,254	0.0024	0.9976	99.97
17.5	4,699,560		0.0000	1.0000	99.72
18.5	4,724,212		0.0000	1.0000	99.72
19.5	4,677,368		0.0000	1.0000	99.72
20.5	4,696,024		0.0000	1.0000	99.72
21.5	4,777,050		0.0000	1.0000	99.72
22.5	5,014,399		0.0000	1.0000	99.72
23.5	5,173,413		0.0000	1.0000	99.72
24.5	5,352,393		0.0000	1.0000	99.72
25.5	5,309,302		0.0000	1.0000	99.72
26.5	5,231,683		0.0000	1.0000	99.72
27.5	5,246,329		0.0000	1.0000	99.72
28.5	5,274,780		0.0000	1.0000	99.72
29.5	4,489,351		0.0000	1.0000	99.72
30.5	3,720,124		0.0000	1.0000	99.72
31.5	2,928,784		0.0000	1.0000	99.72
32.5	3,053,979	2,174	0.0007	0.9993	99.72
33.5	3,142,615		0.0000	1.0000	99.65
34.5	3,024,930		0.0000	1.0000	99.65
35.5	2,859,522		0.0000	1.0000	99.65
36.5	3,049,573		0.0000	1.0000	99.65
37.5	3,209,916		0.0000	1.0000	99.65
38.5	3,471,827		0.0000	1.0000	99.65

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
ELECTRIC PLANT

ACCOUNTS 360.00, 360.10, 360.15 AND 360.25 LAND AND LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1890-2022

EXPERIENCE BAND 1996-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,516,394		0.0000	1.0000	99.65
40.5	3,572,563		0.0000	1.0000	99.65
41.5	3,563,509	2,041	0.0006	0.9994	99.65
42.5	3,555,222		0.0000	1.0000	99.60
43.5	3,546,728	323	0.0001	0.9999	99.60
44.5	3,349,609	2,713	0.0008	0.9992	99.59
45.5	3,306,777	3,271	0.0010	0.9990	99.51
46.5	3,301,911		0.0000	1.0000	99.41
47.5	3,245,447	782	0.0002	0.9998	99.41
48.5	3,168,592		0.0000	1.0000	99.38
49.5	2,942,796		0.0000	1.0000	99.38
50.5	2,783,914		0.0000	1.0000	99.38
51.5	2,607,097	284	0.0001	0.9999	99.38
52.5	2,461,522	359	0.0001	0.9999	99.37
53.5	2,331,750	502	0.0002	0.9998	99.36
54.5	2,000,115		0.0000	1.0000	99.34
55.5	1,961,996		0.0000	1.0000	99.34
56.5	1,845,411	31,621	0.0171	0.9829	99.34
57.5	1,854,162	602	0.0003	0.9997	97.64
58.5	1,830,801		0.0000	1.0000	97.60
59.5	1,710,657		0.0000	1.0000	97.60
60.5	1,558,926	411	0.0003	0.9997	97.60
61.5	1,492,308	3,796	0.0025	0.9975	97.58
62.5	1,397,940		0.0000	1.0000	97.33
63.5	1,215,149		0.0000	1.0000	97.33
64.5	1,061,507		0.0000	1.0000	97.33
65.5	1,043,090		0.0000	1.0000	97.33
66.5	1,043,626	1,166	0.0011	0.9989	97.33
67.5	1,005,328		0.0000	1.0000	97.22
68.5	931,586		0.0000	1.0000	97.22
69.5	902,193		0.0000	1.0000	97.22
70.5	879,309	200	0.0002	0.9998	97.22
71.5	887,766	3,044	0.0034	0.9966	97.20
72.5	900,869		0.0000	1.0000	96.87
73.5	868,580		0.0000	1.0000	96.87
74.5	851,751	1,314	0.0015	0.9985	96.87
75.5	859,377		0.0000	1.0000	96.72
76.5	865,051		0.0000	1.0000	96.72
77.5	869,400		0.0000	1.0000	96.72
78.5	868,956		0.0000	1.0000	96.72

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
ELECTRIC PLANT

ACCOUNTS 360.00, 360.10, 360.15 AND 360.25 LAND AND LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1890-2022

EXPERIENCE BAND 1996-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	853,643		0.0000	1.0000	96.72
80.5	863,788		0.0000	1.0000	96.72
81.5	833,463		0.0000	1.0000	96.72
82.5	804,403		0.0000	1.0000	96.72
83.5	794,610		0.0000	1.0000	96.72
84.5	725,827		0.0000	1.0000	96.72
85.5	650,947		0.0000	1.0000	96.72
86.5	650,531	3,954	0.0061	0.9939	96.72
87.5	644,038	407	0.0006	0.9994	96.13
88.5	640,450		0.0000	1.0000	96.07
89.5	640,720		0.0000	1.0000	96.07
90.5	629,342		0.0000	1.0000	96.07
91.5	619,884	158	0.0003	0.9997	96.07
92.5	373,603		0.0000	1.0000	96.04
93.5	325,187		0.0000	1.0000	96.04
94.5	295,398		0.0000	1.0000	96.04
95.5	202,271		0.0000	1.0000	96.04
96.5	179,342	5,190	0.0289	0.9711	96.04
97.5	166,462		0.0000	1.0000	93.26
98.5	134,157		0.0000	1.0000	93.26
99.5	99,078		0.0000	1.0000	93.26
100.5	98,692		0.0000	1.0000	93.26
101.5	92,863		0.0000	1.0000	93.26
102.5	77,390		0.0000	1.0000	93.26
103.5	54,145		0.0000	1.0000	93.26
104.5	41,284		0.0000	1.0000	93.26
105.5	36,345		0.0000	1.0000	93.26
106.5	32,865		0.0000	1.0000	93.26
107.5	18,659		0.0000	1.0000	93.26
108.5	18,558		0.0000	1.0000	93.26
109.5	18,138		0.0000	1.0000	93.26
110.5	17,360		0.0000	1.0000	93.26
111.5	15,819		0.0000	1.0000	93.26
112.5	15,819		0.0000	1.0000	93.26
113.5	13,521		0.0000	1.0000	93.26
114.5	11,487		0.0000	1.0000	93.26
115.5	11,353		0.0000	1.0000	93.26
116.5	7,997		0.0000	1.0000	93.26
117.5	7,997		0.0000	1.0000	93.26
118.5	7,997		0.0000	1.0000	93.26

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
ELECTRIC PLANT

ACCOUNTS 360.00, 360.10, 360.15 AND 360.25 LAND AND LAND RIGHTS

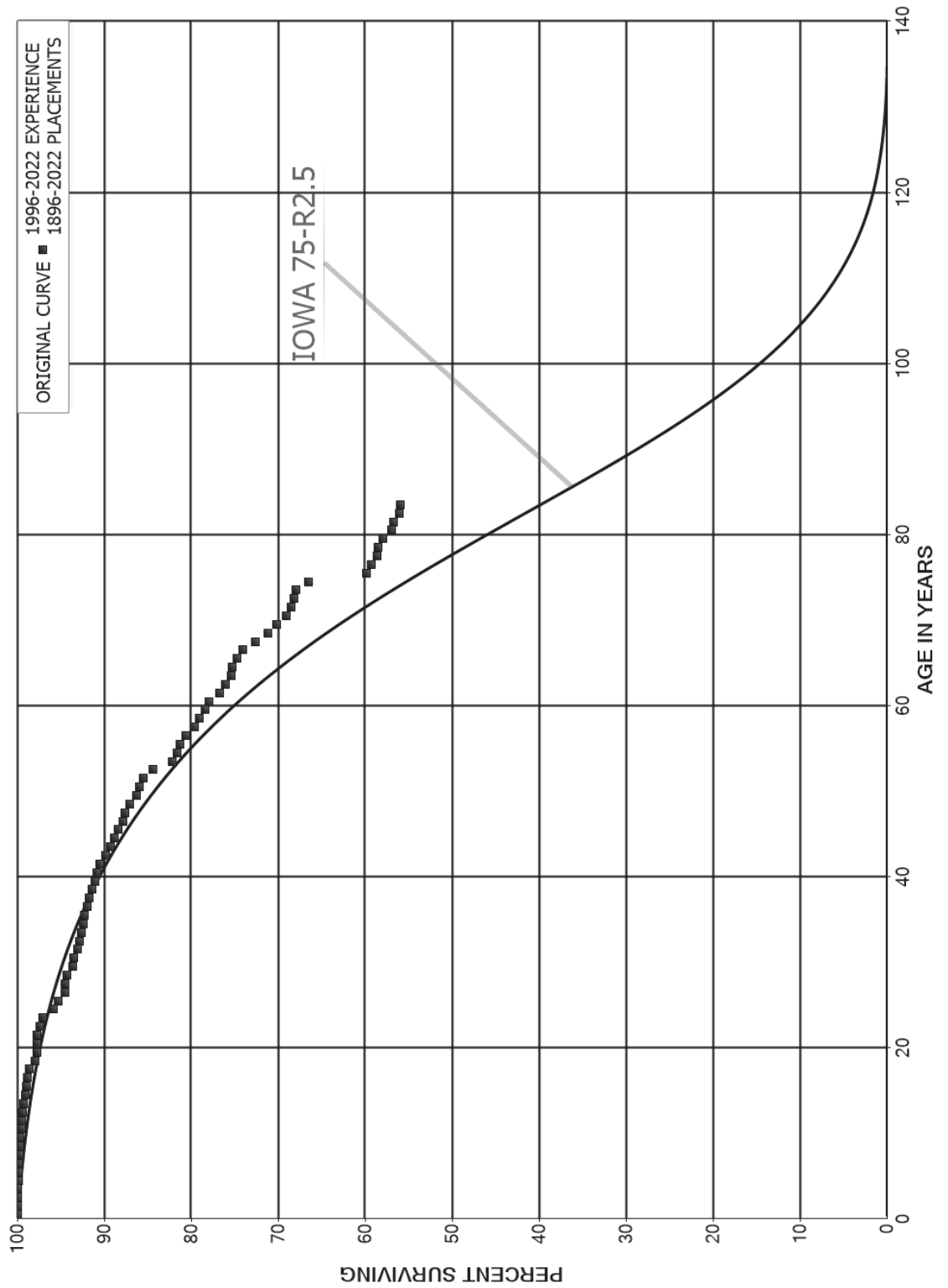
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1890-2022

EXPERIENCE BAND 1996-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	7,997		0.0000	1.0000	93.26
120.5	7,997		0.0000	1.0000	93.26
121.5	7,997		0.0000	1.0000	93.26
122.5	5,076		0.0000	1.0000	93.26
123.5	557		0.0000	1.0000	93.26
124.5	312		0.0000	1.0000	93.26
125.5	30,663		0.0000	1.0000	93.26
126.5	30,663		0.0000	1.0000	93.26
127.5	30,663		0.0000	1.0000	93.26
128.5	30,663		0.0000	1.0000	93.26
129.5	30,351		0.0000	1.0000	93.26
130.5	30,351		0.0000	1.0000	93.26
131.5	30,351		0.0000	1.0000	93.26
132.5					93.26

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
ELECTRIC PLANT
ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
ELECTRIC PLANT

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1896-2022

EXPERIENCE BAND 1996-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	25,418,692		0.0000	1.0000	100.00
0.5	25,455,673		0.0000	1.0000	100.00
1.5	29,153,444	3,310	0.0001	0.9999	100.00
2.5	32,543,808	19,885	0.0006	0.9994	99.99
3.5	36,155,840	40,495	0.0011	0.9989	99.93
4.5	36,977,523	3,240	0.0001	0.9999	99.82
5.5	37,602,715	1,379	0.0000	1.0000	99.81
6.5	38,442,685	9,870	0.0003	0.9997	99.80
7.5	36,431,780	1,301	0.0000	1.0000	99.78
8.5	34,439,054	2,353	0.0001	0.9999	99.77
9.5	30,477,209	72,070	0.0024	0.9976	99.77
10.5	27,788,867	20,028	0.0007	0.9993	99.53
11.5	26,623,116	15,524	0.0006	0.9994	99.46
12.5	26,579,285	29,866	0.0011	0.9989	99.40
13.5	26,222,254	57,350	0.0022	0.9978	99.29
14.5	26,275,931	32,682	0.0012	0.9988	99.07
15.5	26,162,317	43,330	0.0017	0.9983	98.95
16.5	25,558,676	42,003	0.0016	0.9984	98.79
17.5	25,501,796	169,953	0.0067	0.9933	98.62
18.5	25,593,504	51,963	0.0020	0.9980	97.97
19.5	25,042,877	13,917	0.0006	0.9994	97.77
20.5	24,889,015	2,274	0.0001	0.9999	97.71
21.5	25,957,108	82,146	0.0032	0.9968	97.70
22.5	25,216,501	89,822	0.0036	0.9964	97.39
23.5	24,716,178	302,132	0.0122	0.9878	97.05
24.5	24,685,555	144,657	0.0059	0.9941	95.86
25.5	23,949,477	189,197	0.0079	0.9921	95.30
26.5	23,631,135	4,542	0.0002	0.9998	94.55
27.5	23,307,642	70,209	0.0030	0.9970	94.53
28.5	20,146,700	123,855	0.0061	0.9939	94.24
29.5	16,810,357	27,065	0.0016	0.9984	93.66
30.5	12,817,922	54,582	0.0043	0.9957	93.51
31.5	10,221,521	36,622	0.0036	0.9964	93.12
32.5	9,105,769	21,705	0.0024	0.9976	92.78
33.5	8,607,462	20,354	0.0024	0.9976	92.56
34.5	8,081,284	5,995	0.0007	0.9993	92.34
35.5	8,188,754	31,064	0.0038	0.9962	92.27
36.5	7,970,914	13,754	0.0017	0.9983	91.92
37.5	8,120,852	35,901	0.0044	0.9956	91.76
38.5	8,205,203	27,262	0.0033	0.9967	91.36

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
ELECTRIC PLANT

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1896-2022

EXPERIENCE BAND 1996-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	8,158,802	15,705	0.0019	0.9981	91.06
40.5	7,932,058	31,725	0.0040	0.9960	90.88
41.5	7,743,829	58,494	0.0076	0.9924	90.52
42.5	7,505,788	50,003	0.0067	0.9933	89.83
43.5	7,520,599	32,657	0.0043	0.9957	89.23
44.5	7,008,383	33,977	0.0048	0.9952	88.85
45.5	6,755,177	42,288	0.0063	0.9937	88.42
46.5	6,698,599	20,557	0.0031	0.9969	87.86
47.5	6,380,225	34,959	0.0055	0.9945	87.59
48.5	4,989,780	46,054	0.0092	0.9908	87.11
49.5	4,347,984	20,290	0.0047	0.9953	86.31
50.5	4,000,867	20,174	0.0050	0.9950	85.91
51.5	3,275,181	42,623	0.0130	0.9870	85.47
52.5	3,015,496	76,717	0.0254	0.9746	84.36
53.5	2,704,708	21,019	0.0078	0.9922	82.21
54.5	2,218,605	8,045	0.0036	0.9964	81.58
55.5	2,139,090	17,828	0.0083	0.9917	81.28
56.5	2,115,266	24,981	0.0118	0.9882	80.60
57.5	2,013,946	15,647	0.0078	0.9922	79.65
58.5	1,973,365	15,446	0.0078	0.9922	79.03
59.5	1,856,874	10,530	0.0057	0.9943	78.41
60.5	1,746,174	28,775	0.0165	0.9835	77.97
61.5	1,649,539	12,757	0.0077	0.9923	76.68
62.5	1,549,542	13,266	0.0086	0.9914	76.09
63.5	1,470,829	2,629	0.0018	0.9982	75.44
64.5	1,541,057	11,158	0.0072	0.9928	75.30
65.5	1,484,835	14,796	0.0100	0.9900	74.76
66.5	1,461,400	28,435	0.0195	0.9805	74.01
67.5	1,397,678	27,398	0.0196	0.9804	72.57
68.5	1,365,610	19,438	0.0142	0.9858	71.15
69.5	1,260,690	18,316	0.0145	0.9855	70.14
70.5	1,195,171	11,426	0.0096	0.9904	69.12
71.5	1,367,906	4,766	0.0035	0.9965	68.46
72.5	1,316,331	5,198	0.0039	0.9961	68.22
73.5	1,290,521	26,929	0.0209	0.9791	67.95
74.5	1,210,544	122,357	0.1011	0.8989	66.53
75.5	1,081,796	9,195	0.0085	0.9915	59.81
76.5	1,074,774	12,708	0.0118	0.9882	59.30
77.5	1,061,973	815	0.0008	0.9992	58.60
78.5	1,110,068	11,796	0.0106	0.9894	58.55

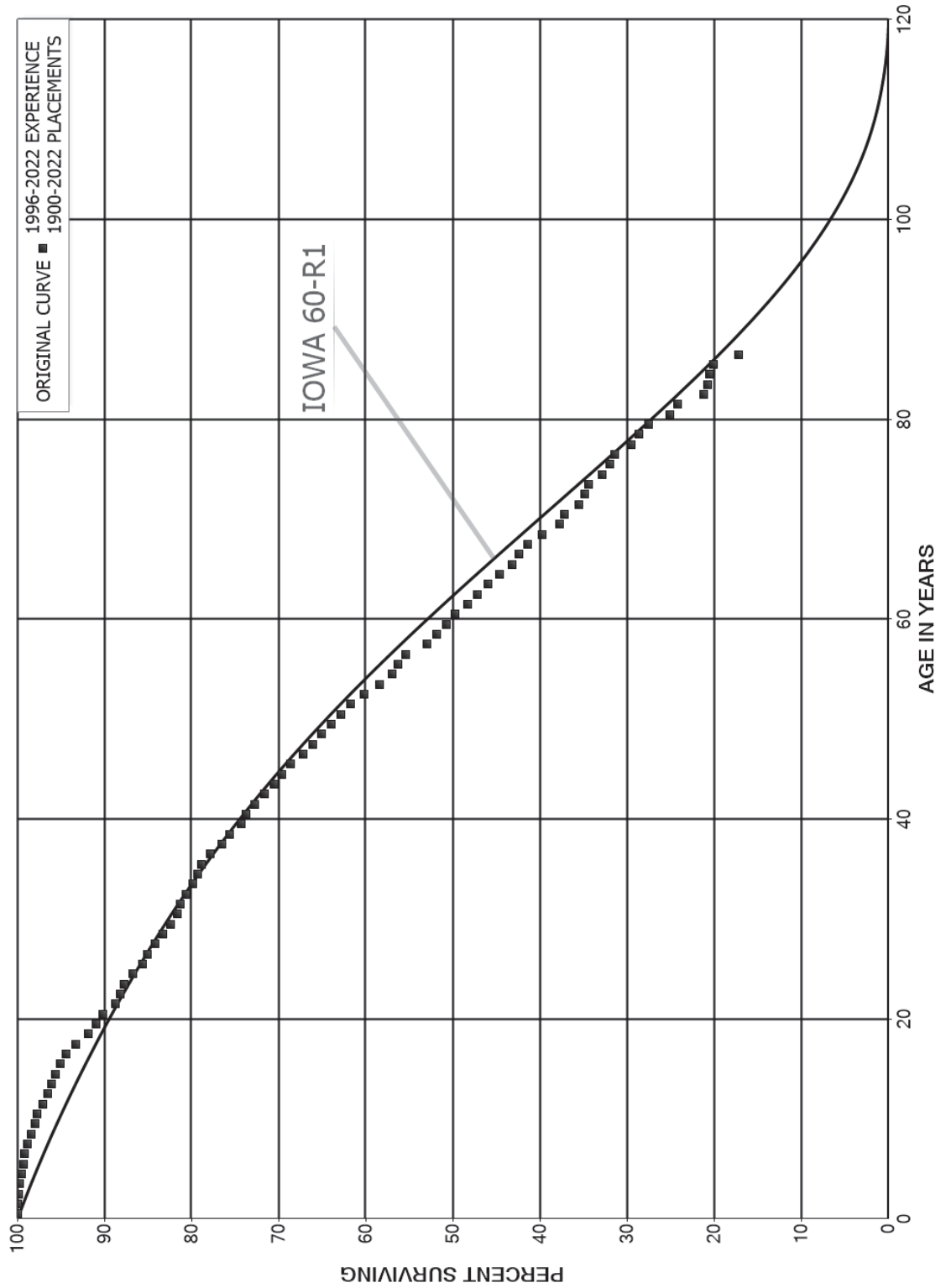
NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
ELECTRIC PLANT

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1896-2022			EXPERIENCE BAND 1996-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,096,639	18,596	0.0170	0.9830	57.93
80.5	1,048,022	4,437	0.0042	0.9958	56.95
81.5	1,045,995	12,447	0.0119	0.9881	56.71
82.5	1,000,567	1,070	0.0011	0.9989	56.03
83.5	943,331	58	0.0001	0.9999	55.97
84.5	917,086	15,038	0.0164	0.9836	55.97
85.5	891,216	19,940	0.0224	0.9776	55.05
86.5	875,047	4,340	0.0050	0.9950	53.82
87.5	870,346	6,967	0.0080	0.9920	53.55
88.5	917,977	23,514	0.0256	0.9744	53.12
89.5	894,212	61,827	0.0691	0.9309	51.76
90.5	789,615	16,194	0.0205	0.9795	48.18
91.5	624,333	1,100	0.0018	0.9982	47.20
92.5	474,754		0.0000	1.0000	47.11
93.5	419,245		0.0000	1.0000	47.11
94.5	338,741		0.0000	1.0000	47.11
95.5	301,480		0.0000	1.0000	47.11
96.5	281,123		0.0000	1.0000	47.11
97.5	245,902		0.0000	1.0000	47.11
98.5	144,412		0.0000	1.0000	47.11
99.5	169,410	2,356	0.0139	0.9861	47.11
100.5	159,565		0.0000	1.0000	46.46
101.5	159,565		0.0000	1.0000	46.46
102.5	159,565		0.0000	1.0000	46.46
103.5	151,212		0.0000	1.0000	46.46
104.5	151,058	481	0.0032	0.9968	46.46
105.5	102,352	230	0.0022	0.9978	46.31
106.5	101,871	113	0.0011	0.9989	46.21
107.5	101,758		0.0000	1.0000	46.16
108.5	72,443		0.0000	1.0000	46.16
109.5	72,443		0.0000	1.0000	46.16
110.5	68,536	32,966	0.4810	0.5190	46.16
111.5	34,236	205	0.0060	0.9940	23.95
112.5	33,057		0.0000	1.0000	23.81
113.5	33,057	33,057	1.0000		23.81
114.5					

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
ELECTRIC PLANT
ACCOUNTS 362.00 STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
ELECTRIC PLANT

ACCOUNTS 362.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2022

EXPERIENCE BAND 1996-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	717,124,441	32,641	0.0000	1.0000	100.00
0.5	700,921,407	74,230	0.0001	0.9999	100.00
1.5	680,747,078	745,347	0.0011	0.9989	99.98
2.5	664,086,201	1,055,483	0.0016	0.9984	99.88
3.5	626,214,673	997,745	0.0016	0.9984	99.72
4.5	605,386,929	1,575,418	0.0026	0.9974	99.56
5.5	567,124,475	816,065	0.0014	0.9986	99.30
6.5	552,204,548	1,884,748	0.0034	0.9966	99.16
7.5	507,187,881	2,130,786	0.0042	0.9958	98.82
8.5	463,153,911	2,232,300	0.0048	0.9952	98.40
9.5	436,014,881	1,043,381	0.0024	0.9976	97.93
10.5	405,327,792	2,766,158	0.0068	0.9932	97.69
11.5	381,116,487	1,863,233	0.0049	0.9951	97.03
12.5	367,290,690	1,689,446	0.0046	0.9954	96.55
13.5	351,841,042	1,751,046	0.0050	0.9950	96.11
14.5	340,866,260	2,144,488	0.0063	0.9937	95.63
15.5	309,604,232	2,072,595	0.0067	0.9933	95.03
16.5	295,155,859	3,473,622	0.0118	0.9882	94.39
17.5	275,409,536	4,167,117	0.0151	0.9849	93.28
18.5	257,916,052	2,596,843	0.0101	0.9899	91.87
19.5	246,709,102	2,182,083	0.0088	0.9912	90.95
20.5	240,745,678	3,740,445	0.0155	0.9845	90.14
21.5	235,281,319	1,479,660	0.0063	0.9937	88.74
22.5	231,415,945	1,193,008	0.0052	0.9948	88.18
23.5	222,472,854	2,433,771	0.0109	0.9891	87.73
24.5	223,558,687	2,837,276	0.0127	0.9873	86.77
25.5	219,375,352	1,570,834	0.0072	0.9928	85.67
26.5	208,342,260	2,273,206	0.0109	0.9891	85.05
27.5	193,514,466	1,833,606	0.0095	0.9905	84.13
28.5	174,416,105	1,957,333	0.0112	0.9888	83.33
29.5	141,923,314	1,353,161	0.0095	0.9905	82.39
30.5	118,469,006	546,585	0.0046	0.9954	81.61
31.5	105,306,332	828,980	0.0079	0.9921	81.23
32.5	99,350,555	895,952	0.0090	0.9910	80.59
33.5	92,968,509	734,010	0.0079	0.9921	79.86
34.5	87,515,276	494,444	0.0056	0.9944	79.23
35.5	87,330,070	1,014,000	0.0116	0.9884	78.79
36.5	83,865,253	1,439,385	0.0172	0.9828	77.87
37.5	83,301,208	1,008,003	0.0121	0.9879	76.54
38.5	83,444,876	1,478,525	0.0177	0.9823	75.61

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
ELECTRIC PLANT

ACCOUNTS 362.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2022

EXPERIENCE BAND 1996-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	81,142,830	590,880	0.0073	0.9927	74.27
40.5	78,768,972	1,081,748	0.0137	0.9863	73.73
41.5	77,243,744	1,120,983	0.0145	0.9855	72.72
42.5	71,938,051	1,119,997	0.0156	0.9844	71.66
43.5	70,506,249	978,596	0.0139	0.9861	70.54
44.5	66,699,196	927,464	0.0139	0.9861	69.57
45.5	63,617,238	1,368,215	0.0215	0.9785	68.60
46.5	60,820,247	972,961	0.0160	0.9840	67.12
47.5	58,074,699	833,577	0.0144	0.9856	66.05
48.5	51,411,805	947,864	0.0184	0.9816	65.10
49.5	46,340,157	752,294	0.0162	0.9838	63.90
50.5	40,899,312	734,548	0.0180	0.9820	62.86
51.5	34,171,933	882,355	0.0258	0.9742	61.73
52.5	30,784,933	879,073	0.0286	0.9714	60.14
53.5	27,095,445	656,209	0.0242	0.9758	58.42
54.5	23,225,071	310,116	0.0134	0.9866	57.01
55.5	22,110,333	333,068	0.0151	0.9849	56.25
56.5	21,226,689	947,528	0.0446	0.9554	55.40
57.5	19,562,536	398,712	0.0204	0.9796	52.93
58.5	18,367,629	384,927	0.0210	0.9790	51.85
59.5	16,742,374	327,949	0.0196	0.9804	50.76
60.5	15,659,155	467,438	0.0299	0.9701	49.77
61.5	14,149,212	328,837	0.0232	0.9768	48.28
62.5	12,885,358	343,174	0.0266	0.9734	47.16
63.5	11,142,669	316,875	0.0284	0.9716	45.90
64.5	9,885,134	304,980	0.0309	0.9691	44.60
65.5	8,744,273	169,013	0.0193	0.9807	43.22
66.5	8,160,456	196,054	0.0240	0.9760	42.39
67.5	7,299,275	296,180	0.0406	0.9594	41.37
68.5	5,954,275	289,786	0.0487	0.9513	39.69
69.5	5,182,733	84,979	0.0164	0.9836	37.76
70.5	4,629,054	197,467	0.0427	0.9573	37.14
71.5	4,072,861	78,177	0.0192	0.9808	35.55
72.5	3,777,367	51,236	0.0136	0.9864	34.87
73.5	3,351,756	150,195	0.0448	0.9552	34.40
74.5	2,849,458	81,251	0.0285	0.9715	32.86
75.5	2,700,760	42,754	0.0158	0.9842	31.92
76.5	2,667,791	164,499	0.0617	0.9383	31.42
77.5	2,537,870	70,162	0.0276	0.9724	29.48
78.5	2,476,310	103,034	0.0416	0.9584	28.66

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
ELECTRIC PLANT

ACCOUNTS 362.00 STATION EQUIPMENT

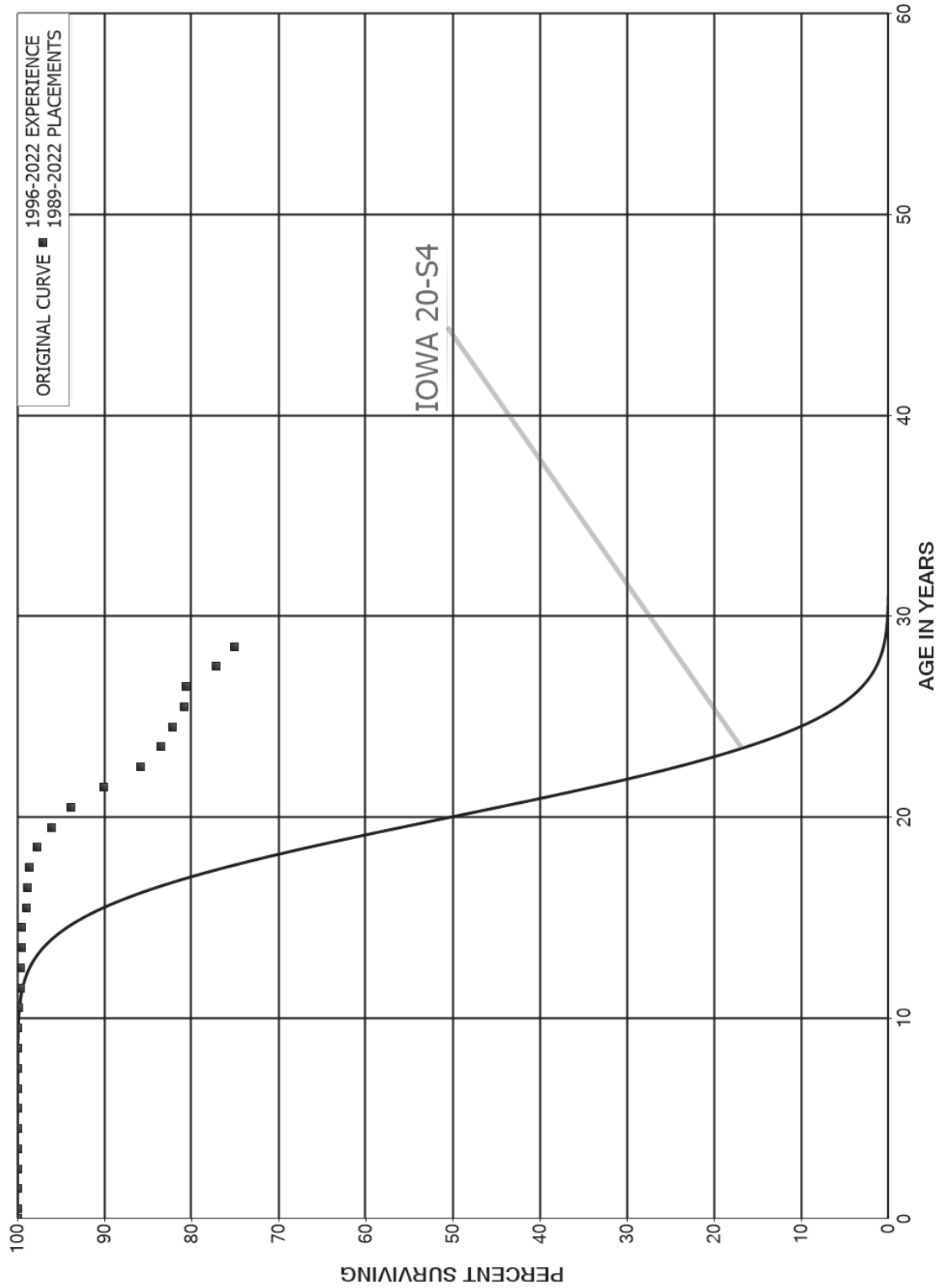
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2022

EXPERIENCE BAND 1996-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	2,366,160	209,166	0.0884	0.9116	27.47
80.5	2,071,671	76,154	0.0368	0.9632	25.04
81.5	1,860,870	223,627	0.1202	0.8798	24.12
82.5	1,508,546	38,373	0.0254	0.9746	21.22
83.5	1,225,107	12,375	0.0101	0.9899	20.68
84.5	1,184,441	25,387	0.0214	0.9786	20.47
85.5	1,153,000	166,273	0.1442	0.8558	20.04
86.5	982,358	53,967	0.0549	0.9451	17.15
87.5	919,726	4,125	0.0045	0.9955	16.20
88.5	904,309	90,734	0.1003	0.8997	16.13
89.5	813,031	9,172	0.0113	0.9887	14.51
90.5	708,827	3,062	0.0043	0.9957	14.35
91.5	539,892	24,002	0.0445	0.9555	14.29
92.5	295,289	65	0.0002	0.9998	13.65
93.5	223,169	22	0.0001	0.9999	13.65
94.5	187,327	302	0.0016	0.9984	13.65
95.5	111,458	438	0.0039	0.9961	13.63
96.5	99,223	1,758	0.0177	0.9823	13.57
97.5	59,790		0.0000	1.0000	13.33
98.5	48,009	420	0.0087	0.9913	13.33
99.5	34,101		0.0000	1.0000	13.22
100.5	33,783	15,675	0.4640	0.5360	13.22
101.5	15,530		0.0000	1.0000	7.08
102.5	11,839	119	0.0100	0.9900	7.08
103.5	2,070	1,952	0.9431	0.0569	7.01
104.5	93		0.0000	1.0000	0.40
105.5	93		0.0000	1.0000	0.40
106.5	93		0.0000	1.0000	0.40
107.5	93	30	0.3232	0.6768	0.40
108.5	63		0.0000	1.0000	0.27
109.5	52		0.0000	1.0000	0.27
110.5	52		0.0000	1.0000	0.27
111.5	52		0.0000	1.0000	0.27
112.5	52	20	0.3750	0.6250	0.27
113.5	33		0.0000	1.0000	0.17
114.5	33		0.0000	1.0000	0.17
115.5	33		0.0000	1.0000	0.17
116.5	33	33	1.0000		0.17
117.5					

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
ELECTRIC PLANT
ACCOUNT 362.55 STATION EQUIPMENT - RTU
ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
ELECTRIC PLANT

ACCOUNT 362.55 STATION EQUIPMENT - RTU

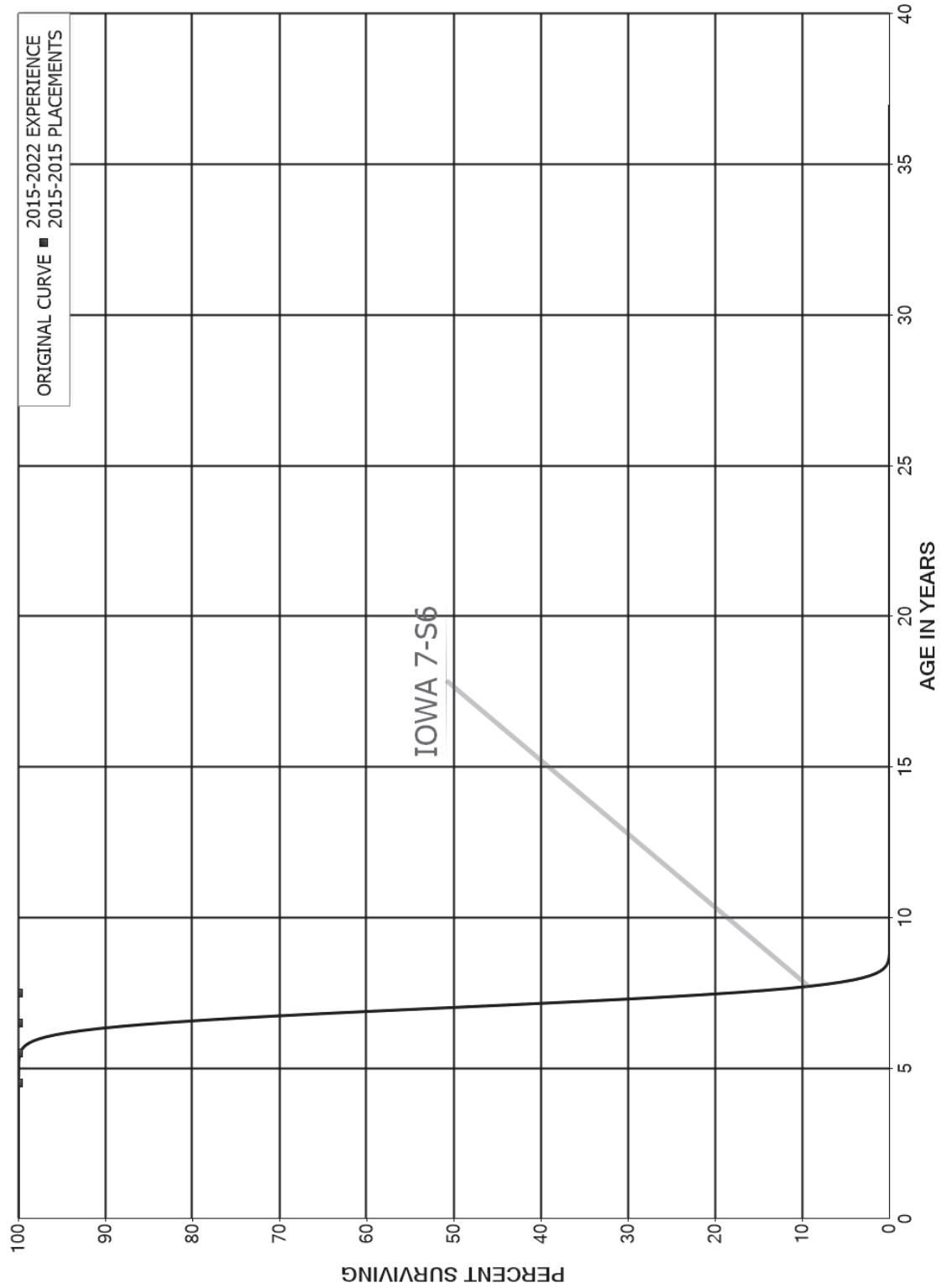
ORIGINAL LIFE TABLE

PLACEMENT BAND 1989-2022

EXPERIENCE BAND 1996-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	43,136,940		0.0000	1.0000	100.00
0.5	45,108,190		0.0000	1.0000	100.00
1.5	44,555,142		0.0000	1.0000	100.00
2.5	42,299,030		0.0000	1.0000	100.00
3.5	42,970,400		0.0000	1.0000	100.00
4.5	45,659,512		0.0000	1.0000	100.00
5.5	48,076,349		0.0000	1.0000	100.00
6.5	47,717,033		0.0000	1.0000	100.00
7.5	45,401,904	43,943	0.0010	0.9990	100.00
8.5	43,153,687		0.0000	1.0000	99.90
9.5	39,862,919	19,750	0.0005	0.9995	99.90
10.5	36,332,482	80,001	0.0022	0.9978	99.85
11.5	33,241,612	5,000	0.0002	0.9998	99.63
12.5	31,038,276	45,000	0.0014	0.9986	99.62
13.5	29,744,217	1,000	0.0000	1.0000	99.47
14.5	29,406,322	171,487	0.0058	0.9942	99.47
15.5	29,134,337	1,198	0.0000	1.0000	98.89
16.5	29,070,508	71,594	0.0025	0.9975	98.89
17.5	28,944,044	273,945	0.0095	0.9905	98.64
18.5	28,542,184	483,181	0.0169	0.9831	97.71
19.5	27,995,132	642,524	0.0230	0.9770	96.06
20.5	27,375,864	1,103,521	0.0403	0.9597	93.85
21.5	26,152,933	1,244,776	0.0476	0.9524	90.07
22.5	23,640,088	623,562	0.0264	0.9736	85.78
23.5	21,233,666	334,875	0.0158	0.9842	83.52
24.5	20,556,430	354,000	0.0172	0.9828	82.20
25.5	18,351,574	37,000	0.0020	0.9980	80.79
26.5	16,628,885	714,597	0.0430	0.9570	80.62
27.5	13,161,591	350,000	0.0266	0.9734	77.16
28.5	9,943,746	666,819	0.0671	0.9329	75.11
29.5	5,639,618	155,000	0.0275	0.9725	70.07
30.5	3,385,719	30,000	0.0089	0.9911	68.14
31.5	1,271,144	55,000	0.0433	0.9567	67.54
32.5	151,126		0.0000	1.0000	64.62
33.5					64.62

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
ELECTRIC PLANT
ACCOUNT 362.75 STATION EQUIPMENT - EMS
ORIGINAL AND SMOOTH SURVIVOR CURVES



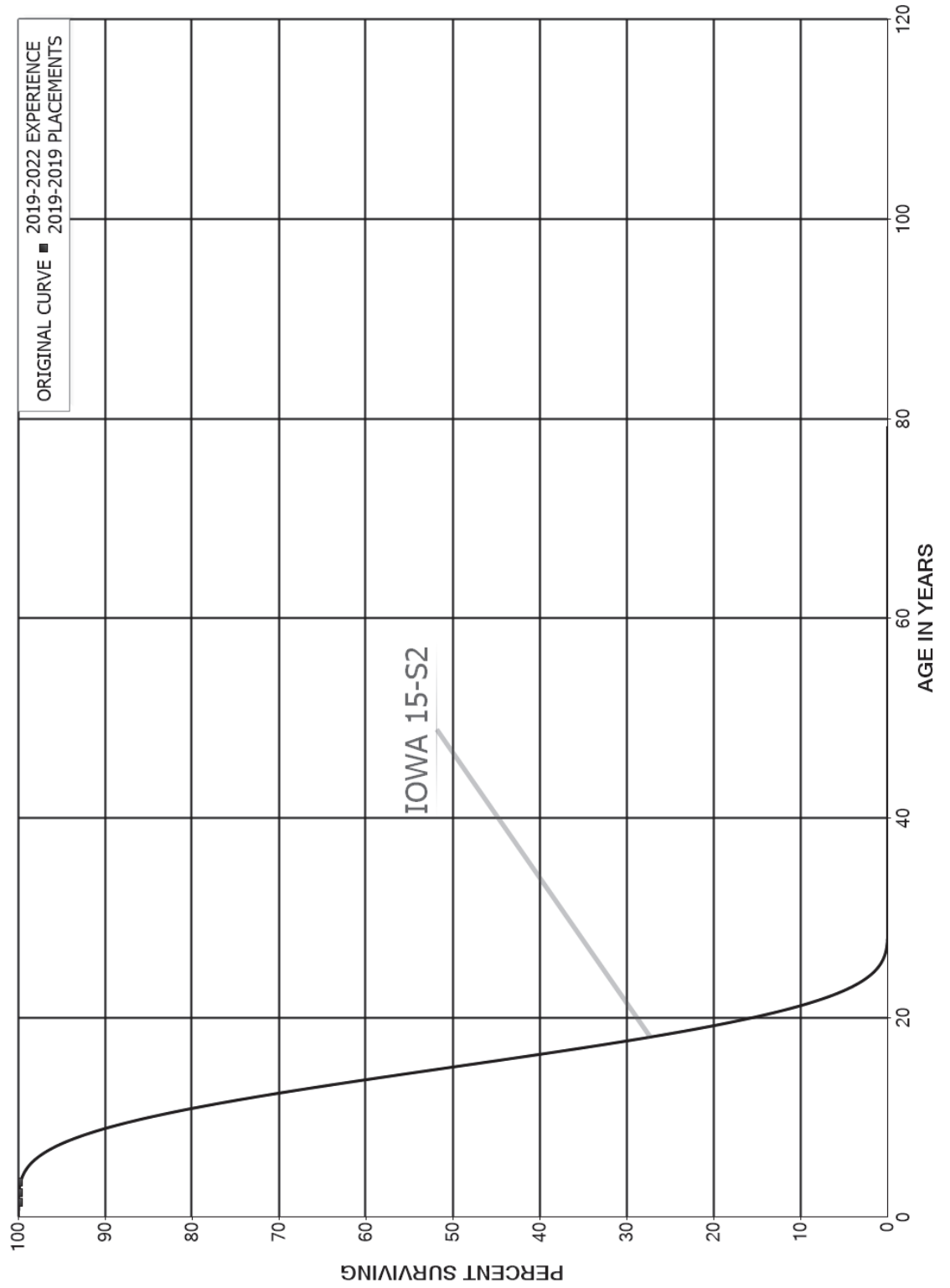
NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
ELECTRIC PLANT

ACCOUNT 362.75 STATION EQUIPMENT - EMS

ORIGINAL LIFE TABLE

PLACEMENT BAND 2015-2015			EXPERIENCE BAND 2015-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	44,923,377		0.0000	1.0000	100.00
0.5	44,923,377		0.0000	1.0000	100.00
1.5	44,923,377		0.0000	1.0000	100.00
2.5	44,923,377		0.0000	1.0000	100.00
3.5	44,923,377		0.0000	1.0000	100.00
4.5	44,923,377		0.0000	1.0000	100.00
5.5	44,923,377		0.0000	1.0000	100.00
6.5	44,923,377		0.0000	1.0000	100.00
7.5					100.00

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
ELECTRIC PLANT
ACCOUNT 363.00 BATTERY ENERGY STORAGE
ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
ELECTRIC PLANT

ACCOUNT 363.00 BATTERY ENERGY STORAGE

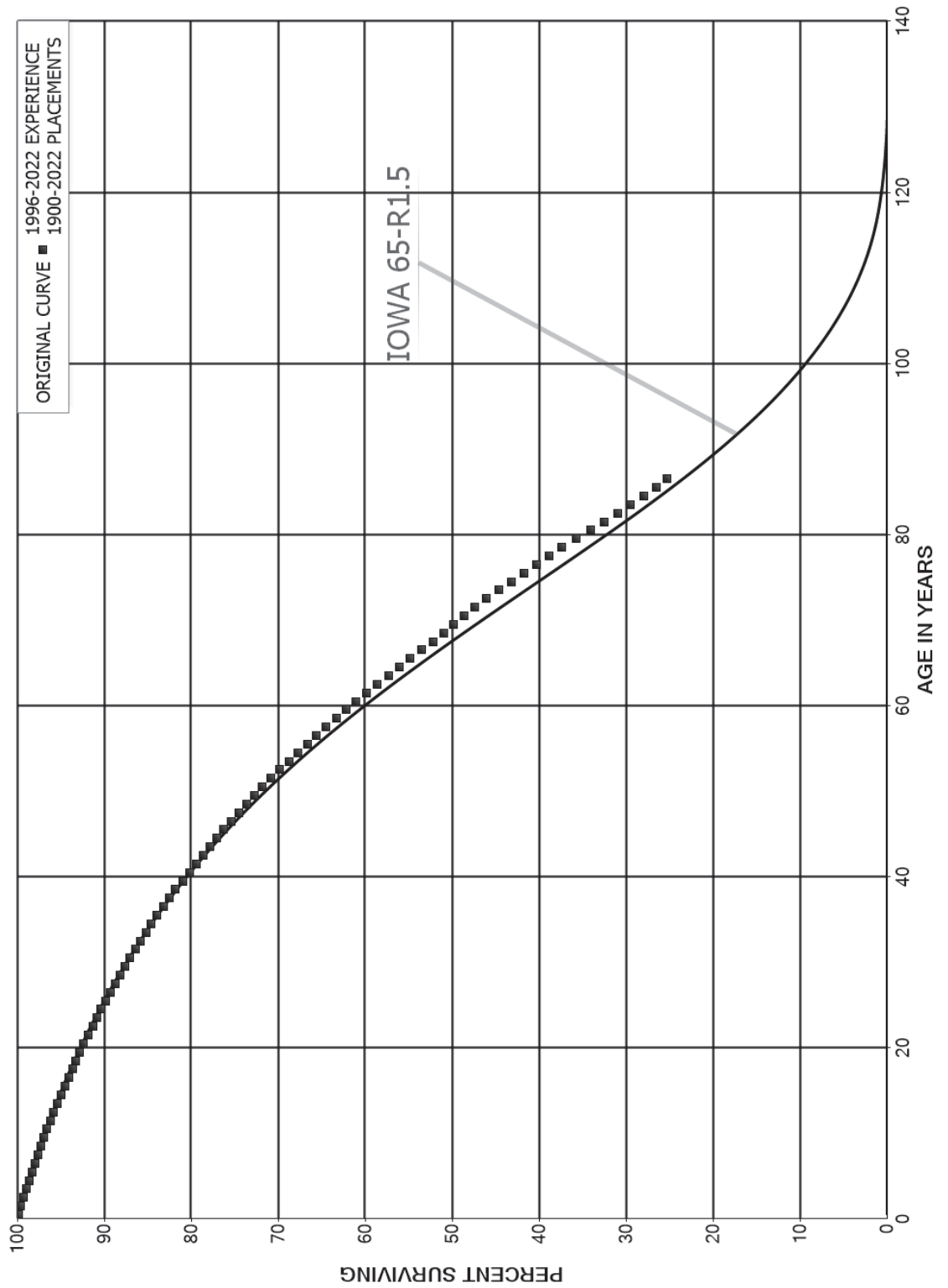
ORIGINAL LIFE TABLE

PLACEMENT BAND 2019-2019

EXPERIENCE BAND 2019-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,685,662		0.0000	1.0000	100.00
0.5	5,685,662		0.0000	1.0000	100.00
1.5	5,685,662		0.0000	1.0000	100.00
2.5	5,685,662		0.0000	1.0000	100.00
3.5					100.00

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
ELECTRIC PLANT
ACCOUNT 364.00 POLES, TOWERS AND FIXTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
ELECTRIC PLANT

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2022

EXPERIENCE BAND 1996-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,041,894,696	1,202,926	0.0012	0.9988	100.00
0.5	1,002,748,868	2,607,658	0.0026	0.9974	99.88
1.5	970,281,128	3,510,466	0.0036	0.9964	99.62
2.5	932,325,670	3,146,457	0.0034	0.9966	99.26
3.5	897,831,367	2,787,513	0.0031	0.9969	98.93
4.5	875,775,875	2,857,081	0.0033	0.9967	98.62
5.5	847,742,711	2,929,385	0.0035	0.9965	98.30
6.5	821,150,893	2,698,776	0.0033	0.9967	97.96
7.5	787,891,193	2,570,154	0.0033	0.9967	97.64
8.5	759,435,760	2,732,701	0.0036	0.9964	97.32
9.5	729,122,711	2,976,488	0.0041	0.9959	96.97
10.5	708,944,512	2,841,537	0.0040	0.9960	96.57
11.5	690,042,092	2,710,562	0.0039	0.9961	96.19
12.5	661,628,083	2,826,392	0.0043	0.9957	95.81
13.5	628,887,054	3,022,421	0.0048	0.9952	95.40
14.5	609,339,687	2,919,185	0.0048	0.9952	94.94
15.5	597,519,257	2,932,317	0.0049	0.9951	94.49
16.5	583,410,915	2,298,517	0.0039	0.9961	94.02
17.5	568,978,188	2,248,680	0.0040	0.9960	93.65
18.5	547,761,499	2,456,414	0.0045	0.9955	93.28
19.5	516,670,843	2,836,962	0.0055	0.9945	92.86
20.5	490,506,483	2,770,399	0.0056	0.9944	92.35
21.5	462,054,104	2,559,391	0.0055	0.9945	91.83
22.5	448,472,184	2,336,263	0.0052	0.9948	91.32
23.5	422,193,501	2,360,029	0.0056	0.9944	90.85
24.5	420,073,181	2,510,398	0.0060	0.9940	90.34
25.5	421,579,903	2,548,263	0.0060	0.9940	89.80
26.5	406,561,765	2,483,082	0.0061	0.9939	89.26
27.5	380,957,148	2,300,217	0.0060	0.9940	88.71
28.5	353,447,125	2,268,831	0.0064	0.9936	88.18
29.5	332,257,039	2,277,056	0.0069	0.9931	87.61
30.5	312,539,374	2,118,046	0.0068	0.9932	87.01
31.5	291,741,713	2,036,524	0.0070	0.9930	86.42
32.5	272,327,116	2,013,220	0.0074	0.9926	85.82
33.5	252,578,692	1,840,562	0.0073	0.9927	85.18
34.5	234,873,988	1,827,309	0.0078	0.9922	84.56
35.5	218,250,794	1,786,593	0.0082	0.9918	83.90
36.5	200,775,428	1,700,660	0.0085	0.9915	83.22
37.5	183,450,682	1,607,936	0.0088	0.9912	82.51
38.5	168,547,258	1,647,671	0.0098	0.9902	81.79

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
ELECTRIC PLANT

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2022

EXPERIENCE BAND 1996-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	152,181,549	1,454,511	0.0096	0.9904	80.99
40.5	137,192,192	1,310,292	0.0096	0.9904	80.22
41.5	123,784,157	1,232,642	0.0100	0.9900	79.45
42.5	113,810,957	1,118,891	0.0098	0.9902	78.66
43.5	105,668,074	1,079,808	0.0102	0.9898	77.89
44.5	98,414,166	1,086,866	0.0110	0.9890	77.09
45.5	91,621,911	1,049,354	0.0115	0.9885	76.24
46.5	84,842,947	983,106	0.0116	0.9884	75.36
47.5	77,848,194	907,776	0.0117	0.9883	74.49
48.5	69,702,759	869,082	0.0125	0.9875	73.62
49.5	62,639,257	796,615	0.0127	0.9873	72.71
50.5	56,338,077	762,203	0.0135	0.9865	71.78
51.5	50,695,877	702,956	0.0139	0.9861	70.81
52.5	46,389,580	706,662	0.0152	0.9848	69.83
53.5	42,287,087	645,202	0.0153	0.9847	68.76
54.5	38,692,079	605,413	0.0156	0.9844	67.71
55.5	35,541,319	573,621	0.0161	0.9839	66.66
56.5	32,763,986	550,357	0.0168	0.9832	65.58
57.5	30,259,989	534,515	0.0177	0.9823	64.48
58.5	27,961,678	508,888	0.0182	0.9818	63.34
59.5	26,055,010	476,932	0.0183	0.9817	62.19
60.5	24,224,550	466,441	0.0193	0.9807	61.05
61.5	22,212,316	472,041	0.0213	0.9787	59.87
62.5	20,108,454	441,390	0.0220	0.9780	58.60
63.5	18,050,969	395,217	0.0219	0.9781	57.31
64.5	16,199,840	362,657	0.0224	0.9776	56.06
65.5	14,428,608	337,954	0.0234	0.9766	54.80
66.5	12,680,169	310,449	0.0245	0.9755	53.52
67.5	11,300,269	263,120	0.0233	0.9767	52.21
68.5	9,963,453	232,084	0.0233	0.9767	50.99
69.5	8,686,190	212,418	0.0245	0.9755	49.81
70.5	7,634,882	195,419	0.0256	0.9744	48.59
71.5	6,815,112	187,726	0.0275	0.9725	47.34
72.5	6,003,746	182,704	0.0304	0.9696	46.04
73.5	5,298,903	176,137	0.0332	0.9668	44.64
74.5	4,636,565	155,505	0.0335	0.9665	43.16
75.5	4,083,722	140,282	0.0344	0.9656	41.71
76.5	3,641,102	126,776	0.0348	0.9652	40.28
77.5	3,298,733	127,564	0.0387	0.9613	38.87
78.5	2,993,600	131,968	0.0441	0.9559	37.37

NATIONAL GRID
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ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2022			EXPERIENCE BAND 1996-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	2,737,862	130,354	0.0476	0.9524	35.72
80.5	2,448,827	109,442	0.0447	0.9553	34.02
81.5	2,205,704	102,233	0.0463	0.9537	32.50
82.5	1,944,241	96,900	0.0498	0.9502	30.99
83.5	1,686,877	87,358	0.0518	0.9482	29.45
84.5	1,425,183	73,290	0.0514	0.9486	27.92
85.5	1,226,025	56,510	0.0461	0.9539	26.49
86.5	987,303	45,387	0.0460	0.9540	25.27
87.5	745,363	31,180	0.0418	0.9582	24.11
88.5	640,730	30,282	0.0473	0.9527	23.10
89.5	557,185	28,111	0.0505	0.9495	22.01
90.5	457,923	21,953	0.0479	0.9521	20.90
91.5	342,810	15,015	0.0438	0.9562	19.89
92.5	248,291	8,875	0.0357	0.9643	19.02
93.5	187,976	6,359	0.0338	0.9662	18.34
94.5	150,699	3,000	0.0199	0.9801	17.72
95.5	127,499	1,215	0.0095	0.9905	17.37
96.5	111,840	1,145	0.0102	0.9898	17.20
97.5	97,488	128	0.0013	0.9987	17.03
98.5	94,665	192	0.0020	0.9980	17.01
99.5	89,225	93	0.0010	0.9990	16.97
100.5	82,691	196	0.0024	0.9976	16.95
101.5	61,830	84	0.0014	0.9986	16.91
102.5	61,367	162	0.0026	0.9974	16.89
103.5	61,039	213	0.0035	0.9965	16.85
104.5	60,826	167	0.0027	0.9973	16.79
105.5	60,425	161	0.0027	0.9973	16.74
106.5	60,249	116	0.0019	0.9981	16.70
107.5	60,097	343	0.0057	0.9943	16.66
108.5	8,533	313	0.0367	0.9633	16.57
109.5	6,376	63	0.0098	0.9902	15.96
110.5	3,401	125	0.0368	0.9632	15.80
111.5	3,275	188	0.0573	0.9427	15.22
112.5	2,979	35	0.0118	0.9882	14.35
113.5	2,943	21	0.0071	0.9929	14.18
114.5	2,923	125	0.0428	0.9572	14.08
115.5	2,797	90	0.0320	0.9680	13.48
116.5	1,937	188	0.0969	0.9031	13.05
117.5	1,750	146	0.0835	0.9165	11.78
118.5	1,604	167	0.1041	0.8959	10.80

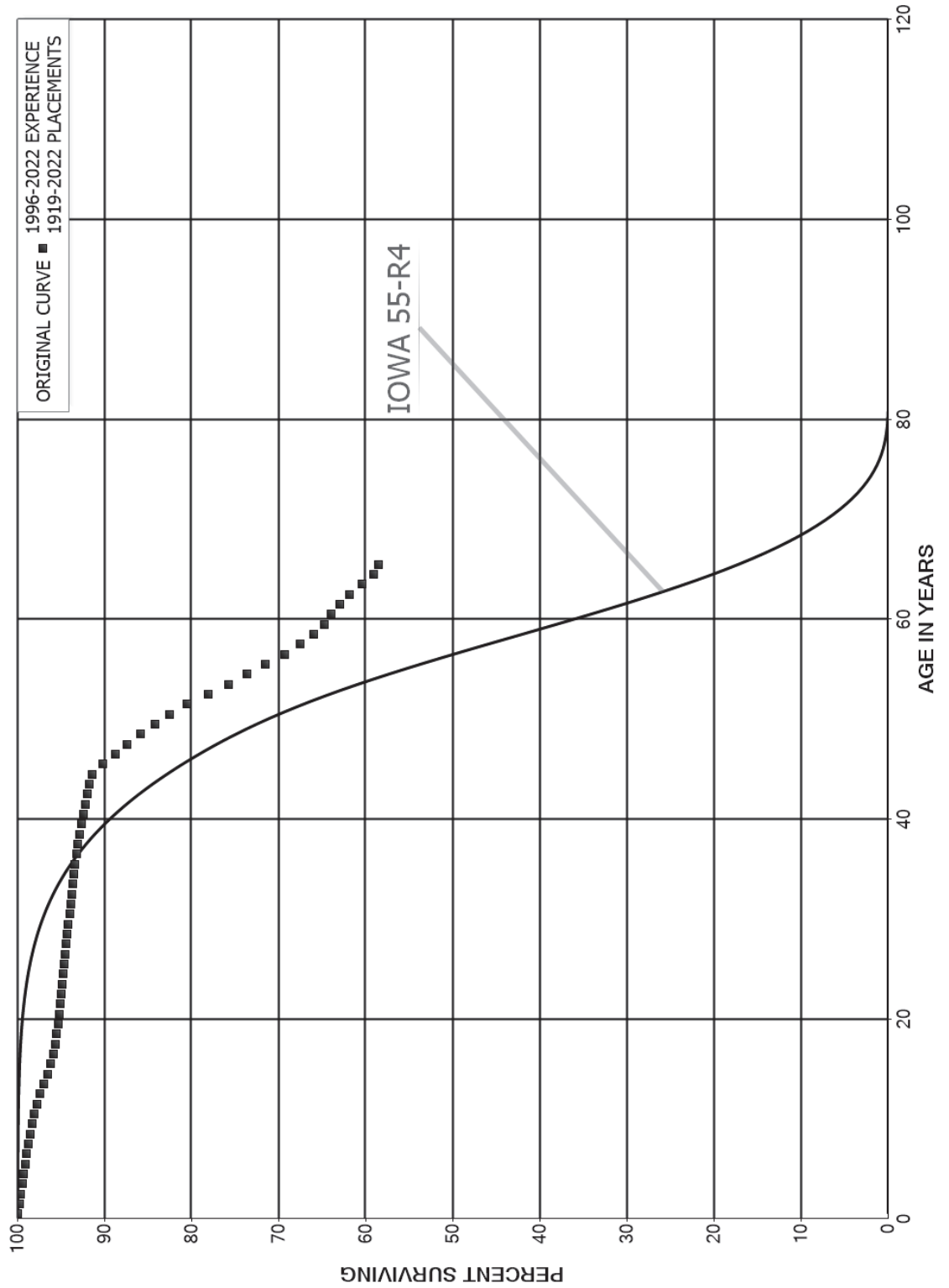
NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
ELECTRIC PLANT

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2022			EXPERIENCE BAND 1996-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
119.5	1,437	271	0.1888	0.8112	9.67	
120.5	1,166	21	0.0179	0.9821	7.85	
121.5	1,145	104	0.0911	0.9089	7.71	
122.5					7.01	

NATIONAL GRID
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ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
ELECTRIC PLANT

ACCOUNTS 365.00 AND 365.03 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2022

EXPERIENCE BAND 1996-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,175,436,681	1,211,846	0.0010	0.9990	100.00
0.5	1,132,988,990	1,406,856	0.0012	0.9988	99.90
1.5	1,086,816,917	1,760,711	0.0016	0.9984	99.77
2.5	1,041,908,751	1,996,296	0.0019	0.9981	99.61
3.5	1,003,333,550	1,616,485	0.0016	0.9984	99.42
4.5	977,756,721	1,654,411	0.0017	0.9983	99.26
5.5	958,099,777	1,754,813	0.0018	0.9982	99.09
6.5	935,848,100	1,851,014	0.0020	0.9980	98.91
7.5	898,580,117	2,078,835	0.0023	0.9977	98.72
8.5	865,828,412	2,132,491	0.0025	0.9975	98.49
9.5	834,733,815	1,909,279	0.0023	0.9977	98.24
10.5	802,044,164	2,282,914	0.0028	0.9972	98.02
11.5	770,448,086	2,929,797	0.0038	0.9962	97.74
12.5	732,344,648	3,268,629	0.0045	0.9955	97.37
13.5	695,131,312	3,169,509	0.0046	0.9954	96.93
14.5	667,342,851	2,405,156	0.0036	0.9964	96.49
15.5	641,672,269	2,050,299	0.0032	0.9968	96.14
16.5	607,129,612	1,307,353	0.0022	0.9978	95.84
17.5	576,376,852	985,993	0.0017	0.9983	95.63
18.5	559,331,310	873,593	0.0016	0.9984	95.47
19.5	540,796,735	710,946	0.0013	0.9987	95.32
20.5	521,664,682	585,081	0.0011	0.9989	95.19
21.5	507,306,299	604,274	0.0012	0.9988	95.09
22.5	491,977,117	453,255	0.0009	0.9991	94.97
23.5	467,619,532	692,855	0.0015	0.9985	94.89
24.5	466,157,375	677,464	0.0015	0.9985	94.74
25.5	470,032,294	600,601	0.0013	0.9987	94.61
26.5	448,654,537	657,121	0.0015	0.9985	94.49
27.5	422,690,261	519,995	0.0012	0.9988	94.35
28.5	390,950,577	423,815	0.0011	0.9989	94.23
29.5	365,766,316	486,611	0.0013	0.9987	94.13
30.5	343,096,869	439,726	0.0013	0.9987	94.00
31.5	321,883,117	444,385	0.0014	0.9986	93.88
32.5	299,051,773	430,148	0.0014	0.9986	93.75
33.5	278,175,890	378,897	0.0014	0.9986	93.62
34.5	258,508,782	376,744	0.0015	0.9985	93.49
35.5	241,885,916	343,511	0.0014	0.9986	93.36
36.5	224,882,578	441,593	0.0020	0.9980	93.22
37.5	207,340,435	380,700	0.0018	0.9982	93.04
38.5	192,633,238	483,954	0.0025	0.9975	92.87

NATIONAL GRID
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ACCOUNTS 365.00 AND 365.03 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2022			EXPERIENCE BAND 1996-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	175,742,875	419,171	0.0024	0.9976	92.64
40.5	159,761,433	354,743	0.0022	0.9978	92.41
41.5	143,811,480	345,492	0.0024	0.9976	92.21
42.5	131,474,127	369,704	0.0028	0.9972	91.99
43.5	122,575,801	408,371	0.0033	0.9967	91.73
44.5	115,088,691	1,629,217	0.0142	0.9858	91.42
45.5	107,267,344	1,608,080	0.0150	0.9850	90.13
46.5	98,397,195	1,568,242	0.0159	0.9841	88.78
47.5	88,677,472	1,501,485	0.0169	0.9831	87.36
48.5	76,985,463	1,490,780	0.0194	0.9806	85.88
49.5	67,299,316	1,385,550	0.0206	0.9794	84.22
50.5	59,086,344	1,395,652	0.0236	0.9764	82.49
51.5	51,781,798	1,589,056	0.0307	0.9693	80.54
52.5	45,655,919	1,371,754	0.0300	0.9700	78.07
53.5	39,635,199	1,085,226	0.0274	0.9726	75.72
54.5	34,549,713	995,777	0.0288	0.9712	73.65
55.5	29,987,783	939,004	0.0313	0.9687	71.53
56.5	25,608,077	653,777	0.0255	0.9745	69.29
57.5	21,778,886	494,079	0.0227	0.9773	67.52
58.5	18,802,639	359,435	0.0191	0.9809	65.99
59.5	16,402,625	197,439	0.0120	0.9880	64.72
60.5	13,993,671	221,492	0.0158	0.9842	63.95
61.5	11,982,861	213,956	0.0179	0.9821	62.93
62.5	9,772,740	230,081	0.0235	0.9765	61.81
63.5	7,595,339	158,154	0.0208	0.9792	60.35
64.5	5,562,192	51,011	0.0092	0.9908	59.10
65.5	3,693,340	34,007	0.0092	0.9908	58.56
66.5	2,088,307	23,715	0.0114	0.9886	58.02
67.5	1,400,623	11,654	0.0083	0.9917	57.36
68.5	738,913	296,935	0.4019	0.5981	56.88
69.5	19,255	434	0.0225	0.9775	34.02
70.5	21,420	692	0.0323	0.9677	33.26
71.5	21,775	733	0.0337	0.9663	32.18
72.5	14,977	1,661	0.1109	0.8891	31.10
73.5	18,705	389	0.0208	0.9792	27.65
74.5	18,192	2,066	0.1136	0.8864	27.07
75.5	16,127	323	0.0200	0.9800	24.00
76.5	64,806	1,214	0.0187	0.9813	23.52
77.5	63,508	47	0.0007	0.9993	23.08
78.5	62,770	88	0.0014	0.9986	23.06

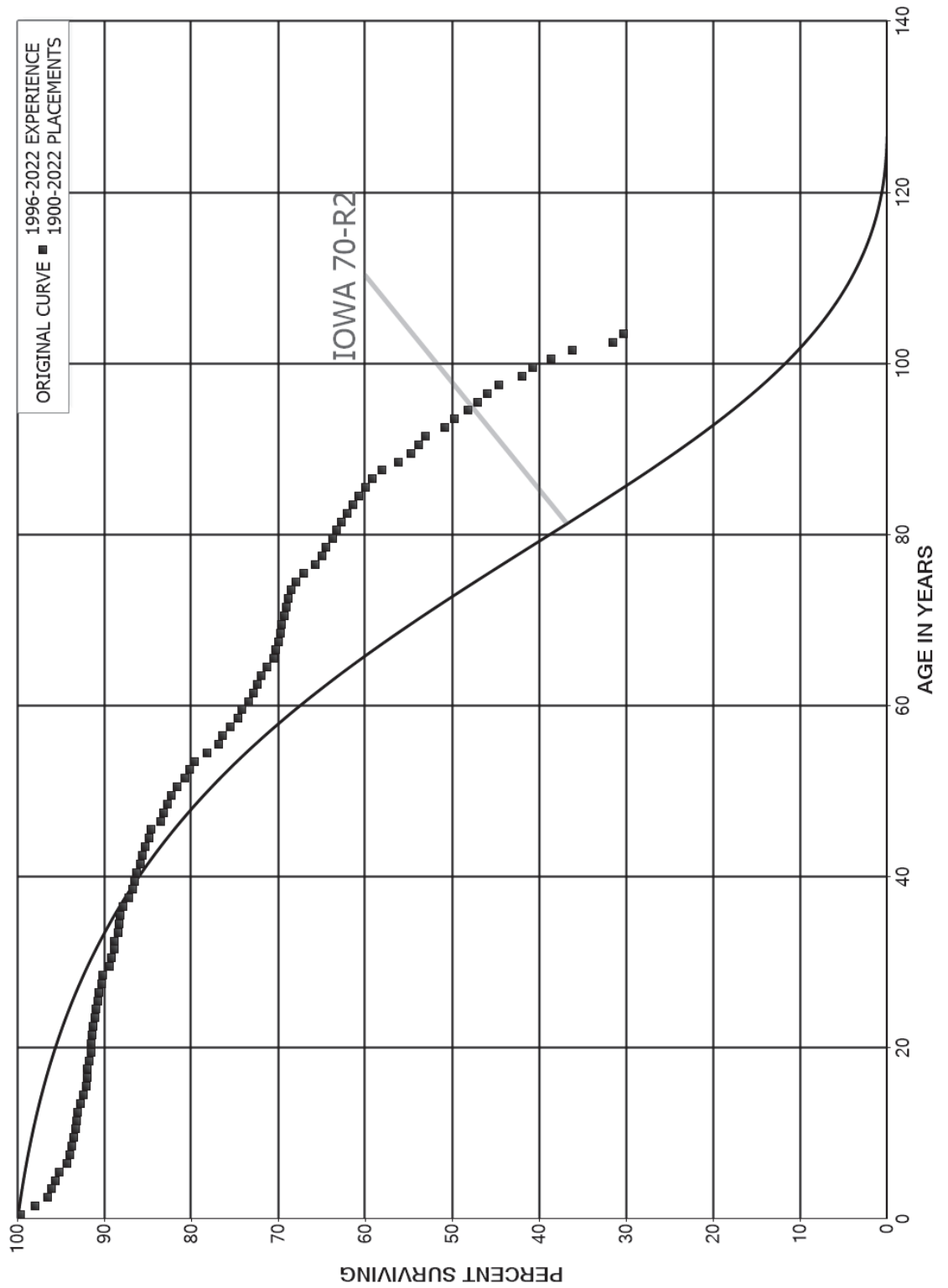
NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
ELECTRIC PLANT

ACCOUNTS 365.00 AND 365.03 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2022			EXPERIENCE BAND 1996-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	62,682	1,124	0.0179	0.9821	23.03	
80.5	61,558	2	0.0000	1.0000	22.62	
81.5	61,615	6,767	0.1098	0.8902	22.62	
82.5	54,534	4,154	0.0762	0.9238	20.13	
83.5	50,380	666	0.0132	0.9868	18.60	
84.5	49,715	900	0.0181	0.9819	18.35	
85.5	48,624	607	0.0125	0.9875	18.02	
86.5	49,578	247	0.0050	0.9950	17.80	
87.5	49,106	103	0.0021	0.9979	17.71	
88.5	49,003	43	0.0009	0.9991	17.67	
89.5	48,960	3	0.0001	0.9999	17.65	
90.5	48,956	13	0.0003	0.9997	17.65	
91.5	48,942	2,123	0.0434	0.9566	17.65	
92.5	44,737	399	0.0089	0.9911	16.88	
93.5	44,334	25	0.0006	0.9994	16.73	
94.5	43,453	49	0.0011	0.9989	16.72	
95.5	43,404	7	0.0002	0.9998	16.70	
96.5	43,397	1	0.0000	1.0000	16.70	
97.5	42,704	23	0.0005	0.9995	16.70	
98.5	42,154		0.0000	1.0000	16.69	
99.5	42,154		0.0000	1.0000	16.69	
100.5	42,154	1,068	0.0253	0.9747	16.69	
101.5	41,087		0.0000	1.0000	16.27	
102.5	41,087	39,464	0.9605	0.0395	16.27	
103.5					0.64	

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
ELECTRIC PLANT
ACCOUNTS 366.10 AND 366.20 UNDERGROUND CONDUIT
ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
ELECTRIC PLANT

ACCOUNTS 366.10 AND 366.20 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2022

EXPERIENCE BAND 1996-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	240,933,807	957,933	0.0040	0.9960	100.00
0.5	222,580,254	3,735,191	0.0168	0.9832	99.60
1.5	198,745,654	2,894,575	0.0146	0.9854	97.93
2.5	180,634,626	913,340	0.0051	0.9949	96.50
3.5	163,167,282	612,155	0.0038	0.9962	96.02
4.5	143,946,905	642,534	0.0045	0.9955	95.66
5.5	132,086,809	1,236,930	0.0094	0.9906	95.23
6.5	121,057,930	435,009	0.0036	0.9964	94.34
7.5	106,692,716	334,100	0.0031	0.9969	94.00
8.5	98,414,173	206,210	0.0021	0.9979	93.70
9.5	93,148,890	184,968	0.0020	0.9980	93.51
10.5	90,576,810	155,732	0.0017	0.9983	93.32
11.5	85,557,979	111,472	0.0013	0.9987	93.16
12.5	82,782,350	308,963	0.0037	0.9963	93.04
13.5	81,628,982	254,116	0.0031	0.9969	92.69
14.5	78,731,127	271,619	0.0034	0.9966	92.40
15.5	77,579,694	91,486	0.0012	0.9988	92.09
16.5	75,313,600	55,782	0.0007	0.9993	91.98
17.5	72,914,500	135,614	0.0019	0.9981	91.91
18.5	71,176,277	139,254	0.0020	0.9980	91.74
19.5	67,519,544	72,003	0.0011	0.9989	91.56
20.5	64,549,233	79,948	0.0012	0.9988	91.46
21.5	63,229,320	67,306	0.0011	0.9989	91.35
22.5	59,769,194	89,081	0.0015	0.9985	91.25
23.5	57,604,509	100,875	0.0018	0.9982	91.11
24.5	58,885,685	113,676	0.0019	0.9981	90.96
25.5	59,554,996	133,687	0.0022	0.9978	90.78
26.5	54,751,524	162,703	0.0030	0.9970	90.58
27.5	52,306,663	97,249	0.0019	0.9981	90.31
28.5	50,231,001	401,238	0.0080	0.9920	90.14
29.5	48,679,360	130,605	0.0027	0.9973	89.42
30.5	46,893,206	158,247	0.0034	0.9966	89.18
31.5	44,416,642	33,361	0.0008	0.9992	88.88
32.5	42,780,735	188,486	0.0044	0.9956	88.81
33.5	42,845,418	88,210	0.0021	0.9979	88.42
34.5	41,554,917	36,073	0.0009	0.9991	88.24
35.5	41,067,748	170,108	0.0041	0.9959	88.16
36.5	39,267,131	255,039	0.0065	0.9935	87.80
37.5	38,259,718	206,503	0.0054	0.9946	87.23
38.5	37,749,856	94,825	0.0025	0.9975	86.75

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ACCOUNTS 366.10 AND 366.20 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2022

EXPERIENCE BAND 1996-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	37,088,031	112,448	0.0030	0.9970	86.54
40.5	35,734,071	167,134	0.0047	0.9953	86.27
41.5	33,898,308	93,158	0.0027	0.9973	85.87
42.5	31,493,611	135,130	0.0043	0.9957	85.64
43.5	30,791,790	139,767	0.0045	0.9955	85.27
44.5	30,471,408	95,305	0.0031	0.9969	84.88
45.5	29,596,956	405,247	0.0137	0.9863	84.62
46.5	28,338,307	110,464	0.0039	0.9961	83.46
47.5	26,280,313	122,513	0.0047	0.9953	83.13
48.5	23,615,981	123,265	0.0052	0.9948	82.74
49.5	22,635,304	193,620	0.0086	0.9914	82.31
50.5	20,544,326	227,176	0.0111	0.9889	81.61
51.5	18,702,874	119,233	0.0064	0.9936	80.71
52.5	18,013,016	128,948	0.0072	0.9928	80.19
53.5	16,292,352	297,597	0.0183	0.9817	79.62
54.5	15,177,326	247,144	0.0163	0.9837	78.16
55.5	14,723,329	103,336	0.0070	0.9930	76.89
56.5	14,316,035	160,667	0.0112	0.9888	76.35
57.5	13,815,607	153,168	0.0111	0.9889	75.49
58.5	13,404,634	90,845	0.0068	0.9932	74.66
59.5	13,139,999	140,264	0.0107	0.9893	74.15
60.5	12,220,866	91,191	0.0075	0.9925	73.36
61.5	12,017,872	67,166	0.0056	0.9944	72.81
62.5	11,503,848	72,685	0.0063	0.9937	72.40
63.5	10,938,893	92,738	0.0085	0.9915	71.95
64.5	12,433,770	152,234	0.0122	0.9878	71.34
65.5	12,676,268	35,375	0.0028	0.9972	70.46
66.5	12,070,277	48,768	0.0040	0.9960	70.27
67.5	11,649,297	35,784	0.0031	0.9969	69.98
68.5	11,261,605	32,083	0.0028	0.9972	69.77
69.5	11,578,349	47,676	0.0041	0.9959	69.57
70.5	11,553,174	37,268	0.0032	0.9968	69.28
71.5	11,655,829	33,239	0.0029	0.9971	69.06
72.5	11,570,521	62,464	0.0054	0.9946	68.86
73.5	11,513,229	98,255	0.0085	0.9915	68.49
74.5	11,296,601	147,925	0.0131	0.9869	67.91
75.5	11,138,439	216,647	0.0195	0.9805	67.02
76.5	10,974,353	120,949	0.0110	0.9890	65.71
77.5	11,022,642	87,221	0.0079	0.9921	64.99
78.5	11,275,379	126,440	0.0112	0.9888	64.47

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ACCOUNTS 366.10 AND 366.20 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2022

EXPERIENCE BAND 1996-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	11,094,560	73,743	0.0066	0.9934	63.75
80.5	10,879,276	102,778	0.0094	0.9906	63.33
81.5	10,684,527	119,205	0.0112	0.9888	62.73
82.5	10,345,710	99,598	0.0096	0.9904	62.03
83.5	9,964,798	119,635	0.0120	0.9880	61.43
84.5	9,315,994	117,767	0.0126	0.9874	60.70
85.5	9,139,387	111,893	0.0122	0.9878	59.93
86.5	8,701,998	169,820	0.0195	0.9805	59.19
87.5	8,418,163	264,011	0.0314	0.9686	58.04
88.5	7,972,424	211,450	0.0265	0.9735	56.22
89.5	7,648,228	117,700	0.0154	0.9846	54.73
90.5	7,070,654	111,667	0.0158	0.9842	53.89
91.5	4,784,144	194,102	0.0406	0.9594	53.03
92.5	3,771,847	85,936	0.0228	0.9772	50.88
93.5	3,616,032	109,632	0.0303	0.9697	49.72
94.5	3,253,301	76,457	0.0235	0.9765	48.22
95.5	2,989,475	74,325	0.0249	0.9751	47.08
96.5	2,559,560	73,448	0.0287	0.9713	45.91
97.5	2,256,874	135,979	0.0603	0.9397	44.59
98.5	1,768,160	52,098	0.0295	0.9705	41.91
99.5	1,581,845	78,847	0.0498	0.9502	40.67
100.5	1,401,905	88,127	0.0629	0.9371	38.65
101.5	1,262,405	166,105	0.1316	0.8684	36.22
102.5	1,007,986	38,133	0.0378	0.9622	31.45
103.5	926,737	39,774	0.0429	0.9571	30.26
104.5	691,021	66,878	0.0968	0.9032	28.96
105.5	440,050	19,773	0.0449	0.9551	26.16
106.5	369,420	9,091	0.0246	0.9754	24.98
107.5	341,525	9,054	0.0265	0.9735	24.37
108.5	273,384	2,299	0.0084	0.9916	23.72
109.5	190,698	1,502	0.0079	0.9921	23.52
110.5	128,650	5,654	0.0440	0.9560	23.34
111.5	119,891	1,098	0.0092	0.9908	22.31
112.5	118,504	2,538	0.0214	0.9786	22.11
113.5	113,586	235	0.0021	0.9979	21.63
114.5	68,521	157	0.0023	0.9977	21.59
115.5	66,609	274	0.0041	0.9959	21.54
116.5	60,619	181	0.0030	0.9970	21.45
117.5	51,745	138	0.0027	0.9973	21.39
118.5	45,152	34	0.0008	0.9992	21.33

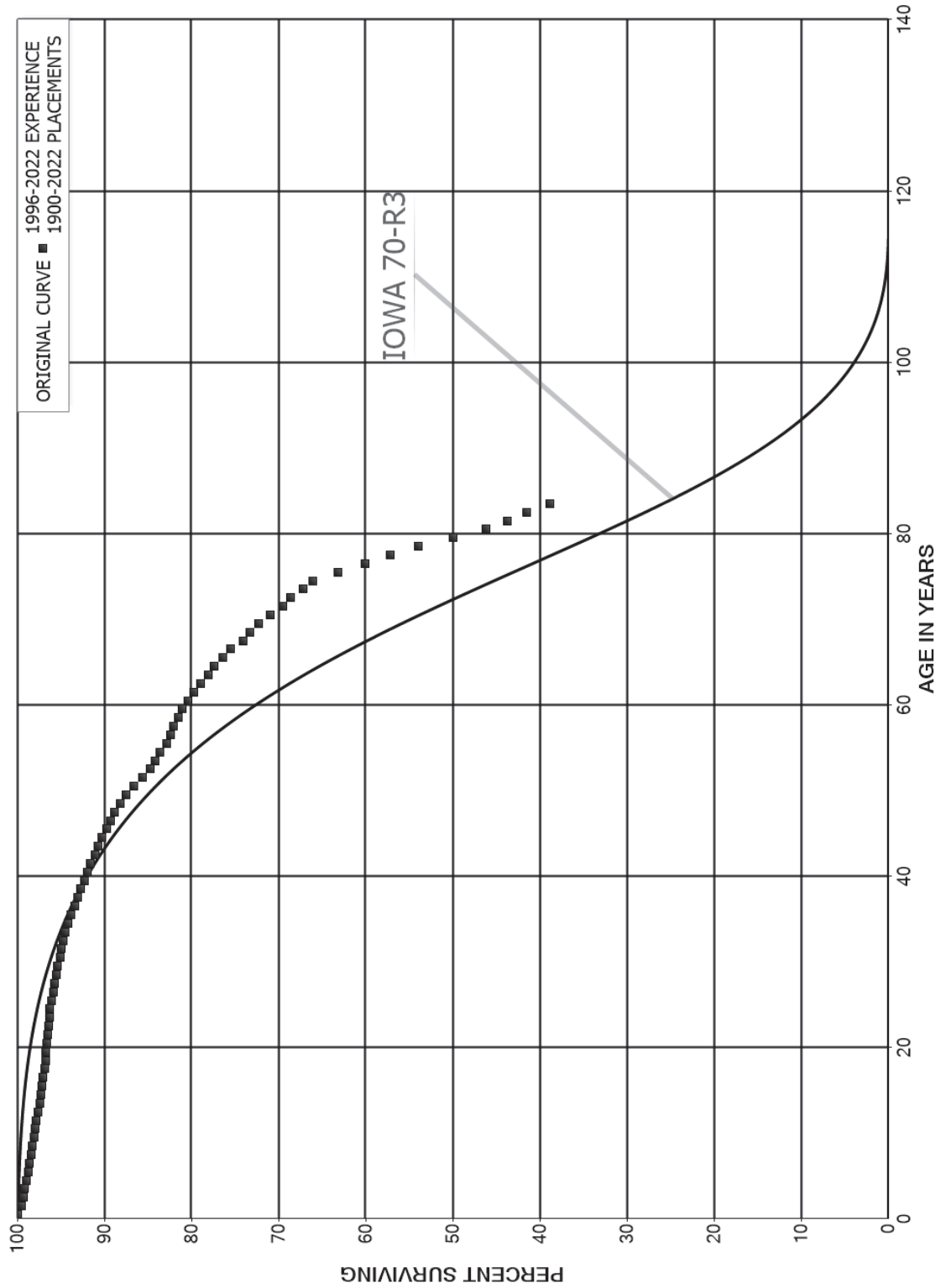
NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
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ACCOUNTS 366.10 AND 366.20 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2022			EXPERIENCE BAND 1996-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	21,870	15	0.0007	0.9993	21.31
120.5	18,469	0	0.0000	1.0000	21.30
121.5	16,890		0.0000	1.0000	21.30
122.5					21.30

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ACCOUNT 367.10 UNDERGROUND CONDUCTORS AND DEVICES
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ACCOUNT 367.10 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2022

EXPERIENCE BAND 1996-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	662,153,262	668,592	0.0010	0.9990	100.00
0.5	645,427,679	2,358,750	0.0037	0.9963	99.90
1.5	615,576,059	1,290,079	0.0021	0.9979	99.53
2.5	577,344,792	1,052,487	0.0018	0.9982	99.33
3.5	545,284,229	1,004,577	0.0018	0.9982	99.14
4.5	526,658,186	983,804	0.0019	0.9981	98.96
5.5	504,698,151	988,882	0.0020	0.9980	98.78
6.5	476,502,389	745,181	0.0016	0.9984	98.58
7.5	457,597,022	867,715	0.0019	0.9981	98.43
8.5	434,207,917	667,605	0.0015	0.9985	98.24
9.5	421,212,062	651,049	0.0015	0.9985	98.09
10.5	407,372,297	630,496	0.0015	0.9985	97.94
11.5	382,469,560	796,963	0.0021	0.9979	97.79
12.5	366,024,042	602,666	0.0016	0.9984	97.58
13.5	353,538,006	614,717	0.0017	0.9983	97.42
14.5	338,974,038	428,415	0.0013	0.9987	97.25
15.5	324,446,707	388,033	0.0012	0.9988	97.13
16.5	308,933,455	516,153	0.0017	0.9983	97.02
17.5	291,510,473	243,131	0.0008	0.9992	96.85
18.5	276,793,953	290,433	0.0010	0.9990	96.77
19.5	261,274,150	190,953	0.0007	0.9993	96.67
20.5	250,510,351	182,772	0.0007	0.9993	96.60
21.5	240,930,005	291,526	0.0012	0.9988	96.53
22.5	226,326,538	254,924	0.0011	0.9989	96.41
23.5	215,159,894	143,500	0.0007	0.9993	96.30
24.5	212,145,750	359,226	0.0017	0.9983	96.24
25.5	213,066,268	423,563	0.0020	0.9980	96.08
26.5	196,452,968	394,311	0.0020	0.9980	95.89
27.5	170,148,773	344,452	0.0020	0.9980	95.69
28.5	160,690,594	253,105	0.0016	0.9984	95.50
29.5	151,953,922	366,390	0.0024	0.9976	95.35
30.5	143,083,643	238,075	0.0017	0.9983	95.12
31.5	132,184,588	276,415	0.0021	0.9979	94.96
32.5	121,193,547	364,456	0.0030	0.9970	94.76
33.5	110,993,130	316,389	0.0029	0.9971	94.48
34.5	100,415,651	370,091	0.0037	0.9963	94.21
35.5	90,830,280	417,055	0.0046	0.9954	93.86
36.5	81,975,093	329,870	0.0040	0.9960	93.43
37.5	75,341,015	274,715	0.0036	0.9964	93.05
38.5	70,260,641	293,552	0.0042	0.9958	92.72

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ACCOUNT 367.10 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2022			EXPERIENCE BAND 1996-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	65,307,119	250,288	0.0038	0.9962	92.33
40.5	59,589,799	235,690	0.0040	0.9960	91.97
41.5	53,340,197	295,210	0.0055	0.9945	91.61
42.5	47,094,417	200,899	0.0043	0.9957	91.10
43.5	42,376,998	192,005	0.0045	0.9955	90.71
44.5	38,385,409	257,508	0.0067	0.9933	90.30
45.5	34,357,110	173,356	0.0050	0.9950	89.70
46.5	31,063,781	159,011	0.0051	0.9949	89.24
47.5	25,262,967	173,289	0.0069	0.9931	88.79
48.5	20,384,525	153,875	0.0075	0.9925	88.18
49.5	17,903,161	188,809	0.0105	0.9895	87.51
50.5	15,433,813	170,848	0.0111	0.9889	86.59
51.5	13,389,590	135,800	0.0101	0.9899	85.63
52.5	12,238,850	92,246	0.0075	0.9925	84.76
53.5	11,057,294	74,117	0.0067	0.9933	84.12
54.5	10,538,611	94,903	0.0090	0.9910	83.56
55.5	10,041,092	52,507	0.0052	0.9948	82.81
56.5	9,635,573	41,222	0.0043	0.9957	82.38
57.5	9,088,562	61,476	0.0068	0.9932	82.02
58.5	8,667,728	46,843	0.0054	0.9946	81.47
59.5	8,173,812	66,107	0.0081	0.9919	81.03
60.5	7,535,204	65,170	0.0086	0.9914	80.37
61.5	7,155,493	65,620	0.0092	0.9908	79.68
62.5	6,607,188	70,504	0.0107	0.9893	78.95
63.5	6,248,089	55,273	0.0088	0.9912	78.10
64.5	5,502,303	70,737	0.0129	0.9871	77.41
65.5	4,921,479	55,773	0.0113	0.9887	76.42
66.5	4,366,568	83,914	0.0192	0.9808	75.55
67.5	3,965,570	41,000	0.0103	0.9897	74.10
68.5	3,620,875	51,762	0.0143	0.9857	73.33
69.5	3,356,848	62,571	0.0186	0.9814	72.29
70.5	3,132,483	63,776	0.0204	0.9796	70.94
71.5	2,830,812	36,754	0.0130	0.9870	69.49
72.5	2,641,472	53,935	0.0204	0.9796	68.59
73.5	2,476,742	39,883	0.0161	0.9839	67.19
74.5	2,330,531	103,465	0.0444	0.9556	66.11
75.5	2,221,367	109,518	0.0493	0.9507	63.17
76.5	2,087,080	101,184	0.0485	0.9515	60.06
77.5	1,979,573	112,110	0.0566	0.9434	57.15
78.5	1,902,248	140,374	0.0738	0.9262	53.91

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ACCOUNT 367.10 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2022			EXPERIENCE BAND 1996-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,772,138	133,708	0.0755	0.9245	49.93
80.5	1,563,220	83,553	0.0534	0.9466	46.17
81.5	1,341,393	66,840	0.0498	0.9502	43.70
82.5	1,205,414	77,103	0.0640	0.9360	41.52
83.5	875,280	68,387	0.0781	0.9219	38.86
84.5	682,824	66,855	0.0979	0.9021	35.83
85.5	518,545	10,194	0.0197	0.9803	32.32
86.5	471,444	21,402	0.0454	0.9546	31.68
87.5	399,234	16,139	0.0404	0.9596	30.25
88.5	373,515	8,442	0.0226	0.9774	29.02
89.5	359,539	13,374	0.0372	0.9628	28.37
90.5	312,380	17,984	0.0576	0.9424	27.31
91.5	287,672	25,100	0.0873	0.9127	25.74
92.5	248,128	17,408	0.0702	0.9298	23.49
93.5	226,485	6,922	0.0306	0.9694	21.85
94.5	233,227	10,742	0.0461	0.9539	21.18
95.5	218,373	13,341	0.0611	0.9389	20.20
96.5	188,716	4,147	0.0220	0.9780	18.97
97.5	177,826	5,544	0.0312	0.9688	18.55
98.5	171,974	3,571	0.0208	0.9792	17.97
99.5	161,068	1,750	0.0109	0.9891	17.60
100.5	151,122	1,975	0.0131	0.9869	17.41
101.5	147,865	2,072	0.0140	0.9860	17.18
102.5	138,966	2,268	0.0163	0.9837	16.94
103.5	131,073	35,400	0.2701	0.7299	16.66
104.5	92,298	19,001	0.2059	0.7941	12.16
105.5	57,831	5,408	0.0935	0.9065	9.66
106.5	50,801	2,909	0.0573	0.9427	8.76
107.5	46,501	1,086	0.0233	0.9767	8.25
108.5	42,788	1,996	0.0466	0.9534	8.06
109.5	29,316	653	0.0223	0.9777	7.69
110.5	27,916	1,810	0.0648	0.9352	7.51
111.5	26,106	143	0.0055	0.9945	7.03
112.5	25,963	373	0.0144	0.9856	6.99
113.5	25,590		0.0000	1.0000	6.89
114.5	25,590		0.0000	1.0000	6.89
115.5	25,590	146	0.0057	0.9943	6.89
116.5	25,444	3,318	0.1304	0.8696	6.85
117.5	22,126	106	0.0048	0.9952	5.96
118.5	22,020	9	0.0004	0.9996	5.93

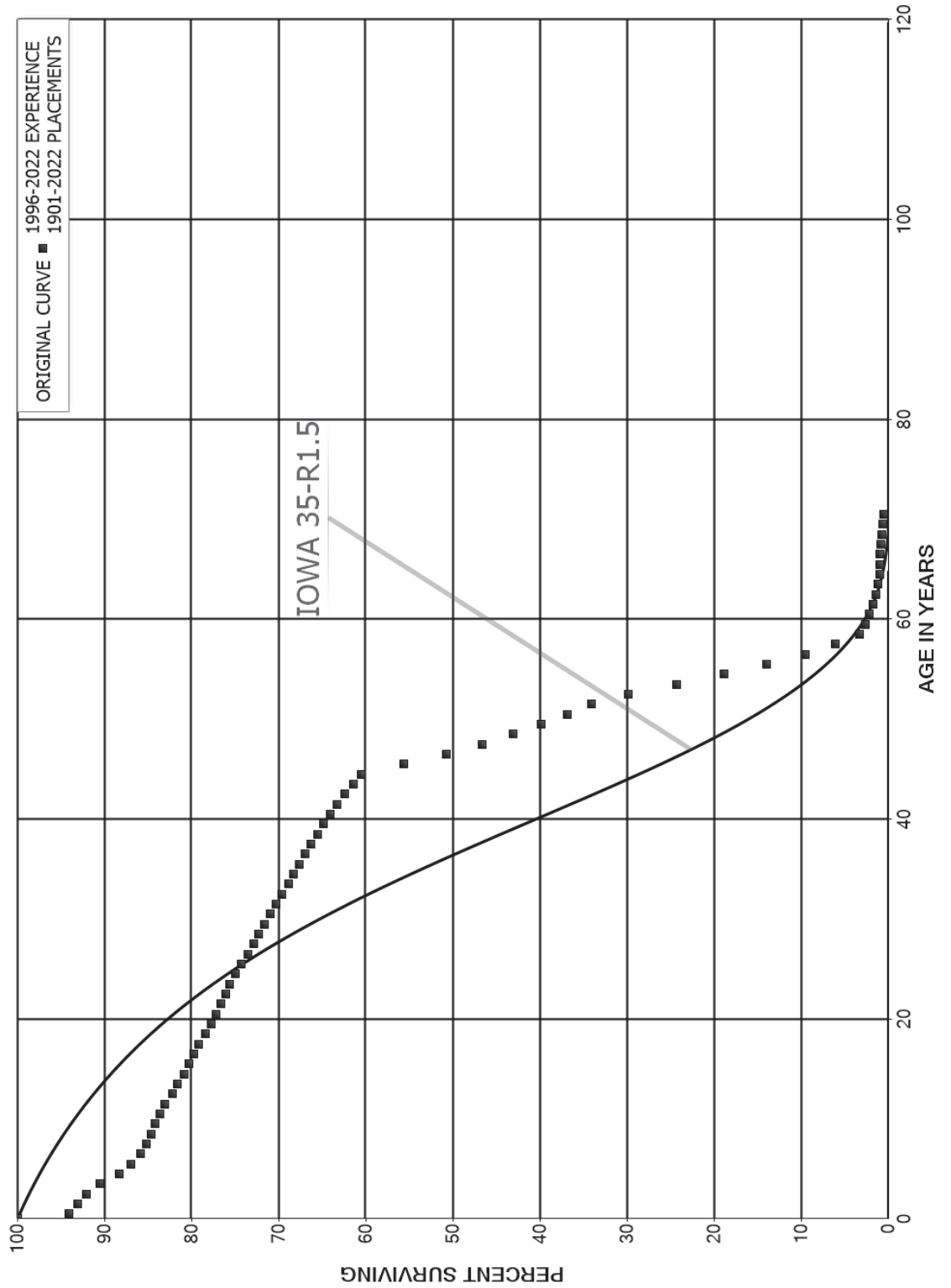
NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
ELECTRIC PLANT

ACCOUNT 367.10 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2022			EXPERIENCE BAND 1996-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
119.5	22,010	185	0.0084	0.9916	5.93	
120.5	21,826	59	0.0027	0.9973	5.88	
121.5	21,745	552	0.0254	0.9746	5.86	
122.5					5.71	

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ACCOUNTS 368.10, 368.20 AND 368.30 LINE TRANSFORMERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



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NIAGARA MOHAWK POWER CORPORATION
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ACCOUNTS 368.10, 368.20 AND 368.30 LINE TRANSFORMERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1901-2022

EXPERIENCE BAND 1996-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,036,222,229	60,955,762	0.0588	0.9412	100.00
0.5	908,076,163	10,526,206	0.0116	0.9884	94.12
1.5	866,748,253	8,779,846	0.0101	0.9899	93.03
2.5	846,903,866	14,889,940	0.0176	0.9824	92.08
3.5	813,476,671	19,430,744	0.0239	0.9761	90.47
4.5	787,259,445	12,076,609	0.0153	0.9847	88.30
5.5	775,431,735	9,547,659	0.0123	0.9877	86.95
6.5	760,757,656	6,272,181	0.0082	0.9918	85.88
7.5	740,797,976	5,086,602	0.0069	0.9931	85.17
8.5	709,880,485	3,665,621	0.0052	0.9948	84.59
9.5	704,970,867	4,907,679	0.0070	0.9930	84.15
10.5	685,732,491	4,012,278	0.0059	0.9941	83.56
11.5	661,501,943	6,879,716	0.0104	0.9896	83.07
12.5	617,439,660	4,499,907	0.0073	0.9927	82.21
13.5	588,433,917	5,278,688	0.0090	0.9910	81.61
14.5	555,358,193	3,705,507	0.0067	0.9933	80.88
15.5	520,557,299	3,720,701	0.0071	0.9929	80.34
16.5	496,312,752	3,944,133	0.0079	0.9921	79.77
17.5	457,299,723	4,009,029	0.0088	0.9912	79.13
18.5	445,688,510	3,824,444	0.0086	0.9914	78.44
19.5	425,019,862	3,196,465	0.0075	0.9925	77.76
20.5	401,970,450	2,955,618	0.0074	0.9926	77.18
21.5	386,514,291	2,583,381	0.0067	0.9933	76.61
22.5	375,529,095	2,529,607	0.0067	0.9933	76.10
23.5	370,622,191	2,991,862	0.0081	0.9919	75.59
24.5	364,043,330	3,229,045	0.0089	0.9911	74.98
25.5	353,758,167	3,696,268	0.0104	0.9896	74.31
26.5	344,543,577	3,164,205	0.0092	0.9908	73.54
27.5	329,590,501	2,662,670	0.0081	0.9919	72.86
28.5	311,124,602	2,677,288	0.0086	0.9914	72.27
29.5	287,133,398	2,837,008	0.0099	0.9901	71.65
30.5	266,715,251	2,549,264	0.0096	0.9904	70.94
31.5	240,259,834	2,382,807	0.0099	0.9901	70.26
32.5	223,381,244	2,201,662	0.0099	0.9901	69.57
33.5	201,492,825	1,871,925	0.0093	0.9907	68.88
34.5	184,144,023	1,750,515	0.0095	0.9905	68.24
35.5	167,749,202	1,528,737	0.0091	0.9909	67.59
36.5	148,651,219	1,522,628	0.0102	0.9898	66.98
37.5	134,092,780	1,546,079	0.0115	0.9885	66.29
38.5	124,299,821	1,263,303	0.0102	0.9898	65.53

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ACCOUNTS 368.10, 368.20 AND 368.30 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2022

EXPERIENCE BAND 1996-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	115,586,239	1,377,403	0.0119	0.9881	64.86
40.5	108,253,367	1,432,462	0.0132	0.9868	64.09
41.5	99,816,553	1,300,494	0.0130	0.9870	63.24
42.5	93,350,813	1,445,997	0.0155	0.9845	62.42
43.5	84,883,722	1,345,535	0.0159	0.9841	61.45
44.5	77,570,145	6,201,778	0.0800	0.9200	60.48
45.5	65,619,079	5,775,643	0.0880	0.9120	55.64
46.5	56,918,509	4,655,683	0.0818	0.9182	50.74
47.5	51,323,612	3,933,142	0.0766	0.9234	46.59
48.5	42,331,919	3,167,139	0.0748	0.9252	43.02
49.5	33,783,783	2,536,502	0.0751	0.9249	39.80
50.5	27,022,713	2,019,912	0.0747	0.9253	36.81
51.5	22,133,015	2,734,916	0.1236	0.8764	34.06
52.5	19,422,532	3,648,038	0.1878	0.8122	29.85
53.5	15,865,614	3,555,051	0.2241	0.7759	24.25
54.5	12,507,597	3,229,703	0.2582	0.7418	18.81
55.5	9,504,640	3,061,594	0.3221	0.6779	13.96
56.5	6,693,556	2,392,608	0.3574	0.6426	9.46
57.5	4,388,955	2,037,129	0.4641	0.5359	6.08
58.5	2,478,257	511,088	0.2062	0.7938	3.26
59.5	2,144,942	372,468	0.1736	0.8264	2.59
60.5	1,857,386	388,767	0.2093	0.7907	2.14
61.5	1,506,684	305,657	0.2029	0.7971	1.69
62.5	1,220,565	179,639	0.1472	0.8528	1.35
63.5	1,081,570	137,630	0.1272	0.8728	1.15
64.5	1,052,188	47,509	0.0452	0.9548	1.00
65.5	1,165,895	58,622	0.0503	0.9497	0.96
66.5	1,249,952	88,053	0.0704	0.9296	0.91
67.5	1,219,445	146,555	0.1202	0.8798	0.84
68.5	1,130,982	181,938	0.1609	0.8391	0.74
69.5	1,126,231	187,128	0.1662	0.8338	0.62
70.5	990,537	185,544	0.1873	0.8127	0.52
71.5	849,383	117,177	0.1380	0.8620	0.42
72.5	785,289	126,303	0.1608	0.8392	0.36
73.5	691,839	89,343	0.1291	0.8709	0.31
74.5	634,715	43,462	0.0685	0.9315	0.27
75.5	646,407	39,269	0.0608	0.9392	0.25
76.5	632,376	51,872	0.0820	0.9180	0.23
77.5	620,697	89,992	0.1450	0.8550	0.21
78.5	544,224	125,133	0.2299	0.7701	0.18

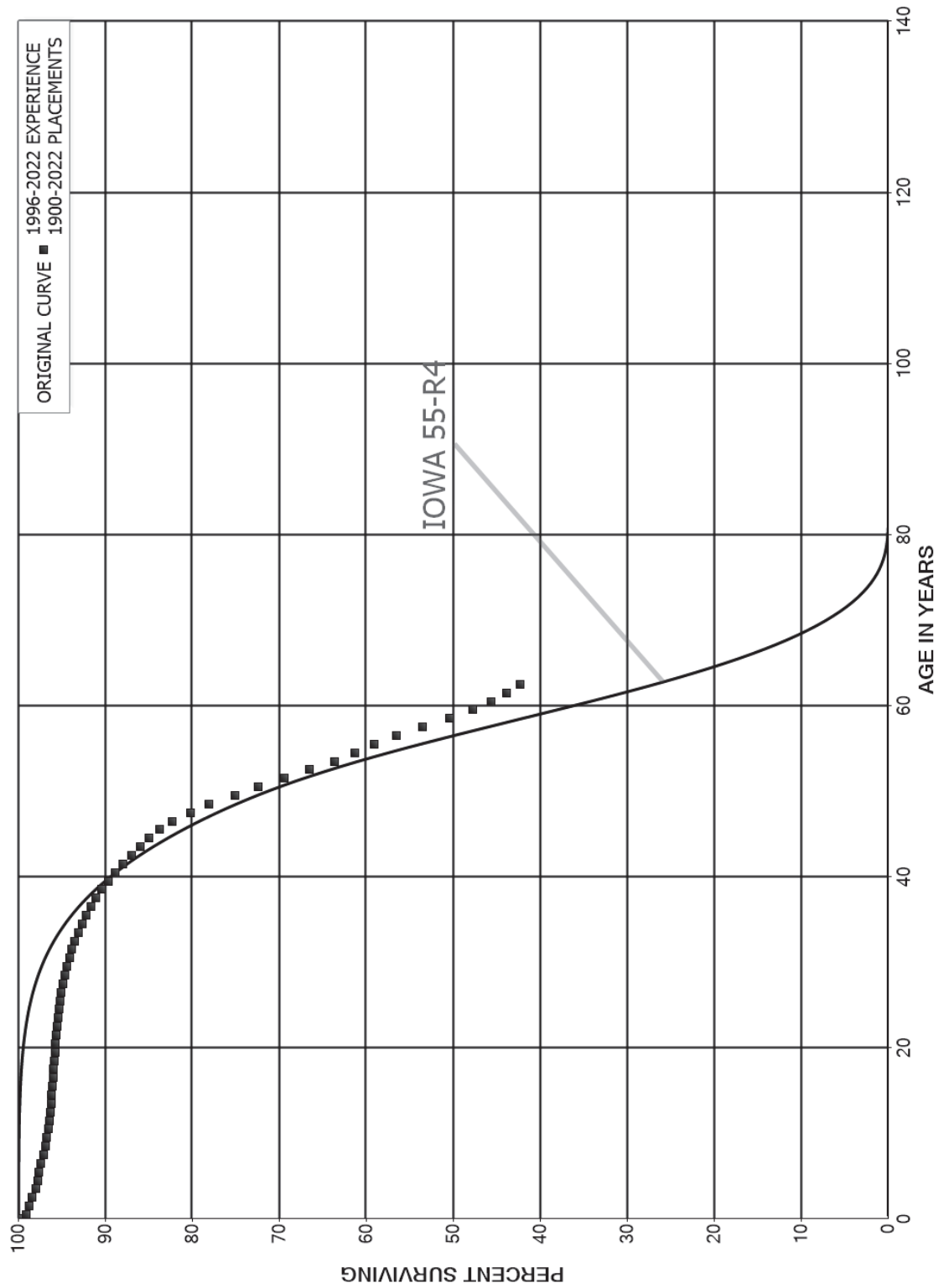
NATIONAL GRID
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ACCOUNTS 368.10, 368.20 AND 368.30 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2022			EXPERIENCE BAND 1996-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	448,948	99,948	0.2226	0.7774	0.14
80.5	365,711	47,260	0.1292	0.8708	0.11
81.5	324,385	45,332	0.1397	0.8603	0.10
82.5	287,476	44,797	0.1558	0.8442	0.08
83.5	245,334	42,287	0.1724	0.8276	0.07
84.5	206,194	32,709	0.1586	0.8414	0.06
85.5	175,822	28,521	0.1622	0.8378	0.05
86.5	148,885	27,172	0.1825	0.8175	0.04
87.5	133,850	21,347	0.1595	0.8405	0.03
88.5	113,503	34,237	0.3016	0.6984	0.03
89.5	81,695	13,334	0.1632	0.8368	0.02
90.5	72,919	17,428	0.2390	0.7610	0.02
91.5	55,675	10,797	0.1939	0.8061	0.01
92.5	46,357	10,120	0.2183	0.7817	0.01
93.5	37,865	6,804	0.1797	0.8203	0.01
94.5	1,306,614	3,061	0.0023	0.9977	0.01
95.5	1,303,553	1,044,423	0.8012	0.1988	0.01
96.5	259,130	1,677	0.0065	0.9935	0.00
97.5	257,453	2,154	0.0084	0.9916	0.00
98.5	255,299	15,173	0.0594	0.9406	0.00
99.5	240,126	602	0.0025	0.9975	0.00
100.5	239,523	18,023	0.0752	0.9248	0.00
101.5	221,735	1,810	0.0082	0.9918	0.00
102.5	219,925	21,734	0.0988	0.9012	0.00
103.5	198,191	4,351	0.0220	0.9780	0.00
104.5	193,840	70	0.0004	0.9996	0.00
105.5	193,770	226	0.0012	0.9988	0.00
106.5	193,544	6,759	0.0349	0.9651	0.00
107.5	186,785	185,173	0.9914	0.0086	0.00
108.5	1,612	1,306	0.8097	0.1903	0.00
109.5	307		0.0000	1.0000	0.00
110.5	307		0.0000	1.0000	0.00
111.5	307		0.0000	1.0000	0.00
112.5	307		0.0000	1.0000	0.00
113.5	307		0.0000	1.0000	0.00
114.5	3		0.0000	1.0000	0.00
115.5	3	3	1.0000		0.00
116.5					

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ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL GRID
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ACCOUNT 369.10 OVERHEAD SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2022

EXPERIENCE BAND 1996-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	192,449,446	1,903,808	0.0099	0.9901	100.00
0.5	194,364,478	666,059	0.0034	0.9966	99.01
1.5	196,746,620	630,275	0.0032	0.9968	98.67
2.5	198,422,588	856,774	0.0043	0.9957	98.36
3.5	201,043,946	313,708	0.0016	0.9984	97.93
4.5	205,441,768	241,946	0.0012	0.9988	97.78
5.5	209,647,061	635,251	0.0030	0.9970	97.66
6.5	213,771,460	673,589	0.0032	0.9968	97.37
7.5	216,960,651	449,575	0.0021	0.9979	97.06
8.5	219,998,423	387,971	0.0018	0.9982	96.86
9.5	222,581,463	449,717	0.0020	0.9980	96.69
10.5	224,823,023	305,802	0.0014	0.9986	96.49
11.5	226,800,787	203,640	0.0009	0.9991	96.36
12.5	226,731,471	136,949	0.0006	0.9994	96.27
13.5	225,187,990	168,250	0.0007	0.9993	96.22
14.5	224,260,982	153,094	0.0007	0.9993	96.14
15.5	222,831,940	175,344	0.0008	0.9992	96.08
16.5	220,978,274	159,307	0.0007	0.9993	96.00
17.5	211,780,983	199,108	0.0009	0.9991	95.93
18.5	212,680,297	232,141	0.0011	0.9989	95.84
19.5	208,123,099	146,849	0.0007	0.9993	95.74
20.5	204,062,439	137,479	0.0007	0.9993	95.67
21.5	201,630,808	146,700	0.0007	0.9993	95.61
22.5	198,438,818	184,933	0.0009	0.9991	95.54
23.5	192,496,276	249,912	0.0013	0.9987	95.45
24.5	188,322,663	274,772	0.0015	0.9985	95.33
25.5	184,143,359	340,244	0.0018	0.9982	95.19
26.5	171,612,999	327,466	0.0019	0.9981	95.01
27.5	164,491,517	359,505	0.0022	0.9978	94.83
28.5	157,467,427	407,775	0.0026	0.9974	94.62
29.5	149,202,139	438,105	0.0029	0.9971	94.38
30.5	140,417,792	445,790	0.0032	0.9968	94.10
31.5	130,798,325	479,666	0.0037	0.9963	93.80
32.5	121,962,665	508,607	0.0042	0.9958	93.46
33.5	112,310,464	526,583	0.0047	0.9953	93.07
34.5	103,264,668	540,741	0.0052	0.9948	92.63
35.5	95,008,752	547,551	0.0058	0.9942	92.15
36.5	86,977,221	563,881	0.0065	0.9935	91.61
37.5	79,744,517	579,744	0.0073	0.9927	91.02
38.5	73,169,125	590,923	0.0081	0.9919	90.36

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ACCOUNT 369.10 OVERHEAD SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2022			EXPERIENCE BAND 1996-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	65,772,825	584,102	0.0089	0.9911	89.63
40.5	59,142,281	585,954	0.0099	0.9901	88.83
41.5	52,910,191	570,456	0.0108	0.9892	87.95
42.5	47,832,676	549,712	0.0115	0.9885	87.00
43.5	43,044,030	542,494	0.0126	0.9874	86.00
44.5	38,645,304	555,236	0.0144	0.9856	84.92
45.5	34,680,024	599,009	0.0173	0.9827	83.70
46.5	31,052,889	803,694	0.0259	0.9741	82.26
47.5	27,454,069	717,304	0.0261	0.9739	80.13
48.5	23,663,247	895,958	0.0379	0.9621	78.03
49.5	19,852,097	695,263	0.0350	0.9650	75.08
50.5	16,929,117	710,223	0.0420	0.9580	72.45
51.5	14,191,408	602,829	0.0425	0.9575	69.41
52.5	11,849,930	500,957	0.0423	0.9577	66.46
53.5	9,775,042	355,958	0.0364	0.9636	63.65
54.5	8,084,390	301,567	0.0373	0.9627	61.33
55.5	6,640,878	284,342	0.0428	0.9572	59.05
56.5	5,377,876	290,258	0.0540	0.9460	56.52
57.5	4,236,338	247,020	0.0583	0.9417	53.47
58.5	3,255,283	168,479	0.0518	0.9482	50.35
59.5	2,437,024	106,983	0.0439	0.9561	47.74
60.5	1,695,573	65,721	0.0388	0.9612	45.65
61.5	1,063,540	39,386	0.0370	0.9630	43.88
62.5	558,150	19,316	0.0346	0.9654	42.25
63.5	205,027	6,752	0.0329	0.9671	40.79
64.5	45,441	1,166	0.0257	0.9743	39.45
65.5	18,594	467	0.0251	0.9749	38.44
66.5	13,332	326	0.0245	0.9755	37.47
67.5	8,652	236	0.0272	0.9728	36.55
68.5	4,440	89	0.0200	0.9800	35.56
69.5					34.84
70.5					
71.5					
72.5					
73.5					
74.5					
75.5					
76.5					
77.5					
78.5					

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ACCOUNT 369.10 OVERHEAD SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2022			EXPERIENCE BAND 1996-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5					
80.5					
81.5					
82.5					
83.5					
84.5					
85.5					
86.5					
87.5					
88.5					
89.5					
90.5					
91.5					
92.5					
93.5					
94.5					
95.5	112,491	144	0.0013		
96.5	112,347	194	0.0017		
97.5	112,154	884	0.0079		
98.5	111,269	822	0.0074		
99.5	110,448	516	0.0047		
100.5	109,931		0.0000		
101.5	109,931		0.0000		
102.5	109,931	172	0.0016		
103.5	109,760	9,116	0.0831		
104.5	100,644	732	0.0073		
105.5	99,912	5,363	0.0537		
106.5	94,548	2,659	0.0281		
107.5	91,889	1,464	0.0159		
108.5	90,425	5,215	0.0577		
109.5	85,210	1,944	0.0228		
110.5	83,266	2,158	0.0259		
111.5	81,108	1,227	0.0151		
112.5	79,881	42	0.0005		
113.5	79,839	871	0.0109		
114.5	78,968	969	0.0123		
115.5	77,999	734	0.0094		
116.5	77,263	4,706	0.0609		
117.5	72,557	5,126	0.0706		
118.5	67,432	4,078	0.0605		

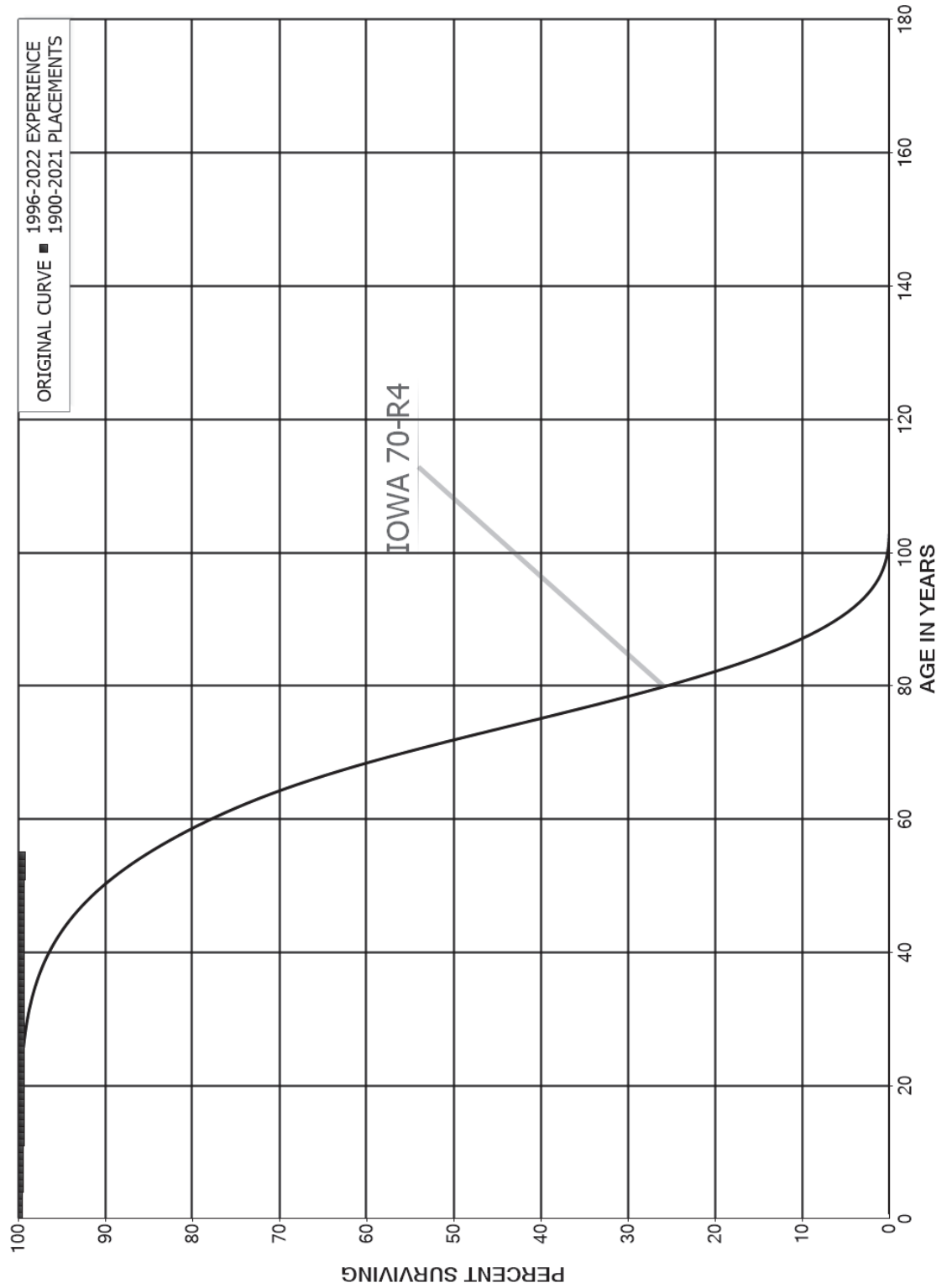
NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
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ACCOUNT 369.10 OVERHEAD SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2022			EXPERIENCE BAND 1996-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	63,354	4,804	0.0758		
120.5	58,550	4,954	0.0846		
121.5	53,597	2,875	0.0536		
122.5					

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ACCOUNT 369.20 UNDERGROUND SERVICES - CONDUIT
ORIGINAL AND SMOOTH SURVIVOR CURVES



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NIAGARA MOHAWK POWER CORPORATION
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ACCOUNT 369.20 UNDERGROUND SERVICES - CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2021

EXPERIENCE BAND 1996-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,820,251		0.0000	1.0000	100.00
0.5	4,067,828		0.0000	1.0000	100.00
1.5	4,184,605		0.0000	1.0000	100.00
2.5	4,405,254		0.0000	1.0000	100.00
3.5	4,344,667	6,496	0.0015	0.9985	100.00
4.5	4,497,513		0.0000	1.0000	99.85
5.5	4,736,154		0.0000	1.0000	99.85
6.5	5,022,611		0.0000	1.0000	99.85
7.5	5,259,987		0.0000	1.0000	99.85
8.5	5,474,929		0.0000	1.0000	99.85
9.5	5,790,363		0.0000	1.0000	99.85
10.5	6,078,139	7,293	0.0012	0.9988	99.85
11.5	6,375,831		0.0000	1.0000	99.73
12.5	6,823,799		0.0000	1.0000	99.73
13.5	6,926,735		0.0000	1.0000	99.73
14.5	7,001,449		0.0000	1.0000	99.73
15.5	6,304,043		0.0000	1.0000	99.73
16.5	6,260,731		0.0000	1.0000	99.73
17.5	5,882,652		0.0000	1.0000	99.73
18.5	5,797,306		0.0000	1.0000	99.73
19.5	5,592,038		0.0000	1.0000	99.73
20.5	5,497,225		0.0000	1.0000	99.73
21.5	5,408,216	159	0.0000	1.0000	99.73
22.5	5,386,259		0.0000	1.0000	99.73
23.5	5,380,027		0.0000	1.0000	99.73
24.5	5,373,568		0.0000	1.0000	99.73
25.5	5,554,564		0.0000	1.0000	99.73
26.5	4,964,302		0.0000	1.0000	99.73
27.5	4,766,293		0.0000	1.0000	99.73
28.5	4,653,376		0.0000	1.0000	99.73
29.5	4,467,948		0.0000	1.0000	99.73
30.5	4,424,254		0.0000	1.0000	99.73
31.5	4,324,443		0.0000	1.0000	99.73
32.5	4,131,461		0.0000	1.0000	99.73
33.5	3,855,454		0.0000	1.0000	99.73
34.5	3,654,867		0.0000	1.0000	99.73
35.5	3,500,438		0.0000	1.0000	99.73
36.5	3,239,109		0.0000	1.0000	99.73
37.5	3,009,429		0.0000	1.0000	99.73
38.5	2,759,930		0.0000	1.0000	99.73

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ACCOUNT 369.20 UNDERGROUND SERVICES - CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2021

EXPERIENCE BAND 1996-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,375,877	4	0.0000	1.0000	99.73
40.5	2,255,913		0.0000	1.0000	99.73
41.5	2,162,572		0.0000	1.0000	99.73
42.5	2,049,641		0.0000	1.0000	99.73
43.5	1,891,593	66	0.0000	1.0000	99.73
44.5	1,820,248	213	0.0001	0.9999	99.72
45.5	1,812,160		0.0000	1.0000	99.71
46.5	1,756,612	1	0.0000	1.0000	99.71
47.5	1,648,183	385	0.0002	0.9998	99.71
48.5	1,567,166		0.0000	1.0000	99.69
49.5	1,426,249		0.0000	1.0000	99.69
50.5	1,337,546	693	0.0005	0.9995	99.69
51.5	1,290,206	123	0.0001	0.9999	99.64
52.5	1,109,267		0.0000	1.0000	99.63
53.5	1,035,824		0.0000	1.0000	99.63
54.5	989,688		0.0000	1.0000	99.63
55.5	958,876		0.0000	1.0000	99.63
56.5	929,086		0.0000	1.0000	99.63
57.5	879,023		0.0000	1.0000	99.63
58.5	809,682		0.0000	1.0000	99.63
59.5	764,918		0.0000	1.0000	99.63
60.5	718,007		0.0000	1.0000	99.63
61.5	654,665		0.0000	1.0000	99.63
62.5	585,943		0.0000	1.0000	99.63
63.5	530,935		0.0000	1.0000	99.63
64.5	479,327	26	0.0001	0.9999	99.63
65.5	422,872		0.0000	1.0000	99.62
66.5	359,116		0.0000	1.0000	99.62
67.5	320,396	427	0.0013	0.9987	99.62
68.5	264,264		0.0000	1.0000	99.49
69.5	241,729		0.0000	1.0000	99.49
70.5	230,399		0.0000	1.0000	99.49
71.5	209,905		0.0000	1.0000	99.49
72.5	177,443		0.0000	1.0000	99.49
73.5	164,526		0.0000	1.0000	99.49
74.5	147,218		0.0000	1.0000	99.49
75.5	129,814		0.0000	1.0000	99.49
76.5	120,017		0.0000	1.0000	99.49
77.5	118,227		0.0000	1.0000	99.49
78.5	134,784	423	0.0031	0.9969	99.49

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
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ACCOUNT 369.20 UNDERGROUND SERVICES - CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2021			EXPERIENCE BAND 1996-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	142,590		0.0000	1.0000	99.18
80.5	141,900		0.0000	1.0000	99.18
81.5	144,368		0.0000	1.0000	99.18
82.5	134,773	91	0.0007	0.9993	99.18
83.5	136,855		0.0000	1.0000	99.11
84.5	134,032		0.0000	1.0000	99.11
85.5	132,521		0.0000	1.0000	99.11
86.5	131,188		0.0000	1.0000	99.11
87.5	130,555	10	0.0001	0.9999	99.11
88.5	126,907	222	0.0018	0.9982	99.10
89.5	123,913		0.0000	1.0000	98.93
90.5	121,766		0.0000	1.0000	98.93
91.5	113,923		0.0000	1.0000	98.93
92.5	109,732		0.0000	1.0000	98.93
93.5	107,162		0.0000	1.0000	98.93
94.5	103,218		0.0000	1.0000	98.93
95.5	99,292	1	0.0000	1.0000	98.93
96.5	96,059		0.0000	1.0000	98.93
97.5	89,274		0.0000	1.0000	98.93
98.5	86,652		0.0000	1.0000	98.93
99.5	75,176		0.0000	1.0000	98.93
100.5	71,291		0.0000	1.0000	98.93
101.5	69,350		0.0000	1.0000	98.93
102.5	64,486		0.0000	1.0000	98.93
103.5	63,905		0.0000	1.0000	98.93
104.5	63,817		0.0000	1.0000	98.93
105.5	46,888		0.0000	1.0000	98.93
106.5	38,705		0.0000	1.0000	98.93
107.5	34,241		0.0000	1.0000	98.93
108.5	28,341		0.0000	1.0000	98.93
109.5	24,169		0.0000	1.0000	98.93
110.5	7,951		0.0000	1.0000	98.93
111.5	7,788		0.0000	1.0000	98.93
112.5	7,725		0.0000	1.0000	98.93
113.5	7,725		0.0000	1.0000	98.93
114.5	7,675		0.0000	1.0000	98.93
115.5	7,672		0.0000	1.0000	98.93
116.5	7,672		0.0000	1.0000	98.93
117.5	7,672		0.0000	1.0000	98.93
118.5	7,672		0.0000	1.0000	98.93

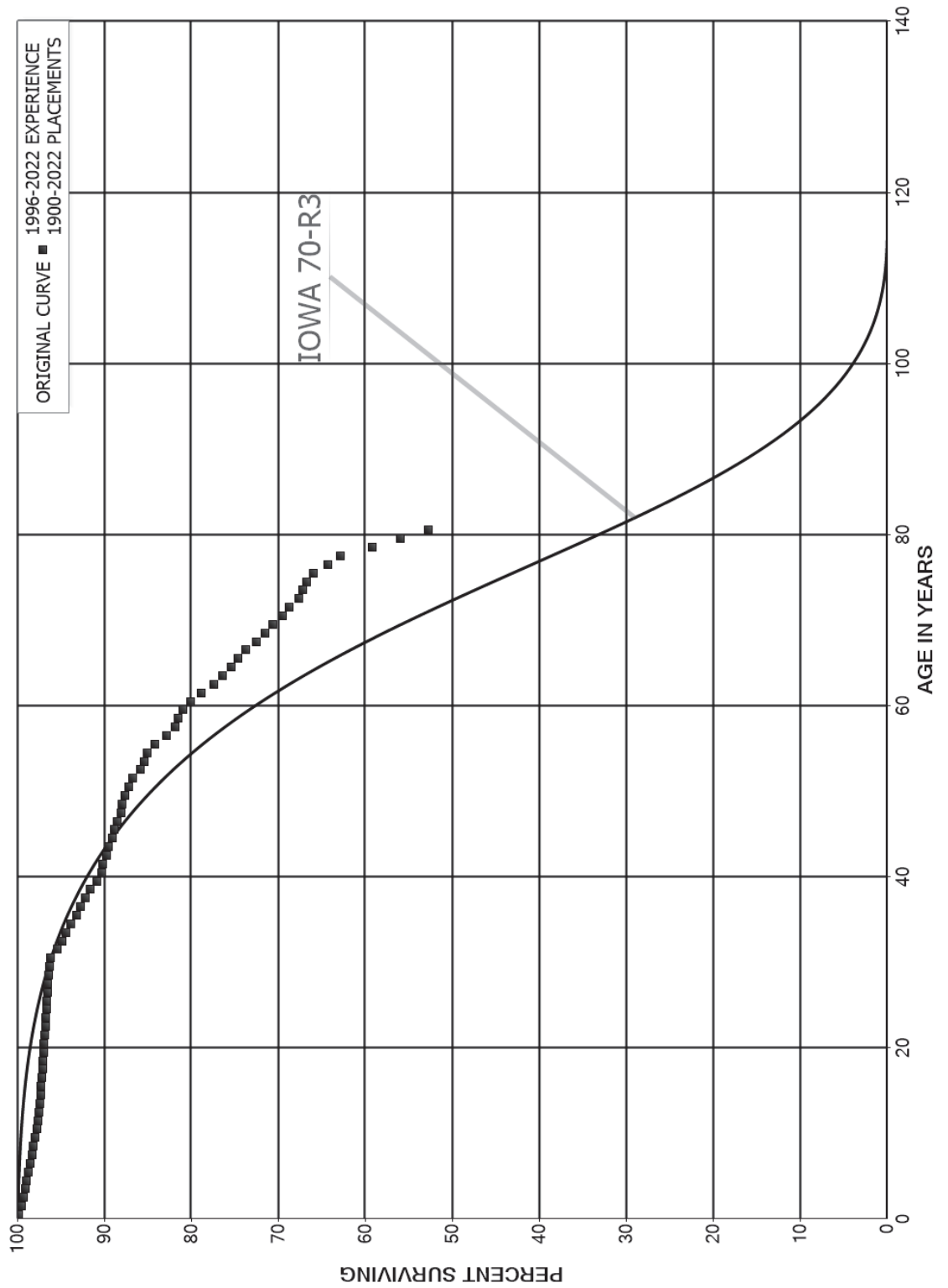
NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
ELECTRIC PLANT

ACCOUNT 369.20 UNDERGROUND SERVICES - CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2021			EXPERIENCE BAND 1996-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	7,672		0.0000	1.0000	98.93
120.5	7,672		0.0000	1.0000	98.93
121.5	7,672		0.0000	1.0000	98.93
122.5					98.93

NATIONAL GRID
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ACCOUNT 369.21 UNDERGROUND SERVICES - CABLE
ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
ELECTRIC PLANT

ACCOUNT 369.21 UNDERGROUND SERVICES - CABLE

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2022

EXPERIENCE BAND 1996-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	147,157,032	185,508	0.0013	0.9987	100.00
0.5	147,721,485	508,440	0.0034	0.9966	99.87
1.5	143,070,423	389,737	0.0027	0.9973	99.53
2.5	138,195,235	264,188	0.0019	0.9981	99.26
3.5	133,655,018	234,194	0.0018	0.9982	99.07
4.5	129,540,331	245,448	0.0019	0.9981	98.90
5.5	126,426,884	220,041	0.0017	0.9983	98.71
6.5	122,822,462	343,844	0.0028	0.9972	98.54
7.5	119,554,724	153,508	0.0013	0.9987	98.26
8.5	116,349,841	221,280	0.0019	0.9981	98.13
9.5	113,876,406	236,429	0.0021	0.9979	97.95
10.5	110,353,856	132,598	0.0012	0.9988	97.74
11.5	106,018,896	162,339	0.0015	0.9985	97.63
12.5	101,057,835	112,924	0.0011	0.9989	97.48
13.5	95,968,223	34,705	0.0004	0.9996	97.37
14.5	90,644,023	62,571	0.0007	0.9993	97.33
15.5	89,669,419	83,522	0.0009	0.9991	97.27
16.5	89,479,799	54,889	0.0006	0.9994	97.18
17.5	89,549,916	71,278	0.0008	0.9992	97.12
18.5	87,838,117	77,812	0.0009	0.9991	97.04
19.5	79,414,964	24,312	0.0003	0.9997	96.95
20.5	72,798,804	80,043	0.0011	0.9989	96.92
21.5	67,678,955	31,723	0.0005	0.9995	96.82
22.5	63,259,007	26,446	0.0004	0.9996	96.77
23.5	59,291,956	39,922	0.0007	0.9993	96.73
24.5	56,301,707	33,443	0.0006	0.9994	96.67
25.5	54,265,171	46,284	0.0009	0.9991	96.61
26.5	50,386,011	16,607	0.0003	0.9997	96.53
27.5	42,169,610	30,658	0.0007	0.9993	96.49
28.5	38,431,439	46,390	0.0012	0.9988	96.42
29.5	35,121,079	62,352	0.0018	0.9982	96.31
30.5	32,635,342	235,074	0.0072	0.9928	96.14
31.5	29,445,420	182,204	0.0062	0.9938	95.44
32.5	25,388,275	114,468	0.0045	0.9955	94.85
33.5	21,565,941	129,313	0.0060	0.9940	94.43
34.5	18,275,437	124,375	0.0068	0.9932	93.86
35.5	15,570,951	79,664	0.0051	0.9949	93.22
36.5	13,104,491	75,431	0.0058	0.9942	92.74
37.5	11,112,770	76,872	0.0069	0.9931	92.21
38.5	9,650,253	72,812	0.0075	0.9925	91.57

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
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ACCOUNT 369.21 UNDERGROUND SERVICES - CABLE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2022			EXPERIENCE BAND 1996-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	8,741,501	54,865	0.0063	0.9937	90.88
40.5	7,998,901	15,966	0.0020	0.9980	90.31
41.5	7,368,162	32,210	0.0044	0.9956	90.13
42.5	6,524,939	17,075	0.0026	0.9974	89.74
43.5	6,002,353	25,956	0.0043	0.9957	89.50
44.5	5,498,975	13,935	0.0025	0.9975	89.11
45.5	5,087,914	19,587	0.0038	0.9962	88.89
46.5	4,614,161	24,340	0.0053	0.9947	88.55
47.5	4,152,440	6,056	0.0015	0.9985	88.08
48.5	3,664,291	11,902	0.0032	0.9968	87.95
49.5	3,152,345	17,477	0.0055	0.9945	87.67
50.5	2,754,868	15,831	0.0057	0.9943	87.18
51.5	2,457,300	24,500	0.0100	0.9900	86.68
52.5	2,310,447	11,989	0.0052	0.9948	85.81
53.5	1,930,674	7,551	0.0039	0.9961	85.37
54.5	1,738,311	17,092	0.0098	0.9902	85.03
55.5	1,533,922	24,002	0.0156	0.9844	84.20
56.5	1,397,701	16,721	0.0120	0.9880	82.88
57.5	1,258,082	6,715	0.0053	0.9947	81.89
58.5	1,082,506	6,934	0.0064	0.9936	81.45
59.5	971,548	10,970	0.0113	0.9887	80.93
60.5	848,667	12,931	0.0152	0.9848	80.02
61.5	754,816	13,474	0.0179	0.9821	78.80
62.5	677,162	9,173	0.0135	0.9865	77.39
63.5	600,795	7,339	0.0122	0.9878	76.34
64.5	512,426	5,180	0.0101	0.9899	75.41
65.5	426,022	5,079	0.0119	0.9881	74.65
66.5	346,654	6,026	0.0174	0.9826	73.76
67.5	293,038	3,810	0.0130	0.9870	72.48
68.5	236,209	3,039	0.0129	0.9871	71.53
69.5	207,551	3,372	0.0162	0.9838	70.61
70.5	184,498	1,985	0.0108	0.9892	69.47
71.5	156,586	2,513	0.0160	0.9840	68.72
72.5	135,937	925	0.0068	0.9932	67.62
73.5	116,922	774	0.0066	0.9934	67.16
74.5	109,515	1,270	0.0116	0.9884	66.71
75.5	103,267	2,620	0.0254	0.9746	65.94
76.5	98,857	2,278	0.0230	0.9770	64.26
77.5	94,890	5,517	0.0581	0.9419	62.78
78.5	88,677	4,788	0.0540	0.9460	59.13

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
ELECTRIC PLANT

ACCOUNT 369.21 UNDERGROUND SERVICES - CABLE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2022			EXPERIENCE BAND 1996-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	85,228	4,822	0.0566	0.9434	55.94
80.5	77,838	697	0.0090	0.9910	52.78
81.5	74,507	553	0.0074	0.9926	52.30
82.5	70,498	787	0.0112	0.9888	51.92
83.5	62,207	1,455	0.0234	0.9766	51.34
84.5	56,250	1,017	0.0181	0.9819	50.13
85.5	51,704	461	0.0089	0.9911	49.23
86.5	49,690	864	0.0174	0.9826	48.79
87.5	47,199	442	0.0094	0.9906	47.94
88.5	45,566	1,251	0.0274	0.9726	47.49
89.5	42,312	417	0.0099	0.9901	46.19
90.5	39,579	284	0.0072	0.9928	45.73
91.5	38,256	280	0.0073	0.9927	45.41
92.5	36,369	220	0.0061	0.9939	45.07
93.5	34,398	255	0.0074	0.9926	44.80
94.5	32,193	160	0.0050	0.9950	44.47
95.5	39,724	149	0.0037	0.9963	44.25
96.5	36,991	1,217	0.0329	0.9671	44.08
97.5	34,976	201	0.0057	0.9943	42.63
98.5	34,228	158	0.0046	0.9954	42.38
99.5	26,836	128	0.0048	0.9952	42.19
100.5	26,362	125	0.0047	0.9953	41.99
101.5	24,376	2	0.0001	0.9999	41.79
102.5	24,028	185	0.0077	0.9923	41.79
103.5	23,348	132	0.0057	0.9943	41.46
104.5	22,713	1,098	0.0484	0.9516	41.23
105.5	20,974	739	0.0352	0.9648	39.24
106.5	19,071	32	0.0017	0.9983	37.85
107.5	18,242	560	0.0307	0.9693	37.79
108.5	16,859	86	0.0051	0.9949	36.63
109.5	16,773	99	0.0059	0.9941	36.45
110.5	15,932	1,434	0.0900	0.9100	36.23
111.5	14,340	164	0.0115	0.9885	32.97
112.5	14,175	53	0.0037	0.9963	32.59
113.5	14,122	26	0.0019	0.9981	32.47
114.5	14,096	3,540	0.2511	0.7489	32.41
115.5	10,556	97	0.0091	0.9909	24.27
116.5	10,460	76	0.0073	0.9927	24.05
117.5	10,384	20	0.0019	0.9981	23.87
118.5	10,364	26	0.0025	0.9975	23.83

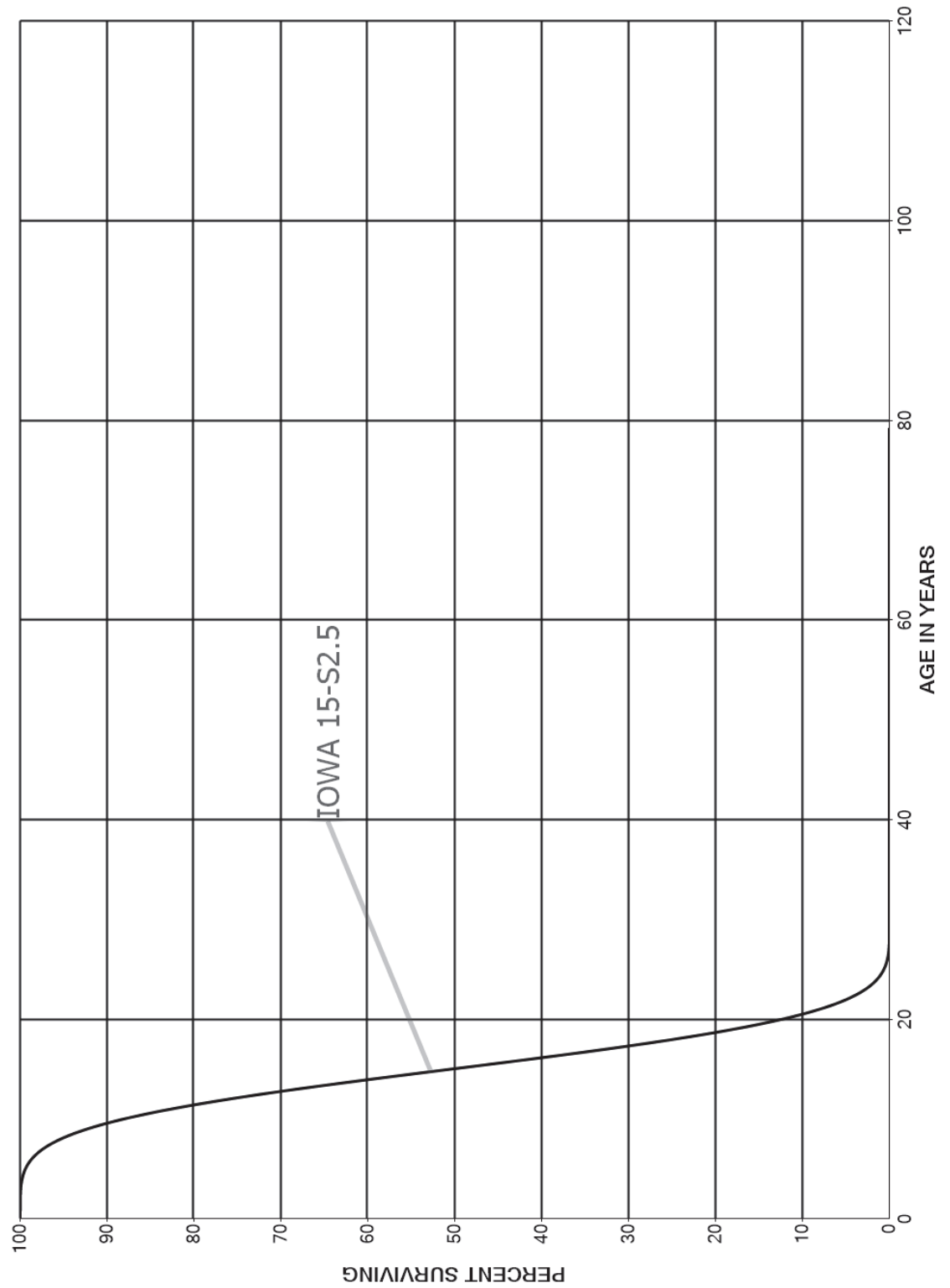
NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
ELECTRIC PLANT

ACCOUNT 369.21 UNDERGROUND SERVICES - CABLE

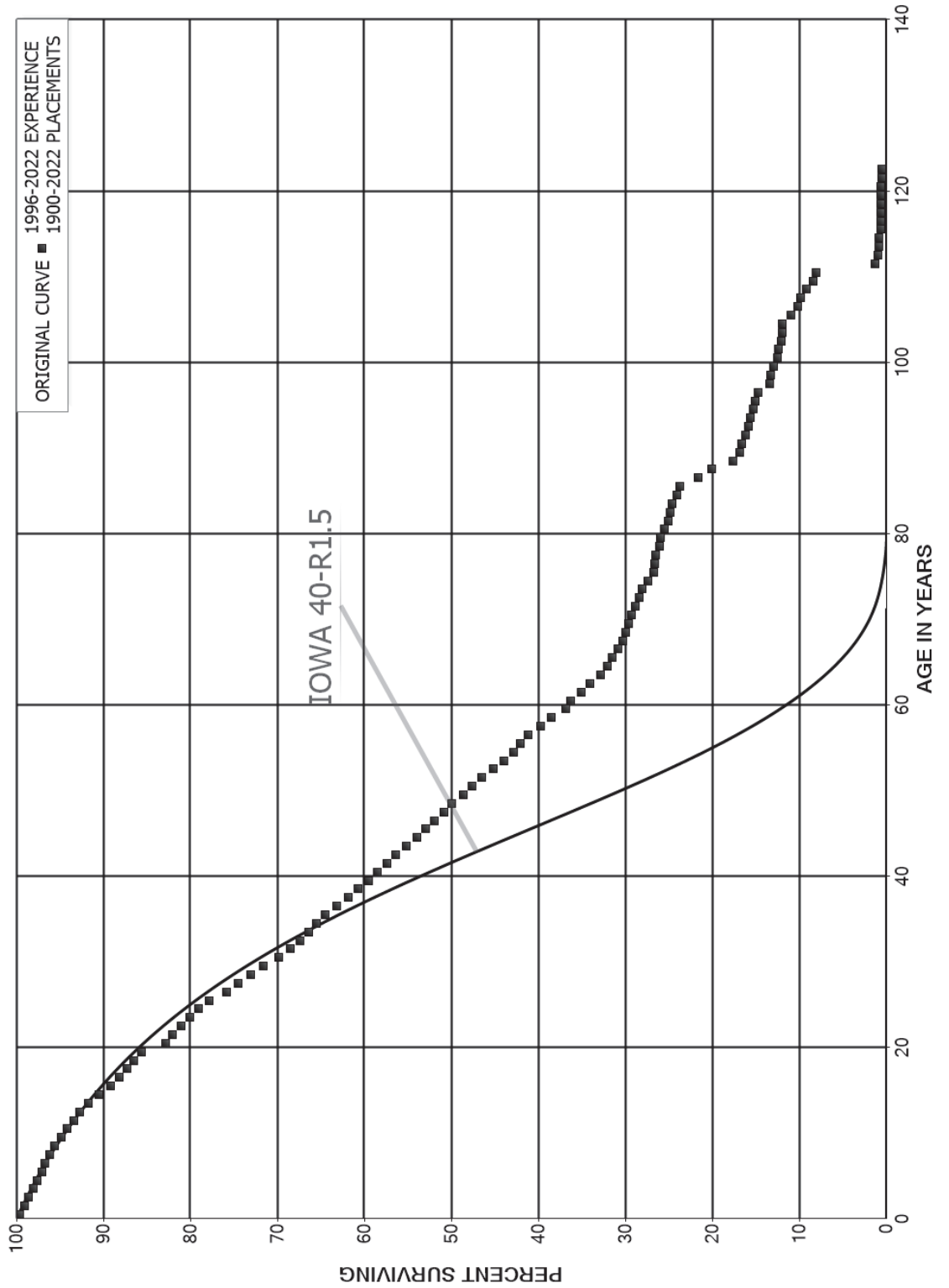
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2022			EXPERIENCE BAND 1996-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
119.5	10,338	248	0.0239	0.9761	23.77	
120.5	10,091	4	0.0004	0.9996	23.20	
121.5	10,087	38	0.0038	0.9962	23.19	
122.5					23.10	

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
ELECTRIC PLANT
ACCOUNTS 370.10, 370.20, 370.30 AND 370.35 METERS - AMI
SMOOTH SURVIVOR CURVE



NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
ELECTRIC PLANT
ACCOUNTS 371.00, 373.10 AND 373.20 INSTALLATIONS ON CUSTOMERS' PREMISES AND STREET LIGHTING AND SIGNAL
SYSTEMS - OTHER
ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
ELECTRIC PLANT

ACCCOUNTS 371.00, 373.10 AND 373.20 INSTALLIATIONS ON CUSTOMERS' PREMISES AND
STREET LIGHTING AND SIGNAL SYSTEMS - OTHER

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2022

EXPERIENCE BAND 1996-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	240,979,863	991,022	0.0041	0.9959	100.00
0.5	240,591,835	1,310,546	0.0054	0.9946	99.59
1.5	234,752,616	893,727	0.0038	0.9962	99.05
2.5	231,151,414	1,384,100	0.0060	0.9940	98.67
3.5	222,434,392	1,108,735	0.0050	0.9950	98.08
4.5	218,680,454	1,056,746	0.0048	0.9952	97.59
5.5	210,923,729	867,145	0.0041	0.9959	97.12
6.5	202,155,418	1,134,838	0.0056	0.9944	96.72
7.5	190,498,451	1,162,314	0.0061	0.9939	96.18
8.5	179,396,783	1,403,513	0.0078	0.9922	95.59
9.5	171,278,251	1,255,402	0.0073	0.9927	94.84
10.5	165,310,232	1,349,620	0.0082	0.9918	94.15
11.5	157,187,017	1,123,178	0.0071	0.9929	93.38
12.5	150,662,518	1,572,940	0.0104	0.9896	92.71
13.5	140,244,444	1,925,978	0.0137	0.9863	91.74
14.5	135,863,625	1,884,104	0.0139	0.9861	90.48
15.5	129,196,759	1,490,660	0.0115	0.9885	89.23
16.5	122,394,646	1,199,752	0.0098	0.9902	88.20
17.5	112,976,023	1,001,140	0.0089	0.9911	87.33
18.5	103,428,781	1,169,362	0.0113	0.9887	86.56
19.5	99,659,233	3,199,861	0.0321	0.9679	85.58
20.5	95,023,628	919,511	0.0097	0.9903	82.83
21.5	91,137,929	1,134,338	0.0124	0.9876	82.03
22.5	88,352,944	1,015,301	0.0115	0.9885	81.01
23.5	86,104,874	1,136,876	0.0132	0.9868	80.08
24.5	84,160,670	1,315,518	0.0156	0.9844	79.02
25.5	81,523,822	2,100,206	0.0258	0.9742	77.79
26.5	75,961,912	1,236,138	0.0163	0.9837	75.78
27.5	72,702,997	1,445,011	0.0199	0.9801	74.55
28.5	69,781,600	1,336,904	0.0192	0.9808	73.07

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
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ACCCOUNTS 371.00, 373.10 AND 373.20 INSTALLIATIONS ON CUSTOMERS' PREMISES AND
STREET LIGHTING AND SIGNAL SYSTEMS - OTHER

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2022

EXPERIENCE BAND 1996-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
29.5	66,259,899	1,742,524	0.0263	0.9737	71.67
30.5	63,145,088	1,191,122	0.0189	0.9811	69.78
31.5	59,671,715	966,546	0.0162	0.9838	68.47
32.5	56,669,451	792,606	0.0140	0.9860	67.36
33.5	54,346,361	736,919	0.0136	0.9864	66.42
34.5	51,516,419	814,219	0.0158	0.9842	65.52
35.5	48,632,638	990,069	0.0204	0.9796	64.48
36.5	45,634,589	952,147	0.0209	0.9791	63.17
37.5	43,236,562	803,262	0.0186	0.9814	61.85
38.5	41,022,488	833,675	0.0203	0.9797	60.70
39.5	38,410,993	650,784	0.0169	0.9831	59.47
40.5	35,849,932	624,192	0.0174	0.9826	58.46
41.5	33,111,937	630,816	0.0191	0.9809	57.44
42.5	31,057,768	649,884	0.0209	0.9791	56.35
43.5	28,626,991	646,901	0.0226	0.9774	55.17
44.5	26,813,891	492,933	0.0184	0.9816	53.92
45.5	25,197,031	489,618	0.0194	0.9806	52.93
46.5	23,408,830	495,415	0.0212	0.9788	51.90
47.5	21,560,287	373,859	0.0173	0.9827	50.80
48.5	19,751,561	521,824	0.0264	0.9736	49.92
49.5	17,691,201	378,496	0.0214	0.9786	48.60
50.5	15,610,011	340,242	0.0218	0.9782	47.56
51.5	13,659,480	407,814	0.0299	0.9701	46.53
52.5	11,936,417	308,455	0.0258	0.9742	45.14
53.5	10,318,207	266,868	0.0259	0.9741	43.97
54.5	8,839,331	154,199	0.0174	0.9826	42.83
55.5	7,555,122	169,032	0.0224	0.9776	42.09
56.5	6,558,225	228,747	0.0349	0.9651	41.15
57.5	5,671,331	174,463	0.0308	0.9692	39.71
58.5	5,054,807	213,905	0.0423	0.9577	38.49

NATIONAL GRID
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ACCCOUNTS 371.00, 373.10 AND 373.20 INSTALLIATIONS ON CUSTOMERS' PREMISES AND
STREET LIGHTING AND SIGNAL SYSTEMS - OTHER

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2022

EXPERIENCE BAND 1996-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
59.5	4,484,432	71,465	0.0159	0.9841	36.86
60.5	3,916,284	129,464	0.0331	0.9669	36.27
61.5	3,409,978	97,674	0.0286	0.9714	35.07
62.5	2,929,676	107,514	0.0367	0.9633	34.07
63.5	2,502,965	54,170	0.0216	0.9784	32.82
64.5	2,245,115	43,982	0.0196	0.9804	32.11
65.5	1,853,295	36,049	0.0195	0.9805	31.48
66.5	1,741,282	33,363	0.0192	0.9808	30.87
67.5	1,773,661	20,035	0.0113	0.9887	30.28
68.5	1,915,291	19,547	0.0102	0.9898	29.93
69.5	2,040,951	24,863	0.0122	0.9878	29.63
70.5	2,238,587	36,677	0.0164	0.9836	29.27
71.5	2,278,932	32,481	0.0143	0.9857	28.79
72.5	2,302,630	24,215	0.0105	0.9895	28.38
73.5	2,315,455	55,714	0.0241	0.9759	28.08
74.5	2,245,411	51,810	0.0231	0.9769	27.40
75.5	2,195,785	10,825	0.0049	0.9951	26.77
76.5	2,189,384	14,743	0.0067	0.9933	26.64
77.5	2,185,186	28,618	0.0131	0.9869	26.46
78.5	2,179,748	17,616	0.0081	0.9919	26.11
79.5	2,169,970	36,102	0.0166	0.9834	25.90
80.5	2,149,516	30,408	0.0141	0.9859	25.47
81.5	2,133,509	19,573	0.0092	0.9908	25.11
82.5	2,098,046	25,489	0.0121	0.9879	24.88
83.5	2,033,911	38,826	0.0191	0.9809	24.58
84.5	1,985,243	33,342	0.0168	0.9832	24.11
85.5	1,928,511	171,118	0.0887	0.9113	23.70
86.5	1,716,688	124,964	0.0728	0.9272	21.60
87.5	1,568,453	186,013	0.1186	0.8814	20.03
88.5	1,350,648	60,598	0.0449	0.9551	17.65

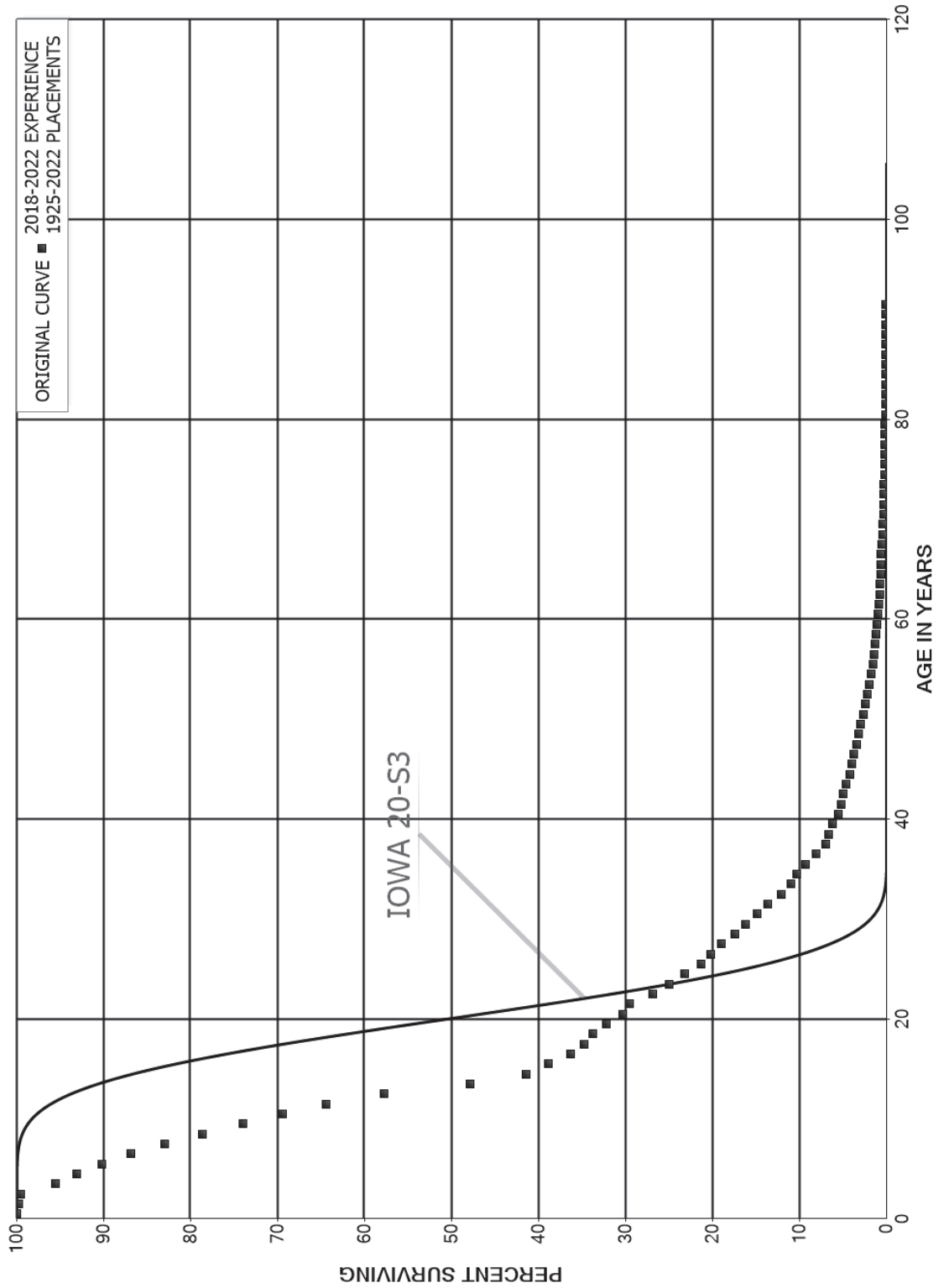
NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
ELECTRIC PLANT

ACCCOUNTS 371.00, 373.10 AND 373.20 INSTALLIATIONS ON CUSTOMERS' PREMISES AND
STREET LIGHTING AND SIGNAL SYSTEMS - OTHER

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2022			EXPERIENCE BAND 1996-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
89.5	1,282,793	21,961	0.0171	0.9829	16.86
90.5	1,244,806	26,250	0.0211	0.9789	16.57
91.5	1,165,996	26,780	0.0230	0.9770	16.22
92.5	1,051,754	15,053	0.0143	0.9857	15.85
93.5	912,246	22,321	0.0245	0.9755	15.62
94.5	620,999	5,138	0.0083	0.9917	15.24
95.5	541,090	12,663	0.0234	0.9766	15.11
96.5	301,553	28,223	0.0936	0.9064	14.76
97.5	221,748	1,842	0.0083	0.9917	13.38
98.5	212,616	5,399	0.0254	0.9746	13.27
99.5	199,664	6,948	0.0348	0.9652	12.93
100.5	188,891	927	0.0049	0.9951	12.48
101.5	184,996	5,162	0.0279	0.9721	12.42
102.5	175,722	1,440	0.0082	0.9918	12.07
103.5	171,619	800	0.0047	0.9953	11.97
104.5	167,453	13,720	0.0819	0.9181	11.92
105.5	151,706	10,253	0.0676	0.9324	10.94
106.5	140,971	4,968	0.0352	0.9648	10.20
107.5	134,067	9,500	0.0709	0.9291	9.84
108.5	120,276	10,304	0.0857	0.9143	9.15
109.5	109,973	4,437	0.0403	0.9597	8.36
110.5	105,461	88,320	0.8375	0.1625	8.03
111.5	17,141	4,438	0.2589	0.7411	1.30
112.5	12,703	1,727	0.1360	0.8640	0.97
113.5	10,959	277	0.0253	0.9747	0.84
114.5	10,682	2,994	0.2803	0.7197	0.81
115.5	7,687		0.0000	1.0000	0.59
116.5	7,687	171	0.0223	0.9777	0.59
117.5	7,516	6	0.0007	0.9993	0.57
118.5	7,510	3	0.0004	0.9996	0.57
119.5	7,507	8	0.0011	0.9989	0.57
120.5	7,446	188	0.0253	0.9747	0.57
121.5	6,668	3	0.0005	0.9995	0.56
122.5					0.56

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
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ACCOUNTS 371.09, 373.11 AND 373.21 INSTALLATIONS ON CUSTOMERS' PREMISES AND STREET LIGHTING AND SIGNAL
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NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
ELECTRIC PLANT

ACCOUNTS 371.09, 373.11 AND 373.21 INSTALLIATIONS ON CUSTOMERS' PREMISES AND
STREET LIGHTING AND SIGNAL SYSTEMS - LUMINARIES - NON-LED

ORIGINAL LIFE TABLE

PLACEMENT BAND 1925-2022

EXPERIENCE BAND 2018-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	23,818,269		0.0000	1.0000	100.00
0.5	22,494,404	51,207	0.0023	0.9977	100.00
1.5	19,088,446	44,385	0.0023	0.9977	99.77
2.5	18,460,174	739,175	0.0400	0.9600	99.54
3.5	15,156,062	389,432	0.0257	0.9743	95.55
4.5	14,550,493	448,923	0.0309	0.9691	93.10
5.5	14,186,617	538,483	0.0380	0.9620	90.23
6.5	14,031,326	623,995	0.0445	0.9555	86.80
7.5	18,133,069	944,387	0.0521	0.9479	82.94
8.5	21,623,693	1,291,657	0.0597	0.9403	78.62
9.5	21,078,923	1,287,770	0.0611	0.9389	73.93
10.5	19,425,653	1,390,509	0.0716	0.9284	69.41
11.5	14,483,320	1,506,220	0.1040	0.8960	64.44
12.5	10,138,451	1,733,172	0.1710	0.8290	57.74
13.5	9,456,687	1,272,942	0.1346	0.8654	47.87
14.5	8,785,654	560,056	0.0637	0.9363	41.43
15.5	8,832,331	571,228	0.0647	0.9353	38.78
16.5	11,115,938	468,213	0.0421	0.9579	36.28
17.5	13,417,938	386,412	0.0288	0.9712	34.75
18.5	14,310,384	652,371	0.0456	0.9544	33.75
19.5	12,064,205	704,233	0.0584	0.9416	32.21
20.5	8,746,922	242,356	0.0277	0.9723	30.33
21.5	4,517,723	402,637	0.0891	0.9109	29.49
22.5	2,417,238	176,697	0.0731	0.9269	26.86
23.5	4,343,408	292,103	0.0673	0.9327	24.90
24.5	4,656,844	393,964	0.0846	0.9154	23.22
25.5	5,761,037	303,079	0.0526	0.9474	21.26
26.5	6,264,652	384,237	0.0613	0.9387	20.14
27.5	4,579,790	355,927	0.0777	0.9223	18.90
28.5	4,207,276	294,981	0.0701	0.9299	17.44

NATIONAL GRID
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ACCOUNTS 371.09, 373.11 AND 373.21 INSTALLIATIONS ON CUSTOMERS' PREMISES AND
STREET LIGHTING AND SIGNAL SYSTEMS - LUMINARIES - NON-LED

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2022

EXPERIENCE BAND 2018-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
29.5	3,226,802	283,311	0.0878	0.9122	16.21
30.5	2,346,230	179,855	0.0767	0.9233	14.79
31.5	2,219,027	264,420	0.1192	0.8808	13.66
32.5	2,282,448	201,957	0.0885	0.9115	12.03
33.5	2,215,557	134,203	0.0606	0.9394	10.96
34.5	1,839,668	189,194	0.1028	0.8972	10.30
35.5	1,606,050	198,565	0.1236	0.8764	9.24
36.5	1,638,510	222,103	0.1356	0.8644	8.10
37.5	1,507,839	83,103	0.0551	0.9449	7.00
38.5	1,110,700	81,249	0.0732	0.9268	6.61
39.5	840,861	78,971	0.0939	0.9061	6.13
40.5	511,019	31,255	0.0612	0.9388	5.56
41.5	308,799	15,030	0.0487	0.9513	5.22
42.5	305,825	23,980	0.0784	0.9216	4.96
43.5	176,106	14,783	0.0839	0.9161	4.57
44.5	176,323	9,115	0.0517	0.9483	4.19
45.5	154,975	10,377	0.0670	0.9330	3.97
46.5	161,728	11,686	0.0723	0.9277	3.71
47.5	169,312	10,395	0.0614	0.9386	3.44
48.5	175,822	14,600	0.0830	0.9170	3.23
49.5	198,230	20,428	0.1031	0.8969	2.96
50.5	189,760	21,375	0.1126	0.8874	2.65
51.5	194,211	18,681	0.0962	0.9038	2.36
52.5	196,218	17,380	0.0886	0.9114	2.13
53.5	183,082	22,012	0.1202	0.8798	1.94
54.5	168,691	20,159	0.1195	0.8805	1.71
55.5	125,760	8,935	0.0710	0.9290	1.50
56.5	93,910	7,268	0.0774	0.9226	1.40
57.5	65,857	3,860	0.0586	0.9414	1.29
58.5	36,328	3,623	0.0997	0.9003	1.21

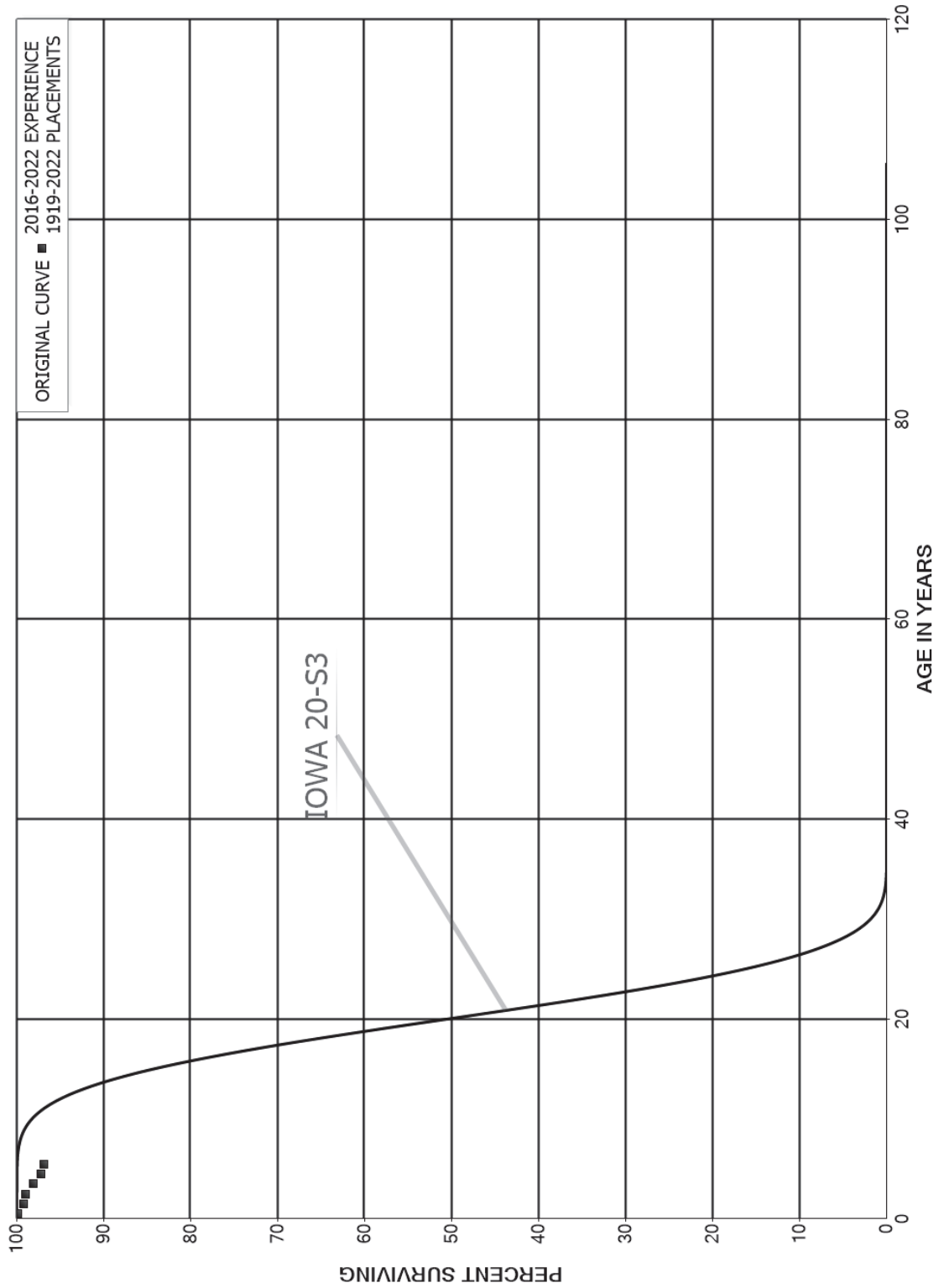
NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
ELECTRIC PLANT

ACCOUNTS 371.09, 373.11 AND 373.21 INSTALLIATIONS ON CUSTOMERS' PREMISES AND
STREET LIGHTING AND SIGNAL SYSTEMS - LUMINARIES - NON-LED

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2022			EXPERIENCE BAND 2018-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
59.5	25,757	1,928	0.0749	0.9251	1.09	
60.5	13,247	1,581	0.1193	0.8807	1.01	
61.5	9,421	1,429	0.1517	0.8483	0.89	
62.5	9,684	1,021	0.1054	0.8946	0.75	
63.5	10,236	383	0.0374	0.9626	0.67	
64.5	6,448	338	0.0524	0.9476	0.65	
65.5	4,273	200	0.0468	0.9532	0.62	
66.5	2,815	288	0.1024	0.8976	0.59	
67.5	793	124	0.1562	0.8438	0.53	
68.5	550	96	0.1742	0.8258	0.44	
69.5	593	78	0.1319	0.8681	0.37	
70.5	528	29	0.0549	0.9451	0.32	
71.5	526		0.0000	1.0000	0.30	
72.5	389	34	0.0884	0.9116	0.30	
73.5	267	57	0.2124	0.7876	0.27	
74.5	7		0.0000	1.0000	0.22	
75.5	84		0.0000	1.0000	0.22	
76.5	91	19	0.2119	0.7881	0.22	
77.5	210	17	0.0818	0.9182	0.17	
78.5	409	76	0.1867	0.8133	0.16	
79.5	349	25	0.0719	0.9281	0.13	
80.5	317	108	0.3417	0.6583	0.12	
81.5	147	65	0.4417	0.5583	0.08	
82.5	17		0.0000	1.0000	0.04	
83.5	6		0.0000	1.0000	0.04	
84.5	6		0.0000	1.0000	0.04	
85.5	16		0.0000	1.0000	0.04	
86.5	115		0.0000	1.0000	0.04	
87.5	176		0.0000	1.0000	0.04	
88.5	176		0.0000	1.0000	0.04	
89.5	161	46	0.2871	0.7129	0.04	
90.5	15		0.0000	1.0000	0.03	
91.5					0.03	
92.5						
93.5	310		0.0000			
94.5	310	22	0.0693			
95.5	289	182	0.6301			
96.5	107		0.0000			
97.5						

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
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ACCOUNTS 371.30, 373.30 AND 373.40 INSTALLATIONS ON CUSTOMERS' PREMISES AND STREET LIGHTING AND SIGNAL
SYSTEMS - LUMINARIES - LED
ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
ELECTRIC PLANT

ACCOUNTS 371.30, 373.30 AND 373.40 INSTALLIATIONS ON CUSTOMERS' PREMISES AND
STREET LIGHTING AND SIGNAL SYSTEMS - LUMINARIES - LED

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2022

EXPERIENCE BAND 2016-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	32,205,301	64,892	0.0020	0.9980	100.00
0.5	24,369,695	146,792	0.0060	0.9940	99.80
1.5	19,359,811	54,473	0.0028	0.9972	99.20
2.5	11,640,453	100,400	0.0086	0.9914	98.92
3.5	2,779,515	25,442	0.0092	0.9908	98.07
4.5	1,490,501	4,740	0.0032	0.9968	97.17
5.5					96.86
6.5					
7.5					
8.5					
9.5					
10.5					
11.5					
12.5					
13.5					
14.5					
15.5					
16.5					
17.5					
18.5					
19.5					
20.5					
21.5					
22.5					
23.5					
24.5					
25.5					
26.5					
27.5					
28.5					

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
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ACCOUNTS 371.30, 373.30 AND 373.40 INSTALLIATIONS ON CUSTOMERS' PREMISES AND
STREET LIGHTING AND SIGNAL SYSTEMS - LUMINARIES - LED

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2022

EXPERIENCE BAND 2016-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
29.5					
30.5					
31.5					
32.5					
33.5					
34.5					
35.5					
36.5					
37.5					
38.5					
39.5					
40.5					
41.5					
42.5					
43.5					
44.5					
45.5					
46.5					
47.5					
48.5					
49.5					
50.5					
51.5					
52.5					
53.5					
54.5					
55.5					
56.5					
57.5					
58.5					

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
ELECTRIC PLANT

ACCOUNTS 371.30, 373.30 AND 373.40 INSTALLIATIONS ON CUSTOMERS' PREMISES AND
STREET LIGHTING AND SIGNAL SYSTEMS - LUMINARIES - LED

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2022

EXPERIENCE BAND 2016-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
59.5					
60.5					
61.5					
62.5					
63.5					
64.5					
65.5					
66.5					
67.5					
68.5					
69.5					
70.5					
71.5					
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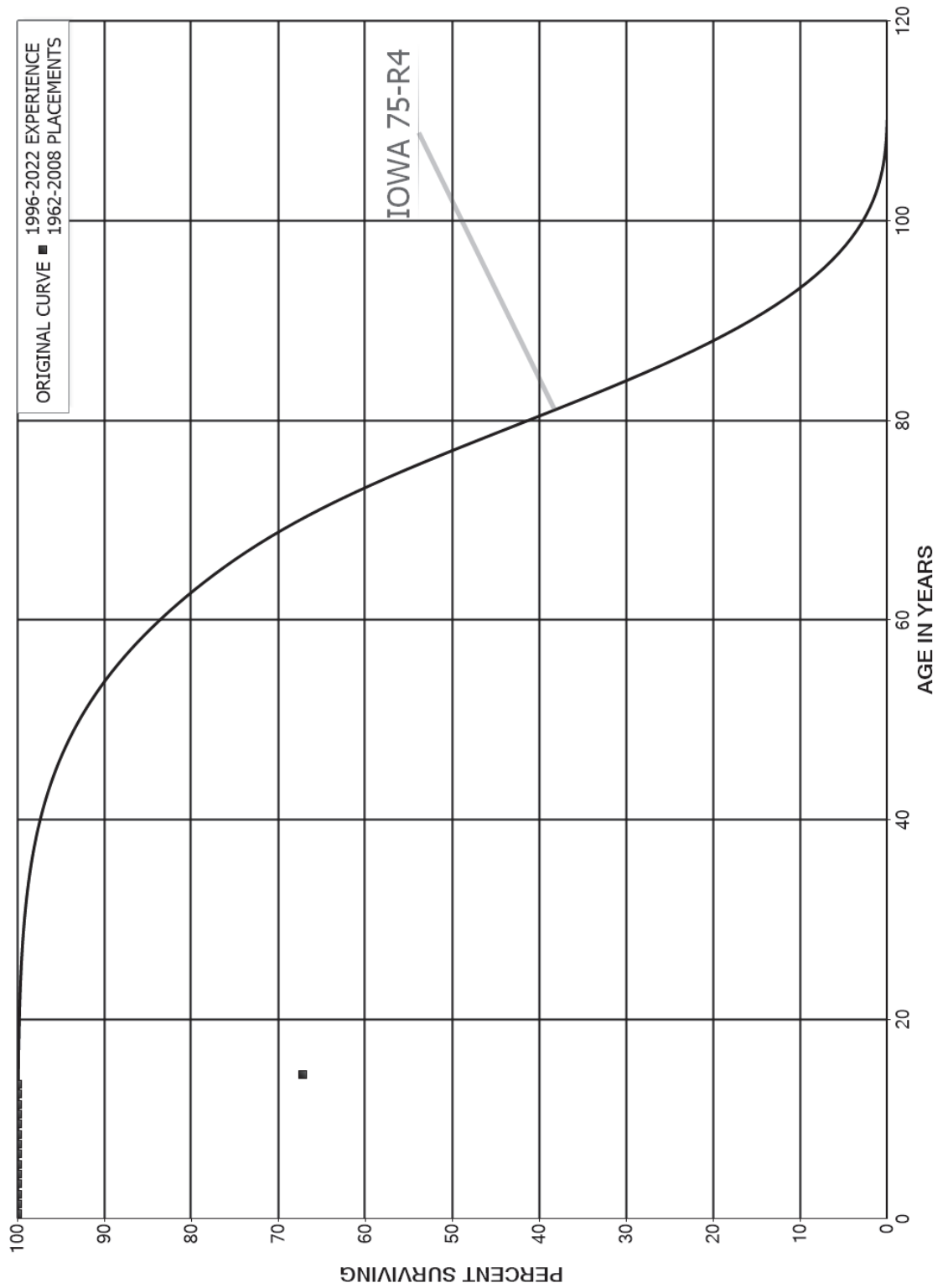
NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
ELECTRIC PLANT

ACCOUNTS 371.30, 373.30 AND 373.40 INSTALLIATIONS ON CUSTOMERS' PREMISES AND
STREET LIGHTING AND SIGNAL SYSTEMS - LUMINARIES - LED

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2022			EXPERIENCE BAND 2016-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
89.5					
90.5					
91.5					
92.5					
93.5					
94.5					
95.5					
96.5	473		0.0000		
97.5	473		0.0000		
98.5	473		0.0000		
99.5	473		0.0000		
100.5	473		0.0000		
101.5	473		0.0000		
102.5	473		0.0000		
103.5					

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ELECTRIC PLANT
ACCOUNT 389.10 LAND RIGHT AND OTHER COSTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
ELECTRIC PLANT

ACCOUNT 389.10 LAND RIGHT AND OTHER COSTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1962-2008			EXPERIENCE BAND 1996-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,194		0.0000	1.0000	100.00
0.5	3,268		0.0000	1.0000	100.00
1.5	3,268		0.0000	1.0000	100.00
2.5	3,268		0.0000	1.0000	100.00
3.5	3,268		0.0000	1.0000	100.00
4.5	3,268		0.0000	1.0000	100.00
5.5	3,268		0.0000	1.0000	100.00
6.5	3,268		0.0000	1.0000	100.00
7.5	3,268		0.0000	1.0000	100.00
8.5	3,268		0.0000	1.0000	100.00
9.5	3,268		0.0000	1.0000	100.00
10.5	3,268		0.0000	1.0000	100.00
11.5	3,268		0.0000	1.0000	100.00
12.5	3,268		0.0000	1.0000	100.00
13.5	3,268	1,073	0.3285	0.6715	100.00
14.5					67.15
15.5					
16.5					
17.5					
18.5					
19.5	139		0.0000		
20.5	324		0.0000		
21.5	324		0.0000		
22.5	324		0.0000		
23.5	324		0.0000		
24.5	324		0.0000		
25.5	324		0.0000		
26.5	324		0.0000		
27.5	324		0.0000		
28.5	324		0.0000		
29.5	324	139	0.4282		
30.5	185	185	1.0000		
31.5					
32.5					
33.5	50		0.0000		
34.5	50		0.0000		
35.5	50		0.0000		
36.5	50		0.0000		
37.5	50		0.0000		
38.5	50		0.0000		

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
ELECTRIC PLANT

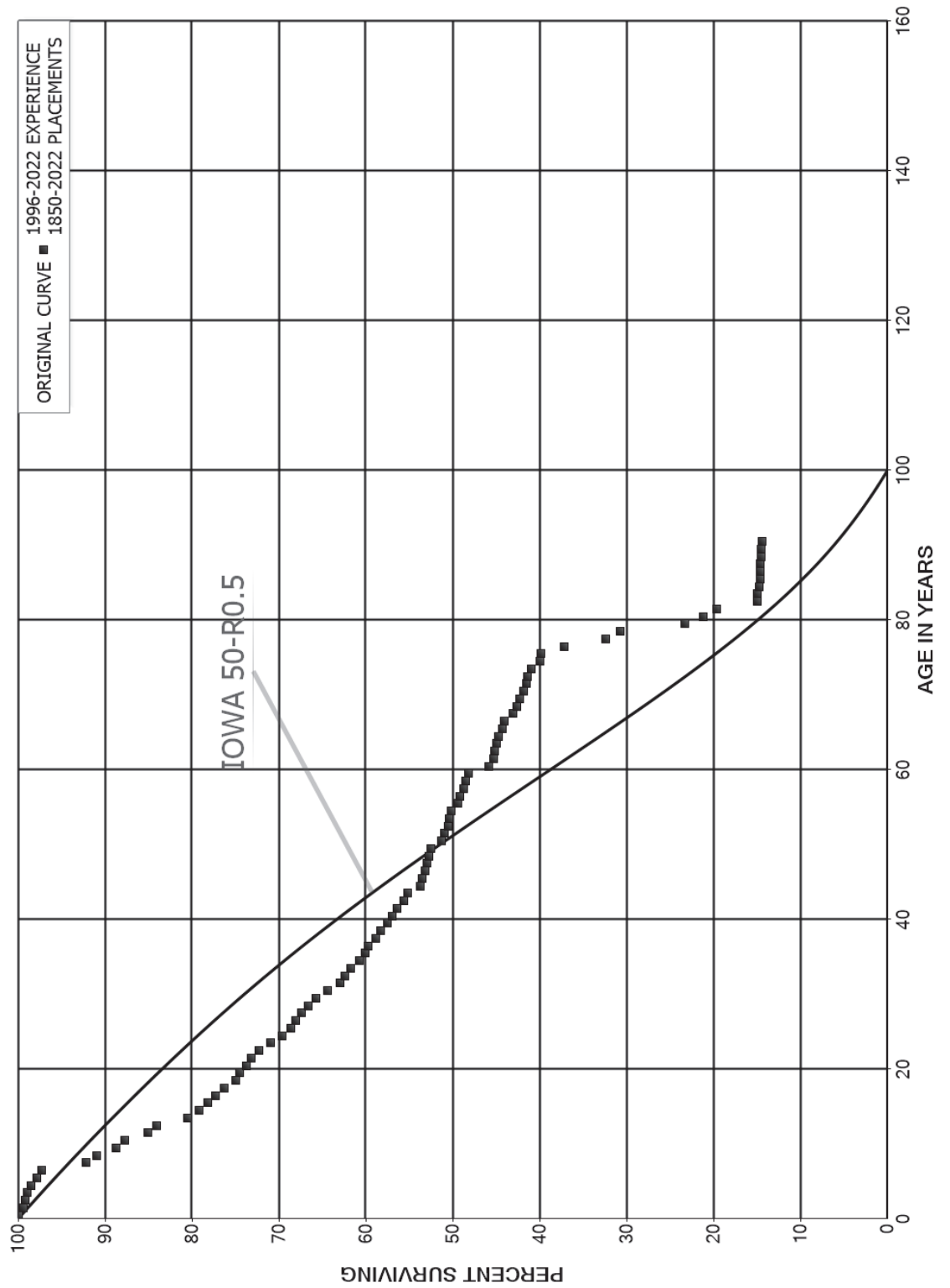
ACCOUNT 389.10 LAND RIGHT AND OTHER COSTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1962-2008			EXPERIENCE BAND 1996-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	50		0.0000		
40.5	50		0.0000		
41.5	50		0.0000		
42.5	50		0.0000		
43.5	50		0.0000		
44.5	50		0.0000		
45.5	50		0.0000		
46.5	50	50	1.0000		
47.5					

**GENERAL PLANT
ELECTRIC, GAS AND COMMON**

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
ELECTRIC, GAS AND COMMON PLANT
ACCOUNTS 390.00 AND 390.01 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
ELECTRIC, GAS AND COMMON PLANT

ACCOUNTS 390.00 AND 390.01 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1850-2022

EXPERIENCE BAND 1996-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	235,918,540	97,182	0.0004	0.9996	100.00
0.5	256,637,615	1,400,685	0.0055	0.9945	99.96
1.5	276,192,711	520,161	0.0019	0.9981	99.41
2.5	281,480,294	915,782	0.0033	0.9967	99.23
3.5	290,407,823	1,105,475	0.0038	0.9962	98.90
4.5	291,134,180	1,889,458	0.0065	0.9935	98.53
5.5	301,623,009	1,795,912	0.0060	0.9940	97.89
6.5	302,505,074	15,851,356	0.0524	0.9476	97.30
7.5	287,106,478	3,941,123	0.0137	0.9863	92.21
8.5	276,493,608	6,892,080	0.0249	0.9751	90.94
9.5	275,193,195	2,881,142	0.0105	0.9895	88.67
10.5	265,553,329	8,032,648	0.0302	0.9698	87.74
11.5	240,242,784	2,827,596	0.0118	0.9882	85.09
12.5	241,674,403	10,315,163	0.0427	0.9573	84.09
13.5	226,821,220	3,841,922	0.0169	0.9831	80.50
14.5	221,635,726	2,812,209	0.0127	0.9873	79.14
15.5	217,102,596	2,481,850	0.0114	0.9886	78.13
16.5	212,751,399	2,566,694	0.0121	0.9879	77.24
17.5	205,517,513	3,581,789	0.0174	0.9826	76.31
18.5	199,194,106	1,384,578	0.0070	0.9930	74.98
19.5	196,925,597	2,005,970	0.0102	0.9898	74.46
20.5	191,136,442	1,389,667	0.0073	0.9927	73.70
21.5	192,601,706	2,410,848	0.0125	0.9875	73.16
22.5	189,360,409	3,542,293	0.0187	0.9813	72.25
23.5	183,504,963	3,328,100	0.0181	0.9819	70.89
24.5	179,314,139	2,640,852	0.0147	0.9853	69.61
25.5	173,979,575	1,263,862	0.0073	0.9927	68.58
26.5	159,707,445	1,520,914	0.0095	0.9905	68.09
27.5	143,868,551	1,838,820	0.0128	0.9872	67.44
28.5	132,500,286	1,632,849	0.0123	0.9877	66.58
29.5	117,530,069	2,501,698	0.0213	0.9787	65.75
30.5	106,573,150	2,272,327	0.0213	0.9787	64.36
31.5	96,550,608	952,362	0.0099	0.9901	62.98
32.5	75,164,926	813,663	0.0108	0.9892	62.36
33.5	70,364,485	1,045,303	0.0149	0.9851	61.69
34.5	70,449,473	792,237	0.0112	0.9888	60.77
35.5	68,786,907	398,321	0.0058	0.9942	60.09
36.5	57,827,473	897,243	0.0155	0.9845	59.74
37.5	50,868,691	420,947	0.0083	0.9917	58.81
38.5	50,849,475	712,475	0.0140	0.9860	58.33

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
ELECTRIC, GAS AND COMMON PLANT

ACCOUNTS 390.00 AND 390.01 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1850-2022

EXPERIENCE BAND 1996-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	40,271,500	396,797	0.0099	0.9901	57.51
40.5	35,892,955	339,556	0.0095	0.9905	56.94
41.5	31,313,144	423,028	0.0135	0.9865	56.40
42.5	25,775,498	219,075	0.0085	0.9915	55.64
43.5	20,693,987	532,019	0.0257	0.9743	55.17
44.5	19,951,145	78,845	0.0040	0.9960	53.75
45.5	19,213,469	138,751	0.0072	0.9928	53.54
46.5	18,923,588	79,685	0.0042	0.9958	53.15
47.5	18,471,525	82,661	0.0045	0.9955	52.93
48.5	8,966,647	31,366	0.0035	0.9965	52.69
49.5	8,799,429	206,963	0.0235	0.9765	52.51
50.5	8,161,131	50,421	0.0062	0.9938	51.27
51.5	7,392,515	59,961	0.0081	0.9919	50.95
52.5	6,839,999	18,950	0.0028	0.9972	50.54
53.5	6,003,820	31,733	0.0053	0.9947	50.40
54.5	5,959,912	85,508	0.0143	0.9857	50.13
55.5	5,906,217	27,656	0.0047	0.9953	49.41
56.5	5,978,492	49,949	0.0084	0.9916	49.18
57.5	5,856,114	29,904	0.0051	0.9949	48.77
58.5	5,767,401	46,597	0.0081	0.9919	48.52
59.5	5,092,555	238,433	0.0468	0.9532	48.13
60.5	4,695,877	60,014	0.0128	0.9872	45.88
61.5	2,554,590	9,218	0.0036	0.9964	45.29
62.5	2,143,812	10,693	0.0050	0.9950	45.13
63.5	3,643,265	11,648	0.0032	0.9968	44.90
64.5	3,656,665	42,090	0.0115	0.9885	44.76
65.5	2,791,114	8,613	0.0031	0.9969	44.24
66.5	2,789,525	69,230	0.0248	0.9752	44.11
67.5	2,726,392	25,775	0.0095	0.9905	43.01
68.5	3,090,939	23,716	0.0077	0.9923	42.61
69.5	3,046,045	34,343	0.0113	0.9887	42.28
70.5	3,303,885	24,787	0.0075	0.9925	41.80
71.5	3,418,607	4,950	0.0014	0.9986	41.49
72.5	3,488,779	37,774	0.0108	0.9892	41.43
73.5	3,483,607	91,020	0.0261	0.9739	40.98
74.5	3,400,542	9,920	0.0029	0.9971	39.91
75.5	3,185,716	209,153	0.0657	0.9343	39.79
76.5	2,978,364	387,302	0.1300	0.8700	37.18
77.5	2,591,172	126,857	0.0490	0.9510	32.35
78.5	2,515,075	611,111	0.2430	0.7570	30.76

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
ELECTRIC, GAS AND COMMON PLANT

ACCOUNTS 390.00 AND 390.01 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1850-2022

EXPERIENCE BAND 1996-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,934,131	174,180	0.0901	0.9099	23.29
80.5	1,744,680	127,551	0.0731	0.9269	21.19
81.5	1,600,496	383,871	0.2398	0.7602	19.64
82.5	1,591,523	582	0.0004	0.9996	14.93
83.5	1,460,007	17,361	0.0119	0.9881	14.93
84.5	1,442,467	10,390	0.0072	0.9928	14.75
85.5	1,429,938	5,300	0.0037	0.9963	14.64
86.5	1,429,387	2,547	0.0018	0.9982	14.59
87.5	1,416,838	6,511	0.0046	0.9954	14.56
88.5	1,395,906		0.0000	1.0000	14.49
89.5	1,377,177	4,747	0.0034	0.9966	14.49
90.5	722,121	361,231	0.5002	0.4998	14.44
91.5	359,587	22,195	0.0617	0.9383	7.22
92.5	255,891		0.0000	1.0000	6.77
93.5	233,380	9,003	0.0386	0.9614	6.77
94.5	221,532	8,330	0.0376	0.9624	6.51
95.5	131,581		0.0000	1.0000	6.27
96.5	131,064	57	0.0004	0.9996	6.27
97.5	137,553	355	0.0026	0.9974	6.26
98.5	137,083	1,385	0.0101	0.9899	6.25
99.5	135,698	219	0.0016	0.9984	6.19
100.5	134,241	10,836	0.0807	0.9193	6.18
101.5	123,405		0.0000	1.0000	5.68
102.5	215,871	1,245	0.0058	0.9942	5.68
103.5	227,550	166	0.0007	0.9993	5.64
104.5	227,348		0.0000	1.0000	5.64
105.5	177,003		0.0000	1.0000	5.64
106.5	157,513	650	0.0041	0.9959	5.64
107.5	156,863		0.0000	1.0000	5.62
108.5	156,863	110,643	0.7053	0.2947	5.62
109.5	16,802		0.0000	1.0000	1.65
110.5	16,769	13	0.0008	0.9992	1.65
111.5	16,755		0.0000	1.0000	1.65
112.5	16,755		0.0000	1.0000	1.65
113.5	16,755	1,500	0.0895	0.9105	1.65
114.5	15,255		0.0000	1.0000	1.51
115.5	15,255		0.0000	1.0000	1.51
116.5	15,255		0.0000	1.0000	1.51
117.5	15,255	2,318	0.1519	0.8481	1.51
118.5	12,937		0.0000	1.0000	1.28

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
ELECTRIC, GAS AND COMMON PLANT

ACCOUNTS 390.00 AND 390.01 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1850-2022			EXPERIENCE BAND 1996-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	12,937	12,924	0.9990	0.0010	1.28
120.5	13		0.0000	1.0000	0.00
121.5	13		0.0000	1.0000	0.00
122.5	13		0.0000	1.0000	0.00
123.5	13		0.0000	1.0000	0.00
124.5	13		0.0000	1.0000	0.00
125.5	13		0.0000	1.0000	0.00
126.5	13		0.0000	1.0000	0.00
127.5	13		0.0000	1.0000	0.00
128.5	13		0.0000	1.0000	0.00
129.5	13		0.0000	1.0000	0.00
130.5	13		0.0000	1.0000	0.00
131.5					0.00
132.5					
133.5					
134.5					
135.5					
136.5					
137.5					
138.5					
139.5					
140.5					
141.5					
142.5					
143.5					
144.5					
145.5	42,353		0.0000		
146.5	42,353	13,865	0.3274		
147.5	28,488		0.0000		
148.5	28,488		0.0000		
149.5	28,488		0.0000		
150.5	28,488		0.0000		
151.5	28,488		0.0000		
152.5	28,488		0.0000		
153.5	28,488		0.0000		
154.5	28,488		0.0000		
155.5	28,488		0.0000		
156.5	28,488		0.0000		
157.5	28,488		0.0000		
158.5	28,488		0.0000		

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
ELECTRIC, GAS AND COMMON PLANT

ACCOUNTS 390.00 AND 390.01 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1850-2022

EXPERIENCE BAND 1996-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
159.5	28,488		0.0000		
160.5	28,488		0.0000		
161.5	28,488		0.0000		
162.5	28,488		0.0000		
163.5	28,488		0.0000		
164.5	28,488		0.0000		
165.5	28,488		0.0000		
166.5	28,488		0.0000		
167.5	28,488		0.0000		
168.5	28,488		0.0000		
169.5	28,488		0.0000		
170.5	28,488		0.0000		
171.5	28,488		0.0000		
172.5					

PART VIII. NET SALVAGE STATISTICS

ELECTRIC PLANT

NATIONAL GRID
NIAGARA MOHAWK POWER CORPOARTION
ELECTRIC PLANT

ACCOUNT 346.00 MISCELLANEOUS POWER PLANT - SOLAR

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2018	207		0		0		0
2019		43				43-	
2020							
2021							
2022							
TOTAL	207	43	21		0	43-	21-
THREE-YEAR MOVING AVERAGES							
18-20	69	14	21		0	14-	21-
19-21		14				14-	
20-22							
FIVE-YEAR AVERAGE							
18-22	41	9	21		0	9-	21-

NATIONAL GRID
NIAGARA MOHAWK POWER CORPOARTION
ELECTRIC PLANT

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1998	11,377	56,600	497		0	56,600-	497-
1999	95,580	104,161	109	44,231	46	59,930-	63-
2000	161,539	34,041	21	76,331	47	42,290	26
2001	16,104	676,457			0	676,457-	
2002	628,051	78,813	13		0	78,813-	13-
2003	25,000	32,079	128		0	32,079-	128-
2004		73,804				73,804-	
2005	819,888	967	0		0	967-	0
2006	4,443	23,055	519		0	23,055-	519-
2007	164,110	169,155	103		0	169,155-	103-
2008	376,547	588,646	156		0	588,646-	156-
2009	3,442	6,911	201		0	6,911-	201-
2010	905,929	1,794	0		0	1,794-	0
2011	346,801	12,438	4		0	12,438-	4-
2012	56,587	42,036	74		0	42,036-	74-
2013							
2014	130,212	19,501	15		0	19,501-	15-
2015	350,478	632,466	180	39,632	11	592,834-	169-
2016	10,496	10,834	103		0	10,834-	103-
2017	233,553	189,511	81	6,863	3	182,648-	78-
2018	175,338	74,900	43		0	74,900-	43-
2019	58,695	235,815	402	942	2	234,872-	400-
2020	334,397	111,966	33		0	111,966-	33-
2021	75,513	68,048	90		0	68,048-	90-
2022	446,469	55,102	12	37	0	55,065-	12-
TOTAL	5,430,546	3,299,099	61	168,037	3	3,131,062-	58-

THREE-YEAR MOVING AVERAGES

98-00	89,499	64,934	73	40,187	45	24,747-	28-
99-01	91,074	271,553	298	40,187	44	231,366-	254-
00-02	268,565	263,104	98	25,444	9	237,660-	88-
01-03	223,052	262,450	118		0	262,450-	118-
02-04	217,684	61,565	28		0	61,565-	28-
03-05	281,629	35,617	13		0	35,617-	13-
04-06	274,777	32,608	12		0	32,608-	12-
05-07	329,480	64,392	20		0	64,392-	20-
06-08	181,700	260,285	143		0	260,285-	143-
07-09	181,366	254,904	141		0	254,904-	141-
08-10	428,639	199,117	46		0	199,117-	46-

NATIONAL GRID
NIAGARA MOHAWK POWER CORPOARTION
ELECTRIC PLANT

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
09-11	418,724	7,047	2		0	7,047-	2-
10-12	436,439	18,756	4		0	18,756-	4-
11-13	134,463	18,158	14		0	18,158-	14-
12-14	62,266	20,512	33		0	20,512-	33-
13-15	160,230	217,322	136	13,211	8	204,112-	127-
14-16	163,728	220,934	135	13,211	8	207,723-	127-
15-17	198,175	277,604	140	15,499	8	262,105-	132-
16-18	139,795	91,748	66	2,288	2	89,461-	64-
17-19	155,862	166,742	107	2,602	2	164,140-	105-
18-20	189,476	140,894	74	314	0	140,580-	74-
19-21	156,202	138,610	89	314	0	138,296-	89-
20-22	285,460	78,372	27	12	0	78,360-	27-
FIVE-YEAR AVERAGE							
18-22	218,082	109,166	50	196	0	108,970-	50-

NATIONAL GRID
NIAGARA MOHAWK POWER CORPOARTION
ELECTRIC PLANT

ACCOUNTS 353.00 AND 353.10 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1998	1,652,412	481,496	29	41-	0	481,537-	29-
1999	39,304,113	1,138,358	3	31,263	0	1,107,095-	3-
2000	6,442,494	1,039,346	16	2,679,436	42	1,640,090	25
2001	35,134,908	791,128	2	782,009	2	9,119-	0
2002	4,016,326	1,520,353	38	124,549-	3-	1,644,902-	41-
2003	527,472	944,882	179	5,614-	1-	950,496-	180-
2004	4,607,549	617,249	13	8,000-	0	625,249-	14-
2005	8,396,068	1,833,028	22		0	1,833,028-	22-
2006	4,915,789	687,407	14		0	687,407-	14-
2007	4,855,286	2,142,526	44		0	2,142,526-	44-
2008	8,200,071	1,655,210	20		0	1,655,210-	20-
2009	5,450,104	964,298	18		0	964,298-	18-
2010	17,766,679	970,384	5		0	970,384-	5-
2011	25,193,430	1,308,622	5		0	1,308,622-	5-
2012	4,452,921	658,061	15		0	658,061-	15-
2013	2,588,172	223,888	9		0	223,888-	9-
2014	4,204,256	2,038,080	48		0	2,038,080-	48-
2015	9,748,806	3,123,867	32	19,186	0	3,104,681-	32-
2016	3,217,571	2,331,352	72	14,920	0	2,316,431-	72-
2017	7,112,832	3,172,199	45	29,202	0	3,142,997-	44-
2018	5,546,812	1,774,560	32		0	1,774,560-	32-
2019	4,188,221	2,291,190	55		0	2,291,190-	55-
2020	2,278,430	1,456,054	64		0	1,456,054-	64-
2021	7,131,463	1,685,177	24	49,742	1	1,635,435-	23-
2022	16,032,102	3,488,390	22	40,073	0	3,448,317-	22-
TOTAL	232,964,289	38,337,105	16	3,507,628	2	34,829,477-	15-

THREE-YEAR MOVING AVERAGES

98-00	15,799,673	886,400	6	903,553	6	17,153	0
99-01	26,960,505	989,611	4	1,164,236	4	174,625	1
00-02	15,197,909	1,116,942	7	1,112,299	7	4,644-	0
01-03	13,226,235	1,085,454	8	217,282	2	868,172-	7-
02-04	3,050,449	1,027,495	34	46,054-	2-	1,073,549-	35-
03-05	4,510,363	1,131,720	25	4,538-	0	1,136,258-	25-
04-06	5,973,135	1,045,895	18	2,667-	0	1,048,561-	18-
05-07	6,055,714	1,554,320	26		0	1,554,320-	26-
06-08	5,990,382	1,495,047	25		0	1,495,047-	25-
07-09	6,168,487	1,587,345	26		0	1,587,345-	26-
08-10	10,472,285	1,196,631	11		0	1,196,631-	11-

NATIONAL GRID
NIAGARA MOHAWK POWER CORPOARTION
ELECTRIC PLANT

ACCOUNTS 353.00 AND 353.10 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
09-11	16,136,738	1,081,101	7		0	1,081,101-	7-
10-12	15,804,344	979,022	6		0	979,022-	6-
11-13	10,744,841	730,190	7		0	730,190-	7-
12-14	3,748,450	973,343	26		0	973,343-	26-
13-15	5,513,745	1,795,278	33	6,395	0	1,788,883-	32-
14-16	5,723,545	2,497,766	44	11,369	0	2,486,397-	43-
15-17	6,693,070	2,875,806	43	21,103	0	2,854,703-	43-
16-18	5,292,405	2,426,037	46	14,707	0	2,411,329-	46-
17-19	5,615,955	2,412,650	43	9,734	0	2,402,916-	43-
18-20	4,004,488	1,840,601	46		0	1,840,601-	46-
19-21	4,532,705	1,810,807	40	16,581	0	1,794,226-	40-
20-22	8,480,665	2,209,874	26	29,938	0	2,179,935-	26-
FIVE-YEAR AVERAGE							
18-22	7,035,406	2,139,074	30	17,963	0	2,121,111-	30-

NATIONAL GRID
NIAGARA MOHAWK POWER CORPOARTION
ELECTRIC PLANT

ACCOUNT 353.55 STATION EQUIPMENT - RTU

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2000				34,783		34,783	
2001		10,075				10,075-	
2002							
2003							
2004	203,623		0		0		0
2005							
2006	3,210		0		0		0
2007	549,576	19,133	3		0	19,133-	3-
2008	581,488	53,249	9		0	53,249-	9-
2009	355,373	509	0		0	509-	0
2010	3,282,917	97,011	3		0	97,011-	3-
2011	811,525	34,054	4		0	34,054-	4-
2012	2,040,696	201,012	10		0	201,012-	10-
2013	1,346,403		0		0		0
2014	447,736	11,087	2		0	11,087-	2-
2015	1,256,720	169,364	13		0	169,364-	13-
2016	371,328	65,468	18		0	65,468-	18-
2017							
2018	84,000	71,408	85		0	71,408-	85-
2019	590,027	72,281	12		0	72,281-	12-
2020	293,309	35,865	12		0	35,865-	12-
2021	622,753	125,417	20		0	125,417-	20-
2022	859,519	74,753	9	1,243	0	73,511-	9-
TOTAL	13,700,202	1,040,687	8	36,026	0	1,004,661-	7-

THREE-YEAR MOVING AVERAGES

00-02		3,358		11,594		8,236	
01-03		3,358				3,358-	
02-04	67,874		0		0		0
03-05	67,874		0		0		0
04-06	68,944		0		0		0
05-07	184,262	6,378	3		0	6,378-	3-
06-08	378,091	24,127	6		0	24,127-	6-
07-09	495,479	24,297	5		0	24,297-	5-
08-10	1,406,593	50,256	4		0	50,256-	4-
09-11	1,483,272	43,858	3		0	43,858-	3-
10-12	2,045,046	110,692	5		0	110,692-	5-
11-13	1,399,541	78,355	6		0	78,355-	6-
12-14	1,278,278	70,700	6		0	70,700-	6-

NATIONAL GRID
NIAGARA MOHAWK POWER CORPOARTION
ELECTRIC PLANT

ACCOUNT 353.55 STATION EQUIPMENT - RTU

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
13-15	1,016,953	60,151	6		0	60,151-	6-
14-16	691,928	81,973	12		0	81,973-	12-
15-17	542,682	78,278	14		0	78,278-	14-
16-18	151,776	45,626	30		0	45,626-	30-
17-19	224,676	47,896	21		0	47,896-	21-
18-20	322,445	59,851	19		0	59,851-	19-
19-21	502,030	77,854	16		0	77,854-	16-
20-22	591,860	78,678	13	414	0	78,264-	13-
FIVE-YEAR AVERAGE							
18-22	489,922	75,945	16	249	0	75,696-	15-

NATIONAL GRID
NIAGARA MOHAWK POWER CORPOARTION
ELECTRIC PLANT

ACCOUNT 354.00 TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1998	5,311	4,463	84		0	4,463-	84-
1999	136,668	153,200	112		0	153,200-	112-
2000	54,406	24,620	45	95,970	176	71,350	131
2001	172,298	98,635	57	116,163	67	17,528	10
2002	5,036	26,587-	528-		0	26,587	528
2003	29,980	34,966	117	3,487-	12-	38,453-	128-
2004	23,928	51,201	214		0	51,201-	214-
2005	86,512	589,981	682		0	589,981-	682-
2006	20,713	181,603	877		0	181,603-	877-
2007	22,657	90,200	398		0	90,200-	398-
2008	263,924	838,669	318		0	838,669-	318-
2009	1,202,789	3,588,586	298		0	3,588,586-	298-
2010	455,875	241,034	53		0	241,034-	53-
2011	517,674	236,670	46		0	236,670-	46-
2012	36,671	407,305			0	407,305-	
2013	620	42,094			0	42,094-	
2014	416,005	3,194,663	768		0	3,194,663-	768-
2015	714,999	1,567,164	219	7,186	1	1,559,978-	218-
2016	211,314	2,761,020		90,122	43	2,670,897-	
2017	254,147	5,345,344		185,862	73	5,159,482-	
2018	636,329	986,939	155	18,308	3	968,631-	152-
2019	254,381	2,932,230		25,159	10	2,907,072-	
2020	8,743	1,087,957		5,777	66	1,082,180-	
2021	402,698	1,361,588	338	45,122	11	1,316,466-	327-
2022	839,248	728,639	87	334	0	728,305-	87-
TOTAL	6,772,927	26,522,185	392	586,515	9	25,935,670-	383-

THREE-YEAR MOVING AVERAGES

98-00	65,462	60,761	93	31,990	49	28,771-	44-
99-01	121,124	92,152	76	70,711	58	21,441-	18-
00-02	77,247	32,223	42	70,711	92	38,488	50
01-03	69,105	35,671	52	37,559	54	1,887	3
02-04	19,648	19,860	101	1,162-	6-	21,022-	107-
03-05	46,807	225,383	482	1,162-	2-	226,545-	484-
04-06	43,718	274,262	627		0	274,262-	627-
05-07	43,294	287,262	664		0	287,262-	664-
06-08	102,431	370,158	361		0	370,158-	361-
07-09	496,457	1,505,818	303		0	1,505,818-	303-
08-10	640,863	1,556,096	243		0	1,556,096-	243-

NATIONAL GRID
NIAGARA MOHAWK POWER CORPOARTION
ELECTRIC PLANT

ACCOUNT 354.00 TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
09-11	725,446	1,355,430	187		0	1,355,430-	187-
10-12	336,740	295,003	88		0	295,003-	88-
11-13	184,988	228,690	124		0	228,690-	124-
12-14	151,099	1,214,687	804		0	1,214,687-	804-
13-15	377,208	1,601,307	425	2,395	1	1,598,911-	424-
14-16	447,439	2,507,615	560	32,436	7	2,475,179-	553-
15-17	393,487	3,224,509	819	94,390	24	3,130,119-	795-
16-18	367,263	3,031,101	825	98,097	27	2,933,003-	799-
17-19	381,619	3,088,171	809	76,443	20	3,011,728-	789-
18-20	299,818	1,669,042	557	16,414	5	1,652,628-	551-
19-21	221,941	1,793,925	808	25,353	11	1,768,573-	797-
20-22	416,897	1,059,395	254	17,078	4	1,042,317-	250-
FIVE-YEAR AVERAGE							
18-22	428,280	1,419,471	331	18,940	4	1,400,531-	327-

NATIONAL GRID
NIAGARA MOHAWK POWER CORPOARTION
ELECTRIC PLANT

ACCOUNTS 355.00 AND 355.55 POLES AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2005	787,787	577,814	73		0	577,814-	73-
2006	883,956	1,433,468	162		0	1,433,468-	162-
2007	428,567	2,039,831	476		0	2,039,831-	476-
2008	598,254	2,583,391	432		0	2,583,391-	432-
2009	2,315,447	2,363,488	102		0	2,363,488-	102-
2010	1,731,207	4,226,374	244		0	4,226,374-	244-
2011	5,069,858	10,330,511	204		0	10,330,511-	204-
2012	2,537,391	4,350,010	171		0	4,350,010-	171-
2013	370,606	2,937,714	793		0	2,937,714-	793-
2014	2,685,633	6,066,720	226	16,331	1	6,050,388-	225-
2015	9,700,139	8,298,718	86	91,032	1	8,207,686-	85-
2016	783,790	8,215,222		30,791	4	8,184,431-	
2017	6,053,809	11,470,236	189	45,658	1	11,424,578-	189-
2018	3,584,407	3,756,471	105	51,456	1	3,705,016-	103-
2019	2,878,376	2,889,440	100	28,806	1	2,860,634-	99-
2020	2,994,710	2,838,302	95	4,332	0	2,833,969-	95-
2021	9,381,519	7,528,232	80	512,066	5	7,016,167-	75-
2022	18,269,815	4,603,401	25	1,654	0	4,601,746-	25-
TOTAL	71,055,270	86,509,344	122	782,126	1	85,727,218-	121-

THREE-YEAR MOVING AVERAGES

05-07	700,103	1,350,371	193		0	1,350,371-	193-
06-08	636,926	2,018,897	317		0	2,018,897-	317-
07-09	1,114,089	2,328,903	209		0	2,328,903-	209-
08-10	1,548,303	3,057,751	197		0	3,057,751-	197-
09-11	3,038,838	5,640,124	186		0	5,640,124-	186-
10-12	3,112,819	6,302,298	202		0	6,302,298-	202-
11-13	2,659,285	5,872,745	221		0	5,872,745-	221-
12-14	1,864,543	4,451,481	239	5,444	0	4,446,038-	238-
13-15	4,252,126	5,767,717	136	35,788	1	5,731,930-	135-
14-16	4,389,854	7,526,887	171	46,051	1	7,480,835-	170-
15-17	5,512,579	9,328,059	169	55,827	1	9,272,232-	168-
16-18	3,474,002	7,813,976	225	42,635	1	7,771,342-	224-
17-19	4,172,197	6,038,716	145	41,973	1	5,996,743-	144-
18-20	3,152,497	3,161,404	100	28,198	1	3,133,206-	99-

NATIONAL GRID
NIAGARA MOHAWK POWER CORPOARTION
ELECTRIC PLANT

ACCOUNTS 355.00 AND 355.55 POLES AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
19-21	5,084,868	4,418,658	87	181,735	4	4,236,923-	83-
20-22	10,215,348	4,989,978	49	172,684	2	4,817,294-	47-
FIVE-YEAR AVERAGE							
18-22	7,421,765	4,323,169	58	119,663	2	4,203,506-	57-

NATIONAL GRID
NIAGARA MOHAWK POWER CORPOARTION
ELECTRIC PLANT

ACCOUNTS 356.00, 356.10, 356.20 AND 356.30 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1998	105,428	91,881	87		0	91,881-	87-
1999	762,270	528,020	69	1,239	0	526,781-	69-
2000	558,213	515,742	92	90,889	16	424,853-	76-
2001	428,139	424,590	99	9,841	2	414,749-	97-
2002	2,256,890	411,492	18	41,872	2	369,620-	16-
2003	289,331	369,184	128	1,446	0	367,738-	127-
2004	129,746	124,608	96	6-	0	124,614-	96-
2005	251,341	297,214	118		0	297,214-	118-
2006	284,136	759,603	267		0	759,603-	267-
2007	153,425	1,300,830	848		0	1,300,830-	848-
2008	546,741	1,959,365	358		0	1,959,365-	358-
2009	412,897	3,157,366	765		0	3,157,366-	765-
2010	583,322	2,195,937	376		0	2,195,937-	376-
2011	3,322,720	7,613,293	229		0	7,613,293-	229-
2012	491,720	4,969,442			0	4,969,442-	
2013	233,266	2,236,561	959		0	2,236,561-	959-
2014	1,124,953	9,216,958	819	23,716	2	9,193,241-	817-
2015	1,209,184	7,945,480	657	112,605	9	7,832,875-	648-
2016	1,564,022	10,359,518	662	278,359	18	10,081,159-	645-
2017	1,235,255	10,248,926	830	505,752	41	9,743,174-	789-
2018	907,511	10,801,796		630,487	69	10,171,309-	
2019	572,945	10,590,265		157,004	27	10,433,261-	
2020	2,037,592	4,375,835	215	9,074	0	4,366,761-	214-
2021	3,427,770	11,285,067	329	363,415	11	10,921,652-	319-
2022	10,869,575	5,082,442	47	2,529	0	5,079,913-	47-
TOTAL	33,758,393	106,861,414	317	2,228,223	7	104,633,191-	310-

THREE-YEAR MOVING AVERAGES

98-00	475,304	378,548	80	30,709	6	347,838-	73-
99-01	582,874	489,451	84	33,990	6	455,461-	78-
00-02	1,081,081	450,608	42	47,534	4	403,074-	37-
01-03	991,453	401,755	41	17,720	2	384,036-	39-
02-04	891,989	301,761	34	14,437	2	287,324-	32-
03-05	223,473	263,669	118	480	0	263,189-	118-
04-06	221,741	393,808	178	2-	0	393,810-	178-
05-07	229,634	785,882	342		0	785,882-	342-
06-08	328,101	1,339,933	408		0	1,339,933-	408-
07-09	371,021	2,139,187	577		0	2,139,187-	577-
08-10	514,320	2,437,556	474		0	2,437,556-	474-

NATIONAL GRID
NIAGARA MOHAWK POWER CORPOARTION
ELECTRIC PLANT

ACCOUNTS 356.00, 356.10, 356.20 AND 356.30 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
09-11	1,439,647	4,322,198	300		0	4,322,198-	300-
10-12	1,465,921	4,926,224	336		0	4,926,224-	336-
11-13	1,349,236	4,939,765	366		0	4,939,765-	366-
12-14	616,647	5,474,320	888	7,905	1	5,466,415-	886-
13-15	855,801	6,466,333	756	45,441	5	6,420,892-	750-
14-16	1,299,387	9,173,985	706	138,227	11	9,035,758-	695-
15-17	1,336,154	9,517,974	712	298,905	22	9,219,069-	690-
16-18	1,235,596	10,470,080	847	471,533	38	9,998,547-	809-
17-19	905,237	10,546,996		431,081	48	10,115,915-	
18-20	1,172,683	8,589,299	732	265,522	23	8,323,777-	710-
19-21	2,012,769	8,750,389	435	176,498	9	8,573,891-	426-
20-22	5,444,979	6,914,448	127	125,006	2	6,789,442-	125-
FIVE-YEAR AVERAGE							
18-22	3,563,079	8,427,081	237	232,502	7	8,194,579-	230-

NATIONAL GRID
NIAGARA MOHAWK POWER CORPOARTION
ELECTRIC PLANT

ACCOUNTS 357.10 AND 357.20 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1999	32,204	2,587	8		0	2,587-	8-
2000		43				43-	
2001	149,572	1	0		0	1-	0
2002							
2003							
2004	3,588	833	23		0	833-	23-
2005							
2006							
2007							
2008							
2009		2,751				2,751-	
2010	13,296		0		0		0
2011							
2012	5,843	7,243	124		0	7,243-	124-
2013	15,496	23,485	152		0	23,485-	152-
2014	142	9,424			0	9,424-	
2015	2,267		0		0		0
2016	8,575		0		0		0
2017	181	2,284			0	2,284-	
2018		2-				2	
2019							
2020		1,580				1,580-	
2021							
2022							
TOTAL	231,165	50,230	22		0	50,230-	22-

THREE-YEAR MOVING AVERAGES

99-01	60,592	877	1		0	877-	1-
00-02	49,857	15	0		0	15-	0
01-03	49,857		0		0		0
02-04	1,196	278	23		0	278-	23-
03-05	1,196	278	23		0	278-	23-
04-06	1,196	278	23		0	278-	23-
05-07							
06-08							
07-09		917				917-	
08-10	4,432	917	21		0	917-	21-
09-11	4,432	917	21		0	917-	21-
10-12	6,380	2,414	38		0	2,414-	38-

NATIONAL GRID
NIAGARA MOHAWK POWER CORPOARTION
ELECTRIC PLANT

ACCOUNTS 357.10 AND 357.20 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
11-13	7,113	10,243	144		0	10,243-	144-
12-14	7,160	13,384	187		0	13,384-	187-
13-15	5,968	10,970	184		0	10,970-	184-
14-16	3,661	3,142	86		0	3,142-	86-
15-17	3,674	761	21		0	761-	21-
16-18	2,919	761	26		0	761-	26-
17-19	60	761			0	761-	
18-20		526				526-	
19-21		527				527-	
20-22		527				527-	
FIVE-YEAR AVERAGE							
18-22		316				316-	

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ACCOUNT 358.00 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1998	100,054	25,060	25		0	25,060-	25-
1999	215,254	71,275	33		0	71,275-	33-
2000	360,729	239,887	67	34,412	10	205,475-	57-
2001	318,804	311,797	98	34,862	11	276,935-	87-
2002	523,049	184,888	35	14,049	3	170,839-	33-
2003	118,002	219,831	186	7,938-	7-	227,769-	193-
2004	179,126	164,109	92		0	164,109-	92-
2005	218,295	131,376	60		0	131,376-	60-
2006	102,736	187,417	182		0	187,417-	182-
2007	105,231	175,720	167		0	175,720-	167-
2008	202,808	460,260	227		0	460,260-	227-
2009	335,832	174,918	52		0	174,918-	52-
2010	84,323	157,107	186		0	157,107-	186-
2011	292,218	170,158	58		0	170,158-	58-
2012	82,407	291,292	353		0	291,292-	353-
2013	178,224	40,573	23		0	40,573-	23-
2014	299,518	102,828	34		0	102,828-	34-
2015	643,686	88,942	14		0	88,942-	14-
2016	1,531,894	292,832	19		0	292,832-	19-
2017	1,840,586	908,661	49	74,752	4	833,909-	45-
2018	1,274,534	1,145,366	90	329,336	26	816,030-	64-
2019	1,064,512	115,534	11	32,986	3	82,547-	8-
2020	2,053,821	386,453	19	157,137	8	229,315-	11-
2021	180,414	100,747	56		0	100,747-	56-
2022	78,007	174,394	224		0	174,394-	224-
TOTAL	12,384,063	6,321,426	51	669,597	5	5,651,829-	46-

THREE-YEAR MOVING AVERAGES

98-00	225,346	112,074	50	11,471	5	100,603-	45-
99-01	298,262	207,653	70	23,091	8	184,562-	62-
00-02	400,861	245,524	61	27,774	7	217,750-	54-
01-03	319,952	238,839	75	13,658	4	225,181-	70-
02-04	273,392	189,609	69	2,037	1	187,572-	69-
03-05	171,808	171,772	100	2,646-	2-	174,418-	102-
04-06	166,719	160,967	97		0	160,967-	97-
05-07	142,087	164,838	116		0	164,838-	116-
06-08	136,925	274,466	200		0	274,466-	200-
07-09	214,624	270,300	126		0	270,300-	126-
08-10	207,654	264,095	127		0	264,095-	127-

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ACCOUNT 358.00 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
09-11	237,458	167,394	70		0	167,394-	70-
10-12	152,983	206,186	135		0	206,186-	135-
11-13	184,283	167,341	91		0	167,341-	91-
12-14	186,716	144,898	78		0	144,898-	78-
13-15	373,809	77,448	21		0	77,448-	21-
14-16	825,032	161,534	20		0	161,534-	20-
15-17	1,338,722	430,145	32	24,917	2	405,228-	30-
16-18	1,549,005	782,286	51	134,696	9	647,590-	42-
17-19	1,393,211	723,187	52	145,692	10	577,495-	41-
18-20	1,464,289	549,117	38	173,153	12	375,964-	26-
19-21	1,099,582	200,911	18	63,374	6	137,537-	13-
20-22	770,747	220,531	29	52,379	7	168,152-	22-
FIVE-YEAR AVERAGE							
18-22	930,257	384,499	41	103,892	11	280,607-	30-

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ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1998	131,953	88,154	67	219-	0	88,373-	67-
1999	323,148	158,948	49	14,375	4	144,573-	45-
2000	31,991	128,150	401	3,696-	12-	131,846-	412-
2001	99,203	104,448	105	1,351-	1-	105,799-	107-
2002	36,746	24,091	66	40,151	109	16,060	44
2003	39,751	38,058	96	4,287	11	33,771-	85-
2004	15,126	213,453			0	213,453-	
2005	56,655		0		0		0
2006	66,621	35,495	53		0	35,495-	53-
2007	45,170	27,599	61		0	27,599-	61-
2008	108,036	177,223	164		0	177,223-	164-
2009	12,721	174,339			0	174,339-	
2010	76,118	9,041	12		0	9,041-	12-
2011	313,380	13,660	4		0	13,660-	4-
2012	110,034	77,099	70		0	77,099-	70-
2013	136,210	910	1		0	910-	1-
2014	68,097	380,360	559		0	380,360-	559-
2015	54,599	37,852	69	70	0	37,782-	69-
2016	15,348	134,525	877	1,373	9	133,152-	868-
2017	319,513	137,191	43	929	0	136,262-	43-
2018	256,823	387,603	151		0	387,603-	151-
2019	84,559	324,051	383	8,220	10	315,830-	374-
2020	249,439	319,581	128		0	319,581-	128-
2021	180,724	168,681	93	4	0	168,676-	93-
2022	209,699	473,488	226	103	0	473,385-	226-
TOTAL	3,041,665	3,633,999	119	64,247	2	3,569,753-	117-

THREE-YEAR MOVING AVERAGES

98-00	162,364	125,084	77	3,487	2	121,597-	75-
99-01	151,447	130,515	86	3,109	2	127,406-	84-
00-02	55,980	85,563	153	11,701	21	73,862-	132-
01-03	58,567	55,532	95	14,362	25	41,170-	70-
02-04	30,541	91,867	301	14,813	49	77,055-	252-
03-05	37,177	83,837	226	1,429	4	82,408-	222-
04-06	46,134	82,983	180		0	82,983-	180-
05-07	56,149	21,031	37		0	21,031-	37-
06-08	73,276	80,106	109		0	80,106-	109-
07-09	55,309	126,387	229		0	126,387-	229-
08-10	65,625	120,201	183		0	120,201-	183-

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ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
09-11	134,073	65,680	49		0	65,680-	49-
10-12	166,511	33,267	20		0	33,267-	20-
11-13	186,541	30,557	16		0	30,557-	16-
12-14	104,780	152,790	146		0	152,790-	146-
13-15	86,302	139,707	162	23	0	139,684-	162-
14-16	46,015	184,246	400	481	1	183,764-	399-
15-17	129,820	103,189	79	791	1	102,399-	79-
16-18	197,228	219,773	111	767	0	219,006-	111-
17-19	220,298	282,948	128	3,050	1	279,898-	127-
18-20	196,940	343,745	175	2,740	1	341,005-	173-
19-21	171,574	270,771	158	2,742	2	268,029-	156-
20-22	213,287	320,583	150	36	0	320,548-	150-
FIVE-YEAR AVERAGE							
18-22	196,249	334,681	171	1,666	1	333,015-	170-

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SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1998	1,234,952	557,054	45	6,881	1	550,173-	45-
1999	2,622,021	1,030,941	39	140,900	5	890,041-	34-
2000	1,089,082	426,773	39	121,313	11	305,460-	28-
2001	1,328,168	920,541	69	16,833-	1-	937,374-	71-
2002	1,430,799	439,168	31	439,065	31	103-	0
2003	1,784,119	698,186	39	30,776	2	667,410-	37-
2004	537,900	579,814	108	109-	0	579,923-	108-
2005	2,358,728	499,076	21		0	499,076-	21-
2006	2,765,344	18,075-	1-		0	18,075	1
2007	2,373,535	1,081,088	46		0	1,081,088-	46-
2008	5,767,783	1,579,804	27		0	1,579,804-	27-
2009	3,037,744	587,610	19		0	587,610-	19-
2010	6,323,228	755,846	12		0	755,846-	12-
2011	8,161,444	901,213	11		0	901,213-	11-
2012	3,503,724	471,386	13		0	471,386-	13-
2013	4,266,704	217,275	5		0	217,275-	5-
2014	3,157,453	1,297,168	41		0	1,297,168-	41-
2015	4,452,046	3,272,643-	74-	2,495	0	3,275,138	74
2016	3,503,946	332,769	9	19,825	1	312,944-	9-
2017	7,545,599	2,787,852	37	16,645	0	2,771,208-	37-
2018	1,428,000	3,035,810	213	1,333,495	93	1,702,314-	119-
2019	4,832,019	1,672,638	35	727,282	15	945,355-	20-
2020	4,642,047	2,250,351	48	90,981	2	2,159,370-	47-
2021	2,955,965	2,138,228	72	529,360	18	1,608,868-	54-
2022	4,760,256	2,572,985	54	736,394	15	1,836,591-	39-
TOTAL	85,862,607	23,542,856	27	4,178,470	5	19,364,386-	23-

THREE-YEAR MOVING AVERAGES

98-00	1,648,685	671,589	41	89,698	5	581,891-	35-
99-01	1,679,757	792,752	47	81,793	5	710,958-	42-
00-02	1,282,683	595,494	46	181,182	14	414,312-	32-
01-03	1,514,362	685,965	45	151,003	10	534,962-	35-
02-04	1,250,939	572,389	46	156,577	13	415,812-	33-
03-05	1,560,249	592,359	38	10,222	1	582,136-	37-
04-06	1,887,324	353,605	19	36-	0	353,641-	19-
05-07	2,499,203	520,696	21		0	520,696-	21-
06-08	3,635,554	880,939	24		0	880,939-	24-
07-09	3,726,354	1,082,834	29		0	1,082,834-	29-
08-10	5,042,919	974,420	19		0	974,420-	19-

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SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
09-11	5,840,805	748,223	13		0	748,223-	13-
10-12	5,996,132	709,482	12		0	709,482-	12-
11-13	5,310,624	529,958	10		0	529,958-	10-
12-14	3,642,627	661,943	18		0	661,943-	18-
13-15	3,958,734	586,067-	15-	832	0	586,898	15
14-16	3,704,482	547,569-	15-	7,440	0	555,009	15
15-17	5,167,197	50,674-	1-	12,988	0	63,662	1
16-18	4,159,182	2,052,144	49	456,655	11	1,595,488-	38-
17-19	4,601,873	2,498,766	54	692,474	15	1,806,292-	39-
18-20	3,634,022	2,319,599	64	717,253	20	1,602,347-	44-
19-21	4,143,344	2,020,405	49	449,208	11	1,571,198-	38-
20-22	4,119,423	2,320,521	56	452,245	11	1,868,276-	45-
FIVE-YEAR AVERAGE							
18-22	3,723,657	2,334,002	63	683,502	18	1,650,500-	44-

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ACCOUNT 362.55 STATION EQUIPMENT - RTU

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2000		4,843				4,843-	
2001							
2002							
2003							
2004							
2005	24,000		0		0		0
2006		29,913-				29,913	
2007							
2008							
2009							
2010	144,739		0		0		0
2011	410,002	28,996	7		0	28,996-	7-
2012	1,902,137	66,088	3		0	66,088-	3-
2013	1,012,113	11,578	1		0	11,578-	1-
2014	470,376	106,846	23		0	106,846-	23-
2015	328,308	26,274	8		0	26,274-	8-
2016	91,189	43,182	47		0	43,182-	47-
2017	230,001	112,083	49		0	112,083-	49-
2018							
2019	156,088	48,673	31		0	48,673-	31-
2020	440,270	84,371	19		0	84,371-	19-
2021	1,489,000	497,383	33		0	497,383-	33-
2022	809,550	305,949	38		0	305,949-	38-
TOTAL	7,507,774	1,306,351	17		0	1,306,351-	17-

THREE-YEAR MOVING AVERAGES

00-02		1,614				1,614-	
01-03							
02-04							
03-05	8,000		0		0		0
04-06	8,000	9,971-	125-		0	9,971	125
05-07	8,000	9,971-	125-		0	9,971	125
06-08		9,971-				9,971	
07-09							
08-10	48,246		0		0		0
09-11	184,914	9,665	5		0	9,665-	5-
10-12	818,959	31,695	4		0	31,695-	4-
11-13	1,108,084	35,554	3		0	35,554-	3-
12-14	1,128,209	61,504	5		0	61,504-	5-

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ACCOUNT 362.55 STATION EQUIPMENT - RTU

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
13-15	603,599	48,233	8	0		48,233-	8-
14-16	296,624	58,767	20	0		58,767-	20-
15-17	216,499	60,513	28	0		60,513-	28-
16-18	107,063	51,755	48	0		51,755-	48-
17-19	128,696	53,585	42	0		53,585-	42-
18-20	198,786	44,348	22	0		44,348-	22-
19-21	695,119	210,142	30	0		210,142-	30-
20-22	912,940	295,901	32	0		295,901-	32-
FIVE-YEAR AVERAGE							
18-22	578,982	187,275	32	0		187,275-	32-

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ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1998	657,425	107,933	16	48,020	7	59,913-	9-
1999	3,524,184	1,135,244	32	587,550	17	547,694-	16-
2000	3,761,988	4,695,098	125	2,369,421	63	2,325,677-	62-
2001	4,023,483	5,378,340	134	1,810,675	45	3,567,665-	89-
2002	5,022,242	7,744,889	154	1,470,457	29	6,274,432-	125-
2003	4,718,086	9,320,364	198	417,535	9	8,902,829-	189-
2004	3,750,408	4,182,934	112	49,755	1	4,133,179-	110-
2005	5,291,008	2,137,519	40		0	2,137,519-	40-
2006	4,668,438	11,619,732-	249-		0	11,619,732	249
2007	4,015,116	5,284,061	132		0	5,284,061-	132-
2008	2,914,001	2,824,522	97		0	2,824,522-	97-
2009	7,140,034	6,660,803	93		0	6,660,803-	93-
2010	4,813,748	6,644,124	138		0	6,644,124-	138-
2011	3,901,657	6,383,992	164		0	6,383,992-	164-
2012	4,353,319	6,388,035	147		0	6,388,035-	147-
2013	257,935	2,187,628	848		0	2,187,628-	848-
2014	5,262,564	2,880,309	55		0	2,880,309-	55-
2015	11,686,388	17,577,145	150	9,246,966	79	8,330,179-	71-
2016	7,413,837	7,209,722	97	469,023	6	6,740,700-	91-
2017	1,970,811	4,850,617	246		0	4,850,617-	246-
2018	4,359,147	5,191,116	119		0	5,191,116-	119-
2019	7,114,498	5,002,067	70	5	0	5,002,062-	70-
2020	8,089,115	6,869,580	85	33,502	0	6,836,078-	85-
2021	6,805,505	5,451,913	80	3,653	0	5,448,260-	80-
2022	4,934,251	4,969,940	101	1,778	0	4,968,162-	101-
TOTAL	120,449,189	119,458,162	99	16,508,340	14	102,949,822-	85-

THREE-YEAR MOVING AVERAGES

98-00	2,647,866	1,979,425	75	1,001,664	38	977,761-	37-
99-01	3,769,885	3,736,227	99	1,589,215	42	2,147,012-	57-
00-02	4,269,238	5,939,442	139	1,883,518	44	4,055,925-	95-
01-03	4,587,937	7,481,198	163	1,232,889	27	6,248,309-	136-
02-04	4,496,912	7,082,729	158	645,916	14	6,436,813-	143-
03-05	4,586,501	5,213,606	114	155,763	3	5,057,842-	110-
04-06	4,569,952	1,766,426-	39-	16,585	0	1,783,011	39
05-07	4,658,187	1,399,384-	30-		0	1,399,384	30
06-08	3,865,852	1,170,383-	30-		0	1,170,383	30
07-09	4,689,717	4,923,128	105		0	4,923,128-	105-
08-10	4,955,928	5,376,483	108		0	5,376,483-	108-

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ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
09-11	5,285,146	6,562,973	124		0	6,562,973-	124-
10-12	4,356,241	6,472,050	149		0	6,472,050-	149-
11-13	2,837,637	4,986,552	176		0	4,986,552-	176-
12-14	3,291,273	3,818,657	116		0	3,818,657-	116-
13-15	5,735,629	7,548,361	132	3,082,322	54	4,466,039-	78-
14-16	8,120,930	9,222,392	114	3,238,663	40	5,983,729-	74-
15-17	7,023,678	9,879,161	141	3,238,663	46	6,640,499-	95-
16-18	4,581,265	5,750,485	126	156,341	3	5,594,144-	122-
17-19	4,481,485	5,014,600	112	2	0	5,014,598-	112-
18-20	6,520,920	5,687,588	87	11,169	0	5,676,419-	87-
19-21	7,336,373	5,774,520	79	12,387	0	5,762,133-	79-
20-22	6,609,624	5,763,811	87	12,978	0	5,750,833-	87-
FIVE-YEAR AVERAGE							
18-22	6,260,503	5,496,923	88	7,788	0	5,489,135-	88-

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ACCOUNTS 365.00 AND 365.03 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1998	529,454	97,361	18	526-	0	97,887-	18-
1999	2,366,062	550,590	23	43,199	2	507,391-	21-
2000	1,751,331	2,393,638	137	45,934-	3-	2,439,572-	139-
2001	1,240,759	1,964,670	158	131,211	11	1,833,459-	148-
2002	2,035,560	2,855,542	140	142,918	7	2,712,624-	133-
2003	1,369,940	2,924,254	213	126,769	9	2,797,485-	204-
2004	1,350,695	1,347,765	100	6,656	0	1,341,109-	99-
2005	2,611,067	2,931,384	112		0	2,931,384-	112-
2006	2,410,193	7,724,694	321		0	7,724,694-	321-
2007	1,309,036	4,298,422	328		0	4,298,422-	328-
2008	877,792	3,610,964	411		0	3,610,964-	411-
2009	3,458,166	5,343,958	155		0	5,343,958-	155-
2010	2,320,946	5,941,172	256		0	5,941,172-	256-
2011	2,980,558	5,837,983	196		0	5,837,983-	196-
2012	224,498-	6,449,620			0	6,449,620-	
2013	456,344	4,259,132	933		0	4,259,132-	933-
2014	1,140,898	4,158,708	365		0	4,158,708-	365-
2015	2,804,305	11,615,200	414	4,297,778	153	7,317,423-	261-
2016	2,060,428	9,483,303	460		0	9,483,303-	460-
2017	1,768,842	5,015,294	284		0	5,015,294-	284-
2018	2,838,039	10,578,628	373	5,150,645	181	5,427,982-	191-
2019	3,155,172	4,877,122	155	2,795,529	89	2,081,592-	66-
2020	5,602,037	7,708,353	138	2,064,581	37	5,643,772-	101-
2021	6,619,312	6,553,134	99	2,044,089	31	4,509,045-	68-
2022	4,937,486	6,927,655	140	2,808,325	57	4,119,330-	83-
TOTAL	57,769,924	125,448,545	217	19,565,240	34	105,883,305-	183-

THREE-YEAR MOVING AVERAGES

98-00	1,548,949	1,013,863	65	1,087-	0	1,014,950-	66-
99-01	1,786,051	1,636,299	92	42,825	2	1,593,474-	89-
00-02	1,675,883	2,404,617	143	76,065	5	2,328,552-	139-
01-03	1,548,753	2,581,489	167	133,633	9	2,447,856-	158-
02-04	1,585,398	2,375,854	150	92,114	6	2,283,739-	144-
03-05	1,777,234	2,401,134	135	44,475	3	2,356,659-	133-
04-06	2,123,985	4,001,281	188	2,219	0	3,999,062-	188-
05-07	2,110,099	4,984,833	236		0	4,984,833-	236-
06-08	1,532,340	5,211,360	340		0	5,211,360-	340-
07-09	1,881,664	4,417,781	235		0	4,417,781-	235-
08-10	2,218,968	4,965,364	224		0	4,965,364-	224-

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ACCOUNTS 365.00 AND 365.03 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
09-11	2,919,890	5,707,704	195		0	5,707,704-	195-
10-12	1,692,335	6,076,258	359		0	6,076,258-	359-
11-13	1,070,801	5,515,578	515		0	5,515,578-	515-
12-14	457,581	4,955,820			0	4,955,820-	
13-15	1,467,182	6,677,680	455	1,432,593	98	5,245,088-	357-
14-16	2,001,877	8,419,071	421	1,432,593	72	6,986,478-	349-
15-17	2,211,192	8,704,599	394	1,432,593	65	7,272,007-	329-
16-18	2,222,437	8,359,075	376	1,716,882	77	6,642,193-	299-
17-19	2,587,351	6,823,681	264	2,648,725	102	4,174,956-	161-
18-20	3,865,083	7,721,367	200	3,336,918	86	4,384,449-	113-
19-21	5,125,507	6,379,536	124	2,301,400	45	4,078,137-	80-
20-22	5,719,612	7,063,047	123	2,305,665	40	4,757,382-	83-
FIVE-YEAR AVERAGE							
18-22	4,630,409	7,328,978	158	2,972,634	64	4,356,344-	94-

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ACCOUNTS 366.10 AND 366.20 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1998	8,429		0		0		0
1999	49,462	74,349	150		0	74,349-	150-
2000	151,594	163,372	108		0	163,372-	108-
2001	98,083	263,348	268	14-	0	263,362-	269-
2002	36,714	539,399		6,231	17	533,168-	
2003	42,881	453,572		28,510	66	425,062-	991-
2004	123,017	426,369	347		0	426,369-	347-
2005	315,059	75,958	24		0	75,958-	24-
2006	301,176	148,313	49		0	148,313-	49-
2007	251,466	19,334-	8-		0	19,334	8
2008	710,867	84,445	12		0	84,445-	12-
2009	240,889	376,669	156		0	376,669-	156-
2010	370,523	282,495	76		0	282,495-	76-
2011	327,081	512,753	157		0	512,753-	157-
2012	472,315	407,871	86		0	407,871-	86-
2013	15,995	55,037	344		0	55,037-	344-
2014	913,783	35,551	4		0	35,551-	4-
2015	5,461,506	371,040	7		0	371,040-	7-
2016	2,347,972	648,880	28		0	648,880-	28-
2017	1,298,901	932,870	72		0	932,870-	72-
2018	1,926,996	1,074,929	56		0	1,074,929-	56-
2019	2,041,573	710,178	35		0	710,178-	35-
2020	4,448,843	2,288,254	51		0	2,288,254-	51-
2021	1,504,516	1,498,069	100		0	1,498,069-	100-
2022	806,600	291,195	36		0	291,195-	36-
TOTAL	24,266,241	11,695,580	48	34,727	0	11,660,853-	48-

THREE-YEAR MOVING AVERAGES

98-00	69,828	79,240	113		0	79,240-	113-
99-01	99,713	167,023	168	5-	0	167,028-	168-
00-02	95,464	322,040	337	2,072	2	319,967-	335-
01-03	59,226	418,773	707	11,576	20	407,197-	688-
02-04	67,537	473,113	701	11,580	17	461,533-	683-
03-05	160,319	318,633	199	9,503	6	309,130-	193-
04-06	246,417	216,880	88		0	216,880-	88-
05-07	289,234	68,312	24		0	68,312-	24-
06-08	421,170	71,141	17		0	71,141-	17-
07-09	401,074	147,260	37		0	147,260-	37-
08-10	440,760	247,869	56		0	247,869-	56-

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ACCOUNTS 366.10 AND 366.20 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
09-11	312,831	390,639	125		0	390,639-	125-
10-12	389,973	401,040	103		0	401,040-	103-
11-13	271,797	325,220	120		0	325,220-	120-
12-14	467,365	166,153	36		0	166,153-	36-
13-15	2,130,428	153,876	7		0	153,876-	7-
14-16	2,907,754	351,824	12		0	351,824-	12-
15-17	3,036,127	650,930	21		0	650,930-	21-
16-18	1,857,956	885,560	48		0	885,560-	48-
17-19	1,755,823	905,992	52		0	905,992-	52-
18-20	2,805,804	1,357,787	48		0	1,357,787-	48-
19-21	2,664,977	1,498,834	56		0	1,498,834-	56-
20-22	2,253,319	1,359,173	60		0	1,359,173-	60-
FIVE-YEAR AVERAGE							
18-22	2,145,705	1,172,525	55		0	1,172,525-	55-

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ACCOUNT 367.10 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1998	50,505	12,886	26		0	12,886-	26-
1999	251,075	74,171	30	2,670-	1-	76,841-	31-
2000	545,685	169,863	31	31,796	6	138,067-	25-
2001	501,625	509,381	102	131,879	26	377,502-	75-
2002	470,811	552,912	117	440,193	93	112,719-	24-
2003	269,147	77,214-	29-	42,199	16	119,413	44
2004	532,573	732,545	138	162,673	31	569,872-	107-
2005	1,087,275	20,011	2		0	20,011-	2-
2006	319,491	923,354	289		0	923,354-	289-
2007	752,370	809,850	108		0	809,850-	108-
2008	821,519	1,434,165	175		0	1,434,165-	175-
2009	950,160	898,402	95		0	898,402-	95-
2010	1,327,438	993,735	75		0	993,735-	75-
2011	39,994	1,159,656			0	1,159,656-	
2012	896,629	1,428,232	159		0	1,428,232-	159-
2013	217,477	770,929	354		0	770,929-	354-
2014	1,057,913	873,176	83		0	873,176-	83-
2015	1,492,005	1,182,614	79		0	1,182,614-	79-
2016	856,587	2,197,228	257		0	2,197,228-	257-
2017	1,135,303	1,944,020	171		0	1,944,020-	171-
2018	2,872,409	4,182,809	146	1,792,820	62	2,389,989-	83-
2019	1,749,470	2,627,123	150	897,257	51	1,729,866-	99-
2020	2,922,178	2,626,784	90	640,542	22	1,986,243-	68-
2021	2,472,825	2,432,043	98	642,772	26	1,789,271-	72-
2022	3,442,350	2,462,980	72	880,526	26	1,582,454-	46-
TOTAL	27,034,814	30,941,655	114	5,659,987	21	25,281,668-	94-

THREE-YEAR MOVING AVERAGES

98-00	282,422	85,640	30	9,709	3	75,931-	27-
99-01	432,795	251,138	58	53,668	12	197,470-	46-
00-02	506,040	410,719	81	201,289	40	209,429-	41-
01-03	413,861	328,360	79	204,757	49	123,603-	30-
02-04	424,177	402,748	95	215,022	51	187,726-	44-
03-05	629,665	225,114	36	68,291	11	156,823-	25-
04-06	646,446	558,637	86	54,224	8	504,412-	78-
05-07	719,712	584,405	81		0	584,405-	81-
06-08	631,126	1,055,790	167		0	1,055,790-	167-
07-09	841,349	1,047,472	124		0	1,047,472-	124-
08-10	1,033,039	1,108,767	107		0	1,108,767-	107-

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ACCOUNT 367.10 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
09-11	772,531	1,017,264	132		0	1,017,264-	132-
10-12	754,687	1,193,874	158		0	1,193,874-	158-
11-13	384,700	1,119,606	291		0	1,119,606-	291-
12-14	724,006	1,024,112	141		0	1,024,112-	141-
13-15	922,465	942,240	102		0	942,240-	102-
14-16	1,135,502	1,417,673	125		0	1,417,673-	125-
15-17	1,161,298	1,774,620	153		0	1,774,620-	153-
16-18	1,621,433	2,774,686	171	597,607	37	2,177,079-	134-
17-19	1,919,061	2,917,984	152	896,692	47	2,021,292-	105-
18-20	2,514,686	3,145,572	125	1,110,206	44	2,035,366-	81-
19-21	2,381,491	2,561,984	108	726,857	31	1,835,127-	77-
20-22	2,945,784	2,507,269	85	721,280	24	1,785,989-	61-
FIVE-YEAR AVERAGE							
18-22	2,691,846	2,866,348	106	970,783	36	1,895,565-	70-

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ACCOUNTS 368.10, 368.20 AND 368.30 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1998	6,224,834	1,032,467	17	155,179	2	877,288-	14-
1999	5,703,256	2,736,840	48	26,435	0	2,710,405-	48-
2000	14,853,644	2,267,445	15	83,544	1	2,183,901-	15-
2001	1,129,114	2,886,372	256	164,076	15	2,722,296-	241-
2002	10,216,993	2,601,115	25	82,579	1	2,518,536-	25-
2003	59,556,253	1,273,796	2	18,252	0	1,255,544-	2-
2004	5,263,570	368,139	7		0	368,139-	7-
2005	4,918,323	2,581,281	52		0	2,581,281-	52-
2006	2,076,898	7,522,426	362		0	7,522,426-	362-
2007	2,009,764	1,465,576	73		0	1,465,576-	73-
2008	1,938,505	2,510,410	130		0	2,510,410-	130-
2009	13,010,139	1,969,327	15		0	1,969,327-	15-
2010	4,462,704	4,276,796	96		0	4,276,796-	96-
2011	4,144,296	4,036,080	97		0	4,036,080-	97-
2012	3,331,446	3,082,941	93		0	3,082,941-	93-
2013	6,613,680	1,621,534	25		0	1,621,534-	25-
2014	4,719,997	1,587,537	34		0	1,587,537-	34-
2015	38,680,418	2,936,318	8		0	2,936,318-	8-
2016	5,928,576	7,441,558	126		0	7,441,558-	126-
2017	92,497	3,119,538			0	3,119,538-	
2018	5,348,443	6,896,351	129	1,428,745	27	5,467,606-	102-
2019	6,073,904	5,437,335	90	784,482	13	4,652,853-	77-
2020	9,045,386	6,026,589	67	589,960	7	5,436,629-	60-
2021	9,299,894	5,980,527	64	569,833	6	5,410,694-	58-
2022	8,376,824	4,674,672	56	791,666	9	3,883,006-	46-
TOTAL	233,019,360	86,332,967	37	4,694,750	2	81,638,217-	35-

THREE-YEAR MOVING AVERAGES

98-00	8,927,245	2,012,251	23	88,386	1	1,923,865-	22-
99-01	7,228,671	2,630,219	36	91,352	1	2,538,867-	35-
00-02	8,733,250	2,584,977	30	110,066	1	2,474,911-	28-
01-03	23,634,120	2,253,761	10	88,302	0	2,165,459-	9-
02-04	25,012,272	1,414,350	6	33,610	0	1,380,740-	6-
03-05	23,246,049	1,407,739	6	6,084	0	1,401,655-	6-
04-06	4,086,264	3,490,615	85		0	3,490,615-	85-
05-07	3,001,662	3,856,427	128		0	3,856,427-	128-
06-08	2,008,389	3,832,804	191		0	3,832,804-	191-
07-09	5,652,803	1,981,771	35		0	1,981,771-	35-
08-10	6,470,449	2,918,844	45		0	2,918,844-	45-

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ACCOUNTS 368.10, 368.20 AND 368.30 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
09-11	7,205,713	3,427,401	48		0	3,427,401-	48-
10-12	3,979,482	3,798,606	95		0	3,798,606-	95-
11-13	4,696,474	2,913,518	62		0	2,913,518-	62-
12-14	4,888,374	2,097,337	43		0	2,097,337-	43-
13-15	16,671,365	2,048,463	12		0	2,048,463-	12-
14-16	16,442,997	3,988,471	24		0	3,988,471-	24-
15-17	14,900,497	4,499,138	30		0	4,499,138-	30-
16-18	3,789,839	5,819,149	154	476,248	13	5,342,900-	141-
17-19	3,838,282	5,151,075	134	737,742	19	4,413,332-	115-
18-20	6,822,578	6,120,092	90	934,396	14	5,185,696-	76-
19-21	8,139,728	5,814,817	71	648,092	8	5,166,725-	63-
20-22	8,907,368	5,560,596	62	650,486	7	4,910,110-	55-
FIVE-YEAR AVERAGE							
18-22	7,628,890	5,803,095	76	832,937	11	4,970,158-	65-

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NIAGARA MOHAWK POWER CORPOARTION
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ACCOUNT 369.10 OVERHEAD SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1998	381,350	990,720	260	9,711	3	981,009-	257-
1999	734,650	1,032,289	141		0	1,032,289-	141-
2000	466,633	555,158	119		0	555,158-	119-
2001	373,276	1,254,988	336	2,487	1	1,252,501-	336-
2002	148,086	1,113,332	752	442	0	1,112,890-	752-
2003	170,243	1,062,481	624	4,236	2	1,058,245-	622-
2004	1,165,243	283,434	24		0	283,434-	24-
2005		1,336,844			0	1,336,844-	
2006	1,667,160	1,779,738	107		0	1,779,738-	107-
2007	2,747,963	1,931,654	70		0	1,931,654-	70-
2008	1,106,786	1,902,111	172		0	1,902,111-	172-
2009	1,431,803	2,155,599	151		0	2,155,599-	151-
2010	665,776	2,468,991	371		0	2,468,991-	371-
2011	748,390	2,364,102	316		0	2,364,102-	316-
2012	537,888	1,991,924	370		0	1,991,924-	370-
2013	81,159	1,282,745			0	1,282,745-	
2014	1,831,161	1,416,403	77		0	1,416,403-	77-
2015	1,246,119	3,194,796	256		0	3,194,796-	256-
2016	1,430,188	4,763,285	333		0	4,763,285-	333-
2017	19,137	3,651,399			0	3,651,399-	
2018	1,828,164	2,492,972	136		0	2,492,972-	136-
2019	2,090,454	3,053,711	146		0	3,053,711-	146-
2020	2,381,928	3,509,769	147	1,438	0	3,508,331-	147-
2021	2,229,469	3,301,476	148	104	0	3,301,372-	148-
2022	1,994,785	2,534,463	127	252	0	2,534,211-	127-
TOTAL	27,477,810	51,424,383	187	18,669	0	51,405,714-	187-

THREE-YEAR MOVING AVERAGES

98-00	527,544	859,389	163	3,237	1	856,152-	162-
99-01	524,853	947,478	181	829	0	946,649-	180-
00-02	329,332	974,493	296	976	0	973,516-	296-
01-03	230,535	1,143,600	496	2,388	1	1,141,212-	495-
02-04	494,524	819,749	166	1,559	0	818,190-	165-
03-05	445,162	894,253	201	1,412	0	892,841-	201-
04-06	944,134	1,133,339	120		0	1,133,339-	120-
05-07	1,471,708	1,682,745	114		0	1,682,745-	114-
06-08	1,840,636	1,871,168	102		0	1,871,168-	102-
07-09	1,762,184	1,996,455	113		0	1,996,455-	113-
08-10	1,068,122	2,175,567	204		0	2,175,567-	204-

NATIONAL GRID
NIAGARA MOHAWK POWER CORPOARTION
ELECTRIC PLANT

ACCOUNT 369.10 OVERHEAD SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
09-11	948,656	2,329,564	246		0	2,329,564-	246-
10-12	650,684	2,275,005	350		0	2,275,005-	350-
11-13	455,812	1,879,590	412		0	1,879,590-	412-
12-14	816,736	1,563,690	191		0	1,563,690-	191-
13-15	1,052,813	1,964,648	187		0	1,964,648-	187-
14-16	1,502,489	3,124,828	208		0	3,124,828-	208-
15-17	898,481	3,869,827	431		0	3,869,827-	431-
16-18	1,092,496	3,635,885	333		0	3,635,885-	333-
17-19	1,312,585	3,066,027	234		0	3,066,027-	234-
18-20	2,100,182	3,018,817	144	479	0	3,018,338-	144-
19-21	2,233,950	3,288,319	147	514	0	3,287,805-	147-
20-22	2,202,061	3,115,236	141	598	0	3,114,638-	141-
FIVE-YEAR AVERAGE							
18-22	2,104,960	2,978,478	141	359	0	2,978,119-	141-

NATIONAL GRID
NIAGARA MOHAWK POWER CORPOARTION
ELECTRIC PLANT

ACCOUNT 369.20 UNDERGROUND SERVICES - CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1998		3,842				3,842-	
1999	66	37	56		0	37-	56-
2000	8,109	261	3	695	9	434	5
2001		2				2-	
2002	427	352	82	282-	66-	634-	148-
2003	213	71	33		0	71-	33-
2004	6,919	10,552	153		0	10,552-	153-
2005	734	13,096-			0	13,096	
2006							
2007							
2008	161	838	522		0	838-	522-
2009							
2010	4		0		0		0
2011		11				11-	
2012		166				166-	
2013							
2014							
2015							
2016							
2017		2				2-	
2018		8,482				8,482-	
2019							
2020							
2021							
2022							
TOTAL	16,633	11,519	69	413	2	11,106-	67-

THREE-YEAR MOVING AVERAGES

98-00	2,725	1,380	51	232	9	1,148-	42-
99-01	2,725	100	4	232	9	132	5
00-02	2,845	205	7	138	5	67-	2-
01-03	213	142	66	94-	44-	236-	110-
02-04	2,520	3,658	145	94-	4-	3,752-	149-
03-05	2,622	824-	31-		0	824	31
04-06	2,551	848-	33-		0	848	33
05-07	245	4,365-			0	4,365	
06-08	54	279	522		0	279-	522-
07-09	54	279	522		0	279-	522-
08-10	55	279	508		0	279-	508-

NATIONAL GRID
NIAGARA MOHAWK POWER CORPOARTION
ELECTRIC PLANT

ACCOUNT 369.20 UNDERGROUND SERVICES - CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
09-11	1	4	257		0	4-	257-
10-12	1	59			0	59-	
11-13		59				59-	
12-14		55				55-	
13-15							
14-16							
15-17		1				1-	
16-18		2,828				2,828-	
17-19		2,828				2,828-	
18-20		2,828				2,828-	
19-21							
20-22							
FIVE-YEAR AVERAGE							
18-22		1,696				1,696-	

NATIONAL GRID
NIAGARA MOHAWK POWER CORPOARTION
ELECTRIC PLANT

ACCOUNT 369.21 UNDERGROUND SERVICES - CABLE

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1998	73,999	72,178-	98-	92,755	125	164,933	223
1999	110,356	214,722-	195-	25,983	24	240,705	218
2000	71,676	38,093	53	56,728	79	18,635	26
2001	29,111	70,505	242	169,287	582	98,782	339
2002	63,133	98,444	156	28,249	45	70,195-	111-
2003	71,040	147,673	208	12,825	18	134,848-	190-
2004	46,474	39,586	85		0	39,586-	85-
2005	222,240	61,351-	28-		0	61,351	28
2006	31,095	26,058	84		0	26,058-	84-
2007	35,107	25,030	71		0	25,030-	71-
2008	86,468	115,534	134		0	115,534-	134-
2009	87,904	185,470	211		0	185,470-	211-
2010	117,408	260,267	222		0	260,267-	222-
2011	138,623	271,233	196		0	271,233-	196-
2012	130,085	257,116	198		0	257,116-	198-
2013	24,321	105,024	432		0	105,024-	432-
2014	155,990	76,043	49		0	76,043-	49-
2015	260,573	181,965	70		0	181,965-	70-
2016	160,542	572,926	357		0	572,926-	357-
2017	166,008	431,597	260		0	431,597-	260-
2018	1,815,955	457,495	25	112,371	6	345,124-	19-
2019	304,104	351,631	116		0	351,631-	116-
2020	331,367	388,358	117	19,487	6	368,871-	111-
2021	207,820	289,044	139	127	0	288,917-	139-
2022	223,341	341,593	153	123	0	341,470-	153-
TOTAL	4,964,742	4,382,432	88	517,935	10	3,864,498-	78-

THREE-YEAR MOVING AVERAGES

98-00	85,344	82,936-	97-	58,489	69	141,424	166
99-01	70,381	35,375-	50-	83,999	119	119,374	170
00-02	54,640	69,014	126	84,755	155	15,741	29
01-03	54,428	105,541	194	70,120	129	35,420-	65-
02-04	60,216	95,234	158	13,691	23	81,543-	135-
03-05	113,251	41,969	37	4,275	4	37,694-	33-
04-06	99,936	1,431	1		0	1,431-	1-
05-07	96,147	3,421-	4-		0	3,421	4
06-08	50,890	55,541	109		0	55,541-	109-
07-09	69,826	108,678	156		0	108,678-	156-
08-10	97,260	187,090	192		0	187,090-	192-

NATIONAL GRID
NIAGARA MOHAWK POWER CORPOARTION
ELECTRIC PLANT

ACCOUNT 369.21 UNDERGROUND SERVICES - CABLE

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
09-11	114,645	238,990	208		0	238,990-	208-
10-12	128,706	262,872	204		0	262,872-	204-
11-13	97,677	211,124	216		0	211,124-	216-
12-14	103,465	146,061	141		0	146,061-	141-
13-15	146,961	121,010	82		0	121,010-	82-
14-16	192,368	276,978	144		0	276,978-	144-
15-17	195,707	395,496	202		0	395,496-	202-
16-18	714,168	487,339	68	37,457	5	449,882-	63-
17-19	762,022	413,574	54	37,457	5	376,118-	49-
18-20	817,142	399,161	49	43,952	5	355,209-	43-
19-21	281,097	343,011	122	6,538	2	336,473-	120-
20-22	254,176	339,665	134	6,579	3	333,086-	131-
FIVE-YEAR AVERAGE							
18-22	576,518	365,624	63	26,422	5	339,203-	59-

NATIONAL GRID
NIAGARA MOHAWK POWER CORPOARTION
ELECTRIC PLANT

ACCOUNTS 370.10, 370.20, 370.30 AND 370.35 METERS - AMI

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2005	4,722,626	790,558	17		0	790,558-	17-
2006	6,219,296	245,620	4		0	245,620-	4-
2007	40,858,085	2,078,679	5		0	2,078,679-	5-
2008	3,772,667	912,362	24		0	912,362-	24-
2009	1,451,480	292,217	20		0	292,217-	20-
2010	982,809	922,945	94		0	922,945-	94-
2011	1,055,536	438,483	42		0	438,483-	42-
2012	1,114,090	340,422	31		0	340,422-	31-
2013	970,785	14,650	2		0	14,650-	2-
2014	1,538,326	362,242	24		0	362,242-	24-
2015	2,110,984	562,489	27		0	562,489-	27-
2016	1,554,036	172,687	11		0	172,687-	11-
2017	1,273,141	117,865	9		0	117,865-	9-
2018	2,043,433	228,986	11		0	228,986-	11-
2019	2,322,762	651,158	28		0	651,158-	28-
2020	2,531,147	450,904	18		0	450,904-	18-
2021	1,831,318	1,089,293	59		0	1,089,293-	59-
2022	1,707,158	111,670	7		0	111,670-	7-
TOTAL	78,059,681	9,783,229	13		0	9,783,229-	13-

THREE-YEAR MOVING AVERAGES

05-07	17,266,669	1,038,286	6		0	1,038,286-	6-
06-08	16,950,016	1,078,887	6		0	1,078,887-	6-
07-09	15,360,744	1,094,420	7		0	1,094,420-	7-
08-10	2,068,985	709,175	34		0	709,175-	34-
09-11	1,163,275	551,215	47		0	551,215-	47-
10-12	1,050,812	567,283	54		0	567,283-	54-
11-13	1,046,804	264,518	25		0	264,518-	25-
12-14	1,207,734	239,104	20		0	239,104-	20-
13-15	1,540,032	313,127	20		0	313,127-	20-
14-16	1,734,449	365,806	21		0	365,806-	21-
15-17	1,646,054	284,347	17		0	284,347-	17-
16-18	1,623,537	173,179	11		0	173,179-	11-
17-19	1,879,779	332,669	18		0	332,669-	18-
18-20	2,299,114	443,683	19		0	443,683-	19-

NATIONAL GRID
NIAGARA MOHAWK POWER CORPOARTION
ELECTRIC PLANT

ACCOUNTS 370.10, 370.20, 370.30 AND 370.35 METERS - AMI

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
19-21	2,228,409	730,452	33		0	730,452-	33-
20-22	2,023,208	550,622	27		0	550,622-	27-
FIVE-YEAR AVERAGE							
18-22	2,087,164	506,402	24		0	506,402-	24-

NATIONAL GRID
NIAGARA MOHAWK POWER CORPOARTION
ELECTRIC PLANT

ACCOUNTS 371.00, 371.09, AND 371.30 INSTALLATIONS ON CUSTOMERS' PREMISES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1998	21,628	2,907	13		0	2,907-	13-
1999	53,519	7,093	13	23,942	45	16,849	31
2000	136,775	41,674	30	497	0	41,177-	30-
2001	125,664	36,337	29	160	0	36,177-	29-
2002	186,744	55,383	30	549	0	54,834-	29-
2003	135,201	69,834	52	280	0	69,554-	51-
2004	99,156	57,320	58		0	57,320-	58-
2005	102,514	69,706	68		0	69,706-	68-
2006	73,628	169,157	230		0	169,157-	230-
2007	74,906	89,574	120		0	89,574-	120-
2008	75,067	50,771	68		0	50,771-	68-
2009	58,246	40,862	70		0	40,862-	70-
2010	1,757	6,258	356		0	6,258-	356-
2011	357,355	5,239	1		0	5,239-	1-
2012	160,270	1,922	1		0	1,922-	1-
2013	58,392	75	0		0	75-	0
2014	49,728	166	0		0	166-	0
2015	41,809	2,325	6		0	2,325-	6-
2016	2,317	991	43		0	991-	43-
2017	507	5,847			0	5,847-	
2018	162,101	22,969	14		0	22,969-	14-
2019	303,134	256,322	85	23,284	8	233,038-	77-
2020	186,608	185,018	99	21,657	12	163,360-	88-
2021	173,300	107,061	62	19,252	11	87,809-	51-
2022	138,664	40,682	29	9,157	7	31,526-	23-
TOTAL	2,778,990	1,325,492	48	98,778	4	1,226,714-	44-

THREE-YEAR MOVING AVERAGES

98-00	70,641	17,225	24	8,146	12	9,078-	13-
99-01	105,319	28,368	27	8,200	8	20,168-	19-
00-02	149,728	44,465	30	402	0	44,063-	29-
01-03	149,203	53,851	36	330	0	53,522-	36-
02-04	140,367	60,846	43	276	0	60,569-	43-
03-05	112,290	65,620	58	93	0	65,527-	58-
04-06	91,766	98,728	108		0	98,728-	108-
05-07	83,683	109,479	131		0	109,479-	131-
06-08	74,534	103,167	138		0	103,167-	138-
07-09	69,406	60,402	87		0	60,402-	87-
08-10	45,023	32,630	72		0	32,630-	72-

NATIONAL GRID
NIAGARA MOHAWK POWER CORPOARTION
ELECTRIC PLANT

ACCOUNTS 371.00, 371.09, AND 371.30 INSTALLATIONS ON CUSTOMERS' PREMISES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
09-11	139,119	17,453	13		0	17,453-	13-
10-12	173,127	4,473	3		0	4,473-	3-
11-13	192,006	2,412	1		0	2,412-	1-
12-14	89,464	721	1		0	721-	1-
13-15	49,976	855	2		0	855-	2-
14-16	31,285	1,161	4		0	1,161-	4-
15-17	14,878	3,054	21		0	3,054-	21-
16-18	54,975	9,935	18		0	9,935-	18-
17-19	155,247	95,046	61	7,761	5	87,284-	56-
18-20	217,281	154,769	71	14,981	7	139,789-	64-
19-21	221,014	182,800	83	21,398	10	161,402-	73-
20-22	166,191	110,920	67	16,689	10	94,232-	57-
FIVE-YEAR AVERAGE							
18-22	192,761	122,410	64	14,670	8	107,740-	56-

NATIONAL GRID
NIAGARA MOHAWK POWER CORPOARTION
ELECTRIC PLANT

ACCOUNTS 373.10, 373.11, 373.20, AND 373.21 STREET LIGHTING AND SIGNAL
SYSTEMS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2005	2,193,887	879,981	40		0	879,981-	40-
2006	1,731,499	1,389,894	80		0	1,389,894-	80-
2007	1,319,847	671,604	51		0	671,604-	51-
2008	2,067,271	908,105	44		0	908,105-	44-
2009	2,511,846	1,109,965	44		0	1,109,965-	44-
2010	2,239,496	1,489,099	66		0	1,489,099-	66-
2011	10,834,137	2,865,732	26		0	2,865,732-	26-
2012	4,705,981	1,839,902	39		0	1,839,902-	39-
2013	1,278,665	500,596	39		0	500,596-	39-
2014	3,066,164	586,795	19		0	586,795-	19-
2015	5,195,630	1,105,769	21		0	1,105,769-	21-
2016	1,748,606	1,712,505	98		0	1,712,505-	98-
2017	45,990	2,320,862			0	2,320,862-	
2018	7,446,999	1,370,314	18		0	1,370,314-	18-
2019	21,303,947	1,458,009	7	10,594,870	50	9,136,861	43
2020	39,351,393	1,040,403	3	19,907,153	51	18,866,751	48
2021	37,346,599	1,319,532	4	21,466,242	57	20,146,710	54
2022	25,605,488	880,975	3	12,444,902	49	11,563,927	45
TOTAL	169,993,446	23,450,041	14	64,413,168	38	40,963,127	24

THREE-YEAR MOVING AVERAGES

05-07	1,748,411	980,493	56		0	980,493-	56-
06-08	1,706,206	989,868	58		0	989,868-	58-
07-09	1,966,321	896,558	46		0	896,558-	46-
08-10	2,272,871	1,169,056	51		0	1,169,056-	51-
09-11	5,195,160	1,821,598	35		0	1,821,598-	35-
10-12	5,926,538	2,064,911	35		0	2,064,911-	35-
11-13	5,606,261	1,735,410	31		0	1,735,410-	31-
12-14	3,016,937	975,765	32		0	975,765-	32-
13-15	3,180,153	731,053	23		0	731,053-	23-
14-16	3,336,800	1,135,023	34		0	1,135,023-	34-
15-17	2,330,075	1,713,045	74		0	1,713,045-	74-
16-18	3,080,532	1,801,227	58		0	1,801,227-	58-
17-19	9,598,979	1,716,395	18	3,531,623	37	1,815,228	19
18-20	22,700,780	1,289,575	6	10,167,341	45	8,877,766	39

NATIONAL GRID
NIAGARA MOHAWK POWER CORPOARTION
ELECTRIC PLANT

ACCOUNTS 373.10, 373.11, 373.20, AND 373.21 STREET LIGHTING AND SIGNAL
SYSTEMS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
19-21	32,667,313	1,272,648	4	17,322,755	53	16,050,107	49
20-22	34,101,160	1,080,303	3	17,939,433	53	16,859,129	49
FIVE-YEAR AVERAGE							
18-22	26,210,885	1,213,847	5	12,882,634	49	11,668,787	45

NATIONAL GRID
NIAGARA MOHAWK POWER CORPOARTION
ELECTRIC PLANT

ACCOUNTS 373.30 AND 373.40 STREET LIGHTING AND SIGNAL SYSTEMS - LED

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2017		54				54-	
2018	9,494	1,794	19		0	1,794-	19-
2019	20,699	2,041	10	8	0	2,033-	10-
2020	108,392	8,763	8	27,307	25	18,543	17
2021	105,367	19,510	19	20,571	20	1,061	1
2022	210,011	15,785	8	60,539	29	44,754	21
TOTAL	453,962	47,948	11	108,424	24	60,476	13

THREE-YEAR MOVING AVERAGES

17-19	10,064	1,297	13	3	0	1,294-	13-
18-20	46,195	4,200	9	9,105	20	4,905	11
19-21	78,152	10,105	13	15,962	20	5,857	7
20-22	141,256	14,686	10	36,139	26	21,453	15

FIVE-YEAR AVERAGE

18-22	90,792	9,579	11	21,685	24	12,106	13

**GENERAL PLANT
ELECTRIC, GAS AND COMMON**

NATIONAL GRID
NIAGARA MOHWAK POWER CORPORATION
ELECTRIC, GAS AND COMMON PLANT

ACCOUNTS 390.00 AND 390.01 STRUCTURES AND IMPORVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1998	671,163	435,926	65	113,825	17	322,101-	48-
1999	3,945,859	426,753	11	70,050	2	356,703-	9-
2000	3,083,943	623,440	20	1,162,974	38	539,534	17
2001	25,217,258	1,404,334	6	1,250	0	1,403,084-	6-
2002	8,134,304	1,011,833	12	1,082	0	1,010,751-	12-
2003	656,655	125,248	19	224,090	34	98,842	15
2004	17,111,901	315,376	2		0	315,376-	2-
2005	10,480,399		0		0		0
2006	760,230	1,246,832-	164-		0	1,246,832	164
2007	1,690,023	222,504-	13-		0	222,504	13
2008	7,280,577	317,753	4		0	317,753-	4-
2009	1,867,995	3,088,882	165		0	3,088,882-	165-
2010	6,168,722	1,332,429	22		0	1,332,429-	22-
2011	999,012	1,025,107	103		0	1,025,107-	103-
2012	1,757,086	2,205,612	126		0	2,205,612-	126-
2013	8,268,684	2,235,713	27		0	2,235,713-	27-
2014	2,051,446	1,350,919	66		0	1,350,919-	66-
2015	1,199,374	944,281	79		0	944,281-	79-
2016	3,382,689	332,592	10		0	332,592-	10-
2017	2,595,590	1,736,079	67		0	1,736,079-	67-
2018	1,506,374	1,238,200	82		0	1,238,200-	82-
2019	743,594	413,781	56		0	413,781-	56-
2020	314,273	130,712	42		0	130,712-	42-
2021	448,263	189,230	42		0	189,230-	42-
2022	2,282,855	1,443,742	63		0	1,443,742-	63-
TOTAL	112,618,270	20,858,607	19	1,573,271	1	19,285,336-	17-

THREE-YEAR MOVING AVERAGES

98-00	2,566,988	495,373	19	448,950	17	46,423-	2-
99-01	10,749,020	818,176	8	411,425	4	406,751-	4-
00-02	12,145,168	1,013,202	8	388,435	3	624,767-	5-
01-03	11,336,072	847,138	7	75,474	1	771,664-	7-
02-04	8,634,287	484,152	6	75,057	1	409,095-	5-
03-05	9,416,318	146,875	2	74,697	1	72,178-	1-
04-06	9,450,844	310,485-	3-		0	310,485	3
05-07	4,310,217	489,779-	11-		0	489,779	11
06-08	3,243,610	383,861-	12-		0	383,861	12
07-09	3,612,865	1,061,377	29		0	1,061,377-	29-
08-10	5,105,765	1,579,688	31		0	1,579,688-	31-

NATIONAL GRID
NIAGARA MOHWAK POWER CORPORATION
ELECTRIC, GAS AND COMMON PLANT

ACCOUNTS 390.00 AND 390.01 STRUCTURES AND IMPORVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
09-11	3,011,910	1,815,473	60	0		1,815,473-	60-
10-12	2,974,940	1,521,049	51	0		1,521,049-	51-
11-13	3,674,927	1,822,144	50	0		1,822,144-	50-
12-14	4,025,739	1,930,748	48	0		1,930,748-	48-
13-15	3,839,835	1,510,304	39	0		1,510,304-	39-
14-16	2,211,170	875,931	40	0		875,931-	40-
15-17	2,392,551	1,004,318	42	0		1,004,318-	42-
16-18	2,494,885	1,102,290	44	0		1,102,290-	44-
17-19	1,615,186	1,129,353	70	0		1,129,353-	70-
18-20	854,747	594,231	70	0		594,231-	70-
19-21	502,043	244,574	49	0		244,574-	49-
20-22	1,015,130	587,895	58	0		587,895-	58-
FIVE-YEAR AVERAGE							
18-22	1,059,072	683,133	65	0		683,133-	65-

PART IX. DETAILED DEPRECIATION CALCULATIONS

ELECTRIC PLANT

NATIONAL GRID
NIAGARA MOHAWK POWER CORPOARTION
ELECTRIC PLANT

ACCOUNT 346.00 MISCELLANEOUS POWERPLANT - SOLAR

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 20-S3							
NET SALVAGE PERCENT.. 0							
2017	1,608,188.48	20.00	5.00	80,409.42	14.51	0.2745	441,448
2018	245,574.94	20.00	5.00	12,278.75	15.50	0.2250	55,254
2019	81,657.35	20.00	5.00	4,082.87	16.50	0.1750	14,290
	1,935,420.77			96,771.04			510,992
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 5.00							

NATIONAL GRID
NIAGARA MOHAWK POWER CORPOARTION
ELECTRIC PLANT

ACCOUNT 350.00 LAND AND LAND RIGHTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 75-R4							
NET SALVAGE PERCENT.. 0							
1897	7,968.88	75.00				1.0000	7,969
1906	202.25	75.00				1.0000	202
1930	49.23	75.00	1.33	0.65	5.07	0.9324	46
2006	6,234.03	75.00	1.33	82.91	58.57	0.2191	1,366
2008	8,167.03	75.00	1.33	108.62	60.55	0.1927	1,574
2011	7,672.01	75.00	1.33	102.04	63.53	0.1529	1,173
2014	27,775.70	75.00	1.33	369.42	66.52	0.1131	3,141
2016	1.00	75.00	1.33	0.01	68.51	0.0865	
2020	39.71	75.00	1.33	0.53	72.50	0.0333	1
	58,109.84			664.18			15,472

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.14

NATIONAL GRID
NIAGARA MOHAWK POWER CORPOARTION
ELECTRIC PLANT

ACCOUNT 350.20 LAND AND LAND RIGHTS - OTHER COSTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 75-R4							
NET SALVAGE PERCENT.. 0							
1919	833.85	75.00	1.33	11.09	2.31	0.9692	808
1927	1,140.96	75.00	1.33	15.17	4.28	0.9429	1,076
1931	136.14	75.00	1.33	1.81	5.34	0.9288	126
1937	11,651.96	75.00	1.33	154.97	7.05	0.9060	10,557
1946	476.36	75.00	1.33	6.34	10.30	0.8627	411
1961	308.86	75.00	1.33	4.11	19.03	0.7463	230
1962	1,447.29	75.00	1.33	19.25	19.73	0.7369	1,067
1964	276.93	75.00	1.33	3.68	21.15	0.7180	199
1967	37.64	75.00	1.33	0.50	23.36	0.6885	26
1975	3,051.51	75.00	1.33	40.59	29.68	0.6043	1,844
1976	2.63	75.00	1.33	0.03	30.51	0.5932	2
1977	14.27	75.00	1.33	0.19	31.35	0.5820	8
1978	233.00	75.00	1.33	3.10	32.21	0.5705	133
1991	3,838.71	75.00	1.33	51.05	43.98	0.4136	1,588
1995	868,606.94	75.00	1.33	11,552.47	47.80	0.3627	315,018
2003	10,143.95	75.00	1.33	134.91	55.60	0.2587	2,624
2008	9,764.69	75.00	1.33	129.87	60.55	0.1927	1,881
2011	7,627.51	75.00	1.33	101.45	63.53	0.1529	1,166
2012	576,041.43	75.00	1.33	7,661.35	64.52	0.1397	80,490
2013	110,707.44	75.00	1.33	1,472.41	65.52	0.1264	13,993
2014	8,296.22	75.00	1.33	110.34	66.52	0.1131	938
2015	83,048.01	75.00	1.33	1,104.54	67.51	0.0999	8,294
2017	11,145.52	75.00	1.33	148.24	69.51	0.0732	816
2018	70,846.23	75.00	1.33	942.25	70.51	0.0599	4,242
2019	1,000.00	75.00	1.33	13.30	71.50	0.0467	47
2020	7,538.85	75.00	1.33	100.27	72.50	0.0333	251
2021	56,151.09	75.00	1.33	746.81	73.50	0.0200	1,123
	1,844,367.99			24,530.09			448,958

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.33

NATIONAL GRID
NIAGARA MOHAWK POWER CORPOARTION
ELECTRIC PLANT

ACCOUNT 350.40 LAND AND LAND RIGHTS - TRANSMISSION LINES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 75-R4							
NET SALVAGE PERCENT.. 0							
1889	330.51	75.00				1.0000	331
1890	914.73	75.00				1.0000	915
1897	1,228.50	75.00				1.0000	1,228
1898	2,180.50	75.00				1.0000	2,180
1899	1,709.61	75.00				1.0000	1,710
1900	13,088.59	75.00				1.0000	13,089
1901	4,531.30	75.00				1.0000	4,531
1902	12,777.04	75.00				1.0000	12,777
1903	47.94	75.00				1.0000	48
1904	75.00	75.00				1.0000	75
1905	21,683.86	75.00				1.0000	21,684
1906	12,016.30	75.00				1.0000	12,016
1907	73,146.44	75.00				1.0000	73,146
1908	14,078.82	75.00	1.33	187.25	0.12	0.9984	14,056
1909	3,846.10	75.00	1.33	51.15	0.29	0.9961	3,831
1910	22,558.84	75.00	1.33	300.03	0.50	0.9933	22,408
1911	19,442.44	75.00	1.33	258.58	0.61	0.9919	19,284
1912	26,542.10	75.00	1.33	353.01	0.82	0.9891	26,252
1913	35,237.73	75.00	1.33	468.66	1.04	0.9861	34,749
1914	7,512.08	75.00	1.33	99.91	1.21	0.9839	7,391
1915	24,822.30	75.00	1.33	330.14	1.42	0.9811	24,352
1916	20,472.66	75.00	1.33	272.29	1.65	0.9780	20,022
1917	15,403.15	75.00	1.33	204.86	1.85	0.9753	15,023
1918	12,926.44	75.00	1.33	171.92	2.07	0.9724	12,570
1919	14,783.13	75.00	1.33	196.62	2.31	0.9692	14,328
1920	61,749.89	75.00	1.33	821.27	2.53	0.9663	59,667
1921	54,000.17	75.00	1.33	718.20	2.77	0.9631	52,006
1922	137,665.10	75.00	1.33	1,830.95	3.02	0.9597	132,121
1923	67,116.62	75.00	1.33	892.65	3.26	0.9565	64,199
1924	127,224.49	75.00	1.33	1,692.09	3.51	0.9532	121,270
1925	391,960.24	75.00	1.33	5,213.07	3.77	0.9497	372,256
1926	104,597.86	75.00	1.33	1,391.15	4.02	0.9464	98,991
1927	285,322.81	75.00	1.33	3,794.79	4.28	0.9429	269,039
1928	149,304.13	75.00	1.33	1,985.74	4.54	0.9395	140,267
1929	228,047.31	75.00	1.33	3,033.03	4.80	0.9360	213,452
1930	143,209.90	75.00	1.33	1,904.69	5.07	0.9324	133,529
1931	90,712.22	75.00	1.33	1,206.47	5.34	0.9288	84,254
1932	79,148.81	75.00	1.33	1,052.68	5.61	0.9252	73,228
1933	58,375.98	75.00	1.33	776.40	5.89	0.9215	53,792
1934	34,117.10	75.00	1.33	453.76	6.17	0.9177	31,310

NATIONAL GRID
NIAGARA MOHAWK POWER CORPOARTION
ELECTRIC PLANT

ACCOUNT 350.40 LAND AND LAND RIGHTS - TRANSMISSION LINES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 75-R4							
NET SALVAGE PERCENT.. 0							
1935	31,306.51	75.00	1.33	416.38	6.46	0.9139	28,610
1936	15,274.57	75.00	1.33	203.15	6.75	0.9100	13,900
1937	55,588.11	75.00	1.33	739.32	7.05	0.9060	50,363
1938	89,700.60	75.00	1.33	1,193.02	7.36	0.9019	80,898
1939	38,460.69	75.00	1.33	511.53	7.68	0.8976	34,522
1940	31,656.11	75.00	1.33	421.03	8.01	0.8932	28,275
1941	73,581.20	75.00	1.33	978.63	8.35	0.8887	65,389
1942	100,457.56	75.00	1.33	1,336.09	8.71	0.8839	88,791
1943	35,495.34	75.00	1.33	472.09	9.08	0.8789	31,198
1944	20,777.77	75.00	1.33	276.34	9.47	0.8737	18,154
1945	32,750.35	75.00	1.33	435.58	9.88	0.8683	28,436
1946	15,146.98	75.00	1.33	201.45	10.30	0.8627	13,067
1947	27,148.02	75.00	1.33	361.07	10.75	0.8567	23,257
1948	94,278.50	75.00	1.33	1,253.90	11.21	0.8505	80,187
1949	135,048.86	75.00	1.33	1,796.15	11.70	0.8440	113,981
1950	97,989.82	75.00	1.33	1,303.26	12.21	0.8372	82,037
1951	86,797.97	75.00	1.33	1,154.41	12.74	0.8301	72,054
1952	251,748.31	75.00	1.33	3,348.25	13.29	0.8228	207,139
1953	271,497.58	75.00	1.33	3,610.92	13.86	0.8152	221,325
1954	250,074.38	75.00	1.33	3,325.99	14.46	0.8072	201,860
1955	98,324.22	75.00	1.33	1,307.71	15.07	0.7991	78,568
1956	335,274.73	75.00	1.33	4,459.15	15.70	0.7907	265,092
1957	320,468.23	75.00	1.33	4,262.23	16.34	0.7821	250,648
1958	1,055,590.04	75.00	1.33	14,039.35	17.00	0.7733	816,319
1959	347,120.08	75.00	1.33	4,616.70	17.67	0.7644	265,339
1960	803,006.19	75.00	1.33	10,679.98	18.35	0.7553	606,535
1961	737,916.93	75.00	1.33	9,814.30	19.03	0.7463	550,685
1962	473,411.81	75.00	1.33	6,296.38	19.73	0.7369	348,871
1963	410,511.69	75.00	1.33	5,459.81	20.44	0.7275	298,635
1964	438,657.58	75.00	1.33	5,834.15	21.15	0.7180	314,956
1965	273,652.97	75.00	1.33	3,639.58	21.88	0.7083	193,820
1966	360,695.93	75.00	1.33	4,797.26	22.61	0.6985	251,957
1967	483,473.42	75.00	1.33	6,430.20	23.36	0.6885	332,886
1968	358,252.43	75.00	1.33	4,764.76	24.11	0.6785	243,085
1969	306,169.79	75.00	1.33	4,072.06	24.88	0.6683	204,604
1970	1,253,496.33	75.00	1.33	16,671.50	25.65	0.6580	824,801
1971	175,251.97	75.00	1.33	2,330.85	26.44	0.6475	113,470
1972	233,957.90	75.00	1.33	3,111.64	27.23	0.6369	149,015
1973	270,642.18	75.00	1.33	3,599.54	28.04	0.6261	169,457
1974	326,154.43	75.00	1.33	4,337.85	28.85	0.6153	200,693

NATIONAL GRID
NIAGARA MOHAWK POWER CORPOARTION
ELECTRIC PLANT

ACCOUNT 350.40 LAND AND LAND RIGHTS - TRANSMISSION LINES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 75-R4							
NET SALVAGE PERCENT.. 0							
1975	348,138.41	75.00	1.33	4,630.24	29.68	0.6043	210,370
1976	142,870.12	75.00	1.33	1,900.17	30.51	0.5932	84,751
1977	283,736.64	75.00	1.33	3,773.70	31.35	0.5820	165,135
1978	773,043.31	75.00	1.33	10,281.48	32.21	0.5705	441,044
1979	1,495,177.77	75.00	1.33	19,885.86	33.07	0.5591	835,909
1980	110,611.19	75.00	1.33	1,471.13	33.94	0.5475	60,556
1981	382,817.98	75.00	1.33	5,091.48	34.81	0.5359	205,141
1982	834,305.12	75.00	1.33	11,096.26	35.70	0.5240	437,176
1983	194,020.30	75.00	1.33	2,580.47	36.59	0.5121	99,364
1984	182,905.08	75.00	1.33	2,432.64	37.49	0.5001	91,476
1985	188,934.82	75.00	1.33	2,512.83	38.40	0.4880	92,200
1986	1,519,934.19	75.00	1.33	20,215.12	39.32	0.4757	723,078
1987	537,089.06	75.00	1.33	7,143.28	40.24	0.4635	248,925
1988	93,939.39	75.00	1.33	1,249.39	41.16	0.4512	42,385
1989	1,072,487.19	75.00	1.33	14,264.08	42.10	0.4387	470,468
1990	324,754.88	75.00	1.33	4,319.24	43.04	0.4261	138,388
1991	420,283.84	75.00	1.33	5,589.78	43.98	0.4136	173,829
1992	303,175.40	75.00	1.33	4,032.23	44.93	0.4009	121,552
1993	330,291.29	75.00	1.33	4,392.87	45.88	0.3883	128,242
1994	2,756,975.20	75.00	1.33	36,667.77	46.84	0.3755	1,035,161
1995	554,991.80	75.00	1.33	7,381.39	47.80	0.3627	201,279
1996	121,703.63	75.00	1.33	1,618.66	48.77	0.3497	42,563
1997	2,982.60	75.00	1.33	39.67	49.73	0.3369	1,005
1998	84,665.71	75.00	1.33	1,126.05	50.71	0.3239	27,421
1999	76,524.37	75.00	1.33	1,017.77	51.68	0.3109	23,794
2000	66,093.63	75.00	1.33	879.05	52.66	0.2979	19,687
2001	66,976.10	75.00	1.33	890.78	53.64	0.2848	19,075
2002	33,906.42	75.00	1.33	450.96	54.62	0.2717	9,213
2003	291,056.84	75.00	1.33	3,871.06	55.60	0.2587	75,288
2004	4,365.72	75.00	1.33	58.06	56.59	0.2455	1,072
2005	26,260.40	75.00	1.33	349.26	57.58	0.2323	6,100
2006	501.86	75.00	1.33	6.67	58.57	0.2191	110
2007	112,262.53	75.00	1.33	1,493.09	59.56	0.2059	23,111
2008	566,668.98	75.00	1.33	7,536.70	60.55	0.1927	109,180
2009	109,344.58	75.00	1.33	1,454.28	61.54	0.1795	19,624
2011	119,695.53	75.00	1.33	1,591.95	63.53	0.1529	18,305
2012	66,052.18	75.00	1.33	878.49	64.52	0.1397	9,229
2013	1,118,290.29	75.00	1.33	14,873.26	65.52	0.1264	141,352
2014	6,266.65	75.00	1.33	83.35	66.52	0.1131	709
2015	340,123.62	75.00	1.33	4,523.64	67.51	0.0999	33,968

NATIONAL GRID
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ACCOUNT 350.40 LAND AND LAND RIGHTS - TRANSMISSION LINES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 75-R4							
NET SALVAGE PERCENT.. 0							
2016	2,393,348.04	75.00	1.33	31,831.53	68.51	0.0865	207,096
2017	701,504.77	75.00	1.33	9,330.01	69.51	0.0732	51,350
2018	833,522.32	75.00	1.33	11,085.85	70.51	0.0599	49,903
2019	117,665.91	75.00	1.33	1,564.96	71.50	0.0467	5,491
2020	21,321.58	75.00	1.33	283.58	72.50	0.0333	711
2021	2,649,709.17	75.00	1.33	35,241.13	73.50	0.0200	52,994
2022	494,726.22	75.00	1.33	6,579.86	74.50	0.0067	3,300
	36,466,739.45			483,096.00			17,178,336
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.32							

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ACCOUNT 351.00 BATTERY ENERGY STORAGE

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 15-S3							
NET SALVAGE PERCENT.. 0							
2020	420,685.32	15.00	6.67	28,059.71	12.50	0.1667	70,116
	420,685.32			28,059.71			70,116
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 6.67							

NATIONAL GRID
NIAGARA MOHAWK POWER CORPOARTION
ELECTRIC PLANT

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 60-R2							
NET SALVAGE PERCENT.. -40							
1883	23,380.00	60.00				1.0000	32,732
1906	37,016.25	60.00				1.0000	51,823
1907	23,589.18	60.00				1.0000	33,025
1908	49.45	60.00				1.0000	69
1911	684.05	60.00	1.67	15.99	0.05	0.9992	957
1912	4,106.36	60.00	1.67	96.01	0.29	0.9952	5,721
1916	2,910.36	60.00	1.67	68.04	1.27	0.9788	3,988
1917	3,711.54	60.00	1.67	86.78	1.53	0.9745	5,064
1918	178.58	60.00	1.67	4.18	1.80	0.9700	243
1920	234,149.19	60.00	1.67	5,474.41	2.34	0.9610	315,024
1922	24,742.74	60.00	1.67	578.49	2.89	0.9518	32,971
1923	18,523.72	60.00	1.67	433.08	3.17	0.9472	24,563
1924	155,578.10	60.00	1.67	3,637.42	3.45	0.9425	205,285
1925	136,045.88	60.00	1.67	3,180.75	3.74	0.9377	178,593
1926	120,409.20	60.00	1.67	2,815.17	4.02	0.9330	157,278
1927	42,545.91	60.00	1.67	994.72	4.31	0.9282	55,286
1928	141,353.58	60.00	1.67	3,304.85	4.60	0.9233	182,722
1929	24,783.99	60.00	1.67	579.45	4.89	0.9185	31,870
1930	44,631.15	60.00	1.67	1,043.48	5.18	0.9137	57,089
1931	37,120.08	60.00	1.67	867.87	5.47	0.9088	47,230
1932	9,349.42	60.00	1.67	218.59	5.76	0.9040	11,833
1933	101,347.08	60.00	1.67	2,369.49	6.05	0.8992	127,580
1934	3,455.39	60.00	1.67	80.79	6.34	0.8943	4,326
1935	1,669.42	60.00	1.67	39.03	6.63	0.8895	2,079
1936	382.66	60.00	1.67	8.95	6.93	0.8845	474
1937	899.51	60.00	1.67	21.03	7.22	0.8797	1,108
1938	156,767.75	60.00	1.67	3,665.23	7.52	0.8747	191,968
1939	22,006.29	60.00	1.67	514.51	7.82	0.8697	26,793
1940	12,914.62	60.00	1.67	301.94	8.12	0.8647	15,634
1941	15,929.14	60.00	1.67	372.42	8.42	0.8597	19,171
1942	12,397.17	60.00	1.67	289.85	8.73	0.8545	14,831
1943	16,555.86	60.00	1.67	387.08	9.04	0.8493	19,686
1944	2,448.65	60.00	1.67	57.25	9.36	0.8440	2,893
1945	4,998.93	60.00	1.67	116.87	9.69	0.8385	5,868
1946	566.50	60.00	1.67	13.24	10.01	0.8332	661
1947	4,154.63	60.00	1.67	97.14	10.35	0.8275	4,813
1948	19,846.94	60.00	1.67	464.02	10.69	0.8218	22,835
1949	14,683.33	60.00	1.67	343.30	11.04	0.8160	16,774
1950	11,926.27	60.00	1.67	278.84	11.40	0.8100	13,524
1951	29,536.50	60.00	1.67	690.56	11.76	0.8040	33,246

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ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 60-R2							
NET SALVAGE PERCENT.. -40							
1952	67,592.94	60.00	1.67	1,580.32	12.14	0.7977	75,484
1953	53,104.37	60.00	1.67	1,241.58	12.52	0.7913	58,832
1954	245,051.46	60.00	1.67	5,729.30	12.91	0.7848	269,253
1955	27,241.43	60.00	1.67	636.90	13.31	0.7782	29,678
1956	193,767.18	60.00	1.67	4,530.28	13.71	0.7715	209,288
1957	235,198.08	60.00	1.67	5,498.93	14.13	0.7645	251,733
1958	439,773.26	60.00	1.67	10,281.90	14.56	0.7573	466,275
1959	258,761.02	60.00	1.67	6,049.83	14.99	0.7502	271,761
1960	186,575.55	60.00	1.67	4,362.14	15.44	0.7427	193,990
1961	435,399.83	60.00	1.67	10,179.65	15.90	0.7350	448,026
1962	162,942.08	60.00	1.67	3,809.59	16.36	0.7273	165,918
1963	170,358.82	60.00	1.67	3,982.99	16.84	0.7193	171,562
1964	31,775.80	60.00	1.67	742.92	17.32	0.7113	31,644
1965	166,762.64	60.00	1.67	3,898.91	17.82	0.7030	164,128
1966	65,141.73	60.00	1.67	1,523.01	18.32	0.6947	63,353
1967	57,418.55	60.00	1.67	1,342.45	18.84	0.6860	55,145
1968	292,946.47	60.00	1.67	6,849.09	19.36	0.6773	277,790
1969	188,819.10	60.00	1.67	4,414.59	19.90	0.6683	176,671
1970	63,062.91	60.00	1.67	1,474.41	20.44	0.6593	58,211
1971	333,182.06	60.00	1.67	7,789.80	21.00	0.6500	303,196
1972	245,251.82	60.00	1.67	5,733.99	21.56	0.6407	219,976
1973	209,015.29	60.00	1.67	4,886.78	22.14	0.6310	184,644
1974	1,145,278.25	60.00	1.67	26,776.61	22.72	0.6213	996,234
1975	81,987.65	60.00	1.67	1,916.87	23.31	0.6115	70,190
1976	87,439.95	60.00	1.67	2,044.35	23.92	0.6013	73,612
1977	338,389.88	60.00	1.67	7,911.56	24.53	0.5912	280,064
1978	289,057.27	60.00	1.67	6,758.16	25.15	0.5808	235,050
1979	1,016,425.85	60.00	1.67	23,764.04	25.78	0.5703	811,577
1980	178,585.73	60.00	1.67	4,175.33	26.41	0.5598	139,969
1981	750,606.13	60.00	1.67	17,549.17	27.06	0.5490	576,916
1982	495,509.29	60.00	1.67	11,585.01	27.71	0.5382	373,336
1983	212,257.17	60.00	1.67	4,962.57	28.38	0.5270	156,603
1984	124,515.66	60.00	1.67	2,911.18	29.05	0.5158	89,920
1985	90,338.56	60.00	1.67	2,112.12	29.73	0.5045	63,806
1986	235,330.03	60.00	1.67	5,502.02	30.42	0.4930	162,425
1987	1,311,664.23	60.00	1.67	30,666.71	31.11	0.4815	884,193
1988	1,074,126.64	60.00	1.67	25,113.08	31.81	0.4698	706,520
1989	186,542.92	60.00	1.67	4,361.37	32.52	0.4580	119,611
1990	346,586.86	60.00	1.67	8,103.20	33.24	0.4460	216,409
1991	1,054,368.80	60.00	1.67	24,651.14	33.97	0.4338	640,384

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ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 60-R2							
NET SALVAGE PERCENT.. -40							
1992	2,397,428.43	60.00	1.67	56,051.88	34.70	0.4217	1,415,293
1993	3,011,079.01	60.00	1.67	70,399.03	35.44	0.4093	1,725,535
1994	2,033,707.26	60.00	1.67	47,548.08	36.19	0.3968	1,129,850
1995	575,323.60	60.00	1.67	13,451.07	36.94	0.3843	309,560
1996	200,794.87	60.00	1.67	4,694.58	37.70	0.3717	104,481
1997	533,258.83	60.00	1.67	12,467.59	38.47	0.3588	267,889
1998	177,754.25	60.00	1.67	4,155.89	39.25	0.3458	86,062
1999	223,625.95	60.00	1.67	5,228.37	40.03	0.3328	104,201
2000	369,143.29	60.00	1.67	8,630.57	40.81	0.3198	165,288
2001	600,053.40	60.00	1.67	14,029.25	41.61	0.3065	257,483
2002	317,705.37	60.00	1.67	7,427.95	42.41	0.2932	130,398
2003	57,893.22	60.00	1.67	1,353.54	43.21	0.2798	22,680
2004	952,603.61	60.00	1.67	22,271.87	44.02	0.2663	355,190
2005	352,635.45	60.00	1.67	8,244.62	44.84	0.2527	124,741
2006	2,245,963.13	60.00	1.67	52,510.62	45.67	0.2388	750,965
2007	608,627.73	60.00	1.67	14,229.72	46.49	0.2252	191,863
2008	292,827.38	60.00	1.67	6,846.30	47.33	0.2112	86,571
2009	1,152,028.98	60.00	1.67	26,934.44	48.17	0.1972	318,004
2010	177,633.99	60.00	1.67	4,153.08	49.01	0.1832	45,552
2011	702,517.86	60.00	1.67	16,424.87	49.87	0.1688	166,049
2012	2,676,549.42	60.00	1.67	62,577.73	50.72	0.1547	579,575
2013	60,891.42	60.00	1.67	1,423.64	51.58	0.1403	11,963
2014	1,176,795.29	60.00	1.67	27,513.47	52.45	0.1258	207,307
2015	8,331,282.41	60.00	1.67	194,785.38	53.32	0.1113	1,298,530
2016	3,709,731.91	60.00	1.67	86,733.53	54.20	0.0967	502,068
2017	59,908.18	60.00	1.67	1,400.65	55.08	0.0820	6,877
2018	4,017,357.29	60.00	1.67	93,925.81	55.96	0.0673	378,684
2019	3,110,482.95	60.00	1.67	72,723.09	56.85	0.0525	228,620
2020	2,730,517.98	60.00	1.67	63,839.51	57.75	0.0375	143,352
2021	5,352,464.06	60.00	1.67	125,140.61	58.64	0.0227	169,877
62,874,085.15				1,468,031.41	23,985,515		

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.33

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ACCOUNT 353.00 STATION EQUIPMENT - TRANSMISSION

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 45-R1							
NET SALVAGE PERCENT.. -20							
1900	20.00	45.00				1.0000	24
1908	411.35	45.00				1.0000	494
1913	3.60	45.00				1.0000	4
1914	140.97	45.00				1.0000	169
1917	10,743.27	45.00				1.0000	12,892
1918	18.96	45.00				1.0000	23
1920	43.38	45.00				1.0000	52
1921	7,352.21	45.00				1.0000	8,823
1922	29,940.91	45.00				1.0000	35,929
1923	32,898.55	45.00				1.0000	39,478
1924	195,217.36	45.00				1.0000	234,261
1925	220,122.35	45.00				1.0000	264,147
1926	151,517.15	45.00				1.0000	181,821
1927	81,639.74	45.00				1.0000	97,968
1928	198,124.03	45.00				1.0000	237,749
1929	51,578.79	45.00				1.0000	61,895
1930	90,866.51	45.00				1.0000	109,040
1931	204,114.76	45.00				1.0000	244,938
1932	160,454.02	45.00				1.0000	192,545
1933	149,940.21	45.00	2.22	3,994.41	0.34	0.9924	178,568
1934	9,353.59	45.00	2.22	249.18	0.64	0.9858	11,065
1935	20,180.63	45.00	2.22	537.61	0.97	0.9784	23,695
1936	10,723.53	45.00	2.22	285.67	1.31	0.9709	12,494
1937	27,603.74	45.00	2.22	735.36	1.65	0.9633	31,910
1938	316,512.89	45.00	2.22	8,431.90	1.98	0.9560	363,104
1939	74,835.76	45.00	2.22	1,993.62	2.32	0.9484	85,173
1940	187,021.86	45.00	2.22	4,982.26	2.64	0.9413	211,259
1941	126,257.49	45.00	2.22	3,363.50	2.95	0.9344	141,576
1942	107,555.94	45.00	2.22	2,865.29	3.25	0.9278	119,746
1943	97,881.26	45.00	2.22	2,607.56	3.54	0.9213	108,217
1944	23,935.76	45.00	2.22	637.65	3.84	0.9147	26,272
1945	16,402.07	45.00	2.22	436.95	4.13	0.9082	17,876
1946	20,453.08	45.00	2.22	544.87	4.43	0.9016	22,128
1947	41,619.10	45.00	2.22	1,108.73	4.74	0.8947	44,682
1948	302,199.38	45.00	2.22	8,050.59	5.04	0.8880	322,024
1949	937,283.88	45.00	2.22	24,969.24	5.35	0.8811	991,020
1950	884,783.47	45.00	2.22	23,570.63	5.67	0.8740	927,961
1951	360,152.93	45.00	2.22	9,594.47	5.98	0.8671	374,751
1952	1,022,337.90	45.00	2.22	27,235.08	6.31	0.8598	1,054,783
1953	820,291.61	45.00	2.22	21,852.57	6.64	0.8524	839,099

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ACCOUNT 353.00 STATION EQUIPMENT - TRANSMISSION

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 45-R1							
NET SALVAGE PERCENT.. -20							
1954	1,832,189.80	45.00	2.22	48,809.54	6.97	0.8451	1,858,082
1955	918,208.04	45.00	2.22	24,461.06	7.31	0.8376	922,865
1956	964,615.05	45.00	2.22	25,697.34	7.65	0.8300	960,757
1957	3,356,985.15	45.00	2.22	89,430.08	8.00	0.8222	3,312,216
1958	4,223,415.31	45.00	2.22	112,511.78	8.36	0.8142	4,126,547
1959	2,296,387.97	45.00	2.22	61,175.78	8.72	0.8062	2,221,673
1960	2,471,357.93	45.00	2.22	65,836.98	9.09	0.7980	2,366,572
1961	4,558,370.26	45.00	2.22	121,434.98	9.46	0.7898	4,320,132
1962	2,271,303.68	45.00	2.22	60,507.53	9.84	0.7813	2,129,565
1963	1,422,509.23	45.00	2.22	37,895.65	10.22	0.7729	1,319,332
1964	979,468.04	45.00	2.22	26,093.03	10.61	0.7642	898,235
1965	3,358,191.38	45.00	2.22	89,462.22	11.01	0.7553	3,043,851
1966	1,149,356.95	45.00	2.22	30,618.87	11.41	0.7464	1,029,511
1967	1,260,727.11	45.00	2.22	33,585.77	11.82	0.7373	1,115,486
1968	4,514,434.94	45.00	2.22	120,264.55	12.24	0.7280	3,943,810
1969	4,686,572.45	45.00	2.22	124,850.29	12.66	0.7187	4,041,719
1970	1,800,049.71	45.00	2.22	47,953.32	13.09	0.7091	1,531,720
1971	2,834,072.60	45.00	2.22	75,499.69	13.52	0.6996	2,379,125
1972	5,226,709.90	45.00	2.22	139,239.55	13.96	0.6898	4,326,336
1973	4,265,048.27	45.00	2.22	113,620.89	14.41	0.6798	3,479,153
1974	7,271,772.32	45.00	2.22	193,720.01	14.87	0.6696	5,842,665
1975	3,500,386.58	45.00	2.22	93,250.30	15.33	0.6593	2,769,492
1976	2,430,863.49	45.00	2.22	64,758.20	15.81	0.6487	1,892,194
1977	7,367,638.92	45.00	2.22	196,273.90	16.28	0.6382	5,642,609
1978	6,675,883.30	45.00	2.22	177,845.53	16.77	0.6273	5,025,578
1979	7,263,289.29	45.00	2.22	193,494.03	17.26	0.6164	5,372,858
1980	5,721,857.79	45.00	2.22	152,430.29	17.77	0.6051	4,154,824
1981	14,853,038.16	45.00	2.22	395,684.94	18.27	0.5940	10,587,246
1982	15,160,055.60	45.00	2.22	403,863.88	18.79	0.5824	10,595,787
1983	9,494,617.42	45.00	2.22	252,936.61	19.32	0.5707	6,501,952
1984	5,599,165.91	45.00	2.22	149,161.78	19.85	0.5589	3,755,181
1985	2,749,162.56	45.00	2.22	73,237.69	20.39	0.5469	1,804,187
1986	4,683,442.84	45.00	2.22	124,766.92	20.93	0.5349	3,006,152
1987	15,440,122.90	45.00	2.22	411,324.87	21.49	0.5224	9,679,845
1988	28,390,955.07	45.00	2.22	756,335.04	22.05	0.5100	17,375,265
1989	8,780,711.52	45.00	2.22	233,918.15	22.62	0.4973	5,240,294
1990	8,924,103.60	45.00	2.22	237,738.12	23.20	0.4844	5,187,831
1991	17,521,406.75	45.00	2.22	466,770.28	23.79	0.4713	9,910,038
1992	15,137,868.03	45.00	2.22	403,272.80	24.38	0.4582	8,323,769
1993	21,304,234.83	45.00	2.22	567,544.82	24.98	0.4449	11,373,649

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ACCOUNT 353.00 STATION EQUIPMENT - TRANSMISSION

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 45-R1							
NET SALVAGE PERCENT.. -20							
1994	9,648,582.67	45.00	2.22	257,038.24	25.59	0.4313	4,994,068
1995	13,976,571.63	45.00	2.22	372,335.87	26.20	0.4178	7,006,959
1996	6,584,928.10	45.00	2.22	175,422.48	26.82	0.4040	3,192,373
1997	6,978,276.46	45.00	2.22	185,901.28	27.45	0.3900	3,265,833
1998	9,363,666.12	45.00	2.22	249,448.07	28.09	0.3758	4,222,414
1999	10,315,548.91	45.00	2.22	274,806.22	28.73	0.3616	4,475,628
2000	8,843,990.03	45.00	2.22	235,603.89	29.37	0.3473	3,686,140
2001	15,716,119.24	45.00	2.22	418,677.42	30.02	0.3329	6,278,087
2002	19,240,407.52	45.00	2.22	512,564.46	30.68	0.3182	7,347,219
2003	11,113,906.13	45.00	2.22	296,074.46	31.34	0.3036	4,048,485
2004	23,240,304.46	45.00	2.22	619,121.71	32.00	0.2889	8,056,670
2005	24,503,967.98	45.00	2.22	652,785.71	32.67	0.2740	8,056,905
2006	21,373,529.69	45.00	2.22	569,390.83	33.35	0.2589	6,640,072
2007	35,467,863.24	45.00	2.22	944,863.88	34.02	0.2440	10,384,990
2008	52,294,246.73	45.00	2.22	1,393,118.73	34.70	0.2289	14,363,556
2009	23,567,271.71	45.00	2.22	627,832.12	35.39	0.2136	6,039,632
2010	41,983,556.92	45.00	2.22	1,118,441.96	36.07	0.1984	9,997,460
2011	40,246,804.68	45.00	2.22	1,072,174.88	36.76	0.1831	8,843,511
2012	64,850,664.75	45.00	2.22	1,727,621.71	37.46	0.1676	13,039,653
2013	33,480,360.12	45.00	2.22	891,916.79	38.15	0.1522	6,115,657
2014	84,033,308.77	45.00	2.22	2,238,647.35	38.86	0.1364	13,758,606
2015	118,450,739.83	45.00	2.22	3,155,527.71	39.56	0.1209	17,183,412
2016	59,741,174.05	45.00	2.22	1,591,504.88	40.27	0.1051	7,535,274
2017	52,902,360.10	45.00	2.22	1,409,318.87	40.99	0.0891	5,656,955
2018	147,205,854.20	45.00	2.22	3,921,563.96	41.71	0.0731	12,914,664
2019	75,010,638.18	45.00	2.22	1,998,283.40	42.43	0.0571	5,140,629
2020	90,201,193.57	45.00	2.22	2,402,959.80	43.16	0.0409	4,425,992
2021	68,150,398.01	45.00	2.22	1,815,526.60	43.89	0.0247	2,017,524
2022	76,798,198.64	45.00	2.22	2,045,904.01	44.63	0.0082	757,537
1,514,937,517.08			40,319,701.49			400,443,663	

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.66

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ELECTRIC PLANT

ACCOUNT 353.10 STATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 45-R1							
NET SALVAGE PERCENT.. -20							
1973	1,000.00	45.00	2.22	26.64	14.41	0.6798	816
1976	150,141.90	45.00	2.22	3,999.78	15.81	0.6487	116,871
1977	681.92	45.00	2.22	18.17	16.28	0.6382	522
1991	95,027.40	45.00	2.22	2,531.53	23.79	0.4713	53,747
1992	40,785.16	45.00	2.22	1,086.52	24.38	0.4582	22,426
1993	768,519.75	45.00	2.22	20,473.37	24.98	0.4449	410,288
1994	43,555.92	45.00	2.22	1,160.33	25.59	0.4313	22,544
2002	356.21	45.00	2.22	9.49	30.68	0.3182	136
2004	66,471.24	45.00	2.22	1,770.79	32.00	0.2889	23,043
2005	626,054.00	45.00	2.22	16,678.08	32.67	0.2740	205,847
2006	278,129.32	45.00	2.22	7,409.37	33.35	0.2589	86,406
2007	605,650.25	45.00	2.22	16,134.52	34.02	0.2440	177,334
2008	29,802.26	45.00	2.22	793.93	34.70	0.2289	8,186
2009	258,135.78	45.00	2.22	6,876.74	35.39	0.2136	66,153
2017	25.95	45.00	2.22	0.69	40.99	0.0891	3
2019	96,490.44	45.00	2.22	2,570.51	42.43	0.0571	6,613
2020	307,494.37	45.00	2.22	8,191.65	43.16	0.0409	15,088
2021	2,734,166.55	45.00	2.22	72,838.20	43.89	0.0247	80,942
	6,102,488.42			162,570.31			1,296,965
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.66							

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ELECTRIC PLANT

ACCOUNT 353.55 STATION EQUIPMENT - RTU

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 20-S4							
NET SALVAGE PERCENT.. -5							
1990	6,379,227.09	20.00	5.00	334,909.42	0.45	0.9775	6,547,479
1991	4,790,688.34	20.00	5.00	251,511.14	0.55	0.9725	4,891,892
1992	4,168,887.51	20.00	5.00	218,866.59	0.66	0.9670	4,232,880
1993	5,763,379.32	20.00	5.00	302,577.41	0.77	0.9615	5,818,564
1994	3,104,659.76	20.00	5.00	162,994.64	0.90	0.9550	3,113,198
1995	938,260.15	20.00	5.00	49,258.66	1.04	0.9480	933,944
1996	1,013,131.84	20.00	5.00	53,189.42	1.19	0.9405	1,000,493
1997	343,439.12	20.00	5.00	18,030.55	1.36	0.9320	336,090
1998	24,074.78	20.00	5.00	1,263.93	1.55	0.9225	23,319
1999	270,594.28	20.00	5.00	14,206.20	1.76	0.9120	259,121
2000	419,756.95	20.00	5.00	22,037.24	2.01	0.8995	396,450
2001	254,008.76	20.00	5.00	13,335.46	2.29	0.8855	236,171
2002	32,346.47	20.00	5.00	1,698.19	2.62	0.8690	29,515
2003	101,001.86	20.00	5.00	5,302.60	2.99	0.8505	90,197
2004	267,666.09	20.00	5.00	14,052.47	3.43	0.8285	232,849
2005	158,349.43	20.00	5.00	8,313.35	3.93	0.8035	133,595
2006	1,621,323.59	20.00	5.00	85,119.49	4.51	0.7745	1,318,501
2007	826,650.53	20.00	5.00	43,399.15	5.17	0.7415	643,609
2008	4,492,339.80	20.00	5.00	235,847.84	5.92	0.7040	3,320,738
2009	6,431,722.27	20.00	5.00	337,665.42	6.74	0.6630	4,477,443
2010	2,478,943.89	20.00	5.00	130,144.55	7.62	0.6190	1,611,190
2011	1,892,987.39	20.00	5.00	99,381.84	8.55	0.5725	1,137,922
2012	449,717.51	20.00	5.00	23,610.17	9.52	0.5240	247,435
2013	780,639.92	20.00	5.00	40,983.60	10.51	0.4745	388,934
2014	763,617.75	20.00	5.00	40,089.93	11.50	0.4250	340,764
2015	1,022,242.49	20.00	5.00	53,667.73	12.50	0.3750	402,508
2016	394,842.23	20.00	5.00	20,729.22	13.50	0.3250	134,740
2017	648,204.19	20.00	5.00	34,030.72	14.50	0.2750	187,169
2018	770,205.32	20.00	5.00	40,435.78	15.50	0.2250	181,961
2019	661,702.23	20.00	5.00	34,739.37	16.50	0.1750	121,588
2020	661,775.80	20.00	5.00	34,743.23	17.50	0.1250	86,858
2021	1,404,996.05	20.00	5.00	73,762.29	18.50	0.0750	110,643
2022	339,090.41	20.00	5.00	17,802.25	19.50	0.0250	8,901
53,670,473.12				2,817,699.85	42,996,661		

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 5.25

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ACCOUNT 354.00 TOWERS AND FIXTURES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 75-R4							
NET SALVAGE PERCENT.. -60							
1900	5,509.42	75.00				1.0000	8,815
1906	17,015.16	75.00				1.0000	27,224
1907	318,368.78	75.00				1.0000	509,390
1908	28,870.84	75.00	1.33	614.37	0.12	0.9984	46,119
1909	655.59	75.00	1.33	13.95	0.29	0.9961	1,045
1910	1,724.88	75.00	1.33	36.71	0.50	0.9933	2,741
1911	8,151.53	75.00	1.33	173.46	0.61	0.9919	12,936
1912	27,663.90	75.00	1.33	588.69	0.82	0.9891	43,778
1913	40,722.65	75.00	1.33	866.58	1.04	0.9861	64,253
1914	111,120.11	75.00	1.33	2,364.64	1.21	0.9839	174,924
1915	22,667.96	75.00	1.33	482.37	1.42	0.9811	35,582
1916	4,382.40	75.00	1.33	93.26	1.65	0.9780	6,858
1917	17,604.86	75.00	1.33	374.63	1.85	0.9753	27,473
1918	5,317.50	75.00	1.33	113.16	2.07	0.9724	8,273
1919	103,973.47	75.00	1.33	2,212.56	2.31	0.9692	161,234
1920	113,362.27	75.00	1.33	2,412.35	2.53	0.9663	175,262
1921	148,994.54	75.00	1.33	3,170.60	2.77	0.9631	229,587
1922	1,364,703.05	75.00	1.33	29,040.88	3.02	0.9597	2,095,594
1923	1,126,876.64	75.00	1.33	23,979.93	3.26	0.9565	1,724,626
1924	306,758.32	75.00	1.33	6,527.82	3.51	0.9532	467,843
1925	660,229.66	75.00	1.33	14,049.69	3.77	0.9497	1,003,264
1926	446,905.51	75.00	1.33	9,510.15	4.02	0.9464	676,722
1927	1,110,860.61	75.00	1.33	23,639.11	4.28	0.9429	1,675,942
1928	72,247.10	75.00	1.33	1,537.42	4.54	0.9395	108,598
1929	377,547.09	75.00	1.33	8,034.20	4.80	0.9360	565,415
1930	605,871.99	75.00	1.33	12,892.96	5.07	0.9324	903,864
1931	340,047.80	75.00	1.33	7,236.22	5.34	0.9288	505,338
1932	237,617.29	75.00	1.33	5,056.50	5.61	0.9252	351,750
1933	231,092.82	75.00	1.33	4,917.66	5.89	0.9215	340,712
1934	27,973.06	75.00	1.33	595.27	6.17	0.9177	41,075
1935	3,658.89	75.00	1.33	77.86	6.46	0.9139	5,350
1937	470,655.07	75.00	1.33	10,015.54	7.05	0.9060	682,262
1938	2,210.22	75.00	1.33	47.03	7.36	0.9019	3,189
1939	171,755.41	75.00	1.33	3,654.96	7.68	0.8976	246,668
1940	76,061.60	75.00	1.33	1,618.59	8.01	0.8932	108,701
1941	8,463.38	75.00	1.33	180.10	8.35	0.8887	12,034
1942	240,022.37	75.00	1.33	5,107.68	8.71	0.8839	339,438
1943	17,455.24	75.00	1.33	371.45	9.08	0.8789	24,547
1944	5,591.98	75.00	1.33	119.00	9.47	0.8737	7,817
1945	447.28	75.00	1.33	9.52	9.88	0.8683	621

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CALCULATED ANNUAL AND ACCRUED DEPRECIATION
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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 75-R4							
NET SALVAGE PERCENT.. -60							
1946	11,759.94	75.00	1.33	250.25	10.30	0.8627	16,232
1947	92,408.82	75.00	1.33	1,966.46	10.75	0.8567	126,662
1948	93,802.31	75.00	1.33	1,996.11	11.21	0.8505	127,651
1949	247,375.23	75.00	1.33	5,264.14	11.70	0.8440	334,056
1950	228,060.21	75.00	1.33	4,853.12	12.21	0.8372	305,491
1951	31,456.23	75.00	1.33	669.39	12.74	0.8301	41,780
1952	710,575.37	75.00	1.33	15,121.04	13.29	0.8228	935,458
1953	651,222.94	75.00	1.33	13,858.02	13.86	0.8152	849,403
1954	967,003.17	75.00	1.33	20,577.83	14.46	0.8072	1,248,904
1955	40,032.75	75.00	1.33	851.90	15.07	0.7991	51,182
1956	167,584.79	75.00	1.33	3,566.20	15.70	0.7907	212,007
1957	6,654,599.06	75.00	1.33	141,609.87	16.34	0.7821	8,327,619
1958	3,257,018.24	75.00	1.33	69,309.35	17.00	0.7733	4,030,000
1959	186,971.52	75.00	1.33	3,978.75	17.67	0.7644	228,674
1960	2,520,780.39	75.00	1.33	53,642.21	18.35	0.7553	3,046,434
1961	2,421,468.92	75.00	1.33	51,528.86	19.03	0.7463	2,891,311
1962	11,101,042.60	75.00	1.33	236,230.19	19.73	0.7369	13,089,106
1963	337,298.90	75.00	1.33	7,177.72	20.44	0.7275	392,600
1964	505,082.09	75.00	1.33	10,748.15	21.15	0.7180	580,238
1965	606,788.43	75.00	1.33	12,912.46	21.88	0.7083	687,632
1966	929,509.62	75.00	1.33	19,779.96	22.61	0.6985	1,038,865
1967	457,157.21	75.00	1.33	9,728.31	23.36	0.6885	503,626
1968	1,587,625.61	75.00	1.33	33,784.67	24.11	0.6785	1,723,603
1969	975,445.74	75.00	1.33	20,757.49	24.88	0.6683	1,042,978
1970	3,718,420.69	75.00	1.33	79,127.99	25.65	0.6580	3,914,753
1971	3,025,432.04	75.00	1.33	64,381.19	26.44	0.6475	3,134,202
1972	32,381,385.84	75.00	1.33	689,075.89	27.23	0.6369	32,999,482
1973	489,865.26	75.00	1.33	10,424.33	28.04	0.6261	490,751
1974	271,939.04	75.00	1.33	5,786.86	28.85	0.6153	267,732
1975	3,993,433.97	75.00	1.33	84,980.27	29.68	0.6043	3,860,980
1976	349,801.53	75.00	1.33	7,443.78	30.51	0.5932	332,004
1977	2,517,224.19	75.00	1.33	53,566.53	31.35	0.5820	2,344,039
1978	1,270,455.32	75.00	1.33	27,035.29	32.21	0.5705	1,159,733
1979	4,779,669.89	75.00	1.33	101,711.38	33.07	0.5591	4,275,472
1980	297,265.32	75.00	1.33	6,325.81	33.94	0.5475	260,390
1981	518,541.73	75.00	1.33	11,034.57	34.81	0.5359	444,594
1982	6,415,801.55	75.00	1.33	136,528.26	35.70	0.5240	5,379,008
1983	1,446,626.66	75.00	1.33	30,784.22	36.59	0.5121	1,185,377
1984	1,894,953.17	75.00	1.33	40,324.60	37.49	0.5001	1,516,357
1985	2,035,669.85	75.00	1.33	43,319.05	38.40	0.4880	1,589,451

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CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 75-R4							
NET SALVAGE PERCENT.. -60							
1986	71,593.28	75.00	1.33	1,523.50	39.32	0.4757	54,495
1987	95,315.78	75.00	1.33	2,028.32	40.24	0.4635	70,682
1988	181,697.96	75.00	1.33	3,866.53	41.16	0.4512	131,171
1990	13,586.00	75.00	1.33	289.11	43.04	0.4261	9,263
1992	743,004.65	75.00	1.33	15,811.14	44.93	0.4009	476,629
1993	1,160,426.18	75.00	1.33	24,693.87	45.88	0.3883	720,894
1994	95,270.07	75.00	1.33	2,027.35	46.84	0.3755	57,234
1996	69,478.97	75.00	1.33	1,478.51	48.77	0.3497	38,878
1998	73,940.11	75.00	1.33	1,573.45	50.71	0.3239	38,315
1999	502,328.69	75.00	1.33	10,689.55	51.68	0.3109	249,902
2000	28,434.48	75.00	1.33	605.09	52.66	0.2979	13,552
2001	3,243,666.68	75.00	1.33	69,025.23	53.64	0.2848	1,478,074
2003	18,184.72	75.00	1.33	386.97	55.60	0.2587	7,526
2004	2,130.64	75.00	1.33	45.34	56.59	0.2455	837
2005	1,383,108.27	75.00	1.33	29,432.54	57.58	0.2323	514,007
2006	873,537.70	75.00	1.33	18,588.88	58.57	0.2191	306,185
2007	147,669.61	75.00	1.33	3,142.41	59.56	0.2059	48,641
2008	975.12	75.00	1.33	20.75	60.55	0.1927	301
2009	113,261.12	75.00	1.33	2,410.20	61.54	0.1795	32,523
2010	1,355,411.77	75.00	1.33	28,843.16	62.53	0.1663	360,583
2011	257,618.61	75.00	1.33	5,482.12	63.53	0.1529	63,036
2012	46,534.90	75.00	1.33	990.26	64.52	0.1397	10,404
2014	758,683.42	75.00	1.33	16,144.78	66.52	0.1131	137,255
2015	276,685.73	75.00	1.33	5,887.87	67.51	0.0999	44,212
2016	1,868,815.40	75.00	1.33	39,768.39	68.51	0.0865	258,734
2017	286,623.75	75.00	1.33	6,099.35	69.51	0.0732	33,569
2018	435,418.22	75.00	1.33	9,265.70	70.51	0.0599	41,710
2019	739,641.61	75.00	1.33	15,739.57	71.50	0.0467	55,231
2020	2,639,224.85	75.00	1.33	56,162.70	72.50	0.0333	140,745
2021	189,365.64	75.00	1.33	4,029.70	73.50	0.0200	6,060
2022	223,070.28	75.00	1.33	4,746.94	74.50	0.0067	2,381
126,964,418.59			2,694,548.62			123,815,730	

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.12

NATIONAL GRID
NIAGARA MOHAWK POWER CORPOARTION
ELECTRIC PLANT

ACCOUNT 355.00 POLES AND FIXTURES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 60-R1.5							
NET SALVAGE PERCENT.. -60							
1900	3,587.77	60.00				1.0000	5,740
1907	310.63	60.00	1.67	8.30	1.69	0.9718	483
1914	69.74	60.00	1.67	1.86	3.93	0.9345	104
1916	28.23	60.00	1.67	0.75	4.43	0.9262	42
1917	204.86	60.00	1.67	5.47	4.66	0.9223	302
1918	15.91	60.00	1.67	0.43	4.89	0.9185	23
1919	58.73	60.00	1.67	1.57	5.11	0.9148	86
1920	99.39	60.00	1.67	2.66	5.34	0.9110	145
1921	53.67	60.00	1.67	1.43	5.57	0.9072	78
1922	1,937.72	60.00	1.67	51.78	5.79	0.9035	2,801
1923	9,021.82	60.00	1.67	241.06	6.03	0.8995	12,984
1924	44,762.38	60.00	1.67	1,196.05	6.27	0.8955	64,136
1925	27,289.62	60.00	1.67	729.18	6.52	0.8913	38,918
1926	39,906.06	60.00	1.67	1,066.29	6.77	0.8872	56,646
1927	15,927.06	60.00	1.67	425.57	7.03	0.8828	22,497
1928	20,855.21	60.00	1.67	557.25	7.29	0.8785	29,314
1929	43,261.01	60.00	1.67	1,155.93	7.55	0.8742	60,508
1930	92,052.02	60.00	1.67	2,459.63	7.82	0.8697	128,088
1931	34,282.72	60.00	1.67	916.03	8.10	0.8650	47,447
1932	53,602.42	60.00	1.67	1,432.26	8.38	0.8603	73,785
1933	8,590.21	60.00	1.67	229.53	8.66	0.8557	11,761
1934	16,462.50	60.00	1.67	439.88	8.94	0.8510	22,415
1935	4,437.71	60.00	1.67	118.58	9.23	0.8462	6,008
1936	12,289.75	60.00	1.67	328.38	9.52	0.8413	16,544
1937	4,917.08	60.00	1.67	131.38	9.82	0.8363	6,580
1938	26,343.33	60.00	1.67	703.89	10.12	0.8313	35,040
1939	22,977.90	60.00	1.67	613.97	10.42	0.8263	30,380
1940	62,690.52	60.00	1.67	1,675.09	10.73	0.8212	82,367
1941	82,737.61	60.00	1.67	2,210.75	11.04	0.8160	108,022
1942	95,939.37	60.00	1.67	2,563.50	11.35	0.8108	124,465
1943	74,272.50	60.00	1.67	1,984.56	11.67	0.8055	95,722
1944	10,511.91	60.00	1.67	280.88	12.00	0.8000	13,455
1945	9,403.21	60.00	1.67	251.25	12.33	0.7945	11,953
1946	9,668.39	60.00	1.67	258.34	12.67	0.7888	12,203
1947	20,761.28	60.00	1.67	554.74	13.01	0.7832	26,015
1948	214,205.84	60.00	1.67	5,723.58	13.36	0.7773	266,414
1949	91,182.75	60.00	1.67	2,436.40	13.72	0.7713	112,531
1950	121,123.40	60.00	1.67	3,236.42	14.08	0.7653	148,319
1951	61,256.94	60.00	1.67	1,636.79	14.45	0.7592	74,407
1952	309,493.47	60.00	1.67	8,269.67	14.83	0.7528	372,794

NATIONAL GRID
NIAGARA MOHAWK POWER CORPOARTION
ELECTRIC PLANT

ACCOUNT 355.00 POLES AND FIXTURES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 60-R1.5							
NET SALVAGE PERCENT.. -60							
1953	347,283.63	60.00	1.67	9,279.42	15.21	0.7465	414,796
1954	417,042.13	60.00	1.67	11,143.37	15.61	0.7398	493,664
1955	271,389.02	60.00	1.67	7,251.51	16.01	0.7332	318,359
1956	330,848.27	60.00	1.67	8,840.27	16.42	0.7263	384,488
1957	687,634.28	60.00	1.67	18,373.59	16.84	0.7193	791,418
1958	2,689,891.74	60.00	1.67	71,873.91	17.26	0.7123	3,065,745
1959	389,810.35	60.00	1.67	10,415.73	17.70	0.7050	439,706
1960	1,947,335.75	60.00	1.67	52,032.81	18.14	0.6977	2,173,756
1961	1,086,008.90	60.00	1.67	29,018.16	18.59	0.6902	1,199,249
1962	2,668,687.97	60.00	1.67	71,307.34	19.05	0.6825	2,914,207
1963	613,801.90	60.00	1.67	16,400.79	19.52	0.6747	662,582
1964	765,405.50	60.00	1.67	20,451.63	20.00	0.6667	816,437
1965	618,037.69	60.00	1.67	16,513.97	20.49	0.6585	651,165
1966	623,372.05	60.00	1.67	16,656.50	20.99	0.6502	648,476
1967	1,859,109.18	60.00	1.67	49,675.40	21.49	0.6418	1,909,171
1968	1,910,095.37	60.00	1.67	51,037.75	22.00	0.6333	1,935,553
1969	1,136,056.21	60.00	1.67	30,355.42	22.52	0.6247	1,135,456
1970	4,412,481.26	60.00	1.67	117,901.50	23.06	0.6157	4,346,612
1971	5,813,667.06	60.00	1.67	155,341.18	23.59	0.6068	5,644,652
1972	1,521,400.24	60.00	1.67	40,651.81	24.14	0.5977	1,454,872
1973	1,162,753.96	60.00	1.67	31,068.79	24.70	0.5883	1,094,533
1974	2,501,084.88	60.00	1.67	66,828.99	25.26	0.5790	2,317,005
1975	13,591,372.52	60.00	1.67	363,161.47	25.83	0.5695	12,384,459
1976	754,509.68	60.00	1.67	20,160.50	26.41	0.5598	675,835
1977	2,822,312.58	60.00	1.67	75,412.19	27.00	0.5500	2,483,635
1978	13,078,904.67	60.00	1.67	349,468.33	27.60	0.5400	11,300,174
1979	8,187,636.29	60.00	1.67	218,773.64	28.20	0.5300	6,943,116
1980	1,357,599.08	60.00	1.67	36,275.05	28.81	0.5198	1,129,153
1981	3,926,281.51	60.00	1.67	104,910.24	29.43	0.5095	3,200,705
1982	16,636,391.86	60.00	1.67	444,524.39	30.06	0.4990	13,282,495
1983	3,858,193.91	60.00	1.67	103,090.94	30.69	0.4885	3,015,564
1984	2,309,365.46	60.00	1.67	61,706.25	31.33	0.4778	1,765,575
1985	9,159,051.79	60.00	1.67	244,729.86	31.98	0.4670	6,843,643
1986	5,904,094.15	60.00	1.67	157,757.40	32.63	0.4562	4,309,233
1987	11,863,831.64	60.00	1.67	317,001.58	33.29	0.4452	8,450,275
1988	3,405,119.95	60.00	1.67	90,984.81	33.96	0.4340	2,364,515
1989	16,890,427.01	60.00	1.67	451,312.21	34.63	0.4228	11,426,847
1990	8,851,652.56	60.00	1.67	236,516.16	35.31	0.4115	5,827,928
1991	5,778,088.01	60.00	1.67	154,390.51	36.00	0.4000	3,697,976
1992	8,851,836.04	60.00	1.67	236,521.06	36.69	0.3885	5,502,301

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ACCOUNT 355.00 POLES AND FIXTURES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 60-R1.5							
NET SALVAGE PERCENT.. -60							
1993	8,118,933.02	60.00	1.67	216,937.89	37.39	0.3768	4,895,132
1994	5,280,791.21	60.00	1.67	141,102.74	38.09	0.3652	3,085,418
1995	9,421,031.94	60.00	1.67	251,729.97	38.80	0.3533	5,325,973
1996	6,053,753.70	60.00	1.67	161,756.30	39.51	0.3415	3,307,771
1997	2,916,887.71	60.00	1.67	77,939.24	40.23	0.3295	1,537,783
1998	1,432,689.08	60.00	1.67	38,281.45	40.96	0.3173	727,416
1999	10,879,169.92	60.00	1.67	290,691.42	41.68	0.3053	5,314,779
2000	5,040,575.50	60.00	1.67	134,684.18	42.42	0.2930	2,363,022
2001	21,445,737.22	60.00	1.67	573,030.10	43.16	0.2807	9,630,680
2002	4,764,487.37	60.00	1.67	127,307.10	43.90	0.2683	2,045,528
2003	6,826,011.51	60.00	1.67	182,391.03	44.65	0.2558	2,794,078
2004	5,594,365.17	60.00	1.67	149,481.44	45.40	0.2433	2,178,043
2005	6,690,177.25	60.00	1.67	178,761.54	46.15	0.2308	2,470,870
2006	35,101,357.68	60.00	1.67	937,908.28	46.91	0.2182	12,252,901
2007	35,176,989.50	60.00	1.67	939,929.16	47.67	0.2055	11,566,194
2008	19,973,610.08	60.00	1.67	533,694.86	48.44	0.1927	6,157,305
2009	20,877,913.33	60.00	1.67	557,857.84	49.21	0.1798	6,007,160
2010	25,411,597.02	60.00	1.67	678,997.87	49.99	0.1668	6,783,067
2011	51,239,293.46	60.00	1.67	1,369,113.92	50.76	0.1540	12,625,362
2012	41,326,605.11	60.00	1.67	1,104,246.89	51.55	0.1408	9,312,041
2013	69,173,489.84	60.00	1.67	1,848,315.65	52.33	0.1278	14,147,916
2014	37,704,954.63	60.00	1.67	1,007,476.39	53.12	0.1147	6,917,803
2015	69,171,220.02	60.00	1.67	1,848,255.00	53.92	0.1013	11,214,592
2016	56,545,500.02	60.00	1.67	1,510,895.76	54.72	0.0880	7,961,606
2017	34,950,203.04	60.00	1.67	933,869.43	55.52	0.0747	4,175,571
2018	53,396,702.05	60.00	1.67	1,426,759.88	56.33	0.0612	5,226,042
2019	120,120,565.43	60.00	1.67	3,209,621.51	57.14	0.0477	9,161,836
2020	33,087,775.57	60.00	1.67	884,105.36	57.95	0.0342	1,808,975
2021	53,285,043.78	60.00	1.67	1,423,776.37	58.77	0.0205	1,747,749
2022	58,061,574.32	60.00	1.67	1,551,405.27	59.59	0.0068	634,497

1,081,715,464.17

28,903,341.35

314,913,963

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.67

NATIONAL GRID
NIAGARA MOHAWK POWER CORPOARTION
ELECTRIC PLANT

ACCOUNT 355.55 POLES AND FIXTURES - LIGHT DUTY STEEL

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 60-R1.5							
NET SALVAGE PERCENT.. -60							
2019	2,973,147.70	60.00	1.67	79,442.51	57.14	0.0477	226,768
2020	1,060,465.14	60.00	1.67	28,335.63	57.95	0.0342	57,978
2021	14,348,276.20	60.00	1.67	383,385.94	58.77	0.0205	470,623
2022	2,472,027.51	60.00	1.67	66,052.58	59.59	0.0068	27,014
	20,853,916.55			557,216.66			782,383
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.67							

NATIONAL GRID
NIAGARA MOHAWK POWER CORPOARTION
ELECTRIC PLANT

ACCOUNT 356.00 OVERHEAD CONDUCTORES AND DEVICES - TRANSMISSION CONDUCTOR

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 70-R2							
NET SALVAGE PERCENT.. -60							
2015	2,583.79	70.00	1.43	59.12	63.30	0.0957	396
2017	858,716.70	70.00	1.43	19,647.44	65.07	0.0704	96,767
2018	0.02	70.00				0.0577	
	861,300.51			19,706.56			97,163
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.29							

NATIONAL GRID
NIAGARA MOHAWK POWER CORPOARTION
ELECTRIC PLANT

ACCOUNT 356.10 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 70-R2							
NET SALVAGE PERCENT.. -60							
1906	20.19	70.00	1.43	0.46	3.58	0.9489	31
1907	135,329.02	70.00	1.43	3,096.33	3.87	0.9447	204,555
1908	19,172.44	70.00	1.43	438.67	4.14	0.9409	28,862
1912	5,954.74	70.00	1.43	136.24	5.29	0.9244	8,808
1913	7,162.96	70.00	1.43	163.89	5.58	0.9203	10,547
1914	98,010.49	70.00	1.43	2,242.48	5.87	0.9161	143,666
1915	19,206.61	70.00	1.43	439.45	6.16	0.9120	28,026
1916	6,025.33	70.00	1.43	137.86	6.45	0.9079	8,752
1917	14,717.58	70.00	1.43	336.74	6.74	0.9037	21,281
1918	9,883.59	70.00	1.43	226.14	7.03	0.8996	14,226
1919	41,394.68	70.00	1.43	947.11	7.32	0.8954	59,306
1920	97,798.28	70.00	1.43	2,237.62	7.62	0.8911	139,443
1921	77,116.69	70.00	1.43	1,764.43	7.91	0.8870	109,444
1922	1,231,663.90	70.00	1.43	28,180.47	8.20	0.8829	1,739,819
1923	726,612.20	70.00	1.43	16,624.89	8.50	0.8786	1,021,407
1924	488,696.52	70.00	1.43	11,181.38	8.79	0.8744	683,729
1925	344,801.01	70.00	1.43	7,889.05	9.09	0.8701	480,040
1926	301,552.03	70.00	1.43	6,899.51	9.40	0.8657	417,691
1927	833,137.91	70.00	1.43	19,062.20	9.70	0.8614	1,148,304
1928	38,649.13	70.00	1.43	884.29	10.01	0.8570	52,996
1929	332,403.08	70.00	1.43	7,605.38	10.32	0.8526	453,435
1930	594,562.43	70.00	1.43	13,603.59	10.63	0.8481	806,835
1931	399,900.01	70.00	1.43	9,149.71	10.95	0.8436	539,750
1932	275,487.54	70.00	1.43	6,303.15	11.27	0.8390	369,814
1933	79,320.17	70.00	1.43	1,814.85	11.60	0.8343	105,882
1934	4,854.26	70.00	1.43	111.07	11.93	0.8296	6,443
1935	12,658.74	70.00	1.43	289.63	12.27	0.8247	16,704
1936	2,968.16	70.00	1.43	67.91	12.62	0.8197	3,893
1937	2,321.00	70.00	1.43	53.10	12.97	0.8147	3,026
1938	25,975.72	70.00	1.43	594.32	13.33	0.8096	33,647
1939	158,168.37	70.00	1.43	3,618.89	13.69	0.8044	203,577
1940	87,110.58	70.00	1.43	1,993.09	14.06	0.7991	111,382
1941	44,063.01	70.00	1.43	1,008.16	14.44	0.7937	55,957
1942	217,406.84	70.00	1.43	4,974.27	14.83	0.7881	274,155
1943	27,440.06	70.00	1.43	627.83	15.22	0.7826	34,358
1944	8,112.83	70.00	1.43	185.62	15.62	0.7769	10,084
1945	20,684.75	70.00	1.43	473.27	16.03	0.7710	25,517
1946	38,061.50	70.00	1.43	870.85	16.45	0.7650	46,587
1947	66,772.30	70.00	1.43	1,527.75	16.88	0.7589	81,073
1948	23,678.00	70.00	1.43	541.75	17.31	0.7527	28,516

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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 70-R2							
NET SALVAGE PERCENT.. -60							
1949	75,186.33	70.00	1.43	1,720.26	17.75	0.7464	89,794
1950	199,424.95	70.00	1.43	4,562.84	18.20	0.7400	236,119
1951	15,831.26	70.00	1.43	362.22	18.66	0.7334	18,578
1952	294,580.91	70.00	1.43	6,740.01	19.13	0.7267	342,520
1953	316,295.80	70.00	1.43	7,236.85	19.60	0.7200	364,373
1954	293,136.47	70.00	1.43	6,706.96	20.09	0.7130	334,410
1955	104,130.56	70.00	1.43	2,382.51	20.58	0.7060	117,626
1956	130,757.04	70.00	1.43	2,991.72	21.08	0.6989	146,209
1957	1,660,550.39	70.00	1.43	37,993.39	21.59	0.6916	1,837,419
1958	1,038,846.88	70.00	1.43	23,768.82	22.11	0.6841	1,137,147
1959	263,452.63	70.00	1.43	6,027.80	22.64	0.6766	285,191
1960	892,917.16	70.00	1.43	20,429.94	23.17	0.6690	955,779
1961	1,225,685.41	70.00	1.43	28,043.68	23.71	0.6613	1,296,854
1962	7,353,680.64	70.00	1.43	168,252.21	24.27	0.6533	7,686,538
1963	254,473.19	70.00	1.43	5,822.35	24.83	0.6453	262,734
1964	248,065.17	70.00	1.43	5,675.73	25.40	0.6371	252,884
1965	114,580.69	70.00	1.43	2,621.61	25.97	0.6290	115,314
1966	219,028.97	70.00	1.43	5,011.38	26.56	0.6206	217,476
1967	146,944.40	70.00	1.43	3,362.09	27.15	0.6121	143,921
1968	467,423.67	70.00	1.43	10,694.65	27.75	0.6036	451,397
1969	362,864.62	70.00	1.43	8,302.34	28.36	0.5949	345,366
1970	1,523,512.03	70.00	1.43	34,857.96	28.97	0.5861	1,428,786
1971	775,291.82	70.00	1.43	17,738.68	29.60	0.5771	715,923
1972	10,189,331.88	70.00	1.43	233,131.91	30.23	0.5681	9,262,347
1973	414,835.45	70.00	1.43	9,491.44	30.87	0.5590	371,029
1974	470,402.76	70.00	1.43	10,762.82	31.51	0.5499	413,849
1975	726,822.63	70.00	1.43	16,629.70	32.17	0.5404	628,475
1976	120,430.07	70.00	1.43	2,755.44	32.83	0.5310	102,317
1977	835,903.45	70.00	1.43	19,125.47	33.50	0.5214	697,384
1978	301,975.62	70.00	1.43	6,909.20	34.17	0.5119	247,311
1979	2,017,246.18	70.00	1.43	46,154.59	34.85	0.5021	1,620,704
1980	273,506.50	70.00	1.43	6,257.83	35.54	0.4923	215,431
1981	1,640,719.51	70.00	1.43	37,539.66	36.24	0.4823	1,266,084
1982	574,544.14	70.00	1.43	13,145.57	36.94	0.4723	434,162
1983	1,750,357.53	70.00	1.43	40,048.18	37.65	0.4621	1,294,256
1984	2,094,290.10	70.00	1.43	47,917.36	38.36	0.4520	1,514,591
1985	1,052,101.42	70.00	1.43	24,072.08	39.09	0.4416	743,322
1986	202,379.28	70.00	1.43	4,630.44	39.81	0.4313	139,655
1987	565,138.96	70.00	1.43	12,930.38	40.55	0.4207	380,415
1988	551,129.85	70.00	1.43	12,609.85	41.29	0.4101	361,665

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SURVIVOR CURVE.. IOWA 70-R2							
NET SALVAGE PERCENT.. -60							
1989	541,484.97	70.00	1.43	12,389.18	42.03	0.3996	346,178
1990	1,903,474.49	70.00	1.43	43,551.50	42.79	0.3887	1,183,839
1991	1,205,232.25	70.00	1.43	27,575.71	43.54	0.3780	728,924
1992	1,780,487.25	70.00	1.43	40,737.55	44.31	0.3670	1,045,502
1993	3,034,364.88	70.00	1.43	69,426.27	45.08	0.3560	1,728,374
1994	3,897,552.50	70.00	1.43	89,176.00	45.85	0.3450	2,151,449
1995	920,861.69	70.00	1.43	21,069.32	46.63	0.3339	491,902
1996	550,307.14	70.00	1.43	12,591.03	47.42	0.3226	284,020
1997	482,393.00	70.00	1.43	11,037.15	48.21	0.3113	240,263
1998	124,795.59	70.00	1.43	2,855.32	49.01	0.2999	59,874
1999	1,468,019.07	70.00	1.43	33,588.28	49.81	0.2884	677,473
2000	549,402.94	70.00	1.43	12,570.34	50.62	0.2769	243,372
2001	2,250,611.63	70.00	1.43	51,493.99	51.43	0.2653	955,304
2002	1,501,208.63	70.00	1.43	34,347.65	52.25	0.2536	609,058
2003	518,924.52	70.00	1.43	11,872.99	53.07	0.2419	200,811
2004	185,429.43	70.00	1.43	4,242.63	53.90	0.2300	68,238
2005	5,063,799.36	70.00	1.43	115,859.73	54.73	0.2181	1,767,388
2006	5,099,180.31	70.00	1.43	116,669.25	55.57	0.2061	1,681,832
2007	5,615,268.40	70.00	1.43	128,477.34	56.41	0.1941	1,744,237
2008	16,366,321.80	70.00	1.43	374,461.44	57.25	0.1821	4,769,539
2009	12,478,501.69	70.00	1.43	285,508.12	58.11	0.1699	3,391,357
2010	7,857,429.24	70.00	1.43	179,777.98	58.96	0.1577	1,982,712
2011	13,840,752.25	70.00	1.43	316,676.41	59.82	0.1454	3,220,577
2012	5,754,122.90	70.00	1.43	131,654.33	60.68	0.1331	1,225,766
2013	34,365,447.39	70.00	1.43	786,281.44	61.55	0.1207	6,637,205
2014	12,854,648.06	70.00	1.43	294,114.35	62.43	0.1081	2,224,163
2015	16,445,298.76	70.00	1.43	376,268.44	63.30	0.0957	2,518,367
2016	33,155,652.95	70.00	1.43	758,601.34	64.18	0.0831	4,410,498
2017	2,567,609.22	70.00	1.43	58,746.90	65.07	0.0704	289,339
2018	22,397,598.81	70.00	1.43	512,457.06	65.96	0.0577	2,068,105
2019	24,090,113.90	70.00	1.43	551,181.81	66.85	0.0450	1,734,488
2020	32,420,839.23	70.00	1.43	741,788.80	67.74	0.0323	1,674,990
2021	26,602,034.05	70.00	1.43	608,654.54	68.64	0.0194	827,004
2022	32,076,754.42	70.00	1.43	733,916.14	69.55	0.0064	330,006
378,642,553.69			8,663,341.65			101,519,077	

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.29

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SURVIVOR CURVE.. IOWA 70-R2							
NET SALVAGE PERCENT.. -60							
1896	10,038.61	70.00	1.43	229.68	0.90	0.9871	15,855
1900	14,179.66	70.00	1.43	324.43	1.95	0.9721	22,055
1906	27.19	70.00	1.43	0.62	3.58	0.9489	41
1908	12,913.40	70.00	1.43	295.46	4.14	0.9409	19,440
1913	2,803.97	70.00	1.43	64.15	5.58	0.9203	4,129
1914	772.41	70.00	1.43	17.67	5.87	0.9161	1,132
1915	978.92	70.00	1.43	22.40	6.16	0.9120	1,428
1916	537.15	70.00	1.43	12.29	6.45	0.9079	780
1918	16,276.12	70.00	1.43	372.40	7.03	0.8996	23,426
1919	209.99	70.00	1.43	4.80	7.32	0.8954	301
1920	11,229.72	70.00	1.43	256.94	7.62	0.8911	16,012
1921	71,713.47	70.00	1.43	1,640.80	7.91	0.8870	101,776
1922	42,784.22	70.00	1.43	978.90	8.20	0.8829	60,436
1923	83,309.51	70.00	1.43	1,906.12	8.50	0.8786	117,109
1924	163,010.71	70.00	1.43	3,729.69	8.79	0.8744	228,066
1925	273,143.39	70.00	1.43	6,249.52	9.09	0.8701	380,277
1926	166,513.66	70.00	1.43	3,809.83	9.40	0.8657	230,644
1927	89,224.01	70.00	1.43	2,041.45	9.70	0.8614	122,976
1928	69,646.93	70.00	1.43	1,593.52	10.01	0.8570	95,500
1929	115,506.73	70.00	1.43	2,642.79	10.32	0.8526	157,564
1930	311,022.28	70.00	1.43	7,116.19	10.63	0.8481	422,065
1931	158,272.84	70.00	1.43	3,621.28	10.95	0.8436	213,623
1932	175,544.71	70.00	1.43	4,016.46	11.27	0.8390	235,651
1933	41,549.08	70.00	1.43	950.64	11.60	0.8343	55,462
1934	34,970.71	70.00	1.43	800.13	11.93	0.8296	46,417
1935	9,884.90	70.00	1.43	226.17	12.27	0.8247	13,043
1936	13,349.80	70.00	1.43	305.44	12.62	0.8197	17,509
1937	209,190.85	70.00	1.43	4,786.29	12.97	0.8147	272,688
1938	117,979.82	70.00	1.43	2,699.38	13.33	0.8096	152,821
1939	62,373.07	70.00	1.43	1,427.10	13.69	0.8044	80,280
1940	194,523.19	70.00	1.43	4,450.69	14.06	0.7991	248,722
1941	202,697.25	70.00	1.43	4,637.71	14.44	0.7937	257,413
1942	137,703.78	70.00	1.43	3,150.66	14.83	0.7881	173,648
1943	78,990.14	70.00	1.43	1,807.29	15.22	0.7826	98,905
1944	3,803.76	70.00	1.43	87.03	15.62	0.7769	4,728
1945	9,927.49	70.00	1.43	227.14	16.03	0.7710	12,247
1946	37,365.18	70.00	1.43	854.92	16.45	0.7650	45,735
1947	52,812.09	70.00	1.43	1,208.34	16.88	0.7589	64,123
1948	435,313.97	70.00	1.43	9,959.98	17.31	0.7527	524,264
1949	144,228.89	70.00	1.43	3,299.96	17.75	0.7464	172,251

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SURVIVOR CURVE.. IOWA 70-R2							
NET SALVAGE PERCENT.. -60							
1950	141,708.89	70.00	1.43	3,242.30	18.20	0.7400	167,783
1951	155,310.78	70.00	1.43	3,553.51	18.66	0.7334	182,255
1952	328,267.67	70.00	1.43	7,510.76	19.13	0.7267	381,689
1953	331,372.17	70.00	1.43	7,581.80	19.60	0.7200	381,741
1954	506,131.28	70.00	1.43	11,580.28	20.09	0.7130	577,395
1955	367,311.97	70.00	1.43	8,404.10	20.58	0.7060	414,916
1956	384,438.01	70.00	1.43	8,795.94	21.08	0.6989	429,869
1957	738,839.93	70.00	1.43	16,904.66	21.59	0.6916	817,535
1958	2,351,277.54	70.00	1.43	53,797.23	22.11	0.6841	2,573,765
1959	392,582.02	70.00	1.43	8,982.28	22.64	0.6766	424,975
1960	1,862,407.93	70.00	1.43	42,611.89	23.17	0.6690	1,993,521
1961	877,918.32	70.00	1.43	20,086.77	23.71	0.6613	928,894
1962	2,634,763.58	70.00	1.43	60,283.39	24.27	0.6533	2,754,024
1963	589,463.26	70.00	1.43	13,486.92	24.83	0.6453	608,600
1964	774,919.12	70.00	1.43	17,730.15	25.40	0.6371	789,971
1965	715,066.33	70.00	1.43	16,360.72	25.97	0.6290	719,643
1966	703,865.09	70.00	1.43	16,104.43	26.56	0.6206	698,876
1967	1,576,534.11	70.00	1.43	36,071.10	27.15	0.6121	1,544,095
1968	2,334,241.27	70.00	1.43	53,407.44	27.75	0.6036	2,254,205
1969	838,123.48	70.00	1.43	19,176.27	28.36	0.5949	797,706
1970	2,202,956.59	70.00	1.43	50,403.65	28.97	0.5861	2,065,986
1971	3,246,505.91	70.00	1.43	74,280.06	29.60	0.5771	2,997,901
1972	785,421.28	70.00	1.43	17,970.44	30.23	0.5681	713,967
1973	548,370.88	70.00	1.43	12,546.73	30.87	0.5590	490,463
1974	1,093,145.98	70.00	1.43	25,011.18	31.51	0.5499	961,724
1975	5,515,625.64	70.00	1.43	126,197.51	32.17	0.5404	4,769,295
1976	278,296.73	70.00	1.43	6,367.43	32.83	0.5310	236,441
1977	1,943,602.99	70.00	1.43	44,469.64	33.50	0.5214	1,621,525
1978	6,816,225.54	70.00	1.43	155,955.24	34.17	0.5119	5,582,325
1979	8,045,831.04	70.00	1.43	184,088.61	34.85	0.5021	6,464,214
1980	622,592.73	70.00	1.43	14,244.92	35.54	0.4923	490,394
1981	772,044.82	70.00	1.43	17,664.39	36.24	0.4823	595,759
1982	9,147,150.78	70.00	1.43	209,286.81	36.94	0.4723	6,912,173
1983	1,515,795.08	70.00	1.43	34,681.39	37.65	0.4621	1,120,815
1984	622,779.17	70.00	1.43	14,249.19	38.36	0.4520	450,394
1985	4,864,101.64	70.00	1.43	111,290.65	39.09	0.4416	3,436,546
1986	1,246,359.79	70.00	1.43	28,516.71	39.81	0.4313	860,068
1987	3,322,822.06	70.00	1.43	76,026.17	40.55	0.4207	2,236,711
1988	1,088,258.51	70.00	1.43	24,899.35	41.29	0.4101	714,141
1989	4,587,698.26	70.00	1.43	104,966.54	42.03	0.3996	2,932,971

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SURVIVOR CURVE.. IOWA 70-R2							
NET SALVAGE PERCENT.. -60							
1990	4,338,377.26	70.00	1.43	99,262.07	42.79	0.3887	2,698,193
1991	2,397,556.40	70.00	1.43	54,856.09	43.54	0.3780	1,450,042
1992	1,901,143.81	70.00	1.43	43,498.17	44.31	0.3670	1,116,352
1993	2,396,219.97	70.00	1.43	54,825.51	45.08	0.3560	1,364,887
1994	1,766,295.99	70.00	1.43	40,412.85	45.85	0.3450	974,995
1995	3,379,531.86	70.00	1.43	77,323.69	46.63	0.3339	1,805,265
1996	2,291,997.98	70.00	1.43	52,440.91	47.42	0.3226	1,182,928
1997	1,734,594.90	70.00	1.43	39,687.53	48.21	0.3113	863,939
1998	1,129,719.63	70.00	1.43	25,847.99	49.01	0.2999	542,012
1999	3,865,364.16	70.00	1.43	88,439.53	49.81	0.2884	1,783,819
2000	2,917,609.47	70.00	1.43	66,754.90	50.62	0.2769	1,292,431
2001	5,173,394.76	70.00	1.43	118,367.27	51.43	0.2653	2,195,920
2002	1,556,024.67	70.00	1.43	35,601.84	52.25	0.2536	631,298
2003	2,170,036.92	70.00	1.43	49,650.44	53.07	0.2419	839,752
2004	2,357,402.19	70.00	1.43	53,937.36	53.90	0.2300	867,524
2005	4,787,540.57	70.00	1.43	109,538.93	54.73	0.2181	1,670,967
2006	16,511,735.97	70.00	1.43	377,788.52	55.57	0.2061	5,445,967
2007	4,975,160.28	70.00	1.43	113,831.67	56.41	0.1941	1,545,404
2008	9,814,480.57	70.00	1.43	224,555.32	57.25	0.1821	2,860,175
2009	10,330,239.19	70.00	1.43	236,355.87	58.11	0.1699	2,807,511
2010	12,750,587.60	70.00	1.43	291,733.44	58.96	0.1577	3,217,432
2011	47,555,290.03	70.00	1.43	1,088,065.04	59.82	0.1454	11,065,545
2012	22,832,481.52	70.00	1.43	522,407.18	60.68	0.1331	4,863,867
2013	9,920,001.03	70.00	1.43	226,969.62	61.55	0.1207	1,915,909
2014	14,298,477.02	70.00	1.43	327,149.15	62.43	0.1081	2,473,980
2015	21,321,054.50	70.00	1.43	487,825.73	63.30	0.0957	3,265,021
2016	10,006,578.20	70.00	1.43	228,950.51	64.18	0.0831	1,331,115
2017	11,914,806.21	70.00	1.43	272,610.77	65.07	0.0704	1,342,656
2018	19,538,495.09	70.00	1.43	447,040.77	65.96	0.0577	1,804,106
2019	25,643,604.14	70.00	1.43	586,725.66	66.85	0.0450	1,846,339
2020	15,605,899.23	70.00	1.43	357,062.97	67.74	0.0323	806,263
2021	17,783,033.26	70.00	1.43	406,875.80	68.64	0.0194	552,839
2022	17,834,680.18	70.00	1.43	408,057.48	69.55	0.0064	183,483
413,245,866.30			9,455,065.39			138,413,749	

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.29

NATIONAL GRID
NIAGARA MOHAWK POWER CORPOARTION
ELECTRIC PLANT

ACCOUNT 356.30 OVERHEAD CONDUCTORS AND DEVICE - TELECOM INSTALLATION

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 70-R2							
NET SALVAGE PERCENT.. -60							
2017	117,655.74	70.00	1.43	2,691.96	65.07	0.0704	13,258
2018	30,287.76	70.00	1.43	692.98	65.96	0.0577	2,797
2019	63,841.47	70.00	1.43	1,460.69	66.85	0.0450	4,597
2020	57,234.67	70.00	1.43	1,309.53	67.74	0.0323	2,957
2021	501,523.63	70.00	1.43	11,474.86	68.64	0.0194	15,591
2022	81,089.97	70.00	1.43	1,855.34	69.55	0.0064	834
	851,633.24			19,485.36			40,034
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.29							

NATIONAL GRID
NIAGARA MOHAWK POWER CORPOARTION
ELECTRIC PLANT

ACCOUNT 357.10 UNDERGROUND CONDUIT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL -- AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC. -- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 75-R4							
NET SALVAGE PERCENT.. -5							
1900	10,929.51	75.00				1.0000	11,476
1901	4,766.45	75.00				1.0000	5,005
1903	1,115.31	75.00				1.0000	1,171
1904	27,541.49	75.00				1.0000	28,919
1905	4,334.61	75.00				1.0000	4,551
1906	1,823.97	75.00				1.0000	1,915
1907	7,945.15	75.00				1.0000	8,342
1908	637.67	75.00	1.33	8.91	0.12	0.9984	668
1909	3,447.48	75.00	1.33	48.14	0.29	0.9961	3,606
1910	7,084.49	75.00	1.33	98.93	0.50	0.9933	7,389
1911	14,732.50	75.00	1.33	205.74	0.61	0.9919	15,343
1912	1,348.74	75.00	1.33	18.84	0.82	0.9891	1,401
1913	1,474.10	75.00	1.33	20.59	1.04	0.9861	1,526
1914	201.01	75.00	1.33	2.81	1.21	0.9839	208
1915	7,484.94	75.00	1.33	104.53	1.42	0.9811	7,710
1916	9,665.69	75.00	1.33	134.98	1.65	0.9780	9,926
1917	6,331.79	75.00	1.33	88.42	1.85	0.9753	6,484
1920	3,640.70	75.00	1.33	50.84	2.53	0.9663	3,694
1921	3,799.61	75.00	1.33	53.06	2.77	0.9631	3,842
1922	529.67	75.00	1.33	7.40	3.02	0.9597	534
1923	15,572.27	75.00	1.33	217.47	3.26	0.9565	15,640
1924	837.78	75.00	1.33	11.70	3.51	0.9532	839
1926	949.21	75.00	1.33	13.26	4.02	0.9464	943
1927	545.46	75.00	1.33	7.62	4.28	0.9429	540
1928	167.90	75.00	1.33	2.34	4.54	0.9395	166
1929	3,119.38	75.00	1.33	43.56	4.80	0.9360	3,066
1930	10,126.19	75.00	1.33	141.41	5.07	0.9324	9,914
1931	43,550.36	75.00	1.33	608.18	5.34	0.9288	42,472
1932	4,322.71	75.00	1.33	60.37	5.61	0.9252	4,199
1934	526.47	75.00	1.33	7.35	6.17	0.9177	507
1935	104.32	75.00	1.33	1.46	6.46	0.9139	100
1936	1,699.85	75.00	1.33	23.74	6.75	0.9100	1,624
1937	63.88	75.00	1.33	0.89	7.05	0.9060	61
1938	5,702.37	75.00	1.33	79.63	7.36	0.9019	5,400
1939	1,770.76	75.00	1.33	24.73	7.68	0.8976	1,669
1940	38,266.68	75.00	1.33	534.39	8.01	0.8932	35,889
1941	1,960.96	75.00	1.33	27.38	8.35	0.8887	1,830
1942	14,789.46	75.00	1.33	206.53	8.71	0.8839	13,726
1943	757.43	75.00	1.33	10.58	9.08	0.8789	699
1944	9,781.38	75.00	1.33	136.60	9.47	0.8737	8,974

NATIONAL GRID
NIAGARA MOHAWK POWER CORPOARTION
ELECTRIC PLANT

ACCOUNT 357.10 UNDERGROUND CONDUIT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 75-R4							
NET SALVAGE PERCENT.. -5							
1945	1,364.40	75.00	1.33	19.05	9.88	0.8683	1,244
1946	364.65	75.00	1.33	5.09	10.30	0.8627	330
1947	12,381.58	75.00	1.33	172.91	10.75	0.8567	11,137
1948	167,198.44	75.00	1.33	2,334.93	11.21	0.8505	149,318
1949	64,530.90	75.00	1.33	901.17	11.70	0.8440	57,187
1950	2,730.39	75.00	1.33	38.13	12.21	0.8372	2,400
1951	35,935.91	75.00	1.33	501.84	12.74	0.8301	31,323
1952	44,183.76	75.00	1.33	617.03	13.29	0.8228	38,172
1953	3,790.49	75.00	1.33	52.93	13.86	0.8152	3,245
1954	10,065.46	75.00	1.33	140.56	14.46	0.8072	8,531
1956	24,553.80	75.00	1.33	342.89	15.70	0.7907	20,385
1957	36,747.47	75.00	1.33	513.18	16.34	0.7821	30,178
1958	3,070.37	75.00	1.33	42.88	17.00	0.7733	2,493
1959	130,823.37	75.00	1.33	1,826.95	17.67	0.7644	105,001
1960	5,045.41	75.00	1.33	70.46	18.35	0.7553	4,001
1961	27,265.46	75.00	1.33	380.76	19.03	0.7463	21,365
1962	39,424.35	75.00	1.33	550.56	19.73	0.7369	30,506
1963	100.00	75.00	1.33	1.40	20.44	0.7275	76
1964	3,476.20	75.00	1.33	48.55	21.15	0.7180	2,621
1965	17,965.39	75.00	1.33	250.89	21.88	0.7083	13,361
1966	38,547.69	75.00	1.33	538.32	22.61	0.6985	28,273
1967	128,282.06	75.00	1.33	1,791.46	23.36	0.6885	92,742
1968	262,675.12	75.00	1.33	3,668.26	24.11	0.6785	187,145
1969	3,569.41	75.00	1.33	49.85	24.88	0.6683	2,505
1970	1,612.33	75.00	1.33	22.52	25.65	0.6580	1,114
1971	47,079.77	75.00	1.33	657.47	26.44	0.6475	32,007
1972	4,532.47	75.00	1.33	63.30	27.23	0.6369	3,031
1973	289,782.08	75.00	1.33	4,046.81	28.04	0.6261	190,513
1974	19,124.86	75.00	1.33	267.08	28.85	0.6153	12,357
1975	153,537.09	75.00	1.33	2,144.15	29.68	0.6043	97,417
1976	79,251.19	75.00	1.33	1,106.74	30.51	0.5932	49,362
1977	231.30	75.00	1.33	3.23	31.35	0.5820	141
1978	19,847.45	75.00	1.33	277.17	32.21	0.5705	11,890
1979	180,470.08	75.00	1.33	2,520.26	33.07	0.5591	105,940
1980	21,609.42	75.00	1.33	301.78	33.94	0.5475	12,422
1981	1,178,937.55	75.00	1.33	16,463.86	34.81	0.5359	663,345
1982	4,442.49	75.00	1.33	62.04	35.70	0.5240	2,444
1983	4,206.42	75.00	1.33	58.74	36.59	0.5121	2,262
1984	12,991.50	75.00	1.33	181.43	37.49	0.5001	6,822
1985	36,160.63	75.00	1.33	504.98	38.40	0.4880	18,529

NATIONAL GRID
NIAGARA MOHAWK POWER CORPOARTION
ELECTRIC PLANT

ACCOUNT 357.10 UNDERGROUND CONDUIT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 75-R4							
NET SALVAGE PERCENT.. -5							
1986	34,032.03	75.00	1.33	475.26	39.32	0.4757	17,000
1987	44,343.82	75.00	1.33	619.26	40.24	0.4635	21,580
1988	8,710.93	75.00	1.33	121.65	41.16	0.4512	4,127
1990	1,549,305.30	75.00	1.33	21,636.05	43.04	0.4261	693,216
1991	544,147.34	75.00	1.33	7,599.02	43.98	0.4136	236,312
1992	237,540.24	75.00	1.33	3,317.25	44.93	0.4009	99,999
1993	228,737.44	75.00	1.33	3,194.32	45.88	0.3883	93,252
1994	155,094.48	75.00	1.33	2,165.89	46.84	0.3755	61,145
1996	19,844.43	75.00	1.33	277.13	48.77	0.3497	7,287
1997	18,903.33	75.00	1.33	263.99	49.73	0.3369	6,688
2001	919,591.01	75.00	1.33	12,842.09	53.64	0.2848	274,994
2003	520.04	75.00	1.33	7.26	55.60	0.2587	141
2008	66,372.49	75.00	1.33	926.89	60.55	0.1927	13,427
2009	104,569.62	75.00	1.33	1,460.31	61.54	0.1795	19,705
2010	1,319,721.67	75.00	1.33	18,429.91	62.53	0.1663	230,402
2011	1,174,732.09	75.00	1.33	16,405.13	63.53	0.1529	188,634
2012	63,954.33	75.00	1.33	893.12	64.52	0.1397	9,383
2013	112,528.85	75.00	1.33	1,571.47	65.52	0.1264	14,935
2014	618,983.47	75.00	1.33	8,644.10	66.52	0.1131	73,488
2015	139,121.43	75.00	1.33	1,942.83	67.51	0.0999	14,589
2016	133,979.12	75.00	1.33	1,871.02	68.51	0.0865	12,173
2017	924,486.49	75.00	1.33	12,910.45	69.51	0.0732	71,056
2018	479,357.23	75.00	1.33	6,694.22	70.51	0.0599	30,134
2019	216,218.64	75.00	1.33	3,019.49	71.50	0.0467	10,595
2020	254,371.93	75.00	1.33	3,552.30	72.50	0.0333	8,902
2021	80,508.91	75.00	1.33	1,124.31	73.50	0.0200	1,691
2022	48,433.43	75.00	1.33	676.37	74.50	0.0067	339
12,889,468.50				179,185.08	4,540,297		

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.39

NATIONAL GRID
NIAGARA MOHAWK POWER CORPOARTION
ELECTRIC PLANT

ACCOUNT 357.20 UNDERGROUND CONDUIT - TRANSMISSION

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 75-R4							
NET SALVAGE PERCENT.. -5							
1900	19,140.70	75.00				1.0000	20,098
1901	86,391.12	75.00				1.0000	90,711
1902	536.72	75.00				1.0000	564
1903	1,476.84	75.00				1.0000	1,551
1904	29,204.38	75.00				1.0000	30,665
1905	1,360.78	75.00				1.0000	1,429
1906	1,268.48	75.00				1.0000	1,332
1907	2,790.35	75.00				1.0000	2,930
1908	191.56	75.00	1.33	2.68	0.12	0.9984	201
1909	5,687.80	75.00	1.33	79.43	0.29	0.9961	5,949
1910	19,703.59	75.00	1.33	275.16	0.50	0.9933	20,551
1911	45,007.03	75.00	1.33	628.52	0.61	0.9919	46,873
1912	220.35	75.00	1.33	3.08	0.82	0.9891	229
1913	539.62	75.00	1.33	7.54	1.04	0.9861	559
1914	1,288.91	75.00	1.33	18.00	1.21	0.9839	1,332
1915	14,445.85	75.00	1.33	201.74	1.42	0.9811	14,881
1916	15,197.58	75.00	1.33	212.23	1.65	0.9780	15,606
1917	10,998.15	75.00	1.33	153.59	1.85	0.9753	11,263
1920	18,185.08	75.00	1.33	253.95	2.53	0.9663	18,450
1921	14,224.37	75.00	1.33	198.64	2.77	0.9631	14,384
1922	6,932.46	75.00	1.33	96.81	3.02	0.9597	6,986
1923	3,452.45	75.00	1.33	48.21	3.26	0.9565	3,467
1924	13,966.66	75.00	1.33	195.04	3.51	0.9532	13,979
1925	4,068.94	75.00	1.33	56.82	3.77	0.9497	4,058
1926	979.10	75.00	1.33	13.67	4.02	0.9464	973
1927	582.02	75.00	1.33	8.13	4.28	0.9429	576
1928	483.42	75.00	1.33	6.75	4.54	0.9395	477
1929	12,997.00	75.00	1.33	181.50	4.80	0.9360	12,773
1930	20,019.66	75.00	1.33	279.57	5.07	0.9324	19,600
1931	108,488.36	75.00	1.33	1,515.04	5.34	0.9288	105,802
1932	3,991.52	75.00	1.33	55.74	5.61	0.9252	3,878
1934	41.72	75.00	1.33	0.58	6.17	0.9177	40
1935	1,051.19	75.00	1.33	14.68	6.46	0.9139	1,009
1936	6,252.24	75.00	1.33	87.31	6.75	0.9100	5,974
1937	213.46	75.00	1.33	2.98	7.05	0.9060	203
1938	976.84	75.00	1.33	13.64	7.36	0.9019	925
1939	2,679.07	75.00	1.33	37.41	7.68	0.8976	2,525
1940	69,045.56	75.00	1.33	964.22	8.01	0.8932	64,755
1941	807.35	75.00	1.33	11.27	8.35	0.8887	753
1942	28,808.90	75.00	1.33	402.32	8.71	0.8839	26,736

NATIONAL GRID
NIAGARA MOHAWK POWER CORPOARTION
ELECTRIC PLANT

ACCOUNT 357.20 UNDERGROUND CONDUIT - TRANSMISSION

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL -- AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC. -- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 75-R4							
NET SALVAGE PERCENT.. -5							
1943	8,367.52	75.00	1.33	116.85	9.08	0.8789	7,722
1944	753.04	75.00	1.33	10.52	9.47	0.8737	691
1945	6.04	75.00	1.33	0.08	9.88	0.8683	6
1946	189.94	75.00	1.33	2.65	10.30	0.8627	172
1947	4,704.40	75.00	1.33	65.70	10.75	0.8567	4,232
1948	253,441.12	75.00	1.33	3,539.31	11.21	0.8505	226,337
1949	130,943.86	75.00	1.33	1,828.63	11.70	0.8440	116,042
1950	3,160.04	75.00	1.33	44.13	12.21	0.8372	2,778
1951	74,004.67	75.00	1.33	1,033.48	12.74	0.8301	64,505
1952	107,930.76	75.00	1.33	1,507.25	13.29	0.8228	93,246
1953	11,835.98	75.00	1.33	165.29	13.86	0.8152	10,131
1954	7,222.35	75.00	1.33	100.86	14.46	0.8072	6,121
1955	3,802.00	75.00	1.33	53.09	15.07	0.7991	3,190
1956	26,497.77	75.00	1.33	370.04	15.70	0.7907	21,999
1957	82,943.48	75.00	1.33	1,158.31	16.34	0.7821	68,116
1958	10,778.47	75.00	1.33	150.52	17.00	0.7733	8,752
1959	465,721.81	75.00	1.33	6,503.81	17.67	0.7644	373,798
1960	2,373.84	75.00	1.33	33.15	18.35	0.7553	1,883
1961	33,082.01	75.00	1.33	461.99	19.03	0.7463	25,923
1962	29,790.61	75.00	1.33	416.03	19.73	0.7369	23,051
1963	8,948.28	75.00	1.33	124.96	20.44	0.7275	6,835
1964	63,318.53	75.00	1.33	884.24	21.15	0.7180	47,736
1965	15,835.30	75.00	1.33	221.14	21.88	0.7083	11,776
1966	21,288.62	75.00	1.33	297.30	22.61	0.6985	15,614
1967	546,761.38	75.00	1.33	7,635.52	23.36	0.6885	395,285
1968	1,718,846.21	75.00	1.33	24,003.69	24.11	0.6785	1,224,603
1969	25,310.72	75.00	1.33	353.46	24.88	0.6683	17,760
1970	66,791.94	75.00	1.33	932.75	25.65	0.6580	46,147
1971	50,885.48	75.00	1.33	710.62	26.44	0.6475	34,594
1972	7,614.29	75.00	1.33	106.33	27.23	0.6369	5,092
1973	958,956.99	75.00	1.33	13,391.83	28.04	0.6261	630,453
1974	648,130.67	75.00	1.33	9,051.14	28.85	0.6153	418,755
1975	186,777.19	75.00	1.33	2,608.34	29.68	0.6043	118,507
1976	154,523.72	75.00	1.33	2,157.92	30.51	0.5932	96,247
1977	1,567.59	75.00	1.33	21.89	31.35	0.5820	958
1978	20,759.40	75.00	1.33	289.91	32.21	0.5705	12,436
1979	626,627.81	75.00	1.33	8,750.86	33.07	0.5591	367,845
1980	177,874.40	75.00	1.33	2,484.02	33.94	0.5475	102,250
1981	6,228,090.15	75.00	1.33	86,975.28	34.81	0.5359	3,504,319
1982	27,089.96	75.00	1.33	378.31	35.70	0.5240	14,905

NATIONAL GRID
NIAGARA MOHAWK POWER CORPOARTION
ELECTRIC PLANT

ACCOUNT 357.20 UNDERGROUND CONDUIT - TRANSMISSION

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 75-R4							
NET SALVAGE PERCENT.. -5							
1983	33,360.74	75.00	1.33	465.88	36.59	0.5121	17,939
1984	68,417.11	75.00	1.33	955.44	37.49	0.5001	35,928
1985	158,699.86	75.00	1.33	2,216.24	38.40	0.4880	81,318
1986	21,527.81	75.00	1.33	300.64	39.32	0.4757	10,753
1987	129,522.58	75.00	1.33	1,808.78	40.24	0.4635	63,031
1988	78,377.82	75.00	1.33	1,094.55	41.16	0.4512	37,132
1989	22,703.82	75.00	1.33	317.06	42.10	0.4387	10,457
1990	1,103,553.87	75.00	1.33	15,411.13	43.04	0.4261	493,770
1991	2,407,029.08	75.00	1.33	33,614.16	43.98	0.4136	1,045,325
1992	491,735.36	75.00	1.33	6,867.08	44.93	0.4009	207,009
1993	525,672.78	75.00	1.33	7,341.02	45.88	0.3883	214,308
1994	617,026.70	75.00	1.33	8,616.78	46.84	0.3755	243,259
1995	2,343.17	75.00	1.33	32.72	47.80	0.3627	892
1996	65,083.69	75.00	1.33	908.89	48.77	0.3497	23,900
1997	9,192.40	75.00	1.33	128.37	49.73	0.3369	3,252
1999	26,321.66	75.00	1.33	367.58	51.68	0.3109	8,593
2000	35,727.16	75.00	1.33	498.93	52.66	0.2979	11,174
2001	1,832,119.35	75.00	1.33	25,585.55	53.64	0.2848	547,877
2002	73,218.18	75.00	1.33	1,022.49	54.62	0.2717	20,890
2003	95,404.27	75.00	1.33	1,332.32	55.60	0.2587	25,912
2005	211,412.97	75.00	1.33	2,952.38	57.58	0.2323	51,560
2007	207,339.74	75.00	1.33	2,895.50	59.56	0.2059	44,819
2008	131,562.75	75.00	1.33	1,837.27	60.55	0.1927	26,616
2009	321,298.73	75.00	1.33	4,486.94	61.54	0.1795	60,547
2010	3,265,410.35	75.00	1.33	45,601.46	62.53	0.1663	570,087
2011	2,506,180.58	75.00	1.33	34,998.81	63.53	0.1529	402,434
2012	36,274.31	75.00	1.33	506.57	64.52	0.1397	5,322
2013	75,254.02	75.00	1.33	1,050.92	65.52	0.1264	9,988
2014	616,120.65	75.00	1.33	8,604.12	66.52	0.1131	73,148
2015	329,376.83	75.00	1.33	4,599.75	67.51	0.0999	34,540
2016	136,535.79	75.00	1.33	1,906.72	68.51	0.0865	12,405
2017	481,954.02	75.00	1.33	6,730.49	69.51	0.0732	37,043
2018	139,797.43	75.00	1.33	1,952.27	70.51	0.0599	8,788
2019	5,549.04	75.00	1.33	77.49	71.50	0.0467	272

NATIONAL GRID
NIAGARA MOHAWK POWER CORPOARTION
ELECTRIC PLANT

ACCOUNT 357.20 UNDERGROUND CONDUIT - TRANSMISSION

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 75-R4							
NET SALVAGE PERCENT.. -5							
2020	65,262.30	75.00	1.33	911.39	72.50	0.0333	2,284
2021	166,619.97	75.00	1.33	2,326.85	73.50	0.0200	3,499
2022	74,574.05	75.00	1.33	1,041.43	74.50	0.0067	522
29,954,806.46				416,333.42			13,152,452
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.39							

NATIONAL GRID
NIAGARA MOHAWK POWER CORPOARTION
ELECTRIC PLANT

ACCOUNT 358.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 75-R3							
NET SALVAGE PERCENT.. -30							
1901	23,162.55	75.00	1.33	400.48	1.28	0.9829	29,597
1904	6,749.24	75.00	1.33	116.69	1.97	0.9737	8,544
1907	110,108.14	75.00	1.33	1,903.77	2.69	0.9641	138,006
1909	5,137.59	75.00	1.33	88.83	3.18	0.9576	6,396
1914	6,901.68	75.00	1.33	119.33	4.46	0.9405	8,439
1916	10,860.52	75.00	1.33	187.78	4.98	0.9336	13,181
1917	6,541.80	75.00	1.33	113.11	5.23	0.9303	7,911
1918	19,062.14	75.00	1.33	329.58	5.49	0.9268	22,967
1919	382.84	75.00	1.33	6.62	5.75	0.9233	460
1920	9,123.74	75.00	1.33	157.75	6.00	0.9200	10,912
1921	4,400.35	75.00	1.33	76.08	6.26	0.9165	5,243
1922	6,687.81	75.00	1.33	115.63	6.52	0.9131	7,938
1923	144,358.24	75.00	1.33	2,495.95	6.78	0.9096	170,701
1924	110,771.99	75.00	1.33	1,915.25	7.04	0.9061	130,486
1925	154,729.50	75.00	1.33	2,675.27	7.31	0.9025	181,542
1926	171,414.04	75.00	1.33	2,963.75	7.57	0.8991	200,347
1927	57,884.95	75.00	1.33	1,000.83	7.84	0.8955	67,385
1928	62,538.35	75.00	1.33	1,081.29	8.12	0.8917	72,498
1929	26,426.15	75.00	1.33	456.91	8.39	0.8881	30,511
1930	725,716.83	75.00	1.33	12,547.64	8.68	0.8843	834,249
1931	757,475.63	75.00	1.33	13,096.75	8.97	0.8804	866,946
1932	50,974.12	75.00	1.33	881.34	9.26	0.8765	58,084
1933	6,869.51	75.00	1.33	118.77	9.57	0.8724	7,791
1934	13,781.72	75.00	1.33	238.29	9.88	0.8683	15,556
1935	19,232.41	75.00	1.33	332.53	10.20	0.8640	21,602
1936	56,027.53	75.00	1.33	968.72	10.53	0.8596	62,610
1937	61,879.02	75.00	1.33	1,069.89	10.87	0.8551	68,784
1938	262,114.71	75.00	1.33	4,531.96	11.22	0.8504	289,773
1939	185,842.86	75.00	1.33	3,213.22	11.59	0.8455	204,262
1940	187,574.16	75.00	1.33	3,243.16	11.96	0.8405	204,960
1941	110,596.52	75.00	1.33	1,912.21	12.34	0.8355	120,120
1942	67,016.00	75.00	1.33	1,158.71	12.74	0.8301	72,322
1943	59,063.36	75.00	1.33	1,021.21	13.14	0.8248	63,330
1944	123,963.16	75.00	1.33	2,143.32	13.56	0.8192	132,016
1945	57,989.49	75.00	1.33	1,002.64	14.00	0.8133	61,314
1946	59,422.62	75.00	1.33	1,027.42	14.44	0.8075	62,377
1947	59,779.53	75.00	1.33	1,033.59	14.90	0.8013	62,274
1948	134,813.78	75.00	1.33	2,330.93	15.37	0.7951	139,342
1949	260,501.01	75.00	1.33	4,504.06	15.85	0.7887	267,084
1950	84,883.86	75.00	1.33	1,467.64	16.35	0.7820	86,293

NATIONAL GRID
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ACCOUNT 358.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 75-R3							
NET SALVAGE PERCENT.. -30							
1951	154,544.82	75.00	1.33	2,672.08	16.85	0.7753	155,770
1952	231,989.62	75.00	1.33	4,011.10	17.37	0.7684	231,739
1953	222,938.25	75.00	1.33	3,854.60	17.91	0.7612	220,611
1954	351,048.08	75.00	1.33	6,069.62	18.45	0.7540	344,097
1955	363,581.75	75.00	1.33	6,286.33	19.01	0.7465	352,852
1956	654,755.74	75.00	1.33	11,320.73	19.58	0.7389	628,964
1957	467,151.12	75.00	1.33	8,077.04	20.16	0.7312	444,055
1958	483,282.96	75.00	1.33	8,355.96	20.75	0.7233	454,445
1959	964,197.21	75.00	1.33	16,670.97	21.36	0.7152	896,472
1960	237,215.54	75.00	1.33	4,101.46	21.98	0.7069	218,003
1961	201,645.03	75.00	1.33	3,486.44	22.60	0.6987	183,148
1962	521,824.49	75.00	1.33	9,022.35	23.24	0.6901	468,165
1963	547,613.22	75.00	1.33	9,468.23	23.89	0.6815	485,137
1964	457,690.43	75.00	1.33	7,913.47	24.55	0.6727	400,237
1965	707,374.26	75.00	1.33	12,230.50	25.22	0.6637	610,357
1966	513,866.93	75.00	1.33	8,884.76	25.89	0.6548	437,424
1967	973,512.34	75.00	1.33	16,832.03	26.58	0.6456	817,049
1968	3,313,598.06	75.00	1.33	57,292.11	27.28	0.6363	2,740,846
1969	1,007,092.05	75.00	1.33	17,412.62	27.98	0.6269	820,789
1970	338,582.64	75.00	1.33	5,854.09	28.70	0.6173	271,722
1971	420,620.32	75.00	1.33	7,272.53	29.42	0.6077	332,311
1972	1,464,923.17	75.00	1.33	25,328.52	30.15	0.5980	1,138,831
1973	2,141,874.22	75.00	1.33	37,033.01	30.89	0.5881	1,637,611
1974	1,058,809.46	75.00	1.33	18,306.82	31.64	0.5781	795,768
1975	801,905.31	75.00	1.33	13,864.94	32.39	0.5681	592,262
1976	1,274,529.68	75.00	1.33	22,036.62	33.15	0.5580	924,544
1977	552,601.61	75.00	1.33	9,554.48	33.92	0.5477	393,479
1978	395,662.66	75.00	1.33	6,841.01	34.70	0.5373	276,382
1979	2,221,724.37	75.00	1.33	38,413.61	35.49	0.5268	1,521,526
1980	1,231,143.18	75.00	1.33	21,286.47	36.28	0.5163	826,283
1981	4,081,709.97	75.00	1.33	70,572.77	37.08	0.5056	2,682,826
1982	1,258,440.98	75.00	1.33	21,758.44	37.88	0.4949	809,692
1983	1,334,815.41	75.00	1.33	23,078.96	38.70	0.4840	839,866
1984	1,169,667.24	75.00	1.33	20,223.55	39.52	0.4731	719,335
1985	1,376,555.22	75.00	1.33	23,800.64	40.34	0.4621	826,992
1986	1,108,018.46	75.00	1.33	19,157.64	41.18	0.4509	649,530
1987	1,164,066.49	75.00	1.33	20,126.71	42.02	0.4397	665,437
1988	1,450,609.89	75.00	1.33	25,081.04	42.86	0.4285	808,119
1989	1,236,796.92	75.00	1.33	21,384.22	43.72	0.4171	670,580
1990	1,288,744.26	75.00	1.33	22,282.39	44.57	0.4057	679,747

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ACCOUNT 358.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 75-R3							
NET SALVAGE PERCENT.. -30							
1991	4,481,805.78	75.00	1.33	77,490.42	45.44	0.3941	2,296,338
1992	5,314,425.04	75.00	1.33	91,886.41	46.31	0.3825	2,642,805
1993	3,251,443.20	75.00	1.33	56,217.45	47.18	0.3709	1,567,875
1994	3,003,019.29	75.00	1.33	51,922.20	48.07	0.3591	1,401,782
1995	2,232,020.01	75.00	1.33	38,591.63	48.95	0.3473	1,007,822
1996	9,146,992.78	75.00	1.33	158,151.51	49.85	0.3353	3,987,439
1997	1,856,756.48	75.00	1.33	32,103.32	50.74	0.3235	780,787
1998	379,231.23	75.00	1.33	6,556.91	51.65	0.3113	153,486
1999	2,464,484.20	75.00	1.33	42,610.93	52.56	0.2992	958,586
2000	3,513,376.88	75.00	1.33	60,746.29	53.47	0.2871	1,311,161
2001	3,414,677.26	75.00	1.33	59,039.77	54.39	0.2748	1,219,859
2002	2,323,051.38	75.00	1.33	40,165.56	55.31	0.2625	792,832
2003	3,120,620.88	75.00	1.33	53,955.54	56.24	0.2501	1,014,729
2004	998,829.80	75.00	1.33	17,269.77	57.17	0.2377	308,687
2005	2,501,565.75	75.00	1.33	43,252.07	58.11	0.2252	732,358
2006	1,190,899.22	75.00	1.33	20,590.65	59.05	0.2127	329,249
2007	2,663,264.21	75.00	1.33	46,047.84	59.99	0.2001	692,899
2008	3,073,073.65	75.00	1.33	53,133.44	60.94	0.1875	748,942
2009	3,672,188.67	75.00	1.33	63,492.14	61.89	0.1748	834,468
2010	8,215,640.28	75.00	1.33	142,048.42	62.84	0.1621	1,731,602
2011	1,390,121.81	75.00	1.33	24,035.21	63.80	0.1493	269,863
2012	2,111,056.29	75.00	1.33	36,500.16	64.76	0.1365	374,689
2013	1,147,395.64	75.00	1.33	19,838.47	65.73	0.1236	184,364
2014	8,073,193.45	75.00	1.33	139,585.51	66.69	0.1108	1,162,863
2015	4,311,608.49	75.00	1.33	74,547.71	67.66	0.0979	548,570
2016	3,806,031.03	75.00	1.33	65,806.28	68.63	0.0849	420,220
2017	6,350,038.55	75.00	1.33	109,792.17	69.61	0.0719	593,290
2018	7,600,338.98	75.00	1.33	131,409.86	70.58	0.0589	582,254
2019	5,177,427.08	75.00	1.33	89,517.71	71.56	0.0459	308,735
2020	5,456,687.05	75.00	1.33	94,346.12	72.54	0.0328	232,673
2021	3,563,418.22	75.00	1.33	61,611.50	73.52	0.0197	91,398
2022	7,267,191.19	75.00	1.33	125,649.74	74.51	0.0065	61,691
167,101,356.58			2,889,182.47			63,131,472	
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.73							

NATIONAL GRID
NIAGARA MOHAWK POWER CORPOARTION
ELECTRIC PLANT

ACCOUNT 359.00 ROADS AND TRAILS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 75-R4							
NET SALVAGE PERCENT.. 0							
1964	26,283.87	75.00	1.33	349.58	21.15	0.7180	18,872
1975	23,421.78	75.00	1.33	311.51	29.68	0.6043	14,153
1997	943.77	75.00	1.33	12.55	49.73	0.3369	318
1999	4,641.53	75.00	1.33	61.73	51.68	0.3109	1,443
2000	1,728.22	75.00	1.33	22.99	52.66	0.2979	515
2001	2,231,897.20	75.00	1.33	29,684.23	53.64	0.2848	635,644
2002	10,029.83	75.00	1.33	133.40	54.62	0.2717	2,725
2003	40,069.47	75.00	1.33	532.92	55.60	0.2587	10,365
2013	2,206,305.84	75.00	1.33	29,343.87	65.52	0.1264	278,877
2018	5,167,070.60	75.00	1.33	68,722.04	70.51	0.0599	309,353
2022	142,280.47	75.00	1.33	1,892.33	74.50	0.0067	949
	9,854,672.58			131,067.15			1,273,214
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.33							

NATIONAL GRID
NIAGARA MOHAWK POWER CORPOARTION
ELECTRIC PLANT

ACCOUNT 360.00 LAND AND LAND RIGHTS - NEW

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 75-R4							
NET SALVAGE PERCENT.. 0							
2008	88.32	75.00	1.33	1.17	60.55	0.1927	17
2009	31,586.47	75.00	1.33	420.10	61.54	0.1795	5,669
	31,674.79			421.27			5,686
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.33							

NATIONAL GRID
NIAGARA MOHAWK POWER CORPOARTION
ELECTRIC PLANT

ACCOUNT 360.10 LAND RIGHTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 75-R4							
NET SALVAGE PERCENT.. 0							
1890	30,350.78	75.00				1.0000	30,351
1893	312.17	75.00				1.0000	312
1900	200.00	75.00				1.0000	200
1907	75.00	75.00				1.0000	75
1908	2,033.50	75.00	1.33	27.05	0.12	0.9984	2,030
1909	2,265.00	75.00	1.33	30.12	0.29	0.9961	2,256
1912	749.46	75.00	1.33	9.97	0.82	0.9891	741
1915	13,580.66	75.00	1.33	180.62	1.42	0.9811	13,324
1916	2,635.00	75.00	1.33	35.05	1.65	0.9780	2,577
1917	4,271.52	75.00	1.33	56.81	1.85	0.9753	4,166
1919	11,884.83	75.00	1.33	158.07	2.31	0.9692	11,519
1920	5,888.66	75.00	1.33	78.32	2.53	0.9663	5,690
1921	1,400.00	75.00	1.33	18.62	2.77	0.9631	1,348
1924	8,922.15	75.00	1.33	118.66	3.51	0.9532	8,505
1925	3,692.08	75.00	1.33	49.10	3.77	0.9497	3,506
1926	25,844.18	75.00	1.33	343.73	4.02	0.9464	24,459
1927	73,717.10	75.00	1.33	980.44	4.28	0.9429	69,510
1928	20,406.63	75.00	1.33	271.41	4.54	0.9395	19,171
1929	22,086.56	75.00	1.33	293.75	4.80	0.9360	20,673
1930	235,390.83	75.00	1.33	3,130.70	5.07	0.9324	219,478
1931	1,462.49	75.00	1.33	19.45	5.34	0.9288	1,358
1932	4,316.62	75.00	1.33	57.41	5.61	0.9252	3,994
1933	357.95	75.00	1.33	4.76	5.89	0.9215	330
1934	501.25	75.00	1.33	6.67	6.17	0.9177	460
1935	400.04	75.00	1.33	5.32	6.46	0.9139	366
1936	773.75	75.00	1.33	10.29	6.75	0.9100	704
1937	70,756.36	75.00	1.33	941.06	7.05	0.9060	64,105
1938	67,870.54	75.00	1.33	902.68	7.36	0.9019	61,210
1939	5,527.95	75.00	1.33	73.52	7.68	0.8976	4,962
1940	21,466.87	75.00	1.33	285.51	8.01	0.8932	19,174
1941	24,811.69	75.00	1.33	330.00	8.35	0.8887	22,049
1942	4,550.36	75.00	1.33	60.52	8.71	0.8839	4,022
1943	3,454.90	75.00	1.33	45.95	9.08	0.8789	3,037
1944	4,507.29	75.00	1.33	59.95	9.47	0.8737	3,938
1945	421.00	75.00	1.33	5.60	9.88	0.8683	366
1946	528.59	75.00	1.33	7.03	10.30	0.8627	456
1947	1,703.47	75.00	1.33	22.66	10.75	0.8567	1,459
1948	18,960.05	75.00	1.33	252.17	11.21	0.8505	16,126
1949	26,933.91	75.00	1.33	358.22	11.70	0.8440	22,732
1950	12,700.40	75.00	1.33	168.92	12.21	0.8372	10,633

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ACCOUNT 360.10 LAND RIGHTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 75-R4							
NET SALVAGE PERCENT.. 0							
1951	15,571.87	75.00	1.33	207.11	12.74	0.8301	12,927
1952	24,366.44	75.00	1.33	324.07	13.29	0.8228	20,049
1953	38,000.30	75.00	1.33	505.40	13.86	0.8152	30,978
1954	120,824.92	75.00	1.33	1,606.97	14.46	0.8072	97,530
1955	34,649.72	75.00	1.33	460.84	15.07	0.7991	27,688
1956	41,018.22	75.00	1.33	545.54	15.70	0.7907	32,432
1957	194,069.21	75.00	1.33	2,581.12	16.34	0.7821	151,787
1958	115,561.32	75.00	1.33	1,536.97	17.00	0.7733	89,367
1959	134,634.15	75.00	1.33	1,790.63	17.67	0.7644	102,914
1960	55,330.91	75.00	1.33	735.90	18.35	0.7553	41,793
1961	57,911.99	75.00	1.33	770.23	19.03	0.7463	43,218
1962	119,470.92	75.00	1.33	1,588.96	19.73	0.7369	88,042
1963	74,027.51	75.00	1.33	984.57	20.44	0.7275	53,853
1964	62,250.30	75.00	1.33	827.93	21.15	0.7180	44,696
1965	48,078.69	75.00	1.33	639.45	21.88	0.7083	34,053
1966	124,114.87	75.00	1.33	1,650.73	22.61	0.6985	86,698
1967	50,803.70	75.00	1.33	675.69	23.36	0.6885	34,980
1968	360,191.42	75.00	1.33	4,790.55	24.11	0.6785	244,401
1969	125,729.64	75.00	1.33	1,672.20	24.88	0.6683	84,021
1970	135,208.64	75.00	1.33	1,798.27	25.65	0.6580	88,967
1971	164,437.87	75.00	1.33	2,187.02	26.44	0.6475	106,469
1972	162,500.99	75.00	1.33	2,161.26	27.23	0.6369	103,502
1973	235,862.16	75.00	1.33	3,136.97	28.04	0.6261	147,680
1974	46,906.38	75.00	1.33	623.85	28.85	0.6153	28,863
1975	86,198.61	75.00	1.33	1,146.44	29.68	0.6043	52,087
1976	26,527.39	75.00	1.33	352.81	30.51	0.5932	15,736
1977	58,251.14	75.00	1.33	774.74	31.35	0.5820	33,902
1978	218,295.04	75.00	1.33	2,903.32	32.21	0.5705	124,544
1979	42,514.22	75.00	1.33	565.44	33.07	0.5591	23,768
1980	59,425.99	75.00	1.33	790.37	33.94	0.5475	32,534
1981	147,372.15	75.00	1.33	1,960.05	34.81	0.5359	78,972
1982	48,087.90	75.00	1.33	639.57	35.70	0.5240	25,198
1985	5,694.00	75.00	1.33	75.73	38.40	0.4880	2,779
1986	7,160.12	75.00	1.33	95.23	39.32	0.4757	3,406
1987	245,046.89	75.00	1.33	3,259.12	40.24	0.4635	113,572
1988	187,206.36	75.00	1.33	2,489.84	41.16	0.4512	84,468
1989	49,643.25	75.00	1.33	660.26	42.10	0.4387	21,777
1991	905,834.36	75.00	1.33	12,047.60	43.98	0.4136	374,653
1992	778,772.59	75.00	1.33	10,357.68	44.93	0.4009	312,233
1993	810,070.36	75.00	1.33	10,773.94	45.88	0.3883	314,526

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ACCOUNT 360.10 LAND RIGHTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 75-R4							
NET SALVAGE PERCENT.. 0							
1994	39,026.93	75.00	1.33	519.06	46.84	0.3755	14,653
1995	347,438.25	75.00	1.33	4,620.93	47.80	0.3627	126,005
1996	214,621.43	75.00	1.33	2,854.47	48.77	0.3497	75,060
1997	204,195.51	75.00	1.33	2,715.80	49.73	0.3369	68,800
2002	69,552.70	75.00	1.33	925.05	54.62	0.2717	18,900
2003	80,545.92	75.00	1.33	1,071.26	55.60	0.2587	20,835
2005	1,030,238.16	75.00	1.33	13,702.17	57.58	0.2323	239,293
2006	49,299.91	75.00	1.33	655.69	58.57	0.2191	10,800
2008	45,334.90	75.00	1.33	602.95	60.55	0.1927	8,735
2010	223,760.36	75.00	1.33	2,976.01	62.53	0.1663	37,205
2012	39,195.28	75.00	1.33	521.30	64.52	0.1397	5,477
2016	174,239.20	75.00	1.33	2,317.38	68.51	0.0865	15,077
2018	808,530.17	75.00	1.33	10,753.45	70.51	0.0599	48,407
	10,281,312.82			136,330.00			4,781,682
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.33							

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ACCOUNT 360.15 LAND RIGHTS - OTHER COSTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 75-R4							
NET SALVAGE PERCENT.. 0							
2012	33,467.76	75.00	1.33	445.12	64.52	0.1397	4,676
2016	2.48	75.00	1.33	0.03	68.51	0.0865	
2017	113,910.95	75.00	1.33	1,515.02	69.51	0.0732	8,338
2018	1.39	75.00	1.33	0.02	70.51	0.0599	
2019	81,088.46	75.00	1.33	1,078.48	71.50	0.0467	3,784
2020	682.50	75.00	1.33	9.08	72.50	0.0333	23
	229,153.54			3,047.75			16,821
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.33							

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ACCOUNT 360.25 LAND RIGHTS - UNDER DISTRIBUTION

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 75-R4							
NET SALVAGE PERCENT.. 0							
1898	244.41	75.00				1.0000	244
1899	4,519.76	75.00				1.0000	4,520
1906	3,356.37	75.00				1.0000	3,356
1907	59.39	75.00				1.0000	59
1909	33.36	75.00	1.33	0.44	0.29	0.9961	33
1911	1,084.09	75.00	1.33	14.42	0.61	0.9919	1,075
1912	28.58	75.00	1.33	0.38	0.82	0.9891	28
1913	420.00	75.00	1.33	5.59	1.04	0.9861	414
1914	100.75	75.00	1.33	1.34	1.21	0.9839	99
1915	625.14	75.00	1.33	8.31	1.42	0.9811	613
1916	845.66	75.00	1.33	11.25	1.65	0.9780	827
1917	667.21	75.00	1.33	8.87	1.85	0.9753	651
1918	12,860.79	75.00	1.33	171.05	2.07	0.9724	12,506
1919	11,360.51	75.00	1.33	151.09	2.31	0.9692	11,011
1920	9,422.23	75.00	1.33	125.32	2.53	0.9663	9,104
1921	3,322.13	75.00	1.33	44.18	2.77	0.9631	3,199
1922	385.58	75.00	1.33	5.13	3.02	0.9597	370
1923	2,411.53	75.00	1.33	32.07	3.26	0.9565	2,307
1924	14,574.79	75.00	1.33	193.84	3.51	0.9532	13,893
1925	3,969.40	75.00	1.33	52.79	3.77	0.9497	3,770
1926	2,532.43	75.00	1.33	33.68	4.02	0.9464	2,397
1927	16,775.91	75.00	1.33	223.12	4.28	0.9429	15,819
1928	5,798.86	75.00	1.33	77.12	4.54	0.9395	5,448
1929	17,297.86	75.00	1.33	230.06	4.80	0.9360	16,191
1930	8,575.31	75.00	1.33	114.05	5.07	0.9324	7,996
1931	7,994.50	75.00	1.33	106.33	5.34	0.9288	7,425
1932	6,710.87	75.00	1.33	89.25	5.61	0.9252	6,209
1933	2,728.86	75.00	1.33	36.29	5.89	0.9215	2,515
1934	1,914.05	75.00	1.33	25.46	6.17	0.9177	1,757
1935	4,173.15	75.00	1.33	55.50	6.46	0.9139	3,814
1936	1,940.07	75.00	1.33	25.80	6.75	0.9100	1,765
1937	4,123.32	75.00	1.33	54.84	7.05	0.9060	3,736
1938	2,577.12	75.00	1.33	34.28	7.36	0.9019	2,324
1939	3,021.10	75.00	1.33	40.18	7.68	0.8976	2,712
1940	3,956.33	75.00	1.33	52.62	8.01	0.8932	3,534
1941	5,613.71	75.00	1.33	74.66	8.35	0.8887	4,989
1942	3,039.03	75.00	1.33	40.42	8.71	0.8839	2,686
1943	17,287.65	75.00	1.33	229.93	9.08	0.8789	15,195
1944	2,371.76	75.00	1.33	31.54	9.47	0.8737	2,072
1945	5,966.64	75.00	1.33	79.36	9.88	0.8683	5,181

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ACCOUNT 360.25 LAND RIGHTS - UNDER DISTRIBUTION

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 75-R4							
NET SALVAGE PERCENT.. 0							
1946	11,852.98	75.00	1.33	157.64	10.30	0.8627	10,225
1947	3,877.27	75.00	1.33	51.57	10.75	0.8567	3,322
1948	3,698.84	75.00	1.33	49.19	11.21	0.8505	3,146
1949	5,740.41	75.00	1.33	76.35	11.70	0.8440	4,845
1950	12,202.75	75.00	1.33	162.30	12.21	0.8372	10,216
1951	3,434.96	75.00	1.33	45.68	12.74	0.8301	2,851
1952	12,995.89	75.00	1.33	172.85	13.29	0.8228	10,693
1953	18,448.33	75.00	1.33	245.36	13.86	0.8152	15,039
1954	16,505.44	75.00	1.33	219.52	14.46	0.8072	13,323
1955	29,400.67	75.00	1.33	391.03	15.07	0.7991	23,493
1956	6,993.75	75.00	1.33	93.02	15.70	0.7907	5,530
1957	62,418.37	75.00	1.33	830.16	16.34	0.7821	48,819
1958	43,783.98	75.00	1.33	582.33	17.00	0.7733	33,859
1959	58,730.73	75.00	1.33	781.12	17.67	0.7644	44,894
1960	7,864.21	75.00	1.33	104.59	18.35	0.7553	5,940
1961	11,609.95	75.00	1.33	154.41	19.03	0.7463	8,664
1962	21,335.04	75.00	1.33	283.76	19.73	0.7369	15,722
1963	37,431.13	75.00	1.33	497.83	20.44	0.7275	27,230
1964	40,111.30	75.00	1.33	533.48	21.15	0.7180	28,800
1965	5,223.57	75.00	1.33	69.47	21.88	0.7083	3,700
1966	3,704.76	75.00	1.33	49.27	22.61	0.6985	2,588
1967	13,494.91	75.00	1.33	179.48	23.36	0.6885	9,292
1968	1,366.68	75.00	1.33	18.18	24.11	0.6785	927
1969	5,491.97	75.00	1.33	73.04	24.88	0.6683	3,670
1970	13,322.77	75.00	1.33	177.19	25.65	0.6580	8,766
1971	15,277.12	75.00	1.33	203.19	26.44	0.6475	9,891
1972	2,768.68	75.00	1.33	36.82	27.23	0.6369	1,763
1973	1,789.65	75.00	1.33	23.80	28.04	0.6261	1,121
1974	35,040.65	75.00	1.33	466.04	28.85	0.6153	21,562
1975	2,010.37	75.00	1.33	26.74	29.68	0.6043	1,215
1976	7,174.22	75.00	1.33	95.42	30.51	0.5932	4,256
1977	4,364.56	75.00	1.33	58.05	31.35	0.5820	2,540
1978	3,315.78	75.00	1.33	44.10	32.21	0.5705	1,892
1979	1,206.09	75.00	1.33	16.04	33.07	0.5591	674
1980	219.33	75.00	1.33	2.92	33.94	0.5475	120
1981	811.81	75.00	1.33	10.80	34.81	0.5359	435
1982	1,268.00	75.00	1.33	16.86	35.70	0.5240	664
1983	259.42	75.00	1.33	3.45	36.59	0.5121	133
1984	4,298.91	75.00	1.33	57.18	37.49	0.5001	2,150
1985	6,854.47	75.00	1.33	91.16	38.40	0.4880	3,345

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ACCOUNT 360.25 LAND RIGHTS - UNDER DISTRIBUTION

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 75-R4							
NET SALVAGE PERCENT.. 0							
1987	5,301.04	75.00	1.33	70.50	40.24	0.4635	2,457
1989	352.09	75.00	1.33	4.68	42.10	0.4387	154
1992	43,756.52	75.00	1.33	581.96	44.93	0.4009	17,543
1999	6,410.57	75.00	1.33	85.26	51.68	0.3109	1,993
2000	1,038.00	75.00	1.33	13.81	52.66	0.2979	309
2001	921.67	75.00	1.33	12.26	53.64	0.2848	262
2005	5,320,178.31	75.00	1.33	70,758.37	57.58	0.2323	1,235,718
2006	2,997,408.15	75.00	1.33	39,865.53	58.57	0.2191	656,642
2007	1,024,812.50	75.00	1.33	13,630.01	59.56	0.2059	210,978
2009	6,540,320.25	75.00	1.33	86,986.26	61.54	0.1795	1,173,791
2010	2,226,503.68	75.00	1.33	29,612.50	62.53	0.1663	370,201
2011	5,533,119.16	75.00	1.33	73,590.48	63.53	0.1529	846,180
2012	3,059,018.70	75.00	1.33	40,684.95	64.52	0.1397	427,437
2013	2,357,458.30	75.00	1.33	31,354.20	65.52	0.1264	297,983
2014	3,034,317.25	75.00	1.33	40,356.42	66.52	0.1131	343,090
2015	2,526,251.37	75.00	1.33	33,599.14	67.51	0.0999	252,297
2016	2,944,305.78	75.00	1.33	39,159.27	68.51	0.0865	254,771
2017	2,940,102.63	75.00	1.33	39,103.36	69.51	0.0732	215,216
2018	2,975,095.92	75.00	1.33	39,568.78	70.51	0.0599	178,119
2019	2,678,743.13	75.00	1.33	35,627.28	71.50	0.0467	125,017
2020	2,571,723.83	75.00	1.33	34,203.93	72.50	0.0333	85,716
2021	3,037,253.45	75.00	1.33	40,395.47	73.50	0.0200	60,745
2022	3,330,427.55	75.00	1.33	44,294.69	74.50	0.0067	22,214
	55,887,209.78			743,191.06			7,357,992

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.33

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ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 75-R2.5							
NET SALVAGE PERCENT.. -25							
1910	973.85	75.00	1.33	16.19	6.72	0.9104	1,108
1911	1,333.73	75.00	1.33	22.17	6.94	0.9075	1,513
1912	3,907.06	75.00	1.33	64.95	7.16	0.9045	4,418
1914	29,315.36	75.00	1.33	487.37	7.60	0.8987	32,931
1916	251.73	75.00	1.33	4.19	8.06	0.8925	281
1917	48,225.01	75.00	1.33	801.74	8.29	0.8895	53,618
1918	153.46	75.00	1.33	2.55	8.52	0.8864	170
1919	8,352.99	75.00	1.33	138.87	8.75	0.8833	9,223
1922	7,489.55	75.00	1.33	124.51	9.47	0.8737	8,180
1923	97.61	75.00	1.33	1.62	9.72	0.8704	106
1924	101,489.68	75.00	1.33	1,687.27	9.96	0.8672	110,015
1925	43,182.99	75.00	1.33	717.92	10.22	0.8637	46,623
1926	20,356.23	75.00	1.33	338.42	10.47	0.8604	21,893
1927	70,432.14	75.00	1.33	1,170.93	10.74	0.8568	75,433
1928	80,686.90	75.00	1.33	1,341.42	11.01	0.8532	86,053
1929	55,508.64	75.00	1.33	922.83	11.28	0.8496	58,950
1930	148,479.22	75.00	1.33	2,468.47	11.56	0.8459	156,993
1931	149,088.11	75.00	1.33	2,478.59	11.84	0.8421	156,939
1932	42,882.26	75.00	1.33	712.92	12.14	0.8381	44,926
1933	481.54	75.00	1.33	8.01	12.44	0.8341	502
1934	6,594.58	75.00	1.33	109.63	12.75	0.8300	6,842
1935	361.38	75.00	1.33	6.01	13.07	0.8257	373
1936	2,155.61	75.00	1.33	35.84	13.39	0.8215	2,213
1937	20,977.33	75.00	1.33	348.75	13.73	0.8169	21,421
1938	28,887.44	75.00	1.33	480.25	14.08	0.8123	29,331
1939	61,062.30	75.00	1.33	1,015.16	14.44	0.8075	61,632
1940	32,981.83	75.00	1.33	548.32	14.80	0.8027	33,092
1941	26,905.04	75.00	1.33	447.30	15.18	0.7976	26,824
1942	30,021.15	75.00	1.33	499.10	15.57	0.7924	29,736
1943	1,884.91	75.00	1.33	31.34	15.97	0.7871	1,854
1944	379.50	75.00	1.33	6.31	16.39	0.7815	371
1945	246.66	75.00	1.33	4.10	16.81	0.7759	239
1946	6,179.02	75.00	1.33	102.73	17.25	0.7700	5,947
1947	6,391.40	75.00	1.33	106.26	17.69	0.7641	6,105
1948	53,047.91	75.00	1.33	881.92	18.15	0.7580	50,263
1949	31,914.86	75.00	1.33	530.58	18.62	0.7517	29,989
1950	48,497.35	75.00	1.33	806.27	19.11	0.7452	45,175
1951	40,507.69	75.00	1.33	673.44	19.60	0.7387	37,402
1952	111,484.73	75.00	1.33	1,853.43	20.10	0.7320	102,009
1953	126,136.27	75.00	1.33	2,097.02	20.62	0.7251	114,322

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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 75-R2.5							
NET SALVAGE PERCENT.. -25							
1954	97,081.19	75.00	1.33	1,613.97	21.15	0.7180	87,130
1955	117,075.10	75.00	1.33	1,946.37	21.69	0.7108	104,021
1956	67,833.45	75.00	1.33	1,127.73	22.24	0.7035	59,648
1957	243,521.66	75.00	1.33	4,048.55	22.80	0.6960	211,864
1958	128,853.13	75.00	1.33	2,142.18	23.37	0.6884	110,878
1959	119,119.26	75.00	1.33	1,980.36	23.95	0.6807	101,351
1960	89,280.71	75.00	1.33	1,484.29	24.54	0.6728	75,085
1961	75,024.88	75.00	1.33	1,247.29	25.14	0.6648	62,346
1962	101,120.93	75.00	1.33	1,681.14	25.75	0.6567	83,004
1963	108,363.46	75.00	1.33	1,801.54	26.37	0.6484	87,829
1964	58,022.17	75.00	1.33	964.62	27.00	0.6400	46,418
1965	114,630.02	75.00	1.33	1,905.72	27.64	0.6315	90,482
1966	68,925.43	75.00	1.33	1,145.89	28.29	0.6228	53,658
1967	122,287.66	75.00	1.33	2,033.03	28.95	0.6140	93,856
1968	500,111.31	75.00	1.33	8,314.35	29.61	0.6052	378,334
1969	272,696.02	75.00	1.33	4,533.57	30.28	0.5963	203,251
1970	222,295.45	75.00	1.33	3,695.66	30.96	0.5872	163,165
1971	709,441.93	75.00	1.33	11,794.47	31.65	0.5780	512,572
1972	330,006.58	75.00	1.33	5,486.36	32.35	0.5687	234,581
1973	605,361.32	75.00	1.33	10,064.13	33.05	0.5593	423,246
1974	1,363,536.41	75.00	1.33	22,668.79	33.76	0.5499	937,210
1975	372,726.28	75.00	1.33	6,196.57	34.48	0.5403	251,716
1976	59,339.47	75.00	1.33	986.52	35.21	0.5305	39,352
1977	276,623.08	75.00	1.33	4,598.86	35.94	0.5208	180,082
1978	546,060.85	75.00	1.33	9,078.26	36.68	0.5109	348,749
1979	75,441.16	75.00	1.33	1,254.21	37.43	0.5009	47,238
1980	320,290.30	75.00	1.33	5,324.83	38.18	0.4909	196,550
1981	285,911.10	75.00	1.33	4,753.27	38.94	0.4808	171,833
1982	392,386.05	75.00	1.33	6,523.42	39.70	0.4707	230,855
1983	105,107.46	75.00	1.33	1,747.41	40.48	0.4603	60,472
1984	163,685.16	75.00	1.33	2,721.27	41.26	0.4499	92,046
1985	23,286.70	75.00	1.33	387.14	42.04	0.4395	12,792
1986	324,036.30	75.00	1.33	5,387.10	42.83	0.4289	173,736
1987	26,019.55	75.00	1.33	432.58	43.63	0.4183	13,604
1988	590,899.64	75.00	1.33	9,823.71	44.43	0.4076	301,063
1989	560,507.33	75.00	1.33	9,318.43	45.24	0.3968	278,012
1990	1,197,540.16	75.00	1.33	19,909.11	46.05	0.3860	577,813
1991	2,621,976.55	75.00	1.33	43,590.36	46.87	0.3751	1,229,281
1992	4,097,521.32	75.00	1.33	68,121.29	47.70	0.3640	1,864,372
1993	3,286,852.26	75.00	1.33	54,643.92	48.53	0.3529	1,450,036

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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 75-R2.5							
NET SALVAGE PERCENT.. -25							
1994	3,216,539.18	75.00	1.33	53,474.96	49.37	0.3417	1,373,985
1995	879,382.90	75.00	1.33	14,619.74	50.21	0.3305	363,328
1996	485,463.57	75.00	1.33	8,070.83	51.05	0.3193	193,779
1997	862,493.82	75.00	1.33	14,338.96	51.91	0.3079	331,920
1998	479,028.40	75.00	1.33	7,963.85	52.76	0.2965	177,558
1999	769,409.91	75.00	1.33	12,791.44	53.62	0.2851	274,170
2000	553,834.14	75.00	1.33	9,207.49	54.49	0.2735	189,321
2001	360,492.14	75.00	1.33	5,993.18	55.36	0.2619	118,003
2002	601,780.25	75.00	1.33	10,004.60	56.24	0.2501	188,154
2003	565,894.47	75.00	1.33	9,408.00	57.11	0.2385	168,729
2004	105,318.50	75.00	1.33	1,750.92	58.00	0.2267	29,841
2005	619,368.09	75.00	1.33	10,296.99	58.89	0.2148	166,300
2006	670,691.77	75.00	1.33	11,150.25	59.78	0.2029	170,129
2007	434,232.82	75.00	1.33	7,219.12	60.68	0.1909	103,635
2008	171,060.97	75.00	1.33	2,843.89	61.58	0.1789	38,260
2009	873,305.19	75.00	1.33	14,518.70	62.48	0.1669	182,226
2010	173,945.20	75.00	1.33	2,891.84	63.39	0.1548	33,658
2011	1,320,088.63	75.00	1.33	21,946.47	64.30	0.1427	235,421
2012	2,639,559.31	75.00	1.33	43,882.67	65.21	0.1305	430,677
2013	4,305,145.38	75.00	1.33	71,573.04	66.13	0.1183	636,462
2014	2,307,252.18	75.00	1.33	38,358.07	67.05	0.1060	305,711
2015	2,769,500.25	75.00	1.33	46,042.94	67.98	0.0936	324,032
2017	581,350.80	75.00	1.33	9,664.96	69.84	0.0688	49,996
2018	1,846,497.18	75.00	1.33	30,698.02	70.77	0.0564	130,178
2019	297,758.19	75.00	1.33	4,950.23	71.70	0.0440	16,377
2020	640,944.69	75.00	1.33	10,655.71	72.64	0.0315	25,213
2021	899,694.31	75.00	1.33	14,957.42	73.58	0.0189	21,289
2022	641,828.66	75.00	1.33	10,670.40	74.53	0.0063	5,030
	52,361,964.71			870,517.66			19,397,928

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.66

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SURVIVOR CURVE.. IOWA 60-R1							
NET SALVAGE PERCENT.. -20							
1913	10.82	60.00	1.67	0.22	3.67	0.9388	12
1918	25.00	60.00	1.67	0.50	5.17	0.9138	27
1919	9,650.13	60.00	1.67	193.39	5.46	0.9090	10,526
1920	3,690.93	60.00	1.67	73.97	5.76	0.9040	4,004
1921	2,578.03	60.00	1.67	51.66	6.06	0.8990	2,781
1922	318.01	60.00	1.67	6.37	6.36	0.8940	341
1923	13,488.31	60.00	1.67	270.31	6.67	0.8888	14,387
1924	11,042.28	60.00	1.67	221.29	6.98	0.8837	11,709
1925	19,674.73	60.00	1.67	394.28	7.29	0.8785	20,741
1926	11,796.94	60.00	1.67	236.41	7.61	0.8732	12,361
1927	76,602.75	60.00	1.67	1,535.12	7.93	0.8678	79,774
1928	35,819.88	60.00	1.67	717.83	8.25	0.8625	37,074
1929	72,055.72	60.00	1.67	1,444.00	8.57	0.8572	74,117
1930	220,600.04	60.00	1.67	4,420.82	8.90	0.8517	225,454
1931	165,873.05	60.00	1.67	3,324.10	9.24	0.8460	168,394
1932	95,032.59	60.00	1.67	1,904.45	9.58	0.8403	95,830
1933	543.51	60.00	1.67	10.89	9.92	0.8347	544
1934	11,291.68	60.00	1.67	226.29	10.26	0.8290	11,233
1935	8,665.48	60.00	1.67	173.66	10.61	0.8232	8,560
1936	4,399.26	60.00	1.67	88.16	10.97	0.8172	4,314
1937	6,068.94	60.00	1.67	121.62	11.32	0.8113	5,909
1938	28,290.94	60.00	1.67	566.95	11.69	0.8052	27,335
1939	247,437.90	60.00	1.67	4,958.66	12.05	0.7992	237,294
1940	128,707.46	60.00	1.67	2,579.30	12.42	0.7930	122,478
1941	134,647.15	60.00	1.67	2,698.33	12.80	0.7867	127,107
1942	85,329.68	60.00	1.67	1,710.01	13.18	0.7803	79,902
1943	7,572.87	60.00	1.67	151.76	13.56	0.7740	7,034
1944	1,157.90	60.00	1.67	23.20	13.95	0.7675	1,066
1945	1,477.92	60.00	1.67	29.62	14.35	0.7608	1,349
1946	6,061.35	60.00	1.67	121.47	14.74	0.7543	5,487
1947	82,845.17	60.00	1.67	1,660.22	15.15	0.7475	74,312
1948	390,276.66	60.00	1.67	7,821.14	15.55	0.7408	346,954
1949	377,291.53	60.00	1.67	7,560.92	15.97	0.7338	332,241
1950	276,404.46	60.00	1.67	5,539.15	16.38	0.7270	241,135
1951	419,966.54	60.00	1.67	8,416.13	16.81	0.7198	362,765
1952	596,834.64	60.00	1.67	11,960.57	17.23	0.7128	510,530
1953	557,443.83	60.00	1.67	11,171.17	17.66	0.7057	472,046
1954	1,173,562.52	60.00	1.67	23,518.19	18.10	0.6983	983,441
1955	821,519.90	60.00	1.67	16,463.26	18.54	0.6910	681,204
1956	568,215.60	60.00	1.67	11,387.04	18.99	0.6835	466,050

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SURVIVOR CURVE.. IOWA 60-R1							
NET SALVAGE PERCENT.. -20							
1957	1,545,355.14	60.00	1.67	30,968.92	19.45	0.6758	1,253,277
1958	1,604,115.08	60.00	1.67	32,146.47	19.90	0.6683	1,286,494
1959	1,595,511.39	60.00	1.67	31,974.05	20.37	0.6605	1,264,602
1960	947,566.61	60.00	1.67	18,989.23	20.84	0.6527	742,138
1961	1,059,729.54	60.00	1.67	21,236.98	21.31	0.6448	820,014
1962	765,651.54	60.00	1.67	15,343.66	21.79	0.6368	585,108
1963	1,255,673.77	60.00	1.67	25,163.70	22.28	0.6287	947,285
1964	837,032.46	60.00	1.67	16,774.13	22.77	0.6205	623,254
1965	909,949.14	60.00	1.67	18,235.38	23.27	0.6122	668,452
1966	913,318.10	60.00	1.67	18,302.89	23.77	0.6038	661,787
1967	1,289,876.04	60.00	1.67	25,849.12	24.28	0.5953	921,482
1968	3,458,340.30	60.00	1.67	69,305.14	24.79	0.5868	2,435,349
1969	3,109,191.18	60.00	1.67	62,308.19	25.32	0.5780	2,156,535
1970	2,547,379.19	60.00	1.67	51,049.48	25.84	0.5693	1,740,359
1971	5,939,998.74	60.00	1.67	119,037.57	26.37	0.5605	3,995,243
1972	4,691,503.63	60.00	1.67	94,017.73	26.91	0.5515	3,104,837
1973	4,164,859.79	60.00	1.67	83,463.79	27.46	0.5423	2,710,474
1974	6,035,834.97	60.00	1.67	120,958.13	28.01	0.5332	3,861,751
1975	2,605,391.72	60.00	1.67	52,212.05	28.56	0.5240	1,638,270
1976	2,118,373.21	60.00	1.67	42,452.20	29.12	0.5147	1,308,316
1977	2,762,714.06	60.00	1.67	55,364.79	29.69	0.5052	1,674,768
1978	3,677,844.45	60.00	1.67	73,704.00	30.26	0.4957	2,187,597
1979	1,359,058.40	60.00	1.67	27,235.53	30.84	0.4860	792,603
1980	5,286,510.09	60.00	1.67	105,941.66	31.42	0.4763	3,021,748
1981	2,894,004.74	60.00	1.67	57,995.85	32.01	0.4665	1,620,064
1982	3,380,225.87	60.00	1.67	67,739.73	32.61	0.4565	1,851,688
1983	2,102,741.25	60.00	1.67	42,138.93	33.21	0.4465	1,126,649
1984	1,812,543.34	60.00	1.67	36,323.37	33.81	0.4365	949,410
1985	1,909,584.22	60.00	1.67	38,268.07	34.43	0.4262	976,569
1986	4,890,129.32	60.00	1.67	97,998.19	35.04	0.4160	2,441,153
1987	1,679,526.88	60.00	1.67	33,657.72	35.66	0.4057	817,600
1988	6,256,736.87	60.00	1.67	125,385.01	36.29	0.3952	2,966,970
1989	6,652,525.84	60.00	1.67	133,316.62	36.92	0.3847	3,070,833
1990	7,290,023.20	60.00	1.67	146,092.06	37.55	0.3742	3,273,250
1991	14,034,418.33	60.00	1.67	281,249.74	38.19	0.3635	6,121,813
1992	23,760,749.55	60.00	1.67	476,165.42	38.84	0.3527	10,055,644
1993	31,479,604.95	60.00	1.67	630,851.28	39.49	0.3418	12,912,808
1994	18,922,585.54	60.00	1.67	379,208.61	40.14	0.3310	7,516,051
1995	17,121,244.47	60.00	1.67	343,109.74	40.79	0.3202	6,578,051
1996	13,790,434.88	60.00	1.67	276,360.31	41.45	0.3092	5,116,307

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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 60-R1							
NET SALVAGE PERCENT.. -20							
1997	5,115,258.97	60.00	1.67	102,509.79	42.12	0.2980	1,829,217
1998	4,163,426.90	60.00	1.67	83,435.08	42.78	0.2870	1,433,884
1999	12,421,035.01	60.00	1.67	248,917.54	43.45	0.2758	4,111,313
2000	5,549,527.02	60.00	1.67	111,212.52	44.12	0.2647	1,762,552
2001	8,887,397.55	60.00	1.67	178,103.45	44.80	0.2533	2,701,733
2002	7,660,610.48	60.00	1.67	153,518.63	45.48	0.2420	2,224,641
2003	11,009,717.89	60.00	1.67	220,634.75	46.16	0.2307	3,047,534
2004	17,076,143.77	60.00	1.67	342,205.92	46.84	0.2193	4,494,373
2005	19,868,154.23	60.00	1.67	398,157.81	47.52	0.2080	4,959,091
2006	13,523,939.37	60.00	1.67	271,019.74	48.21	0.1965	3,188,945
2007	33,739,245.15	60.00	1.67	676,134.47	48.90	0.1850	7,490,112
2008	13,486,545.00	60.00	1.67	270,270.36	49.60	0.1733	2,805,147
2009	19,134,413.18	60.00	1.67	383,453.64	50.29	0.1618	3,715,827
2010	15,463,414.37	60.00	1.67	309,886.82	50.99	0.1502	2,786,569
2011	25,644,395.95	60.00	1.67	513,913.69	51.69	0.1385	4,262,099
2012	32,772,098.32	60.00	1.67	656,752.85	52.40	0.1267	4,981,490
2013	31,627,517.35	60.00	1.67	633,815.45	53.10	0.1150	4,364,597
2014	48,932,465.02	60.00	1.67	980,606.60	53.81	0.1032	6,058,035
2015	47,378,122.74	60.00	1.67	949,457.58	54.53	0.0912	5,183,356
2016	20,585,076.08	60.00	1.67	412,524.92	55.25	0.0792	1,955,665
2017	45,997,295.01	60.00	1.67	921,785.79	55.97	0.0672	3,707,566
2018	39,440,350.77	60.00	1.67	790,384.63	56.69	0.0552	2,611,109
2019	72,008,292.05	60.00	1.67	1,443,046.17	57.42	0.0430	3,715,628
2020	53,590,774.97	60.00	1.67	1,073,959.13	58.15	0.0308	1,982,644
2021	39,926,335.55	60.00	1.67	800,123.76	58.89	0.0185	886,365
2022	33,772,327.85	60.00	1.67	676,797.45	59.63	0.0062	250,050
903,906,010.44			18,114,276.41			200,173,967	
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.00							

NATIONAL GRID
NIAGARA MOHAWK POWER CORPOARTION
ELECTRIC PLANT

ACCOUNT 362.55 STATION EQUIPMENT - RTU

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 20-S4							
NET SALVAGE PERCENT.. 0							
1989	151,126.27	20.00	5.00	7,556.31	0.35	0.9825	148,482
1990	1,065,017.59	20.00	5.00	53,250.88	0.45	0.9775	1,041,055
1991	1,727,994.15	20.00	5.00	86,399.71	0.55	0.9725	1,680,474
1992	2,118,860.80	20.00	5.00	105,943.04	0.66	0.9670	2,048,938
1993	3,637,309.64	20.00	5.00	181,865.48	0.77	0.9615	3,497,273
1994	2,708,019.59	20.00	5.00	135,400.98	0.90	0.9550	2,586,159
1995	2,647,326.89	20.00	5.00	132,366.34	1.04	0.9480	2,509,666
1996	1,707,216.80	20.00	5.00	85,360.84	1.19	0.9405	1,605,637
1997	1,850,856.75	20.00	5.00	92,542.84	1.36	0.9320	1,724,998
1998	342,360.64	20.00	5.00	17,118.03	1.55	0.9225	315,828
1999	1,782,859.76	20.00	5.00	89,142.99	1.76	0.9120	1,625,968
2000	1,268,069.35	20.00	5.00	63,403.47	2.01	0.8995	1,140,628
2001	110,144.74	20.00	5.00	5,507.24	2.29	0.8855	97,533
2002	1,744.02	20.00	5.00	87.20	2.62	0.8690	1,516
2003	63,871.08	20.00	5.00	3,193.55	2.99	0.8505	54,322
2004	167,915.19	20.00	5.00	8,395.76	3.43	0.8285	139,118
2005	54,869.26	20.00	5.00	2,743.46	3.93	0.8035	44,087
2006	62,630.68	20.00	5.00	3,131.53	4.51	0.7745	48,507
2007	100,497.68	20.00	5.00	5,024.88	5.17	0.7415	74,519
2008	349,034.06	20.00	5.00	17,451.70	5.92	0.7040	245,720
2009	1,249,059.21	20.00	5.00	62,452.96	6.74	0.6630	828,126
2010	2,064,008.90	20.00	5.00	103,200.44	7.62	0.6190	1,277,622
2011	2,888,133.75	20.00	5.00	144,406.69	8.55	0.5725	1,653,457
2012	3,510,686.73	20.00	5.00	175,534.34	9.52	0.5240	1,839,600
2013	3,290,767.69	20.00	5.00	164,538.38	10.51	0.4745	1,561,469
2014	2,204,277.29	20.00	5.00	110,213.86	11.50	0.4250	936,818
2015	2,210,079.45	20.00	5.00	110,503.97	12.50	0.3750	828,780
2016	709,371.40	20.00	5.00	35,468.57	13.50	0.3250	230,546
2017	577,760.13	20.00	5.00	28,888.01	14.50	0.2750	158,884
2018	343,914.03	20.00	5.00	17,195.70	15.50	0.2250	77,381
2019	2,598,742.04	20.00	5.00	129,937.10	16.50	0.1750	454,780
2020	5,401,021.86	20.00	5.00	270,051.09	17.50	0.1250	675,128
2021	4,283,922.98	20.00	5.00	214,196.15	18.50	0.0750	321,294
2022	836,707.24	20.00	5.00	41,835.36	19.50	0.0250	20,918
54,086,177.64			2,704,308.85			31,495,231	

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 5.00

NATIONAL GRID
NIAGARA MOHAWK POWER CORPOARTION
ELECTRIC PLANT

ACCOUNT 362.75 STATION EQUIPMENT - EMS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 7-S6							
NET SALVAGE PERCENT.. 0							
2015	44,923,377.00	7.00	14.29	6,419,550.57	0.28	0.9600	43,126,442
	44,923,377.00			6,419,550.57			43,126,442
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 14.29							

NATIONAL GRID
NIAGARA MOHAWK POWER CORPOARTION
ELECTRIC PLANT

ACCOUNT 363.00 BATTERY STORAGE EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 15-S2							
NET SALVAGE PERCENT.. 0							
2019	5,685,661.80	15.00	6.67	379,233.64	11.53	0.2313	1,315,264
	5,685,661.80			379,233.64			1,315,264
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 6.67							

NATIONAL GRID
NIAGARA MOHAWK POWER CORPOARTION
ELECTRIC PLANT

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 65-R1.5							
NET SALVAGE PERCENT.. -60							
1900	1,040.39	65.00	1.54	25.64	2.71	0.9583	1,595
1906	770.42	65.00	1.54	18.98	4.53	0.9303	1,147
1910	108.98	65.00	1.54	2.69	5.46	0.9160	160
1912	2,913.30	65.00	1.54	71.78	5.91	0.9091	4,237
1913	1,843.66	65.00	1.54	45.43	6.13	0.9057	2,672
1914	51,221.80	65.00	1.54	1,262.11	6.37	0.9020	73,923
1915	35.50	65.00	1.54	0.87	6.60	0.8985	51
1916	14.48	65.00	1.54	0.36	6.85	0.8946	21
1917	234.29	65.00	1.54	5.77	7.09	0.8909	334
1919	166.70	65.00	1.54	4.11	7.60	0.8831	236
1920	378.81	65.00	1.54	9.33	7.86	0.8791	533
1921	20,703.23	65.00	1.54	510.13	8.13	0.8749	28,982
1922	428,378.62	65.00	1.54	10,555.25	8.40	0.8708	596,831
1923	5,248.87	65.00	1.54	129.33	8.67	0.8666	7,278
1924	2,693.97	65.00	1.54	66.38	8.94	0.8625	3,718
1925	13,207.30	65.00	1.54	325.43	9.23	0.8580	18,131
1926	14,443.20	65.00	1.54	355.88	9.51	0.8537	19,728
1927	24,070.03	65.00	1.54	593.09	9.79	0.8494	32,711
1928	30,918.54	65.00	1.54	761.83	10.08	0.8449	41,798
1929	51,475.82	65.00	1.54	1,268.36	10.38	0.8403	69,209
1930	80,133.41	65.00	1.54	1,974.49	10.67	0.8359	107,167
1931	93,182.30	65.00	1.54	2,296.01	10.97	0.8312	123,929
1932	71,174.67	65.00	1.54	1,753.74	11.28	0.8265	94,117
1933	54,033.76	65.00	1.54	1,331.39	11.58	0.8219	71,052
1934	73,517.86	65.00	1.54	1,811.48	11.89	0.8171	96,112
1935	196,552.85	65.00	1.54	4,843.06	12.21	0.8122	255,409
1936	182,405.24	65.00	1.54	4,494.47	12.53	0.8072	235,589
1937	125,966.13	65.00	1.54	3,103.81	12.85	0.8023	161,702
1938	175,996.60	65.00	1.54	4,336.56	13.18	0.7972	224,496
1939	163,490.04	65.00	1.54	4,028.39	13.51	0.7922	207,214
1940	162,165.13	65.00	1.54	3,995.75	13.85	0.7869	204,178
1941	185,108.90	65.00	1.54	4,561.08	14.20	0.7815	231,472
1942	160,117.34	65.00	1.54	3,945.29	14.55	0.7762	198,840
1943	123,919.46	65.00	1.54	3,053.38	14.91	0.7706	152,792
1944	178,166.36	65.00	1.54	4,390.02	15.27	0.7651	218,098
1945	216,326.86	65.00	1.54	5,330.29	15.64	0.7594	262,839
1946	303,067.36	65.00	1.54	7,467.58	16.02	0.7535	365,397
1947	400,357.77	65.00	1.54	9,864.82	16.40	0.7477	478,950
1948	508,504.69	65.00	1.54	12,529.56	16.79	0.7417	603,445
1949	529,953.53	65.00	1.54	13,058.05	17.19	0.7355	623,683

NATIONAL GRID
NIAGARA MOHAWK POWER CORPOARTION
ELECTRIC PLANT

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 65-R1.5							
NET SALVAGE PERCENT.. -60							
1950	635,030.32	65.00	1.54	15,647.15	17.60	0.7292	740,933
1951	642,922.98	65.00	1.54	15,841.62	18.01	0.7229	743,651
1952	898,840.44	65.00	1.54	22,147.43	18.43	0.7165	1,030,373
1953	1,129,081.96	65.00	1.54	27,820.58	18.86	0.7099	1,282,366
1954	1,178,499.64	65.00	1.54	29,038.23	19.30	0.7031	1,325,727
1955	1,195,871.89	65.00	1.54	29,466.28	19.75	0.6962	1,332,010
1956	1,596,743.53	65.00	1.54	39,343.76	20.20	0.6892	1,760,838
1957	1,673,511.62	65.00	1.54	41,235.33	20.66	0.6822	1,826,538
1958	1,728,283.92	65.00	1.54	42,584.92	21.13	0.6749	1,866,325
1959	1,802,047.69	65.00	1.54	44,402.46	21.61	0.6675	1,924,702
1960	1,766,560.18	65.00	1.54	43,528.04	22.09	0.6602	1,865,912
1961	1,722,319.63	65.00	1.54	42,437.96	22.59	0.6525	1,797,991
1962	1,813,654.72	65.00	1.54	44,688.45	23.09	0.6448	1,871,024
1963	1,823,107.14	65.00	1.54	44,921.36	23.60	0.6369	1,857,877
1964	2,078,601.62	65.00	1.54	51,216.74	24.12	0.6289	2,091,639
1965	2,392,252.58	65.00	1.54	58,945.10	24.64	0.6209	2,376,636
1966	2,547,787.32	65.00	1.54	62,777.48	25.18	0.6126	2,497,321
1967	2,886,120.78	65.00	1.54	71,114.02	25.72	0.6043	2,790,579
1968	3,342,481.36	65.00	1.54	82,358.74	26.27	0.5959	3,186,588
1969	3,750,520.85	65.00	1.54	92,412.83	26.83	0.5872	3,523,869
1970	3,870,298.64	65.00	1.54	95,364.16	27.39	0.5786	3,583,092
1971	5,262,490.44	65.00	1.54	129,667.76	27.96	0.5699	4,798,128
1972	5,928,405.64	65.00	1.54	146,075.91	28.54	0.5609	5,320,578
1973	6,751,183.54	65.00	1.54	166,349.16	29.13	0.5519	5,961,025
1974	7,964,840.07	65.00	1.54	196,253.66	29.72	0.5428	6,916,922
1975	6,951,615.49	65.00	1.54	171,287.81	30.32	0.5335	5,934,344
1976	6,665,086.27	65.00	1.54	164,227.73	30.93	0.5242	5,589,608
1977	6,764,979.55	65.00	1.54	166,689.10	31.55	0.5146	5,570,230
1978	7,267,939.82	65.00	1.54	179,082.04	32.17	0.5051	5,873,426
1979	8,458,739.53	65.00	1.54	208,423.34	32.80	0.4954	6,704,465
1980	10,493,579.33	65.00	1.54	258,561.79	33.43	0.4857	8,154,602
1981	13,882,946.46	65.00	1.54	342,075.80	34.08	0.4757	10,566,366
1982	15,283,643.40	65.00	1.54	376,588.97	34.72	0.4659	11,391,816
1983	16,986,099.00	65.00	1.54	418,537.48	35.38	0.4557	12,384,633
1984	15,703,300.32	65.00	1.54	386,929.32	36.04	0.4455	11,194,317
1985	18,062,361.90	65.00	1.54	445,056.60	36.71	0.4352	12,578,051
1986	18,236,673.21	65.00	1.54	449,351.63	37.38	0.4249	12,398,603
1987	17,249,585.56	65.00	1.54	425,029.79	38.06	0.4145	11,438,821
1988	18,217,666.18	65.00	1.54	448,883.29	38.74	0.4040	11,775,899
1989	20,237,831.27	65.00	1.54	498,660.16	39.43	0.3934	12,737,853

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ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 65-R1.5							
NET SALVAGE PERCENT.. -60							
1990	19,791,209.94	65.00	1.54	487,655.41	40.13	0.3826	12,116,020
1991	21,416,437.55	65.00	1.54	527,701.02	40.83	0.3719	12,741,924
1992	20,506,365.23	65.00	1.54	505,276.84	41.53	0.3611	11,847,101
1993	22,255,919.42	65.00	1.54	548,385.85	42.24	0.3502	12,468,656
1994	28,864,168.90	65.00	1.54	711,213.12	42.96	0.3391	15,659,620
1995	27,338,293.48	65.00	1.54	673,615.55	43.68	0.3280	14,347,136
1996	17,307,646.11	65.00	1.54	426,460.40	44.40	0.3169	8,776,223
1997	1,121,413.72	65.00	1.54	27,631.63	45.13	0.3057	548,488
1998	6,388,377.26	65.00	1.54	157,409.62	45.86	0.2945	3,009,795
1999	31,325,525.73	65.00	1.54	771,860.95	46.60	0.2831	14,188,208
2000	19,539,232.80	65.00	1.54	481,446.70	47.34	0.2717	8,493,783
2001	35,611,354.25	65.00	1.54	877,463.77	48.08	0.2603	14,831,987
2002	32,078,622.67	65.00	1.54	790,417.26	48.83	0.2488	12,768,318
2003	37,028,517.79	65.00	1.54	912,382.68	49.59	0.2371	14,045,954
2004	27,203,689.56	65.00	1.54	670,298.91	50.34	0.2255	9,816,832
2005	20,899,644.90	65.00	1.54	514,967.25	51.10	0.2139	7,151,022
2006	21,418,946.25	65.00	1.54	527,762.84	51.87	0.2020	6,922,603
2007	21,704,900.23	65.00	1.54	534,808.74	52.64	0.1902	6,603,499
2008	33,397,064.92	65.00	1.54	822,903.68	53.41	0.1783	9,528,049
2009	48,314,531.51	65.00	1.54	1,190,470.06	54.18	0.1665	12,867,899
2010	45,930,322.73	65.00	1.54	1,131,723.15	54.96	0.1545	11,351,036
2011	34,447,830.45	65.00	1.54	848,794.54	55.74	0.1425	7,851,901
2012	38,576,491.53	65.00	1.54	950,524.75	56.53	0.1303	8,043,044
2013	48,578,878.20	65.00	1.54	1,196,983.56	57.32	0.1182	9,183,351
2014	45,588,736.74	65.00	1.54	1,123,306.47	58.11	0.1060	7,731,850
2015	51,245,334.97	65.00	1.54	1,262,685.05	58.91	0.0937	7,681,881
2016	46,772,654.07	65.00	1.54	1,152,478.20	59.71	0.0814	6,090,174
2017	48,300,528.94	65.00	1.54	1,190,125.03	60.51	0.0691	5,338,561
2018	43,405,927.51	65.00	1.54	1,069,522.05	61.32	0.0566	3,932,230
2019	54,942,759.52	65.00	1.54	1,353,789.59	62.13	0.0442	3,881,157
2020	61,151,800.47	65.00	1.54	1,506,780.36	62.95	0.0315	3,085,964
2021	64,343,689.01	65.00	1.54	1,585,428.50	63.77	0.0189	1,947,812
2022	69,141,313.40	65.00	1.54	1,703,641.96	64.59	0.0063	698,051
1,417,415,643.72			34,925,121.44			499,935,583	
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.46							

NATIONAL GRID
NIAGARA MOHAWK POWER CORPOARTION
ELECTRIC PLANT

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 55-R4							
NET SALVAGE PERCENT.. -60							
1922	36,367.74	55.00				1.0000	58,188
1924	527.32	55.00				1.0000	844
1925	692.01	55.00				1.0000	1,107
1928	855.43	55.00				1.0000	1,369
1929	4.66	55.00				1.0000	7
1930	2,690.57	55.00				1.0000	4,305
1932	0.96	55.00				1.0000	2
1935	224.62	55.00				1.0000	359
1937	190.88	55.00				1.0000	305
1940	313.99	55.00	1.82	9.14	0.37	0.9933	499
1944	691.89	55.00	1.82	20.15	1.11	0.9798	1,085
1945	83.94	55.00	1.82	2.44	1.34	0.9756	131
1948	209.59	55.00	1.82	6.10	2.02	0.9633	323
1950	6,064.70	55.00	1.82	176.60	2.51	0.9544	9,261
1952	743.80	55.00	1.82	21.66	3.02	0.9451	1,125
1953	422,722.78	55.00	1.82	12,309.69	3.27	0.9406	636,147
1954	650,064.21	55.00	1.82	18,929.87	3.54	0.9356	973,162
1955	957,328.14	55.00	1.82	27,877.40	3.81	0.9307	1,425,622
1956	1,574,879.48	55.00	1.82	45,860.49	4.08	0.9258	2,332,888
1957	1,819,927.10	55.00	1.82	52,996.28	4.36	0.9207	2,681,058
1958	1,875,749.61	55.00	1.82	54,621.83	4.64	0.9156	2,748,018
1959	1,947,663.03	55.00	1.82	56,715.95	4.93	0.9104	2,836,919
1960	1,996,284.59	55.00	1.82	58,131.81	5.23	0.9049	2,890,333
1961	1,789,981.50	55.00	1.82	52,124.26	5.55	0.8991	2,574,967
1962	2,213,244.59	55.00	1.82	64,449.68	5.88	0.8931	3,162,603
1963	2,040,647.48	55.00	1.82	59,423.65	6.22	0.8869	2,895,793
1964	2,514,563.86	55.00	1.82	73,224.10	6.59	0.8802	3,541,230
1965	3,337,576.32	55.00	1.82	97,190.22	6.97	0.8733	4,663,368
1966	3,665,548.72	55.00	1.82	106,740.78	7.38	0.8658	5,077,929
1967	3,870,532.76	55.00	1.82	112,709.91	7.82	0.8578	5,312,353
1968	4,409,410.86	55.00	1.82	128,402.04	8.29	0.8493	5,991,649
1969	5,152,655.15	55.00	1.82	150,045.32	8.78	0.8404	6,928,136
1970	5,128,713.01	55.00	1.82	149,348.12	9.31	0.8307	6,816,921
1971	6,611,399.53	55.00	1.82	192,523.95	9.86	0.8207	8,681,878
1972	7,614,563.45	55.00	1.82	221,736.09	10.44	0.8102	9,870,667
1973	9,066,157.72	55.00	1.82	264,006.51	11.05	0.7991	11,591,482
1974	11,142,065.76	55.00	1.82	324,456.95	11.68	0.7876	14,041,499
1975	9,179,246.91	55.00	1.82	267,299.67	12.34	0.7756	11,391,666
1976	8,351,597.27	55.00	1.82	243,198.51	13.00	0.7636	10,204,182
1977	7,345,510.31	55.00	1.82	213,901.26	13.68	0.7513	8,829,538

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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 55-R4							
NET SALVAGE PERCENT.. -60							
1978	8,285,141.68	55.00	1.82	241,263.33	14.38	0.7386	9,790,386
1979	9,786,427.76	55.00	1.82	284,980.78	15.08	0.7258	11,365,096
1980	13,632,387.96	55.00	1.82	396,975.14	15.80	0.7127	15,545,939
1981	17,231,794.29	55.00	1.82	501,789.85	16.53	0.6995	19,284,446
1982	17,198,122.82	55.00	1.82	500,809.34	17.28	0.6858	18,871,707
1983	18,679,107.90	55.00	1.82	543,935.62	18.04	0.6720	20,083,777
1984	16,740,547.89	55.00	1.82	487,484.75	18.81	0.6580	17,624,449
1985	19,457,370.89	55.00	1.82	566,598.64	19.60	0.6436	20,037,668
1986	19,137,564.30	55.00	1.82	557,285.87	20.40	0.6291	19,262,801
1987	18,663,492.76	55.00	1.82	543,480.91	21.21	0.6144	18,345,765
1988	21,431,145.02	55.00	1.82	624,074.94	22.04	0.5993	20,548,868
1989	23,145,997.95	55.00	1.82	674,011.46	22.88	0.5840	21,627,620
1990	24,714,263.22	55.00	1.82	719,679.34	23.73	0.5686	22,482,071
1991	23,685,327.58	55.00	1.82	689,716.74	24.60	0.5527	20,946,546
1992	25,895,134.03	55.00	1.82	754,066.30	25.47	0.5369	22,245,370
1993	28,860,380.18	55.00	1.82	840,414.27	26.36	0.5207	24,045,545
1994	35,442,494.69	55.00	1.82	1,032,085.45	27.25	0.5046	28,612,017
1995	30,118,246.66	55.00	1.82	877,043.34	28.16	0.4880	23,516,327
1996	26,339,075.39	55.00	1.82	766,993.88	29.08	0.4713	19,860,506
1997	953,688.94	55.00	1.82	27,771.42	30.00	0.4546	693,599
1998	7,881,162.55	55.00	1.82	229,499.45	30.93	0.4376	5,518,579
1999	32,148,355.08	55.00	1.82	936,160.10	31.87	0.4206	21,631,985
2000	24,385,038.63	55.00	1.82	710,092.32	32.82	0.4033	15,734,007
2001	25,688,268.56	55.00	1.82	748,042.38	33.77	0.3860	15,865,075
2002	28,052,513.85	55.00	1.82	816,889.20	34.73	0.3686	16,542,006
2003	26,477,458.57	55.00	1.82	771,023.59	35.70	0.3509	14,865,928
2004	23,910,034.15	55.00	1.82	696,260.19	36.67	0.3333	12,749,595
2005	38,159,557.98	55.00	1.82	1,111,206.33	37.64	0.3156	19,271,493
2006	42,728,087.56	55.00	1.82	1,244,241.91	38.62	0.2978	20,360,446
2007	37,625,178.61	55.00	1.82	1,095,645.20	39.60	0.2800	16,856,080
2008	42,759,694.52	55.00	1.82	1,245,162.30	40.58	0.2622	17,937,179
2009	50,152,176.11	55.00	1.82	1,460,431.37	41.56	0.2444	19,608,297
2010	52,270,492.78	55.00	1.82	1,522,116.75	42.55	0.2264	18,931,118
2011	44,473,590.29	55.00	1.82	1,295,070.95	43.54	0.2084	14,826,428
2012	48,887,605.62	55.00	1.82	1,423,607.08	44.53	0.1904	14,889,991
2013	48,175,932.64	55.00	1.82	1,402,883.16	45.53	0.1722	13,271,891
2014	49,387,216.72	55.00	1.82	1,438,155.75	46.52	0.1542	12,183,234
2015	56,956,988.03	55.00	1.82	1,658,587.49	47.52	0.1360	12,393,841
2016	44,553,871.25	55.00	1.82	1,297,408.73	48.51	0.1180	8,411,771
2017	42,208,337.86	55.00	1.82	1,229,106.80	49.51	0.0998	6,741,178

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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 55-R4							
NET SALVAGE PERCENT.. -60							
2018	45,422,994.80	55.00	1.82	1,322,717.61	50.51	0.0816	5,933,333
2019	61,465,271.65	55.00	1.82	1,789,868.71	51.50	0.0636	6,258,640
2020	68,043,305.18	55.00	1.82	1,981,421.05	52.50	0.0455	4,948,109
2021	81,204,422.58	55.00	1.82	2,364,672.79	53.50	0.0273	3,543,111
2022	70,785,516.80	55.00	1.82	2,061,274.25	54.50	0.0091	1,029,505
	1,597,928,480.52			46,530,467.26			833,272,241
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.91							

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ACCOUNT 365.03 OVERHEAD CONDUCTORS AND DEVICES - TELECOM

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 55-R4							
NET SALVAGE PERCENT.. -60							
1919	1,622.53	55.00				1.0000	2,596
2017	1,426,647.15	55.00	1.82	41,543.97	49.51	0.0998	227,853
2018	3,269,920.36	55.00	1.82	95,220.08	50.51	0.0816	427,130
2019	2,227,106.08	55.00	1.82	64,853.33	51.50	0.0636	226,773
2020	2,473,616.66	55.00	1.82	72,031.72	52.50	0.0455	179,881
2021	2,723,108.53	55.00	1.82	79,296.92	53.50	0.0273	118,815
2022	1,381,126.59	55.00	1.82	40,218.41	54.50	0.0091	20,087
	13,503,147.90			393,164.43			1,203,135
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.91							

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ACCOUNT 366.10 UNDERGROUND CONDUIT - MANHOLES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 70-R2							
NET SALVAGE PERCENT.. -20							
1900	10,536.90	70.00	1.43	180.81	1.95	0.9721	12,292
1902	0.01	70.00				0.9646	
1903	1,621.94	70.00	1.43	27.83	2.75	0.9607	1,870
1904	1,330.61	70.00	1.43	22.83	3.02	0.9569	1,528
1905	167.31	70.00	1.43	2.87	3.30	0.9529	191
1906	517.02	70.00	1.43	8.87	3.58	0.9489	589
1908	7,840.65	70.00	1.43	134.55	4.14	0.9409	8,852
1909	555.11	70.00	1.43	9.53	4.43	0.9367	624
1910	62.23	70.00	1.43	1.07	4.72	0.9326	70
1911	456.55	70.00	1.43	7.83	5.00	0.9286	509
1912	22,824.35	70.00	1.43	391.67	5.29	0.9244	25,319
1913	16,069.26	70.00	1.43	275.75	5.58	0.9203	17,746
1914	16,217.54	70.00	1.43	278.29	5.87	0.9161	17,829
1915	9,917.31	70.00	1.43	170.18	6.16	0.9120	10,854
1916	16,297.31	70.00	1.43	279.66	6.45	0.9079	17,755
1917	65,498.18	70.00	1.43	1,123.95	6.74	0.9037	71,030
1918	46,892.48	70.00	1.43	804.67	7.03	0.8996	50,620
1919	10,716.58	70.00	1.43	183.90	7.32	0.8954	11,515
1920	29,109.57	70.00	1.43	499.52	7.62	0.8911	31,129
1921	18,818.52	70.00	1.43	322.93	7.91	0.8870	20,030
1922	43,361.44	70.00	1.43	744.08	8.20	0.8829	45,938
1923	41,774.67	70.00	1.43	716.85	8.50	0.8786	44,042
1924	143,844.16	70.00	1.43	2,468.37	8.79	0.8744	150,938
1925	65,502.15	70.00	1.43	1,124.02	9.09	0.8701	68,395
1926	128,600.18	70.00	1.43	2,206.78	9.40	0.8657	133,597
1927	87,040.21	70.00	1.43	1,493.61	9.70	0.8614	89,975
1928	72,185.47	70.00	1.43	1,238.70	10.01	0.8570	74,236
1929	23,546.81	70.00	1.43	404.06	10.32	0.8526	24,090
1930	188,123.67	70.00	1.43	3,228.20	10.63	0.8481	191,466
1931	689,106.62	70.00	1.43	11,825.07	10.95	0.8436	697,572
1932	170,760.13	70.00	1.43	2,930.24	11.27	0.8390	171,921
1933	52,858.39	70.00	1.43	907.05	11.60	0.8343	52,919
1934	50,757.55	70.00	1.43	871.00	11.93	0.8296	50,528
1935	62,922.05	70.00	1.43	1,079.74	12.27	0.8247	62,271
1936	127,288.30	70.00	1.43	2,184.27	12.62	0.8197	125,207
1937	153,099.66	70.00	1.43	2,627.19	12.97	0.8147	149,678
1938	193,076.78	70.00	1.43	3,313.20	13.33	0.8096	187,571
1939	175,320.09	70.00	1.43	3,008.49	13.69	0.8044	169,239
1940	193,385.44	70.00	1.43	3,318.49	14.06	0.7991	185,450
1941	103,402.32	70.00	1.43	1,774.38	14.44	0.7937	98,486

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RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 70-R2							
NET SALVAGE PERCENT.. -20							
1942	116,323.63	70.00	1.43	1,996.11	14.83	0.7881	110,015
1943	60,574.16	70.00	1.43	1,039.45	15.22	0.7826	56,884
1944	39,539.75	70.00	1.43	678.50	15.62	0.7769	36,860
1945	52,521.35	70.00	1.43	901.27	16.03	0.7710	48,593
1946	12,020.34	70.00	1.43	206.27	16.45	0.7650	11,035
1947	59,507.27	70.00	1.43	1,021.14	16.88	0.7589	54,189
1948	146,976.72	70.00	1.43	2,522.12	17.31	0.7527	132,757
1949	68,560.18	70.00	1.43	1,176.49	17.75	0.7464	61,410
1950	155,504.75	70.00	1.43	2,668.46	18.20	0.7400	138,088
1951	212,511.75	70.00	1.43	3,646.70	18.66	0.7334	187,035
1952	106,127.33	70.00	1.43	1,821.14	19.13	0.7267	92,549
1953	114,950.64	70.00	1.43	1,972.55	19.60	0.7200	99,317
1954	410,406.09	70.00	1.43	7,042.57	20.09	0.7130	351,143
1955	331,289.22	70.00	1.43	5,684.92	20.58	0.7060	280,668
1956	289,177.79	70.00	1.43	4,962.29	21.08	0.6989	242,514
1957	323,065.27	70.00	1.43	5,543.80	21.59	0.6916	268,107
1958	534,370.19	70.00	1.43	9,169.79	22.11	0.6841	438,701
1959	498,582.88	70.00	1.43	8,555.68	22.64	0.6766	404,791
1960	373,512.34	70.00	1.43	6,409.47	23.17	0.6690	299,856
1961	219,285.66	70.00	1.43	3,762.94	23.71	0.6613	174,014
1962	544,994.97	70.00	1.43	9,352.11	24.27	0.6533	427,248
1963	303,884.75	70.00	1.43	5,214.66	24.83	0.6453	235,313
1964	364,683.64	70.00	1.43	6,257.97	25.40	0.6371	278,825
1965	520,704.51	70.00	1.43	8,935.29	25.97	0.6290	393,028
1966	439,944.06	70.00	1.43	7,549.44	26.56	0.6206	327,619
1967	358,508.52	70.00	1.43	6,152.01	27.15	0.6121	263,349
1968	532,530.59	70.00	1.43	9,138.22	27.75	0.6036	385,703
1969	787,322.72	70.00	1.43	13,510.46	28.36	0.5949	562,016
1970	339,937.69	70.00	1.43	5,833.33	28.97	0.5861	239,101
1971	606,076.24	70.00	1.43	10,400.27	29.60	0.5771	419,749
1972	751,277.46	70.00	1.43	12,891.92	30.23	0.5681	512,197
1973	380,366.53	70.00	1.43	6,527.09	30.87	0.5590	255,150
1974	891,964.33	70.00	1.43	15,306.11	31.51	0.5499	588,547
1975	941,124.85	70.00	1.43	16,149.70	32.17	0.5404	610,335
1976	335,023.57	70.00	1.43	5,749.00	32.83	0.5310	213,477
1977	484,234.60	70.00	1.43	8,309.47	33.50	0.5214	302,993
1978	274,541.34	70.00	1.43	4,711.13	34.17	0.5119	168,632
1979	438,190.14	70.00	1.43	7,519.34	34.85	0.5021	264,039
1980	889,646.14	70.00	1.43	15,266.33	35.54	0.4923	525,557
1981	959,902.08	70.00	1.43	16,471.92	36.24	0.4823	555,541

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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 70-R2							
NET SALVAGE PERCENT.. -20							
1982	991,743.75	70.00	1.43	17,018.32	36.94	0.4723	562,069
1983	820,640.57	70.00	1.43	14,082.19	37.65	0.4621	455,101
1984	775,536.65	70.00	1.43	13,308.21	38.36	0.4520	420,651
1985	1,170,102.89	70.00	1.43	20,078.97	39.09	0.4416	620,019
1986	1,997,858.44	70.00	1.43	34,283.25	39.81	0.4313	1,033,988
1987	663,694.12	70.00	1.43	11,388.99	40.55	0.4207	335,067
1988	964,185.68	70.00	1.43	16,545.43	41.29	0.4101	474,541
1989	779,507.63	70.00	1.43	13,376.35	42.03	0.3996	373,761
1990	1,454,925.78	70.00	1.43	24,966.53	42.79	0.3887	678,653
1991	1,780,138.91	70.00	1.43	30,547.18	43.54	0.3780	807,471
1992	1,569,046.00	70.00	1.43	26,924.83	44.31	0.3670	691,008
1993	1,808,189.38	70.00	1.43	31,028.53	45.08	0.3560	772,459
1994	1,798,022.34	70.00	1.43	30,854.06	45.85	0.3450	744,381
1995	1,769,272.69	70.00	1.43	30,360.72	46.63	0.3339	708,827
1996	3,689,718.88	70.00	1.43	63,315.58	47.42	0.3226	1,428,231
1997	29,277.43	70.00	1.43	502.40	48.21	0.3113	10,937
1998	210,626.97	70.00	1.43	3,614.36	49.01	0.2999	75,790
1999	2,130,378.92	70.00	1.43	36,557.30	49.81	0.2884	737,358
2000	2,085,544.68	70.00	1.43	35,787.95	50.62	0.2769	692,885
2001	3,434,943.37	70.00	1.43	58,943.63	51.43	0.2653	1,093,507
2002	4,005,416.41	70.00	1.43	68,732.95	52.25	0.2536	1,218,784
2003	3,312,330.11	70.00	1.43	56,839.58	53.07	0.2419	961,344
2004	2,137,317.77	70.00	1.43	36,676.37	53.90	0.2300	589,900
2005	1,308,129.90	70.00	1.43	22,447.51	54.73	0.2181	342,427
2006	2,041,585.44	70.00	1.43	35,033.61	55.57	0.2061	505,023
2007	1,877,170.43	70.00	1.43	32,212.24	56.41	0.1941	437,321
2008	2,778,980.85	70.00	1.43	47,687.31	57.25	0.1821	607,396
2009	1,735,083.13	70.00	1.43	29,774.03	58.11	0.1699	353,665
2010	2,649,309.78	70.00	1.43	45,462.16	58.96	0.1577	501,387
2011	4,825,143.34	70.00	1.43	82,799.46	59.82	0.1454	842,065
2012	2,766,173.84	70.00	1.43	47,467.54	60.68	0.1331	441,946
2013	3,650,116.21	70.00	1.43	62,635.99	61.55	0.1207	528,727
2014	5,331,893.43	70.00	1.43	91,495.29	62.43	0.1081	691,909
2015	7,516,478.56	70.00	1.43	128,982.77	63.30	0.0957	863,283
2016	5,041,920.29	70.00	1.43	86,519.35	64.18	0.0831	503,022
2017	8,393,164.79	70.00	1.43	144,026.71	65.07	0.0704	709,357
2018	19,329,282.94	70.00	1.43	331,690.50	65.96	0.0577	1,338,592
2019	14,612,426.98	70.00	1.43	250,749.25	66.85	0.0450	789,071

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ACCOUNT 366.10 UNDERGROUND CONDUIT - MANHOLES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 70-R2							
NET SALVAGE PERCENT.. -20							
2020	9,374,101.75	70.00	1.43	160,859.59	67.74	0.0323	363,228
2021	12,628,590.11	70.00	1.43	216,706.61	68.64	0.0194	294,448
2022	11,593,480.13	70.00	1.43	198,944.12	69.55	0.0064	89,455
	175,142,522.83			3,005,445.65			39,779,870
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.72							

NATIONAL GRID
NIAGARA MOHAWK POWER CORPOARTION
ELECTRIC PLANT

ACCOUNT 366.20 UNDERGROUND CONDUIT - CONDUIT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 70-R2							
NET SALVAGE PERCENT.. -20							
1900	6,353.23	70.00	1.43	109.02	1.95	0.9721	7,411
1901	1,578.82	70.00	1.43	27.09	2.20	0.9686	1,835
1902	3,384.72	70.00	1.43	58.08	2.48	0.9646	3,918
1903	21,626.09	70.00	1.43	371.10	2.75	0.9607	24,932
1904	5,124.54	70.00	1.43	87.94	3.02	0.9569	5,884
1905	8,525.79	70.00	1.43	146.30	3.30	0.9529	9,749
1906	5,198.60	70.00	1.43	89.21	3.58	0.9489	5,919
1907	1,754.97	70.00	1.43	30.12	3.87	0.9447	1,990
1908	36,990.14	70.00	1.43	634.75	4.14	0.9409	41,763
1909	1,824.52	70.00	1.43	31.31	4.43	0.9367	2,051
1910	227.34	70.00	1.43	3.90	4.72	0.9326	254
1911	2,647.93	70.00	1.43	45.44	5.00	0.9286	2,951
1912	37,721.67	70.00	1.43	647.30	5.29	0.9244	41,845
1913	64,318.19	70.00	1.43	1,103.70	5.58	0.9203	71,030
1914	42,868.72	70.00	1.43	735.63	5.87	0.9161	47,128
1915	8,887.25	70.00	1.43	152.51	6.16	0.9120	9,726
1916	34,559.69	70.00	1.43	593.04	6.45	0.9079	37,650
1917	118,594.31	70.00	1.43	2,035.08	6.74	0.9037	128,610
1918	149,049.85	70.00	1.43	2,557.70	7.03	0.8996	160,897
1919	32,398.87	70.00	1.43	555.96	7.32	0.8954	34,813
1920	59,204.42	70.00	1.43	1,015.95	7.62	0.8911	63,311
1921	32,554.69	70.00	1.43	558.64	7.91	0.8870	34,651
1922	57,731.49	70.00	1.43	990.67	8.20	0.8829	61,163
1923	92,442.67	70.00	1.43	1,586.32	8.50	0.8786	97,461
1924	208,891.36	70.00	1.43	3,584.58	8.79	0.8744	219,193
1925	163,735.30	70.00	1.43	2,809.70	9.09	0.8701	170,967
1926	226,989.42	70.00	1.43	3,895.14	9.40	0.8657	235,808
1927	127,441.57	70.00	1.43	2,186.90	9.70	0.8614	131,738
1928	183,955.99	70.00	1.43	3,156.68	10.01	0.8570	189,180
1929	50,180.94	70.00	1.43	861.10	10.32	0.8526	51,339
1930	657,089.49	70.00	1.43	11,275.66	10.63	0.8481	668,765
1931	1,520,730.29	70.00	1.43	26,095.73	10.95	0.8436	1,539,411
1932	313,285.09	70.00	1.43	5,375.97	11.27	0.8390	315,415
1933	65,903.08	70.00	1.43	1,130.90	11.60	0.8343	65,979
1934	132,817.26	70.00	1.43	2,279.14	11.93	0.8296	132,217
1935	104,154.10	70.00	1.43	1,787.28	12.27	0.8247	103,076
1936	200,678.06	70.00	1.43	3,443.64	12.62	0.8197	197,397
1937	145,832.76	70.00	1.43	2,502.49	12.97	0.8147	142,574
1938	348,442.51	70.00	1.43	5,979.27	13.33	0.8096	338,506
1939	294,994.31	70.00	1.43	5,062.10	13.69	0.8044	284,763

NATIONAL GRID
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ACCOUNT 366.20 UNDERGROUND CONDUIT - CONDUIT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 70-R2							
NET SALVAGE PERCENT.. -20							
1940	256,586.50	70.00	1.43	4,403.02	14.06	0.7991	246,058
1941	92,938.01	70.00	1.43	1,594.82	14.44	0.7937	88,519
1942	51,846.44	70.00	1.43	889.68	14.83	0.7881	49,035
1943	73,605.11	70.00	1.43	1,263.06	15.22	0.7826	69,121
1944	11,519.40	70.00	1.43	197.67	15.62	0.7769	10,739
1945	44,307.61	70.00	1.43	760.32	16.03	0.7710	40,993
1946	5,055.71	70.00	1.43	86.76	16.45	0.7650	4,641
1947	66,280.02	70.00	1.43	1,137.37	16.88	0.7589	60,357
1948	83,418.65	70.00	1.43	1,431.46	17.31	0.7527	75,348
1949	74,263.16	70.00	1.43	1,274.36	17.75	0.7464	66,519
1950	128,480.73	70.00	1.43	2,204.73	18.20	0.7400	114,091
1951	149,471.33	70.00	1.43	2,564.93	18.66	0.7334	131,552
1952	167,599.82	70.00	1.43	2,876.01	19.13	0.7267	146,156
1953	124,661.82	70.00	1.43	2,139.20	19.60	0.7200	107,708
1954	315,167.79	70.00	1.43	5,408.28	20.09	0.7130	269,658
1955	430,077.51	70.00	1.43	7,380.13	20.58	0.7060	364,362
1956	380,191.23	70.00	1.43	6,524.08	21.08	0.6989	318,841
1957	431,974.66	70.00	1.43	7,412.69	21.59	0.6916	358,489
1958	721,355.49	70.00	1.43	12,378.46	22.11	0.6841	592,210
1959	591,735.42	70.00	1.43	10,154.18	22.64	0.6766	480,421
1960	242,433.15	70.00	1.43	4,160.15	23.17	0.6690	194,625
1961	144,291.99	70.00	1.43	2,476.05	23.71	0.6613	114,503
1962	456,582.24	70.00	1.43	7,834.95	24.27	0.6533	357,937
1963	305,342.90	70.00	1.43	5,239.68	24.83	0.6453	236,442
1964	305,611.93	70.00	1.43	5,244.30	25.40	0.6371	233,661
1965	542,160.50	70.00	1.43	9,303.47	25.97	0.6290	409,223
1966	483,849.26	70.00	1.43	8,302.85	26.56	0.6206	360,315
1967	421,556.87	70.00	1.43	7,233.92	27.15	0.6121	309,662
1968	537,161.28	70.00	1.43	9,217.69	27.75	0.6036	389,057
1969	1,000,284.50	70.00	1.43	17,164.88	28.36	0.5949	714,035
1970	387,874.74	70.00	1.43	6,655.93	28.97	0.5861	272,819
1971	1,066,754.68	70.00	1.43	18,305.51	29.60	0.5771	738,800
1972	1,250,570.89	70.00	1.43	21,459.80	30.23	0.5681	852,599
1973	496,806.01	70.00	1.43	8,525.19	30.87	0.5590	333,257
1974	1,797,550.50	70.00	1.43	30,845.97	31.51	0.5499	1,186,081
1975	1,257,407.46	70.00	1.43	21,577.11	32.17	0.5404	815,449
1976	688,607.93	70.00	1.43	11,816.51	32.83	0.5310	438,781
1977	690,335.60	70.00	1.43	11,846.16	33.50	0.5214	431,954
1978	338,006.32	70.00	1.43	5,800.19	34.17	0.5119	207,614
1979	442,937.04	70.00	1.43	7,600.80	34.85	0.5021	266,900

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ACCOUNT 366.20 UNDERGROUND CONDUIT - CONDUIT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 70-R2							
NET SALVAGE PERCENT.. -20							
1980	1,725,814.50	70.00	1.43	29,614.98	35.54	0.4923	1,019,521
1981	1,580,027.10	70.00	1.43	27,113.27	36.24	0.4823	914,438
1982	1,152,385.24	70.00	1.43	19,774.93	36.94	0.4723	653,112
1983	509,849.75	70.00	1.43	8,749.02	37.65	0.4621	282,746
1984	422,309.95	70.00	1.43	7,246.84	38.36	0.4520	229,061
1985	1,023,130.28	70.00	1.43	17,556.92	39.09	0.4416	542,140
1986	894,097.85	70.00	1.43	15,342.72	39.81	0.4313	462,739
1987	567,595.94	70.00	1.43	9,739.95	40.55	0.4207	286,552
1988	763,355.39	70.00	1.43	13,099.18	41.29	0.4101	375,699
1989	342,976.08	70.00	1.43	5,885.47	42.03	0.3996	164,452
1990	904,826.92	70.00	1.43	15,526.83	42.79	0.3887	422,058
1991	1,337,572.64	70.00	1.43	22,952.75	43.54	0.3780	606,723
1992	1,388,275.76	70.00	1.43	23,822.81	44.31	0.3670	611,397
1993	477,423.08	70.00	1.43	8,192.58	45.08	0.3560	203,955
1994	1,092,245.65	70.00	1.43	18,742.94	45.85	0.3450	452,190
1995	1,661,112.01	70.00	1.43	28,504.68	46.63	0.3339	665,495
1996	3,141,282.97	70.00	1.43	53,904.42	47.42	0.3226	1,215,940
1998	288,114.36	70.00	1.43	4,944.04	49.01	0.2999	103,673
1999	2,075,526.88	70.00	1.43	35,616.04	49.81	0.2884	718,373
2000	2,270,560.32	70.00	1.43	38,962.82	50.62	0.2769	754,353
2001	689,412.34	70.00	1.43	11,830.32	51.43	0.2653	219,473
2002	1,233,637.54	70.00	1.43	21,169.22	52.25	0.2536	375,376
2003	1,257,381.81	70.00	1.43	21,576.67	53.07	0.2419	364,932
2004	819,232.75	70.00	1.43	14,058.03	53.90	0.2300	226,108
2005	1,698,429.15	70.00	1.43	29,145.04	54.73	0.2181	444,594
2006	1,215,318.30	70.00	1.43	20,854.86	55.57	0.2061	300,631
2007	1,771,499.06	70.00	1.43	30,398.92	56.41	0.1941	412,703
2008	2,466,529.26	70.00	1.43	42,325.64	57.25	0.1821	539,104
2009	1,312,875.43	70.00	1.43	22,528.94	58.11	0.1699	267,606
2010	1,355,861.87	70.00	1.43	23,266.59	58.96	0.1577	256,600
2011	1,380,343.37	70.00	1.43	23,686.69	59.82	0.1454	240,892
2012	2,112,525.68	70.00	1.43	36,250.94	60.68	0.1331	337,514
2013	4,772,668.49	70.00	1.43	81,898.99	61.55	0.1207	691,331
2014	3,877,457.29	70.00	1.43	66,537.17	62.43	0.1081	503,170
2015	8,476,784.08	70.00	1.43	145,461.61	63.30	0.0957	973,576
2016	5,856,461.37	70.00	1.43	100,496.88	64.18	0.0831	584,287
2017	5,836,065.54	70.00	1.43	100,146.88	65.07	0.0704	493,241
2018	2,845,751.42	70.00	1.43	48,833.09	65.96	0.0577	197,074
2019	5,062,182.75	70.00	1.43	86,867.06	66.85	0.0450	273,358

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ACCOUNT 366.20 UNDERGROUND CONDUIT - CONDUIT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 70-R2							
NET SALVAGE PERCENT.. -20							
2020	8,244,022.49	70.00	1.43	141,467.43	67.74	0.0323	319,439
2021	10,369,814.78	70.00	1.43	177,946.02	68.64	0.0194	241,783
2022	9,077,249.29	70.00	1.43	155,765.60	69.55	0.0064	70,040
	127,977,338.97			2,196,091.14			37,159,251
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.72							

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ACCOUNT 367.10 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 70-R3							
NET SALVAGE PERCENT.. -40							
1900	21,193.39	70.00				1.0000	29,671
1901	21.59	70.00				1.0000	30
1912	746.88	70.00	1.43	14.95	1.86	0.9734	1,018
1913	11,476.82	70.00	1.43	229.77	2.09	0.9701	15,588
1914	2,626.55	70.00	1.43	52.58	2.34	0.9666	3,554
1915	1,390.96	70.00	1.43	27.85	2.58	0.9631	1,876
1916	1,621.73	70.00	1.43	32.47	2.83	0.9596	2,179
1917	15,466.08	70.00	1.43	309.63	3.08	0.9560	20,700
1918	3,375.23	70.00	1.43	67.57	3.34	0.9523	4,500
1919	5,624.81	70.00	1.43	112.61	3.59	0.9487	7,471
1920	6,826.43	70.00	1.43	136.67	3.85	0.9450	9,031
1921	1,282.05	70.00	1.43	25.67	4.11	0.9413	1,689
1922	8,945.79	70.00	1.43	179.09	4.36	0.9377	11,744
1923	7,335.40	70.00	1.43	146.85	4.62	0.9340	9,592
1924	308.56	70.00	1.43	6.18	4.87	0.9304	402
1925	6,743.40	70.00	1.43	135.00	5.13	0.9267	8,749
1926	16,316.53	70.00	1.43	326.66	5.39	0.9230	21,084
1927	48,657.88	70.00	1.43	974.13	5.65	0.9193	62,623
1928	6,173.15	70.00	1.43	123.59	5.91	0.9156	7,913
1929	4,234.57	70.00	1.43	84.78	6.16	0.9120	5,407
1930	14,443.79	70.00	1.43	289.16	6.43	0.9081	18,364
1931	6,724.29	70.00	1.43	134.62	6.69	0.9044	8,514
1932	33,784.49	70.00	1.43	676.37	6.95	0.9007	42,602
1933	5,535.00	70.00	1.43	110.81	7.22	0.8969	6,950
1934	9,578.71	70.00	1.43	191.77	7.49	0.8930	11,975
1935	50,808.24	70.00	1.43	1,017.18	7.77	0.8890	63,236
1936	36,906.82	70.00	1.43	738.87	8.05	0.8850	45,728
1937	97,423.26	70.00	1.43	1,950.41	8.34	0.8809	120,143
1938	124,422.38	70.00	1.43	2,490.94	8.64	0.8766	152,691
1939	257,816.96	70.00	1.43	5,161.50	8.94	0.8723	314,848
1940	126,503.72	70.00	1.43	2,532.60	9.26	0.8677	153,676
1941	146,580.80	70.00	1.43	2,934.55	9.58	0.8631	177,128
1942	76,860.00	70.00	1.43	1,538.74	9.91	0.8584	92,371
1943	23,387.05	70.00	1.43	468.21	10.25	0.8536	27,947
1944	8,406.53	70.00	1.43	168.30	10.61	0.8484	9,985
1945	14,056.49	70.00	1.43	281.41	10.97	0.8433	16,595
1946	31,594.14	70.00	1.43	632.51	11.35	0.8379	37,060
1947	30,408.02	70.00	1.43	608.77	11.74	0.8323	35,432
1948	120,531.10	70.00	1.43	2,413.03	12.15	0.8264	139,455
1949	125,308.59	70.00	1.43	2,508.68	12.56	0.8206	143,954

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ACCOUNT 367.10 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 70-R3							
NET SALVAGE PERCENT.. -40							
1950	182,035.80	70.00	1.43	3,644.36	12.99	0.8144	207,558
1951	264,472.31	70.00	1.43	5,294.74	13.43	0.8081	299,223
1952	261,798.38	70.00	1.43	5,241.20	13.89	0.8016	293,790
1953	265,364.02	70.00	1.43	5,312.59	14.36	0.7949	295,298
1954	483,295.99	70.00	1.43	9,675.59	14.84	0.7880	533,172
1955	354,519.84	70.00	1.43	7,097.49	15.34	0.7809	387,563
1956	534,893.67	70.00	1.43	10,708.57	15.85	0.7736	579,289
1957	653,299.97	70.00	1.43	13,079.07	16.37	0.7661	700,727
1958	870,685.56	70.00	1.43	17,431.12	16.91	0.7584	924,496
1959	495,552.82	70.00	1.43	9,920.97	17.46	0.7506	520,726
1960	527,826.72	70.00	1.43	10,567.09	18.03	0.7424	548,624
1961	364,353.59	70.00	1.43	7,294.36	18.60	0.7343	374,558
1962	657,746.39	70.00	1.43	13,168.08	19.19	0.7259	668,405
1963	520,879.14	70.00	1.43	10,428.00	19.79	0.7173	523,070
1964	518,237.47	70.00	1.43	10,375.11	20.41	0.7084	513,989
1965	708,129.79	70.00	1.43	14,176.76	21.03	0.6996	693,541
1966	756,478.36	70.00	1.43	15,144.70	21.67	0.6904	731,213
1967	599,118.39	70.00	1.43	11,994.35	22.32	0.6811	571,317
1968	674,766.36	70.00	1.43	13,508.82	22.98	0.6717	634,546
1969	1,212,403.90	70.00	1.43	24,272.33	23.65	0.6621	1,123,894
1970	1,048,496.42	70.00	1.43	20,990.90	24.33	0.6524	957,699
1971	1,890,053.09	70.00	1.43	37,838.86	25.02	0.6426	1,700,288
1972	2,304,801.10	70.00	1.43	46,142.12	25.72	0.6326	2,041,127
1973	2,371,428.43	70.00	1.43	47,476.00	26.43	0.6224	2,066,467
1974	4,755,317.01	70.00	1.43	95,201.45	27.14	0.6123	4,076,286
1975	5,803,323.16	70.00	1.43	116,182.53	27.87	0.6019	4,889,903
1976	3,284,410.24	70.00	1.43	65,753.89	28.61	0.5913	2,718,855
1977	4,028,230.96	70.00	1.43	80,645.18	29.35	0.5807	3,274,928
1978	4,114,581.64	70.00	1.43	82,373.92	30.11	0.5699	3,282,630
1979	4,837,344.13	70.00	1.43	96,843.63	30.87	0.5590	3,785,706
1980	6,285,895.93	70.00	1.43	125,843.64	31.64	0.5480	4,822,539
1981	6,587,599.73	70.00	1.43	131,883.75	32.42	0.5369	4,951,266
1982	5,896,455.03	70.00	1.43	118,047.03	33.20	0.5257	4,339,756
1983	5,315,305.37	70.00	1.43	106,412.41	33.99	0.5144	3,828,094
1984	5,633,488.80	70.00	1.43	112,782.45	34.79	0.5030	3,967,103
1985	7,357,520.24	70.00	1.43	147,297.56	35.60	0.4914	5,061,989
1986	9,081,919.62	70.00	1.43	181,820.03	36.42	0.4797	6,099,363
1987	9,855,850.38	70.00	1.43	197,314.12	37.24	0.4680	6,457,553
1988	10,783,361.32	70.00	1.43	215,882.89	38.07	0.4561	6,886,211
1989	10,672,601.50	70.00	1.43	213,665.48	38.91	0.4441	6,636,181

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ACCOUNT 367.10 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 70-R3							
NET SALVAGE PERCENT.. -40							
1990	11,342,370.49	70.00	1.43	227,074.26	39.75	0.4321	6,862,089
1991	11,265,925.71	70.00	1.43	225,543.83	40.60	0.4200	6,624,364
1992	9,348,149.53	70.00	1.43	187,149.95	41.46	0.4077	5,335,868
1993	9,317,722.04	70.00	1.43	186,540.80	42.32	0.3954	5,158,310
1994	9,780,559.66	70.00	1.43	195,806.80	43.19	0.3830	5,244,336
1995	26,721,003.52	70.00	1.43	534,954.49	44.07	0.3704	13,857,566
1996	17,586,848.93	70.00	1.43	352,088.72	44.95	0.3579	8,811,082
1997	32,829.29	70.00	1.43	657.24	45.84	0.3451	15,863
1998	5,062,958.81	70.00	1.43	101,360.44	46.73	0.3324	2,356,311
1999	13,626,787.97	70.00	1.43	272,808.30	47.63	0.3196	6,096,598
2000	16,893,545.53	70.00	1.43	338,208.78	48.54	0.3066	7,250,676
2001	14,685,600.61	70.00	1.43	294,005.72	49.45	0.2936	6,035,752
2002	16,858,178.91	70.00	1.43	337,500.74	50.36	0.2806	6,621,859
2003	18,735,482.22	70.00	1.43	375,084.35	51.29	0.2673	7,010,930
2004	18,685,652.28	70.00	1.43	374,086.76	52.21	0.2541	6,648,280
2005	21,218,975.09	70.00	1.43	424,803.88	53.14	0.2409	7,155,123
2006	20,232,410.39	70.00	1.43	405,052.86	54.08	0.2274	6,442,040
2007	20,907,605.76	70.00	1.43	418,570.27	55.02	0.2140	6,263,919
2008	20,915,331.69	70.00	1.43	418,724.94	55.96	0.2006	5,872,983
2009	18,124,927.60	70.00	1.43	362,861.05	56.91	0.1870	4,745,106
2010	21,197,321.67	70.00	1.43	424,370.38	57.86	0.1734	5,146,752
2011	30,126,791.87	70.00	1.43	603,138.37	58.81	0.1599	6,742,497
2012	20,752,082.71	70.00	1.43	415,456.70	59.77	0.1461	4,245,793
2013	21,670,885.64	70.00	1.43	433,851.13	60.73	0.1324	4,017,826
2014	32,707,225.77	70.00	1.43	654,798.66	61.70	0.1186	5,429,334
2015	29,323,138.12	70.00	1.43	587,049.23	62.67	0.1047	4,298,596
2016	38,291,879.69	70.00	1.43	766,603.43	63.64	0.0909	4,870,880
2017	32,790,851.89	70.00	1.43	656,472.85	64.61	0.0770	3,534,854
2018	29,614,913.31	70.00	1.43	592,890.56	65.59	0.0630	2,612,035
2019	40,713,196.88	70.00	1.43	815,078.20	66.56	0.0491	2,800,905
2020	46,618,703.54	70.00	1.43	933,306.44	67.54	0.0351	2,293,454
2021	37,546,994.40	70.00	1.43	751,690.83	68.52	0.0211	1,111,241
2022	43,229,332.59	70.00	1.43	865,451.24	69.51	0.0070	423,647
850,251,474.86			17,021,609.82			266,749,287	

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.00

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ACCOUNT 368.10 LINE TRANSFORMERS - TRANSFORMER STATION

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 35-R1.5							
NET SALVAGE PERCENT.. -15							
1971	44,214.48	35.00	2.86	1,454.21	5.25	0.8500	43,220
1972	56,330.29	35.00	2.86	1,852.70	5.54	0.8417	54,526
1973	45,050.33	35.00	2.86	1,481.71	5.84	0.8331	43,163
1974	55,306.20	35.00	2.86	1,819.02	6.14	0.8246	52,444
1975	95,882.10	35.00	2.86	3,153.56	6.45	0.8157	89,944
1976	87,657.51	35.00	2.86	2,883.06	6.77	0.8066	81,307
1977	55,086.20	35.00	2.86	1,811.79	7.10	0.7971	50,498
1978	26,745.12	35.00	2.86	879.65	7.43	0.7877	24,228
1979	18,894.40	35.00	2.86	621.44	7.78	0.7777	16,899
1980	68,521.82	35.00	2.86	2,253.68	8.14	0.7674	60,474
1981	33,562.58	35.00	2.86	1,103.87	8.51	0.7569	29,213
1982	98,824.30	35.00	2.86	3,250.33	8.89	0.7460	84,781
1983	129,297.45	35.00	2.86	4,252.59	9.29	0.7346	109,225
1984	106,963.66	35.00	2.86	3,518.03	9.70	0.7229	88,918
1985	200,990.46	35.00	2.86	6,610.58	10.12	0.7109	164,307
1986	462,599.80	35.00	2.86	15,214.91	10.56	0.6983	371,483
1987	268,213.46	35.00	2.86	8,821.54	11.02	0.6851	211,328
1988	375,486.96	35.00	2.86	12,349.77	11.49	0.6717	290,051
1989	583,671.69	35.00	2.86	19,196.96	11.97	0.6580	441,664
1990	199,369.37	35.00	2.86	6,557.26	12.47	0.6437	147,586
1991	123,124.43	35.00	2.86	4,049.56	12.99	0.6289	89,042
1992	1,890,457.29	35.00	2.86	62,177.14	13.52	0.6137	1,334,221
1993	1,645,518.93	35.00	2.86	54,121.12	14.06	0.5983	1,132,172
1994	665,834.75	35.00	2.86	21,899.30	14.62	0.5823	445,865
1995	758,069.80	35.00	2.86	24,932.92	15.19	0.5660	493,428
1996	310,105.15	35.00	2.86	10,199.36	15.78	0.5491	195,835
1997	510,610.76	35.00	2.86	16,793.99	16.37	0.5323	312,562
1998	437,247.23	35.00	2.86	14,381.06	16.99	0.5146	258,743
1999	297,681.69	35.00	2.86	9,790.75	17.61	0.4969	170,092
2000	679,764.29	35.00	2.86	22,357.45	18.25	0.4786	374,112
2001	621,117.35	35.00	2.86	20,428.55	18.90	0.4600	328,571
2002	1,211,590.80	35.00	2.86	39,849.22	19.56	0.4411	614,653
2003	819,221.39	35.00	2.86	26,944.19	20.23	0.4220	397,568
2004	1,794,430.51	35.00	2.86	59,018.82	20.91	0.4026	830,741
2005	3,780,324.56	35.00	2.86	124,334.87	21.61	0.3826	1,663,175
2006	2,709,497.69	35.00	2.86	89,115.38	22.31	0.3626	1,129,740
2007	3,674,319.94	35.00	2.86	120,848.38	23.02	0.3423	1,446,335
2008	2,751,281.82	35.00	2.86	90,489.66	23.74	0.3217	1,017,882
2009	2,637,417.13	35.00	2.86	86,744.65	24.47	0.3009	912,517
2010	3,515,479.57	35.00	2.86	115,624.12	25.21	0.2797	1,130,812

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ACCOUNT 368.10 LINE TRANSFORMERS - TRANSFORMER STATION

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 35-R1.5							
NET SALVAGE PERCENT.. -15							
2011	4,144,521.36	35.00	2.86	136,313.31	25.95	0.2586	1,232,396
2012	2,561,001.17	35.00	2.86	84,231.33	26.70	0.2371	698,413
2013	1,449,475.95	35.00	2.86	47,673.26	27.46	0.2154	359,100
2014	7,337,363.64	35.00	2.86	241,325.89	28.22	0.1937	1,634,519
2015	6,209,623.80	35.00	2.86	204,234.53	29.00	0.1714	1,224,193
2016	7,624,925.38	35.00	2.86	250,783.80	29.78	0.1491	1,307,759
2017	4,002,625.20	35.00	2.86	131,646.34	30.56	0.1269	583,939
2018	5,747,161.20	35.00	2.86	189,024.13	31.35	0.1043	689,277
2019	5,677,643.34	35.00	2.86	186,737.69	32.15	0.0814	531,680
2020	8,280,637.28	35.00	2.86	272,350.16	32.96	0.0583	555,080
2021	6,184,012.05	35.00	2.86	203,392.16	33.77	0.0351	249,902
2022	15,246,686.36	35.00	2.86	501,463.51	34.59	0.0117	205,320
	108,311,439.99			3,562,363.26			26,004,903
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.29							

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ACCOUNT 368.20 LINE TRANSFORMERS - BARE COST

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 35-R1.5							
NET SALVAGE PERCENT.. -15							
1971	2,147,571.67	35.00	2.86	70,633.63	5.25	0.8500	2,099,251
1972	3,391,397.83	35.00	2.86	111,543.07	5.54	0.8417	3,282,759
1973	4,485,325.58	35.00	2.86	147,522.36	5.84	0.8331	4,297,440
1974	4,483,546.04	35.00	2.86	147,463.83	6.14	0.8246	4,251,547
1975	1,041,718.50	35.00	2.86	34,262.12	6.45	0.8157	977,201
1976	2,657,506.54	35.00	2.86	87,405.39	6.77	0.8066	2,464,985
1977	5,085,845.13	35.00	2.86	167,273.45	7.10	0.7971	4,662,250
1978	5,629,400.72	35.00	2.86	185,150.99	7.43	0.7877	5,099,486
1979	6,661,487.65	35.00	2.86	219,096.33	7.78	0.7777	5,957,811
1980	4,598,499.05	35.00	2.86	151,244.63	8.14	0.7674	4,058,380
1981	7,129,991.57	35.00	2.86	234,505.42	8.51	0.7569	6,205,866
1982	6,127,084.91	35.00	2.86	201,519.82	8.89	0.7460	5,256,426
1983	7,511,854.07	35.00	2.86	247,064.88	9.29	0.7346	6,345,680
1984	8,055,123.59	35.00	2.86	264,933.01	9.70	0.7229	6,696,136
1985	11,379,070.13	35.00	2.86	374,257.62	10.12	0.7109	9,302,265
1986	15,063,072.82	35.00	2.86	495,424.47	10.56	0.6983	12,096,152
1987	11,372,076.51	35.00	2.86	374,027.60	11.02	0.6851	8,960,184
1988	12,341,037.23	35.00	2.86	405,896.71	11.49	0.6717	9,533,038
1989	14,960,521.51	35.00	2.86	492,051.55	11.97	0.6580	11,320,627
1990	10,992,628.24	35.00	2.86	361,547.54	12.47	0.6437	8,137,474
1991	19,374,681.65	35.00	2.86	637,233.28	12.99	0.6289	14,011,557
1992	14,296,666.17	35.00	2.86	470,217.35	13.52	0.6137	10,090,108
1993	13,108,521.89	35.00	2.86	431,139.28	14.06	0.5983	9,019,102
1994	10,058,163.47	35.00	2.86	330,813.00	14.62	0.5823	6,735,283
1995	7,533,303.57	35.00	2.86	247,770.35	15.19	0.5660	4,903,427
1996	4,829,141.47	35.00	2.86	158,830.46	15.78	0.5491	3,049,656
1997	8,089,789.72	35.00	2.86	266,073.18	16.37	0.5323	4,952,031
1998	5,677,007.87	35.00	2.86	186,716.79	16.99	0.5146	3,359,401
1999	3,270,589.98	35.00	2.86	107,569.70	17.61	0.4969	1,868,779
2000	9,602,672.86	35.00	2.86	315,831.91	18.25	0.4786	5,284,884
2001	14,279,734.18	35.00	2.86	469,660.46	18.90	0.4600	7,553,979
2002	14,981,304.57	35.00	2.86	492,735.11	19.56	0.4411	7,600,181
2003	13,620,885.39	35.00	2.86	447,990.92	20.23	0.4220	6,610,216
2004	8,006,626.61	35.00	2.86	263,337.95	20.91	0.4026	3,706,712
2005	28,568,498.46	35.00	2.86	939,617.91	21.61	0.3826	12,568,868
2006	14,349,495.74	35.00	2.86	471,954.91	22.31	0.3626	5,983,101
2007	23,190,896.50	35.00	2.86	762,748.59	23.02	0.3423	9,128,714
2008	23,489,233.28	35.00	2.86	772,560.88	23.74	0.3217	8,690,229
2009	19,373,525.98	35.00	2.86	637,195.27	24.47	0.3009	6,703,027
2010	27,814,366.24	35.00	2.86	914,814.51	25.21	0.2797	8,946,950

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ACCOUNT 368.20 LINE TRANSFORMERS - BARE COST

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 35-R1.5							
NET SALVAGE PERCENT.. -15							
2011	21,436,229.69	35.00	2.86	705,037.59	25.95	0.2586	6,374,181
2012	20,684,548.46	35.00	2.86	680,314.80	26.70	0.2371	5,640,904
2013	17,130,414.54	35.00	2.86	563,419.33	27.46	0.2154	4,243,966
2014	29,200,156.15	35.00	2.86	960,393.14	28.22	0.1937	6,504,817
2015	14,552,617.50	35.00	2.86	478,635.59	29.00	0.1714	2,868,969
2016	14,368,596.39	35.00	2.86	472,583.14	29.78	0.1491	2,464,372
2017	10,227,830.75	35.00	2.86	336,393.35	30.56	0.1269	1,492,128
2018	27,131,679.68	35.00	2.86	892,360.94	31.35	0.1043	3,253,997
2019	25,811,592.34	35.00	2.86	848,943.27	32.15	0.0814	2,417,114
2020	17,889,441.09	35.00	2.86	588,383.72	32.96	0.0583	1,199,192
2021	26,670,141.75	35.00	2.86	877,180.96	33.77	0.0351	1,077,767
2022	47,474,004.53	35.00	2.86	1,561,420.01	34.59	0.0117	639,309
	701,207,117.76			23,062,702.07			299,947,879
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.29							

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NIAGARA MOHAWK POWER CORPOARTION
ELECTRIC PLANT

ACCOUNT 368.30 LINE TRANSFORMERS - INSTALL COST

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 35-R1.5							
NET SALVAGE PERCENT.. -15							
1922	15,305.69	35.00				1.0000	17,602
1945	5.06	35.00				1.0000	6
1948	6.39	35.00				1.0000	7
1961	117.24	35.00	2.86	3.86	2.73	0.9220	124
1962	97.24	35.00	2.86	3.20	2.96	0.9154	102
1964	1.44	35.00	2.86	0.05	3.41	0.9026	1
1970	94.36	35.00	2.86	3.10	4.97	0.8580	93
1971	715,280.91	35.00	2.86	23,525.59	5.25	0.8500	699,187
1972	869,126.05	35.00	2.86	28,585.56	5.54	0.8417	841,285
1973	1,049,265.30	35.00	2.86	34,510.34	5.84	0.8331	1,005,313
1974	982,332.04	35.00	2.86	32,308.90	6.14	0.8246	931,502
1975	433,941.00	35.00	2.86	14,272.32	6.45	0.8157	407,066
1976	743,076.31	35.00	2.86	24,439.78	6.77	0.8066	689,245
1977	1,361,068.68	35.00	2.86	44,765.55	7.10	0.7971	1,247,707
1978	1,466,848.50	35.00	2.86	48,244.65	7.43	0.7877	1,328,769
1979	1,412,773.28	35.00	2.86	46,466.11	7.78	0.7777	1,263,537
1980	1,773,400.41	35.00	2.86	58,327.14	8.14	0.7674	1,565,105
1981	1,615,479.94	35.00	2.86	53,133.14	8.51	0.7569	1,406,096
1982	1,786,411.99	35.00	2.86	58,755.09	8.89	0.7460	1,532,563
1983	2,325,527.91	35.00	2.86	76,486.61	9.29	0.7346	1,964,502
1984	3,193,858.38	35.00	2.86	105,046.00	9.70	0.7229	2,655,019
1985	3,995,909.70	35.00	2.86	131,425.47	10.12	0.7109	3,266,612
1986	5,171,421.90	35.00	2.86	170,088.07	10.56	0.6983	4,152,825
1987	5,620,454.50	35.00	2.86	184,856.75	11.02	0.6851	4,428,418
1988	5,369,435.54	35.00	2.86	176,600.73	11.49	0.6717	4,147,709
1989	6,624,658.93	35.00	2.86	217,885.03	11.97	0.6580	5,012,879
1990	5,685,709.30	35.00	2.86	187,002.98	12.47	0.6437	4,208,940
1991	6,630,084.16	35.00	2.86	218,063.47	12.99	0.6289	4,794,804
1992	4,099,111.26	35.00	2.86	134,819.77	13.52	0.6137	2,893,015
1993	9,994,438.29	35.00	2.86	328,717.08	14.06	0.5983	6,876,508
1994	9,474,292.72	35.00	2.86	311,609.49	14.62	0.5823	6,344,304
1995	8,702,630.06	35.00	2.86	286,229.50	15.19	0.5660	5,664,542
1996	5,295,525.48	35.00	2.86	174,169.83	15.78	0.5491	3,344,183
1997	4,775,275.53	35.00	2.86	157,058.81	16.37	0.5323	2,923,106
1998	3,387,598.13	35.00	2.86	111,418.10	16.99	0.5146	2,004,630
1999	5,291,490.82	35.00	2.86	174,037.13	17.61	0.4969	3,023,500
2000	6,083,894.67	35.00	2.86	200,099.30	18.25	0.4786	3,348,305
2001	5,397,368.52	35.00	2.86	177,519.45	18.90	0.4600	2,855,208
2002	5,788,831.40	35.00	2.86	190,394.66	19.56	0.4411	2,936,738
2003	7,065,422.49	35.00	2.86	232,381.75	20.23	0.4220	3,428,850

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ACCOUNT 368.30 LINE TRANSFORMERS - INSTALL COST

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 35-R1.5							
NET SALVAGE PERCENT.. -15							
2004	6,681,086.07	35.00	2.86	219,740.92	20.91	0.4026	3,093,046
2005	12,287,784.79	35.00	2.86	404,145.24	21.61	0.3826	5,406,079
2006	13,920,753.53	35.00	2.86	457,853.58	22.31	0.3626	5,804,335
2007	12,996,602.65	35.00	2.86	427,458.26	23.02	0.3423	5,115,898
2008	13,082,954.30	35.00	2.86	430,298.37	23.74	0.3217	4,840,255
2009	13,263,619.84	35.00	2.86	436,240.46	24.47	0.3009	4,589,067
2010	19,168,249.30	35.00	2.86	630,443.72	25.21	0.2797	6,165,784
2011	9,522,706.87	35.00	2.86	313,201.83	25.95	0.2586	2,831,629
2012	11,362,380.91	35.00	2.86	373,708.71	26.70	0.2371	3,098,646
2013	9,197,032.76	35.00	2.86	302,490.41	27.46	0.2154	2,278,514
2014	11,539,352.39	35.00	2.86	379,529.30	28.22	0.1937	2,570,581
2015	15,720,549.83	35.00	2.86	517,048.88	29.00	0.1714	3,099,220
2016	14,467,039.35	35.00	2.86	475,820.92	29.78	0.1491	2,481,256
2017	14,670,657.33	35.00	2.86	482,517.92	30.56	0.1269	2,140,288
2018	16,272,887.71	35.00	2.86	535,215.28	31.35	0.1043	1,951,664
2019	19,531,845.37	35.00	2.86	642,402.39	32.15	0.0814	1,829,050
2020	28,354,099.32	35.00	2.86	932,566.33	32.96	0.0583	1,900,675
2021	32,611,549.19	35.00	2.86	1,072,593.85	33.77	0.0351	1,317,865
2022	35,025,772.01	35.00	2.86	1,151,997.64	34.59	0.0117	471,675
443,874,495.04			14,598,528.37				154,195,434
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.29							

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ACCOUNT 369.10 OVERHEAD SERVICES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 55-R4							
NET SALVAGE PERCENT.. -60							
1900	50,722.04	55.00				1.0000	81,155
1953	4,351.21	55.00	1.82	126.71	3.27	0.9406	6,548
1954	3,975.86	55.00	1.82	115.78	3.54	0.9356	5,952
1955	4,353.60	55.00	1.82	126.78	3.81	0.9307	6,483
1956	4,795.26	55.00	1.82	139.64	4.08	0.9258	7,103
1957	25,680.73	55.00	1.82	747.82	4.36	0.9207	37,832
1958	152,834.31	55.00	1.82	4,450.54	4.64	0.9156	223,906
1959	333,807.00	55.00	1.82	9,720.46	4.93	0.9104	486,215
1960	466,004.27	55.00	1.82	13,570.04	5.23	0.9049	674,707
1961	566,312.20	55.00	1.82	16,491.01	5.55	0.8991	814,665
1962	634,468.38	55.00	1.82	18,475.72	5.88	0.8931	906,620
1963	649,779.15	55.00	1.82	18,921.57	6.22	0.8869	922,073
1964	734,031.46	55.00	1.82	21,375.00	6.59	0.8802	1,033,728
1965	851,279.48	55.00	1.82	24,789.26	6.97	0.8733	1,189,435
1966	978,660.61	55.00	1.82	28,498.60	7.38	0.8658	1,355,750
1967	1,141,945.53	55.00	1.82	33,253.45	7.82	0.8578	1,567,334
1968	1,334,696.59	55.00	1.82	38,866.36	8.29	0.8493	1,813,628
1969	1,573,929.92	55.00	1.82	45,832.84	8.78	0.8404	2,116,268
1970	1,738,649.42	55.00	1.82	50,629.47	9.31	0.8307	2,310,957
1971	2,027,468.54	55.00	1.82	59,039.88	9.86	0.8207	2,662,407
1972	2,227,719.97	55.00	1.82	64,871.21	10.44	0.8102	2,887,767
1973	2,915,193.63	55.00	1.82	84,890.44	11.05	0.7991	3,727,203
1974	3,073,520.42	55.00	1.82	89,500.91	11.68	0.7876	3,873,324
1975	2,795,128.17	55.00	1.82	81,394.13	12.34	0.7756	3,468,821
1976	3,028,127.06	55.00	1.82	88,179.06	13.00	0.7636	3,699,838
1977	3,410,047.78	55.00	1.82	99,300.59	13.68	0.7513	4,098,987
1978	3,856,236.60	55.00	1.82	112,293.61	14.38	0.7386	4,556,838
1979	4,238,939.51	55.00	1.82	123,437.92	15.08	0.7258	4,922,731
1980	4,522,408.84	55.00	1.82	131,692.55	15.80	0.7127	5,157,210
1981	5,660,903.11	55.00	1.82	164,845.50	16.53	0.6995	6,335,230
1982	6,062,993.30	55.00	1.82	176,554.36	17.28	0.6858	6,652,995
1983	6,690,958.90	55.00	1.82	194,840.72	18.04	0.6720	7,194,119
1984	6,826,823.76	55.00	1.82	198,797.11	18.81	0.6580	7,187,280
1985	7,527,032.99	55.00	1.82	219,187.20	19.60	0.6436	7,751,519
1986	8,434,888.49	55.00	1.82	245,623.95	20.40	0.6291	8,490,086
1987	8,796,610.66	55.00	1.82	256,157.30	21.21	0.6144	8,646,857
1988	9,506,378.76	55.00	1.82	276,825.75	22.04	0.5993	9,115,020
1989	10,170,071.51	55.00	1.82	296,152.48	22.88	0.5840	9,502,915
1990	9,323,731.39	55.00	1.82	271,507.06	23.73	0.5686	8,481,612
1991	10,276,510.05	55.00	1.82	299,251.97	24.60	0.5527	9,088,217

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ACCOUNT 369.10 OVERHEAD SERVICES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 55-R4							
NET SALVAGE PERCENT.. -60							
1992	9,568,048.24	55.00	1.82	278,621.56	25.47	0.5369	8,219,489
1993	9,167,656.17	55.00	1.82	266,962.15	26.36	0.5207	7,638,198
1994	8,173,388.19	55.00	1.82	238,009.06	27.25	0.5046	6,598,213
1995	8,511,892.16	55.00	1.82	247,866.30	28.16	0.4880	6,646,085
1996	14,189,616.82	55.00	1.82	413,201.64	29.08	0.4713	10,699,425
1997	6,107,548.33	55.00	1.82	177,851.81	30.00	0.4546	4,441,898
1998	6,447,074.76	55.00	1.82	187,738.82	30.93	0.4376	4,514,396
1999	8,470,523.30	55.00	1.82	246,661.64	31.87	0.4206	5,699,646
2000	6,558,584.50	55.00	1.82	190,985.98	32.82	0.4033	4,231,809
2001	5,921,644.71	55.00	1.82	172,438.29	33.77	0.3860	3,657,208
2002	7,240,428.62	55.00	1.82	210,841.28	34.73	0.3686	4,269,536
2003	7,857,055.53	55.00	1.82	228,797.46	35.70	0.3509	4,411,391
2004	2,839,242.21	55.00	1.82	82,678.73	36.67	0.3333	1,513,975
2005	13,434,353.56	55.00	1.82	391,208.38	37.64	0.3156	6,784,671
2006	6,460,342.45	55.00	1.82	188,125.17	38.62	0.2978	3,078,431
2007	6,381,767.85	55.00	1.82	185,837.08	39.60	0.2800	2,859,032
2008	7,018,867.94	55.00	1.82	204,389.43	40.58	0.2622	2,944,331
2009	8,060,401.43	55.00	1.82	234,718.89	41.56	0.2444	3,151,424
2010	7,136,502.23	55.00	1.82	207,814.94	42.55	0.2264	2,584,670
2011	5,100,307.72	55.00	1.82	148,520.96	43.54	0.2084	1,700,320
2012	5,410,139.60	55.00	1.82	157,543.27	44.53	0.1904	1,647,799
2013	5,997,809.68	55.00	1.82	174,656.22	45.53	0.1722	1,652,325
2014	5,817,998.70	55.00	1.82	169,420.12	46.52	0.1542	1,435,230
2015	6,198,017.79	55.00	1.82	180,486.28	47.52	0.1360	1,348,689
2016	5,906,645.74	55.00	1.82	172,001.52	48.51	0.1180	1,115,175
2017	5,570,359.03	55.00	1.82	162,208.85	49.51	0.0998	889,653
2018	6,089,500.50	55.00	1.82	177,326.25	50.51	0.0816	795,435
2019	6,464,471.37	55.00	1.82	188,245.41	51.50	0.0636	658,238
2020	7,194,693.49	55.00	1.82	209,509.47	52.50	0.0455	523,198
2021	5,928,729.01	55.00	1.82	172,644.59	53.50	0.0273	258,682
2022	4,984,562.42	55.00	1.82	145,150.46	54.50	0.0091	72,495
352,830,144.51			10,272,936.76			249,102,402	

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.91

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ACCOUNT 369.20 UNDERGROUND SERVICES - CONDUIT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 70-R4							
NET SALVAGE PERCENT.. -5							
1900	7,672.12	70.00				1.0000	8,056
1907	2.70	70.00				1.0000	3
1908	50.50	70.00				1.0000	53
1910	62.37	70.00				1.0000	65
1911	163.72	70.00				1.0000	172
1912	16,217.82	70.00				1.0000	17,029
1913	4,172.11	70.00				1.0000	4,381
1914	5,899.53	70.00				1.0000	6,195
1915	4,464.58	70.00				1.0000	4,688
1916	8,182.56	70.00	1.43	122.86	0.30	0.9957	8,555
1917	16,929.21	70.00	1.43	254.19	0.30	0.9957	17,699
1918	87.85	70.00	1.43	1.32	0.51	0.9927	92
1919	581.03	70.00	1.43	8.72	0.70	0.9900	604
1920	4,863.92	70.00	1.43	73.03	0.88	0.9874	5,043
1921	1,941.23	70.00	1.43	29.15	1.11	0.9841	2,006
1922	3,884.43	70.00	1.43	58.32	1.29	0.9816	4,003
1923	11,476.32	70.00	1.43	172.32	1.51	0.9784	11,790
1924	2,621.76	70.00	1.43	39.37	1.72	0.9754	2,685
1925	6,785.70	70.00	1.43	101.89	1.94	0.9723	6,928
1926	3,231.30	70.00	1.43	48.52	2.18	0.9689	3,287
1927	11,598.94	70.00	1.43	174.16	2.40	0.9657	11,761
1928	3,943.98	70.00	1.43	59.22	2.65	0.9621	3,984
1929	2,569.61	70.00	1.43	38.58	2.88	0.9589	2,587
1930	4,190.59	70.00	1.43	62.92	3.13	0.9553	4,203
1931	7,843.64	70.00	1.43	117.77	3.38	0.9517	7,838
1932	2,146.46	70.00	1.43	32.23	3.64	0.9480	2,137
1933	2,772.07	70.00	1.43	41.62	3.90	0.9443	2,749
1934	3,640.80	70.00	1.43	54.67	4.16	0.9406	3,596
1935	683.68	70.00	1.43	10.27	4.42	0.9369	673
1936	1,333.33	70.00	1.43	20.02	4.69	0.9330	1,306
1937	1,573.18	70.00	1.43	23.62	4.96	0.9291	1,535
1938	2,986.65	70.00	1.43	44.84	5.23	0.9253	2,902
1939	14,045.27	70.00	1.43	210.89	5.51	0.9213	13,587
1940	13,767.59	70.00	1.43	206.72	5.79	0.9173	13,260
1941	3,431.05	70.00	1.43	51.52	6.07	0.9133	3,290
1942	5,155.01	70.00	1.43	77.40	6.37	0.9090	4,920
1943	175.78	70.00	1.43	2.64	6.67	0.9047	167
1944	381.69	70.00	1.43	5.73	6.99	0.9001	361
1945	1,877.71	70.00	1.43	28.19	7.31	0.8956	1,766
1946	10,378.46	70.00	1.43	155.83	7.65	0.8907	9,706

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ACCOUNT 369.20 UNDERGROUND SERVICES - CONDUIT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 70-R4							
NET SALVAGE PERCENT.. -5							
1947	22,267.92	70.00	1.43	334.35	8.00	0.8857	20,709
1948	19,248.62	70.00	1.43	289.02	8.36	0.8806	17,797
1949	16,893.02	70.00	1.43	253.65	8.75	0.8750	15,520
1950	43,937.78	70.00	1.43	659.73	9.15	0.8693	40,104
1951	23,115.88	70.00	1.43	347.08	9.57	0.8633	20,953
1952	18,538.72	70.00	1.43	278.36	10.02	0.8569	16,679
1953	25,766.34	70.00	1.43	386.88	10.48	0.8503	23,004
1954	67,303.76	70.00	1.43	1,010.57	10.97	0.8433	59,594
1955	42,664.24	70.00	1.43	640.60	11.48	0.8360	37,451
1956	66,324.80	70.00	1.43	995.87	12.01	0.8284	57,693
1957	60,620.04	70.00	1.43	910.21	12.57	0.8204	52,221
1958	59,451.79	70.00	1.43	892.67	13.15	0.8121	50,697
1959	57,155.13	70.00	1.43	858.18	13.76	0.8034	48,216
1960	71,493.34	70.00	1.43	1,073.47	14.38	0.7946	59,647
1961	67,410.03	70.00	1.43	1,012.16	15.02	0.7854	55,593
1962	47,595.66	70.00	1.43	714.65	15.67	0.7761	38,788
1963	46,096.67	70.00	1.43	692.14	16.33	0.7667	37,110
1964	70,914.73	70.00	1.43	1,064.78	17.01	0.7570	56,367
1965	53,049.27	70.00	1.43	796.53	17.70	0.7471	41,617
1966	43,835.75	70.00	1.43	658.19	18.39	0.7373	33,936
1967	44,604.31	70.00	1.43	669.73	19.10	0.7271	34,055
1968	49,567.92	70.00	1.43	744.26	19.81	0.7170	37,317
1969	78,597.35	70.00	1.43	1,180.14	20.54	0.7066	58,311
1970	180,992.25	70.00	1.43	2,717.60	21.28	0.6960	132,269
1971	47,028.60	70.00	1.43	706.13	22.03	0.6853	33,840
1972	90,580.02	70.00	1.43	1,360.06	22.78	0.6746	64,158
1973	151,296.44	70.00	1.43	2,271.72	23.55	0.6636	105,416
1974	102,899.28	70.00	1.43	1,545.03	24.33	0.6524	70,491
1975	127,799.81	70.00	1.43	1,918.91	25.12	0.6411	86,034
1976	73,134.09	70.00	1.43	1,098.11	25.93	0.6296	48,345
1977	51,813.35	70.00	1.43	777.98	26.74	0.6180	33,622
1978	94,393.83	70.00	1.43	1,417.32	27.56	0.6063	60,092
1979	176,586.79	70.00	1.43	2,651.45	28.39	0.5944	110,217
1980	138,697.82	70.00	1.43	2,082.55	29.23	0.5824	84,821
1981	160,644.85	70.00	1.43	2,412.08	30.09	0.5701	96,170
1982	162,690.17	70.00	1.43	2,442.79	30.95	0.5579	95,296
1983	450,377.54	70.00	1.43	6,762.42	31.82	0.5454	257,932
1984	310,504.19	70.00	1.43	4,662.22	32.70	0.5329	173,728
1985	289,344.98	70.00	1.43	4,344.51	33.59	0.5201	158,025
1986	318,484.05	70.00	1.43	4,782.04	34.48	0.5074	169,689

NATIONAL GRID
NIAGARA MOHAWK POWER CORPOARTION
ELECTRIC PLANT

ACCOUNT 369.20 UNDERGROUND SERVICES - CONDUIT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 70-R4							
NET SALVAGE PERCENT.. -5							
1987	225,922.02	70.00	1.43	3,392.22	35.39	0.4944	117,288
1988	267,998.04	70.00	1.43	4,023.99	36.30	0.4814	135,473
1989	323,602.53	70.00	1.43	4,858.89	37.22	0.4683	159,117
1990	239,078.67	70.00	1.43	3,589.77	38.14	0.4551	114,255
1991	170,725.89	70.00	1.43	2,563.45	39.07	0.4419	79,209
1992	96,742.90	70.00	1.43	1,452.59	40.01	0.4284	43,520
1993	229,263.94	70.00	1.43	3,442.40	40.95	0.4150	99,902
1994	157,520.92	70.00	1.43	2,365.18	41.90	0.4014	66,395
1995	247,577.12	70.00	1.43	3,717.37	42.86	0.3877	100,788
1996	668,860.10	70.00	1.43	10,042.93	43.81	0.3741	262,760
1998	53,488.10	70.00	1.43	803.12	45.74	0.3466	19,464
1999	96,811.49	70.00	1.43	1,453.62	46.71	0.3327	33,821
2000	173,094.78	70.00	1.43	2,599.02	47.68	0.3189	57,953
2001	191,908.23	70.00	1.43	2,881.50	48.66	0.3049	61,430
2002	222,613.25	70.00	1.43	3,342.54	49.64	0.2909	67,987
2003	278,401.64	70.00	1.43	4,180.20	50.62	0.2769	80,932
2004	137,159.56	70.00	1.43	2,059.45	51.60	0.2629	37,856
2005	472,472.60	70.00	1.43	7,094.18	52.59	0.2487	123,384
2006	219,898.58	70.00	1.43	3,301.78	53.57	0.2347	54,193
2007	836,104.02	70.00	1.43	12,554.10	54.56	0.2206	193,640
2008	85,930.78	70.00	1.43	1,290.25	55.55	0.2064	18,626
2009	59,754.66	70.00	1.43	897.22	56.54	0.1923	12,065
2010	2,409.48	70.00	1.43	36.18	57.54	0.1780	450
2011	5,518.83	70.00	1.43	82.87	58.53	0.1639	950
2012	1,569.20	70.00	1.43	23.56	59.52	0.1497	247
2013	3,208.26	70.00	1.43	48.17	60.52	0.1354	456
2014	10,980.66	70.00	1.43	164.87	61.52	0.1211	1,397
2015	30,621.79	70.00	1.43	459.79	62.51	0.1070	3,440
2016	44,439.02	70.00	1.43	667.25	63.51	0.0927	4,326
2017	436.97	70.00	1.43	6.56	64.51	0.0784	36
2018	11,384.24	70.00	1.43	170.93	65.51	0.0641	767
2019	157,330.11	70.00	1.43	2,362.31	66.50	0.0500	8,260
2020	8,615.03	70.00	1.43	129.35	67.50	0.0357	323
2021	40,743.85	70.00	1.43	611.77	68.50	0.0214	917
9,989,694.64				149,414.05	4,850,813		

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.50

NATIONAL GRID
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ACCOUNT 369.21 UNDERGROUND SERVICES - CABLE

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 70-R3							
NET SALVAGE PERCENT.. -40							
1900	10,048.71	70.00				1.0000	14,068
1911	158.89	70.00	1.43	3.18	1.61	0.9770	217
1912	741.66	70.00	1.43	14.85	1.86	0.9734	1,011
1914	823.75	70.00	1.43	16.49	2.34	0.9666	1,115
1915	796.50	70.00	1.43	15.95	2.58	0.9631	1,074
1916	1,165.21	70.00	1.43	23.33	2.83	0.9596	1,565
1917	640.69	70.00	1.43	12.83	3.08	0.9560	857
1918	503.13	70.00	1.43	10.07	3.34	0.9523	671
1919	494.50	70.00	1.43	9.90	3.59	0.9487	657
1920	346.33	70.00	1.43	6.93	3.85	0.9450	458
1921	1,861.38	70.00	1.43	37.26	4.11	0.9413	2,453
1922	345.92	70.00	1.43	6.93	4.36	0.9377	454
1923	7,234.19	70.00	1.43	144.83	4.62	0.9340	9,459
1924	547.16	70.00	1.43	10.95	4.87	0.9304	713
1925	797.01	70.00	1.43	15.96	5.13	0.9267	1,034
1926	2,584.40	70.00	1.43	51.74	5.39	0.9230	3,340
1927	11,012.34	70.00	1.43	220.47	5.65	0.9193	14,173
1928	1,950.03	70.00	1.43	39.04	5.91	0.9156	2,500
1929	1,750.11	70.00	1.43	35.04	6.16	0.9120	2,235
1930	1,606.93	70.00	1.43	32.17	6.43	0.9081	2,043
1931	1,039.60	70.00	1.43	20.81	6.69	0.9044	1,316
1932	2,315.33	70.00	1.43	46.35	6.95	0.9007	2,920
1933	2,003.48	70.00	1.43	40.11	7.22	0.8969	2,516
1934	1,190.50	70.00	1.43	23.83	7.49	0.8930	1,488
1935	1,627.77	70.00	1.43	32.59	7.77	0.8890	2,026
1936	1,553.40	70.00	1.43	31.10	8.05	0.8850	1,925
1937	3,528.65	70.00	1.43	70.64	8.34	0.8809	4,352
1938	4,708.73	70.00	1.43	94.27	8.64	0.8766	5,779
1939	8,688.75	70.00	1.43	173.95	8.94	0.8723	10,611
1940	4,499.21	70.00	1.43	90.07	9.26	0.8677	5,466
1941	3,711.40	70.00	1.43	74.30	9.58	0.8631	4,485
1942	3,367.43	70.00	1.43	67.42	9.91	0.8584	4,047
1943	531.51	70.00	1.43	10.64	10.25	0.8536	635
1944	2,135.67	70.00	1.43	42.76	10.61	0.8484	2,537
1945	2,247.16	70.00	1.43	44.99	10.97	0.8433	2,653
1946	2,372.53	70.00	1.43	47.50	11.35	0.8379	2,783
1947	5,575.54	70.00	1.43	111.62	11.74	0.8323	6,497
1948	9,993.67	70.00	1.43	200.07	12.15	0.8264	11,563
1949	18,479.80	70.00	1.43	369.97	12.56	0.8206	21,230
1950	26,650.73	70.00	1.43	533.55	12.99	0.8144	30,387

NATIONAL GRID
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ACCOUNT 369.21 UNDERGROUND SERVICES - CABLE

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 70-R3							
NET SALVAGE PERCENT.. -40							
1951	26,570.90	70.00	1.43	531.95	13.43	0.8081	30,062
1952	20,515.64	70.00	1.43	410.72	13.89	0.8016	23,023
1953	28,595.61	70.00	1.43	572.48	14.36	0.7949	31,821
1954	67,024.55	70.00	1.43	1,341.83	14.84	0.7880	73,941
1955	51,066.73	70.00	1.43	1,022.36	15.34	0.7809	55,826
1956	76,260.85	70.00	1.43	1,526.74	15.85	0.7736	82,590
1957	83,421.41	70.00	1.43	1,670.10	16.37	0.7661	89,477
1958	83,952.52	70.00	1.43	1,680.73	16.91	0.7584	89,141
1959	75,208.66	70.00	1.43	1,505.68	17.46	0.7506	79,029
1960	67,733.55	70.00	1.43	1,356.03	18.03	0.7424	70,402
1961	83,686.73	70.00	1.43	1,675.41	18.60	0.7343	86,030
1962	114,223.25	70.00	1.43	2,286.75	19.19	0.7259	116,074
1963	106,889.18	70.00	1.43	2,139.92	19.79	0.7173	107,339
1964	176,431.09	70.00	1.43	3,532.15	20.41	0.7084	174,985
1965	131,886.64	70.00	1.43	2,640.37	21.03	0.6996	129,170
1966	124,286.58	70.00	1.43	2,488.22	21.67	0.6904	120,136
1967	193,611.41	70.00	1.43	3,876.10	22.32	0.6811	184,627
1968	191,978.50	70.00	1.43	3,843.41	22.98	0.6717	180,535
1969	374,843.25	70.00	1.43	7,504.36	23.65	0.6621	347,478
1970	124,182.46	70.00	1.43	2,486.13	24.33	0.6524	113,429
1971	284,248.23	70.00	1.43	5,690.65	25.02	0.6426	255,709
1972	383,780.64	70.00	1.43	7,683.29	25.72	0.6326	339,875
1973	505,719.90	70.00	1.43	10,124.51	26.43	0.6224	440,685
1974	492,540.80	70.00	1.43	9,860.67	27.14	0.6123	422,209
1975	452,725.52	70.00	1.43	9,063.56	27.87	0.6019	381,468
1976	479,166.81	70.00	1.43	9,592.92	28.61	0.5913	396,657
1977	428,273.86	70.00	1.43	8,574.04	29.35	0.5807	348,184
1978	515,164.75	70.00	1.43	10,313.60	30.11	0.5699	411,000
1979	536,127.95	70.00	1.43	10,733.28	30.87	0.5590	419,574
1980	843,353.19	70.00	1.43	16,883.93	31.64	0.5480	647,021
1981	687,908.66	70.00	1.43	13,771.93	32.42	0.5369	517,035
1982	749,533.28	70.00	1.43	15,005.66	33.20	0.5257	551,652
1983	925,215.80	70.00	1.43	18,522.82	33.99	0.5144	666,342
1984	1,483,420.45	70.00	1.43	29,698.08	34.79	0.5030	1,044,625
1985	2,008,343.99	70.00	1.43	40,207.05	35.60	0.4914	1,381,745
1986	2,467,423.10	70.00	1.43	49,397.81	36.42	0.4797	1,657,107
1987	2,653,872.85	70.00	1.43	53,130.53	37.24	0.4680	1,738,817
1988	3,284,381.72	70.00	1.43	65,753.32	38.07	0.4561	2,097,393
1989	3,842,288.86	70.00	1.43	76,922.62	38.91	0.4441	2,389,120
1990	3,996,726.86	70.00	1.43	80,014.47	39.75	0.4321	2,418,004

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ACCOUNT 369.21 UNDERGROUND SERVICES - CABLE

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 70-R3							
NET SALVAGE PERCENT.. -40							
1991	3,137,774.66	70.00	1.43	62,818.25	40.60	0.4200	1,845,012
1992	2,567,728.53	70.00	1.43	51,405.93	41.46	0.4077	1,465,644
1993	3,429,066.66	70.00	1.43	68,649.91	42.32	0.3954	1,898,338
1994	3,919,596.24	70.00	1.43	78,470.32	43.19	0.3830	2,101,688
1995	8,420,106.08	70.00	1.43	168,570.52	44.07	0.3704	4,366,684
1996	4,266,512.06	70.00	1.43	85,415.57	44.95	0.3579	2,137,540
1997	2,132,352.48	70.00	1.43	42,689.70	45.84	0.3451	1,030,344
1998	3,291,908.58	70.00	1.43	65,904.01	46.73	0.3324	1,532,061
1999	4,360,436.59	70.00	1.43	87,295.94	47.63	0.3196	1,950,851
2000	4,952,935.82	70.00	1.43	99,157.78	48.54	0.3066	2,125,790
2001	5,591,584.48	70.00	1.43	111,943.52	49.45	0.2936	2,298,130
2002	7,060,729.98	70.00	1.43	141,355.81	50.36	0.2806	2,773,441
2003	8,867,098.27	70.00	1.43	177,519.31	51.29	0.2673	3,318,121
2004	2,096,435.37	70.00	1.43	41,970.64	52.21	0.2541	745,903
2005	474,636.52	70.00	1.43	9,502.22	53.14	0.2409	160,049
2006	717,913.03	70.00	1.43	14,372.62	54.08	0.2274	228,585
2007	1,862,318.34	70.00	1.43	37,283.61	55.02	0.2140	557,951
2008	6,036,988.15	70.00	1.43	120,860.50	55.96	0.2006	1,695,174
2009	5,817,602.24	70.00	1.43	116,468.40	56.91	0.1870	1,523,048
2010	5,851,076.23	70.00	1.43	117,138.55	57.86	0.1734	1,420,653
2011	5,817,388.91	70.00	1.43	116,464.13	58.81	0.1599	1,301,955
2012	5,420,652.28	70.00	1.43	108,521.46	59.77	0.1461	1,109,044
2013	4,932,800.07	70.00	1.43	98,754.66	60.73	0.1324	914,551
2014	6,017,600.46	70.00	1.43	120,472.36	61.70	0.1186	998,910
2015	6,351,797.68	70.00	1.43	127,162.99	62.67	0.1047	931,135
2016	7,320,484.09	70.00	1.43	146,556.09	63.64	0.0909	931,195
2017	7,024,258.42	70.00	1.43	140,625.65	64.61	0.0770	757,215
2018	7,101,373.57	70.00	1.43	142,169.50	65.59	0.0630	626,341
2019	6,922,015.80	70.00	1.43	138,578.76	66.56	0.0491	476,207
2020	7,982,857.51	70.00	1.43	159,816.81	67.54	0.0351	392,725
2021	8,190,925.72	70.00	1.43	163,982.33	68.52	0.0211	242,419
2022	7,869,432.75	70.00	1.43	157,546.04	69.51	0.0070	77,120
195,180,604.00			3,907,314.53			64,828,474	
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.00							

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ELECTRIC PLANT

ACCOUNT 370.10 SMALL METERS - BARE COST

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 15-S2.5							
NET SALVAGE PERCENT.. -15							
1996	5,544.31	15.00	6.67	425.28	0.64	0.9573	6,104
1997	10,373.01	15.00	6.67	795.66	0.83	0.9447	11,269
1998	20,195.75	15.00	6.67	1,549.12	1.02	0.9320	21,646
1999	23,043.29	15.00	6.67	1,767.54	1.21	0.9193	24,362
2000	48,881.67	15.00	6.67	3,749.47	1.40	0.9067	50,967
2001	18,091.26	15.00	6.67	1,387.69	1.60	0.8933	18,586
2002	7,679,698.45	15.00	6.67	589,071.27	1.81	0.8793	7,765,938
2003	21,115,549.54	15.00	6.67	1,619,668.23	2.04	0.8640	20,980,410
2004	7,911,163.12	15.00	6.67	606,825.77	2.28	0.8480	7,714,966
2005	560,954.47	15.00	6.67	43,028.01	2.56	0.8293	534,999
2006	325,073.78	15.00	6.67	24,934.78	2.86	0.8093	302,556
2007	1,933,908.97	15.00	6.67	148,340.49	3.20	0.7867	1,749,550
2008	3,674,999.34	15.00	6.67	281,890.82	3.58	0.7613	3,217,570
2009	219,122.35	15.00	6.67	16,807.78	4.00	0.7333	184,792
2010	2,687,935.95	15.00	6.67	206,178.13	4.49	0.7007	2,165,859
2011	557,432.83	15.00	6.67	42,757.89	5.02	0.6653	426,508
2012	609,239.50	15.00	6.67	46,731.72	5.63	0.6247	437,660
2013	197,886.24	15.00	6.67	15,178.86	6.30	0.5800	131,990
2014	2,255,908.00	15.00	6.67	173,039.42	7.03	0.5313	1,378,426
2015	5,961,594.37	15.00	6.67	457,284.10	7.83	0.4780	3,277,088
2016	298,691.25	15.00	6.67	22,911.11	8.69	0.4207	144,498
2018	3,435,677.78	15.00	6.67	263,533.66	10.54	0.2973	1,174,760
2019	2,903,996.55	15.00	6.67	222,751.06	11.52	0.2320	774,786
2020	621,842.33	15.00	6.67	47,698.42	12.50	0.1667	119,189
2021	886,825.59	15.00	6.67	68,023.96	13.50	0.1000	101,985
2022	2,039,620.73	15.00	6.67	156,449.11	14.50	0.0333	78,178
	66,003,250.43			5,062,779.35			52,794,642

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 7.67

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NIAGARA MOHAWK POWER CORPOARTION
ELECTRIC PLANT

ACCOUNT 370.20 SMALL METERS - INSTALL COST

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 15-S2.5							
NET SALVAGE PERCENT.. -15							
1996	137.76	15.00	6.67	10.57	0.64	0.9573	152
1997	11.53	15.00	6.67	0.88	0.83	0.9447	13
1998	23.27	15.00	6.67	1.78	1.02	0.9320	25
1999	22.45	15.00	6.67	1.72	1.21	0.9193	24
2000	409.43	15.00	6.67	31.41	1.40	0.9067	427
2001	112.71	15.00	6.67	8.65	1.60	0.8933	116
2002	3,885,320.34	15.00	6.67	298,023.50	1.81	0.8793	3,928,951
2003	11,034,876.18	15.00	6.67	846,430.18	2.04	0.8640	10,964,253
2004	2,643,214.22	15.00	6.67	202,747.75	2.28	0.8480	2,577,663
2005	211,901.56	15.00	6.67	16,253.91	2.56	0.8293	202,097
2006	61,665.54	15.00	6.67	4,730.06	2.86	0.8093	57,394
2007	813.85	15.00	6.67	62.43	3.20	0.7867	736
2008	6,612,680.37	15.00	6.67	507,225.65	3.58	0.7613	5,789,597
2009	850,929.48	15.00	6.67	65,270.55	4.00	0.7333	717,614
2010	1,297,923.72	15.00	6.67	99,557.24	4.49	0.7007	1,045,829
2011	1,333,529.79	15.00	6.67	102,288.40	5.02	0.6653	1,020,323
2012	622,611.18	15.00	6.67	47,757.39	5.63	0.6247	447,266
2013	2,071.99	15.00	6.67	158.93	6.30	0.5800	1,382
2014	1,850,163.45	15.00	6.67	141,916.79	7.03	0.5313	1,130,504
2015	5,198,946.22	15.00	6.67	398,785.17	7.83	0.4780	2,857,861
2016	9,017,494.18	15.00	6.67	691,686.89	8.69	0.4207	4,362,398
2017	7,643,880.10	15.00	6.67	586,323.82	9.60	0.3600	3,164,566
2018	3,291,178.76	15.00	6.67	252,449.87	10.54	0.2973	1,125,351
2019	2,878,026.74	15.00	6.67	220,759.04	11.52	0.2320	767,858
2020	1,762,763.76	15.00	6.67	135,212.79	12.50	0.1667	337,870
2021	5,295,686.86	15.00	6.67	406,205.66	13.50	0.1000	609,004
2022	3,126,047.44	15.00	6.67	239,783.47	14.50	0.0333	119,820
	68,622,442.88			5,263,684.50			41,229,094

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 7.67

NATIONAL GRID
NIAGARA MOHAWK POWER CORPOARTION
ELECTRIC PLANT

ACCOUNT 370.30 LARGE METERS -INSTALL COST

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 15-S2.5							
NET SALVAGE PERCENT.. -15							
1996	187,298.84	15.00	6.67	14,366.76	0.64	0.9573	206,203
1997	611,184.90	15.00	6.67	46,880.94	0.83	0.9447	663,973
1998	342,748.54	15.00	6.67	26,290.53	1.02	0.9320	367,358
1999	543,890.41	15.00	6.67	41,719.11	1.21	0.9193	575,017
2000	355,922.26	15.00	6.67	27,301.02	1.40	0.9067	371,110
2001	4,081.64	15.00	6.67	313.08	1.60	0.8933	4,193
2002	119,407.77	15.00	6.67	9,159.17	1.81	0.8793	120,749
2003	424,598.99	15.00	6.67	32,568.87	2.04	0.8640	421,882
2004	2,445,196.05	15.00	6.67	187,558.76	2.28	0.8480	2,384,555
2005	512,694.82	15.00	6.67	39,326.26	2.56	0.8293	488,972
2006	1,201,589.85	15.00	6.67	92,167.95	2.86	0.8093	1,118,355
2007	261,095.35	15.00	6.67	20,027.32	3.20	0.7867	236,205
2008	623,333.32	15.00	6.67	47,812.78	3.58	0.7613	545,747
2009	363,212.76	15.00	6.67	27,860.23	4.00	0.7333	306,308
2010	531,057.32	15.00	6.67	40,734.75	4.49	0.7007	427,910
2011	893.39	15.00	6.67	68.53	5.02	0.6653	684
2012	1,510,259.96	15.00	6.67	115,844.49	5.63	0.6247	1,084,926
2013	285,893.38	15.00	6.67	21,929.45	6.30	0.5800	190,691
2014	205,444.46	15.00	6.67	15,758.62	7.03	0.5313	125,533
2015	2,516,253.57	15.00	6.67	193,009.23	7.83	0.4780	1,383,185
2016	1,476,115.25	15.00	6.67	113,225.42	8.69	0.4207	714,101
2017	1,331,204.18	15.00	6.67	102,110.02	9.60	0.3600	551,119
2018	5,073,893.07	15.00	6.67	389,192.97	10.54	0.2973	1,734,914
2019	1,224,379.05	15.00	6.67	93,916.00	11.52	0.2320	326,664
2020	1,352,479.28	15.00	6.67	103,741.92	12.50	0.1667	259,230
2021	110,359.06	15.00	6.67	8,465.09	13.50	0.1000	12,691
2022	2,199,632.17	15.00	6.67	168,722.79	14.50	0.0333	84,311
	25,814,119.64			1,980,072.06			14,706,586

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 7.67

NATIONAL GRID
NIAGARA MOHAWK POWER CORPOARTION
ELECTRIC PLANT

ACCOUNT 370.35 LARGE METERS - BARE COST

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 15-S2.5							
NET SALVAGE PERCENT.. -15							
1996	969,008.82	15.00	6.67	74,327.82	0.64	0.9573	1,066,810
1997	3,199,599.80	15.00	6.67	245,425.30	0.83	0.9447	3,475,951
1998	1,796,984.61	15.00	6.67	137,837.70	1.02	0.9320	1,926,008
1999	2,852,326.98	15.00	6.67	218,787.74	1.21	0.9193	3,015,564
2000	1,867,011.67	15.00	6.67	143,209.13	1.40	0.9067	1,946,678
2001	17,056.14	15.00	6.67	1,308.29	1.60	0.8933	17,522
2002	625,021.36	15.00	6.67	47,942.26	1.81	0.8793	632,040
2003	2,053,877.08	15.00	6.67	157,542.64	2.04	0.8640	2,040,732
2004	11,497,871.71	15.00	6.67	881,944.25	2.28	0.8480	11,212,724
2005	1,194,469.14	15.00	6.67	91,621.76	2.56	0.8293	1,139,200
2006	4,496,052.40	15.00	6.67	344,869.70	2.86	0.8093	4,184,609
2007	143,167.09	15.00	6.67	10,981.63	3.20	0.7867	129,519
2008	166,613.82	15.00	6.67	12,780.11	3.58	0.7613	145,875
2009	114,322.01	15.00	6.67	8,769.07	4.00	0.7333	96,411
2010	88,117.58	15.00	6.67	6,759.06	4.49	0.7007	71,003
2011	85,733.65	15.00	6.67	6,576.20	5.02	0.6653	65,597
2012	342,159.87	15.00	6.67	26,245.37	5.63	0.6247	245,798
2013	104,483.87	15.00	6.67	8,014.44	6.30	0.5800	69,691
2014	74,223.41	15.00	6.67	5,693.31	7.03	0.5313	45,353
2015	145,195.83	15.00	6.67	11,137.25	7.83	0.4780	79,814
2016	389,712.68	15.00	6.67	29,892.91	8.69	0.4207	188,531
2017	219,617.46	15.00	6.67	16,845.76	9.60	0.3600	90,922
2018	121,253.01	15.00	6.67	9,300.71	10.54	0.2973	41,460
2019	116,606.16	15.00	6.67	8,944.28	11.52	0.2320	31,111
2020	105,386.83	15.00	6.67	8,083.70	12.50	0.1667	20,200
2021	221,644.85	15.00	6.67	17,001.27	13.50	0.1000	25,489
2022	119,086.73	15.00	6.67	9,134.55	14.50	0.0333	4,565
33,126,604.56				2,540,976.21	32,009,177		

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 7.67

NATIONAL GRID
NIAGARA MOHAWK POWER CORPOARTION
ELECTRIC PLANT

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMER PREMISES - OTHER

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 40-R1.5							
NET SALVAGE PERCENT.. -15							
1962	19,698.65	40.00	2.50	566.34	5.54	0.8615	19,516
1963	47,235.58	40.00	2.50	1,358.02	5.82	0.8545	46,417
1964	56,048.74	40.00	2.50	1,611.40	6.10	0.8475	54,627
1965	56,271.18	40.00	2.50	1,617.80	6.40	0.8400	54,358
1966	73,161.36	40.00	2.50	2,103.39	6.69	0.8328	70,064
1967	65,246.11	40.00	2.50	1,875.83	7.00	0.8250	61,902
1968	79,668.75	40.00	2.50	2,290.48	7.31	0.8173	74,876
1969	101,122.95	40.00	2.50	2,907.28	7.62	0.8095	94,138
1970	113,131.82	40.00	2.50	3,252.54	7.95	0.8013	104,244
1971	186,558.73	40.00	2.50	5,363.56	8.28	0.7930	170,132
1972	135,672.53	40.00	2.50	3,900.59	8.62	0.7845	122,400
1973	146,082.01	40.00	2.50	4,199.86	8.97	0.7758	130,322
1974	131,008.83	40.00	2.50	3,766.50	9.33	0.7668	115,519
1975	89,482.19	40.00	2.50	2,572.61	9.70	0.7575	77,950
1976	110,962.14	40.00	2.50	3,190.16	10.08	0.7480	95,450
1977	90,675.65	40.00	2.50	2,606.92	10.47	0.7383	76,982
1978	102,952.60	40.00	2.50	2,959.89	10.88	0.7280	86,192
1979	90,712.55	40.00	2.50	2,607.99	11.30	0.7175	74,849
1980	137,028.47	40.00	2.50	3,939.57	11.73	0.7068	111,372
1981	119,567.98	40.00	2.50	3,437.58	12.17	0.6958	95,668
1982	106,710.15	40.00	2.50	3,067.92	12.63	0.6843	83,969
1983	130,684.30	40.00	2.50	3,757.17	13.10	0.6725	101,068
1984	87,566.66	40.00	2.50	2,517.54	13.58	0.6605	66,513
1985	141,227.01	40.00	2.50	4,060.28	14.07	0.6483	105,283
1986	137,368.20	40.00	2.50	3,949.34	14.58	0.6355	100,392
1987	113,055.41	40.00	2.50	3,250.34	15.10	0.6225	80,934
1988	113,931.21	40.00	2.50	3,275.52	15.64	0.6090	79,792
1989	103,726.56	40.00	2.50	2,982.14	16.19	0.5953	71,005
1990	158,330.68	40.00	2.50	4,552.01	16.75	0.5813	105,834
1991	199,077.44	40.00	2.50	5,723.48	17.32	0.5670	129,808
1992	171,738.72	40.00	2.50	4,937.49	17.90	0.5525	109,118
1993	163,320.45	40.00	2.50	4,695.46	18.50	0.5375	100,952
1994	169,885.25	40.00	2.50	4,884.20	19.11	0.5223	102,031
1995	287,676.12	40.00	2.50	8,270.69	19.72	0.5070	167,730
1996	69,938.36	40.00	2.50	2,010.73	20.35	0.4913	39,511
1997	16,952.17	40.00	2.50	487.37	20.99	0.4753	9,265
1998	81,067.47	40.00	2.50	2,330.69	21.65	0.4588	42,768
1999	91,367.54	40.00	2.50	2,626.82	22.31	0.4423	46,468
2000	156,765.82	40.00	2.50	4,507.02	22.98	0.4255	76,709
2001	373,484.08	40.00	2.50	10,737.67	23.66	0.4085	175,453

NATIONAL GRID
NIAGARA MOHAWK POWER CORPOARTION
ELECTRIC PLANT

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMER PREMISES - OTHER

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 40-R1.5							
NET SALVAGE PERCENT.. -15							
2002	295,755.67	40.00	2.50	8,502.98	24.35	0.3913	133,072
2003	615,865.01	40.00	2.50	17,706.12	25.04	0.3740	264,884
2004	348,094.39	40.00	2.50	10,007.71	25.75	0.3563	142,610
2005	261,413.67	40.00	2.50	7,515.64	26.46	0.3385	101,762
2006	255,222.04	40.00	2.50	7,337.63	27.18	0.3205	94,068
2007	227,286.96	40.00	2.50	6,534.50	27.91	0.3023	79,002
2008	234,928.78	40.00	2.50	6,754.20	28.65	0.2838	76,660
2009	99,384.71	40.00	2.50	2,857.31	29.39	0.2653	30,316
2010	5,115.23	40.00	2.50	147.06	30.14	0.2465	1,450
2011	17,030.80	40.00	2.50	489.64	30.89	0.2278	4,461
2012	10,735.91	40.00	2.50	308.66	31.65	0.2088	2,577
2013	5,647.49	40.00	2.50	162.37	32.42	0.1895	1,231
2014	13,229.07	40.00	2.50	380.34	33.19	0.1703	2,590
2015	7,496.96	40.00	2.50	215.54	33.97	0.1508	1,300
2016	20,834.60	40.00	2.50	598.99	34.76	0.1310	3,139
2017	14,760.21	40.00	2.50	424.36	35.55	0.1113	1,888
2018	410,940.67	40.00	2.50	11,814.54	36.34	0.0915	43,241
2019	464,165.92	40.00	2.50	13,344.77	37.15	0.0713	38,033
2020	149,022.24	40.00	2.50	4,284.39	37.95	0.0513	8,783
2021	124,479.80	40.00	2.50	3,578.79	38.77	0.0308	4,402
2022	112,658.03	40.00	2.50	3,238.92	39.59	0.0103	1,328
	8,520,230.58			244,956.65			4,568,378

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.88

NATIONAL GRID
NIAGARA MOHAWK POWER CORPOARTION
ELECTRIC PLANT

ACCOUNT 371.09 INSTALLIATIONS ON CUSTOMERS PREMISES - PAL LUMINAIRES - NON
LED

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 20-S3							
NET SALVAGE PERCENT.. -15							
2019	2,976,572.58	20.00	5.00	171,152.92	16.50	0.1750	599,035
2020	58,387.16	20.00	5.00	3,357.26	17.50	0.1250	8,393
2021	3,633,404.59	20.00	5.00	208,920.76	18.50	0.0750	313,381
	6,668,364.33			383,430.94			920,809
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 5.75							

NATIONAL GRID
NIAGARA MOHAWK POWER CORPOARTION
ELECTRIC PLANT

ACCOUNT 371.30 INSTALLATIONS ON CUSTOMERS' PREMISES - PAL LUMINAIRES - LED

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 20-S3							
NET SALVAGE PERCENT.. -15							
1919	473.01	20.00				1.0000	544
2018	59,838.88	20.00	5.00	3,440.74	15.50	0.2250	15,483
2019	457,697.13	20.00	5.00	26,317.58	16.50	0.1750	92,112
2020	305,032.62	20.00	5.00	17,539.38	17.50	0.1250	43,848
2021	399,454.95	20.00	5.00	22,968.66	18.50	0.0750	34,453
2022	437,364.02	20.00	5.00	25,148.43	19.50	0.0250	12,574
	1,659,860.61			95,414.79			199,014
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 5.75							

NATIONAL GRID
NIAGARA MOHAWK POWER CORPOARTION
ELECTRIC PLANT

ACCOUNT 373.10 STREET LIGHTING AND SIGNAL SYSTEMS - OVERHEAD - OTHER

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 40-R1.5							
NET SALVAGE PERCENT.. -30							
1925	291.56	40.00				1.0000	379
1937	952.14	40.00				1.0000	1,238
1938	247.60	40.00				1.0000	322
1939	42.54	40.00				1.0000	55
1940	108.58	40.00				1.0000	141
1941	122.08	40.00				1.0000	159
1942	117.77	40.00				1.0000	153
1943	58.13	40.00	2.50	1.89	0.31	0.9923	75
1944	8.02	40.00	2.50	0.26	0.63	0.9843	10
1945	6.64	40.00	2.50	0.22	0.96	0.9760	8
1946	8.67	40.00	2.50	0.28	1.29	0.9678	11
1947	140.90	40.00	2.50	4.58	1.63	0.9593	176
1948	929.70	40.00	2.50	30.22	1.97	0.9508	1,149
1949	2,083.99	40.00	2.50	67.73	2.29	0.9428	2,554
1950	4,710.33	40.00	2.50	153.09	2.58	0.9355	5,728
1951	5,814.95	40.00	2.50	188.99	2.83	0.9293	7,025
1952	8,040.45	40.00	2.50	261.31	3.07	0.9233	9,650
1953	25,986.80	40.00	2.50	844.57	3.30	0.9175	30,996
1954	31,223.24	40.00	2.50	1,014.76	3.52	0.9120	37,018
1955	38,651.05	40.00	2.50	1,256.16	3.75	0.9063	45,536
1956	63,837.39	40.00	2.50	2,074.72	3.98	0.9005	74,731
1957	106,340.92	40.00	2.50	3,456.08	4.22	0.8945	123,659
1958	112,077.48	40.00	2.50	3,642.52	4.47	0.8883	129,419
1959	113,498.14	40.00	2.50	3,688.69	4.73	0.8818	130,100
1960	90,381.13	40.00	2.50	2,937.39	4.99	0.8753	102,838
1961	143,725.43	40.00	2.50	4,671.08	5.26	0.8685	162,273
1962	156,267.25	40.00	2.50	5,078.69	5.54	0.8615	175,012
1963	166,377.17	40.00	2.50	5,407.26	5.82	0.8545	184,820
1964	200,352.22	40.00	2.50	6,511.45	6.10	0.8475	220,738
1965	270,702.48	40.00	2.50	8,797.83	6.40	0.8400	295,607
1966	408,525.02	40.00	2.50	13,277.06	6.69	0.8328	442,259
1967	435,033.49	40.00	2.50	14,138.59	7.00	0.8250	466,573
1968	401,035.74	40.00	2.50	13,033.66	7.31	0.8173	426,070
1969	476,529.86	40.00	2.50	15,487.22	7.62	0.8095	501,476
1970	388,916.84	40.00	2.50	12,639.80	7.95	0.8013	405,106
1971	361,395.66	40.00	2.50	11,745.36	8.28	0.7930	372,563
1972	631,017.29	40.00	2.50	20,508.06	8.62	0.7845	643,543
1973	596,522.31	40.00	2.50	19,386.98	8.97	0.7758	601,578
1974	359,610.83	40.00	2.50	11,687.35	9.33	0.7668	358,451
1975	336,439.16	40.00	2.50	10,934.27	9.70	0.7575	331,308

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ACCOUNT 373.10 STREET LIGHTING AND SIGNAL SYSTEMS - OVERHEAD - OTHER

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 40-R1.5							
NET SALVAGE PERCENT.. -30							
1976	251,111.87	40.00	2.50	8,161.14	10.08	0.7480	244,181
1977	229,902.52	40.00	2.50	7,471.83	10.47	0.7383	220,643
1978	269,365.05	40.00	2.50	8,754.36	10.88	0.7280	254,927
1979	611,898.44	40.00	2.50	19,886.70	11.30	0.7175	570,748
1980	434,635.16	40.00	2.50	14,125.64	11.73	0.7068	399,332
1981	756,684.89	40.00	2.50	24,592.26	12.17	0.6958	684,403
1982	816,718.95	40.00	2.50	26,543.37	12.63	0.6843	726,492
1983	786,535.88	40.00	2.50	25,562.42	13.10	0.6725	687,629
1984	646,518.89	40.00	2.50	21,011.86	13.58	0.6605	555,133
1985	793,781.98	40.00	2.50	25,797.91	14.07	0.6483	668,940
1986	716,132.44	40.00	2.50	23,274.30	14.58	0.6355	591,633
1987	472,195.05	40.00	2.50	15,346.34	15.10	0.6225	382,124
1988	372,814.03	40.00	2.50	12,116.46	15.64	0.6090	295,157
1989	453,009.41	40.00	2.50	14,722.81	16.19	0.5953	350,550
1990	595,560.21	40.00	2.50	19,355.71	16.75	0.5813	450,020
1991	694,312.01	40.00	2.50	22,565.14	17.32	0.5670	511,777
1992	555,915.76	40.00	2.50	18,067.26	17.90	0.5525	399,286
1993	974,990.67	40.00	2.50	31,687.20	18.50	0.5375	681,275
1994	546,027.02	40.00	2.50	17,745.88	19.11	0.5223	370,711
1995	535,484.81	40.00	2.50	17,403.26	19.72	0.5070	352,938
1996	133,608.29	40.00	2.50	4,342.27	20.35	0.4913	85,326
1997	56,359.28	40.00	2.50	1,831.68	20.99	0.4753	34,820
1998	70,423.41	40.00	2.50	2,288.76	21.65	0.4588	41,999
1999	108,367.18	40.00	2.50	3,521.93	22.31	0.4423	62,303
2000	365,727.37	40.00	2.50	11,886.14	22.98	0.4255	202,302
2001	703,472.90	40.00	2.50	22,862.87	23.66	0.4085	373,579
2002	431,634.15	40.00	2.50	14,028.11	24.35	0.3913	219,540
2003	409,193.25	40.00	2.50	13,298.78	25.04	0.3740	198,950
2004	302,278.94	40.00	2.50	9,824.07	25.75	0.3563	139,993
2005	710,841.77	40.00	2.50	23,102.36	26.46	0.3385	312,806
2006	428,133.84	40.00	2.50	13,914.35	27.18	0.3205	178,382
2007	623,154.67	40.00	2.50	20,252.53	27.91	0.3023	244,853
2008	535,166.25	40.00	2.50	17,392.90	28.65	0.2838	197,409
2009	671,570.76	40.00	2.50	21,826.05	29.39	0.2653	231,574
2010	501,666.02	40.00	2.50	16,304.15	30.14	0.2465	160,759
2011	493,886.02	40.00	2.50	16,051.30	30.89	0.2278	146,227
2012	532,070.66	40.00	2.50	17,292.30	31.65	0.2088	144,391
2013	716,450.73	40.00	2.50	23,284.65	32.42	0.1895	176,498
2014	796,682.86	40.00	2.50	25,892.19	33.19	0.1703	176,326
2015	714,356.73	40.00	2.50	23,216.59	33.97	0.1508	139,996

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ACCOUNT 373.10 STREET LIGHTING AND SIGNAL SYSTEMS - OVERHEAD - OTHER

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RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 40-R1.5							
NET SALVAGE PERCENT.. -30							
2016	886,856.00	40.00	2.50	28,822.82	34.76	0.1310	151,032
2017	868,998.05	40.00	2.50	28,242.44	35.55	0.1113	125,679
2018	846,740.88	40.00	2.50	27,519.08	36.34	0.0915	100,720
2019	966,266.52	40.00	2.50	31,403.66	37.15	0.0713	89,500
2020	837,937.44	40.00	2.50	27,232.97	37.95	0.0513	55,828
2021	746,584.49	40.00	2.50	24,264.00	38.77	0.0308	29,845
2022	3,594,710.87	40.00	2.50	116,828.10	39.59	0.0103	47,900
	35,504,865.32			1,153,847.02			19,756,943
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.25							

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CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 20-S3							
NET SALVAGE PERCENT.. -30							
1925	64.93	20.00				1.0000	84
1937	6.32	20.00				1.0000	8
1939	10.74	20.00				1.0000	14
1940	29.49	20.00				1.0000	38
1941	17.69	20.00				1.0000	23
1942	6.40	20.00				1.0000	8
1943	57.69	20.00				1.0000	75
1948	166.78	20.00				1.0000	217
1949	52.33	20.00				1.0000	68
1950	79.56	20.00				1.0000	103
1951	30.09	20.00				1.0000	39
1952	34.91	20.00				1.0000	45
1954	239.00	20.00				1.0000	311
1955	1,270.55	20.00				1.0000	1,652
1956	1,123.56	20.00				1.0000	1,461
1957	831.82	20.00				1.0000	1,081
1958	610.25	20.00				1.0000	793
1959	363.59	20.00				1.0000	473
1960	653.53	20.00				1.0000	850
1961	2,156.24	20.00				1.0000	2,803
1962	8,577.06	20.00				1.0000	11,150
1963	7,798.06	20.00				1.0000	10,137
1964	19,930.24	20.00				1.0000	25,909
1965	23,172.44	20.00				1.0000	30,124
1966	30,757.65	20.00				1.0000	39,985
1967	31,272.07	20.00				1.0000	40,654
1968	21,342.29	20.00				1.0000	27,745
1969	34,145.83	20.00				1.0000	44,390
1970	16,358.38	20.00				1.0000	21,266
1971	20,889.93	20.00				1.0000	27,157
1972	25,843.63	20.00				1.0000	33,597
1973	32,336.31	20.00				1.0000	42,037
1974	14,219.22	20.00				1.0000	18,485
1975	13,900.55	20.00				1.0000	18,071
1976	8,559.88	20.00				1.0000	11,128
1977	16,524.96	20.00				1.0000	21,482
1978	10,104.78	20.00				1.0000	13,136
1979	22,756.55	20.00				1.0000	29,584
1980	58,532.62	20.00				1.0000	76,092

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CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 20-S3							
NET SALVAGE PERCENT.. -30							
1981	106,199.03	20.00				1.0000	138,059
1982	117,649.85	20.00				1.0000	152,945
1983	251,183.23	20.00				1.0000	326,538
1984	247,123.23	20.00				1.0000	321,260
1985	156,096.02	20.00	5.00	10,146.24	0.27	0.9865	200,185
1986	88,199.85	20.00	5.00	5,732.99	0.41	0.9795	112,309
1987	219,035.32	20.00	5.00	14,237.30	0.55	0.9725	276,915
1988	77,038.67	20.00	5.00	5,007.51	0.68	0.9660	96,745
1989	144,091.82	20.00	5.00	9,365.97	0.82	0.9590	179,639
1990	225,994.44	20.00	5.00	14,689.64	0.97	0.9515	279,544
1991	188,063.73	20.00	5.00	12,224.14	1.13	0.9435	230,670
1992	265,714.12	20.00	5.00	17,271.42	1.29	0.9355	323,148
1993	482,551.90	20.00	5.00	31,365.87	1.47	0.9265	581,210
1994	106,240.54	20.00	5.00	6,905.64	1.65	0.9175	126,718
1995	256,441.73	20.00	5.00	16,668.71	1.85	0.9075	302,537
1996	95,974.90	20.00	5.00	6,238.37	2.06	0.8970	111,916
1997	28,165.53	20.00	5.00	1,830.76	2.29	0.8855	32,423
1998	91,927.55	20.00	5.00	5,975.29	2.54	0.8730	104,329
1999	188,063.10	20.00	5.00	12,224.10	2.81	0.8595	210,132
2000	591,052.57	20.00	5.00	38,418.42	3.10	0.8450	649,271
2001	599,619.13	20.00	5.00	38,975.24	3.42	0.8290	646,210
2002	490,636.05	20.00	5.00	31,891.34	3.76	0.8120	517,915
2003	514,567.28	20.00	5.00	33,446.87	4.15	0.7925	530,133
2004	452,967.97	20.00	5.00	29,442.92	4.57	0.7715	454,304
2005	392,794.52	20.00	5.00	25,531.64	5.03	0.7485	382,209
2006	353,915.54	20.00	5.00	23,004.51	5.55	0.7225	332,415
2007	808,003.95	20.00	5.00	52,520.26	6.11	0.6945	729,506
2008	801,459.00	20.00	5.00	52,094.84	6.73	0.6635	691,298
2009	1,299,132.72	20.00	5.00	84,443.63	7.40	0.6300	1,063,990
2010	1,901,641.89	20.00	5.00	123,606.72	8.14	0.5930	1,465,976
2011	2,344,436.01	20.00	5.00	152,388.34	8.93	0.5535	1,686,939
2012	1,116,621.53	20.00	5.00	72,580.40	9.77	0.5115	742,497
2013	1,505,210.86	20.00	5.00	97,838.71	10.66	0.4670	913,814
2014	1,217,213.41	20.00	5.00	79,118.87	11.58	0.4210	666,181
2015	1,496,408.76	20.00	5.00	97,266.57	12.54	0.3730	725,609
2016	959,435.31	20.00	5.00	62,363.30	13.52	0.3240	404,114
2017	1,852,523.43	20.00	5.00	120,414.02	14.51	0.2745	661,073
2018	1,037,696.84	20.00	5.00	67,450.29	15.50	0.2250	303,526
2019	1,010,540.26	20.00	5.00	65,685.12	16.50	0.1750	229,898

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CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 20-S3							
NET SALVAGE PERCENT.. -30							
2020	924,036.37	20.00	5.00	60,062.36	17.50	0.1250	150,156
2021	1,000,707.31	20.00	5.00	65,045.98	18.50	0.0750	97,569
2022	773,137.56	20.00	5.00	50,253.94	19.50	0.0250	25,127
	27,204,340.75			1,693,728.24			18,729,227
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 6.23							

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ACCOUNT 373.20 STREET LIGHTING AND SIGNAL SYSTEMS - UNDERGROUND - OTHER

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 40-R1.5							
NET SALVAGE PERCENT.. -30							
1900	6,126.87	40.00				1.0000	7,965
1901	15.00	40.00				1.0000	20
1914	2,995.84	40.00				1.0000	3,895
1915	1,477.08	40.00				1.0000	1,920
1916	279.88	40.00				1.0000	364
1917	1,108.40	40.00				1.0000	1,441
1918	2,478.16	40.00				1.0000	3,222
1919	2,662.37	40.00				1.0000	3,461
1920	4,111.62	40.00				1.0000	5,345
1921	2,968.36	40.00				1.0000	3,859
1922	3,824.16	40.00				1.0000	4,971
1923	7,553.26	40.00				1.0000	9,819
1924	7,258.01	40.00				1.0000	9,435
1925	41,710.86	40.00				1.0000	54,224
1926	221,788.25	40.00				1.0000	288,325
1927	229,755.28	40.00				1.0000	298,682
1928	223,718.93	40.00				1.0000	290,835
1929	98,890.66	40.00				1.0000	128,558
1930	49,541.78	40.00				1.0000	64,404
1931	28,796.27	40.00				1.0000	37,435
1932	14,835.20	40.00				1.0000	19,286
1933	2,231.81	40.00				1.0000	2,901
1934	31,538.57	40.00				1.0000	41,000
1935	23,057.82	40.00				1.0000	29,975
1936	41,179.42	40.00				1.0000	53,533
1937	22,483.57	40.00				1.0000	29,229
1938	7,930.80	40.00				1.0000	10,310
1939	34,025.10	40.00				1.0000	44,233
1940	16,810.87	40.00				1.0000	21,854
1941	8,446.42	40.00				1.0000	10,980
1942	7,901.92	40.00				1.0000	10,272
1943	1,866.35	40.00	2.50	60.66	0.31	0.9923	2,407
1944	1,694.15	40.00	2.50	55.06	0.63	0.9843	2,168
1945	965.33	40.00	2.50	31.37	0.96	0.9760	1,225
1946	1,315.18	40.00	2.50	42.74	1.29	0.9678	1,655
1947	13,632.84	40.00	2.50	443.07	1.63	0.9593	17,000
1948	31,082.87	40.00	2.50	1,010.19	1.97	0.9508	38,418
1949	18,634.12	40.00	2.50	605.61	2.29	0.9428	22,838
1950	97,664.93	40.00	2.50	3,174.11	2.58	0.9355	118,775
1951	35,579.66	40.00	2.50	1,156.34	2.83	0.9293	42,981

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RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 40-R1.5							
NET SALVAGE PERCENT.. -30							
1952	34,677.94	40.00	2.50	1,127.03	3.07	0.9233	41,621
1953	46,305.13	40.00	2.50	1,504.92	3.30	0.9175	55,230
1954	54,704.64	40.00	2.50	1,777.90	3.52	0.9120	64,858
1955	107,501.74	40.00	2.50	3,493.81	3.75	0.9063	126,650
1956	66,529.82	40.00	2.50	2,162.22	3.98	0.9005	77,883
1957	93,351.59	40.00	2.50	3,033.93	4.22	0.8945	108,554
1958	128,512.34	40.00	2.50	4,176.65	4.47	0.8883	148,396
1959	97,976.61	40.00	2.50	3,184.24	4.73	0.8818	112,308
1960	35,196.56	40.00	2.50	1,143.89	4.99	0.8753	40,048
1961	79,619.45	40.00	2.50	2,587.63	5.26	0.8685	89,894
1962	107,538.35	40.00	2.50	3,495.00	5.54	0.8615	120,438
1963	59,019.40	40.00	2.50	1,918.13	5.82	0.8545	65,562
1964	80,610.36	40.00	2.50	2,619.84	6.10	0.8475	88,812
1965	96,329.14	40.00	2.50	3,130.70	6.40	0.8400	105,191
1966	155,109.33	40.00	2.50	5,041.05	6.69	0.8328	167,917
1967	136,281.38	40.00	2.50	4,429.14	7.00	0.8250	146,162
1968	345,853.79	40.00	2.50	11,240.25	7.31	0.8173	367,444
1969	256,116.62	40.00	2.50	8,323.79	7.62	0.8095	269,524
1970	218,522.12	40.00	2.50	7,101.97	7.95	0.8013	227,618
1971	242,102.57	40.00	2.50	7,868.33	8.28	0.7930	249,584
1972	255,095.30	40.00	2.50	8,290.60	8.62	0.7845	260,159
1973	278,617.49	40.00	2.50	9,055.07	8.97	0.7758	280,979
1974	389,670.10	40.00	2.50	12,664.28	9.33	0.7668	388,413
1975	370,406.99	40.00	2.50	12,038.23	9.70	0.7575	364,758
1976	589,161.63	40.00	2.50	19,147.75	10.08	0.7480	572,901
1977	312,460.42	40.00	2.50	10,154.96	10.47	0.7383	299,876
1978	483,588.56	40.00	2.50	15,716.63	10.88	0.7280	457,668
1979	744,658.65	40.00	2.50	24,201.41	11.30	0.7175	694,580
1980	840,022.89	40.00	2.50	27,300.74	11.73	0.7068	771,792
1981	1,085,453.82	40.00	2.50	35,277.25	12.17	0.6958	981,766
1982	981,842.94	40.00	2.50	31,909.90	12.63	0.6843	873,374
1983	743,869.97	40.00	2.50	24,175.77	13.10	0.6725	650,328
1984	504,842.73	40.00	2.50	16,407.39	13.58	0.6605	433,483
1985	666,944.22	40.00	2.50	21,675.69	14.07	0.6483	562,051
1986	968,989.04	40.00	2.50	31,492.14	14.58	0.6355	800,530
1987	765,834.94	40.00	2.50	24,889.64	15.10	0.6225	619,752
1988	831,332.56	40.00	2.50	27,018.31	15.64	0.6090	658,166
1989	735,007.86	40.00	2.50	23,887.76	16.19	0.5953	568,767
1990	935,747.99	40.00	2.50	30,411.81	16.75	0.5813	707,075
1991	779,026.87	40.00	2.50	25,318.37	17.32	0.5670	574,221

NATIONAL GRID
NIAGARA MOHAWK POWER CORPOARTION
ELECTRIC PLANT

ACCOUNT 373.20 STREET LIGHTING AND SIGNAL SYSTEMS - UNDERGROUND - OTHER

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 40-R1.5							
NET SALVAGE PERCENT.. -30							
1992	797,295.38	40.00	2.50	25,912.10	17.90	0.5525	572,657
1993	1,179,645.64	40.00	2.50	38,338.48	18.50	0.5375	824,277
1994	1,100,814.30	40.00	2.50	35,776.46	19.11	0.5223	747,370
1995	1,596,272.59	40.00	2.50	51,878.86	19.72	0.5070	1,052,103
1996	2,740,038.39	40.00	2.50	89,051.25	20.35	0.4913	1,749,857
1997	17,073.26	40.00	2.50	554.88	20.99	0.4753	10,548
1998	138,376.04	40.00	2.50	4,497.22	21.65	0.4588	82,524
1999	480,465.41	40.00	2.50	15,615.13	22.31	0.4423	276,232
2000	1,551,728.93	40.00	2.50	50,431.19	22.98	0.4255	858,339
2001	2,357,915.33	40.00	2.50	76,632.25	23.66	0.4085	1,252,171
2002	1,545,963.65	40.00	2.50	50,243.82	24.35	0.3913	786,316
2003	1,773,774.27	40.00	2.50	57,647.66	25.04	0.3740	862,409
2004	1,135,474.60	40.00	2.50	36,902.92	25.75	0.3563	525,867
2005	2,106,619.59	40.00	2.50	68,465.14	26.46	0.3385	927,018
2006	1,184,214.44	40.00	2.50	38,486.97	27.18	0.3205	493,403
2007	1,307,716.87	40.00	2.50	42,500.80	27.91	0.3023	513,835
2008	1,028,352.64	40.00	2.50	33,421.46	28.65	0.2838	379,334
2009	5,969,957.98	40.00	2.50	194,023.63	29.39	0.2653	2,058,591
2010	4,791,844.82	40.00	2.50	155,734.96	30.14	0.2465	1,535,547
2011	4,565,177.47	40.00	2.50	148,368.27	30.89	0.2278	1,351,635
2012	2,916,465.60	40.00	2.50	94,785.13	31.65	0.2088	791,456
2013	4,115,143.04	40.00	2.50	133,742.15	32.42	0.1895	1,013,765
2014	3,688,953.52	40.00	2.50	119,890.99	33.19	0.1703	816,458
2015	2,847,652.26	40.00	2.50	92,548.70	33.97	0.1508	558,069
2016	3,855,906.11	40.00	2.50	125,316.95	34.76	0.1310	656,661
2017	3,871,629.38	40.00	2.50	125,827.95	35.55	0.1113	559,934
2018	2,264,222.37	40.00	2.50	73,587.23	36.34	0.0915	269,329
2019	4,549,620.36	40.00	2.50	147,862.66	37.15	0.0713	421,409
2020	3,021,640.89	40.00	2.50	98,203.33	37.95	0.0513	201,317
2021	2,720,896.79	40.00	2.50	88,429.15	38.77	0.0308	108,768
2022	3,531,640.28	40.00	2.50	114,778.31	39.59	0.0103	47,059
91,806,864.02				2,946,429.27	38,237,811		

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.21

NATIONAL GRID
NIAGARA MOHAWK POWER CORPOARTION
ELECTRIC PLANT

ACCOUNT 373.21 STREET LIGHTING AND SIGNAL SYSTEMS - UNDERGROUND - LUMINAIRES
NON LED

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 20-S3							
NET SALVAGE PERCENT.. -30							
1925	41.80	20.00				1.0000	54
1931	15.38	20.00				1.0000	20
1932	99.20	20.00				1.0000	129
1933	15.58	20.00				1.0000	20
1940	35.70	20.00				1.0000	46
1941	38.91	20.00				1.0000	51
1945	7.41	20.00				1.0000	10
1948	20.02	20.00				1.0000	26
1949	77.35	20.00				1.0000	101
1952	154.28	20.00				1.0000	201
1954	135.04	20.00				1.0000	176
1955	232.37	20.00				1.0000	302
1956	420.82	20.00				1.0000	547
1957	265.17	20.00				1.0000	345
1958	38.30	20.00				1.0000	50
1959	269.44	20.00				1.0000	350
1960	22.49	20.00				1.0000	29
1961	2,014.89	20.00				1.0000	2,619
1962	2,028.69	20.00				1.0000	2,637
1963	657.06	20.00				1.0000	854
1964	1,155.68	20.00				1.0000	1,502
1965	2,011.80	20.00				1.0000	2,615
1966	1,847.52	20.00				1.0000	2,402
1967	3,865.91	20.00				1.0000	5,026
1968	6,801.48	20.00				1.0000	8,842
1969	9,689.05	20.00				1.0000	12,596
1970	9,871.07	20.00				1.0000	12,832
1971	6,828.68	20.00				1.0000	8,877
1972	7,788.53	20.00				1.0000	10,125
1973	2,848.85	20.00				1.0000	3,704
1974	6,393.91	20.00				1.0000	8,312
1975	2,066.15	20.00				1.0000	2,686
1976	10,206.00	20.00				1.0000	13,268
1977	5,956.25	20.00				1.0000	7,743
1978	3,706.84	20.00				1.0000	4,819
1979	17,656.18	20.00				1.0000	22,953
1980	25,627.51	20.00				1.0000	33,316
1981	15,801.96	20.00				1.0000	20,543
1982	46,830.30	20.00				1.0000	60,879

NATIONAL GRID
NIAGARA MOHAWK POWER CORPOARTION
ELECTRIC PLANT

ACCOUNT 373.21 STREET LIGHTING AND SIGNAL SYSTEMS - UNDERGROUND - LUMINAIRES
NON LED

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 20-S3							
NET SALVAGE PERCENT.. -30							
1983	22,916.37	20.00				1.0000	29,791
1984	28,109.28	20.00				1.0000	36,542
1985	16,210.77	20.00	5.00	1,053.70	0.27	0.9865	20,790
1986	59,074.24	20.00	5.00	3,839.83	0.41	0.9795	75,222
1987	54,002.21	20.00	5.00	3,510.14	0.55	0.9725	68,272
1988	49,737.57	20.00	5.00	3,232.94	0.68	0.9660	62,460
1989	62,736.46	20.00	5.00	4,077.87	0.82	0.9590	78,214
1990	57,622.62	20.00	5.00	3,745.47	0.97	0.9515	71,276
1991	82,609.58	20.00	5.00	5,369.62	1.13	0.9435	101,325
1992	427,155.78	20.00	5.00	27,765.13	1.29	0.9355	519,486
1993	458,293.78	20.00	5.00	29,789.10	1.47	0.9265	551,992
1994	404,606.09	20.00	5.00	26,299.40	1.65	0.9175	482,594
1995	1,001,434.83	20.00	5.00	65,093.26	1.85	0.9075	1,181,443
1996	305,897.86	20.00	5.00	19,883.36	2.06	0.8970	356,707
1997	13,272.08	20.00	5.00	862.69	2.29	0.8855	15,278
1998	78,592.81	20.00	5.00	5,108.53	2.54	0.8730	89,195
1999	349,760.31	20.00	5.00	22,734.42	2.81	0.8595	390,805
2000	1,973,426.76	20.00	5.00	128,272.74	3.10	0.8450	2,167,809
2001	2,215,139.75	20.00	5.00	143,984.08	3.42	0.8290	2,387,256
2002	1,417,280.40	20.00	5.00	92,123.23	3.76	0.8120	1,496,081
2003	1,077,990.50	20.00	5.00	70,069.38	4.15	0.7925	1,110,600
2004	913,060.62	20.00	5.00	59,348.94	4.57	0.7715	915,754
2005	477,720.67	20.00	5.00	31,051.84	5.03	0.7485	464,846
2006	465,629.11	20.00	5.00	30,265.89	5.55	0.7225	437,342
2007	354,721.38	20.00	5.00	23,056.89	6.11	0.6945	320,260
2008	410,575.09	20.00	5.00	26,687.38	6.73	0.6635	354,142
2009	968,208.56	20.00	5.00	62,933.56	7.40	0.6300	792,963
2010	2,673,884.74	20.00	5.00	173,802.51	8.14	0.5930	2,061,298
2011	3,307,882.02	20.00	5.00	215,012.33	8.93	0.5535	2,380,187
2012	970,889.67	20.00	5.00	63,107.83	9.77	0.5115	645,593
2013	1,283,863.55	20.00	5.00	83,451.13	10.66	0.4670	779,434
2014	971,258.05	20.00	5.00	63,131.77	11.58	0.4210	531,570
2015	1,066,875.19	20.00	5.00	69,346.89	12.54	0.3730	517,328
2016	921,022.37	20.00	5.00	59,866.45	13.52	0.3240	387,935
2017	1,237,151.16	20.00	5.00	80,414.83	14.51	0.2745	441,477
2018	1,470,986.90	20.00	5.00	95,614.15	15.50	0.2250	430,264
2019	1,512,170.54	20.00	5.00	98,291.09	16.50	0.1750	344,019

NATIONAL GRID
NIAGARA MOHAWK POWER CORPOARTION
ELECTRIC PLANT

ACCOUNT 373.21 STREET LIGHTING AND SIGNAL SYSTEMS - UNDERGROUND - LUMINAIRES
NON LED

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 20-S3							
NET SALVAGE PERCENT.. -30							
2020	1,786,750.51	20.00	5.00	116,138.78	17.50	0.1250	290,347
2021	1,764,202.04	20.00	5.00	114,673.13	18.50	0.0750	172,010
2022	1,878,925.07	20.00	5.00	122,130.13	19.50	0.0250	61,065
	34,785,190.86			2,245,140.41			23,872,579
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 6.45							

NATIONAL GRID
NIAGARA MOHAWK POWER CORPOARTION
ELECTRIC PLANT

ACCOUNT 373.30 STREET LIGHTING AND SIGNAL SYSTEMS - OVERHEAD LUMINAIRES - LED

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 20-S3							
NET SALVAGE PERCENT.. -30							
1922	4,056.34	20.00				1.0000	5,273
2017	1,485,761.11	20.00	5.00	96,574.47	14.51	0.2745	530,194
2018	1,198,315.19	20.00	5.00	77,890.49	15.50	0.2250	350,507
2019	8,292,138.32	20.00	5.00	538,988.99	16.50	0.1750	1,886,461
2020	7,085,723.83	20.00	5.00	460,572.05	17.50	0.1250	1,151,430
2021	3,695,162.10	20.00	5.00	240,185.54	18.50	0.0750	360,278
2022	3,060,857.71	20.00	5.00	198,955.75	19.50	0.0250	99,478
	24,822,014.60			1,613,167.29			4,383,621
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 6.50							

NATIONAL GRID
NIAGARA MOHAWK POWER CORPOARTION
ELECTRIC PLANT

ACCOUNT 373.40 STREET LIGHTING AND SIGNAL SYSTEMS - UNDERGROUND LUMINAIRES -
LED

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 20-S3							
NET SALVAGE PERCENT.. -30							
2019	345.99	20.00	5.00	22.49	16.50	0.1750	79
2020	232,768.88	20.00	5.00	15,129.98	17.50	0.1250	37,825
2021	750,668.86	20.00	5.00	48,793.48	18.50	0.0750	73,190
2022	4,270,682.99	20.00	5.00	277,594.39	19.50	0.0250	138,797
	5,254,466.72			341,540.34			249,891
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 6.50							

NATIONAL GRID
NIAGARA MOHAWK POWER CORPOARTION
ELECTRIC PLANT

ACCOUNT 389.10 LAND RIGHTS - OTHER COSTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 75-R4							
NET SALVAGE PERCENT.. 0							
2008	2,194.38	75.00	1.33	29.19	60.55	0.1927	423
	2,194.38			29.19			423
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.33							

NATIONAL GRID
NIAGARA MOHAWK POWER CORPOARTION
ELECTRIC PLANT

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 50-R0.5							
NET SALVAGE PERCENT.. -15							
1913	29,417.17	50.00				1.0000	33,830
1916	19,490.12	50.00				1.0000	22,414
1917	30,265.71	50.00				1.0000	34,806
1920	15,462.42	50.00				1.0000	17,782
1922	647.78	50.00				1.0000	745
1927	93,578.00	50.00	2.00	2,152.29	2.19	0.9562	102,901
1929	22,478.89	50.00	2.00	517.01	3.13	0.9374	24,232
1932	650.47	50.00	2.00	14.96	4.49	0.9102	681
1933	141.51	50.00	2.00	3.25	4.93	0.9014	147
1934	1,409.05	50.00	2.00	32.41	5.36	0.8928	1,447
1935	529.04	50.00	2.00	12.17	5.79	0.8842	538
1938	144.10	50.00	2.00	3.31	7.03	0.8594	142
1939	442.00	50.00	2.00	10.17	7.44	0.8512	433
1940	18,388.30	50.00	2.00	422.93	7.84	0.8432	17,831
1941	12,210.06	50.00	2.00	280.83	8.24	0.8352	11,728
1942	6,817.14	50.00	2.00	156.79	8.64	0.8272	6,485
1943	242.91	50.00	2.00	5.59	9.04	0.8192	229
1947	221,137.70	50.00	2.00	5,086.17	10.62	0.7876	200,293
1948	18,372.50	50.00	2.00	422.57	11.02	0.7796	16,472
1949	84.38	50.00	2.00	1.94	11.42	0.7716	75
1951	1,238.41	50.00	2.00	28.48	12.22	0.7556	1,076
1952	1,772.04	50.00	2.00	40.76	12.62	0.7476	1,523
1953	3,217.06	50.00	2.00	73.99	13.02	0.7396	2,736
1954	421.86	50.00	2.00	9.70	13.43	0.7314	355
1955	7,829.14	50.00	2.00	180.07	13.84	0.7232	6,511
1956	13,239.84	50.00	2.00	304.52	14.25	0.7150	10,886
1957	19,020.30	50.00	2.00	437.47	14.67	0.7066	15,456
1958	1,955.72	50.00	2.00	44.98	15.09	0.6982	1,570
1959	1,927.46	50.00	2.00	44.33	15.51	0.6898	1,529
1960	93,977.78	50.00	2.00	2,161.49	15.93	0.6814	73,642
1961	332,650.63	50.00	2.00	7,650.96	16.36	0.6728	257,378
1962	129,199.76	50.00	2.00	2,971.59	16.80	0.6640	98,657
1963	161,597.71	50.00	2.00	3,716.75	17.23	0.6554	121,798
1964	15,239.93	50.00	2.00	350.52	17.67	0.6466	11,332
1965	3,093.39	50.00	2.00	71.15	18.12	0.6376	2,268
1966	18,851.08	50.00	2.00	433.57	18.57	0.6286	13,627
1967	8,175.62	50.00	2.00	188.04	19.02	0.6196	5,825
1968	29,641.72	50.00	2.00	681.76	19.48	0.6104	20,807
1969	91,822.73	50.00	2.00	2,111.92	19.94	0.6012	63,484
1970	305,955.35	50.00	2.00	7,036.97	20.40	0.5920	208,294

NATIONAL GRID
NIAGARA MOHAWK POWER CORPOARTION
ELECTRIC PLANT

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 50-R0.5							
NET SALVAGE PERCENT.. -15							
1971	88,394.75	50.00	2.00	2,033.08	20.87	0.5826	59,224
1972	211,122.80	50.00	2.00	4,855.82	21.35	0.5730	139,119
1973	23,464.18	50.00	2.00	539.68	21.83	0.5634	15,203
1974	609,284.35	50.00	2.00	14,013.54	22.31	0.5538	388,035
1975	23,475.63	50.00	2.00	539.94	22.80	0.5440	14,686
1976	86,651.64	50.00	2.00	1,992.99	23.29	0.5342	53,233
1977	630,439.16	50.00	2.00	14,500.10	23.79	0.5242	380,048
1978	74,503.99	50.00	2.00	1,713.59	24.30	0.5140	44,039
1979	3,437,967.41	50.00	2.00	79,073.25	24.80	0.5040	1,992,646
1980	3,884,736.74	50.00	2.00	89,348.95	25.32	0.4936	2,205,132
1981	3,892,117.94	50.00	2.00	89,518.71	25.83	0.4834	2,163,667
1982	541,816.49	50.00	2.00	12,461.78	26.35	0.4730	294,721
1983	2,732,270.44	50.00	2.00	62,842.22	26.88	0.4624	1,452,912
1984	269,047.41	50.00	2.00	6,188.09	27.41	0.4518	139,789
1985	614,708.57	50.00	2.00	14,138.30	27.94	0.4412	311,891
1986	10,007,830.99	50.00	2.00	230,180.11	28.48	0.4304	4,953,476
1987	632,330.53	50.00	2.00	14,543.60	29.02	0.4196	305,125
1988	883,537.91	50.00	2.00	20,321.37	29.57	0.4086	415,166
1989	3,665,829.10	50.00	2.00	84,314.07	30.12	0.3976	1,676,164
1990	9,664,720.02	50.00	2.00	222,288.56	30.68	0.3864	4,294,615
1991	5,299,025.83	50.00	2.00	121,877.59	31.24	0.3752	2,286,424
1992	6,231,847.60	50.00	2.00	143,332.49	31.80	0.3640	2,608,651
1993	2,459,382.51	50.00	2.00	56,565.80	32.36	0.3528	997,821
1994	2,175,574.81	50.00	2.00	50,038.22	32.93	0.3414	854,152
1995	5,128,415.42	50.00	2.00	117,953.55	33.51	0.3298	1,945,054
1996	2,842,498.67	50.00	2.00	65,377.47	34.08	0.3184	1,040,809
1997	659,066.77	50.00	2.00	15,158.54	34.66	0.3068	232,532
1998	94,380.97	50.00	2.00	2,170.76	35.24	0.2952	32,040
1999	266,100.45	50.00	2.00	6,120.31	35.82	0.2836	86,786
2000	325,975.12	50.00	2.00	7,497.43	36.41	0.2718	101,890
2001	1,082,808.91	50.00	2.00	24,904.60	37.00	0.2600	323,760
2002	55,492.21	50.00	2.00	1,276.32	37.59	0.2482	15,839
2003	228,106.14	50.00	2.00	5,246.44	38.18	0.2364	62,013
2004	3,222,486.49	50.00	2.00	74,117.19	38.77	0.2246	832,336
2005	2,786,771.16	50.00	2.00	64,095.74	39.36	0.2128	681,979
2006	1,948,129.10	50.00	2.00	44,806.97	39.96	0.2008	449,862
2007	1,713,144.05	50.00	2.00	39,402.31	40.56	0.1888	371,958
2008	3,851,669.27	50.00	2.00	88,588.39	41.16	0.1768	783,121
2009	1,872,003.81	50.00	2.00	43,056.09	41.76	0.1648	354,782
2010	1,304,895.02	50.00	2.00	30,012.59	42.36	0.1528	229,296

NATIONAL GRID
NIAGARA MOHAWK POWER CORPOARTION
ELECTRIC PLANT

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 50-R0.5							
NET SALVAGE PERCENT.. -15							
2011	978,615.68	50.00	2.00	22,508.16	42.96	0.1408	158,457
2012	1,557,317.83	50.00	2.00	35,818.31	43.56	0.1288	230,670
2013	1,454,538.47	50.00	2.00	33,454.38	44.17	0.1166	195,039
2014	2,628,973.70	50.00	2.00	60,466.40	44.78	0.1044	315,635
2015	4,338,132.77	50.00	2.00	99,777.05	45.38	0.0924	460,970
2016	1,445,664.34	50.00	2.00	33,250.28	45.99	0.0802	133,334
2017	4,104,861.99	50.00	2.00	94,411.83	46.61	0.0678	320,056
2018	3,778,226.88	50.00	2.00	86,899.22	47.22	0.0556	241,580
2019	4,072,865.93	50.00	2.00	93,675.92	47.83	0.0434	203,277
2020	6,131,137.94	50.00	2.00	141,016.17	48.45	0.0310	218,575
2021	3,535,423.55	50.00	2.00	81,314.74	49.07	0.0186	75,623
2022	4,712,568.89	50.00	2.00	108,389.08	49.69	0.0062	33,601
	125,993,089.11			2,895,649.50			39,588,778
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.30							

NATIONAL GRID
NIAGARA MOHAWK POWER CORPOARTION
ELECTRIC PLANT

ACCOUNT 391.00 OFFICE FURNITURE AND EQUIPMENT - FIXTURE ELECTRIC

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. 5-SQUARE							
NET SALVAGE PERCENT.. 0							
2001	314,131.65	5.00				1.0000	314,132
2002	273,804.04	5.00				1.0000	273,804
2003	136,131.81	5.00				1.0000	136,132
2004	149,937.25	5.00				1.0000	149,937
2006	208,425.56	5.00				1.0000	208,426
2007	1,298.68	5.00				1.0000	1,299
2010	226,781.22	5.00				1.0000	226,781
2013	18,730.16	5.00				1.0000	18,730
2018	215,051.03	5.00	20.00	43,010.21	0.50	0.9000	193,546
2020	20,861.24	5.00	20.00	4,172.25	2.50	0.5000	10,431
	1,565,152.64			47,182.46			1,533,218

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.01

NATIONAL GRID
NIAGARA MOHAWK POWER CORPOARTION
ELECTRIC PLANT

ACCOUNT 391.10 OFFICE FURNITURE AMD EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. 15-SQUARE							
NET SALVAGE PERCENT.. 0							
2001	14,516.27	15.00				1.0000	14,516
2002	831.20	15.00				1.0000	831
2003	4,852.94	15.00				1.0000	4,853
2004	3,177.14	15.00				1.0000	3,177
2012	105,334.29	15.00	6.67	7,025.80	4.50	0.7000	73,734
2015	815,078.45	15.00	6.67	54,365.73	7.50	0.5000	407,539
2016	29,178.29	15.00	6.67	1,946.19	8.50	0.4333	12,644
2018	32,978.09	15.00	6.67	2,199.64	10.50	0.3000	9,893
2019	945,577.54	15.00	6.67	63,070.02	11.50	0.2333	220,632
	1,951,524.21			128,607.38			747,819

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 6.59

NATIONAL GRID
NIAGARA MOHAWK POWER CORPOARTION
ELECTRIC PLANT

ACCOUNT 391.20 OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. 5-SQUARE							
NET SALVAGE PERCENT.. 0							
2018	4,234,514.23	5.00	20.00	846,902.85	0.50	0.9000	3,811,063
2019	2,557,863.19	5.00	20.00	511,572.64	1.50	0.7000	1,790,504
2020	784,975.74	5.00	20.00	156,995.15	2.50	0.5000	392,488
2021	4,412,661.94	5.00	20.00	882,532.39	3.50	0.3000	1,323,799
2022	1,327,581.92	5.00	20.00	265,516.38	4.50	0.1000	132,758
	13,317,597.02			2,663,519.41			7,450,612
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 20.00							

NATIONAL GRID
NIAGARA MOHAWK POWER CORPOARTION
ELECTRIC PLANT

ACCOUNT 392.00 TRANSPORTATION EQUIPMENT - PASSENGER CAR

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. 12-SQUARE							
NET SALVAGE PERCENT.. 0							
2008	56,362.48	12.00				1.0000	56,362
	56,362.48						56,362
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 0.00							

NATIONAL GRID
NIAGARA MOHAWK POWER CORPOARTION
ELECTRIC PLANT

ACCOUNT 392.22 TRANSPORATION EQUIPMENT - HELICOPTER

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. 10-SQUARE							
NET SALVAGE PERCENT.. 0							
2015	8,006,843.56	10.00	10.00	800,684.36	2.50	0.7500	6,005,133
	8,006,843.56			800,684.36			6,005,133
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 10.00							

NATIONAL GRID
NIAGARA MOHAWK POWER CORPOARTION
ELECTRIC PLANT

ACCOUNT 394.00 TOOLS, SHOP AND GARAGE EQUIPMENT - GENERAL PLANT TOOLS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. 32-SQUARE							
NET SALVAGE PERCENT.. 0							
2001	148,797.84	32.00	3.12	4,642.49	10.50	0.6719	99,974
2002	107,022.67	32.00	3.12	3,339.11	11.50	0.6406	68,561
2003	132,565.34	32.00	3.12	4,136.04	12.50	0.6094	80,783
2004	51,809.83	32.00	3.12	1,616.47	13.50	0.5781	29,952
2006	758,267.56	32.00	3.12	23,657.95	15.50	0.5156	390,978
2007	85,659.78	32.00	3.12	2,672.59	16.50	0.4844	41,492
2008	213,040.02	32.00	3.12	6,646.85	17.50	0.4531	96,533
2009	951,550.39	32.00	3.12	29,688.37	18.50	0.4219	401,440
2010	327,945.24	32.00	3.12	10,231.89	19.50	0.3906	128,102
2011	752,649.15	32.00	3.12	23,482.65	20.50	0.3594	270,487
2014	164,545.13	32.00	3.12	5,133.81	23.50	0.2656	43,706
2015	940,791.14	32.00	3.12	29,352.68	24.50	0.2344	220,503
2016	29,630.03	32.00	3.12	924.46	25.50	0.2031	6,018
2017	33,317.98	32.00	3.12	1,039.52	26.50	0.1719	5,727
2018	48,639.57	32.00	3.12	1,517.55	27.50	0.1406	6,840
2019	263,530.59	32.00	3.12	8,222.15	28.50	0.1094	28,825
5,009,762.26				156,304.58	1,919,921		

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.12

NATIONAL GRID
NIAGARA MOHAWK POWER CORPOARTION
ELECTRIC PLANT

ACCOUNT 394.10 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. 25-SQUARE							
NET SALVAGE PERCENT.. 0							
2001	498,946.46	25.00	4.00	19,957.86	3.50	0.8600	429,094
2002	213,790.26	25.00	4.00	8,551.61	4.50	0.8200	175,308
2003	171,994.37	25.00	4.00	6,879.77	5.50	0.7800	134,156
2004	199,138.41	25.00	4.00	7,965.54	6.50	0.7400	147,362
2005	46,905.05	25.00	4.00	1,876.20	7.50	0.7000	32,834
2006	128,908.86	25.00	4.00	5,156.35	8.50	0.6600	85,080
2008	511,237.38	25.00	4.00	20,449.50	10.50	0.5800	296,518
2010	287,056.45	25.00	4.00	11,482.26	12.50	0.5000	143,528
2022	1,311,452.72	25.00	4.00	52,458.11	24.50	0.0200	26,229
	3,369,429.96			134,777.20			1,470,109

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 4.00

NATIONAL GRID
NIAGARA MOHAWK POWER CORPOARTION
ELECTRIC PLANT

ACCOUNT 394.20 TOOLS, SHOP AND GARAGE EQUIPMENT - WORKSHOP EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. 25-SQUARE NET SALVAGE PERCENT.. 0							
2001	1,171,629.75	25.00	4.00	46,865.19	3.50	0.8600	1,007,602
2002	1,620,390.14	25.00	4.00	64,815.61	4.50	0.8200	1,328,720
2003	1,748,213.62	25.00	4.00	69,928.54	5.50	0.7800	1,363,607
2004	1,792,079.06	25.00	4.00	71,683.16	6.50	0.7400	1,326,139
2005	724,085.89	25.00	4.00	28,963.44	7.50	0.7000	506,860
2006	873,510.90	25.00	4.00	34,940.44	8.50	0.6600	576,517
2007	424,998.81	25.00	4.00	16,999.95	9.50	0.6200	263,499
2008	7,673,584.10	25.00	4.00	306,943.36	10.50	0.5800	4,450,679
2009	99,602.82	25.00	4.00	3,984.11	11.50	0.5400	53,786
2010	5,923,206.48	25.00	4.00	236,928.26	12.50	0.5000	2,961,603
2011	1,542,651.19	25.00	4.00	61,706.05	13.50	0.4600	709,620
2014	2,634,600.83	25.00	4.00	105,384.03	16.50	0.3400	895,764
2015	2,965,834.68	25.00	4.00	118,633.39	17.50	0.3000	889,750
2016	1,422,313.43	25.00	4.00	56,892.54	18.50	0.2600	369,801
2017	622,386.57	25.00	4.00	24,895.46	19.50	0.2200	136,925
2018	2,014,055.34	25.00	4.00	80,562.21	20.50	0.1800	362,530
2019	540,092.15	25.00	4.00	21,603.69	21.50	0.1400	75,613
2020	1,563,934.69	25.00	4.00	62,557.39	22.50	0.1000	156,393
2022	7,949,809.23	25.00	4.00	317,992.37	24.50	0.0200	158,996
43,306,979.68				1,732,279.19	17,594,404		
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 4.00							

NATIONAL GRID
NIAGARA MOHAWK POWER CORPOARTION
ELECTRIC PLANT

ACCOUNT 395.00 LABORATORY EQUIPMENT - GENERAL PLANT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. 30-SQUARE NET SALVAGE PERCENT.. 0							
2001	949,101.40	30.00	3.33	31,605.08	8.50	0.7167	680,193
2002	649,190.88	30.00	3.33	21,618.06	9.50	0.6833	443,612
2003	363,131.34	30.00	3.33	12,092.27	10.50	0.6500	236,035
2004	256,373.06	30.00	3.33	8,537.22	11.50	0.6167	158,098
2005	87,858.50	30.00	3.33	2,925.69	12.50	0.5833	51,250
2006	44,817.49	30.00	3.33	1,492.42	13.50	0.5500	24,650
2007	62,755.97	30.00	3.33	2,089.77	14.50	0.5167	32,424
2009	1,018,798.24	30.00	3.33	33,925.98	16.50	0.4500	458,459
2010	1,091,085.65	30.00	3.33	36,333.15	17.50	0.4167	454,623
2011	525,746.49	30.00	3.33	17,507.36	18.50	0.3833	201,534
2012	12,529.72	30.00	3.33	417.24	19.50	0.3500	4,385
2014	1,922,507.78	30.00	3.33	64,019.51	21.50	0.2833	544,704
2015	82,671.20	30.00	3.33	2,752.95	22.50	0.2500	20,668
2016	488,310.17	30.00	3.33	16,260.73	23.50	0.2167	105,802
2017	3,031,889.01	30.00	3.33	100,961.90	24.50	0.1833	555,836
2018	335,012.31	30.00	3.33	11,155.91	25.50	0.1500	50,252
2020	2,969,556.89	30.00	3.33	98,886.24	27.50	0.0833	247,453
2022	4,924,307.06	30.00	3.33	163,979.43	29.50	0.0167	82,088
18,815,643.16				626,560.91	4,352,066		
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.33							

NATIONAL GRID
NIAGARA MOHAWK POWER CORPOARTION
ELECTRIC PLANT

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. 10-SQUARE							
NET SALVAGE PERCENT.. 0							
2010	220,444.15	10.00				1.0000	220,444
2011	58,830.86	10.00				1.0000	58,831
	279,275.01						279,275
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 0.00							

NATIONAL GRID
NIAGARA MOHAWK POWER CORPOARTION
ELECTRIC PLANT

ACCOUNT 397.10 COMMUNICATION EQUIPMENT - RADIO

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. 15-SQUARE							
NET SALVAGE PERCENT.. 0							
2017	16,546.92	15.00	6.67	1,103.68	9.50	0.3667	6,067
2018	4,380,207.81	15.00	6.67	292,159.86	10.50	0.3000	1,314,062
2019	203,997.25	15.00	6.67	13,606.62	11.50	0.2333	47,599
2020	391,960.13	15.00	6.67	26,143.74	12.50	0.1667	65,328
2021	826,497.94	15.00	6.67	55,127.41	13.50	0.1000	82,650
	5,819,210.05			388,141.31			1,515,706
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 6.67							

NATIONAL GRID
NIAGARA MOHAWK POWER CORPOARTION
ELECTRIC PLANT

ACCOUNT 397.20 COMMUNICATION EQUIPMENT - TELEPHONE

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. 15-SQUARE							
NET SALVAGE PERCENT.. 0							
2001	233,089.00	15.00				1.0000	233,089
2002	4,285,756.79	15.00				1.0000	4,285,757
2003	22,959,807.73	15.00				1.0000	22,959,808
2004	13,451,204.24	15.00				1.0000	13,451,204
2007	104,841.92	15.00				1.0000	104,842
2008	120,920.87	15.00	6.67	8,065.42	0.50	0.9667	116,891
2011	63,145.08	15.00	6.67	4,211.78	3.50	0.7667	48,411
2014	126,761.42	15.00	6.67	8,454.99	6.50	0.5667	71,832
	41,345,527.05			20,732.19			41,271,834
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 0.05							

NATIONAL GRID
NIAGARA MOHAWK POWER CORPOARTION
ELECTRIC PLANT

ACCOUNT 397.30 COMMUNICATION EQUIPMENT - RADIO SITE

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. 15-SQUARE NET SALVAGE PERCENT.. 0							
2001	363,981.85	15.00				1.0000	363,982
2004	45,451.63	15.00				1.0000	45,452
2005	115,295.36	15.00				1.0000	115,295
2008	550,995.01	15.00	6.67	36,751.37	0.50	0.9667	532,630
2009	204,931.12	15.00	6.67	13,668.91	1.50	0.9000	184,438
2010	570,825.54	15.00	6.67	38,074.06	2.50	0.8333	475,686
2011	1,359,535.58	15.00	6.67	90,681.02	3.50	0.7667	1,042,315
2012	1,845,119.51	15.00	6.67	123,069.47	4.50	0.7000	1,291,584
2013	537,343.82	15.00	6.67	35,840.83	5.50	0.6333	340,316
2014	57,643.84	15.00	6.67	3,844.84	6.50	0.5667	32,665
2015	819,085.72	15.00	6.67	54,633.02	7.50	0.5000	409,543
2016	1,142,253.93	15.00	6.67	76,188.34	8.50	0.4333	494,973
2017	1,415,194.55	15.00	6.67	94,393.48	9.50	0.3667	518,909
2020	1,487,544.83	15.00	6.67	99,219.24	12.50	0.1667	247,929
	10,515,202.29			666,364.58			6,095,717
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 6.34							

NATIONAL GRID
NIAGARA MOHAWK POWER CORPOARTION
ELECTRIC PLANT

ACCOUNT 397.35 COMMUNICATION EQUIPMENT - TELEPHONE A

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. 15-SQUARE							
NET SALVAGE PERCENT.. 0							
2016	49,413.90	15.00	6.67	3,295.91	8.50	0.4333	21,413
	49,413.90			3,295.91			21,413
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 6.67							

NATIONAL GRID
NIAGARA MOHAWK POWER CORPOARTION
ELECTRIC PLANT

ACCOUNT 397.50 COMMUNICATION EQUIPMENT - NETWORK NY

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. 15-SQUARE							
NET SALVAGE PERCENT.. 0							
1997	3,205.08	15.00				1.0000	3,205
2004	6,678,805.63	15.00				1.0000	6,678,806
	6,682,010.71						6,682,011
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 0.00							

NATIONAL GRID
NIAGARA MOHAWK POWER CORPOARTION
ELECTRIC PLANT

ACCOUNT 397.60 COMMUNICATION EQUIPMENT - NETWORK SITE NY

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. 15-SQUARE							
NET SALVAGE PERCENT.. 0							
2002	1,095,486.82	15.00				1.0000	1,095,487
2003	295,418.15	15.00				1.0000	295,418
2004	340,631.76	15.00				1.0000	340,632
2006	158,069.37	15.00				1.0000	158,069
2007	49,373.05	15.00				1.0000	49,373
2008	141,245.92	15.00	6.67	9,421.10	0.50	0.9667	136,538
2009	138,086.88	15.00	6.67	9,210.39	1.50	0.9000	124,278
2011	53,316.09	15.00	6.67	3,556.18	3.50	0.7667	40,876
2014	8,358.96	15.00	6.67	557.54	6.50	0.5667	4,737
2016	1,775,833.12	15.00	6.67	118,448.07	8.50	0.4333	769,522
2017	273,783.49	15.00	6.67	18,261.36	9.50	0.3667	100,388
2018	1,019,409.32	15.00	6.67	67,994.60	10.50	0.3000	305,823
2019	388,619.85	15.00	6.67	25,920.94	11.50	0.2333	90,677
2020	2,520,454.85	15.00	6.67	168,114.34	12.50	0.1667	420,084
2021	820,884.42	15.00	6.67	54,752.99	13.50	0.1000	82,088
2022	106,323.70	15.00	6.67	7,091.79	14.50	0.0333	3,544
	9,185,295.75			483,329.30			4,017,534

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 5.26

NATIONAL GRID
NIAGARA MOHAWK POWER CORPOARTION
ELECTRIC PLANT

ACCOUNT 397.80 COMMUNICATION EQUIPMENT - AMI FAN

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. 15-SQUARE							
NET SALVAGE PERCENT.. 0							
2022	8,484.06	15.00	6.67	565.89	14.50	0.0333	283
	8,484.06			565.89			283
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 6.67							

NATIONAL GRID
NIAGARA MOHAWK POWER CORPOARTION
ELECTRIC PLANT

ACCOUNT 398.00 MISCELLANEOUS PLANT EQUIPMENT - NINE MILE - 2 NUCLEAR

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. 35-SQUARE							
NET SALVAGE PERCENT.. 0							
1994	8,627,237.52	35.00	2.86	246,738.99	6.50	0.8143	7,025,073
2013	96,817.51	35.00	2.86	2,768.98	25.50	0.2714	26,279
2014	284,595.04	35.00	2.86	8,139.42	26.50	0.2429	69,117
2019	11,070.59	35.00	2.86	316.62	31.50	0.1000	1,107
	9,019,720.66			257,964.01			7,121,576
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.86							

NATIONAL GRID
NIAGARA MOHAWK POWER CORPOARTION
ELECTRIC PLANT

ACCOUNT 398.01 MISCELLANEOUS PLANT EQUIPMENT - MISCELLANEOUS PLANT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. 35-SQUARE							
NET SALVAGE PERCENT.. 0							
2017	455,192.21	35.00	2.86	13,018.50	29.50	0.1571	71,529
2018	294,279.61	35.00	2.86	8,416.40	30.50	0.1286	37,836
2019	144,583.64	35.00	2.86	4,135.09	31.50	0.1000	14,458
	894,055.46			25,569.99			123,823
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.86							

NATIONAL GRID
NIAGARA MOHAWK POWER CORPOARTION
ELECTRIC PLANT

ACCOUNT 398.10 LAND RIGHTS - OTHER COSTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. 35-SQUARE							
NET SALVAGE PERCENT.. 0							
1994	447,023.90	35.00	2.86	12,784.88	6.50	0.8143	364,007
1996	4,100.99	35.00	2.86	117.29	8.50	0.7571	3,105
1997	10,299.82	35.00	2.86	294.57	9.50	0.7286	7,504
1998	6,620.59	35.00	2.86	189.35	10.50	0.7000	4,634
2018	294,604.21	35.00	2.86	8,425.68	30.50	0.1286	37,877
2022	1,326,249.55	35.00	2.86	37,930.74	34.50	0.0143	18,952
	2,088,899.06			59,742.51			436,079
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.86							

NATIONAL GRID
NIAGARA MOHAWK POWER CORPOARTION
ELECTRIC PLANT

ACCOUNT 398.55 MISCELLANEOUS PLANT EQUIPMENT - GENERAL RTU

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. 35-SQUARE							
NET SALVAGE PERCENT.. 0							
2001	3,298.83	35.00	2.86	94.35	13.50	0.6143	2,026
2002	9,382.77	35.00	2.86	268.35	14.50	0.5857	5,496
2003	29,711.01	35.00	2.86	849.73	15.50	0.5571	16,553
2004	7,469.59	35.00	2.86	213.63	16.50	0.5286	3,948
2006	48,701.37	35.00	2.86	1,392.86	18.50	0.4714	22,959
2008	64,386.29	35.00	2.86	1,841.45	20.50	0.4143	26,675
	162,949.86			4,660.37			77,657
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.86							

NATIONAL GRID
NIAGARA MOHAWK POWER CORPOARTION
ELECTRIC PLANT

ACCOUNT 398.56 MISCELLANEOUS PLANT EQUIPMENT - EMS CONTROL SYSTEM

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. 35-SQUARE							
NET SALVAGE PERCENT.. 0							
1990	17,934,529.01	35.00	2.86	512,927.53	2.50	0.9286	16,653,466
1994	13,726,565.33	35.00	2.86	392,579.77	6.50	0.8143	11,177,405
	31,661,094.34			905,507.30			27,830,871
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.86							

COMMON PLANT

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
COMMON PLANT

ACCOUNT 390.01 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 50-R0.5							
NET SALVAGE PERCENT.. -15							
1850	28,488.36	50.00				1.0000	32,762
1891	13.13	50.00				1.0000	15
1912	33.91	50.00				1.0000	39
1917	20,079.12	50.00				1.0000	23,091
1918	49.17	50.00				1.0000	57
1922	590.95	50.00				1.0000	680
1924	115.13	50.00	2.00	2.65	0.75	0.9850	130
1926	516.82	50.00	2.00	11.89	1.71	0.9658	574
1927	243.26	50.00	2.00	5.59	2.19	0.9562	267
1928	2,845.86	50.00	2.00	65.45	2.66	0.9468	3,099
1929	31.50	50.00	2.00	0.72	3.13	0.9374	34
1930	82,746.83	50.00	2.00	1,903.18	3.59	0.9282	88,326
1931	1,303.19	50.00	2.00	29.97	4.04	0.9192	1,378
1932	649,659.00	50.00	2.00	14,942.16	4.49	0.9102	680,018
1933	18,587.87	50.00	2.00	427.52	4.93	0.9014	19,268
1934	22,034.71	50.00	2.00	506.80	5.36	0.8928	22,623
1935	9,473.09	50.00	2.00	217.88	5.79	0.8842	9,633
1936	3,579.97	50.00	2.00	82.34	6.21	0.8758	3,606
1937	2,138.56	50.00	2.00	49.19	6.62	0.8676	2,134
1938	35.04	50.00	2.00	0.81	7.03	0.8594	35
1939	130,881.27	50.00	2.00	3,010.27	7.44	0.8512	128,117
1940	908.54	50.00	2.00	20.90	7.84	0.8432	881
1941	4,422.73	50.00	2.00	101.72	8.24	0.8352	4,248
1942	9,103.51	50.00	2.00	209.38	8.64	0.8272	8,660
1948	229.29	50.00	2.00	5.27	11.02	0.7796	206
1949	1,441.56	50.00	2.00	33.16	11.42	0.7716	1,279
1951	67,561.31	50.00	2.00	1,553.91	12.22	0.7556	58,707
1952	15,958.92	50.00	2.00	367.06	12.62	0.7476	13,721
1953	21,945.80	50.00	2.00	504.75	13.02	0.7396	18,666
1954	9,844.51	50.00	2.00	226.42	13.43	0.7314	8,280
1955	3,269.06	50.00	2.00	75.19	13.84	0.7232	2,719
1956	12,037.28	50.00	2.00	276.86	14.25	0.7150	9,898
1957	1,102,814.93	50.00	2.00	25,364.74	14.67	0.7066	896,136
1958	15,809.34	50.00	2.00	363.61	15.09	0.6982	12,694
1959	67,609.27	50.00	2.00	1,555.01	15.51	0.6898	53,632
1960	361,861.04	50.00	2.00	8,322.80	15.93	0.6814	283,558
1961	1,807,138.39	50.00	2.00	41,564.18	16.36	0.6728	1,398,219
1962	53,490.71	50.00	2.00	1,230.29	16.80	0.6640	40,846
1963	485,555.17	50.00	2.00	11,167.77	17.23	0.6554	365,968
1964	46,092.81	50.00	2.00	1,060.13	17.67	0.6466	34,274

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
COMMON PLANT

ACCOUNT 390.01 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 50-R0.5							
NET SALVAGE PERCENT.. -15							
1965	79,148.30	50.00	2.00	1,820.41	18.12	0.6376	58,035
1966	38,638.18	50.00	2.00	888.68	18.57	0.6286	27,931
1967	12,431.96	50.00	2.00	285.94	19.02	0.6196	8,858
1968	101,784.95	50.00	2.00	2,341.05	19.48	0.6104	71,449
1969	762,903.08	50.00	2.00	17,546.77	19.94	0.6012	527,456
1970	187,763.34	50.00	2.00	4,318.56	20.40	0.5920	127,829
1971	634,076.52	50.00	2.00	14,583.76	20.87	0.5826	424,825
1972	242,302.67	50.00	2.00	5,572.96	21.35	0.5730	159,665
1973	115,233.20	50.00	2.00	2,650.36	21.83	0.5634	74,661
1974	9,043,514.22	50.00	2.00	208,000.83	22.31	0.5538	5,759,543
1975	397,454.35	50.00	2.00	9,141.45	22.80	0.5440	248,647
1976	83,123.63	50.00	2.00	1,911.84	23.29	0.5342	51,065
1977	40,972.56	50.00	2.00	942.37	23.79	0.5242	24,699
1978	246,632.18	50.00	2.00	5,672.54	24.30	0.5140	145,784
1979	1,435,764.42	50.00	2.00	33,022.58	24.80	0.5040	832,169
1980	1,264,651.31	50.00	2.00	29,086.98	25.32	0.4936	717,867
1981	370,477.46	50.00	2.00	8,520.98	25.83	0.4834	205,952
1982	3,474,558.03	50.00	2.00	79,914.83	26.35	0.4730	1,889,986
1983	7,181,200.13	50.00	2.00	165,167.60	26.88	0.4624	3,818,675
1984	873,508.13	50.00	2.00	20,090.69	27.41	0.4518	453,849
1985	5,548,615.49	50.00	2.00	127,618.16	27.94	0.4412	2,815,257
1986	744,045.46	50.00	2.00	17,113.05	28.48	0.4304	368,273
1987	958,474.80	50.00	2.00	22,044.92	29.02	0.4196	462,502
1988	693,656.67	50.00	2.00	15,954.10	29.57	0.4086	325,942
1989	1,210,622.57	50.00	2.00	27,844.32	30.12	0.3976	553,545
1990	11,545,520.30	50.00	2.00	265,546.97	30.68	0.3864	5,130,367
1991	2,676,102.56	50.00	2.00	61,550.36	31.24	0.3752	1,154,685
1992	2,536,137.84	50.00	2.00	58,331.17	31.80	0.3640	1,061,627
1993	11,793,912.79	50.00	2.00	271,259.99	32.36	0.3528	4,785,026
1994	8,069,093.71	50.00	2.00	185,589.16	32.93	0.3414	3,168,007
1995	9,442,106.53	50.00	2.00	217,168.45	33.51	0.3298	3,581,108
1996	11,422,845.15	50.00	2.00	262,725.44	34.08	0.3184	4,182,589
1997	2,990,775.58	50.00	2.00	68,787.84	34.66	0.3068	1,055,205
1998	2,305,178.45	50.00	2.00	53,019.10	35.24	0.2952	782,562
1999	3,012,766.49	50.00	2.00	69,293.63	35.82	0.2836	982,584
2000	1,497,121.75	50.00	2.00	34,433.80	36.41	0.2718	467,955
2001	8,332,221.19	50.00	2.00	191,641.09	37.00	0.2600	2,491,334
2002	4,732,000.80	50.00	2.00	108,836.02	37.59	0.2482	1,350,655
2003	1,028,198.34	50.00	2.00	23,648.56	38.18	0.2364	279,526
2004	545,346.37	50.00	2.00	12,542.97	38.77	0.2246	140,858

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
COMMON PLANT

ACCOUNT 390.01 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 50-R0.5							
NET SALVAGE PERCENT.. -15							
2005	2,636,156.35	50.00	2.00	60,631.60	39.36	0.2128	645,120
2006	6,882,458.14	50.00	2.00	158,296.54	39.96	0.2008	1,589,297
2007	6,007,212.62	50.00	2.00	138,165.89	40.56	0.1888	1,304,286
2008	1,846,733.12	50.00	2.00	42,474.86	41.16	0.1768	375,478
2009	7,061,061.31	50.00	2.00	162,404.41	41.76	0.1648	1,338,212
2010	5,863,526.74	50.00	2.00	134,861.12	42.36	0.1528	1,030,339
2011	17,487,839.07	50.00	2.00	402,220.30	42.96	0.1408	2,831,631
2012	12,143,694.64	50.00	2.00	279,304.98	43.56	0.1288	1,798,724
2013	5,630,670.73	50.00	2.00	129,505.43	44.17	0.1166	755,017
2014	6,180,825.07	50.00	2.00	142,158.98	44.78	0.1044	742,070
2015	3,706,961.11	50.00	2.00	85,260.11	45.38	0.0924	393,902
2016	2,295,010.40	50.00	2.00	52,785.24	45.99	0.0802	211,669
2017	9,393,782.00	50.00	2.00	216,056.99	46.61	0.0678	732,433
2018	5,382,930.83	50.00	2.00	123,807.41	47.22	0.0556	344,185
2019	13,242,777.35	50.00	2.00	304,583.88	47.83	0.0434	660,947
2020	7,506,697.57	50.00	2.00	172,654.04	48.45	0.0310	267,614
2021	5,470,672.35	50.00	2.00	125,825.46	49.07	0.0186	117,018
2022	3,025,119.60	50.00	2.00	69,577.75	49.69	0.0062	21,569
244,495,551.37				5,622,264.84		70,156,541	
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.30							

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
COMMON PLANT

ACCOUNT 391.01 OFFICE FURNITURE AND EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. 15-SQUARE NET SALVAGE PERCENT.. 0							
2001	1,152,385.24	15.00				1.0000	1,152,385
2002	465,055.18	15.00				1.0000	465,055
2003	757,505.55	15.00				1.0000	757,506
2004	149,024.99	15.00				1.0000	149,025
2006	59,171.12	15.00				1.0000	59,171
2007	32,061.84	15.00				1.0000	32,062
2008	17,619.96	15.00	6.67	1,175.25	0.50	0.9667	17,033
2009	15,482.03	15.00	6.67	1,032.65	1.50	0.9000	13,934
2011	393,978.40	15.00	6.67	26,278.36	3.50	0.7667	302,051
2012	504,371.02	15.00	6.67	33,641.55	4.50	0.7000	353,060
2013	399,479.08	15.00	6.67	26,645.25	5.50	0.6333	253,002
2014	369,242.10	15.00	6.67	24,628.45	6.50	0.5667	209,238
2016	111,625.06	15.00	6.67	7,445.39	8.50	0.4333	48,370
2017	50,816.77	15.00	6.67	3,389.48	9.50	0.3667	18,633
2018	39,190.87	15.00	6.67	2,614.03	10.50	0.3000	11,757
2019	33,510.53	15.00	6.67	2,235.15	11.50	0.2333	7,819
2020	35,546.28	15.00	6.67	2,370.94	12.50	0.1667	5,924
2021	7,664.06	15.00	6.67	511.19	13.50	0.1000	766
	4,593,730.08			131,967.69			3,856,791
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.87							

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
COMMON PLANT

ACCOUNT 391.11 OFFICE FURNITURE AND EQUIPMENT - OTHER

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. 15-SQUARE							
NET SALVAGE PERCENT.. 0							
2001	381,993.39	15.00				1.0000	381,993
2002	143,017.88	15.00				1.0000	143,018
2003	72,297.31	15.00				1.0000	72,297
2004	103,074.48	15.00				1.0000	103,074
2007	104,425.09	15.00				1.0000	104,425
2010	22,358.41	15.00	6.67	1,491.31	2.50	0.8333	18,632
2011	18,972.86	15.00	6.67	1,265.49	3.50	0.7667	14,546
	846,139.42			2,756.80			837,985

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 0.33

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
COMMON PLANT

ACCOUNT 392.21 TRANSPORTATION EQUIPMENT - AIRCRAFT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. 10-SQUARE							
NET SALVAGE PERCENT.. 0							
2006	4,183,247.01	10.00				1.0000	4,183,247
2008	725,115.97	10.00				1.0000	725,116
2015	23,631.74	10.00	10.00	2,363.17	2.50	0.7500	17,724
2019	1,241,260.18	10.00	10.00	124,126.02	6.50	0.3500	434,441
	6,173,254.90			126,489.19			5,360,528
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.05							

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
COMMON PLANT

ACCOUNT 393.01 STORES EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. 32-SQUARE							
NET SALVAGE PERCENT.. 0							
2001	93,094.89	32.00	3.12	2,904.56	10.50	0.6719	62,549
2002	69,927.57	32.00	3.12	2,181.74	11.50	0.6406	44,797
2003	108,170.22	32.00	3.12	3,374.91	12.50	0.6094	65,917
2004	124,978.96	32.00	3.12	3,899.34	13.50	0.5781	72,253
2005	62,463.59	32.00	3.12	1,948.86	14.50	0.5469	34,160
	458,635.23			14,309.41			279,676
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.12							

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
COMMON PLANT

ACCOUNT 394.01 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. 32-SQUARE							
NET SALVAGE PERCENT.. 0							
2003	8,556.33	32.00	3.12	266.96	12.50	0.6094	5,214
2004	15,570.01	32.00	3.12	485.78	13.50	0.5781	9,001
2008	18,998.00	32.00	3.12	592.74	17.50	0.4531	8,608
2010	782,350.53	32.00	3.12	24,409.34	19.50	0.3906	305,602
2011	281,636.15	32.00	3.12	8,787.05	20.50	0.3594	101,214
2012	168,636.20	32.00	3.12	5,261.45	21.50	0.3281	55,333
	1,275,747.22			39,803.32			484,972
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.12							

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
COMMON PLANT

ACCOUNT 394.11 TOOLS, SHOP AND GARAGE EQUIPMENT - GARAGE AND SHOP EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. 25-SQUARE							
NET SALVAGE PERCENT.. 0							
2001	134,583.23	25.00	4.00	5,383.33	3.50	0.8600	115,742
2003	50,550.00	25.00	4.00	2,022.00	5.50	0.7800	39,429
2006	1,010,724.56	25.00	4.00	40,428.98	8.50	0.6600	667,078
	1,195,857.79			47,834.31			822,249
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 4.00							

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
COMMON PLANT

ACCOUNT 394.31 TOOLS, SHOP AND GARAGE EQUIPMENT - COMMUNICATION TOOLS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. 25-SQUARE							
NET SALVAGE PERCENT.. 0							
2001	20,484.52	25.00	4.00	819.38	3.50	0.8600	17,617
2002	77,195.95	25.00	4.00	3,087.84	4.50	0.8200	63,301
2003	141,862.60	25.00	4.00	5,674.50	5.50	0.7800	110,653
2004	17,098.48	25.00	4.00	683.94	6.50	0.7400	12,653
2006	3,944.26	25.00	4.00	157.77	8.50	0.6600	2,603
2007	127,314.16	25.00	4.00	5,092.57	9.50	0.6200	78,935
2009	6,552.36	25.00	4.00	262.09	11.50	0.5400	3,538
2010	453,722.94	25.00	4.00	18,148.92	12.50	0.5000	226,861
	848,175.27			33,927.01			516,161
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 4.00							

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
COMMON PLANT

ACCOUNT 397.21 COMMUNICATION EQUIPMENT - RADIO

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. 15-SQUARE							
NET SALVAGE PERCENT.. 0							
2001	595,695.29	15.00				1.0000	595,695
2002	581,668.39	15.00				1.0000	581,668
2003	956,143.10	15.00				1.0000	956,143
2004	1,113,296.82	15.00				1.0000	1,113,297
2006	143,815.24	15.00				1.0000	143,815
2008	555,538.34	15.00	6.67	37,054.41	0.50	0.9667	537,022
	3,946,157.18			37,054.41			3,927,640
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 0.94							

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
COMMON PLANT

ACCOUNT 397.31 COMMUNICATION EQUIPMENT - RADIO SITE

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. 15-SQUARE							
NET SALVAGE PERCENT.. 0							
2001	1,080,415.58	15.00				1.0000	1,080,416
2002	64,039.81	15.00				1.0000	64,040
2003	969,990.19	15.00				1.0000	969,990
2005	461,181.48	15.00				1.0000	461,181
2006	210,137.56	15.00				1.0000	210,138
2007	12,439.88	15.00				1.0000	12,440
2009	1,065,063.49	15.00	6.67	71,039.73	1.50	0.9000	958,557
2015	168,497.58	15.00	6.67	11,238.79	7.50	0.5000	84,249
	4,031,765.57			82,278.52			3,841,011
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.04							

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
COMMON PLANT

ACCOUNT 397.51 COMMUNICATION EQUIPMENT - AMO

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. 15-SQUARE							
NET SALVAGE PERCENT.. 0							
2001	1,628,010.66	15.00				1.0000	1,628,011
2002	1,084,839.54	15.00				1.0000	1,084,840
2003	641,871.98	15.00				1.0000	641,872
2004	538,365.83	15.00				1.0000	538,366
	3,893,088.01						3,893,089
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 0.00							

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
COMMON PLANT

ACCOUNT 397.61 COMMUNICATION EQUIPMENT - SITE

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. 15-SQUARE							
NET SALVAGE PERCENT.. 0							
2001	108,823.18	15.00				1.0000	108,823
2002	517,357.78	15.00				1.0000	517,358
2004	618,617.29	15.00				1.0000	618,617
2007	111,958.85	15.00				1.0000	111,959
2009	61,101.52	15.00	6.67	4,075.47	1.50	0.9000	54,991
2015	97,140.11	15.00	6.67	6,479.25	7.50	0.5000	48,570
2017	24,806.94	15.00	6.67	1,654.62	9.50	0.3667	9,096
	1,539,805.67			12,209.34			1,469,414
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 0.79							

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
COMMON PLANT

ACCOUNT 398.01 MISCELLANEOUS PLANT EQUIPMENT - GENERAL PLANT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. 35-SQUARE							
NET SALVAGE PERCENT.. 0							
2004	56,586.37	35.00	2.86	1,618.37	16.50	0.5286	29,910
2008	18,260.64	35.00	2.86	522.25	20.50	0.4143	7,565
2010	10,183.70	35.00	2.86	291.25	22.50	0.3571	3,637
	85,030.71			2,431.87			41,112
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.86							

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
COMMON PLANT

ACCOUNT 398.11 MISCELLANEOUS PLANT EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. 35-SQUARE							
NET SALVAGE PERCENT.. 0							
2002	202,116.00	35.00	2.86	5,780.52	14.50	0.5857	118,381
2016	14,386.24	35.00	2.86	411.45	28.50	0.1857	2,672
	216,502.24			6,191.97			121,053
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.86							

Exhibit____(NWA-1G)
Depreciation Study Report - Gas

NIAGARA MOHAWK POWER CORPORATION

SYRACUSE, NEW YORK

2022 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO GAS AND COMMON PLANT
AS OF DECEMBER 31, 2022

Prepared by:



GANNETT FLEMING

Excellence Delivered As Promised

NIAGARA MOHAWK POWER CORPORATION ("NMPC")
Syracuse, New York

2022 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO GAS AND COMMON PLANT
AS OF DECEMBER 31, 2022

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC
Harrisburg, Pennsylvania



**Gannett Fleming
Valuation and Rate Consultants, LLC**

Corporate Headquarters
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April XX, 2024

Niagara Mohawk Power Corporation ("NMPC")
300 Erie Blvd W
Syracuse, NY 13202

Attention James Molloy
VP Regulatory & Pricing – Regulation and Pricing NY

Ladies and Gentlemen:

Pursuant to your request, we have conducted a depreciation study related to the gas and common plant of Niagara Mohawk Power Corporation ("NMPC") as of December 31, 2022. The attached report presents a description of the methods used in the estimation of depreciation, the summary of annual depreciation accrual rates, the statistical support for the life and net salvage estimates and the detailed tabulations of annual depreciation.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

NED W. ALLIS
Vice President

NWA:mle
076120.200

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NIAGARA MOHAWK POWER CORPORATION (“NMPC”)

DEPRECIATION STUDY

EXECUTIVE SUMMARY

Pursuant to Niagara Mohawk Power Corporation (“NMPC” or “Company”) request, Gannett Fleming Valuation and Rate Consultants, LLC (“Gannett Fleming”) conducted a depreciation study related to NMPC’s gas plant as of December 31, 2022. The purpose of this study was to determine the annual depreciation accrual rates and amounts for book and ratemaking purposes.

The depreciation rates for gas plant are based on the straight line method using the equal life group (“ELG”) procedure and were applied on a whole life basis. The calculations were based on attained ages and estimated average service life and net salvage for each depreciable group of assets. For common plant, in order to be consistent for both electric and gas service, the average service life (“ASL”) procedure was used.

In general, depreciation expense has trended higher for the Company’s gas plant in service. One of the primary drivers of the increase in depreciation is more negative net salvage estimates for several accounts. These changes are the result of both trends in the data for more negative net salvage as well as that the Company’s current depreciation rates do not include a sufficient level of net salvage. One consideration related to service life estimates for gas utilities in New York is the impacts of greenhouse gas emissions reductions on gas assets, which could impact both the service lives of gas assets and the most appropriate depreciation method. The recommended service lives in this study gradually begin to incorporate these impacts. This results in shorter service lives for many accounts, in part because the Company’s current average service lives for many accounts are at the upper end of the range of service lives seen throughout the industry for these

types of assets. Additionally, the study recommends a change to the ELG procedure to further recognize the impacts of GHG emissions reductions. For common plant, longer service lives are recommended for most accounts which results in a decrease to annual depreciation expense for common plant.

Gannett Fleming recommends the calculated annual depreciation accrual rates set forth herein apply specifically to gas plant in service as of December 31, 2022 as summarized by Table 1 of the study. Supporting analysis and calculations are provided within the study.

The study results set forth an annual depreciation expense of \$108 million, including common plant, when applied to depreciable plant balances as of December 31, 2022. The results of the study, including the reserve variations are summarized at the functional level as follows:

SUMMARY OF ORIGINAL COST, PROPOSED ACCRUAL RATES AND AMOUNTS, AND RESERVE VARIATIONS

<u>FUNCTION</u>		<u>ACCRUAL RATE</u>	<u>ACCRUAL AMOUNT</u>	<u>RESERVE VARIATION</u>
<u>GAS PLANT</u>				
Transmission Plant	\$ 344,603,751.51	2.51	\$ 8,637,076	\$ (40,891,911)
Distribution Plant	2,584,045,919.15	3.17	81,889,520	(462,870,322)
General Plant	652,699.06	2.67	17,403	(41,264)
Amortized Plant	90,738,015.24	1.42	1,287,917	(1,666,407)
Leak Prone Pipe	53,485,771.05	13.14	7,029,650	0
Total Gas Plant	3,073,526,156.01	3.22	98,861,566	(505,469,904)
Meters ¹			<u>1,532,762</u>	
Total Gas Plant with Meter Accruals	3,073,526,156.01	3.27	100,394,328	(505,469,904)
<u>COMMON PLANT²</u>				
General Plant	244,495,551.37	2.30	5,623,398	(15,048,793)
Amortized Plant	<u>29,103,889.29</u>	6.94	<u>2,019,338</u>	<u>(7,848,910)</u>
Total Common Plant	<u>273,599,440.66</u>	2.79	<u>7,642,735</u>	<u>(22,897,703)</u>
TOTAL	<u>3,347,125,596.67</u>	<u>3.23</u>	<u>108,037,063</u>	<u>(528,367,607)</u>

¹ Meters accrual amount is as of December 31, 2023.

² Common plant is shown here at 100%.

PART I. INTRODUCTION

NIAGARA MOHAWK POWER CORPORATION (“NMPC”)

DEPRECIATION STUDY

PART I. INTRODUCTION

SCOPE

This report sets forth the results of the depreciation study for Niagara Mohawk Power Corporation (“NMPC” or “Company”), to determine the annual depreciation accrual rates and amounts for book purposes applicable to the original cost of gas and common plant as of December 31, 2022. NMPC is a utility company located in Syracuse, NY and provides gas service to more than one million customers, including in the Albany, Syracuse, Buffalo and Niagara Falls areas. The depreciation rates and amounts recommended in this study are based on the straight line whole life method of depreciation. This report also describes the concepts, methods and judgments which underlie the recommended annual depreciation accrual rates related to gas and common plant in service as of December 31, 2022.

The service life and net salvage estimates resulting from the study were based on informed judgment which incorporated analyses of historical plant retirement data as recorded through 2022, a review of Company practice and outlook as they relate to plant operation and retirement, and consideration of current practices in the industry, including knowledge of service lives and net salvage estimates used for other utility companies.

PLAN OF REPORT

Part I, Introduction, contains statements with respect to the plan of the report, and the basis of the study. Part II, Estimation of Survivor Curves, presents descriptions of the considerations and the methods used in the service life and net salvage studies. Part III, Service Life Considerations, presents the factors and judgment utilized in the average service life analysis. Part IV, Net Salvage Considerations, presents the judgment utilized

for the net salvage study. Part V, Calculation of Annual and Accrued Depreciation, describes the procedures used in the calculation of group depreciation. Part VI, Results of Study, presents summaries by depreciable group of annual depreciation accrual rates and amounts, as well as the calculated accrued depreciation, reserve variations and composite remaining lives. Part VII, Service Life Statistics presents the statistical analysis of service life estimates. Part VIII, Net Salvage Statistics sets forth the statistical indications of net salvage percents, and Part IX, Detailed Depreciation Calculations presents the detailed tabulations of annual and accrued depreciation.

BASIS OF THE STUDY

Depreciation

Depreciation, in public utility regulation, is the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of utility plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among causes to be given consideration are wear and tear, deterioration, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand, and the requirements of public authorities.

Depreciation, as used in accounting, is a method of distributing fixed capital costs, less net salvage, over a period of time by allocating annual amounts to expense. Each annual amount of such depreciation expense is part of that year's total cost of providing utility service. Normally, the period of time over which the fixed capital cost is allocated to the cost of service is equal to the period of time over which an item renders service, that is, the item's service life. The most prevalent method of allocation is to distribute an equal amount of cost to each year of service life. This method is known as the straight line method of depreciation.

The annual depreciation was calculated by the straight line method using the equal life group procedure and the whole life basis for gas plant. The calculations were based on original cost, attained ages, and estimates of service lives and net salvage. The straight line method, equal life group procedure is a commonly used depreciation calculation procedure that has been widely accepted in jurisdictions throughout North America. Gannett Fleming recommends its use in this study for gas plant. The average service life group procedure is recommended for common plant. While the remaining life basis is more commonly used in jurisdictions in North America, the whole life basis has traditionally been used in New York. The whole life basis is recommended for this study.

Service Life and Net Salvage Estimates

The service life and net salvage estimates used in the depreciation calculations were based on informed judgment which incorporated a review of management's plans, policies and outlook, a general knowledge of the electric and gas utility industries, and comparisons of the service life and net salvage estimates from our studies of other utilities. The use of survivor curves to reflect the expected dispersion of retirement provides a consistent method of estimating depreciation for utility plant. Iowa-type survivor curves were used to depict the estimated survivor curves for the plant accounts not subject to amortization accounting.

The procedure for estimating service lives consisted of compiling historical data for the plant accounts or depreciable groups, analyzing this history through the use of widely accepted techniques, and forecasting the survivor characteristics for each depreciable group on the basis of interpretations of the historical data analyses and the probable future. The combination of the historical experience and the estimated future yielded estimated survivor curves from which the average service lives were derived.

PART II. ESTIMATION OF SURVIVOR CURVES

PART II. ESTIMATION OF SURVIVOR CURVES

The calculation of annual depreciation based on the straight line method requires the estimation of survivor curves and the selection of group depreciation procedures. The estimation of survivor curves is discussed below and the development of net salvage is discussed in later sections of this report.

SURVIVOR CURVES

The use of an average service life for a property group implies that the various units in the group have different lives. Thus, the average life may be obtained by determining the separate lives of each of the units or by constructing a survivor curve by plotting the number of units which survive at successive ages.

The survivor curve graphically depicts the amount of property existing at each age throughout the life of an original group. From the survivor curve, the average life of the group, the remaining life expectancy, the probable life, and the frequency curve can be calculated. In Figure 1, a typical smooth survivor curve and the derived curves are illustrated. The average life is obtained by calculating the area under the survivor curve, from age zero to the maximum age, and dividing this area by the ordinate at age zero. The remaining life expectancy at any age can be calculated by obtaining the area under the curve, from the observation age to the maximum age, and dividing this area by the percent surviving at the observation age. For example, in Figure 1, the remaining life at age 30 is equal to the crosshatched area under the survivor curve divided by 29.5 percent surviving at age 30. The probable life at any age is developed by adding the age and remaining life. If the probable life of the property is calculated for each year of age, the probable life curve shown in the chart can be developed. The frequency curve presents the number of units retired in each age interval. It is derived by obtaining the differences between the amount of property surviving at the beginning and at the end of each interval.

This study has incorporated the use of Iowa curves developed from a retirement rate analysis of historical retirement history. A discussion of the concepts of survivor curves and of the development of survivor curves using the retirement rate method is presented below.

Iowa Type Curves

The range of survivor characteristics usually experienced by utility and industrial properties is encompassed by a system of generalized survivor curves known as the Iowa type curves. There are four families in the Iowa system, labeled in accordance with the location of the modes of the retirements (or the portion of the frequency curve with the highest level of retirements) in relationship to the average life and the relative height of the modes. The left moded curves, presented in Figure 2, are those in which the greatest frequency of retirement occurs to the left of, or prior to, average service life. The symmetrical moded curves, presented in Figure 3, are those in which the greatest frequency of retirement occurs at average service life. The right moded curves, presented in Figure 4, are those in which the greatest frequency occurs to the right of, or after, average service life. The origin moded curves, presented in Figure 5, are those in which the greatest frequency of retirement occurs at the origin, or immediately after age zero. The letter designation of each family of curves (L, S, R or O) represents the location of the mode of the associated frequency curve with respect to the average service life. The numbers represent the relative heights of the modes of the frequency curves within each family. A higher number designates a higher mode curve.

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves, which constitute three of the four families, was published in 1935 in the form of the Experiment Station's Bulletin 125.

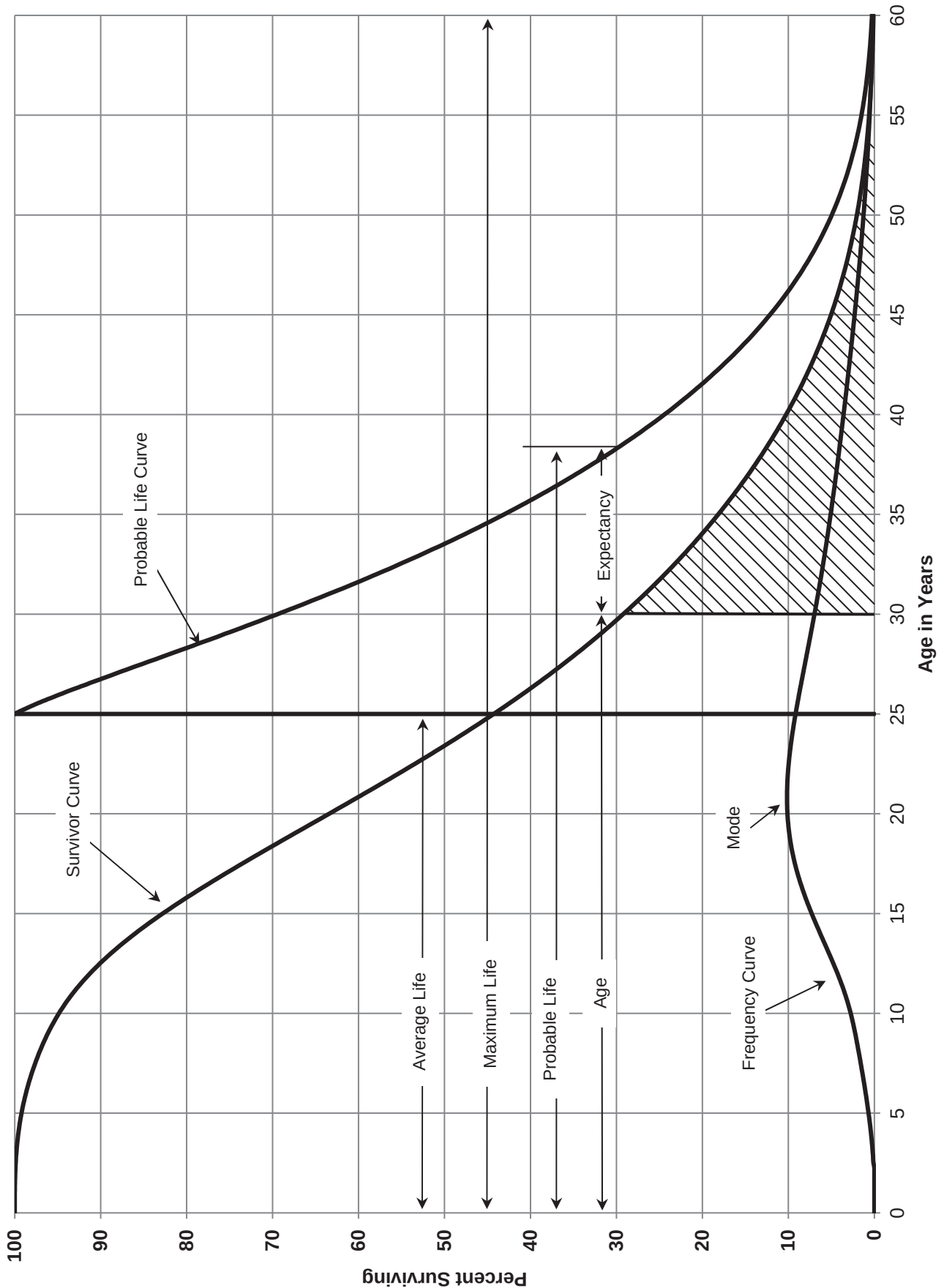


FIGURE 1. TYPICAL SURVIVOR CURVE AND DERIVED CURVES

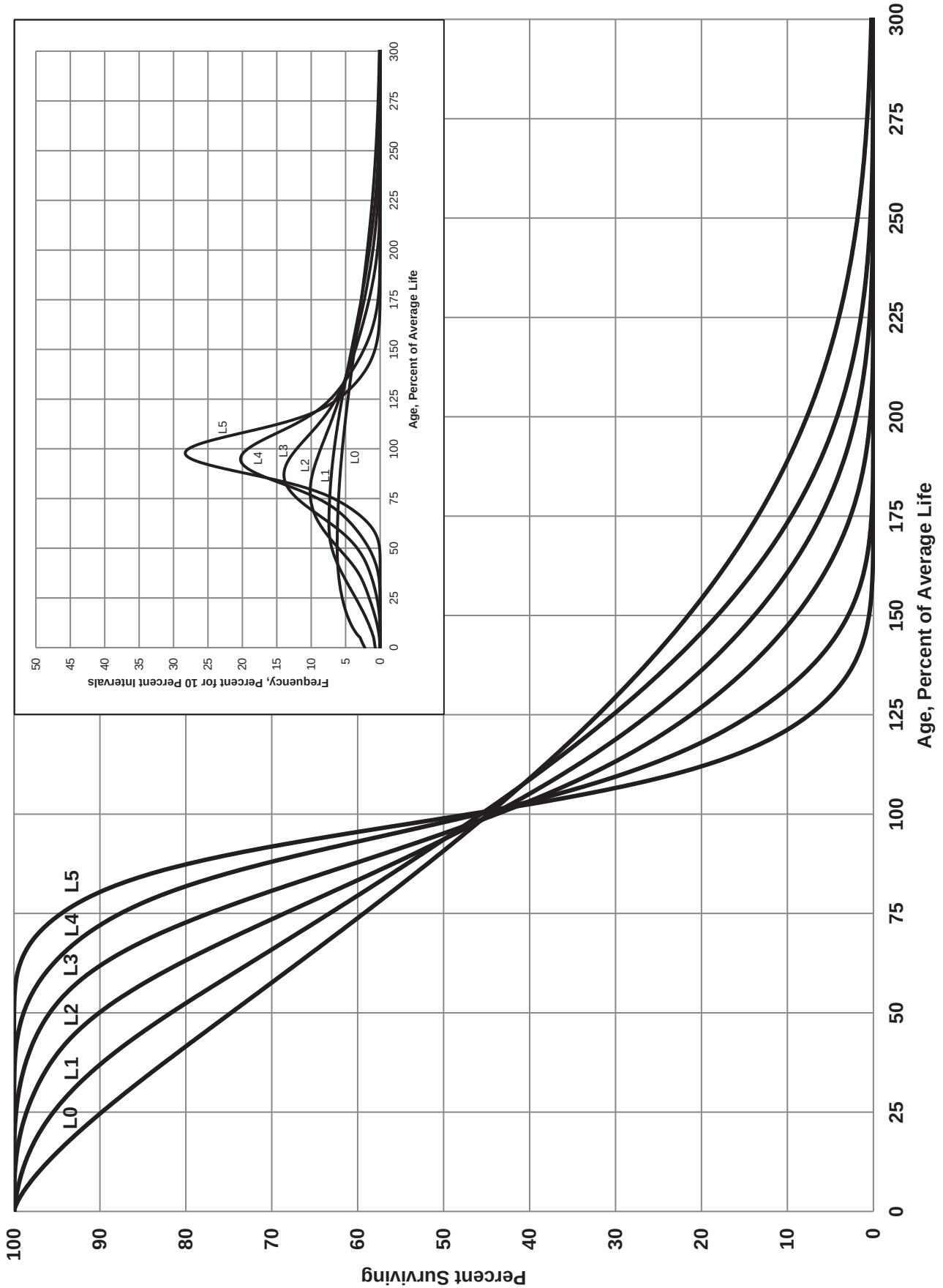


FIGURE 2. LEFT MODAL OR "L" IOWA TYPE SURVIVOR CURVES

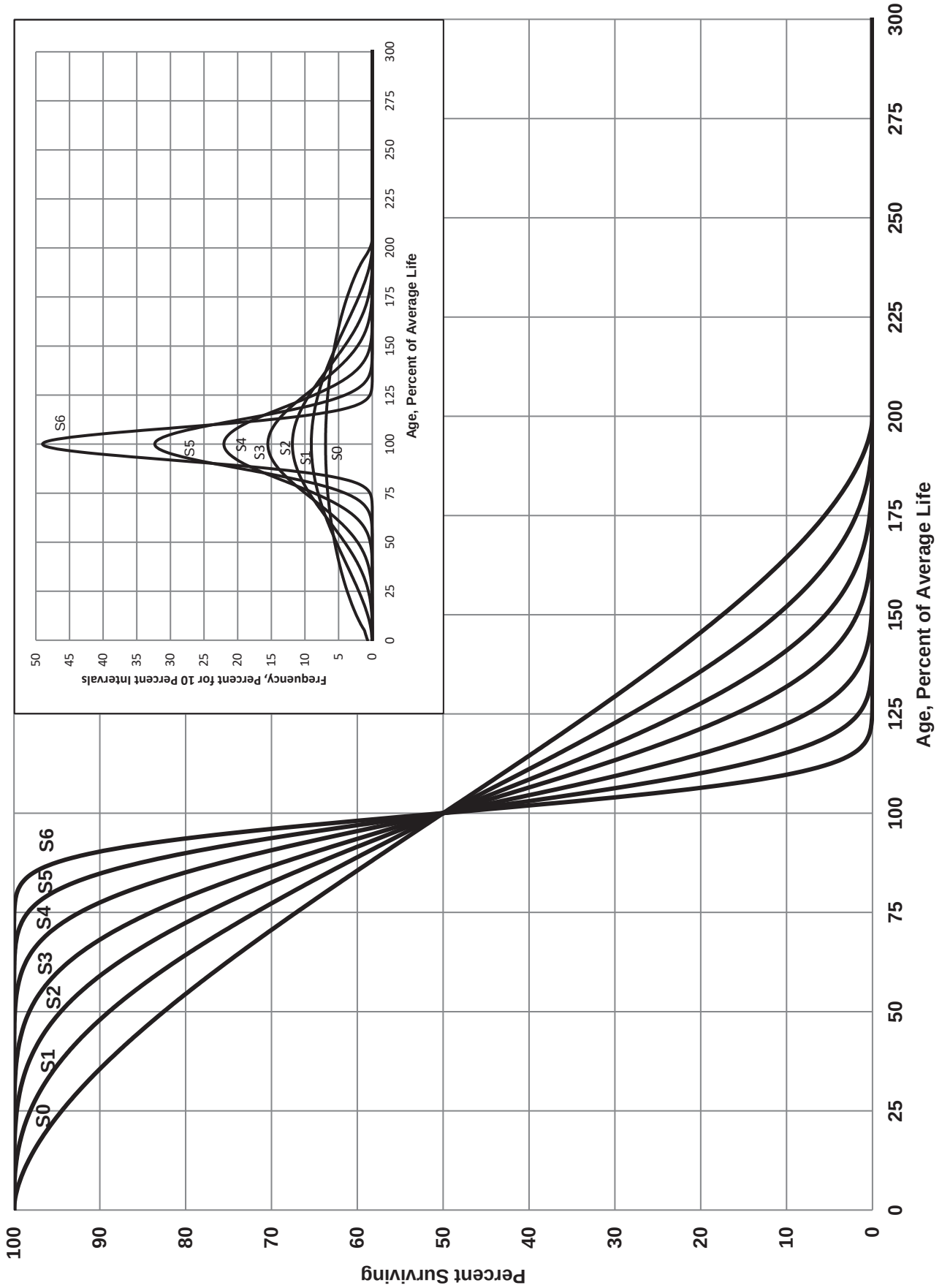


FIGURE 3. SYMMETRICAL OR "S" IOWA TYPE SURVIVOR CURVES

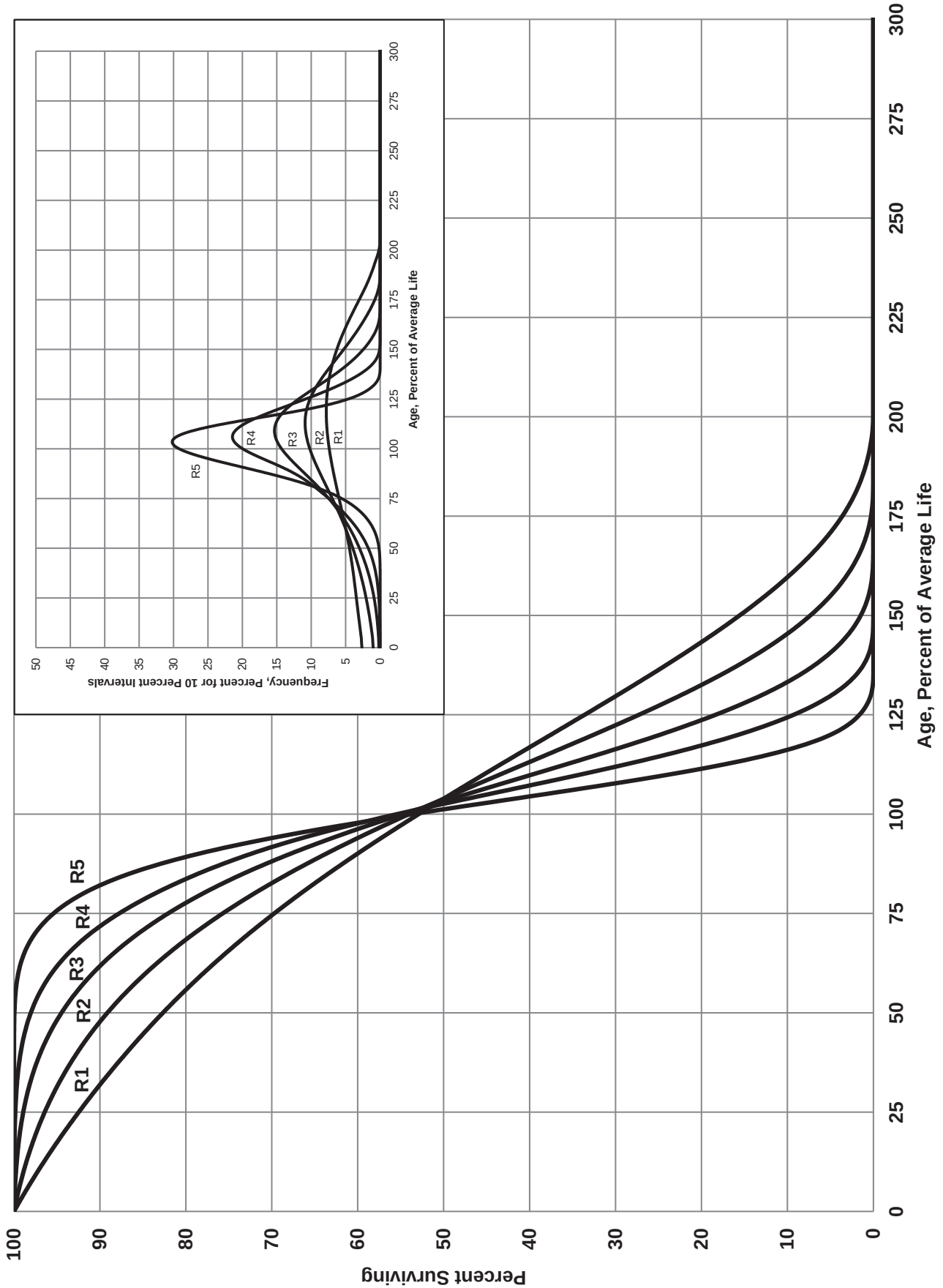


FIGURE 4. RIGHT MODAL OR "R" IOWA TYPE SURVIVOR CURVES

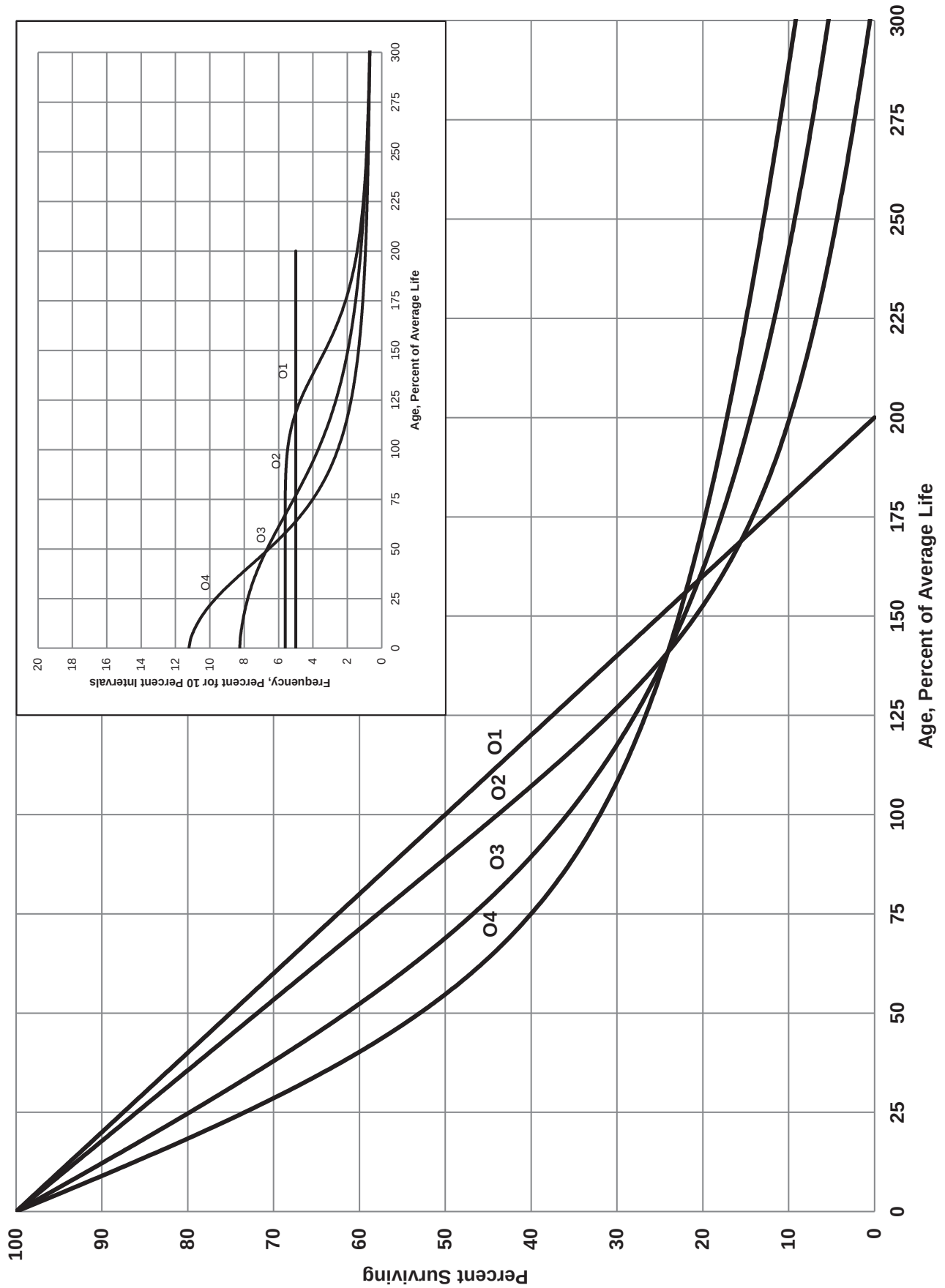


FIGURE 5. ORIGIN MODAL OR "O" TYPE SURVIVOR CURVES

These curve types have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."¹ In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student, submitted a thesis presenting his development of the fourth family consisting of the four O type survivor curves.

Retirement Rate Method of Analysis

The retirement rate method is an actuarial method of deriving survivor curves using the average rates at which property of each age group is retired. The method relates to property groups for which aged accounting experience is available and is the method used to develop the original stub survivor curves in this study. The method (also known as the annual rate method) is illustrated through the use of an example in the following text and is also explained in several publications including "Statistical Analyses of Industrial Property Retirements,"² "Engineering Valuation and Depreciation,"³ and "Depreciation Systems."⁴

The average rate of retirement used in the calculation of the percent surviving for the survivor curve (life table) requires two sets of data: first, the property retired during a period of observation, identified by the property's age at retirement; and second, the property exposed to retirement at the beginning of the age intervals during the same period. The period of observation is referred to as the experience band. The band of years which represent the installation dates of the property exposed to retirement during the experience band is referred to as the placement band. An example of the calculations used in the development of a life table follows. The example includes schedules of annual aged property transactions, a schedule of plant exposed to retirement, a life table and illustrations of smoothing the stub survivor curve.

¹Marston, Anson, Robley Winfrey and Jean C. Hempstead. Engineering Valuation and Depreciation, 2nd Edition. New York, McGraw-Hill Book Company. 1953.

²Winfrey, Robley, Statistical Analyses of Industrial Property Retirements. Iowa State College, Engineering Experiment Station, Bulletin 125. 1935.

³Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 1.

⁴Wolf, Frank K. and W. Chester Fitch. Depreciation Systems. Iowa State University Press. 1994.

Schedules of Annual Transactions in Plant Records

The property group used to illustrate the retirement rate method is observed for the experience band 2013-2022 for which there were placements during the years 2008-2022. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-11 and II-12. In Schedule 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, \$10,000 of the dollars invested in 2008 were retired in 2013. The \$10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of \$143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the stair step line drawn on the table beginning with the 2013 retirements of 2008 installations and ending with the 2022 retirements of the 2017 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

$$10 + 12 + 13 + 11 + 13 + 13 + 15 + 17 + 19 + 20.$$

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2013-2022
SUMMARIZED BY AGE INTERVAL

Retirements, Thousands of Dollars												Placement Band 2008-2022	
Experience Band 2013-2022													
Year	During Year										Total During	Age	
Placed	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Age Interval	Interval	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
2008	10	11	12	13	14	16	23	24	25	26	26	13½-14½	
2009	11	12	13	15	16	18	20	21	22	19	44	12½-13½	
2010	11	12	13	14	16	17	19	21	22	18	64	11½-12½	
2011	8	9	10	11	11	13	14	15	16	17	83	10½-11½	
2012	9	10	11	12	13	14	16	17	19	20	93	9½-10½	
2013	4	9	10	11	12	13	14	15	16	20	105	8½-9½	
2014		5	11	12	13	14	15	16	18	20	113	7½-8½	
2015			6	12	13	15	16	17	19	19	124	6½-7½	
2016				6	13	15	16	17	19	19	131	5½-6½	
2017					7	14	16	17	19	20	143	4½-5½	
2018						8	18	20	22	23	146	3½-4½	
2019							9	20	22	25	150	2½-3½	
2020								11	23	25	151	1½-2½	
2021									11	24	153	½-1½	
2022										13	80	0-½	
Total	53	68	86	106	128	157	196	231	273	308	1,606		

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2013-2022
SUMMARIZED BY AGE INTERVAL

Experience Band 2013-2022												Placement Band 2008-2022																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
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^a Transfer Affecting Exposures at Beginning of Year

^b Transfer Affecting Exposures at End of Year

^c Sale with Continued Use

Parentheses Denote Credit Amount.

In Schedule 2, other transactions which affect the group are recorded in a similar manner. The entries illustrated include transfers and sales. The entries which are credits to the plant account are shown in parentheses. The items recorded on this schedule are not totaled with the retirements, but are used in developing the exposures at the beginning of each age interval.

Schedule of Plant Exposed to Retirement

The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-14. The surviving plant at the beginning of each year from 2013 through 2022 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2018 are calculated in the following manner:

Exposures at age 0	= amount of addition	= \$750,000
Exposures at age ½	= \$750,000 - \$ 8,000	= \$742,000
Exposures at age 1½	= \$742,000 - \$18,000	= \$724,000
Exposures at age 2½	= \$724,000 - \$20,000 - \$19,000	= \$685,000
Exposures at age 3½	= \$685,000 - \$22,000	= \$663,000

SCHEDULE 3. PLANT EXPOSED TO RETIREMENT
JANUARY 1 OF EACH YEAR 2013-2022
SUMMARIZED BY AGE INTERVAL

Experience Band 2013-2022										Placement Band 2008-2022		
Year Placed	Exposures, Thousands of Dollars										Total at	
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Beginning of Age Interval	Age Interval
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2008	255	245	234	222	209	195	239	216	192	167	167	13½-14½
2009	279	268	256	243	228	212	194	174	153	131	323	12½-13½
2010	307	296	284	271	257	241	224	205	184	162	531	11½-12½
2011	338	330	321	311	300	289	276	262	242	226	823	10½-11½
2012	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½
2013	420 ^a	416	407	397	386	374	361	347	332	316	1,503	8½-9½
2014		460 ^a	455	444	432	419	405	390	374	356	1,952	7½-8½
2015			510 ^a	504	492	479	464	448	431	412	2,463	6½-7½
2016				580 ^a	574	561	546	530	501	482	3,057	5½-6½
2017					660 ^a	653	639	623	628	609	3,789	4½-5½
2018						750 ^a	742	724	685	663	4,332	3½-4½
2019							850 ^a	841	821	799	4,955	2½-3½
2020								960 ^a	949	926	5,719	1½-2½
2021									1,080 ^a	1,069	6,579	½-1½
2022										1,220 ^a	7,490	0-½
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780	

^aAdditions during the year

For the entire experience band 2013-2022, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

$$255 + 268 + 284 + 311 + 334 + 374 + 405 + 448 + 501 + 609.$$

Original Life Table

The original life table, illustrated in Schedule 4 on page II-16, is developed from the totals shown on the schedules of retirements and exposures, Schedules 1 and 3, respectively. The exposures at the beginning of the age interval are obtained from the corresponding age interval of the exposure schedule, and the retirements during the age interval are obtained from the corresponding age interval of the retirement schedule. The retirement ratio is the result of dividing the retirements during the age interval by the exposures at the beginning of the age interval. The percent surviving at the beginning of each age interval is derived from survivor ratios, each of which equals one minus the retirement ratio. The percent surviving is developed by starting with 100% at age zero and successively multiplying the percent surviving at the beginning of each interval by the survivor ratio, i.e., one minus the retirement ratio for that age interval. The calculations necessary to determine the percent surviving at age 5½ are as follows:

Percent surviving at age 4½	=	88.15	
Exposures at age 4½	=	3,789,000	
Retirements from age 4½ to 5½	=	143,000	
Retirement Ratio	=	143,000 ÷ 3,789,000	= 0.0377
Survivor Ratio	=	1.000 - 0.0377	= 0.9623
Percent surviving at age 5½	=	(88.15) x (0.9623)	= 84.83

The totals of the exposures and retirements (columns 2 and 3) are shown for the purpose of checking with the respective totals in Schedules 1 and 3. The ratio of the total retirements to the total exposures, other than for each age interval, is meaningless.

SCHEDULE 4. ORIGINAL LIFE TABLE
CALCULATED BY THE RETIREMENT RATE METHOD

Experience Band 2013-2022

Placement Band 2008-2022

(Exposure and Retirement Amounts are in Thousands of Dollars)

Age at Beginning of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Age Interval
(1)	(2)	(3)	(4)	(5)	(6)
0.0	7,490	80	0.0107	0.9893	100.00
0.5	6,579	153	0.0233	0.9767	98.93
1.5	5,719	151	0.0264	0.9736	96.62
2.5	4,955	150	0.0303	0.9697	94.07
3.5	4,332	146	0.0337	0.9663	91.22
4.5	3,789	143	0.0377	0.9623	88.15
5.5	3,057	131	0.0429	0.9571	84.83
6.5	2,463	124	0.0503	0.9497	81.19
7.5	1,952	113	0.0579	0.9421	77.11
8.5	1,503	105	0.0699	0.9301	72.65
9.5	1,097	93	0.0848	0.9152	67.57
10.5	823	83	0.1009	0.8991	61.84
11.5	531	64	0.1205	0.8795	55.60
12.5	323	44	0.1362	0.8638	48.90
13.5	<u>167</u>	<u>26</u>	0.1557	0.8443	42.24
					35.66
Total	<u>44,780</u>	<u>1,606</u>			

Column 2 from Schedule 3, Column 12, Plant Exposed to Retirement.

Column 3 from Schedule 1, Column 12, Retirements for Each Year.

Column 4 = Column 3 Divided by Column 2.

Column 5 = 1.0000 Minus Column 4.

Column 6 = Column 5 Multiplied by Column 6 as of the Preceding Age Interval.

The original survivor curve is plotted from the original life table (column 6, Schedule 4). When the curve terminates at a percent surviving greater than zero, it is called a stub survivor curve. Survivor curves developed from retirement rate studies generally are stub curves.

Smoothing the Original Survivor Curve

The smoothing of the original survivor curve eliminates any irregularities and serves as the basis for the preliminary extrapolation to zero percent surviving of the original stub curve. Even if the original survivor curve is complete from 100% to zero percent, it is desirable to eliminate any irregularities, as there is still an extrapolation for the vintages which have not yet lived to the age at which the curve reaches zero percent. In this study, the smoothing of the original curve with established type curves was used to eliminate irregularities in the original curve.

The Iowa type curves are used in this study to smooth those original stub curves which are expressed as percents surviving at ages in years. Each original survivor curve was compared to the Iowa curves using visual and mathematical matching in order to determine the better fitting smooth curves. In Figures 6, 7, and 8, the original curve developed in Schedule 4 is compared with the L, S, and R Iowa type curves which most nearly fit the original survivor curve. In Figure 6, the L1 curve with an average life between 12 and 13 years appears to be the best fit. In Figure 7, the S0 type curve with a 12-year average life appears to be the best fit and appears to be better than the L1 fitting. In Figure 8, the R1 type curve with a 12-year average life appears to be the best fit and appears to be better than either the L1 or the S0.

In Figure 9, the three fittings, 12-L1, 12-S0 and 12-R1 are drawn for comparison purposes. It is probable that the 12-R1 Iowa curve would be selected as the most representative of the plotted survivor characteristics of the group.

FIGURE 6. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

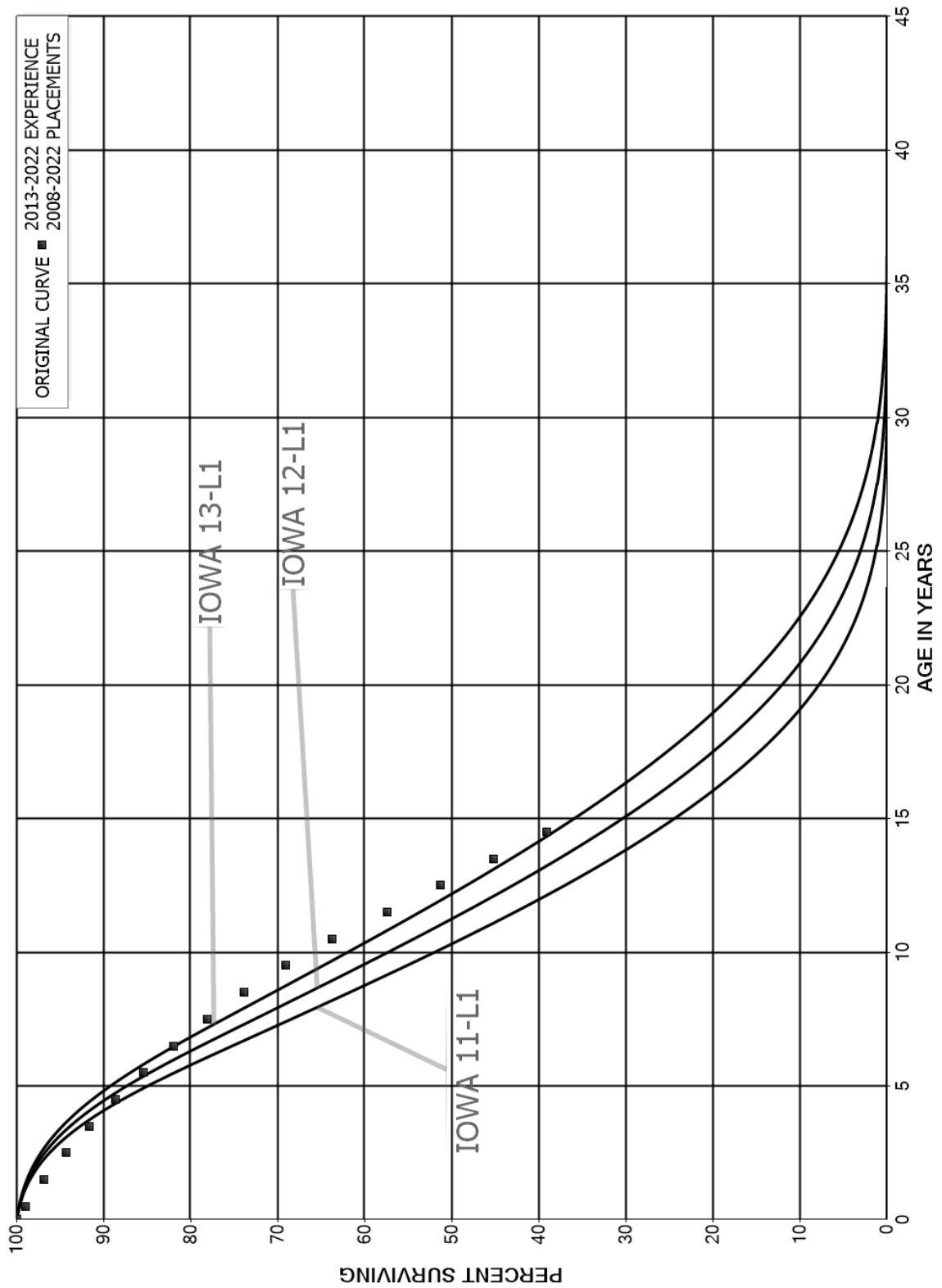


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

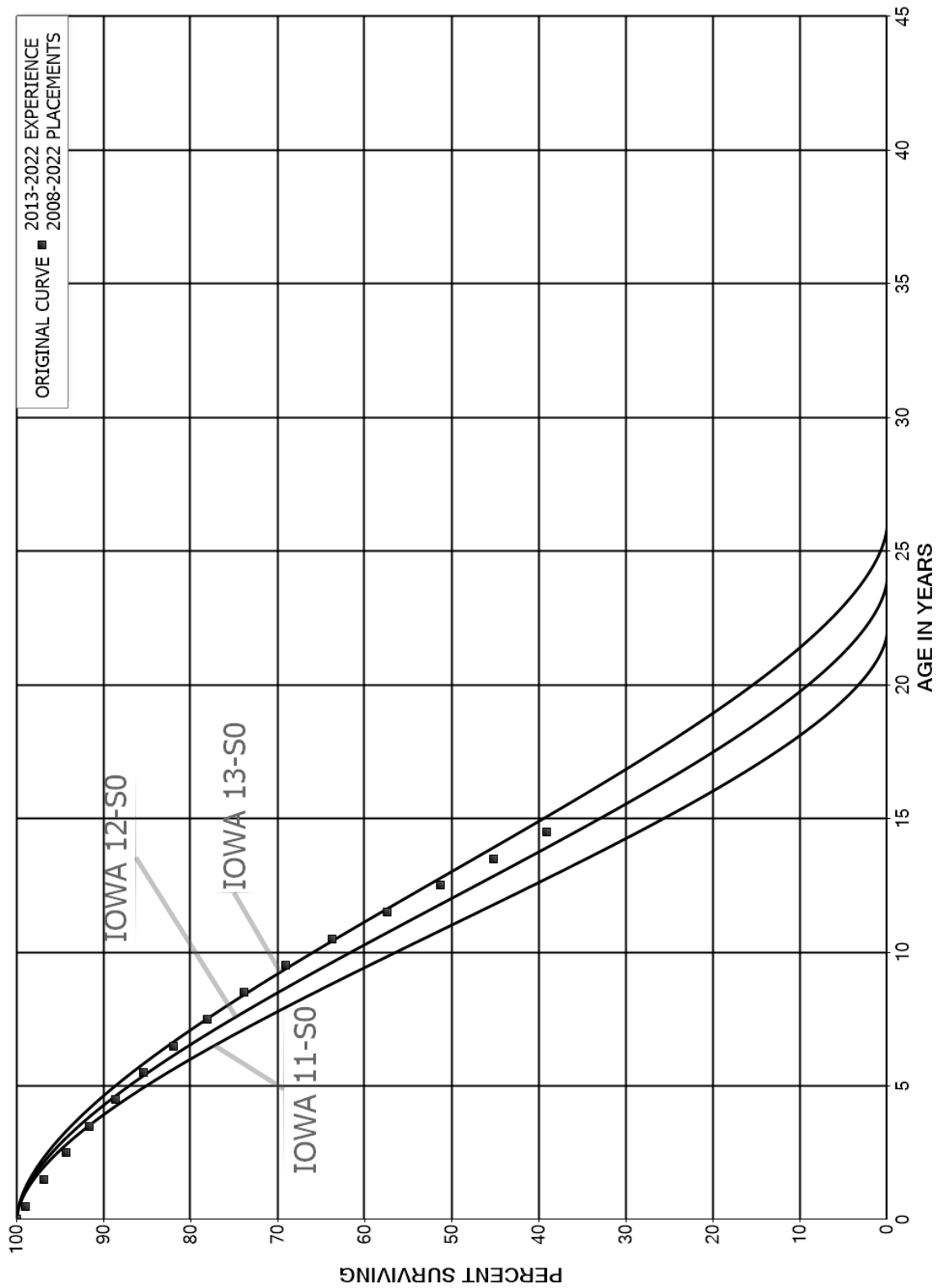


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

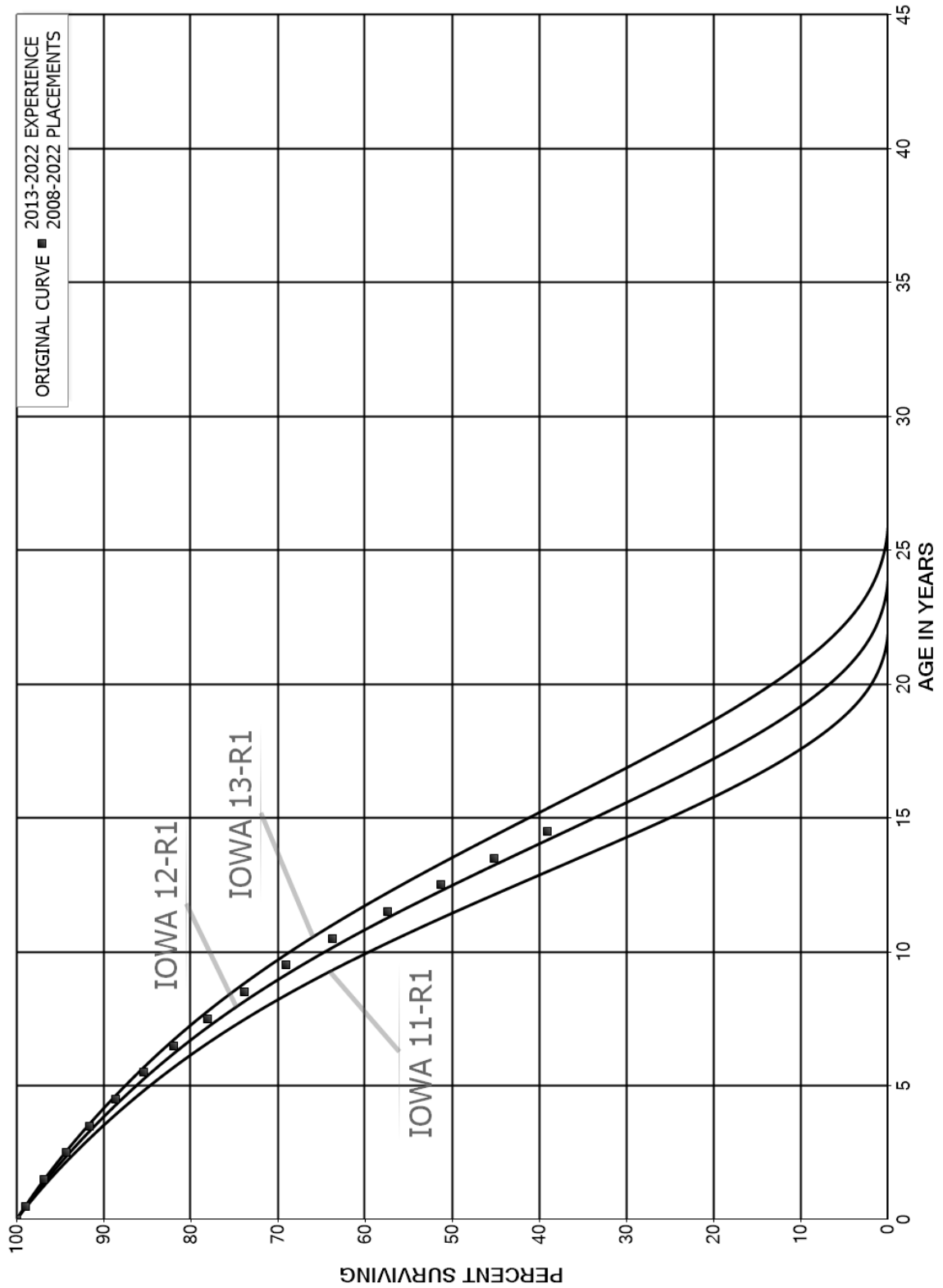
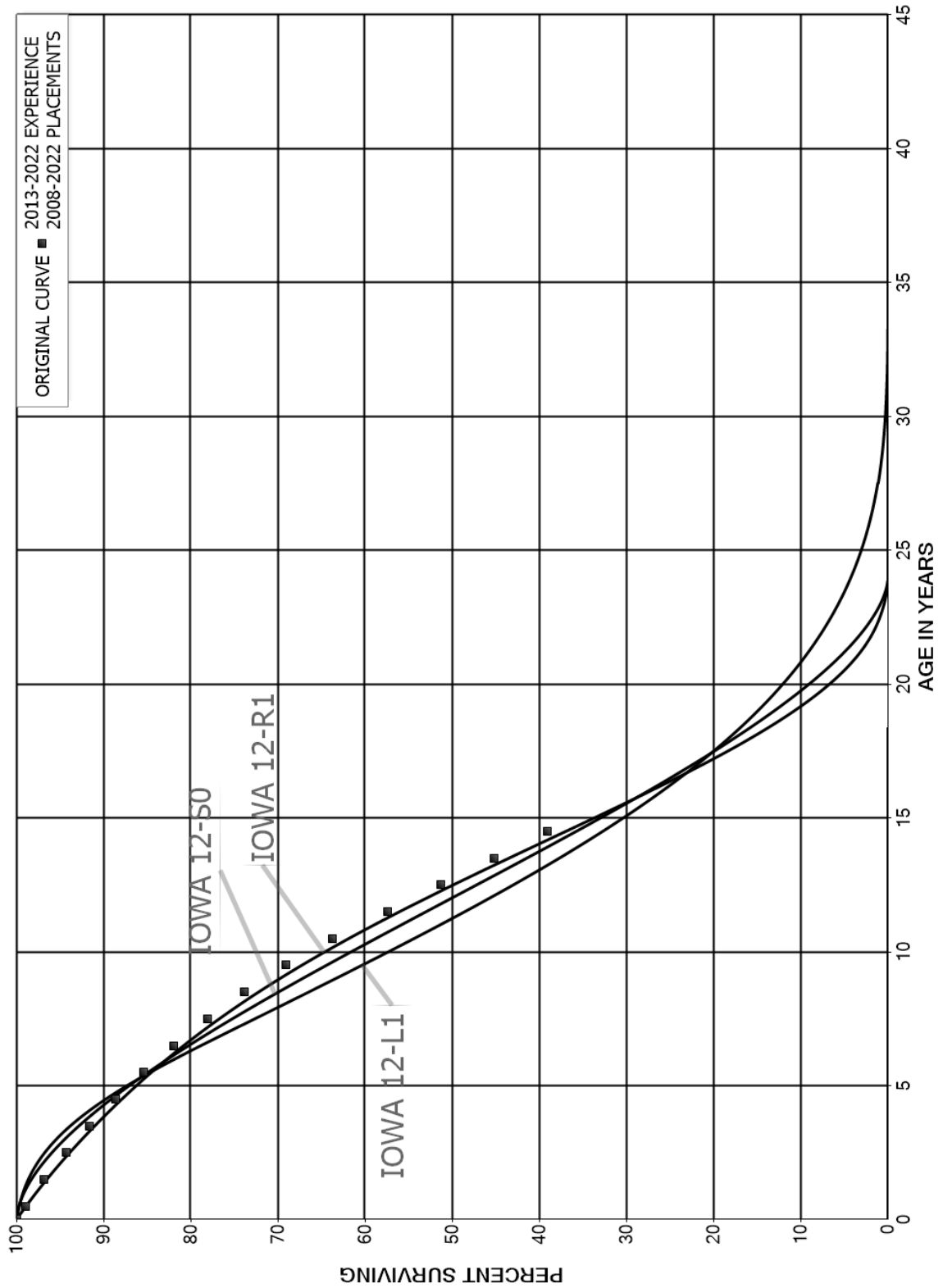


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES



PART III. SERVICE LIFE CONSIDERATIONS

PART III. SERVICE LIFE CONSIDERATIONS

FIELD TRIPS

In order to be familiar with the operation of the Company and observe representative portions of the plant, a field trip was conducted for the study. A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirements are obtained during field trips. This knowledge and information were incorporated in the interpretation and extrapolation of the statistical analyses.

The following is a list of the locations visited during the most recent field trips.

November 2, 2023

Dars Road Regulation Station
Rattlesnake Regulation Station
Taft Road Regulation Station

SERVICE LIFE ANALYSIS

The service life estimates were based on informed judgment which considered a number of factors. The primary factors were the statistical analyses of data; current Company policies and outlook, as determined during conversations with management; and the survivor curve estimates from previous studies of this company and other gas companies.

For many of the plant accounts and subaccounts for which survivor curves were estimated, the statistical analyses using the retirement rate method contributed significantly towards the estimated survivor curves. These accounts represent approximately 1 percent of depreciable gas plant. Generally, the information external to the statistical analysis led to no significant departure from the indicated survivor curves for the accounts listed below. The statistical support for the service life estimates is presented in the section beginning on page VII-2.

<u>Account No.</u>	<u>Account Description</u>
<u>GAS PLANT</u>	
Transmission Plant	
365.15	Mains – Steel Transmission
365.25	Land Rights – Gas Mains
369.55	Measuring and Regulating Station Equipment - RTU
Distribution Plant	
374.15	Land Rights – Gas Distribution Regulators
374.25	Land Rights – Gas Distribution Mains
375.01	Structures and Improvements – Gas Distribution Station
378.20	Measuring and Regulating Station Equipment - Manhole
378.55	Measuring and Regulating Station Equipment - RTU
385.00	Industrial Measuring and Regulating Station Equipment

ELECTRIC, GAS AND COMMON PLANT

General Plant	
390.00/390.01	Structures and Improvements

Accounts 367.11, 367.14, 376.00 and 376.11, which include steel transmission and distribution mains, were studied together and combined represent one of the largest gas plant account. This analysis for these steel and plastic mains subaccounts is used to illustrate the manner in which the study was conducted for the gas plant accounts in the preceding list. Aged plant accounting data have been compiled for most gas plant accounts for the years 1996 through 2022. These data were coded in the course of the Company's normal recordkeeping according to plant account or property group, type of transaction, year in which the transaction took place, and year in which the gas plant was placed in service. The data were analyzed by the retirement rate method of life analysis. The survivor curve chart for the account is presented on page VII-8 and the life table for the experience band plotted on the chart follows it. Data were available to develop depreciation rates by material type. The Company plans to continue its replacement of existing leak-prone cast iron, bare steel and some late 1960s and 1970s vintage plastic

mains in the coming years. The company plans to replace all of these leak-prone pipe assets by the year 2032. Separate subaccounts for each of these types of mains have been established with depreciation rates and accruals developed based on the retirement of these assets by the end of 2032. This is the same approach as used in the previous depreciation study.

The survivor curve estimate for the steel transmission and distribution mains accounts is the 70-R3 and is based on informed judgment that incorporates the statistical indications for the period 1996 through 2022. This estimate is shorter than the current estimates for these accounts, which are the 85-R3 for steel transmission mains and the 95-h4.00 survivor curves for steel distribution mains. Retirements typically occur due to proactive replacements of pipe that is a higher risk for leaks, for capacity reasons, and relocations. Many retirements that occur for these accounts are a result of the targeted replacements due to higher concentrations of leaks in certain areas. An additional force of retirement has been storms that have caused damage across the system. One reason for targeted replacement of lower pressure pipe is that these are more susceptible to storm damage, particularly if more shallow in the ground, as water from the storms can get into the pipes and fittings.

For gas mains, the statistical life analysis indicated survivor curves with average service lives of 70 years or more. In the previous study, the 85-R3 and 95-h4.00 were adopted in a settlement agreement. The recommendation in this study is to shorten the average service life when compared to what would result from a “business-as-usual” study (i.e., one in which there were no expected impacts from decarbonization) due to the impact of greenhouse gas emissions reductions that will occur in New York by 2050. The

70-R3 survivor curve incorporates retirement rates for older mains that are more consistent with expectations for these assets than survivor curves with average service lives of 70 years or longer.

NMPC's Long-Term Gas Plan anticipates that under either pathway that achieves the required GHG reductions, the gas system footprint will potentially be reduced by 40% or more by 2050 due to widespread electrification of energy currently serviced by natural gas. Life Cycle Analyses were performed for this and other accounts to assess the impact of these declines, and the resulting retirements of gas assets, on the average service life and average remaining life. For this account, retirements corresponding to a reduction in gas assets of 40% would result in shortening the average service life for mains to 54.9 years. This analysis, therefore, supports shortening the 95-year service life by more than 10 to 20-years. The 70-R3 estimate is somewhat conservative but incorporates the impacts of decarbonization and the potential obsolescence of gas assets.

Similarly, Accounts 380.00 and 380.10, Services, was not included on the above list because of the potential impact of factors such as New York's decarbonization goals and the Company's replacement of leak-prone pipe. However, this does not mean that the statistical analysis of historical data was not considered. Similar to several other accounts, for Account 380, Services, the historical data were analyzed by the retirement rate method of life analysis. The survivor curve for the account is presented on page VII-45 and the life table for the 1996-2022 experience band is presented on the pages that follow the survivor curve. The current estimate for the services account is the 60-R1.5. The statistical analysis of the data indicates that the 60-R1.5 is still a reasonable fit to the observed life table. However, as a result of the factors discussed above, it is expected

that the service life characteristics in the future will be different from those in the past. Similar to the mains account, there is leak-prone pipe in the system with mid-1960s to mid-1970s vintages and leak-prone steel pipe that is expected to be replaced by 2032. Accordingly, this account was also subdivided into subaccounts by material type and depreciation rates developed for leak-prone pipe based on the expected end of the program in 2032.

Similar analyses were performed to assess the impact of decarbonization and obsolescence on the average service life for the account. While the historical data are more supportive of the current 60-R1.5 survivor curve, the reduction in the size of the gas system will change the average service life of services to 42.56. This account will be particularly affected by decarbonization goals, because if customers change their energy consumption from natural gas to another energy source, they will no longer need a gas service line and the service line would be retired. As a result, it is reasonable to expect that service lives for this account will be shorter in the future than in the past. Given these considerations, the 55-R2 survivor curve is most reasonable for this account and best aligns with the outlook for the account.

Considerations similar to those discussed above for gas mains and services also informed the service life estimates for Accounts 366.06, 369.15, 369.25, 376.12, 376.13, 376.14, 378.10, 378.20 and 385.00. Each of these accounts are expected to be impacted by decarbonization and several have average service lives of 50 years or more. Given the impact decarbonization goals could have on the gas industry, shorter service lives are expected in the future than have occurred historically. As a result, the service life

estimates for each of these accounts are shorter than those in the previous depreciation study.

PART IV. NET SALVAGE CONSIDERATIONS

PART IV. NET SALVAGE CONSIDERATIONS

NET SALVAGE ANALYSIS

The estimates of net salvage by account were based on informed judgment that incorporated the statistical analyses of historical data compiled for the years 1998 through 2022 for gas and common plant. Cost of removal and gross salvage were expressed as percents of the original cost of plant retired, both on annual and three-year moving average bases. The most recent five-year average also was calculated for consideration. The net salvage estimates by account are expressed as a percent of the original cost of plant retired.

Net Salvage Considerations

The estimates of future net salvage are expressed as percentages of surviving plant in service - that is, all future retirements. In cases in which removal costs are expected to exceed salvage receipts, a negative net salvage percentage is estimated. The net salvage estimates were based on judgment which incorporated analyses of historical cost of removal and salvage data; expectations with respect to future removal requirements and markets for retired equipment and materials; and the net salvage estimates from studies for the Company and other gas utilities.

The analyses of historical cost of removal and salvage data are presented in Part VIII of this report for the plant accounts for which the net salvage estimate relied partially on those analyses.

Statistical analyses of historical data for the data periods available contributed toward the net salvage estimates for the eighteen gas plant accounts listed below. These accounts represent approximately 85 percent of the depreciable gas and common plant.

For many of these accounts, the net salvage estimates recommended are conservative (that is, less negative) when compared to the historical data, and in particular to the recent historical data.

Gas Plant

Transmission Plant

367.11	Mains – Steel Transmission
367.14	Mains - Valves

Distribution Plant

376.00	Mains – Distribution
376.11	Mains – Steel
376.12	Mains – Plastic
378.10	Measuring and Regulating Station Equipment
380.00	Services – Mixed
380.01	Services – Metallic
381.10	Small Meters and Regulators – Bare Cost
381.30	Large Meters and Regulators – Bare Cost
382.20	Small Meters and Regulators – Install Cost
382.30	Large Meters and Regulators – Install Cost
383.00	Regulators
384.00	Regulator Installations

Account 376.12, plastic mains, represents the largest gas plant account. This analysis for the plastic mains, will be used to illustrate the methods for estimating net salvage for gas plant. The net salvage estimate for this account is negative 75 percent which is based on informed judgment that incorporates the historical analysis of salvage percents as shown in the tabulation on pages VIII-12 and VIII-13 and the typical range of net salvage estimates used by other gas utilities for services. The historical indication for the period 1998 through 2022 is negative 81 percent. More recent data shows even more negative net salvage, and the most recent five-year average is negative 103 percent. The historical data therefore provides support for an even more negative net salvage estimate than the proposed estimate.

The costs to retire pipe in many of the areas in the Company's service territory is significant and has increased over time. Cost have increased due to factors such as permitting requirements, traffic control and other work retirements, congestion and the resultant challenges of working around other underground utility assets. All of these factors have led increases in the costs to retire assets such as mains and services, as well as other assets.

The Company's data also indicate significant removal costs for retirements of assets in this account. Typical estimates for others in the industry for this account range as high as negative 100 percent and some companies have even more negative estimates. It should be expected that NMPC would have a more negative net salvage for this account than most others in the industry due to the costs and processes involved in removing pipe in heavily congested boroughs of New York. While the historical data could support an estimate of negative 100 percent or higher, a more gradual change is recommended at this time. Based on an understanding of the historical data, information provided by the Company, and the range of estimates used by others, an estimate of negative 60 percent net salvage is recommended for this account.

Accounts 380.00 and 380.10, services, were studied together and combined to represent one of the largest gas plant accounts. The currently approved estimate for these accounts is negative 20. For the combined net salvage analysis, the historical data for the years 2005 through 2022 indicate a net salvage amount of negative 39 percent, and the most recent five-year average is negative 53 percent. The study proposes negative 40 percent for these subaccounts, as this is well within what the data shows and is also towards the lower of the range typically seen for net salvage estimates

across other companies in the industry. A move to negative 40 percent is a gradual change from the Company's currently approved estimates towards the much more negative net salvage amounts that the data is showing, especially the more recent data.

The net salvage estimates for the remaining gas plant accounts were estimated using the above-described process of historical indications, judgment, and reviewing the typical range of estimates used by other companies in the industry. The results of the net salvage analyses for each plant account are presented in account sequence in the Part VIII of this report.

PART V. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

PART V. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

GROUP DEPRECIATION PROCEDURES

A group procedure for depreciation is appropriate when considering more than a single item of property. Normally the items within a group do not have identical service lives but have lives that are dispersed over a range of time. There are two primary group procedures, namely, average service life and equal life group. In the average service life procedure, the rate of annual depreciation is based on the average life or average remaining life of the group, and this rate is applied to the surviving balances of the group's cost. A characteristic of this procedure is that the cost of plant retired prior to average life is not fully recouped at the time of retirement, whereas the cost of plant retired subsequent to average life is more than fully recouped. Over the entire life cycle, the portion of cost not recouped prior to average life is balanced by the cost recouped subsequent to average life.

Single Unit of Property

The calculation of straight line depreciation for a single unit of property is straightforward. For example, if a \$1,000 unit of property attains an age of four years and has a life expectancy of six years, the annual accrual over the total life is:

$$\frac{\$1,000}{(4 + 6)} = \$100 \text{ per year.}$$

The accrued depreciation is:

$$\$1,000 \left(1 - \frac{6}{10} \right) = \$400.$$

Equal Life Group Procedure

In the equal life group procedure, the remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the composite remaining life for the surviving original cost of that vintage. The composite remaining life is derived by compositing the individual equal life group remaining lives in accordance with the following equation:

$$\text{Composite Remaining Life} = \frac{\left(\frac{\text{Book Cost}}{\text{Life}} \times \text{Remaining Life} \right)}{\frac{\text{Book Cost}}{\text{Life}}}$$

The book costs and lives of the several equal life groups which are summed in the foregoing equation are defined by the estimated future survivor curve.

Inasmuch as book cost divided by life equals the whole life annual accrual, the foregoing equation reduces to the following form:

$$\text{Composite Remaining Life} = \frac{\sum \text{Whole Life Future Accruals}}{\sum \text{Whole Life Annual Accruals}}$$

or

$$\text{Composite Remaining Life} = \frac{\sum \text{Book Cost} - \text{Calc. Reserve}}{\sum \text{Whole Life Annual Accrual}}.$$

The annual accrual rate for each account is equal to the sum of the remaining life annual accruals for all vintages divided by the account's total original cost. The account's "composite remaining life" is calculated by dividing the sum of the future book accruals for all vintages by the sum of the remaining life annual accruals for all vintages.

The calculated accrued depreciation in the equal life group procedure also represents that portion of depreciable cost which will not be allocated to expense through

future accruals. However, the calculation is based at the equal life group level rather than the vintage group level, and does not require the use of averages. The equal life group accrued depreciation ratio is calculated as follows:

$$Ratio = \frac{Remaining\ Life}{Average\ Service\ Life}.$$

Inasmuch as service life minus remaining life equals age, when averages are not employed, the foregoing equation reduces to:

$$Ratio = \frac{Age}{Service\ Life}.$$

The table on the following page illustrates the procedure for calculating straight line equal life group accrued depreciation, using an Iowa 15-S0.5 survivor curve and a December 31, 2022 calculation date.

In the table, each equal life group is defined by the age interval shown in columns 1 and 2, which identify the ages at which the first and last retirement of each group occur. The group's designated life, shown in column 3, is the midpoint of the interval. In the calculation, the equal life groups of each vintage are arranged such that the midpoint of each one-year age interval coincides with the calculation date, e.g., December 31 in this case. This enables the calculation of annual accruals which are centered on, or as of, the same date as the calculation of accrued depreciation.

The retirement during each age interval, shown in column 4, is the size of each equal life group. It is derived from the Iowa 15-S0.5 survivor curve and is the difference between the percents surviving (not shown) at the beginning and end of the age interval.

DETAILED COMPUTATION OF ANNUAL AND ACCRUED FACTORS USING THE EQUAL LIFE GROUP PROCEDURE

INPUT PARAMETERS:

CALCULATION DATE.. 12-31-2022

SURVIVOR CURVE.... 15-S0.5

AGE INTERVAL BEG	END	LIFE	RETIREMENTS DURING INTERVAL	GROUP ANNUAL ACCRUAL (5)=(4)/(3)	YEAR INST	SUMMATION OF ANNUAL ACCRUALS	AVERAGE PERCENT SURVIVING	ANNUAL FACTOR	ACCRUED FACTOR
(1)	(2)	(3)	(4)	(5)=(4)/(3)	(6)	(7)	(8)	(9)	(10)
0.000	1.000	0.500	0.31537	0.31537000000	2022	9.39652967998	99.885006	0.0941	0.0471
1.000	2.000	1.500	0.81373	0.54248666667	2021	8.80991634664	99.277768	0.0887	0.1331
2.000	3.000	2.500	1.29944	0.51977600000	2020	8.27878501331	98.221182	0.0843	0.2108
3.000	4.000	3.500	1.79377	0.51250571429	2019	7.76264415616	96.674575	0.0803	0.2811
4.000	5.000	4.500	2.28286	0.50730222222	2018	7.25274018791	94.636258	0.0766	0.3447
5.000	6.000	5.500	2.76230	0.50223636364	2017	6.74797089498	92.113679	0.0733	0.4032
6.000	7.000	6.500	3.22505	0.49616153846	2016	6.24877194393	89.120006	0.0701	0.4557
7.000	8.000	7.500	3.65509	0.48734533333	2015	5.75701850803	85.679935	0.0672	0.5040
8.000	9.000	8.500	4.04995	0.47646470588	2014	5.27511348843	81.827414	0.0645	0.5483
9.000	10.000	9.500	4.40335	0.46351052632	2013	4.80512587233	77.600763	0.0619	0.5881
10.000	11.000	10.500	4.70385	0.44798571429	2012	4.34937775202	73.047163	0.0595	0.6248
11.000	12.000	11.500	4.95170	0.43058260870	2011	3.91009359053	68.219390	0.0573	0.6590
12.000	13.000	12.500	5.14181	0.41134480000	2010	3.48912988618	63.172637	0.0552	0.6900
13.000	14.000	13.500	5.26828	0.39024296296	2009	3.08833600470	57.967591	0.0533	0.7196
14.000	15.000	14.500	5.33345	0.36782413793	2008	2.70930245425	52.666725	0.0514	0.7453
15.000	16.000	15.500	5.33345	0.34409354839	2007	2.35334361109	47.333277	0.0497	0.7704
16.000	17.000	16.500	5.26828	0.31928969697	2006	2.02165198841	42.032413	0.0481	0.7937
17.000	18.000	17.500	5.14181	0.29381771429	2005	1.71509828278	36.827366	0.0466	0.8155
18.000	19.000	18.500	4.95169	0.26765891892	2004	1.43435996618	31.780614	0.0451	0.8344
19.000	20.000	19.500	4.70386	0.24122358974	2003	1.17991871185	26.952841	0.0438	0.8541
20.000	21.000	20.500	4.40334	0.21479707317	2002	0.95190838039	22.399242	0.0425	0.8713
21.000	22.000	21.500	4.04995	0.18836976744	2001	0.75032496009	18.172597	0.0413	0.8880
22.000	23.000	22.500	3.65509	0.16244844444	2000	0.57491585415	14.320074	0.0401	0.9023
23.000	24.000	23.500	3.22505	0.13723617021	1999	0.42507354682	10.880003	0.0391	0.9189
24.000	25.000	24.500	2.76230	0.11274693878	1998	0.30008199233	7.886332	0.0381	0.9335
25.000	26.000	25.500	2.28286	0.08952392157	1997	0.19894656215	5.363752	0.0371	0.9461
26.000	27.000	26.500	1.79378	0.06768981132	1996	0.12033969571	3.325431	0.0362	0.9593
27.000	28.000	27.500	1.29944	0.04725236364	1995	0.06286860823	1.778819	0.0353	0.9708
28.000	29.000	28.500	0.81372	0.02855157895	1994	0.02496663693	0.722238	0.0346	0.9861
29.000	30.000	29.500	0.31538	0.01069084746	1993	0.00534542373	0.157690	0.0339	1.0000
TOTAL			100.00000						

Each equal life group's whole life annual accrual, shown in column 5, equals the group's size (column 4) divided by its life (column 3), except that for the first age interval, the annual accrual is set equal to the group's size.

Columns 6 through 10 show the derivation of the whole life annual factor and accrued factor for each vintage based on the data developed in the first five columns. The year installed is shown in column 6. For all vintages other than the first year (2022), the summation of annual accruals for each year installed, shown in column 7, is calculated by adding one-half of the group annual accrual (column 5) for that vintage's current age

interval plus the group annual accruals for all succeeding age intervals. For example, the figure 8.80991634664 for 2021 equals one-half of 0.54248666667 plus all of the succeeding figures in column 5. Only one half of the annual accrual for the vintage's current age interval group is included in the summation because the equal life group for that interval expires at the midpoint of the current year.

The summation of annual accruals (column 7) for installations during 2022 is calculated on the basis of an in-service date at the midpoint of the year, i.e., June 30. Inasmuch as the overall calculation is centered on December 31, 2022, the first figure in column 7, for vintage 2016, equals the group annual accrual for 2022 plus one-half of the group annual accruals for each of the subsequent years.

The average percent surviving, derived from the Iowa 15-S0.5 survivor curve, is shown in column 8 for each age interval. The annual factor, shown in column 9, is the result of dividing the summation of annual accruals (column 7) by the average percent surviving (column 8).

The accrued depreciation factor, shown in column 10, equals the annual factor multiplied by the age of the group as of December 31, 2022.

Average Service Life Procedure

In the average service life procedure, the annual accrual rate is computed by the following equation:

$$\text{Annual Accrual Rate, Percent} = \frac{(100\% - \text{Net Salvage, Percent})}{\text{Average Service Life}}.$$

The calculated accrued depreciation for each depreciable property group represents that portion of the depreciable cost of the group which would not be allocated to expense through future depreciation accruals if current forecasts of life characteristics are used as the basis for such accruals. The accrued depreciation calculation consists of applying an appropriate ratio to the surviving original cost of each vintage of each account based upon the attained age and service life. The straight line accrued depreciation ratios are calculated as follows for the average service life procedure:

$$\text{Ratio} = 1 - \frac{\text{Average Remaining Life}}{\text{Average Service Life}}.$$

MONITORING OF BOOK ACCUMULATED DEPRECIATION

As stated previously, the calculated accrued depreciation or amortization represents that portion of the depreciable cost which will not be allocated to expense through future depreciation accruals if current forecasts of service life characteristics and net salvage materialize and are used as a basis for depreciation accounting. Thus, the calculated accrued depreciation provides a measure of the book accumulated depreciation. The use of this measure is recommended in the adjustment of book accumulated depreciation imbalances to ensure complete recovery of capital over the life of the property. The adjustment of the annual accrual to correct such imbalances can be made. The depreciation study has identified a reserve imbalance (or “reserve variation”) of negative \$467,522,547 for gas plant and negative \$22,897,703 for common plant as of December 31, 2022 based on the results of the updated service life and net salvage studies.

PART VI. RESULTS OF STUDY

PART VI. RESULTS OF STUDY

QUALIFICATION OF RESULTS

The calculated annual and accrued depreciation are the principal results of the study. Continued surveillance and periodic revisions are normally required to maintain continued use of appropriate annual depreciation accrual rates. An assumption that accrual rates can remain unchanged over a long period of time implies a disregard for the inherent variability in service lives and net salvage and for the change of the composition of property in service. The annual accrual rates were calculated in accordance with the straight line whole life method of depreciation, using the equal life group procedure based on estimates which reflect considerations of current historical evidence and expected future conditions.

The annual depreciation accrual rates are applicable specifically to the gas plant in service as of December 31, 2022. For most plant accounts, the application of such rates to future balances that reflect additions subsequent to December 31, 2022, is reasonable for a period of three to five years.

DESCRIPTION OF DETAILED TABULATIONS

Summaries of the results of the study, as applied to the original cost of gas plant as of December 31, 2022, are present on pages VI-5 through VI-9 of this report. Tables 1 and 2 present the study results. Table 1 is a summary of the calculated annual and accrued depreciation by account based on the straight line whole life method of depreciation. Table 2 compares the calculated accrued depreciation with the book depreciation reserve and sets forth the reserve imbalance by account.

The service life estimates were based on judgment that incorporated statistical analysis of retirement data, discussions with management and consideration of estimates made for other gas utilities. The results of the statistical analysis of service life are presented in Part VII of this report. For each depreciable group analyzed by the retirement rate method, a chart depicting the original and estimated survivor curves followed by a tabular presentation of the original life table(s) plotted on the chart. The survivor curves estimated for the depreciable groups are shown as dark smooth curves on the charts. Each smooth survivor curve is denoted by a numeral followed by the curve type designation. The numeral used is the average life derived from the entire curve from 100 percent to zero percent surviving. The titles of the chart indicate the group, the symbol used to plot the points of the original life table, and the experience and placement bands of the life tables which were plotted. The experience band indicates the range of years for which retirements were used to develop the stub survivor curve. The placements indicate, for the related experience band, the range of years of installations which appear in the experience.

The analyses of net salvage data are presented in Part VIII of this report. The tabulations present annual cost of removal and salvage data, three-year moving averages and the most recent five-year average. Data are shown in dollars and as percentages of original costs retired.

The tables of the calculated annual depreciation applicable to depreciable assets as of December 31, 2022 are presented in account sequence in Part IX of this report. The tables indicate the estimated survivor curve and net salvage percent for the account and set forth, for each installation year, the original cost, the average service life, the

calculated annual rate and accrual, the remaining life, and the calculated accrued depreciation factor and amount.

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS AND COMMON PLANT

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE, CALCULATED ANNUAL DEPRECIATION RATES AND ACCRUALS, THEORETICAL RESERVE AND RESERVE VARIATION RELATED TO GAS AND COMMON PLANT AS OF DECEMBER 31, 2022

	ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2022 (5)	CALCULATED ANNUAL ACCRUAL		CALCULATED ACCURED DEPRECIATION (8)
						AMOUNT (6)	RATE (7)	
GAS PLANT								
TRANSMISSION PLANT								
365.15	LAND RIGHTS - GAS REGULATOR		75-R4	0	28,414.41	401	1.41	7,814
365.25	LAND RIGHTS - GAS MAINS		75-R4	0	5,258,777.23	73,648	1.40	1,957,898
366.06	STRUCTURES AND IMPROVEMENTS - GAS TRANSMISSION STATION		50-R2.5	(10)	3,165,357.05	72,358	2.29	1,558,209
367.11	MAINS - STEEL TRANSMISSION		70-R3	(50)	260,521,036.10	6,137,814	2.36	90,164,274
367.14	MAINS - VALVES		70-R3	(50)	32,573,066.65	806,132	2.47	3,270,666
369.15	MEASURING AND REGULATING STATION EQUIPMENT		35-S1.5	(10)	40,490,151.07	1,439,786	3.56	11,981,402
369.25	MEASURING AND REGULATING STATION EQUIPMENT - MANHOLES		35-S1.5	(40)	92,777.56	3,917	4.22	61,694
369.55	MEASURING AND REGULATING STATION EQUIPMENT - RTU		25-S4	(5)	2,474,171.44	103,020	4.16	1,101,115
TOTAL TRANSMISSION PLANT						8,637,076	2.51	110,103,072
DISTRIBUTION PLANT								
374.15	LAND RIGHTS - GAS DISTRIBUTION REGULATORS		75-R4	0	550,930.76	7,812	1.42	22,023
374.25	LAND RIGHTS - GAS DISTRIBUTION MAINS		75-R4	0	2,537,581.72	32,801	1.29	1,418,728
375.01	STRUCTURES AND IMPROVEMENTS - GAS DISTRIBUTION STATION		45-S0.5	(50)	6,685,844.37	226,367	3.39	4,862,681
376.00	MAINS - DISTRIBUTION		70-R3	(75)	306,662.95	8,962	2.92	13,417
376.11	MAINS - STEEL		70-R3	(75)	248,439,659.41	6,130,007	2.47	237,070,877
376.12	MAINS - PLASTIC		60-R3	(75)	1,036,777,620.97	32,720,171	3.16	544,460,621
376.13	MAINS - CAST IRON		60-R3	(200)	420,091.14	16,963	4.04	1,101,202
376.14	MAINS - VALVE		45-R3	(50)	21,891,114.29	780,426	3.57	9,008,864
378.10	MEASURING AND REGULATING STATION EQUIPMENT		35-R1.5	(30)	102,778,822.10	4,593,485	4.47	40,190,009
378.20	MEASURING AND REGULATING STATION EQUIPMENT - MANHOLE		35-R1.5	(40)	1,343,571.92	46,905	3.49	1,122,463
378.55	MEASURING AND REGULATING STATION EQUIPMENT - RTU		20-S4	(5)	3,856,262.83	172,397	4.47	3,250,506
380.00	SERVICES - MIXED		55-R2	(40)	880,836,772.44	25,330,895	2.88	399,033,068
380.01	SERVICES - METALLIC		55-R2	(40)	4,733,980.33	109,329	2.31	4,299,207
381.10	SMALL METERS AND REGULATORS - BARE COST		30-R2.5	(25)	63,598,497.24	2,571,160	4.04	43,301,495
381.30	LARGE METERS AND REGULATORS - BARE COST		30-R2.5	(25)	49,900,265.97	2,291,465	4.59	19,789,921
382.20	SMALL METERS AND REGULATORS - INSTALLATION COST		30-R2.5	(25)	78,348,753.08	3,636,254	4.64	28,154,684
382.30	LARGE METERS AND REGULATORS - INSTALLATION COST		30-R2.5	(25)	61,937,888.65	2,680,818	4.33	34,359,433
383.00	REGULATORS		30-R2.5	0	7,655,233.77	232,911	3.04	4,912,741
384.00	REGULATOR INSTALLATIONS		30-R2.5	(5)	6,345,054.09	182,008	2.87	5,284,989
385.00	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT		35-R3	0	5,101,311.12	118,384	2.32	3,896,161
TOTAL DISTRIBUTION PLANT						81,889,520	3.17	1,385,553,090
GENERAL PLANT								
390.00	STRUCTURES AND IMPROVEMENTS		50-R0.5	(15)	652,699.06	17,403	2.67	225,637
TOTAL GENERAL PLANT						17,403	2.67	225,637

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS AND COMMON PLANT

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE, CALCULATED ANNUAL DEPRECIATION RATES AND ACCRUALS, THEORETICAL RESERVE AND RESERVE VARIATION RELATED TO GAS AND COMMON PLANT AS OF DECEMBER 31, 2022

	ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2022 (5)	CALCULATED ANNUAL ACCRUAL RATE (7)		CALCULATED ACCRUED DEPRECIATION (8)
						AMOUNT (6)		
397.20	COMMUNICATION EQUIPMENT - RADIO		15-SQ	0	28,801,101.94	1,720		28,786,205
397.55	COMMUNICATION EQUIPMENT - ERTS		15-SQ	0	28,857,853.51	89,535		1,203,978
398.00	MISCELLANEOUS PLANT EQUIPMENT		35-SQ	0	3,130,610.30	2,936		62,776
398.10	MISCELLANEOUS PLANT EQUIPMENT POWER AND SUPERVISORY CONTROL		35-SQ	0	102,851.49			
	TOTAL AMORTIZED PLANT				90,738,015.24	1,287,917	1.42	41,485,960
	TOTAL DEPRECIABLE GAS PLANT EXCLUDING LEAK PRONE PIPE				3,020,040,384.96	91,831,916	3.04	1,537,367,759
	LEAK PRONE PIPE							
376.11	MAINS - STEEL	12-2032	SQUARE	(200)	2,762,115.51	578,003	20.93	
376.13	MAINS - CAST IRON	12-2032	SQUARE	(200)	4,171,498.07	2,446,515	58.65	
380.00	SERVICES - MIXED	12-2032	SQUARE	(40)	11,611,094.21	1,301,207	11.21	
380.01	SERVICES - METALLIC	12-2032	SQUARE	(60)	34,941,063.26	2,703,925	7.74	
	TOTAL LEAK PRONE PIPE				53,485,771.05	7,029,650	13.14	
	TOTAL DEPRECIABLE GAS PLANT				3,073,526,156.01	98,861,566	3.22	1,537,367,759
	COMMON PLANT							
	GENERAL PLANT							
390.01	STRUCTURES AND IMPROVEMENTS		50-R0.5	(15)	244,495,551.37	5,623,398	2.30	70,156,541
	TOTAL GENERAL PLANT				244,495,551.37	5,623,398	2.30	70,156,541
	AMORTIZED PLANT							
391.01	OFFICE FURNITURE AND EQUIPMENT		15-SQ	0	4,593,730.08	306,402	6.67	3,856,791
391.11	OFFICE FURNITURE AND EQUIPMENT - OTHER		15-SQ	0	846,139.42	56,437	6.67	837,985
392.21	TRANSPORTATION EQUIPMENT - AIRCRAFT		10-SQ	0	6,173,254.90	617,325	10.00	5,360,528
393.01	STORES EQUIPMENT		32-SQ	0	458,635.23	39,931	3.13	279,676
394.01	TOOLS, SHOP AND GARAGE EQUIPMENT		32-SQ	0	1,275,747.22	39,931	3.13	484,972
394.11	TOOLS, SHOP AND GARAGE EQUIPMENT - GARAGE AND SHOP EQUIPMENT		25-SQ	0	1,195,857.79	47,834	4.00	822,249
394.31	TOOLS, SHOP AND GARAGE EQUIPMENT - COMMUNICATION TOOLS		25-SQ	0	848,175.27	33,927	4.00	516,161
397.21	COMMUNICATION EQUIPMENT - RADIO		15-SQ	0	3,946,157.18	263,209	6.67	3,927,640
397.31	COMMUNICATION EQUIPMENT - RADIO SITE		15-SQ	0	4,031,765.57	268,919	6.67	3,841,011
397.51	COMMUNICATION EQUIPMENT - AMO		15-SQ	0	3,893,088.01	259,669	6.67	3,893,089
397.61	COMMUNICATION EQUIPMENT - SITE		15-SQ	0	1,539,805.67	102,705	6.67	1,469,414
398.01	MISCELLANEOUS PLANT EQUIPMENT - GENERAL PLANT		35-SQ	0	85,030.71	2,432	2.86	41,112
398.11	MISCELLANEOUS PLANT EQUIPMENT		35-SQ	0	216,502.24	6,192	2.86	121,053
	TOTAL AMORTIZED PLANT				29,103,889.29	2,019,338	6.94	25,451,681
	TOTAL DEPRECIABLE COMMON PLANT				273,599,440.66	7,642,735	2.79	95,608,222
	TOTAL DEPRECIABLE PLANT				3,347,125,596.67	106,504,301	3.18	1,632,975,981

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS AND COMMON PLANT

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE, CALCULATED ANNUAL DEPRECIATION RATES AND ACCRUALS, THEORETICAL RESERVE AND RESERVE VARIATION RELATED TO GAS AND COMMON PLANT AS OF DECEMBER 31, 2022

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2022 (5)	ANNUAL ACCRUAL AMOUNT (6)	CALCULATED DEPRECIATION RATE (7)	CALCULATED ACCRUED DEPRECIATION (8)
NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED							
GAS PLANT							
302.00				3,149.38			
303.00				1,769,650.35			
363.60				1,604.88			
365.10				40,751.33			
365.20				422,188.49			
374.10				569,102.37			
374.20				302,201.78			
388.00				3,831,708.27			
399.10				62,528.55			
TOTAL GAS PLANT				7,002,885.40			
COMMON PLANT							
389.01				5,161,071.52			
389.11				51,000.01			
399.10				605,235.76			
TOTAL COMMON PLANT				5,817,307.29			
TOTAL NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED				12,820,192.69			
TOTAL GAS AND COMMON PLANT				3,359,945,789.36			
PROJECTED METER RECOVERY AS OF DECEMBER 31, 2023							
397.55	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST AS OF DECEMBER 31, 2023	ANNUAL ACCRUAL	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS
	06-2031	*	0	30,066,450.54		18,570,737	11,495,714 **
TOTAL ERTS RECOVERY						18,570,737	11,495,714
AMORTIZATION PER CASE NO. 20-G-0381				1,950,000 *			14,625,000
ADDITIONAL ERTS RECOVERY				(417,238) *			(3,129,286)
TOTAL ERTS				1,532,762			11,495,714
TOTAL GAS AND COMMON PLANT INCLUDING METER RECOVERY				108,037,063			

* NO INTERIM SURVIVOR CURVE WAS USED FOR THE CALCULATION OF DEPRECIATION. DEPRECIATION EXPENSE IS CALCULATED BY ALLOCATING THE REMAINING COSTS AS OF JANUARY 1, 2023 OVER THE FIVE YEAR PERIOD TO THE EXPECTED COMPLETION OF METER REPLACEMENTS AT THE END OF 2028

** PLANT AND RESERVE BALANCES WERE PROJECTED THROUGH DECEMBER 31, 2023 IN ORDER TO CALCULATE THE REMAINING BALANCE AS OF JANUARY 1, 2024.

**NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS AND COMMON PLANT**

**TABLE 2. COMPARISON OF THE CALCULATED ACCRUED DEPRECIATION AND BOOK DEPRECIATION RESERVE
AS OF DECEMBER 31, 2022**

	ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2022 (2)	CALCULATED ACCRUED DEPRECIATION (3)	BOOK DEPRECIATION RESERVE (4)	RESERVE IMBALANCE (5)=(4)-(3)
GAS PLANT					
TRANSMISSION PLANT					
365.15	LAND RIGHTS - GAS REGULATOR	28,414.41	7,814	7,010	(804)
365.25	LAND RIGHTS - GAS MAINS	5,258,777.23	1,957,898	1,435,518	(522,380)
366.06	STRUCTURES AND IMPROVEMENTS - GAS TRANSMISSION STATION	3,165,357.05	1,558,209	1,552,931	(5,278)
367.11	MAINS - STEEL TRANSMISSION	260,521,036.10	90,164,274	56,016,288	(34,147,986)
367.14	MAINS - VALVES	32,573,066.65	3,270,666	1,208,454	(2,062,212)
369.15	MEASURING AND REGULATING STATION EQUIPMENT	40,490,151.07	11,981,402	7,881,688	(4,099,714)
369.25	MEASURING AND REGULATING STATION EQUIPMENT - MANHOLES	92,777.56	61,694	42,719	(18,975)
369.55	MEASURING AND REGULATING STATION EQUIPMENT - RTU	2,474,171.44	1,101,115	1,066,553	(34,562)
	TOTAL TRANSMISSION PLANT	344,603,751.51	110,103,072	69,211,161	(40,891,911)
DISTRIBUTION PLANT					
374.15	LAND RIGHTS - GAS DISTRIBUTION REGULATORS	550,930.76	22,023	14,118	(7,905)
374.25	LAND RIGHTS - GAS DISTRIBUTION MAINS	2,537,581.72	1,418,728	1,504,234	85,506
375.01	STRUCTURES AND IMPROVEMENTS - GAS DISTRIBUTION STATION	6,685,844.37	4,862,681	3,152,199	(1,710,482)
376.00	MAINS - DISTRIBUTION	306,662.95	13,417	-	(13,417)
376.11	MAINS - STEEL	248,439,659.41	237,070,877	163,337,994	(73,732,883)
376.12	MAINS - PLASTIC	1,036,777,620.97	544,460,621	342,160,547	(202,300,074)
376.13	MAINS - CAST IRON	420,091.14	1,101,202	(1,464,754)	(2,565,956)
376.14	MAINS - VALVE	21,891,114.29	9,008,864	3,972,381	(5,036,483)
378.10	MEASURING AND REGULATING STATION EQUIPMENT	102,778,822.10	40,190,009	24,789,183	(15,400,826)
378.20	MEASURING AND REGULATING STATION EQUIPMENT - MANHOLE	1,343,571.92	1,122,463	646,752	(475,711)
378.55	MEASURING AND REGULATING STATION EQUIPMENT - RTU	3,856,262.83	3,250,506	3,058,522	(191,984)
380.00	SERVICES - MIXED	880,836,772.44	399,033,068	306,712,063	(92,321,005)
380.01	SERVICES - METALLIC	4,733,980.33	4,299,207	3,926,778	(372,429)
381.10	SMALL METERS AND REGULATORS - BARE COST	63,598,497.24	43,301,495	24,035,537	(19,265,958)
381.30	LARGE METERS AND REGULATORS - BARE COST	49,900,265.97	19,789,921	19,707,152	(82,769)
382.20	SMALL METERS AND REGULATORS - INSTALLATION COST	78,348,753.08	28,154,684	(6,664,136)	(34,818,820)
382.30	LARGE METERS AND REGULATORS - INSTALLATION COST	61,937,888.65	34,359,433	23,283,015	(11,076,418)
383.00	REGULATORS	7,655,233.77	4,912,741	4,147,485	(765,256)
384.00	REGULATOR INSTALLATIONS	6,345,054.09	5,284,989	2,050,345	(3,234,644)
385.00	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	5,101,311.12	3,896,161	4,313,351	417,190
	TOTAL DISTRIBUTION PLANT	2,584,045,919.15	1,385,553,090	922,682,768	(462,870,322)
GENERAL PLANT					
390.00	STRUCTURES AND IMPROVEMENTS	652,699.06	225,637	184,373	(41,264)
	TOTAL GENERAL PLANT	652,699.06	225,637	184,373	(41,264)
AMORTIZED PLANT					
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT - PLANT TOOLS	19,705.89	13,452	8,862	(4,590)
394.30	TOOLS, SHOP AND GARAGE EQUIPMENT - WORK TOOLS	26,360,408.36	9,690,089	8,208,361	(1,481,728)
394.40	TOOLS, SHOP AND GARAGE EQUIPMENT - NATURAL GAS	3,450,029.15	1,716,602	1,969,026	252,424
395.00	LABORATORY EQUIPMENT - GENERAL PLANT	15,654.60	10,858	(490,693)	(501,551)
397.20	COMMUNICATION EQUIPMENT - RADIO	28,801,101.94	28,788,205	27,778,146	(1,010,059)
397.55	COMMUNICATION EQUIPMENT - ERTS	28,857,853.51	15,281,783	15,281,783	-
398.00	MISCELLANEOUS PLANT EQUIPMENT	3,130,610.30	1,203,978	2,321,820	1,117,842
398.10	MISCELLANEOUS PLANT EQUIPMENT POWER AND SUPERVISORY CONTROL	102,651.49	62,776	24,031	(38,745)
	AMORTIZED PLANT	90,738,015.24	56,767,743	55,101,336	(1,666,407)
	TOTAL GAS PLANT EXCLUDING LEAK PRONE PIPE	3,020,040,384.96	1,552,649,542	1,047,179,638	(505,469,904)
LEAK PRONE PIPE					
376.11	MAINS - STEEL	2,762,115.51		2,506,316	
376.13	MAINS - CAST IRON	4,171,498.07		(11,950,657)	
380.00	SERVICES - MIXED	11,611,094.21		3,243,465	
380.01	SERVICES - METALLIC	34,941,063.26		28,866,449	
	TOTAL LEAK PRONE PIPE	53,485,771.05		22,665,574	
	TOTAL DEPRECIABLE GAS PLANT	3,073,526,156.01	1,552,649,542	1,069,845,212	(505,469,904)
COMMON PLANT					
GENERAL PLANT					
390.01	STRUCTURES AND IMPROVEMENTS	244,495,551.37	70,156,541	55,107,748	(15,048,793)
	TOTAL GENERAL PLANT	244,495,551.37	70,156,541	55,107,748	(15,048,793)
AMORTIZED PLANT					
391.01	OFFICE FURNITURE AND EQUIPMENT	4,593,730.08	3,856,791	(3,925,213)	(7,782,004)
391.11	OFFICE FURNITURE AND EQUIPMENT - OTHER	846,139.42	837,985	(1,202,049)	(2,040,034)
392.21	TRANSPORTATION EQUIPMENT - AIRCRAFT	6,173,254.90	5,360,528	5,559,128	198,600
393.01	STORES EQUIPMENT	458,635.23	279,676	(1,232,645)	(1,512,321)
394.01	TOOLS, SHOP AND GARAGE EQUIPMENT	1,275,747.22	484,972	914,358	429,386
394.11	TOOLS, SHOP AND GARAGE EQUIPMENT - GARAGE AND SHOP EQUIPMENT	1,195,857.79	822,249	(1,322,356)	(2,144,605)
394.31	TOOLS, SHOP AND GARAGE EQUIPMENT - COMMUNICATION TOOLS	848,175.27	516,161	(122,002)	(638,163)
397.21	COMMUNICATION EQUIPMENT - RADIO	3,946,157.18	3,927,640	3,846,273	(81,367)
397.31	COMMUNICATION EQUIPMENT - RADIO SITE	4,031,765.57	3,841,011	2,105,118	(1,735,893)

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS AND COMMON PLANT

TABLE 2. COMPARISON OF THE CALCULATED ACCRUED DEPRECIATION AND BOOK DEPRECIATION RESERVE
AS OF DECEMBER 31, 2022

	ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2022 (2)	CALCULATED ACCRUED DEPRECIATION (3)	BOOK DEPRECIATION RESERVE (4)	RESERVE IMBALANCE (5)=(4)-(3)
397.51	COMMUNICATION EQUIPMENT - AMO	3,893,088.01	3,893,089	6,949,205	3,056,116
397.61	COMMUNICATION EQUIPMENT - SITE	1,539,805.67	1,469,414	5,893,884	4,424,470
398.01	MISCELLANEOUS PLANT EQUIPMENT - GENERAL PLANT	85,030.71	41,112	184,214	143,102
398.11	MISCELLANEOUS PLANT EQUIPMENT	216,502.24	121,053	(45,145)	(166,198)
	TOTAL AMORTIZED PLANT	29,103,889.29	25,451,681	17,602,771	(7,848,910)
	TOTAL COMMON PLANT	273,599,440.66	95,608,222	72,710,519	(22,897,703)
	TOTAL DEPRECIABLE PLANT	3,347,125,596.67	1,648,257,764	1,142,555,731	(528,367,607)

NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED

GAS PLANT

302.00	PRODUCTION FRANCHISES	3,149.38		3,149	
303.00	INTANGIBLE SOFTWARE	1,769,650.35		1,184,855	
363.60	STORAGE OTHER EQUIPMENT ARO	1,604.88		775	
365.10	LAND	40,751.33			
365.20	LAND	422,188.49			
367.55	MAINS - RTU			156	
374.10	LAND	569,102.37		(130,885)	
374.20	LAND	302,201.78		47	
388.00	ARO	3,831,708.27		1,562,383	
391.00	OFFICE FURNITURE AND EQUIPMENT			(342,286)	
391.10	OFFICE FURNITURE AND EQUIPMENT			(101,246)	
391.15	OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING EQUIPMENT			(278,534)	
393.00	STORES EQUIPMENT			(1,025)	
394.10	TOOLS, SHOP AND GARAGE EQUIPMENT - REPAIR EQUIPMENT			(11,372)	
396.00	POWER OPERATED EQUIPMENT			(952)	
397.30	COMMUNICATION EQUIPMENT - RADIO SITE			(72,732)	
397.35	COMMUNICATION EQUIPMENT - TELEPHONE			7,995	
397.40	COMMUNICATION EQUIPMENT - TELEPHONE SITE			87	
397.60	COMMUNICATION EQUIPMENT - NETWORK SITE			(9,288)	
399.10	ARO	62,528.55		62,529	
	TOTAL GAS PLANT	7,002,885.40		1,873,656	

COMMON PLANT

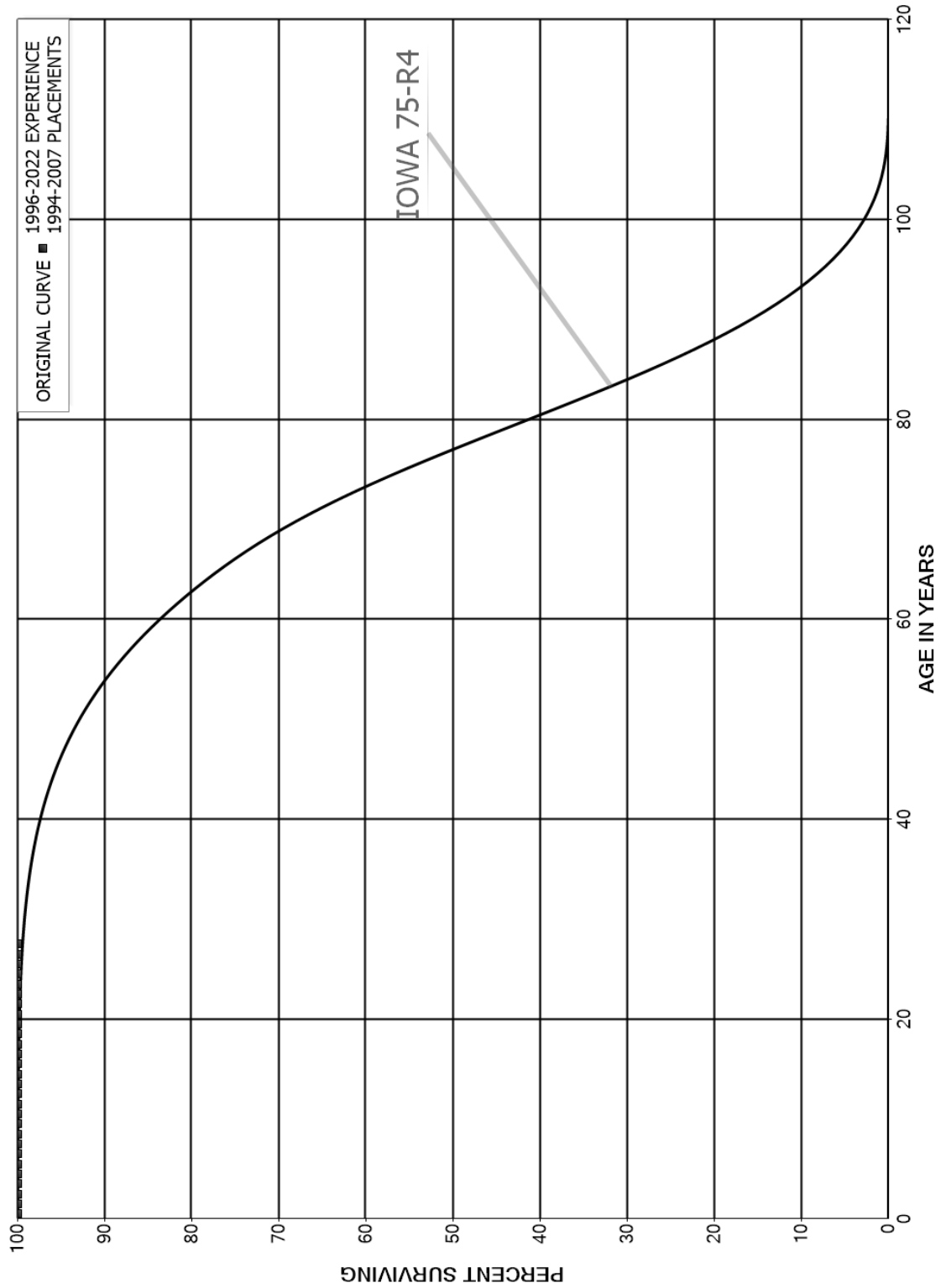
389.01	LAND	5,161,071.52		782,070	
389.11	LAND RIGHTS - OTHER	51,000.01			
391.20	OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING EQUIPMENT			8,930,830	
392.00	TRANSPORTATION EQUIPMENT			146,656	
394.21	TOOLS, SHOP AND GARAGE EQUIPMENT - SHARED			(130,586)	
395.00	LABORATORY EQUIPMENT			(37,535)	
396.00	POWER OPERATED EQUIPMENT			261	
397.35	COMMUNICATION EQUIPMENT - TELEPHONE			147,446	
397.40	COMMUNICATION EQUIPMENT - TELEPHONE SITE			19,680,774	
399.10	ARO	605,235.76		592,830	
	TOTAL COMMON PLANT	5,817,307.29		30,112,746	
	TOTAL NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED	12,820,192.69		31,986,402	
	TOTAL GAS AND COMMON PLANT	3,359,945,789.36		1,174,542,133	

* AMORTIZATION OF UNRECOVERED METER COSTS IN DEPRECIATION EXPENSE IS CALCULATED BY ALLOCATING THE REMAINING COSTS, INCLUDING NET SALVAGE, AS OF JANUARY 1, 20 OVER THE REMAINING PERIOD ESTABLISHED IN CASE NO. 20-E-0380.

PART VII. SERVICE LIFE STATISTICS

GAS PLANT

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT
ACCOUNTS 365.15 AND 365.25 LAND RIGHTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT

ACCOUNTS 365.15 AND 365.25 LAND RIGHTS

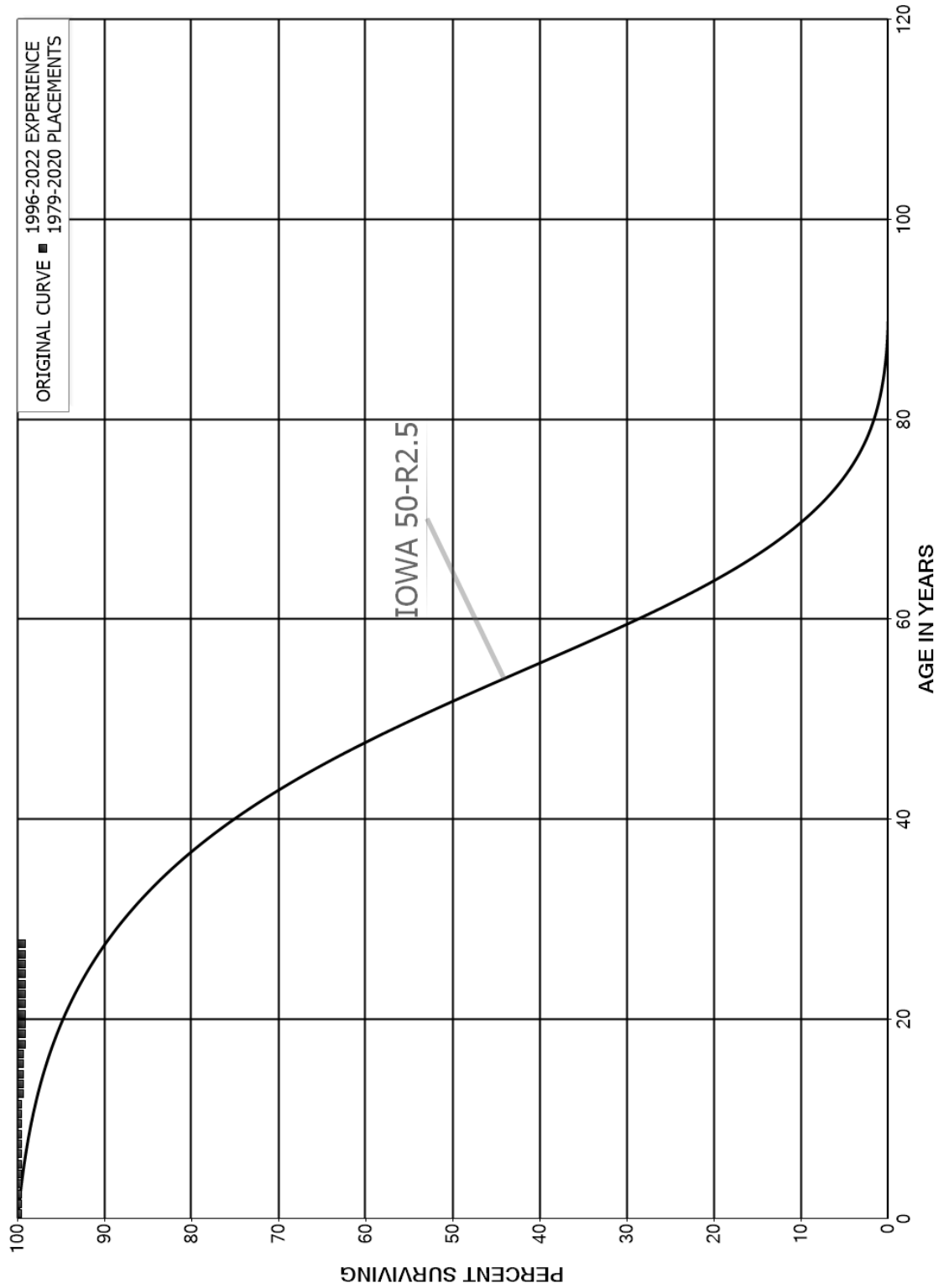
ORIGINAL LIFE TABLE

PLACEMENT BAND 1994-2007

EXPERIENCE BAND 1996-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,190,411		0.0000	1.0000	100.00
0.5	9,783,738		0.0000	1.0000	100.00
1.5	9,793,738		0.0000	1.0000	100.00
2.5	5,750,131		0.0000	1.0000	100.00
3.5	5,750,131		0.0000	1.0000	100.00
4.5	5,750,131		0.0000	1.0000	100.00
5.5	5,750,131		0.0000	1.0000	100.00
6.5	5,750,131		0.0000	1.0000	100.00
7.5	5,750,131		0.0000	1.0000	100.00
8.5	5,750,131		0.0000	1.0000	100.00
9.5	5,750,131		0.0000	1.0000	100.00
10.5	5,750,131		0.0000	1.0000	100.00
11.5	5,750,131		0.0000	1.0000	100.00
12.5	5,750,131		0.0000	1.0000	100.00
13.5	5,750,131		0.0000	1.0000	100.00
14.5	5,750,131		0.0000	1.0000	100.00
15.5	5,500,870		0.0000	1.0000	100.00
16.5	5,500,870		0.0000	1.0000	100.00
17.5	5,233,335		0.0000	1.0000	100.00
18.5	5,233,335		0.0000	1.0000	100.00
19.5	5,050,267		0.0000	1.0000	100.00
20.5	5,050,267		0.0000	1.0000	100.00
21.5	5,050,267		0.0000	1.0000	100.00
22.5	5,019,516		0.0000	1.0000	100.00
23.5	5,019,516		0.0000	1.0000	100.00
24.5	5,019,516		0.0000	1.0000	100.00
25.5	4,272,982		0.0000	1.0000	100.00
26.5	3,962,103		0.0000	1.0000	100.00
27.5	10,000		0.0000	1.0000	100.00
28.5					100.00

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT
ACCOUNT 366.06 STRUCTURES AND IMPROVEMENTS - GAS TRANSMISSION STATION
ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT

ACCOUNT 366.06 STRUCTURES AND IMPROVEMENTS - GAS TRANSMISSION STATION

ORIGINAL LIFE TABLE

PLACEMENT BAND 1979-2020

EXPERIENCE BAND 1996-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,973,794		0.0000	1.0000	100.00
0.5	2,031,793		0.0000	1.0000	100.00
1.5	2,531,003		0.0000	1.0000	100.00
2.5	2,375,062		0.0000	1.0000	100.00
3.5	2,339,078		0.0000	1.0000	100.00
4.5	2,284,105	892	0.0004	0.9996	100.00
5.5	1,962,466		0.0000	1.0000	99.96
6.5	1,962,466		0.0000	1.0000	99.96
7.5	2,020,699		0.0000	1.0000	99.96
8.5	2,127,699		0.0000	1.0000	99.96
9.5	2,127,699		0.0000	1.0000	99.96
10.5	2,239,901	2	0.0000	1.0000	99.96
11.5	2,268,898	6,479	0.0029	0.9971	99.96
12.5	2,272,092		0.0000	1.0000	99.68
13.5	2,446,722		0.0000	1.0000	99.68
14.5	2,420,722		0.0000	1.0000	99.68
15.5	2,482,230		0.0000	1.0000	99.68
16.5	2,482,230	5,000	0.0020	0.9980	99.68
17.5	2,607,982		0.0000	1.0000	99.47
18.5	2,549,750		0.0000	1.0000	99.47
19.5	2,442,750		0.0000	1.0000	99.47
20.5	2,421,791		0.0000	1.0000	99.47
21.5	1,980,705		0.0000	1.0000	99.47
22.5	1,971,223		0.0000	1.0000	99.47
23.5	1,807,047		0.0000	1.0000	99.47
24.5	1,343,667		0.0000	1.0000	99.47
25.5	979,021		0.0000	1.0000	99.47
26.5	898,020		0.0000	1.0000	99.47
27.5	840,021		0.0000	1.0000	99.47
28.5	75,000		0.0000	1.0000	99.47
29.5	75,000		0.0000	1.0000	99.47
30.5	75,000		0.0000	1.0000	99.47
31.5	75,000		0.0000	1.0000	99.47
32.5	79,282		0.0000	1.0000	99.47
33.5	4,282		0.0000	1.0000	99.47
34.5	4,282		0.0000	1.0000	99.47
35.5	4,282		0.0000	1.0000	99.47
36.5	4,282		0.0000	1.0000	99.47
37.5	4,282		0.0000	1.0000	99.47
38.5	4,282		0.0000	1.0000	99.47

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT

ACCOUNT 366.06 STRUCTURES AND IMPROVEMENTS - GAS TRANSMISSION STATION

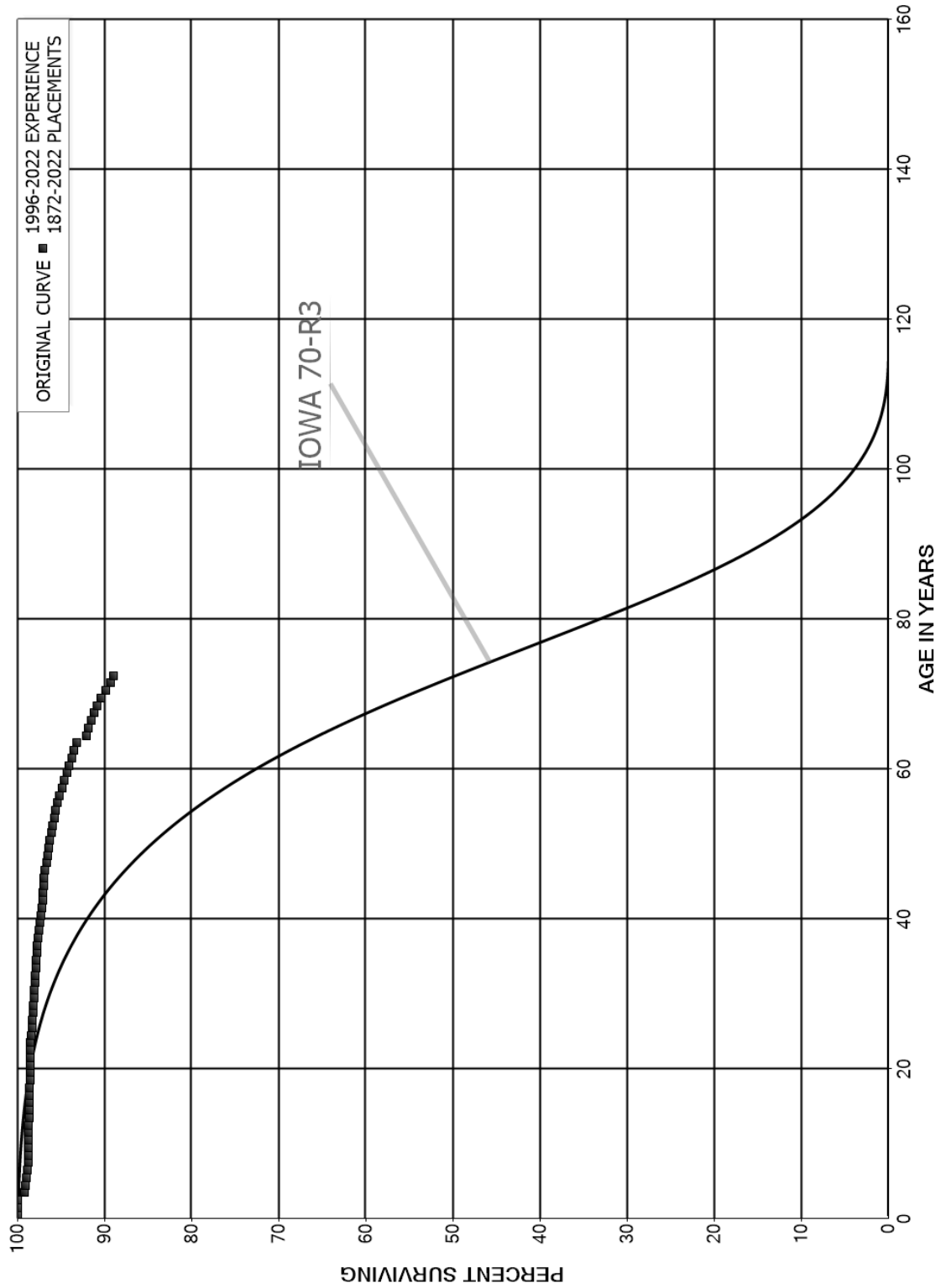
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1979-2020

EXPERIENCE BAND 1996-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,282		0.0000	1.0000	99.47
40.5	4,282		0.0000	1.0000	99.47
41.5	4,282		0.0000	1.0000	99.47
42.5	4,282		0.0000	1.0000	99.47
43.5					99.47

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT
ACCOUNTS 367.11, 367.14, 376.00 AND 376.11 MAINS
ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT

ACCOUNTS 367.11, 367.14, 376.00 AND 376.11 MAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1872-2022

EXPERIENCE BAND 1996-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	304,634,575	8,439	0.0000	1.0000	100.00
0.5	348,015,517	46,794	0.0001	0.9999	100.00
1.5	310,945,613	44,882	0.0001	0.9999	99.98
2.5	283,456,353	2,265,081	0.0080	0.9920	99.97
3.5	250,205,080	180,476	0.0007	0.9993	99.17
4.5	232,618,731	400,664	0.0017	0.9983	99.10
5.5	216,995,038	244,225	0.0011	0.9989	98.93
6.5	206,769,804	89,631	0.0004	0.9996	98.82
7.5	149,335,540	12,341	0.0001	0.9999	98.77
8.5	144,719,642	31,463	0.0002	0.9998	98.77
9.5	138,048,967		0.0000	1.0000	98.74
10.5	138,541,421	33,637	0.0002	0.9998	98.74
11.5	135,896,119	21,578	0.0002	0.9998	98.72
12.5	138,345,667	102,511	0.0007	0.9993	98.70
13.5	139,871,614	54,781	0.0004	0.9996	98.63
14.5	144,775,235	995	0.0000	1.0000	98.59
15.5	144,756,485	21,203	0.0001	0.9999	98.59
16.5	145,414,847	23,130	0.0002	0.9998	98.58
17.5	143,855,318	33,222	0.0002	0.9998	98.56
18.5	141,374,863	19,007	0.0001	0.9999	98.54
19.5	124,272,264	482	0.0000	1.0000	98.53
20.5	125,966,871	18,893	0.0001	0.9999	98.53
21.5	124,874,826	10,271	0.0001	0.9999	98.51
22.5	126,237,615	62,900	0.0005	0.9995	98.50
23.5	124,899,483	53,062	0.0004	0.9996	98.45
24.5	125,020,543	164,503	0.0013	0.9987	98.41
25.5	127,170,008	24,850	0.0002	0.9998	98.28
26.5	116,386,821	137,377	0.0012	0.9988	98.26
27.5	82,901,724	19,437	0.0002	0.9998	98.15
28.5	85,160,519	18,958	0.0002	0.9998	98.12
29.5	88,104,866	68,192	0.0008	0.9992	98.10
30.5	91,515,836	45,209	0.0005	0.9995	98.03
31.5	103,855,216	30,710	0.0003	0.9997	97.98
32.5	109,632,201	116,010	0.0011	0.9989	97.95
33.5	121,121,693	56,574	0.0005	0.9995	97.85
34.5	127,401,002	71,855	0.0006	0.9994	97.80
35.5	132,039,317	79,162	0.0006	0.9994	97.74
36.5	144,898,396	140,959	0.0010	0.9990	97.69
37.5	156,528,990	113,755	0.0007	0.9993	97.59
38.5	160,451,446	182,891	0.0011	0.9989	97.52

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT

ACCOUNTS 367.11, 367.14, 376.00 AND 376.11 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1872-2022

EXPERIENCE BAND 1996-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	160,251,928	158,662	0.0010	0.9990	97.41
40.5	162,216,996	164,546	0.0010	0.9990	97.31
41.5	163,193,980	161,383	0.0010	0.9990	97.21
42.5	176,497,913	119,073	0.0007	0.9993	97.12
43.5	175,024,116	122,706	0.0007	0.9993	97.05
44.5	175,334,894	169,133	0.0010	0.9990	96.98
45.5	176,827,782	193,860	0.0011	0.9989	96.89
46.5	175,028,467	335,622	0.0019	0.9981	96.78
47.5	172,625,333	159,184	0.0009	0.9991	96.60
48.5	168,572,515	171,325	0.0010	0.9990	96.51
49.5	159,228,132	197,817	0.0012	0.9988	96.41
50.5	152,794,518	274,416	0.0018	0.9982	96.29
51.5	147,345,710	275,782	0.0019	0.9981	96.12
52.5	139,473,970	270,480	0.0019	0.9981	95.94
53.5	132,245,489	262,347	0.0020	0.9980	95.75
54.5	124,854,376	285,555	0.0023	0.9977	95.56
55.5	118,897,360	268,897	0.0023	0.9977	95.34
56.5	112,277,989	304,553	0.0027	0.9973	95.13
57.5	105,379,374	294,802	0.0028	0.9972	94.87
58.5	95,368,361	315,441	0.0033	0.9967	94.61
59.5	87,635,234	251,407	0.0029	0.9971	94.29
60.5	75,691,325	230,205	0.0030	0.9970	94.02
61.5	68,267,141	203,900	0.0030	0.9970	93.74
62.5	60,644,476	195,567	0.0032	0.9968	93.46
63.5	49,231,431	556,043	0.0113	0.9887	93.15
64.5	39,186,463	119,732	0.0031	0.9969	92.10
65.5	33,442,419	108,121	0.0032	0.9968	91.82
66.5	27,897,717	93,858	0.0034	0.9966	91.52
67.5	21,702,308	101,788	0.0047	0.9953	91.22
68.5	16,089,454	64,605	0.0040	0.9960	90.79
69.5	7,887,119	46,741	0.0059	0.9941	90.42
70.5	6,215,199	39,247	0.0063	0.9937	89.89
71.5	3,469,280	12,687	0.0037	0.9963	89.32
72.5	1,648,621	16,276	0.0099	0.9901	88.99
73.5	1,409,366	21,138	0.0150	0.9850	88.12
74.5	1,319,195	12,307	0.0093	0.9907	86.79
75.5	1,248,110	11,344	0.0091	0.9909	85.98
76.5	1,205,789	9,433	0.0078	0.9922	85.20
77.5	1,191,749	28,928	0.0243	0.9757	84.54
78.5	1,154,590	10,838	0.0094	0.9906	82.48

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT

ACCOUNTS 367.11, 367.14, 376.00 AND 376.11 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1872-2022

EXPERIENCE BAND 1996-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,127,521	10,369	0.0092	0.9908	81.71
80.5	1,091,336	23,836	0.0218	0.9782	80.96
81.5	1,025,265	10,016	0.0098	0.9902	79.19
82.5	967,785	8,764	0.0091	0.9909	78.42
83.5	914,222	8,977	0.0098	0.9902	77.71
84.5	876,879	9,853	0.0112	0.9888	76.94
85.5	857,603	9,861	0.0115	0.9885	76.08
86.5	843,598	4,608	0.0055	0.9945	75.20
87.5	842,409	6,481	0.0077	0.9923	74.79
88.5	834,942	13,265	0.0159	0.9841	74.22
89.5	801,743	6,989	0.0087	0.9913	73.04
90.5	741,171	9,223	0.0124	0.9876	72.40
91.5	512,354	6,976	0.0136	0.9864	71.50
92.5	448,707	10,363	0.0231	0.9769	70.53
93.5	377,115	8,860	0.0235	0.9765	68.90
94.5	315,934	12,670	0.0401	0.9599	67.28
95.5	285,788	19,259	0.0674	0.9326	64.58
96.5	216,889	2,406	0.0111	0.9889	60.23
97.5	102,011	5,371	0.0526	0.9474	59.56
98.5	98,026	2,202	0.0225	0.9775	56.43
99.5	87,171	2,423	0.0278	0.9722	55.16
100.5	81,192	2,438	0.0300	0.9700	53.62
101.5	77,220	784	0.0102	0.9898	52.01
102.5	75,654	1,017	0.0134	0.9866	51.49
103.5	73,435	1,271	0.0173	0.9827	50.79
104.5	69,159	2,176	0.0315	0.9685	49.92
105.5	66,003	2,790	0.0423	0.9577	48.34
106.5	61,735	1,330	0.0215	0.9785	46.30
107.5	60,061	1,404	0.0234	0.9766	45.30
108.5	56,439	1,230	0.0218	0.9782	44.24
109.5	43,764	1,300	0.0297	0.9703	43.28
110.5	41,217	1,644	0.0399	0.9601	41.99
111.5	38,171	1,073	0.0281	0.9719	40.32
112.5	33,599	484	0.0144	0.9856	39.19
113.5	32,092	549	0.0171	0.9829	38.62
114.5	16,880	121	0.0072	0.9928	37.96
115.5	14,043	161	0.0115	0.9885	37.69
116.5	9,177	305	0.0332	0.9668	37.26
117.5	8,786	76	0.0086	0.9914	36.02
118.5	8,435	92	0.0109	0.9891	35.71

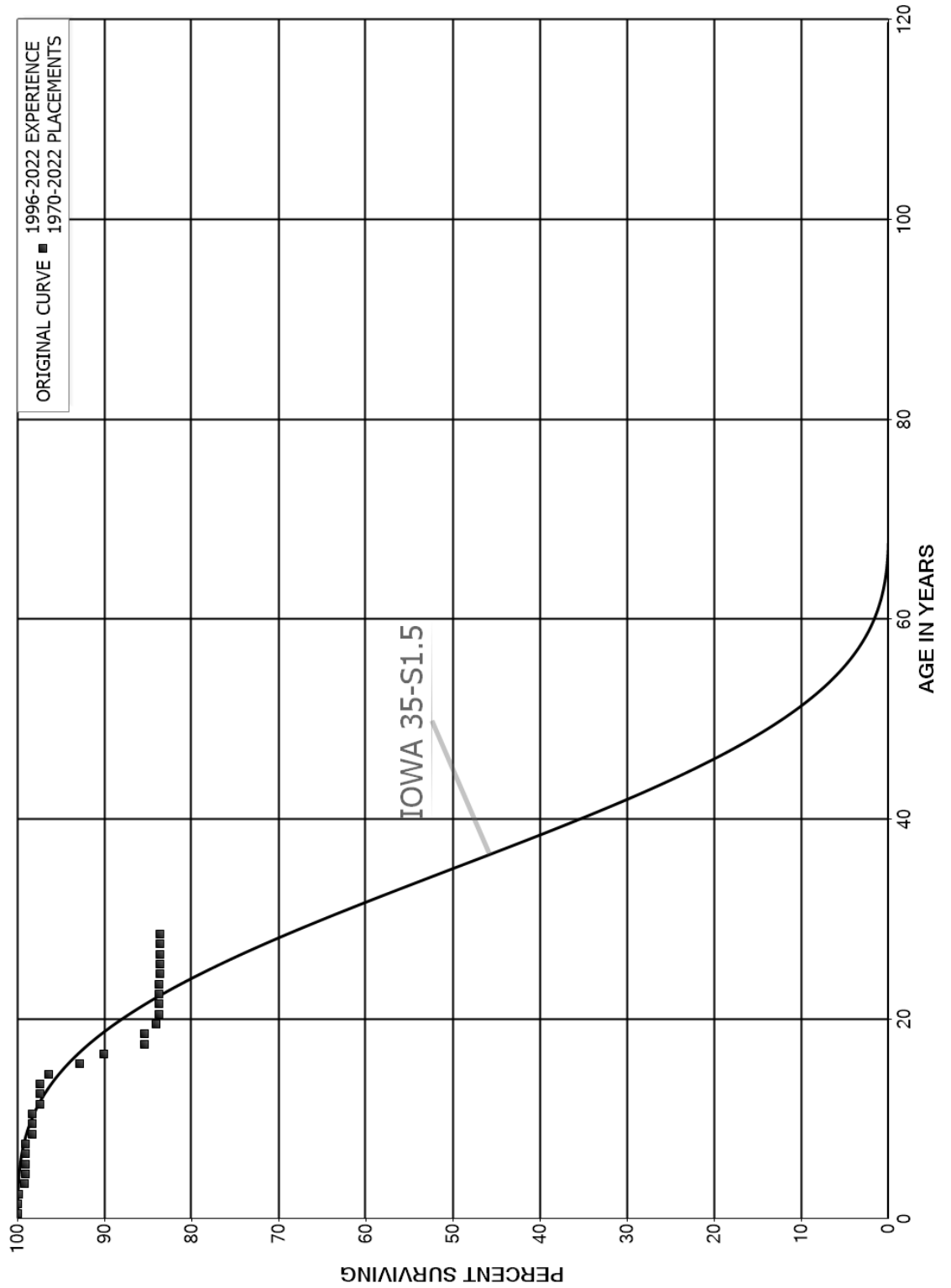
NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT

ACCOUNTS 367.11, 367.14, 376.00 AND 376.11 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1872-2022			EXPERIENCE BAND 1996-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
119.5	6,785	80	0.0117	0.9883	35.32	
120.5	6,112	123	0.0201	0.9799	34.90	
121.5	5,931	100	0.0168	0.9832	34.20	
122.5	5,658	171	0.0303	0.9697	33.63	
123.5	5,449	32	0.0058	0.9942	32.61	
124.5	5,050	438	0.0868	0.9132	32.42	
125.5	540	12	0.0214	0.9786	29.61	
126.5	529	97	0.1831	0.8169	28.97	
127.5	238		0.0000	1.0000	23.67	
128.5	238	17	0.0697	0.9303	23.67	
129.5	221	19	0.0871	0.9129	22.02	
130.5	202	6	0.0313	0.9687	20.10	
131.5	196	6	0.0311	0.9689	19.47	
132.5	189	17	0.0890	0.9110	18.87	
133.5	173	57	0.3289	0.6711	17.19	
134.5					11.54	

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT
ACCOUNTS 369.15 AND 369.25 MEASURING AND REGULATING STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT

ACCOUNTS 369.15 AND 369.25 MEASURING AND REGULATING STATION EQUIPMENT

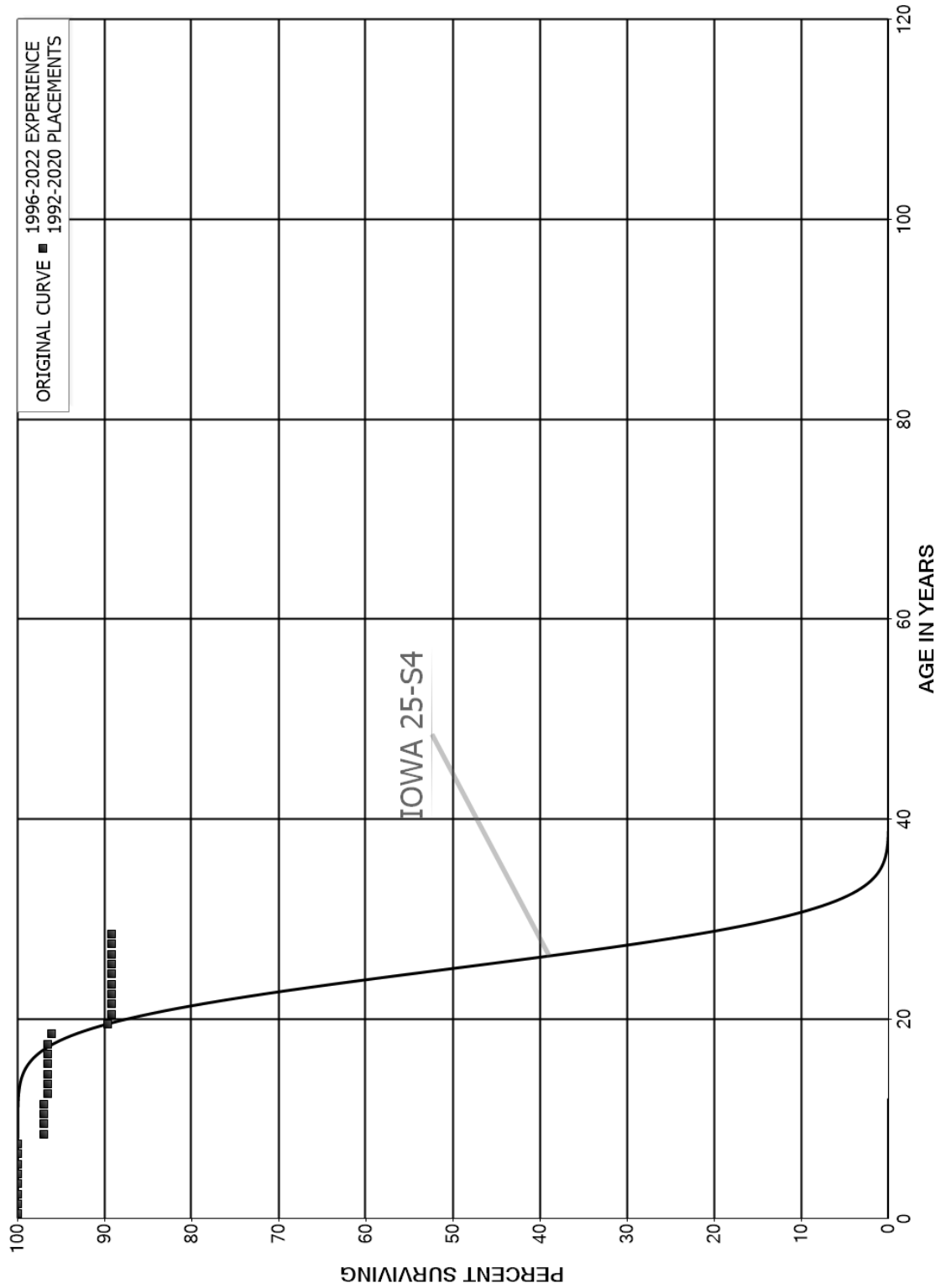
ORIGINAL LIFE TABLE

PLACEMENT BAND 1970-2022

EXPERIENCE BAND 1996-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	39,898,797		0.0000	1.0000	100.00
0.5	39,329,730		0.0000	1.0000	100.00
1.5	41,877,790	57,281	0.0014	0.9986	100.00
2.5	36,353,419	264,925	0.0073	0.9927	99.86
3.5	29,940,608	7,809	0.0003	0.9997	99.14
4.5	25,237,720		0.0000	1.0000	99.11
5.5	24,204,183	21,569	0.0009	0.9991	99.11
6.5	22,225,699		0.0000	1.0000	99.02
7.5	17,024,189	133,449	0.0078	0.9922	99.02
8.5	11,178,282		0.0000	1.0000	98.25
9.5	10,105,964		0.0000	1.0000	98.25
10.5	9,963,762	88,966	0.0089	0.9911	98.25
11.5	9,724,315		0.0000	1.0000	97.37
12.5	9,236,411		0.0000	1.0000	97.37
13.5	8,833,321	89,826	0.0102	0.9898	97.37
14.5	8,603,420	314,764	0.0366	0.9634	96.38
15.5	8,374,675	246,868	0.0295	0.9705	92.85
16.5	8,127,807	426,254	0.0524	0.9476	90.11
17.5	7,596,801		0.0000	1.0000	85.39
18.5	7,596,801	121,523	0.0160	0.9840	85.39
19.5	6,622,932	27,537	0.0042	0.9958	84.02
20.5	6,595,396		0.0000	1.0000	83.67
21.5	4,412,611		0.0000	1.0000	83.67
22.5	3,863,740		0.0000	1.0000	83.67
23.5	3,495,596	2,764	0.0008	0.9992	83.67
24.5	2,991,847		0.0000	1.0000	83.61
25.5	2,775,657		0.0000	1.0000	83.61
26.5	2,363,787		0.0000	1.0000	83.61
27.5	2,250,559		0.0000	1.0000	83.61
28.5	68,541		0.0000	1.0000	83.61
29.5	68,541		0.0000	1.0000	83.61
30.5	68,541		0.0000	1.0000	83.61
31.5	68,541		0.0000	1.0000	83.61
32.5	67,500		0.0000	1.0000	83.61
33.5					83.61

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT
ACCOUNT 369.55 MEASURING AND REGULATING STATION EQUIPMENT - RTU
ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT

ACCOUNT 369.55 MEASURING AND REGULATING STATION EQUIPMENT - RTU

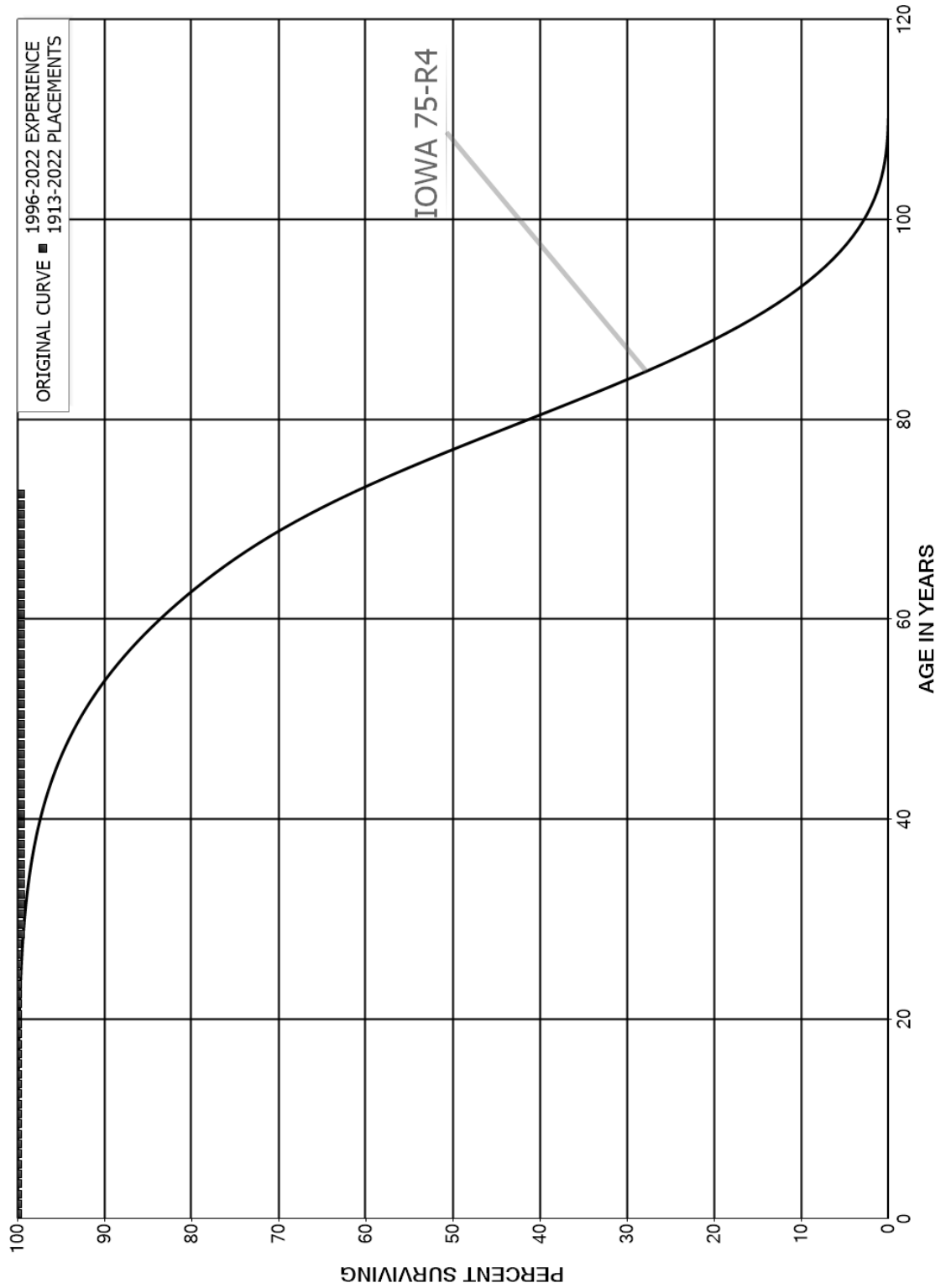
ORIGINAL LIFE TABLE

PLACEMENT BAND 1992-2020

EXPERIENCE BAND 1996-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,089,601		0.0000	1.0000	100.00
0.5	2,089,601		0.0000	1.0000	100.00
1.5	2,369,458		0.0000	1.0000	100.00
2.5	2,052,976		0.0000	1.0000	100.00
3.5	1,850,513		0.0000	1.0000	100.00
4.5	1,635,763		0.0000	1.0000	100.00
5.5	1,506,372		0.0000	1.0000	100.00
6.5	1,495,132		0.0000	1.0000	100.00
7.5	984,142	29,884	0.0304	0.9696	100.00
8.5	696,971		0.0000	1.0000	96.96
9.5	675,835		0.0000	1.0000	96.96
10.5	705,835		0.0000	1.0000	96.96
11.5	666,904	3,084	0.0046	0.9954	96.96
12.5	733,144		0.0000	1.0000	96.52
13.5	756,271		0.0000	1.0000	96.52
14.5	756,271		0.0000	1.0000	96.52
15.5	756,271		0.0000	1.0000	96.52
16.5	749,256		0.0000	1.0000	96.52
17.5	717,756	3,500	0.0049	0.9951	96.52
18.5	695,910	46,325	0.0666	0.9334	96.04
19.5	663,652	3,500	0.0053	0.9947	89.65
20.5	660,152		0.0000	1.0000	89.18
21.5	493,137		0.0000	1.0000	89.18
22.5	338,960		0.0000	1.0000	89.18
23.5	312,233		0.0000	1.0000	89.18
24.5	304,106		0.0000	1.0000	89.18
25.5	282,406		0.0000	1.0000	89.18
26.5	282,406		0.0000	1.0000	89.18
27.5	282,406		0.0000	1.0000	89.18
28.5	37,549		0.0000	1.0000	89.18
29.5	37,549		0.0000	1.0000	89.18
30.5					89.18

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT
ACCOUNTS 374.15 AND 374.25 LAND RIGHTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT

ACCOUNTS 374.15 AND 374.25 LAND RIGHTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1913-2022

EXPERIENCE BAND 1996-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,356,296		0.0000	1.0000	100.00
0.5	1,284,669		0.0000	1.0000	100.00
1.5	552,309		0.0000	1.0000	100.00
2.5	384,628		0.0000	1.0000	100.00
3.5	269,032		0.0000	1.0000	100.00
4.5	119,218		0.0000	1.0000	100.00
5.5	76,358		0.0000	1.0000	100.00
6.5	36,401		0.0000	1.0000	100.00
7.5	35,901		0.0000	1.0000	100.00
8.5	7,544		0.0000	1.0000	100.00
9.5	10,765		0.0000	1.0000	100.00
10.5	10,765		0.0000	1.0000	100.00
11.5	10,765		0.0000	1.0000	100.00
12.5	10,817		0.0000	1.0000	100.00
13.5	36,025		0.0000	1.0000	100.00
14.5	36,025		0.0000	1.0000	100.00
15.5	36,035		0.0000	1.0000	100.00
16.5	36,986		0.0000	1.0000	100.00
17.5	37,027		0.0000	1.0000	100.00
18.5	37,041		0.0000	1.0000	100.00
19.5	37,047		0.0000	1.0000	100.00
20.5	37,047		0.0000	1.0000	100.00
21.5	37,059		0.0000	1.0000	100.00
22.5	37,237		0.0000	1.0000	100.00
23.5	37,438		0.0000	1.0000	100.00
24.5	40,540		0.0000	1.0000	100.00
25.5	44,984		0.0000	1.0000	100.00
26.5	142,169		0.0000	1.0000	100.00
27.5	238,943	875	0.0037	0.9963	100.00
28.5	282,941		0.0000	1.0000	99.63
29.5	288,590		0.0000	1.0000	99.63
30.5	293,109		0.0000	1.0000	99.63
31.5	380,006		0.0000	1.0000	99.63
32.5	358,247		0.0000	1.0000	99.63
33.5	417,195		0.0000	1.0000	99.63
34.5	457,105		0.0000	1.0000	99.63
35.5	464,365		0.0000	1.0000	99.63
36.5	598,904		0.0000	1.0000	99.63
37.5	796,183		0.0000	1.0000	99.63
38.5	898,069		0.0000	1.0000	99.63

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT

ACCOUNTS 374.15 AND 374.25 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2022

EXPERIENCE BAND 1996-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	918,335		0.0000	1.0000	99.63
40.5	920,455		0.0000	1.0000	99.63
41.5	1,019,645		0.0000	1.0000	99.63
42.5	1,310,920		0.0000	1.0000	99.63
43.5	1,394,539		0.0000	1.0000	99.63
44.5	1,542,019		0.0000	1.0000	99.63
45.5	1,616,951		0.0000	1.0000	99.63
46.5	1,619,441		0.0000	1.0000	99.63
47.5	1,619,911		0.0000	1.0000	99.63
48.5	1,620,099		0.0000	1.0000	99.63
49.5	1,619,920		0.0000	1.0000	99.63
50.5	1,619,720		0.0000	1.0000	99.63
51.5	1,616,617		0.0000	1.0000	99.63
52.5	1,612,174		0.0000	1.0000	99.63
53.5	1,537,785		0.0000	1.0000	99.63
54.5	1,441,011		0.0000	1.0000	99.63
55.5	1,396,139		0.0000	1.0000	99.63
56.5	1,384,625		0.0000	1.0000	99.63
57.5	1,380,885		0.0000	1.0000	99.63
58.5	1,294,886		0.0000	1.0000	99.63
59.5	1,294,798		0.0000	1.0000	99.63
60.5	1,240,695		0.0000	1.0000	99.63
61.5	1,207,544		0.0000	1.0000	99.63
62.5	1,222,090		0.0000	1.0000	99.63
63.5	1,097,611		0.0000	1.0000	99.63
64.5	903,921		0.0000	1.0000	99.63
65.5	803,861		0.0000	1.0000	99.63
66.5	783,958		0.0000	1.0000	99.63
67.5	756,929		0.0000	1.0000	99.63
68.5	658,041		0.0000	1.0000	99.63
69.5	367,834		0.0000	1.0000	99.63
70.5	284,442		0.0000	1.0000	99.63
71.5	141,993		0.0000	1.0000	99.63
72.5	67,047		0.0000	1.0000	99.63
73.5	64,551		0.0000	1.0000	99.63
74.5	64,887		0.0000	1.0000	99.63
75.5	75,584		0.0000	1.0000	99.63
76.5	75,584		0.0000	1.0000	99.63
77.5	75,584		0.0000	1.0000	99.63
78.5	75,584		0.0000	1.0000	99.63

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT

ACCOUNTS 374.15 AND 374.25 LAND RIGHTS

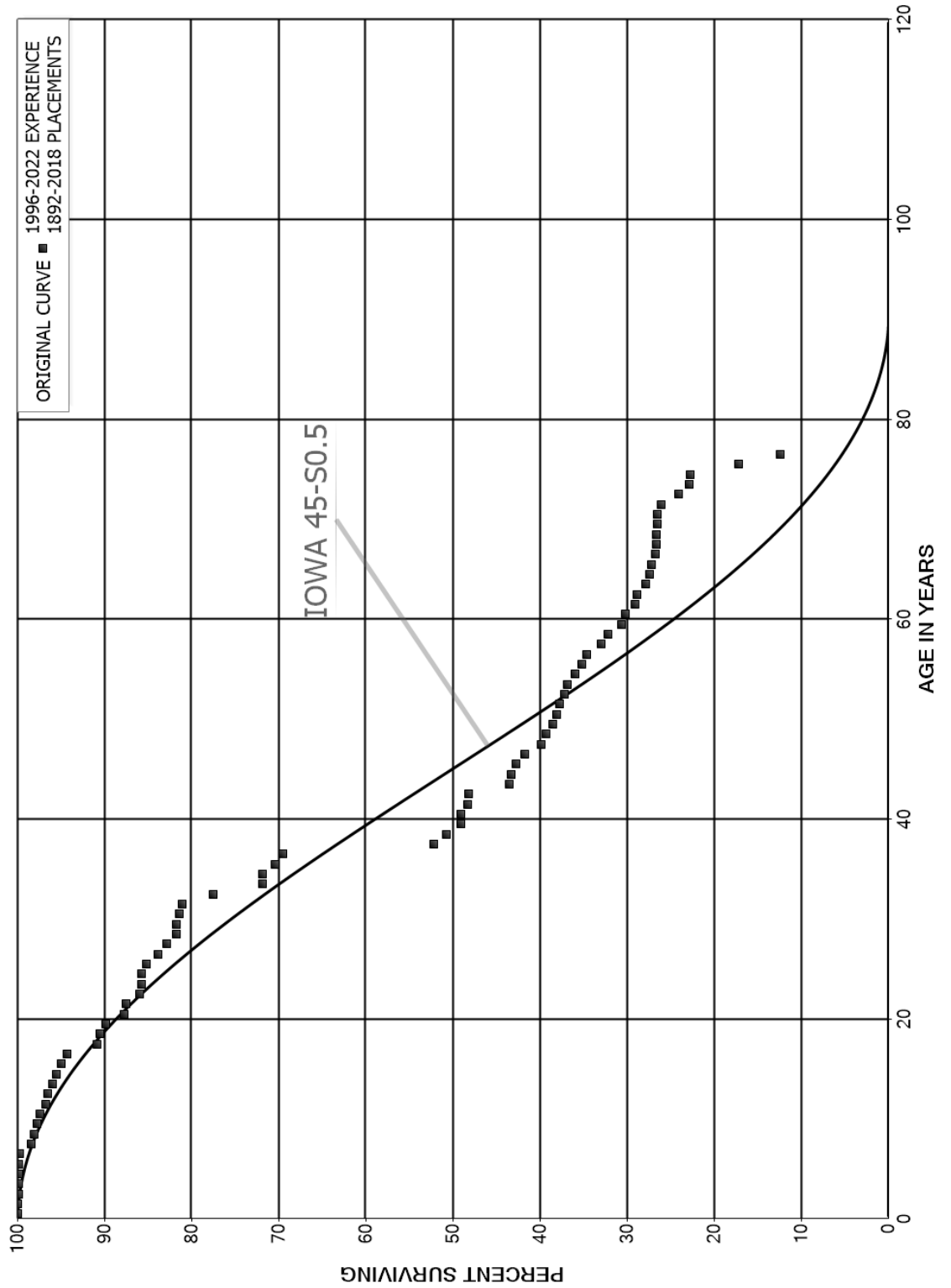
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2022

EXPERIENCE BAND 1996-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	75,884		0.0000	1.0000	99.63
80.5	75,392		0.0000	1.0000	99.63
81.5	75,392		0.0000	1.0000	99.63
82.5	75,442		0.0000	1.0000	99.63
83.5	75,242		0.0000	1.0000	99.63
84.5	74,463		0.0000	1.0000	99.63
85.5	73,565		0.0000	1.0000	99.63
86.5	73,107		0.0000	1.0000	99.63
87.5	68,262		0.0000	1.0000	99.63
88.5	61,503		0.0000	1.0000	99.63
89.5	38,217		0.0000	1.0000	99.63
90.5	24,937		0.0000	1.0000	99.63
91.5	21,348		0.0000	1.0000	99.63
92.5	19,521		0.0000	1.0000	99.63
93.5	19,107		0.0000	1.0000	99.63
94.5	18,807		0.0000	1.0000	99.63
95.5	18,506		0.0000	1.0000	99.63
96.5	17,428		0.0000	1.0000	99.63
97.5	17,125		0.0000	1.0000	99.63
98.5	12,052		0.0000	1.0000	99.63
99.5	12,052		0.0000	1.0000	99.63
100.5	12,052		0.0000	1.0000	99.63
101.5	11,247		0.0000	1.0000	99.63
102.5	350		0.0000	1.0000	99.63
103.5	350		0.0000	1.0000	99.63
104.5	350		0.0000	1.0000	99.63
105.5	350		0.0000	1.0000	99.63
106.5	50		0.0000	1.0000	99.63
107.5	50		0.0000	1.0000	99.63
108.5	50		0.0000	1.0000	99.63
109.5					99.63

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT
ACCOUNT 375.01 STRUCTURES AND IMPROVEMENTS - GAS DISTRIBUTION STATION
ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT

ACCOUNT 375.01 STRUCTURES AND IMPROVEMENTS - GAS DISTRIBUTION STATION

ORIGINAL LIFE TABLE

PLACEMENT BAND 1892-2018

EXPERIENCE BAND 1996-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,298,641		0.0000	1.0000	100.00
0.5	4,402,661	1,500	0.0003	0.9997	100.00
1.5	4,856,968	4,000	0.0008	0.9992	99.97
2.5	4,757,070		0.0000	1.0000	99.88
3.5	5,079,761	526	0.0001	0.9999	99.88
4.5	5,072,919		0.0000	1.0000	99.87
5.5	5,107,919	8,484	0.0017	0.9983	99.87
6.5	5,307,111	67,213	0.0127	0.9873	99.71
7.5	5,385,801	19,168	0.0036	0.9964	98.44
8.5	4,625,694	18,876	0.0041	0.9959	98.09
9.5	4,655,713	12,369	0.0027	0.9973	97.69
10.5	4,773,247	32,072	0.0067	0.9933	97.43
11.5	4,876,256	14,873	0.0031	0.9969	96.78
12.5	4,781,465	23,536	0.0049	0.9951	96.48
13.5	4,743,029	27,467	0.0058	0.9942	96.01
14.5	4,063,618	21,888	0.0054	0.9946	95.45
15.5	3,716,060	27,688	0.0075	0.9925	94.94
16.5	3,510,528	124,895	0.0356	0.9644	94.23
17.5	3,155,730	13,797	0.0044	0.9956	90.88
18.5	2,734,190	19,342	0.0071	0.9929	90.48
19.5	2,526,020	59,402	0.0235	0.9765	89.84
20.5	2,348,437	7,335	0.0031	0.9969	87.73
21.5	1,875,763	31,908	0.0170	0.9830	87.46
22.5	1,686,155	4,314	0.0026	0.9974	85.97
23.5	1,417,039		0.0000	1.0000	85.75
24.5	1,237,012	7,555	0.0061	0.9939	85.75
25.5	1,097,771	18,000	0.0164	0.9836	85.22
26.5	891,578	10,711	0.0120	0.9880	83.83
27.5	759,237	10,058	0.0132	0.9868	82.82
28.5	663,295		0.0000	1.0000	81.72
29.5	555,926	1,918	0.0034	0.9966	81.72
30.5	416,536	2,050	0.0049	0.9951	81.44
31.5	557,277	24,260	0.0435	0.9565	81.04
32.5	576,756	42,126	0.0730	0.9270	77.51
33.5	551,482	244	0.0004	0.9996	71.85
34.5	595,755	12,172	0.0204	0.9796	71.82
35.5	602,177	6,774	0.0112	0.9888	70.35
36.5	653,061	162,744	0.2492	0.7508	69.56
37.5	579,007	16,905	0.0292	0.9708	52.23
38.5	665,837	20,871	0.0313	0.9687	50.70

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT

ACCOUNT 375.01 STRUCTURES AND IMPROVEMENTS - GAS DISTRIBUTION STATION

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1892-2018

EXPERIENCE BAND 1996-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	681,329	165	0.0002	0.9998	49.11
40.5	834,489	14,068	0.0169	0.9831	49.10
41.5	878,925	2,173	0.0025	0.9975	48.27
42.5	1,017,642	97,269	0.0956	0.9044	48.15
43.5	966,518	4,789	0.0050	0.9950	43.55
44.5	1,147,549	16,251	0.0142	0.9858	43.33
45.5	1,137,725	26,592	0.0234	0.9766	42.72
46.5	1,118,559	50,674	0.0453	0.9547	41.72
47.5	1,068,971	13,782	0.0129	0.9871	39.83
48.5	1,043,705	22,233	0.0213	0.9787	39.32
49.5	1,008,421	10,855	0.0108	0.9892	38.48
50.5	993,324	9,065	0.0091	0.9909	38.07
51.5	962,251	14,506	0.0151	0.9849	37.72
52.5	938,371	8,487	0.0090	0.9910	37.15
53.5	932,574	20,584	0.0221	0.9779	36.81
54.5	916,108	19,716	0.0215	0.9785	36.00
55.5	881,549	16,526	0.0187	0.9813	35.23
56.5	866,439	40,321	0.0465	0.9535	34.57
57.5	819,943	18,915	0.0231	0.9769	32.96
58.5	797,225	40,228	0.0505	0.9495	32.20
59.5	747,411	9,046	0.0121	0.9879	30.57
60.5	699,831	27,270	0.0390	0.9610	30.20
61.5	638,225	5,297	0.0083	0.9917	29.03
62.5	635,417	20,611	0.0324	0.9676	28.79
63.5	581,719	8,816	0.0152	0.9848	27.85
64.5	542,661	5,804	0.0107	0.9893	27.43
65.5	486,396	7,433	0.0153	0.9847	27.14
66.5	466,374	1,521	0.0033	0.9967	26.72
67.5	356,123	546	0.0015	0.9985	26.63
68.5	344,780	1,517	0.0044	0.9956	26.59
69.5	265,674		0.0000	1.0000	26.48
70.5	245,884	3,566	0.0145	0.9855	26.48
71.5	149,648	11,888	0.0794	0.9206	26.09
72.5	128,515	6,240	0.0486	0.9514	24.02
73.5	123,969	705	0.0057	0.9943	22.85
74.5	123,264	30,365	0.2463	0.7537	22.72
75.5	92,899	25,868	0.2785	0.7215	17.13
76.5	67,031	430	0.0064	0.9936	12.36
77.5	66,601	2,425	0.0364	0.9636	12.28
78.5	66,969	4,507	0.0673	0.9327	11.83

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT

ACCOUNT 375.01 STRUCTURES AND IMPROVEMENTS - GAS DISTRIBUTION STATION

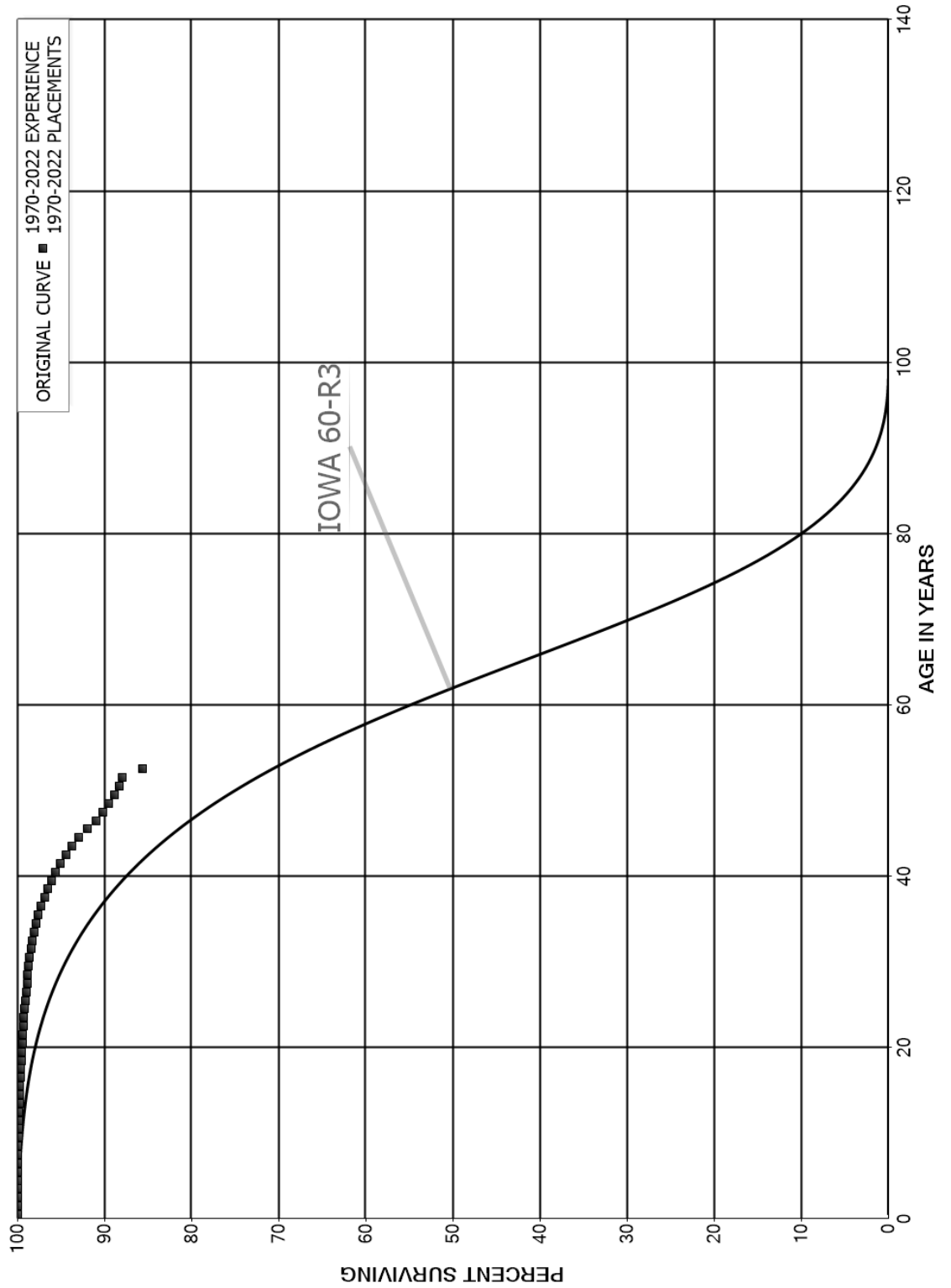
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1892-2018

EXPERIENCE BAND 1996-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	62,529	1,000	0.0160	0.9840	11.03
80.5	61,667	6,175	0.1001	0.8999	10.86
81.5	55,442	385	0.0069	0.9931	9.77
82.5	55,290	184	0.0033	0.9967	9.70
83.5	55,106	12,912	0.2343	0.7657	9.67
84.5	41,958		0.0000	1.0000	7.40
85.5	44,437	12,823	0.2886	0.7114	7.40
86.5	31,225	29	0.0009	0.9991	5.27
87.5	31,545		0.0000	1.0000	5.26
88.5	35,416		0.0000	1.0000	5.26
89.5	30,478	232	0.0076	0.9924	5.26
90.5	26,722	1,862	0.0697	0.9303	5.22
91.5	26,456		0.0000	1.0000	4.86
92.5	24,671	2,549	0.1033	0.8967	4.86
93.5	17,648		0.0000	1.0000	4.36
94.5	17,648	19	0.0011	0.9989	4.36
95.5	12,524	507	0.0405	0.9595	4.35
96.5	12,017	1,526	0.1270	0.8730	4.18
97.5	10,491		0.0000	1.0000	3.65
98.5	10,491	1,596	0.1521	0.8479	3.65
99.5	8,895	1,500	0.1686	0.8314	3.09
100.5	7,395		0.0000	1.0000	2.57
101.5	7,395		0.0000	1.0000	2.57
102.5	7,395		0.0000	1.0000	2.57
103.5	9,395	4,097	0.4361	0.5639	2.57
104.5	5,298		0.0000	1.0000	1.45
105.5	5,298		0.0000	1.0000	1.45
106.5	5,231		0.0000	1.0000	1.45
107.5	5,111		0.0000	1.0000	1.45
108.5	4,584		0.0000	1.0000	1.45
109.5	4,584		0.0000	1.0000	1.45
110.5	4,584		0.0000	1.0000	1.45
111.5	3,084		0.0000	1.0000	1.45
112.5	2,000		0.0000	1.0000	1.45
113.5	2,000		0.0000	1.0000	1.45
114.5	2,000		0.0000	1.0000	1.45
115.5	2,000		0.0000	1.0000	1.45
116.5	2,000		0.0000	1.0000	1.45
117.5	2,000	2,000	1.0000		1.45
118.5					

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT
ACCOUNT 376.12 MAINS - PLASTIC
ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT

ACCOUNT 376.12 MAINS - PLASTIC

ORIGINAL LIFE TABLE

PLACEMENT BAND 1970-2022

EXPERIENCE BAND 1970-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,048,110,533	23,841	0.0000	1.0000	100.00
0.5	1,020,040,424	93,895	0.0001	0.9999	100.00
1.5	968,547,078	81,702	0.0001	0.9999	99.99
2.5	927,399,192	64,576	0.0001	0.9999	99.98
3.5	888,075,740	81,575	0.0001	0.9999	99.97
4.5	841,535,922	94,625	0.0001	0.9999	99.96
5.5	795,210,205	195,052	0.0002	0.9998	99.95
6.5	754,370,268	130,178	0.0002	0.9998	99.93
7.5	720,541,365	63,567	0.0001	0.9999	99.91
8.5	691,015,688	144,464	0.0002	0.9998	99.90
9.5	666,368,130	109,332	0.0002	0.9998	99.88
10.5	645,097,874	214,876	0.0003	0.9997	99.86
11.5	624,909,112	164,775	0.0003	0.9997	99.83
12.5	599,909,132	247,894	0.0004	0.9996	99.81
13.5	569,894,125	135,877	0.0002	0.9998	99.76
14.5	538,903,452	186,042	0.0003	0.9997	99.74
15.5	517,077,780	297,939	0.0006	0.9994	99.71
16.5	492,494,781	307,412	0.0006	0.9994	99.65
17.5	466,388,678	188,583	0.0004	0.9996	99.59
18.5	440,080,980	161,652	0.0004	0.9996	99.55
19.5	413,115,144	304,248	0.0007	0.9993	99.51
20.5	396,525,089	218,893	0.0006	0.9994	99.44
21.5	377,381,479	307,776	0.0008	0.9992	99.38
22.5	350,322,835	212,492	0.0006	0.9994	99.30
23.5	311,772,185	242,749	0.0008	0.9992	99.24
24.5	282,862,706	266,596	0.0009	0.9991	99.16
25.5	282,596,110	235,340	0.0008	0.9992	99.07
26.5	266,880,828	266,469	0.0010	0.9990	98.99
27.5	246,434,985	195,141	0.0008	0.9992	98.89
28.5	219,824,943	244,019	0.0011	0.9989	98.81
29.5	194,679,057	257,851	0.0013	0.9987	98.70
30.5	165,318,598	251,665	0.0015	0.9985	98.57
31.5	156,070,392	235,806	0.0015	0.9985	98.42
32.5	140,737,639	250,328	0.0018	0.9982	98.27
33.5	120,703,945	317,264	0.0026	0.9974	98.10
34.5	103,665,041	291,408	0.0028	0.9972	97.84
35.5	87,847,984	284,833	0.0032	0.9968	97.56
36.5	75,426,233	280,578	0.0037	0.9963	97.25
37.5	64,217,467	247,876	0.0039	0.9961	96.88
38.5	56,112,791	252,375	0.0045	0.9955	96.51

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT

ACCOUNT 376.12 MAINS - PLASTIC

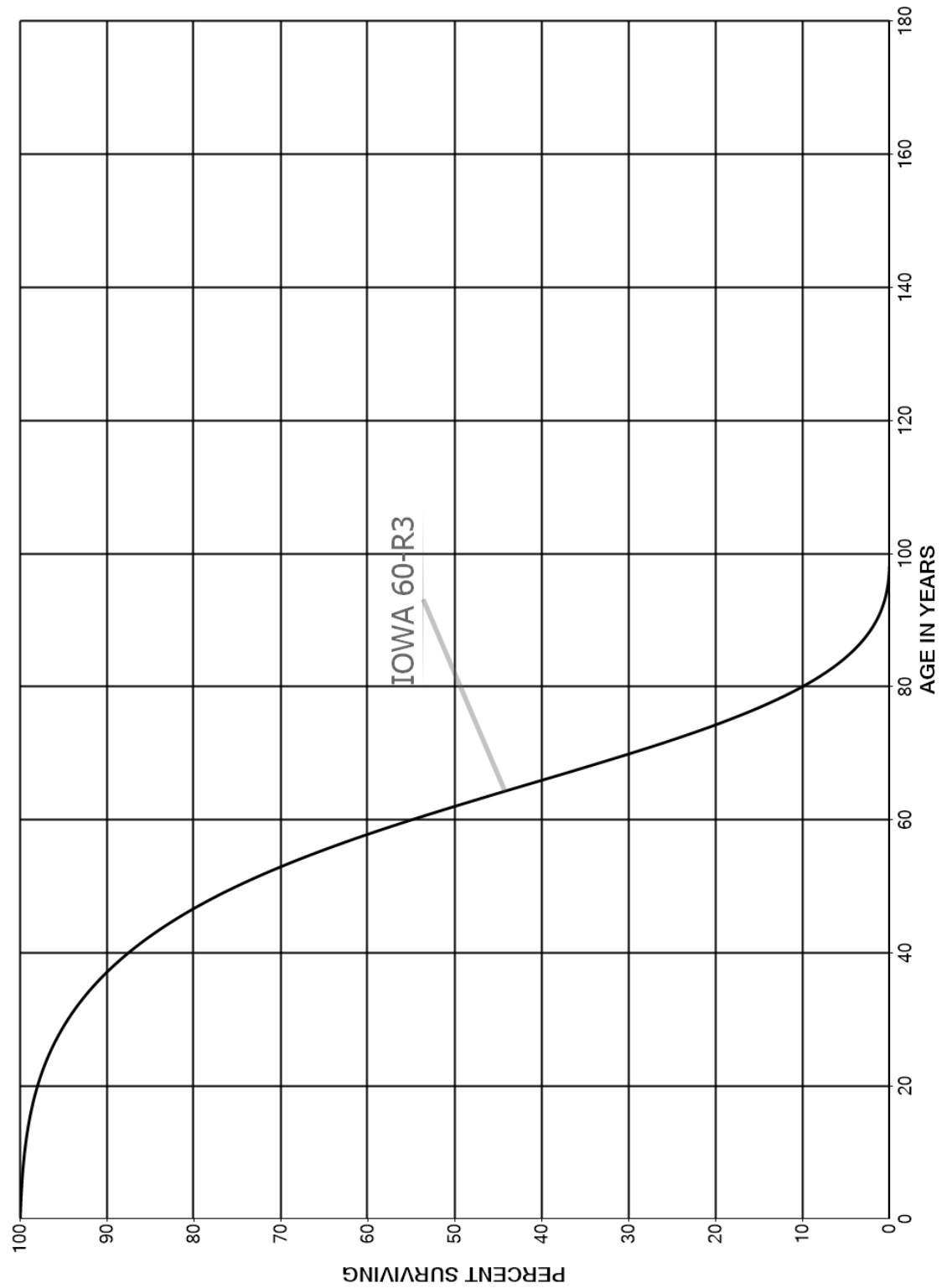
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1970-2022

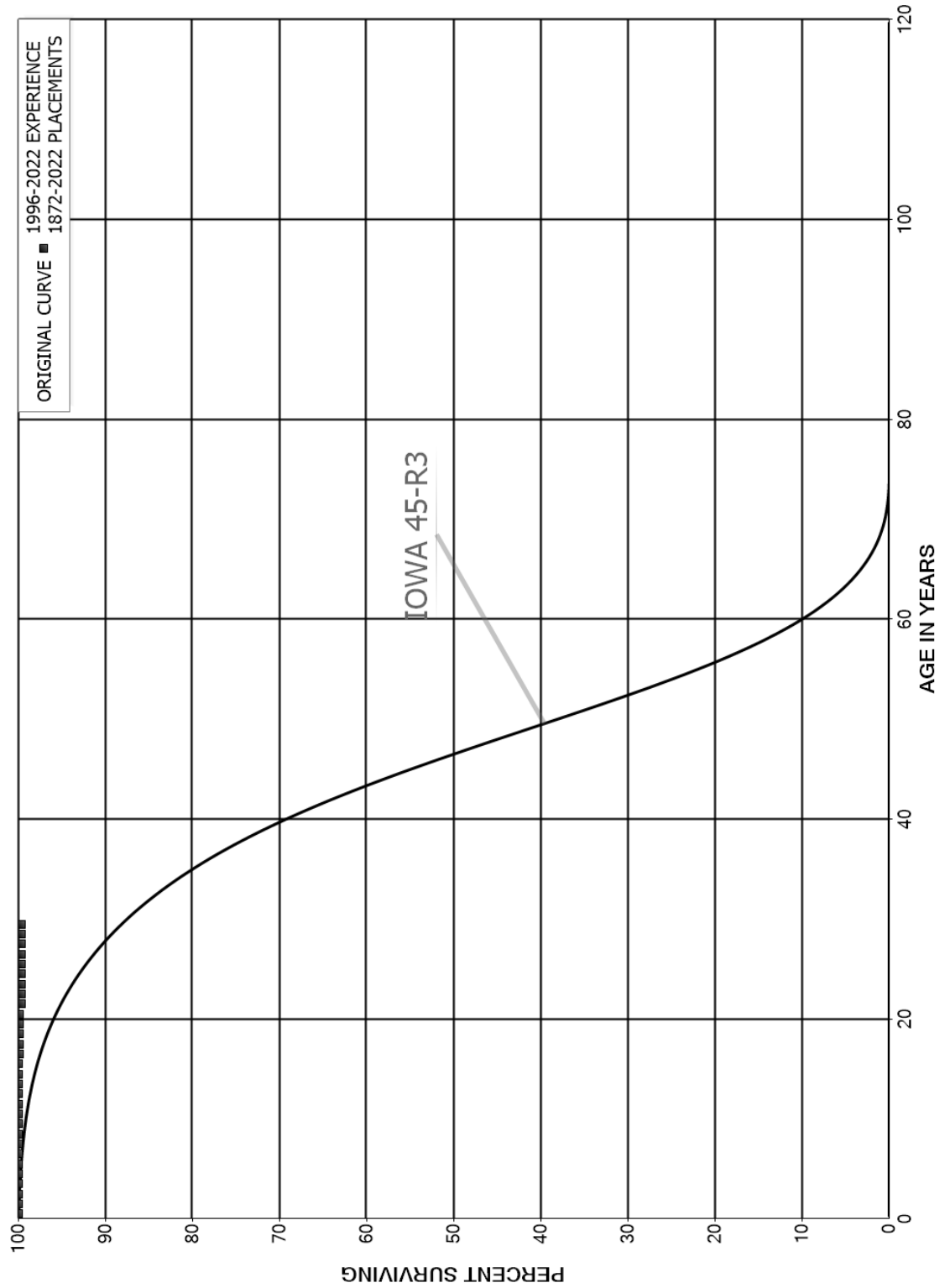
EXPERIENCE BAND 1970-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	46,175,430	245,655	0.0053	0.9947	96.08
40.5	36,155,552	198,499	0.0055	0.9945	95.57
41.5	28,294,729	189,478	0.0067	0.9933	95.04
42.5	21,542,170	162,452	0.0075	0.9925	94.40
43.5	16,820,558	138,518	0.0082	0.9918	93.69
44.5	13,786,578	140,566	0.0102	0.9898	92.92
45.5	11,470,200	128,461	0.0112	0.9888	91.97
46.5	9,024,175	72,122	0.0080	0.9920	90.94
47.5	7,460,852	58,076	0.0078	0.9922	90.22
48.5	4,825,945	36,207	0.0075	0.9925	89.51
49.5	2,795,177	16,511	0.0059	0.9941	88.84
50.5	1,029,949	4,887	0.0047	0.9953	88.32
51.5	256,151	6,619	0.0258	0.9742	87.90
52.5					85.63

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT
ACCOUNT 376.13 MAINS - CAST IRON
SMOOTH SURVIVOR CURVE



NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT
ACCOUNT 376.14 MAINS - VALVE
ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT

ACCOUNT 376.14 MAINS - VALVE

ORIGINAL LIFE TABLE

PLACEMENT BAND 1872-2022

EXPERIENCE BAND 1996-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	18,954,672		0.0000	1.0000	100.00
0.5	17,549,067	58	0.0000	1.0000	100.00
1.5	15,243,984		0.0000	1.0000	100.00
2.5	14,150,039		0.0000	1.0000	100.00
3.5	12,618,402		0.0000	1.0000	100.00
4.5	11,641,798		0.0000	1.0000	100.00
5.5	11,405,958		0.0000	1.0000	100.00
6.5	11,091,241		0.0000	1.0000	100.00
7.5	10,024,093		0.0000	1.0000	100.00
8.5	8,691,473		0.0000	1.0000	100.00
9.5	4,672,414		0.0000	1.0000	100.00
10.5	4,207,119		0.0000	1.0000	100.00
11.5	3,809,870		0.0000	1.0000	100.00
12.5	3,448,776		0.0000	1.0000	100.00
13.5	2,949,870		0.0000	1.0000	100.00
14.5	2,533,160		0.0000	1.0000	100.00
15.5	2,239,877	3,365	0.0015	0.9985	100.00
16.5	2,042,891		0.0000	1.0000	99.85
17.5	1,876,995		0.0000	1.0000	99.85
18.5	1,624,429		0.0000	1.0000	99.85
19.5	1,420,331		0.0000	1.0000	99.85
20.5	1,391,398	2,837	0.0020	0.9980	99.85
21.5	1,257,333		0.0000	1.0000	99.65
22.5	1,204,133		0.0000	1.0000	99.65
23.5	1,207,087		0.0000	1.0000	99.65
24.5	1,149,666		0.0000	1.0000	99.65
25.5	1,212,762		0.0000	1.0000	99.65
26.5	1,258,110		0.0000	1.0000	99.65
27.5	1,263,322		0.0000	1.0000	99.65
28.5	1,146,740		0.0000	1.0000	99.65
29.5	877,640		0.0000	1.0000	99.65
30.5	819,160		0.0000	1.0000	99.65
31.5	899,627		0.0000	1.0000	99.65
32.5	966,031		0.0000	1.0000	99.65
33.5	1,055,851		0.0000	1.0000	99.65
34.5	1,138,958	699	0.0006	0.9994	99.65
35.5	1,253,246	716	0.0006	0.9994	99.58
36.5	1,401,196		0.0000	1.0000	99.53
37.5	1,589,438		0.0000	1.0000	99.53
38.5	1,671,562	1,813	0.0011	0.9989	99.53

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT

ACCOUNT 376.14 MAINS - VALVE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1872-2022

EXPERIENCE BAND 1996-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,652,016	760	0.0005	0.9995	99.42
40.5	1,745,994	1,169	0.0007	0.9993	99.37
41.5	1,832,178		0.0000	1.0000	99.31
42.5	1,985,299	4,453	0.0022	0.9978	99.31
43.5	2,028,661		0.0000	1.0000	99.08
44.5	2,078,921	1,001	0.0005	0.9995	99.08
45.5	2,098,398	1,032	0.0005	0.9995	99.04
46.5	2,097,244	1,411	0.0007	0.9993	98.99
47.5	2,088,705	762	0.0004	0.9996	98.92
48.5	2,071,429	2,238	0.0011	0.9989	98.89
49.5	2,037,353	178	0.0001	0.9999	98.78
50.5	2,000,153	872	0.0004	0.9996	98.77
51.5	1,976,048	5,763	0.0029	0.9971	98.73
52.5	1,907,399	580	0.0003	0.9997	98.44
53.5	1,845,300	1,512	0.0008	0.9992	98.41
54.5	1,766,390	3,512	0.0020	0.9980	98.33
55.5	1,699,733	2,693	0.0016	0.9984	98.13
56.5	1,631,026	5,103	0.0031	0.9969	97.98
57.5	1,588,088	984	0.0006	0.9994	97.67
58.5	1,498,108	3,052	0.0020	0.9980	97.61
59.5	1,421,834	3,354	0.0024	0.9976	97.41
60.5	1,311,110	931	0.0007	0.9993	97.18
61.5	1,220,102		0.0000	1.0000	97.11
62.5	1,076,378	2,962	0.0028	0.9972	97.11
63.5	908,614	210	0.0002	0.9998	96.85
64.5	712,564		0.0000	1.0000	96.82
65.5	626,079		0.0000	1.0000	96.82
66.5	534,930		0.0000	1.0000	96.82
67.5	425,028		0.0000	1.0000	96.82
68.5	309,334		0.0000	1.0000	96.82
69.5	161,760		0.0000	1.0000	96.82
70.5	119,062		0.0000	1.0000	96.82
71.5	66,914		0.0000	1.0000	96.82
72.5	31,043		0.0000	1.0000	96.82
73.5	19,432		0.0000	1.0000	96.82
74.5	19,083	48	0.0025	0.9975	96.82
75.5	17,259		0.0000	1.0000	96.58
76.5	14,767	207	0.0140	0.9860	96.58
77.5	14,561	2,387	0.1639	0.8361	95.23
78.5	12,174	799	0.0656	0.9344	79.62

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT

ACCOUNT 376.14 MAINS - VALVE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1872-2022

EXPERIENCE BAND 1996-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	11,721		0.0000	1.0000	74.39
80.5	11,721		0.0000	1.0000	74.39
81.5	10,874	120	0.0110	0.9890	74.39
82.5	10,038		0.0000	1.0000	73.57
83.5	10,038		0.0000	1.0000	73.57
84.5	9,668		0.0000	1.0000	73.57
85.5	9,540		0.0000	1.0000	73.57
86.5	9,405		0.0000	1.0000	73.57
87.5	8,915		0.0000	1.0000	73.57
88.5	8,578	218	0.0255	0.9745	73.57
89.5	7,738		0.0000	1.0000	71.70
90.5	7,488		0.0000	1.0000	71.70
91.5	7,488		0.0000	1.0000	71.70
92.5	5,316		0.0000	1.0000	71.70
93.5	4,917		0.0000	1.0000	71.70
94.5	3,897		0.0000	1.0000	71.70
95.5	3,855		0.0000	1.0000	71.70
96.5	2,368		0.0000	1.0000	71.70
97.5	1,297		0.0000	1.0000	71.70
98.5	1,297		0.0000	1.0000	71.70
99.5	1,090		0.0000	1.0000	71.70
100.5	1,046		0.0000	1.0000	71.70
101.5	1,046		0.0000	1.0000	71.70
102.5	1,079		0.0000	1.0000	71.70
103.5	1,079		0.0000	1.0000	71.70
104.5	1,079		0.0000	1.0000	71.70
105.5	1,079		0.0000	1.0000	71.70
106.5	768		0.0000	1.0000	71.70
107.5	768		0.0000	1.0000	71.70
108.5	768		0.0000	1.0000	71.70
109.5	678		0.0000	1.0000	71.70
110.5	678		0.0000	1.0000	71.70
111.5	678		0.0000	1.0000	71.70
112.5	613		0.0000	1.0000	71.70
113.5	613		0.0000	1.0000	71.70
114.5	613		0.0000	1.0000	71.70
115.5	613		0.0000	1.0000	71.70
116.5	613		0.0000	1.0000	71.70
117.5	613		0.0000	1.0000	71.70
118.5	613		0.0000	1.0000	71.70

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT

ACCOUNT 376.14 MAINS - VALVE

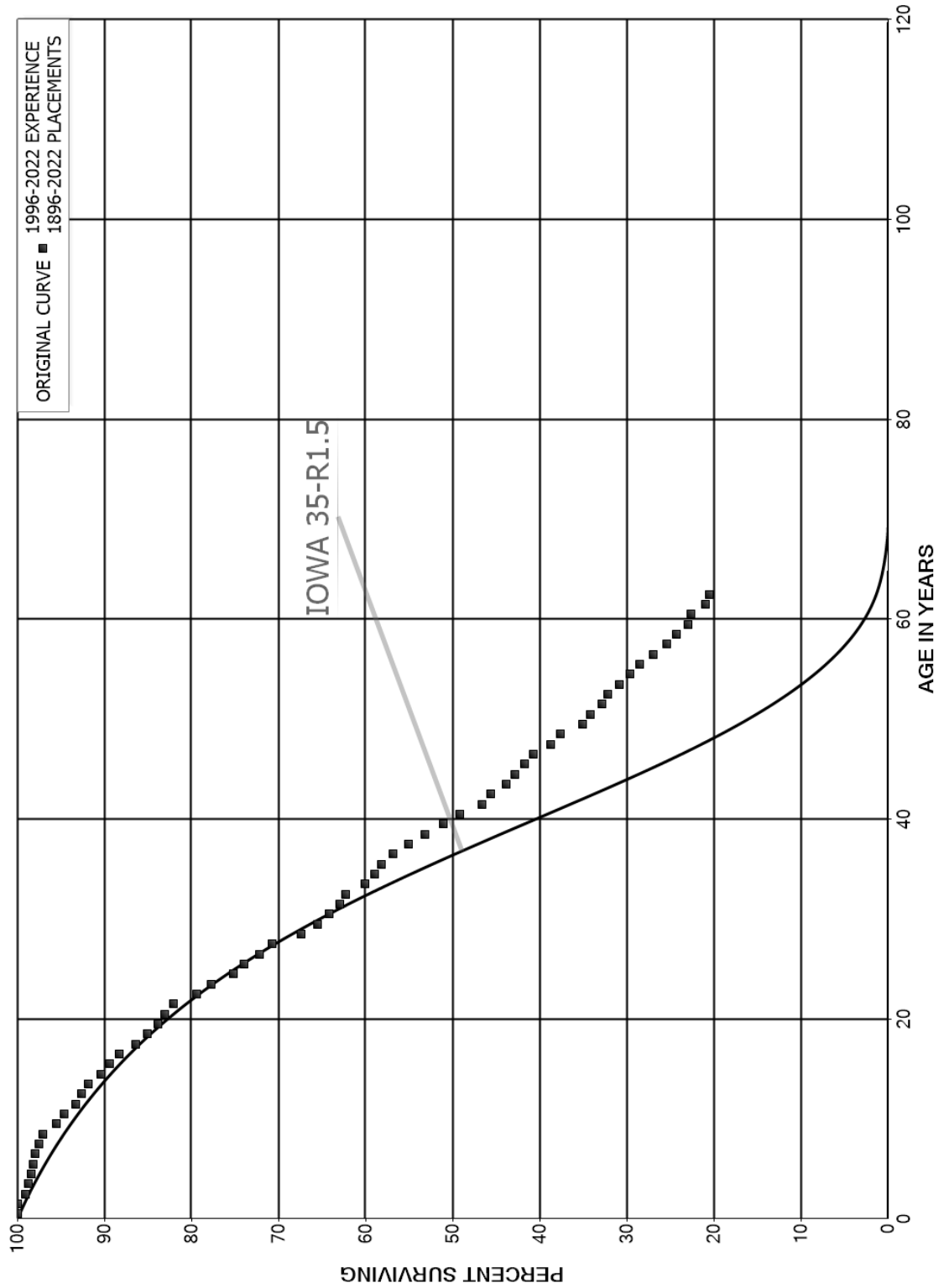
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1872-2022

EXPERIENCE BAND 1996-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	372		0.0000	1.0000	71.70
120.5	372		0.0000	1.0000	71.70
121.5	372		0.0000	1.0000	71.70
122.5	309		0.0000	1.0000	71.70
123.5	208		0.0000	1.0000	71.70
124.5	208		0.0000	1.0000	71.70
125.5	208		0.0000	1.0000	71.70
126.5	208		0.0000	1.0000	71.70
127.5	133		0.0000	1.0000	71.70
128.5	133		0.0000	1.0000	71.70
129.5	99		0.0000	1.0000	71.70
130.5	99		0.0000	1.0000	71.70
131.5	99		0.0000	1.0000	71.70
132.5	99		0.0000	1.0000	71.70
133.5	64		0.0000	1.0000	71.70
134.5	64		0.0000	1.0000	71.70
135.5	64		0.0000	1.0000	71.70
136.5	64		0.0000	1.0000	71.70
137.5	64		0.0000	1.0000	71.70
138.5	64		0.0000	1.0000	71.70
139.5	64		0.0000	1.0000	71.70
140.5	64		0.0000	1.0000	71.70
141.5	64		0.0000	1.0000	71.70
142.5	64		0.0000	1.0000	71.70
143.5	64		0.0000	1.0000	71.70
144.5	64		0.0000	1.0000	71.70
145.5	64		0.0000	1.0000	71.70
146.5	64		0.0000	1.0000	71.70
147.5	64		0.0000	1.0000	71.70
148.5	64		0.0000	1.0000	71.70
149.5	64		0.0000	1.0000	71.70
150.5					71.70

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT
ACCOUNT 378.10 MEASURING AND REGULATING STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT

ACCOUNT 378.10 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1896-2022

EXPERIENCE BAND 1996-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	100,717,575		0.0000	1.0000	100.00
0.5	91,037,831	56,512	0.0006	0.9994	100.00
1.5	84,204,108	750,494	0.0089	0.9911	99.94
2.5	75,636,662	273,881	0.0036	0.9964	99.05
3.5	62,461,474	183,221	0.0029	0.9971	98.69
4.5	59,870,015	148,489	0.0025	0.9975	98.40
5.5	58,370,210	139,913	0.0024	0.9976	98.16
6.5	57,099,997	254,344	0.0045	0.9955	97.92
7.5	50,754,450	212,850	0.0042	0.9958	97.48
8.5	45,560,971	712,336	0.0156	0.9844	97.07
9.5	42,493,644	413,516	0.0097	0.9903	95.56
10.5	41,938,319	584,970	0.0139	0.9861	94.63
11.5	39,613,971	308,126	0.0078	0.9922	93.31
12.5	37,544,834	299,365	0.0080	0.9920	92.58
13.5	34,819,276	568,120	0.0163	0.9837	91.84
14.5	31,853,588	331,726	0.0104	0.9896	90.34
15.5	29,446,725	361,029	0.0123	0.9877	89.40
16.5	28,259,480	621,312	0.0220	0.9780	88.31
17.5	26,457,917	398,686	0.0151	0.9849	86.37
18.5	23,275,982	338,300	0.0145	0.9855	85.06
19.5	21,085,388	201,887	0.0096	0.9904	83.83
20.5	20,094,268	238,174	0.0119	0.9881	83.03
21.5	17,619,400	562,586	0.0319	0.9681	82.04
22.5	15,168,698	334,193	0.0220	0.9780	79.42
23.5	12,980,980	410,449	0.0316	0.9684	77.67
24.5	11,343,240	183,215	0.0162	0.9838	75.22
25.5	10,857,191	265,764	0.0245	0.9755	74.00
26.5	9,623,812	192,632	0.0200	0.9800	72.19
27.5	8,276,468	389,193	0.0470	0.9530	70.75
28.5	6,716,222	194,471	0.0290	0.9710	67.42
29.5	5,618,840	113,442	0.0202	0.9798	65.47
30.5	4,697,188	83,372	0.0177	0.9823	64.14
31.5	4,482,238	55,002	0.0123	0.9877	63.01
32.5	4,497,787	155,395	0.0345	0.9655	62.23
33.5	4,486,217	82,727	0.0184	0.9816	60.08
34.5	4,561,197	59,532	0.0131	0.9869	58.97
35.5	4,499,900	106,732	0.0237	0.9763	58.21
36.5	4,637,973	141,151	0.0304	0.9696	56.82
37.5	4,575,210	162,729	0.0356	0.9644	55.10
38.5	4,437,860	175,523	0.0396	0.9604	53.14

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT

ACCOUNT 378.10 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1896-2022

EXPERIENCE BAND 1996-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,187,649	152,221	0.0364	0.9636	51.03
40.5	4,298,553	222,633	0.0518	0.9482	49.18
41.5	4,015,082	83,262	0.0207	0.9793	46.63
42.5	4,186,193	168,157	0.0402	0.9598	45.66
43.5	4,063,372	87,956	0.0216	0.9784	43.83
44.5	4,122,735	109,985	0.0267	0.9733	42.88
45.5	3,960,710	100,179	0.0253	0.9747	41.74
46.5	3,746,352	180,134	0.0481	0.9519	40.68
47.5	3,484,532	95,839	0.0275	0.9725	38.73
48.5	3,161,060	221,879	0.0702	0.9298	37.66
49.5	2,885,241	70,378	0.0244	0.9756	35.02
50.5	2,566,474	95,706	0.0373	0.9627	34.16
51.5	2,357,171	54,119	0.0230	0.9770	32.89
52.5	2,203,084	89,414	0.0406	0.9594	32.13
53.5	2,007,791	81,260	0.0405	0.9595	30.83
54.5	1,912,957	66,670	0.0349	0.9651	29.58
55.5	1,803,469	97,499	0.0541	0.9459	28.55
56.5	1,658,174	96,792	0.0584	0.9416	27.01
57.5	1,501,546	68,383	0.0455	0.9545	25.43
58.5	1,399,475	72,895	0.0521	0.9479	24.27
59.5	1,274,722	19,734	0.0155	0.9845	23.01
60.5	1,144,578	86,418	0.0755	0.9245	22.65
61.5	1,007,137	23,092	0.0229	0.9771	20.94
62.5	934,999	11,658	0.0125	0.9875	20.46
63.5	780,786	9,120	0.0117	0.9883	20.21
64.5	626,967	5,653	0.0090	0.9910	19.97
65.5	524,200	5,120	0.0098	0.9902	19.79
66.5	460,527	21,870	0.0475	0.9525	19.60
67.5	252,280	2,541	0.0101	0.9899	18.67
68.5	201,839	570	0.0028	0.9972	18.48
69.5	102,895	1,951	0.0190	0.9810	18.43
70.5	82,075	1,115	0.0136	0.9864	18.08
71.5	18,261	856	0.0469	0.9531	17.83
72.5	14,109	45	0.0032	0.9968	17.00
73.5	13,736	1,991	0.1449	0.8551	16.94
74.5	10,700	1,425	0.1332	0.8668	14.49
75.5	9,163	3,130	0.3416	0.6584	12.56
76.5	6,033	1,096	0.1817	0.8183	8.27
77.5	4,937	1,603	0.3246	0.6754	6.77
78.5	3,459	211	0.0610	0.9390	4.57

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT

ACCOUNT 378.10 MEASURING AND REGULATING STATION EQUIPMENT

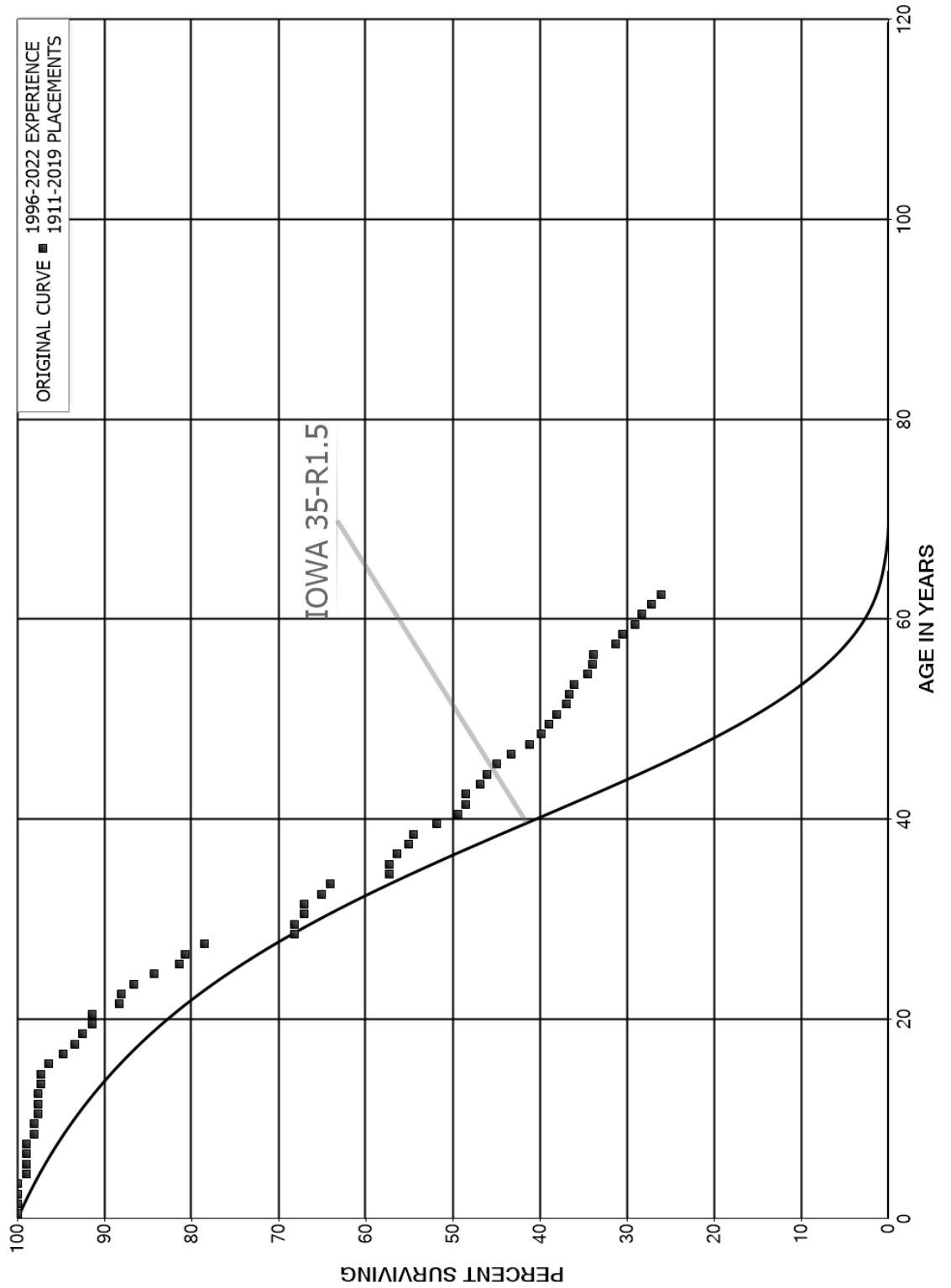
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1896-2022

EXPERIENCE BAND 1996-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	3,248	455	0.1400	0.8600	4.29
80.5	2,794	557	0.1995	0.8005	3.69
81.5	2,731		0.0000	1.0000	2.95
82.5	2,448		0.0000	1.0000	2.95
83.5	2,448	93	0.0381	0.9619	2.95
84.5	2,399	66	0.0276	0.9724	2.84
85.5	2,333	30	0.0128	0.9872	2.76
86.5	2,006	43	0.0213	0.9787	2.73
87.5	1,916	231	0.1208	0.8792	2.67
88.5	1,957	160	0.0818	0.9182	2.35
89.5	1,797	172	0.0959	0.9041	2.16
90.5	1,424	22	0.0153	0.9847	1.95
91.5	1,443		0.0000	1.0000	1.92
92.5	1,096		0.0000	1.0000	1.92
93.5	1,096	64	0.0584	0.9416	1.92
94.5	1,127		0.0000	1.0000	1.81
95.5	1,117	494	0.4427	0.5573	1.81
96.5	759		0.0000	1.0000	1.01
97.5	796		0.0000	1.0000	1.01
98.5	796	45	0.0565	0.9435	1.01
99.5	865		0.0000	1.0000	0.95
100.5	865		0.0000	1.0000	0.95
101.5	865		0.0000	1.0000	0.95
102.5	865	578	0.6686	0.3314	0.95
103.5	287		0.0000	1.0000	0.31
104.5	287	95	0.3324	0.6676	0.31
105.5	191	41	0.2117	0.7883	0.21
106.5	151		0.0000	1.0000	0.17
107.5	151		0.0000	1.0000	0.17
108.5	151		0.0000	1.0000	0.17
109.5	151		0.0000	1.0000	0.17
110.5	151	37	0.2446	0.7554	0.17
111.5	114	114	1.0000		0.13
112.5					

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT
ACCOUNT 378.20 MEASURING AND REGULATING STATION EQUIPMENT - MANHOLE
ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT

ACCOUNT 378.20 MEASURING AND REGULATING STATION EQUIPMENT - MANHOLE

ORIGINAL LIFE TABLE

PLACEMENT BAND 1911-2019

EXPERIENCE BAND 1996-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	841,581		0.0000	1.0000	100.00
0.5	887,589		0.0000	1.0000	100.00
1.5	920,694		0.0000	1.0000	100.00
2.5	1,056,877		0.0000	1.0000	100.00
3.5	1,029,978	10,759	0.0104	0.9896	100.00
4.5	1,042,547		0.0000	1.0000	98.96
5.5	1,042,547		0.0000	1.0000	98.96
6.5	962,260		0.0000	1.0000	98.96
7.5	993,039	8,664	0.0087	0.9913	98.96
8.5	935,740	779	0.0008	0.9992	98.09
9.5	932,808	3,661	0.0039	0.9961	98.01
10.5	907,704		0.0000	1.0000	97.63
11.5	942,674		0.0000	1.0000	97.63
12.5	980,635	3,600	0.0037	0.9963	97.63
13.5	961,342	284	0.0003	0.9997	97.27
14.5	964,403	8,664	0.0090	0.9910	97.24
15.5	955,739	16,753	0.0175	0.9825	96.37
16.5	832,467	11,474	0.0138	0.9862	94.68
17.5	817,328	7,775	0.0095	0.9905	93.37
18.5	738,765	8,538	0.0116	0.9884	92.48
19.5	737,707		0.0000	1.0000	91.41
20.5	728,691	25,299	0.0347	0.9653	91.41
21.5	600,462	1,490	0.0025	0.9975	88.24
22.5	568,619	8,977	0.0158	0.9842	88.02
23.5	558,341	15,396	0.0276	0.9724	86.63
24.5	474,203	15,851	0.0334	0.9666	84.24
25.5	451,414	3,622	0.0080	0.9920	81.43
26.5	422,110	11,788	0.0279	0.9721	80.77
27.5	362,237	47,699	0.1317	0.8683	78.52
28.5	305,056		0.0000	1.0000	68.18
29.5	189,564	2,973	0.0157	0.9843	68.18
30.5	169,312		0.0000	1.0000	67.11
31.5	168,559	5,036	0.0299	0.9701	67.11
32.5	164,590	2,724	0.0165	0.9835	65.10
33.5	185,757	19,645	0.1058	0.8942	64.03
34.5	169,763		0.0000	1.0000	57.26
35.5	165,645	2,620	0.0158	0.9842	57.26
36.5	184,519	4,201	0.0228	0.9772	56.35
37.5	178,907	1,792	0.0100	0.9900	55.07
38.5	202,633	9,766	0.0482	0.9518	54.52

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT

ACCOUNT 378.20 MEASURING AND REGULATING STATION EQUIPMENT - MANHOLE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2019			EXPERIENCE BAND 1996-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	224,086	10,735	0.0479	0.9521	51.89
40.5	269,292	4,973	0.0185	0.9815	49.40
41.5	296,881	151	0.0005	0.9995	48.49
42.5	360,143	12,477	0.0346	0.9654	48.47
43.5	357,113	5,140	0.0144	0.9856	46.79
44.5	363,289	9,262	0.0255	0.9745	46.11
45.5	353,846	13,298	0.0376	0.9624	44.94
46.5	333,378	16,170	0.0485	0.9515	43.25
47.5	311,251	9,885	0.0318	0.9682	41.15
48.5	300,172	6,956	0.0232	0.9768	39.84
49.5	292,198	6,446	0.0221	0.9779	38.92
50.5	282,860	8,396	0.0297	0.9703	38.06
51.5	274,464	2,529	0.0092	0.9908	36.93
52.5	276,378	3,908	0.0141	0.9859	36.59
53.5	272,822	11,933	0.0437	0.9563	36.07
54.5	260,889	4,384	0.0168	0.9832	34.50
55.5	256,411	725	0.0028	0.9972	33.92
56.5	252,814	19,146	0.0757	0.9243	33.82
57.5	218,896	5,231	0.0239	0.9761	31.26
58.5	213,143	9,962	0.0467	0.9533	30.51
59.5	202,870	5,362	0.0264	0.9736	29.09
60.5	195,224	7,602	0.0389	0.9611	28.32
61.5	184,833	7,661	0.0414	0.9586	27.21
62.5	178,732		0.0000	1.0000	26.09
63.5	167,541		0.0000	1.0000	26.09
64.5	161,053		0.0000	1.0000	26.09
65.5	143,953		0.0000	1.0000	26.09
66.5	129,799		0.0000	1.0000	26.09
67.5	96,258	12,523	0.1301	0.8699	26.09
68.5	73,806		0.0000	1.0000	22.69
69.5	38,045	649	0.0171	0.9829	22.69
70.5	34,061	645	0.0189	0.9811	22.31
71.5	16,384		0.0000	1.0000	21.88
72.5	17,308	883	0.0510	0.9490	21.88
73.5	16,425	1,296	0.0789	0.9211	20.77
74.5	13,145	471	0.0358	0.9642	19.13
75.5	12,654		0.0000	1.0000	18.44
76.5	12,654	659	0.0521	0.9479	18.44
77.5	11,995	1,385	0.1154	0.8846	17.48
78.5	10,611		0.0000	1.0000	15.47

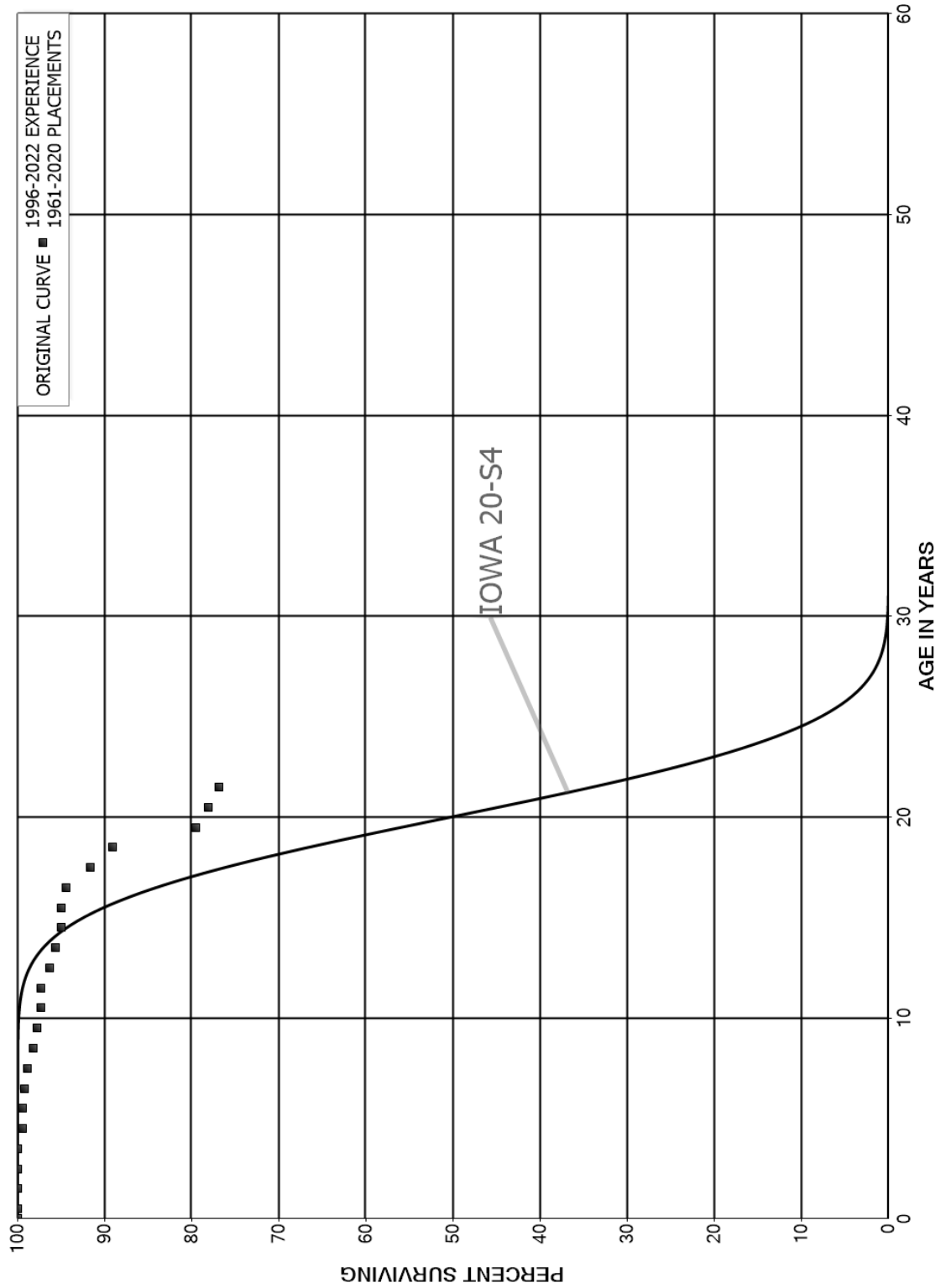
NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT

ACCOUNT 378.20 MEASURING AND REGULATING STATION EQUIPMENT - MANHOLE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2019			EXPERIENCE BAND 1996-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	10,611	518	0.0488	0.9512	15.47	
80.5	10,093	71	0.0070	0.9930	14.71	
81.5	10,022		0.0000	1.0000	14.61	
82.5	10,022	713	0.0711	0.9289	14.61	
83.5	8,837	140	0.0159	0.9841	13.57	
84.5	8,434	654	0.0775	0.9225	13.35	
85.5	7,780	1,544	0.1984	0.8016	12.32	
86.5	6,237		0.0000	1.0000	9.87	
87.5	5,491		0.0000	1.0000	9.87	
88.5	4,628		0.0000	1.0000	9.87	
89.5	4,067		0.0000	1.0000	9.87	
90.5	4,067		0.0000	1.0000	9.87	
91.5	4,067		0.0000	1.0000	9.87	
92.5	4,067		0.0000	1.0000	9.87	
93.5	3,642		0.0000	1.0000	9.87	
94.5	3,642		0.0000	1.0000	9.87	
95.5	2,774		0.0000	1.0000	9.87	
96.5	1,859		0.0000	1.0000	9.87	
97.5	1,859		0.0000	1.0000	9.87	
98.5	1,362	188	0.1380	0.8620	9.87	
99.5	250	250	1.0000		8.51	
100.5						

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT
ACCOUNT 378.55 MEASURING AND REGULATING STATION EQUIPMENT - RTU
ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT

ACCOUNT 378.55 MEASURING AND REGULATING STATION EQUIPMENT - RTU

ORIGINAL LIFE TABLE

PLACEMENT BAND 1961-2020

EXPERIENCE BAND 1996-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,025,057		0.0000	1.0000	100.00
0.5	2,022,572		0.0000	1.0000	100.00
1.5	2,369,970		0.0000	1.0000	100.00
2.5	2,381,868		0.0000	1.0000	100.00
3.5	3,914,762	21,723	0.0055	0.9945	100.00
4.5	3,928,408		0.0000	1.0000	99.45
5.5	3,977,942	10,298	0.0026	0.9974	99.45
6.5	3,945,537	15,386	0.0039	0.9961	99.19
7.5	3,903,557	23,187	0.0059	0.9941	98.80
8.5	3,837,644	19,562	0.0051	0.9949	98.21
9.5	3,830,206	14,924	0.0039	0.9961	97.71
10.5	3,839,251	2,500	0.0007	0.9993	97.33
11.5	3,691,596	39,086	0.0106	0.9894	97.27
12.5	3,600,558	22,815	0.0063	0.9937	96.24
13.5	3,513,250	25,033	0.0071	0.9929	95.63
14.5	3,229,590		0.0000	1.0000	94.95
15.5	2,957,951	15,568	0.0053	0.9947	94.95
16.5	2,865,081	86,624	0.0302	0.9698	94.45
17.5	2,760,273	76,472	0.0277	0.9723	91.59
18.5	2,573,140	275,526	0.1071	0.8929	89.06
19.5	2,183,773	38,500	0.0176	0.9824	79.52
20.5	2,047,315	34,149	0.0167	0.9833	78.12
21.5	1,894,271		0.0000	1.0000	76.81
22.5	1,834,900		0.0000	1.0000	76.81
23.5	1,387,306		0.0000	1.0000	76.81
24.5	1,088,539		0.0000	1.0000	76.81
25.5	1,080,539		0.0000	1.0000	76.81
26.5	1,032,420		0.0000	1.0000	76.81
27.5	999,310		0.0000	1.0000	76.81
28.5	746,660		0.0000	1.0000	76.81
29.5	736,660		0.0000	1.0000	76.81
30.5	10,000		0.0000	1.0000	76.81
31.5	10,000		0.0000	1.0000	76.81
32.5	799		0.0000	1.0000	76.81
33.5	799		0.0000	1.0000	76.81
34.5	799		0.0000	1.0000	76.81
35.5	799		0.0000	1.0000	76.81
36.5	799	799	1.0000		76.81
37.5					
38.5					

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT

ACCOUNT 378.55 MEASURING AND REGULATING STATION EQUIPMENT - RTU

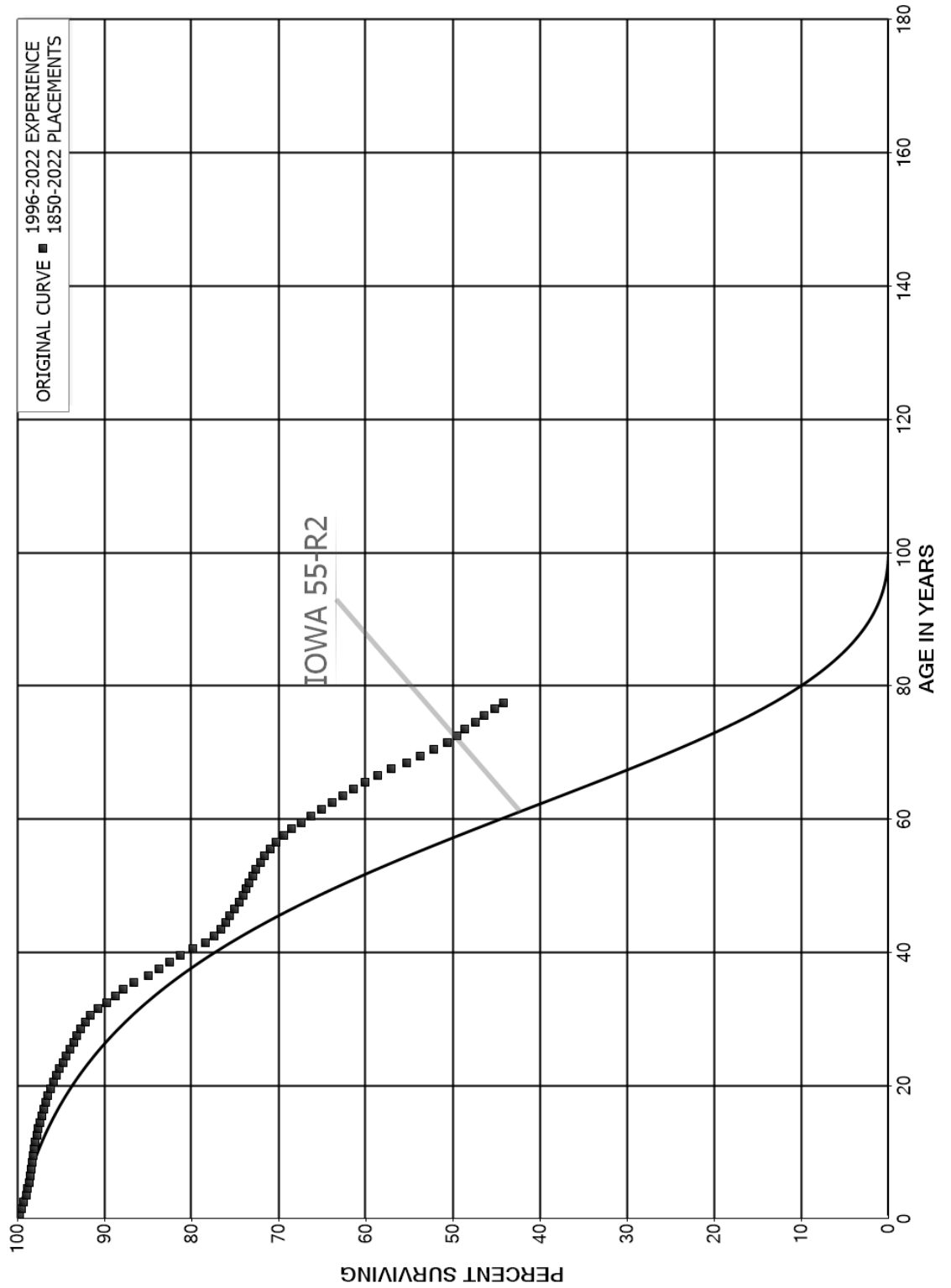
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1961-2020

EXPERIENCE BAND 1996-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5					
40.5					
41.5					
42.5					
43.5					
44.5					
45.5					
46.5					
47.5					
48.5					
49.5	1,560		0.0000		
50.5	1,560		0.0000		
51.5	1,560		0.0000		
52.5	1,560		0.0000		
53.5	1,560		0.0000		
54.5	1,560		0.0000		
55.5	1,560		0.0000		
56.5	1,560		0.0000		
57.5	1,560		0.0000		
58.5	1,560		0.0000		
59.5	1,560		0.0000		
60.5	1,560		0.0000		
61.5					

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT
ACCOUNTS 380.00 AND 380.01 SERVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT

ACCOUNTS 380.00 AND 380.01 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1850-2022

EXPERIENCE BAND 1996-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	657,555,369	2,167,266	0.0033	0.9967	100.00
0.5	633,986,916	1,290,630	0.0020	0.9980	99.67
1.5	617,402,756	1,354,697	0.0022	0.9978	99.47
2.5	603,054,928	1,620,491	0.0027	0.9973	99.25
3.5	589,946,396	974,960	0.0017	0.9983	98.98
4.5	560,206,415	889,606	0.0016	0.9984	98.82
5.5	535,644,564	600,843	0.0011	0.9989	98.66
6.5	517,996,776	569,954	0.0011	0.9989	98.55
7.5	509,038,954	600,681	0.0012	0.9988	98.44
8.5	498,055,307	631,592	0.0013	0.9987	98.33
9.5	489,959,709	694,297	0.0014	0.9986	98.20
10.5	480,597,612	786,380	0.0016	0.9984	98.06
11.5	472,151,207	767,858	0.0016	0.9984	97.90
12.5	462,034,936	850,050	0.0018	0.9982	97.74
13.5	451,433,861	973,793	0.0022	0.9978	97.56
14.5	440,611,676	882,892	0.0020	0.9980	97.35
15.5	432,695,809	833,267	0.0019	0.9981	97.16
16.5	423,802,851	941,453	0.0022	0.9978	96.97
17.5	392,340,163	1,158,269	0.0030	0.9970	96.76
18.5	391,082,210	1,151,590	0.0029	0.9971	96.47
19.5	376,404,443	1,196,139	0.0032	0.9968	96.19
20.5	363,723,724	1,308,733	0.0036	0.9964	95.88
21.5	354,765,901	1,431,048	0.0040	0.9960	95.54
22.5	344,366,729	1,506,573	0.0044	0.9956	95.15
23.5	331,170,397	1,280,663	0.0039	0.9961	94.73
24.5	317,250,640	1,310,789	0.0041	0.9959	94.37
25.5	303,111,578	1,380,364	0.0046	0.9954	93.98
26.5	288,782,264	1,289,731	0.0045	0.9955	93.55
27.5	272,304,276	1,291,191	0.0047	0.9953	93.13
28.5	249,645,879	1,295,461	0.0052	0.9948	92.69
29.5	231,432,997	1,529,925	0.0066	0.9934	92.21
30.5	215,490,963	2,094,685	0.0097	0.9903	91.60
31.5	202,823,054	2,079,740	0.0103	0.9897	90.71
32.5	188,662,981	2,132,717	0.0113	0.9887	89.78
33.5	176,375,339	1,910,740	0.0108	0.9892	88.76
34.5	163,772,636	2,279,063	0.0139	0.9861	87.80
35.5	153,093,553	2,945,443	0.0192	0.9808	86.58
36.5	142,119,173	2,038,440	0.0143	0.9857	84.91
37.5	131,870,253	1,838,217	0.0139	0.9861	83.70
38.5	121,845,607	1,819,088	0.0149	0.9851	82.53

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT

ACCOUNTS 380.00 AND 380.01 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1850-2022

EXPERIENCE BAND 1996-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	112,185,844	1,959,441	0.0175	0.9825	81.30
40.5	100,895,585	1,940,562	0.0192	0.9808	79.88
41.5	89,640,431	1,084,728	0.0121	0.9879	78.34
42.5	79,789,045	789,309	0.0099	0.9901	77.39
43.5	70,794,167	475,346	0.0067	0.9933	76.63
44.5	66,318,081	427,704	0.0064	0.9936	76.11
45.5	62,926,637	420,559	0.0067	0.9933	75.62
46.5	59,888,086	447,421	0.0075	0.9925	75.12
47.5	56,592,374	394,210	0.0070	0.9930	74.56
48.5	51,773,631	244,395	0.0047	0.9953	74.04
49.5	47,316,237	211,512	0.0045	0.9955	73.69
50.5	43,359,184	205,856	0.0047	0.9953	73.36
51.5	40,807,680	235,693	0.0058	0.9942	73.01
52.5	38,446,537	267,609	0.0070	0.9930	72.59
53.5	35,805,615	252,665	0.0071	0.9929	72.08
54.5	33,164,598	281,735	0.0085	0.9915	71.57
55.5	29,884,924	305,331	0.0102	0.9898	70.97
56.5	26,353,154	311,960	0.0118	0.9882	70.24
57.5	23,236,162	318,079	0.0137	0.9863	69.41
58.5	19,809,537	302,799	0.0153	0.9847	68.46
59.5	16,600,232	272,092	0.0164	0.9836	67.41
60.5	13,433,670	241,802	0.0180	0.9820	66.31
61.5	10,771,947	206,416	0.0192	0.9808	65.11
62.5	8,184,447	162,374	0.0198	0.9802	63.87
63.5	6,121,287	121,160	0.0198	0.9802	62.60
64.5	4,988,116	106,744	0.0214	0.9786	61.36
65.5	3,818,159	94,211	0.0247	0.9753	60.05
66.5	2,745,924	69,934	0.0255	0.9745	58.57
67.5	1,915,149	58,831	0.0307	0.9693	57.07
68.5	1,370,014	40,128	0.0293	0.9707	55.32
69.5	1,109,367	32,400	0.0292	0.9708	53.70
70.5	991,400	27,913	0.0282	0.9718	52.13
71.5	866,638	19,062	0.0220	0.9780	50.66
72.5	808,638	14,933	0.0185	0.9815	49.55
73.5	784,379	19,135	0.0244	0.9756	48.63
74.5	743,283	17,213	0.0232	0.9768	47.45
75.5	705,675	17,481	0.0248	0.9752	46.35
76.5	693,357	15,588	0.0225	0.9775	45.20
77.5	672,163	17,775	0.0264	0.9736	44.19
78.5	654,394	14,840	0.0227	0.9773	43.02

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT

ACCOUNTS 380.00 AND 380.01 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1850-2022

EXPERIENCE BAND 1996-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	645,575	19,140	0.0296	0.9704	42.04
80.5	629,235	16,897	0.0269	0.9731	40.79
81.5	612,316	16,263	0.0266	0.9734	39.70
82.5	609,786	13,752	0.0226	0.9774	38.64
83.5	602,714	12,224	0.0203	0.9797	37.77
84.5	594,941	14,836	0.0249	0.9751	37.01
85.5	594,914	23,416	0.0394	0.9606	36.08
86.5	584,885	19,110	0.0327	0.9673	34.66
87.5	576,395	26,379	0.0458	0.9542	33.53
88.5	568,383	24,713	0.0435	0.9565	32.00
89.5	552,547	24,368	0.0441	0.9559	30.61
90.5	537,648	26,091	0.0485	0.9515	29.26
91.5	516,945	25,548	0.0494	0.9506	27.84
92.5	491,486	23,494	0.0478	0.9522	26.46
93.5	460,758	23,989	0.0521	0.9479	25.20
94.5	423,360	20,395	0.0482	0.9518	23.88
95.5	396,454	15,457	0.0390	0.9610	22.73
96.5	372,731	14,327	0.0384	0.9616	21.85
97.5	343,059	14,496	0.0423	0.9577	21.01
98.5	319,203	11,998	0.0376	0.9624	20.12
99.5	299,870	11,414	0.0381	0.9619	19.36
100.5	282,742	11,277	0.0399	0.9601	18.63
101.5	269,784	10,889	0.0404	0.9596	17.88
102.5	257,736	12,634	0.0490	0.9510	17.16
103.5	241,161	16,519	0.0685	0.9315	16.32
104.5	223,926	15,920	0.0711	0.9289	15.20
105.5	207,116	15,956	0.0770	0.9230	14.12
106.5	188,913	17,309	0.0916	0.9084	13.03
107.5	172,862	13,755	0.0796	0.9204	11.84
108.5	155,605	12,714	0.0817	0.9183	10.90
109.5	136,759	15,060	0.1101	0.8899	10.01
110.5	115,761	9,858	0.0852	0.9148	8.91
111.5	100,876	12,110	0.1200	0.8800	8.15
112.5	83,750	11,771	0.1406	0.8594	7.17
113.5	67,596	9,577	0.1417	0.8583	6.16
114.5	54,675	6,320	0.1156	0.8844	5.29
115.5	42,717	6,071	0.1421	0.8579	4.68
116.5	33,128	5,118	0.1545	0.8455	4.01
117.5	25,158	3,252	0.1293	0.8707	3.39
118.5	19,399	2,182	0.1125	0.8875	2.95

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
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ACCOUNTS 380.00 AND 380.01 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1850-2022

EXPERIENCE BAND 1996-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	16,070	2,009	0.1250	0.8750	2.62
120.5	14,080	1,285	0.0913	0.9087	2.29
121.5	12,932	919	0.0710	0.9290	2.08
122.5	10,731	866	0.0807	0.9193	1.94
123.5	9,914	831	0.0838	0.9162	1.78
124.5	9,130	1,526	0.1671	0.8329	1.63
125.5	7,485	310	0.0414	0.9586	1.36
126.5	7,075	922	0.1303	0.8697	1.30
127.5	6,229	336	0.0539	0.9461	1.13
128.5	5,986	2,405	0.4018	0.5982	1.07
129.5	3,770	1,045	0.2772	0.7228	0.64
130.5	2,885	550	0.1906	0.8094	0.46
131.5	2,339	402	0.1718	0.8282	0.37
132.5	1,912	290	0.1515	0.8485	0.31
133.5	1,606	98	0.0609	0.9391	0.26
134.5	1,811	34	0.0186	0.9814	0.25
135.5	1,842	123	0.0668	0.9332	0.24
136.5	1,555	28	0.0180	0.9820	0.23
137.5	1,527	44	0.0288	0.9712	0.22
138.5	1,554	192	0.1238	0.8762	0.22
139.5	1,400	184	0.1312	0.8688	0.19
140.5	1,231	57	0.0460	0.9540	0.16
141.5	1,587	95	0.0600	0.9400	0.16
142.5	2,828	136	0.0482	0.9518	0.15
143.5	2,699	74	0.0273	0.9727	0.14
144.5	2,625	57	0.0217	0.9783	0.14
145.5	2,568	47	0.0185	0.9815	0.13
146.5	2,519	124	0.0491	0.9509	0.13
147.5	2,397		0.0000	1.0000	0.12
148.5	2,382	139	0.0583	0.9417	0.12
149.5	2,243	34	0.0153	0.9847	0.12
150.5	2,209	116	0.0525	0.9475	0.12
151.5	2,093	23	0.0108	0.9892	0.11
152.5	2,070	112	0.0541	0.9459	0.11
153.5	1,958	10	0.0051	0.9949	0.10
154.5	1,948	34	0.0172	0.9828	0.10
155.5	1,915	192	0.1004	0.8996	0.10
156.5	1,702	45	0.0267	0.9733	0.09
157.5	1,656	44	0.0266	0.9734	0.09
158.5	1,612	18	0.0111	0.9889	0.09

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT

ACCOUNTS 380.00 AND 380.01 SERVICES

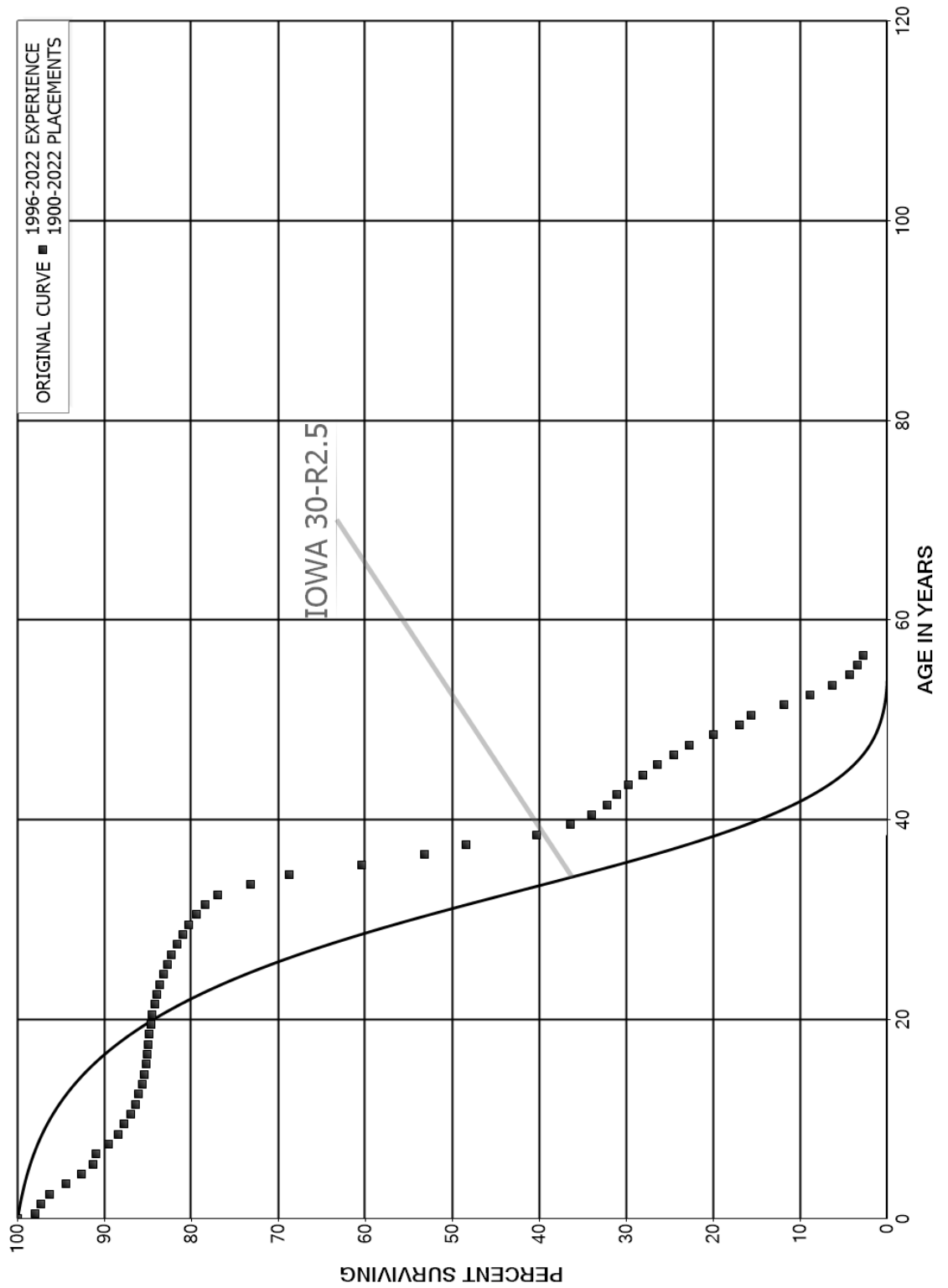
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1850-2022

EXPERIENCE BAND 1996-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
159.5	1,594	42	0.0260	0.9740	0.08
160.5	1,553	29	0.0185	0.9815	0.08
161.5	1,524	2	0.0013	0.9987	0.08
162.5	1,522	178	0.1173	0.8827	0.08
163.5	1,343	606	0.4509	0.5491	0.07
164.5	738	306	0.4152	0.5848	0.04
165.5	431	148	0.3442	0.6558	0.02
166.5	283	118	0.4178	0.5822	0.01
167.5	165	66	0.4000	0.6000	0.01
168.5	4	1	0.1221	0.8779	0.01
169.5	4		0.0000	1.0000	0.00
170.5					0.00

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT
ACCOUNTS 381.10, 381.30, 382.20, 382.30, 383.00 AND 384.00 LARGE AND SMALL METERS AND REGULATORS
ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT

ACCOUNTS 381.10, 381.30, 382.20, 382.30, 383.00 AND 384.00 LARGE AND SMALL
METERS AND REGULATORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2022

EXPERIENCE BAND 1996-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	254,103,618	5,297,389	0.0208	0.9792	100.00
0.5	221,597,473	1,321,419	0.0060	0.9940	97.92
1.5	223,628,083	2,513,525	0.0112	0.9888	97.33
2.5	217,054,338	4,050,655	0.0187	0.9813	96.24
3.5	216,855,825	4,309,508	0.0199	0.9801	94.44
4.5	194,261,691	2,574,292	0.0133	0.9867	92.56
5.5	187,958,331	831,115	0.0044	0.9956	91.34
6.5	181,809,519	2,851,964	0.0157	0.9843	90.93
7.5	160,669,864	1,952,448	0.0122	0.9878	89.51
8.5	122,664,745	979,646	0.0080	0.9920	88.42
9.5	120,191,985	1,017,869	0.0085	0.9915	87.71
10.5	122,055,999	758,470	0.0062	0.9938	86.97
11.5	109,895,817	527,304	0.0048	0.9952	86.43
12.5	108,182,093	510,349	0.0047	0.9953	86.02
13.5	108,383,706	296,284	0.0027	0.9973	85.61
14.5	108,544,529	197,879	0.0018	0.9982	85.38
15.5	107,307,844	162,118	0.0015	0.9985	85.22
16.5	99,058,391	158,793	0.0016	0.9984	85.09
17.5	93,927,425	156,709	0.0017	0.9983	84.96
18.5	89,376,432	169,329	0.0019	0.9981	84.81
19.5	87,673,384	207,287	0.0024	0.9976	84.65
20.5	83,325,565	254,496	0.0031	0.9969	84.45
21.5	81,817,511	275,634	0.0034	0.9966	84.19
22.5	79,286,107	327,580	0.0041	0.9959	83.91
23.5	77,310,519	359,458	0.0046	0.9954	83.56
24.5	72,662,086	390,040	0.0054	0.9946	83.18
25.5	70,678,159	412,303	0.0058	0.9942	82.73
26.5	67,301,132	485,167	0.0072	0.9928	82.25
27.5	64,838,621	519,278	0.0080	0.9920	81.65
28.5	61,299,681	556,787	0.0091	0.9909	81.00

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
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ACCOUNTS 381.10, 381.30, 382.20, 382.30, 383.00 AND 384.00 LARGE AND SMALL
METERS AND REGULATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2022

EXPERIENCE BAND 1996-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
29.5	58,597,180	609,448	0.0104	0.9896	80.26
30.5	54,502,359	719,296	0.0132	0.9868	79.43
31.5	50,251,883	931,240	0.0185	0.9815	78.38
32.5	45,431,769	2,224,825	0.0490	0.9510	76.93
33.5	39,397,897	2,360,643	0.0599	0.9401	73.16
34.5	33,686,400	4,081,107	0.1211	0.8789	68.78
35.5	26,544,712	3,185,297	0.1200	0.8800	60.45
36.5	20,771,400	1,865,918	0.0898	0.9102	53.19
37.5	16,685,312	2,816,531	0.1688	0.8312	48.41
38.5	11,624,586	1,102,601	0.0949	0.9051	40.24
39.5	8,763,921	607,253	0.0693	0.9307	36.42
40.5	6,708,636	348,604	0.0520	0.9480	33.90
41.5	5,728,126	199,753	0.0349	0.9651	32.14
42.5	4,789,669	193,430	0.0404	0.9596	31.02
43.5	3,880,418	217,017	0.0559	0.9441	29.77
44.5	3,127,543	189,342	0.0605	0.9395	28.10
45.5	2,493,457	180,748	0.0725	0.9275	26.40
46.5	1,880,751	132,153	0.0703	0.9297	24.49
47.5	1,415,732	174,147	0.1230	0.8770	22.77
48.5	1,076,392	164,890	0.1532	0.8468	19.97
49.5	905,628	70,901	0.0783	0.9217	16.91
50.5	803,594	192,003	0.2389	0.7611	15.58
51.5	596,995	154,184	0.2583	0.7417	11.86
52.5	392,126	111,236	0.2837	0.7163	8.80
53.5	234,762	76,470	0.3257	0.6743	6.30
54.5	161,300	34,434	0.2135	0.7865	4.25
55.5	130,841	22,632	0.1730	0.8270	3.34
56.5	110,376	10,085	0.0914	0.9086	2.76
57.5	99,453	4,108	0.0413	0.9587	2.51
58.5	93,567	2,453	0.0262	0.9738	2.41

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT

ACCOUNTS 381.10, 381.30, 382.20, 382.30, 383.00 AND 384.00 LARGE AND SMALL
METERS AND REGULATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2022

EXPERIENCE BAND 1996-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
59.5	87,134	2,325	0.0267	0.9733	2.34
60.5	77,395	2,779	0.0359	0.9641	2.28
61.5	62,185	1,238	0.0199	0.9801	2.20
62.5	55,929	177	0.0032	0.9968	2.16
63.5	53,227	2,255	0.0424	0.9576	2.15
64.5	30,412	1,948	0.0641	0.9359	2.06
65.5	28,700	2,806	0.0978	0.9022	1.93
66.5	23,474	2,356	0.1004	0.8996	1.74
67.5	18,531	1,598	0.0862	0.9138	1.56
68.5	13,757	294	0.0214	0.9786	1.43
69.5	13,463		0.0000	1.0000	1.40
70.5	1,030		0.0000	1.0000	1.40
71.5	1,030		0.0000	1.0000	1.40
72.5	1,030	558	0.5415	0.4585	1.40
73.5	472	236	0.4999	0.5001	0.64
74.5	236		0.0000	1.0000	0.32
75.5	561		0.0000	1.0000	0.32
76.5	561		0.0000	1.0000	0.32
77.5	561		0.0000	1.0000	0.32
78.5	561		0.0000	1.0000	0.32
79.5	1,433		0.0000	1.0000	0.32
80.5	1,433	236	0.1649	0.8351	0.32
81.5	1,196		0.0000	1.0000	0.27
82.5	1,485		0.0000	1.0000	0.27
83.5	1,959		0.0000	1.0000	0.27
84.5	1,959		0.0000	1.0000	0.27
85.5	1,959	253	0.1291	0.8709	0.27
86.5	1,706	72	0.0422	0.9578	0.23
87.5	1,967		0.0000	1.0000	0.22
88.5	1,967		0.0000	1.0000	0.22

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT

ACCOUNTS 381.10, 381.30, 382.20, 382.30, 383.00 AND 384.00 LARGE AND SMALL
METERS AND REGULATORS

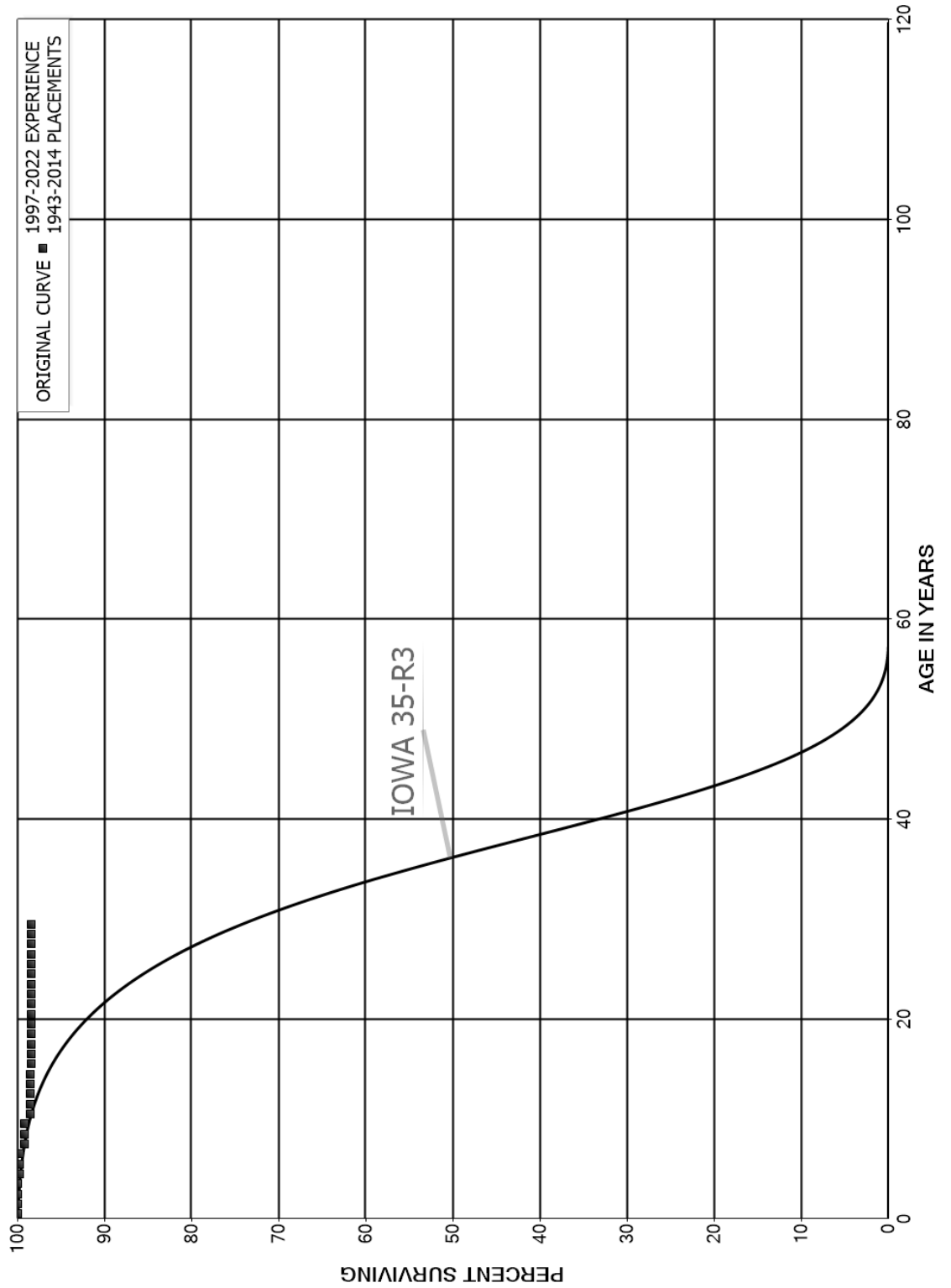
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2022

EXPERIENCE BAND 1996-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
89.5	2,203	228	0.1033	0.8967	0.22
90.5	2,342	644	0.2748	0.7252	0.20
91.5	1,699		0.0000	1.0000	0.15
92.5	2,069		0.0000	1.0000	0.15
93.5	2,069	360	0.1742	0.8258	0.15
94.5	3,048	475	0.1558	0.8442	0.12
95.5	1,504,725	20	0.0000	1.0000	0.10
96.5	1,504,705	85	0.0001	0.9999	0.10
97.5	1,504,620		0.0000	1.0000	0.10
98.5	1,504,620	261	0.0002	0.9998	0.10
99.5	1,504,359	1,168	0.0008	0.9992	0.10
100.5	1,503,191	1,447	0.0010	0.9990	0.10
101.5	1,501,744	769,384	0.5123	0.4877	0.10
102.5	732,360	135,703	0.1853	0.8147	0.05
103.5	596,658	505,329	0.8469	0.1531	0.04
104.5	91,329	19,048	0.2086	0.7914	0.01
105.5	72,281	18,547	0.2566	0.7434	0.00
106.5	53,734	53,734	1.0000		0.00
107.5					

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT
ACCOUNT 385.00 INDUSTRIAL MEASURES AND REGULATORS STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT

ACCOUNT 385.00 INDUSTRIAL MEASURES AND REGULATORS STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1943-2014

EXPERIENCE BAND 1997-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,158,128		0.0000	1.0000	100.00
0.5	1,193,144		0.0000	1.0000	100.00
1.5	2,817,773		0.0000	1.0000	100.00
2.5	2,817,773		0.0000	1.0000	100.00
3.5	3,886,790	9,491	0.0024	0.9976	100.00
4.5	4,011,896		0.0000	1.0000	99.76
5.5	3,993,929		0.0000	1.0000	99.76
6.5	3,970,533	25,153	0.0063	0.9937	99.76
7.5	4,088,918		0.0000	1.0000	99.12
8.5	4,016,912		0.0000	1.0000	99.12
9.5	4,006,535	24,052	0.0060	0.9940	99.12
10.5	3,965,247	1,909	0.0005	0.9995	98.53
11.5	3,873,794		0.0000	1.0000	98.48
12.5	3,920,330		0.0000	1.0000	98.48
13.5	3,961,858		0.0000	1.0000	98.48
14.5	4,086,340	2,310	0.0006	0.9994	98.48
15.5	4,085,435		0.0000	1.0000	98.43
16.5	4,124,370		0.0000	1.0000	98.43
17.5	4,115,295		0.0000	1.0000	98.43
18.5	4,120,081		0.0000	1.0000	98.43
19.5	4,118,678		0.0000	1.0000	98.43
20.5	4,116,727		0.0000	1.0000	98.43
21.5	4,115,236		0.0000	1.0000	98.43
22.5	3,968,169		0.0000	1.0000	98.43
23.5	3,492,890		0.0000	1.0000	98.43
24.5	3,492,890		0.0000	1.0000	98.43
25.5	3,506,643		0.0000	1.0000	98.43
26.5	3,478,761		0.0000	1.0000	98.43
27.5	1,910,153		0.0000	1.0000	98.43
28.5	1,946,994		0.0000	1.0000	98.43
29.5	896,089		0.0000	1.0000	98.43
30.5	767,221		0.0000	1.0000	98.43
31.5	789,757		0.0000	1.0000	98.43
32.5	811,523		0.0000	1.0000	98.43
33.5	679,313		0.0000	1.0000	98.43
34.5	799,994		0.0000	1.0000	98.43
35.5	745,542		0.0000	1.0000	98.43
36.5	999,051		0.0000	1.0000	98.43
37.5	1,035,125		0.0000	1.0000	98.43
38.5	993,398		0.0000	1.0000	98.43

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT

ACCOUNT 385.00 INDUSTRIAL MEASURES AND REGULATORS STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1943-2014			EXPERIENCE BAND 1997-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	961,388		0.0000	1.0000	98.43
40.5	829,660		0.0000	1.0000	98.43
41.5	759,657		0.0000	1.0000	98.43
42.5	724,398		0.0000	1.0000	98.43
43.5	720,156		0.0000	1.0000	98.43
44.5	715,369		0.0000	1.0000	98.43
45.5	715,658		0.0000	1.0000	98.43
46.5	717,370		0.0000	1.0000	98.43
47.5	717,422		0.0000	1.0000	98.43
48.5	718,619		0.0000	1.0000	98.43
49.5	714,395		0.0000	1.0000	98.43
50.5	714,634		0.0000	1.0000	98.43
51.5	700,882		0.0000	1.0000	98.43
52.5	693,829		0.0000	1.0000	98.43
53.5	631,589		0.0000	1.0000	98.43
54.5	594,749		0.0000	1.0000	98.43
55.5	576,637		0.0000	1.0000	98.43
56.5	560,864		0.0000	1.0000	98.43
57.5	538,329		0.0000	1.0000	98.43
58.5	516,562		0.0000	1.0000	98.43
59.5	505,235		0.0000	1.0000	98.43
60.5	384,553		0.0000	1.0000	98.43
61.5	376,523		0.0000	1.0000	98.43
62.5	123,013		0.0000	1.0000	98.43
63.5	86,939		0.0000	1.0000	98.43
64.5	61,127		0.0000	1.0000	98.43
65.5	46,509		0.0000	1.0000	98.43
66.5	25,495		0.0000	1.0000	98.43
67.5	8,862		0.0000	1.0000	98.43
68.5	5,186		0.0000	1.0000	98.43
69.5	4,244		0.0000	1.0000	98.43
70.5	4,244		0.0000	1.0000	98.43
71.5	3,955		0.0000	1.0000	98.43
72.5	2,243		0.0000	1.0000	98.43
73.5	2,191		0.0000	1.0000	98.43
74.5	994		0.0000	1.0000	98.43
75.5	471		0.0000	1.0000	98.43
76.5	231		0.0000	1.0000	98.43
77.5	231		0.0000	1.0000	98.43
78.5	151		0.0000	1.0000	98.43

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT

ACCOUNT 385.00 INDUSTRIAL MEASURES AND REGULATORS STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

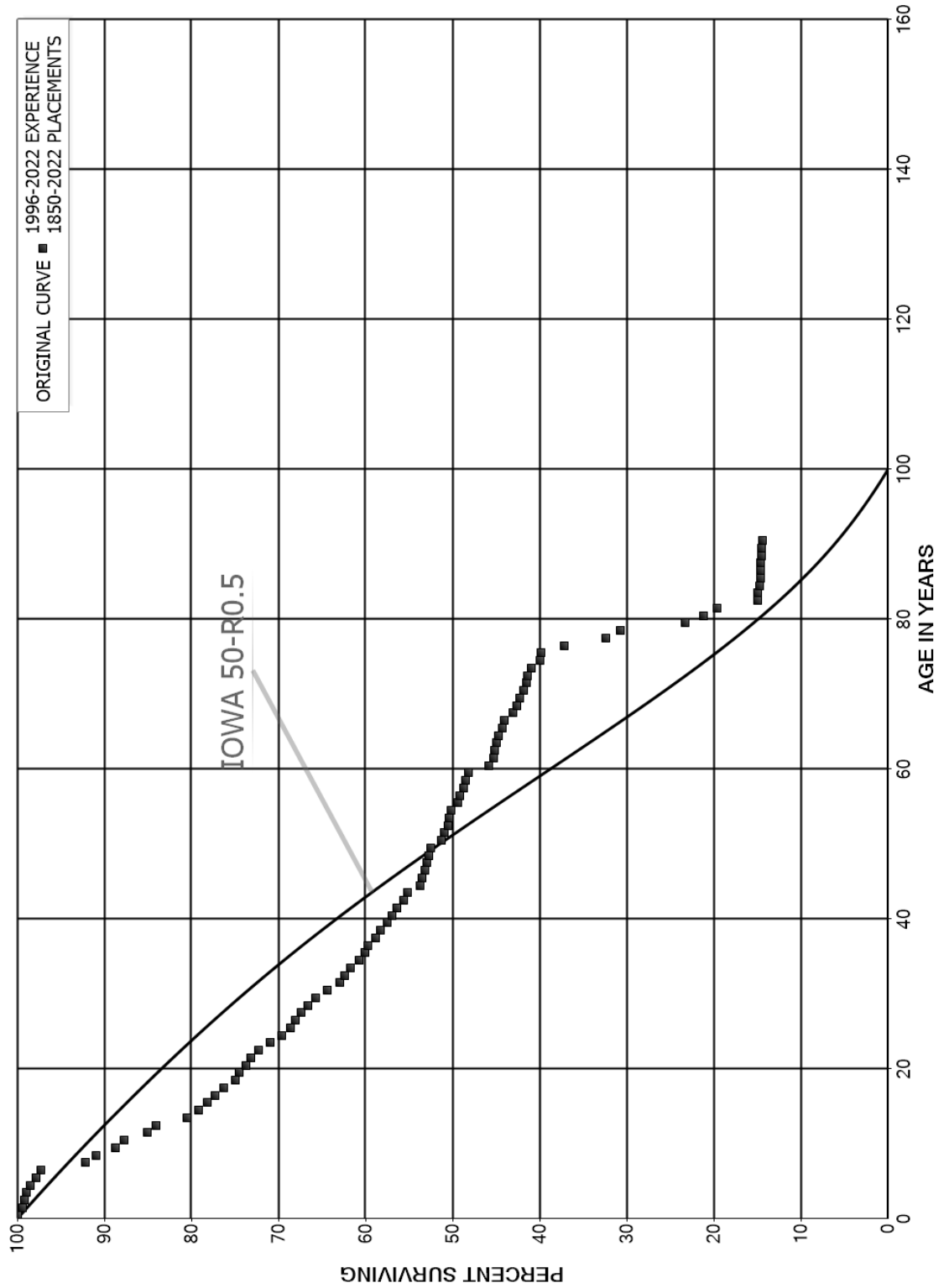
PLACEMENT BAND 1943-2014

EXPERIENCE BAND 1997-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5					98.43

**GENERAL PLANT
ELECTRIC, GAS AND COMMON**

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
ELECTRIC, GAS AND COMMON PLANT
ACCOUNTS 390.00 AND 390.01 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
ELECTRIC, GAS AND COMMON PLANT

ACCOUNTS 390.00 AND 390.01 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1850-2022

EXPERIENCE BAND 1996-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	235,918,540	97,182	0.0004	0.9996	100.00
0.5	256,637,615	1,400,685	0.0055	0.9945	99.96
1.5	276,192,711	520,161	0.0019	0.9981	99.41
2.5	281,480,294	915,782	0.0033	0.9967	99.23
3.5	290,407,823	1,105,475	0.0038	0.9962	98.90
4.5	291,134,180	1,889,458	0.0065	0.9935	98.53
5.5	301,623,009	1,795,912	0.0060	0.9940	97.89
6.5	302,505,074	15,851,356	0.0524	0.9476	97.30
7.5	287,106,478	3,941,123	0.0137	0.9863	92.21
8.5	276,493,608	6,892,080	0.0249	0.9751	90.94
9.5	275,193,195	2,881,142	0.0105	0.9895	88.67
10.5	265,553,329	8,032,648	0.0302	0.9698	87.74
11.5	240,242,784	2,827,596	0.0118	0.9882	85.09
12.5	241,674,403	10,315,163	0.0427	0.9573	84.09
13.5	226,821,220	3,841,922	0.0169	0.9831	80.50
14.5	221,635,726	2,812,209	0.0127	0.9873	79.14
15.5	217,102,596	2,481,850	0.0114	0.9886	78.13
16.5	212,751,399	2,566,694	0.0121	0.9879	77.24
17.5	205,517,513	3,581,789	0.0174	0.9826	76.31
18.5	199,194,106	1,384,578	0.0070	0.9930	74.98
19.5	196,925,597	2,005,970	0.0102	0.9898	74.46
20.5	191,136,442	1,389,667	0.0073	0.9927	73.70
21.5	192,601,706	2,410,848	0.0125	0.9875	73.16
22.5	189,360,409	3,542,293	0.0187	0.9813	72.25
23.5	183,504,963	3,328,100	0.0181	0.9819	70.89
24.5	179,314,139	2,640,852	0.0147	0.9853	69.61
25.5	173,979,575	1,263,862	0.0073	0.9927	68.58
26.5	159,707,445	1,520,914	0.0095	0.9905	68.09
27.5	143,868,551	1,838,820	0.0128	0.9872	67.44
28.5	132,500,286	1,632,849	0.0123	0.9877	66.58
29.5	117,530,069	2,501,698	0.0213	0.9787	65.75
30.5	106,573,150	2,272,327	0.0213	0.9787	64.36
31.5	96,550,608	952,362	0.0099	0.9901	62.98
32.5	75,164,926	813,663	0.0108	0.9892	62.36
33.5	70,364,485	1,045,303	0.0149	0.9851	61.69
34.5	70,449,473	792,237	0.0112	0.9888	60.77
35.5	68,786,907	398,321	0.0058	0.9942	60.09
36.5	57,827,473	897,243	0.0155	0.9845	59.74
37.5	50,868,691	420,947	0.0083	0.9917	58.81
38.5	50,849,475	712,475	0.0140	0.9860	58.33

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
ELECTRIC, GAS AND COMMON PLANT

ACCOUNTS 390.00 AND 390.01 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1850-2022

EXPERIENCE BAND 1996-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	40,271,500	396,797	0.0099	0.9901	57.51
40.5	35,892,955	339,556	0.0095	0.9905	56.94
41.5	31,313,144	423,028	0.0135	0.9865	56.40
42.5	25,775,498	219,075	0.0085	0.9915	55.64
43.5	20,693,987	532,019	0.0257	0.9743	55.17
44.5	19,951,145	78,845	0.0040	0.9960	53.75
45.5	19,213,469	138,751	0.0072	0.9928	53.54
46.5	18,923,588	79,685	0.0042	0.9958	53.15
47.5	18,471,525	82,661	0.0045	0.9955	52.93
48.5	8,966,647	31,366	0.0035	0.9965	52.69
49.5	8,799,429	206,963	0.0235	0.9765	52.51
50.5	8,161,131	50,421	0.0062	0.9938	51.27
51.5	7,392,515	59,961	0.0081	0.9919	50.95
52.5	6,839,999	18,950	0.0028	0.9972	50.54
53.5	6,003,820	31,733	0.0053	0.9947	50.40
54.5	5,959,912	85,508	0.0143	0.9857	50.13
55.5	5,906,217	27,656	0.0047	0.9953	49.41
56.5	5,978,492	49,949	0.0084	0.9916	49.18
57.5	5,856,114	29,904	0.0051	0.9949	48.77
58.5	5,767,401	46,597	0.0081	0.9919	48.52
59.5	5,092,555	238,433	0.0468	0.9532	48.13
60.5	4,695,877	60,014	0.0128	0.9872	45.88
61.5	2,554,590	9,218	0.0036	0.9964	45.29
62.5	2,143,812	10,693	0.0050	0.9950	45.13
63.5	3,643,265	11,648	0.0032	0.9968	44.90
64.5	3,656,665	42,090	0.0115	0.9885	44.76
65.5	2,791,114	8,613	0.0031	0.9969	44.24
66.5	2,789,525	69,230	0.0248	0.9752	44.11
67.5	2,726,392	25,775	0.0095	0.9905	43.01
68.5	3,090,939	23,716	0.0077	0.9923	42.61
69.5	3,046,045	34,343	0.0113	0.9887	42.28
70.5	3,303,885	24,787	0.0075	0.9925	41.80
71.5	3,418,607	4,950	0.0014	0.9986	41.49
72.5	3,488,779	37,774	0.0108	0.9892	41.43
73.5	3,483,607	91,020	0.0261	0.9739	40.98
74.5	3,400,542	9,920	0.0029	0.9971	39.91
75.5	3,185,716	209,153	0.0657	0.9343	39.79
76.5	2,978,364	387,302	0.1300	0.8700	37.18
77.5	2,591,172	126,857	0.0490	0.9510	32.35
78.5	2,515,075	611,111	0.2430	0.7570	30.76

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
ELECTRIC, GAS AND COMMON PLANT

ACCOUNTS 390.00 AND 390.01 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1850-2022

EXPERIENCE BAND 1996-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,934,131	174,180	0.0901	0.9099	23.29
80.5	1,744,680	127,551	0.0731	0.9269	21.19
81.5	1,600,496	383,871	0.2398	0.7602	19.64
82.5	1,591,523	582	0.0004	0.9996	14.93
83.5	1,460,007	17,361	0.0119	0.9881	14.93
84.5	1,442,467	10,390	0.0072	0.9928	14.75
85.5	1,429,938	5,300	0.0037	0.9963	14.64
86.5	1,429,387	2,547	0.0018	0.9982	14.59
87.5	1,416,838	6,511	0.0046	0.9954	14.56
88.5	1,395,906		0.0000	1.0000	14.49
89.5	1,377,177	4,747	0.0034	0.9966	14.49
90.5	722,121	361,231	0.5002	0.4998	14.44
91.5	359,587	22,195	0.0617	0.9383	7.22
92.5	255,891		0.0000	1.0000	6.77
93.5	233,380	9,003	0.0386	0.9614	6.77
94.5	221,532	8,330	0.0376	0.9624	6.51
95.5	131,581		0.0000	1.0000	6.27
96.5	131,064	57	0.0004	0.9996	6.27
97.5	137,553	355	0.0026	0.9974	6.26
98.5	137,083	1,385	0.0101	0.9899	6.25
99.5	135,698	219	0.0016	0.9984	6.19
100.5	134,241	10,836	0.0807	0.9193	6.18
101.5	123,405		0.0000	1.0000	5.68
102.5	215,871	1,245	0.0058	0.9942	5.68
103.5	227,550	166	0.0007	0.9993	5.64
104.5	227,348		0.0000	1.0000	5.64
105.5	177,003		0.0000	1.0000	5.64
106.5	157,513	650	0.0041	0.9959	5.64
107.5	156,863		0.0000	1.0000	5.62
108.5	156,863	110,643	0.7053	0.2947	5.62
109.5	16,802		0.0000	1.0000	1.65
110.5	16,769	13	0.0008	0.9992	1.65
111.5	16,755		0.0000	1.0000	1.65
112.5	16,755		0.0000	1.0000	1.65
113.5	16,755	1,500	0.0895	0.9105	1.65
114.5	15,255		0.0000	1.0000	1.51
115.5	15,255		0.0000	1.0000	1.51
116.5	15,255		0.0000	1.0000	1.51
117.5	15,255	2,318	0.1519	0.8481	1.51
118.5	12,937		0.0000	1.0000	1.28

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
ELECTRIC, GAS AND COMMON PLANT

ACCOUNTS 390.00 AND 390.01 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1850-2022

EXPERIENCE BAND 1996-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	12,937	12,924	0.9990	0.0010	1.28
120.5	13		0.0000	1.0000	0.00
121.5	13		0.0000	1.0000	0.00
122.5	13		0.0000	1.0000	0.00
123.5	13		0.0000	1.0000	0.00
124.5	13		0.0000	1.0000	0.00
125.5	13		0.0000	1.0000	0.00
126.5	13		0.0000	1.0000	0.00
127.5	13		0.0000	1.0000	0.00
128.5	13		0.0000	1.0000	0.00
129.5	13		0.0000	1.0000	0.00
130.5	13		0.0000	1.0000	0.00
131.5					0.00
132.5					
133.5					
134.5					
135.5					
136.5					
137.5					
138.5					
139.5					
140.5					
141.5					
142.5					
143.5					
144.5					
145.5	42,353		0.0000		
146.5	42,353	13,865	0.3274		
147.5	28,488		0.0000		
148.5	28,488		0.0000		
149.5	28,488		0.0000		
150.5	28,488		0.0000		
151.5	28,488		0.0000		
152.5	28,488		0.0000		
153.5	28,488		0.0000		
154.5	28,488		0.0000		
155.5	28,488		0.0000		
156.5	28,488		0.0000		
157.5	28,488		0.0000		
158.5	28,488		0.0000		

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
ELECTRIC, GAS AND COMMON PLANT

ACCOUNTS 390.00 AND 390.01 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1850-2022

EXPERIENCE BAND 1996-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
159.5	28,488		0.0000		
160.5	28,488		0.0000		
161.5	28,488		0.0000		
162.5	28,488		0.0000		
163.5	28,488		0.0000		
164.5	28,488		0.0000		
165.5	28,488		0.0000		
166.5	28,488		0.0000		
167.5	28,488		0.0000		
168.5	28,488		0.0000		
169.5	28,488		0.0000		
170.5	28,488		0.0000		
171.5	28,488		0.0000		
172.5					

PART VIII. NET SALVAGE STATISTICS

GAS PLANT

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT

ACCOUNT 366.06 STRUCTURES AND IMPROVEMENTS - GAS TRANSMISSION STATION

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2009		1,328				1,328-	
2010	2		0	0			0
2011	12,370		0	0			0
2012							
2013							
2014							
2015							
2016							
2017							
2018							
2019							
2020							
2021							
2022							
TOTAL	12,373	1,328	11		0	1,328-	11-

THREE-YEAR MOVING AVERAGES

09-11	4,124	443	11	0	443-	11-
10-12	4,124		0	0		0
11-13	4,123		0	0		0
12-14						
13-15						
14-16						
15-17						
16-18						
17-19						
18-20						
19-21						
20-22						

FIVE-YEAR AVERAGE

18-22

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT

ACCOUNTS 367.11 AND 367.14 MAINS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1999		24,780				24,780-	
2000							
2001							
2002							
2003		62,070				62,070-	
2004	25,882	37,542	145		0	37,542-	145-
2005		13,120				13,120-	
2006	138,058		0		0		0
2007	9,330	6,673	72		0	6,673-	72-
2008	1,471		0		0		0
2009							
2010							
2011	1,611	76,255			0	76,255-	
2012	80		0		0		0
2013	13,270		0		0		0
2014	30,764	130,776	425		0	130,776-	425-
2015	790,372	12,050	2		0	12,050-	2-
2016	254,978	1,446,659	567		0	1,446,659-	567-
2017	2,018,353	148,998	7		0	148,998-	7-
2018	180,537	293,658	163		0	293,658-	163-
2019	30,090	241,989	804		0	241,989-	804-
2020	4,084	59,664			0	59,664-	
2021	12,255	119,498	975		0	119,498-	975-
2022	57,370	751,502			0	751,502-	
TOTAL	3,568,505	3,425,235	96		0	3,425,235-	96-

THREE-YEAR MOVING AVERAGES

99-01		8,260				8,260-	
00-02							
01-03		20,690				20,690-	
02-04	8,627	33,204	385		0	33,204-	385-
03-05	8,627	37,577	436		0	37,577-	436-
04-06	54,647	16,887	31		0	16,887-	31-
05-07	49,129	6,598	13		0	6,598-	13-
06-08	49,620	2,224	4		0	2,224-	4-
07-09	3,600	2,224	62		0	2,224-	62-
08-10	490		0		0		0
09-11	537	25,418			0	25,418-	
10-12	564	25,418			0	25,418-	

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT

ACCOUNTS 367.11 AND 367.14 MAINS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
11-13	4,987	25,418	510		0	25,418-	510-
12-14	14,704	43,592	296		0	43,592-	296-
13-15	278,135	47,609	17		0	47,609-	17-
14-16	358,705	529,828	148		0	529,828-	148-
15-17	1,021,235	535,902	52		0	535,902-	52-
16-18	817,956	629,772	77		0	629,772-	77-
17-19	742,994	228,215	31		0	228,215-	31-
18-20	71,570	198,437	277		0	198,437-	277-
19-21	15,476	140,384	907		0	140,384-	907-
20-22	24,570	310,222			0	310,222-	
FIVE-YEAR AVERAGE							
18-22	56,867	293,262	516		0	293,262-	516-

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT

ACCOUNT 369.15 MEASURING AND REGULATING STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2008	181,434		0		0		0
2009	249,041		0		0		0
2010	246,868	40,732	16		0	40,732-	16-
2011	803,066	91,658	11		0	91,658-	11-
2012							
2013							
2014	27,537		0		0		0
2015	16,000	19	0		0	19-	0
2016							
2017		402				402-	
2018	279,587	1,693	1		0	1,693-	1-
2019							
2020		101,334				101,334-	
2021		50,190				50,190-	
2022		19,264				19,264-	
TOTAL	1,803,534	305,292	17		0	305,292-	17-

THREE-YEAR MOVING AVERAGES

08-10	225,781	13,577	6		0	13,577-	6-
09-11	432,992	44,130	10		0	44,130-	10-
10-12	349,978	44,130	13		0	44,130-	13-
11-13	267,689	30,553	11		0	30,553-	11-
12-14	9,179		0		0		0
13-15	14,512	6	0		0	6-	0
14-16	14,512	6	0		0	6-	0
15-17	5,333	140	3		0	140-	3-
16-18	93,196	698	1		0	698-	1-
17-19	93,196	698	1		0	698-	1-
18-20	93,196	34,343	37		0	34,343-	37-
19-21		50,508				50,508-	
20-22		56,929				56,929-	

FIVE-YEAR AVERAGE

18-22	55,917	34,496	62		0	34,496-	62-

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT

ACCOUNT 369.55 MEASURING AND REGULATING STATION EQUIPMENT - RTU

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2008	29,884		0		0		0
2009							
2010		4,831				4,831-	
2011	3,084		0		0		0
2012	7,000		0		0		0
2013							
2014							
2015							
2016							
2017							
2018	46,325		0		0		0
2019							
2020							
2021		5,079				5,079-	
2022							
TOTAL	86,292	9,910	11		0	9,910-	11-

THREE-YEAR MOVING AVERAGES

08-10	9,961	1,610	16		0	1,610-	16-
09-11	1,028	1,610	157		0	1,610-	157-
10-12	3,361	1,610	48		0	1,610-	48-
11-13	3,361		0		0		0
12-14	2,333		0		0		0
13-15							
14-16							
15-17							
16-18	15,442		0		0		0
17-19	15,442		0		0		0
18-20	15,442		0		0		0
19-21		1,693				1,693-	
20-22		1,693				1,693-	

FIVE-YEAR AVERAGE

18-22	9,265	1,016	11		0	1,016-	11-

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NIAGARA MOHAWK POWER CORPORATION
GAS PLANT

ACCOUNT 375.01 STRUCTURES AND IMPROVEMENTS - GAS DISTRIBUTION STATION

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1998	98,734	37,736	38		0	37,736-	38-
1999	41,093	58,621	143		0	58,621-	143-
2000	16,229	1,252	8		0	1,252-	8-
2001	444,935	9,300	2	16,296	4	6,996	2
2002	3,926	26,060	664		0	26,060-	664-
2003	49,419	39,100	79		0	39,100-	79-
2004	26,943	29,379	109		0	29,379-	109-
2005	3,603	8,371	232		0	8,371-	232-
2006	27,964	196,363	702		0	196,363-	702-
2007	12,040	1,129	9		0	1,129-	9-
2008	12,163	1,862	15		0	1,862-	15-
2009	41,661	2,906	7		0	2,906-	7-
2010	198,688	101,194	51		0	101,194-	51-
2011	231,231	81,766	35		0	81,766-	35-
2012	37,145	5,999	16		0	5,999-	16-
2013	38	2,688			0	2,688-	
2014	67,703	216,112	319		0	216,112-	319-
2015	58,273	2,231	4		0	2,231-	4-
2016	132,177	104,709	79		0	104,709-	79-
2017	1,572	59,045			0	59,045-	
2018	3,718	5,501	148		0	5,501-	148-
2019	26,038		0		0		0
2020		2,566				2,566-	
2021	4,413	2,679	61	70	2	2,609-	59-
2022	2,000		0		0		0
TOTAL	1,541,707	996,572	65	16,366	1	980,207-	64-

THREE-YEAR MOVING AVERAGES

98-00	52,019	32,536	63		0	32,536-	63-
99-01	167,419	23,058	14	5,432	3	17,626-	11-
00-02	155,030	12,204	8	5,432	4	6,772-	4-
01-03	166,093	24,820	15	5,432	3	19,388-	12-
02-04	26,763	31,513	118		0	31,513-	118-
03-05	26,655	25,617	96		0	25,617-	96-
04-06	19,503	78,038	400		0	78,038-	400-
05-07	14,536	68,621	472		0	68,621-	472-
06-08	17,389	66,452	382		0	66,452-	382-
07-09	21,955	1,966	9		0	1,966-	9-
08-10	84,171	35,321	42		0	35,321-	42-

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT

ACCOUNT 375.01 STRUCTURES AND IMPROVEMENTS - GAS DISTRIBUTION STATION

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
09-11	157,194	61,956	39		0	61,956-	39-
10-12	155,688	62,987	40		0	62,987-	40-
11-13	89,472	30,151	34		0	30,151-	34-
12-14	34,962	74,933	214		0	74,933-	214-
13-15	42,005	73,677	175		0	73,677-	175-
14-16	86,051	107,684	125		0	107,684-	125-
15-17	64,007	55,329	86		0	55,329-	86-
16-18	45,822	56,419	123		0	56,419-	123-
17-19	10,443	21,516	206		0	21,516-	206-
18-20	9,919	2,689	27		0	2,689-	27-
19-21	10,150	1,748	17	23	0	1,725-	17-
20-22	2,138	1,748	82	23	1	1,725-	81-
FIVE-YEAR AVERAGE							
18-22	7,234	2,149	30	14	0	2,135-	30-

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT

ACCOUNTS 376.00 AND 376.11 MAINS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1998	499,979	34,688	7		0	34,688-	7-
1999	342,325	183,163	54		0	183,163-	54-
2000	525,925	388,179	74	78,936	15	309,243-	59-
2001	237,574	426,270	179	229,429	97	196,841-	83-
2002	106,776	168,640	158	64,764	61	103,876-	97-
2003	132,533	307,926	232	6,322	5	301,604-	228-
2004	302,012	128,591	43	27	0	128,564-	43-
2005	134,449	201,199	150		0	201,199-	150-
2006	208,269	384,175	184		0	384,175-	184-
2007	135,043	358,815	266		0	358,815-	266-
2008	109,225	475,910	436		0	475,910-	436-
2009	519,212	815,069	157		0	815,069-	157-
2010	285,088	786,873	276		0	786,873-	276-
2011	517,547	872,055	168		0	872,055-	168-
2012	342,714	653,327	191		0	653,327-	191-
2013	27,116	361,514			0	361,514-	
2014	409,757	219,267	54		0	219,267-	54-
2015	645,334	2,046,793-	317-		0	2,046,793	317
2016	494,330	597,608	121		0	597,608-	121-
2017	257,488	1,335,587	519		0	1,335,587-	519-
2018	250,987	519,812	207	266	0	519,546-	207-
2019	392,380	900,042	229	1,434	0	898,608-	229-
2020	323,042	1,048,916	325	2,178	1	1,046,738-	324-
2021	512,793	631,204	123		0	631,204-	123-
2022	620,060	1,236,421	199	11,456	2	1,224,965-	198-
TOTAL	8,331,959	10,988,459	132	394,812	5	10,593,646-	127-

THREE-YEAR MOVING AVERAGES

98-00	456,076	202,010	44	26,312	6	175,698-	39-
99-01	368,608	332,537	90	102,788	28	229,749-	62-
00-02	290,092	327,696	113	124,376	43	203,320-	70-
01-03	158,961	300,945	189	100,172	63	200,774-	126-
02-04	180,440	201,719	112	23,704	13	178,015-	99-
03-05	189,665	212,572	112	2,116	1	210,456-	111-
04-06	214,910	237,988	111	9	0	237,979-	111-
05-07	159,254	314,730	198		0	314,730-	198-
06-08	150,846	406,300	269		0	406,300-	269-
07-09	254,493	549,932	216		0	549,932-	216-
08-10	304,508	692,617	227		0	692,617-	227-

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT

ACCOUNTS 376.00 AND 376.11 MAINS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
09-11	440,616	824,666	187		0	824,666-	187-
10-12	381,783	770,752	202		0	770,752-	202-
11-13	295,792	628,965	213		0	628,965-	213-
12-14	259,863	411,369	158		0	411,369-	158-
13-15	360,736	488,670-	135-		0	488,670	135
14-16	516,474	409,973-	79-		0	409,973	79
15-17	465,717	37,866-	8-		0	37,866	8
16-18	334,268	817,669	245	89	0	817,580-	245-
17-19	300,285	918,481	306	567	0	917,914-	306-
18-20	322,136	822,924	255	1,293	0	821,631-	255-
19-21	409,405	860,054	210	1,204	0	858,850-	210-
20-22	485,298	972,180	200	4,545	1	967,636-	199-
FIVE-YEAR AVERAGE							
18-22	419,852	867,279	207	3,067	1	864,212-	206-

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NIAGARA MOHAWK POWER CORPORATION
GAS PLANT

ACCOUNT 376.12 MAINS - PLASTIC

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1998	73,122	708	1	58,358	80	57,650	79
1999	252,852	128,942	51	7,140	3	121,802-	48-
2000	198,972	167,660	84	5,266	3	162,394-	82-
2001	125,071	23,226	19	62,107	50	38,881	31
2002	101,752	141,780	139		0	141,780-	139-
2003	50,781	134,652	265	121,368	239	13,284-	26-
2004	208,555	109,770	53	9,930	5	99,840-	48-
2005	61,154	43,093	70		0	43,093-	70-
2006	210,209	365,703	174		0	365,703-	174-
2007	556,348	515,860	93		0	515,860-	93-
2008	366,525	255,228	70		0	255,228-	70-
2009	500,034	394,580	79		0	394,580-	79-
2010	638,861	475,885	74		0	475,885-	74-
2011	313,269	652,151	208		0	652,151-	208-
2012	451,045	405,359	90		0	405,359-	90-
2013	5,278	210,860			0	210,860-	
2014	21,389	42,050-	197-		0	42,050	197
2015	192,029	18,609	10		0	18,609-	10-
2016	2,346,372	487,254	21		0	487,254-	21-
2017	37,493	544,184			0	544,184-	
2018	471,855	522,222	111	942	0	521,280-	110-
2019	559,201	483,563	86	5,074	1	478,489-	86-
2020	350,155	518,913	148	7,707	2	511,206-	146-
2021	731,850	451,987	62		0	451,987-	62-
2022	718,022	989,821	138	40,536	6	949,285-	132-
TOTAL	9,542,196	7,999,960	84	318,428	3	7,681,532-	81-

THREE-YEAR MOVING AVERAGES

98-00	174,982	99,103	57	23,588	13	75,515-	43-
99-01	192,298	106,609	55	24,838	13	81,772-	43-
00-02	141,932	110,889	78	22,458	16	88,431-	62-
01-03	92,535	99,886	108	61,158	66	38,728-	42-
02-04	120,363	128,734	107	43,766	36	84,968-	71-
03-05	106,830	95,838	90	43,766	41	52,072-	49-
04-06	159,973	172,856	108	3,310	2	169,546-	106-
05-07	275,904	308,219	112		0	308,219-	112-
06-08	377,694	378,930	100		0	378,930-	100-
07-09	474,302	388,556	82		0	388,556-	82-
08-10	501,807	375,231	75		0	375,231-	75-

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT

ACCOUNT 376.12 MAINS - PLASTIC

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
09-11	484,055	507,539	105		0	507,539-	105-
10-12	467,725	511,132	109		0	511,132-	109-
11-13	256,531	422,790	165		0	422,790-	165-
12-14	159,237	191,390	120		0	191,390-	120-
13-15	72,899	62,473	86		0	62,473-	86-
14-16	853,264	154,604	18		0	154,604-	18-
15-17	858,631	350,016	41		0	350,016-	41-
16-18	951,906	517,887	54	314	0	517,573-	54-
17-19	356,183	516,656	145	2,005	1	514,651-	144-
18-20	460,403	508,233	110	4,575	1	503,658-	109-
19-21	547,069	484,821	89	4,261	1	480,561-	88-
20-22	600,009	653,574	109	16,081	3	637,493-	106-
FIVE-YEAR AVERAGE							
18-22	566,216	593,301	105	10,852	2	582,449-	103-

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT

ACCOUNT 376.13 MAINS - CAST IRON

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1998	166,960	63,579	38		0	63,579-	38-
1999	149,966	169,229	113	14	0	169,215-	113-
2000	250,399	348,919	139		0	348,919-	139-
2001	188,087	211,238	112		0	211,238-	112-
2002	46,575	114,108	245		0	114,108-	245-
2003	67,484	167,787	249		0	167,787-	249-
2004	51,760	120,426	233	27	0	120,399-	233-
2005	97,712	89,925	92		0	89,925-	92-
2006	205,283	462,854	225		0	462,854-	225-
2007	191,580	452,929	236		0	452,929-	236-
2008	163,330	373,330	229		0	373,330-	229-
2009	586,243	992,781	169		0	992,781-	169-
2010	281,915	1,448,128	514		0	1,448,128-	514-
2011	347,255	1,239,626	357		0	1,239,626-	357-
2012	320,752	1,088,315	339		0	1,088,315-	339-
2013	22,007	413,058			0	413,058-	
2014	653,556	318,636	49		0	318,636-	49-
2015	589,364	227,399	39		0	227,399-	39-
2016	425,635	1,016,916	239		0	1,016,916-	239-
2017	423,788	1,518,685	358		0	1,518,685-	358-
2018	309,584	1,235,257	399		0	1,235,257-	399-
2019	407,306	1,633,087	401		0	1,633,087-	401-
2020	182,915	1,325,513	725		0	1,325,513-	725-
2021	489,307	2,184,208	446		0	2,184,208-	446-
2022	330,213	2,037,883	617		0	2,037,883-	617-
TOTAL	6,948,975	19,253,817	277	41	0	19,253,776-	277-

THREE-YEAR MOVING AVERAGES

98-00	189,108	193,909	103	5	0	193,904-	103-
99-01	196,151	243,129	124	5	0	243,124-	124-
00-02	161,687	224,755	139		0	224,755-	139-
01-03	100,715	164,378	163		0	164,378-	163-
02-04	55,273	134,107	243	9	0	134,098-	243-
03-05	72,319	126,046	174	9	0	126,037-	174-
04-06	118,251	224,402	190	9	0	224,393-	190-
05-07	164,858	335,236	203		0	335,236-	203-
06-08	186,731	429,704	230		0	429,704-	230-
07-09	313,718	606,347	193		0	606,347-	193-
08-10	343,830	938,080	273		0	938,080-	273-

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NIAGARA MOHAWK POWER CORPORATION
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ACCOUNT 376.13 MAINS - CAST IRON

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
09-11	405,138	1,226,845	303		0	1,226,845-	303-
10-12	316,641	1,258,690	398		0	1,258,690-	398-
11-13	230,005	913,666	397		0	913,666-	397-
12-14	332,105	606,670	183		0	606,670-	183-
13-15	421,642	319,698	76		0	319,698-	76-
14-16	556,185	520,984	94		0	520,984-	94-
15-17	479,595	921,000	192		0	921,000-	192-
16-18	386,335	1,256,953	325		0	1,256,953-	325-
17-19	380,226	1,462,343	385		0	1,462,343-	385-
18-20	299,935	1,397,953	466		0	1,397,953-	466-
19-21	359,843	1,714,270	476		0	1,714,270-	476-
20-22	334,145	1,849,202	553		0	1,849,202-	553-
FIVE-YEAR AVERAGE							
18-22	343,865	1,683,190	489		0	1,683,190-	489-

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT

ACCOUNT 376.14 MAINS - VALVE

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1998	1,977		0		0		0
1999							
2000	5,229	24	0		0	24-	0
2001	1,169		0		0		0
2002							
2003		39				39-	
2004		15				15-	
2005	1,761		0		0		0
2006	1,413		0		0		0
2007	6,590	52,664	799		0	52,664-	799-
2008	2,837		0		0		0
2009	8,475	10,858	128		0	10,858-	128-
2010	3,582	295	8		0	295-	8-
2011	8,161	27,106	332		0	27,106-	332-
2012		1,390				1,390-	
2013		2,719				2,719-	
2014							
2015	872		0		0		0
2016	2,896	45,421			0	45,421-	
2017	2,002	63,809			0	63,809-	
2018	3,637		0		0		0
2019	1,223	1,313	107		0	1,313-	107-
2020	3,050	48,848			0	48,848-	
2021	760	2,096	276		0	2,096-	276-
2022	2,162	76,798			0	76,798-	
TOTAL	57,798	333,393	577		0	333,393-	577-

THREE-YEAR MOVING AVERAGES

98-00	2,402	8	0		0	8-	0
99-01	2,133	8	0		0	8-	0
00-02	2,133	8	0		0	8-	0
01-03	390	13	3		0	13-	3-
02-04		18				18-	
03-05	587	18	3		0	18-	3-
04-06	1,058	5	0		0	5-	0
05-07	3,255	17,555	539		0	17,555-	539-
06-08	3,613	17,555	486		0	17,555-	486-
07-09	5,968	21,174	355		0	21,174-	355-
08-10	4,965	3,718	75		0	3,718-	75-

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT

ACCOUNT 376.14 MAINS - VALVE

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
09-11	6,739	12,753	189		0	12,753-	189-
10-12	3,914	9,597	245		0	9,597-	245-
11-13	2,720	10,405	382		0	10,405-	382-
12-14		1,369				1,369-	
13-15	291	906	312		0	906-	312-
14-16	1,256	15,140			0	15,140-	
15-17	1,923	36,410			0	36,410-	
16-18	2,845	36,410			0	36,410-	
17-19	2,287	21,707	949		0	21,707-	949-
18-20	2,637	16,720	634		0	16,720-	634-
19-21	1,678	17,419			0	17,419-	
20-22	1,991	42,580			0	42,580-	
FIVE-YEAR AVERAGE							
18-22	2,167	25,811			0	25,811-	

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT

ACCOUNT 378.10 MEASURING AND REGULATING STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1998	754,798	319,873	42		0	319,873-	42-
1999	808,460	383,432	47	602	0	382,830-	47-
2000	242,033	100,398	41	205	0	100,193-	41-
2001	365,396	116,488	32	81,650	22	34,838-	10-
2002	83,449	23,137	28	72	0	23,065-	28-
2003	799,950	90,503	11	2,811	0	87,692-	11-
2004	423,893	190,238	45		0	190,238-	45-
2005	233,189	311,906	134		0	311,906-	134-
2006	617,880	272,491	44		0	272,491-	44-
2007	190,065	90,819	48		0	90,819-	48-
2008	362,634	127,680	35		0	127,680-	35-
2009	847,840	181,351	21		0	181,351-	21-
2010	1,405,715	406,723	29		0	406,723-	29-
2011	2,297,635	273,262	12	24,000	1	249,262-	11-
2012	245,258	172,215	70		0	172,215-	70-
2013	36,880	69,579	189		0	69,579-	189-
2014	502,469	273,583	54		0	273,583-	54-
2015	478,826	465,398	97		0	465,398-	97-
2016	576,316	110,074	19		0	110,074-	19-
2017	875,615	105,486	12		0	105,486-	12-
2018	293,534	99,016	34		0	99,016-	34-
2019	90,293	35,332	39		0	35,332-	39-
2020	345,556	108,587	31		0	108,587-	31-
2021	16,908	169,085		607	4	168,478-	996-
2022	256,629	379,068	148		0	379,068-	148-
TOTAL	13,151,220	4,875,725	37	109,947	1	4,765,777-	36-

THREE-YEAR MOVING AVERAGES

98-00	601,764	267,901	45	269	0	267,632-	44-
99-01	471,963	200,106	42	27,486	6	172,620-	37-
00-02	230,293	80,008	35	27,309	12	52,699-	23-
01-03	416,265	76,709	18	28,178	7	48,532-	12-
02-04	435,764	101,293	23	961	0	100,332-	23-
03-05	485,677	197,549	41	937	0	196,612-	40-
04-06	424,988	258,212	61		0	258,212-	61-
05-07	347,045	225,072	65		0	225,072-	65-
06-08	390,193	163,664	42		0	163,664-	42-
07-09	466,846	133,283	29		0	133,283-	29-
08-10	872,063	238,585	27		0	238,585-	27-

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT

ACCOUNT 378.10 MEASURING AND REGULATING STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
09-11	1,517,063	287,112	19	8,000	1	279,112-	18-
10-12	1,316,202	284,066	22	8,000	1	276,066-	21-
11-13	859,924	171,685	20	8,000	1	163,685-	19-
12-14	261,536	171,792	66		0	171,792-	66-
13-15	339,392	269,520	79		0	269,520-	79-
14-16	519,204	283,018	55		0	283,018-	55-
15-17	643,586	226,986	35		0	226,986-	35-
16-18	581,822	104,859	18		0	104,859-	18-
17-19	419,814	79,945	19		0	79,945-	19-
18-20	243,128	80,978	33		0	80,978-	33-
19-21	150,919	104,335	69	202	0	104,132-	69-
20-22	206,364	218,913	106	202	0	218,711-	106-
FIVE-YEAR AVERAGE							
18-22	200,584	158,218	79	122	0	158,096-	79-

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT

ACCOUNT 378.20 MEASURING AND REGULATING STATION EQUIPMENT - MANHOLE

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1998	21,008	50	0		0	50-	0
1999	31,609	19,217	61		0	19,217-	61-
2000	27,127	25,720	95		0	25,720-	95-
2001	15,397	683	4		0	683-	4-
2002	7,968	35,490	445		0	35,490-	445-
2003	25,766	8,974	35		0	8,974-	35-
2004	20,092	7,505	37		0	7,505-	37-
2005	9,708	719	7		0	719-	7-
2006	27,980	19,673	70		0	19,673-	70-
2007	1,341	19,379			0	19,379-	
2008	20,254	3,187	16		0	3,187-	16-
2009	15,944	2,193	14		0	2,193-	14-
2010	35,694	7,365	21		0	7,365-	21-
2011	84,338	8,318	10		0	8,318-	10-
2012	2,973	3,682	124		0	3,682-	124-
2013	3,941	7,855	199		0	7,855-	199-
2014	25,144	24,759	98		0	24,759-	98-
2015	27,489	2,108	8		0	2,108-	8-
2016	14,595	5,012	34		0	5,012-	34-
2017	7,555	1,916	25		0	1,916-	25-
2018	8,538	1,964	23		0	1,964-	23-
2019	16,400	222	1		0	222-	1-
2020	902		0		0		0
2021							
2022	3,343	834	25		0	834-	25-
TOTAL	455,107	206,825	45		0	206,825-	45-

THREE-YEAR MOVING AVERAGES

98-00	26,581	14,996	56		0	14,996-	56-
99-01	24,711	15,207	62		0	15,207-	62-
00-02	16,831	20,631	123		0	20,631-	123-
01-03	16,377	15,049	92		0	15,049-	92-
02-04	17,942	17,323	97		0	17,323-	97-
03-05	18,522	5,733	31		0	5,733-	31-
04-06	19,260	9,299	48		0	9,299-	48-
05-07	13,010	13,257	102		0	13,257-	102-
06-08	16,525	14,079	85		0	14,079-	85-
07-09	12,513	8,253	66		0	8,253-	66-
08-10	23,964	4,248	18		0	4,248-	18-

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT

ACCOUNT 378.20 MEASURING AND REGULATING STATION EQUIPMENT - MANHOLE

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
09-11	45,325	5,959	13	0		5,959-	13-
10-12	41,002	6,455	16	0		6,455-	16-
11-13	30,417	6,619	22	0		6,619-	22-
12-14	10,686	12,099	113	0		12,099-	113-
13-15	18,858	11,574	61	0		11,574-	61-
14-16	22,410	10,626	47	0		10,626-	47-
15-17	16,546	3,012	18	0		3,012-	18-
16-18	10,229	2,964	29	0		2,964-	29-
17-19	10,831	1,367	13	0		1,367-	13-
18-20	8,613	729	8	0		729-	8-
19-21	5,767	74	1	0		74-	1-
20-22	1,415	278	20	0		278-	20-
FIVE-YEAR AVERAGE							
18-22	5,837	604	10	0		604-	10-

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT

ACCOUNT 378.55 MEASURING AND REGULATING STATION EQUIPMENT - RTU

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2003	220		0		0		0
2004							
2005							
2006	18,847		0		0		0
2007	7,076		0		0		0
2008	17,549	46	0		0	46-	0
2009	53,985	7,393	14		0	7,393-	14-
2010	96,462	6,227	6		0	6,227-	6-
2011	370,585	13,909	4		0	13,909-	4-
2012	55,527	7,163	13		0	7,163-	13-
2013	34,149	10,008	29		0	10,008-	29-
2014	13,780	17,847	130		0	17,847-	130-
2015	6,825		0		0		0
2016	799	1,219	153		0	1,219-	153-
2017							
2018	8,800		0		0		0
2019							
2020	30,135		0		0		0
2021		1,969				1,969-	
2022	7,413	2,680	36		0	2,680-	36-
TOTAL	722,153	68,461	9		0	68,461-	9-

THREE-YEAR MOVING AVERAGES

03-05	73		0		0		0
04-06	6,282		0		0		0
05-07	8,641		0		0		0
06-08	14,491	15	0		0	15-	0
07-09	26,203	2,480	9		0	2,480-	9-
08-10	55,999	4,555	8		0	4,555-	8-
09-11	173,677	9,176	5		0	9,176-	5-
10-12	174,192	9,099	5		0	9,099-	5-
11-13	153,421	10,360	7		0	10,360-	7-
12-14	34,485	11,673	34		0	11,673-	34-
13-15	18,251	9,285	51		0	9,285-	51-
14-16	7,135	6,355	89		0	6,355-	89-
15-17	2,541	406	16		0	406-	16-
16-18	3,200	406	13		0	406-	13-
17-19	2,933		0		0		0
18-20	12,978		0		0		0

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT

ACCOUNT 378.55 MEASURING AND REGULATING STATION EQUIPMENT - RTU

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
19-21	10,045	656	7		0	656-	7-
20-22	12,516	1,550	12		0	1,550-	12-
FIVE-YEAR AVERAGE							
18-22	9,270	930	10		0	930-	10-

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT

ACCOUNTS 380.00 AND 380.01 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2005	999,142	789,485	79		0	789,485-	79-
2006	2,855,714	635,072	22		0	635,072-	22-
2007	4,738,396	803,800	17		0	803,800-	17-
2008	3,096,486	626,450	20		0	626,450-	20-
2009	3,721,223	1,143,195	31		0	1,143,195-	31-
2010	3,960,367	1,280,482	32		0	1,280,482-	32-
2011	1,120,371	1,021,209	91		0	1,021,209-	91-
2012	2,299,137	968,966	42		0	968,966-	42-
2013	350,494	618,598	176		0	618,598-	176-
2014	5,388,358	449,675	8		0	449,675-	8-
2015	10,250,573	1,947,590	19		0	1,947,590-	19-
2016	2,711,475	1,984,512	73		0	1,984,512-	73-
2017	757,167	1,906,601	252		0	1,906,601-	252-
2018	2,463,103	1,615,894	66	839	0	1,615,054-	66-
2019	4,306,424	2,219,276	52	4,523	0	2,214,753-	51-
2020	3,865,449	1,990,908	52	6,870	0	1,984,038-	51-
2021	3,603,291	1,402,619	39		0	1,402,619-	39-
2022	2,321,564	1,622,251	70	36,130	2	1,586,121-	68-
TOTAL	58,808,734	23,026,584	39	48,362	0	22,978,222-	39-

THREE-YEAR MOVING AVERAGES

05-07	2,864,417	742,786	26		0	742,786-	26-
06-08	3,563,532	688,441	19		0	688,441-	19-
07-09	3,852,035	857,815	22		0	857,815-	22-
08-10	3,592,692	1,016,709	28		0	1,016,709-	28-
09-11	2,933,987	1,148,296	39		0	1,148,296-	39-
10-12	2,459,958	1,090,219	44		0	1,090,219-	44-
11-13	1,256,667	869,591	69		0	869,591-	69-
12-14	2,679,330	679,080	25		0	679,080-	25-
13-15	5,329,808	1,005,287	19		0	1,005,287-	19-
14-16	6,116,802	1,460,592	24		0	1,460,592-	24-
15-17	4,573,072	1,946,234	43		0	1,946,234-	43-
16-18	1,977,248	1,835,669	93	280	0	1,835,389-	93-
17-19	2,508,898	1,913,924	76	1,787	0	1,912,136-	76-
18-20	3,544,992	1,942,026	55	4,077	0	1,937,949-	55-

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT

ACCOUNTS 380.00 AND 380.01 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
19-21	3,925,055	1,870,934	48	3,797	0	1,867,137-	48-
20-22	3,263,435	1,671,926	51	14,333	0	1,657,593-	51-
FIVE-YEAR AVERAGE							
18-22	3,311,966	1,770,190	53	9,672	0	1,760,517-	53-

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT

ACCOUNTS 381.10, 381.30, 382.20, AND 382.30 SMALL AND LARGE METERS AND
REGULATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1998		33,529				33,529-	
1999	91,191	73,399	80		0	73,399-	80-
2000	412,046	155,148	38		0	155,148-	38-
2001	87,240	310,246	356		0	310,246-	356-
2002	3,386,109	159,418	5	60	0	159,358-	5-
2003	416,696	175,198	42		0	175,198-	42-
2004	4,503,108	15,771	0		0	15,771-	0
2005	1,490,249	78,099	5		0	78,099-	5-
2006	1,646,132	708,746	43		0	708,746-	43-
2007	4,758,630	672,184	14		0	672,184-	14-
2008	1,627,765	941,724	58		0	941,724-	58-
2009	800,131	2,123	0		0	2,123-	0
2010	273,279		0		0		0
2011	1,627,394	1,903,545	117		0	1,903,545-	117-
2012	422,235	36,939	9		0	36,939-	9-
2013	1,860,289	76,889	4		0	76,889-	4-
2014	2,169,570	1,077,242	50		0	1,077,242-	50-
2015	3,019,234	2,329,046	77		0	2,329,046-	77-
2016	7,887,535	1,427,271	18		0	1,427,271-	18-
2017	3,125,520	612,468	20		0	612,468-	20-
2018	4,878,530	604,982	12-	64,991	1	669,973	14
2019	6,052,688	3,226,400	53		0	3,226,400-	53-
2020	3,948,456	831,109	21		0	831,109-	21-
2021	92,570	364,349	394		0	364,349-	394-
2022	3,019,016	201,569	7		0	201,569-	7-
TOTAL	57,595,613	14,807,431	26	65,051	0	14,742,380-	26-

THREE-YEAR MOVING AVERAGES

98-00	167,746	87,359	52		0	87,359-	52-
99-01	196,826	179,598	91		0	179,598-	91-
00-02	1,295,132	208,271	16	20	0	208,251-	16-
01-03	1,296,682	214,954	17	20	0	214,934-	17-
02-04	2,768,638	116,796	4	20	0	116,776-	4-
03-05	2,136,684	89,689	4		0	89,689-	4-
04-06	2,546,496	267,539	11		0	267,539-	11-
05-07	2,631,670	486,343	18		0	486,343-	18-
06-08	2,677,509	774,218	29		0	774,218-	29-
07-09	2,395,509	538,677	22		0	538,677-	22-

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT

ACCOUNTS 381.10, 381.30, 382.20, AND 382.30 SMALL AND LARGE METERS AND
REGULATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	900,392	314,616	35		0	314,616-	35-
09-11	900,268	635,223	71		0	635,223-	71-
10-12	774,303	646,828	84		0	646,828-	84-
11-13	1,303,306	672,458	52		0	672,458-	52-
12-14	1,484,031	397,023	27		0	397,023-	27-
13-15	2,349,698	1,161,059	49		0	1,161,059-	49-
14-16	4,358,780	1,611,187	37		0	1,611,187-	37-
15-17	4,677,429	1,456,262	31		0	1,456,262-	31-
16-18	5,297,195	478,252	9	21,664	0	456,589-	9-
17-19	4,685,579	1,077,962	23	21,664	0	1,056,298-	23-
18-20	4,959,891	1,150,842	23	21,664	0	1,129,179-	23-
19-21	3,364,571	1,473,953	44		0	1,473,953-	44-
20-22	2,353,347	465,676	20		0	465,676-	20-
FIVE-YEAR AVERAGE							
18-22	3,598,252	803,689	22	12,998	0	790,691-	22-

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT

ACCOUNT 384.00 REGULATOR INSTALLATIONS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2007	1,039,898		0		0		0
2008							
2009		17,099				17,099-	
2010							
2011							
2012							
2013							
2014							
2015							
2016							
2017							
2018							
2019							
2020							
2021							
2022							
TOTAL	1,039,898	17,099	2		0	17,099-	2-
THREE-YEAR MOVING AVERAGES							
07-09	346,633	5,700	2		0	5,700-	2-
08-10		5,700				5,700-	
09-11		5,700				5,700-	
10-12							
11-13							
12-14							
13-15							
14-16							
15-17							
16-18							
17-19							
18-20							
19-21							
20-22							
FIVE-YEAR AVERAGE							
18-22							

**GENERAL PLANT
ELECTRIC, GAS AND COMMON**

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
ELECTRIC, GAS AND COMMON PLANT

ACCOUNTS 390.00 AND 390.01 STRUCTURES AND IMPORVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1998	671,163	435,926	65	113,825	17	322,101-	48-
1999	3,945,859	426,753	11	70,050	2	356,703-	9-
2000	3,083,943	623,440	20	1,162,974	38	539,534	17
2001	25,217,258	1,404,334	6	1,250	0	1,403,084-	6-
2002	8,134,304	1,011,833	12	1,082	0	1,010,751-	12-
2003	656,655	125,248	19	224,090	34	98,842	15
2004	17,111,901	315,376	2		0	315,376-	2-
2005	10,480,399		0		0		0
2006	760,230	1,246,832-	164-		0	1,246,832	164
2007	1,690,023	222,504-	13-		0	222,504	13
2008	7,280,577	317,753	4		0	317,753-	4-
2009	1,867,995	3,088,882	165		0	3,088,882-	165-
2010	6,168,722	1,332,429	22		0	1,332,429-	22-
2011	999,012	1,025,107	103		0	1,025,107-	103-
2012	1,757,086	2,205,612	126		0	2,205,612-	126-
2013	8,268,684	2,235,713	27		0	2,235,713-	27-
2014	2,051,446	1,350,919	66		0	1,350,919-	66-
2015	1,199,374	944,281	79		0	944,281-	79-
2016	3,382,689	332,592	10		0	332,592-	10-
2017	2,595,590	1,736,079	67		0	1,736,079-	67-
2018	1,506,374	1,238,200	82		0	1,238,200-	82-
2019	743,594	413,781	56		0	413,781-	56-
2020	314,273	130,712	42		0	130,712-	42-
2021	448,263	189,230	42		0	189,230-	42-
2022	2,282,855	1,443,742	63		0	1,443,742-	63-
TOTAL	112,618,270	20,858,607	19	1,573,271	1	19,285,336-	17-

THREE-YEAR MOVING AVERAGES

98-00	2,566,988	495,373	19	448,950	17	46,423-	2-
99-01	10,749,020	818,176	8	411,425	4	406,751-	4-
00-02	12,145,168	1,013,202	8	388,435	3	624,767-	5-
01-03	11,336,072	847,138	7	75,474	1	771,664-	7-
02-04	8,634,287	484,152	6	75,057	1	409,095-	5-
03-05	9,416,318	146,875	2	74,697	1	72,178-	1-
04-06	9,450,844	310,485-	3-		0	310,485	3
05-07	4,310,217	489,779-	11-		0	489,779	11
06-08	3,243,610	383,861-	12-		0	383,861	12
07-09	3,612,865	1,061,377	29		0	1,061,377-	29-
08-10	5,105,765	1,579,688	31		0	1,579,688-	31-

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
ELECTRIC, GAS AND COMMON PLANT

ACCOUNTS 390.00 AND 390.01 STRUCTURES AND IMPORVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
09-11	3,011,910	1,815,473	60	0		1,815,473-	60-
10-12	2,974,940	1,521,049	51	0		1,521,049-	51-
11-13	3,674,927	1,822,144	50	0		1,822,144-	50-
12-14	4,025,739	1,930,748	48	0		1,930,748-	48-
13-15	3,839,835	1,510,304	39	0		1,510,304-	39-
14-16	2,211,170	875,931	40	0		875,931-	40-
15-17	2,392,551	1,004,318	42	0		1,004,318-	42-
16-18	2,494,885	1,102,290	44	0		1,102,290-	44-
17-19	1,615,186	1,129,353	70	0		1,129,353-	70-
18-20	854,747	594,231	70	0		594,231-	70-
19-21	502,043	244,574	49	0		244,574-	49-
20-22	1,015,130	587,895	58	0		587,895-	58-
FIVE-YEAR AVERAGE							
18-22	1,059,072	683,133	65	0		683,133-	65-

PART IX. DETAILED DEPRECIATION CALCULATIONS

GAS PLANT

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT

ACCOUNT 365.15 LAND RIGHTS - GAS REGULATOR

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	--ACCRUED FACTOR (5)	DEPREC.-- AMOUNT (6)
SURVIVOR CURVE.. IOWA 75-R4					
NET SALVAGE PERCENT.. 0					
2003	28,414.41	1.41	400.64	0.2750	7,814
	28,414.41		400.64		7,814
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.41					

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT

ACCOUNT 365.25 LAND RIGHTS - GAS MAINS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	--ACCRUED FACTOR (5)	DEPREC.-- AMOUNT (6)
SURVIVOR CURVE.. IOWA 75-R4					
NET SALVAGE PERCENT.. 0					
1995	3,952,103.02	1.40	55,329.44	0.3850	1,521,560
1996	310,878.63	1.40	4,352.30	0.3710	115,336
1997	746,534.00	1.40	10,451.48	0.3570	266,513
2007	249,261.58	1.41	3,514.59	0.2186	54,489
	5,258,777.23		73,647.81		1,957,898
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.40					

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT

ACCOUNT 366.06 STRUCTURES AND IMPROVEMENTS - GAS TRANSMISSION STATION

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	--ANNUAL ACCRUAL-- RATE (3)	AMOUNT (4)	--ACCRUED DEPREC.-- FACTOR (5)	AMOUNT (6)
SURVIVOR CURVE.. IOWA 50-R2.5					
NET SALVAGE PERCENT.. -10					
1979	4,281.98	1.75	82.43	0.7612	3,585
1989	75,000.00	1.90	1,567.50	0.6365	52,511
1994	765,020.94	1.97	16,578.00	0.5614	472,431
1995	57,999.14	1.99	1,269.60	0.5472	34,911
1996	81,001.07	2.00	1,782.02	0.5300	47,224
1997	364,646.00	2.02	8,102.43	0.5151	206,612
1998	463,379.81	2.03	10,347.27	0.4974	253,534
1999	164,175.66	2.05	3,702.16	0.4818	87,010
2000	84,482.32	2.06	1,914.37	0.4635	43,073
2001	441,085.89	2.08	10,092.05	0.4472	216,979
2002	20,958.94	2.09	481.85	0.4284	9,877
2003	107,000.00	2.11	2,483.47	0.4114	48,422
2004	58,232.43	2.12	1,357.98	0.3922	25,123
2007	1,404.70	2.17	33.53	0.3364	520
2017	320,747.04	2.36	8,326.59	0.1298	45,796
2020	155,941.13	2.47	4,236.92	0.0618	10,601
	3,165,357.05		72,358.17		1,558,209

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.29

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT

ACCOUNT 367.11 MAINS - STEEL TRANSMISSION

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	--ANNUAL ACCRUAL-- RATE (3)	AMOUNT (4)	--ACCRUED DEPREC.-- FACTOR (5)	AMOUNT (6)
SURVIVOR CURVE.. IOWA 70-R3					
NET SALVAGE PERCENT.. -50					
1931	6,099.38	1.02	93.32	0.9333	8,539
1949	97,233.44	1.17	1,706.45	0.8600	125,431
1950	1,669,909.19	1.18	29,557.39	0.8555	2,142,911
1951	1,455,834.74	1.19	25,986.65	0.8508	1,857,936
1952	1,090,965.18	1.20	19,637.37	0.8460	1,384,435
1953	5,356,742.21	1.21	97,224.87	0.8410	6,757,530
1954	254,825.77	1.22	4,663.31	0.8357	319,437
1955	670,615.25	1.22	12,272.26	0.8235	828,377
1956	12,601.97	1.23	232.51	0.8180	15,463
1957	804,346.95	1.24	14,960.85	0.8122	979,936
1958	2,843,821.15	1.25	53,321.65	0.8062	3,439,033
1959	2,598,576.99	1.26	49,113.11	0.8001	3,118,682
1960	17,098.11	1.27	325.72	0.7938	20,359
1961	770,918.93	1.27	14,686.01	0.7810	903,132
1962	799,977.00	1.28	15,359.56	0.7744	929,253
1963	14,900.72	1.29	288.33	0.7676	17,157
1964	1,745,879.68	1.30	34,044.65	0.7605	1,991,612
1965	98,054.51	1.30	1,912.06	0.7475	109,944
1966	136,568.37	1.31	2,683.57	0.7402	151,632
1967	434,825.04	1.32	8,609.54	0.7326	477,829
1968	1,386,536.10	1.33	27,661.40	0.7248	1,507,442
1969	359,603.17	1.33	7,174.08	0.7116	383,840
1970	882,778.10	1.34	17,743.84	0.7035	931,552
1971	7,615.64	1.35	154.22	0.6952	7,942
1972	55,112.07	1.36	1,124.29	0.6868	56,776
1973	1,401.54	1.36	28.59	0.6732	1,415
1974	2,807.85	1.37	57.70	0.6644	2,798
1975	12,768.94	1.38	264.32	0.6555	12,555
1976	22,266.72	1.38	460.92	0.6417	21,433
1977	480.40	1.39	10.02	0.6324	456
1981	2,452,412.40	1.42	52,236.38	0.5893	2,167,810
1983	825,095.89	1.43	17,698.31	0.5648	699,021
1984	96,141.88	1.44	2,076.66	0.5544	79,952
1985	516,252.74	1.44	11,151.06	0.5400	418,165
1986	29,323.18	1.45	637.78	0.5292	23,277
1987	112,876.39	1.46	2,471.99	0.5183	87,756
1988	45,963.72	1.46	1,006.61	0.5037	34,728
1991	244,317.44	1.48	5,423.85	0.4662	170,851
1992	292,221.86	1.49	6,531.16	0.4544	199,178
1993	22,947.47	1.49	512.88	0.4396	15,132

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT

ACCOUNT 367.11 MAINS - STEEL TRANSMISSION

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	--ANNUAL ACCRUAL-- RATE (3)	AMOUNT (4)	--ACCRUED DEPREC.-- FACTOR (5)	AMOUNT (6)
SURVIVOR CURVE.. IOWA 70-R3					
NET SALVAGE PERCENT.. -50					
1994	228,891.60	1.50	5,150.06	0.4275	146,777
1995	40,824,857.30	1.51	924,683.02	0.4152	25,425,721
1996	9,610,636.43	1.51	217,680.92	0.4002	5,769,265
1997	3,892,648.48	1.52	88,752.39	0.3876	2,263,186
1998	198,817.89	1.52	4,533.05	0.3724	111,060
1999	2,041,103.41	1.53	46,843.32	0.3596	1,100,971
2000	1,178,858.29	1.53	27,054.80	0.3442	608,645
2001	5,715.53	1.54	132.03	0.3311	2,839
2003	15,162,925.31	1.55	352,538.01	0.3022	6,873,354
2004	1,093,214.79	1.56	25,581.23	0.2886	473,253
2005	86,349.82	1.56	2,020.59	0.2730	35,360
2006	453,965.25	1.57	10,690.88	0.2590	176,365
2007	298,283.07	1.57	7,024.57	0.2434	108,903
2008	626,762.31	1.58	14,854.27	0.2291	215,387
2009	106,455.58	1.58	2,523.00	0.2133	34,060
2010	689,130.12	1.59	16,435.75	0.1988	205,499
2012	89,705.82	1.60	2,152.94	0.1680	22,606
2013	4,182,703.74	1.60	100,384.89	0.1520	953,656
2014	4,842,853.78	1.61	116,954.92	0.1368	993,754
2015	16,096,539.05	1.61	388,731.42	0.1208	2,916,693
2016	8,644,524.10	1.62	210,061.94	0.1053	1,365,403
2017	11,241,758.80	1.63	274,861.00	0.0896	1,510,892
2018	16,380,823.72	1.63	400,511.14	0.0734	1,803,529
2019	26,331,687.43	1.64	647,759.51	0.0574	2,267,158
2020	22,826,986.07	1.65	564,967.91	0.0412	1,410,708
2021	15,880,303.11	1.67	397,801.59	0.0250	595,511
2022	29,255,817.22	1.70	746,023.34	0.0085	373,012
	260,521,036.10		6,137,813.73		90,164,274

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.36

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT

ACCOUNT 367.14 MAINS - VALVES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	--ANNUAL ACCRUAL-- RATE (3)	AMOUNT (4)	--ACCRUED DEPREC.-- FACTOR (5)	AMOUNT (6)
SURVIVOR CURVE.. IOWA 70-R3					
NET SALVAGE PERCENT.. -50					
1992	3,500.00	1.49	78.22	0.4544	2,386
1995	9,600.65	1.51	217.45	0.4152	5,979
1996	157,614.00	1.51	3,569.96	0.4002	94,616
1997	693,211.00	1.52	15,805.21	0.3876	403,033
2000	20,140.51	1.53	462.22	0.3442	10,399
2003	909,541.91	1.55	21,146.85	0.3022	412,295
2004	34,222.74	1.56	800.81	0.2886	14,815
2006	495.71	1.57	11.67	0.2590	193
2008	11,145.48	1.58	264.15	0.2291	3,830
2009	163,985.56	1.58	3,886.46	0.2133	52,467
2010	463,723.57	1.59	11,059.81	0.1988	138,282
2012	40,566.02	1.60	973.58	0.1680	10,223
2013	59,346.38	1.60	1,424.31	0.1520	13,531
2014	1,144,516.48	1.61	27,640.07	0.1368	234,855
2015	1,590,110.81	1.61	38,401.18	0.1208	288,128
2016	633,221.22	1.62	15,387.28	0.1053	100,017
2017	2,761,758.79	1.63	67,525.00	0.0896	371,180
2018	929,495.96	1.63	22,726.18	0.0734	102,338
2019	5,126,892.38	1.64	126,121.55	0.0574	441,425
2020	3,283,405.97	1.65	81,264.30	0.0412	202,914
2021	7,370,440.91	1.67	184,629.54	0.0250	276,392
2022	7,166,130.60	1.70	182,736.33	0.0085	91,368
	32,573,066.65		806,132.13		3,270,666

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.47

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT

ACCOUNT 369.15 MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	--ANNUAL ACCRUAL-- RATE (3)	AMOUNT (4)	--ACCRUED DEPREC.-- FACTOR (5)	AMOUNT (6)
SURVIVOR CURVE.. IOWA 35-S1.5					
NET SALVAGE PERCENT.. -10					
1989	67,500.00	2.33	1,730.02	0.7806	57,960
1994	2,182,018.22	2.51	60,245.52	0.7154	1,717,117
1995	113,227.39	2.55	3,176.03	0.7012	87,335
1996	411,869.70	2.59	11,734.17	0.6864	310,978
1997	217,231.27	2.63	6,284.50	0.6706	160,243
1998	500,985.59	2.67	14,713.95	0.6542	360,519
1999	337,757.48	2.72	10,105.70	0.6392	237,484
2000	616,371.56	2.76	18,713.04	0.6210	421,043
2001	2,182,784.06	2.80	67,229.75	0.6020	1,445,440
2003	945,582.38	2.88	29,956.05	0.5616	584,143
2007	42,083.25	3.04	1,407.26	0.4712	21,813
2008	130,075.37	3.08	4,406.95	0.4466	63,901
2009	178,025.25	3.12	6,109.83	0.4212	82,483
2010	402,052.82	3.16	13,975.36	0.3950	174,692
2011	91,481.77	3.19	3,210.10	0.3668	36,911
2013	1,072,317.47	3.26	38,453.30	0.3097	365,306
2014	5,590,458.33	3.29	202,318.69	0.2796	1,719,401
2015	5,201,510.02	3.32	189,959.15	0.2490	1,424,694
2016	1,956,914.77	3.34	71,897.05	0.2171	467,331
2017	1,417,568.80	3.37	52,549.28	0.1854	289,099
2018	4,695,078.76	3.39	175,079.49	0.1526	788,116
2019	4,093,743.34	3.41	153,556.31	0.1194	537,672
2020	5,291,827.36	3.42	199,078.55	0.0855	497,696
2021	2,072,392.35	3.43	78,191.36	0.0514	117,173
2022	679,293.76	3.44	25,704.48	0.0172	12,852
	40,490,151.07		1,439,785.89		11,981,402
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.56					

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT

ACCOUNT 369.25 MEASURING AND REGULATING STATION EQUIPMENT - MANHOLES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	--ANNUAL ACCRUAL-- RATE (3)	AMOUNT (4)	--ACCRUED DEPREC.-- FACTOR (5)	AMOUNT (6)
SURVIVOR CURVE.. IOWA 35-S1.5					
NET SALVAGE PERCENT.. -40					
1999	30,386.61	2.72	1,157.12	0.6392	27,192
2010	62,390.95	3.16	2,760.18	0.3950	34,502
	92,777.56		3,917.30		61,694
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 4.22					

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT

ACCOUNT 369.55 MEASURING AND REGULATING STATION EQUIPMENT - RTU

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	--ANNUAL ACCRUAL-- RATE (3)	AMOUNT (4)	--ACCRUED DEPREC.-- FACTOR (5)	AMOUNT (6)
SURVIVOR CURVE.. IOWA 25-S4					
NET SALVAGE PERCENT.. -5					
1992	37,548.57	3.09	1,218.26	0.9424	37,155
1994	244,857.90	3.25	8,355.78	0.9262	238,127
1997	21,700.00	3.50	797.48	0.8925	20,336
1998	8,126.84	3.58	305.49	0.8771	7,484
1999	26,726.56	3.66	1,027.10	0.8601	24,137
2000	154,177.02	3.74	6,054.53	0.8415	136,227
2001	167,015.06	3.81	6,681.44	0.8192	143,660
2003	26,982.15	3.94	1,116.25	0.7683	21,767
2004	18,345.79	3.99	768.60	0.7382	14,220
2006	7,015.30	4.07	299.80	0.6716	4,947
2011	68,931.59	4.13	2,989.22	0.4750	34,380
2013	21,135.83	4.13	916.56	0.3924	8,708
2014	265,286.87	4.13	11,504.17	0.3510	97,771
2015	510,990.35	4.13	22,159.10	0.3098	166,220
2016	11,239.57	4.13	487.40	0.2684	3,168
2017	150,397.03	4.13	6,521.97	0.2272	35,879
2018	214,749.48	4.13	9,312.61	0.1858	41,895
2019	202,463.41	4.13	8,779.83	0.1446	30,740
2020	316,482.12	4.13	13,724.25	0.1032	34,294
	2,474,171.44		103,019.84		1,101,115
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 4.16					

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT

ACCOUNT 374.15 LAND RIGHTS - GAS DISTRIBUTION REGULATORS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	--ANNUAL ACCRUAL-- RATE (3)	AMOUNT (4)	--ACCRUED DEPREC.-- FACTOR (5)	AMOUNT (6)
SURVIVOR CURVE.. IOWA 75-R4					
NET SALVAGE PERCENT.. 0					
1938	30.00	1.09	0.33	0.9210	28
1949	352.30	1.18	4.16	0.8673	306
1954	2,227.42	1.22	27.17	0.8357	1,861
1969	576.55	1.31	7.55	0.7008	404
1982	5,588.08	1.36	76.00	0.5508	3,078
1987	1,480.00	1.38	20.42	0.4899	725
2014	15,000.00	1.41	211.50	0.1198	1,797
2016	27,627.42	1.42	392.31	0.0923	2,550
2018	5,545.03	1.42	78.74	0.0639	354
2019	18,528.18	1.42	263.10	0.0497	921
2020	5,899.53	1.42	83.77	0.0355	209
2021	455,382.40	1.42	6,466.43	0.0213	9,700
2022	12,693.85	1.42	180.25	0.0071	90
	550,930.76		7,811.73		22,023

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.42

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT

ACCOUNT 374.25 LAND RIGHTS - GAS DISTRIBUTION MAINS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	--ANNUAL ACCRUAL-- RATE (3)	AMOUNT (4)	--ACCRUED DEPREC.-- FACTOR (5)	AMOUNT (6)
SURVIVOR CURVE.. IOWA 75-R4					
NET SALVAGE PERCENT.. 0					
1913	50.00	0.91	0.46	0.9964	50
1916	300.00	0.93	2.79	0.9904	297
1920	10,897.15	0.95	103.52	0.9738	10,612
1921	805.07	0.96	7.73	0.9744	784
1924	5,072.64	0.98	49.71	0.9653	4,897
1925	302.74	0.99	3.00	0.9652	292
1926	1,078.20	1.00	10.78	0.9650	1,040
1927	301.54	1.00	3.02	0.9550	288
1928	299.18	1.01	3.02	0.9544	286
1929	414.73	1.02	4.23	0.9537	396
1930	1,826.71	1.03	18.82	0.9528	1,740
1931	3,589.11	1.03	36.97	0.9424	3,382
1932	13,279.60	1.04	138.11	0.9412	12,499
1933	23,286.12	1.05	244.50	0.9398	21,884
1934	6,759.17	1.06	71.65	0.9381	6,341
1935	4,845.24	1.07	51.84	0.9362	4,536
1936	458.27	1.08	4.95	0.9342	428
1937	897.89	1.08	9.70	0.9234	829
1938	748.53	1.09	8.16	0.9210	689
1939	200.00	1.10	2.20	0.9185	184
1942	492.00	1.13	5.56	0.9096	448
1947	200.00	1.17	2.34	0.8834	177
1948	469.54	1.18	5.54	0.8791	413
1949	2,143.69	1.18	25.30	0.8673	1,859
1950	74,945.65	1.19	891.85	0.8628	64,663
1951	147,521.72	1.20	1,770.26	0.8580	126,574
1952	83,694.85	1.21	1,012.71	0.8530	71,392
1953	291,285.32	1.21	3,524.55	0.8410	244,971
1954	96,961.97	1.22	1,182.94	0.8357	81,031
1955	27,328.16	1.23	336.14	0.8302	22,688
1956	20,318.00	1.23	249.91	0.8180	16,620
1957	101,886.59	1.24	1,263.39	0.8122	82,752
1958	197,278.73	1.24	2,446.26	0.7998	157,784
1959	137,759.14	1.25	1,721.99	0.7938	109,353
1960	8,740.25	1.26	110.13	0.7875	6,883
1961	39,909.45	1.26	502.86	0.7749	30,926
1962	58,948.44	1.27	748.65	0.7684	45,296
1963	545.96	1.27	6.93	0.7556	413
1964	86,896.96	1.28	1,112.28	0.7488	65,068
1965	4,518.42	1.28	57.84	0.7360	3,326

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ACCOUNT 374.25 LAND RIGHTS - GAS DISTRIBUTION MAINS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	--ANNUAL ACCRUAL-- RATE (3)	AMOUNT (4)	--ACCRUED DEPREC.-- FACTOR (5)	AMOUNT (6)
SURVIVOR CURVE.. IOWA 75-R4					
NET SALVAGE PERCENT.. 0					
1966	11,713.95	1.29	151.11	0.7288	8,537
1967	44,872.32	1.30	583.34	0.7215	32,375
1968	96,774.48	1.30	1,258.07	0.7085	68,565
1969	74,303.79	1.31	973.38	0.7008	52,072
1970	4,443.57	1.31	58.21	0.6878	3,056
1971	3,102.57	1.32	40.95	0.6798	2,109
1972	200.50	1.32	2.65	0.6666	134
1973	178.38	1.33	2.37	0.6584	117
1974	12.00	1.33	0.16	0.6450	8
1976	6.00	1.34	0.08	0.6231	4
1977	13.50	1.34	0.18	0.6097	8
1978	41.61	1.35	0.56	0.6008	25
1979	75.50	1.35	1.02	0.5872	44
1980	10.50	1.36	0.14	0.5780	6
1982	19,619.60	1.36	266.83	0.5508	10,806
1983	52.50	1.37	0.72	0.5412	28
1986	3,220.24	1.38	44.44	0.5037	1,622
1993	6,064.30	1.39	84.29	0.4100	2,486
2014	14,836.70	1.41	209.20	0.1198	1,777
2015	500.35	1.42	7.10	0.1065	53
2016	12,329.43	1.42	175.08	0.0923	1,138
2017	42,859.36	1.42	608.60	0.0781	3,347
2018	144,269.30	1.42	2,048.62	0.0639	9,219
2019	97,068.38	1.42	1,378.37	0.0497	4,824
2020	167,845.79	1.42	2,383.41	0.0355	5,959
2021	276,976.95	1.42	3,933.07	0.0213	5,900
2022	58,933.42	1.42	836.85	0.0071	418
2,537,581.72		32,801.39		1,418,728	

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.29

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT

ACCOUNT 375.01 STRUCTURES AND IMPROVEMENTS - GAS DISTRIBUTION STATION

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	--ANNUAL ACCRUAL-- RATE (3)	AMOUNT (4)	--ACCRUED DEPREC.-- FACTOR (5)	AMOUNT (6)
SURVIVOR CURVE.. IOWA 45-S0.5					
NET SALVAGE PERCENT.. -50					
1910	1,083.93			1.0000	1,626
1911	1,500.00			1.0000	2,250
1914	527.34			1.0000	791
1915	120.00			1.0000	180
1916	66.78			1.0000	100
1927	5,105.39			1.0000	7,658
1929	4,473.82			1.0000	6,711
1930	1,784.86			1.0000	2,677
1932	3,524.24			1.0000	5,286
1933	6,463.75			1.0000	9,696
1934	226.65	1.12	3.81	0.9912	337
1935	158.69	1.13	2.69	0.9888	235
1936	144.97	1.14	2.48	0.9861	214
1937	105.00	1.15	1.81	0.9832	155
1938	1,735.13	1.16	30.19	0.9802	2,551
1941	577.04	1.18	10.21	0.9617	832
1950	9,773.91	1.28	187.66	0.9280	13,605
1951	92,698.69	1.29	1,793.72	0.9224	128,258
1952	53,619.32	1.30	1,045.58	0.9165	73,713
1953	106,126.49	1.31	2,085.39	0.9104	144,926
1954	35,449.63	1.32	701.90	0.9042	48,080
1955	111,286.62	1.34	2,236.86	0.9045	150,988
1956	22,589.39	1.35	457.44	0.8978	30,421
1957	67,151.71	1.36	1,369.89	0.8908	89,728
1958	30,241.82	1.38	626.01	0.8901	40,377
1959	49,162.90	1.39	1,025.05	0.8826	65,087
1960	7,043.70	1.40	147.92	0.8750	9,245
1961	34,566.26	1.42	736.26	0.8733	45,280
1962	38,898.07	1.43	834.36	0.8652	50,482
1963	11,287.43	1.44	243.81	0.8568	14,507
1964	4,379.90	1.46	95.92	0.8541	5,611
1965	10,607.63	1.47	233.90	0.8452	13,448
1966	2,521.18	1.49	56.35	0.8418	3,183
1967	17,150.06	1.50	385.88	0.8325	21,416
1970	11,845.95	1.55	275.42	0.8138	14,460
1971	24,337.24	1.57	573.14	0.8086	29,519
1972	4,242.47	1.58	100.55	0.7979	5,078
1973	15,213.50	1.60	365.12	0.7920	18,074
1974	11,483.55	1.62	279.05	0.7857	13,534
1977	4,601.85	1.68	115.97	0.7644	5,276

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ACCOUNT 375.01 STRUCTURES AND IMPROVEMENTS - GAS DISTRIBUTION STATION

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	--ANNUAL ACCRUAL-- RATE (3)	AMOUNT (4)	--ACCRUED DEPREC.-- FACTOR (5)	AMOUNT (6)
SURVIVOR CURVE.. IOWA 45-S0.5					
NET SALVAGE PERCENT.. -50					
1978	2,314.33	1.69	58.67	0.7520	2,611
1979	52,122.01	1.71	1,336.93	0.7438	58,153
1980	11,113.57	1.73	288.40	0.7352	12,256
1981	1,966.00	1.75	51.61	0.7262	2,142
1982	22,498.09	1.77	597.32	0.7168	24,190
1983	10,205.71	1.80	275.55	0.7110	10,884
1984	1,737.76	1.82	47.44	0.7007	1,826
1985	22,822.39	1.84	629.90	0.6900	23,621
1987	692.00	1.89	19.62	0.6710	696
1989	46,691.87	1.93	1,351.73	0.6466	45,286
1990	4,000.00	1.96	117.60	0.6370	3,822
1991	15,000.00	1.98	445.50	0.6237	14,033
1992	162,067.60	2.01	4,886.34	0.6130	149,021
1993	115,587.09	2.04	3,536.96	0.6018	104,340
1994	121,487.42	2.06	3,753.96	0.5871	106,988
1995	123,680.42	2.09	3,877.38	0.5748	106,637
1996	202,290.26	2.12	6,432.83	0.5618	170,470
1997	143,009.01	2.15	4,612.04	0.5482	117,596
1998	219,156.92	2.18	7,166.43	0.5341	175,578
1999	271,810.68	2.21	9,010.52	0.5194	211,768
2000	197,884.83	2.24	6,648.93	0.5040	149,601
2001	498,685.08	2.27	16,980.23	0.4880	365,037
2002	123,180.94	2.30	4,249.74	0.4715	87,120
2003	196,686.64	2.34	6,903.70	0.4563	134,622
2004	469,459.64	2.37	16,689.29	0.4384	308,717
2005	258,131.88	2.41	9,331.47	0.4218	163,320
2006	307,347.86	2.44	11,248.93	0.4026	185,607
2007	286,602.35	2.48	10,661.61	0.3844	165,255
2008	668,676.73	2.52	25,275.98	0.3654	366,502
2009	140,788.84	2.55	5,385.17	0.3442	72,689
2010	172,892.61	2.59	6,716.88	0.3238	83,974
2011	57,362.21	2.63	2,262.94	0.3024	26,019
2012	62,195.56	2.68	2,500.26	0.2814	26,253
2013	23,391.07	2.72	954.36	0.2584	9,066

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ACCOUNT 375.01 STRUCTURES AND IMPROVEMENTS - GAS DISTRIBUTION STATION

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	--ACCRUED FACTOR (5)	DEPREC.-- AMOUNT (6)
SURVIVOR CURVE.. IOWA 45-S0.5					
NET SALVAGE PERCENT.. -50					
2014	826,450.65	2.76	34,215.06	0.2346	290,828
2015	18,652.06	2.81	786.18	0.2108	5,898
2018	23,325.43	2.96	1,035.65	0.1332	4,660
	6,685,844.37		226,367.45		4,862,681
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.39					

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ACCOUNT 376.00 MAINS - DISTRIBUTION

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	--ACCRUED FACTOR (5)	DEPREC.-- AMOUNT (6)
SURVIVOR CURVE.. IOWA 70-R3					
NET SALVAGE PERCENT.. -75					
2021	306,662.95	1.67	8,962.22	0.0250	13,417
	306,662.95		8,962.22		13,417
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.92					

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ACCOUNT 376.11 MAINS - STEEL

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	--ANNUAL ACCRUAL-- RATE (3)	AMOUNT (4)	--ACCRUED DEPREC.-- FACTOR (5)	AMOUNT (6)
SURVIVOR CURVE.. IOWA 70-R3					
NET SALVAGE PERCENT.. -75					
1952	710,020.32	1.20	14,910.43	0.8460	1,051,185
1953	2,856,617.84	1.21	60,488.88	0.8410	4,204,227
1954	5,280,677.74	1.22	112,742.47	0.8357	7,722,859
1955	5,508,057.39	1.22	117,597.03	0.8235	7,937,799
1956	5,502,411.21	1.23	118,439.40	0.8180	7,876,702
1957	4,900,217.34	1.24	106,334.72	0.8122	6,964,924
1958	6,895,497.90	1.25	150,839.02	0.8062	9,728,513
1959	8,696,438.03	1.26	191,756.46	0.8001	12,176,535
1960	7,440,113.55	1.27	165,356.52	0.7938	10,335,434
1961	6,428,650.69	1.27	142,876.76	0.7810	8,786,358
1962	10,912,020.56	1.28	244,429.26	0.7744	14,787,970
1963	7,413,178.17	1.29	167,352.50	0.7676	9,958,122
1964	7,987,686.70	1.30	181,719.87	0.7605	10,630,613
1965	6,544,824.13	1.30	148,894.75	0.7475	8,561,448
1966	6,283,185.58	1.31	144,042.03	0.7402	8,138,924
1967	5,320,970.24	1.32	122,914.41	0.7326	6,821,750
1968	5,805,810.32	1.33	135,130.24	0.7248	7,364,090
1969	6,346,382.19	1.33	147,712.05	0.7116	7,903,150
1970	5,002,770.64	1.34	117,314.97	0.7035	6,159,036
1971	3,244,584.31	1.35	76,653.30	0.6952	3,947,361
1972	4,436,610.88	1.36	105,591.34	0.6868	5,332,363
1973	3,973,394.11	1.36	94,566.78	0.6732	4,681,056
1974	3,478,487.46	1.37	83,396.74	0.6644	4,044,437
1975	1,998,441.20	1.38	48,262.35	0.6555	2,292,462
1976	1,917,205.04	1.38	46,300.50	0.6417	2,152,973
1977	1,276,460.68	1.39	31,049.91	0.6324	1,412,659
1978	1,199,193.65	1.40	29,380.24	0.6230	1,307,421
1979	1,777,572.32	1.40	43,550.52	0.6090	1,894,448
1980	1,160,033.53	1.41	28,623.83	0.5992	1,216,411
1981	2,151,157.07	1.42	53,456.25	0.5893	2,218,435
1982	4,238,677.72	1.42	105,331.14	0.5751	4,265,911
1983	3,356,569.75	1.43	83,998.16	0.5648	3,317,634
1984	1,178,523.25	1.44	29,698.79	0.5544	1,143,403
1985	695,030.21	1.44	17,514.76	0.5400	656,804
1986	1,182,905.20	1.45	30,016.22	0.5292	1,095,489
1987	2,607,903.04	1.46	66,631.92	0.5183	2,365,433
1988	955,066.38	1.46	24,401.95	0.5037	841,867
1989	1,155,795.23	1.47	29,732.83	0.4924	995,949
1990	1,157,768.49	1.48	29,986.20	0.4810	974,552

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ACCOUNT 376.11 MAINS - STEEL

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	--ANNUAL ACCRUAL-- RATE (3)	AMOUNT (4)	--ACCRUED DEPREC.-- FACTOR (5)	AMOUNT (6)
SURVIVOR CURVE.. IOWA 70-R3					
NET SALVAGE PERCENT.. -75					
1991	464,059.06	1.48	12,019.13	0.4662	378,603
1992	3,214,190.63	1.49	83,810.02	0.4544	2,555,924
1993	3,862,593.42	1.49	100,717.12	0.4396	2,971,493
1994	3,938,242.18	1.50	103,378.86	0.4275	2,946,297
1995	1,229,776.93	1.51	32,496.86	0.4152	893,556
1996	8,123,646.93	1.51	214,667.37	0.4002	5,689,396
1998	3,015,531.70	1.52	80,213.14	0.3724	1,965,222
1999	3,871,513.50	1.53	103,659.77	0.3596	2,436,343
2000	1,489,185.11	1.53	39,872.93	0.3442	897,011
2001	2,159,835.07	1.54	58,207.56	0.3311	1,251,462
2002	401,698.42	1.55	10,896.07	0.3178	223,405
2003	2,207,151.58	1.55	59,868.99	0.3022	1,167,252
2004	2,395,082.68	1.56	65,385.76	0.2886	1,209,637
2005	2,515,974.40	1.56	68,686.10	0.2730	1,202,007
2006	601,694.89	1.57	16,531.57	0.2590	272,718
2007	770,324.31	1.57	21,164.66	0.2434	328,120
2008	722,642.96	1.58	19,981.08	0.2291	289,726
2009	2,269,523.81	1.58	62,752.33	0.2133	847,157
2010	1,055,675.04	1.59	29,374.16	0.1988	367,269
2011	3,830,485.80	1.59	106,583.27	0.1828	1,225,372
2012	1,591,829.27	1.60	44,571.22	0.1680	467,998
2013	3,627,027.53	1.60	101,556.77	0.1520	964,789
2014	1,335,116.97	1.61	37,616.92	0.1368	319,627
2015	3,990,795.28	1.61	112,440.66	0.1208	843,654
2016	1,403,715.71	1.62	39,795.34	0.1053	258,670
2017	2,768,397.03	1.63	78,968.53	0.0896	434,085
2018	1,081,582.52	1.63	30,852.14	0.0734	138,929
2019	2,049,752.38	1.64	58,827.89	0.0574	205,898
2020	3,027,311.23	1.65	87,413.61	0.0412	218,269
2021	18,358,804.55	1.67	536,536.06	0.0250	803,198
2022	2,089,588.46	1.70	62,165.26	0.0085	31,083
	248,439,659.41		6,130,006.65		237,070,877

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ACCOUNT 376.11 MAINS - STEEL

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	--ANNUAL ACCRUAL-- RATE (3)	AMOUNT (4)	--ACCRUED DEPREC.-- FACTOR (5)	AMOUNT (6)
LEAK PRONE PIPE					
INTERIM SURVIVOR CURVE.. SQUARE					
PROBABLE RETIREMENT YEAR.. 12-2032					
NET SALVAGE PERCENT.. -200					
1888	115.82	0.69	2.40	0.9308	323
1895	193.68	0.73	4.24	0.9273	539
1897	4,071.63	0.74	90.39	0.9262	11,313
1898	367.20	0.74	8.15	0.9257	1,020
1899	49.92	0.75	1.12	0.9251	139
1900	173.55	0.75	3.90	0.9245	481
1901	58.48	0.76	1.33	0.9240	162
1902	592.92	0.77	13.70	0.9234	1,642
1903	1,558.11	0.77	35.99	0.9228	4,313
1904	275.74	0.78	6.45	0.9222	763
1905	85.65	0.78	2.00	0.9216	237
1906	4,704.81	0.79	111.50	0.9210	12,999
1907	2,716.60	0.80	65.20	0.9203	7,500
1908	14,662.13	0.80	351.89	0.9197	40,453
1909	1,053.91	0.81	25.61	0.9190	2,906
1910	3,552.86	0.82	87.40	0.9184	9,789
1911	1,402.52	0.82	34.50	0.9177	3,861
1912	1,247.01	0.83	31.05	0.9170	3,431
1913	11,445.14	0.84	288.42	0.9163	31,462
1914	2,217.73	0.84	55.89	0.9156	6,092
1915	890.14	0.85	22.70	0.9149	2,443
1916	1,477.83	0.86	38.13	0.9142	4,053
1917	979.65	0.87	25.57	0.9134	2,684
1918	3,004.24	0.87	78.41	0.9127	8,226
1919	1,202.94	0.88	31.76	0.9119	3,291
1920	782.06	0.89	20.88	0.9111	2,138
1921	1,534.15	0.90	41.42	0.9103	4,190
1922	4,082.37	0.90	110.22	0.9095	11,139
1923	8,725.90	0.91	238.22	0.9087	23,787
1924	4,538.36	0.92	125.26	0.9078	12,360
1925	112,888.56	0.93	3,149.59	0.9070	307,163
1926	49,993.82	0.94	1,409.83	0.9061	135,898
1927	19,424.51	0.95	553.60	0.9052	52,750
1928	52,924.60	0.96	1,524.23	0.9043	143,581
1929	62,445.05	0.97	1,817.15	0.9034	169,235
1930	59,536.22	0.98	1,750.36	0.9024	161,184
1931	214,236.12	0.99	6,362.81	0.9015	579,389
1932	54,336.57	1.00	1,630.10	0.9005	146,790

NATIONAL GRID
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ACCOUNT 376.11 MAINS - STEEL

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	--ANNUAL ACCRUAL-- RATE (3)	AMOUNT (4)	--ACCRUED DEPREC.-- FACTOR (5)	AMOUNT (6)
LEAK PRONE PIPE INTERIM SURVIVOR CURVE.. SQUARE PROBABLE RETIREMENT YEAR.. 12-2032 NET SALVAGE PERCENT.. -200					
1933	26,287.35	1.01	796.51	0.8995	70,936
1934	5,072.63	1.02	155.22	0.8985	13,673
1935	17,505.20	1.03	540.91	0.8974	47,130
1936	6,871.92	1.04	214.40	0.8964	18,479
1937	14,769.43	1.05	465.24	0.8953	39,669
1938	31,258.81	1.06	994.03	0.8942	83,853
1939	47,469.72	1.07	1,523.78	0.8931	127,179
1940	65,435.32	1.08	2,120.10	0.8919	175,083
1941	46,188.76	1.09	1,510.37	0.8907	123,422
1942	28,328.67	1.10	934.85	0.8895	75,595
1943	19,245.46	1.12	646.65	0.8883	51,285
1944	10,541.75	1.13	357.37	0.8870	28,052
1945	8,672.46	1.14	296.60	0.8857	23,044
1946	33,200.89	1.16	1,155.39	0.8844	88,088
1947	66,101.77	1.17	2,320.17	0.8830	175,112
1948	71,774.54	1.18	2,540.82	0.8817	189,842
1949	133,107.40	1.20	4,791.87	0.8802	351,499
1950	169,104.22	1.21	6,138.48	0.8788	445,821
1951	1,257,630.71	1.23	46,406.57	0.8773	3,309,958
	2,762,115.51		94,060.70		7,347,446
	251,201,774.92		6,224,067.35		244,418,323
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.48					

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT

ACCOUNT 376.12 MAINS - PLASTIC

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	--ACCRUED FACTOR (5)	DEPREC.-- AMOUNT (6)
SURVIVOR CURVE.. IOWA 60-R3					
NET SALVAGE PERCENT.. -75					
1912	5.01			1.0000	9
1915	2.22			1.0000	4
1920	1.18			1.0000	2
1922	2.01	0.99	0.03	0.9950	3
1925	1,260.08	1.02	22.49	0.9945	2,193
1928	119.76	1.04	2.18	0.9828	206
1929	179.79	1.05	3.30	0.9818	309
1930	27.67	1.06	0.51	0.9805	47
1934	6.60	1.09	0.13	0.9646	11
1936	212.22	1.11	4.12	0.9602	357
1937	0.99	1.12	0.02	0.9576	2
1938	1,541.22	1.13	30.48	0.9548	2,575
1940	11.83	1.15	0.24	0.9488	20
1946	186.54	1.21	3.95	0.9256	302
1948	366.77	1.23	7.89	0.9164	588
1950	44.67	1.26	0.98	0.9135	71
1951	1,221.20	1.27	27.14	0.9080	1,940
1952	1,534.14	1.28	34.36	0.9024	2,423
1957	77.40	1.34	1.82	0.8777	119
1958	149.16	1.35	3.52	0.8708	227
1959	735.49	1.36	17.50	0.8636	1,112
1960	10,601.24	1.38	256.02	0.8625	16,001
1961	31,607.81	1.39	768.86	0.8548	47,282
1963	1,402.80	1.41	34.61	0.8390	2,060
1964	278.02	1.42	6.91	0.8307	404
1966	104.96	1.44	2.64	0.8136	149
1967	1,860.16	1.45	47.20	0.8048	2,620
1968	298.71	1.47	7.68	0.8012	419
1969	14,582.53	1.48	377.69	0.7918	20,206
1970	249,532.09	1.49	6,506.55	0.7822	341,572
1971	768,911.31	1.50	20,183.92	0.7725	1,039,472
1972	1,748,717.14	1.51	46,209.85	0.7626	2,333,750
1973	1,994,560.75	1.52	53,055.32	0.7524	2,626,238
1974	2,576,831.43	1.53	68,994.66	0.7420	3,346,016
1975	1,491,200.73	1.54	40,187.86	0.7315	1,908,923
1976	2,317,563.90	1.55	62,863.92	0.7208	2,923,375
1977	2,168,929.06	1.56	59,211.76	0.7098	2,694,135
1978	2,895,461.98	1.57	79,552.82	0.6986	3,539,847
1979	4,559,159.57	1.58	126,060.76	0.6873	5,483,643

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ACCOUNT 376.12 MAINS - PLASTIC

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	--ANNUAL ACCRUAL-- RATE (3)	AMOUNT (4)	--ACCRUED DEPREC.-- FACTOR (5)	AMOUNT (6)
SURVIVOR CURVE.. IOWA 60-R3					
NET SALVAGE PERCENT.. -75					
1980	6,560,688.73	1.59	182,551.16	0.6758	7,758,999
1981	7,659,531.45	1.60	214,466.88	0.6640	8,900,376
1982	9,774,223.45	1.61	275,388.75	0.6520	11,152,389
1983	9,684,985.69	1.62	274,569.34	0.6399	10,845,489
1984	7,856,799.94	1.63	224,115.22	0.6276	8,629,123
1985	10,916,773.43	1.64	313,311.40	0.6150	11,749,177
1986	12,136,917.87	1.65	350,453.50	0.6022	12,790,491
1987	15,524,085.82	1.66	450,974.69	0.5893	16,009,602
1988	16,721,258.58	1.66	485,752.56	0.5727	16,758,463
1989	19,783,366.69	1.67	578,168.89	0.5594	19,366,927
1990	15,096,946.65	1.68	443,850.23	0.5460	14,425,133
1991	8,996,541.29	1.69	266,072.71	0.5324	8,382,078
1992	29,071,083.05	1.70	864,864.72	0.5185	26,378,374
1993	24,885,786.24	1.71	744,707.15	0.5044	21,966,684
1994	26,414,901.00	1.72	795,088.52	0.4902	22,660,023
1995	20,179,373.40	1.73	610,930.53	0.4758	16,802,355
1996	15,479,942.32	1.73	468,655.25	0.4584	12,418,010
1998	28,666,729.88	1.75	877,918.60	0.4288	21,511,514
1999	38,338,158.74	1.76	1,180,815.29	0.4136	27,749,159
2000	26,750,867.77	1.77	828,608.13	0.3982	18,641,342
2001	18,924,717.21	1.77	586,193.12	0.3806	12,604,808
2002	16,232,519.82	1.78	505,642.99	0.3649	10,365,681
2003	26,790,116.57	1.79	839,200.40	0.3490	16,362,064
2004	26,119,115.05	1.80	822,752.12	0.3330	15,220,914
2005	25,798,691.28	1.80	812,658.78	0.3150	14,221,529
2006	24,285,059.41	1.81	769,229.26	0.2986	12,690,158
2007	21,639,629.56	1.82	689,222.20	0.2821	10,682,944
2008	30,854,796.01	1.83	988,124.84	0.2654	14,330,510
2009	29,767,088.06	1.83	953,291.00	0.2470	12,866,824
2010	24,842,419.89	1.84	799,925.92	0.2300	9,999,074
2011	19,973,886.52	1.85	646,654.58	0.2128	7,438,275
2012	21,186,961.13	1.85	685,927.87	0.1942	7,200,389
2013	24,505,887.15	1.86	797,666.63	0.1767	7,577,833
2014	29,522,488.49	1.87	966,123.44	0.1590	8,214,632
2015	33,714,575.32	1.88	1,109,209.53	0.1410	8,319,071
2016	40,662,560.21	1.88	1,337,798.23	0.1222	8,695,689
2017	45,989,250.93	1.89	1,521,094.47	0.1040	8,370,044
2018	46,554,558.11	1.90	1,547,939.06	0.0855	6,965,726
2019	39,621,118.81	1.91	1,324,335.90	0.0668	4,631,709

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ACCOUNT 376.12 MAINS - PLASTIC

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL -- AMOUNT (4)	--ACCRUED FACTOR (5)	DEPREC. -- AMOUNT (6)
SURVIVOR CURVE.. IOWA 60-R3					
NET SALVAGE PERCENT.. -75					
2020	40,800,439.17	1.92	1,370,894.76	0.0480	3,427,237
2021	50,611,758.90	1.94	1,718,269.21	0.0291	2,577,404
2022	27,041,731.24	1.97	932,263.68	0.0098	463,766
1,036,777,620.97		32,720,171.20		544,460,621	
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.16					

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ACCOUNT 376.13 MAINS - CAST IRON

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	--ANNUAL ACCRUAL-- RATE (3)	AMOUNT (4)	--ACCRUED DEPREC.-- FACTOR (5)	AMOUNT (6)
SURVIVOR CURVE.. IOWA 60-R3 NET SALVAGE PERCENT.. -200					
1957	261,383.07	1.34	10,507.60	0.8777	688,248
1958	109,679.53	1.35	4,442.02	0.8708	286,527
1959	39,673.24	1.36	1,618.67	0.8636	102,785
1960	2,720.55	1.38	112.63	0.8625	7,039
1961	78.50	1.39	3.27	0.8548	201
1962	2,829.19	1.40	118.83	0.8470	7,189
1964	2,964.34	1.42	126.28	0.8307	7,387
1966	80.13	1.44	3.46	0.8136	196
1967	153.14	1.45	6.66	0.8048	370
1968	65.71	1.47	2.90	0.8012	158
1969	463.74	1.48	20.59	0.7918	1,102
	420,091.14		16,962.91		1,101,202

LEAK PRONE PIPE
INTERIM SURVIVOR CURVE.. SQUARE
PROBABLE RETIREMENT YEAR.. 12-2032
NET SALVAGE PERCENT.. -200

1866	7.55	0.60	0.14	0.9399	21
1868	157.77	0.61	2.89	0.9392	445
1869	42.50	0.61	0.78	0.9388	120
1870	62.50	0.62	1.16	0.9385	176
1871	167.56	0.62	3.12	0.9381	472
1872	89.55	0.62	1.67	0.9377	252
1873	383.02	0.63	7.24	0.9373	1,077
1874	39.10	0.63	0.74	0.9369	110
1875	527.70	0.63	9.97	0.9365	1,483
1876	3.49	0.64	0.07	0.9361	10
1877	11,560.80	0.64	221.97	0.9357	32,452
1878	217.25	0.65	4.24	0.9353	610
1879	23.97	0.65	0.47	0.9349	67
1880	1,023.86	0.66	20.27	0.9344	2,870
1881	64.56	0.66	1.28	0.9340	181
1883	971.50	0.67	19.53	0.9331	2,720
1884	392.74	0.67	7.89	0.9327	1,099
1885	362.97	0.68	7.40	0.9322	1,015
1886	4,285.93	0.68	87.43	0.9317	11,980
1887	268.45	0.69	5.56	0.9313	750

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ACCOUNT 376.13 MAINS - CAST IRON

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	--ANNUAL ACCRUAL-- RATE (3)	AMOUNT (4)	--ACCRUED DEPREC.-- FACTOR (5)	AMOUNT (6)
LEAK PRONE PIPE					
INTERIM SURVIVOR CURVE.. SQUARE					
PROBABLE RETIREMENT YEAR.. 12-2032					
NET SALVAGE PERCENT.. -200					
1888	4,018.01	0.69	83.17	0.9308	11,220
1889	2,356.62	0.70	49.49	0.9303	6,577
1890	5,940.55	0.70	124.75	0.9298	16,571
1891	317.27	0.71	6.76	0.9293	885
1892	259.68	0.71	5.53	0.9288	724
1893	1,105.16	0.72	23.87	0.9283	3,078
1894	804.03	0.72	17.37	0.9278	2,238
1895	2,098.39	0.73	45.95	0.9273	5,837
1896	5,055.25	0.73	110.71	0.9267	14,055
1897	1,572.72	0.74	34.91	0.9262	4,370
1898	4,773.11	0.74	105.96	0.9257	13,255
1899	5,018.81	0.75	112.92	0.9251	13,929
1900	8,501.46	0.75	191.28	0.9245	23,580
1901	7,324.39	0.76	167.00	0.9240	20,302
1902	14,149.28	0.77	326.85	0.9234	39,195
1903	13,916.81	0.77	321.48	0.9228	38,526
1904	26,957.74	0.78	630.81	0.9222	74,580
1905	19,764.35	0.78	462.49	0.9216	54,643
1906	20,602.40	0.79	488.28	0.9210	56,921
1907	24,252.74	0.80	582.07	0.9203	66,961
1908	28,823.98	0.80	691.78	0.9197	79,527
1909	25,721.91	0.81	625.04	0.9190	70,918
1910	40,661.98	0.82	1,000.28	0.9184	112,028
1911	37,487.45	0.82	922.19	0.9177	103,207
1912	47,962.13	0.83	1,194.26	0.9170	131,945
1913	42,138.00	0.84	1,061.88	0.9163	115,836
1914	24,889.41	0.84	627.21	0.9156	68,367
1915	30,845.46	0.85	786.56	0.9149	84,661
1916	25,525.64	0.86	658.56	0.9142	70,004
1917	8,331.95	0.87	217.46	0.9134	22,832
1918	4,106.59	0.87	107.18	0.9127	11,244
1919	17,100.35	0.88	451.45	0.9119	46,781
1920	28,844.74	0.89	770.15	0.9111	78,842
1921	23,179.45	0.90	625.85	0.9103	63,301
1922	50,256.29	0.90	1,356.92	0.9095	137,124
1923	79,140.31	0.91	2,160.53	0.9087	215,740
1924	82,818.16	0.92	2,285.78	0.9078	225,554
1925	160,028.91	0.93	4,464.81	0.9070	435,429

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ACCOUNT 376.13 MAINS - CAST IRON

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	--ANNUAL ACCRUAL-- RATE (3)	AMOUNT (4)	--ACCRUED DEPREC.-- FACTOR (5)	AMOUNT (6)
LEAK PRONE PIPE					
INTERIM SURVIVOR CURVE.. SQUARE					
PROBABLE RETIREMENT YEAR.. 12-2032					
NET SALVAGE PERCENT.. -200					
1926	143,380.67	0.94	4,043.33	0.9061	389,752
1927	126,053.34	0.95	3,592.52	0.9052	342,314
1928	168,140.33	0.96	4,842.44	0.9043	456,153
1929	83,843.03	0.97	2,439.83	0.9034	227,226
1930	77,490.59	0.98	2,278.22	0.9024	209,792
1931	56,002.48	0.99	1,663.27	0.9015	151,455
1932	26,063.63	1.00	781.91	0.9005	70,411
1933	30,611.44	1.01	927.53	0.8995	82,605
1934	35,252.35	1.02	1,078.72	0.8985	95,021
1935	23,563.05	1.03	728.10	0.8974	63,439
1936	32,402.72	1.04	1,010.96	0.8964	87,134
1937	32,888.65	1.05	1,035.99	0.8953	88,335
1938	42,640.09	1.06	1,355.95	0.8942	114,384
1939	8,175.85	1.07	262.44	0.8931	21,904
1940	23,925.29	1.08	775.18	0.8919	64,016
1941	3,209.78	1.09	104.96	0.8907	8,577
1942	2,311.61	1.10	76.28	0.8895	6,169
1943	683.33	1.12	22.96	0.8883	1,821
1944	683.05	1.13	23.16	0.8870	1,818
1945	7,571.84	1.14	258.96	0.8857	20,119
1946	6,802.20	1.16	236.72	0.8844	18,047
1947	33,653.18	1.17	1,181.23	0.8830	89,151
1948	110,757.39	1.18	3,920.81	0.8817	292,951
1949	27,116.65	1.20	976.20	0.8802	71,607
1950	45,099.25	1.21	1,637.10	0.8788	118,898
1951	102,607.56	1.23	3,786.22	0.8773	270,053
1952	423,424.87	1.24	15,751.41	0.8758	1,112,481
1953	744,457.81	1.26	28,140.51	0.8742	1,952,437
1954	227,553.03	1.27	8,669.77	0.8726	595,695
1955	360,615.55	1.29	13,955.82	0.8710	942,256
1956	217,213.21	1.31	8,536.48	0.8693	566,457
	4,171,498.07		138,398.34		11,131,175
	4,591,589.21		155,361.25		12,232,377

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.38

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ACCOUNT 376.14 MAINS - VALVE

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	--ANNUAL ACCRUAL-- RATE (3)	AMOUNT (4)	--ACCRUED DEPREC.-- FACTOR (5)	AMOUNT (6)
SURVIVOR CURVE.. IOWA 45-R3					
NET SALVAGE PERCENT.. -50					
1872	63.96			1.0000	96
1889	34.87			1.0000	52
1893	33.70			1.0000	51
1895	75.00			1.0000	112
1899	164.93			1.0000	247
1900	63.95			1.0000	96
1903	240.50			1.0000	361
1910	65.28			1.0000	98
1913	89.96			1.0000	135
1916	346.05			1.0000	519
1922	118.86			1.0000	178
1923	207.52			1.0000	311
1925	1,070.48			1.0000	1,606
1926	1,652.36			1.0000	2,479
1927	105.87			1.0000	159
1928	1,020.19			1.0000	1,530
1929	399.37			1.0000	599
1930	2,411.97			1.0000	3,618
1932	250.16			1.0000	375
1933	621.41			1.0000	932
1934	337.34			1.0000	506
1935	489.84			1.0000	735
1936	134.92			1.0000	202
1937	193.80			1.0000	291
1938	369.39			1.0000	554
1940	805.66			1.0000	1,208
1941	847.62			1.0000	1,271
1946	2,491.55			1.0000	3,737
1947	1,775.92	1.32	35.16	0.9966	2,655
1948	348.45	1.34	7.00	0.9983	522
1949	11,730.20	1.35	237.54	0.9922	17,458
1950	36,078.42	1.37	741.41	0.9932	53,750
1951	52,147.83	1.38	1,079.46	0.9867	77,181
1952	43,888.90	1.39	915.08	0.9800	64,517
1953	149,972.54	1.41	3,171.92	0.9800	220,460
1954	115,852.21	1.42	2,467.65	0.9727	169,034
1955	110,982.90	1.44	2,397.23	0.9720	161,813
1956	91,645.35	1.45	1,993.29	0.9642	132,547
1957	88,945.43	1.47	1,961.25	0.9628	128,455

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ACCOUNT 376.14 MAINS - VALVE

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	--ANNUAL ACCRUAL-- RATE (3)	AMOUNT (4)	--ACCRUED DEPREC.-- FACTOR (5)	AMOUNT (6)
SURVIVOR CURVE.. IOWA 45-R3					
NET SALVAGE PERCENT.. -50					
1958	195,839.95	1.49	4,377.02	0.9610	282,303
1959	165,051.60	1.50	3,713.66	0.9525	235,817
1960	147,000.32	1.52	3,351.61	0.9500	209,475
1961	90,414.94	1.54	2,088.59	0.9471	128,448
1962	107,859.58	1.56	2,523.91	0.9438	152,697
1963	73,357.22	1.58	1,738.57	0.9401	103,445
1964	89,190.60	1.60	2,140.57	0.9360	125,224
1965	38,204.19	1.61	922.63	0.9258	53,054
1966	66,014.45	1.63	1,614.05	0.9210	91,199
1967	63,950.72	1.65	1,582.78	0.9158	87,849
1968	78,245.54	1.67	1,960.05	0.9102	106,829
1969	61,519.69	1.70	1,568.75	0.9095	83,928
1970	63,096.00	1.72	1,627.88	0.9030	85,464
1971	23,232.30	1.74	606.36	0.8961	31,228
1972	37,021.98	1.76	977.38	0.8888	49,358
1973	34,329.60	1.78	916.60	0.8811	45,372
1974	18,290.55	1.80	493.84	0.8730	23,951
1975	7,476.46	1.82	204.11	0.8645	9,695
1976	11,851.62	1.84	327.10	0.8556	15,210
1977	12,427.66	1.86	346.73	0.8463	15,776
1978	3,601.62	1.88	101.57	0.8366	4,520
1979	1,303.49	1.90	37.15	0.8265	1,616
1980	2,899.72	1.92	83.51	0.8160	3,549
1981	31,162.56	1.94	906.83	0.8051	37,633
1982	21,758.72	1.96	639.71	0.7938	25,908
1983	111,742.07	1.98	3,318.74	0.7821	131,090
1984	7,790.21	2.00	233.71	0.7700	8,998
1985	11,325.85	2.02	343.17	0.7575	12,869
1986	18,361.30	2.04	561.86	0.7446	20,508
1987	37,708.65	2.06	1,165.20	0.7313	41,365
1988	9,898.42	2.07	307.35	0.7142	10,604
1989	19,739.68	2.09	618.84	0.7002	20,733
1990	9,212.25	2.11	291.57	0.6858	9,477
1991	11,926.61	2.13	381.06	0.6710	12,004
1992	97,382.83	2.14	3,125.99	0.6527	95,343
1993	338,582.63	2.16	10,970.08	0.6372	323,617
1994	215,742.59	2.18	7,054.78	0.6213	201,061
1995	73,849.13	2.19	2,425.94	0.6022	66,708
1996	16,171.85	2.21	536.10	0.5856	14,205

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ACCOUNT 376.14 MAINS - VALVE

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	--ANNUAL ACCRUAL-- RATE (3)	AMOUNT (4)	--ACCRUED DEPREC.-- FACTOR (5)	AMOUNT (6)
SURVIVOR CURVE.. IOWA 45-R3					
NET SALVAGE PERCENT.. -50					
1998	80,653.35	2.24	2,709.95	0.5488	66,394
1999	34,068.02	2.26	1,154.91	0.5311	27,140
2000	87,529.51	2.27	2,980.38	0.5108	67,065
2001	149,518.35	2.29	5,135.96	0.4924	110,434
2002	36,409.71	2.30	1,256.13	0.4715	25,751
2003	215,949.36	2.32	7,515.04	0.4524	146,543
2004	264,993.58	2.33	9,261.53	0.4310	171,318
2005	169,497.72	2.35	5,974.79	0.4112	104,546
2006	194,923.92	2.36	6,900.31	0.3894	113,855
2007	296,182.50	2.37	10,529.29	0.3674	163,226
2008	447,872.83	2.39	16,056.24	0.3466	232,849
2009	520,664.41	2.40	18,743.92	0.3240	253,043
2010	437,625.90	2.41	15,820.18	0.3012	197,719
2011	405,039.71	2.43	14,763.70	0.2794	169,752
2012	476,621.07	2.44	17,444.33	0.2562	183,165
2013	4,037,419.63	2.45	148,375.17	0.2328	1,409,867
2014	1,373,165.97	2.46	50,669.82	0.2091	430,694
2015	1,077,132.78	2.48	40,069.34	0.1860	300,520
2016	308,418.64	2.49	11,519.44	0.1618	74,853
2017	244,184.63	2.50	9,156.92	0.1375	50,363
2018	988,530.51	2.52	37,366.45	0.1134	168,149
2019	1,629,020.63	2.53	61,821.33	0.0886	216,497
2020	1,268,541.83	2.55	48,521.72	0.0638	121,399
2021	2,521,634.56	2.57	97,209.01	0.0386	146,003
2022	1,482,905.36	2.62	58,278.18	0.0131	29,139
21,891,114.29		780,426.38		9,008,864	

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.57

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ACCOUNT 378.10 MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	--ANNUAL ACCRUAL-- RATE (3)	AMOUNT (4)	--ACCRUED DEPREC.-- FACTOR (5)	AMOUNT (6)
SURVIVOR CURVE.. IOWA 35-R1.5					
NET SALVAGE PERCENT.. -30					
1927	10.00			1.0000	13
1930	347.39			1.0000	452
1932	200.03			1.0000	260
1934	169.88			1.0000	221
1935	47.25			1.0000	61
1936	297.24			1.0000	386
1940	346.93			1.0000	451
1947	133.82			1.0000	174
1948	1,217.27			1.0000	1,582
1949	328.13			1.0000	427
1950	3,295.53			1.0000	4,284
1951	62,699.87			1.0000	81,510
1952	18,898.18			1.0000	24,568
1953	98,419.93			1.0000	127,946
1954	48,678.19	1.45	917.58	0.9932	62,851
1955	186,808.77	1.46	3,545.63	0.9855	239,330
1956	59,130.67	1.48	1,137.67	0.9842	75,655
1957	102,397.17	1.49	1,983.43	0.9760	129,922
1958	145,792.73	1.51	2,861.91	0.9740	184,603
1959	145,552.63	1.52	2,876.12	0.9652	182,634
1960	50,908.68	1.54	1,019.19	0.9625	63,699
1961	51,326.98	1.56	1,040.91	0.9594	64,016
1962	110,900.73	1.58	2,277.90	0.9559	137,813
1963	54,207.29	1.60	1,127.51	0.9520	67,087
1964	35,259.11	1.62	742.56	0.9477	43,440
1965	61,102.08	1.64	1,302.70	0.9430	74,905
1966	46,279.60	1.66	998.71	0.9379	56,427
1967	43,618.40	1.68	952.63	0.9324	52,871
1968	10,522.08	1.70	232.54	0.9265	12,673
1969	106,623.28	1.73	2,397.96	0.9256	128,298
1970	97,842.23	1.75	2,225.91	0.9188	116,867
1971	116,827.87	1.77	2,688.21	0.9116	138,450
1972	249,575.68	1.79	5,807.63	0.9040	293,301
1973	51,614.71	1.82	1,221.20	0.9009	60,450
1974	228,134.96	1.84	5,456.99	0.8924	264,664
1975	78,710.53	1.87	1,913.45	0.8882	90,884
1976	116,390.11	1.89	2,859.71	0.8788	132,969
1977	58,555.16	1.92	1,461.54	0.8736	66,500
1978	81,327.33	1.95	2,061.65	0.8678	91,749
1979	1,522.33	1.97	38.99	0.8570	1,696

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ACCOUNT 378.10 MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	--ANNUAL ACCRUAL-- RATE (3)	AMOUNT (4)	--ACCRUED DEPREC.-- FACTOR (5)	AMOUNT (6)
SURVIVOR CURVE.. IOWA 35-R1.5					
NET SALVAGE PERCENT.. -30					
1980	69,445.49	2.00	1,805.58	0.8500	76,737
1981	232,455.62	2.03	6,134.50	0.8424	254,567
1982	215,415.35	2.06	5,768.82	0.8343	233,637
1983	243,040.22	2.08	6,571.81	0.8216	259,586
1984	343,939.01	2.11	9,434.25	0.8124	363,241
1985	268,654.62	2.14	7,473.97	0.8025	280,274
1986	14,314.27	2.17	403.81	0.7920	14,738
1987	104,384.02	2.20	2,985.38	0.7810	105,981
1988	27,895.32	2.23	808.69	0.7694	27,901
1989	224,551.11	2.26	6,597.31	0.7571	221,010
1990	91,277.96	2.29	2,717.34	0.7442	88,308
1991	268,990.95	2.32	8,112.77	0.7308	255,552
1992	961,104.60	2.36	29,486.69	0.7198	899,344
1993	1,008,548.71	2.39	31,335.61	0.7050	924,335
1994	1,260,258.86	2.42	39,647.74	0.6897	1,129,961
1995	1,204,305.54	2.45	38,357.13	0.6738	1,054,899
1996	1,125,717.75	2.49	36,439.48	0.6598	965,573
1997	656,522.35	2.52	21,507.67	0.6426	548,446
1998	1,455,808.20	2.55	48,260.04	0.6248	1,182,466
1999	2,306,484.27	2.59	77,659.33	0.6086	1,824,844
2000	1,859,724.82	2.62	63,342.23	0.5895	1,425,200
2001	2,542,497.77	2.66	87,919.57	0.5719	1,890,271
2002	880,801.52	2.70	30,916.13	0.5535	633,781
2003	1,963,406.56	2.73	69,681.30	0.5324	1,358,913
2004	2,878,649.64	2.77	103,660.17	0.5124	1,917,526
2005	1,379,518.62	2.81	50,393.82	0.4918	881,981
2006	1,103,841.46	2.85	40,897.33	0.4702	674,734
2007	2,176,356.58	2.90	82,048.64	0.4495	1,271,754
2008	2,826,712.81	2.94	108,036.96	0.4263	1,566,536
2009	2,667,849.84	2.99	103,699.32	0.4036	1,399,767
2010	2,488,907.09	3.04	98,361.61	0.3800	1,229,520
2011	2,152,751.21	3.09	86,476.02	0.3554	994,614
2012	502,810.36	3.15	20,590.08	0.3308	216,229
2013	2,404,416.38	3.21	100,336.30	0.3050	953,351
2014	5,158,024.42	3.28	219,938.16	0.2788	1,869,474
2015	6,062,165.42	3.35	264,007.30	0.2512	1,979,661
2016	2,350,855.61	3.43	104,824.65	0.2230	681,513
2017	1,010,459.18	3.53	46,369.97	0.1942	255,101
2018	2,809,111.29	3.64	132,927.15	0.1638	598,172
2019	13,739,392.75	3.77	673,367.64	0.1320	2,357,680

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ACCOUNT 378.10 MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	--ACCRUED FACTOR (5)	DEPREC.-- AMOUNT (6)
SURVIVOR CURVE.. IOWA 35-R1.5					
NET SALVAGE PERCENT.. -30					
2020	9,096,089.75	3.95	467,084.21	0.0988	1,168,302
2021	8,656,649.35	4.23	476,029.15	0.0634	713,481
2022	11,458,694.70	4.90	729,918.85	0.0245	364,959
	102,778,822.10		4,593,484.71		40,190,009
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 4.47					

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT

ACCOUNT 378.20 MEASURING AND REGULATING STATION EQUIPMENT - MANHOLES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	--ANNUAL ACCRUAL-- RATE (3)	AMOUNT (4)	--ACCRUED DEPREC.-- FACTOR (5)	AMOUNT (6)
SURVIVOR CURVE.. IOWA 35-R1.5					
NET SALVAGE PERCENT.. -40					
1923	924.03			1.0000	1,294
1924	496.76			1.0000	695
1926	915.42			1.0000	1,282
1927	867.66			1.0000	1,215
1929	425.00			1.0000	595
1933	561.45			1.0000	786
1934	862.77			1.0000	1,208
1935	745.76			1.0000	1,044
1938	701.18			1.0000	982
1939	471.64			1.0000	660
1947	755.27			1.0000	1,057
1948	1,984.11			1.0000	2,778
1951	17,529.31			1.0000	24,541
1952	4,072.81			1.0000	5,702
1953	36,675.68			1.0000	51,346
1954	11,579.60	1.45	235.07	0.9932	16,101
1955	33,681.23	1.46	688.44	0.9855	46,470
1956	15,420.23	1.48	319.51	0.9842	21,247
1957	17,242.10	1.49	359.67	0.9760	23,560
1958	6,864.56	1.51	145.12	0.9740	9,361
1959	13,038.01	1.52	277.45	0.9652	17,618
1961	3,652.22	1.56	79.76	0.9594	4,906
1962	3,030.11	1.58	67.03	0.9559	4,055
1964	3,659.80	1.62	83.00	0.9477	4,856
1965	16,379.55	1.64	376.07	0.9430	21,624
1966	3,343.93	1.66	77.71	0.9379	4,391
1967	1,975.92	1.68	46.47	0.9324	2,579
1970	3,621.29	1.75	88.72	0.9188	4,658
1972	2,892.26	1.79	72.48	0.9040	3,660
1973	1,017.86	1.82	25.94	0.9009	1,284
1974	4,146.60	1.84	106.82	0.8924	5,181
1975	10,826.99	1.87	283.45	0.8882	13,463
1976	7,170.82	1.89	189.74	0.8788	8,822
1977	180.92	1.92	4.86	0.8736	221
1978	25,131.23	1.95	686.08	0.8678	30,532
1981	2,159.22	2.03	61.37	0.8424	2,546
1983	4,220.62	2.08	122.90	0.8216	4,855
1984	7,473.90	2.11	220.78	0.8124	8,501
1985	20,320.66	2.14	608.81	0.8025	22,830
1987	5,019.60	2.20	154.60	0.7810	5,488

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ACCOUNT 378.20 MEASURING AND REGULATING STATION EQUIPMENT - MANHOLES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	--ANNUAL ACCRUAL-- RATE (3)	AMOUNT (4)	--ACCRUED DEPREC.-- FACTOR (5)	AMOUNT (6)
SURVIVOR CURVE.. IOWA 35-R1.5					
NET SALVAGE PERCENT.. -40					
1991	16,259.62	2.32	528.11	0.7308	16,636
1992	35,657.65	2.36	1,178.13	0.7198	35,933
1993	120,711.28	2.39	4,039.00	0.7050	119,142
1994	11,249.52	2.42	381.13	0.6897	10,862
1995	51,213.57	2.45	1,756.63	0.6738	48,311
1996	29,617.60	2.49	1,032.47	0.6598	27,358
1997	17,000.00	2.52	599.76	0.6426	15,294
1998	72,281.05	2.55	2,580.43	0.6248	63,226
1999	8,538.10	2.59	309.59	0.6086	7,275
2000	32,955.53	2.62	1,208.81	0.5895	27,198
2001	107,076.86	2.66	3,987.54	0.5719	85,732
2002	19,842.46	2.70	750.04	0.5535	15,376
2003	255.56	2.73	9.77	0.5324	190
2004	70,969.42	2.77	2,752.19	0.5124	50,911
2005	48,887.63	2.81	1,923.24	0.4918	33,660
2006	135,083.47	2.85	5,389.83	0.4702	88,923
2008	21,813.61	2.94	897.85	0.4263	13,019
2009	15,698.53	2.99	657.14	0.4036	8,870
2014	81,301.76	3.28	3,733.38	0.2788	31,734
2016	79,697.06	3.43	3,827.05	0.2230	24,881
2019	75,423.56	3.77	3,980.86	0.1320	13,938
	1,343,571.92		46,904.80		1,122,463

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.49

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT

ACCOUNT 378.55 MEASURING AND REGULATING STATION EQUIPMENT - RTU

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	--ANNUAL ACCRUAL-- RATE (3)	AMOUNT (4)	--ACCRUED DEPREC.-- FACTOR (5)	AMOUNT (6)
SURVIVOR CURVE.. IOWA 20-S4					
NET SALVAGE PERCENT.. -5					
1961	1,560.32			1.0000	1,638
1990	10,000.00	3.05	320.25	0.9912	10,408
1992	726,659.62	3.23	24,644.66	0.9852	751,700
1993	10,000.00	3.32	348.60	0.9794	10,284
1994	252,650.18	3.42	9,072.67	0.9747	258,571
1995	33,110.29	3.52	1,223.76	0.9680	33,653
1996	48,119.32	3.63	1,834.07	0.9620	48,605
1997	8,000.00	3.74	314.16	0.9537	8,011
1998	298,767.01	3.86	12,109.03	0.9457	296,671
1999	447,593.90	3.98	18,704.95	0.9353	439,566
2000	59,370.20	4.10	2,555.89	0.9225	57,507
2001	128,894.86	4.23	5,724.87	0.9094	123,078
2002	97,958.08	4.36	4,484.52	0.8938	91,933
2003	69,793.12	4.49	3,290.40	0.8756	64,166
2004	120,660.57	4.61	5,840.57	0.8528	108,044
2005	28,184.18	4.73	1,399.77	0.8278	24,497
2006	103,791.52	4.84	5,274.69	0.7986	87,032
2007	271,639.07	4.93	14,061.40	0.7642	217,966
2008	266,627.93	5.01	14,025.96	0.7264	203,362
2009	91,919.39	5.07	4,893.33	0.6844	66,055
2010	92,807.36	5.11	4,979.58	0.6388	62,250
2011	180,155.38	5.14	9,722.99	0.5911	111,814
2012	16,792.83	5.16	909.84	0.5418	9,553
2013	36,385.67	5.16	1,971.38	0.4902	18,728
2014	88,725.46	5.17	4,816.46	0.4394	40,935
2015	97,706.37	5.17	5,303.99	0.3878	39,785
2016	32,106.65	5.17	1,742.91	0.3360	11,327
2017	55,363.07	5.17	3,005.38	0.2844	16,533
2018	109,197.15	5.17	5,927.77	0.2326	26,669
2019	8,001.58	5.17	434.37	0.1810	1,521
2020	63,721.75	5.17	3,459.14	0.1292	8,644
	3,856,262.83		172,397.36		3,250,506

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 4.47

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT

ACCOUNT 380.00 SERVICES - MIXED

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	--ANNUAL ACCRUAL-- RATE (3)	AMOUNT (4)	--ACCRUED DEPREC.-- FACTOR (5)	AMOUNT (6)
SURVIVOR CURVE.. IOWA 55-R2					
NET SALVAGE PERCENT.. -40					
1974	4,349,105.38	1.54	93,766.71	0.7469	4,547,686
1975	2,841,012.57	1.55	61,649.97	0.7362	2,928,175
1976	2,651,598.05	1.56	57,910.90	0.7254	2,692,857
1977	3,027,833.76	1.57	66,551.79	0.7144	3,028,318
1978	4,086,848.02	1.59	90,973.24	0.7076	4,048,595
1979	8,247,233.33	1.60	184,738.03	0.6960	8,036,104
1980	8,896,361.40	1.61	200,523.99	0.6842	8,521,647
1981	9,695,831.09	1.63	221,258.87	0.6764	9,181,564
1982	10,051,493.75	1.64	230,782.30	0.6642	9,346,683
1983	8,974,690.80	1.65	207,315.36	0.6518	8,189,585
1984	9,394,152.32	1.67	219,635.28	0.6430	8,456,616
1985	9,392,012.54	1.68	220,900.13	0.6300	8,283,755
1986	10,258,318.10	1.69	242,711.81	0.6168	8,858,263
1987	11,213,902.95	1.71	268,460.84	0.6070	9,529,575
1988	13,495,460.81	1.72	324,970.70	0.5934	11,211,489
1989	12,914,866.35	1.73	312,798.06	0.5796	10,479,639
1990	15,430,614.47	1.75	378,050.05	0.5688	12,287,707
1991	14,057,588.18	1.76	346,378.97	0.5544	10,910,938
1992	17,465,472.37	1.78	435,239.57	0.5429	13,274,807
1993	20,547,603.37	1.79	514,922.94	0.5280	15,188,788
1994	24,786,808.27	1.81	628,097.72	0.5158	17,899,050
1995	19,213,948.42	1.82	489,571.41	0.5005	13,463,214
1996	17,818,732.49	1.84	459,010.55	0.4876	12,163,780
1997	16,987,785.17	1.85	439,983.64	0.4718	11,220,772
1998	16,664,461.34	1.87	436,275.60	0.4582	10,689,919
1999	16,906,649.13	1.88	444,983.01	0.4418	10,457,101
2000	14,703,707.63	1.90	391,118.62	0.4275	8,800,169
2001	13,657,449.84	1.91	365,200.21	0.4106	7,850,848
2002	15,499,629.75	1.93	418,800.00	0.3956	8,584,315
2003	17,470,550.26	1.95	476,946.02	0.3802	9,299,224
2004	4,416,608.25	1.96	121,191.73	0.3626	2,242,047
2005	36,050,455.80	1.98	999,318.63	0.3465	17,488,076
2006	18,628,263.25	2.00	521,591.37	0.3300	8,606,258
2007	18,008,263.23	2.02	509,273.68	0.3131	7,893,742
2008	21,958,853.55	2.04	627,144.86	0.2958	9,093,600
2009	22,037,339.97	2.06	635,556.88	0.2781	8,580,018
2010	19,790,237.78	2.08	576,291.72	0.2600	7,203,647
2011	18,624,839.60	2.10	547,570.28	0.2415	6,297,058
2012	19,377,324.63	2.12	575,119.00	0.2226	6,038,749

NATIONAL GRID
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ACCOUNT 380.00 SERVICES - MIXED

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	--ANNUAL ACCRUAL-- RATE (3)	AMOUNT (4)	--ACCRUED DEPREC.-- FACTOR (5)	AMOUNT (6)
SURVIVOR CURVE.. IOWA 55-R2 NET SALVAGE PERCENT.. -40					
2013	19,129,309.82	2.15	575,792.23	0.2042	5,468,687
2014	22,854,505.10	2.17	694,319.86	0.1844	5,900,119
2015	23,340,397.11	2.20	718,884.23	0.1650	5,391,632
2016	31,867,304.00	2.23	994,897.23	0.1450	6,469,063
2017	40,445,170.47	2.27	1,285,347.52	0.1248	7,066,580
2018	39,895,760.96	2.31	1,290,228.91	0.1040	5,808,823
2019	34,904,237.91	2.36	1,153,236.02	0.0826	4,036,326
2020	35,409,954.89	2.42	1,199,689.27	0.0605	2,999,223
2021	41,875,635.91	2.52	1,477,372.43	0.0378	2,216,059
2022	41,520,588.30	2.75	1,598,542.65	0.0138	802,178
	880,836,772.44		25,330,894.79		399,033,068

LEAK PRONE PIPE
INTERIM SURVIVOR CURVE.. SQUARE
PROBABLE RETIREMENT YEAR.. 12-2032
NET SALVAGE PERCENT.. -40

1968	31,142.53	1.55	675.79	0.8450	36,840
1969	407,424.96	1.57	8,955.20	0.8425	480,569
1970	1,469,792.29	1.60	32,923.35	0.8400	1,728,476
1971	2,001,294.96	1.63	45,669.55	0.8374	2,346,238
1972	3,544,820.90	1.65	81,885.36	0.8347	4,142,456
1973	4,156,618.57	1.68	97,763.67	0.8319	4,841,222
	11,611,094.21		267,872.92		13,575,801
	892,447,866.65		25,598,767.71		412,608,869

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.87

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT

ACCOUNT 380.01 SERVICES - METALLIC

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	--ANNUAL ACCRUAL-- RATE (3)	AMOUNT (4)	--ACCRUED DEPREC.-- FACTOR (5)	AMOUNT (6)
SURVIVOR CURVE.. IOWA 55-R2					
NET SALVAGE PERCENT.. -40					
1970	670,359.49	1.48	13,889.85	0.7770	729,217
1971	357,559.77	1.50	7,508.76	0.7725	386,701
1972	216,311.73	1.51	4,572.83	0.7626	230,943
1973	83,556.15	1.52	1,778.07	0.7524	88,015
1974	104,502.68	1.54	2,253.08	0.7469	109,274
1975	63,931.08	1.55	1,387.30	0.7362	65,892
1976	54,768.80	1.56	1,196.15	0.7254	55,621
1977	32,487.07	1.57	714.07	0.7144	32,492
1978	56,107.70	1.59	1,248.96	0.7076	55,583
1979	132,760.11	1.60	2,973.83	0.6960	129,361
1980	202,807.35	1.61	4,571.28	0.6842	194,265
1981	269,483.32	1.63	6,149.61	0.6764	255,190
1982	248,399.46	1.64	5,703.25	0.6642	230,982
1983	71,885.49	1.65	1,660.55	0.6518	65,597
1984	103,496.97	1.67	2,419.76	0.6430	93,168
1985	82,590.04	1.68	1,942.52	0.6300	72,844
1986	110,469.60	1.69	2,613.71	0.6168	95,393
1987	101,864.28	1.71	2,438.63	0.6070	86,564
1988	189,280.15	1.72	4,557.87	0.5934	157,246
1989	674,634.20	1.73	16,339.64	0.5796	547,425
1990	111,018.35	1.75	2,719.95	0.5688	88,406
1991	120,251.63	1.76	2,963.00	0.5544	93,335
1992	152,234.99	1.78	3,793.70	0.5429	115,708
1993	141,111.38	1.79	3,536.25	0.5280	104,310
1994	38,629.64	1.81	978.88	0.5158	27,895
1995	56,036.82	1.82	1,427.82	0.5005	39,265
1996	74,867.09	1.84	1,928.58	0.4876	51,107
1997	90,097.35	1.85	2,333.52	0.4718	59,511
1998	384.58	1.87	10.07	0.4582	247
2004	3.35	1.96	0.09	0.3626	2
2005	47.67	1.98	1.32	0.3465	23
2006	3,139.21	2.00	87.90	0.3300	1,450
2007	22,409.66	2.02	633.75	0.3131	9,823
2008	14,736.52	2.04	420.88	0.2958	6,103
2009	17,291.65	2.06	498.69	0.2781	6,732
2010	272.81	2.08	7.94	0.2600	99
2011	572.73	2.10	16.84	0.2415	194
2012	32,421.66	2.12	962.27	0.2226	10,104
2013	240.11	2.15	7.23	0.2042	69

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT

ACCOUNT 380.01 SERVICES - METALLIC

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	--ANNUAL ACCRUAL-- RATE (3)	AMOUNT (4)	--ACCRUED DEPREC.-- FACTOR (5)	AMOUNT (6)
SURVIVOR CURVE.. IOWA 55-R2 NET SALVAGE PERCENT.. -40					
2014	5,586.83	2.17	169.73	0.1844	1,442
2018	7,034.28	2.31	227.49	0.1040	1,024
2021	6,872.32	2.52	242.46	0.0378	364
2022	11,464.26	2.75	441.37	0.0138	221
	4,733,980.33		109,329.45		4,299,207

LEAK PRONE PIPE
INTERIM SURVIVOR CURVE.. SQUARE
PROBABLE RETIREMENT YEAR.. 12-2032
NET SALVAGE PERCENT.. -60

1852	3.81	0.55	0.03	0.9446	6
1854	94.50	0.56	0.85	0.9440	143
1866	20.84	0.60	0.20	0.9399	31
1874	14.71	0.63	0.15	0.9369	22
1877	1.34	0.64	0.01	0.9357	2
1886	167.40	0.68	1.82	0.9317	250
1889	17.09	0.70	0.19	0.9303	25
1890	76.75	0.70	0.86	0.9298	114
1895	60.44	0.73	0.71	0.9273	90
1896	109.26	0.73	1.28	0.9267	162
1897	118.73	0.74	1.41	0.9262	176
1898	76.30	0.74	0.90	0.9257	113
1899	84.67	0.75	1.02	0.9251	125
1900	1,326.37	0.75	15.92	0.9245	1,962
1901	109.04	0.76	1.33	0.9240	161
1902	223.54	0.77	2.75	0.9234	330
1903	1,203.79	0.77	14.83	0.9228	1,777
1904	2,974.07	0.78	37.12	0.9222	4,388
1905	2,888.66	0.78	36.05	0.9216	4,259
1906	3,527.69	0.79	44.59	0.9210	5,198
1907	5,759.28	0.80	73.72	0.9203	8,481
1908	3,277.54	0.80	41.95	0.9197	4,823
1909	4,490.28	0.81	58.19	0.9190	6,603
1910	5,038.24	0.82	66.10	0.9184	7,403
1911	5,126.37	0.82	67.26	0.9177	7,527
1912	6,004.23	0.83	79.74	0.9170	8,810
1913	6,836.93	0.84	91.89	0.9163	10,024

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT

ACCOUNT 380.01 SERVICES - METALLIC

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	--ANNUAL ACCRUAL-- RATE (3)	AMOUNT (4)	--ACCRUED DEPREC.-- FACTOR (5)	AMOUNT (6)
LEAK PRONE PIPE					
INTERIM SURVIVOR CURVE.. SQUARE					
PROBABLE RETIREMENT YEAR.. 12-2032					
NET SALVAGE PERCENT.. -60					
1914	3,637.66	0.84	48.89	0.9156	5,329
1915	3,047.65	0.85	41.45	0.9149	4,461
1916	3,016.48	0.86	41.51	0.9142	4,412
1917	2,038.51	0.87	28.38	0.9134	2,979
1918	962.86	0.87	13.40	0.9127	1,406
1919	4,194.48	0.88	59.06	0.9119	6,120
1920	1,887.71	0.89	26.88	0.9111	2,752
1921	2,808.92	0.90	40.45	0.9103	4,091
1922	6,762.92	0.90	97.39	0.9095	9,841
1923	8,847.73	0.91	128.82	0.9087	12,864
1924	13,876.72	0.92	204.27	0.9078	20,156
1925	16,921.59	0.93	251.79	0.9070	24,556
1926	10,941.68	0.94	164.56	0.9061	15,863
1927	13,115.36	0.95	199.35	0.9052	18,995
1928	16,577.22	0.96	254.63	0.9043	23,986
1929	11,973.59	0.97	185.83	0.9034	17,307
1930	12,722.87	0.98	199.49	0.9024	18,371
1931	13,321.55	0.99	211.01	0.9015	19,215
1932	5,806.18	1.00	92.90	0.9005	8,366
1933	4,900.63	1.01	79.19	0.8995	7,053
1934	4,130.86	1.02	67.42	0.8985	5,938
1935	6,099.56	1.03	100.52	0.8974	8,758
1936	7,608.13	1.04	126.60	0.8964	10,912
1937	9,252.91	1.05	155.45	0.8953	13,254
1938	18,828.86	1.06	319.34	0.8942	26,938
1939	18,653.03	1.07	319.34	0.8931	26,653
1940	16,533.76	1.08	285.70	0.8919	23,594
1941	19,637.90	1.09	342.48	0.8907	27,987
1942	13,770.17	1.10	242.35	0.8895	19,598
1943	8,449.07	1.12	151.41	0.8883	12,008
1944	8,910.01	1.13	161.09	0.8870	12,645
1945	10,097.80	1.14	184.18	0.8857	14,310
1946	17,917.94	1.16	332.56	0.8844	25,354
1947	29,848.53	1.17	558.76	0.8830	42,172
1948	35,681.04	1.18	673.66	0.8817	50,334
1949	36,390.80	1.20	698.70	0.8802	51,252
1950	70,818.90	1.21	1,371.05	0.8788	99,576
1951	136,179.88	1.23	2,680.02	0.8773	191,153

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
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ACCOUNT 380.01 SERVICES - METALLIC

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	--ANNUAL ACCRUAL-- RATE (3)	AMOUNT (4)	--ACCRUED DEPREC.-- FACTOR (5)	AMOUNT (6)
LEAK PRONE PIPE					
INTERIM SURVIVOR CURVE.. SQUARE					
PROBABLE RETIREMENT YEAR.. 12-2032					
NET SALVAGE PERCENT.. -60					
1952	135,318.51	1.24	2,684.72	0.8758	189,615
1953	259,565.39	1.26	5,232.84	0.8742	363,063
1954	529,480.38	1.27	10,759.04	0.8726	739,248
1955	807,315.28	1.29	16,662.99	0.8710	1,125,036
1956	1,016,174.99	1.31	21,299.03	0.8693	1,413,345
1957	1,099,690.90	1.32	23,225.47	0.8676	1,526,459
1958	1,050,506.12	1.34	22,522.85	0.8658	1,455,195
1959	1,919,050.62	1.36	41,758.54	0.8640	2,652,742
1960	2,394,008.06	1.38	52,859.70	0.8621	3,302,084
1961	2,431,427.93	1.40	54,463.99	0.8601	3,346,189
1962	2,911,366.97	1.42	66,146.26	0.8582	3,997,470
1963	2,925,419.07	1.44	67,401.66	0.8561	4,007,216
1964	3,134,263.87	1.46	73,216.40	0.8540	4,282,708
1965	2,848,388.85	1.48	67,449.85	0.8519	3,882,240
1966	3,267,029.52	1.50	78,408.71	0.8496	4,441,174
1967	3,034,428.62	1.53	74,282.81	0.8473	4,113,860
1968	2,395,991.04	1.55	59,420.58	0.8450	3,239,227
1969	1,995,230.66	1.57	50,120.19	0.8425	2,689,635
1970	1,662.52	1.60	42.56	0.8400	2,234
1971	3,384.68	1.63	88.27	0.8374	4,535
1972	2,886.28	1.65	76.20	0.8347	3,855
1973	4,111.38	1.68	110.51	0.8319	5,473
1974	2,158.06	1.71	59.04	0.8291	2,863
1975	2,194.20	1.74	61.09	0.8261	2,900
1976	1,833.96	1.77	51.94	0.8230	2,415
1977	1,517.18	1.80	43.69	0.8198	1,990
1978	868.50	1.83	25.43	0.8165	1,135
1979	1,954.74	1.87	58.49	0.8131	2,543
1980	1,814.23	1.90	55.15	0.8095	2,350
1981	4,487.82	1.94	139.30	0.8058	5,786
1982	3,816.30	1.98	120.90	0.8020	4,897
1983	2,583.08	2.02	83.49	0.7980	3,298
1984	2,184.89	2.06	72.01	0.7938	2,775
1985	1,188.27	2.11	40.12	0.7895	1,501
1986	1,334.59	2.15	45.91	0.7850	1,676
1987	4,898.06	2.20	172.41	0.7802	6,115
1989	2,091.07	2.30	76.95	0.7701	2,577
1990	1,340.68	2.35	50.41	0.7647	1,640

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
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ACCOUNT 380.01 SERVICES - METALLIC

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL -- AMOUNT (4)	--ACCRUED FACTOR (5)	DEPREC. -- AMOUNT (6)
LEAK PRONE PIPE					
INTERIM SURVIVOR CURVE.. SQUARE					
PROBABLE RETIREMENT YEAR.. 12-2032					
NET SALVAGE PERCENT.. -60					
1991	7,370.62	2.41	284.21	0.7590	8,951
1992	5,672.54	2.47	224.18	0.7531	6,835
1993	43,257.66	2.53	1,751.07	0.7468	51,690
1994	1,379.24	2.60	57.38	0.7403	1,634
1995	391.25	2.67	16.71	0.7333	459
1996	1,288.54	2.74	56.49	0.7260	1,497
1997	2,698.89	2.82	121.77	0.7183	3,102
2007	233.92	3.92	14.67	0.6078	227
34,941,063.26			803,696.73	47,867,023	
39,675,043.59			913,026.18	52,166,230	
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.30					

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT

ACCOUNT 381.10 SMALL METERS AND REGULATORS - BARE COST

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	--ANNUAL ACCRUAL-- RATE (3)	AMOUNT (4)	--ACCRUED DEPREC.-- FACTOR (5)	AMOUNT (6)
SURVIVOR CURVE.. IOWA 30-R2.5					
NET SALVAGE PERCENT.. -25					
1982	569,194.57	2.27	16,150.90	0.9194	654,147
1983	879,303.87	2.31	25,389.90	0.9124	1,002,846
1984	1,235,282.60	2.36	36,440.84	0.9086	1,402,972
1985	1,133,420.73	2.40	34,002.62	0.9000	1,275,098
1986	1,585,306.44	2.44	48,351.85	0.8906	1,764,842
1987	2,136,644.54	2.49	66,503.06	0.8840	2,360,992
1988	2,444,437.40	2.53	77,305.33	0.8728	2,666,881
1989	2,724,760.89	2.58	87,873.54	0.8643	2,943,764
1990	2,673,617.86	2.62	87,560.98	0.8515	2,845,732
1991	2,697,185.23	2.67	90,018.56	0.8410	2,835,416
1992	2,507,992.74	2.71	84,958.25	0.8266	2,591,383
1993	686,323.52	2.76	23,678.16	0.8142	698,506
1994	767,680.71	2.80	26,868.82	0.7980	765,762
1995	503,241.02	2.85	17,927.96	0.7838	493,050
1996	908,756.82	2.89	32,828.84	0.7658	869,907
1998	2,248,217.14	2.98	83,746.09	0.7301	2,051,779
1999	613,202.02	3.02	23,148.38	0.7097	543,987
2000	428,574.76	3.06	16,392.98	0.6885	368,842
2001	252,763.27	3.10	9,794.58	0.6665	210,583
2002	1,021,974.23	3.15	40,240.24	0.6458	824,989
2003	225,147.49	3.19	8,977.76	0.6220	175,052
2004	952,024.77	3.23	38,438.00	0.5976	711,163
2005	2,961,483.22	3.27	121,050.63	0.5722	2,118,201
2006	1,227,660.85	3.31	50,794.47	0.5462	838,185
2007	903,074.68	3.35	37,816.25	0.5192	586,095
2008	3,113,002.72	3.39	131,913.49	0.4916	1,912,940
2009	557,235.91	3.44	23,961.14	0.4644	323,475
2010	2,307,365.02	3.48	100,370.38	0.4350	1,254,630
2011	4,270,230.74	3.52	187,890.15	0.4048	2,160,737
2013	1,126,358.51	3.61	50,826.93	0.3430	482,926
2014	2,095,738.09	3.65	95,618.05	0.3102	812,622
2015	2,786,384.85	3.70	128,870.30	0.2775	966,527
2016	1,849,756.98	3.75	86,707.36	0.2438	563,713
2017	1,308,526.63	3.80	62,155.01	0.2090	341,853
2018	1,128,982.37	3.86	54,473.40	0.1737	245,130

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ACCOUNT 381.10 SMALL METERS AND REGULATORS - BARE COST

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	--ACCRUED FACTOR (5)	DEPREC.-- AMOUNT (6)
SURVIVOR CURVE.. IOWA 30-R2.5					
NET SALVAGE PERCENT.. -25					
2019	690,480.76	3.93	33,919.87	0.1376	118,763
2020	3,033,382.35	4.01	152,048.29	0.1002	379,931
2022	5,043,780.94	4.38	276,147.01	0.0219	138,074
	63,598,497.24		2,571,160.37		43,301,495
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 4.04					

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ACCOUNT 381.30 LARGE METERS AND REGULATORS - BARE COST

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	--ANNUAL ACCRUAL-- RATE (3)	AMOUNT (4)	--ACCRUED DEPREC.-- FACTOR (5)	AMOUNT (6)
SURVIVOR CURVE.. IOWA 30-R2.5					
NET SALVAGE PERCENT.. -25					
1955	139.69			1.0000	175
1971	192.82	1.90	4.58	0.9785	236
1974	421.04	1.99	10.47	0.9652	508
1975	1,463.82	2.02	36.96	0.9595	1,756
1976	2,616.80	2.05	67.06	0.9532	3,118
1977	4,887.36	2.09	127.68	0.9510	5,810
1978	9,778.30	2.12	259.12	0.9434	11,531
1979	16,948.34	2.16	457.61	0.9396	19,906
1980	64,607.11	2.19	1,768.62	0.9308	75,170
1981	52,571.60	2.23	1,465.43	0.9254	60,812
1982	58,132.94	2.27	1,649.52	0.9194	66,809
1983	61,693.32	2.31	1,781.39	0.9124	70,361
1984	66,226.05	2.36	1,953.67	0.9086	75,216
1985	51,724.56	2.40	1,551.74	0.9000	58,190
1986	95,935.30	2.44	2,926.03	0.8906	106,800
1987	85,190.32	2.49	2,651.55	0.8840	94,135
1988	126,213.56	2.53	3,991.50	0.8728	137,699
1989	164,111.37	2.58	5,292.59	0.8643	177,302
1990	230,741.20	2.62	7,556.77	0.8515	245,595
1991	164,131.76	2.67	5,477.90	0.8410	172,544
1992	183,116.36	2.71	6,203.07	0.8266	189,205
1993	259,366.80	2.76	8,948.15	0.8142	263,971
1994	475,750.41	2.80	16,651.26	0.7980	474,561
1995	210,854.40	2.85	7,511.69	0.7838	206,585
1996	314,272.71	2.89	11,353.10	0.7658	300,838
1997	364,719.65	2.93	13,357.86	0.7472	340,648
1998	411,632.48	2.98	15,333.31	0.7301	375,666
1999	327,666.30	3.02	12,369.40	0.7097	290,681
2000	325,206.08	3.06	12,439.13	0.6885	279,880
2001	541,008.77	3.10	20,964.09	0.6665	450,728
2002	643,885.97	3.15	25,353.01	0.6458	519,777
2003	346,148.84	3.19	13,802.68	0.6220	269,131
2004	794,836.35	3.23	32,091.52	0.5976	593,743
2005	618,530.46	3.27	25,282.43	0.5722	442,404
2006	1,275,936.69	3.31	52,791.88	0.5462	871,146
2007	1,671,831.80	3.35	70,007.96	0.5192	1,085,019
2008	53,594.87	3.39	2,271.08	0.4916	32,934
2009	7,911.29	3.44	340.19	0.4644	4,593
2010	711,064.40	3.48	30,931.30	0.4350	386,641
2011	6,276,142.96	3.52	276,150.29	0.4048	3,175,728

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ACCOUNT 381.30 LARGE METERS AND REGULATORS - BARE COST

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	--ANNUAL ACCRUAL-- RATE (3)	AMOUNT (4)	--ACCRUED DEPREC.-- FACTOR (5)	AMOUNT (6)
SURVIVOR CURVE.. IOWA 30-R2.5					
NET SALVAGE PERCENT.. -25					
2012	3,851.98	3.56	171.41	0.3738	1,800
2013	5,184,881.81	3.61	233,967.79	0.3430	2,223,018
2014	1,992,898.03	3.65	90,925.97	0.3102	772,746
2015	3,390,258.43	3.70	156,799.45	0.2775	1,175,996
2016	3,900,967.39	3.75	182,857.85	0.2438	1,188,820
2017	3,358,347.80	3.80	159,521.52	0.2090	877,368
2018	3,749,854.67	3.86	180,930.49	0.1737	814,187
2019	522,925.46	3.93	25,688.71	0.1376	89,943
2020	4,139,805.93	4.01	207,507.77	0.1002	518,511
2021	194,658.16	4.12	10,024.90	0.0618	15,037
2022	6,390,611.46	4.38	349,885.98	0.0219	174,943
	49,900,265.97		2,291,465.43		19,789,921
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 4.59					

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ACCOUNT 382.20 SMALL METERS AND REGULATORS - INSTALLATION COST

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	--ANNUAL ACCRUAL-- RATE (3)	AMOUNT (4)	--ACCRUED DEPREC.-- FACTOR (5)	AMOUNT (6)
SURVIVOR CURVE.. IOWA 30-R2.5					
NET SALVAGE PERCENT.. -25					
1982	1,252.14	2.27	35.53	0.9194	1,439
1983	21,508.04	2.31	621.04	0.9124	24,530
1984	56,021.70	2.36	1,652.64	0.9086	63,627
1985	68,093.34	2.40	2,042.80	0.9000	76,605
1986	85,488.32	2.44	2,607.39	0.8906	95,170
1987	121,389.26	2.49	3,778.24	0.8840	134,135
1988	155,186.21	2.53	4,907.76	0.8728	169,308
1989	214,410.24	2.58	6,914.73	0.8643	231,643
1990	232,866.40	2.62	7,626.37	0.8515	247,857
1991	264,174.30	2.67	8,816.82	0.8410	277,713
1992	245,575.80	2.71	8,318.88	0.8266	253,741
1993	290,108.30	2.76	10,008.74	0.8142	295,258
1994	156,551.40	2.80	5,479.30	0.7980	156,160
1995	74,236.00	2.85	2,644.66	0.7838	72,733
1996	86,102.70	2.89	3,110.46	0.7658	82,422
1998	318,500.32	2.98	11,864.14	0.7301	290,671
1999	181,280.40	3.02	6,843.34	0.7097	160,818
2000	505,636.93	3.06	19,340.61	0.6885	435,164
2001	16,058.88	3.10	622.28	0.6665	13,379
2002	272,676.56	3.15	10,736.64	0.6458	220,118
2003	214,384.50	3.19	8,548.58	0.6220	166,684
2004	171,911.11	3.23	6,940.91	0.5976	128,418
2005	174,638.45	3.27	7,138.35	0.5722	124,910
2006	2,682,676.82	3.31	110,995.75	0.5462	1,831,598
2007	16,065.11	3.35	672.73	0.5192	10,426
2008	29,241.64	3.39	1,239.11	0.4916	17,969
2011	3,580,856.47	3.52	157,557.68	0.4048	1,811,913
2013	4,817.41	3.61	217.39	0.3430	2,065
2014	34,586,561.92	3.65	1,578,011.89	0.3102	13,410,939
2015	12,760,009.60	3.70	590,150.44	0.2775	4,426,128
2016	961,237.30	3.75	45,058.00	0.2438	292,937
2017	1,472,549.54	3.80	69,946.10	0.2090	384,704
2018	8,840,640.65	3.86	426,560.91	0.1737	1,919,524
2019	12,801.85	3.93	628.89	0.1376	2,202

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ACCOUNT 382.20 SMALL METERS AND REGULATORS - INSTALLATION COST

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	--ACCRUED FACTOR (5)	DEPREC.-- AMOUNT (6)
SURVIVOR CURVE.. IOWA 30-R2.5					
NET SALVAGE PERCENT.. -25					
2020	13,489.60	4.01	676.17	0.1002	1,690
2021	1,225,572.23	4.12	63,116.97	0.0618	94,675
2022	8,234,181.64	4.38	450,821.44	0.0219	225,411
	78,348,753.08		3,636,253.68		28,154,684
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 4.64					

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ACCOUNT 382.30 LARGE METERS AND REGULATORS - INSTALLATION COST

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	--ANNUAL ACCRUAL-- RATE (3)	AMOUNT (4)	--ACCRUED DEPREC.-- FACTOR (5)	AMOUNT (6)
SURVIVOR CURVE.. IOWA 30-R2.5					
NET SALVAGE PERCENT.. -25					
1982	182,315.43	2.27	5,173.20	0.9194	209,526
1983	229,615.04	2.31	6,630.13	0.9124	261,876
1984	210,940.80	2.36	6,222.75	0.9086	239,576
1985	205,889.51	2.40	6,176.69	0.9000	231,626
1986	388,323.36	2.44	11,843.86	0.8906	432,301
1987	396,674.40	2.49	12,346.49	0.8840	438,325
1988	513,776.41	2.53	16,248.18	0.8728	560,530
1989	609,975.34	2.58	19,671.70	0.8643	659,002
1990	971,495.98	2.62	31,816.49	0.8515	1,034,036
1991	643,662.24	2.67	21,482.23	0.8410	676,650
1992	777,245.70	2.71	26,329.20	0.8266	803,089
1993	1,093,766.55	2.76	37,734.95	0.8142	1,113,181
1994	1,732,010.00	2.80	60,620.35	0.7980	1,727,680
1995	704,799.98	2.85	25,108.50	0.7838	690,528
1996	1,265,644.80	2.89	45,721.42	0.7658	1,211,538
1997	1,469,153.28	2.93	53,807.74	0.7472	1,372,189
1998	1,782,391.44	2.98	66,394.08	0.7301	1,626,655
1999	1,306,063.96	3.02	49,303.91	0.7097	1,158,642
2000	1,237,595.80	3.06	47,338.04	0.6885	1,065,106
2001	1,820,359.45	3.10	70,538.93	0.6665	1,516,587
2002	2,787,893.36	3.15	109,773.30	0.6458	2,250,527
2003	1,582,761.60	3.19	63,112.62	0.6220	1,230,597
2004	3,671,580.44	3.23	148,240.06	0.5976	2,742,671
2005	2,918,711.90	3.27	119,302.35	0.5722	2,087,609
2006	5,193,753.96	3.31	214,891.57	0.5462	3,546,036
2007	1,037,431.68	3.35	43,442.45	0.5192	673,293
2008	1,651.52	3.39	69.98	0.4916	1,015
2009	63,956.08	3.44	2,750.11	0.4644	37,127
2010	13,212.70	3.48	574.75	0.4350	7,184
2011	327,652.46	3.52	14,416.71	0.4048	165,792
2012	17,745.52	3.56	789.68	0.3738	8,292
2013	27,804.83	3.61	1,254.69	0.3430	11,921
2014	115,408.00	3.65	5,265.49	0.3102	44,749
2015	3,591,780.16	3.70	166,119.83	0.2775	1,245,899
2016	1,816,826.05	3.75	85,163.72	0.2438	553,678
2017	190,739.61	3.80	9,060.13	0.2090	49,831
2018	9,500,331.25	3.86	458,390.98	0.1737	2,062,759
2019	116,109.23	3.93	5,703.87	0.1376	19,971

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ACCOUNT 382.30 LARGE METERS AND REGULATORS - INSTALLATION COST

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	--ACCRUED FACTOR (5)	DEPREC.-- AMOUNT (6)
SURVIVOR CURVE.. IOWA 30-R2.5					
NET SALVAGE PERCENT.. -25					
2020	2,789,491.82	4.01	139,823.28	0.1002	349,384
2021	123,758.04	4.12	6,373.54	0.0618	9,560
2022	8,507,588.97	4.38	465,790.50	0.0219	232,895
	61,937,888.65		2,680,818.45		34,359,433
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 4.33					

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GAS PLANT

ACCOUNT 383.00 REGULATORS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	--ANNUAL ACCRUAL-- RATE (3)	AMOUNT (4)	--ACCRUED DEPREC.-- FACTOR (5)	AMOUNT (6)
SURVIVOR CURVE.. IOWA 30-R2.5					
NET SALVAGE PERCENT.. 0					
1974	16,087.11	1.99	320.13	0.9652	15,527
1975	44,582.10	2.02	900.56	0.9595	42,777
1976	41,325.27	2.05	847.17	0.9532	39,391
1977	49,048.80	2.09	1,025.12	0.9510	46,645
1978	52,000.70	2.12	1,102.41	0.9434	49,057
1979	70,143.18	2.16	1,515.09	0.9396	65,907
1980	91,345.14	2.19	2,000.46	0.9308	85,024
1981	87,709.28	2.23	1,955.92	0.9254	81,166
1982	102,680.55	2.27	2,330.85	0.9194	94,404
1983	113,851.68	2.31	2,629.97	0.9124	103,878
1984	128,675.56	2.36	3,036.74	0.9086	116,915
1985	134,386.74	2.40	3,225.28	0.9000	120,948
1986	148,165.24	2.44	3,615.23	0.8906	131,956
1987	184,659.72	2.49	4,598.03	0.8840	163,239
1988	198,610.80	2.53	5,024.85	0.8728	173,348
1989	221,156.70	2.58	5,705.84	0.8643	191,146
1990	222,373.62	2.62	5,826.19	0.8515	189,351
1991	246,578.40	2.67	6,583.64	0.8410	207,372
1992	227,905.59	2.71	6,176.24	0.8266	188,387
1993	232,036.74	2.76	6,404.21	0.8142	188,924
1994	159,425.76	2.80	4,463.92	0.7980	127,222
1995	99,694.76	2.85	2,841.30	0.7838	78,141
1996	89,619.64	2.89	2,590.01	0.7658	68,631
1998	248,687.34	2.98	7,410.88	0.7301	181,567
1999	149,126.25	3.02	4,503.61	0.7097	105,835
2000	365,844.25	3.06	11,194.83	0.6885	251,884
2001	42,642.95	3.10	1,321.93	0.6665	28,422
2002	220,761.80	3.15	6,954.00	0.6458	142,568
2003	146,978.39	3.19	4,688.61	0.6220	91,421
2004	134,842.50	3.23	4,355.41	0.5976	80,582
2005	157,075.62	3.27	5,136.37	0.5722	89,879
2006	44,205.72	3.31	1,463.21	0.5462	24,145
2007	308,200.56	3.35	10,324.72	0.5192	160,018
2008	171,597.33	3.39	5,817.15	0.4916	84,357
2009	541,650.91	3.44	18,632.79	0.4644	251,543

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ACCOUNT 383.00 REGULATORS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	--ACCRUED FACTOR (5)	DEPREC.-- AMOUNT (6)
SURVIVOR CURVE.. IOWA 30-R2.5					
NET SALVAGE PERCENT.. 0					
2010	564,467.85	3.48	19,643.48	0.4350	245,544
2011	278,304.40	3.52	9,796.31	0.4048	112,658
2012	1,318,784.82	3.56	46,948.74	0.3738	492,962
	7,655,233.77		232,911.20		4,912,741
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.04					

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ACCOUNT 384.00 REGULATOR INSTALLATIONS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	--ANNUAL ACCRUAL-- RATE (3)	AMOUNT (4)	--ACCRUED DEPREC.-- FACTOR (5)	AMOUNT (6)
SURVIVOR CURVE.. IOWA 30-R2.5					
NET SALVAGE PERCENT.. -5					
1974	22,404.72	1.99	468.15	0.9652	22,706
1975	62,072.40	2.02	1,316.56	0.9595	62,536
1976	57,568.21	2.05	1,239.16	0.9532	57,618
1977	68,411.52	2.09	1,501.29	0.9510	68,312
1978	72,473.00	2.12	1,613.25	0.9434	71,790
1979	97,756.42	2.16	2,217.12	0.9396	96,445
1980	127,260.18	2.19	2,926.35	0.9308	124,376
1981	122,223.04	2.23	2,861.85	0.9254	118,760
1982	143,039.16	2.27	3,409.34	0.9194	138,086
1983	158,590.81	2.31	3,846.62	0.9124	151,933
1984	179,343.84	2.36	4,444.14	0.9086	171,099
1985	187,278.66	2.40	4,719.42	0.9000	176,978
1986	206,502.78	2.44	5,290.60	0.8906	193,107
1987	257,366.34	2.49	6,728.84	0.8840	238,887
1988	276,924.24	2.53	7,356.49	0.8728	253,784
1989	308,273.94	2.58	8,351.14	0.8643	279,763
1990	310,011.03	2.62	8,528.40	0.8515	277,173
1991	343,454.40	2.67	9,628.74	0.8410	303,287
1992	317,686.58	2.71	9,039.77	0.8266	275,730
1993	323,317.05	2.76	9,369.73	0.8142	276,407
1994	222,073.67	2.80	6,528.97	0.7980	186,076
1995	138,944.09	2.85	4,157.90	0.7838	114,350
1996	124,908.96	2.89	3,790.36	0.7658	100,438
1998	346,494.74	2.98	10,841.82	0.7301	265,625
1999	207,879.00	3.02	6,591.84	0.7097	154,908
2000	542,081.54	3.06	17,417.08	0.6885	391,884
2001	59,403.75	3.10	1,933.59	0.6665	41,572
2002	307,662.30	3.15	10,175.93	0.6458	208,623
2003	204,822.93	3.19	6,860.54	0.6220	133,770
2004	187,940.48	3.23	6,374.00	0.5976	117,929
2005	218,868.78	3.27	7,514.86	0.5722	131,499
2006	74,677.15	3.31	2,595.40	0.5462	42,828
2007	67,338.38	3.35	2,368.63	0.5192	36,710
	6,345,054.09		182,007.88		5,284,989

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.87

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	--ANNUAL ACCRUAL-- RATE (3)	AMOUNT (4)	--ACCRUED DEPREC.-- FACTOR (5)	AMOUNT (6)
SURVIVOR CURVE.. IOWA 35-R3					
NET SALVAGE PERCENT.. 0					
1943	151.04			1.0000	151
1944	80.10			1.0000	80
1946	239.68			1.0000	240
1947	523.32			1.0000	523
1948	1,196.89			1.0000	1,197
1949	52.08			1.0000	52
1950	1,712.15			1.0000	1,712
1951	288.55			1.0000	289
1953	941.70			1.0000	942
1954	3,676.06			1.0000	3,676
1955	16,633.81			1.0000	16,634
1956	21,013.75			1.0000	21,014
1957	14,618.11			1.0000	14,618
1958	25,812.10			1.0000	25,812
1959	36,074.03			1.0000	36,074
1960	253,509.15			1.0000	253,509
1961	8,030.91			1.0000	8,031
1962	120,681.38			1.0000	120,681
1963	11,327.37	1.62	183.50	0.9639	10,918
1964	21,766.35			1.0000	21,766
1965	22,535.65	1.73	389.87	0.9948	22,418
1966	15,772.34	1.75	276.02	0.9888	15,596
1967	18,112.22	1.78	322.40	0.9879	17,893
1968	36,840.16	1.80	663.12	0.9810	36,140
1969	62,390.72	1.83	1,141.75	0.9790	61,081
1970	7,133.02	1.85	131.96	0.9712	6,928
1971	13,752.95	1.88	258.56	0.9682	13,316
1973	4,747.68	1.93	91.63	0.9554	4,536
1978	4,786.33	2.08	99.56	0.9256	4,430
1979	5,183.73	2.12	109.90	0.9222	4,780
1980	38,935.00	2.15	837.10	0.9138	35,579
1981	86,636.81	2.18	1,888.68	0.9047	78,380
1982	152,741.86	2.22	3,390.87	0.8991	137,330
1983	46,628.51	2.25	1,049.14	0.8888	41,443
1984	67,538.63	2.29	1,546.63	0.8816	59,542
1987	62,483.13	2.39	1,493.35	0.8484	53,011
1989	143,537.73	2.46	3,531.03	0.8241	118,289
1992	144,640.87	2.55	3,688.34	0.7778	112,502
1993	1,069,016.39	2.59	27,687.52	0.7640	816,729
1995	1,630,998.15	2.65	43,221.45	0.7288	1,188,671

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	--ANNUAL ACCRUAL-- RATE (3)	AMOUNT (4)	--ACCRUED DEPREC.-- FACTOR (5)	AMOUNT (6)
SURVIVOR CURVE.. IOWA 35-R3					
NET SALVAGE PERCENT.. 0					
1996	35,015.33	2.68	938.41	0.7102	24,868
1999	480,026.08	2.76	13,248.72	0.6486	311,345
2000	147,067.01	2.79	4,103.17	0.6278	92,329
2001	1,491.01	2.82	42.05	0.6063	904
2002	1,950.93	2.84	55.41	0.5822	1,136
2003	1,403.42	2.87	40.28	0.5596	785
2005	14,259.25	2.92	416.37	0.5110	7,286
2007	85,230.78	2.97	2,531.35	0.4604	39,240
2008	28,260.79	2.99	845.00	0.4336	12,254
2010	24,520.79	3.04	745.43	0.3800	9,318
2013	37,340.15	3.11	1,161.28	0.2954	11,030
2014	72,005.17	3.13	2,253.76	0.2660	19,153
	5,101,311.12		118,383.61		3,896,161
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.32					

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	--ACCRUED FACTOR (5)	DEPREC.-- AMOUNT (6)
SURVIVOR CURVE.. IOWA 50-R0.5					
NET SALVAGE PERCENT.. -15					
2009	483,767.03	2.29	12,740.00	0.3092	172,018
2011	168,932.03	2.40	4,662.52	0.2760	53,619
	652,699.06		17,402.52		225,637
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.67					

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT

ACCOUNT 394.00 TOOLS, SHOP AND GARAGE EQUIPMENT - PLANT TOOLS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	--ACCRUED FACTOR (5)	DEPREC.-- AMOUNT (6)
SURVIVOR CURVE.. 25-SQUARE					
NET SALVAGE PERCENT.. 0					
2003	3,715.30	4.00	148.61	0.7800	2,898
2006	15,990.59	4.00	639.62	0.6600	10,554
	19,705.89		788.23		13,452
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 4.00					

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT

ACCOUNT 394.30 TOOLS, SHOP AND GARAGE EQUIPMENT - WORK TOOLS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	--ANNUAL ACCRUAL-- RATE (3)	AMOUNT (4)	--ACCRUED DEPREC.-- FACTOR (5)	AMOUNT (6)
SURVIVOR CURVE.. 25-SQUARE					
NET SALVAGE PERCENT.. 0					
2001	774,528.94	4.00	30,981.16	0.8600	666,095
2002	661,756.65	4.00	26,470.27	0.8200	542,640
2003	585,887.04	4.00	23,435.48	0.7800	456,992
2004	630,358.00	4.00	25,214.32	0.7400	466,465
2005	307,973.57	4.00	12,318.94	0.7000	215,581
2006	244,030.91	4.00	9,761.24	0.6600	161,060
2007	131,682.19	4.00	5,267.29	0.6200	81,643
2008	5,227,760.77	4.00	209,110.43	0.5800	3,032,101
2010	1,906,977.56	4.00	76,279.10	0.5000	953,489
2012	37,074.15	4.00	1,482.97	0.4200	15,571
2013	3,001,283.99	4.00	120,051.36	0.3800	1,140,488
2015	508,849.93	4.00	20,354.00	0.3000	152,655
2016	1,602,381.70	4.00	64,095.27	0.2600	416,619
2017	1,549,849.76	4.00	61,993.99	0.2200	340,967
2018	3,670,945.20	4.00	146,837.81	0.1800	660,770
2019	1,434,600.13	4.00	57,384.01	0.1400	200,844
2020	1,305,253.35	4.00	52,210.13	0.1000	130,525
2022	2,779,214.52	4.00	111,168.58	0.0200	55,584
	26,360,408.36		1,054,416.35		9,690,089
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 4.00					

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT

ACCOUNT 394.40 TOOLS, SHOP AND GARAGE EQUIPMENT - NATURAL GAS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL AMOUNT (4)	--ACCRUED FACTOR (5)	DEPREC. AMOUNT (6)
SURVIVOR CURVE.. 25-SQUARE					
NET SALVAGE PERCENT.. 0					
2010	3,414,978.83	4.00	136,599.15	0.5000	1,707,489
2016	35,050.32	4.00	1,402.01	0.2600	9,113
	3,450,029.15		138,001.16		1,716,602
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 4.00					

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT

ACCOUNT 395.00 LABORATORY EQUIPMENT - GENERAL PLANT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	--ACCRUED FACTOR (5)	DEPREC.-- AMOUNT (6)
SURVIVOR CURVE.. 30-SQUARE					
NET SALVAGE PERCENT.. 0					
2001	9,395.28	3.33	312.86	0.7167	6,733
2002	3,165.11	3.33	105.40	0.6833	2,163
2003	1,621.04	3.33	53.98	0.6500	1,054
2004	1,473.17	3.33	49.06	0.6167	908
	15,654.60		521.30		10,858
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.33					



NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT

ACCOUNT 397.20 COMMUNICATION EQUIPMENT - RADIO

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	--ACCRUED FACTOR (5)	DEPREC.-- AMOUNT (6)
SURVIVOR CURVE.. 15-SQUARE					
NET SALVAGE PERCENT.. 0					
2001	28,235.32			1.0000	28,235
2002	3,386,414.42			1.0000	3,386,414
2003	25,135,029.00			1.0000	25,135,029
2004	225,631.30			1.0000	225,631
2015	25,791.90	6.67	1,720.32	0.5000	12,896
	28,801,101.94		1,720.32		28,788,205
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 0.01					

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT

ACCOUNT 397.55 COMMUNICATION EQUIPMENT - ERTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	--ANNUAL ACCRUAL-- RATE (3)	AMOUNT (4)	--ACCRUED DEPREC.-- FACTOR (5)	AMOUNT (6)
SURVIVOR CURVE.. 15-SQUARE					
NET SALVAGE PERCENT.. 0					
2004	11,433,750.50			1.0000	11,433,750
2008	677,839.24	6.67	45,211.88	0.9667	655,247
2010	685,579.95	6.67	45,728.18	0.8333	571,314
2011	985,883.75	6.67	65,758.45	0.7667	755,847
2013	2,553,100.29	6.67	170,291.79	0.6333	1,616,955
2014	1,805,048.37	6.67	120,396.73	0.5667	1,022,867
2015	58,630.67	6.67	3,910.67	0.5000	29,315
2016	1,867,699.12	6.67	124,575.53	0.4333	809,330
2017	2,279,237.08	6.67	152,025.11	0.3667	835,728
2018	1,013,069.69	6.67	67,571.75	0.3000	303,921
2019	1,357,178.24	6.67	90,523.79	0.2333	316,670
2020	1,770,277.89	6.67	118,077.54	0.1667	295,052
2022	2,370,558.72	6.67	158,116.27	0.0333	79,011
	28,857,853.51		1,162,187.69		18,725,007
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 4.03					

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT

ACCOUNT 398.00 MISCELLANEOUS PLANT EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL AMOUNT (4)	--ACCRUED FACTOR (5)	DEPREC. AMOUNT (6)
SURVIVOR CURVE.. 35-SQUARE					
NET SALVAGE PERCENT.. 0					
2007	36,182.57	2.86	1,034.82	0.4429	16,024
2009	3,077,301.61	2.86	88,010.83	0.3857	1,186,946
2020	10,468.49	2.86	299.40	0.0714	748
2021	5,784.92	2.86	165.45	0.0429	248
2022	872.71	2.86	24.96	0.0143	12
	3,130,610.30		89,535.46		1,203,978
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.86					

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT

ACCOUNT 398.10 MISCELLANEOUS PLANT EQUIPMENT - POWER AND SUPERVISORY CONTROL

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL AMOUNT (4)	--ACCRUED FACTOR (5)	DEPREC. AMOUNT (6)
SURVIVOR CURVE.. 35-SQUARE					
NET SALVAGE PERCENT.. 0					
2001	92,788.89	2.86	2,653.76	0.6143	56,999
2002	9,862.60	2.86	282.07	0.5857	5,777
	102,651.49		2,935.83		62,776
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.86					

COMMON PLANT

NATIONAL GRID
 NIAGARA MOHAWK POWER CORPORATION
 COMMON PLANT

ACCOUNT 390.01 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 50-R0.5							
NET SALVAGE PERCENT.. -15							
1850	28,488.36	50.00				1.0000	32,762
1891	13.13	50.00				1.0000	15
1912	33.91	50.00				1.0000	39
1917	20,079.12	50.00				1.0000	23,091
1918	49.17	50.00				1.0000	57
1922	590.95	50.00				1.0000	680
1924	115.13	50.00	2.00	2.65	0.75	0.9850	130
1926	516.82	50.00	2.00	11.89	1.71	0.9658	574
1927	243.26	50.00	2.00	5.59	2.19	0.9562	267
1928	2,845.86	50.00	2.00	65.45	2.66	0.9468	3,099
1929	31.50	50.00	2.00	0.72	3.13	0.9374	34
1930	82,746.83	50.00	2.00	1,903.18	3.59	0.9282	88,326
1931	1,303.19	50.00	2.00	29.97	4.04	0.9192	1,378
1932	649,659.00	50.00	2.00	14,942.16	4.49	0.9102	680,018
1933	18,587.87	50.00	2.00	427.52	4.93	0.9014	19,268
1934	22,034.71	50.00	2.00	506.80	5.36	0.8928	22,623
1935	9,473.09	50.00	2.00	217.88	5.79	0.8842	9,633
1936	3,579.97	50.00	2.00	82.34	6.21	0.8758	3,606
1937	2,138.56	50.00	2.00	49.19	6.62	0.8676	2,134
1938	35.04	50.00	2.00	0.81	7.03	0.8594	35
1939	130,881.27	50.00	2.00	3,010.27	7.44	0.8512	128,117
1940	908.54	50.00	2.00	20.90	7.84	0.8432	881
1941	4,422.73	50.00	2.00	101.72	8.24	0.8352	4,248
1942	9,103.51	50.00	2.00	209.38	8.64	0.8272	8,660
1948	229.29	50.00	2.00	5.27	11.02	0.7796	206
1949	1,441.56	50.00	2.00	33.16	11.42	0.7716	1,279
1951	67,561.31	50.00	2.00	1,553.91	12.22	0.7556	58,707
1952	15,958.92	50.00	2.00	367.06	12.62	0.7476	13,721
1953	21,945.80	50.00	2.00	504.75	13.02	0.7396	18,666
1954	9,844.51	50.00	2.00	226.42	13.43	0.7314	8,280
1955	3,269.06	50.00	2.00	75.19	13.84	0.7232	2,719
1956	12,037.28	50.00	2.00	276.86	14.25	0.7150	9,898
1957	1,102,814.93	50.00	2.00	25,364.74	14.67	0.7066	896,136
1958	15,809.34	50.00	2.00	363.61	15.09	0.6982	12,694
1959	67,609.27	50.00	2.00	1,555.01	15.51	0.6898	53,632
1960	361,861.04	50.00	2.00	8,322.80	15.93	0.6814	283,558
1961	1,807,138.39	50.00	2.00	41,564.18	16.36	0.6728	1,398,219
1962	53,490.71	50.00	2.00	1,230.29	16.80	0.6640	40,846
1963	485,555.17	50.00	2.00	11,167.77	17.23	0.6554	365,968
1964	46,092.81	50.00	2.00	1,060.13	17.67	0.6466	34,274

NATIONAL GRID
 NIAGARA MOHAWK POWER CORPORATION
 COMMON PLANT

ACCOUNT 390.01 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 50-R0.5							
NET SALVAGE PERCENT.. -15							
1965	79,148.30	50.00	2.00	1,820.41	18.12	0.6376	58,035
1966	38,638.18	50.00	2.00	888.68	18.57	0.6286	27,931
1967	12,431.96	50.00	2.00	285.94	19.02	0.6196	8,858
1968	101,784.95	50.00	2.00	2,341.05	19.48	0.6104	71,449
1969	762,903.08	50.00	2.00	17,546.77	19.94	0.6012	527,456
1970	187,763.34	50.00	2.00	4,318.56	20.40	0.5920	127,829
1971	634,076.52	50.00	2.00	14,583.76	20.87	0.5826	424,825
1972	242,302.67	50.00	2.00	5,572.96	21.35	0.5730	159,665
1973	115,233.20	50.00	2.00	2,650.36	21.83	0.5634	74,661
1974	9,043,514.22	50.00	2.00	208,000.83	22.31	0.5538	5,759,543
1975	397,454.35	50.00	2.00	9,141.45	22.80	0.5440	248,647
1976	83,123.63	50.00	2.00	1,911.84	23.29	0.5342	51,065
1977	40,972.56	50.00	2.00	942.37	23.79	0.5242	24,699
1978	246,632.18	50.00	2.00	5,672.54	24.30	0.5140	145,784
1979	1,435,764.42	50.00	2.00	33,022.58	24.80	0.5040	832,169
1980	1,264,651.31	50.00	2.00	29,086.98	25.32	0.4936	717,867
1981	370,477.46	50.00	2.00	8,520.98	25.83	0.4834	205,952
1982	3,474,558.03	50.00	2.00	79,914.83	26.35	0.4730	1,889,986
1983	7,181,200.13	50.00	2.00	165,167.60	26.88	0.4624	3,818,675
1984	873,508.13	50.00	2.00	20,090.69	27.41	0.4518	453,849
1985	5,548,615.49	50.00	2.00	127,618.16	27.94	0.4412	2,815,257
1986	744,045.46	50.00	2.00	17,113.05	28.48	0.4304	368,273
1987	958,474.80	50.00	2.00	22,044.92	29.02	0.4196	462,502
1988	693,656.67	50.00	2.00	15,954.10	29.57	0.4086	325,942
1989	1,210,622.57	50.00	2.00	27,844.32	30.12	0.3976	553,545
1990	11,545,520.30	50.00	2.00	265,546.97	30.68	0.3864	5,130,367
1991	2,676,102.56	50.00	2.00	61,550.36	31.24	0.3752	1,154,685
1992	2,536,137.84	50.00	2.00	58,331.17	31.80	0.3640	1,061,627
1993	11,793,912.79	50.00	2.00	271,259.99	32.36	0.3528	4,785,026
1994	8,069,093.71	50.00	2.00	185,589.16	32.93	0.3414	3,168,007
1995	9,442,106.53	50.00	2.00	217,168.45	33.51	0.3298	3,581,108
1996	11,422,845.15	50.00	2.00	262,725.44	34.08	0.3184	4,182,589
1997	2,990,775.58	50.00	2.00	68,787.84	34.66	0.3068	1,055,205
1998	2,305,178.45	50.00	2.00	53,019.10	35.24	0.2952	782,562
1999	3,012,766.49	50.00	2.00	69,293.63	35.82	0.2836	982,584
2000	1,497,121.75	50.00	2.00	34,433.80	36.41	0.2718	467,955
2001	8,332,221.19	50.00	2.00	191,641.09	37.00	0.2600	2,491,334
2002	4,732,000.80	50.00	2.00	108,836.02	37.59	0.2482	1,350,655
2003	1,028,198.34	50.00	2.00	23,648.56	38.18	0.2364	279,526
2004	545,346.37	50.00	2.00	12,542.97	38.77	0.2246	140,858

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
COMMON PLANT

ACCOUNT 390.01 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 50-R0.5							
NET SALVAGE PERCENT.. -15							
2005	2,636,156.35	50.00	2.00	60,631.60	39.36	0.2128	645,120
2006	6,882,458.14	50.00	2.00	158,296.54	39.96	0.2008	1,589,297
2007	6,007,212.62	50.00	2.00	138,165.89	40.56	0.1888	1,304,286
2008	1,846,733.12	50.00	2.00	42,474.86	41.16	0.1768	375,478
2009	7,061,061.31	50.00	2.00	162,404.41	41.76	0.1648	1,338,212
2010	5,863,526.74	50.00	2.00	134,861.12	42.36	0.1528	1,030,339
2011	17,487,839.07	50.00	2.00	402,220.30	42.96	0.1408	2,831,631
2012	12,143,694.64	50.00	2.00	279,304.98	43.56	0.1288	1,798,724
2013	5,630,670.73	50.00	2.00	129,505.43	44.17	0.1166	755,017
2014	6,180,825.07	50.00	2.00	142,158.98	44.78	0.1044	742,070
2015	3,706,961.11	50.00	2.00	85,260.11	45.38	0.0924	393,902
2016	2,295,010.40	50.00	2.00	52,785.24	45.99	0.0802	211,669
2017	9,393,782.00	50.00	2.00	216,056.99	46.61	0.0678	732,433
2018	5,382,930.83	50.00	2.00	123,807.41	47.22	0.0556	344,185
2019	13,242,777.35	50.00	2.00	304,583.88	47.83	0.0434	660,947
2020	7,506,697.57	50.00	2.00	172,654.04	48.45	0.0310	267,614
2021	5,470,672.35	50.00	2.00	125,825.46	49.07	0.0186	117,018
2022	3,025,119.60	50.00	2.00	69,577.75	49.69	0.0062	21,569
244,495,551.37				5,622,264.84		70,156,541	
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.30							

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
COMMON PLANT

ACCOUNT 391.01 OFFICE FURNITURE AND EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. 15-SQUARE							
NET SALVAGE PERCENT.. 0							
2001	1,152,385.24	15.00				1.0000	1,152,385
2002	465,055.18	15.00				1.0000	465,055
2003	757,505.55	15.00				1.0000	757,506
2004	149,024.99	15.00				1.0000	149,025
2006	59,171.12	15.00				1.0000	59,171
2007	32,061.84	15.00				1.0000	32,062
2008	17,619.96	15.00	6.67	1,175.25	0.50	0.9667	17,033
2009	15,482.03	15.00	6.67	1,032.65	1.50	0.9000	13,934
2011	393,978.40	15.00	6.67	26,278.36	3.50	0.7667	302,051
2012	504,371.02	15.00	6.67	33,641.55	4.50	0.7000	353,060
2013	399,479.08	15.00	6.67	26,645.25	5.50	0.6333	253,002
2014	369,242.10	15.00	6.67	24,628.45	6.50	0.5667	209,238
2016	111,625.06	15.00	6.67	7,445.39	8.50	0.4333	48,370
2017	50,816.77	15.00	6.67	3,389.48	9.50	0.3667	18,633
2018	39,190.87	15.00	6.67	2,614.03	10.50	0.3000	11,757
2019	33,510.53	15.00	6.67	2,235.15	11.50	0.2333	7,819
2020	35,546.28	15.00	6.67	2,370.94	12.50	0.1667	5,924
2021	7,664.06	15.00	6.67	511.19	13.50	0.1000	766
	4,593,730.08			131,967.69			3,856,791
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.87							

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
COMMON PLANT

ACCOUNT 391.11 OFFICE FURNITURE AND EQUIPMENT - OTHER

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. 15-SQUARE							
NET SALVAGE PERCENT.. 0							
2001	381,993.39	15.00				1.0000	381,993
2002	143,017.88	15.00				1.0000	143,018
2003	72,297.31	15.00				1.0000	72,297
2004	103,074.48	15.00				1.0000	103,074
2007	104,425.09	15.00				1.0000	104,425
2010	22,358.41	15.00	6.67	1,491.31	2.50	0.8333	18,632
2011	18,972.86	15.00	6.67	1,265.49	3.50	0.7667	14,546
	846,139.42			2,756.80			837,985

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 0.33

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
COMMON PLANT

ACCOUNT 392.21 TRANSPORTATION EQUIPMENT - AIRCRAFT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. 10-SQUARE							
NET SALVAGE PERCENT.. 0							
2006	4,183,247.01	10.00				1.0000	4,183,247
2008	725,115.97	10.00				1.0000	725,116
2015	23,631.74	10.00	10.00	2,363.17	2.50	0.7500	17,724
2019	1,241,260.18	10.00	10.00	124,126.02	6.50	0.3500	434,441
	6,173,254.90			126,489.19			5,360,528
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.05							

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
COMMON PLANT

ACCOUNT 393.01 STORES EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. 32-SQUARE							
NET SALVAGE PERCENT.. 0							
2001	93,094.89	32.00	3.12	2,904.56	10.50	0.6719	62,549
2002	69,927.57	32.00	3.12	2,181.74	11.50	0.6406	44,797
2003	108,170.22	32.00	3.12	3,374.91	12.50	0.6094	65,917
2004	124,978.96	32.00	3.12	3,899.34	13.50	0.5781	72,253
2005	62,463.59	32.00	3.12	1,948.86	14.50	0.5469	34,160
	458,635.23			14,309.41			279,676
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.12							

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
COMMON PLANT

ACCOUNT 394.01 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. 32-SQUARE							
NET SALVAGE PERCENT.. 0							
2003	8,556.33	32.00	3.12	266.96	12.50	0.6094	5,214
2004	15,570.01	32.00	3.12	485.78	13.50	0.5781	9,001
2008	18,998.00	32.00	3.12	592.74	17.50	0.4531	8,608
2010	782,350.53	32.00	3.12	24,409.34	19.50	0.3906	305,602
2011	281,636.15	32.00	3.12	8,787.05	20.50	0.3594	101,214
2012	168,636.20	32.00	3.12	5,261.45	21.50	0.3281	55,333
	1,275,747.22			39,803.32			484,972
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.12							

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
COMMON PLANT

ACCOUNT 394.11 TOOLS, SHOP AND GARAGE EQUIPMENT - GARAGE AND SHOP EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. 25-SQUARE							
NET SALVAGE PERCENT.. 0							
2001	134,583.23	25.00	4.00	5,383.33	3.50	0.8600	115,742
2003	50,550.00	25.00	4.00	2,022.00	5.50	0.7800	39,429
2006	1,010,724.56	25.00	4.00	40,428.98	8.50	0.6600	667,078
	1,195,857.79			47,834.31			822,249
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 4.00							

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
COMMON PLANT

ACCOUNT 394.31 TOOLS, SHOP AND GARAGE EQUIPMENT - COMMUNICATION TOOLS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. 25-SQUARE							
NET SALVAGE PERCENT.. 0							
2001	20,484.52	25.00	4.00	819.38	3.50	0.8600	17,617
2002	77,195.95	25.00	4.00	3,087.84	4.50	0.8200	63,301
2003	141,862.60	25.00	4.00	5,674.50	5.50	0.7800	110,653
2004	17,098.48	25.00	4.00	683.94	6.50	0.7400	12,653
2006	3,944.26	25.00	4.00	157.77	8.50	0.6600	2,603
2007	127,314.16	25.00	4.00	5,092.57	9.50	0.6200	78,935
2009	6,552.36	25.00	4.00	262.09	11.50	0.5400	3,538
2010	453,722.94	25.00	4.00	18,148.92	12.50	0.5000	226,861
	848,175.27			33,927.01			516,161
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 4.00							

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
COMMON PLANT

ACCOUNT 397.21 COMMUNICATION EQUIPMENT - RADIO

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. 15-SQUARE							
NET SALVAGE PERCENT.. 0							
2001	595,695.29	15.00				1.0000	595,695
2002	581,668.39	15.00				1.0000	581,668
2003	956,143.10	15.00				1.0000	956,143
2004	1,113,296.82	15.00				1.0000	1,113,297
2006	143,815.24	15.00				1.0000	143,815
2008	555,538.34	15.00	6.67	37,054.41	0.50	0.9667	537,022
	3,946,157.18			37,054.41			3,927,640
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 0.94							

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
COMMON PLANT

ACCOUNT 397.31 COMMUNICATION EQUIPMENT - RADIO SITE

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. 15-SQUARE							
NET SALVAGE PERCENT.. 0							
2001	1,080,415.58	15.00				1.0000	1,080,416
2002	64,039.81	15.00				1.0000	64,040
2003	969,990.19	15.00				1.0000	969,990
2005	461,181.48	15.00				1.0000	461,181
2006	210,137.56	15.00				1.0000	210,138
2007	12,439.88	15.00				1.0000	12,440
2009	1,065,063.49	15.00	6.67	71,039.73	1.50	0.9000	958,557
2015	168,497.58	15.00	6.67	11,238.79	7.50	0.5000	84,249
	4,031,765.57			82,278.52			3,841,011
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.04							

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
COMMON PLANT

ACCOUNT 397.51 COMMUNICATION EQUIPMENT - AMO

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. 15-SQUARE							
NET SALVAGE PERCENT.. 0							
2001	1,628,010.66	15.00				1.0000	1,628,011
2002	1,084,839.54	15.00				1.0000	1,084,840
2003	641,871.98	15.00				1.0000	641,872
2004	538,365.83	15.00				1.0000	538,366
	3,893,088.01						3,893,089
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 0.00							

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
COMMON PLANT

ACCOUNT 397.61 COMMUNICATION EQUIPMENT - SITE

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. 15-SQUARE							
NET SALVAGE PERCENT.. 0							
2001	108,823.18	15.00				1.0000	108,823
2002	517,357.78	15.00				1.0000	517,358
2004	618,617.29	15.00				1.0000	618,617
2007	111,958.85	15.00				1.0000	111,959
2009	61,101.52	15.00	6.67	4,075.47	1.50	0.9000	54,991
2015	97,140.11	15.00	6.67	6,479.25	7.50	0.5000	48,570
2017	24,806.94	15.00	6.67	1,654.62	9.50	0.3667	9,096
	1,539,805.67			12,209.34			1,469,414

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 0.79

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
COMMON PLANT

ACCOUNT 398.01 MISCELLANEOUS PLANT EQUIPMENT - GENERAL PLANT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. 35-SQUARE							
NET SALVAGE PERCENT.. 0							
2004	56,586.37	35.00	2.86	1,618.37	16.50	0.5286	29,910
2008	18,260.64	35.00	2.86	522.25	20.50	0.4143	7,565
2010	10,183.70	35.00	2.86	291.25	22.50	0.3571	3,637
	85,030.71			2,431.87			41,112
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.86							

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
COMMON PLANT

ACCOUNT 398.11 MISCELLANEOUS PLANT EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. 35-SQUARE							
NET SALVAGE PERCENT.. 0							
2002	202,116.00	35.00	2.86	5,780.52	14.50	0.5857	118,381
2016	14,386.24	35.00	2.86	411.45	28.50	0.1857	2,672
	216,502.24			6,191.97			121,053
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.86							

Exhibit____(NWA-2E)
Comparison of Current and Proposed Estimates and
Depreciations Rates - Electric

NATIONAL GRID
NIAGARA MOHAWK
ELECTRIC AND COMMON PLANT

SUMMARY OF ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2022

		ORIGINAL COST	EXISTING		CALCULATED		PROBABLE		PROPOSED		CALCULATED		
ACCOUNT		AS OF	SURVIVOR	NET	ANNUAL	ACCRUAL	RETIREMENT	SURVIVOR	NET	ANNUAL	ACCRUAL	INCREASE/	
(1)		DECEMBER 31, 2022	CURVE	SALVAGE	AMOUNT	RATE	DATE	CURVE	SALVAGE	AMOUNT	RATE	(DECREASE)	
		(2)	(3)	(4)	(5)=(2)(6)	(6)	(7)	(8)	(9)	(10)	(11)	(12)=(10)-(5)	
ELECTRIC PLANT													
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT - SOLAR	1,935,420.77	22-SQ	0	88,062	4.55		20-S3	0	96,771	5.00	8,709	
TRANSMISSION PLANT													
350.00	LAND AND LAND RIGHTS	58,109.84	75-H5	1	767	1.32		75-R4	0	773	1.33	6	
350.20	LAND AND LAND RIGHTS - OTHER COSTS	1,844,367.99	75-H5	1	24,346	1.32		75-R4	0	24,530	1.33	184	
350.40	LAND RIGHTS - TRANSMISSION LINES	36,466,739.45	75-H5	1	481,361	1.32		75-R4	0	485,008	1.33	3,647	
351.00	BATTERY ENERGY STORAGE	420,685.32	n/a	n/a	-	0.00		15-S3	0	28,060	6.67	28,060	
352.00	STRUCTURES AND IMPROVEMENTS	62,874,085.15	55-R2.5	(33)	1,521,553	2.42		60-R2	(40)	1,464,966	2.33	(56,587)	
353.00	STATION EQUIPMENT - TRANSMISSION	1,514,937,517.08	45-L0.5	(14)	38,327,919	2.53		45-R1	(20)	40,448,832	2.67	2,120,913	
353.10	STATION EQUIPMENT	6,102,488.42	45-L0.5	(14)	154,393	2.53		45-R1	(20)	162,936	2.67	8,543	
353.55	STATION EQUIPMENT - RTU	53,670,473.12	25-H5	(5)	2,254,160	4.20		20-S4	(5)	2,817,700	5.25	563,540	
354.00	TOWERS AND FIXTURES	126,964,418.59	75-R4	(35)	2,285,360	1.80		75-R4	(60)	2,704,342	2.13	418,983	
355.00	POLES AND FIXTURES	1,081,715,464.17	65-R2.5	(45)	24,122,255	2.23		60-R1.5	(60)	28,881,803	2.67	4,759,548	
355.55	POLES AND FIXTURES - LIGHT DUTY STEEL	20,853,916.55	65-R2.5	(45)	465,042	2.23		60-R1.5	(60)	556,800	2.67	91,757	
356.00	OVERHEAD CONDUCTORS AND DEVICES - TRANSMISSION CONDUCTOR	861,300.51	80-R2.5	(35)	14,556	1.69		70-R2	(60)	19,724	2.29	5,168	
356.10	OVERHEAD CONDUCTORS AND DEVICES	378,642,553.69	80-R2.5	(35)	6,399,059	1.69		70-R2	(60)	8,670,914	2.29	2,271,855	
356.20	OVERHEAD CONDUCTORS AND DEVICES	413,245,866.30	80-R2.5	(35)	6,983,855	1.69		70-R2	(60)	9,463,330	2.29	2,479,475	
356.30	OVERHEAD CONDUCTORS AND DEVICES - TELECOM INSTALLATION	851,633.24	80-R2.5	(35)	14,393	1.69		70-R2	(60)	19,502	2.29	5,110	
357.10	UNDERGROUND CONDUIT	12,889,468.50	85-R3	(5)	159,829	1.24		75-R4	(5)	180,453	1.40	20,623	
357.20	UNDERGROUND CONDUIT - TRANSMISSION	29,954,806.46	85-R3	(5)	371,440	1.24		75-R4	(5)	419,367	1.40	47,928	
358.00	UNDERGROUND CONDUCTORS AND DEVICES	167,101,356.58	80-R3	(27)	2,656,912	1.59		75-R3	(30)	2,890,853	1.73	233,942	
359.00	ROADS AND TRAILS	9,854,672.58	75-H4	0	131,067	1.33		75-R4	0	131,067	1.33	0	
TOTAL TRANSMISSION PLANT		3,919,309,923.54			86,368,266	2.20				99,370,961	2.54	13,002,695	
DISTRIBUTION PLANT													
360.00	LAND AND LAND RIGHTS - NEW	31,674.79	75-H5	0	421	1.33		75-R4	0	421	1.33	0	
360.10	LAND RIGHTS	10,281,312.82	75-H5	0	136,741	1.33		75-R4	0	136,741	1.33	0	
360.15	LAND RIGHTS - OTHER COSTS	229,153.54	75-H5	0	3,048	1.33		75-R4	0	3,048	1.33	0	
360.25	LAND RIGHTS - UNDER DISTRIBUTION	55,887,209.78	75-H5	0	743,300	1.33		75-R4	0	743,300	1.33	0	
361.00	STRUCTURES AND IMPROVEMENTS	52,361,964.71	80-R2.5	(33)	869,209	1.66		75-R2.5	(25)	874,445	1.67	5,236	
362.00	STATION EQUIPMENT	903,906,010.44	60-H2	(15)	17,354,995	1.92		60-R1	(20)	18,078,120	2.00	723,125	
362.55	STATION EQUIPMENT - RTU	54,086,177.64	25-S3	(5)	2,271,619	4.20		20-S4	0	2,704,309	5.00	432,689	
362.75	STATION EQUIPMENT - EMS	44,923,377.00	10-S3	0	4,492,338	10.00		7-S6	0	6,419,551	14.29	1,927,213	
363.00	BATTERY ENERGY STORAGE	5,685,661.80	n/a	n/a	-	0.00		15-S2	0	379,234	6.67	379,234	
364.00	POLES, TOWERS AND FIXTURES	1,417,415,643.72	65-R1.5	(20)	26,222,189	1.85		65-R1.5	(60)	34,868,425	2.46	8,646,235	
365.00	OVERHEAD CONDUCTORS AND DEVICES	1,597,928,480.52	60-R4	(40)	37,231,734	2.33		55-R4	(60)	46,499,719	2.91	9,267,985	
365.03	OVERHEAD CONDUCTORS AND DEVICES - TELECOM	13,503,147.90	60-R4	(40)	314,623	2.33		55-R4	(60)	392,942	2.91	78,318	
366.10	UNDERGROUND CONDUIT - MANHOLES	175,142,522.83	70-R0.5	(16)	2,907,366	1.66		70-R2	(20)	2,994,937	1.71	87,571	
366.20	UNDERGROUND CONDUIT - CONDUIT	127,977,338.97	70-R0.5	(16)	2,124,424	1.66		70-R2	(20)	2,188,412	1.71	63,989	
367.10	UNDERGROUND CONDUCTORS AND DEVICES	850,251,474.86	75-R3	(30)	14,709,351	1.73		70-R3	(40)	17,005,029	2.00	2,295,679	
368.10	LINE TRANSFORMERS - TRANSFORMER STATION	108,311,439.99	40-R1.5	(6)	2,870,253	2.65		35-R1.5	(15)	3,563,446	3.29	693,193	
368.20	LINE TRANSFORMERS - BARE COST	701,207,117.76	40-R1.5	(6)	18,581,989	2.65		35-R1.5	(15)	23,069,714	3.29	4,487,726	
368.30	LINE TRANSFORMERS - INSTALL COST	443,874,495.04	40-R2	(35)	15,002,958	3.38		35-R1.5	(15)	14,603,471	3.29	(399,487)	
369.10	OVERHEAD SERVICES	352,830,144.51	55-R4	(45)	9,314,716	2.64		55-R4	(60)	10,267,357	2.91	952,641	
369.20	UNDERGROUND SERVICES - CONDUIT	9,989,694.64	85-H4	(5)	123,872	1.24		70-R4	(5)	149,845	1.50	25,973	
369.21	UNDERGROUND SERVICES - CABLE	195,180,604.00	85-H2.5	(20)	2,752,047	1.41		70-R3	(40)	3,903,612	2.00	1,151,566	
370.10	SMALL METERS - BARE COST	66,003,250.43	20-H0.5	(25)	10,325,203	* 6.25		15-S2.5	(15)	7,498,963	**	(2,826,240)	
370.20	SMALL METERS - INSTALL COST	68,622,442.88	20-H0.5	(25)	14,288,903	* 6.25		15-S2.5	(15)	8,251,961	**	(6,036,942)	
370.30	LARGE METERS - INSTALL COST	25,814,119.64	20-H3	(1)	1,303,613	* 5.05		15-S2.5	(15)	3,010,853	**	1,707,240	
370.35	LARGE METERS - BARE COST	33,126,604.56	30-H3	(1)	1,116,367	* 3.37		15-S2.5	(15)	3,790,921	**	2,674,554	
371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	8,520,230.58	42-R1.5	(11)	224,934	2.64		40-R1.5	(15)	245,383	2.88	20,449	
371.09	INSTALLATIONS ON CUSTOMERS' PREMISES - NEW	6,668,364.33	42-R1.5	(11)	176,045	2.64		20-S3	(15)	383,431	5.75	207,386	
371.30	INSTALLATIONS ON CUSTOMERS' PREMISES - PRIVATE AREA LIGHT - LED	1,659,860.61	42-R1.5	(11)	43,820	2.64		20-S3	(15)	95,442	5.75	51,622	
373.10	STREET LIGHTING AND SIGNAL SYSTEMS - OVERHEAD	35,504,865.32	60-H1.5	(30)	770,456	2.17		40-R1.5	(30)	1,153,908	3.25	383,453	
373.11	STREET LIGHTING AND SIGNAL SYSTEMS - OVERHEAD - NON LED	27,204,340.75	20-S3	(30)	1,768,282	6.50		20-S3	(30)	1,768,282	6.50	0	
373.20	STREET LIGHTING AND SIGNAL SYSTEMS - UNDERGROUND	91,806,864.02	60-H1.5	(30)	1,992,209	2.17		40-R1.5	(30)	2,983,723	3.25	991,514	
373.21	STREET LIGHTING AND SIGNAL SYSTEMS - UNDERGROUND - NON LED	34,785,190.86	20-S3	(30)	2,261,037	6.50		20-S3	(30)	2,261,037	6.50	0	
373.30	STREET LIGHTING AND SIGNAL SYSTEMS - OVERHEAD - LED	24,822,014.60	25-S3	(30)	1,290,745	5.20		20-S3	(30)	1,613,431	6.50	322,686	
373.40	STREET LIGHTING AND SIGNAL SYSTEMS - UNDERGROUND - LED	5,254,466.72	25-S3	(30)	273,232	5.20		20-S3	(30)	341,540	6.50	68,308	
TOTAL DISTRIBUTION PLANT		7,550,797,262.56			193,862,038	2.57				222,244,955	2.94	28,382,916	

NATIONAL GRID
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SUMMARY OF ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2022

		ORIGINAL COST	EXISTING				PROPOSED					
ACCOUNT		AS OF DECEMBER 31, 2022	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL ACCRUAL AMOUNT	RATE	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL ACCRUAL AMOUNT	RATE	INCREASE/ (DECREASE)
(1)		(2)	(3)	(4)	(5)=(2)X(6)	(6)	(7)	(8)	(9)	(10)	(11)	(12)=(10)-(5)
GENERAL PLANT												
389.10	LAND RIGHTS - OTHER COSTS	2,194.38	75-H5	0	29	1.33		75-R4	0	29	1.33	0
390.00	STRUCTURES AND IMPROVEMENTS	125,993,089.11	45-H0.5	(13)	3,162,427	2.51		50-R0.5	(15)	2,897,841	2.30	(264,585)
TOTAL GENERAL PLANT		125,995,283.49			3,162,456	2.51				2,897,870	2.30	(264,585)
AMORTIZED PLANT												
391.00	OFFICE FURNITURE AND EQUIPMENT - FIXTURE ELECTRIC	1,565,152.64	22-SQ	0	71,214	4.55		5-SQ	0	313,031	20.00	241,816
391.10	OFFICE FURNITURE AND EQUIPMENT	1,951,524.21	22-SQ	0	88,794	4.55		15-SQ	0	130,167	6.67	41,372
391.20	OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING EQUIPMENT	13,317,597.02	5-SQ	0	2,663,519	20.00		5-SQ	0	2,663,519	20.00	0
392.00	TRANSPORTATION EQUIPMENT - PASSENGER CAR	56,362.48	15-SQ	50	1,877	3.33		12-SQ	0	4,695	8.33	2,818
392.22	TRANSPORTATION EQUIPMENT - HELICOPTER	8,006,843.56	15-SQ	50	266,628	3.33		10-SQ	0	800,684	10.00	534,056
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT - GENERAL PLANT TOOLS	5,009,762.26	22-SQ	0	227,944	4.55		32-SQ	0	156,806	3.13	(71,139)
394.10	TOOLS, SHOP AND GARAGE EQUIPMENT	3,369,429.96	22-SQ	0	153,309	4.55		25-SQ	0	134,777	4.00	(18,532)
394.20	TOOLS, SHOP AND GARAGE EQUIPMENT - WORKSHOP EQUIPMENT	43,306,979.68	22-SQ	0	1,970,468	4.55		25-SQ	0	1,732,279	4.00	(238,188)
395.00	LABORATORY EQUIPMENT - GENERAL PLANT	18,815,643.16	22-SQ	0	856,112	4.55		30-SQ	0	626,561	3.33	(229,551)
396.00	POWER OPERATED EQUIPMENT	279,275.01	22-SQ	0	12,707	4.55		10-SQ	0	27,928	10.00	15,220
397.10	COMMUNICATION EQUIPMENT - RADIO	5,819,210.05	22-SQ	0	264,774	4.55		15-SQ	0	388,141	6.67	123,367
397.20	COMMUNICATION EQUIPMENT - TELEPHONE	41,345,527.05	8-SQ	0	5,168,191	12.50		15-SQ	0	2,757,747	6.67	(2,410,444)
397.30	COMMUNICATION EQUIPMENT - RADIO SITE	10,515,202.29	22-SQ	0	478,442	4.55		15-SQ	0	701,364	6.67	222,922
397.35	COMMUNICATION EQUIPMENT - TELEPHONE A	49,413.90	8-SQ	0	6,177	12.50		15-SQ	0	3,296	6.67	(2,881)
397.50	COMMUNICATION EQUIPMENT - NETWORK NY	6,682,010.71	22-SQ	0	304,031	4.55		15-SQ	0	445,690	6.67	141,659
397.60	COMMUNICATION EQUIPMENT - NETWORK SITE NY	9,185,295.75	22-SQ	0	417,931	4.55		15-SQ	0	612,659	6.67	194,728
397.80	COMMUNICATION EQUIPMENT - AMI FAN	8,484.06	22-SQ	0	386	4.55		15-SQ	0	566	6.67	180
398.00	MISCELLANEOUS PLANT EQUIPMENT - NINE MILE - 2 NUCLEAR	9,019,720.66	22-SQ	0	410,397	4.55		35-SQ	0	257,964	2.86	(152,433)
398.01	MISCELLANEOUS PLANT EQUIPMENT	894,055.46	22-SQ	0	40,680	4.55		35-SQ	0	25,570	2.86	(15,110)
398.10	LAND RIGHTS - OTHER COSTS	2,088,899.06	22-SQ	0	95,045	4.55		35-SQ	0	59,743	2.86	(35,302)
398.55	MISCELLANEOUS PLANT EQUIPMENT - GENERAL RTU	162,949.86	22-SQ	0	7,414	4.55		35-SQ	0	4,660	2.86	(2,754)
398.56	MISCELLANEOUS PLANT EQUIPMENT - EMS CONTROL SYSTEM	31,661,094.34	22-SQ	0	1,440,580	4.55		35-SQ	0	905,507	2.86	(535,072)
TOTAL AMORTIZED PLANT		213,110,433.17			14,946,620	7.01				12,753,354	5.98	(2,193,267)
TOTAL ELECTRIC PLANT		11,811,148,323.53			298,427,442	2.53				337,363,910	2.86	38,936,468
COMMON PLANT												
GENERAL PLANT												
390.01	STRUCTURES AND IMPROVEMENTS	244,495,551.37	45-H0.5	(15)	6,259,086	2.56		50-R0.5	(15)	5,623,398	2.30	(635,688)
TOTAL GENERAL PLANT		244,495,551.37			6,259,086	2.56				5,623,398	2.30	(635,688)
AMORTIZED PLANT												
391.01	OFFICE FURNITURE AND EQUIPMENT	4,593,730.08	22-SQ	0	209,015	4.55		15-SQ	0	306,402	6.67	97,387
391.11	OFFICE FURNITURE AND EQUIPMENT - OTHER	846,139.42	22-SQ	0	38,499	4.55		15-SQ	0	56,437	6.67	17,938
392.21	TRANSPORTATION EQUIPMENT - AIRCRAFT	6,173,254.90	10-SQ	25	462,994	7.50		10-SQ	0	617,325	10.00	154,331
393.01	STORES EQUIPMENT	458,635.23	22-SQ	0	20,868	4.55		32-SQ	0	14,355	3.13	(6,513)
394.01	TOOLS, SHOP AND GARAGE EQUIPMENT	1,275,747.22	22-SQ	0	58,046	4.55		32-SQ	0	39,931	3.13	(18,116)
394.11	TOOLS, SHOP AND GARAGE EQUIPMENT - GARAGE AND SHOP EQUIPMENT	1,195,857.79	22-SQ	0	54,412	4.55		25-SQ	0	47,834	4.00	(6,577)
394.31	TOOLS, SHOP AND GARAGE EQUIPMENT - COMMUNICATION TOOLS	848,175.27	22-SQ	0	38,592	4.55		25-SQ	0	33,927	4.00	(4,665)
397.21	COMMUNICATION EQUIPMENT - RADIO	3,946,157.18	22-SQ	0	179,550	4.55		15-SQ	0	263,209	6.67	83,659
397.31	COMMUNICATION EQUIPMENT - RADIO SITE	4,031,765.57	22-SQ	0	183,445	4.55		15-SQ	0	268,919	6.67	85,473
397.51	COMMUNICATION EQUIPMENT - AMO	3,893,088.01	22-SQ	0	177,136	4.55		15-SQ	0	259,669	6.67	82,533
397.61	COMMUNICATION EQUIPMENT - SITE	1,539,805.67	22-SQ	0	70,061	4.55		15-SQ	0	102,705	6.67	32,644
398.01	MISCELLANEOUS PLANT EQUIPMENT - GENERAL PLANT	85,030.71	22-SQ	0	3,869	4.55		35-SQ	0	2,432	2.86	(1,437)
398.11	MISCELLANEOUS PLANT EQUIPMENT	216,502.24	22-SQ	0	9,851	4.55		35-SQ	0	6,192	2.86	(3,659)
TOTAL AMORTIZED PLANT		29,103,889.29			1,506,338	5.18				2,019,338	6.94	513,000
TOTAL DEPRECIABLE COMMON PLANT		273,599,440.66			7,765,424	2.84				7,642,735	2.79	(122,689)
TOTAL DEPRECIABLE PLANT		12,084,747,764.19			306,192,866	2.53				345,006,645	2.85	38,813,780

NATIONAL GRID
NIAGARA MOHAWK
ELECTRIC AND COMMON PLANT

SUMMARY OF ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2022

ACCOUNT	ORIGINAL COST	EXISTING				PROPOSED						INCREASE/ (DECREASE) (12)=(10)-(5)
	AS OF	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED		PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED			
	DECEMBER 31, 2022			AMOUNT	RATE				AMOUNT	ACCURAL RATE		
(1)	(2)	(3)	(4)	(5)=(2)X(6)	(6)	(7)	(8)	(9)	(10)	(11)		
NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED												
ELECTRIC PLANT												
302.00	PRODUCTION FRANCHISES			6,357,777.58								
303.00	INTANGIBLE SOFTWARE			6,874,856.20								
330.00	LAND HYDRO			684,469.64								
330.10	LAND RIGHTS - OTHER COST			1,182,513.26								
331.00	STRUCTURES AND IMPROVEMENTS			172,425.34								
332.00	RESERVOIRS, DAMS AND WATERWAYS			604,076.14								
333.00	WATER WHEELS			202,489.36								
334.00	ACCESSORY ELECTRIC EQUIPMENT			107,389.93								
335.00	MISCELLANEOUS POWERPLANT EQUIPMENT			10,410.82								
350.10	LAND			7,412,084.67								
350.30	LAND			62,684,866.34								
359.10	ARO			536,239.53								
360.20	LAND			1,055,367.78								
362.10	STATION EQUIPMENT POLLUTION			3,667,466.05								
374.00	ARO			1,407,126.43								
389.00	LAND			2,338,833.51								
399.10	ARO			404,347.17								
TOTAL ELECTRIC PLANT				95,702,739.75								
COMMON PLANT												
389.01	LAND			5,161,071.52								
389.11	LAND RIGHTS - OTHER			51,000.01								
399.10	ARO			605,235.76								
TOTAL COMMON PLANT				5,817,307.29								
TOTAL NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED				101,520,047.04								
TOTAL ELECTRIC AND COMMON PLANT				12,186,267,811.23								

* ANNUAL ACCRUAL AMOUNTS PROVIDED IN CASE 20-E-0380

** AMORTIZATION OF UNRECOVERED METER COSTS IN DEPRECIATION EXPENSE IS CALCULATED BY ALLOCATING THE REMAINING COSTS, INCLUDING NET SALVAGE, AS OF JANUARY 1, 2024
OVER THE REMAINING PERIOD ESTABLISHED IN CASE NO. 20-E-0380.

Exhibit____(NWA-2G)
Comparison of Current and Proposed Estimates and
Depreciations Rates - Gas

NATIONAL GRID
NIAGARA MOHAWK
GAS AND COMMON PLANT

SUMMARY OF ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2022

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2022 (2)	EXISTING				PROPOSED					INCREASE/ (DECREASE) (12)=(10)-(5)
		SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	CALCULATED ANNUAL ACCRUAL		PROBABLE RETIREMENT DATE (7)	SURVIVOR CURVE (8)	NET SALVAGE PERCENT (9)	CALCULATED ANNUAL ACCRUAL		
				AMOUNT (5)=(2)X(6)	RATE (6)				AMOUNT (10)	RATE (11)	
GAS PLANT											
TRANSMISSION PLANT											
365.15	LAND RIGHTS - GAS REGULATOR	100-SQ	0	284	1.00		75-R4	0	401	1.41	117
365.25	LAND RIGHTS - GAS MAINS	100-SQ	0	52,588	1.00		75-R4	0	73,648	1.40	21,060
366.06	STRUCTURES AND IMPROVEMENTS - GAS TRANSMISSION STATION	55-R2	(10)	63,307	2.00		50-R2.5	(10)	72,358	2.29	9,051
367.11	MAINS - STEEL TRANSMISSION	85-R3	(20)	3,673,347	1.41		70-R3	(50)	6,137,814	2.36	2,464,467
367.14	MAINS - VALVES	85-R3	(20)	459,280	1.41		70-R3	(50)	806,132	2.47	346,852
369.15	MEASURING AND REGULATING STATION EQUIPMENT	40-R0.5	(10)	1,113,479	2.75		35-S1.5	(10)	1,439,786	3.56	326,307
369.25	MEASURING AND REGULATING STATION EQUIPMENT - MANHOLES	45-L1	(30)	2,681	2.89		35-S1.5	(40)	3,917	4.22	1,236
369.55	MEASURING AND REGULATING STATION EQUIPMENT - RTU	25-H4	(5)	103,915	4.20		25-S4	(5)	103,020	4.16	(895)
TOTAL TRANSMISSION PLANT				5,468,882	1.59				8,637,076	2.51	3,168,194
DISTRIBUTION PLANT											
374.15	LAND RIGHTS - GAS DISTRIBUTION REGULATORS	100-SQ	0	5,509	1.00		75-R4	0	7,812	1.42	2,303
374.25	LAND RIGHTS - GAS DISTRIBUTION MAINS	100-SQ	0	25,376	1.00		75-R4	0	32,801	1.29	7,425
375.01	STRUCTURES AND IMPROVEMENTS - GAS DISTRIBUTION STATION	45-L1	(50)	222,639	3.33		45-S0.5	(50)	226,367	3.39	3,728
376.00	MAINS - DISTRIBUTION	95-H4	(50)	4,845	1.58		70-R3	(75)	8,962	2.92	4,117
376.11	MAINS - STEEL	95-H4	(50)	3,925,347	1.58		70-R3	(75)	6,130,007	2.47	2,204,660
376.12	MAINS - PLASTIC	65-H4	(30)	20,735,552	2.00		60-R3	(75)	32,720,171	3.16	11,984,619
376.13	MAINS - CAST IRON	65-L1	(200)	19,408	4.62		60-R3	(200)	16,963	4.04	(2,445)
376.14	MAINS - VALVE	65-H4	(30)	437,822	2.00		45-R3	(50)	780,426	3.57	342,604
378.10	MEASURING AND REGULATING STATION EQUIPMENT	36-L0.5	(30)	3,710,315	3.61		35-R1.5	(30)	4,593,485	4.47	883,170
378.20	MEASURING AND REGULATING STATION EQUIPMENT - MANHOLE	45-L1	(40)	41,785	3.11		35-R1.5	(40)	46,905	3.49	5,120
378.55	MEASURING AND REGULATING STATION EQUIPMENT - RTU	25-H4	(5)	161,963	4.20		20-S4	(5)	172,397	4.47	10,434
380.00	SERVICES - MIXED	60-R1.5	(20)	17,616,735	2.00		55-R2	(40)	25,330,895	2.88	7,714,160
380.01	SERVICES - METALLIC	60-R1.5	(20)	94,680	2.00		55-R2	(40)	109,329	2.31	14,649
381.10	SMALL METERS AND REGULATORS - BARE COST	30-R2.5	0	2,117,830	3.33		30-R2.5	(25)	2,571,160	4.04	453,330
381.30	LARGE METERS AND REGULATORS - BARE COST	30-R2.5	0	1,661,679	3.33		30-R2.5	(25)	2,291,465	4.59	629,786
382.20	SMALL METERS AND REGULATORS - INSTALLATION COST	30-R2.5	(50)	3,917,438	5.00		30-R2.5	(25)	3,636,254	4.64	(281,184)
382.30	LARGE METERS AND REGULATORS - INSTALLATION COST	30-R2.5	(50)	3,096,894	5.00		30-R2.5	(25)	2,680,818	4.33	(416,076)
383.00	REGULATORS	40-R1	0	191,381	2.50		30-R2.5	0	232,911	3.04	41,530
384.00	REGULATOR INSTALLATIONS	40-H5	0	158,626	2.50		30-R2.5	(5)	182,008	2.87	23,382
385.00	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	40-R5	(5)	134,164	2.63		35-R3	0	118,384	2.32	(15,780)
TOTAL DISTRIBUTION PLANT				58,279,990	2.26				81,889,520	3.17	23,609,530
GENERAL PLANT											
390.00	STRUCTURES AND IMPROVEMENTS	55-L0.5	0	11,879	1.82		50-R0.5	(15)	17,403	2.67	5,524
TOTAL GENERAL PLANT				11,879	1.82				17,403	2.67	5,524
AMORTIZED PLANT											
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT - PLANT TOOLS	22-SQ	0	897	4.55		25-SQ	0	788	4.00	(109)
394.30	TOOLS, SHOP AND GARAGE EQUIPMENT - WORK TOOLS	22-SQ	0	1,199,399	4.55		25-SQ	0	1,054,416	4.00	(144,983)
394.40	TOOLS, SHOP AND GARAGE EQUIPMENT - NATURAL GAS	22-SQ	0	156,976	4.55		25-SQ	0	138,001	4.00	(18,975)
395.00	LABORATORY EQUIPMENT - GENERAL PLANT	22-SQ	0	712	4.55		30-SQ	0	521	3.33	(191)
397.20	COMMUNICATION EQUIPMENT - RADIO	22-SQ	0	1,310,450	4.55		15-SQ	0	1,720	0.01	(1,308,730)
397.55	COMMUNICATION EQUIPMENT - ERTS	22-SQ	0	3,263,032 *	4.55		15-SQ	0	1,532,762 **		(1,730,271)
398.00	MISCELLANEOUS PLANT EQUIPMENT	22-SQ	0	142,443	4.55		35-SQ	0	89,535	2.86	(52,908)
398.10	MISCELLANEOUS PLANT EQUIPMENT POWER AND SUPERVISORY CONTROL	22-SQ	0	4,671	4.55		35-SQ	0	2,936	2.86	(1,735)
TOTAL AMORTIZED PLANT				6,078,580	6.70				2,820,679	3.11	(3,257,901)
TOTAL DEPRECIABLE GAS PLANT EXCLUDING LEAK PRONE PIPE				69,839,330	2.31				93,364,678	3.09	23,525,348
LEAK PRONE PIPE											
376.11	MAINS - STEEL	9-SQ	(575)	2,071,587	75.00	12-2032	SQUARE	(200)	578,003	20.93	(1,493,584)
376.13	MAINS - CAST IRON	9-SQ	(200)	1,390,360	33.33	12-2032	SQUARE	(200)	2,446,515	58.65	1,056,155

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SUMMARY OF ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2022

		ORIGINAL COST	EXISTING				PROPOSED					
ACCOUNT		AS OF	SURVIVOR	NET	CALCULATED		PROBABLE	SURVIVOR	NET	CALCULATED		INCREASE/
(1)		DECEMBER 31, 2022	CURVE	SALVAGE	ANNUAL	ACCRUAL	RETIREMENT	CURVE	SALVAGE	ANNUAL	ACCRUAL	(DECREASE)
		(2)	(3)	PERCENT	AMOUNT	RATE	DATE		PERCENT	AMOUNT	RATE	(12)=(10)-(5)
		(2)	(3)	(4)	(5)=(2)X(6)	(6)	(7)	(8)	(9)	(10)	(11)	(12)=(10)-(5)
380.00	SERVICES - MIXED	11,611,094.21	9-SQ	(50)	1,935,569	16.67	12-2032	SQUARE	(40)	1,301,207	11.21	(634,363)
380.01	SERVICES - METALLIC	34,941,063.26	9-SQ	(80)	6,988,213	20.00	12-2032	SQUARE	(60)	2,703,925	7.74	(4,284,287)
TOTAL LEAK PRONE PIPE		53,485,771.05			12,385,729	23.16				7,029,650	13.14	(5,356,079)
TOTAL DEPRECIABLE GAS PLANT		3,073,526,156.01			82,225,059	2.68				100,394,328	3.27	18,169,269
COMMON PLANT												
GENERAL PLANT												
390.01	STRUCTURES AND IMPROVEMENTS	244,495,551.37	45-H0.5	(15)	6,259,086	2.56		50-R0.5	(15)	5,623,398	2.30	(635,688)
TOTAL GENERAL PLANT		244,495,551.37			6,259,086	2.56				5,623,398	2.30	(635,688)
AMORTIZED PLANT												
391.01	OFFICE FUNITIURE AND EQUIPMENT	4,593,730.08	22-SQ	0	209,015	4.55		15-SQ	0	306,402	6.67	97,387
391.11	OFFICE FUNITIURE AND EQUIPMENT - OTHER	846,139.42	22-SQ	0	38,499	4.55		15-SQ	0	56,437	6.67	17,938
392.21	TRANSPORTATION EQUIPMENT - AIRCRAFT	6,173,254.90	10-SQ	25	462,994	7.50		10-SQ	0	617,325	10.00	154,331
393.01	STORES EQUIPMENT	458,635.23	22-SQ	0	20,868	4.55		32-SQ	0	14,355	3.13	(6,513)
394.01	TOOLS, SHOP AND GARAGE EQUIPMENT	1,275,747.22	22-SQ	0	58,046	4.55		32-SQ	0	39,931	3.13	(18,116)
394.11	TOOLS, SHOP AND GARAGE EQUIPMENT - GARAGE AND SHOP EQUIPMENT	1,195,857.79	22-SQ	0	54,412	4.55		25-SQ	0	47,834	4.00	(6,577)
394.31	TOOLS, SHOP AND GARAGE EQUIPMENT - COMMUNICATION TOOLS	848,175.27	22-SQ	0	38,592	4.55		25-SQ	0	33,927	4.00	(4,665)
397.21	COMMUNICATION EQUIPMENT - RADIO	3,946,157.18	22-SQ	0	179,550	4.55		15-SQ	0	263,209	6.67	83,659
397.31	COMMUNICATION EQUIPMENT - RADIO SITE	4,031,765.57	22-SQ	0	183,445	4.55		15-SQ	0	268,919	6.67	85,473
397.51	COMMUNICATION EQUIPMENT - AMO	3,893,088.01	22-SQ	0	177,136	4.55		15-SQ	0	259,669	6.67	82,533
397.61	COMMUNICATION EQUIPMENT - SITE	1,539,805.67	22-SQ	0	70,061	4.55		15-SQ	0	102,705	6.67	32,644
398.01	MISCELLANEOUS PLANT EQUIPMENT - GENERAL PLANT	85,030.71	22-SQ	0	3,869	4.55		35-SQ	0	2,432	2.86	(1,437)
398.11	MISCELLANEOUS PLANT EQUIPMENT	216,502.24	22-SQ	0	9,851	4.55		35-SQ	0	6,192	2.86	(3,659)
TOTAL AMORTIZED PLANT		29,103,889.29			1,506,338	5.18				2,019,338	6.94	513,000
TOTAL DEPRECIABLE COMMON PLANT		273,599,440.66			7,765,424	2.84				7,642,735	2.79	(122,689)
TOTAL DEPRECIABLE PLANT		3,347,125,596.67			89,990,483	2.69				108,037,063	3.23	18,046,580
NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED												
GAS PLANT												
302.00	PRODUCTION FRANCHISES	3,149.38										
303.00	INTANGIBLE SOFTWARE	1,769,650.35										
363.60	STORAGE OTHER EQUIPMENT ARO	1,604.88										
365.10	LAND	40,751.33										
365.20	LAND	422,188.49										
374.10	LAND	569,102.37										
374.20	LAND	302,201.78										
388.00	ARO	3,831,708.27										
399.10	ARO	62,528.55										
TOTAL GAS PLANT		7,002,885.40										
COMMON PLANT												
389.01	LAND	5,161,071.52										
389.11	LAND RIGHTS - OTHER	51,000.01										
399.10	ARO	605,235.76										
TOTAL COMMON PLANT		5,817,307.29										
TOTAL NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED		12,820,192.69										
TOTAL GAS AND COMMON PLANT		3,359,945,789.36										

* ANNUAL ACCRUAL AMOUNTS PROVIDED IN CASE 20-E-0380

** AMORTIZATION OF UNRECOVERED METER COSTS IN DEPRECIATION EXPENSE IS CALCULATED BY ALLOCATING THE REMAINING COSTS, INCLUDING NET SALVAGE, AS OF JANUARY 1, 2024 OVER THE REMAINING PERIOD ESTABLISHED IN CASE NO. 20-E-0380.

Exhibit____(NWA-3G)

Rate Year Depreciation Rates - Gas

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GAS AND COMMON PLANT

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE, CALCULATED ANNUAL DEPRECIATION RATES AND ACCRUALS, THEORETICAL RESERVE AND RESERVE VARIATION RELATED TO GAS AND COMMON PLANT AS OF DECEMBER 31, 2022

ACCOUNT		PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST AS OF DECEMBER 31, 2022	CALCULATED ANNUAL ACCRUAL		CALCULATED ACCURED DEPRECIATION
(1)		(2)	(3)	(4)	(5)	AMOUNT	RATE	(8)
GAS PLANT								
TRANSMISSION PLANT								
365.15	LAND RIGHTS - GAS REGULATOR		75-R4	0	28,414.41	378	1.33	7,350
365.25	LAND RIGHTS - GAS MAINS		75-R4	0	5,258,777.23	69,942	1.33	1,844,878
366.06	STRUCTURES AND IMPROVEMENTS - GAS TRANSMISSION STATION		55-R2	(10)	3,165,357.05	63,307	2.00	1,172,640
367.11	MAINS - STEEL TRANSMISSION		80-R3	(50)	260,521,036.10	4,897,795	1.88	72,479,531
367.14	MAINS - VALVES		80-R3	(50)	32,573,066.65	612,374	1.88	2,486,453
369.15	MEASURING AND REGULATING STATION EQUIPMENT		40-S1	(10)	40,490,151.07	1,113,479	2.75	8,796,761
369.25	MEASURING AND REGULATING STATION EQUIPMENT - MANHOLES		40-S1	(40)	92,777.56	3,247	3.50	45,102
369.55	MEASURING AND REGULATING STATION EQUIPMENT - RTU		25-S4	(5)	2,474,171.44	103,915	4.20	1,069,089
TOTAL TRANSMISSION PLANT					344,603,751.51	6,864,437	1.99	87,901,804
DISTRIBUTION PLANT								
374.15	LAND RIGHTS - GAS DISTRIBUTION REGULATORS		75-R4	0	550,930.76	7,327	1.33	20,795
374.25	LAND RIGHTS - GAS DISTRIBUTION MAINS		75-R4	0	2,537,581.72	33,750	1.33	1,368,601
375.01	STRUCTURES AND IMPROVEMENTS - GAS DISTRIBUTION STATION		45-S0.5	(50)	6,685,844.37	222,639	3.33	3,879,131
376.00	MAINS - DISTRIBUTION		80-R3	(75)	306,662.95	6,716	2.19	9,928
376.11	MAINS - STEEL		80-R3	(75)	248,439,659.41	5,440,829	2.19	197,432,313
376.12	MAINS - PLASTIC		65-R4	(75)	1,036,777,620.97	27,889,318	2.69	473,999,977
376.13	MAINS - CAST IRON		65-S2	(200)	420,091.14	19,408	4.62	940,184
376.14	MAINS - VALVE		50-R3	(50)	21,891,114.29	656,733	3.00	7,624,238
378.10	MEASURING AND REGULATING STATION EQUIPMENT		36-S0.5	(30)	102,778,822.10	3,710,315	3.61	30,975,042
378.20	MEASURING AND REGULATING STATION EQUIPMENT - MANHOLE		40-S1	(40)	1,343,571.92	47,025	3.50	915,264
378.55	MEASURING AND REGULATING STATION EQUIPMENT - RTU		20-S4	(5)	3,856,262.83	202,454	5.25	3,169,442
380.00	SERVICES - MIXED		60-S1.5	(40)	880,836,772.44	20,523,497	2.33	323,083,264
380.01	SERVICES - METALLIC		60-S1.5	(40)	4,733,980.33	110,302	2.33	3,603,788
381.10	SMALL METERS AND REGULATORS - BARE COST		30-R2.5	(25)	63,598,497.24	2,652,057	4.17	39,236,326
381.30	LARGE METERS AND REGULATORS - BARE COST		30-R2.5	(25)	49,900,265.97	2,080,841	4.17	17,034,774
382.20	SMALL METERS AND REGULATORS - INSTALLATION COST		30-R2.5	(25)	78,348,753.08	3,267,143	4.17	23,783,178
382.30	LARGE METERS AND REGULATORS - INSTALLATION COST		30-R2.5	(25)	61,937,888.65	2,582,810	4.17	30,604,184
383.00	REGULATORS		30-R2.5	0	7,655,233.77	254,919	3.33	4,459,552
384.00	REGULATOR INSTALLATIONS		30-R2.5	(5)	6,345,054.09	222,077	3.50	4,898,774
385.00	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT		40-R3	0	5,101,311.12	127,533	2.50	3,367,151
TOTAL DISTRIBUTION PLANT					2,584,045,919.15	70,057,693	2.71	1,170,405,906
GENERAL PLANT								
390.00	STRUCTURES AND IMPROVEMENTS		50-R0.5	(15)	652,699.06	15,012	2.30	119,037
TOTAL GENERAL PLANT					652,699.06	15,012	2.30	119,037
AMORTIZED PLANT								
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT - PLANT TOOLS		25-SQ	0	19,705.89	788	4.00	13,452
394.30	TOOLS, SHOP AND GARAGE EQUIPMENT - WORK TOOLS		25-SQ	0	26,360,408.36	1,054,416	4.00	9,690,089
394.40	TOOLS, SHOP AND GARAGE EQUIPMENT - NATURAL GAS		25-SQ	0	3,450,029.15	138,001	4.00	1,716,602
395.00	LABORATORY EQUIPMENT - GENERAL PLANT		30-SQ	0	15,654.60	521	3.33	10,858

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TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE, CALCULATED ANNUAL DEPRECIATION RATES AND ACCRUALS, THEORETICAL RESERVE AND RESERVE VARIATION RELATED TO GAS AND COMMON PLANT AS OF DECEMBER 31, 2022

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2022 (5)	CALCULATED ANNUAL ACCRUAL		CALCULATED ACCURED DEPRECIATION (8)
					AMOUNT (6)	RATE (7)	
397.20	COMMUNICATION EQUIPMENT - RADIO	15-SQ	0	28,801,101.94	1,921,033	6.67	28,788,205
397.55	COMMUNICATION EQUIPMENT - ERTS	15-SQ	0	28,857,853.51			
398.00	MISCELLANEOUS PLANT EQUIPMENT	35-SQ	0	3,130,610.30	89,535	2.86	1,203,978
398.10	MISCELLANEOUS PLANT EQUIPMENT POWER AND SUPERVISORY CONTROL	35-SQ	0	102,651.49	2,936	2.86	62,776
TOTAL AMORTIZED PLANT				90,738,015.24	3,207,232	3.53	41,485,960
TOTAL DEPRECIABLE GAS PLANT EXCLUDING LEAK PRONE PIPE				3,020,040,384.96	80,144,375	2.65	1,299,912,707
LEAK PRONE PIPE							
376.11	MAINS - STEEL	12-2032	SQUARE (200)	2,762,115.51	546,479	19.78	
376.13	MAINS - CAST IRON	12-2032	SQUARE (200)	4,171,498.07	2,427,999	58.20	
380.00	SERVICES - MIXED	12-2032	SQUARE (40)	11,611,094.21	1,227,560	10.57	
380.01	SERVICES - METALLIC	12-2032	SQUARE (60)	34,941,063.26	2,708,190	7.75	
TOTAL LEAK PRONE PIPE				53,485,771.05	6,910,228	12.92	
TOTAL DEPRECIABLE GAS PLANT				3,073,526,156.01	87,054,603	2.83	1,299,912,707
COMMON PLANT							
GENERAL PLANT							
390.01	STRUCTURES AND IMPROVEMENTS	50-R0.5	(15)	244,495,551.37	5,623,398	2.30	70,156,541
TOTAL GENERAL PLANT				244,495,551.37	5,623,398	2.30	70,156,541
AMORTIZED PLANT							
391.01	OFFICE FUNITIURE AND EQUIPMENT	15-SQ	0	4,593,730.08	306,402	6.67	3,856,791
391.11	OFFICE FUNITIURE AND EQUIPMENT - OTHER	15-SQ	0	846,139.42	56,437	6.67	837,985
392.21	TRANSPORTATION EQUIPMENT - AIRCRAFT	10-SQ	0	6,173,254.90	617,325	10.00	5,360,528
393.01	STORES EQUIPMENT	32-SQ	0	458,635.23	14,355	3.13	279,676
394.01	TOOLS, SHOP AND GARAGE EQUIPMENT	32-SQ	0	1,275,747.22	39,931	3.13	484,972
394.11	TOOLS, SHOP AND GARAGE EQUIPMENT - GARAGE AND SHOP EQUIPMENT	25-SQ	0	1,195,857.79	47,834	4.00	822,249
394.31	TOOLS, SHOP AND GARAGE EQUIPMENT - COMMUNICATION TOOLS	25-SQ	0	848,175.27	33,927	4.00	516,161
397.21	COMMUNICATION EQUIPMENT - RADIO	15-SQ	0	3,946,157.18	263,209	6.67	3,927,640
397.31	COMMUNICATION EQUIPMENT - RADIO SITE	15-SQ	0	4,031,765.57	268,919	6.67	3,841,011
397.51	COMMUNICATION EQUIPMENT - AMO	15-SQ	0	3,893,088.01	259,669	6.67	3,893,089
397.61	COMMUNICATION EQUIPMENT - SITE	15-SQ	0	1,539,805.67	102,705	6.67	1,469,414
398.01	MISCELLANEOUS PLANT EQUIPMENT - GENERAL PLANT	35-SQ	0	85,030.71	2,432	2.86	41,112
398.11	MISCELLANEOUS PLANT EQUIPMENT	35-SQ	0	216,502.24	6,192	2.86	121,053
TOTAL AMORTIZED PLANT				29,103,889.29	2,019,338	6.94	25,451,681
TOTAL DEPRECIABLE COMMON PLANT				273,599,440.66	7,642,735	2.79	95,608,222
TOTAL DEPRECIABLE PLANT				3,347,125,596.67	94,697,338	2.83	1,395,520,929

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TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE, CALCULATED ANNUAL DEPRECIATION RATES AND ACCRUALS, THEORETICAL RESERVE AND RESERVE VARIATION RELATED TO GAS AND COMMON PLANT AS OF DECEMBER 31, 2022

ACCOUNT	PROBABLE	SURVIVOR	NET	ORIGINAL COST	CALCULATED		CALCULATED
	RETIREMENT		SALVAGE	AS OF	ANNUAL ACCRUAL	ACCRUED	
	DATE	CURVE	PERCENT	DECEMBER 31, 2022	AMOUNT	RATE	DEPRECIATION
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED							
GAS PLANT							
302.00	PRODUCTION FRANCHISES			3,149.38			
303.00	INTANGIBLE SOFTWARE			1,769,650.35			
363.60	STORAGE OTHER EQUIPMENT ARO			1,604.88			
365.10	LAND			40,751.33			
365.20	LAND			422,188.49			
374.10	LAND			569,102.37			
374.20	LAND			302,201.78			
388.00	ARO			3,831,708.27			
399.10	ARO			62,528.55			
TOTAL GAS PLANT				7,002,885.40			
COMMON PLANT							
389.01	LAND			5,161,071.52			
389.11	LAND RIGHTS - OTHER			51,000.01			
399.10	ARO			605,235.76			
TOTAL COMMON PLANT				5,817,307.29			
TOTAL NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED				12,820,192.69			
TOTAL GAS AND COMMON PLANT				3,359,945,789.36			

PROJECTED METER RECOVERY AS OF DECEMBER 31, 2023							
	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST AS OF DECEMBER 31, 2023	ANNUAL ACCRUAL	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS
397.55	06-2031	*	0	30,066,450.54		18,570,737	11,495,714 **
TOTAL ERTS RECOVERY						18,570,737	11,495,714
AMORTIZATION PER CASE NO. 20-G-0381					1,950,000 *		14,625,000
ADDITIONAL ERTS RECOVERY	06-2031				(417,238) *		(3,129,286)
TOTAL ERTS					1,532,762		11,495,714
TOTAL GAS AND COMMON PLANT INCLUDING METER RECOVERY					96,230,100		

* NO INTERIM SURVIVOR CURVE WAS USED FOR THE CALCULATION OF DEPRECIATION. DEPRECIATION EXPENSE IS CALCULATED BY ALLOCATING THE REMAINING COSTS AS OF JANUARY 1, 2023 OVER THE FIVE YEAR PERIOD TO THE EXPECTED COMPLETION OF METER REPLACEMENTS AT THE END OF 2028

** PLANT AND RESERVE BALANCES WERE PROJECTED THROUGH DECEMBER 31, 2023 IN ORDER TO CALCULATE THE REMAINING BALANCE AS OF JANUARY 1, 2024.

**NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS AND COMMON PLANT**

**TABLE 2. COMPARISON OF THE CALCULATED ACCRUED DEPRECIATION AND BOOK DEPRECIATION RESERVE
AS OF DECEMBER 31, 2022**

	ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2022 (2)	CALCULATED ACCRUED DEPRECIATION (3)	BOOK DEPRECIATION RESERVE (4)	RESERVE IMBALANCE (5)=(4)-(3)
GAS PLANT					
TRANSMISSION PLANT					
365.15	LAND RIGHTS - GAS REGULATOR	28,414.41	7,350	7,010	(340)
365.25	LAND RIGHTS - GAS MAINS	5,258,777.23	1,844,878	1,435,518	(409,360)
366.06	STRUCTURES AND IMPROVEMENTS - GAS TRANSMISSION STATION	3,165,357.05	1,172,640	1,552,931	380,291
367.11	MAINS - STEEL TRANSMISSION	260,521,036.10	72,479,531	56,016,288	(16,463,243)
367.14	MAINS - VALVES	32,573,066.65	2,486,453	1,208,454	(1,277,999)
369.15	MEASURING AND REGULATING STATION EQUIPMENT	40,490,151.07	8,796,761	7,881,688	(915,073)
369.25	MEASURING AND REGULATING STATION EQUIPMENT - MANHOLES	92,777.56	45,102	42,719	(2,383)
369.55	MEASURING AND REGULATING STATION EQUIPMENT - RTU	2,474,171.44	1,069,089	1,066,553	(2,536)
TOTAL TRANSMISSION PLANT		344,603,751.51	87,901,804	69,211,161	(18,690,643)
DISTRIBUTION PLANT					
374.15	LAND RIGHTS - GAS DISTRIBUTION REGULATORS	550,930.76	20,795	14,118	(6,677)
374.25	LAND RIGHTS - GAS DISTRIBUTION MAINS	2,537,581.72	1,368,601	1,504,234	135,633
375.01	STRUCTURES AND IMPROVEMENTS - GAS DISTRIBUTION STATION	6,685,844.37	3,879,131	3,152,199	(726,932)
376.00	MAINS - DISTRIBUTION	306,662.95	9,928	-	(9,928)
376.11	MAINS - STEEL	248,439,659.41	197,432,313	163,022,753	(34,409,560)
376.12	MAINS - PLASTIC	1,036,777,620.97	473,999,977	342,160,547	(131,839,430)
376.13	MAINS - CAST IRON	420,091.14	940,184	(1,649,914)	(2,590,098)
376.14	MAINS - VALVE	21,891,114.29	7,624,238	3,972,381	(3,651,857)
378.10	MEASURING AND REGULATING STATION EQUIPMENT	102,778,822.10	30,975,042	24,789,183	(6,185,859)
378.20	MEASURING AND REGULATING STATION EQUIPMENT - MANHOLE	1,343,571.92	915,264	646,752	(268,512)
378.55	MEASURING AND REGULATING STATION EQUIPMENT - RTU	3,856,262.83	3,169,442	3,058,522	(110,920)
380.00	SERVICES - MIXED	880,836,772.44	323,083,264	305,975,595	(17,107,669)
380.01	SERVICES - METALLIC	4,733,980.33	3,603,788	3,969,429	365,641
381.10	SMALL METERS AND REGULATORS - BARE COST	63,598,497.24	39,236,326	24,035,537	(15,200,789)
381.30	LARGE METERS AND REGULATORS - BARE COST	49,900,265.97	17,034,774	19,707,152	2,672,378
382.20	SMALL METERS AND REGULATORS - INSTALLATION COST	78,348,753.08	23,783,178	(6,664,136)	(30,447,314)
382.30	LARGE METERS AND REGULATORS - INSTALLATION COST	61,937,888.65	30,604,184	23,283,015	(7,321,169)
383.00	REGULATORS	7,655,233.77	4,459,552	4,147,485	(312,067)
384.00	REGULATOR INSTALLATIONS	6,345,054.09	4,898,774	2,050,345	(2,848,429)
385.00	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	5,101,311.12	3,367,151	4,313,351	946,200
TOTAL DISTRIBUTION PLANT		2,584,045,919.15	1,170,405,906	921,488,550	(248,917,356)
GENERAL PLANT					
390.00	STRUCTURES AND IMPROVEMENTS	652,699.06	119,037	184,373	65,336
TOTAL GENERAL PLANT		652,699.06	119,037	184,373	65,336
AMORTIZED PLANT					
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT - PLANT TOOLS	19,705.89	13,452	8,862	(4,590)
394.30	TOOLS, SHOP AND GARAGE EQUIPMENT - WORK TOOLS	26,360,408.36	9,690,089	8,208,361	(1,481,728)
394.40	TOOLS, SHOP AND GARAGE EQUIPMENT - NATURAL GAS	3,450,029.15	1,716,602	1,969,026	252,424
395.00	LABORATORY EQUIPMENT - GENERAL PLANT	15,654.60	10,858	(490,693)	(501,551)
397.20	COMMUNICATION EQUIPMENT - RADIO	28,801,101.94	28,788,205	27,778,146	(1,010,059)
397.55	COMMUNICATION EQUIPMENT - ERTS	28,857,853.51	15,281,783 *	15,281,783	-
398.00	MISCELLANEOUS PLANT EQUIPMENT	3,130,610.30	1,203,978	2,321,820	1,117,842
398.10	MISCELLANEOUS PLANT EQUIPMENT POWER AND SUPERVISORY CONTROL	102,651.49	62,776	24,031	(38,745)
AMORTIZED PLANT		90,738,015.24	56,767,743	55,101,336	(1,666,407)
TOTAL GAS PLANT EXCLUDING LEAK PRONE PIPE		3,020,040,384.96	1,315,194,490	1,045,985,420	(269,209,070)
LEAK PRONE PIPE					
376.11	MAINS - STEEL	2,762,115.51		2,821,557	
376.13	MAINS - CAST IRON	4,171,498.07		(11,765,497)	
380.00	SERVICES - MIXED	11,611,094.21		3,979,933	
380.01	SERVICES - METALLIC	34,941,063.26		28,823,798	
TOTAL LEAK PRONE PIPE		53,485,771.05		23,859,792	
TOTAL DEPRECIABLE GAS PLANT		3,073,526,156.01	1,315,194,490	1,069,845,212	(269,209,070)
COMMON PLANT					
GENERAL PLANT					
390.01	STRUCTURES AND IMPROVEMENTS	244,495,551.37	70,156,541	55,107,748	(15,048,793)
TOTAL GENERAL PLANT		244,495,551.37	70,156,541	55,107,748	(15,048,793)
AMORTIZED PLANT					
391.01	OFFICE FURNITURE AND EQUIPMENT	4,593,730.08	3,856,791	(3,925,213)	(7,782,004)
391.11	OFFICE FURNITURE AND EQUIPMENT - OTHER	846,139.42	837,985	(1,202,049)	(2,040,034)
392.21	TRANSPORTATION EQUIPMENT - AIRCRAFT	6,173,254.90	5,360,528	5,559,128	198,600
393.01	STORES EQUIPMENT	458,635.23	279,676	(1,232,645)	(1,512,321)
394.01	TOOLS, SHOP AND GARAGE EQUIPMENT	1,275,747.22	484,972	914,358	429,386
394.11	TOOLS, SHOP AND GARAGE EQUIPMENT - GARAGE AND SHOP EQUIPMENT	1,195,857.79	822,249	(1,322,356)	(2,144,605)
394.31	TOOLS, SHOP AND GARAGE EQUIPMENT - COMMUNICATION TOOLS	848,175.27	516,161	(122,002)	(638,163)
397.21	COMMUNICATION EQUIPMENT - RADIO	3,946,157.18	3,927,640	3,846,273	(81,367)
397.31	COMMUNICATION EQUIPMENT - RADIO SITE	4,031,765.57	3,841,011	2,105,118	(1,735,893)

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NIAGARA MOHAWK POWER CORPORATION
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TABLE 2. COMPARISON OF THE CALCULATED ACCRUED DEPRECIATION AND BOOK DEPRECIATION RESERVE
AS OF DECEMBER 31, 2022

	ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2022 (2)	CALCULATED ACCRUED DEPRECIATION (3)	BOOK DEPRECIATION RESERVE (4)	RESERVE IMBALANCE (5)=(4)-(3)
397.51	COMMUNICATION EQUIPMENT - AMO	3,893,088.01	3,893,089	6,949,205	3,056,116
397.61	COMMUNICATION EQUIPMENT - SITE	1,539,805.67	1,469,414	5,893,884	4,424,470
398.01	MISCELLANEOUS PLANT EQUIPMENT - GENERAL PLANT	85,030.71	41,112	184,214	143,102
398.11	MISCELLANEOUS PLANT EQUIPMENT	216,502.24	121,053	(45,145)	(166,198)
	TOTAL AMORTIZED PLANT	29,103,889.29	25,451,681	17,602,771	(7,848,910)
	TOTAL COMMON PLANT	273,599,440.66	95,608,222	72,710,519	(22,897,703)
	TOTAL DEPRECIABLE PLANT	3,347,125,596.67	1,410,802,712	1,142,555,731	(292,106,773)

NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED

GAS PLANT

302.00	PRODUCTION FRANCHISES	3,149.38		3,149	
303.00	INTANGIBLE SOFTWARE	1,769,650.35		1,184,855	
363.60	STORAGE OTHER EQUIPMENT ARO	1,604.88		775	
365.10	LAND	40,751.33			
365.20	LAND	422,188.49			
367.55	MAINS - RTU			156	
374.10	LAND	569,102.37		(130,885)	
374.20	LAND	302,201.78		47	
388.00	ARO	3,831,708.27		1,562,383	
391.00	OFFICE FURNITURE AND EQUIPMENT			(342,286)	
391.10	OFFICE FURNITURE AND EQUIPMENT			(101,246)	
391.15	OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING EQUIPMENT			(278,534)	
393.00	STORES EQUIPMENT			(1,025)	
394.10	TOOLS, SHOP AND GARAGE EQUIPMENT - REPAIR EQUIPMENT			(11,372)	
396.00	POWER OPERATED EQUIPMENT			(952)	
397.30	COMMUNICATION EQUIPMENT - RADIO SITE			(72,732)	
397.35	COMMUNICATION EQUIPMENT - TELEPHONE			7,995	
397.40	COMMUNICATION EQUIPMENT - TELEPHONE SITE			87	
397.60	COMMUNICATION EQUIPMENT - NETWORK SITE			(9,288)	
399.10	ARO	62,528.55		62,529	

TOTAL GAS PLANT

7,002,885.40

1,873,656

COMMON PLANT

389.01	LAND	5,161,071.52		782,070	
389.11	LAND RIGHTS - OTHER	51,000.01			
391.20	OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING EQUIPMENT			8,930,830	
392.00	TRANSPORTATION EQUIPMENT			146,656	
394.21	TOOLS, SHOP AND GARAGE EQUIPMENT - SHARED			(130,586)	
395.00	LABORATORY EQUIPMENT			(37,535)	
396.00	POWER OPERATED EQUIPMENT			261	
397.35	COMMUNICATION EQUIPMENT - TELEPHONE			147,446	
397.40	COMMUNICATION EQUIPMENT - TELEPHONE SITE			19,680,774	
399.10	ARO	605,235.76		592,830	

TOTAL COMMON PLANT

5,817,307.29

30,112,746

TOTAL NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED

12,820,192.69

31,986,402

TOTAL GAS AND COMMON PLANT

3,359,945,789.36

1,174,542,133

* AMORTIZATION OF UNRECOVERED METER COSTS IN DEPRECIATION EXPENSE IS CALCULATED BY ALLOCATING THE REMAINING COSTS, INCLUDING NET SALVAGE, AS OF JANUARY 1, 20
OVER THE REMAINING PERIOD ESTABLISHED IN CASE NO. 20-E-0380.

NATIONAL GRID
NIAGARA MOHAWK
GAS AND COMMON PLANT

SUMMARY OF ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2022

ACCOUNT (1)		ORIGINAL COST AS OF DECEMBER 31, 2022 (2)	EXISTING				PROPOSED					INCREASE/ (DECREASE) (12)=(10)-(5)	
			SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	CALCULATED ANNUAL ACCRUAL		PROBABLE RETIREMENT DATE (7)	SURVIVOR CURVE (8)	NET SALVAGE PERCENT (9)		CALCULATED ANNUAL ACCRUAL		
					AMOUNT (5)=(2)X(6)	RATE (6)			AMOUNT (10)	RATE (11)			
GAS PLANT													
TRANSMISSION PLANT													
365.15	LAND RIGHTS - GAS REGULATOR	28,414.41	100-SQ	0	284	1.00		75-R4	0	378	1.33	94	
365.25	LAND RIGHTS - GAS MAINS	5,258,777.23	100-SQ	0	52,588	1.00		75-R4	0	69,942	1.33	17,354	
366.06	STRUCTURES AND IMPROVEMENTS - GAS TRANSMISSION STATION	3,165,357.05	55-R2	(10)	63,307	2.00		55-R2	(10)	63,307	2.00	0	
367.11	MAINS - STEEL TRANSMISSION	260,521,036.10	85-R3	(20)	3,673,347	1.41		80-R3	(50)	4,897,795	1.88	1,224,449	
367.14	MAINS - VALVES	32,573,066.65	85-R3	(20)	459,280	1.41		80-R3	(50)	612,374	1.88	153,093	
369.15	MEASURING AND REGULATING STATION EQUIPMENT	40,490,151.07	40-R0.5	(10)	1,113,479	2.75		40-S1	(10)	1,113,479	2.75	0	
369.25	MEASURING AND REGULATING STATION EQUIPMENT - MANHOLES	92,777.56	45-L1	(30)	2,681	2.89		40-S1	(40)	3,247	3.50	566	
369.55	MEASURING AND REGULATING STATION EQUIPMENT - RTU	2,474,171.44	25-H4	(5)	103,915	4.20		25-S4	(5)	103,915	4.20	0	
TOTAL TRANSMISSION PLANT		344,603,751.51			5,468,882	1.59				6,864,437	1.99	1,395,556	
DISTRIBUTION PLANT													
374.15	LAND RIGHTS - GAS DISTRIBUTION REGULATORS	550,930.76	100-SQ	0	5,509	1.00		75-R4	0	7,327	1.33	1,818	
374.25	LAND RIGHTS - GAS DISTRIBUTION MAINS	2,537,581.72	100-SQ	0	25,376	1.00		75-R4	0	33,750	1.33	8,374	
375.01	STRUCTURES AND IMPROVEMENTS - GAS DISTRIBUTION STATION	6,685,844.37	45-L1	(50)	222,639	3.33		45-S0.5	(50)	222,639	3.33	0	
376.00	MAINS - DISTRIBUTION	306,662.95	95-H4	(50)	4,845	1.58		80-R3	(75)	6,716	2.19	1,871	
376.11	MAINS - STEEL	248,439,659.41	95-H4	(50)	3,925,347	1.58		80-R3	(75)	5,440,829	2.19	1,515,482	
376.12	MAINS - PLASTIC	1,036,777,620.97	65-H4	(30)	20,735,552	2.00		65-R4	(75)	27,889,318	2.69	7,153,766	
376.13	MAINS - CAST IRON	420,091.14	65-L1	(200)	19,408	4.62		65-S2	(200)	19,408	4.62	0	
376.14	MAINS - VALVE	21,891,114.29	65-H4	(30)	437,822	2.00		50-R3	(50)	656,733	3.00	218,911	
378.10	MEASURING AND REGULATING STATION EQUIPMENT	102,778,822.10	36-L0.5	(30)	3,710,315	3.61		36-S0.5	(30)	3,710,315	3.61	0	
378.20	MEASURING AND REGULATING STATION EQUIPMENT - MANHOLE	1,343,571.92	45-L1	(40)	41,785	3.11		40-S1	(40)	47,025	3.50	5,240	
378.55	MEASURING AND REGULATING STATION EQUIPMENT - RTU	3,856,262.83	25-H4	(5)	161,963	4.20		20-S4	(5)	202,454	5.25	40,491	
380.00	SERVICES - MIXED	880,836,772.44	60-R1.5	(20)	17,616,735	2.00		60-S1.5	(40)	20,523,497	2.33	2,906,761	
380.01	SERVICES - METALLIC	4,733,980.33	60-R1.5	(20)	94,680	2.00		60-S1.5	(40)	110,302	2.33	15,622	
381.10	SMALL METERS AND REGULATORS - BARE COST	63,598,497.24	30-R2.5	0	2,117,830	3.33		30-R2.5	(25)	2,652,057	4.17	534,227	
381.30	LARGE METERS AND REGULATORS - BARE COST	49,900,265.97	30-R2.5	0	1,661,679	3.33		30-R2.5	(25)	2,080,841	4.17	419,162	
382.20	SMALL METERS AND REGULATORS - INSTALLATION COST	78,348,753.08	30-R2.5	(50)	3,917,438	5.00		30-R2.5	(25)	3,267,143	4.17	(650,295)	
382.30	LARGE METERS AND REGULATORS - INSTALLATION COST	61,937,888.65	30-R2.5	(50)	3,096,894	5.00		30-R2.5	(25)	2,582,810	4.17	(514,084)	
383.00	REGULATORS	7,655,233.77	40-R1	0	191,381	2.50		30-R2.5	0	254,919	3.33	63,538	
384.00	REGULATOR INSTALLATIONS	6,345,054.09	40-H5	0	158,626	2.50		30-R2.5	(5)	222,077	3.50	63,451	
385.00	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	5,101,311.12	40-R5	(5)	134,164	2.63		40-R3	0	127,533	2.50	(6,632)	
TOTAL DISTRIBUTION PLANT		2,584,045,919.15			58,279,990	2.26				70,057,693	2.71	11,777,703	
GENERAL PLANT													
390.00	STRUCTURES AND IMPROVEMENTS	652,699.06	55-L0.5	0	11,879	1.82		50-R0.5	(15)	15,012	2.30	3,133	
TOTAL GENERAL PLANT		652,699.06			11,879	1.82				15,012	2.30	3,133	
AMORTIZED PLANT													
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT - PLANT TOOLS	19,705.89	22-SQ	0	897	4.55		25-SQ	0	788	4.00	(108)	
394.30	TOOLS, SHOP AND GARAGE EQUIPMENT - WORK TOOLS	26,360,408.36	22-SQ	0	1,199,399	4.55		25-SQ	0	1,054,416	4.00	(144,982)	
394.40	TOOLS, SHOP AND GARAGE EQUIPMENT - NATURAL GAS	3,450,029.15	22-SQ	0	156,976	4.55		25-SQ	0	138,001	4.00	(18,975)	
395.00	LABORATORY EQUIPMENT - GENERAL PLANT	15,654.60	22-SQ	0	712	4.55		30-SQ	0	521	3.33	(191)	
397.20	COMMUNICATION EQUIPMENT - RADIO	28,801,101.94	22-SQ	0	1,310,450	4.55		15-SQ	0	1,921,033	6.67	610,583	
397.55	COMMUNICATION EQUIPMENT - ERTS	28,857,853.51	22-SQ	0	3,263,032	4.55		15-SQ	0	1,532,762	**	(1,730,271)	
398.00	MISCELLANEOUS PLANT EQUIPMENT	3,130,610.30	22-SQ	0	142,443	4.55		35-SQ	0	89,535	2.86	(52,907)	
398.10	MISCELLANEOUS PLANT EQUIPMENT POWER AND SUPERVISORY CONTROL	102,651.49	22-SQ	0	4,671	4.55		35-SQ	0	2,936	2.86	(1,735)	
TOTAL AMORTIZED PLANT		90,738,015.24			6,078,580	6.70				4,739,994	5.22	(1,338,586)	
TOTAL DEPRECIABLE GAS PLANT EXCLUDING LEAK PRONE PIPE		3,020,040,384.96			69,839,330	2.31				81,677,136	2.70	11,837,806	
LEAK PRONE PIPE													
376.11	MAINS - STEEL	2,762,115.51	9-SQ	(575)	2,071,587	75.00	12-2032	SQUARE	(200)	546,479	19.78	(1,525,108)	
376.13	MAINS - CAST IRON	4,171,498.07	9-SQ	(200)	1,390,360	33.33	12-2032	SQUARE	(200)	2,427,999	58.20	1,037,639	

NATIONAL GRID
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SUMMARY OF ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2022

ACCOUNT (1)		ORIGINAL COST AS OF DECEMBER 31, 2022 (2)	SURVIVOR CURVE (3)	EXISTING		PROPOSED		PROPOSED		INCREASE/ (DECREASE) (12)=(10)-(5)		
				NET SALVAGE PERCENT (4)	CALCULATED ANNUAL ACCRUAL AMOUNT (5)=(2)X(6) (6)	PROBABLE RETIREMENT DATE (7)	SURVIVOR CURVE (8)	NET SALVAGE PERCENT (9)	CALCULATED			
									AMOUNT (10)		RATE (11)	
380.00	SERVICES - MIXED	11,611,094.21	9-SQ	(50)	1,935,569	16.67	12-2032	SQUARE	(40)	1,227,560	10.57	(708,010)
380.01	SERVICES - METALLIC	34,941,063.26	9-SQ	(80)	6,988,213	20.00	12-2032	SQUARE	(60)	2,708,190	7.75	(4,280,022)
TOTAL LEAK PRONE PIPE		53,485,771.05			12,385,729	23.16				6,910,228	12.92	(5,475,501)
TOTAL DEPRECIABLE GAS PLANT		3,073,526,156.01			82,225,059	2.68				88,587,365	2.88	6,362,305
COMMON PLANT												
GENERAL PLANT												
390.01	STRUCTURES AND IMPROVEMENTS	244,495,551.37	45-H0.5	(15)	6,259,086	2.56		50-R0.5	(15)	5,623,398	2.30	(635,688)
TOTAL GENERAL PLANT		244,495,551.37			6,259,086	2.56				5,623,398	2.30	(635,688)
AMORTIZED PLANT												
391.01	OFFICE FUNITIURE AND EQUIPMENT	4,593,730.08	22-SQ	0	209,015	4.55		15-SQ	0	306,402	6.67	97,387
391.11	OFFICE FUNITIURE AND EQUIPMENT - OTHER	846,139.42	22-SQ	0	38,499	4.55		15-SQ	0	56,437	6.67	17,938
392.21	TRANSPORTATION EQUIPMENT - AIRCRAFT	6,173,254.90	10-SQ	25	462,994	7.50		10-SQ	0	617,325	10.00	154,331
393.01	STORES EQUIPMENT	458,635.23	22-SQ	0	20,868	4.55		32-SQ	0	14,355	3.13	(6,513)
394.01	TOOLS, SHOP AND GARAGE EQUIPMENT	1,275,747.22	22-SQ	0	58,046	4.55		32-SQ	0	39,931	3.13	(18,116)
394.11	TOOLS, SHOP AND GARAGE EQUIPMENT - GARAGE AND SHOP EQUIPMENT	1,195,857.79	22-SQ	0	54,412	4.55		25-SQ	0	47,834	4.00	(6,577)
394.31	TOOLS, SHOP AND GARAGE EQUIPMENT - COMMUNICATION TOOLS	848,175.27	22-SQ	0	38,592	4.55		25-SQ	0	33,927	4.00	(4,665)
397.21	COMMUNICATION EQUIPMENT - RADIO	3,946,157.18	22-SQ	0	179,550	4.55		15-SQ	0	263,209	6.67	83,659
397.31	COMMUNICATION EQUIPMENT - RADIO SITE	4,031,765.57	22-SQ	0	183,445	4.55		15-SQ	0	268,919	6.67	85,473
397.51	COMMUNICATION EQUIPMENT - AMO	3,893,088.01	22-SQ	0	177,136	4.55		15-SQ	0	259,669	6.67	82,533
397.61	COMMUNICATION EQUIPMENT - SITE	1,539,805.67	22-SQ	0	70,061	4.55		15-SQ	0	102,705	6.67	32,644
398.01	MISCELLANEOUS PLANT EQUIPMENT - GENERAL PLANT	85,030.71	22-SQ	0	3,869	4.55		35-SQ	0	2,432	2.86	(1,437)
398.11	MISCELLANEOUS PLANT EQUIPMENT	216,502.24	22-SQ	0	9,851	4.55		35-SQ	0	6,192	2.86	(3,659)
TOTAL AMORTIZED PLANT		29,103,889.29			1,506,338	5.18				2,019,338	6.94	513,000
TOTAL DEPRECIABLE COMMON PLANT		273,599,440.66			7,765,424	2.84				7,642,735	2.79	(122,689)
TOTAL DEPRECIABLE PLANT		3,347,125,596.67			89,990,483	2.69				96,230,100	2.88	6,239,617
NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED												
GAS PLANT												
302.00	PRODUCTION FRANCHISES	3,149.38										
303.00	INTANGIBLE SOFTWARE	1,769,650.35										
363.60	STORAGE OTHER EQUIPMENT ARO	1,604.88										
365.10	LAND	40,751.33										
365.20	LAND	422,188.49										
374.10	LAND	569,102.37										
374.20	LAND	302,201.78										
388.00	ARO	3,831,708.27										
399.10	ARO	62,528.55										
TOTAL GAS PLANT		7,002,885.40										
COMMON PLANT												
389.01	LAND	5,161,071.52										
389.11	LAND RIGHTS - OTHER	51,000.01										
399.10	ARO	605,235.76										
TOTAL COMMON PLANT		5,817,307.29										
TOTAL NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED		12,820,192.69										
TOTAL GAS AND COMMON PLANT		3,359,945,789.36										

* ANNUAL ACCRUAL AMOUNTS PROVIDED IN CASE 20-E-0380

** AMORTIZATION OF UNRECOVERED METER COSTS IN DEPRECIATION EXPENSE IS CALCULATED BY ALLOCATING THE REMAINING COSTS, INCLUDING NET SALVAGE, AS OF JANUARY 1, 2024 OVER THE REMAINING PERIOD ESTABLISHED IN CASE NO. 20-E-0380.

Exhibit____(NWA-4G)

UoP Depreciation Rates - Gas

NATIONAL GRID
NIAGARA MOHAWK

ESTIMATED SURVIVOR CURVE, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS
USING THE STRAIGHT LINE AND UNITS OF PRODUCTION METHODS RELATED TO GAS PLANT IN SERVICE AS OF DECEMBER 31, 2022

ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST AS OF DECEMBER 31, 2022	BOOK DEPRECIATION RESERVE	STRAIGHT LINE ANNUAL ACCRUAL AMOUNT	RATE	THEORETICAL RESERVE	RESERVE VARIATION (10)=(9)-(11)	COMPOSITE REMAINING LIFE	CUMULATIVE THROUGHPUT OVER REM. LIFE	2022 THROUGHPUT (13)	UNITS OF PRODUCTION ANNUAL ACCRUAL AMOUNT	RATE (15)=(14)/(6)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)=(9)-(11)	(11)	(12)	(13)	(14)	(15)=(14)/(6)
GAS PLANT														
TRANSMISSION PLANT														
365.15	LAND RIGHTS - GAS REGULATOR	75-R4	0	28,414.41	7,010	378	1.33	7,350	(340)	55.74	3,989.7	100	536	1.89
365.25	LAND RIGHTS - GAS MAINS	75-R4	0	5,258,777.23	1,435,518	69,942	1.33	1,844,878	(409,360)	48.81	3,565.8	100	107,220	2.04
366.06	STRUCTURES AND IMPROVEMENTS - GAS TRANSMISSION STATION	55-R2	(10)	3,165,357.05	1,552,931	63,307	2.00	1,172,640	380,291	36.44	2,809.0	100	68,671	2.17
367.11	MAINS - STEEL TRANSMISSION	80-R3	(50)	260,521,036.10	56,016,288	4,897,795	1.88	72,479,531	(16,463,243)	65.16	4,566.0	100	7,331,697	2.81
367.14	MAINS - VALVES	80-R3	(50)	32,573,066.65	1,208,454	612,374	1.88	2,486,453	(1,277,999)	75.93	5,224.9	100	912,001	2.80
369.15	MEASURING AND REGULATING STATION EQUIPMENT	40-S1	(10)	40,490,151.07	7,881,688	1,113,479	2.75	8,796,761	(915,073)	32.1	2,543.5	100	1,441,222	3.56
369.25	MEASURING AND REGULATING STATION EQUIPMENT - MANHOLES	40-S1	(40)	92,777.56	42,719	3,247	3.50	45,102	(2,383)	26.11	2,175.8	100	4,006	4.32
369.55	MEASURING AND REGULATING STATION EQUIPMENT - RTU	25-S4	(5)	2,474,171.44	1,066,553	103,915	4.20	1,069,089	(2,536)	14.71	1,359.3	100	112,656	4.55
TOTAL TRANSMISSION PLANT				344,603,751.51	69,211,161	6,864,437	1.99	87,901,804	(18,690,643)	56.4			9,978,009	2.9
DISTRIBUTION PLANT														
374.15	LAND RIGHTS - GAS DISTRIBUTION REGULATORS	75-R4	0	550,930.76	14,118	7,327	1.33	20,795	(6,677)	72.35	5,005.9	100	10,724	1.95
374.25	LAND RIGHTS - GAS DISTRIBUTION MAINS	75-R4	0	2,537,581.72	1,504,234	33,750	1.33	1,368,601	135,633	34.64	2,698.9	100	38,288	1.51
375.01	STRUCTURES AND IMPROVEMENTS - GAS DISTRIBUTION STATION	45-S0.5	(50)	6,685,844.37	3,152,199	222,639	3.33	3,879,131	(726,932)	27.7	2,274.3	100	302,360	4.52
376.00	MAINS - DISTRIBUTION	80-R3	(75)	306,862.95	-	6,716	2.19	9,928	(9,928)	78.52	5,383.4	100	9,969	3.25
376.11	MAINS - STEEL	80-R3	(75)	248,438,659.41	163,022,753	5,440,829	2.19	197,432,313	(34,409,560)	43.67	3,251.3	100	8,356,000	3.36
376.12	MAINS - PLASTIC	65-R4	(75)	1,036,777,620.97	342,160,547	27,889,318	2.69	473,999,977	(131,839,430)	47.97	3,514.4	100	41,890,516	4.04
376.13	MAINS - CAST IRON	65-S2	(200)	420,091.14	(1,649,914)	19,408	4.62	940,184	(2,590,098)	16.49	1,934.8	100	193,948	46.17
376.14	MAINS - VALVE	50-R3	(50)	21,891,114.29	3,972,381	656,733	3.00	7,624,238	(3,651,857)	38.41	2,929.5	100	985,298	4.50
378.10	MEASURING AND REGULATING STATION EQUIPMENT	36-S0.5	(30)	102,778,822.10	24,789,183	3,710,315	3.61	30,975,042	(6,185,859)	27.63	2,270.0	100	4,793,977	4.66
378.20	MEASURING AND REGULATING STATION EQUIPMENT - MANHOLE	40-S1	(40)	1,343,571.92	646,752	47,025	3.50	915,264	(268,512)	20.64	1,809.4	100	68,213	5.08
378.55	MEASURING AND REGULATING STATION EQUIPMENT - RTU	20-S4	(5)	3,856,262.83	202,454	202,454	5.25	3,169,442	(110,920)	4.35	432.6	100	228,977	5.94
380.00	SERVICES - MIXED	60-S1.5	(40)	880,836,772.44	305,975,595	20,523,497	2.33	323,083,264	(17,107,669)	44.19	3,283.1	100	28,241,476	3.21
380.01	SERVICES - METALLIC	60-S1.5	(40)	4,733,900.33	3,969,429	110,302	2.33	3,603,788	365,641	27.32	2,251.0	100	118,087	2.49
381.10	SMALL METERS AND REGULATORS - BARE COST	30-R2.5	(25)	63,598,497.24	24,035,537	2,652,057	4.17	39,236,326	(15,200,789)	15.21	1,399.5	100	3,963,029	6.23
381.30	LARGE METERS AND REGULATORS - BARE COST	30-R2.5	(25)	49,900,265.97	19,707,152	2,080,841	4.17	17,034,774	2,672,378	21.83	1,893.0	100	2,253,998	4.52
382.20	SMALL METERS AND REGULATORS - INSTALLATION COST	30-R2.5	(25)	76,348,753.08	(6,664,136)	3,267,143	4.17	23,783,178	(30,447,314)	22.74	1,955.3	100	5,349,567	6.83
382.30	LARGE METERS AND REGULATORS - INSTALLATION COST	30-R2.5	(25)	61,907,888.65	23,283,015	2,582,810	4.17	30,604,184	(7,321,169)	18.16	1,628.3	100	3,324,900	5.37
383.00	REGULATORS	30-R2.5	0	7,655,233.77	4,147,485	254,919	3.33	4,459,552	(312,067)	12.54	1,179.9	100	297,292	3.88
384.00	REGULATOR INSTALLATIONS	30-R2.5	(5)	6,345,054.09	2,050,345	222,077	3.50	4,898,774	(2,848,429)	7.95	774.3	100	595,630	7.39
385.00	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	40-R3	0	5,101,311.12	4,313,351	127,533	2.50	3,367,151	946,200	13.62	1,270.2	100	62,034	1.22
TOTAL DISTRIBUTION PLANT				2,584,045,919.15	921,488,550	70,057,693	2.71	1,170,405,906	(248,817,356)	41.0			*****	3.9
GENERAL PLANT														
390.00	STRUCTURES AND IMPROVEMENTS	50-R0.5	(15)	652,699.06	184,373	15,012	2.30	119,037	65,336	42.07	3,153.4	100	17,956	2.75
TOTAL GENERAL PLANT				652,699.06	184,373	15,012	2.30	119,037	65,336	42.1			17,956	2.8
AMORTIZED PLANT														
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT - PLANT TOOLS	25-SQ	0	19,705.89	8,862	788	4.00	13,452	(4,590)	7.93	772.4	100	1,404	7.12
394.30	TOOLS, SHOP AND GARAGE EQUIPMENT - WORK TOOLS	25-SQ	0	26,360,408.36	8,208,361	1,054,416	4.00	9,690,089	(1,481,728)	15.81	1,447.2	100	1,254,287	4.76
394.40	TOOLS, SHOP AND GARAGE EQUIPMENT - NATURAL GAS	25-SQ	0	3,450,029.15	1,969,026	138,001	4.00	1,716,602	252,424	12.56	1,181.6	100	125,339	3.63
395.00	LABORATORY EQUIPMENT - GENERAL PLANT	30-SQ	0	15,654.60	(490,693)	521	3.33	10,858	(601,551)	9.2	888.2	100	57,008	364.16
397.20	COMMUNICATION EQUIPMENT - RADIO	15-SQ	0	28,801,101.94	27,778,146	1,921,033	6.67	28,798,205	(1,010,059)	7.5	732.5	100	139,653	0.48
397.55	COMMUNICATION EQUIPMENT - ERTS	15-SQ	0	28,857,853.51	15,281,783	1,532,762	6.67	(3,443,224)		8.72	844.7	100	1,607,206	5.57
398.00	MISCELLANEOUS EQUIPMENT	35-SQ	0	3,130,610.30	2,321,820	89,535	2.86	1,203,978	1,117,842	21.52	1,871.4	100	43,218	1.38
398.10	POWER AND SUPERVISORY CONTROL	35-SQ	0	102,651.49	24,031	2,936	2.86	62,776	(38,745)	13.58	1,266.9	100	6,206	6.05
TOTAL AMORTIZED PLANT				90,738,015.24	55,101,336	4,739,994	5.22	60,210,967	(5,109,631)	6.4			3,234,321	3.6
TOTAL DEPRECIABLE GAS PLANT EXCLUDING LEAK PRONE PIPE				3,020,040,384.96	1,045,985,420	81,677,136	2.70	1,318,637,714	(272,652,294)	40.3			*****	3.8
LEAK PRONE PIPE														
376.11	MAINS - STEEL	12-2032	SQUARE	(200)	2,762,115.51	2,821,557	546,479	19.78		9.98	958.1	100	570,378	20.65
376.13	MAINS - CAST IRON	12-2032	SQUARE	(200)	4,171,498.07	(11,765,497)	2,427,999	58.20		10	959.9	100	2,529,429	60.64
380.00	SERVICES - MIXED	12-2032	SQUARE	(40)	11,611,094.21	3,979,933	1,227,560	10.57		10	959.9	100	1,278,841	11.01
380.01	SERVICES - METALLIC	12-2032	SQUARE	(60)	34,941,063.26	28,823,798	2,708,190	7.75		10	959.9	100	2,821,325	8.07
TOTAL LEAK PRONE PIPE					53,485,771.05	23,859,792	6,910,228	12.92		1.7			7,199,974	13.5
TOTAL DEPRECIABLE GAS PLANT					3,073,526,156.01	1,069,845,212	88,587,365	2.88	1,318,637,714	(272,652,294)	37.3		*****	4.0
NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED														
GAS PLANT														
302.00	PRODUCTION FRANCHISES				3,149.38									
303.00	INTANGIBLE SOFTWARE				1,769,650.36			1,184,855						
363.60	STORAGE OTHER EQUIPMENT ARO				1,604.88			775						
365.10	LAND				40,751.33									
365.20	LAND				422,188.49									
367.55	MAINS - RTU					156								
374.10	LAND				569,102.37	(130,885)								
374.20	LAND				302,201.78	47								
388.00	ARO				3,831,708.27	1,562,383								
391.00	OFFICE FURNITURE AND EQUIPMENT					(942,286)								
391.10	OFFICE FURNITURE AND EQUIPMENT					(101,246)								
391.15	OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING EQUIPMENT					(278,534)								
393.00	STORES EQUIPMENT					(1,025)								
394.10	TOOLS, SHOP AND GARAGE EQUIPMENT - REPAIR EQUIPMENT					(11,372)								
396.00	POWER OPERATED EQUIPMENT					(952)								
397.30	COMMUNICATION EQUIPMENT - RADIO SITE					(72,732)								
397.35	COMMUNICATION EQUIPMENT - TELEPHONE					7,995								
397.40	COMMUNICATION EQUIPMENT - TELEPHONE SITE					87								
397.60	COMMUNICATION EQUIPMENT - NETWORK SITE					(9,288)								
399.10	ARO				62,528.55	62,529								
TOTAL NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED					7,002,885.40	1,873,656								

NATIONAL GRID
NIAGARA MOHAWK

ESTIMATED SURVIVOR CURVE, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS
USING THE STRAIGHT LINE AND UNITS OF PRODUCTION METHODS RELATED TO GAS PLANT IN SERVICE AS OF DECEMBER 31, 2022

	PROBABLE RETIREMENT	SURVIVOR	NET SALVAGE PERCENT	ORIGINAL COST AS OF	BOOK DEPRECIATION RESERVE	STRAIGHT LINE ANNUAL ACCRUAL		THEORETICAL	RESERVE VARIATION	COMPOSITE REMAINING LIFE	CUMULATIVE THROUGHPUT	2022	UNITS OF PRODUCTION ANNUAL ACCRUAL
ACCOUNT	DATE	CURVE	(4)	DECEMBER 31, 2022	RESERVE	AMOUNT	RATE	RESERVE	(10)=(6)-(9)		OVER REM. LIFE	THROUGHPUT	AMOUNT RATE
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		(11)	(12)	(13)	(14) (15)=(14)/(6)
TOTAL GAS PLANT				\$3,080,529,041.41	\$1,071,718,868								