

EXHIBIT NMPC-102

**Testimony and Depreciation Rate Study Prepared by
the New York State Department of Public Service
Staff Depreciation Panel**

BEFORE THE
STATE OF NEW YORK
PUBLIC SERVICE COMMISSION

In the Matter of

Niagara Mohawk Power Corporation d/b/a National Grid

Cases 24-E-0322 & 24-G-0323

September 26, 2024

Prepared Testimony of:

Staff Depreciation Panel (SDP)

Andrew Timbrook
Utility Engineering Specialist 3

Joshua Howland
Utility Engineering Specialist 1

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State of New York
Department of Public Service
Three Empire State Plaza
Albany, New York 12223-1350

1 Q. Members of the Staff Depreciation Panel,
2 referred to as the SDP or the Panel, please
3 state your names, employer, and business
4 address.

5 A. Our names are Andrew Timbrook and Joshua
6 Howland. We are employed by the New York State
7 Department of Public Service, or Department.
8 Our business address is Three Empire State
9 Plaza, Albany, New York 12223-1350.

10 Q. Mr. Timbrook, is your position in the
11 Department, educational background, professional
12 experience, and a list of previous testimony
13 provided in another panel's testimony?

14 A. Yes, this information is stated in the Staff Net
15 Plant, Gas Infrastructure, and Operations Panel
16 testimony.

17 Q. Mr. Howland, what is your position in the
18 Department?

19 A. I am employed as a Utility Engineering
20 Specialist 1 in the Upstate Rates and Tariffs
21 Section of the Office of Rates and Tariffs.

22 Q. Please describe your educational background and
23 professional experience.

24 A. In December 2015, I received a Bachelor of

1 Science in Engineering & Management (E&M) from
2 Clarkson University. My employment with the
3 Department began in June 2019 as a Utility
4 Engineering Specialist 1 in the Electric Rates
5 and Tariffs Section of the Office of Electric,
6 Gas and Water. In 2023, the Office of Rates and
7 Tariffs was formed, where I am currently
8 employed. Since joining the Department, I have
9 worked on revenue price-out models, business
10 cases, specialized petitions, depreciation
11 matters, capital expenditures, municipality
12 tariff filings, and Section 70 filings.

13 Q. Have you previously testified before the
14 Commission?

15 A. Yes, I have testified in Case 19-E-0378, et.
16 al., New York State Electric & Gas Corporation,
17 Rochester Gas & Electric Corporation - Rates,
18 regarding revenue price-out modeling, Case 20-E-
19 0428, et. al., Central Hudson Gas & Electric
20 Corporation - Rates, regarding capital
21 expenditures, Case 21-G-0577, Liberty Utilities
22 (St. Lawrence Gas) - Rates, regarding capital
23 expenditures and plant in service, Case 23-W-
24 0235, Liberty Utilities (New York American

1 Water) - Rates, regarding depreciation, and 23-
2 G-0627, National Fuel Gas Distribution
3 Corporation (NFGDC) - Rates, regarding capital
4 expenditures and depreciation.

5 **Summary of Testimony**

6 Q. What is the purpose of your testimony in these
7 proceedings?

8 A. We will respond to the testimony submitted by
9 the Company's witness Mr. Ned W. Allis, or Mr.
10 Allis, and we will (1) explain basic
11 depreciation terms and concepts and their
12 respective roles; (2) provide a high-level
13 summary of the impacts on annual depreciation
14 expense, using historic plant balances as of
15 December 31, 2022, of the Company's proposed
16 depreciation rates compared to our recommended
17 depreciation rates. Our recommended
18 depreciation rates are based on our review of
19 the electric, gas and common depreciation
20 studies prepared by Gannett Fleming Valuation
21 and Rate Consultants, LLC, or Gannett Fleming;
22 (3) present our recommendations for average
23 service lives, or ASLs, survivor curves and net
24 salvage factors for several electric, gas, and

1 common accounts that differ from the Company's
2 proposal; (4) discuss the Company's proposed
3 treatment of the calculated theoretical reserve
4 deficiencies and our recommended treatment; (5)
5 discuss the Company's proposal to recover net
6 book costs associated with LPP and certain meter
7 accounts including electric automated meter
8 reading, or AMR, meters and gas Encoder Receiver
9 Transmitters, or ERTs; and (6) discuss the
10 Company's proposal to switch gas depreciation
11 methodology to equal life group, or ELG, as well
12 as shortening the ASLs of various gas accounts
13 by five years, both of which would begin on
14 April 1, 2026.

15 Q. In this testimony, will the Panel refer to, or
16 otherwise rely upon, any information obtained
17 during the discovery phase of these proceedings?

18 A. Yes. We will refer to, and have relied upon,
19 several responses to Department Staff
20 Information Requests, or IRs, all of which are
21 included in Exhibit__(SDP-1). We will refer to
22 these IR responses by the designation given to
23 them by the Department, for example, DPS-123.

24 Q. Is the Panel sponsoring any additional exhibits?

1 A. Yes. In addition to Exhibit___(SDP-1), the
2 Panel is sponsoring: Exhibit___(SDP-2), which
3 contains a summary of the Company's current and
4 proposed depreciation factors as well as the
5 Panel's proposed depreciation factors and the
6 impact on annual depreciation expense using
7 historic plant balances from December 31, 2022;
8 Exhibit___(SDP-3), which contains a comparison
9 of the presently used survivor curves, survivor
10 curves proposed by the Company, and survivor
11 curves recommended by the Panel; Exhibit___(SDP-
12 4), which contains a comparison of the presently
13 used ASLs, ASLs proposed by the Company, and
14 ASLs recommended by the Panel; Exhibit___(SDP-
15 5), which contains a comparison of the presently
16 used net salvage factors, net salvage factors
17 proposed by the Company, and net salvage factors
18 recommended by the Panel; and Exhibit___(SDP-6),
19 which contains a comparison of the Company's and
20 the Panel's proposed theoretical reserve as well
21 as our recommended treatment of any reserve
22 deficiencies.

23 **Depreciation Overview**

24 Q. Please explain the terms "net salvage" and

1 "depreciation" as used in ratemaking.

2 A. Net salvage is any cash received when retiring a
3 plant asset, less the cost of removing that
4 particular asset. Depreciation is a method of
5 recovering capital costs, less net salvage,
6 related to plant in service over the expected
7 useful life of the plant.

8 Q. Please define "average service life", or ASL, in
9 the context of depreciation.

10 A. ASL is the arithmetic average, in years, of the
11 lives of individual units in a particular plant
12 account. This is represented by the area under
13 the plant accounts applicable survivor curve,
14 from age zero to the maximum life, divided by
15 100 percent.

16 Q. What is a survivor curve?

17 A. A survivor curve is a graphical indication of
18 the percentage of original plant, by age, that
19 is still in service. Historically accepted
20 curves, such as Iowa curves or H-curves, are fit
21 to the observed mortality data to help determine
22 an appropriate ASL. Additionally, adjusting a
23 plant account's survivor curve will often impact
24 its theoretical reserve, which is described

1 below.

2 Q. What is a depreciation rate?

3 A. A depreciation rate is a percentage rate that is
4 applied to the value of gross plant in service,
5 by account, to determine the annual depreciation
6 expense.

7 Q. What is depreciation expense?

8 A. Depreciation expense, in any given year, is the
9 product of gross plant in service multiplied by
10 the applicable depreciation rate. Depreciation
11 expense allows for the recovery of an
12 investment, less net salvage, over the expected
13 useful life of the investment.

14 Q. Please define net salvage factor.

15 A. Net salvage factor refers to the component of
16 the depreciation rate that allows for recovery
17 of the estimated net salvage. It is expressed
18 as a percentage, based on original cost of
19 plant.

20 Q. Please define book reserve.

21 A. The book reserve is the continued accumulation
22 of the annual depreciation expense accruals,
23 less any retirements and cost of removal, plus
24 any salvage received. The book reserve is

1 calculated by plant account and subtracted from
2 the gross plant, or original cost of the plant,
3 to calculate the net plant, or the remaining
4 plant balance that is not yet depreciated.

5 Q. Please define theoretical reserve.

6 A. The theoretical reserve is the amount of
7 depreciation expense that should have been
8 collected as of a particular date, given the
9 survivor curves, ASLs, and net salvage factors
10 used to determine the proposed depreciation
11 rates.

12 Q. How are depreciation rates calculated?

13 A. The rates are calculated differently depending
14 on the depreciation system used. Each system is
15 composed of a method, a procedure, and a
16 technique.

17 Q. What depreciation system did the Company use for
18 its plant accounts in the study submitted in
19 this proceeding?

20 A. To develop Rate Year depreciation rates, the
21 Company used the straight-line method, broad
22 group procedure, and whole life technique for
23 its depreciable plant accounts. The exceptions
24 to this are AMR meter, ERT and LPP amortizations

1 which are addressed later in testimony.

2 Q. Please explain how the account specific
3 depreciation rates are calculated using this
4 system.

5 A. An account specific depreciation rate in
6 percentage terms using this depreciation system,
7 is calculated by subtracting the net salvage
8 factor from 100 percent and dividing the
9 difference by the ASL. In this formula, the
10 depreciation rate and the net salvage factor are
11 represented as percentages. Based on this
12 mathematical formula, a change to either the net
13 salvage factor or ASL for a particular plant
14 account, will result in a correlating change to
15 that plant account's annual depreciation rate.

16 Q. What are the impacts of the Company's proposed
17 depreciation rates on annual depreciation
18 accruals, based on historic plant balances as of
19 December 31, 2022?

20 A. Applying the Company's proposed depreciation
21 rates to historic plant balances as of December
22 31, 2022, results in an increase to annual
23 electric depreciation expense by \$38.936
24 million, an increase to annual gas depreciation

1 expense by \$6.362 million, and a decrease to
2 annual common depreciation expense by \$0.123
3 million. This is shown in the response to DPS-
4 599 Attachment 1 for electric and common and the
5 response to DPS-602 Supplement 1, Attachment 1,
6 for gas.

7 Q. What are the impacts of the Panel's recommended
8 depreciation rates on annual depreciation
9 accruals based on historic plant balances as of
10 December 31, 2022?

11 A. The impacts of the Panel's recommended
12 depreciation rates on annual depreciation
13 accruals, as compared to existing depreciation
14 rates, using historic plant balances as of
15 December 31, 2022, are a \$14.162 million
16 increase to electric, a \$6.203 million decrease
17 to gas, and a \$0.123 million decrease to common.
18 These annual depreciation accruals are \$24.8
19 million and \$12.6 million less than the accruals
20 at the Company's proposed rates for electric and
21 gas, respectively, for this time-period. A
22 high-level comparison of the impacts of the
23 Company's proposed depreciation rates, to the
24 impact of the Panel's recommended depreciation

1 rates, to annual depreciation expense using
2 historic plant balances as of December 31, 2022,
3 is shown in Exhibit___(SDP-2).

4 **Survivor Curves**

5 Q. In its rate filing, did the Company propose to
6 change the survivor curves that are currently
7 used for any of its electric plant accounts?

8 A. Yes, the Company proposed to change the survivor
9 curves for 43 electric plant accounts. For the
10 complete list of the Company's presently used
11 and proposed survivor curves, please refer to
12 the response to DPS-599 Attachment 1, as
13 contained in Exhibit__(SDP-1).

14 Q. Does the Panel agree with the Company's proposed
15 changes?

16 A. The Panel agrees with 35 of the Company's 43
17 proposed changes made to electric plant account
18 survivor curves.

19 Q. Which accounts does the Panel recommend survivor
20 curves that differ from the Company's proposal?

21 A. The Panel recommends different survivor curves
22 than what the Company proposed for accounts:
23 353.55 "Station Equipment - RTU", 362.55
24 "Station Equipment - RTU (Distribution)", 365.00

1 "Overheads Conductors and Devices", 365.03
2 "Overhead Conductors and Devices - Telecom",
3 369.21 "Underground Services - Cable", 371.09
4 "Installations on Customers' Premises - New",
5 371.30 "Installations on Customers' Premises -
6 Private Area Light - LED", and 373.11 "Street
7 Lighting and Signal Systems - Overhead - Non
8 LED". A list of the Panel's recommended
9 survivor curves for electric plant accounts is
10 found in Exhibit__(SDP-3).

11 Q. What did the Panel use as the basis for making
12 its recommendations regarding electric plant
13 survivor curves?

14 A. The Company provided its proposed survivor curve
15 fittings overlaid with its current survivor
16 curve fittings and individual plant account
17 experienced mortality data in the responses to
18 DPS-147 and DPS-599, included in Exhibit__(SDP-
19 1). Additionally, the Company provided several
20 curve fittings at the request of the Panel, in
21 response to DPS-773, included in Exhibit__(SDP-
22 1). The Panel compared the Company's proposed
23 survivor curves to the experienced mortality
24 data, as well as the additional survivor curves

1 provided in the response to DPS-773, to
2 determine if the visual fit of the Company's
3 proposed survivor curves were the best option,
4 or if there was an opportunity to apply better
5 fitting curves.

6 Q. Why does the Panel recommend the accounts listed
7 above have different survivor curves than what
8 the Company proposed?

9 A. As mentioned previously, when analyzing
10 mortality data graphically, the Panel ascertains
11 which survivor curves best fits the experienced
12 mortality data for a particular plant account.
13 This can be interpreted as having experienced
14 mortality data points that reasonably line up
15 with or follow the trends of the plotted
16 survivor curves. Survivor curves that have
17 experienced mortality data points in close
18 proximity to the curve are generally deemed a
19 better fit than those with data points further
20 away. In addition, the experienced mortality
21 data represents actual retirement data for net
22 plant and should be considered.

23 Q. Did the Company propose any changes to existing
24 survivor curves for its gas plant accounts?

1 A. Yes, the Company proposed changes to survivor
2 curves for 22 gas plant accounts. For the
3 complete list of the Company's presently used
4 and proposed survivor curves, please refer to
5 the response to DPS-602 Supplement 1, Attachment
6 1, as contained in Exhibit__(SDP-1).

7 Q. Does the Panel agree with the Company's proposed
8 changes?

9 A. The Panel agrees with 21 of the 22 proposed
10 changes to the Company's existing survivor
11 curves for gas plant accounts.

12 Q. Which account does the Panel recommend a
13 survivor curve that differs from the Company's
14 proposal?

15 A. The Panel recommends a different survivor curve
16 for account 378.55 "Measuring and Regulating
17 Station Equipment - RTU". A complete list of
18 the Panel's recommended survivor curves is shown
19 in Exhibit__(SDP-3).

20 Q. What did the Panel use as the basis for making
21 its recommendations regarding this gas plant
22 survivor curve?

23 A. Similar to our review of electric survivor
24 curves, the Panel relied on graphical

1 representations of experienced mortality data of
2 gas plant accounts plotted alongside the
3 proposed survivor curves, which was provided by
4 the Company. The Company provided graphical
5 representations of its proposed survivor curves
6 in the responses to DPS-147 and DPS-602, which
7 are included in Exhibit__(SDP-1). Additionally,
8 the Company provided several curve fittings at
9 the request of the Panel in the response to DPS-
10 773, which is included in Exhibit__(SDP-1).

11 Q. Why does the Panel recommend a different
12 survivor curve be applied to account 378.55?

13 A. The Panel's recommended survivor curve for
14 account 378.55 is shown alongside the currently
15 used survivor curve, the Company proposed
16 survivor curve, and the experienced mortality
17 data in the response to DPS-773. When viewed,
18 the survivor curve recommended by the Panel is
19 more reasonable, or is more closely aligned with
20 the experienced mortality data, than the
21 Company's proposed survivor curve.

22 Q. Did the Company propose any changes to existing
23 survivor curves for its common plant accounts?

24 A. Yes, the Company proposed a change to the

1 survivor curve for one common plant account,
2 account 390.01 "Structures and Improvements".

3 Q. Does the Panel agree with the Company's proposed
4 change?

5 A. Yes. The Company's proposed survivor curve for
6 account 390.01 reasonably fits the experienced
7 mortality data. Therefore, the Panel agrees
8 with the Company's proposed survivor curve for
9 this account.

10 **Average Service Life**

11 Q. Did the Company propose any changes to existing
12 ASLs for its electric plant accounts?

13 A. Yes, the Company proposed changes to the ASLs
14 for 60 electric plant accounts. For the
15 complete list of the Company's presently used
16 and proposed ASLs, please refer to the response
17 to DPS-599 Attachment 1, as contained in
18 Exhibit__(SDP-1).

19 Q. Does the Panel agree with the Company's proposed
20 changes?

21 A. The Panel agrees with 48 of the Company's 60
22 proposed changes to existing ASLs for electric
23 plant accounts.

24 Q. For which accounts does the Panel recommend ASLs

1 that differ from the Company's proposal?

2 A. The Panel recommends different ASLs for
3 accounts: 353.55 "Station Equipment - RTU",
4 356.00 "Overhead Conductors and Devices -
5 Transmission Conductor", 356.10 "Overhead
6 Conductors and Devices", 356.20 "Overhead
7 Conductors and Devices", 356.30 "Overhead
8 Conductors and Devices - Telecom Installation",
9 362.55 "Station Equipment - RTU", 362.75
10 "Station Equipment - EMS", 365.00 "Overhead
11 Conductors and Devices", 365.03 "Overhead
12 Conductors and Devices - Telecom", 369.21
13 "Underground Services - Cables", 371.09
14 "Installations on Customers' Premises - New",
15 and 371.30 "Installations on Customers' Premises
16 - Private Area Light - LED". A list of these
17 accounts can also be found in Exhibit__(SDP-4).

18 Q. Why are the ASLs for the accounts listed above
19 more reasonable than the ASLs proposed by the
20 Company?

21 A. Similar to the proposed survivor curves, ASLs
22 were analyzed graphically to determine the
23 visual best fit with experienced mortality data.
24 When viewing the plant account mortality data

1 graphically, the Panel's recommended ASLs were
2 more closely aligned to the experienced
3 mortality data for the plant accounts listed
4 above.

5 Q. Did the Company propose any changes to existing
6 ASLs for its gas plant accounts?

7 A. Yes, the Company proposed changes to the ASLs
8 for 22 gas plant accounts. For the complete
9 list of the existing and proposed ASLs for gas
10 plant accounts, refer to the response to DPS-602
11 Supplement 1, Attachment 1, as contained in
12 Exhibit__(SDP-1).

13 Q. Does the Panel agree with the Company's proposed
14 changes?

15 A. The Panel agrees with 19 of the 22 proposed
16 changes to the Company's existing ASLs for gas
17 plant accounts.

18 Q. For which accounts does the Panel recommend ASLs
19 that differ from the Company's proposal?

20 A. The Panel recommends different ASLs for
21 accounts: 369.55 "Measuring and Regulating
22 Station Equipment - RTU", 376.14 "Mains -
23 Valve", and 378.55 "Measuring and Regulating
24 Station Equipment - RTU (Distribution)". The

1 complete list of the Panel's recommended ASLs
2 for gas plant accounts can be found in
3 Exhibit__ (SDP-4) .

4 Q. Why are these ASLs more reasonable than the ASLs
5 proposed by the Company?

6 A. Similar to the electric ASLs, our recommended
7 gas ASLs were analyzed graphically to determine
8 the visual best fit with experienced mortality
9 data, which is demonstrated in the Company's
10 response to DPS-773, included in Exhibit__ (SDP-
11 1) .

12 Q. Did the Company propose any changes to existing
13 ASLs for its common plant accounts?

14 A. Yes, the Company proposed changes to the ASLs
15 for 13 common plant accounts. For the complete
16 list of the existing and proposed ASLs for
17 common plant, please refer to the response to
18 DPS-599 Attachment 1, as contained in
19 Exhibit__ (SDP-1) .

20 Q. Does the Panel agree with the Company's proposed
21 changes?

22 A. Yes. The proposal put forth by the Company
23 concerning ASLs for Common Plant is reasonable,
24 therefore the Panel agrees with the proposed

1 changes.

2 **Net Salvage**

3 Q. Did the Company propose any changes to the net
4 salvage factors reflected in its current
5 electric plant depreciation rates?

6 A. Yes. The Company proposed changes to the net
7 salvage factors for 41 electric plant accounts.
8 For the entire list of the Company's present and
9 proposed electric plant net salvage factors,
10 refer to the response to DPS-599, Attachment 1,
11 as contained in Exhibit__(SDP-1).

12 Q. How did the Panel review the Company's proposal
13 regarding net salvage factors?

14 A. The Panel reviewed the net salvage data that was
15 provided in the Study. We analyzed five-year
16 and ten-year averages of the Company incurred
17 net salvage costs, trends in recent years of
18 costs incurred by the Company for net salvage,
19 and the maximum amount the Company has
20 historically incurred for net salvage in a
21 calendar year for each electric, gas, and common
22 plant account included in the Study. After
23 taking this data into consideration, we reviewed
24 the Company's proposal to determine if it was

1 reasonable. In our review, the Panel considered
2 the historic averages and maximum amounts in the
3 context of the Company's proposed net salvage
4 factors. If the Company's proposal was not
5 consistent with the historic amounts, we
6 recommend net salvage factors that are more
7 consistent. For any accounts that the Company
8 proposes large changes from the existing net
9 salvage level, we generally recommend reducing
10 the magnitude of the change to be more
11 conservative and avoid overcorrecting the net
12 salvage levels.

13 Q. Does the Panel agree with the Company's proposed
14 changes to existing net salvage factors for its
15 electric plant accounts?

16 A. The Panel agrees with 30 of the Company's 41
17 proposed changes to the net salvage factors for
18 electric plant accounts.

19 Q. For which electric plant accounts does the Panel
20 recommend different net salvage factors than the
21 Company?

22 A. The Panel recommends different net salvage
23 factors for accounts: 353.00 "Station Equipment
24 -Transmission", 353.10 "Station Equipment",

1 355.00 "Poles and Fixtures", 355.55 "Poles and
2 Fixtures - Light Duty Steel", 362.00 "Station
3 Equipment", 362.55 "Station Equipment - RTU",
4 364.00 "Poles and Fixtures", 365.00 "Overhead
5 Conductors and Devices", 365.03 "Overhead
6 Conductors and Devices - Telecom", 367.10
7 "Underground Conductors and Devices", and 369.21
8 "Underground Services - Conduit". A list of the
9 Panel's recommended net salvage factors is shown
10 in Exhibit__(SDP-5).

11 Q. Why are these net salvage factors more
12 reasonable than the net salvage factors proposed
13 by the Company?

14 A. The Panel's recommended net salvage factors,
15 shown in Exhibit__(SDP-5), are more reasonable
16 because they are more in-line with the net
17 salvage costs the Company has been incurring
18 historically. The Study shows the actual
19 incurred costs of net salvage for electric, gas,
20 and common plant. We relied upon the historic
21 costs when making our recommendations.

22 Q. Did the Company propose any changes to existing
23 net salvage for its gas plant accounts?

24 A. Yes, the Company proposed changes to the net

1 salvage for 19 gas plant accounts. The complete
2 list of the Company's presently used and
3 proposed net salvage factors for gas plant can
4 be seen in the response to DPS-602 Supplement 1,
5 Attachment 1, as contained in Exhibit__ (SDP-1).

6 Q. Does the Panel agree with the Company's proposed
7 changes?

8 A. The Panel agrees with 11 of the Company's 19
9 proposed changes to net salvage for gas plant
10 accounts. The Panel also has one recommendation
11 to change the net salvage factor for a gas plant
12 account which the Company did not propose to
13 change.

14 Q. For which accounts does the Panel recommend net
15 salvage factors that differ from the Company's
16 proposal?

17 A. The Panel recommends different net salvage
18 factors for accounts: 367.11 "Mains - Steel
19 Transmission", 367.14 "Mains - Valves", 376.00
20 "Mains Distribution", 376.11 "Mains - Steel",
21 376.12 "Mains - Plastic", 376.14 "Mains -
22 Valve", 378.10 "Measuring and Regulating Station
23 Equipment", 380.00 "Services - Mixed", and
24 381.01 "Services - Metallic". In addition, the

1 Panel recommends a different net salvage factor
2 for Account 378.10 "Measuring and Regulating
3 Station Equipment", which did not have its net
4 salvage factor changed as part of the Company's
5 proposal. The complete list of the Panel's
6 proposed net salvage factors for gas plant
7 accounts can also be found in Exhibit__(SDP-5).

8 Q. Why are these net salvage factors more
9 reasonable than the net salvage factors proposed
10 by the Company?

11 A. Similar to the net salvage factors for electric
12 plant accounts, the net salvage factors for gas
13 plant accounts recommended by the Panel, listed
14 in Exhibit__(SDP-5), are more appropriate
15 because they are more in-line with the net
16 salvage costs the Company has been incurring
17 historically.

18 Q. Did the Company propose any changes to existing
19 net salvage for its common plant accounts?

20 A. Yes, the Company proposed changes to the net
21 salvage for one common plant account. For a
22 comparison of the existing and proposed net
23 salvage factors for common plant accounts, refer
24 to the response to DPS-599 Attachment 1, as

1 contained in Exhibit__(SDP-1).

2 Q. Does the Panel agree with the Company's proposed
3 change to this common plant account?

4 A. Yes. The Panel agrees with the Company's net
5 salvage proposal for this common plant account.

6 **Reserve Deficiency**

7 Q. Please explain the process of comparing the book
8 reserve to the theoretical reserve.

9 A. When a depreciation study is performed, the
10 current book reserve is compared to the proposed
11 theoretical reserve, also referred to as
12 calculated accrued depreciation. The proposed
13 theoretical reserve incorporates all proposed
14 changes to the survivor curves, ASLs, and nets
15 salvage factors proposed. Typically, if the
16 difference between the book reserve and the
17 theoretical reserve is within ten percent, no
18 adjustment is made to amortize the over- or
19 under-accruals. However, if the difference is
20 greater than ten percent, an adjustment can be
21 made to amortize some or all of the difference
22 between the theoretical and book reserves.

23 Q. How is the adjustment incorporated into a
24 utility's rates?

1 A. If the book reserve is less than the theoretical
2 reserve, some or all the difference could be
3 included in rates as an amortization, with the
4 intent of reducing the deficiency. The use of a
5 ten percent threshold and the rate treatment are
6 discretionary. However, the Commission
7 typically approves amortizations to bring the
8 difference within ten percent over a 20-year
9 period. For example, a 20-year amortization was
10 recently approved by the Commission in its Order
11 Establishing Rates for Electric and Gas Service
12 issued on July 18, 2024, in Cases 24-E-0418 and
13 23-G-0419 for Central Hudson Gas and Electric
14 Corporation.

15 Q. How has the Company proposed to treat the
16 calculated depreciation reserve deficiencies?

17 A. The Company proposes total reserve deficiencies
18 of \$803.081 million for electric, \$269.209
19 million for gas, and \$15.627 million for common.
20 As discussed on page 32 of Company Witness
21 Allis' testimony, the Company proposes to
22 amortize the portions of the reserve
23 deficiencies that exceed ten percent of the book
24 reserve over a ten-year period. The Company's

1 proposal results in an annual amortization of
2 \$44.486 million for electric and \$1.563 million
3 for common as shown in the response to DPS-599,
4 Attachment 4, and \$16.222 million for gas, as
5 shown in the response to DPS-602, Supplement 2,
6 Attachment 4, as contained in Exhibit__(SDP-1).

7 Q. Does the Panel agree that reserve deficiencies
8 exist for electric, gas and common plant
9 accounts?

10 A. No. For accounts that did not have an
11 adjustment to its ASL, survivor curve, or net
12 salvage, we used the theoretical reserves
13 provided by the Company in the response to DPS-
14 599 Attachment 4 for electric and common, and
15 DPS-602 Supplement 2, Attachment 4, for gas, as
16 contained in Exhibit__(SDP-1). For accounts
17 that we recommend an adjustment to either the
18 ASL, survivor curves, or net salvage, we
19 requested the Company provide the theoretical
20 reserves for the respective accounts
21 incorporating the Panel's adjustments, which was
22 provided in the response to DPS-1018 Attachment
23 1, as contained in Exhibit__(SDP-1). The Panel
24 then compared the total book reserve to the

1 total theoretical reserves for electric, gas,
2 and common plant. Based on this analysis, we
3 determined that there are reserve deficiencies
4 between theoretical reserve and book reserve
5 over the ten percent threshold for only electric
6 and common plant accounts. The Company's
7 proposed and our recommended reserve
8 deficiencies and amortizations are shown in
9 Exhibit___(SDP-6).

10 Q. With respect to electric plant, what is the
11 deficiency level between book reserve and
12 theoretical reserve?

13 A. For electric plant, the Panel found a deficiency
14 of \$447.827 million, which equates to an
15 approximate 12.50 percent difference between
16 theoretical reserve and book reserve, as shown
17 in Exhibit___(SDP-6). Amortizing the amount,
18 over a twenty-year period to bring the
19 difference to a ten percent level would result
20 in an annual amortization amount of \$4.481
21 million.

22 Q. With respect to gas plant, what is the
23 deficiency level between book reserve and
24 theoretical reserve?

1 A. For gas plant, the Panel found a deficiency of
2 \$52.118 million, which equates to an approximate
3 4.98 percent difference between theoretical
4 reserve and book reserve, as shown in
5 Exhibit____(SDP-6). As the deficiency is under
6 ten percent, the Panel does not recommend an
7 amortization.

8 Q. With respect to common plant, what is the
9 deficiency level between book reserve and
10 theoretical reserve?

11 A. The Panel found a deficiency of \$22.898 million,
12 which equates to an approximate 31.49 percent
13 difference between theoretical reserve and book
14 reserve. Amortizing the amount over a twenty-
15 year period to bring the difference to a ten
16 percent level would result in an annual
17 amortization amount of \$0.781 million, as shown
18 in Exhibit____(SDP-6).

19 Q. What is the Panel's recommendation concerning
20 the amortization of these reserve deficiencies?

21 A. Similar to the Company's proposal, the Panel
22 recommends amortizing the difference between
23 theoretical reserve and book reserve that would
24 bring the deficiencies down to the ten percent

1 level. However, while the Company proposes to
2 do this for all three plant groups, the Panel
3 recommends an amortization for only electric and
4 common plant. Additionally, the Panel
5 recommends amortizing the reserve deficiencies
6 over a twenty-year period rather than a ten-year
7 period, as the Company proposed.

8 Q. Why does the Panel recommend amortizing the
9 reserve deficiencies over a twenty-year period?

10 A. As previously mentioned, this is the typical
11 time-period over which the Commission has
12 historically allowed reserve deficiencies to be
13 amortized. The Panel does not agree that a
14 deviation from standard practice should be
15 considered in these proceedings.

16 **LPP and Meter Amortizations**

17 Q. What did the Company propose regarding the
18 continued amortization of LPP net book costs?

19 A. According to page 27 of Company Witness Allis'
20 testimony, the Company proposes to continue the
21 current amortization, which aims to recover
22 costs associated with replaced LPP by 2032.
23 This lines up with the Company's expected
24 completion date of the LPP replacement program.

1 Q. Do you agree with the Company's proposal
2 concerning the continued amortization of LPP net
3 book costs?

4 A. Yes. This amortization was approved in the
5 Order Adopting Terms of Joint Proposal,
6 Establishing Rate Plans and Reporting
7 Requirements, issued January 20, 2022, in Cases
8 20-E-0380 and 20-G-0381, which we will refer to
9 as the 2022 Rate Order. The intent of the
10 amortization is to eliminate the remaining net
11 book cost of LPP that was retired or will be
12 retired early as part of the LPP replacement
13 program and limit the intergenerational inequity
14 created if this net book cost was included in
15 rates beyond the time that plant was in-service.
16 Aligning the amortization with the completion of
17 the LPP replacement program achieves that goal.
18 We agree that it is appropriate to continue this
19 amortization.

20 Q. Do any other plant accounts have amortizations
21 to accelerate the recovery of net book costs?

22 A. Yes, the gas account 397.55 for gas ERTs and the
23 electric accounts 370.10, 370.20, 370.30, and
24 370.35 for AMR meters have amortizations to

1 accelerate the recovery of net book costs.

2 Q. Does the Company propose to continue those
3 amortizations as well?

4 A. Yes. According to page 28 of Company Witness
5 Allis' testimony, as part of its program to
6 implement Advanced Metering Infrastructure, or
7 AMI, meters, the Company proposed to continue to
8 amortize the remaining net book cost of its
9 legacy meters that will be retired as a result
10 of AMI implementation. This amortization was
11 approved in the 2022 Rate Order and is scheduled
12 to be completed in June 2031.

13 Q. Does the Panel agree with the Company's
14 proposal?

15 A. Yes. Consistent with the 2022 Rate Order, we
16 recommend this amortization continue.

17 **ELG and Shortened Gas ASLs**

18 Q. What is the Company's proposal concerning the
19 ELG depreciation method?

20 A. The Company proposes to begin depreciation of
21 its gas accounts using the ELG depreciation
22 method starting April 1, 2026. The proposed
23 Rate Year ends March 31, 2026, therefore, the
24 Company's proposal is to change depreciation

1 method for gas accounts for the rate year that
2 would begin on April 1, 2026. Since the
3 Company's proposal for gas account depreciation
4 is beyond the proposed Rate Year, this does not
5 impact the Rate Year.

6 Q. What is Equal Life Group, or ELG, depreciation?

7 A. ELG depreciation is a method of depreciation
8 similar to straight-line depreciation that
9 divides plant accounts into small sub-groups
10 that have equal service lives and evaluates
11 depreciation rates for of these smaller groups.

12 Q. How does ELG differ from current practice?

13 A. On a high level, ELG is similar to the current
14 practice of straight-line depreciation, but with
15 a more specific analysis and resulting
16 depreciation rates, due to the analysis of
17 smaller sub-groupings of assets within plant
18 accounts.

19 Q. Why does the Company propose to switch to ELG?

20 A. According to pages 52 and 53 of Company Witness
21 Allis' testimony, using the ELG method will
22 result in higher depreciation expense than the
23 current depreciation method, which would better
24 align depreciation with the goals of the Climate

1 Leadership and Community Protection Act, or
2 CLCPA, regarding decarbonization. Company
3 Witness Allis states that ELG is more precise
4 and would more accurately recover the costs of
5 shorter-lived assets.

6 Q. Is ELG currently used by any other utilities in
7 New York State?

8 A. No.

9 Q. What is your recommendation concerning the use
10 of ELG as a method of depreciation at this time?

11 A. We recommend continuing with the current
12 depreciation methodology at this time. The
13 Commission's Order Adopting Gas System Planning
14 Process, referred to as the Gas Planning Order,
15 issued in the Gas Planning Proceeding in Case
16 20-G-0131, acknowledged the uncertainty of the
17 role of natural gas as utilities in New York
18 State look to achieve the emission goals in the
19 Climate Leadership and Community Protection Act,
20 or CLCPA. Additionally, the Gas Planning Order
21 recognized the risk of stranded gas asset costs
22 due to potential customer migration and the need
23 to potentially recover those costs while
24 utilities have a larger customer base. While we

1 understand the Company's position and its
2 proposal to begin to adapt its depreciation
3 methodology to a forward-looking approach such
4 as ELG to begin to address those two issues,
5 ultimately, we recommend that these issues are
6 discussed and decided in the ongoing Gas
7 Planning Proceeding in Case 20-G-0131.

8 Therefore, we do not support the Company's
9 proposal and we do not recommend a change in
10 depreciation methodology in this proceeding at
11 this time.

12 Q. What is the Company's proposal concerning the
13 shortening of the ASLs for certain gas accounts?

14 A. The Company proposes to reduce the ASLs for
15 certain gas accounts by five years.

16 Q. Do you agree with this proposal?

17 A. For the same reason stated previously concerning
18 the Company's proposal to switch to ELG, we
19 further recommend that any CLCPA related changes
20 to gas depreciation be addressed in the Gas
21 Planning Proceeding in Case 20-G-0131 to ensure
22 a unified, consistent statewide approach.

23 Q. Does this conclude your testimony?

24 A. Yes, at this time.

BEFORE THE
STATE OF NEW YORK
PUBLIC SERVICE COMMISSION

In the Matter of

Niagara Mohawk Power Corporation d/b/a National Grid

Cases 24-E-0322 & 24-G-0323

September 26, 2024

Prepared Exhibits of:

Staff Depreciation Panel

Andrew Timbrook
Utility Engineering Specialist 3

Joshua Howland
Utility Engineering Specialist 1

State of New York
Department of Public Service
Three Empire State Plaza
Albany, New York 12223-1350

List of Exhibits

<u>Exhibit</u>	<u>Description</u>	<u>PDF Page</u>
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Exhibit SDP-1
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*Contains Attachment	

Date of Request: January 1, 2024
Due Date: May 2024

Request No. DPS-147
NG Request No. NG-147

Niagara Mohawk Power Corporation d/b/a National Grid
Case No. 24-E-XXXX & 24-G-XXXX
Pre-Filing Data Response

Request for Information

FROM: NYPSC - New York Public Service Commission

TO: National Grid

SUBJECT: Gas Issues - Rate Base and Capital Expenditures- Depreciation

Request:

147. For all accounts in the mortality study, provide a graphic presentation showing the actual observed curve, the presently approved smoothed curve, and the proposed smoothed curve.

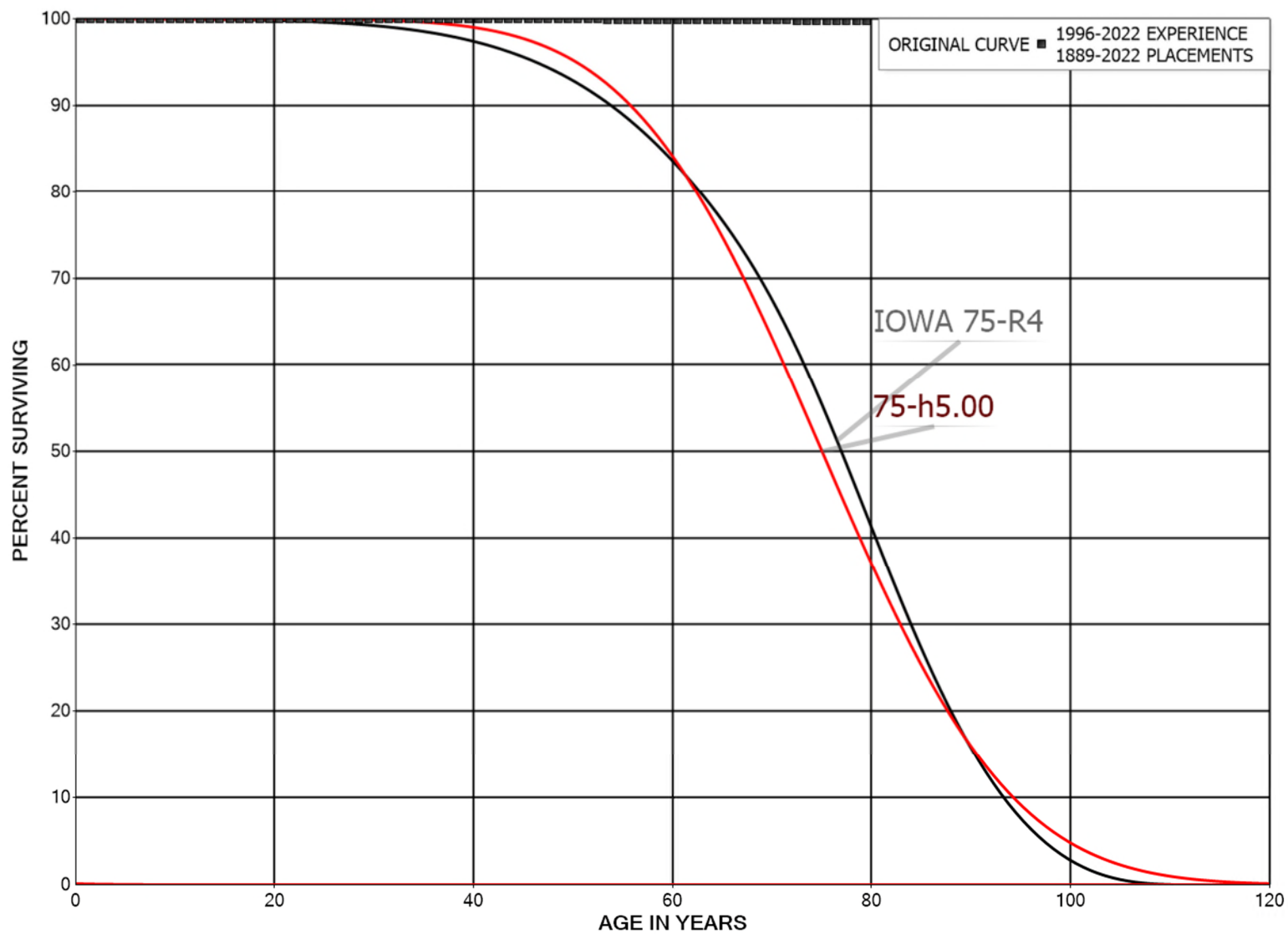
Response:

147. Please refer to Attachments 1 through 4 for the requested information.

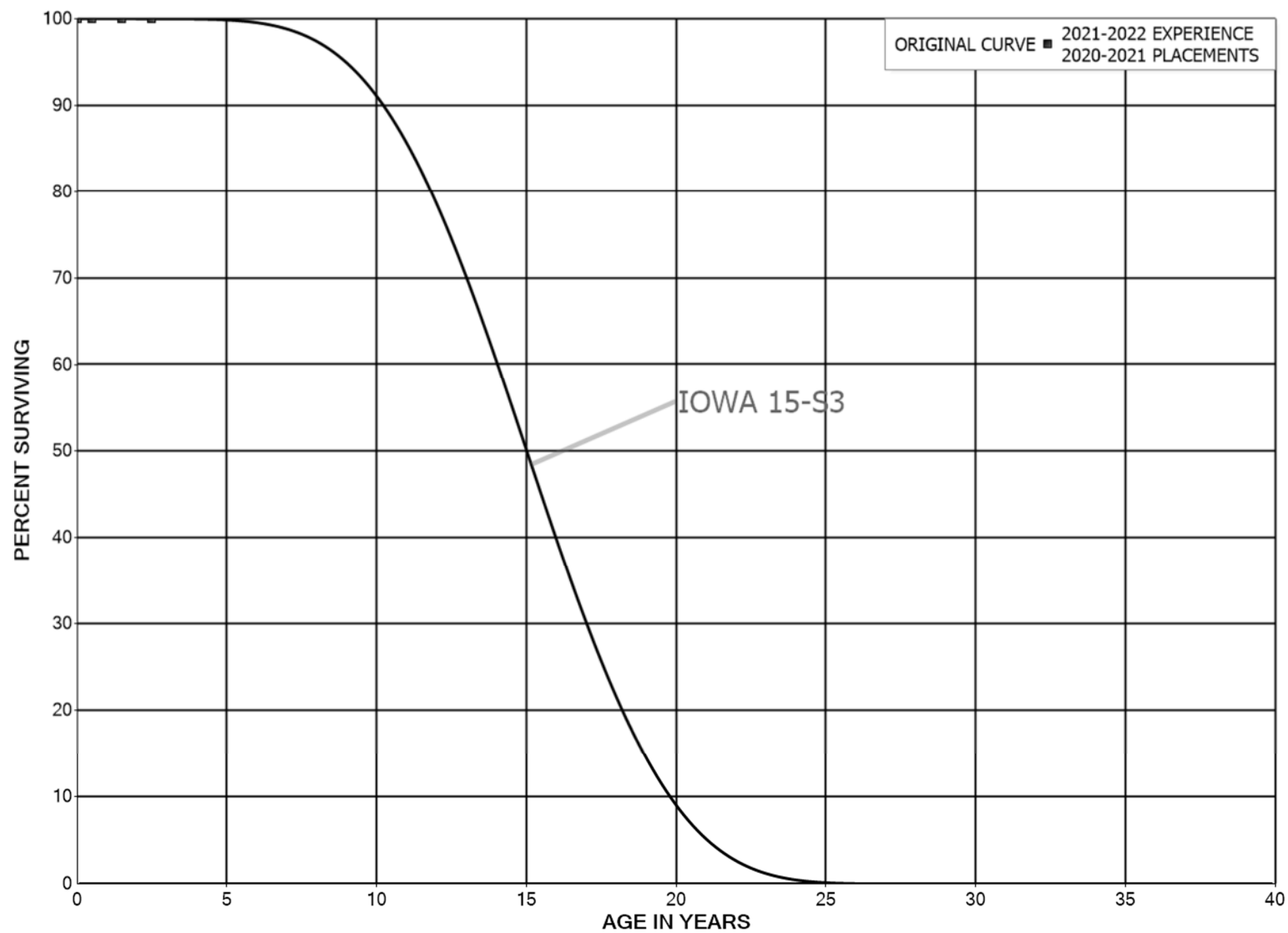
Name of Respondent:
Ned W. Allis

Date of Reply:
May 2024

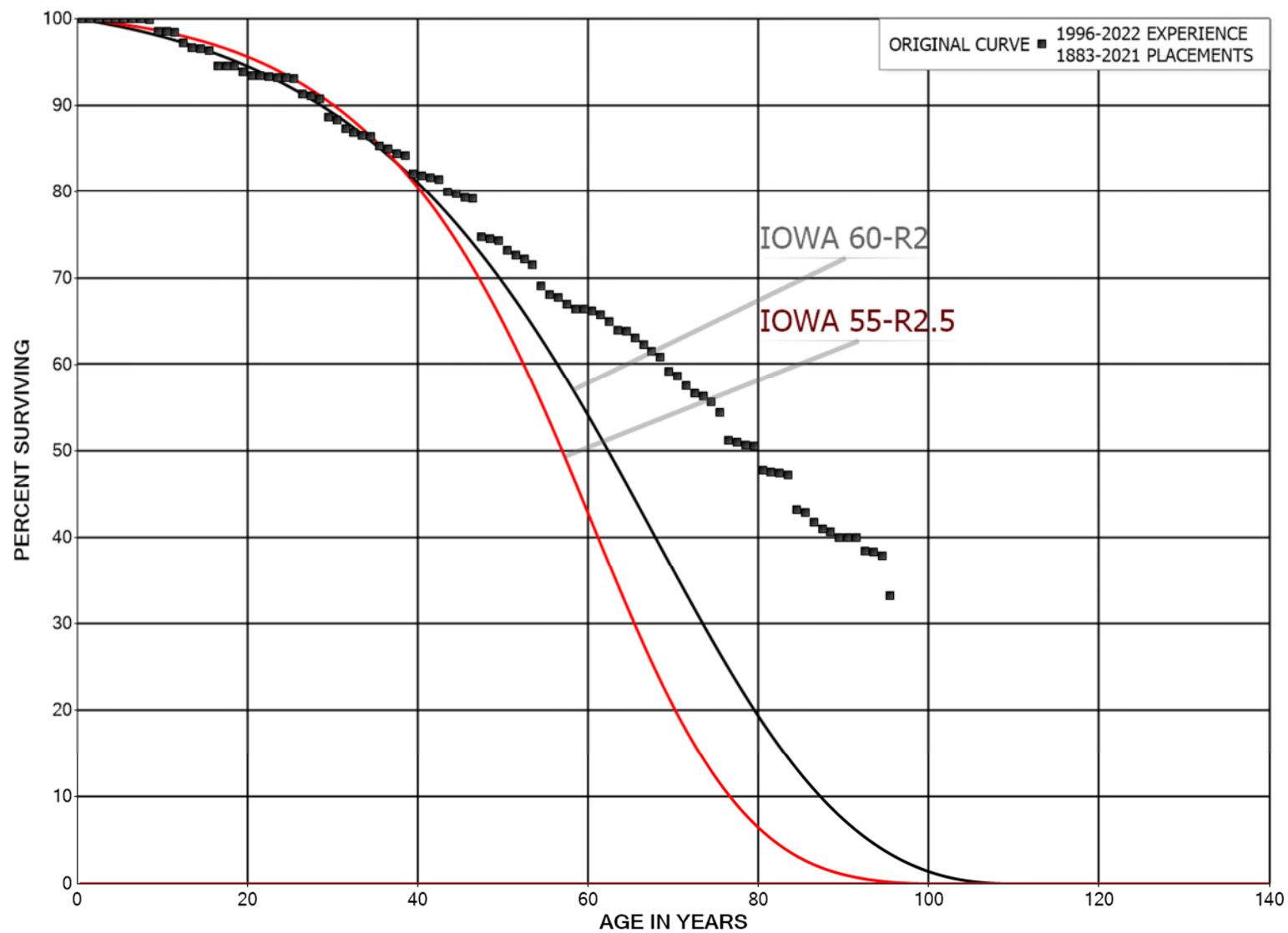
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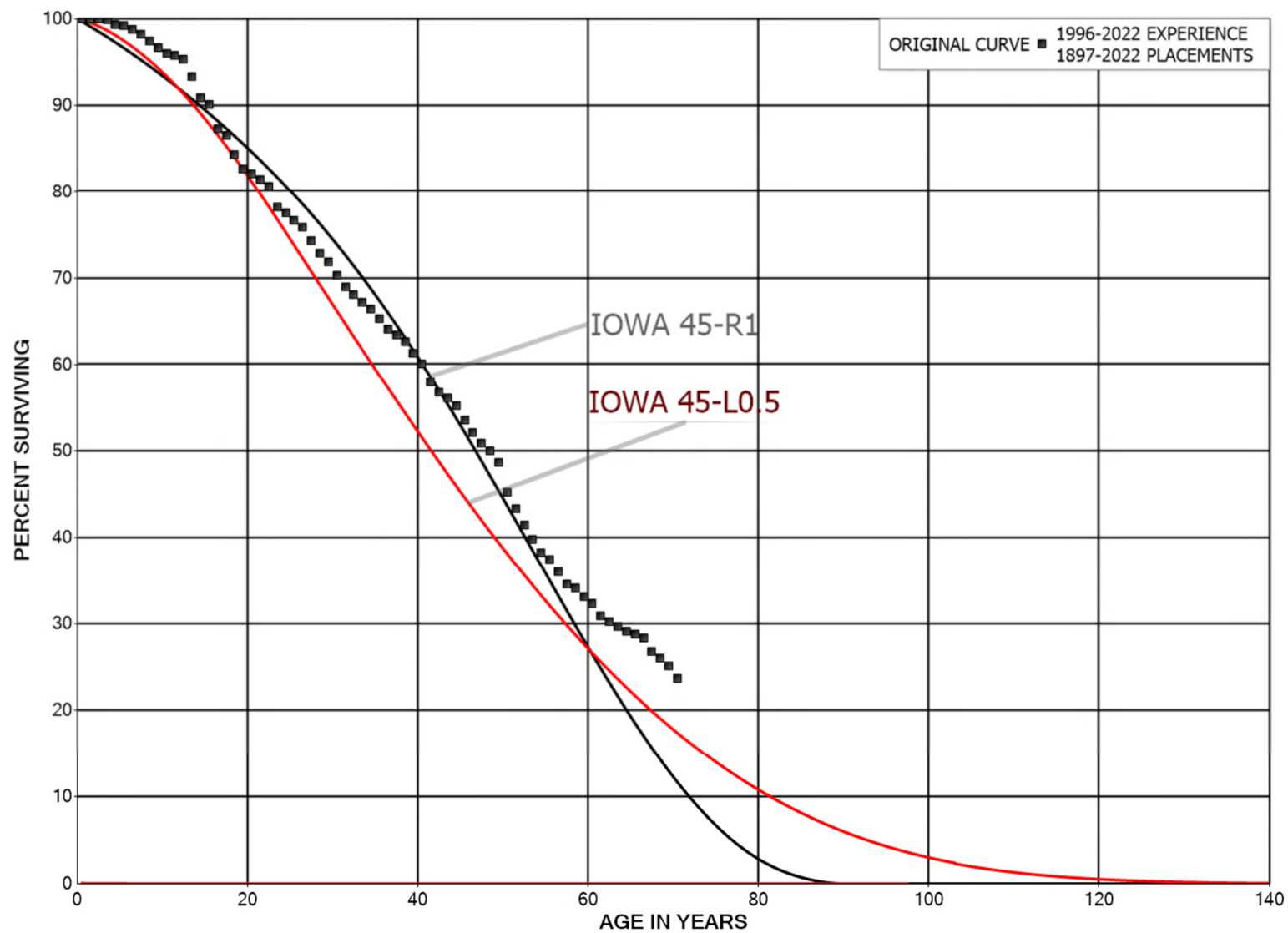
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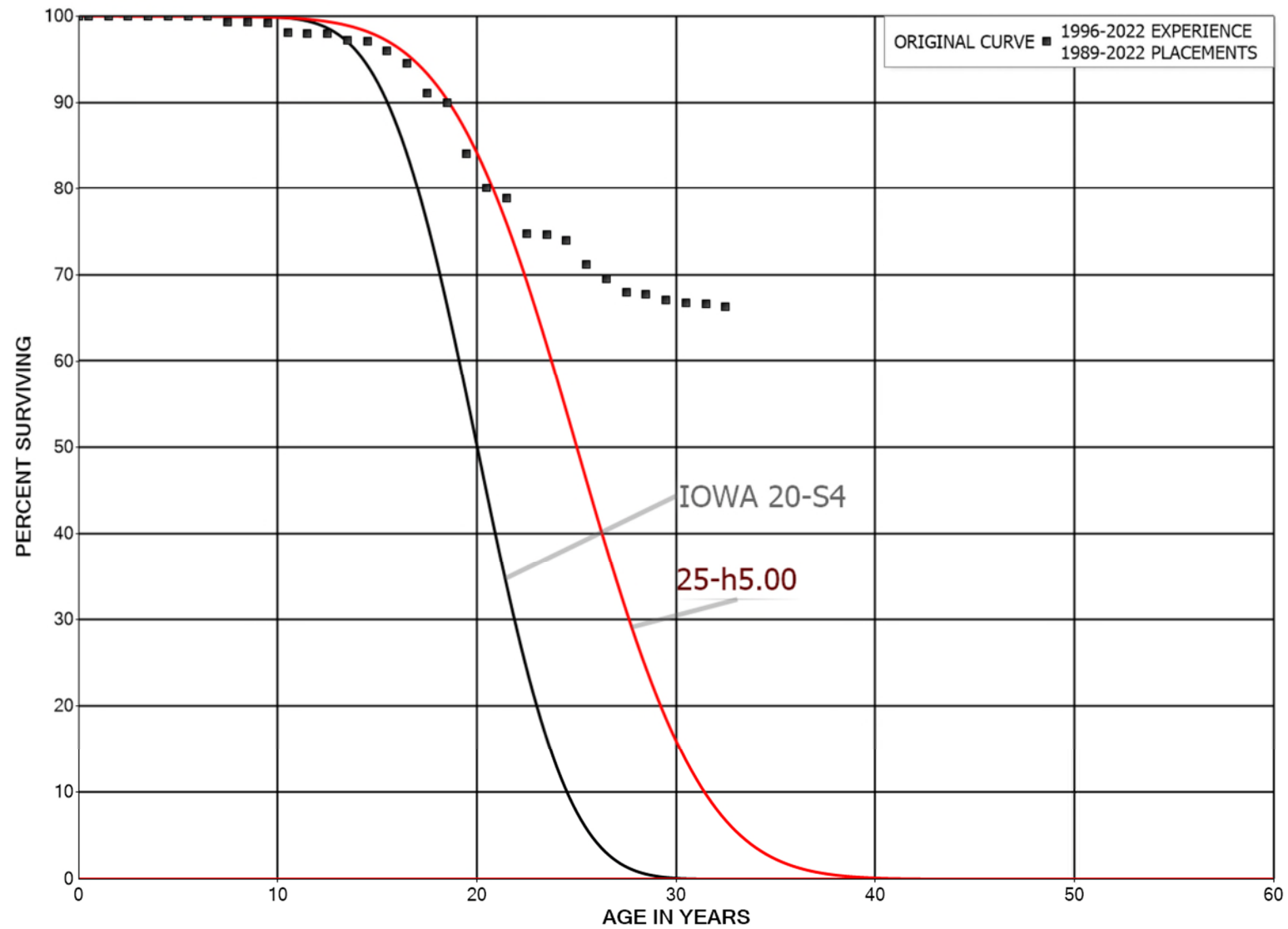
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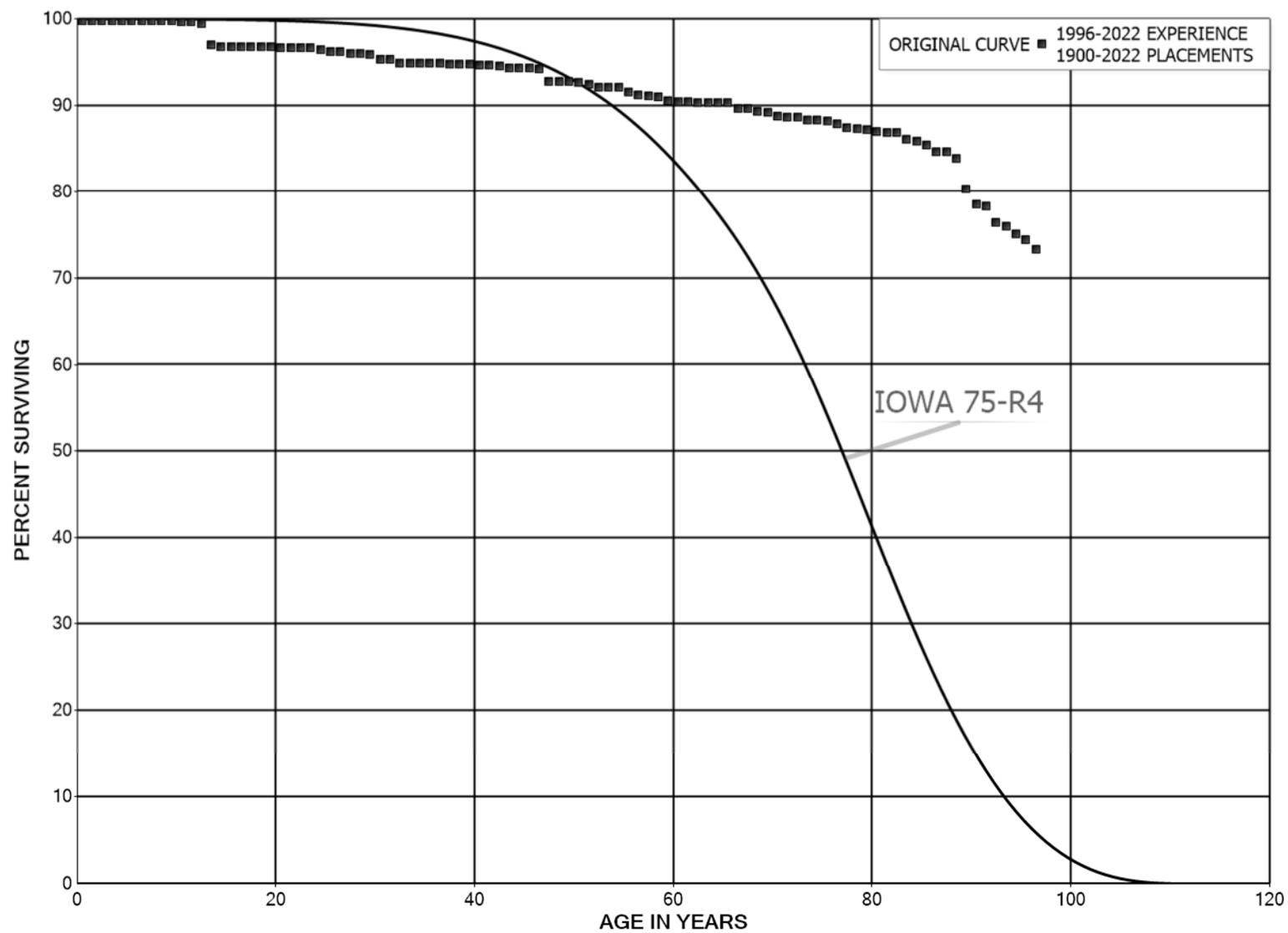
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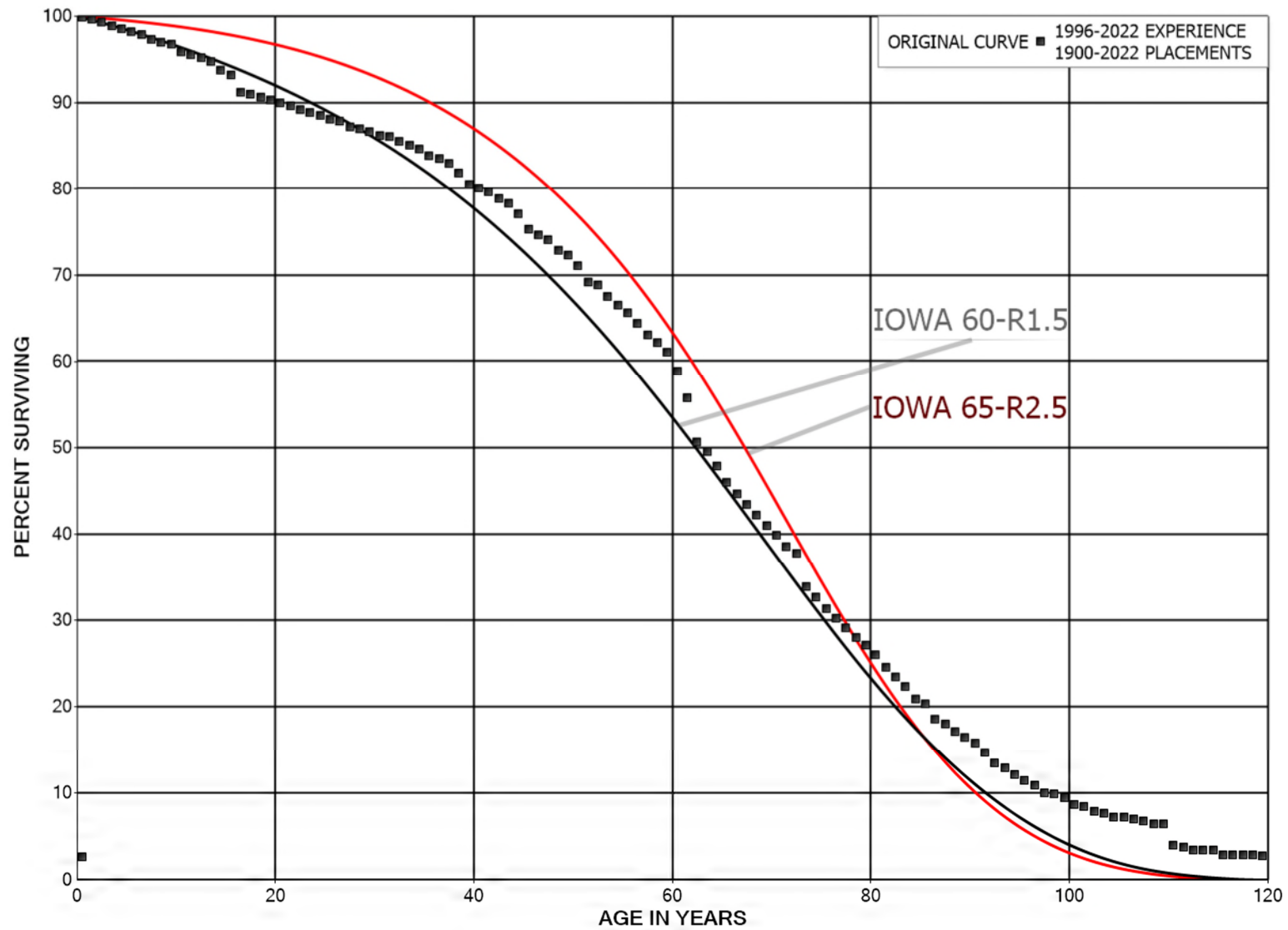
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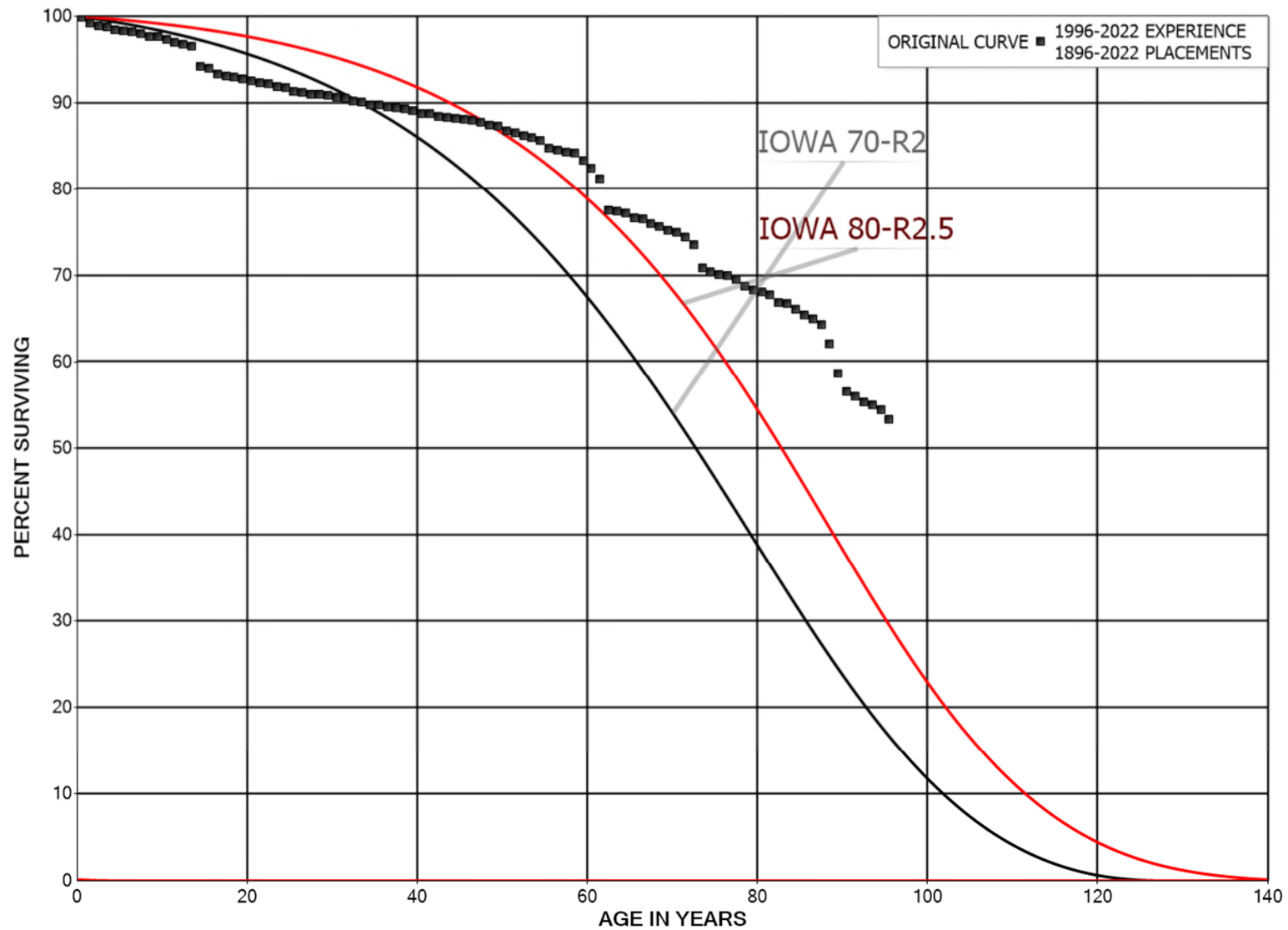
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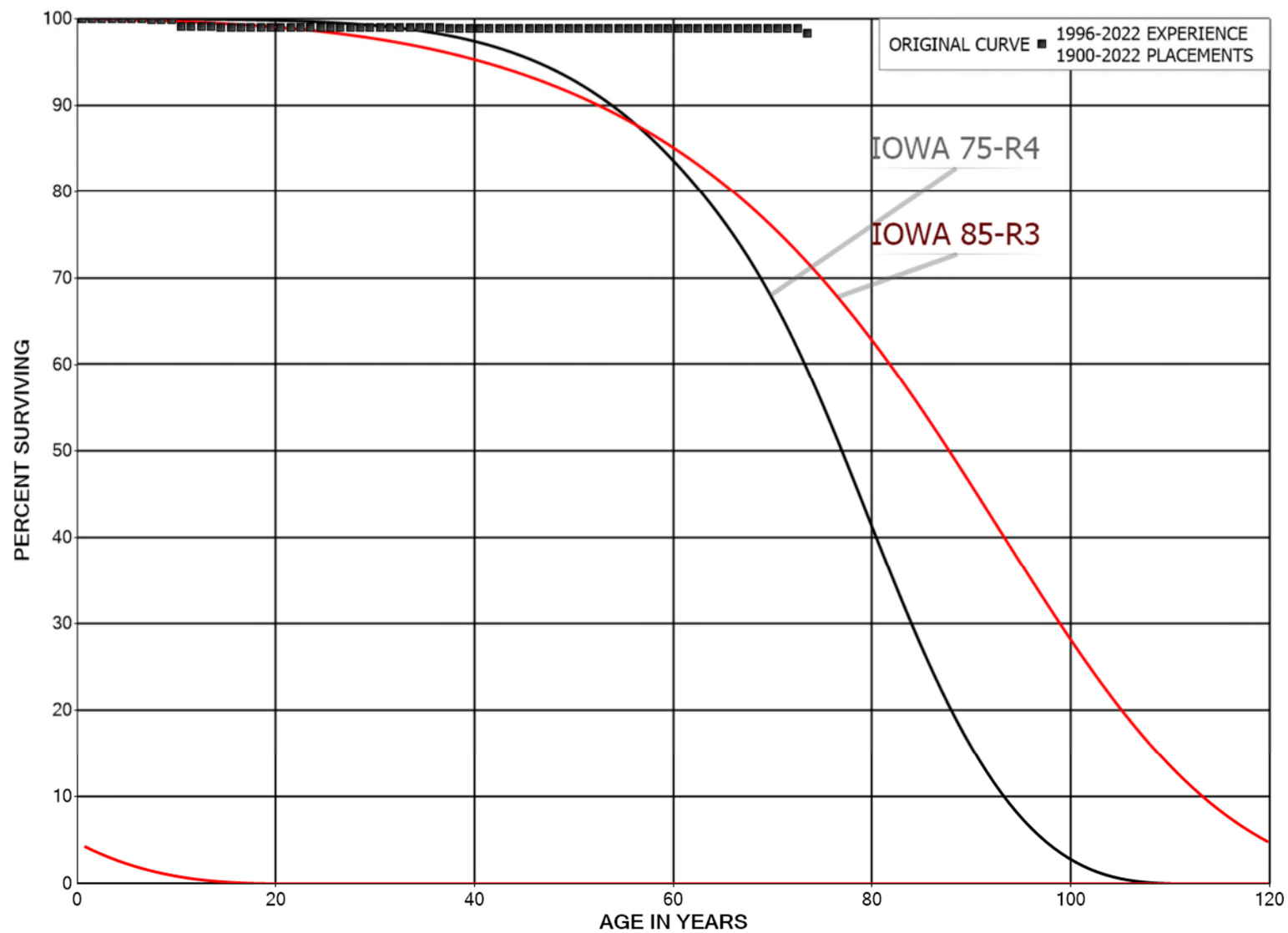
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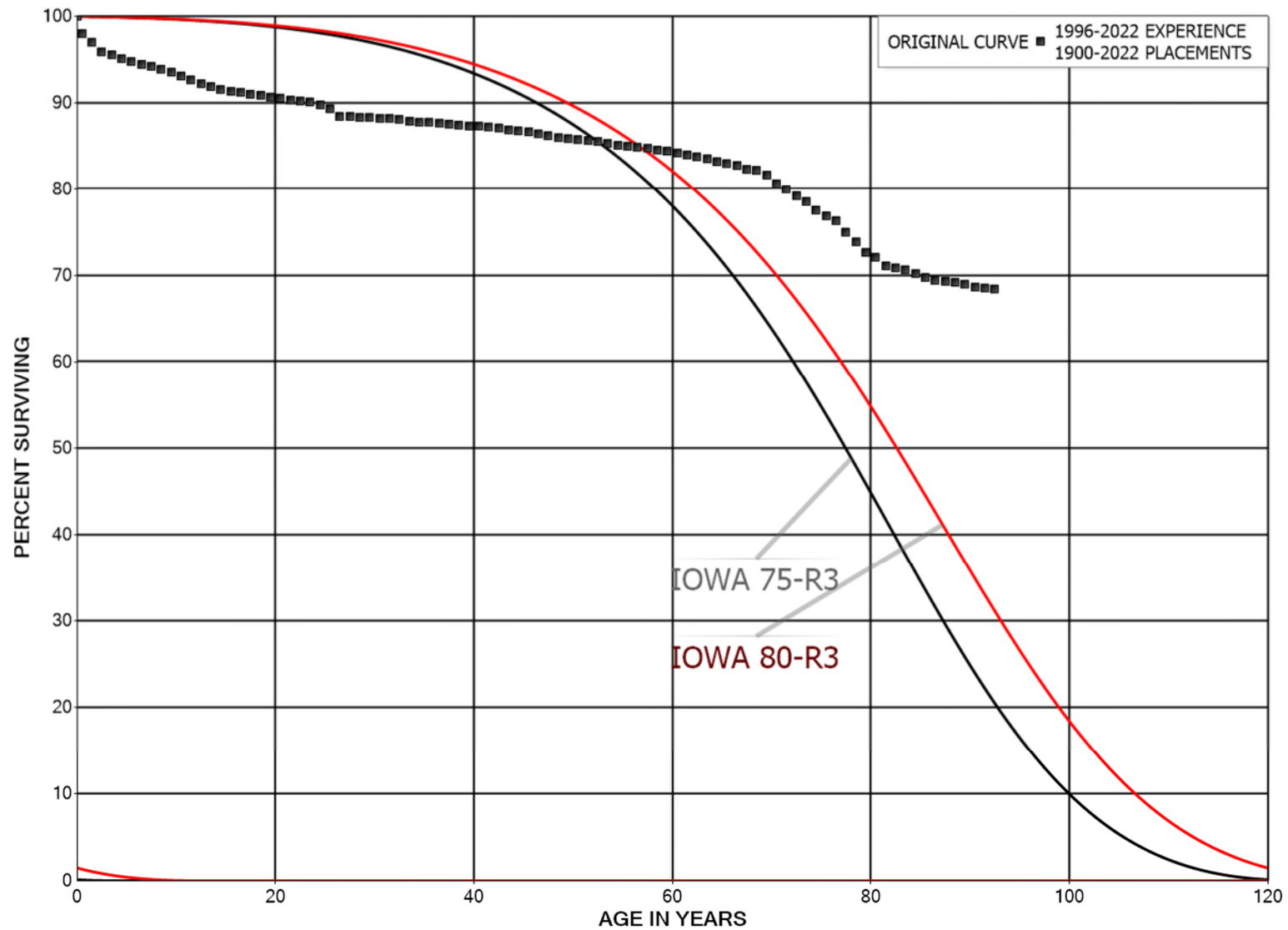
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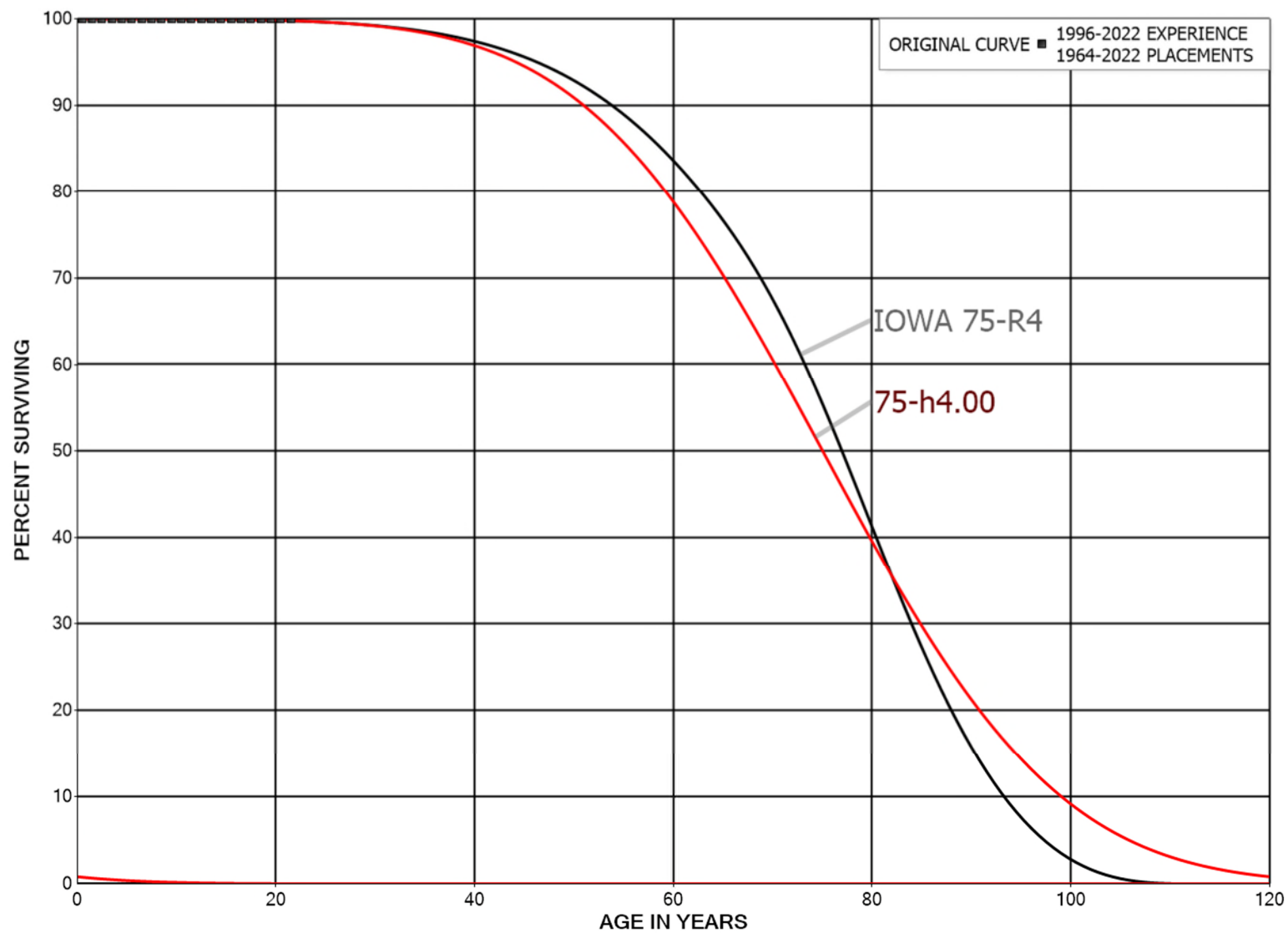
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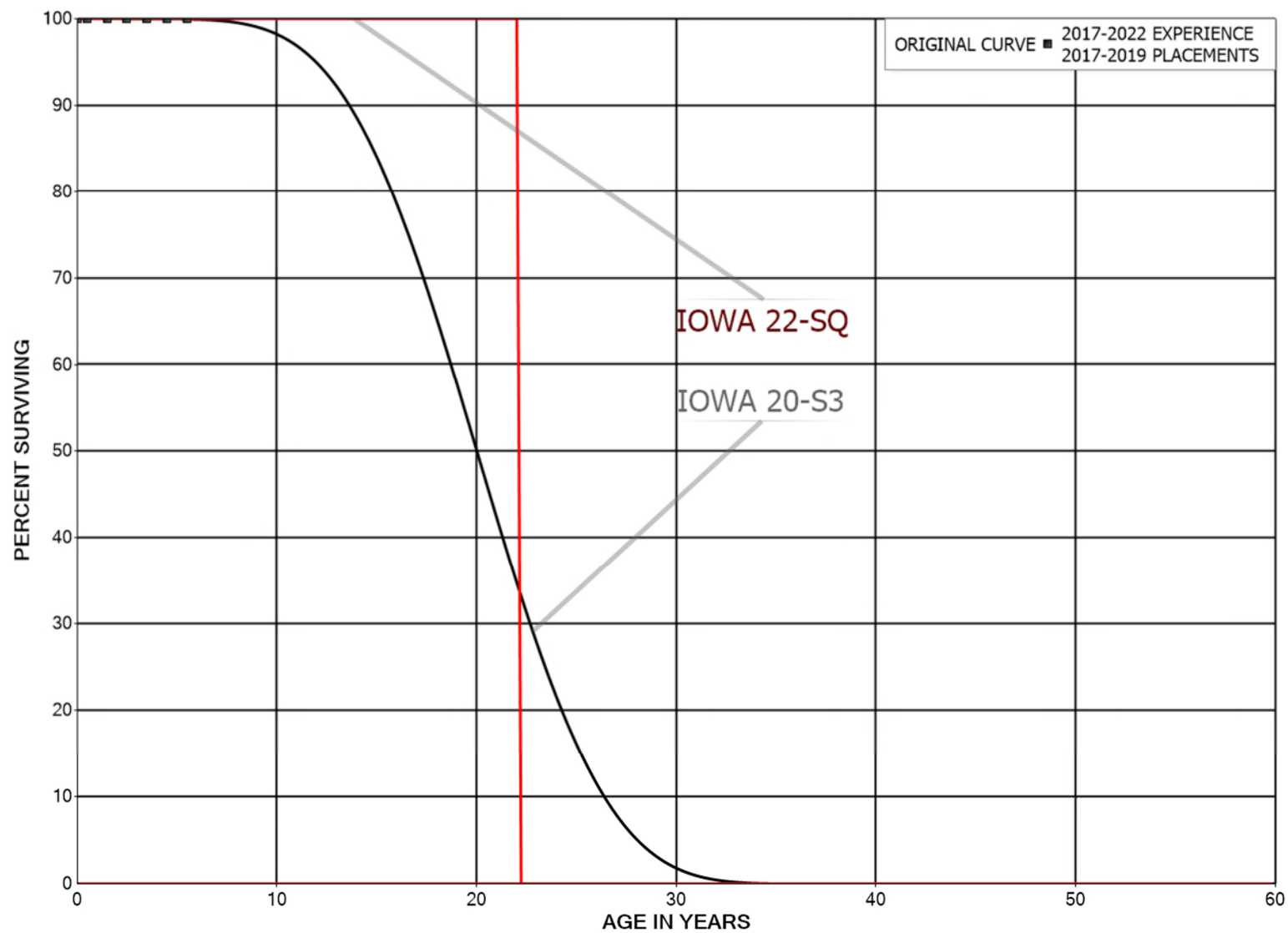
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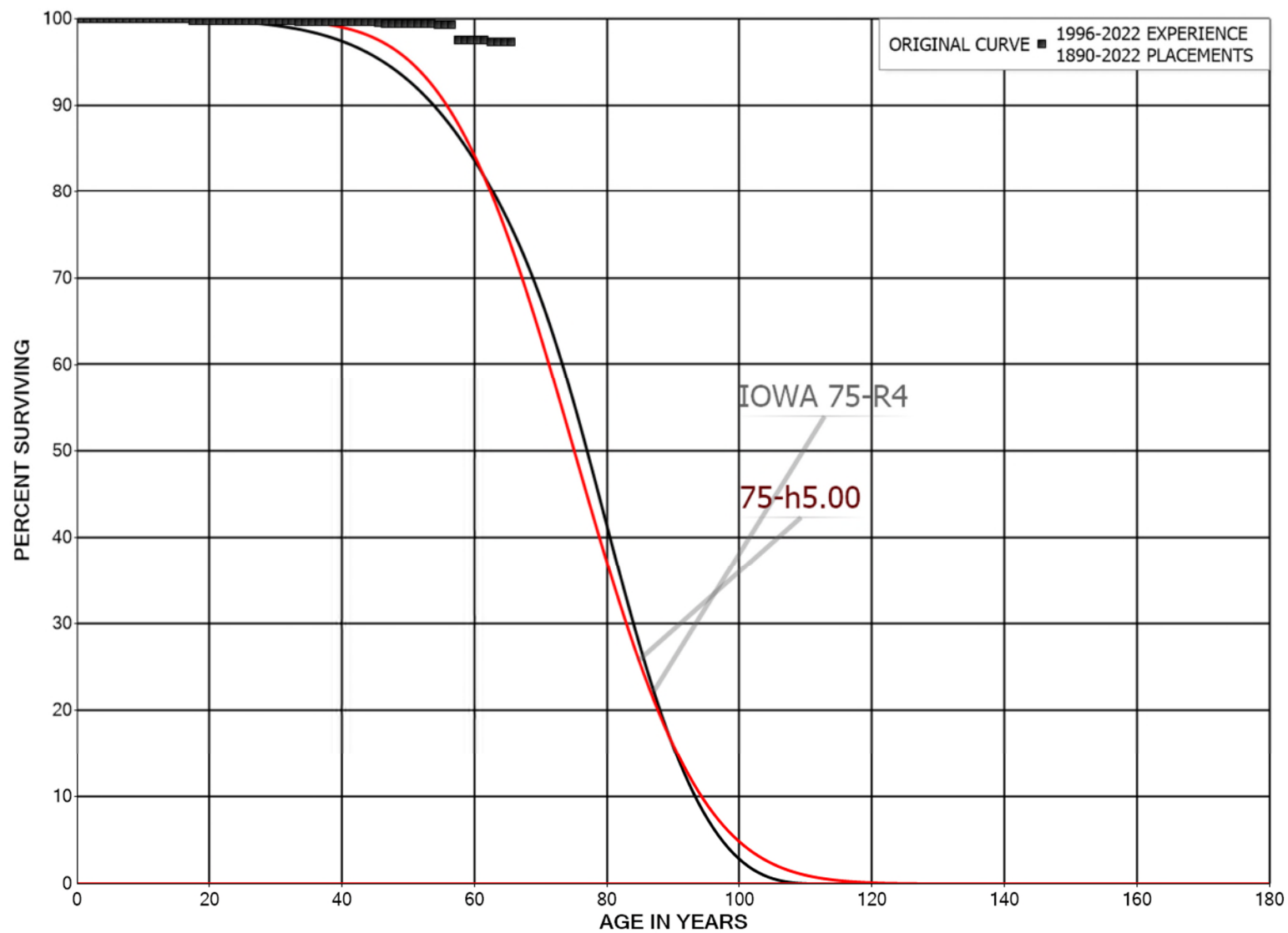
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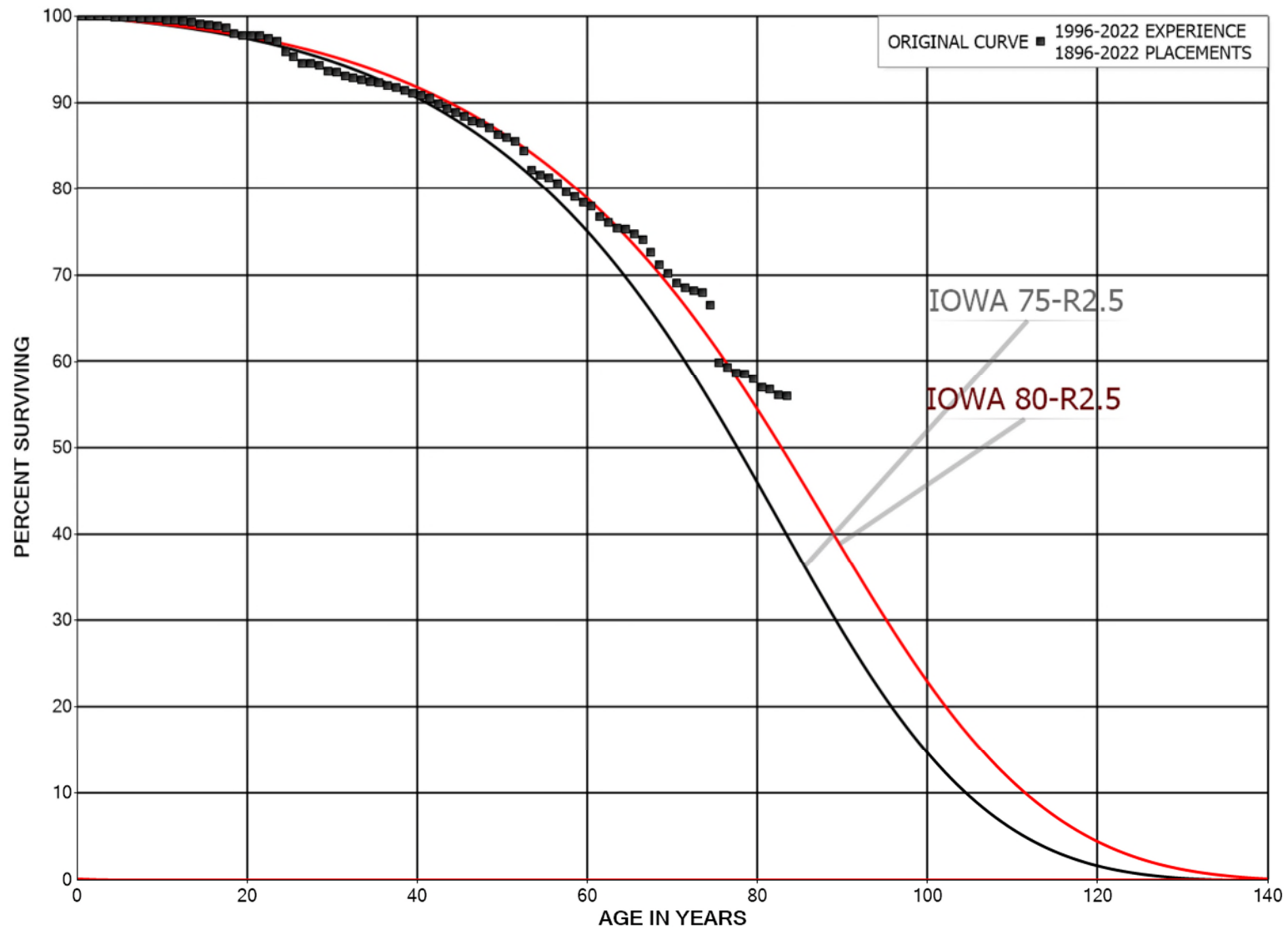
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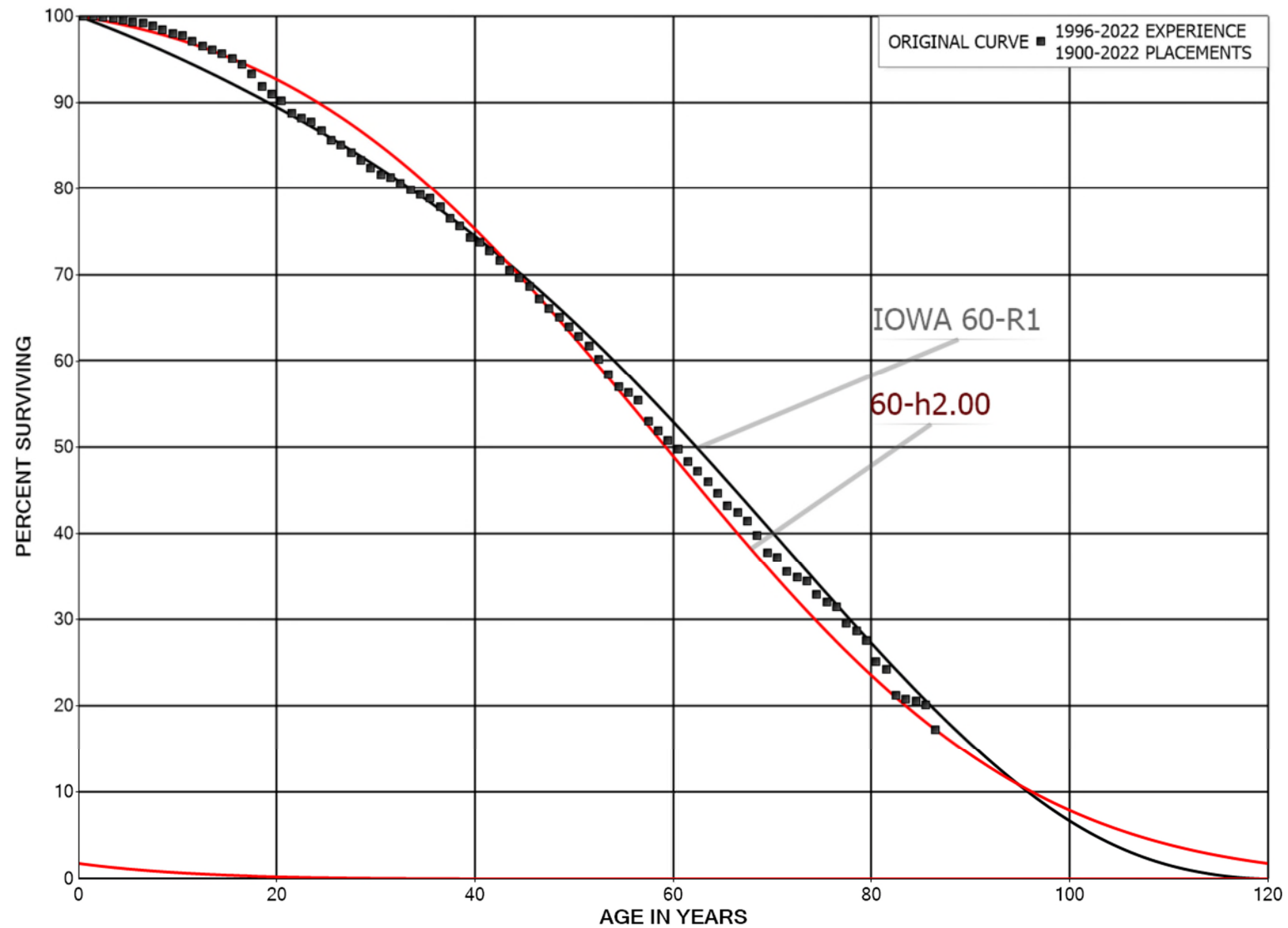
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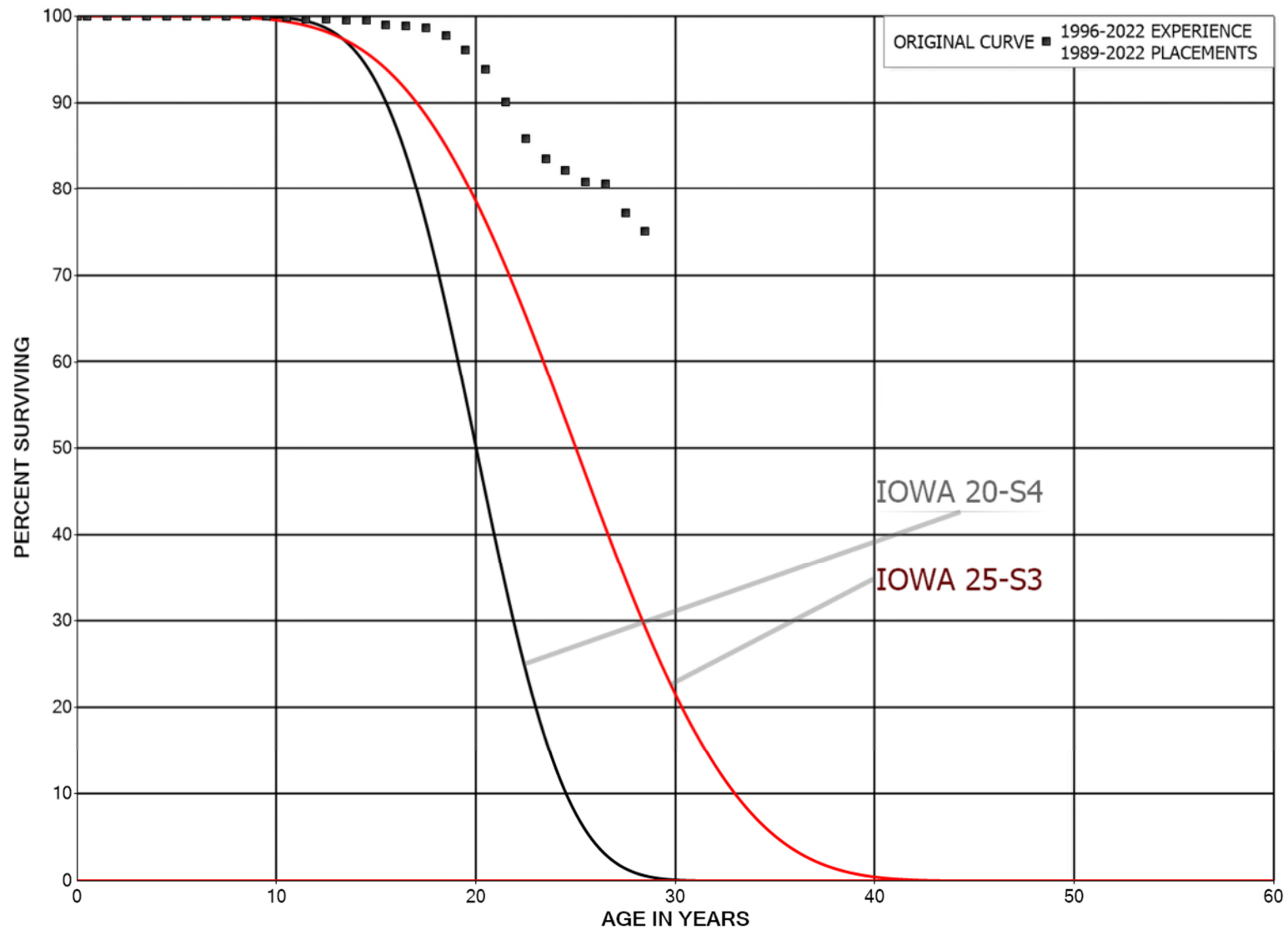
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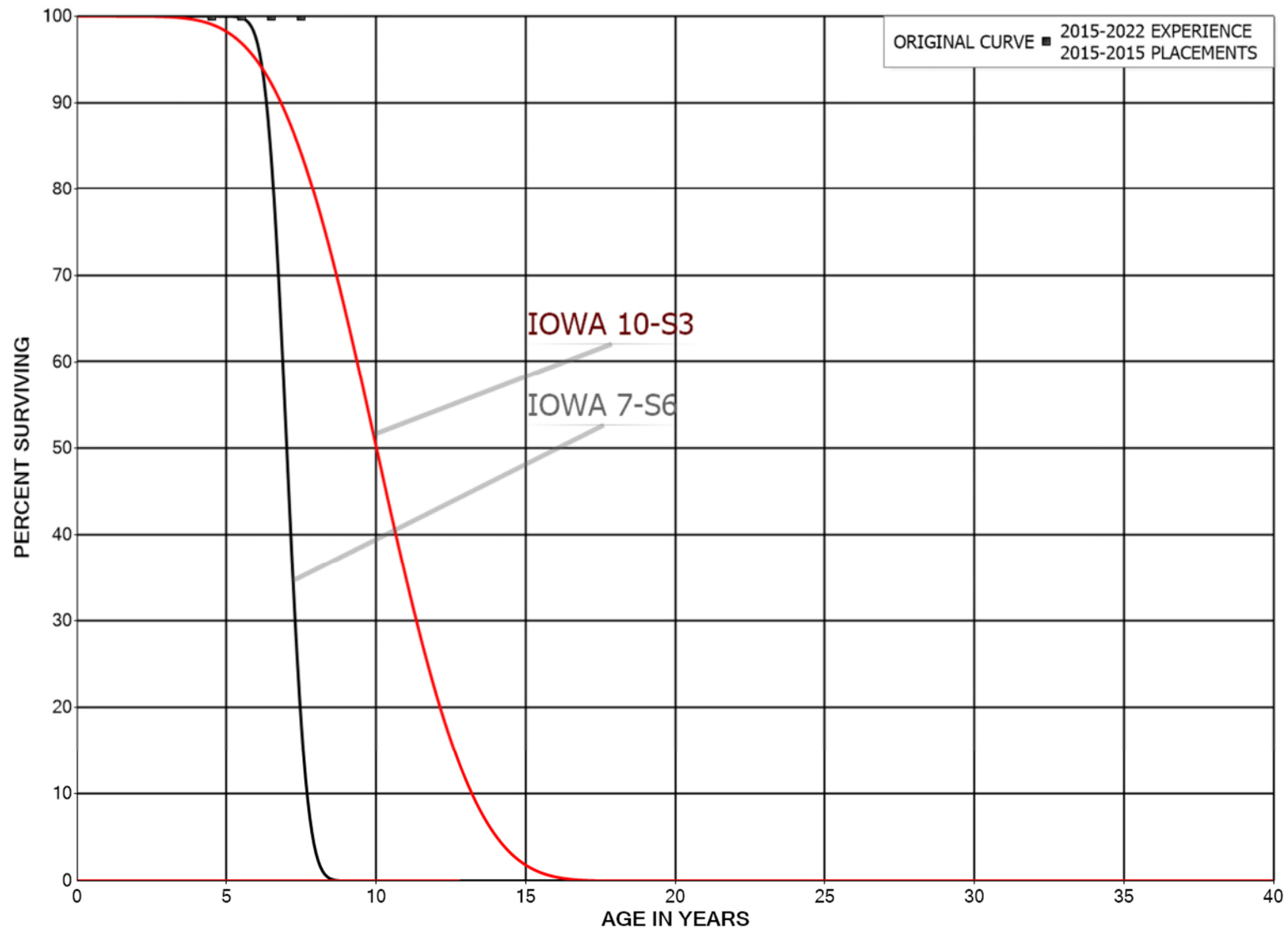
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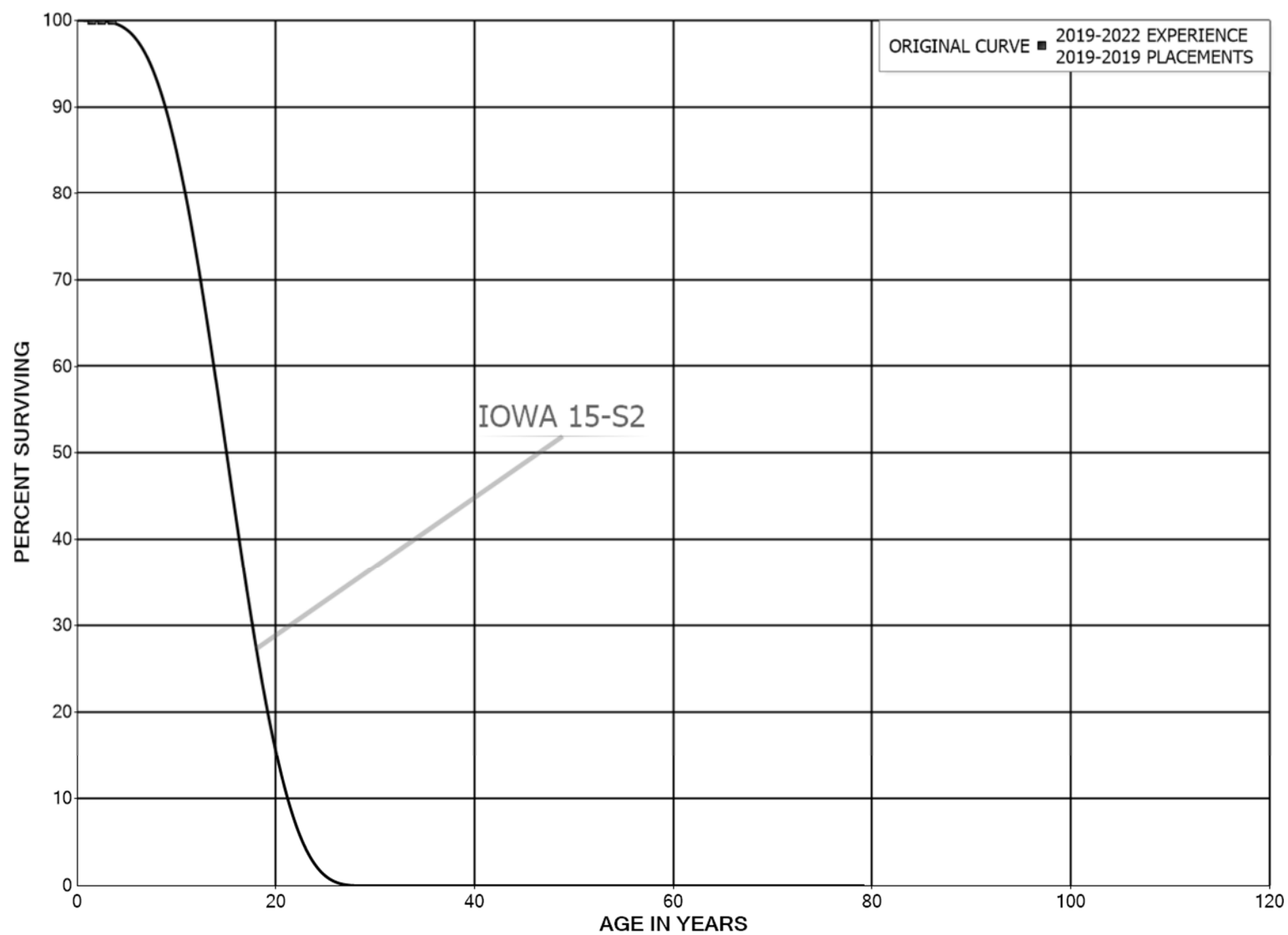
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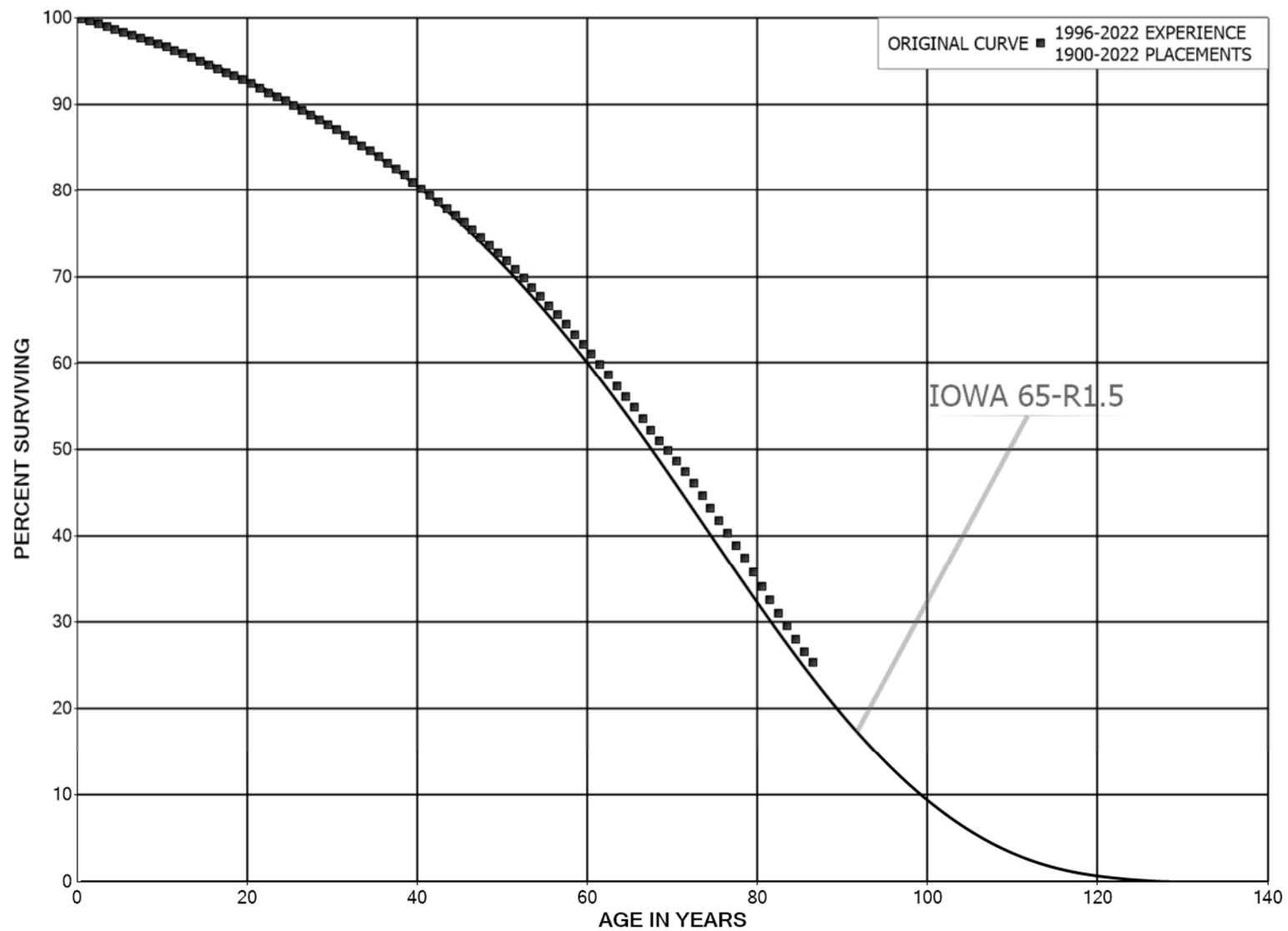
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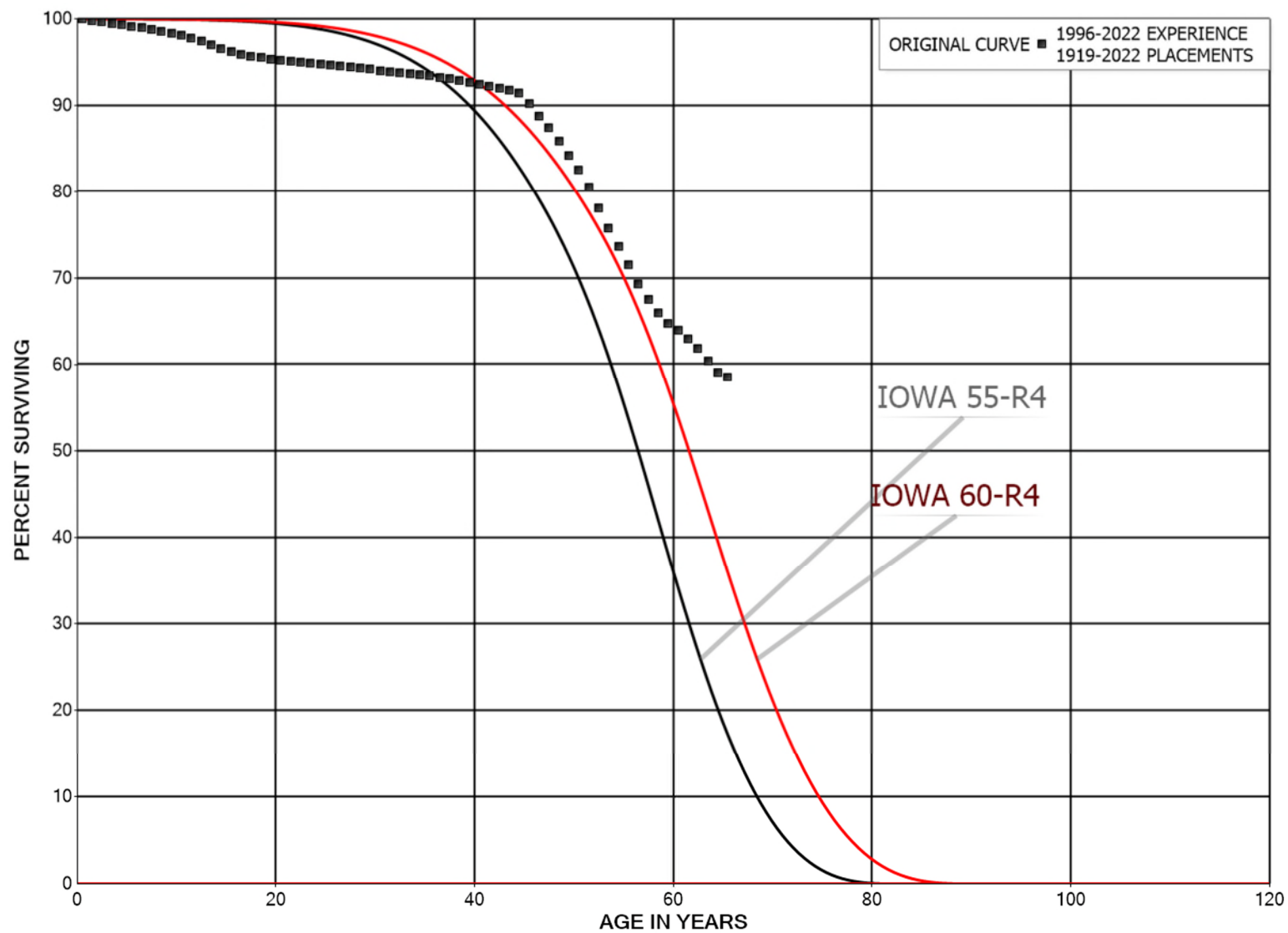
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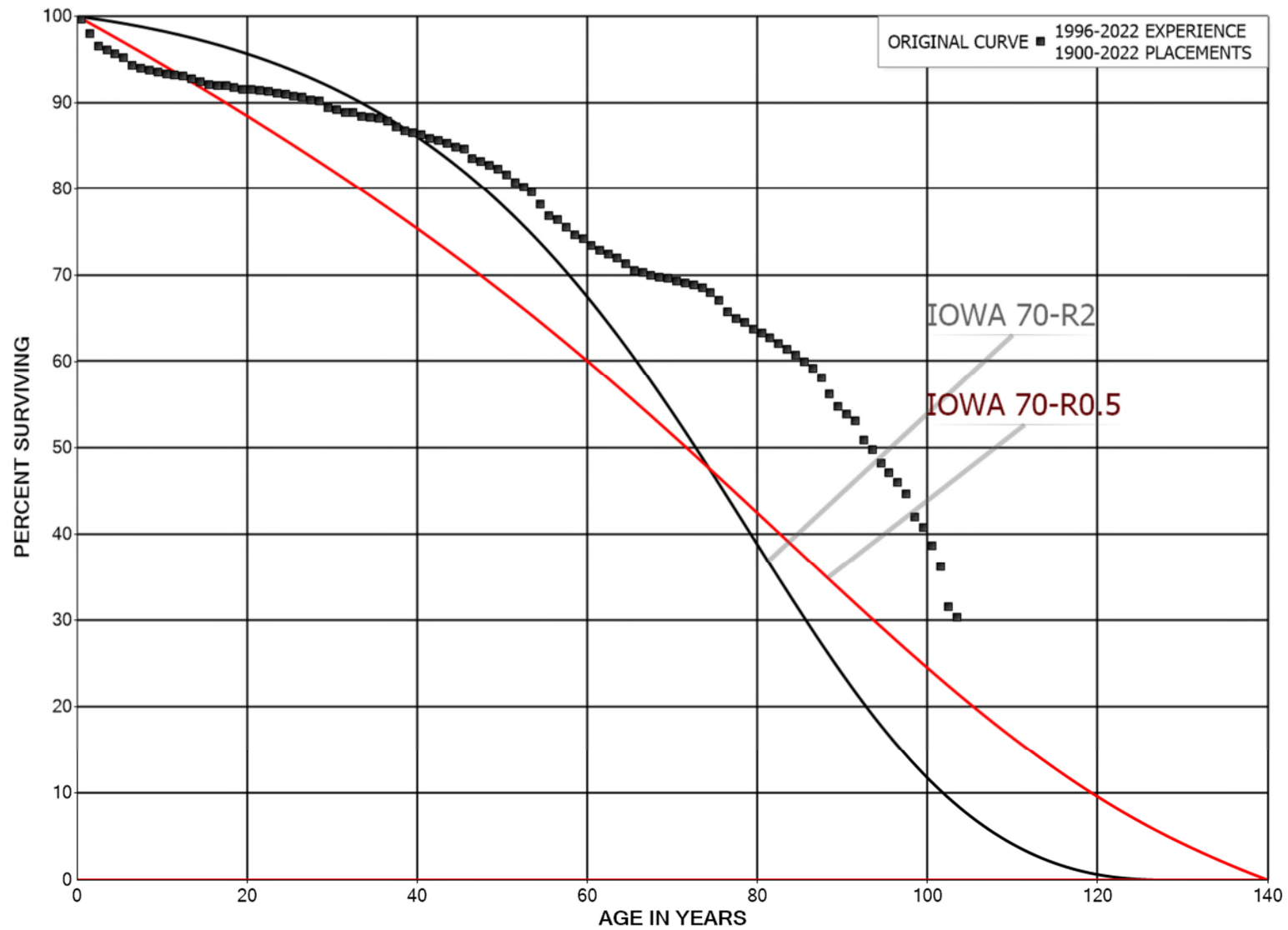
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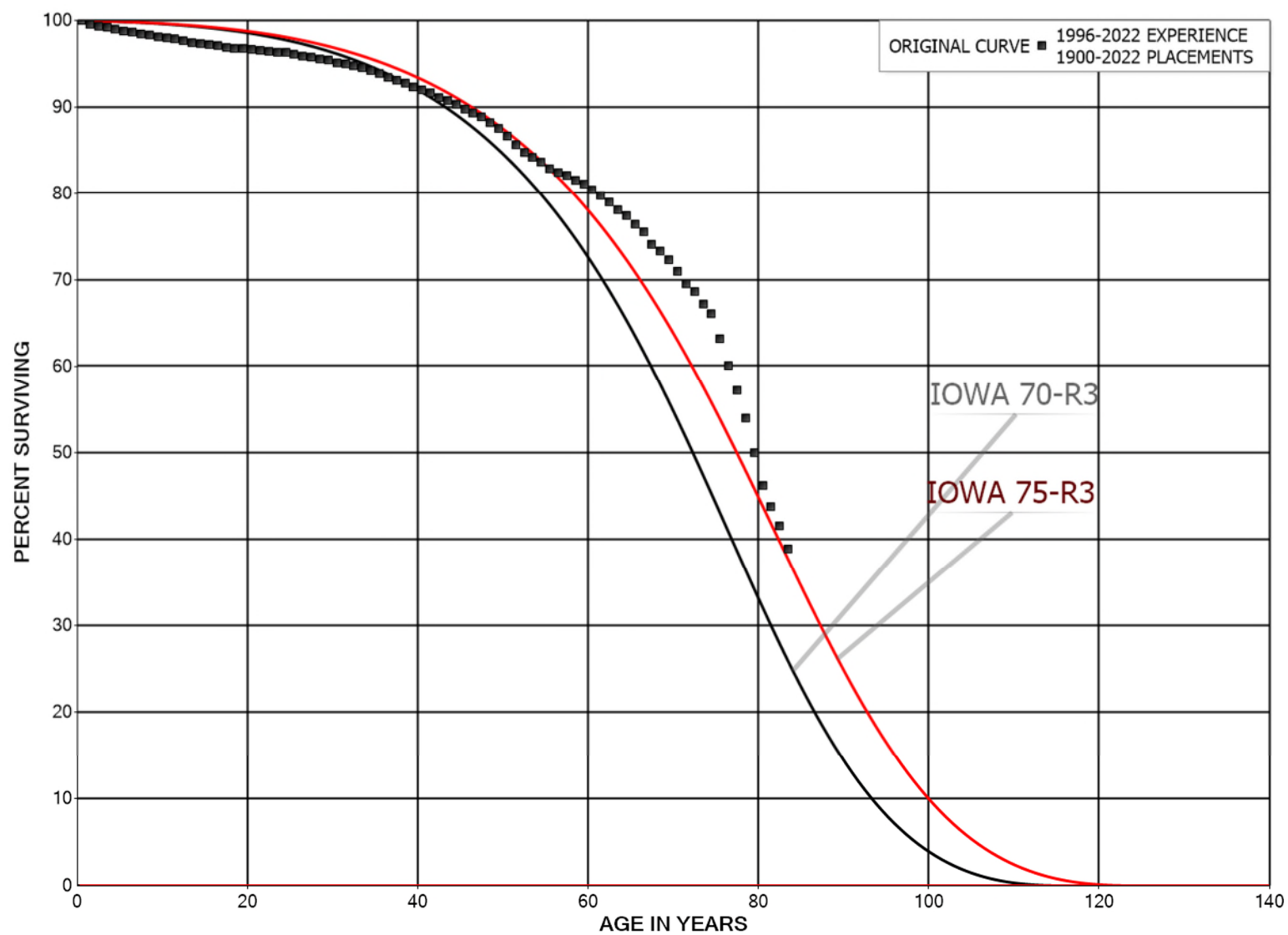
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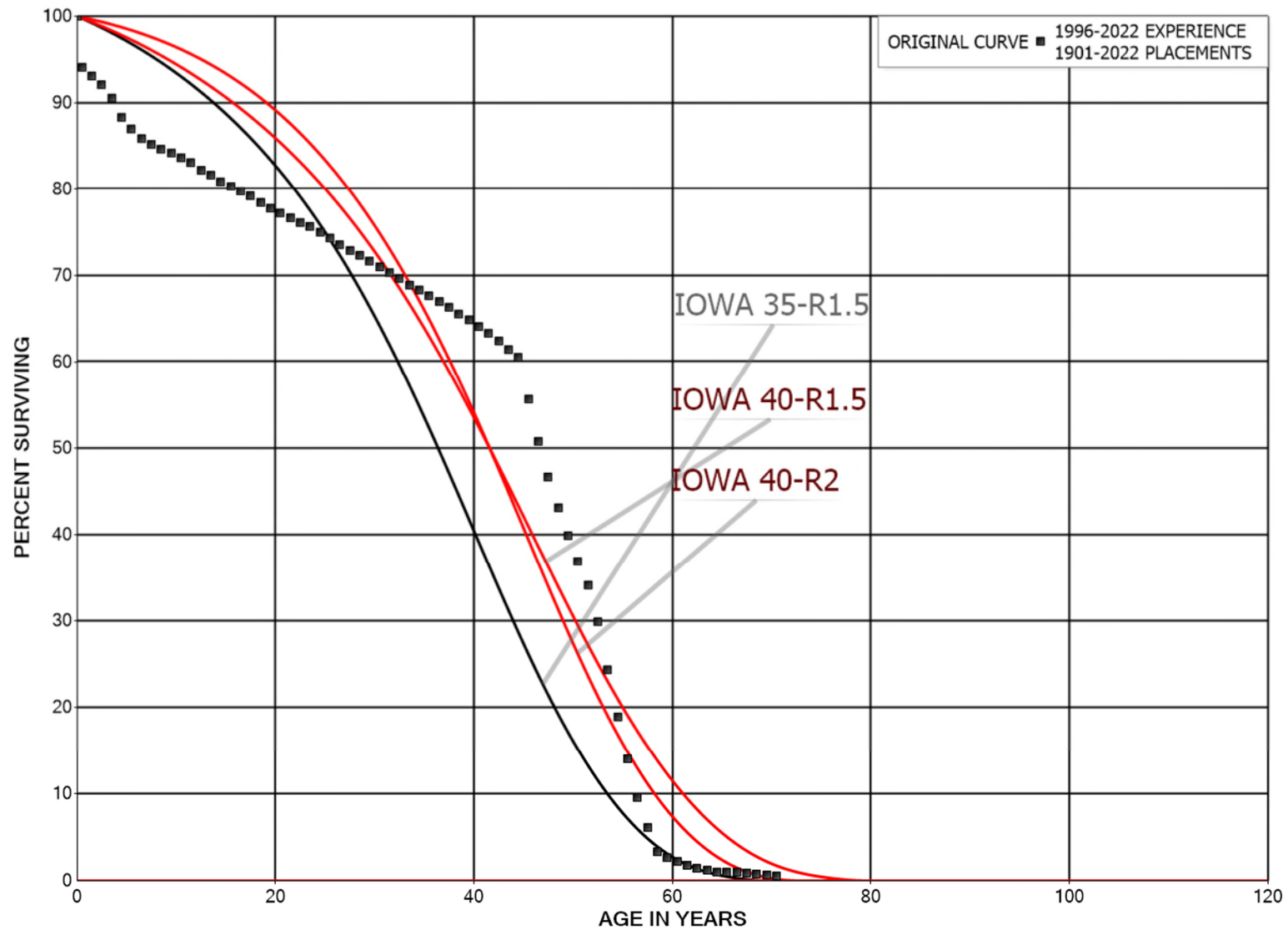
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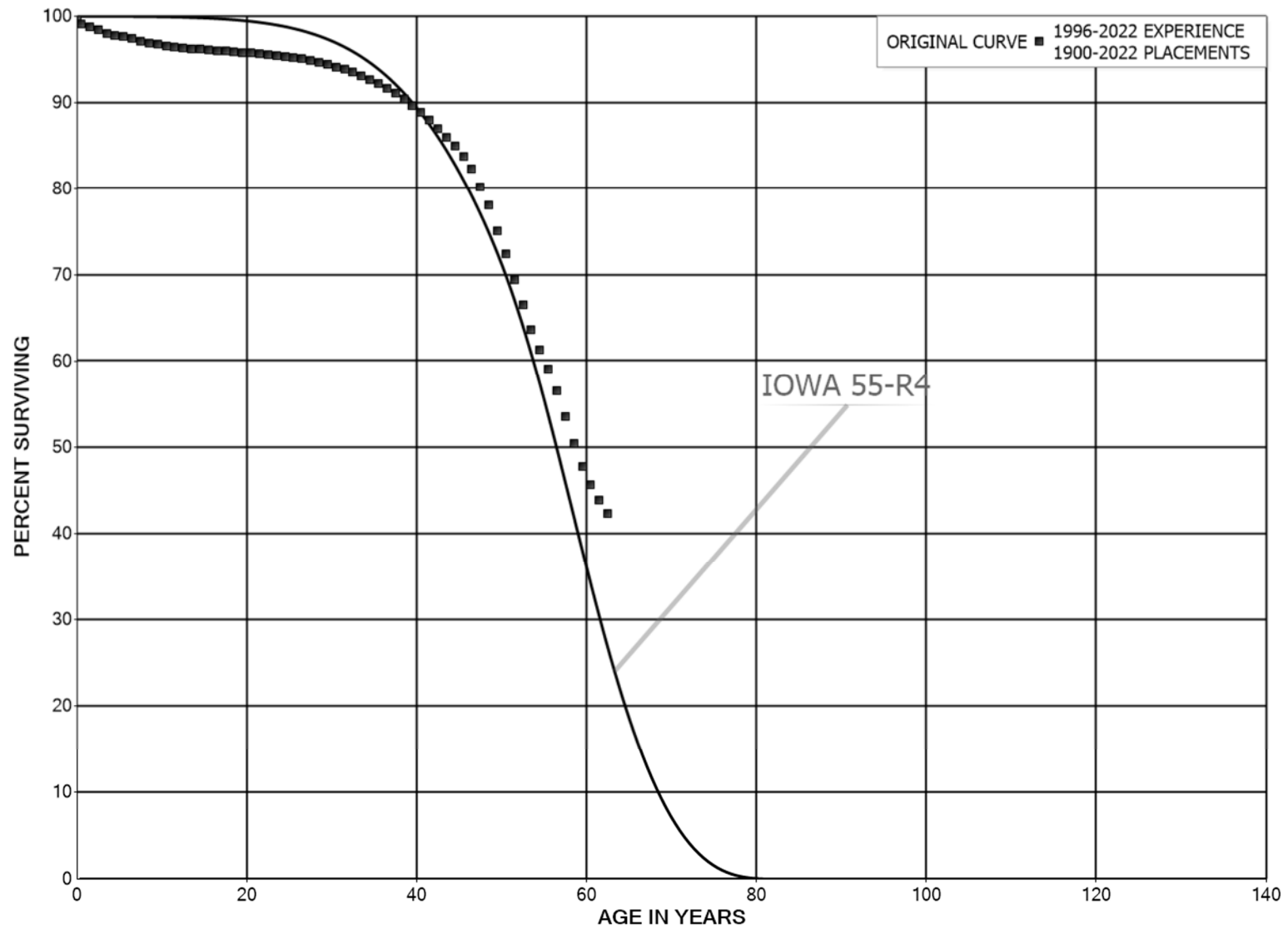
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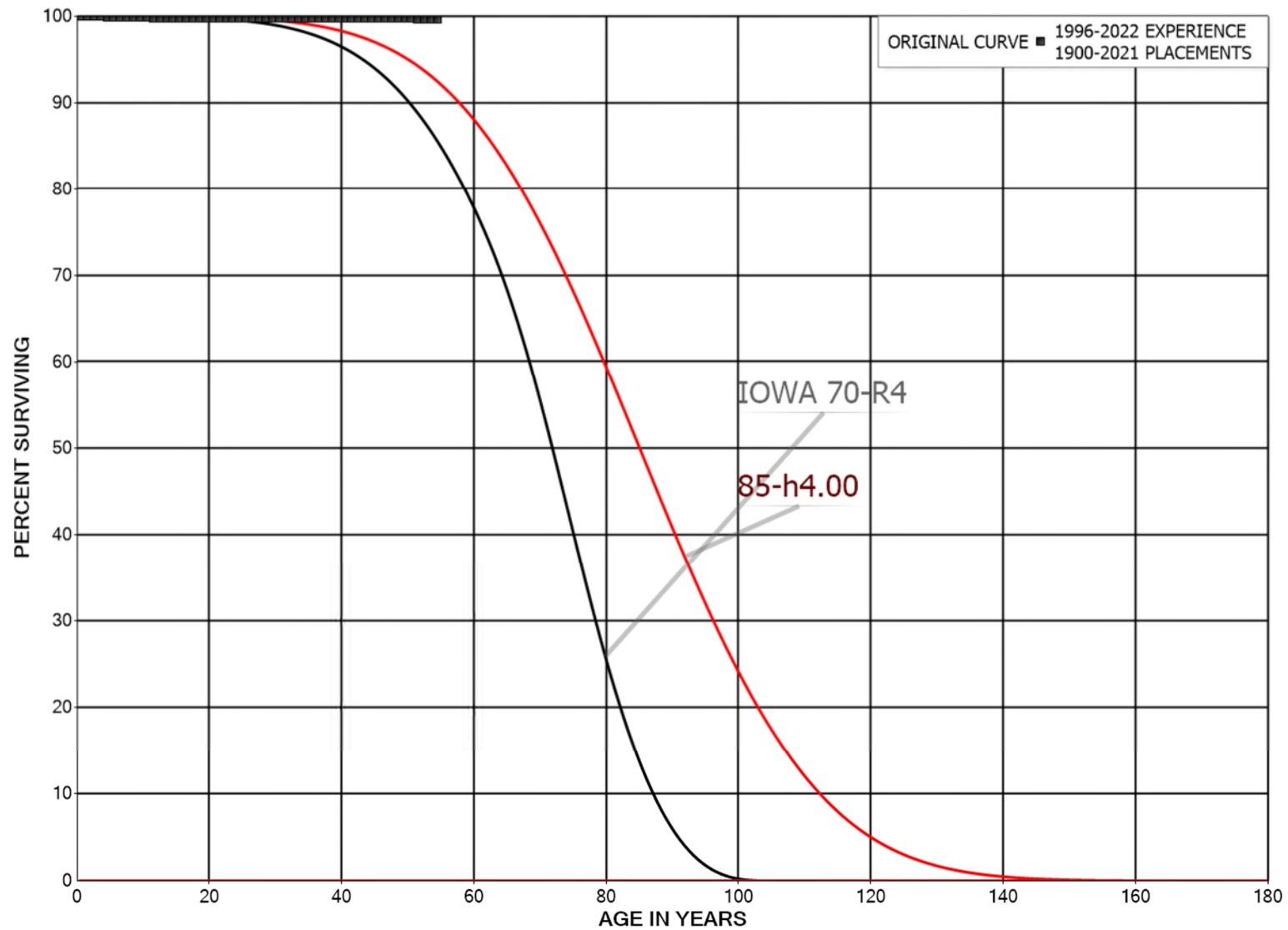
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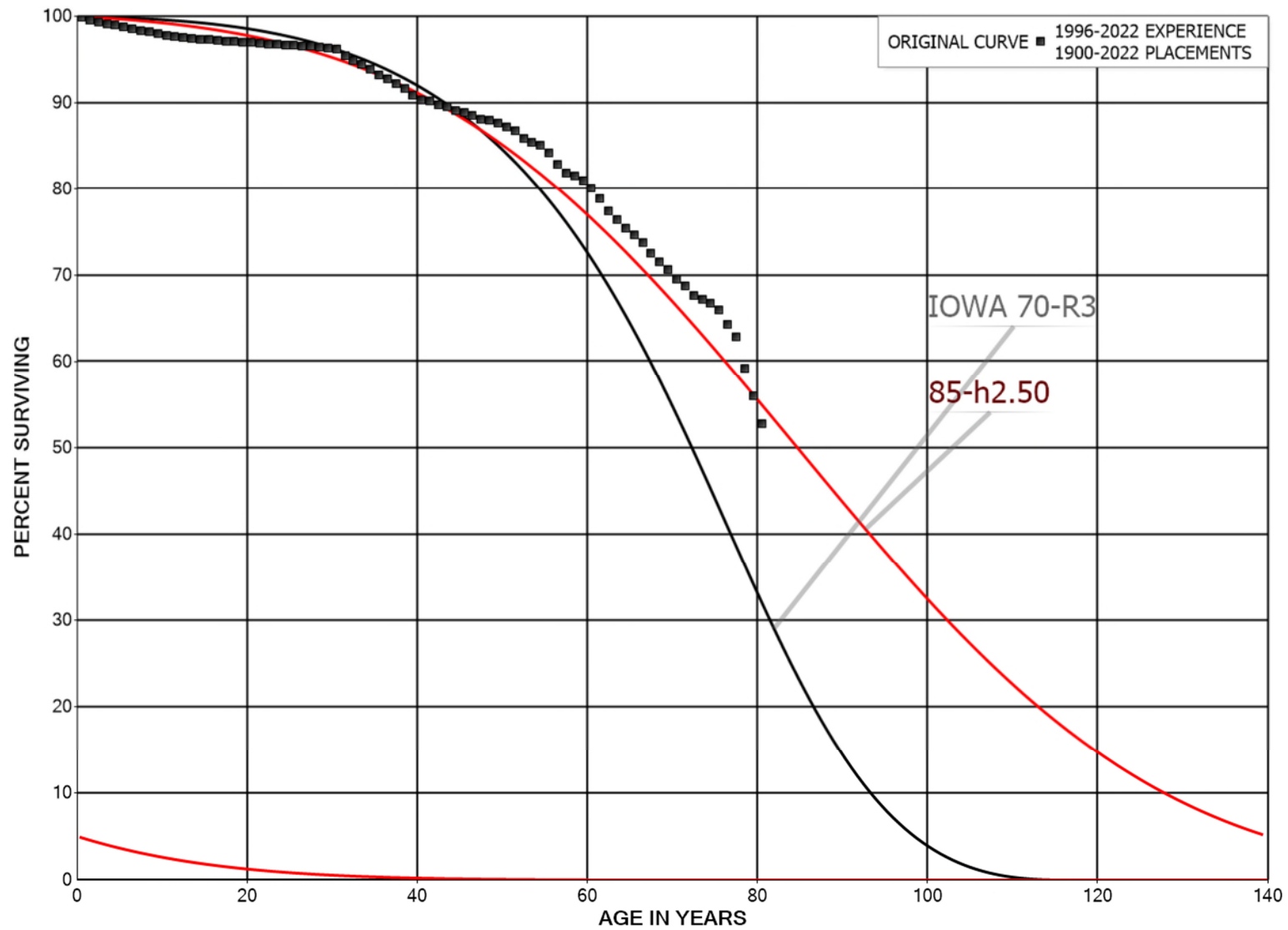
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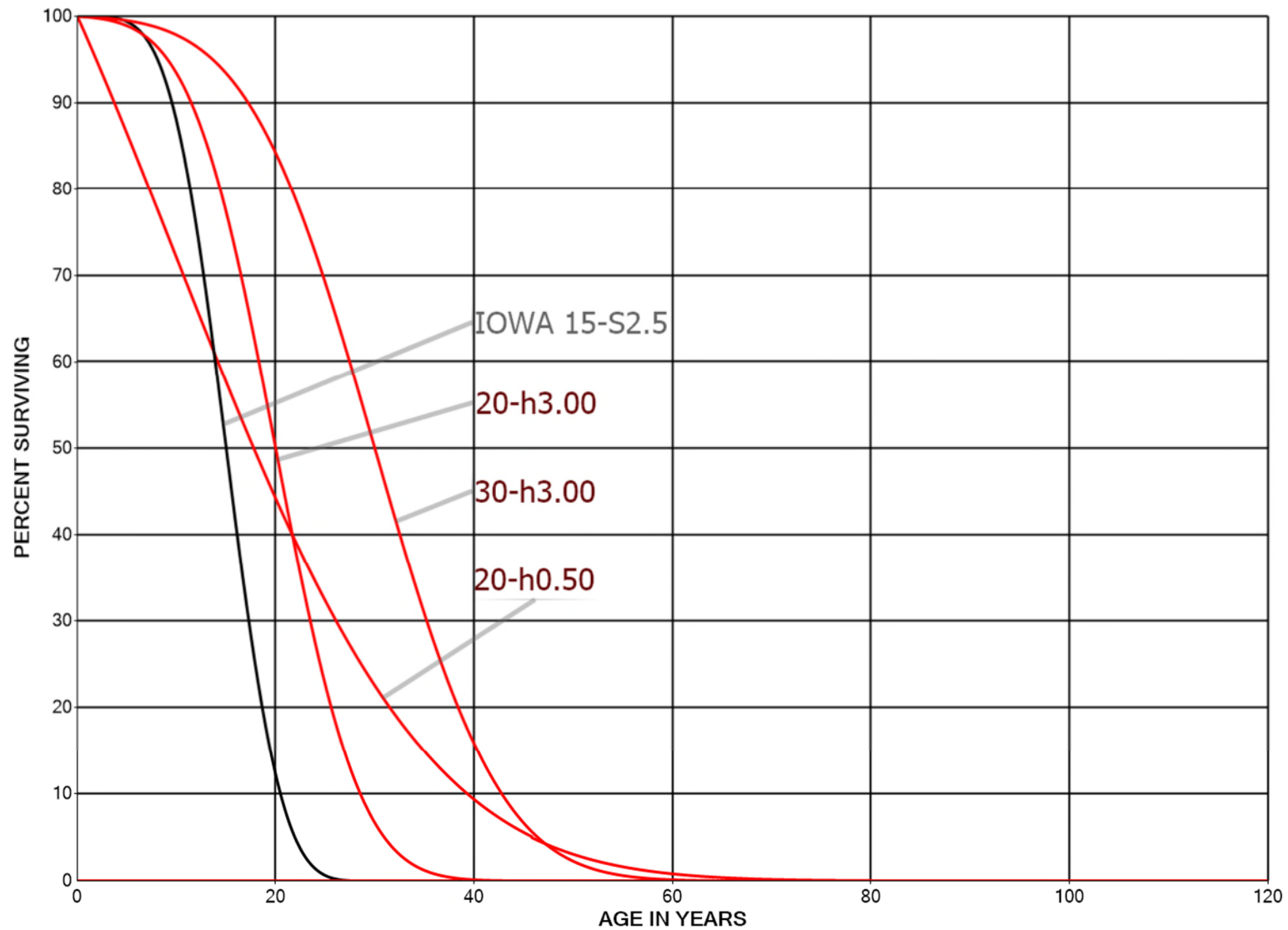
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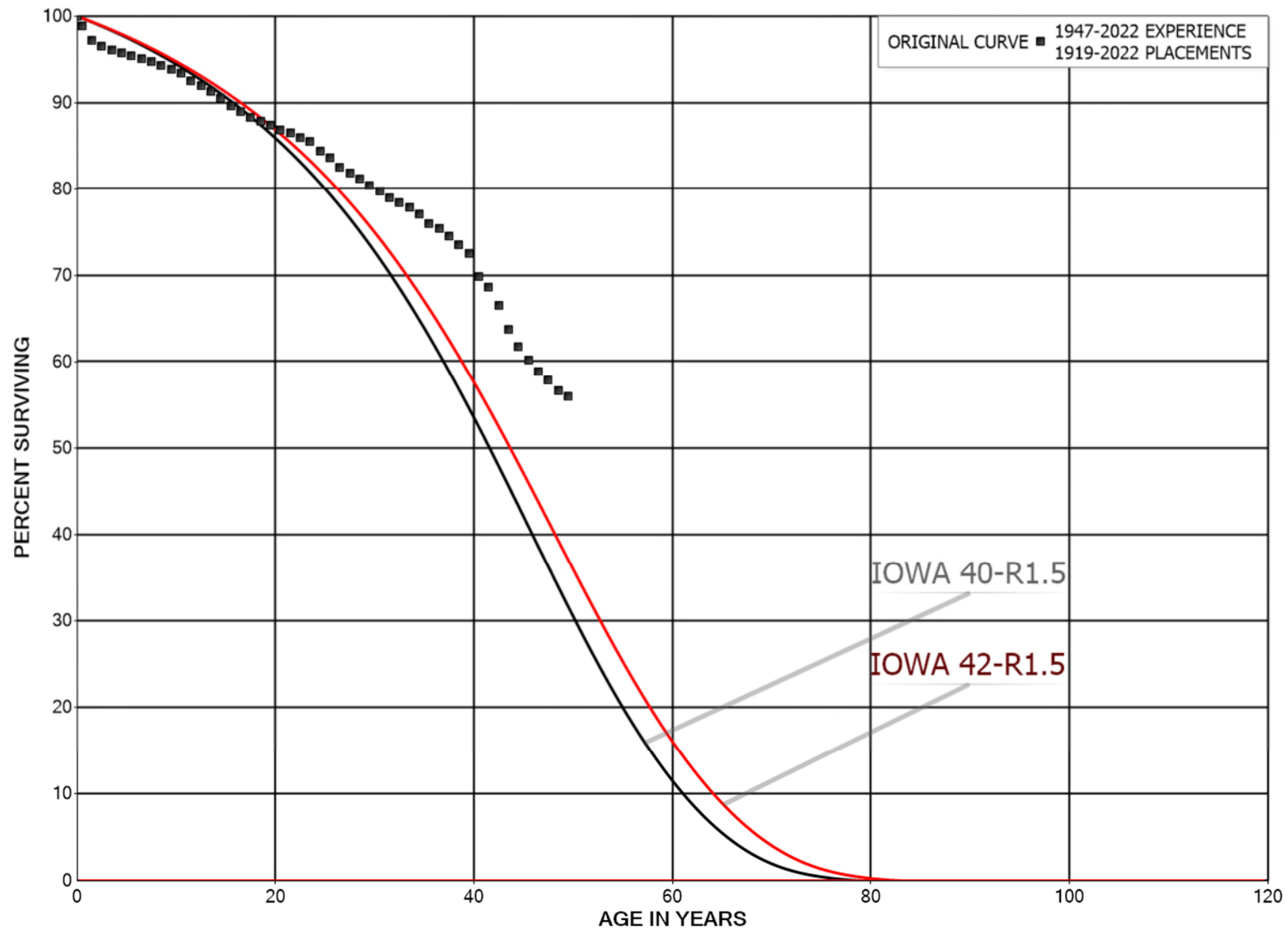
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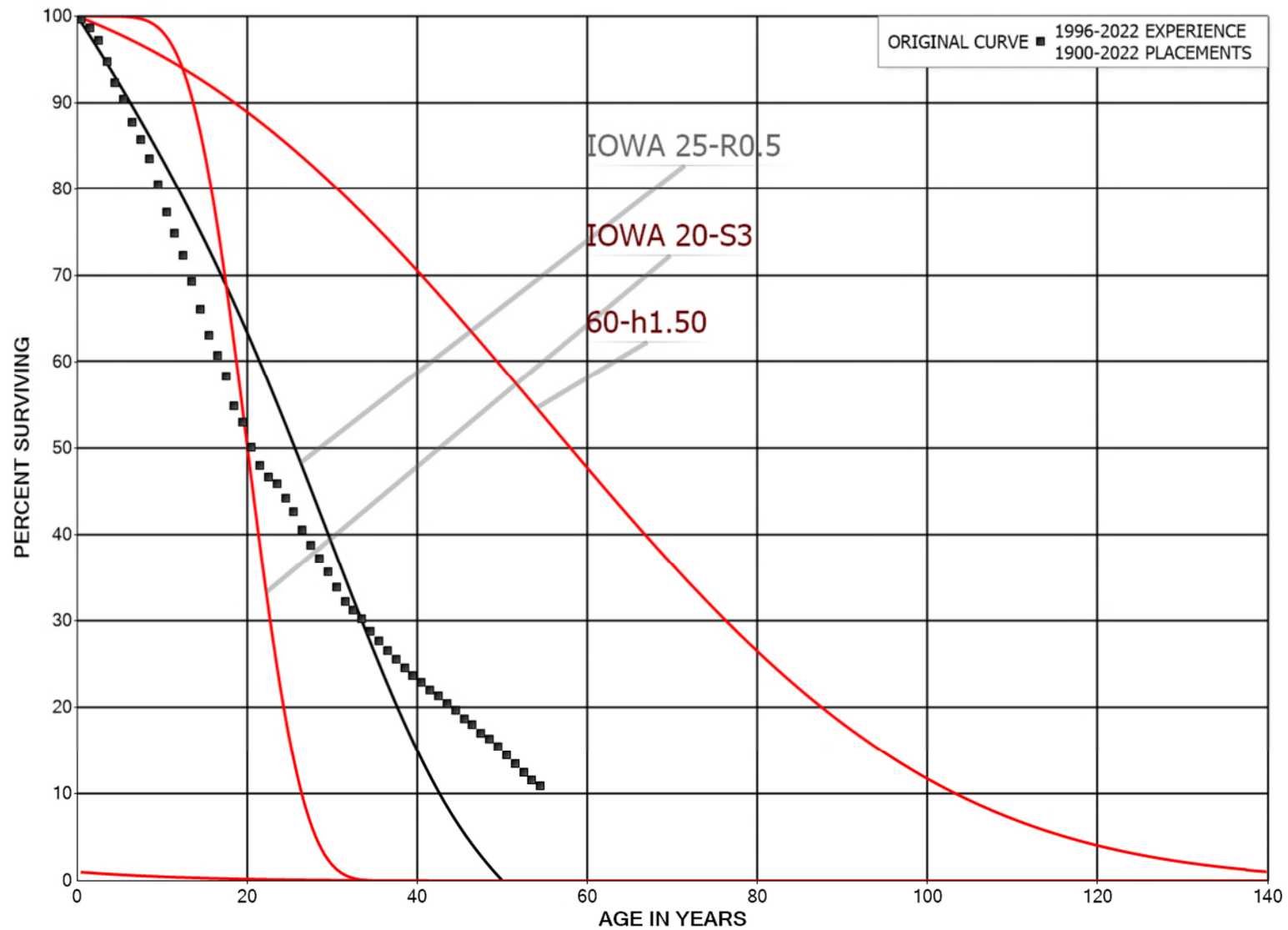
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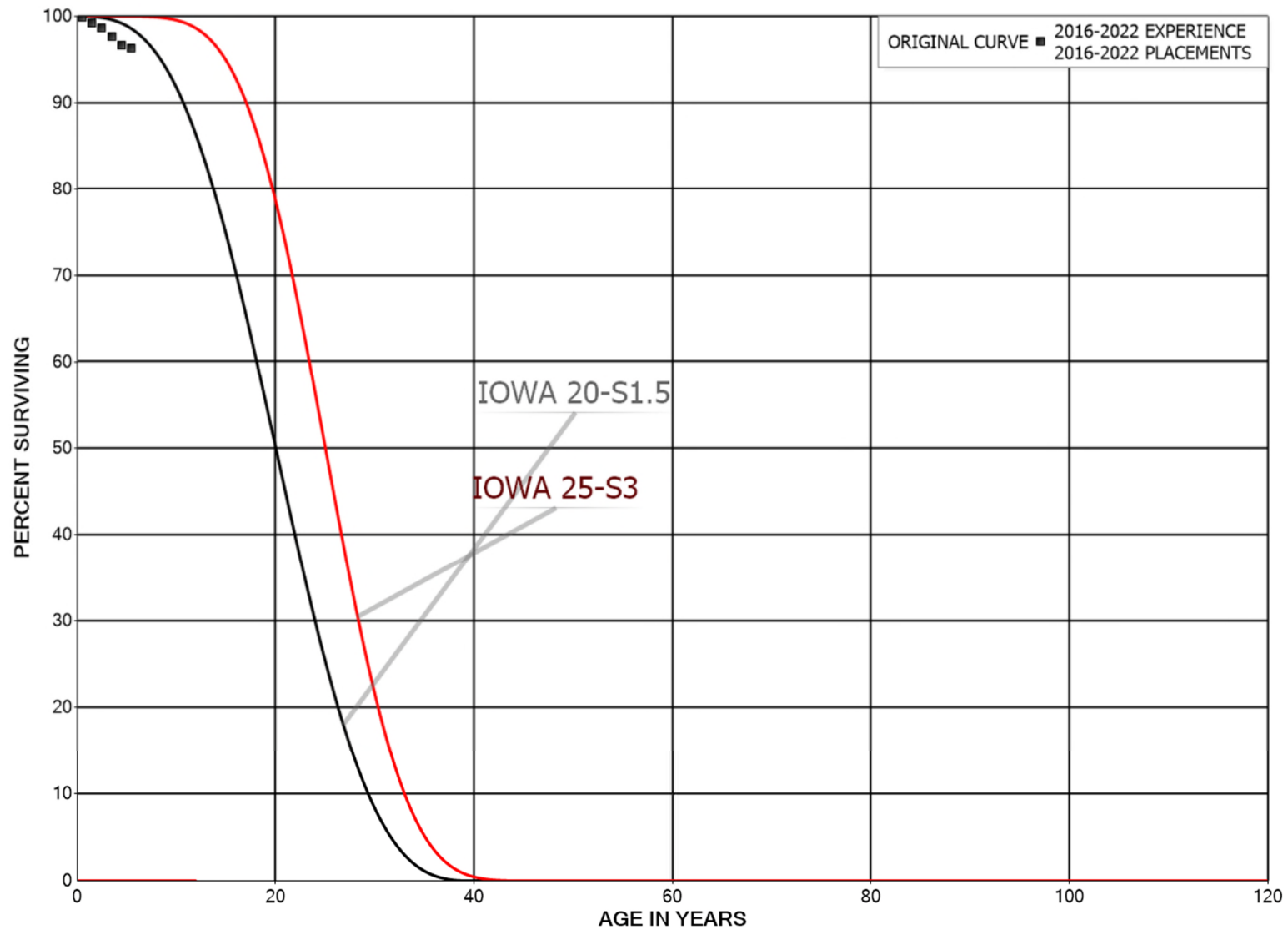
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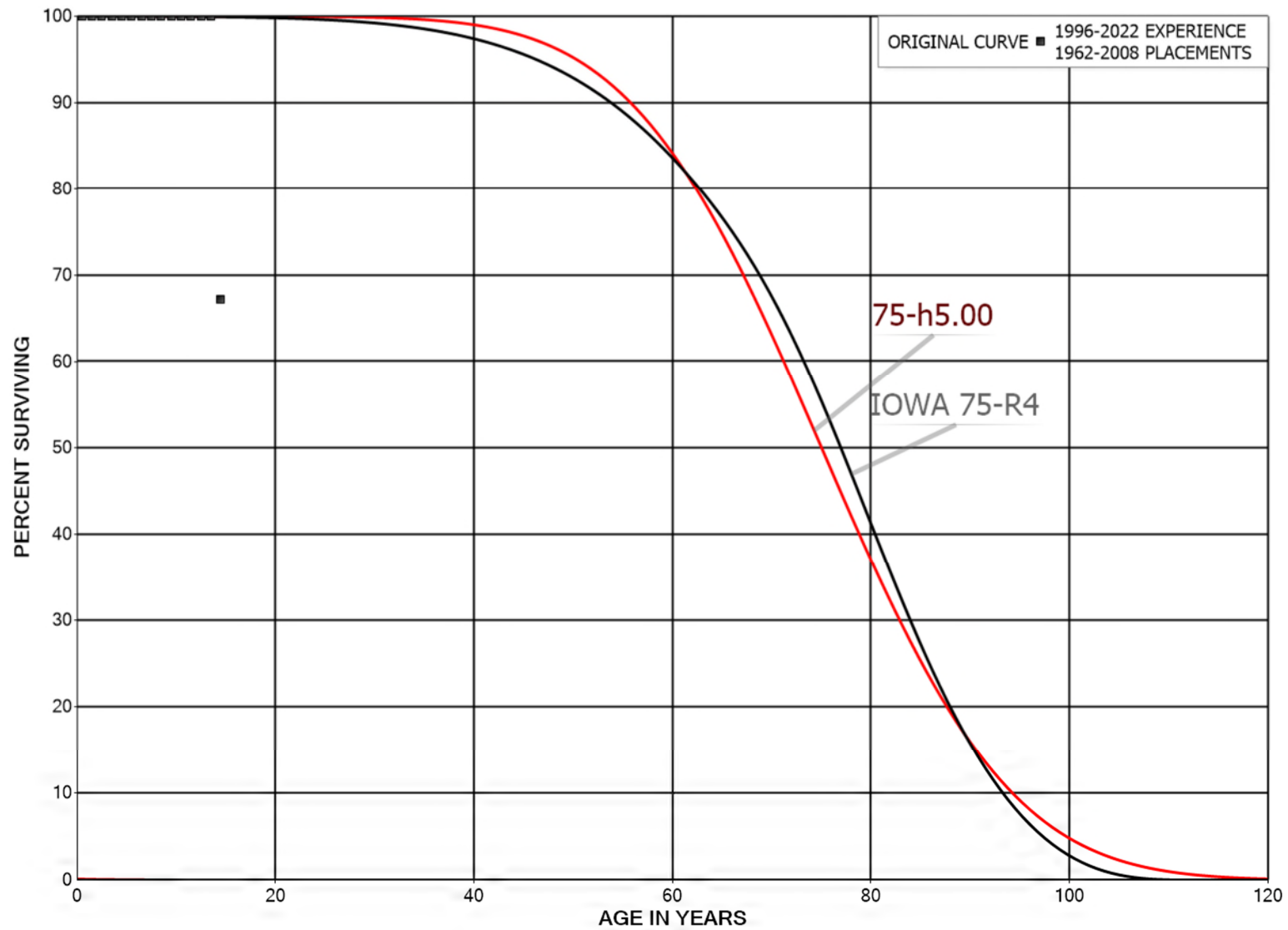
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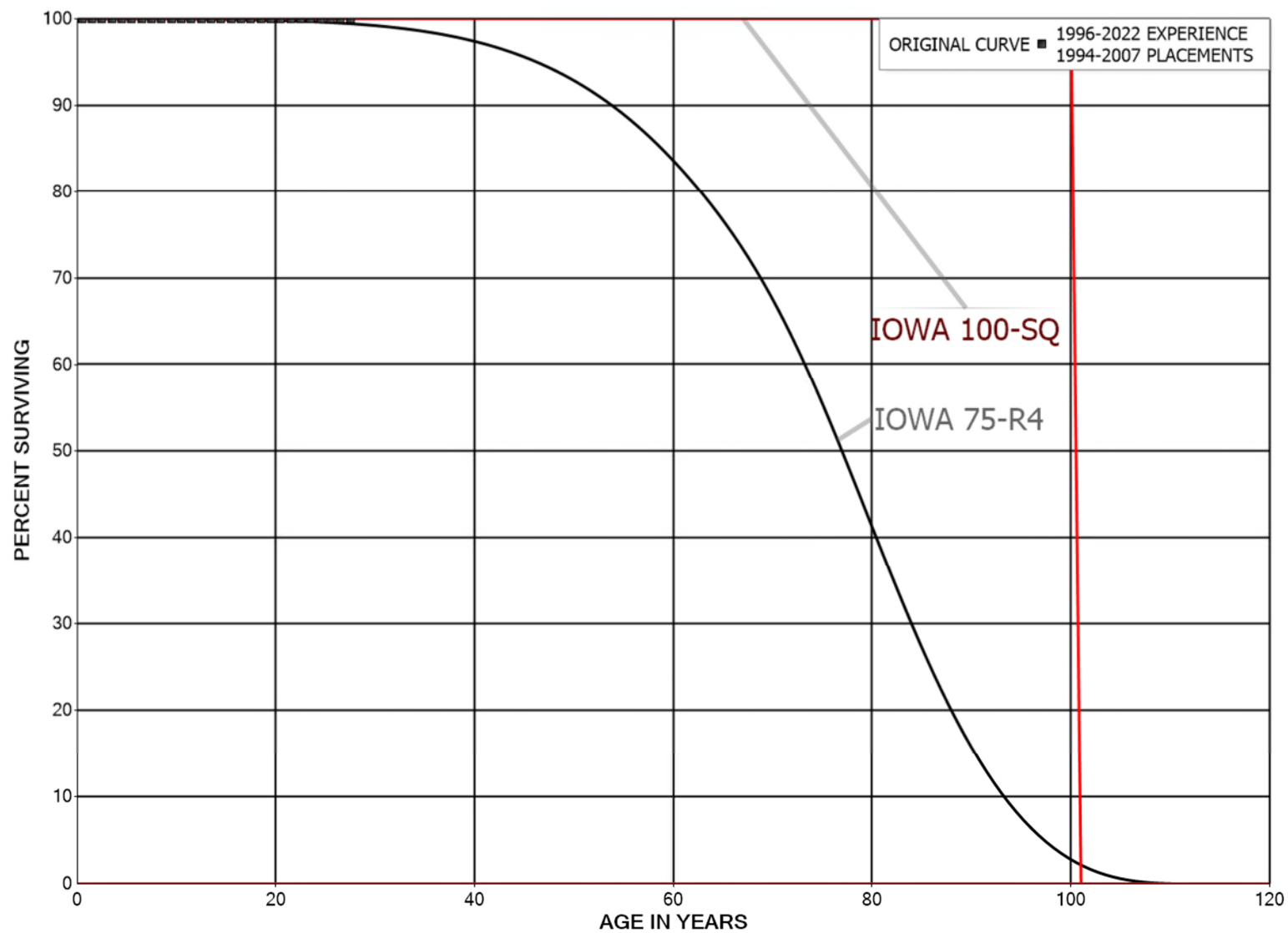
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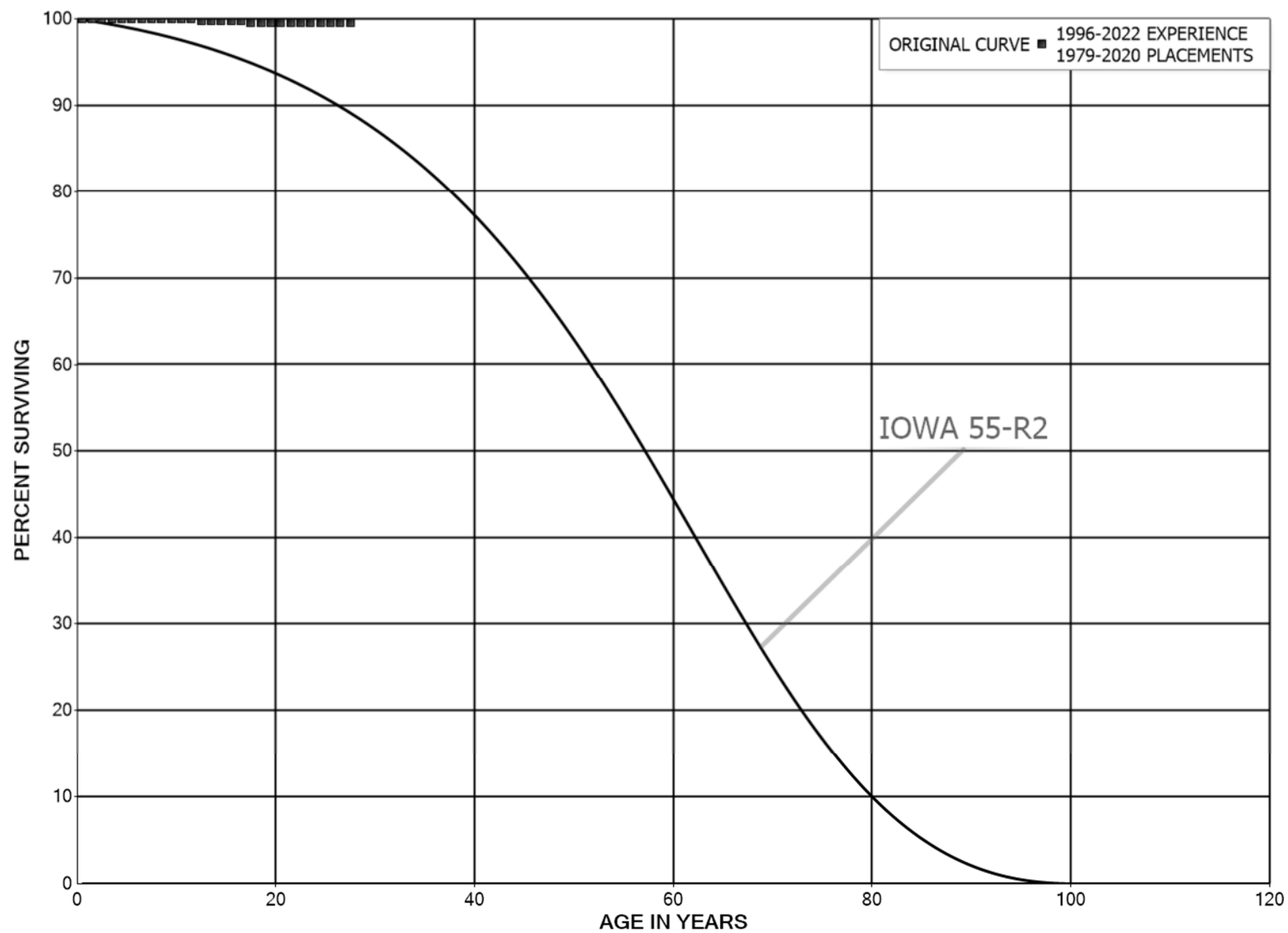
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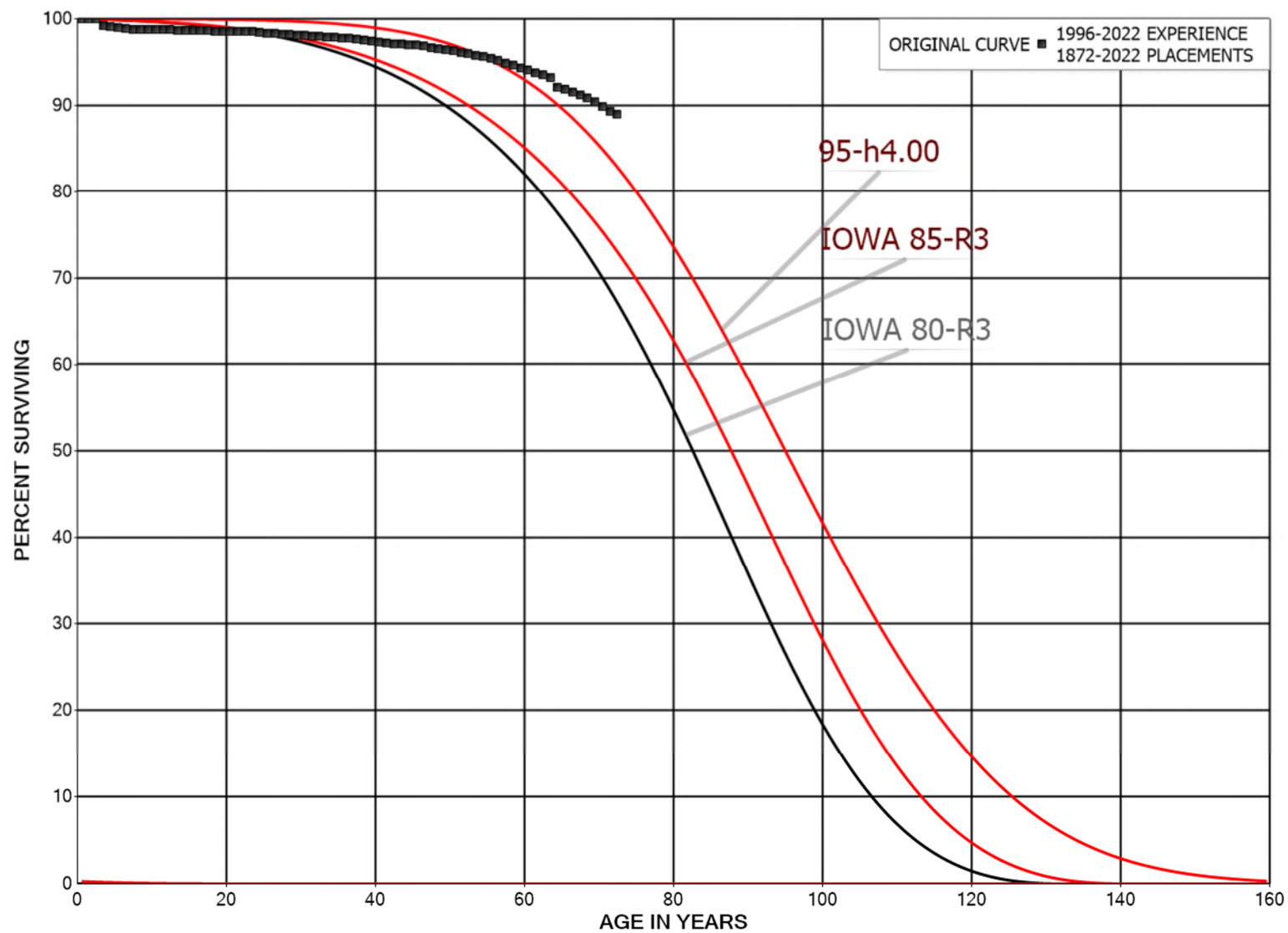
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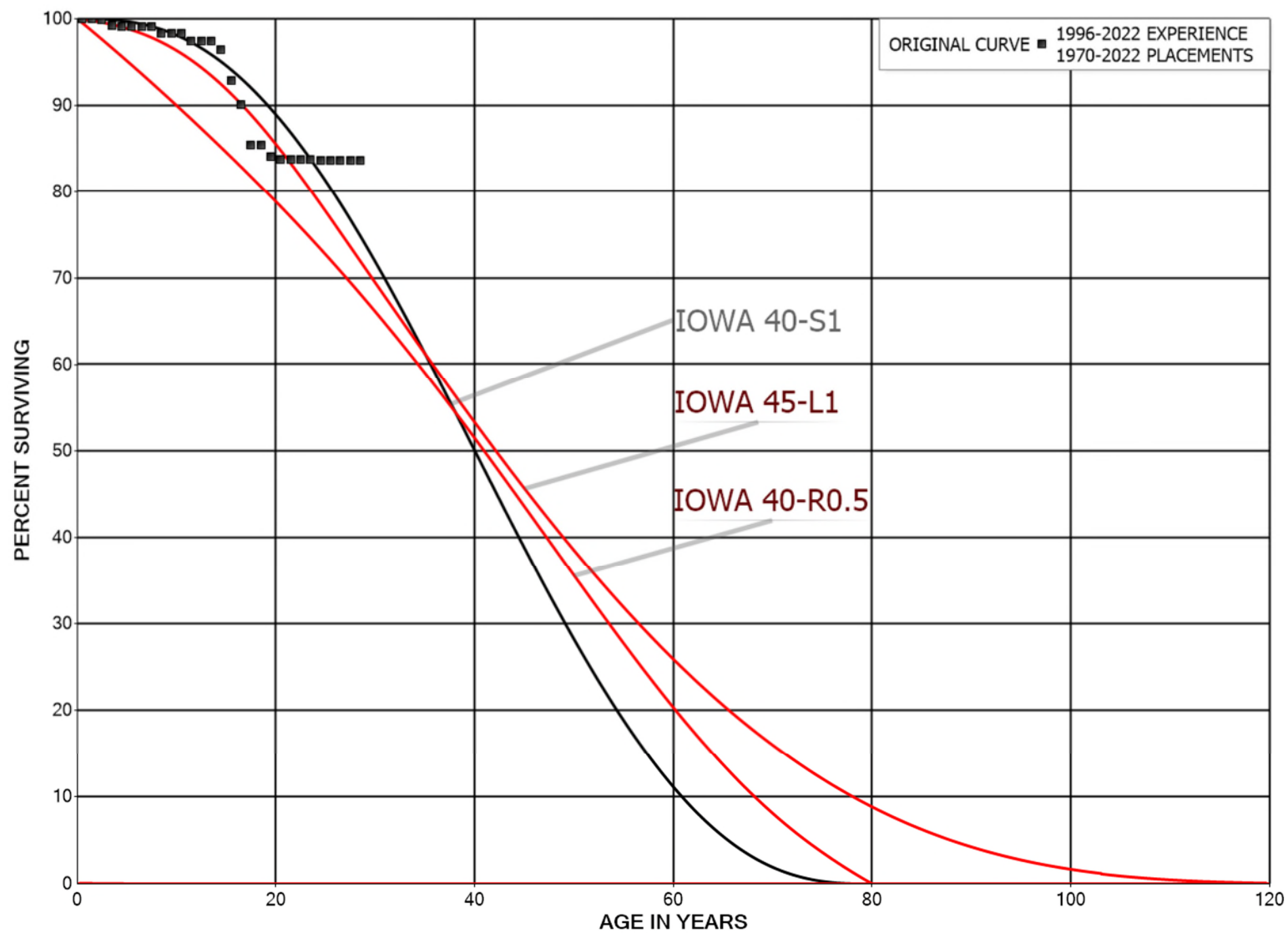
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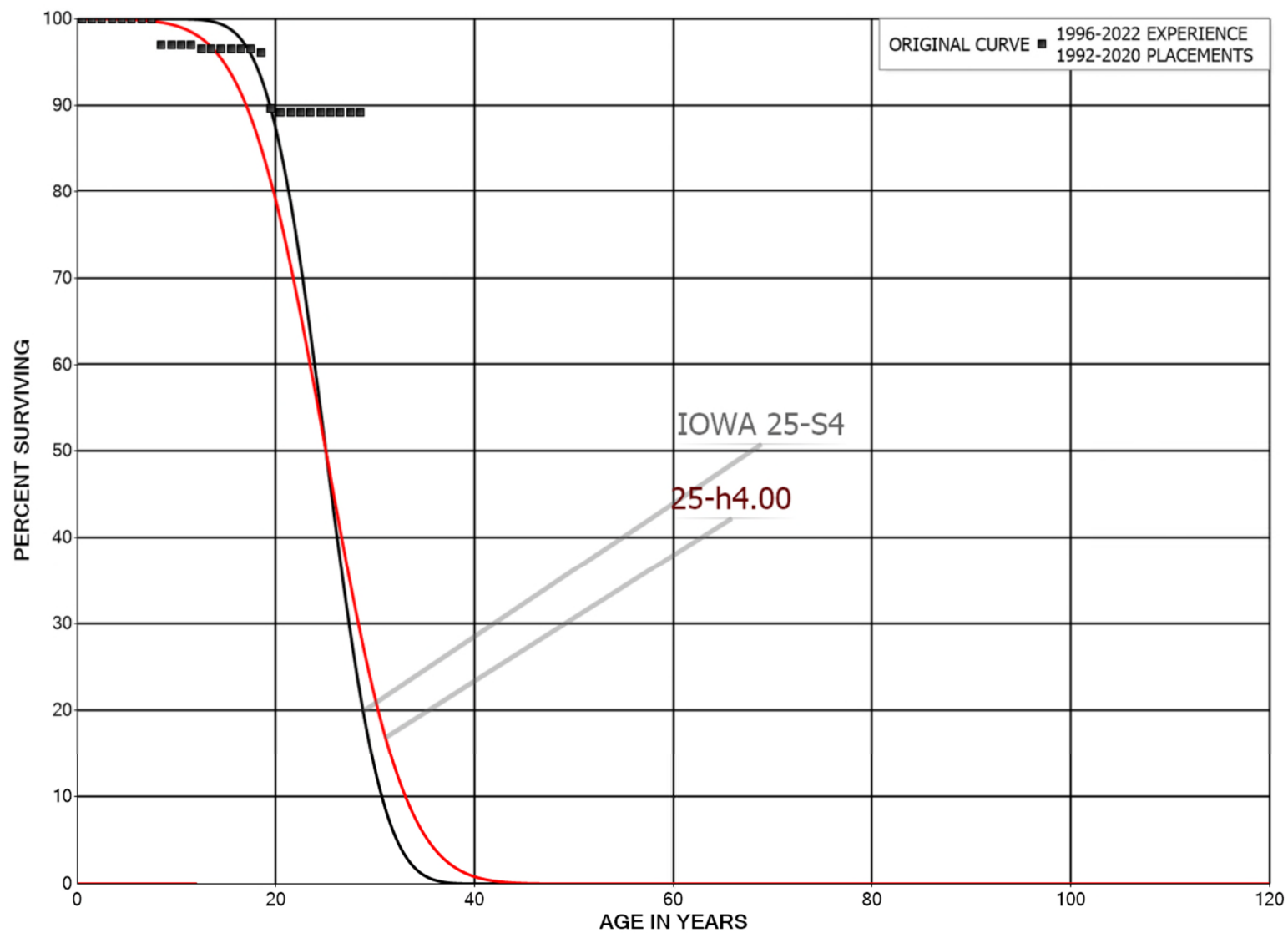
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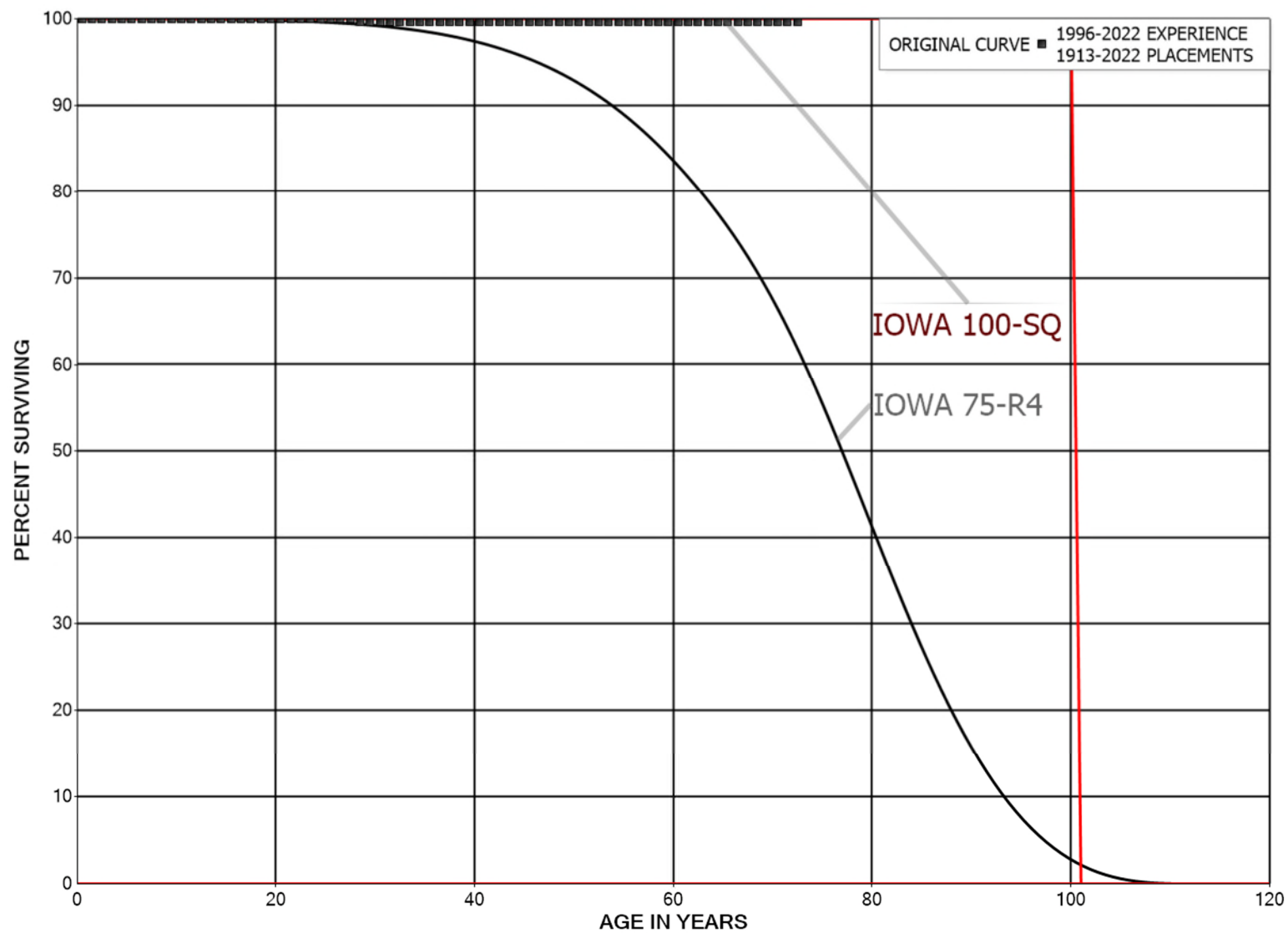
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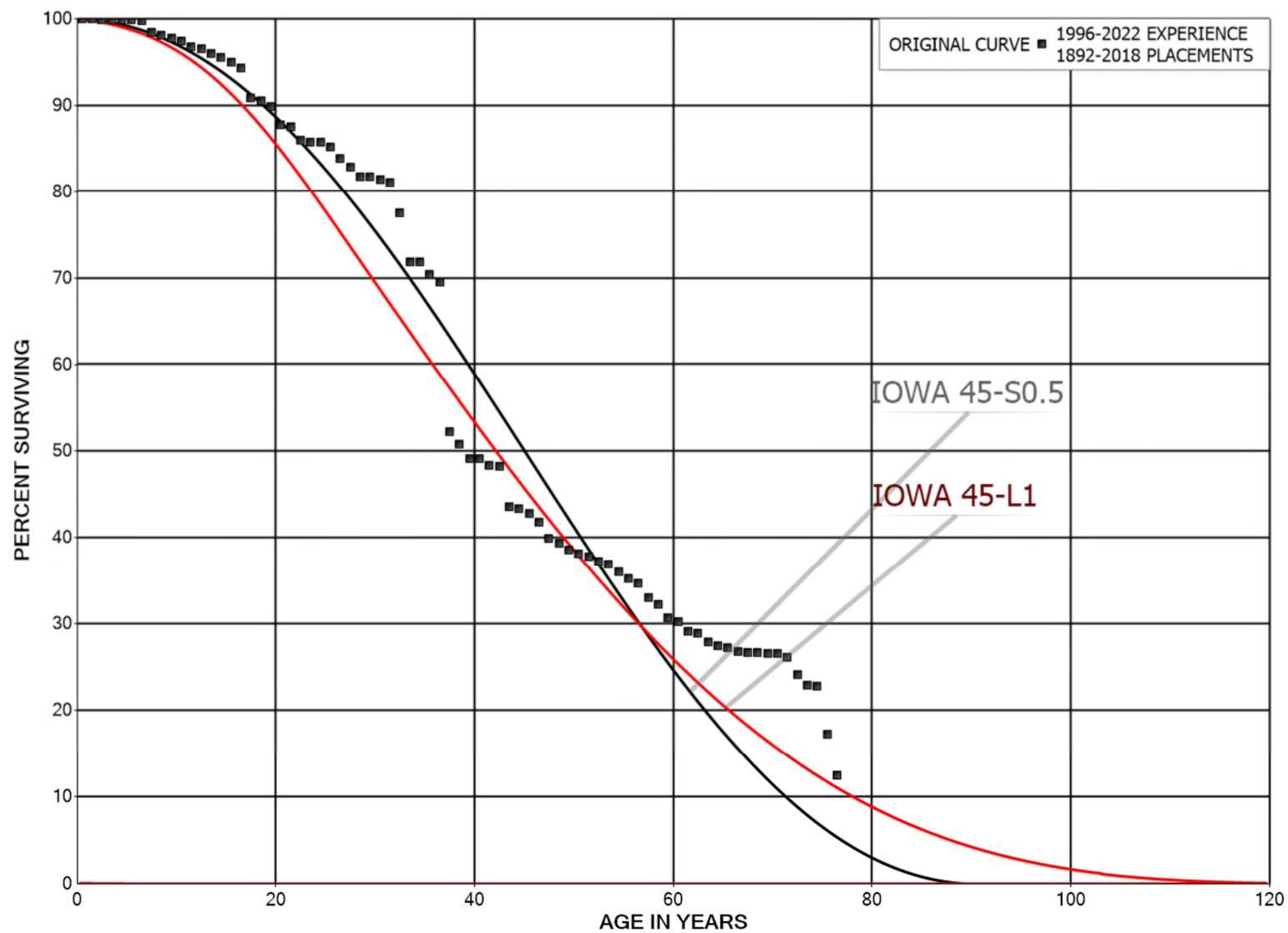
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ACCOUNT 369.55 MEASURING AND REGULATING STATION EQUIPMENT - RTU
ORIGINAL AND SMOOTH SURVIVOR CURVES



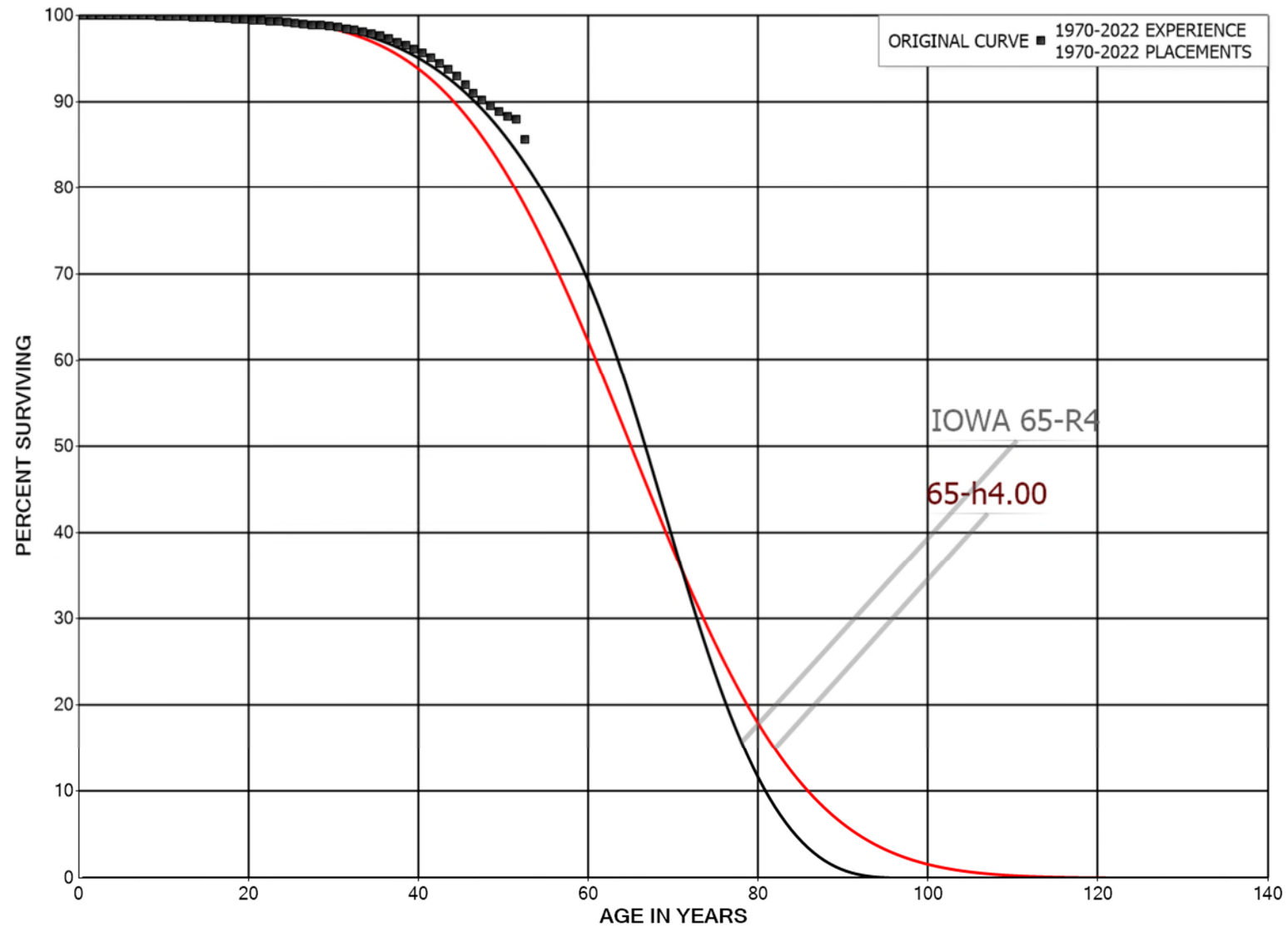
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NIAGARA MOHWAK POWER CORPORATION
ACCOUNTS 374.15 AND 374.25 LAND RIGHTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



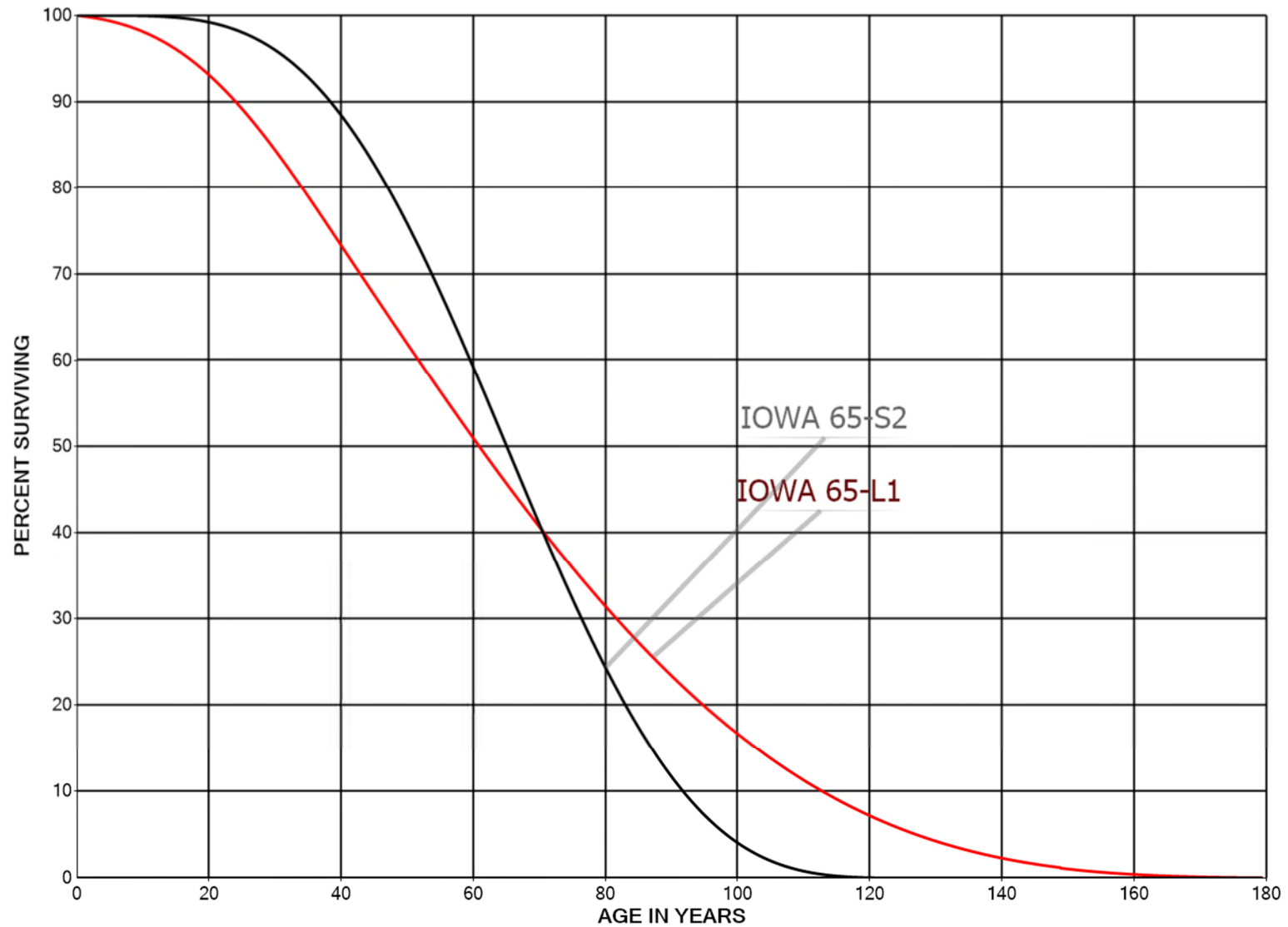
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NIAGARA MOHWAK POWER CORPORATION
ACCOUNT 375.01 STRUCTURES AND IMPROVEMENTS - GAS DISTRIBUTION STATION
ORIGINAL AND SMOOTH SURVIVOR CURVES



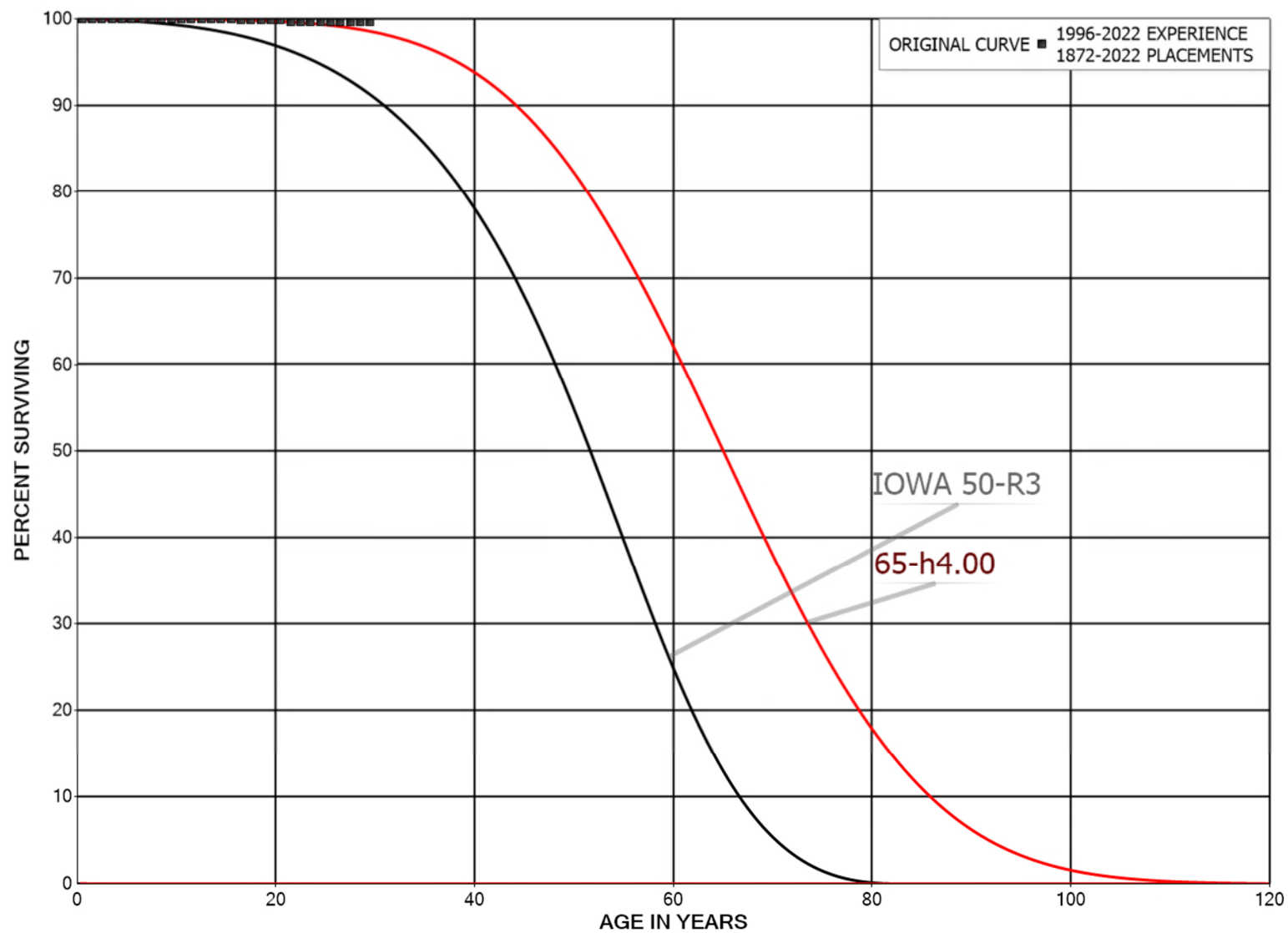
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ACCOUNT 376.12 MAINS - PLASTIC
ORIGINAL AND SMOOTH SURVIVOR CURVES



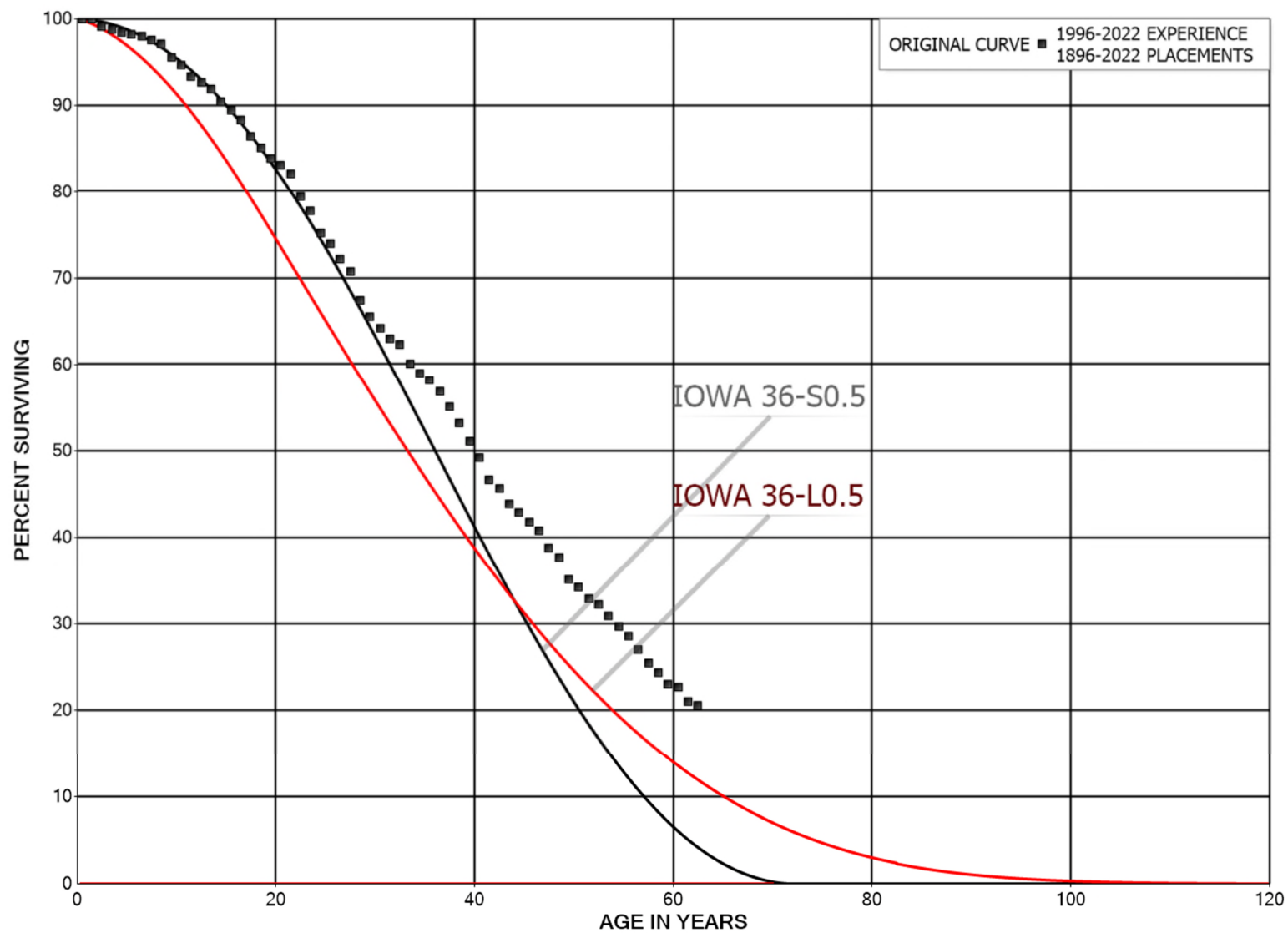
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NIAGARA MOHWAK POWER CORPORATION
ACCOUNT 376.13 MAINS - CAST IRON
SMOOTH SURVIVOR CURVE



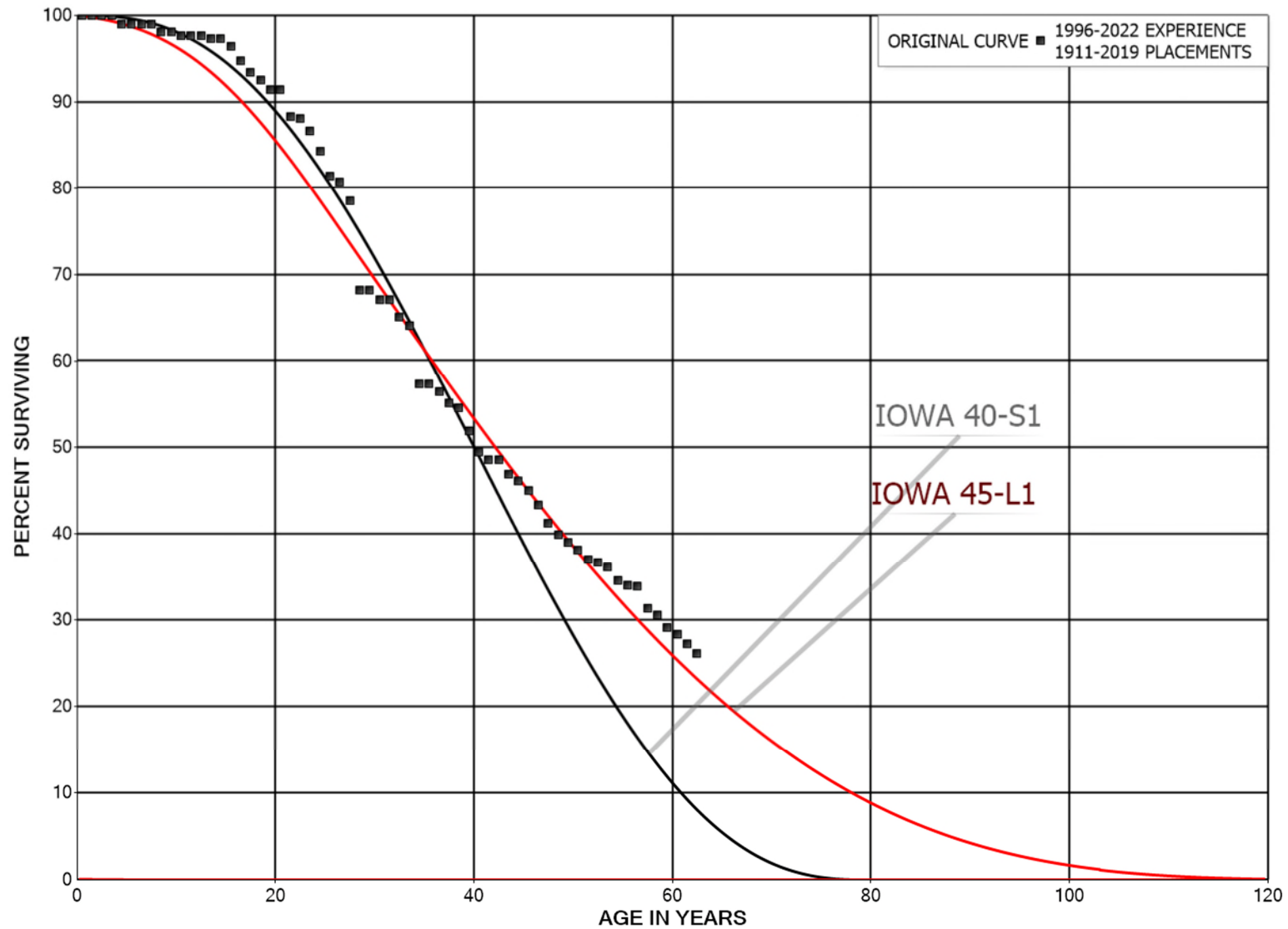
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NIAGARA MOHWAK POWER CORPORATION
ACCOUNT 376.14 MAINS - VALVES
ORIGINAL AND SMOOTH SURVIVOR CURVES



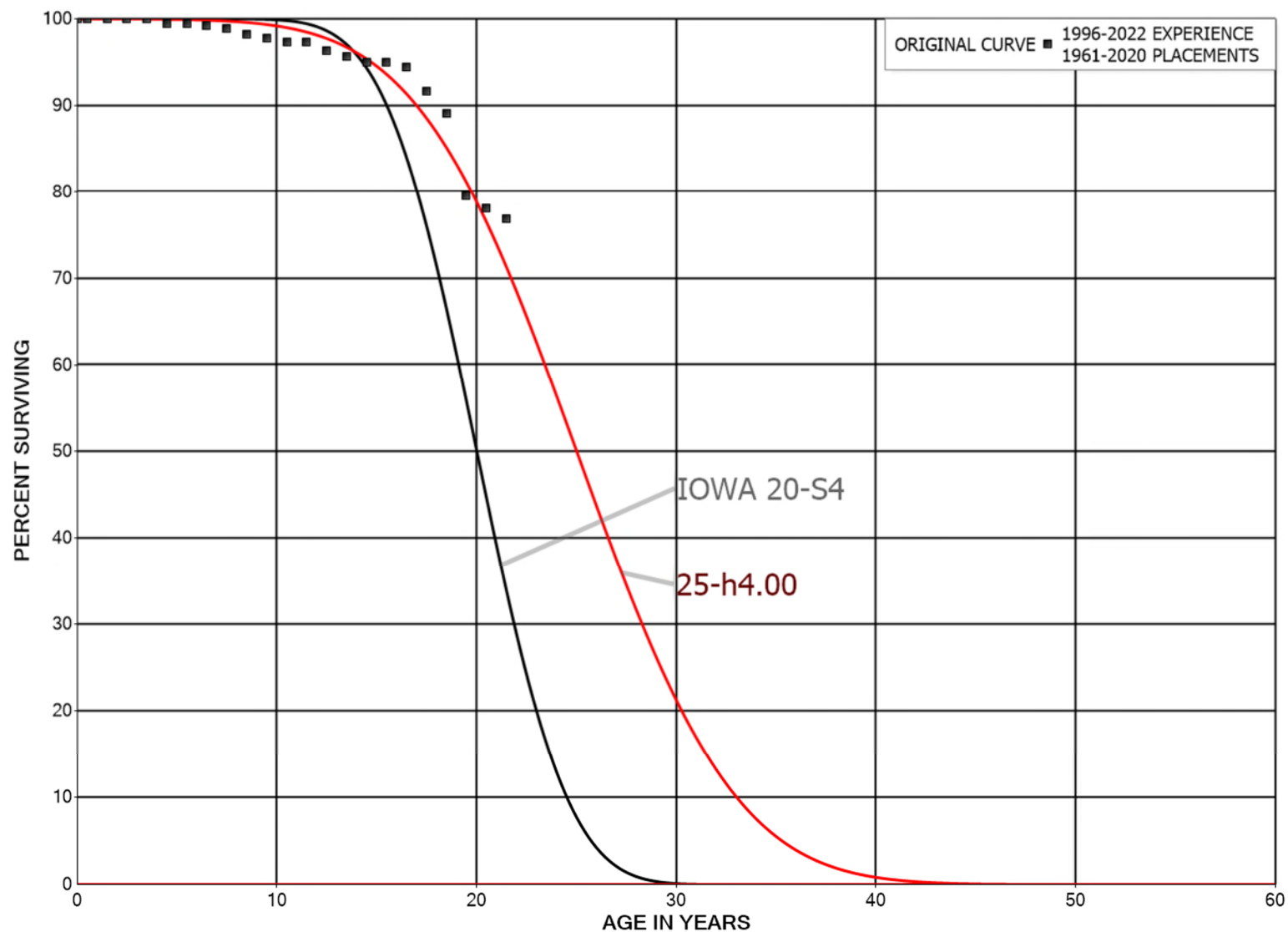
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NIAGARA MOHWAK POWER CORPORATION
ACCOUNT 378.10 MEASURING AND REGULATING STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



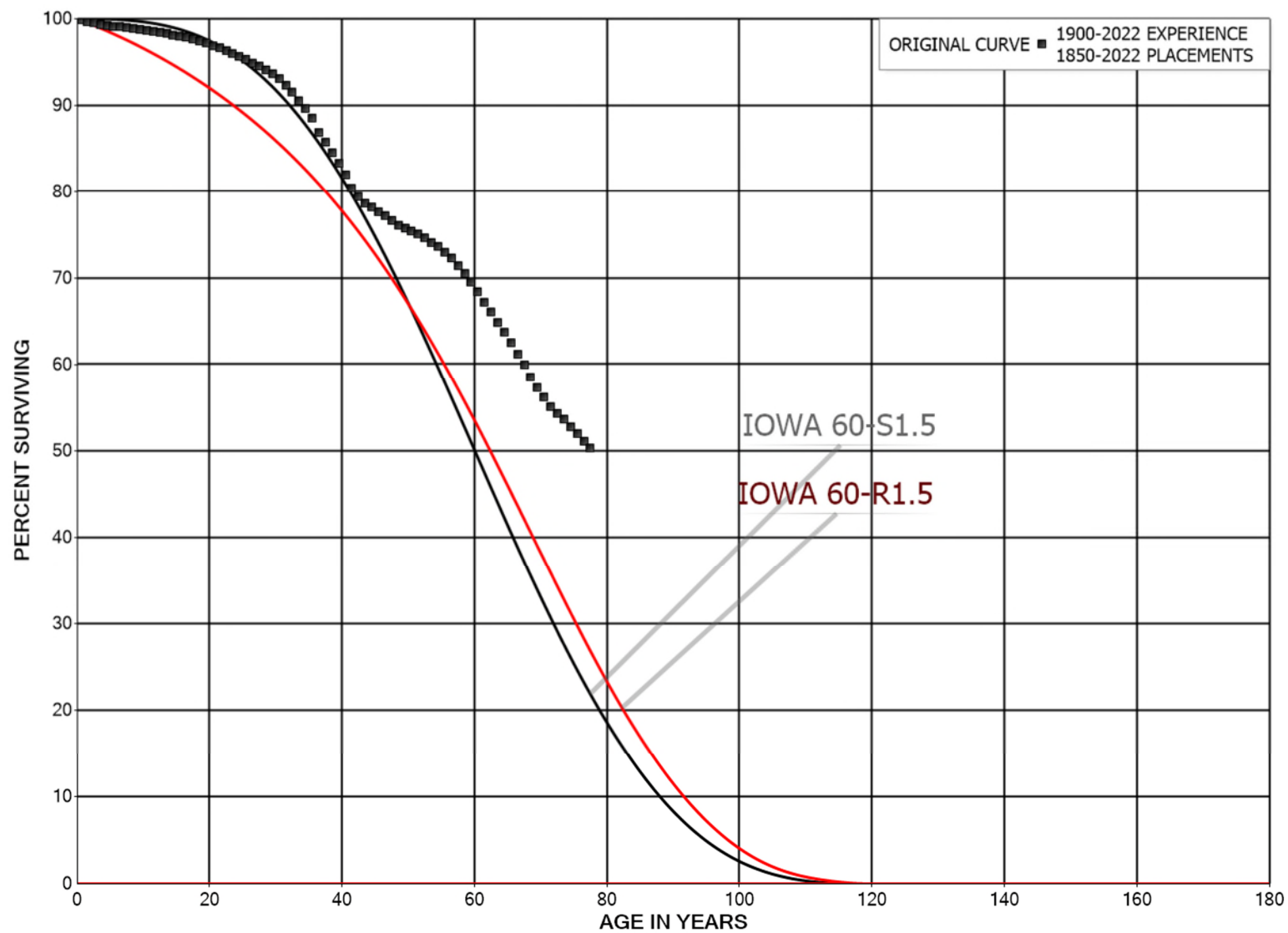
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ACCOUNT 378.20 MEASURING AND REGULATING STATION EQUIPMENT - MANHOLE
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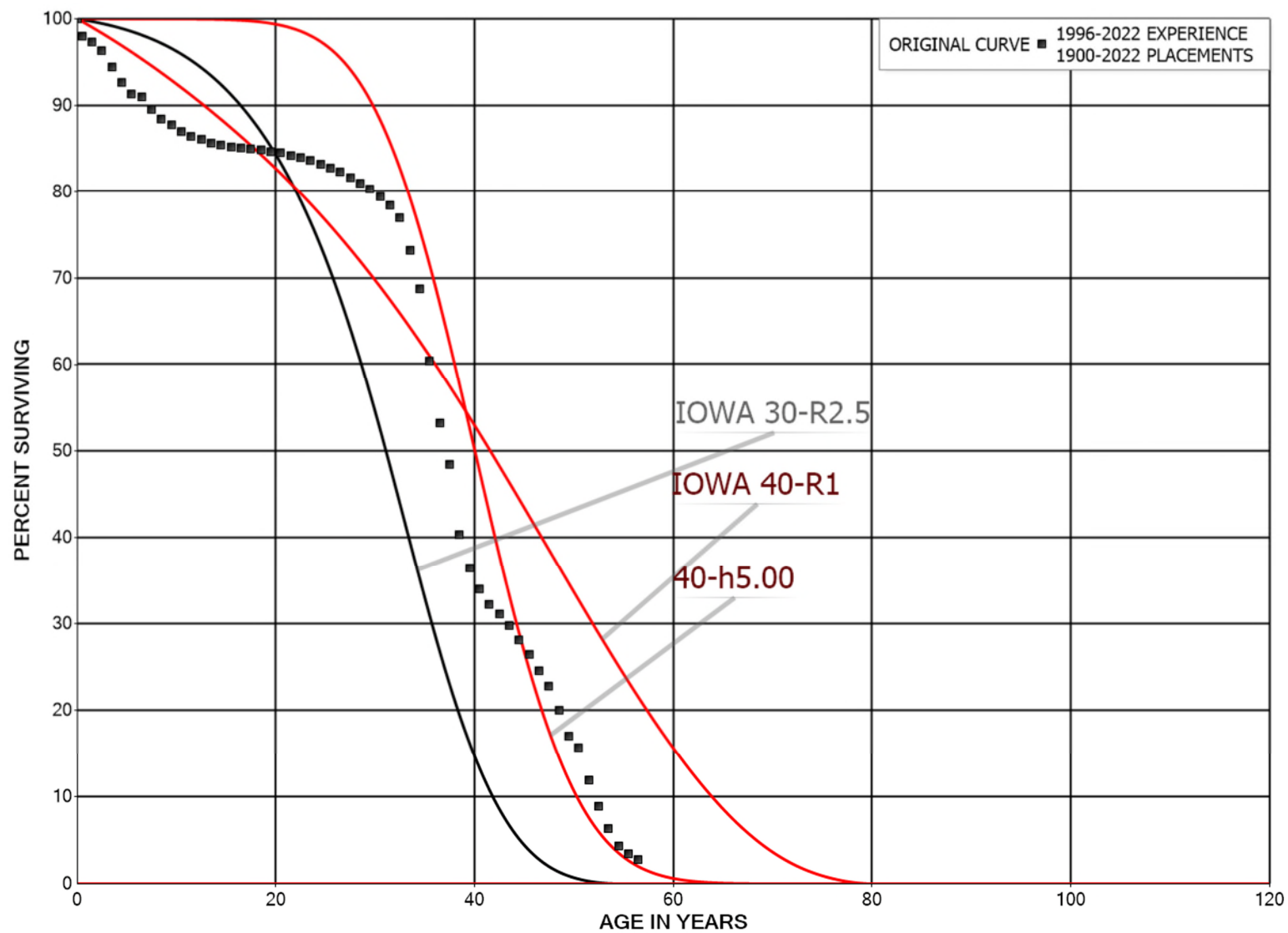
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ACCOUNT 378.55 MEASURING AND REGULATING STATION EQUIPMENT - RTU
ORIGINAL AND SMOOTH SURVIVOR CURVES



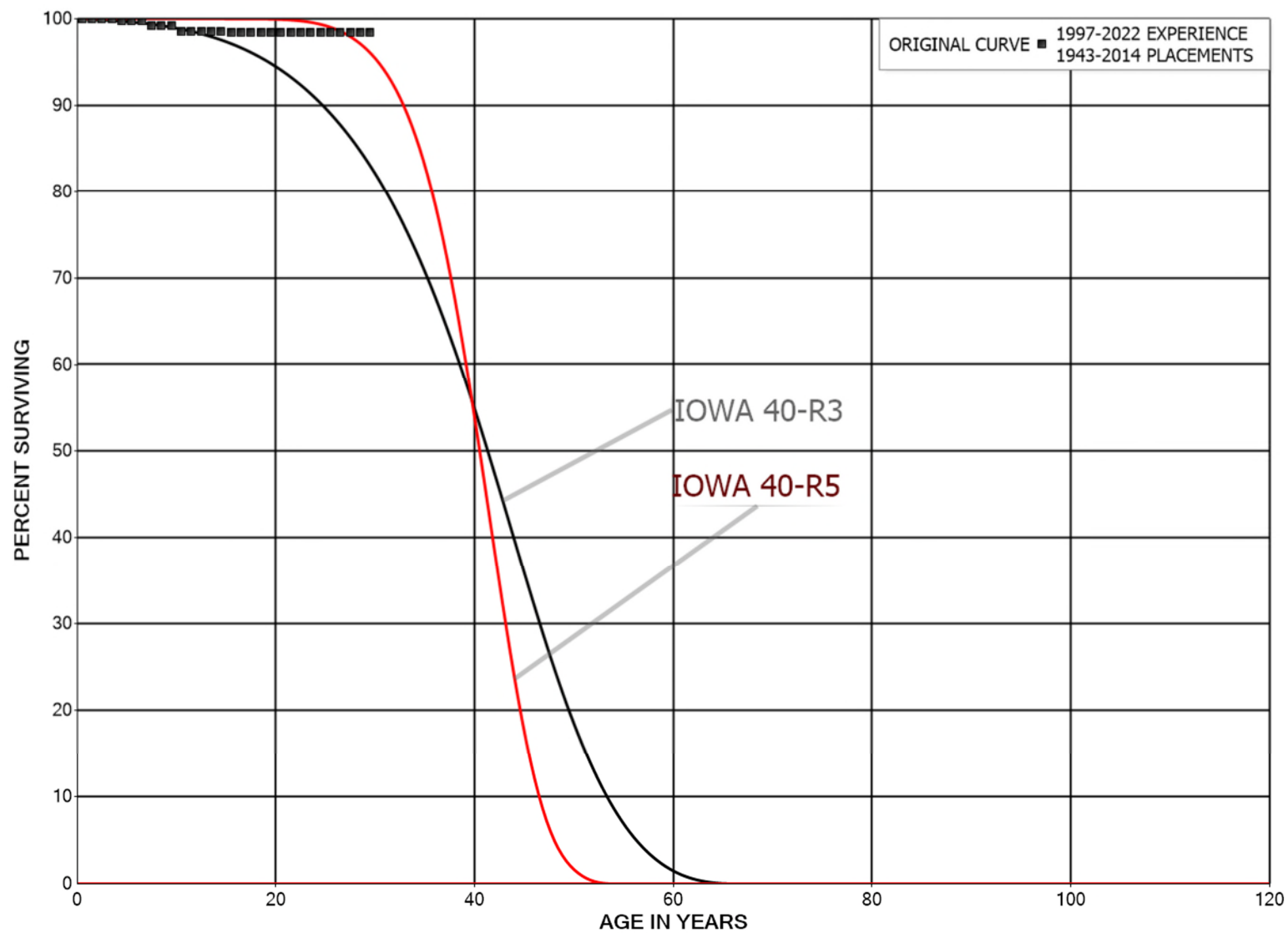
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ACCOUNTS 380.00 AND 380.01 SERVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



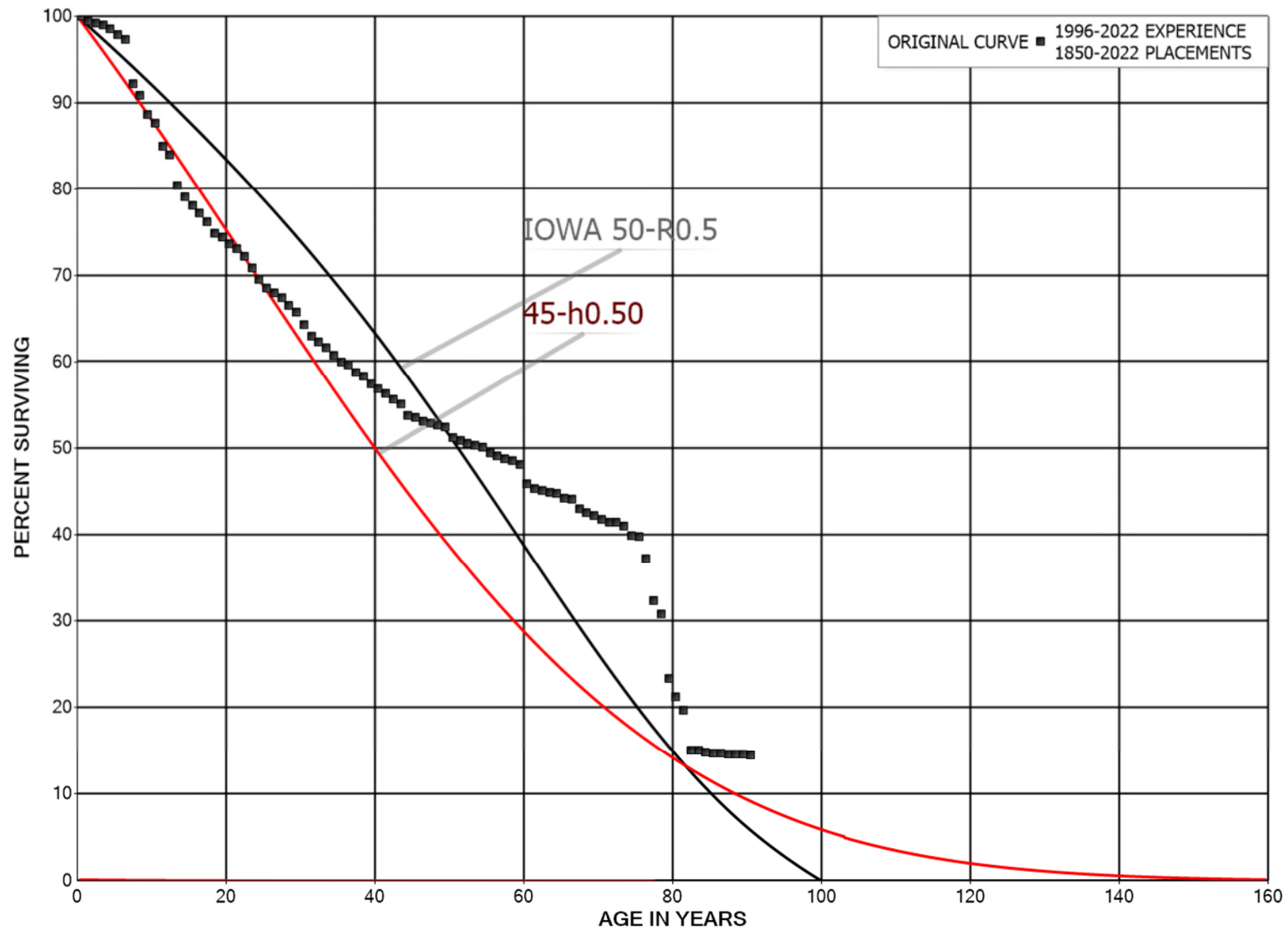
NATIONAL GRID
NIAGARA MOHWAK POWER CORPORATION
ACCOUNTS 381.10, 381.30, 382.20, 382.30, 383.00 AND 384.00 LARGE AND SMALL METERS AND REGULATORS
ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL GRID
NIAGARA MOHWAK POWER CORPORATION
ACCOUNT 385.00 INDUSTRIAL MEASURES AND REGULATORS STATION EQUIPMENT
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 AND SMOOTH SURVIVOR CURVES



Date of Request: July 17, 2024
Due Date: July 29, 2024

Request No. DPS-599
NG Request No. NG-653

Niagara Mohawk Power Corporation d/b/a National Grid
Case No. 24-E-0322 & 24-G-0323
Data Request

Request for Information

FROM: NYPSC - Joshua Howland

TO: National Grid

SUBJECT: Depreciation - Electric

Request:

In all interrogatories, any requests for workpapers or supporting calculations shall be construed as requesting any Word, Excel or other computer spreadsheet models in original electronic format with all formulae intact and unlocked.

1. Provide an Excel file, with all formulae intact, that compares the electric plant depreciation rates, survivor curves, average service lives, and net salvage percentages included in current rates to the proposed Rate Year (RY) depreciation rates, RY survivor curves, RY average service lives, and RY net salvage percentages.
 - a. Using plant balances as of 12/31/2022, show the impact on annual depreciation accruals utilizing the present depreciation rates versus the proposed RY depreciation rates.
 - b. If the impact on annual accruals for electric plant balances shown in response to question 1 (a) does not match the \$56.9 million increase to annual accruals referenced on page 9 of "The Direct Testimony of Ned Allis", provide detail as to why there is an imbalance.
 - c. Provide a supplement to the Company's response to DPS-147 to include graphical comparisons of present vs. proposed survivor curves for electric plant accounts listed in part (a) that were not included in the initial IR response or were misrepresented in the initial IR response.
2. Provide an Excel file, with all formulae intact, that compares the booked reserve as of 12/31/2022 to both the theoretical reserve as of 12/31/2022 using the current depreciation parameters and the theoretical reserve as of 12/31/2022 using the proposed depreciation parameters, for all electric accounts.
 - a. If the reserve deficiency between the booked reserve as of 12/31/2022 and the theoretical reserve as of 12/31/2022 using the proposed depreciation parameters does not match the \$737.778 million referenced on page 31 of "The Direct

- Testimony of Ned Allis", provide detail as to why there is an imbalance.
- b. Show in excel, with all formulae intact the Company's proposed amortization of the deficiency between the booked reserve as of 12/31/2022 and the theoretical reserve using the Company's proposed depreciation parameters as of 12/31/2022, for electric plant accounts.
 - c. If the proposed annual amortization amount from question 2 (b) does not match the \$37.956 million page 32 of "The Direct Testimony of Ned Allis" provide detail as to why there is an imbalance.

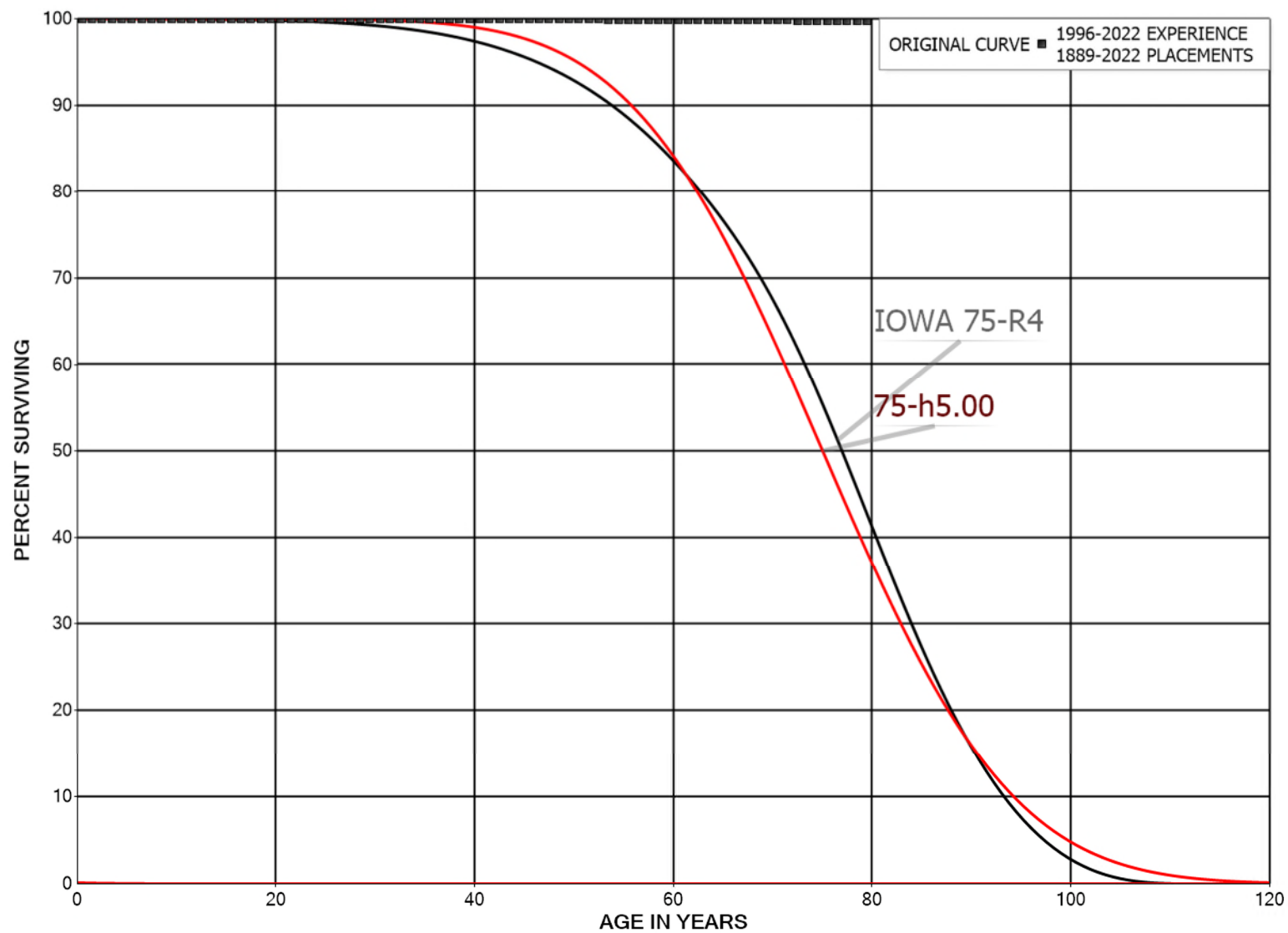
Response:

1.
 - a. Please see Attachment 1 for the requested information.
 - b. The annual accruals do not match the \$56.9 million increase referenced on page 9 of the direct testimony due to a typographical error. The annual accrual increase as of 12/31/2022 for just electric is \$38,936,468.
 - c. Please see Attachments 2 and 3 to this response for the requested information.
2. A comparison of the theoretical reserve as of 12/31/2022 using the proposed parameters to the actual book reserve is provided in Attachment 4 to this response. A comparison of the theoretical reserve using the current depreciation parameters as of 12/31/2022 and the actual book reserve is provided in Attachment 5.
 - a. The reserve deficiency between the book reserve as of 12/31/2022 and the theoretical reserve as of 12/31/2022 using the proposed depreciation parameters does not match the \$737.778 million referenced on page 31 of the direct testimony due to a typographical error. The reserve imbalance should be negative \$803,080,918.
 - b. Please see the attachment referenced above.
 - c. The proposed annual amortization amount should be \$44,486,455. The calculation of the amounts is provided in Attachment 4.

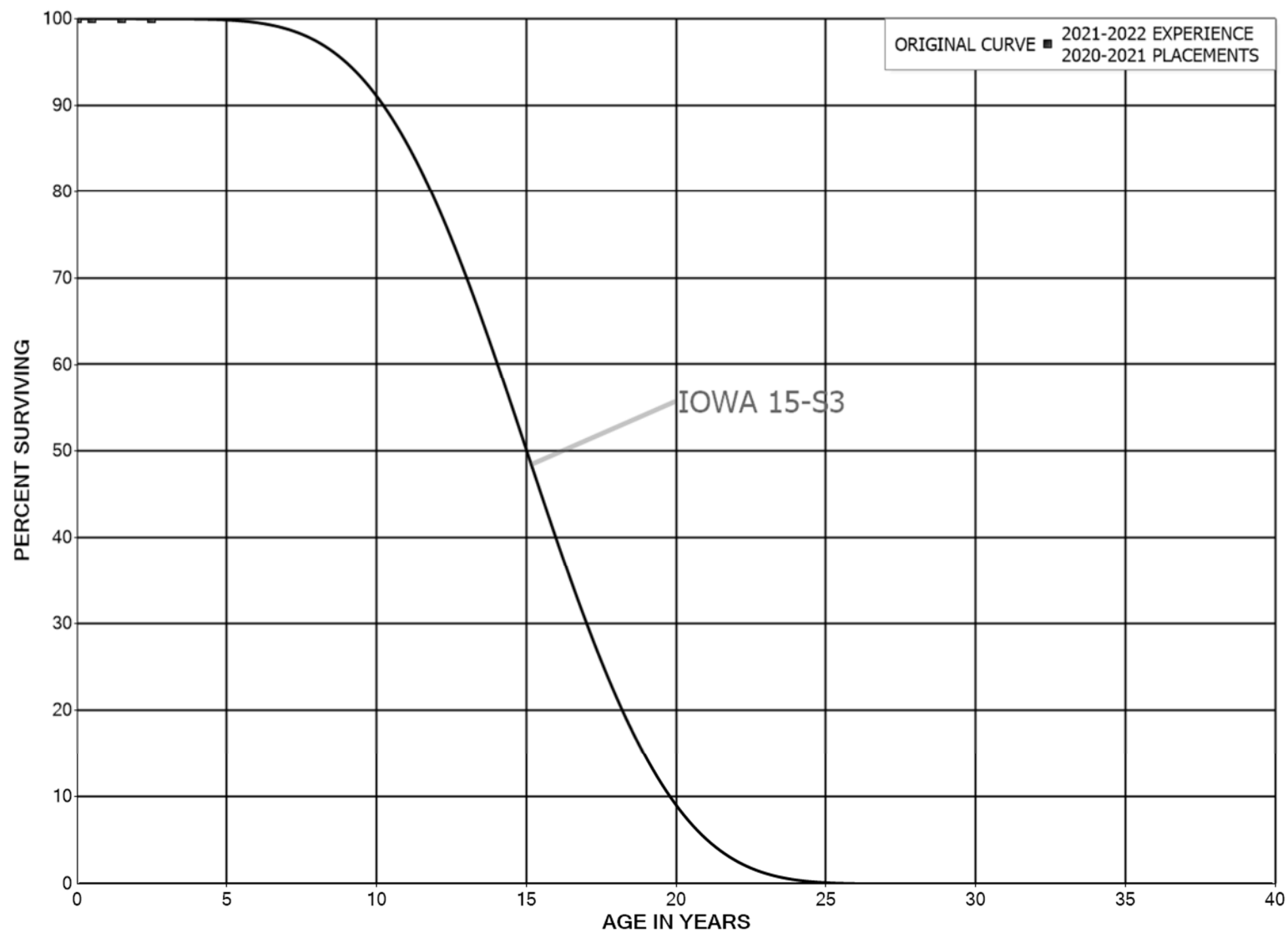
Name of Respondent:
Ned Allis

Date of Reply:
July 29, 2024

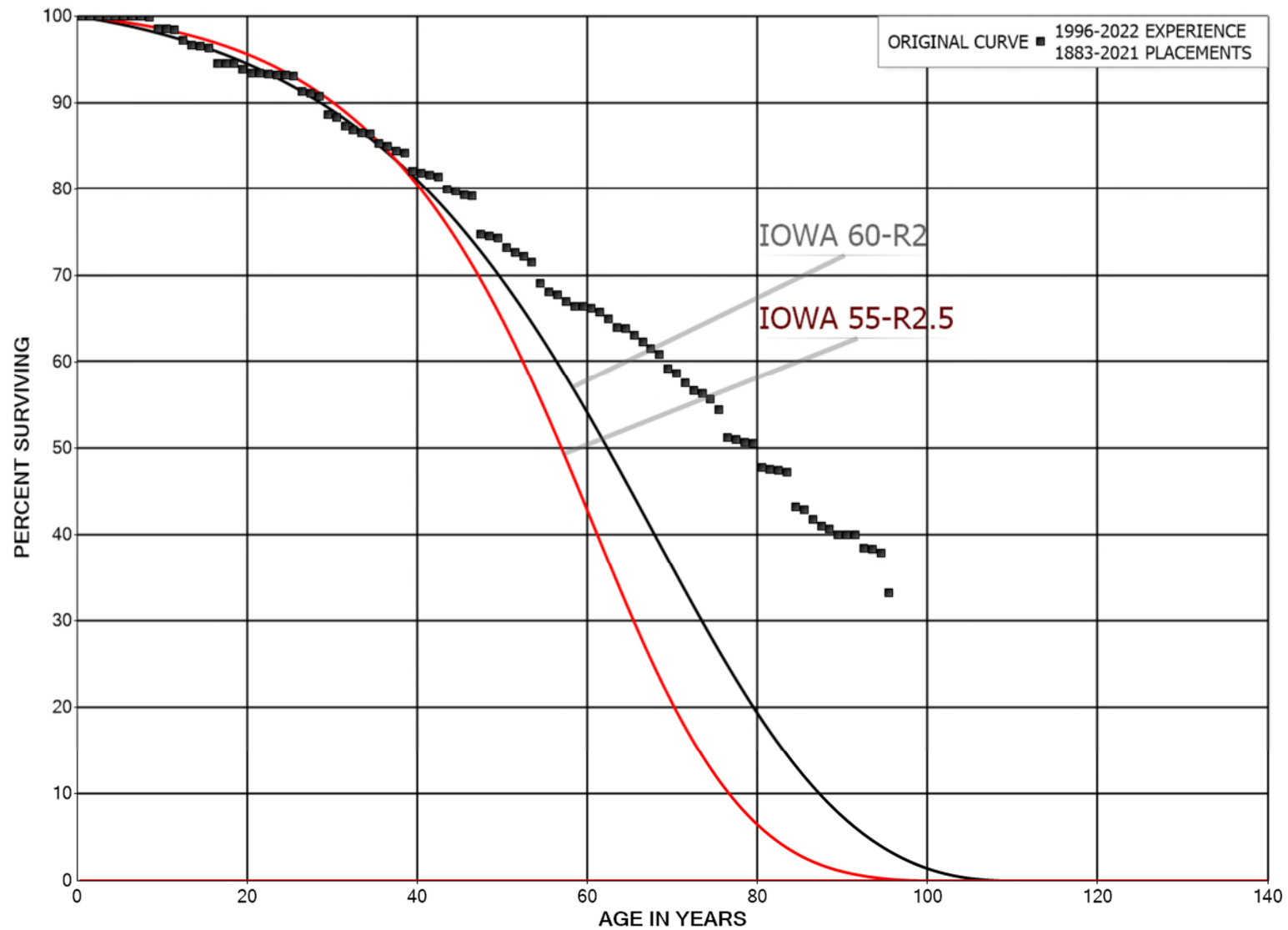
NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
ELECTRIC PLANT
ACCOUNT 350.00, 350.20, AND 350.40 LAND RIGHTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



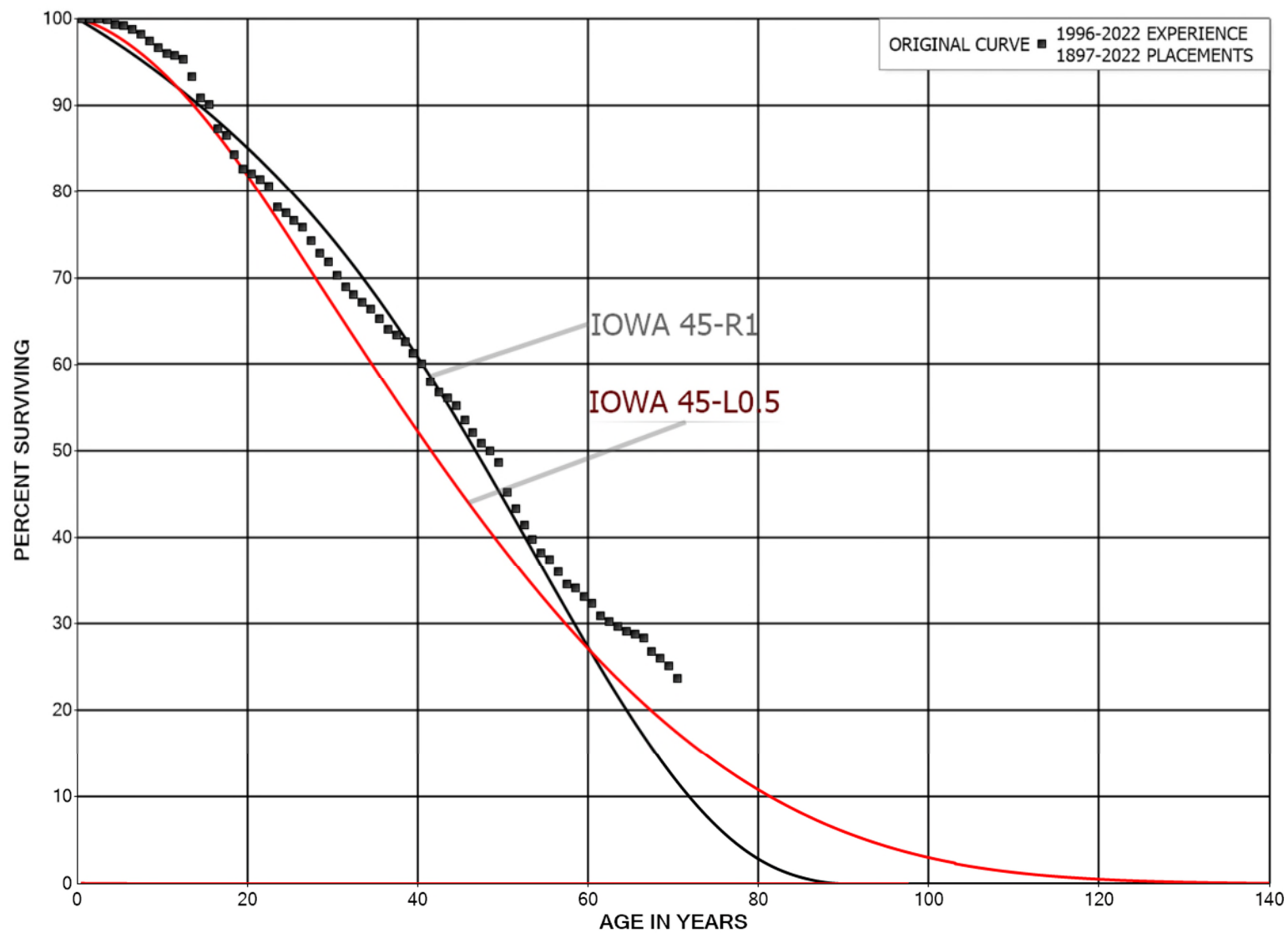
NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
ELECTRIC PLANT
ACCOUNT 351.00 BATTERY ENERGY STORAGE
ORIGINAL AND SMOOTH SURVIVOR CURVES



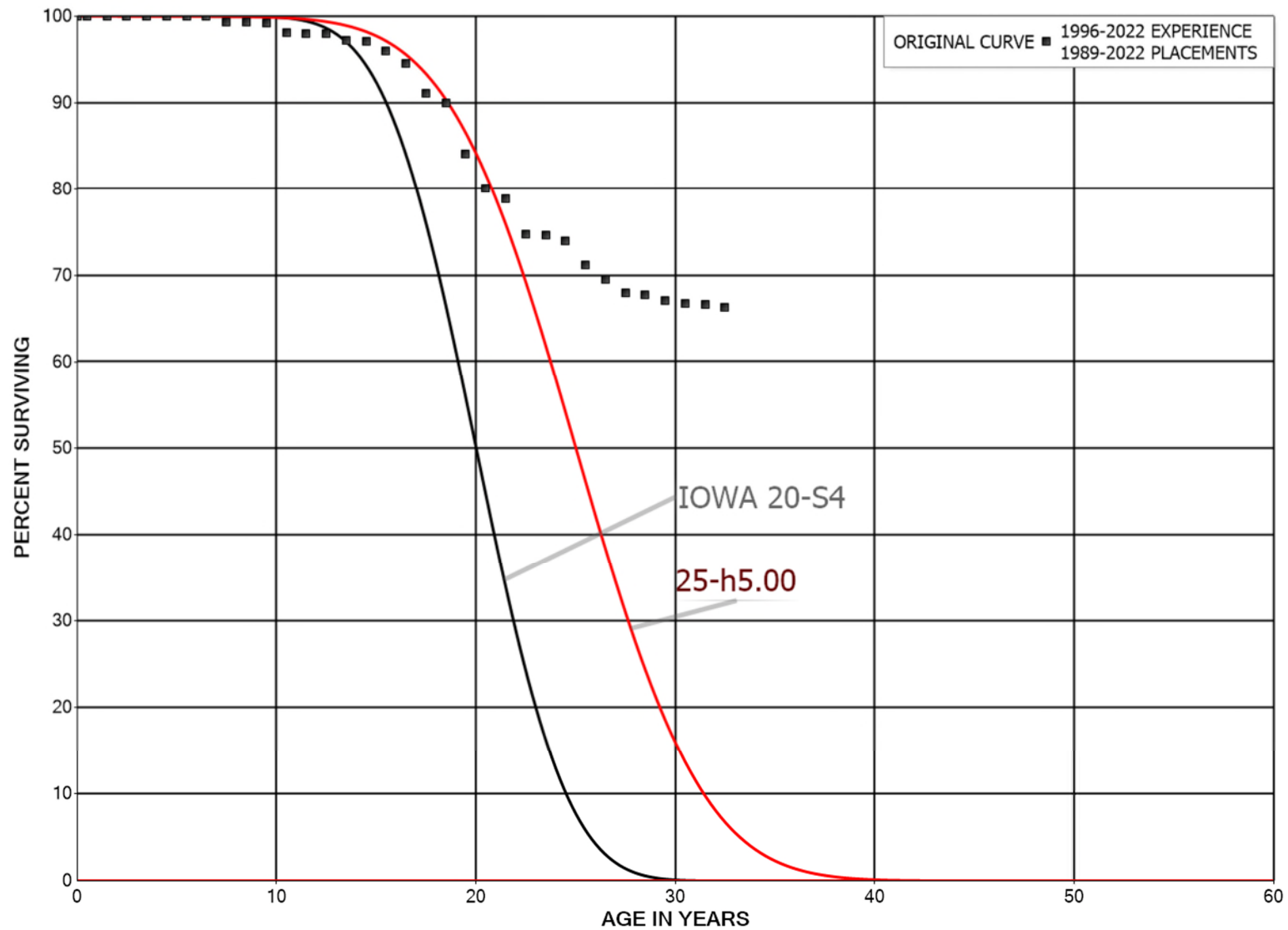
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NIAGARA MOHAWK POWER CORPORATION
ELECTRIC PLANT
ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



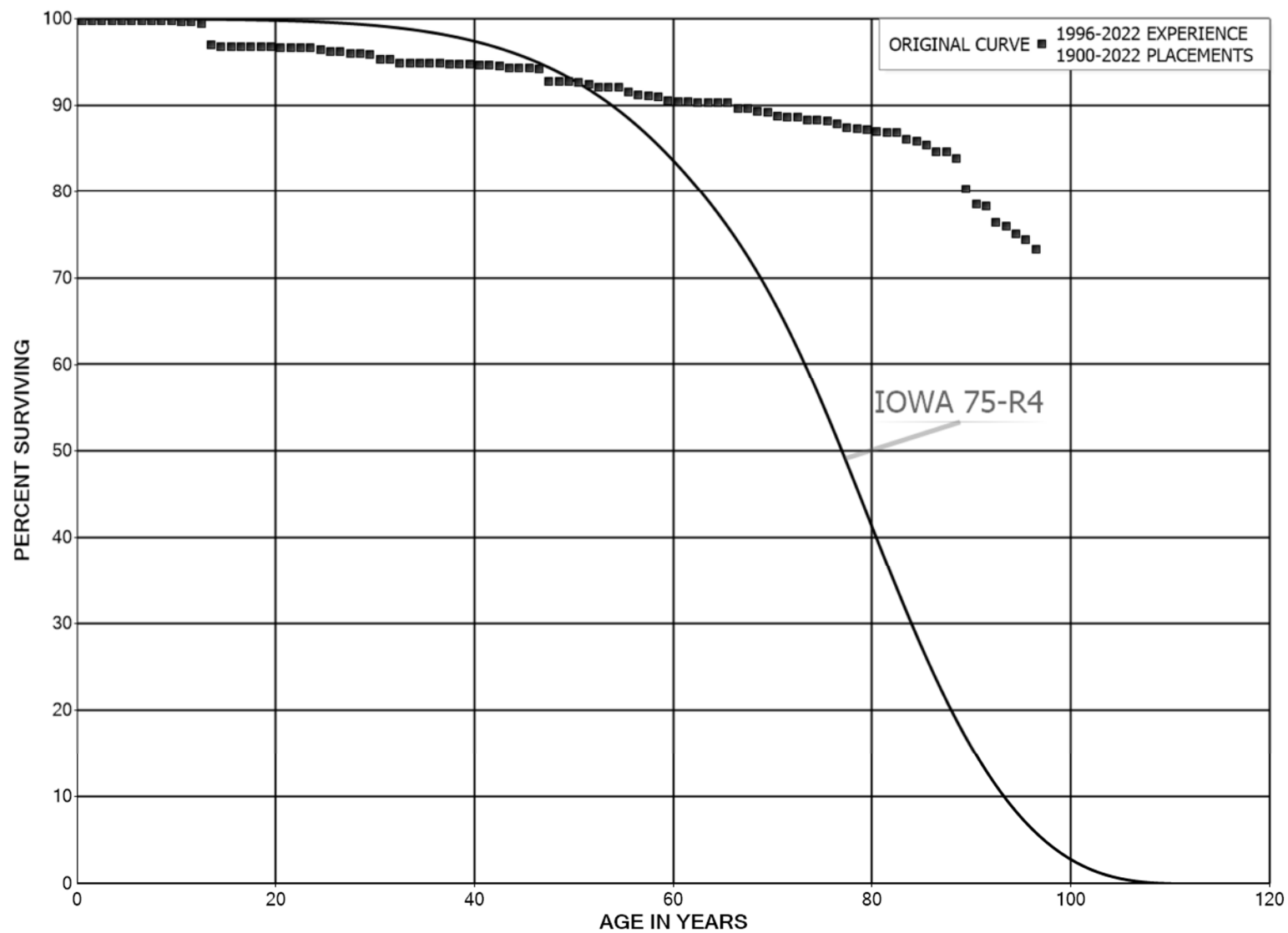
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NIAGARA MOHAWK POWER CORPORATION
ELECTRIC PLANT
ACCOUNT 353.00 AND 353.10 STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



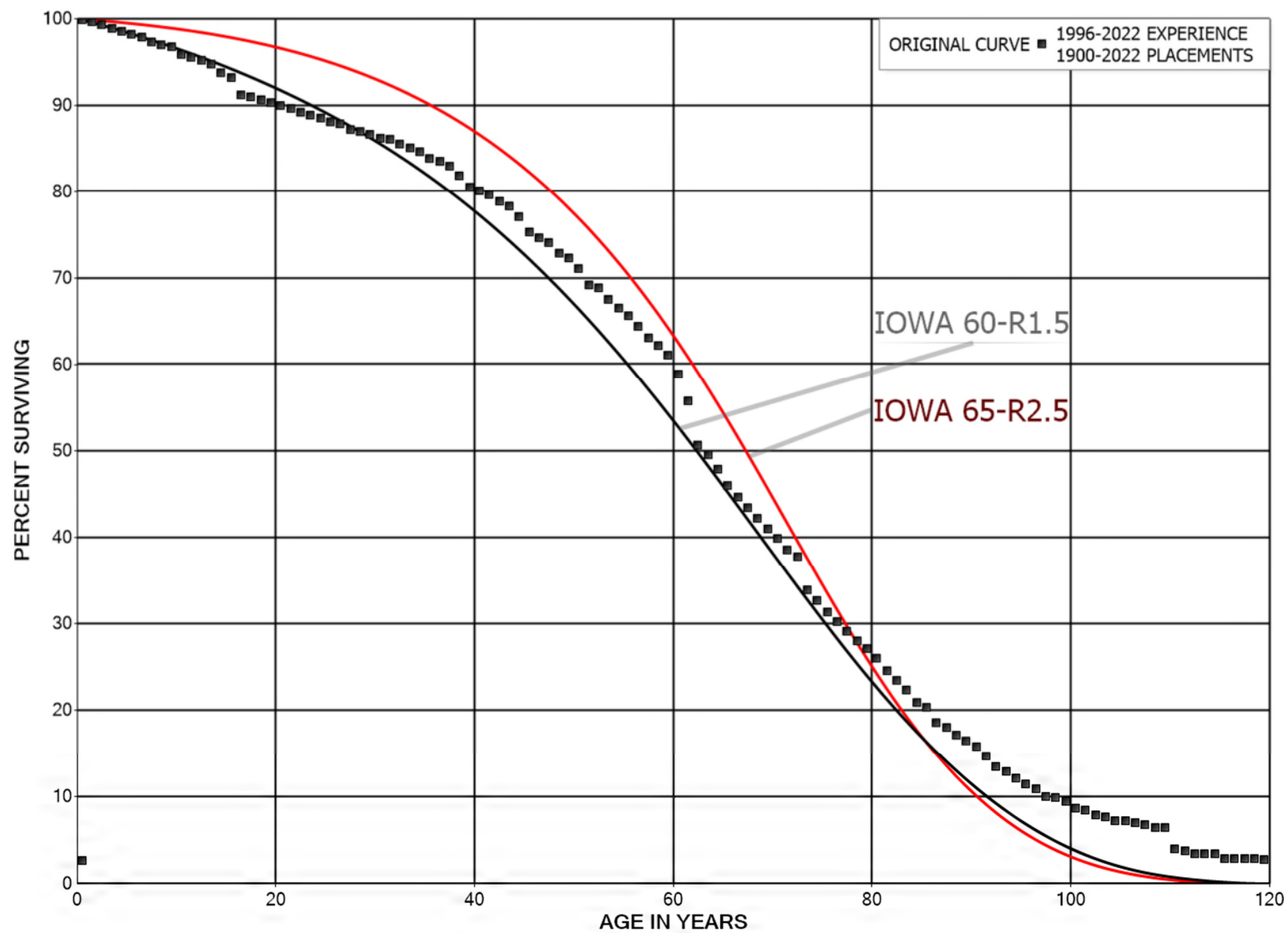
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NIAGARA MOHAWK POWER CORPORATION
ELECTRIC PLANT
ACCOUNT 353.55 STATION EQUIPMENT - RTU
ORIGINAL AND SMOOTH SURVIVOR CURVES



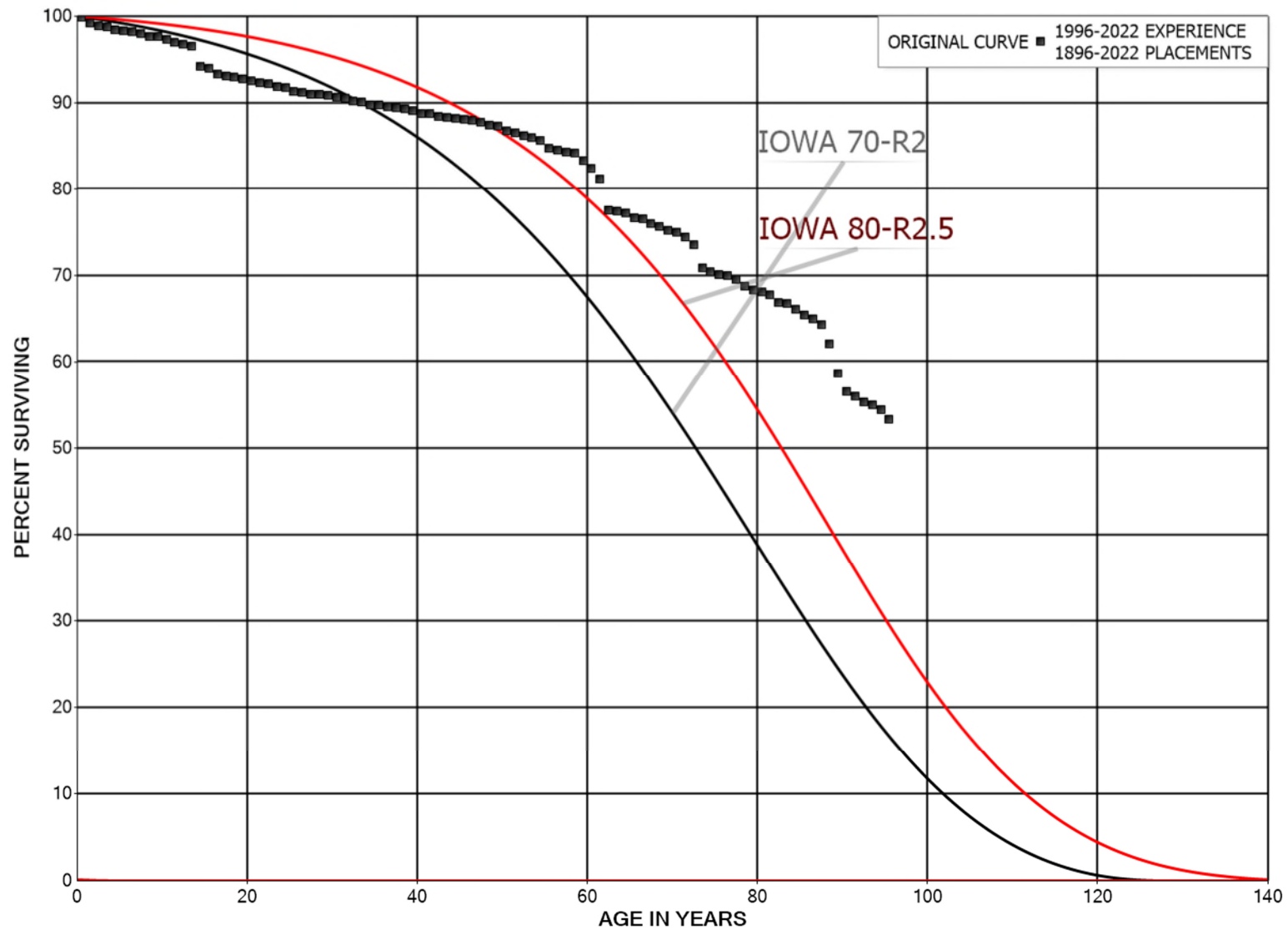
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NIAGARA MOHAWK POWER CORPORATION
ELECTRIC PLANT
ACCOUNT 354.00 TOWERS AND FIXTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES



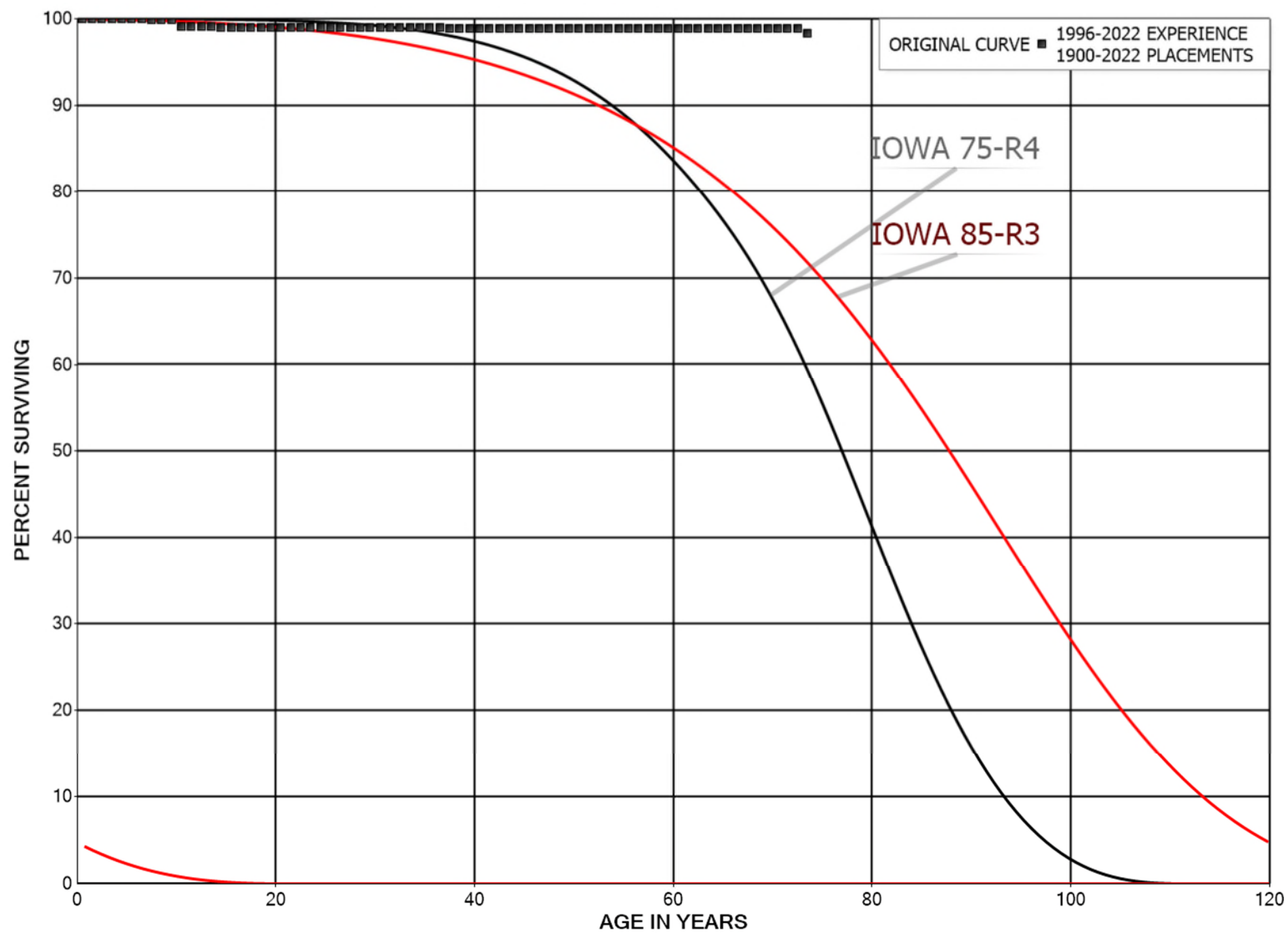
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NIAGARA MOHAWK POWER CORPORATION
ELECTRIC PLANT
ACCOUNT 355.00 AND 355.55 POLES AND FIXTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES



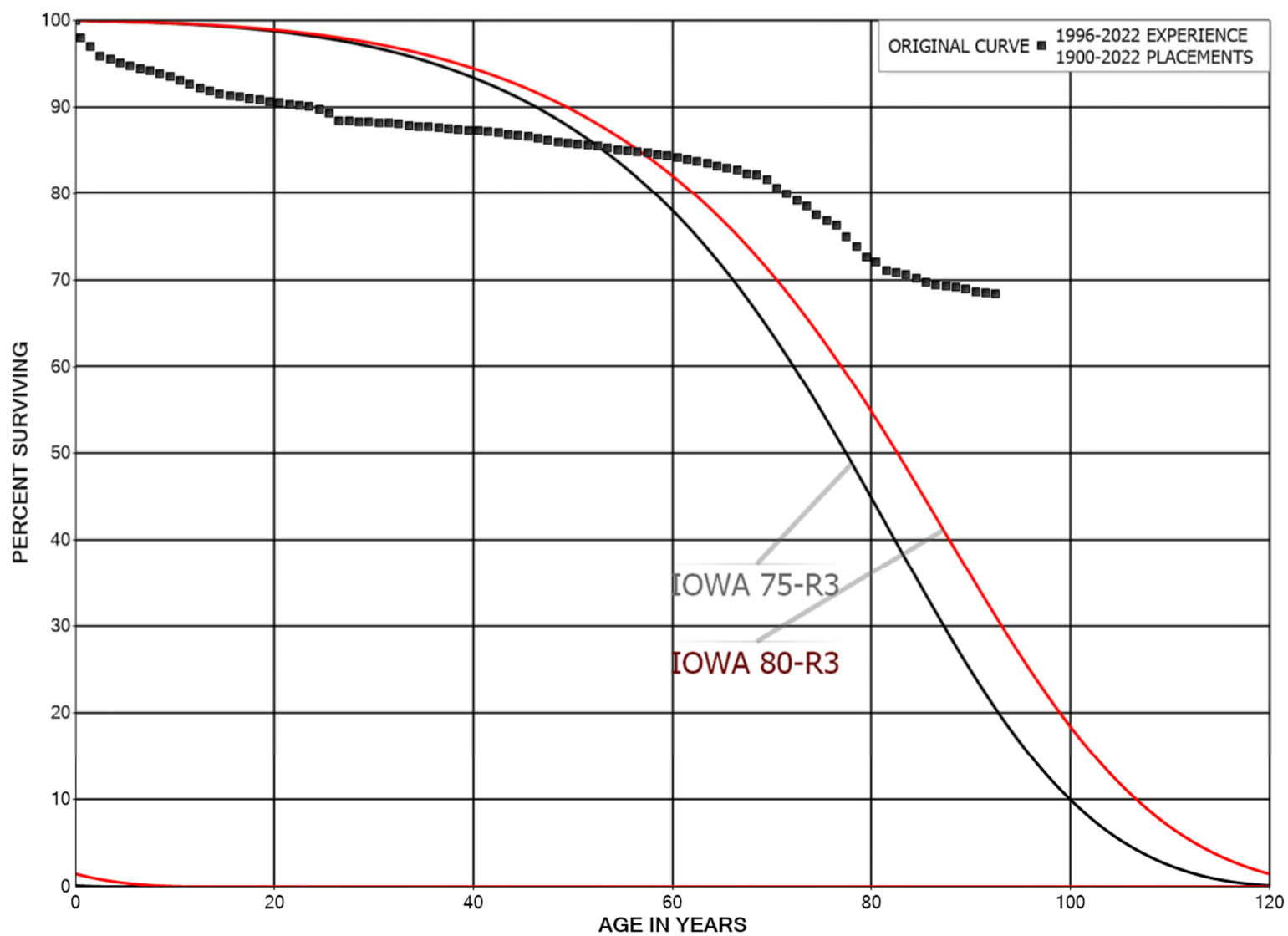
NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
ELECTRIC PLANT
ACCOUNTS 356.00, 356.10, 356.20, AND 356.30 OVERHEAD CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



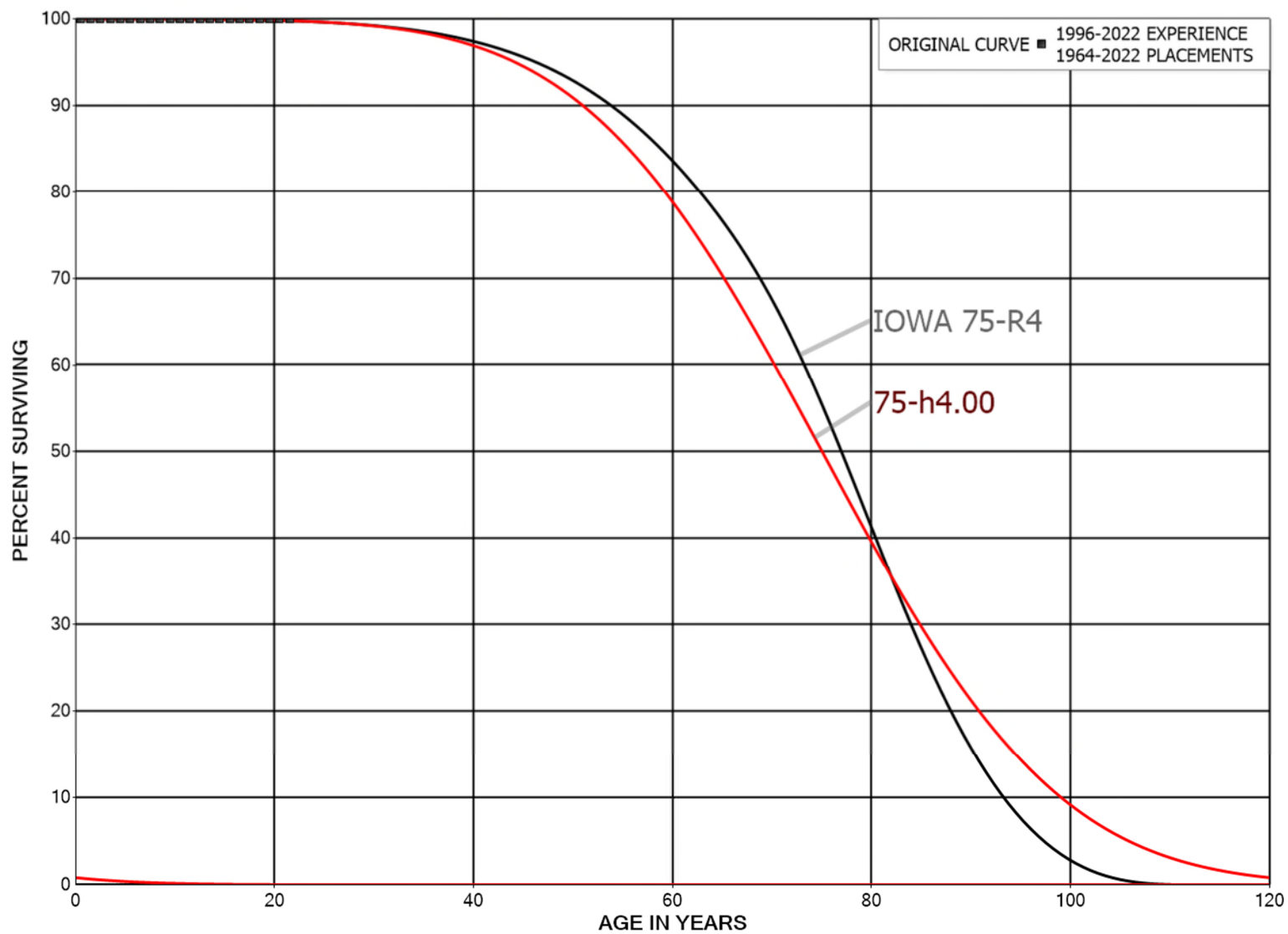
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NIAGARA MOHAWK POWER CORPORATION
ELECTRIC PLANT
ACCOUNTS 357.10 AND 357.20 UNDERGROUND CONDUIT
ORIGINAL AND SMOOTH SURVIVOR CURVES



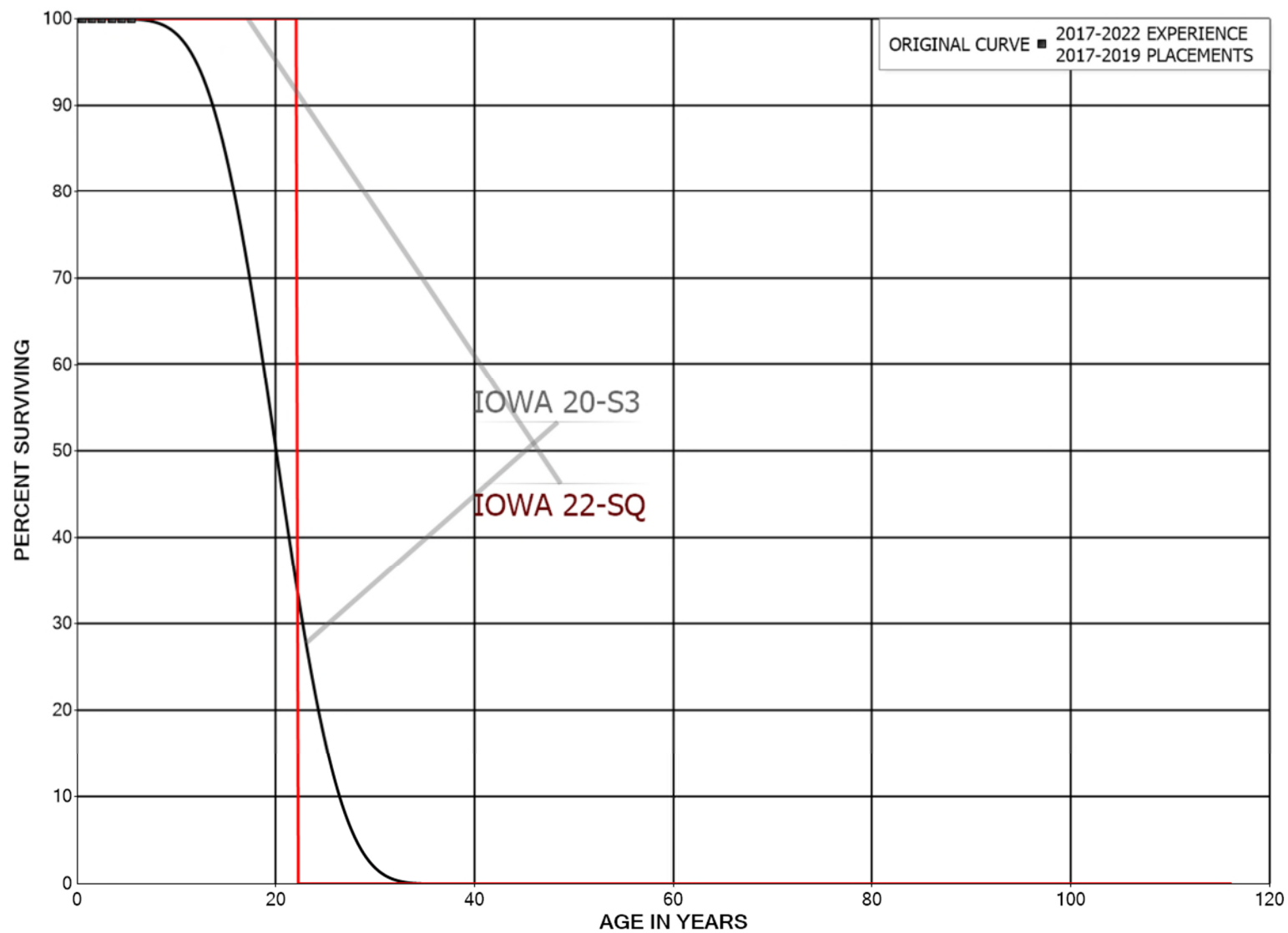
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NIAGARA MOHAWK POWER CORPORATION
ELECTRIC PLANT
ACCOUNT 358.00 UNDERGROUND CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



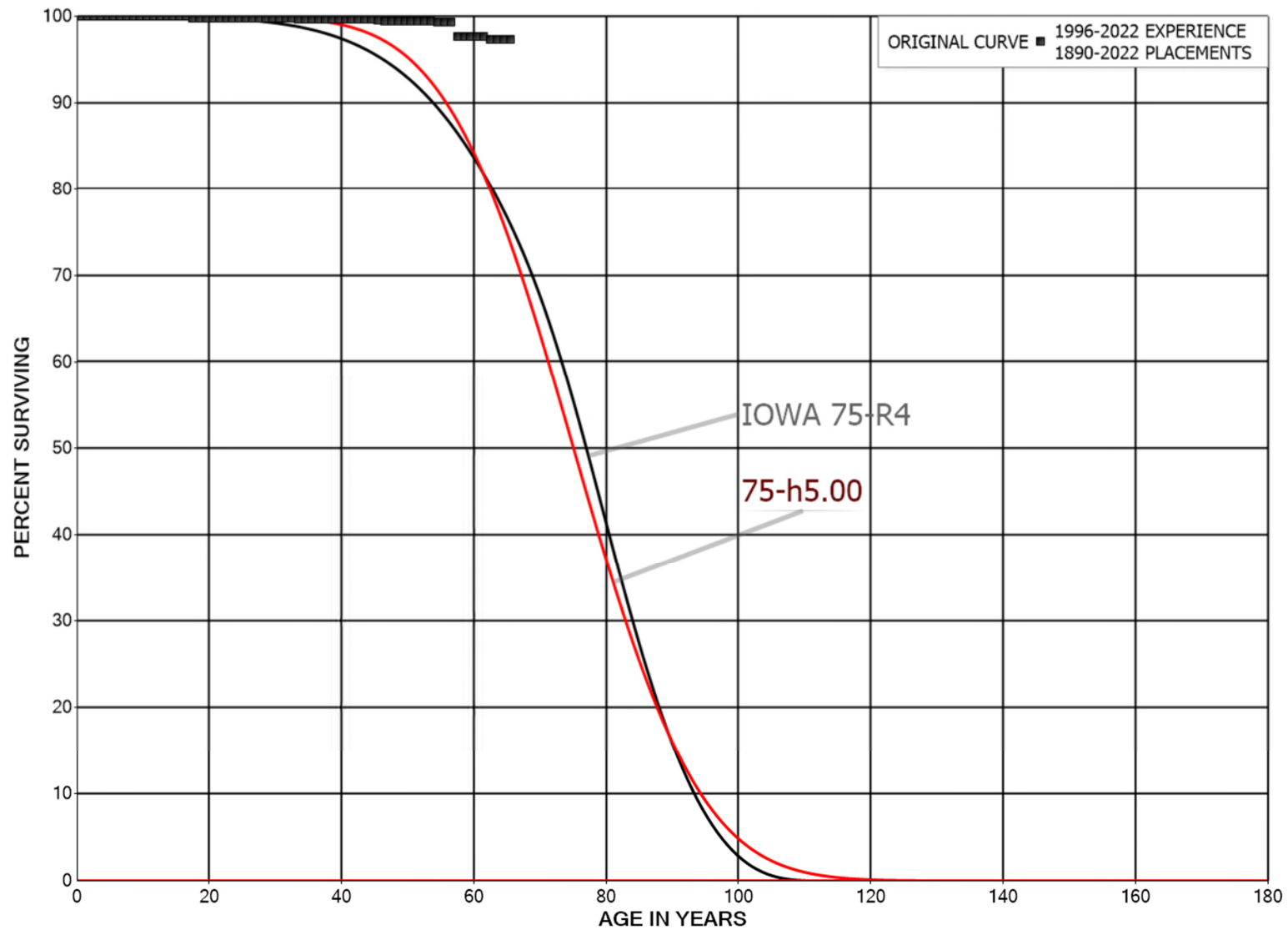
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NIAGARA MOHAWK POWER CORPORATION
ELECTRIC PLANT
ACCOUNT 359.00 ROADS AND TRAILS
ORIGINAL AND SMOOTH SURVIVOR CURVES



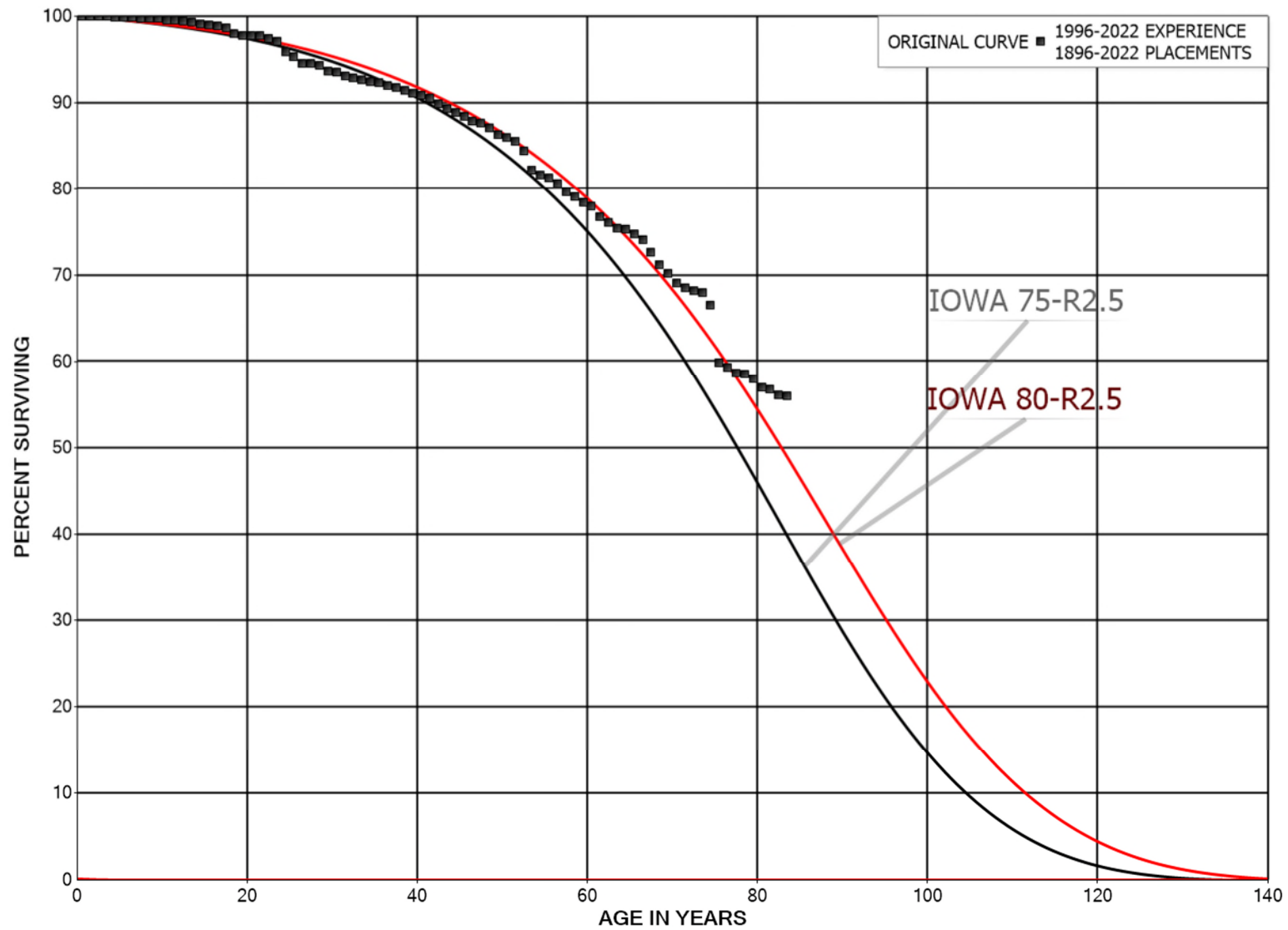
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NIAGARA MOHAWK POWER CORPORATION
ELECTRIC PLANT
ACCOUNT 346.00 MISCELLANEOUS POWER PLANT EQUIPMENT - SOLAR
ORIGINAL AND SMOOTH SURVIVOR CURVES



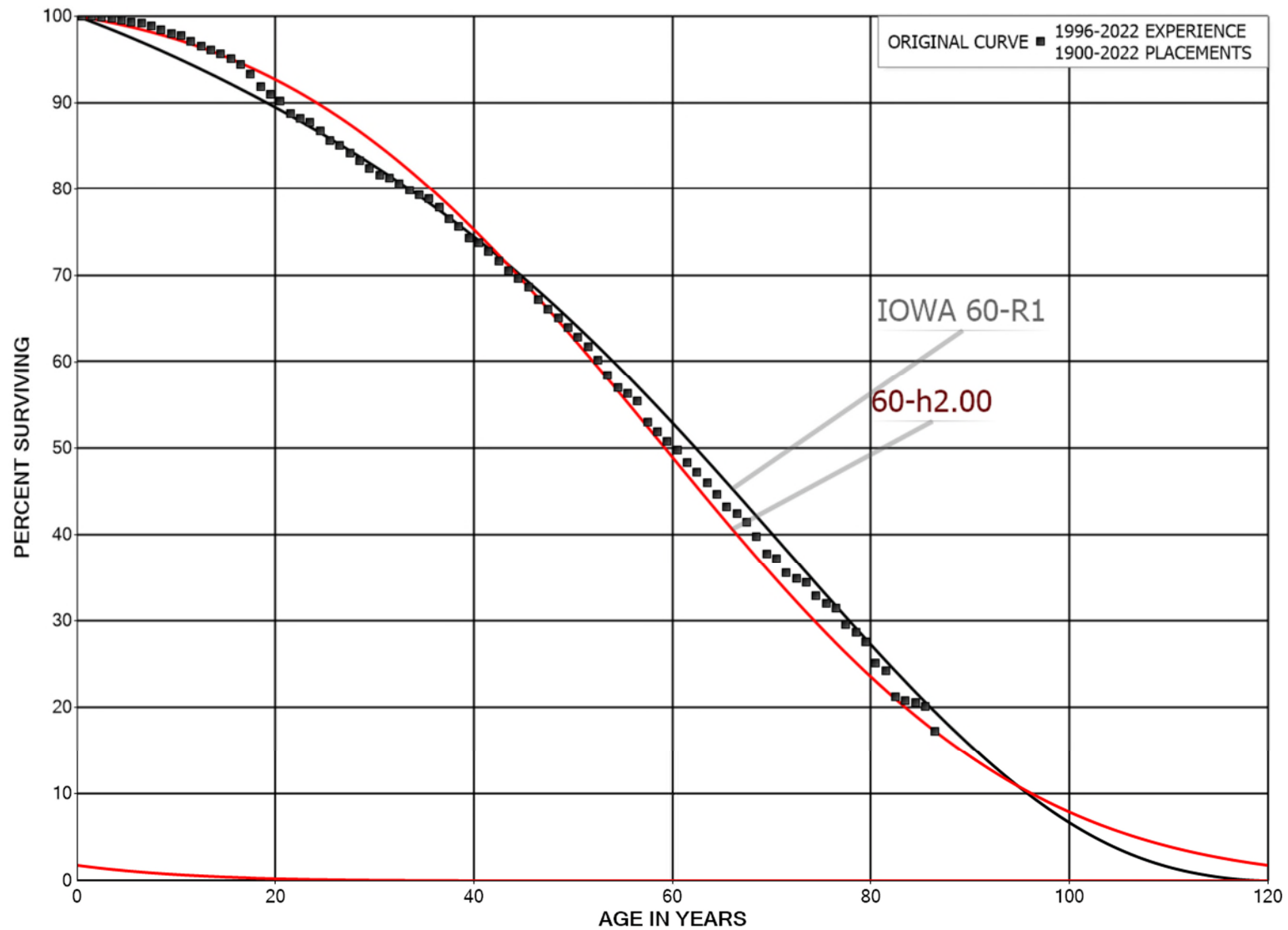
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NIAGARA MOHAWK POWER CORPORATION
ELECTRIC PLANT
ACCOUNTS 360.00, 360.10, 360.15 AND 360.25 LAND AND LAND RIGHTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



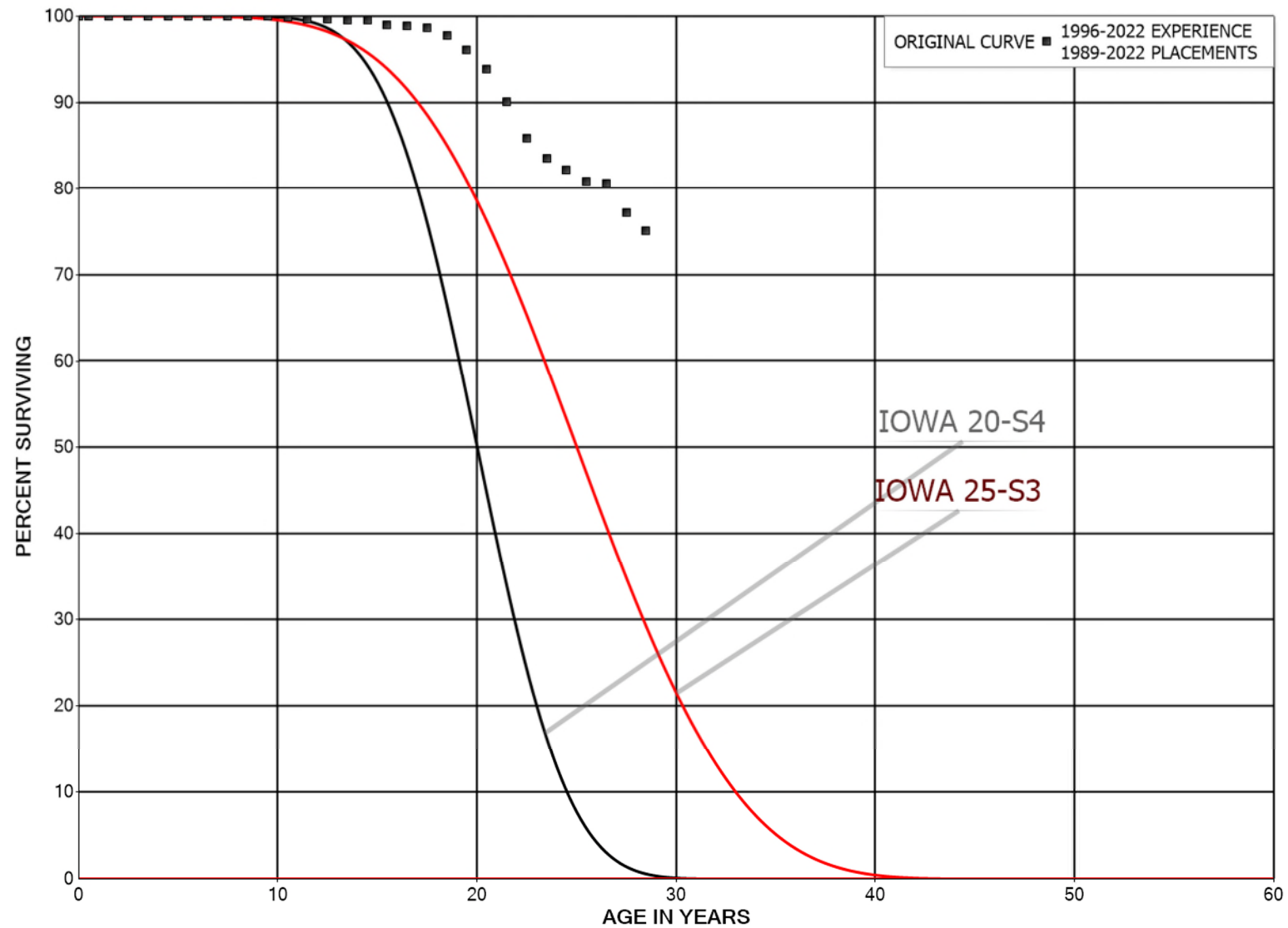
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NIAGARA MOHAWK POWER CORPORATION
ELECTRIC PLANT
ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



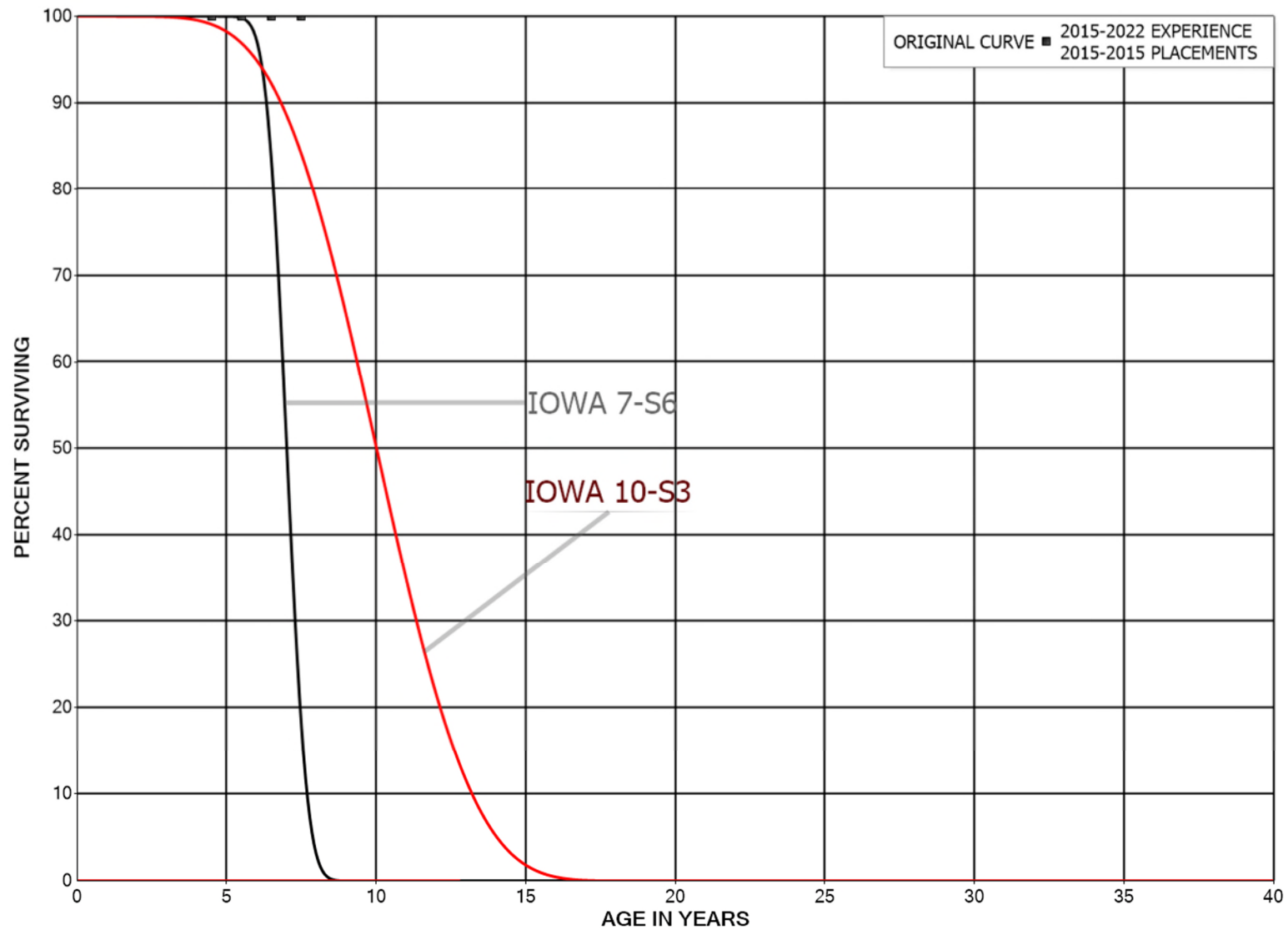
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NIAGARA MOHAWK POWER CORPORATION
ELECTRIC PLANT
ACCOUNTS 362.00 STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



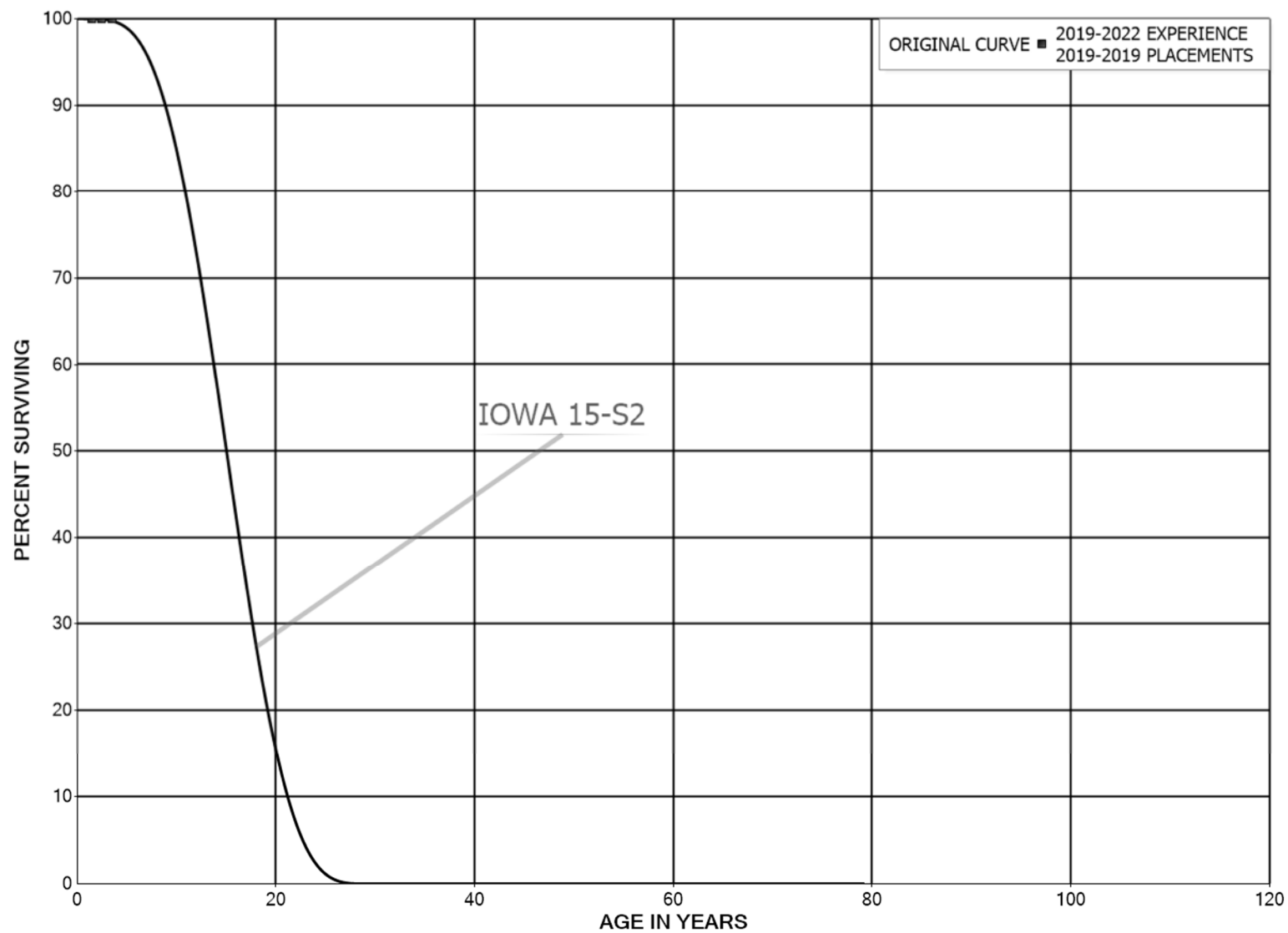
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ELECTRIC PLANT
ACCOUNT 362.55 STATION EQUIPMENT - RTU
ORIGINAL AND SMOOTH SURVIVOR CURVES



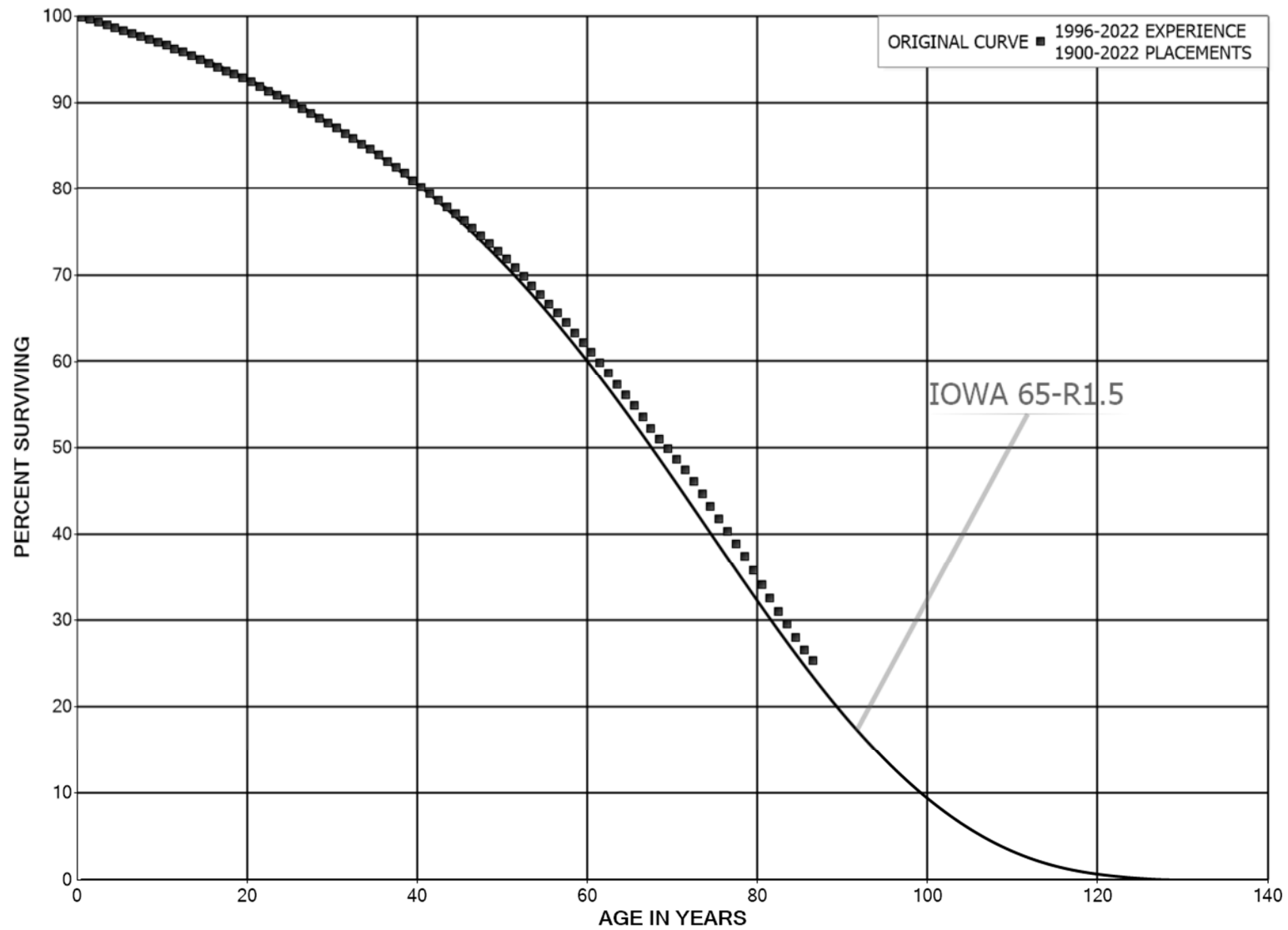
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ELECTRIC PLANT
ACCOUNT 362.75 STATION EQUIPMENT - EMS
ORIGINAL AND SMOOTH SURVIVOR CURVES



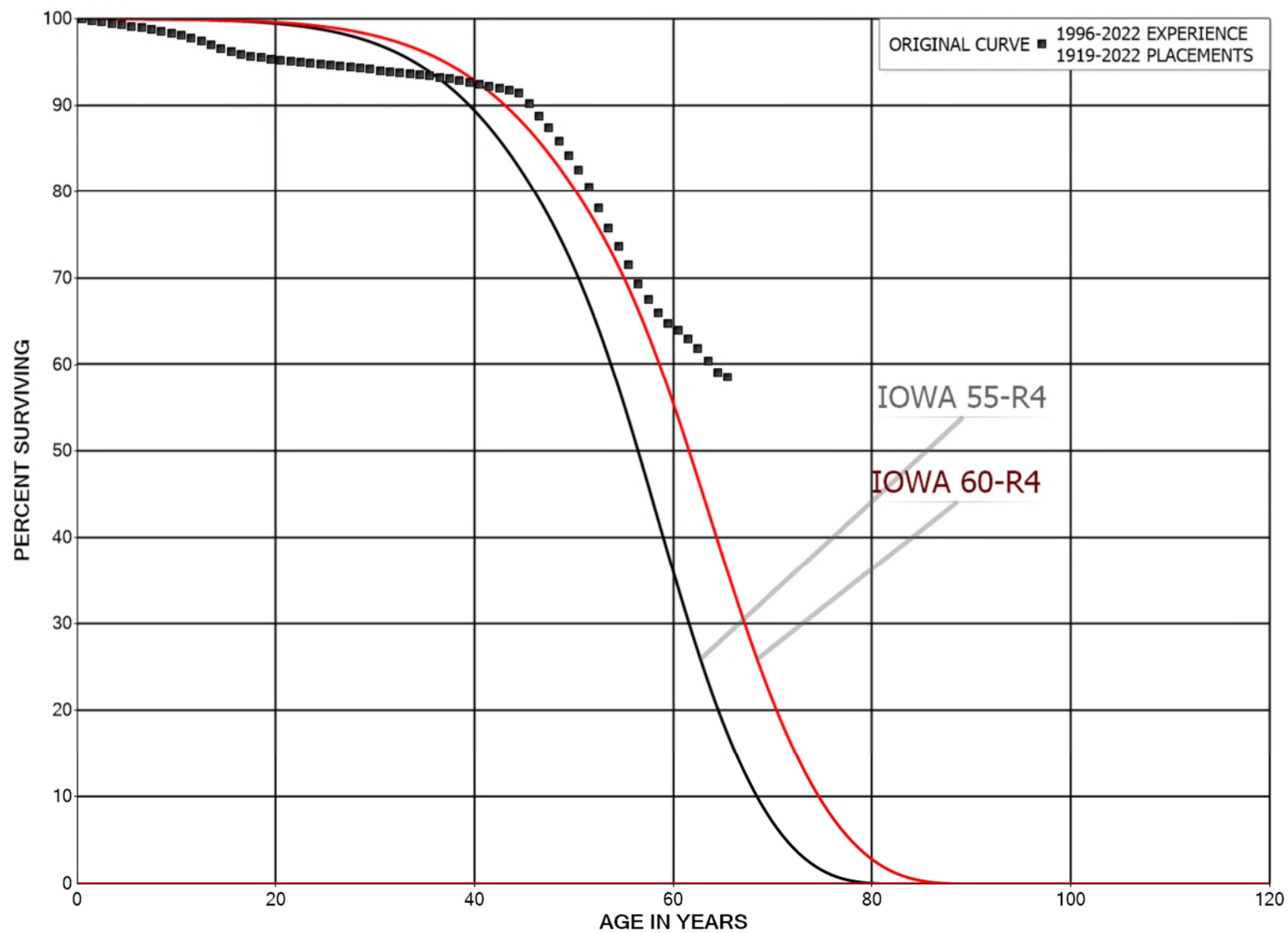
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ELECTRIC PLANT
ACCOUNT 363.00 BATTERY ENERGY STORAGE
ORIGINAL AND SMOOTH SURVIVOR CURVES



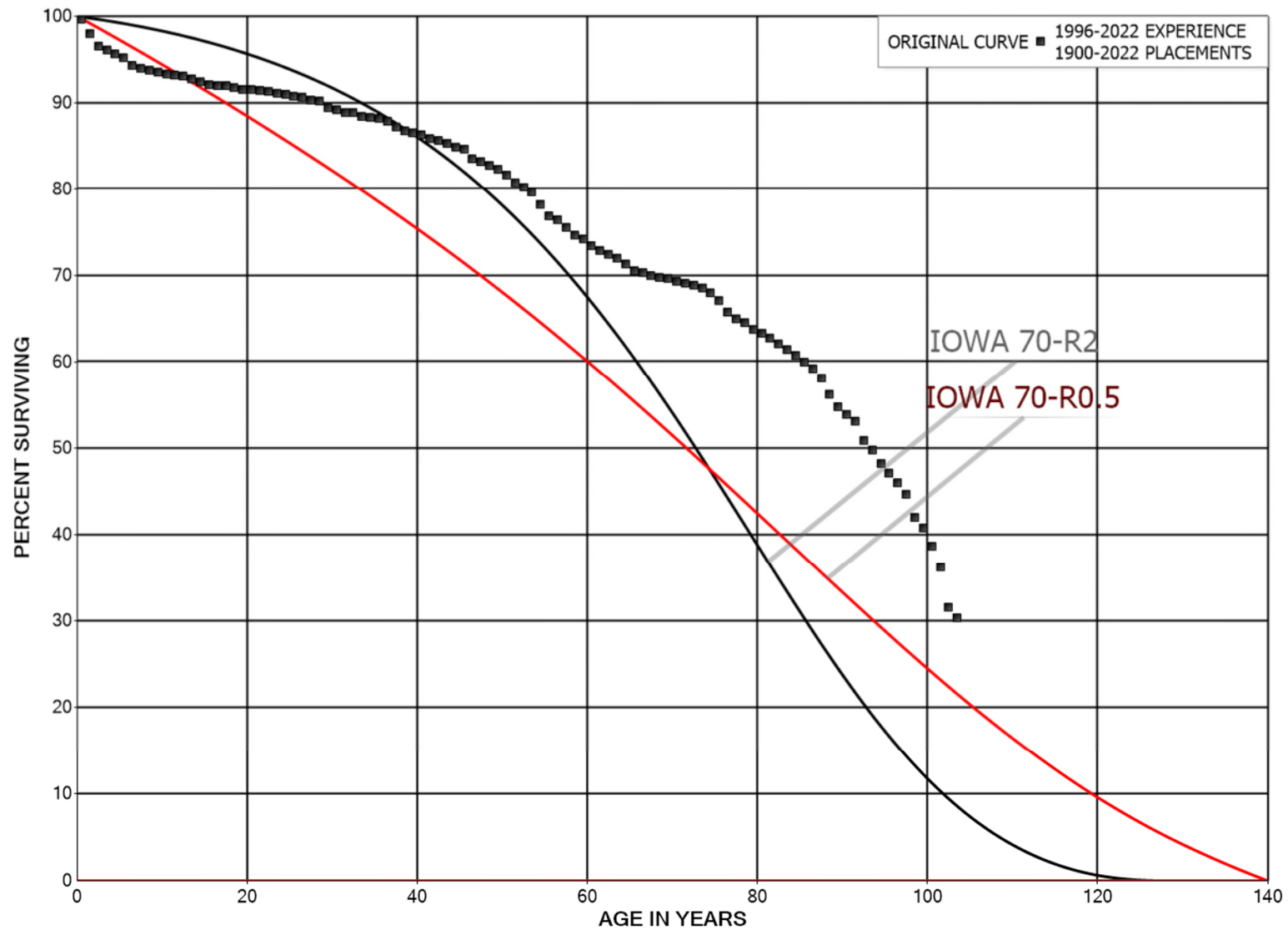
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ACCOUNT 364.00 POLES, TOWERS AND FIXTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES



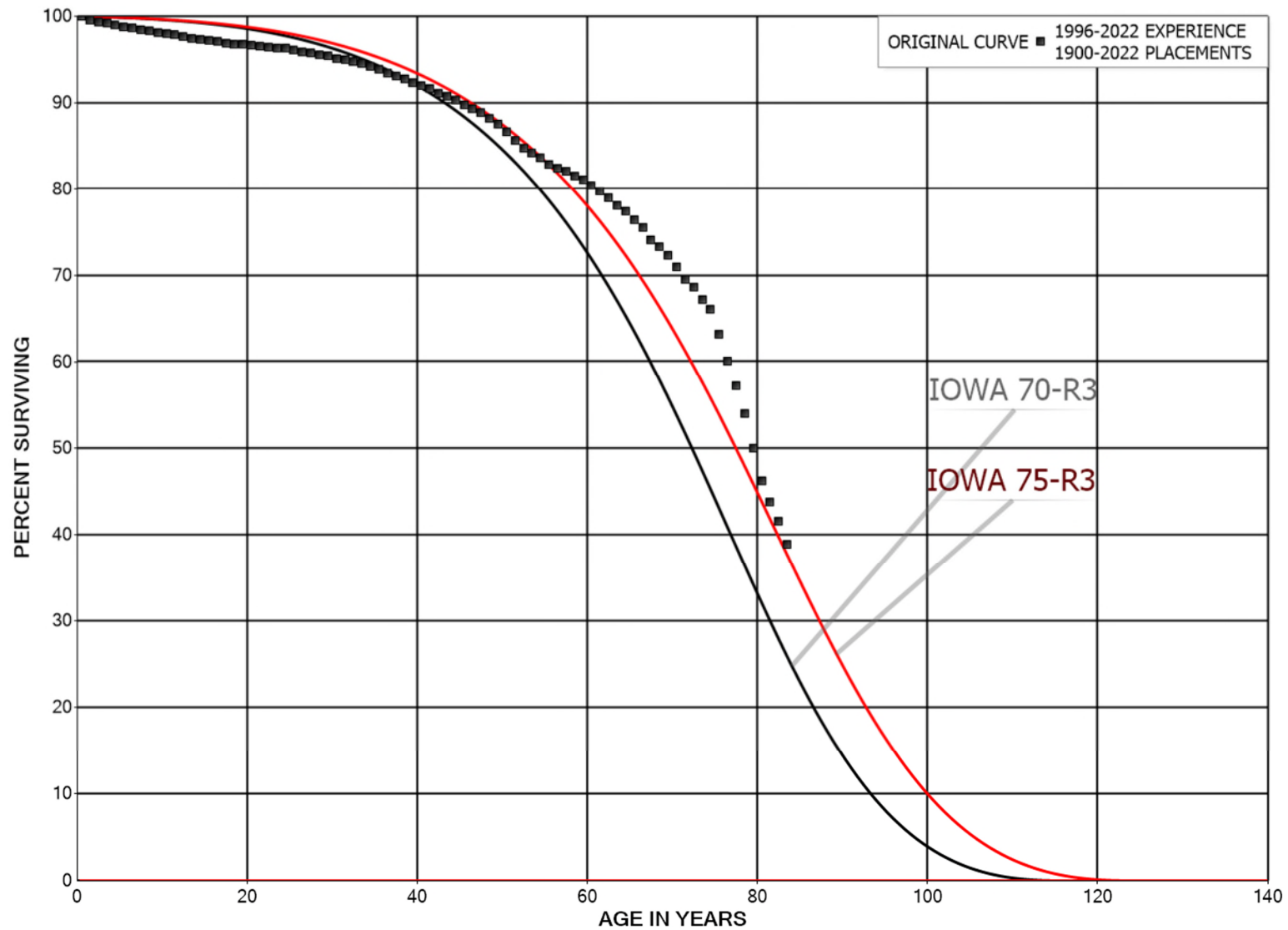
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ELECTRIC PLANT
ACCOUNTS 365.00 AND 365.03 OVERHEAD CONDUCTORS AND DEVICES
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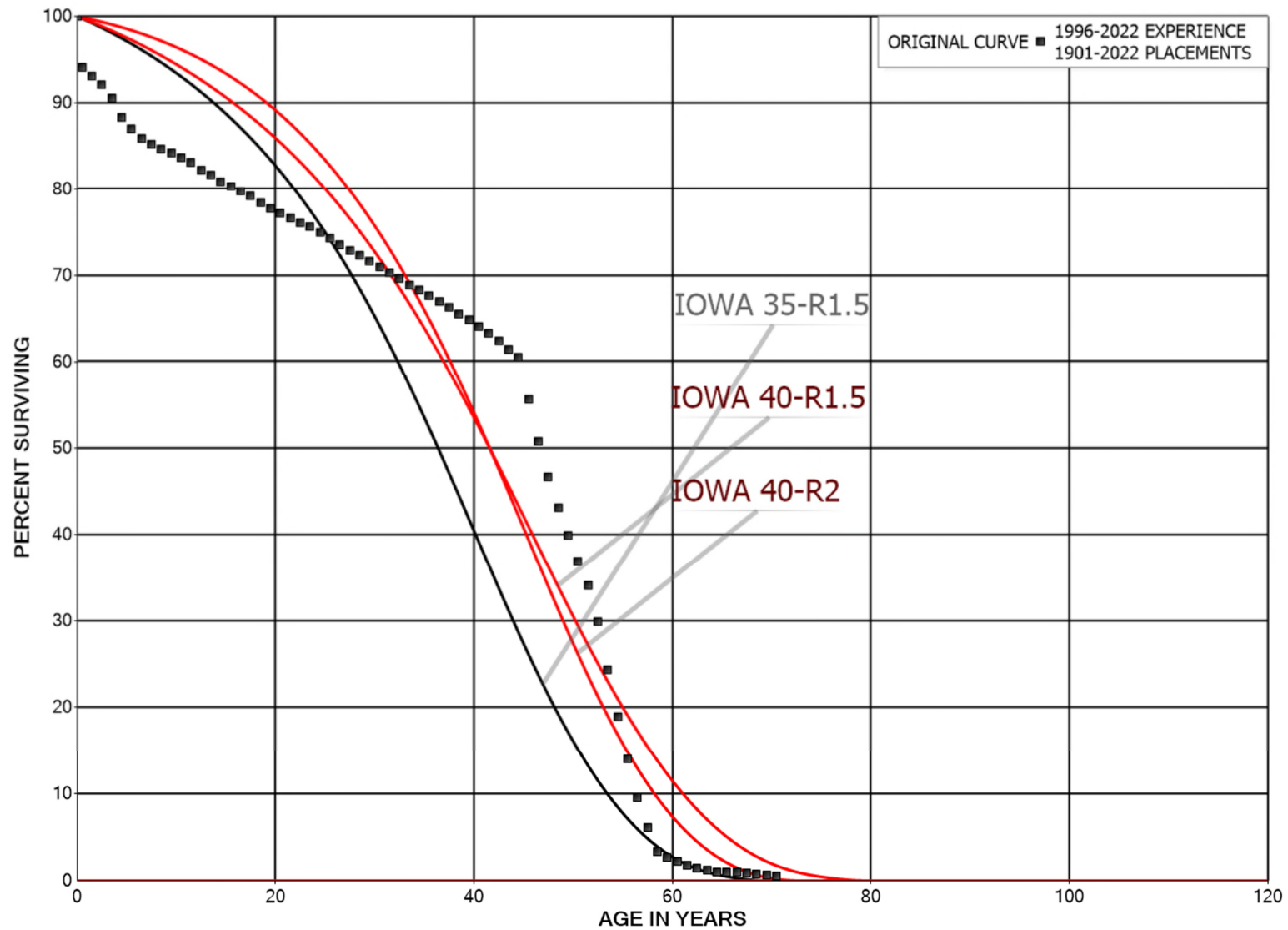
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ELECTRIC PLANT
ACCOUNTS 366.10 AND 366.20 UNDERGROUND CONDUIT
ORIGINAL AND SMOOTH SURVIVOR CURVES



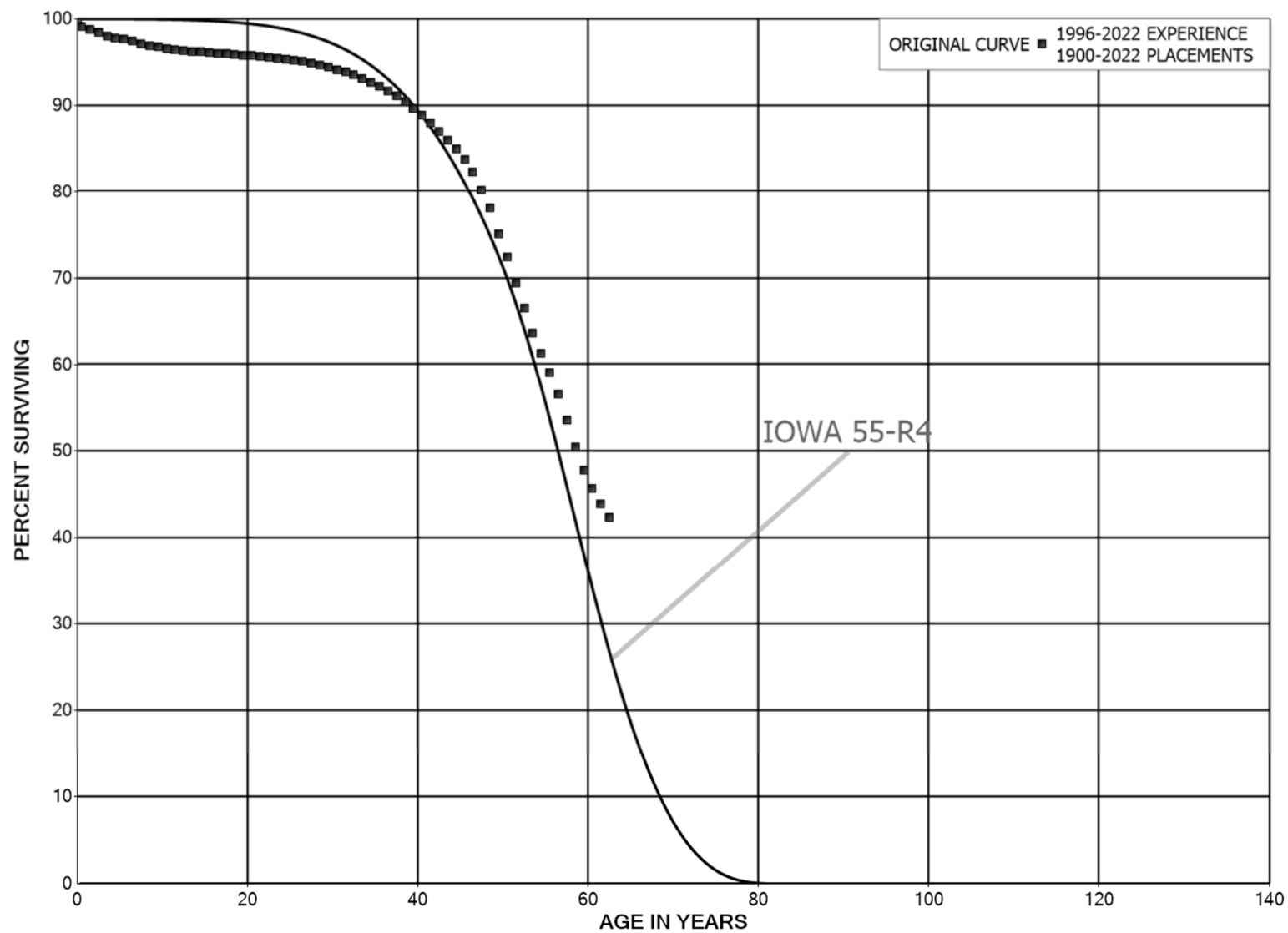
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ELECTRIC PLANT
ACCOUNT 367.10 UNDERGROUND CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



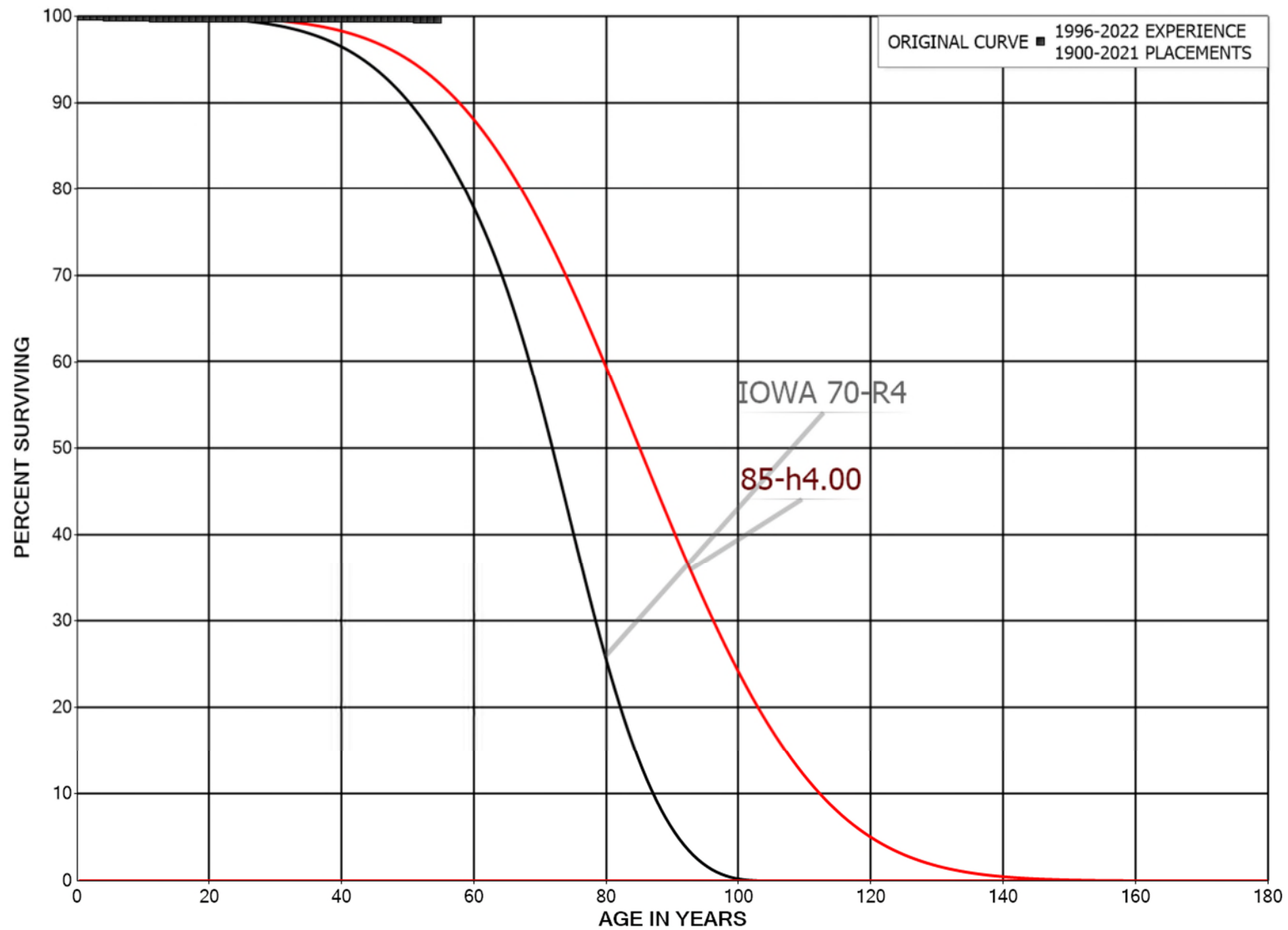
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ELECTRIC PLANT
ACCOUNTS 368.10, 368.20 AND 368.30 LINE TRANSFORMERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



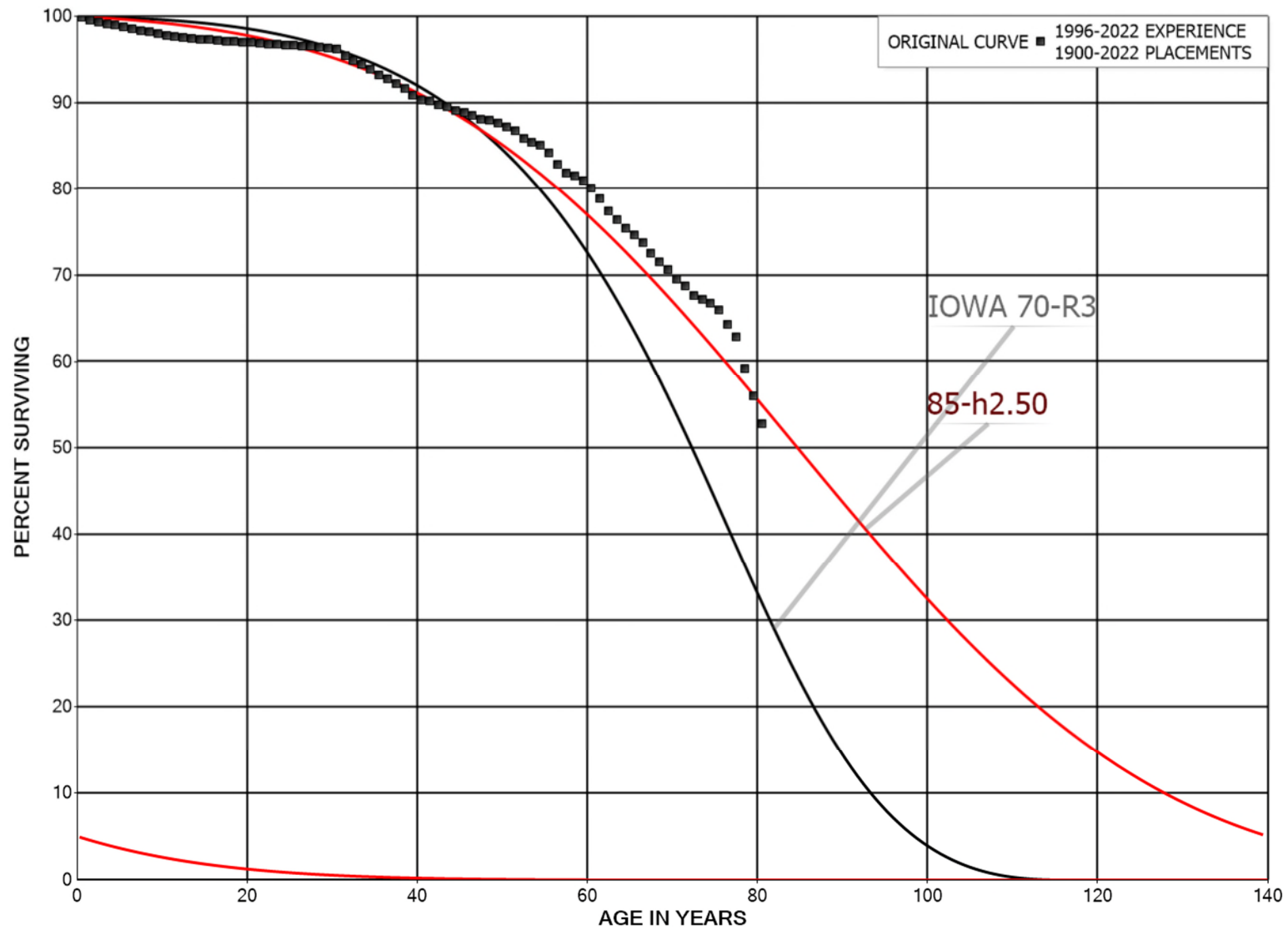
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ELECTRIC PLANT
ACCOUNT 369.10 OVERHEAD SERVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



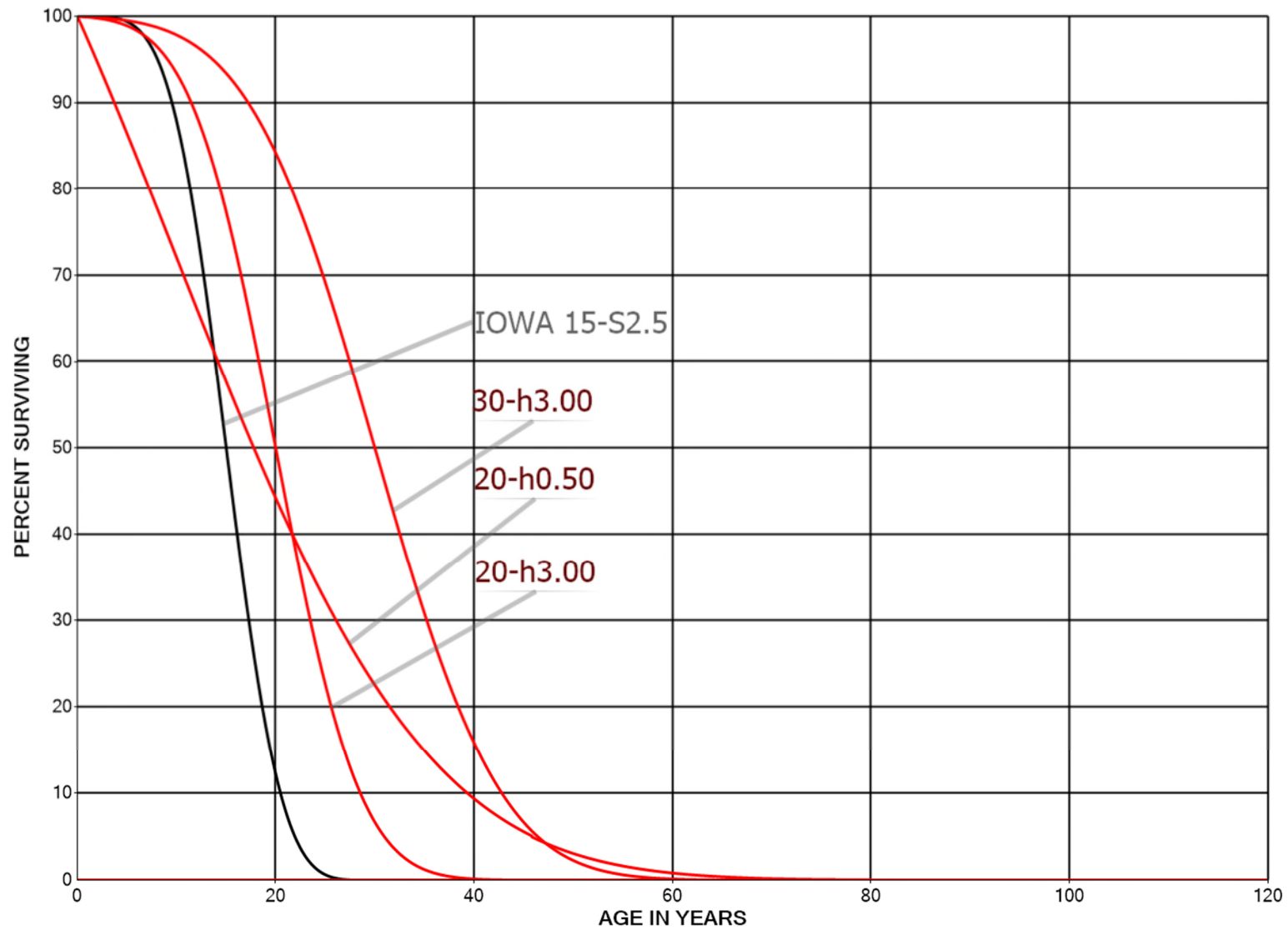
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ELECTRIC PLANT
ACCOUNT 369.20 UNDERGROUND SERVICES - CONDUIT
ORIGINAL AND SMOOTH SURVIVOR CURVES



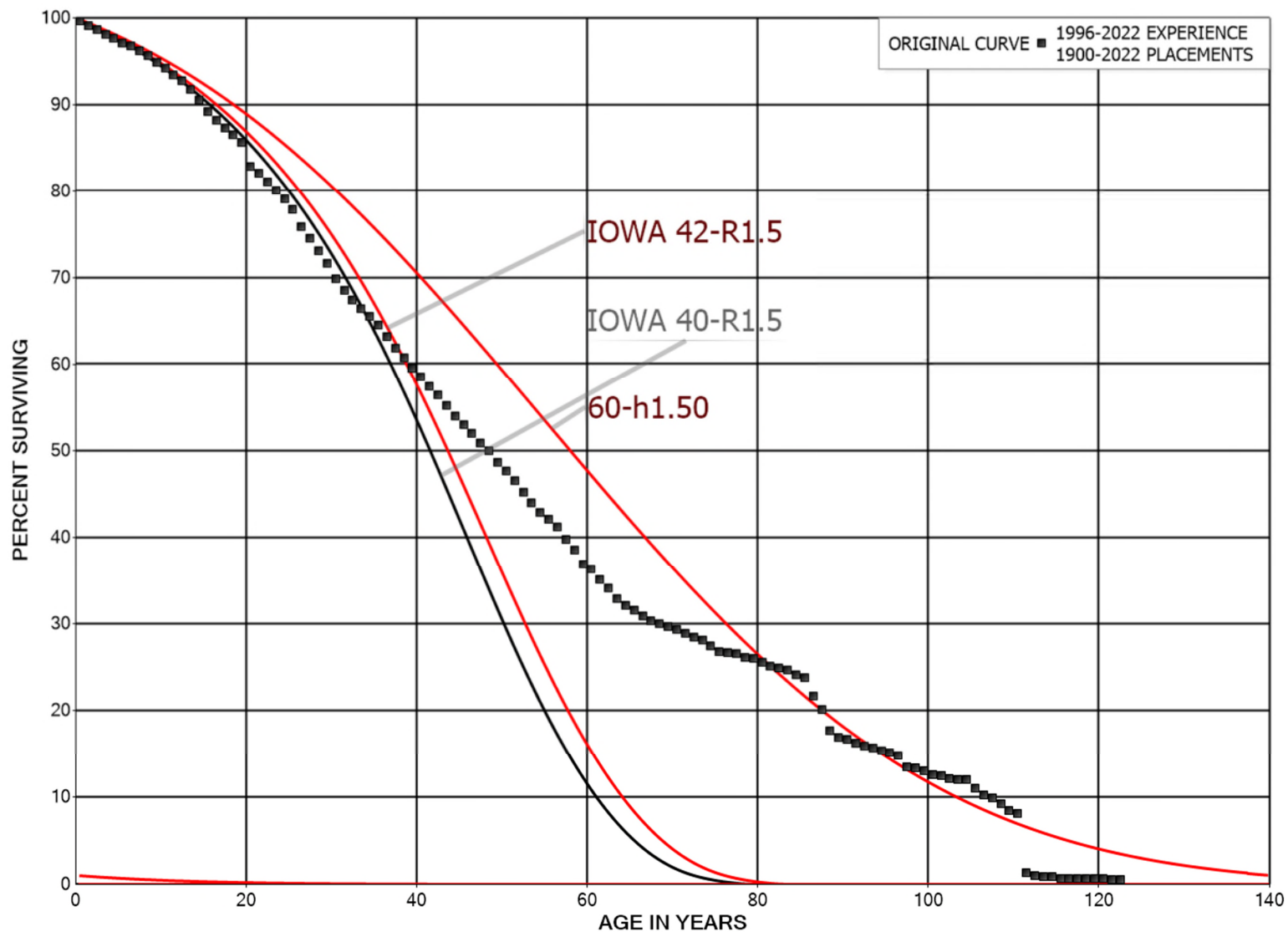
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ELECTRIC PLANT
ACCOUNT 369.21 UNDERGROUND SERVICES - CABLE
ORIGINAL AND SMOOTH SURVIVOR CURVES



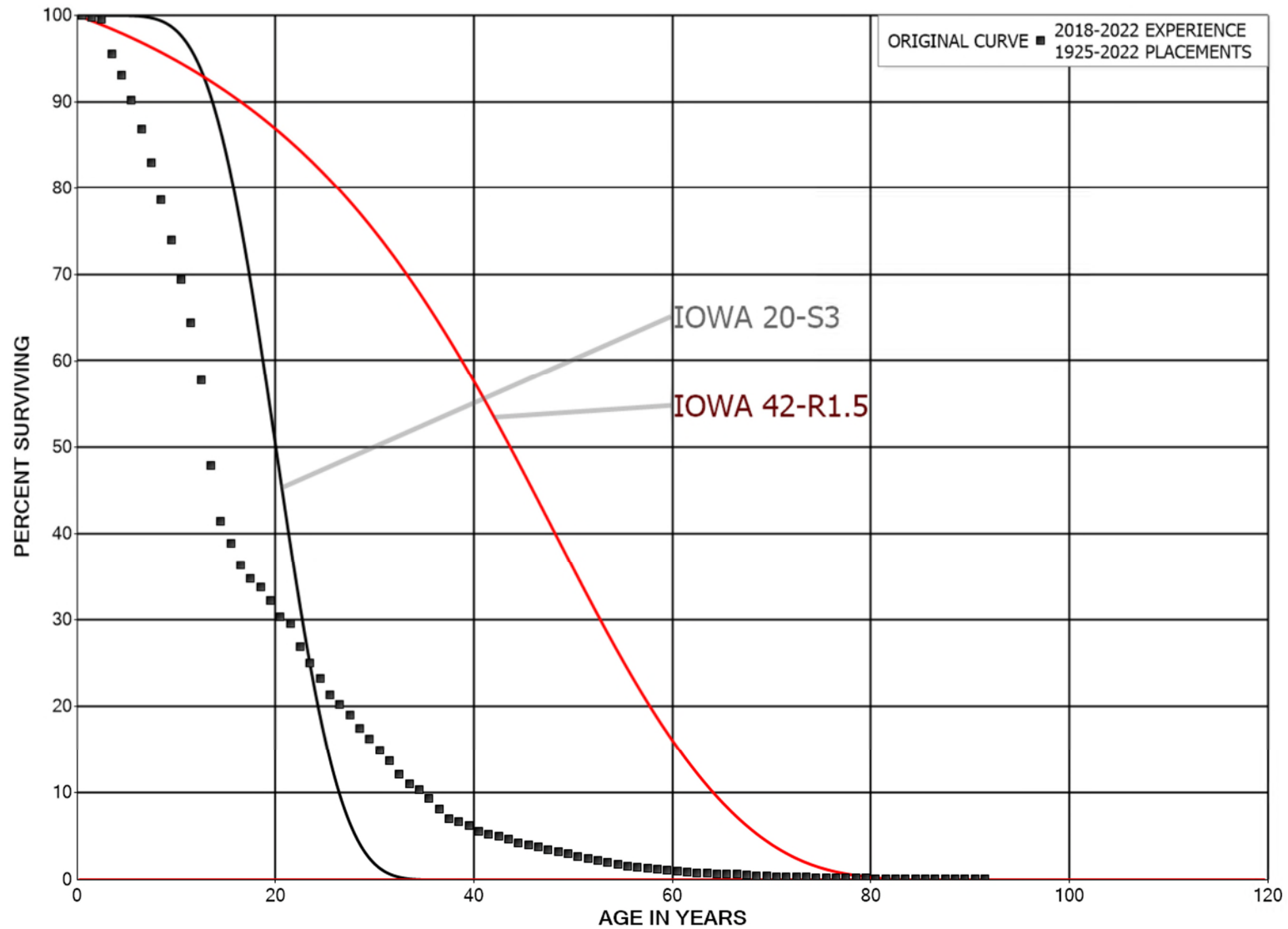
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NIAGARA MOHAWK POWER CORPORATION
ELECTRIC PLANT
ACCOUNTS 370.10, 370.20, 370.30 AND 370.35 METERS - AMI
SMOOTH SURVIVOR CURVE



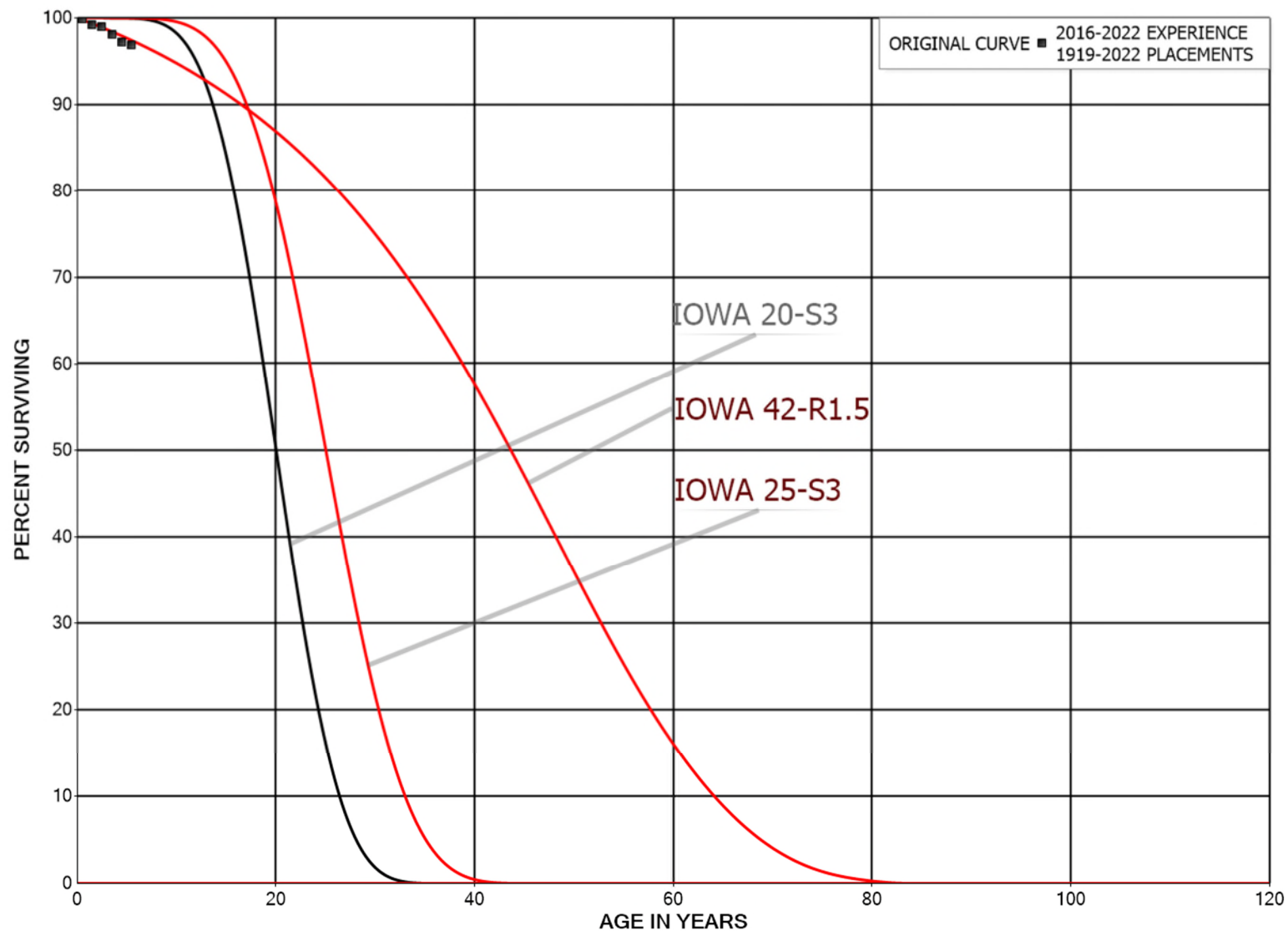
NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
ELECTRIC PLANT
ACCCOUNTS 371.00, 373.10 AND 373.20 INSTALLIATIONS ON CUSTOMERS' PREMISES AND STREET LIGHTING AND SIGNAL
SYSTEMS - OTHER
ORIGINAL AND SMOOTH SURVIVOR CURVES



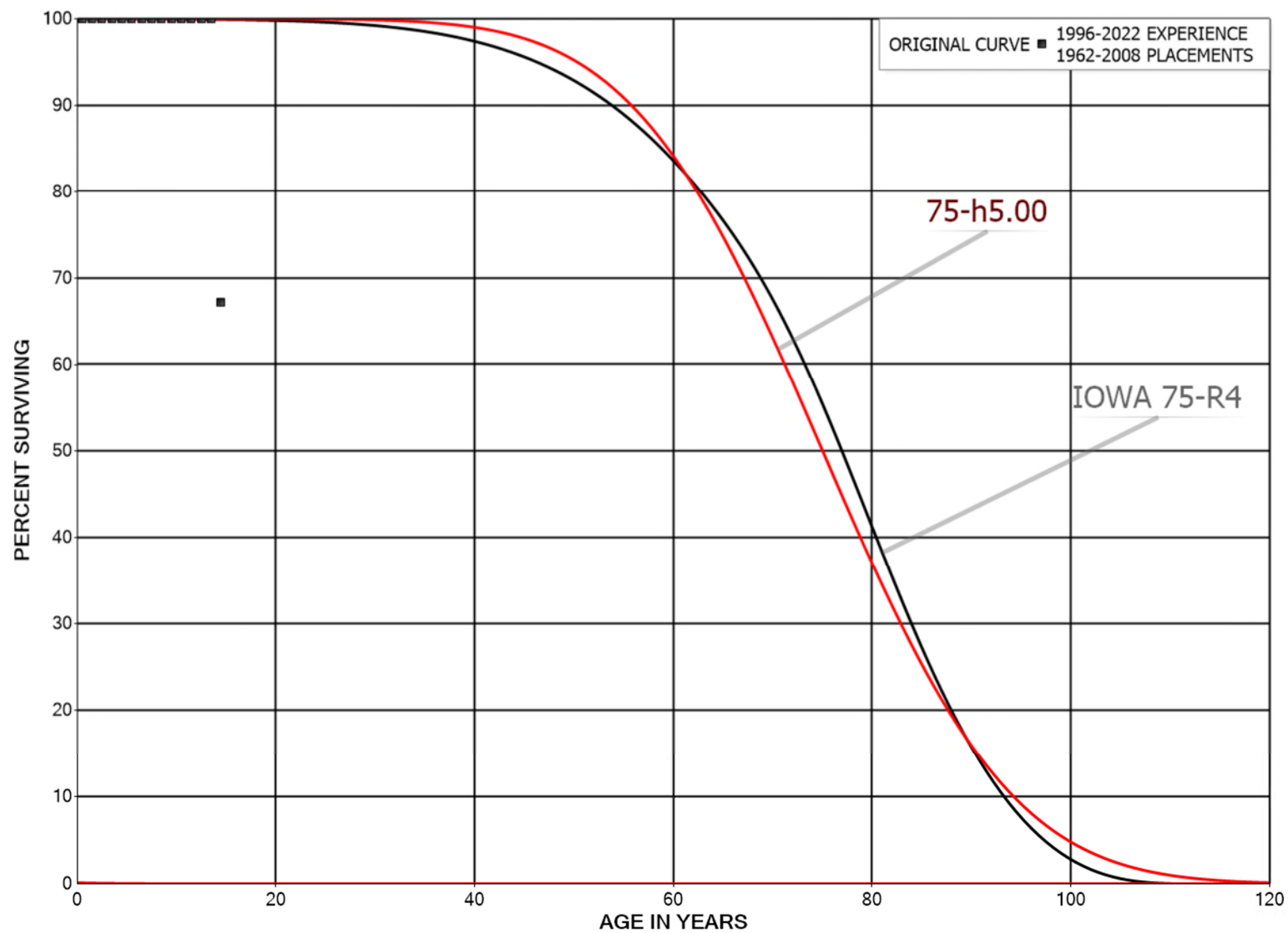
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NIAGARA MOHAWK POWER CORPORATION
ELECTRIC PLANT
ACCOUNTS 371.09, 373.11 AND 373.21 INSTALLIATIONS ON CUSTOMERS' PREMISES AND STREET LIGHTING AND SIGNAL
SYSTEMS - LUMINARIES - NON-LED
ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
ELECTRIC PLANT
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
ACCOUNT 389.10 LAND RIGHT AND OTHER COSTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



			EXISTING				PROPOSED				
ACCOUNT (1)	AS OF DECEMBER 31, 2022 (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	CALCULATED ANNUAL ACCRUAL		PROBABLE RETIREMENT DATE (7)	SURVIVOR CURVE (8)	NET SALVAGE PERCENT (9)	CALCULATED ANNUAL ACCRUAL		INCREASE/ (DECREASE) (12)=(10)-(9)
				AMOUNT (5)=(2)X(6)	RATE (6)				AMOUNT (10)	RATE (11)	
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)	2,880,853	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	52,36									

		ORIGINAL COST	EXISTING		CALCULATED		PROBABLE		PROPOSED		CALCULATED		INCREASE/ (DECREASE)
ACCOUNT		AS OF	SURVIVOR	NET	ANNUAL	RETIREMENT	SURVIVOR	NET	ANNUAL		RATE	RATE	
(1)		DECEMBER 31, 2022	CURVE	SALVAGE PERCENT	ACCRUAL	DATE	CURVE	SALVAGE PERCENT	ACCRUAL				
		(2)	(3)	(4)	(5)=(2)X(6)	(6)	(7)	(8)	(9)	(10)	(11)	(12)=(10)-(9)	
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	10,515,202.27	22-SQ	0	478,442	4.55	15-SQ	0	701,264	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									

NATIONAL GRID
NIAGARA MOHAWK
ELECTRIC AND COMMON PLANT

SUMMARY OF ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2022

ACCOUNT		ORIGINAL COST AS OF DECEMBER 31, 2022	EXISTING				PROPOSED					INCREASE/ (DECREASE) (12)=(10)-(5)
			SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED		PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED		
					AMOUNT	RATE				AMOUNT	RATE	
(1)		(2)	(3)	(4)	(5)=(2)X(6)	(6)	(7)	(8)	(9)	(10)	(11)	
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.

Niagara Mohawk Power Corporation
d/b/a National Grid
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**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		ORIGINAL COST AS OF DECEMBER 31, 2022	CALCULATED ACCRUED DEPRECIATION	BOOK DEPRECIATION RESERVE	RESERVE IMBALANCE (5)=(4)-(3)
(1)		(2)	(3)	(4)	(5)
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 CONDUCTORES 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)

**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		ORIGINAL COST AS OF DECEMBER 31, 2022	CALCULATED ACCRUED DEPRECIATION	BOOK DEPRECIATION RESERVE	RESERVE IMBALANCE (5)=(4)-(3)
(1)		(2)	(3)	(4)	(5)=(4)-(3)
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 L	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)

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

ACCOUNT		ORIGINAL COST AS OF DECEMBER 31, 2022	CALCULATED ACCRUED DEPRECIATION	BOOK DEPRECIATION RESERVE	RESERVE IMBALANCE (5)=(4)-(3)
(1)		(2)	(3)	(4)	(5)
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)
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)
<i>ELECTRIC PLANT RESERVE AMORTIZATION</i>					44,486,455
					44,486,455
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

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

ACCOUNT		ORIGINAL COST AS OF DECEMBER 31, 2022	CALCULATED ACCRUED DEPRECIATION	BOOK DEPRECIATION RESERVE	RESERVE IMBALANCE (5)=(4)-(3)
(1)		(2)	(3)	(4)	(5)=(4)-(3)
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)
COMMON PLANT RESERVE AMORTIZATION					15,626,651
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

**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		ORIGINAL COST AS OF DECEMBER 31, 2022	CALCULATED ACCRUED DEPRECIATION	BOOK DEPRECIATION RESERVE	RESERVE IMBALANCE (5)=(4)-(3)
(1)		(2)	(3)	(4)	
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	
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.

**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		ORIGINAL COST AS OF DECEMBER 31, 2022	CALCULATED ACCRUED DEPRECIATION	BOOK DEPRECIATION RESERVE	RESERVE IMBALANCE (5)=(4)-(3)
(1)		(2)	(3)	(4)	(5)
ELECTRIC PLANT					
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT - SOLAR	1,935,420.77	465,270	531,260	65,990
TRANSMISSION PLANT					
350.00	LAND AND LAND RIGHTS	58,109.84	14,916	(298,655)	(313,571)
350.20	LAND AND LAND RIGHTS - OTHER COSTS	1,844,367.99	447,391	-	(447,391)
350.40	LAND RIGHTS -TRANSMISSION LINES	36,466,739.45	17,087,259	18,652,029	1,564,770
351.00	BATTERY ENERGY STORAGE	420,685.32	70,116	27,230	(42,886)
352.00	STRUCTURES AND IMPROVEMENTS	62,874,085.15	25,658,532	19,977,283	(5,681,249)
353.00	STATION EQUIPMENT - TRANSMISSION	1,514,937,517.08	337,154,122	371,314,351	34,160,229
353.10	STATION EQUIPMENT	6,102,488.42	1,108,916	1,308,607	199,691
353.55	STATION EQUIPMENT - RTU	53,670,473.12	38,060,886	45,654,812	7,593,926
354.00	TOWERS AND FIXTURES	126,964,418.59	104,469,520	66,361,046	(38,108,474)
355.00	POLES AND FIXTURES	1,081,715,464.17	304,411,163	173,733,290	(130,677,873)
355.55	POLES AND FIXTURES - LIGHT DUTY STEEL	20,853,916.55	754,564	385,759	(368,805)
356.00	OVERHEAD CONDUCTORES AND DEVICES - TRANSMISSION CONDUCTOR	861,300.51	75,219	180,935	105,716
356.10	OVERHEAD CONDUCTORS AND DEVICES	378,642,553.69	80,285,604	9,973,582	(70,312,022)
356.20	OVERHEAD CONDUCTORS AND DEVICES	413,245,866.30	109,319,222	52,718,393	(56,600,829)
356.30	OVERHEAD CONDUCTORS AND DEVICES - TELECOM INSTALLATION	851,633.24	30,922	65,057	34,135
357.10	UNDERGROUND CONDUIT	12,889,468.50	3,876,963	5,179,935	1,302,972
357.20	UNDERGROUND CONDUIT - TRANSMISSION	29,954,806.46	11,194,947	16,338,257	5,143,310
358.00	UNDERGROUND CONDUCTORS AND DEVICES	167,101,356.58	58,321,754	39,273,660	(19,048,094)
359.00	ROADS AND TRAILS	9,854,672.58	1,273,728	1,366,047	92,319
TOTAL TRANSMISSION PLANT		3,919,309,923.54	1,093,615,744	822,211,618	(271,404,126)
DISTRIBUTION PLANT					
360.00	LAND AND LAND RIGHTS - NEW	31,674.79	5,703	-	(5,703)
360.10	LAND RIGHTS	10,281,312.82	4,812,482	72,061	(4,740,421)
360.15	LAND RIGHTS - OTHER COSTS	229,153.54	16,845	24,253	7,408
360.25	LAND RIGHTS - UNDER DISTRIBUTION	55,887,209.78	7,374,189	7,786,344	412,155
361.00	STRUCTURES AND IMPROVEMENTS	52,361,964.71	19,505,031	17,928,100	(1,576,931)
362.00	STATION EQUIPMENT	903,906,010.44	211,494,415	206,766,994	(4,727,421)
362.55	STATION EQUIPMENT - RTU	54,086,177.64	28,185,199	32,534,737	4,349,538
362.75	STATION EQUIPMENT - EMS	44,923,377.00	30,502,973	26,033,098	(4,469,875)
363.00	BATTERY ENERGY STORAGE	5,685,661.80	1,315,264	592,446	(722,818)

**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		ORIGINAL COST AS OF DECEMBER 31, 2022	CALCULATED ACCRUED DEPRECIATION	BOOK DEPRECIATION RESERVE	RESERVE IMBALANCE (5)=(4)-(3)
(1)		(2)	(3)	(4)	(5)
364.00	POLES, TOWERS AND FIXTURES	1,417,415,643.72	374,622,311	412,706,906	38,084,595
365.00	OVERHEAD CONDUCTORS AND DEVICES	1,597,928,480.52	675,160,605	766,337,100	91,176,495
365.03	OVERHEAD CONDUCTORS AND DEVICES - TELECOM	13,503,147.90	965,180	1,652,743	687,563
366.10	UNDERGROUND CONDUIT - MANHOLES	175,142,522.83	28,117,422	27,350,125	(767,297)
366.20	UNDERGROUND CONDUIT - CONDUIT	127,977,338.97	26,829,723	32,887,092	6,057,369
367.10	UNDERGROUND CONDUCTORS AND DEVICES	850,251,474.86	232,470,216	195,316,300	(37,153,916)
368.10	LINE TRANSFORMERS - TRANSFORMER STATION	108,311,439.99	21,262,252	21,903,783	641,531
368.20	LINE TRANSFORMERS - BARE COST	701,207,117.76	248,482,163	327,563,183	79,081,020
368.30	LINE TRANSFORMERS - INSTALL COST	443,874,495.04	175,048,069	25,493,430	(149,554,639)
369.10	OVERHEAD SERVICES	352,830,144.51	225,749,054	250,638,127	24,889,073
369.20	UNDERGROUND SERVICES - CONDUIT	9,989,694.64	4,049,694	5,604,662	1,554,968
369.21	UNDERGROUND SERVICES - CABLE	195,180,604.00	43,584,441	46,170,311	2,585,870
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	4,250,905	8,040,589	3,789,684
371.09	INSTALLATIONS ON CUSTOMERS PREMISES - PAL LUMINAIRES - NON LED	6,668,364.33	345,501	610,995	265,494
371.30	INSTALLATIONS ON CUSTOMERS' PREMISES - PAL LUMINAIRES - LED	1,659,860.61	75,040	66,282	(8,758)
373.10	STREET LIGHTING AND SIGNAL SYSTEMS - OVERHEAD - OTHER	35,504,865.32	12,102,296	10,763,828	(1,338,468)
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	23,462,386	11,429,557	(12,032,829)
373.21	STREET LIGHTING AND SIGNAL SYSTEMS - UNDERGROUND - LUMINAIRES NON L	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	3,504,025	3,052,298	(451,727)
373.40	STREET LIGHTING AND SIGNAL SYSTEMS - UNDERGROUND LUMINAIRES - LED	5,254,466.72	199,913	172,595	(27,318)
TOTAL DISTRIBUTION PLANT		7,550,797,262.56	2,511,398,250	2,550,376,102	38,977,852
GENERAL PLANT					
389.10	LAND RIGHTS - OTHER COSTS	2,194.38	424	1,988	1,564
390.00	STRUCTURES AND IMPROVEMENTS	125,993,089.11	29,043,449	32,514,164	3,470,715
TOTAL GENERAL PLANT		125,995,283.49	29,043,873	32,516,152	3,472,279
AMORTIZED PLANT					
391.00	OFFICE FURNITURE AND EQUIPMENT - FIXTURE ELECTRIC	1,565,152.64	1,149,408	(367,163)	(1,516,571)
391.10	OFFICE FURNITURE AND EQUIPMENT	1,951,524.21	515,874	117,634	(398,240)

**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)
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	27,242	8,530	(18,712)
392.22 TRANSPORTATION EQUIPMENT - HELICOPTER	8,006,843.56	2,001,711	4,003,422	2,001,711
394.00 TOOLS, SHOP AND GARAGE EQUIPMENT - GENERAL PLANT TOOLS	5,009,762.26	2,792,605	1,996,508	(796,097)
394.10 TOOLS, SHOP AND GARAGE EQUIPMENT	3,369,429.96	1,670,578	579,144	(1,091,434)
394.20 TOOLS, SHOP AND GARAGE EQUIPMENT - WORKSHOP EQUIPMENT	43,306,979.68	19,993,645	12,828,607	(7,165,038)
395.00 LABORATORY EQUIPMENT - GENERAL PLANT	18,815,643.16	5,934,657	(584,088)	(6,518,745)
396.00 POWER OPERATED EQUIPMENT	279,275.01	156,005	205,942	49,937
397.10 COMMUNICATION EQUIPMENT - RADIO	5,819,210.05	1,033,456	955,538	(77,918)
397.20 COMMUNICATION EQUIPMENT - TELEPHONE	41,345,527.05	41,345,527	36,967,227	(4,378,300)
397.30 COMMUNICATION EQUIPMENT - RADIO SITE	10,515,202.29	4,284,038	4,282,573	(1,465)
397.35 COMMUNICATION EQUIPMENT - TELEPHONE A	49,413.90	40,149	(4,027)	(44,176)
397.50 COMMUNICATION EQUIPMENT - NETWORK NY	6,682,010.71	5,619,479	3,599,184	(2,020,295)
397.60 COMMUNICATION EQUIPMENT - NETWORK SITE NY	9,185,295.75	3,139,624	16,590,482	13,450,858
397.80 COMMUNICATION EQUIPMENT - AMI FAN	8,484.06	193	275	82
398.00 MISCELLANEOUS PLANT EQUIPMENT - NINE MILE - 2 NUCLEAR	9,019,720.66	8,780,763	8,627,238	(153,525)
398.01 MISCELLANEOUS PLANT EQUIPMENT	894,055.46	196,995	175,597	(21,398)
398.10 LAND RIGHTS - OTHER COSTS	2,088,899.06	558,453	337,658	(220,795)
398.55 MISCELLANEOUS PLANT EQUIPMENT - GENERAL RTU	162,949.86	123,545	139,190	15,645
398.56 MISCELLANEOUS PLANT EQUIPMENT - EMS CONTROL SYSTEM	31,661,094.34	31,661,094	78,773,803	47,112,709
TOTAL AMORTIZED PLANT	213,110,433.17	138,475,653	176,528,507	38,052,854
TOTAL ELECTRIC PLANT	11,811,148,323.53	3,772,998,790	3,582,163,640	(190,835,150)
<u>COMMON PLANT</u>				
GENERAL PLANT				
390.01 STRUCTURES AND IMPROVEMENTS	244,495,551.37	52,924,585	55,107,748	2,183,163
TOTAL GENERAL PLANT	244,495,551.37	52,924,585	55,107,748	2,183,163
AMORTIZED PLANT				
391.01 OFFICE FURNITURE AND EQUIPMENT	4,593,730.08	3,269,781	(3,925,213)	(7,194,994)
391.11 OFFICE FURNITURE AND EQUIPMENT - OTHER	846,139.42	753,530	(1,202,049)	(1,955,579)
392.21 TRANSPORTATION EQUIPMENT - AIRCRAFT	6,173,254.90	4,020,396	5,559,128	1,538,732
393.01 STORES EQUIPMENT	458,635.23	406,800	(1,232,645)	(1,639,445)

**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		ORIGINAL COST AS OF DECEMBER 31, 2022	CALCULATED ACCRUED DEPRECIATION	BOOK DEPRECIATION RESERVE	RESERVE IMBALANCE
(1)		(2)	(3)	(4)	(5)=(4)-(3)
394.01	TOOLS, SHOP AND GARAGE EQUIPMENT	1,275,747.22	705,419	914,358	208,939
394.11	TOOLS, SHOP AND GARAGE EQUIPMENT - GARAGE AND SHOP EQUIPMENT	1,195,857.79	934,372	(1,322,356)	(2,256,728)
394.31	TOOLS, SHOP AND GARAGE EQUIPMENT - COMMUNICATION TOOLS	848,175.27	586,545	(122,002)	(708,547)
397.21	COMMUNICATION EQUIPMENT - RADIO	3,946,157.18	3,381,845	3,846,273	464,428
397.31	COMMUNICATION EQUIPMENT - RADIO SITE	4,031,765.57	3,219,517	2,105,118	(1,114,399)
397.51	COMMUNICATION EQUIPMENT - AMO	3,893,088.01	3,623,528	6,949,205	3,325,677
397.61	COMMUNICATION EQUIPMENT - SITE	1,539,805.67	1,264,328	5,893,884	4,629,556
398.01	MISCELLANEOUS PLANT EQUIPMENT - GENERAL PLANT	85,030.71	65,405	184,214	118,809
398.11	MISCELLANEOUS PLANT EQUIPMENT	216,502.24	192,586	(45,145)	(237,731)
TOTAL AMORTIZED PLANT		29,103,889.29	22,424,052	17,602,771	(4,821,281)
TOTAL COMMON PLANT		273,599,440.66	75,348,637	72,710,519	(2,638,118)
TOTAL DEPRECIABLE PLANT		12,084,747,764.19	3,848,347,427	3,654,874,159	(193,473,268)

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

Niagara Mohawk Power Corporation
d/b/a National Grid
Cases 24-E-0322 & 24-G-0323
DPS-599 Attachment 5
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**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		ORIGINAL COST AS OF DECEMBER 31, 2022	CALCULATED ACCRUED DEPRECIATION	BOOK DEPRECIATION RESERVE	RESERVE IMBALANCE
(1)		(2)	(3)	(4)	(5)=(4)-(3)
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	
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 JANUAR* OVER THE REMAINING PERIOD ESTABLISHED IN CASE NO. 20-E-0380.

Date of Request: July 17, 2024
Due Date: July 29, 2024

Request No. DPS-602
NG Request No. NG-656

Niagara Mohawk Power Corporation d/b/a National Grid
Case No. 24-E-0322 & 24-G-0323
Data Request

Request for Information

FROM: NYPSC - Joshua Howland

TO: National Grid

SUBJECT: Depreciation - Gas

Request:

1. In all interrogatories, any requests for workpapers or supporting calculations shall be construed as requesting any Word, Excel or other computer spreadsheet models in original electronic format with all formulae intact and unlocked.

Provide an Excel file, with all formulae intact, that compares the gas plant depreciation rates, survivor curves, average service lives, and net salvage percentages included in current rates to the proposed Rate Year (RY) depreciation rates, RY survivor curves, RY average service lives, and RY net salvage percentages.

- a. Using plant balances as of 12/31/2022, show the impact on annual depreciation accruals utilizing the present depreciation rates versus the proposed RY depreciation rates.
 - b. If the impact on annual accruals for gas plant balances shown in response to question 1 (a) does not match the \$6.7 million increase to annual accruals referenced on page 9 of "The Direct Testimony of Ned Allis", provide detail as to why there is an imbalance.
 - c. Provide a supplement to the Company's response to DPS-147 to include graphical comparisons of present vs. proposed survivor curves for gas plant accounts listed in part (a) that were not included in the initial IR response or were misrepresented in the initial IR response.
2. Provide an Excel file, with all formulae intact, that compares the booked reserve as of 12/31/2022 to both the theoretical reserve as of 12/31/2022 using the current depreciation parameters and the theoretical reserve as of 12/31/2022 using the proposed depreciation parameters, for all gas accounts.
 - a. If the reserve deficiency between the booked reserve as of 12/31/2022 and the theoretical reserve as of 12/31/2022 using the proposed depreciation parameters does not match the \$253.927 million referenced on page 31 of "The Direct Testimony of Ned Allis", provide detail as to why there is an imbalance.

- b. Show in excel, with all formulae intact the Company's proposed amortization of the deficiency between the booked reserve as of 12/31/2022 and the theoretical reserve using the Company's proposed depreciation parameters as of 12/31/2022, for gas plant accounts.
- c. If the proposed annual amortization amount from question 2 (b) does not match the \$24.482 million referenced on page 32 of "The Direct Testimony of Ned Allis" provide detail as to why there is an imbalance.

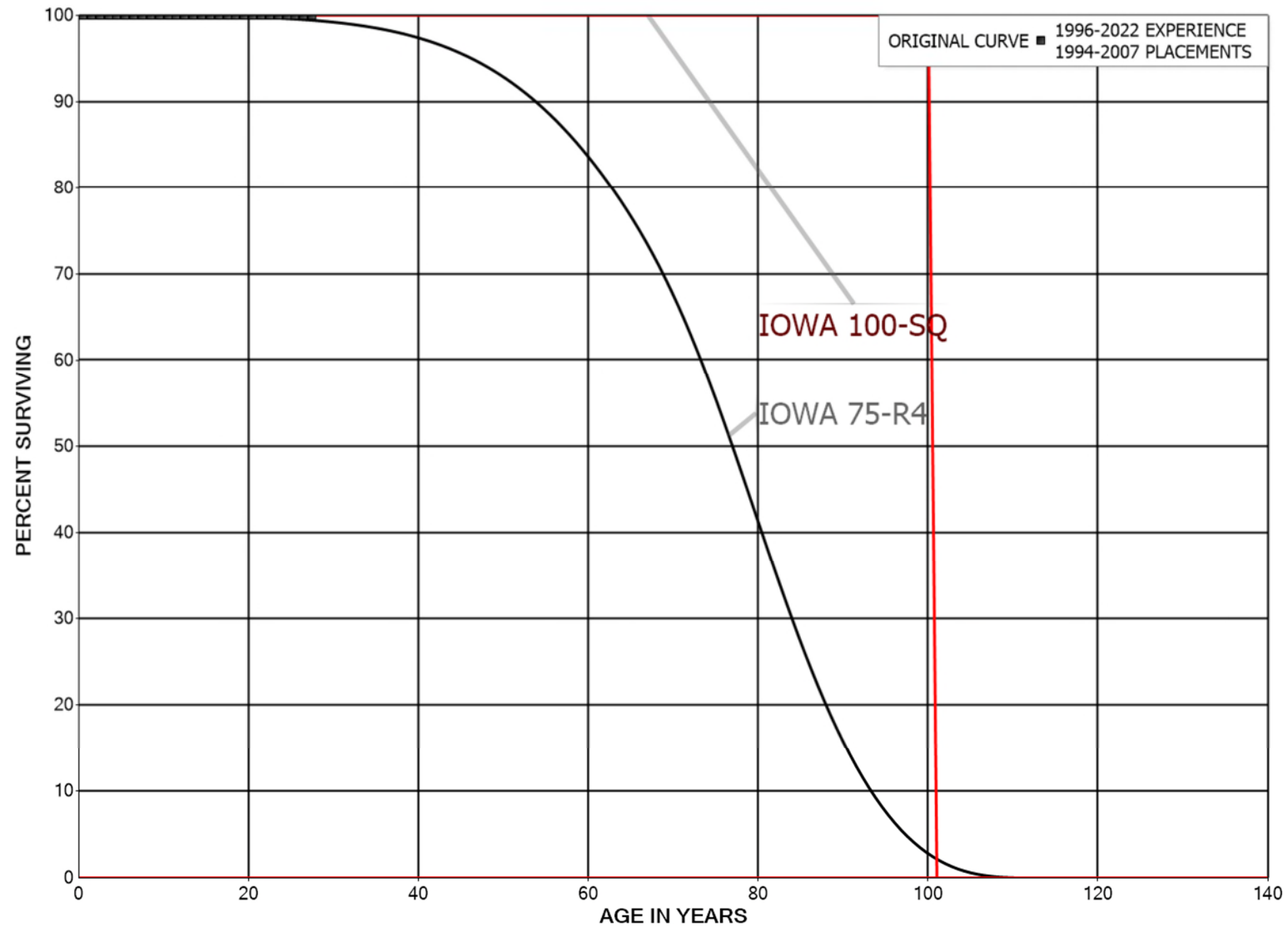
Response:

- 1.
 - a. Please see Attachment 1 to this response for the requested information.
 - b. The annual accruals do not match the \$6.7 million increase referenced on page 9 of the direct testimony. The \$6.7 amount was a typographical error and the amount should be \$6.4, consistent with the amount provided in Exhibit_(NWA-3G). This does not impact the Company's proposed depreciation rates or revenue requirement, which are consistent with the depreciation rates provided in Exhibit_(NWA-2G) and Exhibit_(NWA-3G). Please refer to the workpapers filed with the depreciation study for the electronic version of these files. Additionally, Attachment 1 provided to this response shows an increase of \$18.2 million which is related to Data Year 1.
 - c. Please see the Attachment 2 to this response for the requested information.
- 2. A comparison of the theoretical reserve as of 12/31/2022 using the proposed parameters to the actual book reserve is provided in Attachment 3. A comparison of the theoretical reserve using the current depreciation parameters as of 12/31/2022 and the actual book reserve is provided in Attachment 4.
 - a. The reserve deficiency between the book reserve as of 12/31/2022 and the theoretical reserve as of 12/31/2022 using the proposed depreciation parameters does not match the \$253.927 million referenced on page 31 of the direct testimony," which is the result of a typographical error. Similar to subpart 1b of this response, this does not impact the Company's proposed depreciation rates or revenue requirement. The reserve imbalance related to the Rate Year should be \$268,014,852, as provided in Exhibit_(NWA-3G). The reserve imbalance for Data Year 1 is \$505,469,904 as provided in Attachment 1.
 - b. Please see the response to 1b, above.
 - c. The proposed annual amortization amount should be \$39,848,538. The calculation of the amounts is provided in Attachment 3.

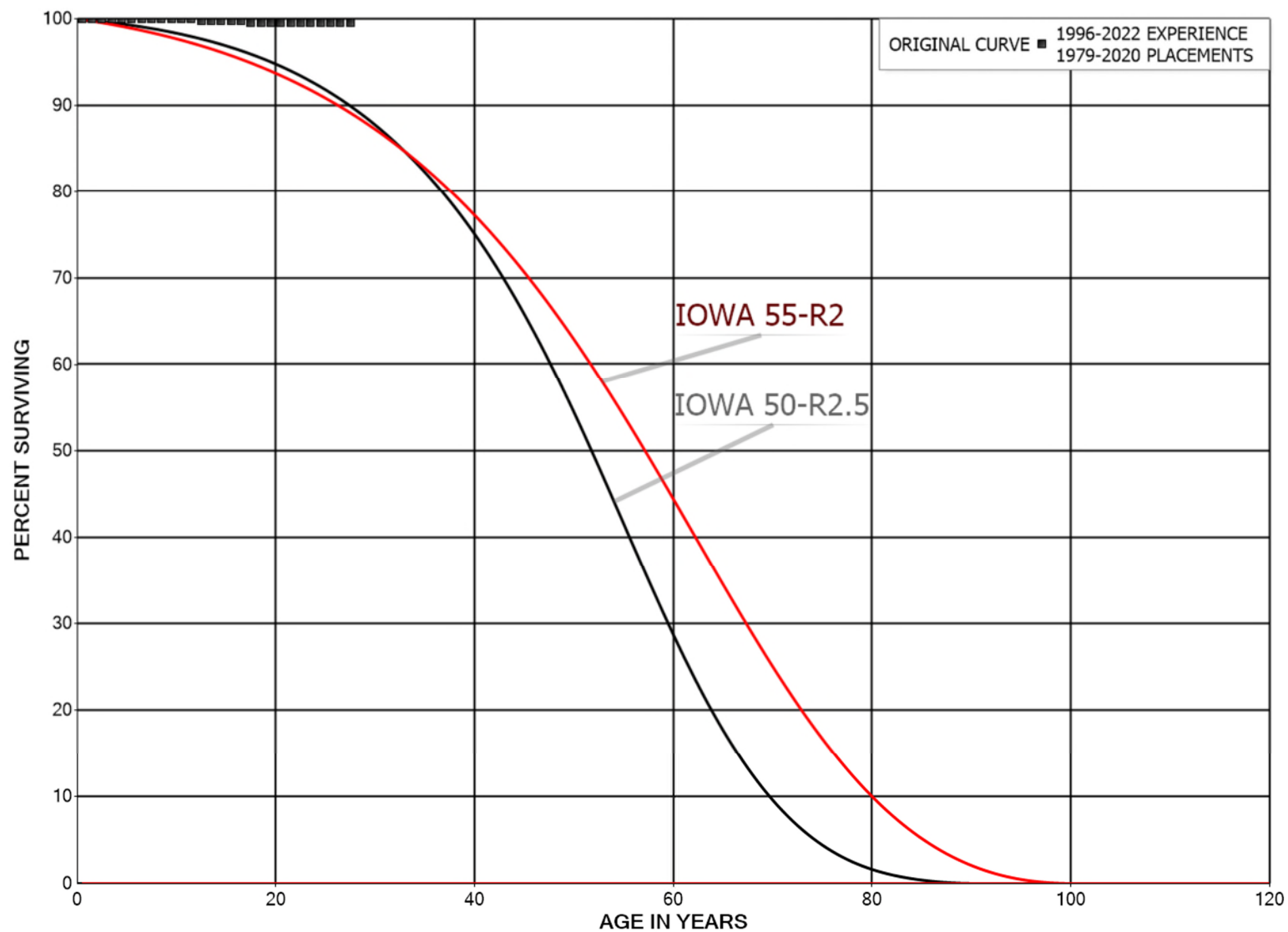
Name of Respondent:
Ned Allis

Date of Reply:
July 29, 2024

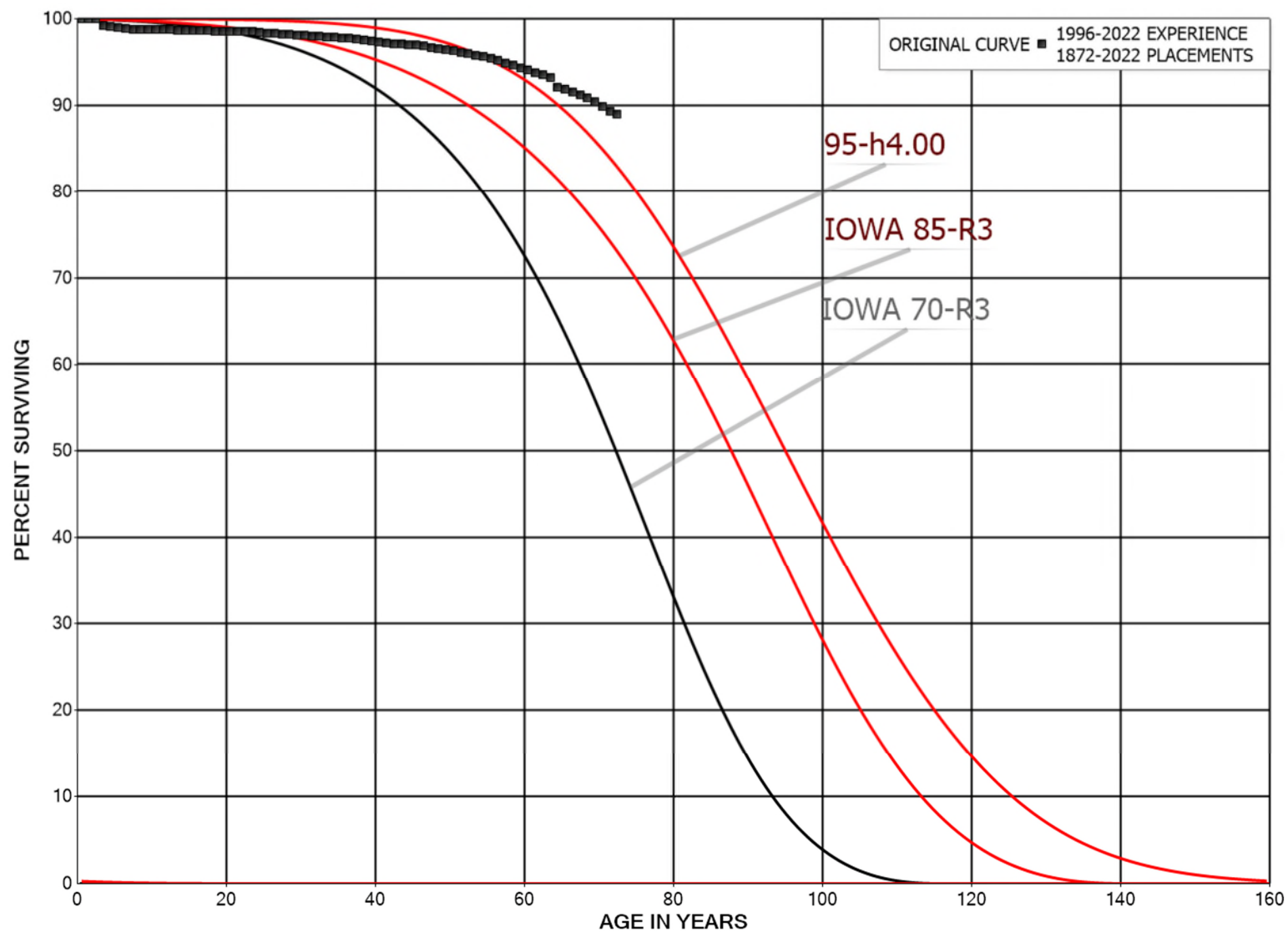
NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT
ACCOUNTS 365.15 AND 365.25 LAND RIGHTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



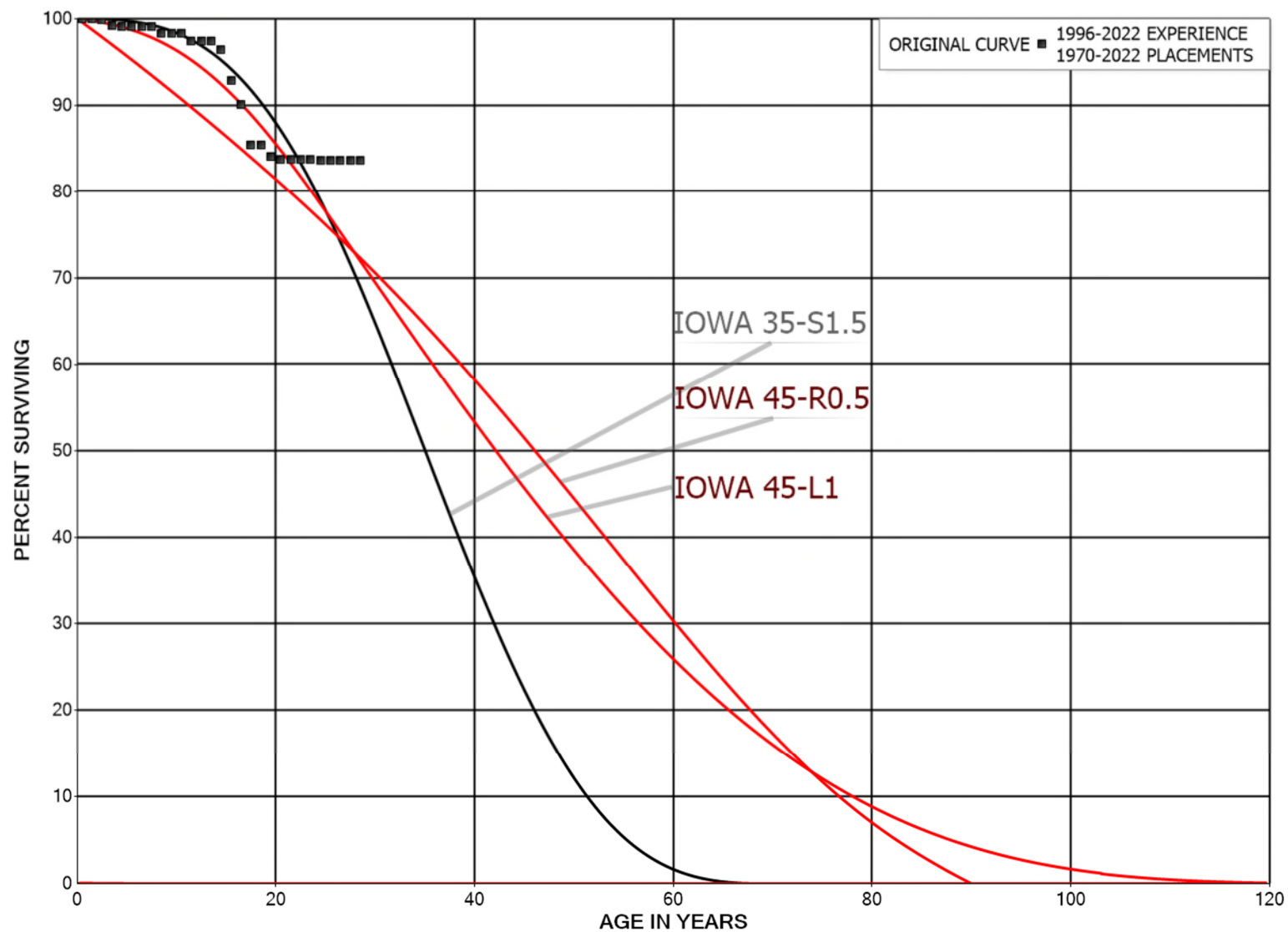
NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT
ACCOUNT 366.06 STRUCTURES AND IMPROVEMENTS - GAS TRANSMISSION STATION
ORIGINAL AND SMOOTH SURVIVOR CURVES



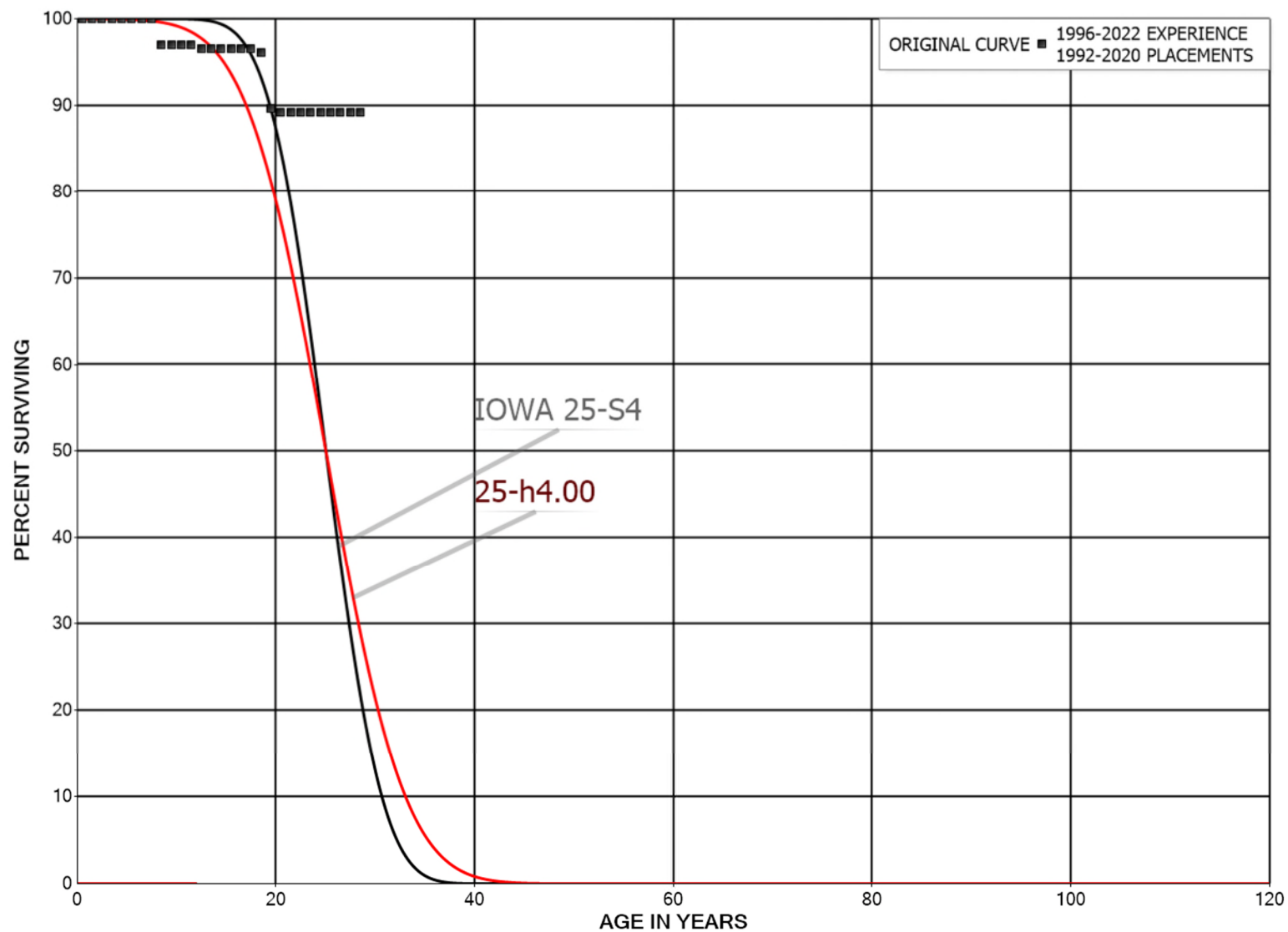
NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT
ACCOUNTS 367.11, 367.14, 376.00 AND 376.11 MAINS
ORIGINAL AND SMOOTH SURVIVOR CURVES



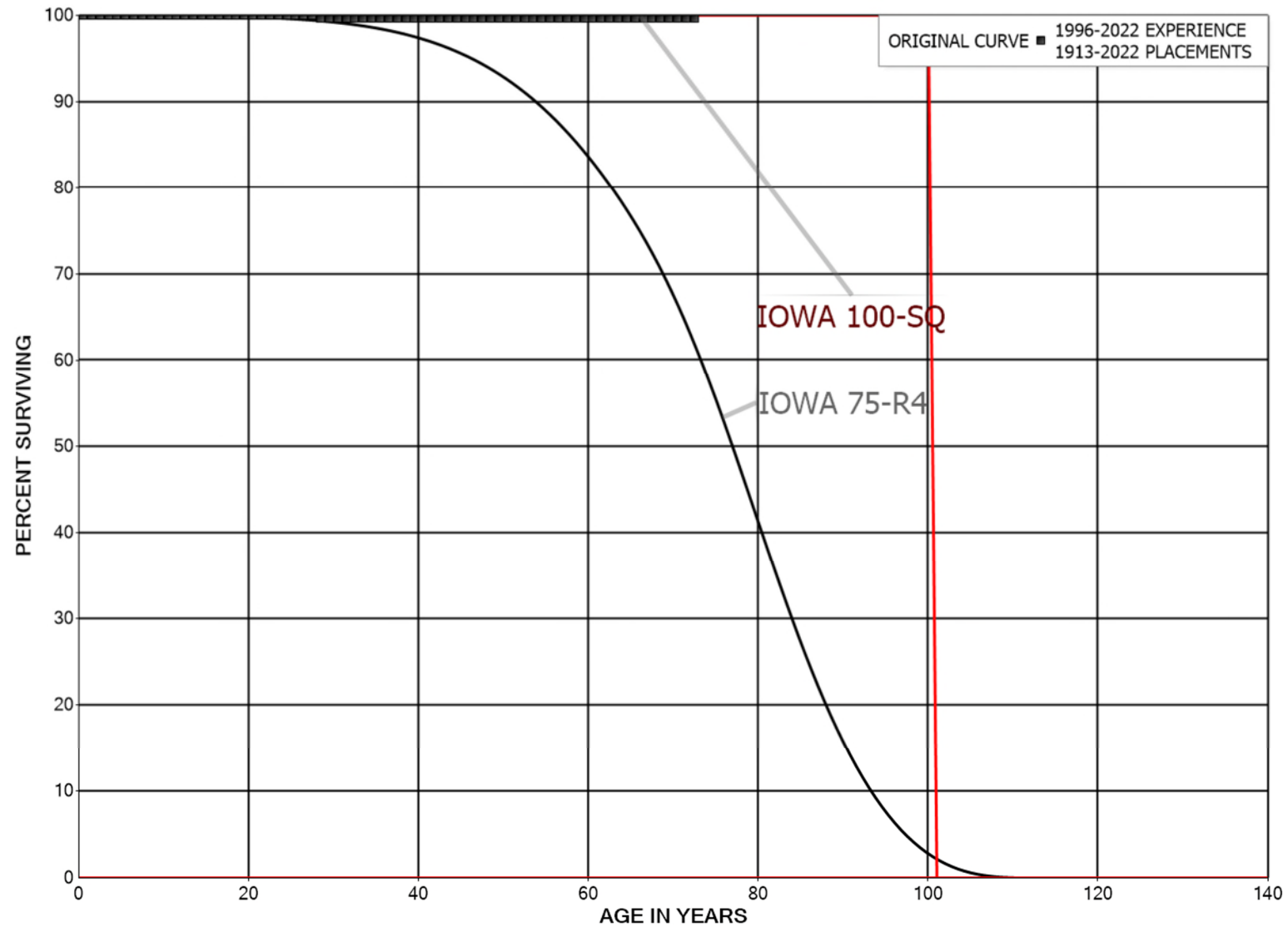
NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT
ACCOUNTS 369.15 AND 369.25 MEASURING AND REGULATING STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



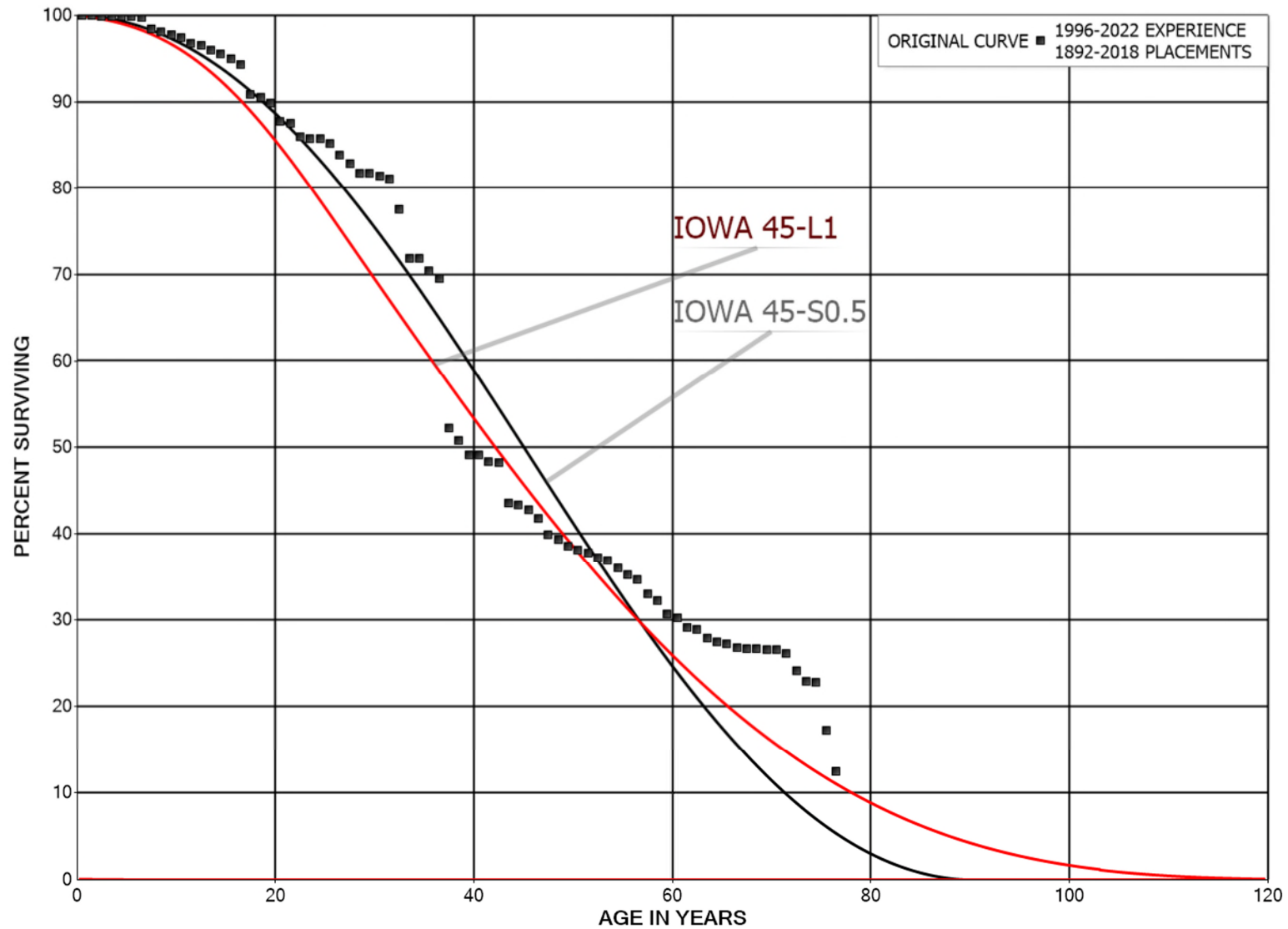
NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT
ACCOUNT 369.55 MEASURING AND REGULATING STATION EQUIPMENT - RTU
ORIGINAL AND SMOOTH SURVIVOR CURVES



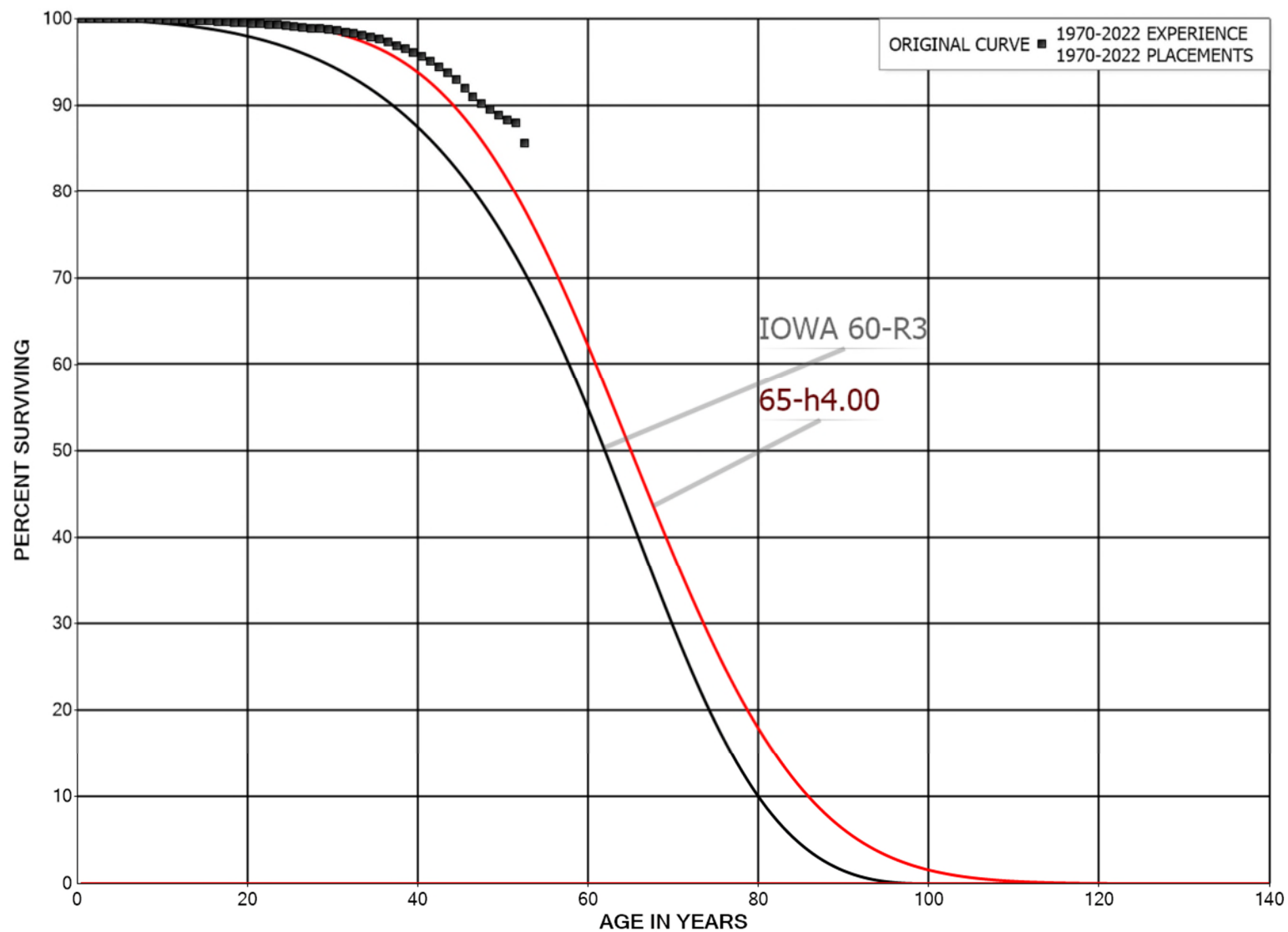
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NIAGARA MOHAWK POWER CORPORATION
GAS PLANT
ACCOUNTS 374.15 AND 374.25 LAND RIGHTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



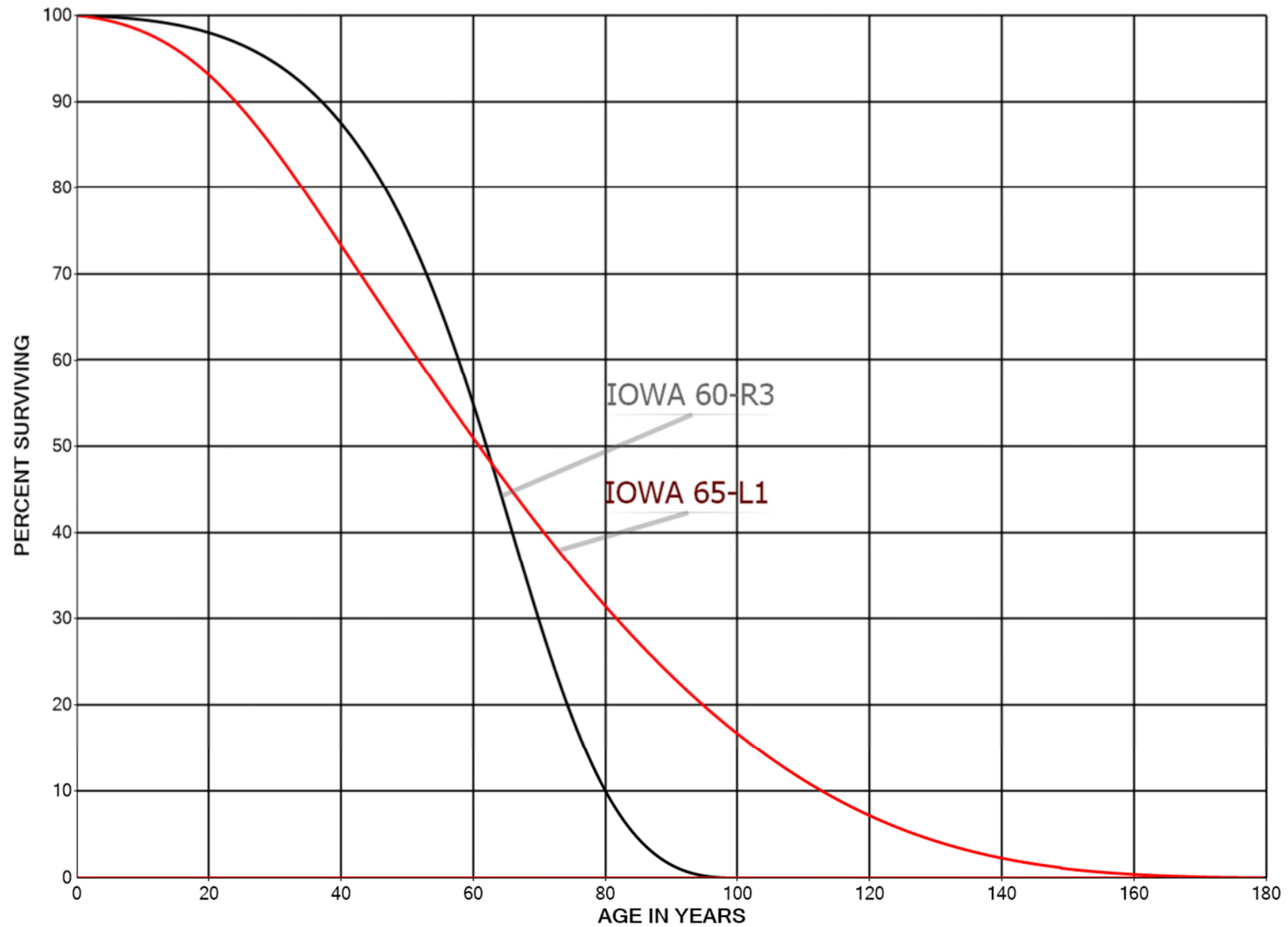
NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT
ACCOUNT 375.01 STRUCTURES AND IMPROVEMENTS - GAS DISTRIBUTION STATION
ORIGINAL AND SMOOTH SURVIVOR CURVES



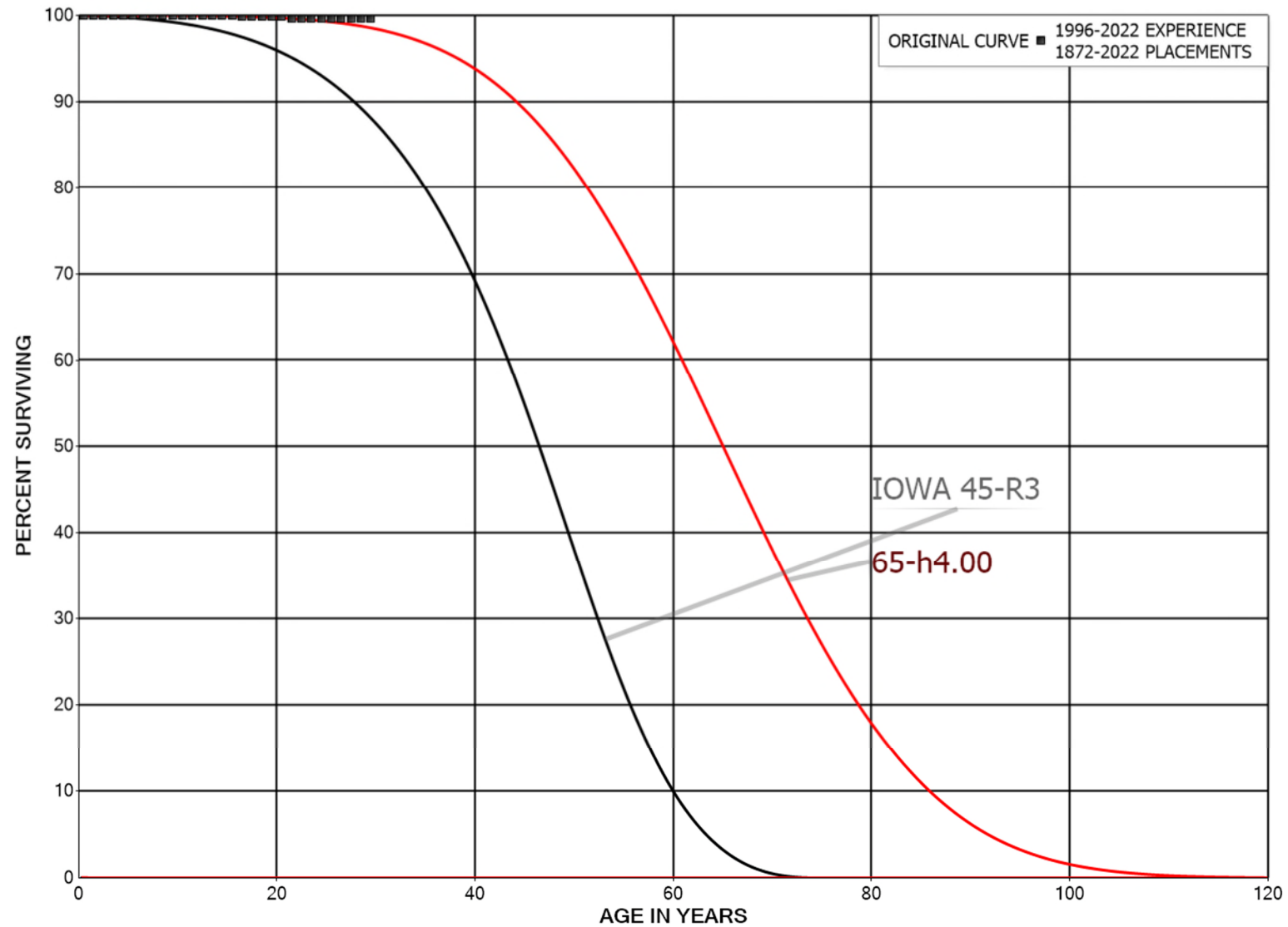
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NIAGARA MOHAWK POWER CORPORATION
GAS PLANT
ACCOUNT 376.12 MAINS - PLASTIC
ORIGINAL AND SMOOTH SURVIVOR CURVES



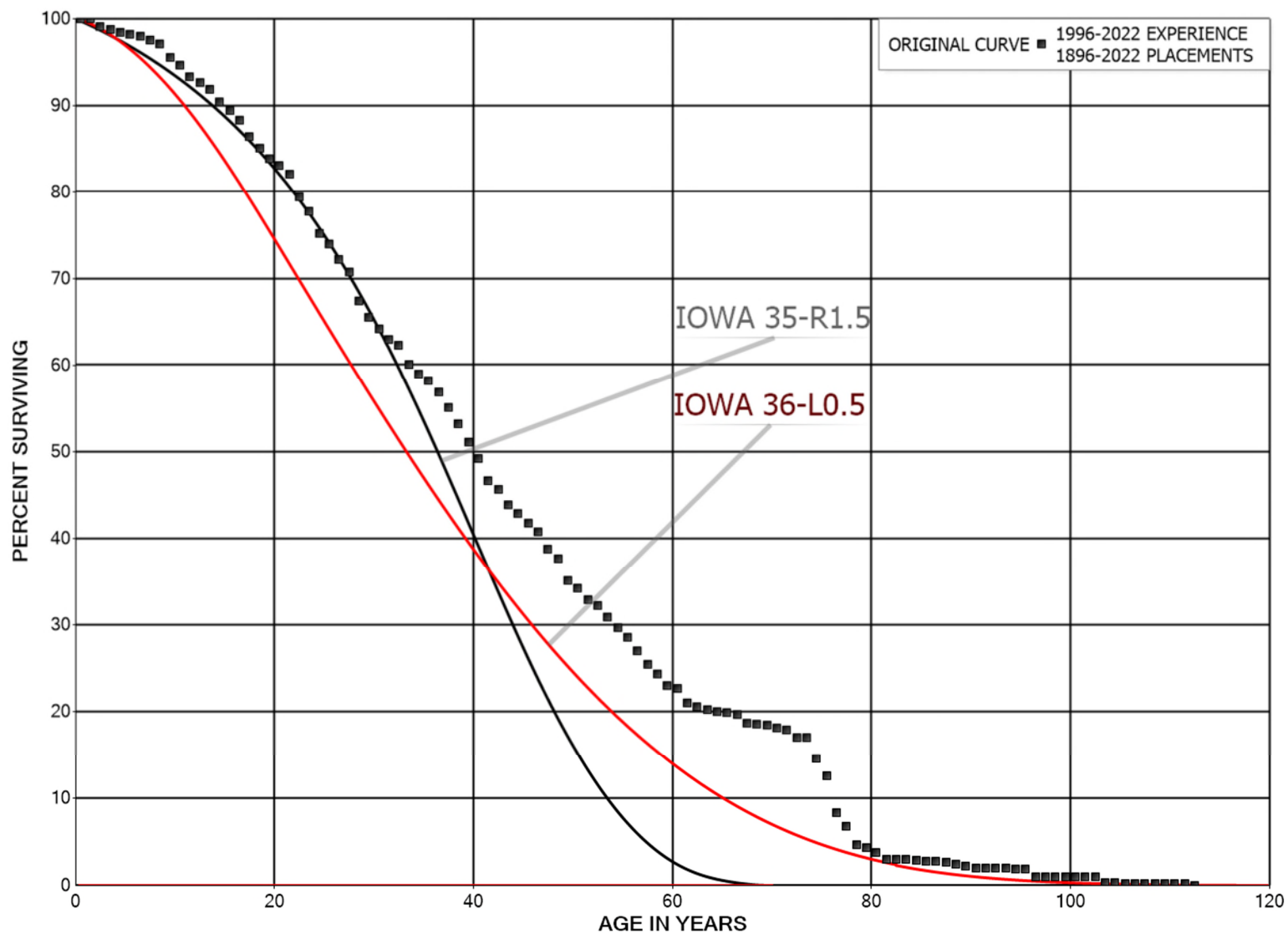
NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT
ACCOUNT 376.13 MAINS - CAST IRON
SMOOTH SURVIVOR CURVE



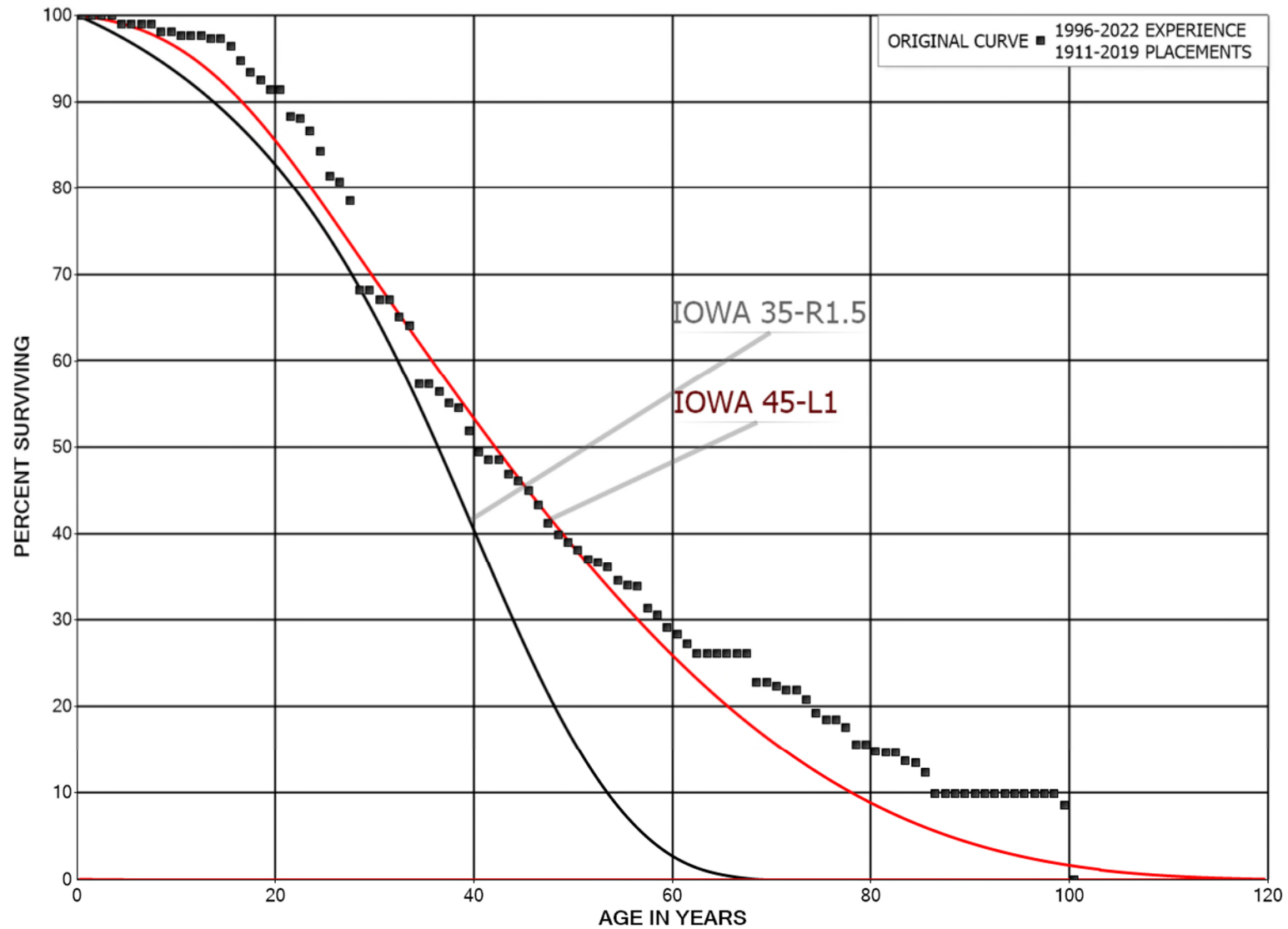
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NIAGARA MOHAWK POWER CORPORATION
GAS PLANT
ACCOUNT 376.14 MAINS - VALVE
ORIGINAL AND SMOOTH SURVIVOR CURVES



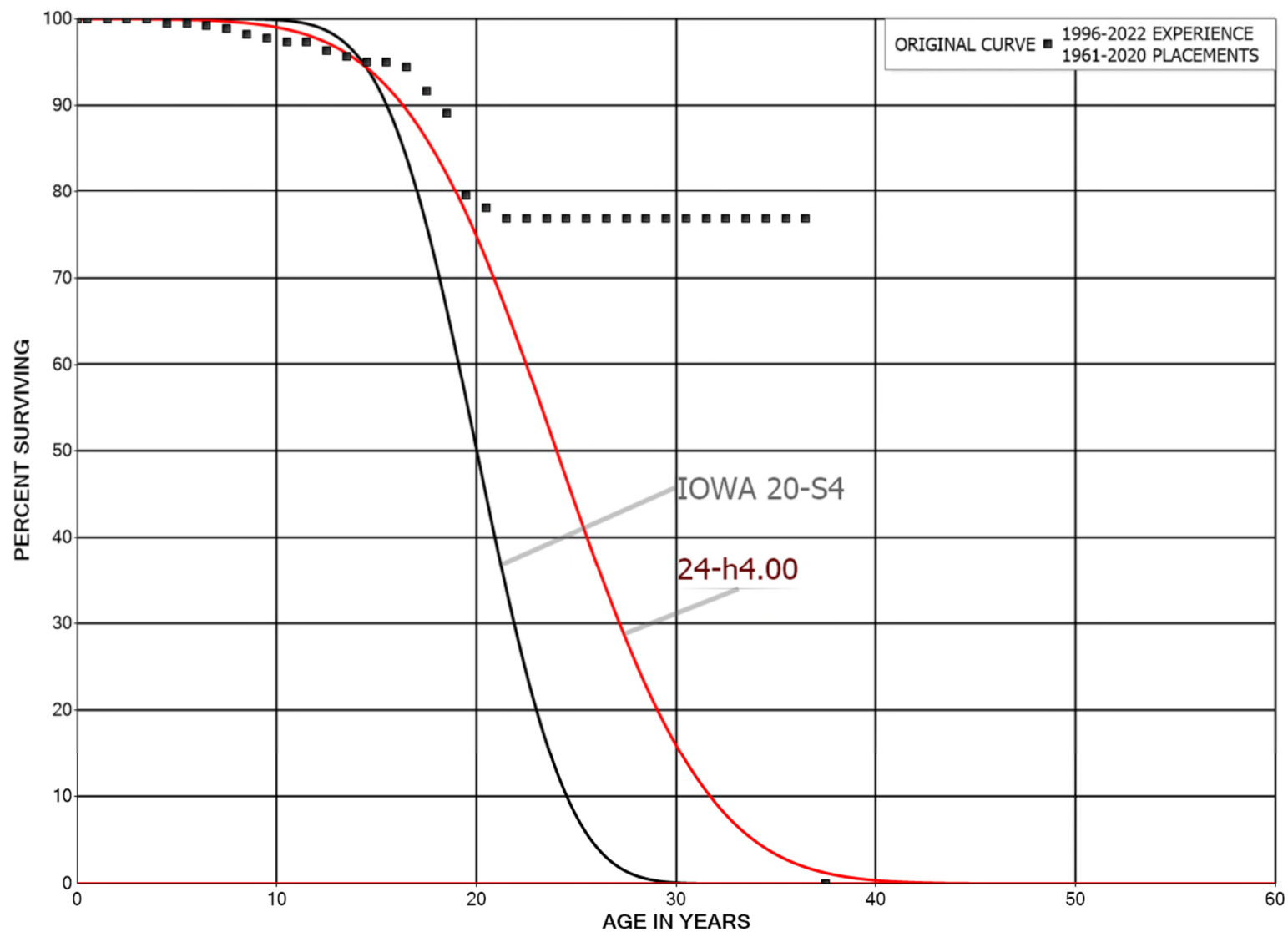
NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT
ACCOUNT 378.10 MEASURING AND REGULATING STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



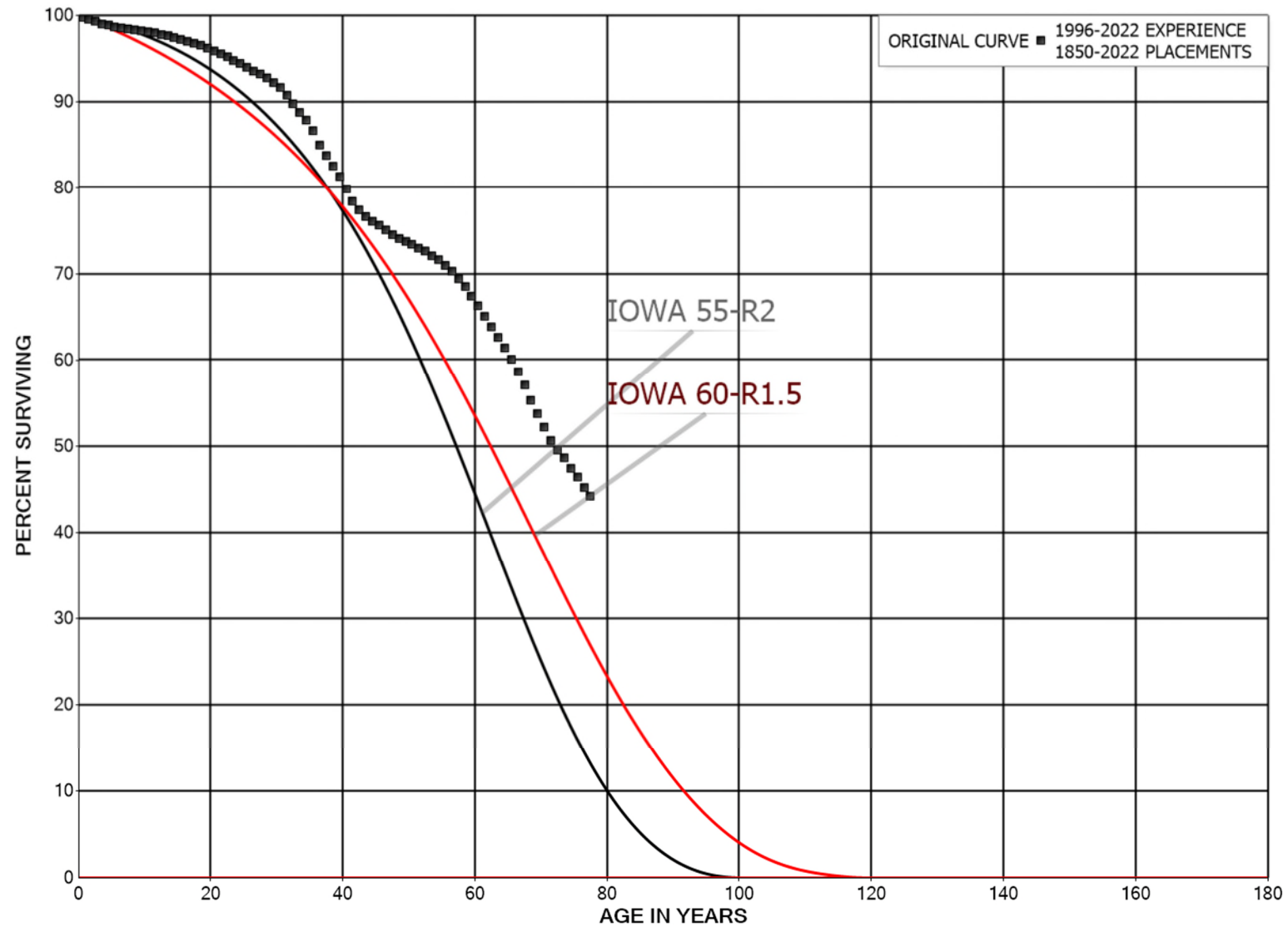
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NIAGARA MOHAWK POWER CORPORATION
GAS PLANT
ACCOUNT 378.20 MEASURING AND REGULATING STATION EQUIPMENT - MANHOLE
ORIGINAL AND SMOOTH SURVIVOR CURVES



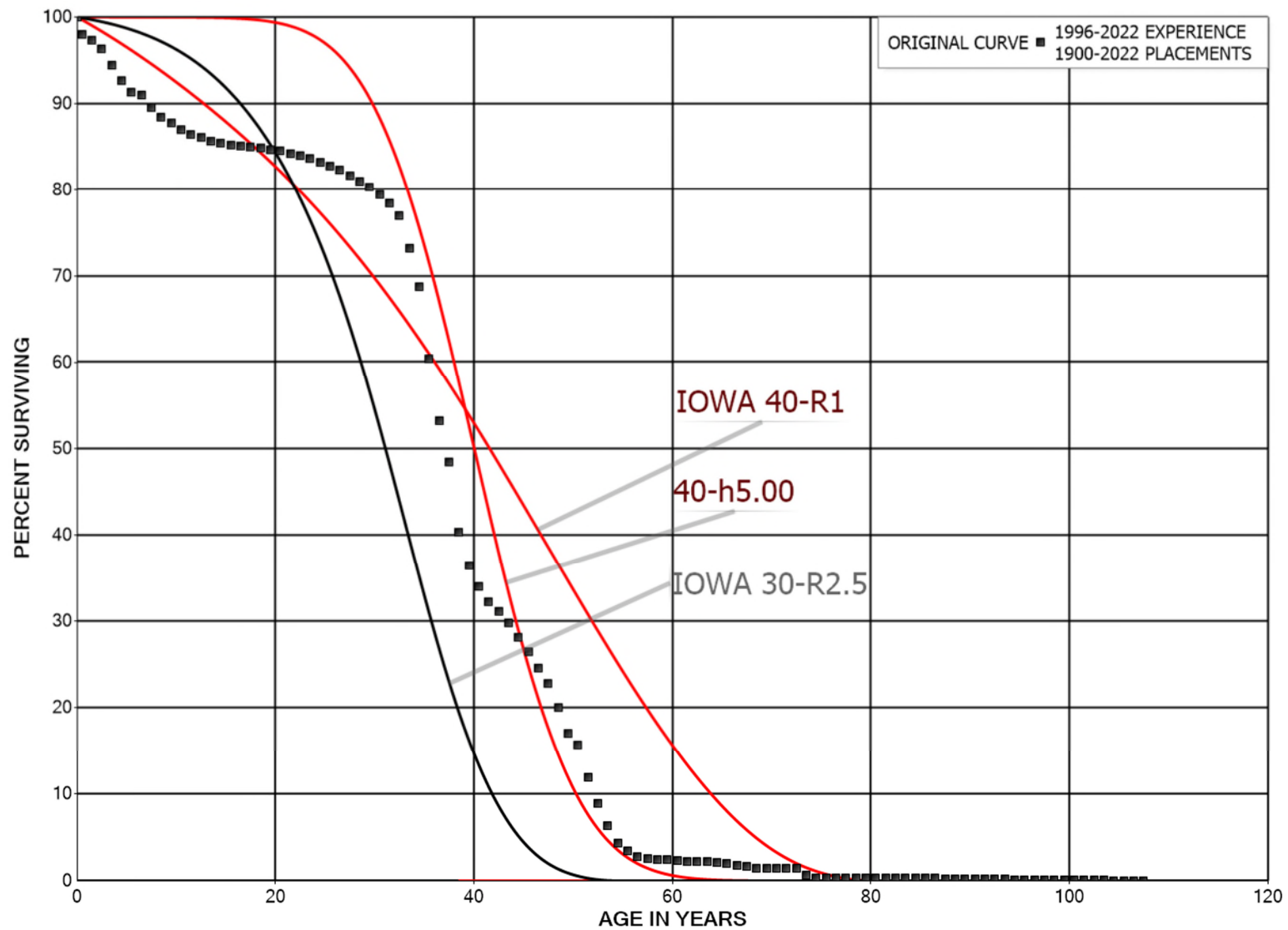
NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT
ACCOUNT 378.55 MEASURING AND REGULATING STATION EQUIPMENT - RTU
ORIGINAL AND SMOOTH SURVIVOR CURVES



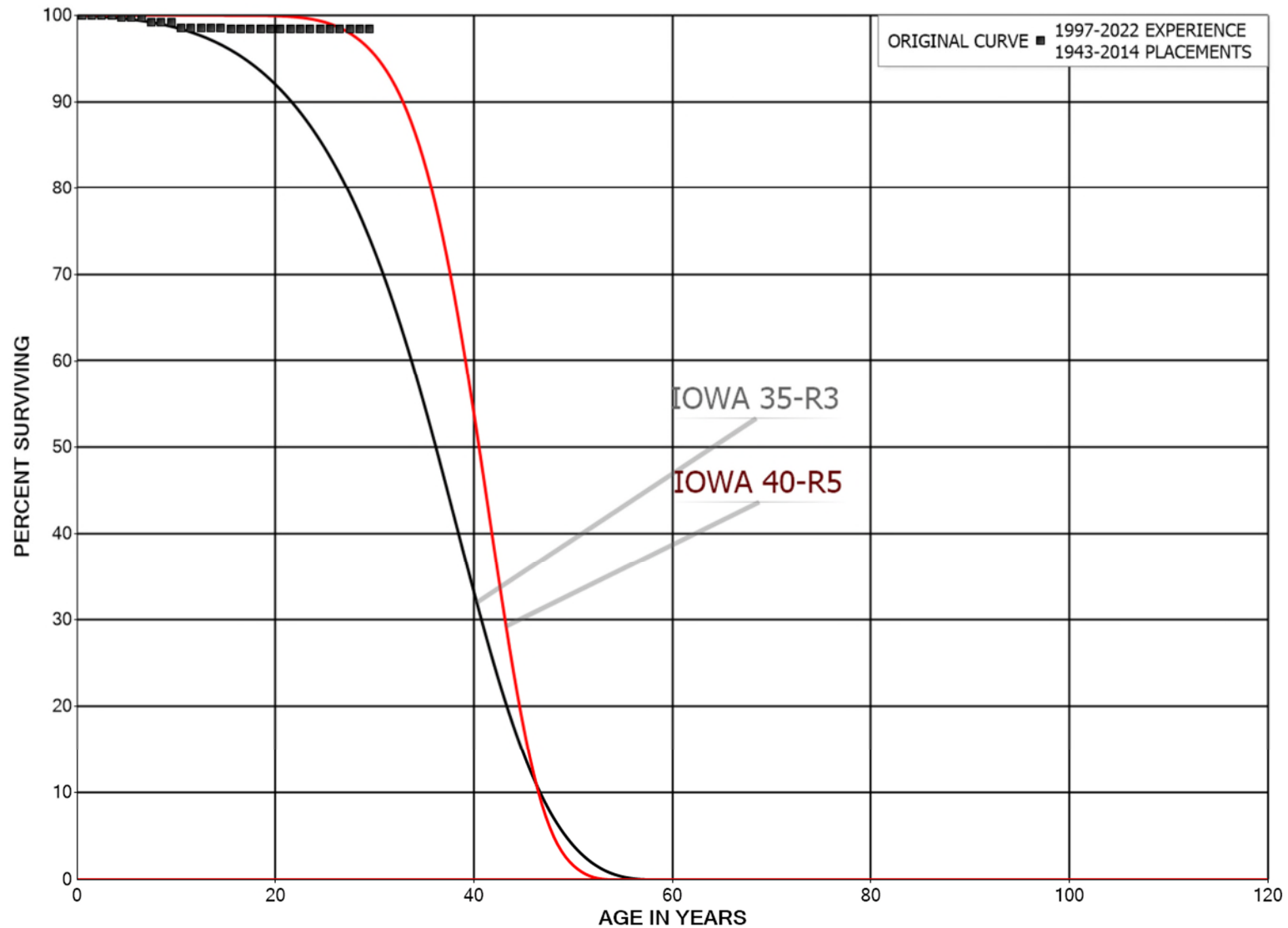
NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT
ACCOUNTS 380.00 AND 380.01 SERVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT
ACCOUNTS 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
ACCOUNT 385.00 INDUSTRIAL MEASURES AND REGULATORS STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL GRID
NIAGARA MOHAWK
GAS AND COMMON PLANT

SUMMARY OF ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2022

ACCOUNT		ORIGINAL COST AS OF DECEMBER 31, 2022	SURVIVOR CURVE	EXISTING		PROBABLE RETIREMENT DATE	SURVIVOR CURVE	PROPOSED		INCREASE/ (DECREASE) (12)=(10)-(5)		
				NET SALVAGE PERCENT	CALCULATED			NET SALVAGE PERCENT	CALCULATED			
					ANNUAL ACCRUAL				ANNUAL ACCRUAL			
(1)		(2)	(3)	(4)	(5)=(2)X(6)	(6)	(7)	(8)	(9)	(10)	(11)	(12)=(10)-(5)
GAS PLANT												
TRANSMISSION PLANT												
365.15	LAND RIGHTS - GAS REGULATOR	28,414.41	100-SQ	0	284	1.00		75-R4	0	401	1.41	117
365.25	LAND RIGHTS - GAS MAINS	5,258,777.23	100-SQ	0	52,588	1.00		75-R4	0	73,648	1.40	21,060
366.06	STRUCTURES AND IMPROVEMENTS - GAS TRANSMISSION STATION	3,165,357.05	55-R2	(10)	63,307	2.00		50-R2.5	(10)	72,358	2.29	9,051
367.11	MAINS - STEEL TRANSMISSION	260,521,036.10	85-R3	(20)	3,673,347	1.41		70-R3	(50)	6,137,814	2.36	2,464,467
367.14	MAINS - VALVES	32,573,066.65	85-R3	(20)	459,280	1.41		70-R3	(50)	806,132	2.47	346,852
369.15	MEASURING AND REGULATING STATION EQUIPMENT	40,490,151.07	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	92,777.56	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	2,474,171.44	25-H4	(5)	103,915	4.20		25-S4	(5)	103,020	4.16	(895)
TOTAL TRANSMISSION PLANT		344,603,751.51			5,468,882	1.59				8,637,076	2.51	3,168,194
DISTRIBUTION PLANT												
374.15	LAND RIGHTS - GAS DISTRIBUTION REGULATORS	550,930.76	100-SQ	0	5,509	1.00		75-R4	0	7,812	1.42	2,303
374.25	LAND RIGHTS - GAS DISTRIBUTION MAINS	2,537,581.72	100-SQ	0	25,376	1.00		75-R4	0	32,801	1.29	7,425
375.01	STRUCTURES AND IMPROVEMENTS - GAS DISTRIBUTION STATION	6,685,844.37	45-L1	(50)	222,639	3.33		45-S0.5	(50)	226,367	3.39	3,728
376.00	MAINS - DISTRIBUTION	306,662.95	95-H4	(50)	4,845	1.58		70-R3	(75)	8,962	2.92	4,117
376.11	MAINS - STEEL	248,439,659.41	95-H4	(50)	3,925,347	1.58		70-R3	(75)	6,130,007	2.47	2,204,660
376.12	MAINS - PLASTIC	1,036,777,620.97	65-H4	(30)	20,735,552	2.00		60-R3	(75)	32,720,171	3.16	11,984,619
376.13	MAINS - CAST IRON	420,091.14	65-L1	(200)	19,408	4.62		60-R3	(200)	16,963	4.04	(2,445)
376.14	MAINS - VALVE	21,891,114.29	65-H4	(30)	437,822	2.00		45-R3	(50)	780,426	3.57	342,604
378.10	MEASURING AND REGULATING STATION EQUIPMENT	102,778,822.10	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	1,343,571.92	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	3,856,262.83	25-H4	(5)	161,963	4.20		20-S4	(5)	172,397	4.47	10,434
380.00	SERVICES - MIXED	880,836,772.44	60-R1.5	(20)	17,616,735	2.00		55-R2	(40)	25,330,895	2.88	7,714,160
380.01	SERVICES - METALLIC	4,733,980.33	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	63,598,497.24	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	49,900,265.97	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	78,348,753.08	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	61,937,888.65	30-R2.5	(50)	3,096,894	5.00		30-R2.5	(25)	2,680,818	4.33	(416,076)
383.00	REGULATORS	7,655,233.77	40-R1	0	191,381	2.50		30-R2.5	0	232,911	3.04	41,530
384.00	REGULATOR INSTALLATIONS	6,345,054.09	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	5,101,311.12	40-R5	(5)	134,164	2.63		35-R3	0	118,384	2.32	(15,780)
TOTAL DISTRIBUTION PLANT		2,584,045,919.15			58,279,990	2.26				81,889,520	3.17	23,609,530
GENERAL PLANT												
390.00	STRUCTURES AND IMPROVEMENTS	652,699.06	55-L0.5	0	11,879	1.82		50-R0.5	(15)	17,403	2.67	5,524
TOTAL GENERAL PLANT		652,699.06			11,879	1.82				17,403	2.67	5,524
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	(109)
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	(144,983)
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	1,720	0.01	(1,308,730)
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	(52,908)
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				2,820,679	3.11	(3,257,901)
TOTAL DEPRECIABLE GAS PLANT EXCLUDING LEAK PRONE PIPE		3,020,040,384.96			69,839,330	2.31				93,364,678	3.09	23,525,348
LEAK PRONE PIPE												
376.11	MAINS - STEEL	2,762,115.51	9-SQ	(575)	2,071,587	75.00	12-2032	SQUARE	(200)	578,003	20.93	(1,493,584)
376.13	MAINS - CAST IRON	4,171,498.07	9-SQ	(200)	1,390,360	33.33	12-2032	SQUARE	(200)	2,446,515	58.65	1,056,155
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)

Niagara Mohawk Power Corporation
d/b/a National Grid
Cases 24-E-0322 & 24-G-0323
DPS-602 Attachment 1
Page 3 of 3

NATIONAL GRID
NIAGARA MOHAWK
GAS AND COMMON PLANT

SUMMARY OF ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2022

ACCOUNT	ORIGINAL COST AS OF DECEMBER 31, 2022	EXISTING				PROPOSED					INCREASE/ (DECREASE)
		SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL ACCRUAL		PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL ACCRUAL		
				AMOUNT	RATE				AMOUNT	RATE	
(1)	(2)	(3)	(4)	(5)=(2)X(6)	(6)	(7)	(8)	(9)	(10)	(11)	(12)=(10)-(5)

* 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.

Niagara Mohawk Power Corporation
d/b/a National Grid
Cases 24-E-0322 & 24-G-0323
DPS-602 Attachment 3
Page 1 of 4

**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		ORIGINAL COST AS OF DECEMBER 31, 2022	CALCULATED ACCRUED DEPRECIATION	BOOK DEPRECIATION RESERVE	RESERVE IMBALANCE
(1)		(2)	(3)	(4)	(5)=(4)-(3)
<u>GAS PLANT</u>					
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)

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**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		ORIGINAL COST AS OF DECEMBER 31, 2022	CALCULATED ACCRUED DEPRECIATION	BOOK DEPRECIATION RESERVE	RESERVE IMBALANCE
(1)		(2)	(3)	(4)	(5)=(4)-(3)
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)
GAS PLANT RESERVE AMORTIZATION					39,848,538
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

**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		ORIGINAL COST AS OF DECEMBER 31, 2022	CALCULATED ACCRUED DEPRECIATION	BOOK DEPRECIATION RESERVE	RESERVE IMBALANCE
(1)		(2)	(3)	(4)	(5)=(4)-(3)
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)
<i>GAS PLANT RESERVE AMORTIZATION</i>					1,562,665
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

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**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)
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.

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**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)
<u>GAS PLANT</u>				
TRANSMISSION PLANT				
365.15 LAND RIGHTS - GAS REGULATOR	28,414.41	5,541	7,010	1,469
365.25 LAND RIGHTS - GAS MAINS	5,258,777.23	1,398,213	1,435,518	37,305
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	54,931,683	56,016,288	1,084,605
367.14 MAINS - VALVES	32,573,066.65	1,874,025	1,208,454	(665,571)
369.15 MEASURING AND REGULATING STATION EQUIPMENT	40,490,151.07	6,055,183	7,881,688	1,826,505
369.25 MEASURING AND REGULATING STATION EQUIPMENT - MANHOLES	92,777.56	32,768	42,719	9,951
369.55 MEASURING AND REGULATING STATION EQUIPMENT - RTU	2,474,171.44	1,023,596	1,066,553	42,957
TOTAL TRANSMISSION PLANT	344,603,751.51	66,493,649	69,211,161	2,717,512
DISTRIBUTION PLANT				
374.15 LAND RIGHTS - GAS DISTRIBUTION REGULATORS	550,930.76	15,916	14,118	(1,798)
374.25 LAND RIGHTS - GAS DISTRIBUTION MAINS	2,537,581.72	1,154,492	1,504,234	349,742
375.01 STRUCTURES AND IMPROVEMENTS - GAS DISTRIBUTION STATION	6,685,844.37	3,440,064	3,152,199	(287,865)
376.00 MAINS - DISTRIBUTION	306,662.95	8,474	-	(8,474)
376.11 MAINS - STEEL	248,439,659.41	153,173,993	163,337,994	10,164,001
376.12 MAINS - PLASTIC	1,036,777,620.97	350,949,106	342,160,547	(8,788,559)
376.13 MAINS - CAST IRON	420,091.14	669,631	(1,464,754)	(2,134,385)
376.14 MAINS - VALVE	21,891,114.29	5,493,871	3,972,381	(1,521,490)
378.10 MEASURING AND REGULATING STATION EQUIPMENT	102,778,822.10	24,586,787	24,789,183	202,396
378.20 MEASURING AND REGULATING STATION EQUIPMENT - MANHOLE	1,343,571.92	690,140	646,752	(43,388)
378.55 MEASURING AND REGULATING STATION EQUIPMENT - RTU	3,856,262.83	2,675,742	3,058,522	382,780
380.00 SERVICES - MIXED	880,836,772.44	237,482,319	306,712,063	69,229,744
380.01 SERVICES - METALLIC	4,733,980.33	2,783,834	3,926,778	1,142,944
381.10 SMALL METERS AND REGULATORS - BARE COST	63,598,497.24	31,389,057	24,035,537	(7,353,520)
381.30 LARGE METERS AND REGULATORS - BARE COST	49,900,265.97	13,627,820	19,707,152	6,079,332
382.20 SMALL METERS AND REGULATORS - INSTALLATION COST	78,348,753.08	28,539,816	(6,664,136)	(35,203,952)
382.30 LARGE METERS AND REGULATORS - INSTALLATION COST	61,937,888.65	36,725,022	23,283,015	(13,442,007)
383.00 REGULATORS	7,655,233.77	2,914,310	4,147,485	1,233,175
384.00 REGULATOR INSTALLATIONS	6,345,054.09	4,342,373	2,050,345	(2,292,028)
385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	5,101,311.12	3,896,665	4,313,351	416,686
TOTAL DISTRIBUTION PLANT	2,584,045,919.15	904,559,432	922,682,768	18,123,336
GENERAL PLANT				
390.00 STRUCTURES AND IMPROVEMENTS	652,699.06	113,202	184,373	71,171

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**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		ORIGINAL COST AS OF DECEMBER 31, 2022	CALCULATED ACCRUED DEPRECIATION	BOOK DEPRECIATION RESERVE	RESERVE IMBALANCE
(1)		(2)	(3)	(4)	(5)=(4)-(3)
TOTAL GENERAL PLANT		652,699.06	113,202	184,373	71,171
AMORTIZED PLANT					
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT - PLANT TOOLS	19,705.89	15,286	8,862	(6,424)
394.30	TOOLS, SHOP AND GARAGE EQUIPMENT - WORK TOOLS	26,360,408.36	11,011,483	8,208,361	(2,803,122)
394.40	TOOLS, SHOP AND GARAGE EQUIPMENT - NATURAL GAS	3,450,029.15	1,950,679	1,969,026	18,347
395.00	LABORATORY EQUIPMENT - GENERAL PLANT	15,654.60	14,807	(490,693)	(505,500)
397.20	COMMUNICATION EQUIPMENT - RADIO	28,801,101.94	25,660,336	27,778,146	2,117,810
397.55	COMMUNICATION EQUIPMENT - ERTS	28,857,853.51	15,281,783 *	15,281,783	-
398.00	MISCELLANEOUS PLANT EQUIPMENT	3,130,610.30	1,915,451	2,321,820	406,369
398.10	MISCELLANEOUS PLANT EQUIPMENT POWER AND SUPERVISORY CONTROL	102,651.49	99,870	24,031	(75,839)
AMORTIZED PLANT		90,738,015.24	55,949,695	55,101,336	(848,359)
TOTAL GAS PLANT EXCLUDING LEAK PRONE PIPE		3,020,040,384.96	1,027,115,978	1,047,179,638	20,063,660
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	1,027,115,978	1,069,845,212	20,063,660
COMMON PLANT					
GENERAL PLANT					
390.01	STRUCTURES AND IMPROVEMENTS	244,495,551.37	52,924,585	55,107,748	2,183,163
TOTAL GENERAL PLANT		244,495,551.37	52,924,585	55,107,748	2,183,163
AMORTIZED PLANT					
391.01	OFFICE FURNITURE AND EQUIPMENT	4,593,730.08	3,269,781	(3,925,213)	(7,194,994)
391.11	OFFICE FURNITURE AND EQUIPMENT - OTHER	846,139.42	753,530	(1,202,049)	(1,955,579)
392.21	TRANSPORTATION EQUIPMENT - AIRCRAFT	6,173,254.90	4,020,396	5,559,128	1,538,732
393.01	STORES EQUIPMENT	458,635.23	406,800	(1,232,645)	(1,639,445)
394.01	TOOLS, SHOP AND GARAGE EQUIPMENT	1,275,747.22	705,419	914,358	208,939
394.11	TOOLS, SHOP AND GARAGE EQUIPMENT - GARAGE AND SHOP EQUIPMENT	1,195,857.79	934,372	(1,322,356)	(2,256,728)
394.31	TOOLS, SHOP AND GARAGE EQUIPMENT - COMMUNICATION TOOLS	848,175.27	586,545	(122,002)	(708,547)

**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		ORIGINAL COST AS OF DECEMBER 31, 2022	CALCULATED ACCRUED DEPRECIATION	BOOK DEPRECIATION RESERVE	RESERVE IMBALANCE
(1)		(2)	(3)	(4)	(5)=(4)-(3)
397.21	COMMUNICATION EQUIPMENT - RADIO	3,946,157.18	3,381,845	3,846,273	464,428
397.31	COMMUNICATION EQUIPMENT - RADIO SITE	4,031,765.57	3,219,517	2,105,118	(1,114,399)
397.51	COMMUNICATION EQUIPMENT - AMO	3,893,088.01	3,623,528	6,949,205	3,325,677
397.61	COMMUNICATION EQUIPMENT - SITE	1,539,805.67	1,264,328	5,893,884	4,629,556
398.01	MISCELLANEOUS PLANT EQUIPMENT - GENERAL PLANT	85,030.71	65,405	184,214	118,809
398.11	MISCELLANEOUS PLANT EQUIPMENT	216,502.24	192,586	(45,145)	(237,731)
TOTAL AMORTIZED PLANT		29,103,889.29	22,424,052	17,602,771	(4,821,281)
TOTAL COMMON PLANT		273,599,440.66	75,348,637	72,710,519	(2,638,118)
TOTAL DEPRECIABLE PLANT		3,347,125,596.67	1,102,464,615	1,142,555,731	17,425,542

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				

**NATIONAL GRID
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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)
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.

Date of Request: July 17, 2024
Due Date: August 19, 2024

Request No. DPS-602 Supplemental
NG Request No. NG-656

Niagara Mohawk Power Corporation d/b/a National Grid
Case No. 24-E-0322 & 24-G-0323
Data Request

Request for Information

FROM: NYPSC - Joshua Howland

TO: National Grid

SUBJECT: Depreciation - Gas

Request:

In all interrogatories, any requests for workpapers or supporting calculations shall be construed as requesting any Word, Excel or other computer spreadsheet models in original electronic format with all formulae intact and unlocked.

1. Provide an Excel file, with all formulae intact, that compares the gas plant depreciation rates, survivor curves, average service lives, and net salvage percentages included in current rates to the proposed Rate Year (RY) depreciation rates, RY survivor curves, RY average service lives, and RY net salvage percentages.
 - a. Using plant balances as of 12/31/2022, show the impact on annual depreciation accruals utilizing the present depreciation rates versus the proposed RY depreciation rates.
 - b. If the impact on annual accruals for gas plant balances shown in response to question 1 (a) does not match the \$6.7 million increase to annual accruals referenced on page 9 of "The Direct Testimony of Ned Allis", provide detail as to why there is an imbalance.
 - c. Provide a supplement to the Company's response to DPS-147 to include graphical comparisons of present vs. proposed survivor curves for gas plant accounts listed in part (a) that were not included in the initial IR response or were misrepresented in the initial IR response.
2. Provide an Excel file, with all formulae intact, that compares the booked reserve as of 12/31/2022 to both the theoretical reserve as of 12/31/2022 using the current depreciation parameters and the theoretical reserve as of 12/31/2022 using the proposed depreciation parameters, for all gas accounts.

- a. If the reserve deficiency between the booked reserve as of 12/31/2022 and the theoretical reserve as of 12/31/2022 using the proposed depreciation parameters does not match the \$253.927 million referenced on page 31 of "The Direct Testimony of Ned Allis", provide detail as to why there is an imbalance.
- b. Show in excel, with all formulae intact the Company's proposed amortization of the deficiency between the booked reserve as of 12/31/2022 and the theoretical reserve using the Company's proposed depreciation parameters as of 12/31/2022, for gas plant accounts.
- c. If the proposed annual amortization amount from question 2 (b) does not match the \$24.482 million referenced on page 32 of "The Direct Testimony of Ned Allis" provide detail as to why there is an imbalance.

Response:

1.
 - a. Please see Attachment 1 to this response for the requested information.
 - b. The annual accruals do no match the \$6.7 million increase referenced on page 9 of the Direct Testimony of Ned Allis. The amount should be \$6.4 million provided in Exhibit_(NWA-3G). Also note that the increase to Data Year One which is shown as \$9.4 million on page 9 of Mr. Allis's testimony should be an increase of \$18.2 million which is shown on Attachment 2. Both of these numbers in the testimony were incorrectly transcribed from the exhibits.
 - c. Please see the Attachment 3 to this response for the prior curve, Rate Year curve and Data Year curve. The prior year curve is in red, the Rate Year curve is blue and the Data Year curve is black.
2. A comparison of the theoretical reserve as of 12/31/2022 using the proposed parameters to the actual book reserve is provided in Attachment 4. A comparison of the theoretical reserve using the current depreciation parameters as of 12/31/2022 and the actual book reserve is provided in Attachment 5.
 - a. The reserve deficiency between the book reserve as of 12/31/2022 and the theoretical reserve as of 12/31/2022 using the proposed depreciation parameters does not match the \$253.927 million referenced on page 31 of the Direct Testimony of Ned Allis. The reserve imbalance related to Rate Year should be \$269,209,070, as provided in Exhibit_(NWA-3G). The reserve imbalance for the Data Year is \$505,469,904 as provided in Attachment 4. Here, too, the numerical values in the exhibits were correct but were transcribed incorrectly to Mr. Allis's testimony.
 - b. Please see Attachment 4 referenced above.
 - c. The proposed annual amortization amount should be \$39,848,538. The calculation

of the amounts is provided in Attachment 4. Here again, the amount entered into the testimony was incorrectly transcribed.

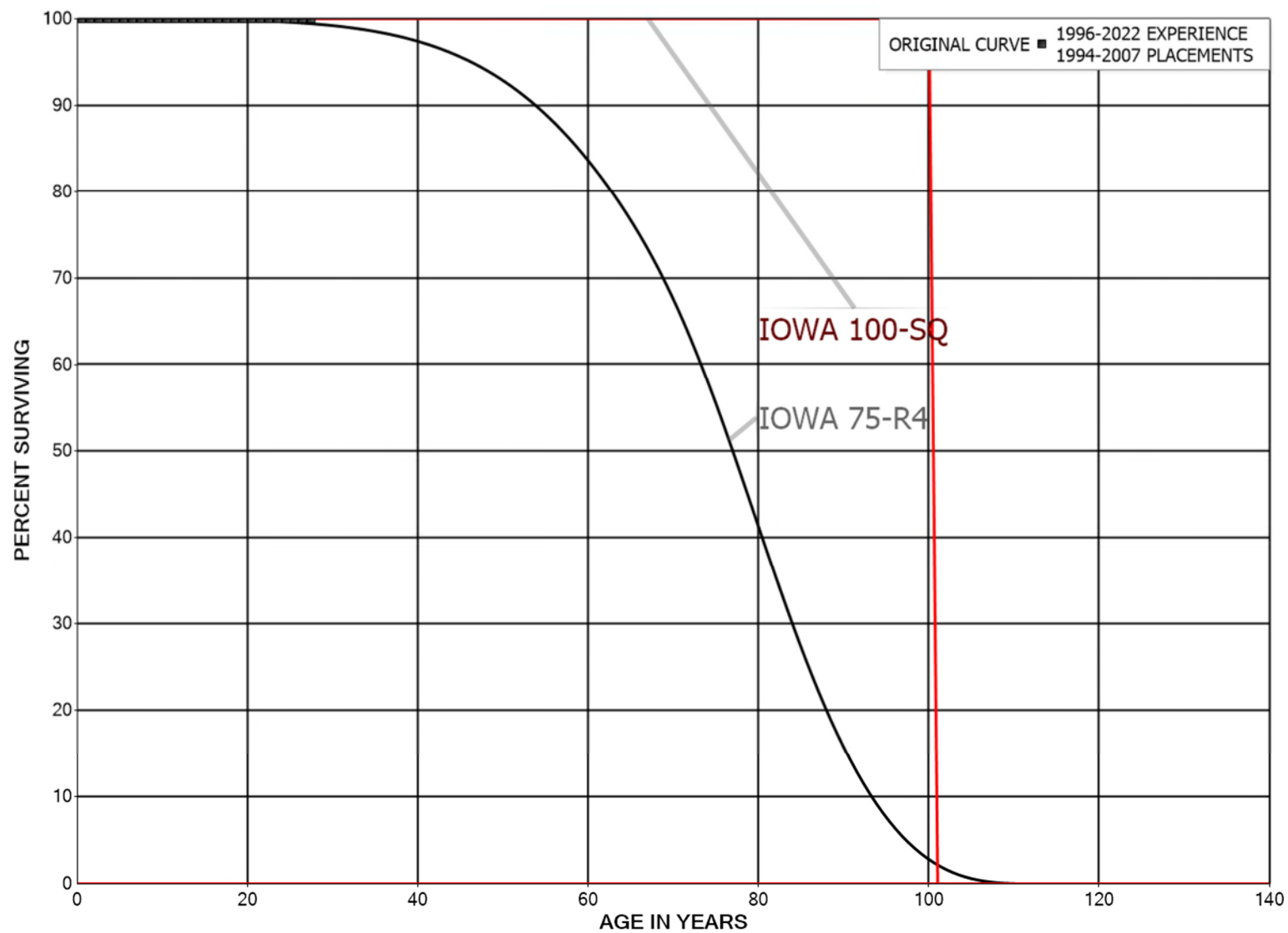
Name of Respondent:

Ned Allis

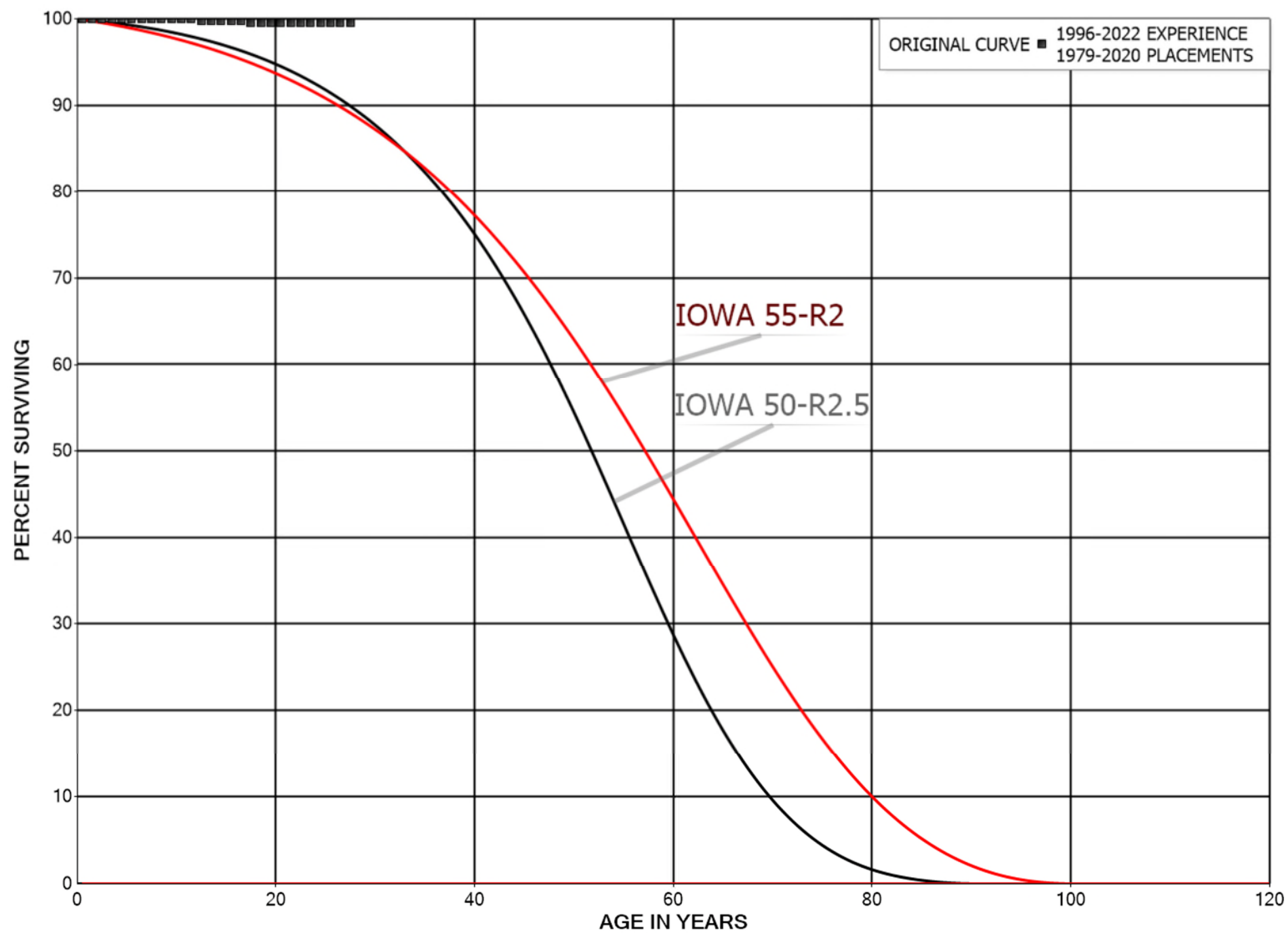
Date of Reply:

August 19, 2024

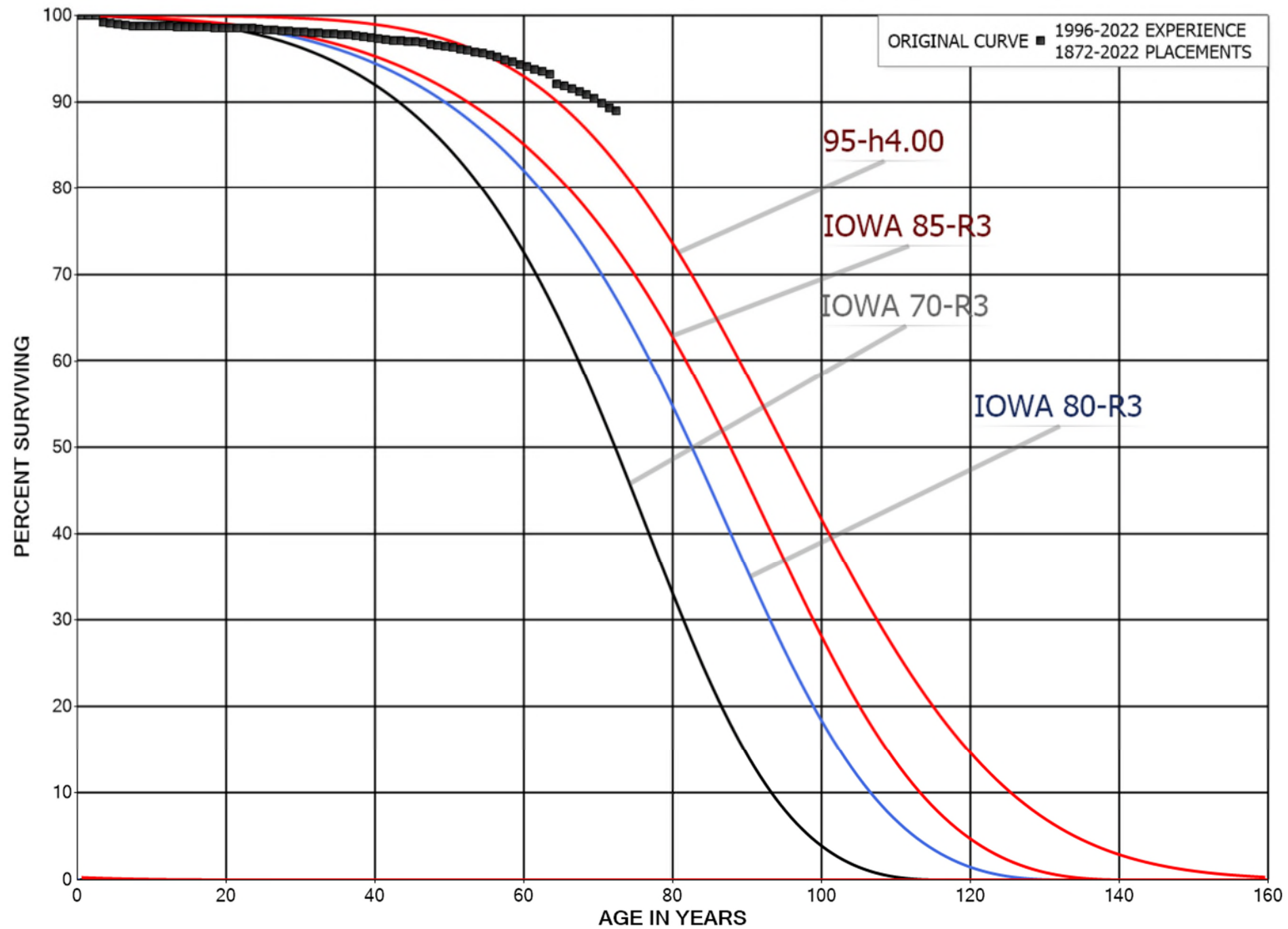
NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
ACCOUNTS 365.15 AND 365.25 LAND RIGHTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



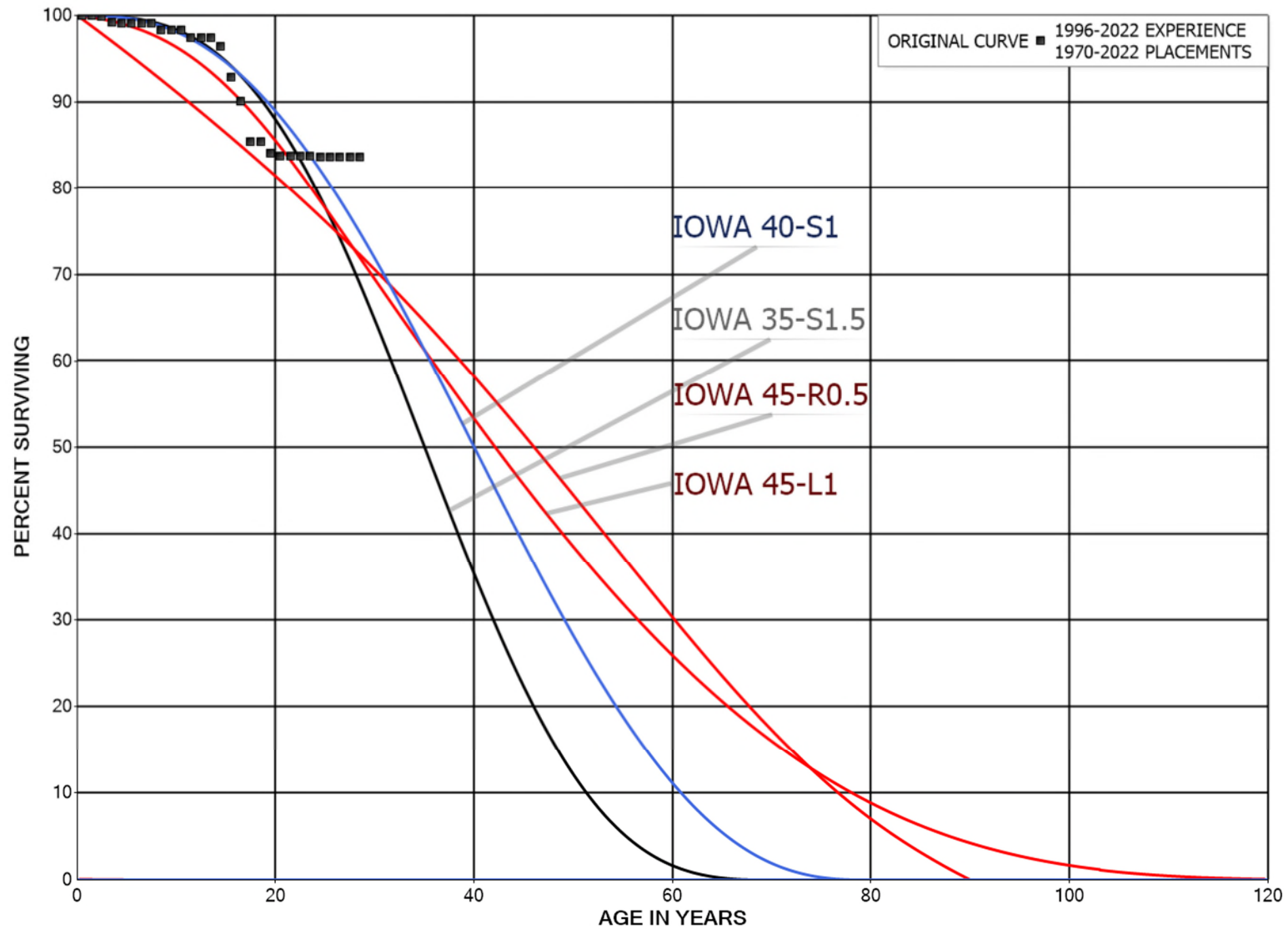
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NIAGARA MOHAWK POWER CORPORATION
ACCOUNT 366.06 STRUCTURES AND IMPROVEMENTS - GAS TRANSMISSION STATION
ORIGINAL AND SMOOTH SURVIVOR CURVES



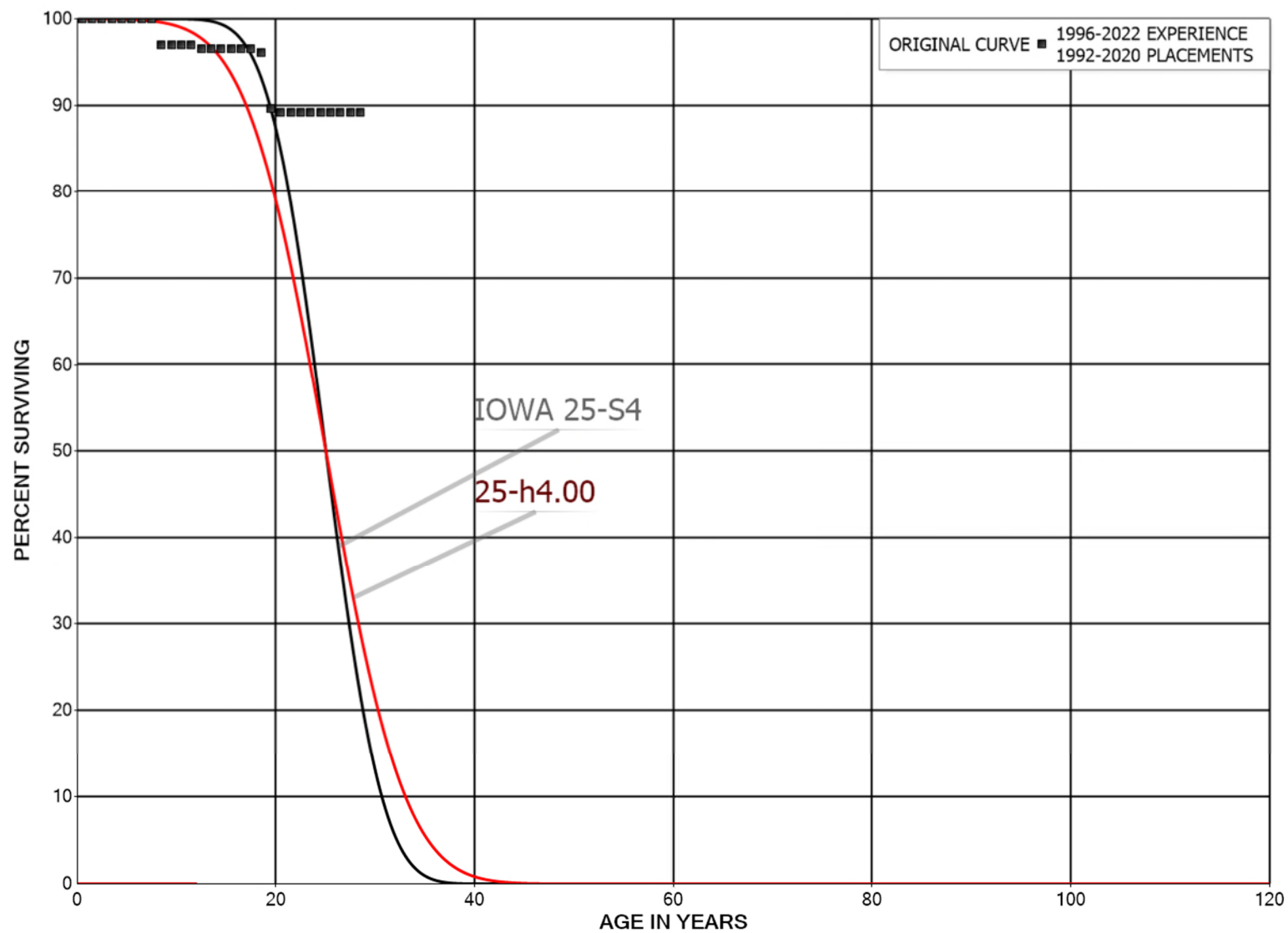
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NIAGARA MOHAWK POWER CORPORATION
ACCOUNTS 367.11, 367.14, 376.00 AND 376.11 MAINS
ORIGINAL AND SMOOTH SURVIVOR CURVES



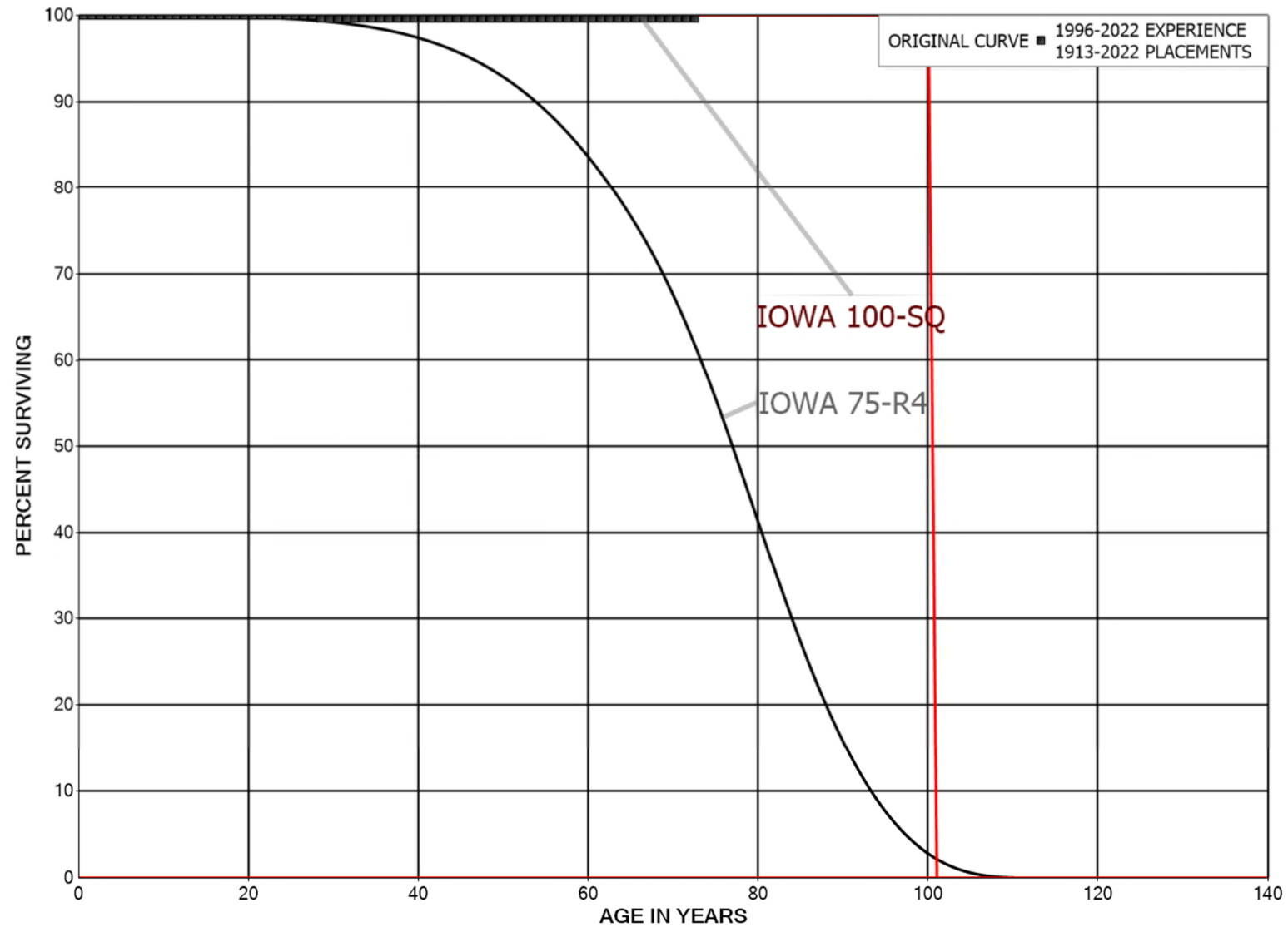
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NIAGARA MOHAWK POWER CORPORATION
ACCOUNTS 369.15 AND 369.25 MEASURING AND REGULATING STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



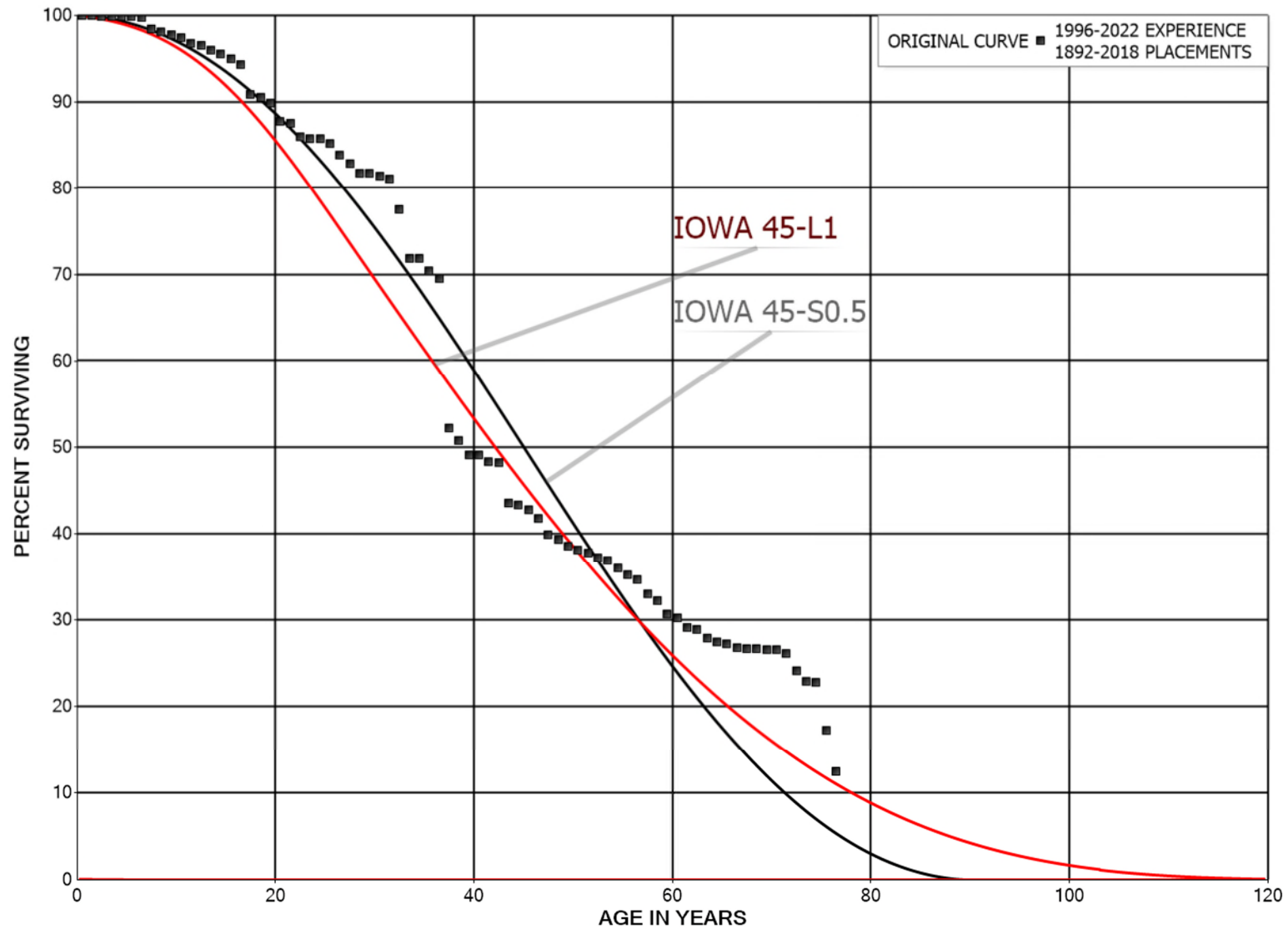
NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
ACCOUNT 369.55 MEASURING AND REGULATING STATION EQUIPMENT - RTU
ORIGINAL AND SMOOTH SURVIVOR CURVES



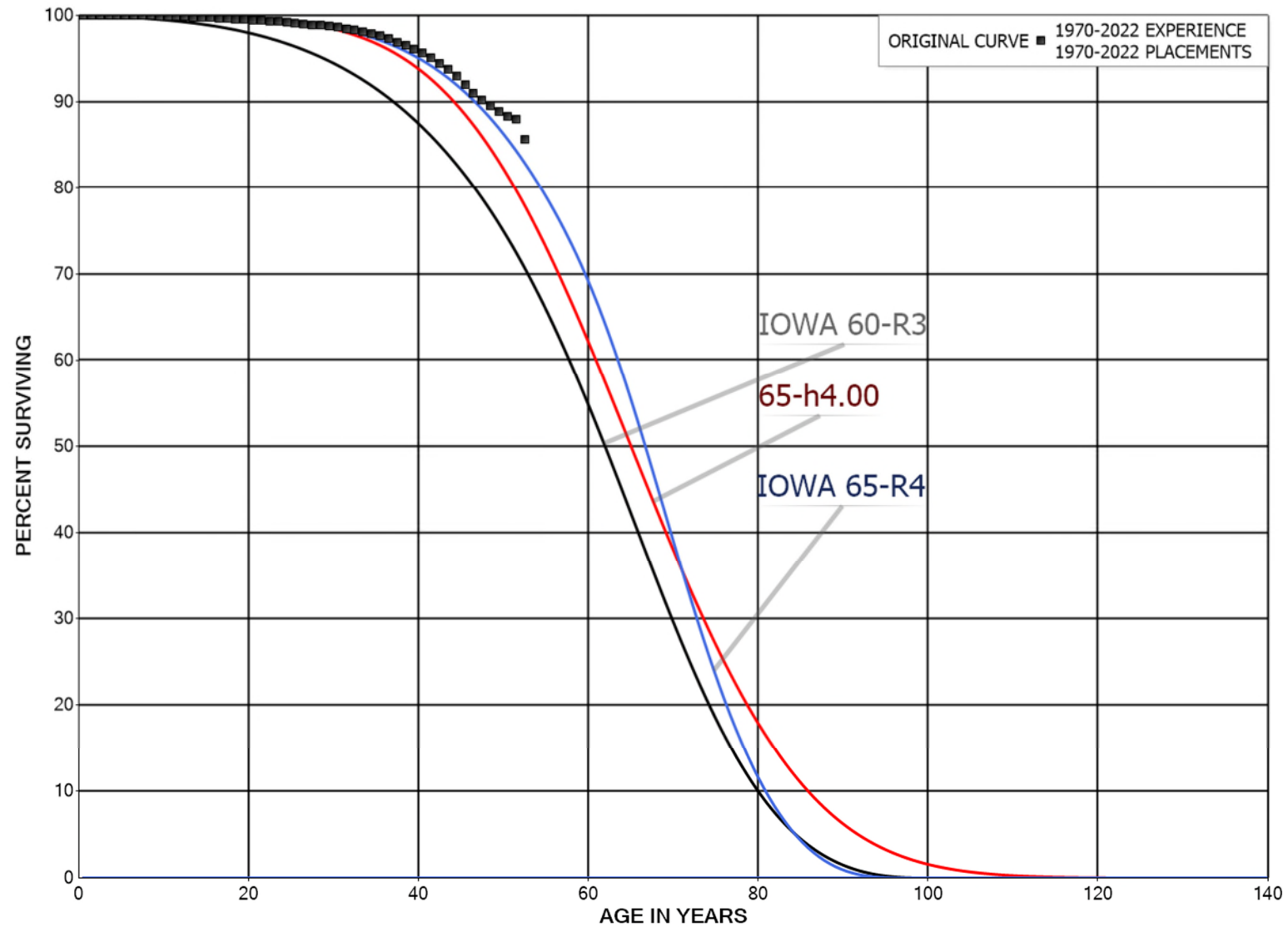
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NIAGARA MOHAWK POWER CORPORATION
ACCOUNTS 374.15 AND 374.25 LAND RIGHTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



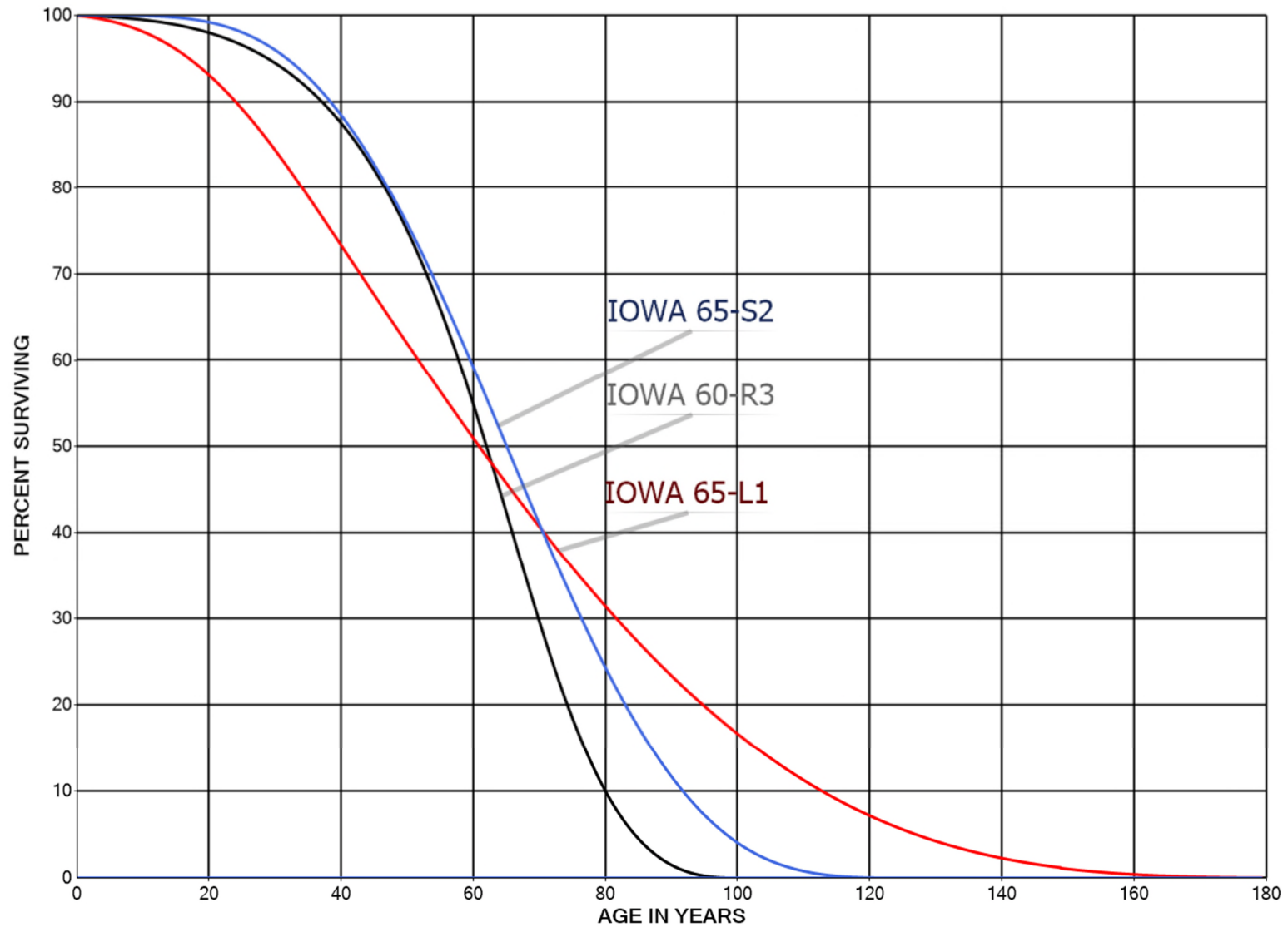
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NIAGARA MOHAWK POWER CORPORATION
ACCOUNT 375.01 STRUCTURES AND IMPROVEMENTS - GAS DISTRIBUTION STATION
ORIGINAL AND SMOOTH SURVIVOR CURVES



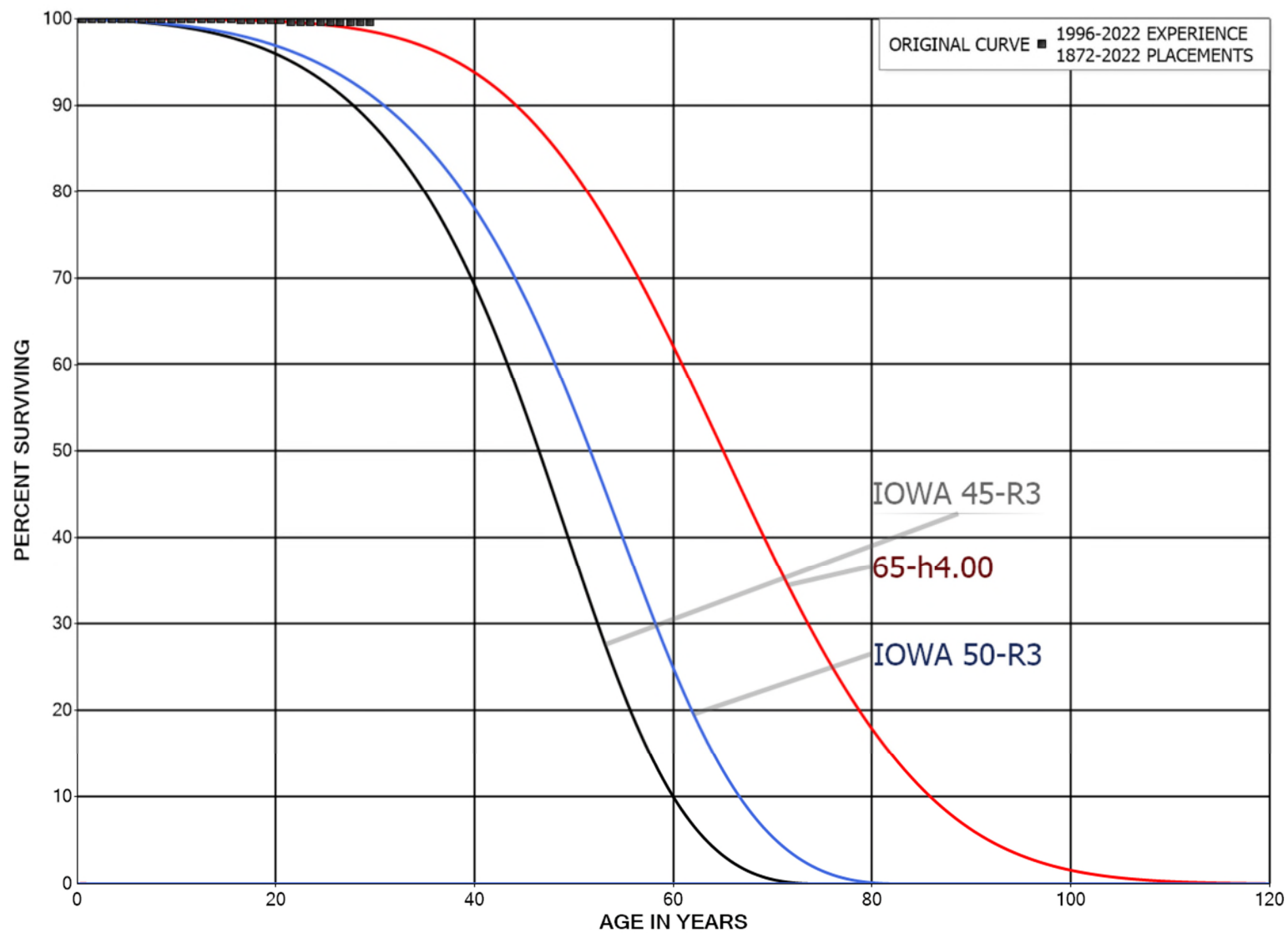
NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
ACCOUNT 376.12 MAINS - PLASTIC
ORIGINAL AND SMOOTH SURVIVOR CURVES



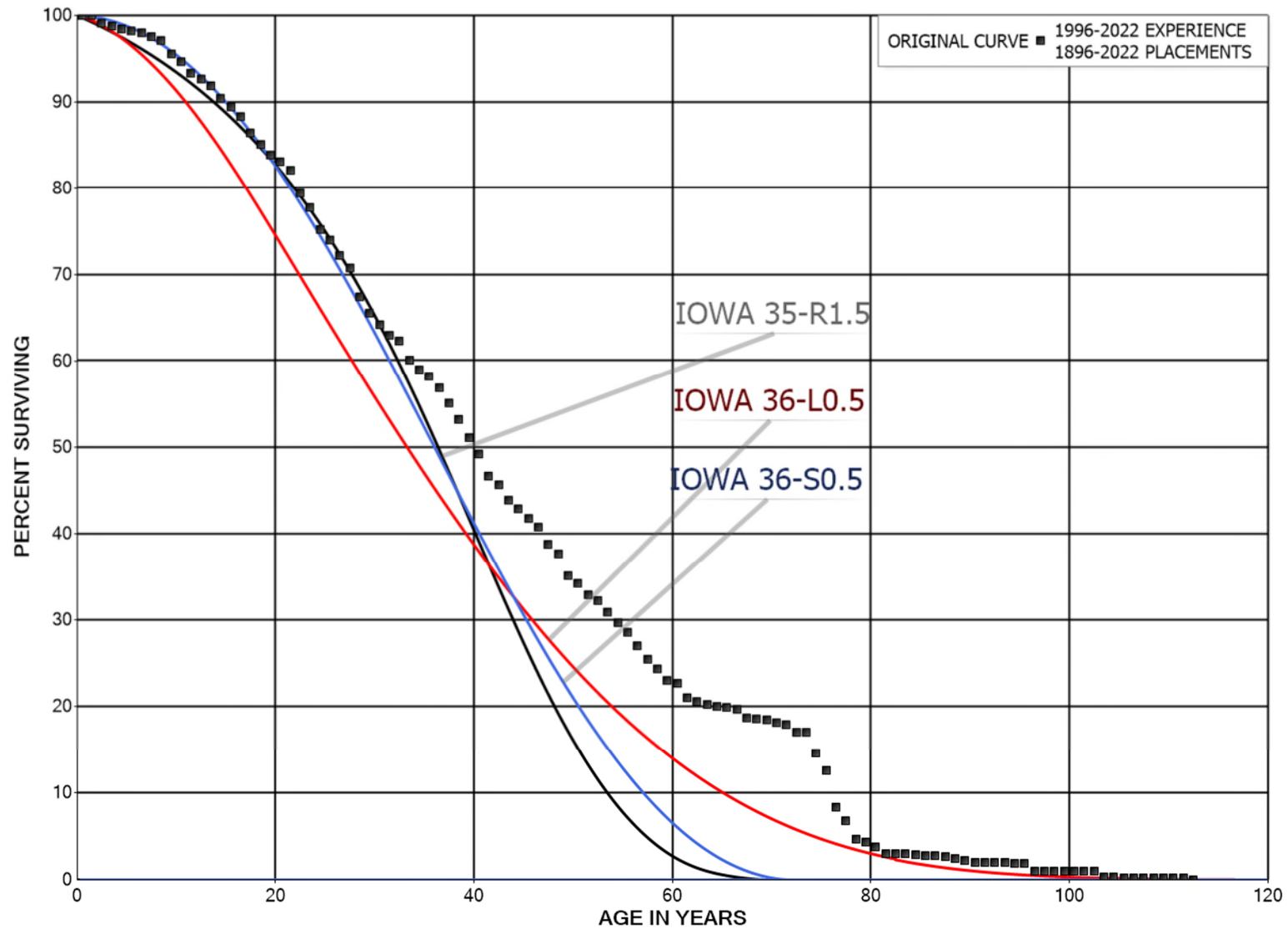
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NIAGARA MOHAWK POWER CORPORATION
ACCOUNT 376.13 MAINS - CAST IRON
SMOOTH SURVIVOR CURVE



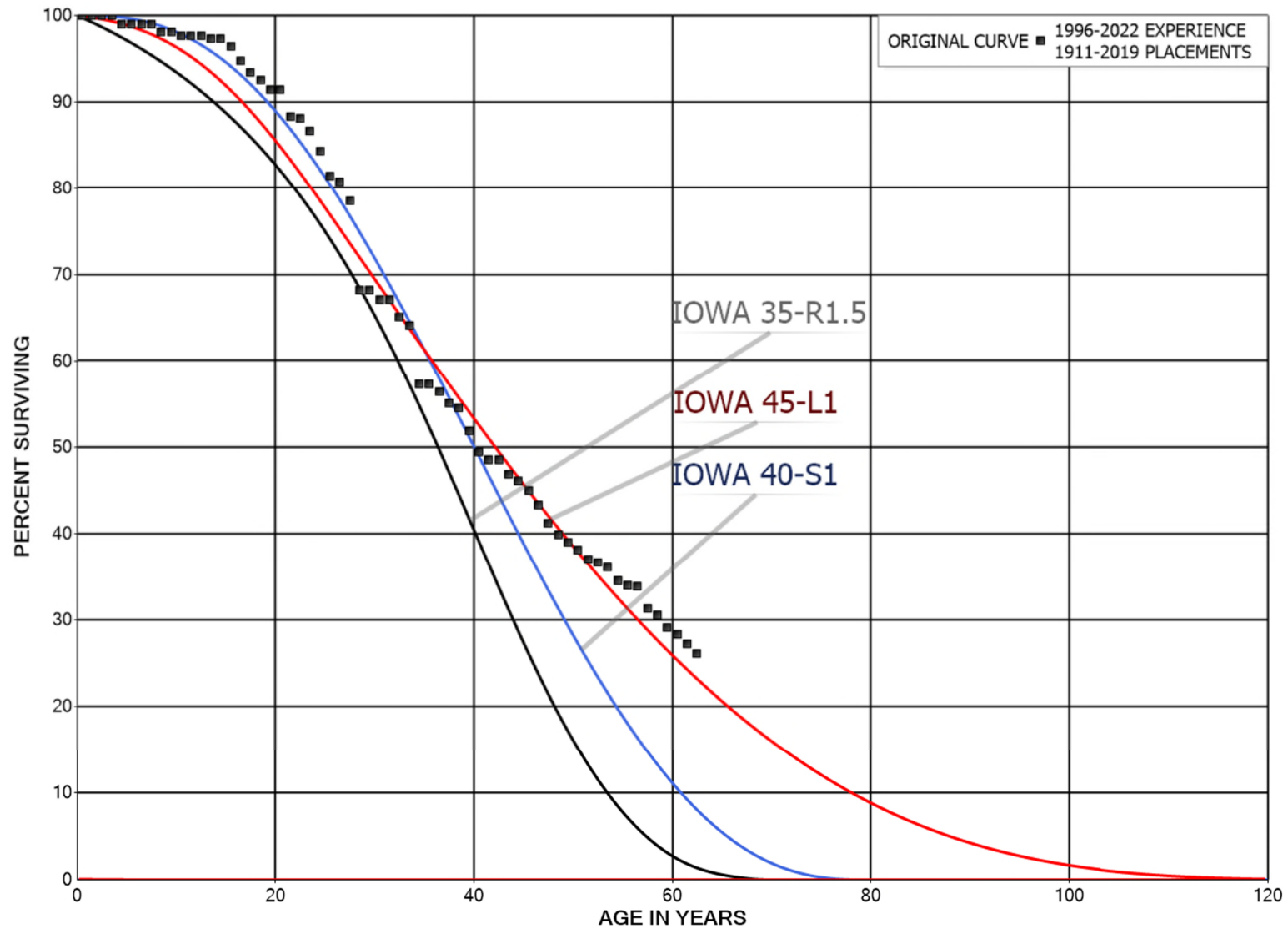
NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
ACCOUNT 376.14 MAINS - VALVE
ORIGINAL AND SMOOTH SURVIVOR CURVES



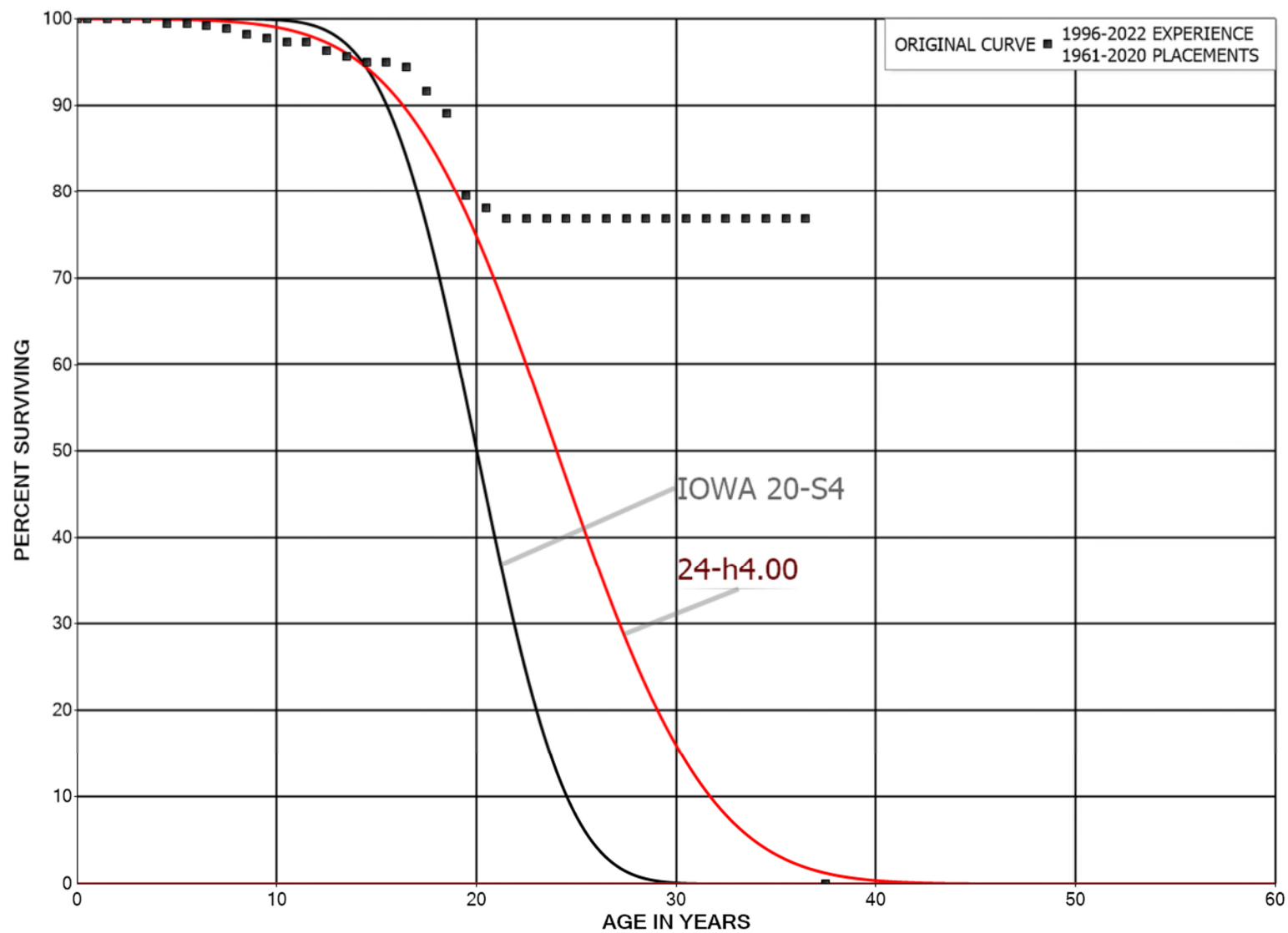
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NIAGARA MOHAWK POWER CORPORATION
ACCOUNT 378.10 MEASURING AND REGULATING STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



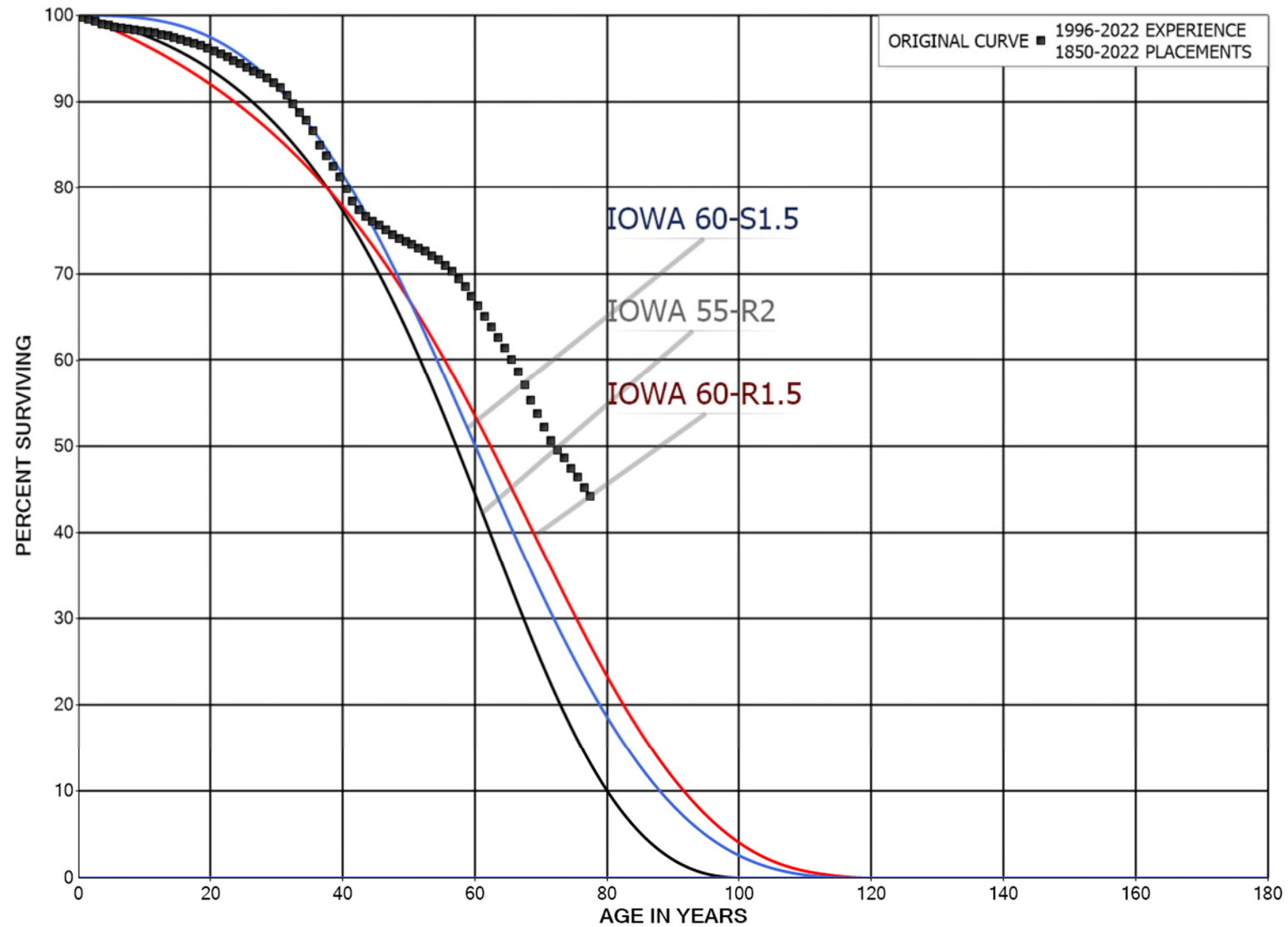
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NIAGARA MOHAWK POWER CORPORATION
ACCOUNT 378.20 MEASURING AND REGULATING STATION EQUIPMENT - MANHOLE
ORIGINAL AND SMOOTH SURVIVOR CURVES



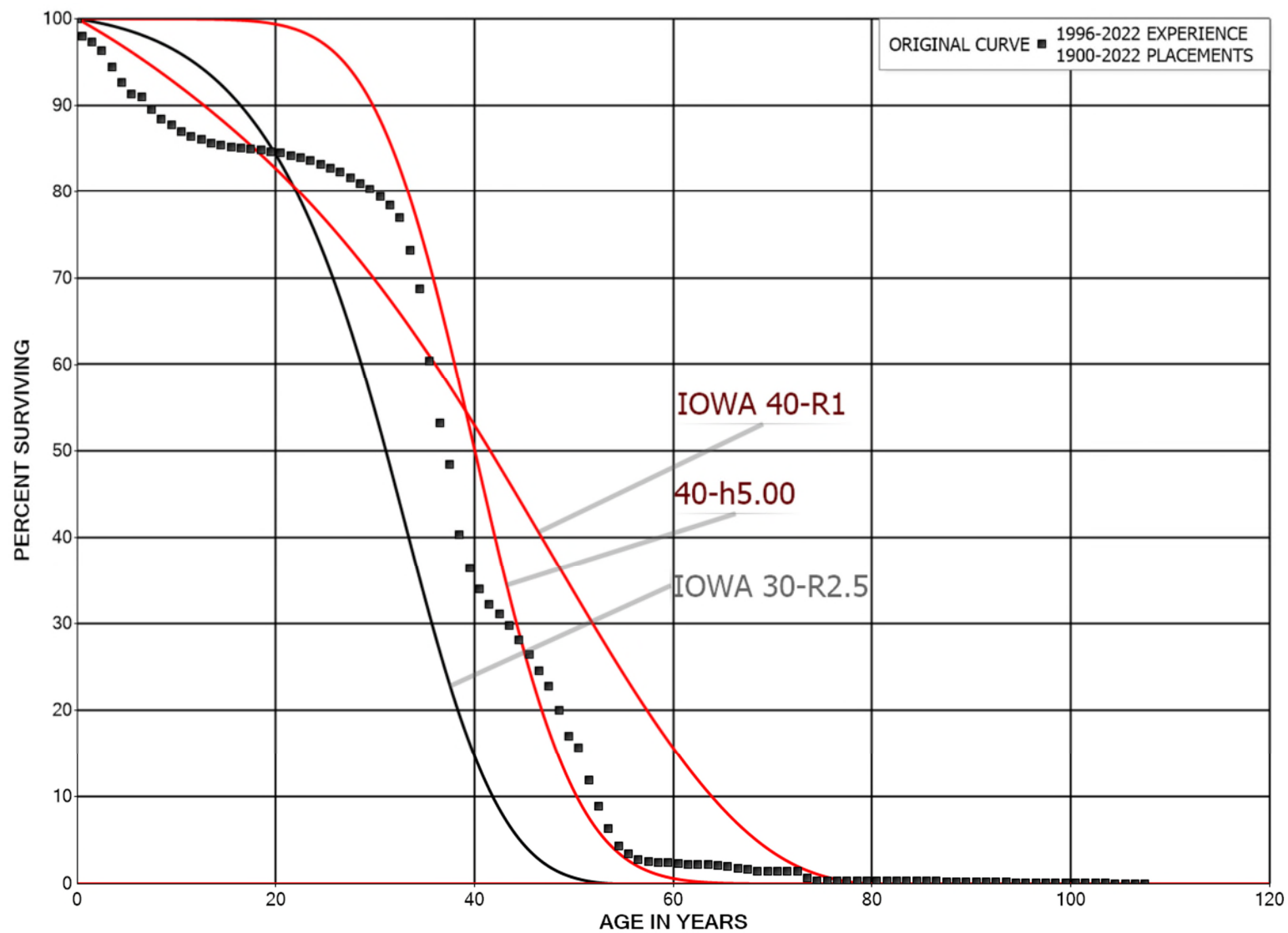
NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
ACCOUNT 378.55 MEASURING AND REGULATING STATION EQUIPMENT - RTU
ORIGINAL AND SMOOTH SURVIVOR CURVES



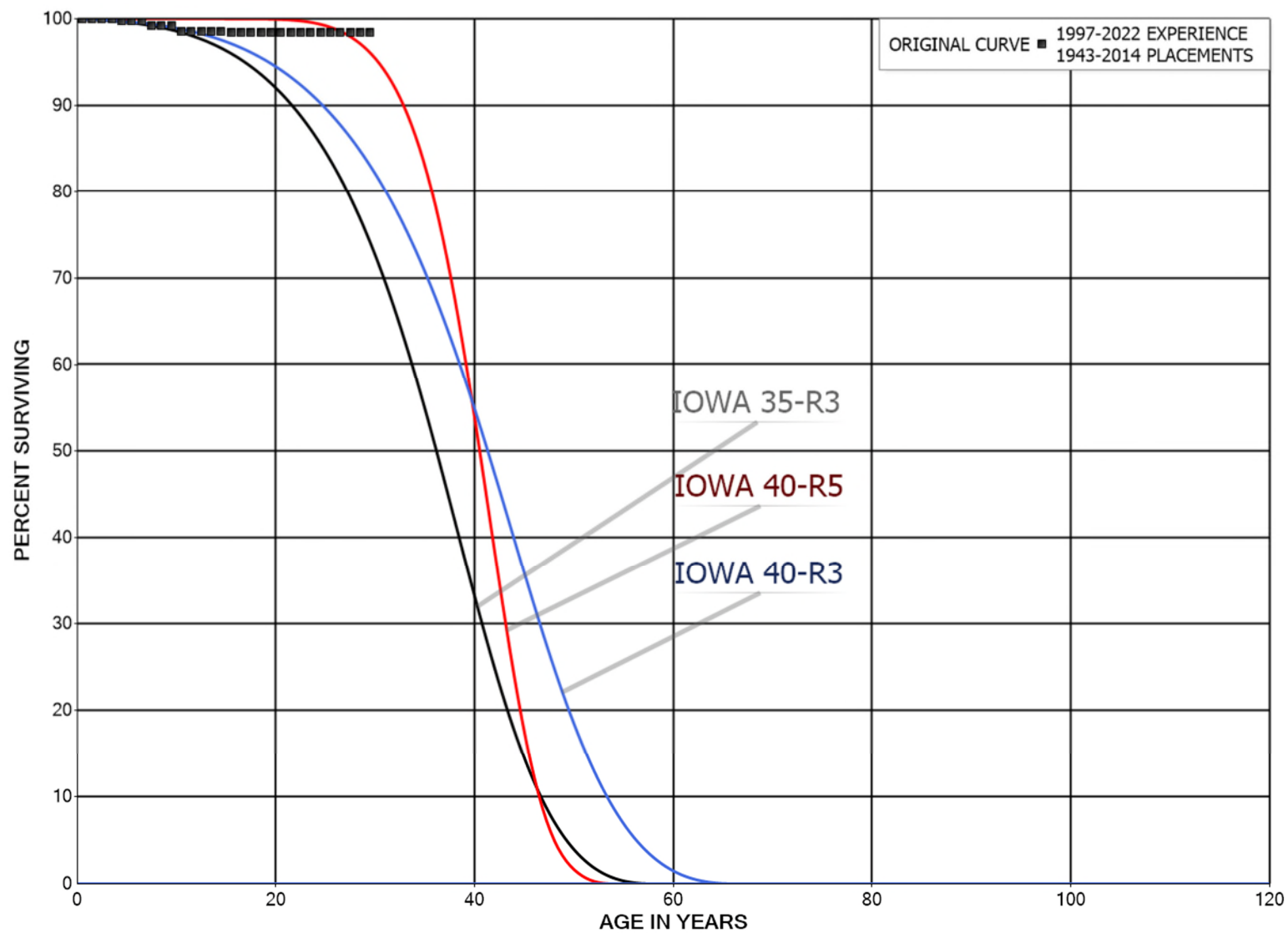
NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
ACCOUNTS 380.00 AND 380.01 SERVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
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
ACCOUNT 385.00 INDUSTRIAL MEASURES AND REGULATORS STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



ACCOUNT		ORIGINAL COST		EXISTING		PROPOSED		PROPOSED		INCREASE/ (DECREASE)		
		AS OF DECEMBER 31, 2022	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL ACCRUAL		PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT		CALCULATED ANNUAL ACCRUAL	
					AMOUNT	RATE					AMOUNT	RATE
(1)	(2)	(3)	(4)	(5)=(2)X(6)	(6)	(7)	(8)	(9)	(10)	(11)	(12)=(10)-(5)	
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	1,224,448	
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	3,856,282.83	25-H4	(5)	161,963	4.20	20-S4	(5)	202,454	5.25	40,491	
380.00	SERVICES - MIXED	890,836,772.44	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 ST											

COMMON PLANT

NATIONAL GRID
NIAGARA MOHAWK
GAS AND COMMON PLANT

SUMMARY OF ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2022

		EXISTING						PROPOSED				
ACCOUNT		ORIGINAL COST AS OF DECEMBER 31, 2022	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL ACCRUAL		PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL ACCRUAL		INCREASE/ (DECREASE)
(1)		(2)	(3)	(4)	AMOUNT (5)=(2)X(6)	RATE (6)	(7)	(8)	(9)	AMOUNT (10)	RATE (11)	(12)=(10)-(5)
390.01	GENERAL PLANT 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.

		ORIGINAL COST		EXISTING		PROPOSED		PROPOSED		CALCULATED		CALCULATED		INCREASE/ (DECREASE)	
ACCOUNT		AS OF	SURVIVOR	NET	CALCULATED	PROBABLE	SURVIVOR	NET	CALCULATED	ANNUAL ACCRUAL	ANNUAL ACCRUAL	ANNUAL ACCRUAL	ANNUAL ACCRUAL	ANNUAL ACCRUAL	ANNUAL ACCRUAL
(1)		DECEMBER 31, 2022	CURVE	SALVAGE PERCENT	ANNUAL ACCRUAL	RETIREMENT DATE	CURVE	SALVAGE PERCENT	ANNUAL ACCRUAL	AMOUNT	RATE	AMOUNT	RATE	AMOUNT	RATE
		(2)	(3)	(4)	(5)=(2)X(6)	(7)	(8)	(9)	(10)	(11)	(12)=(10)-(5)				
GAS PLANT															
TRANSMISSION PLANT															
365.15	LAND RIGHTS - GAS REGULATOR	28,414.41	100-SQ	0	284	1.00	75-R4	0	401	1.41	117				
365.25	LAND RIGHTS - GAS MAINS	5,258,777.23	100-SQ	0	52,588	1.00	75-R4	0	73,648	1.40	21,060				
366.06	STRUCTURES AND IMPROVEMENTS - GAS TRANSMISSION STATION	3,165,357.05	55-R2	(10)	63,307	2.00	50-R2.5	(10)	72,358	2.29	9,051				
367.11	MAINS - STEEL TRANSMISSION	260,521,036.10	85-R3	(20)	3,673,347	1.41	70-R3	(50)	6,137,814	2.36	2,464,467				
367.14	MAINS - VALVES	32,573,066.65	85-R3	(20)	459,280	1.41	70-R3	(50)	806,132	2.47	346,852				
369.15	MEASURING AND REGULATING STATION EQUIPMENT	40,490,151.07	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	92,777.56	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	2,474,171.44	25-H	(5)	103,915	4.20	25-S4	(5)	103,020	4.16	(895)				
TOTAL TRANSMISSION PLANT		344,603,751.51			5,468,882	1.59			8,637,076	2.51	3,168,194				
DISTRIBUTION PLANT															
374.15	LAND RIGHTS - GAS DISTRIBUTION REGULATORS	550,930.76	100-SQ	0	5,509	1.00	75-R4	0	7,812	1.42	2,303				
374.25	LAND RIGHTS - GAS DISTRIBUTION MAINS	2,537,581.72	100-SQ	0	25,376	1.00	75-R4	0	32,801	1.29	7,425				
375.01	STRUCTURES AND IMPROVEMENTS - GAS DISTRIBUTION STATION	6,685,844.37	45-L1	(50)	222,639	3.33	45-S0.5	(50)	226,367	3.39	3,728				
376.00	MAINS - DISTRIBUTION	306,662.95	95-H4	(50)	4,845	1.58	70-R3	(75)	8,962	2.92	4,117				
376.11	MAINS - STEEL	248,439,659.41	95-H4	(50)	3,925,347	1.58	70-R3	(75)	6,130,007	2.47	2,204,660				
376.12	MAINS - PLASTIC	1,036,777,620.97	65-H4	(30)	20,735,552	2.00	60-R3	(75)	32,720,171	3.16	11,984,619				
376.13	MAINS - CAST IRON	420,091.14	65-L1	(200)	19,408	4.62	60-R3	(200)	16,963	4.04	(2,445)				
376.14	MAINS - VALVE	21,891,114.29	65-H4	(30)	437,822	2.00	45-R3	(50)	780,426	3.57	342,604				
378.10	MEASURING AND REGULATING STATION EQUIPMENT	102,778,822.10	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	1,343,571.92	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	3,856,282.83	25-H4	(5)	161,963	4.20	20-S4	(5)	172,344	4.47	10,381				
380.00	SERVICES - MIXED	880,836,772.44	60-R1.5	(20)	17,616,735	2.00	55-R2	(40)	25,330,895	2.88					

COMMON PLANT

NATIONAL GRID
NIAGARA MOHAWK
GAS AND COMMON PLANT

SUMMARY OF ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2022

				EXISTING				PROPOSED					
ACCOUNT		ORIGINAL COST 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) (12)=(10)-(9)	
(1)		(2)	(3)	(4)	(5)=(2)X(6)	(6)	(7)	(8)	(9)	(10)	(11)		
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	
<u>NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED</u>													
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.

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS AND COMMON PLANTTABLE 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)
	<i>GAS PLANT RESERVE AMORTIZATION</i>				<i>39,848,538</i>
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)

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS AND COMMON PLANTTABLE 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)
397.31	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)
	<i>GAS PLANT RESERVE AMORTIZATION</i>				1,562,665
	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.

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS AND COMMON PLANTTABLE 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	5,541	7,010	1,469
365.25 LAND RIGHTS - GAS MAINS	5,258,777.23	1,398,213	1,435,518	37,305
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	54,931,683	56,016,288	1,084,605
367.14 MAINS - VALVES	32,573,066.65	1,874,025	1,208,454	(665,571)
369.15 MEASURING AND REGULATING STATION EQUIPMENT	40,490,151.07	6,055,183	7,881,688	1,826,505
369.25 MEASURING AND REGULATING STATION EQUIPMENT - MANHOLES	92,777.56	32,768	42,719	9,951
369.55 MEASURING AND REGULATING STATION EQUIPMENT - RTU	2,474,171.44	1,023,596	1,066,553	42,957
TOTAL TRANSMISSION PLANT	344,603,751.51	66,493,649	69,211,161	2,717,512
DISTRIBUTION PLANT				
374.15 LAND RIGHTS - GAS DISTRIBUTION REGULATORS	550,930.76	15,916	14,118	(1,798)
374.25 LAND RIGHTS - GAS DISTRIBUTION MAINS	2,537,581.72	1,154,492	1,504,234	349,742
375.01 STRUCTURES AND IMPROVEMENTS - GAS DISTRIBUTION STATION	6,685,844.37	3,440,064	3,152,199	(287,865)
376.00 MAINS - DISTRIBUTION	306,662.95	8,474	-	(8,474)
376.11 MAINS - STEEL	248,439,659.41	153,173,993	163,337,994	10,164,001
376.12 MAINS - PLASTIC	1,036,777,620.97	350,949,106	342,160,547	(8,788,559)
376.13 MAINS - CAST IRON	420,091.14	669,631	(1,464,754)	(2,134,385)
376.14 MAINS - VALVE	21,891,114.29	5,493,871	3,972,381	(1,521,490)
378.10 MEASURING AND REGULATING STATION EQUIPMENT	102,778,822.10	24,586,787	24,789,183	202,396
378.20 MEASURING AND REGULATING STATION EQUIPMENT - MANHOLE	1,343,571.92	690,140	646,752	(43,388)
378.55 MEASURING AND REGULATING STATION EQUIPMENT - RTU	3,856,262.83	2,675,742	3,058,522	382,780
380.00 SERVICES - MIXED	880,836,772.44	237,482,319	306,712,063	69,229,744
380.01 SERVICES - METALLIC	4,733,980.33	2,783,834	3,926,778	1,142,944
381.10 SMALL METERS AND REGULATORS - BARE COST	63,598,497.24	31,389,057	24,035,537	(7,353,520)
381.30 LARGE METERS AND REGULATORS - BARE COST	49,900,265.97	13,627,820	19,707,152	6,079,332
382.20 SMALL METERS AND REGULATORS - INSTALLATION COST	78,348,753.08	28,539,816	(6,664,136)	(35,203,952)
382.30 LARGE METERS AND REGULATORS - INSTALLATION COST	61,937,888.65	36,725,022	23,283,015	(13,442,007)
383.00 REGULATORS	7,655,233.77	2,914,310	4,147,485	1,233,175
384.00 REGULATOR INSTALLATIONS	6,345,054.09	4,342,373	2,050,345	(2,292,028)
385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	5,101,311.12	3,896,665	4,313,351	416,686
TOTAL DISTRIBUTION PLANT	2,584,045,919.15	904,559,432	922,682,768	18,123,336
GENERAL PLANT				
390.00 STRUCTURES AND IMPROVEMENTS	652,699.06	113,202	184,373	71,171
TOTAL GENERAL PLANT	652,699.06	113,202	184,373	71,171
AMORTIZED PLANT				
394.00 TOOLS, SHOP AND GARAGE EQUIPMENT - PLANT TOOLS	19,705.89	15,286	8,862	(6,424)
394.30 TOOLS, SHOP AND GARAGE EQUIPMENT - WORK TOOLS	26,360,408.36	11,011,483	8,208,361	(2,803,122)
394.40 TOOLS, SHOP AND GARAGE EQUIPMENT - NATURAL GAS	3,450,029.15	1,950,679	1,969,026	18,347
395.00 LABORATORY EQUIPMENT - GENERAL PLANT	15,654.60	14,807	(490,693)	(505,500)
397.20 COMMUNICATION EQUIPMENT - RADIO	28,801,101.94	25,660,336	27,778,146	2,117,810
397.55 COMMUNICATION EQUIPMENT - ERTS	28,857,853.51	15,281,783	15,281,783	-
398.00 MISCELLANEOUS PLANT EQUIPMENT	3,130,610.30	1,915,451	2,321,820	406,369
398.10 MISCELLANEOUS PLANT EQUIPMENT POWER AND SUPERVISORY CONTROL	102,651.49	99,870	24,031	(75,839)
AMORTIZED PLANT	90,738,015.24	55,949,695	55,101,336	(848,359)
TOTAL GAS PLANT EXCLUDING LEAK PRONE PIPE	3,020,040,384.96	1,027,115,978	1,047,179,638	20,063,660
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	1,027,115,978	1,069,845,212	20,063,660
COMMON PLANT				
GENERAL PLANT				
390.01 STRUCTURES AND IMPROVEMENTS	244,495,551.37	52,924,585	55,107,748	2,183,163
TOTAL GENERAL PLANT	244,495,551.37	52,924,585	55,107,748	2,183,163
AMORTIZED PLANT				
391.01 OFFICE FURNITURE AND EQUIPMENT	4,593,730.08	3,269,781	(3,925,213)	(7,194,994)
391.11 OFFICE FURNITURE AND EQUIPMENT - OTHER	846,139.42	753,530	(1,202,049)	(1,955,579)
392.21 TRANSPORTATION EQUIPMENT - AIRCRAFT	6,173,254.90	4,020,396	5,559,128	1,538,732
393.01 STORES EQUIPMENT	458,635.23	406,800	(1,232,645)	(1,639,445)
394.01 TOOLS, SHOP AND GARAGE EQUIPMENT	1,275,747.22	705,419	914,358	208,939
394.11 TOOLS, SHOP AND GARAGE EQUIPMENT - GARAGE AND SHOP EQUIPMENT	1,195,857.79	934,372	(1,322,356)	(2,256,728)
394.31 TOOLS, SHOP AND GARAGE EQUIPMENT - COMMUNICATION TOOLS	848,175.27	586,545	(122,002)	(708,547)
397.21 COMMUNICATION EQUIPMENT - RADIO	3,946,157.18	3,381,845	3,846,273	464,428
397.31 COMMUNICATION EQUIPMENT - RADIO SITE	4,031,765.57	3,219,517	2,105,118	(1,114,399)
397.51 COMMUNICATION EQUIPMENT - AMO	3,893,088.01	3,623,528	6,949,205	3,325,677

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS AND COMMON PLANTTABLE 2. COMPARISON OF THE CALCULATED ACCRUED DEPRECIATION AND BOOK DEPRECIATION RESERVE
AS OF DECEMBER 31, 2022

ACCOUNT		ORIGINAL COST AS OF DECEMBER 31, 2022	CALCULATED ACCRUED DEPRECIATION	BOOK DEPRECIATION RESERVE	RESERVE IMBALANCE
(1)		(2)	(3)	(4)	(5)=(4)-(3)
397.61	COMMUNICATION EQUIPMENT - SITE	1,539,805.67	1,264,328	5,893,884	4,629,556
398.01	MISCELLANEOUS PLANT EQUIPMENT - GENERAL PLANT	85,030.71	65,405	184,214	118,809
398.11	MISCELLANEOUS PLANT EQUIPMENT	216,502.24	192,586	(45,145)	(237,731)
TOTAL AMORTIZED PLANT		29,103,889.29	22,424,052	17,602,771	(4,821,281)
TOTAL COMMON PLANT		273,599,440.66	75,348,637	72,710,519	(2,638,118)
TOTAL DEPRECIABLE PLANT		3,347,125,596.67	1,102,464,615	1,142,555,731	17,425,542
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.

Date of Request: July 17, 2024
Due Date: September 6, 2024

Request No. DPS-602 Supplemental-2
NG Request No. NG-656 Supplemental-2

Niagara Mohawk Power Corporation d/b/a National Grid
Case No. 24-E-0322 & 24-G-0323
Data Request

Request for Information

FROM: PSC - Joshua Howland

TO: National Grid

SUBJECT: Depreciation - Gas

Request:

In all interrogatories, any requests for workpapers or supporting calculations shall be construed as requesting any Word, Excel or other computer spreadsheet models in original electronic format with all formulae intact and unlocked.

1. Provide an Excel file, with all formulae intact, that compares the gas plant depreciation rates, survivor curves, average service lives, and net salvage percentages included in current rates to the proposed Rate Year (RY) depreciation rates, RY survivor curves, RY average service lives, and RY net salvage percentages.
 - a. Using plant balances as of 12/31/2022, show the impact on annual depreciation accruals utilizing the present depreciation rates versus the proposed RY depreciation rates.
 - b. If the impact on annual accruals for gas plant balances shown in response to question 1 (a) does not match the \$6.7 million increase to annual accruals referenced on page 9 of "The Direct Testimony of Ned Allis", provide detail as to why there is an imbalance.
 - c. Provide a supplement to the Company's response to DPS-147 to include graphical comparisons of present vs. proposed survivor curves for gas plant accounts listed in part (a) that were not included in the initial IR response or were misrepresented in the initial IR response.
2. Provide an Excel file, with all formulae intact, that compares the booked reserve as of 12/31/2022 to both the theoretical reserve as of 12/31/2022 using the current depreciation parameters and the theoretical reserve as of 12/31/2022 using the proposed depreciation parameters, for all gas accounts.
 - a. If the reserve deficiency between the booked reserve as of 12/31/2022 and the theoretical reserve as of 12/31/2022 using the proposed depreciation parameters does not match the \$253.927 million referenced on page 31 of "The Direct

- Testimony of Ned Allis", provide detail as to why there is an imbalance.
- b. Show in excel, with all formulae intact the Company's proposed amortization of the deficiency between the booked reserve as of 12/31/2022 and the theoretical reserve using the Company's proposed depreciation parameters as of 12/31/2022, for gas plant accounts.
 - c. If the proposed annual amortization amount from question 2 (b) does not match the \$24.482 million referenced on page 32 of "The Direct Testimony of Ned Allis" provide detail as to why there is an imbalance.

Response:

- 2. Based on discussions with the Staff, the Company is providing additional information to show the reserve deficiency for Gas accounts reflected in the revenue requirement in the Company's filing.

Please see Attachment 4 (Supplemental 2) for the reserve deficiency of \$269.209 million resulting from a comparison of the theoretical reserve as of 12/31/2022 using the proposed parameters (average service life procedure and "business-as-usual" service lives) applied in Rate Year 1 to the actual book reserve.

- b. Please see Attachment 4 (Supplemental 2) for a calculation of \$162.224 million reserve deficiency as the portion (above 10% of reserve balance) to be amortized over ten years at \$16.222 million per year and reflected in the Rate Year and Data Years. Please see Exhibit___RRP-11, Workpapers to RRP-7, Schedule 1, Workpaper 3 for presentation of the reserve deficiency amortization as a component of the total depreciation expense presented in Exhibit___RRP-7, Schedule 1.

The Company is proposing depreciation rates beginning in Data Year 1 based on the Equal Lives Group ("ELG") procedure and shorter service lives, as discussed in the testimony of Mr. Allis on page 9. The reserve deficiency calculated using ELG parameters is \$505.469 million, resulting in a \$39.848 million amortization per year. To minimize bill impacts the Company did not apply this ELG reserve deficiency in the Data Years and instead applied the lower Rate Year reserve deficiency to the Data Years.

Name of Respondent:

Ned W Allis
Mark Stiner

Date of Reply:

September 6, 2024

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS AND COMMON PLANTTABLE 2. COMPARISON OF THE CALCULATED ACCRUED DEPRECIATION AND BOOK DEPRECIATION RESERVE
AS OF DECEMBER 31, 2022

ACCOUNT		ORIGINAL COST AS OF DECEMBER 31, 2022	CALCULATED ACCRUED DEPRECIATION	BOOK DEPRECIATION RESERVE	RESERVE IMBALANCE
(1)		(2)	(3)	(4)	(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	1,562,931	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	
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	41,485,960	55,101,336	(1,666,407)
TOTAL GAS PLANT EXCLUDING LEAK PRONE PIPE		3,020,040,384.96	1,299,912,707	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	1,299,912,707	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)
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)

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS AND COMMON PLANTTABLE 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)
TOTAL DEPRECIABLE PLANT	3,347,125,596.67	1,395,520,929	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	
399.10 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, 2024 OVER THE REMAINING PERIOD ESTABLISHED IN CASE NO. 20-E-0380.

Gas Segment - Calculation of Reserve Deficiency Amortization

	a	b	c	d
	Book Depreciation Reserve	10% of Book Reserve (a x 10%)	Reserve Deficiency	Reserve Deficiency to be Amortized (c - b)
As of December 31, 2022	1,069,845,212	106,984,521	269,209,070	162,224,549
	Rate Year Ending March 31, 2026	Data Year Ending March 31, 2027	Data Year Ending March 31, 2028	Data Year Ending March 31, 2029
Amortization of Reserve Deficiency (over 10 years) *	16,222,455	16,222,455	16,222,455	16,222,455

* \$1.351 million per month as presented in RRP-11, Workpapers to RRP-7, Schedule 1, Workpaper 3

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
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AS OF DECEMBER 31, 2022

ACCOUNT	ORIGINAL COST AS OF DECEMBER 31, 2022	CALCULATED ACCRUED DEPRECIATION	BOOK DEPRECIATION RESERVE	RESERVE IMBALANCE
(1)	(2)	(3)	(4)	(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	
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	41,485,960	55,101,336	(1,666,407)
TOTAL GAS PLANT EXCLUDING LEAK PRONE PIPE	3,020,040,384.96	1,299,912,707	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	

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS AND COMMON PLANTTABLE 2. COMPARISON OF THE CALCULATED ACCRUED DEPRECIATION AND BOOK DEPRECIATION RESERVE
AS OF DECEMBER 31, 2022

ACCOUNT		ORIGINAL COST AS OF DECEMBER 31, 2022	CALCULATED ACCRUED DEPRECIATION	BOOK DEPRECIATION RESERVE	RESERVE IMBALANCE
(1)		(2)	(3)	(4)	(5)=(4)-(3)
TOTAL DEPRECIABLE GAS PLANT		3,073,526,156.01	1,299,912,707	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)
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	1,395,520,929	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, 2024 OVER THE REMAINING PERIOD ESTABLISHED IN CASE NO. 20-E-0380.

Date of Request: July 25, 2024
Due Date: August 5, 2024

Request No. DPS-773
NG Request No. NG-904

Niagara Mohawk Power Corporation d/b/a National Grid
Case No. 24-E-0322 & 24-G-0323
Data Request

Request for Information

FROM: Joshua Howland

TO: National Grid

SUBJECT: Depreciation – Survivor Curves

Request:

In all interrogatories, any requests for workpapers or supporting calculations shall be construed as requesting any Word, Excel or other computer spreadsheet models in original electronic format with all formulae intact and unlocked.

1. Provide graphical representations and associated theoretical reserves for the survivor curve and average service life (ASL) combinations in the table below. For each curve requested below, overlay the experienced mortality data from the associated plant account, the currently used survivor curve, and the survivor curve proposed by the Company and the requested curve on a single graph (i.e. three total curves plus an additional data set for each).

Account Number(s)	Requested Curve
353.55	25S3
356.00-356.30	75R1.5
356.00-356.30	75R2
362.75	10S6
365.00-365.03	60R3.5 (not a curve)
366.10-366.20	75R1
369.20-369.21	75R2
369.20-369.21	75R2.5
376.14	60R3
376.14	65R3
378.20	40S1.5
378.20	45S1.5
378.55	25R4

Response:

1. Please refer to Attachments 1 through 3 for the requested curves with the currently used

and proposed survivor curve. Please note 60-R3.5 is not able to be graphed. Instead, 60-R3 was graphed as the closest comparison. Please refer to Attachments 4 through 7 for the theoretical reserve provided in column 8 for the electric assets (Attachments 4 and 5) and column 6 for the gas assets (Attachments 6 and 7).

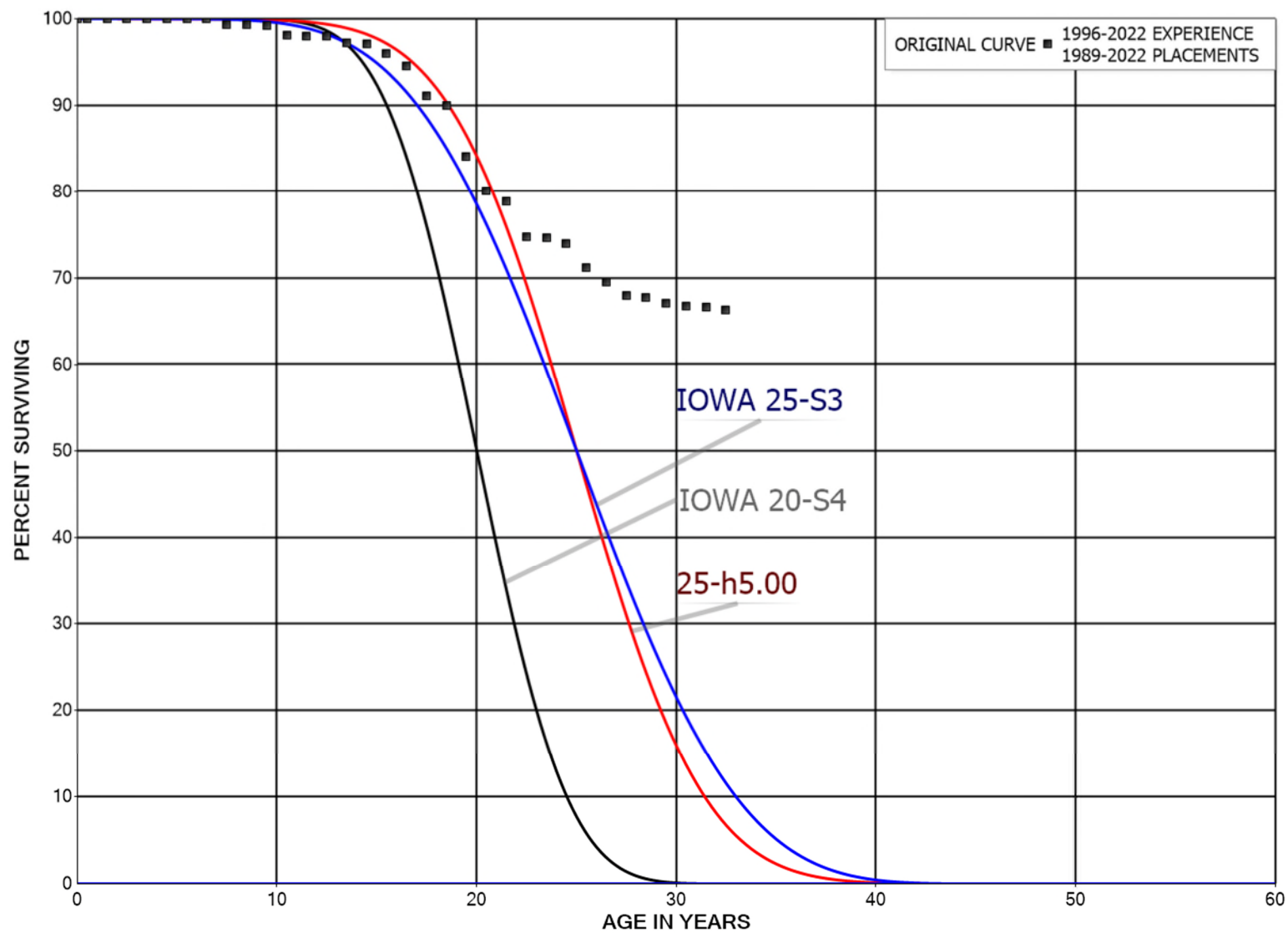
Name of Respondent:

Ned Allis

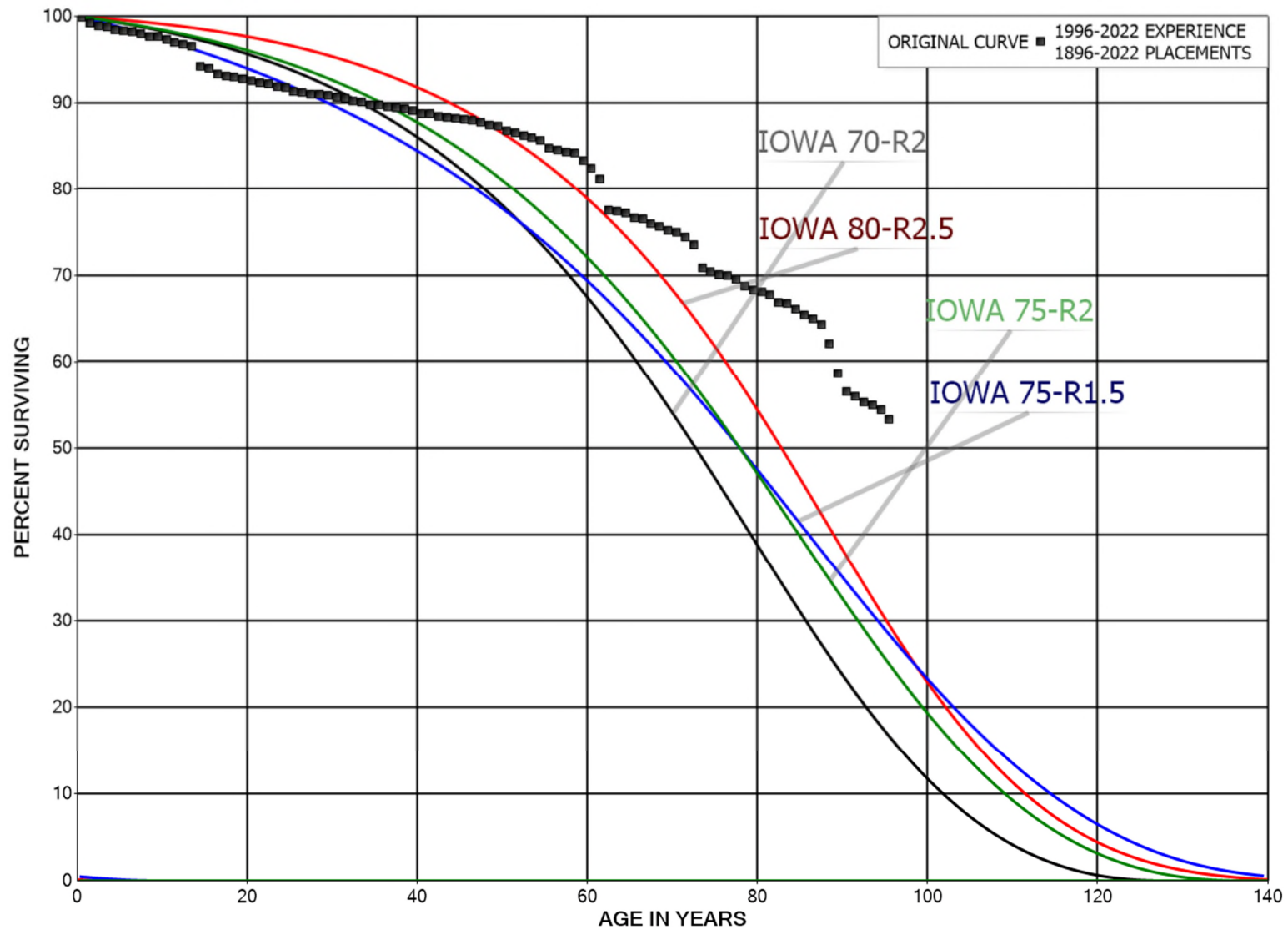
Date of Reply:

August 5, 2024

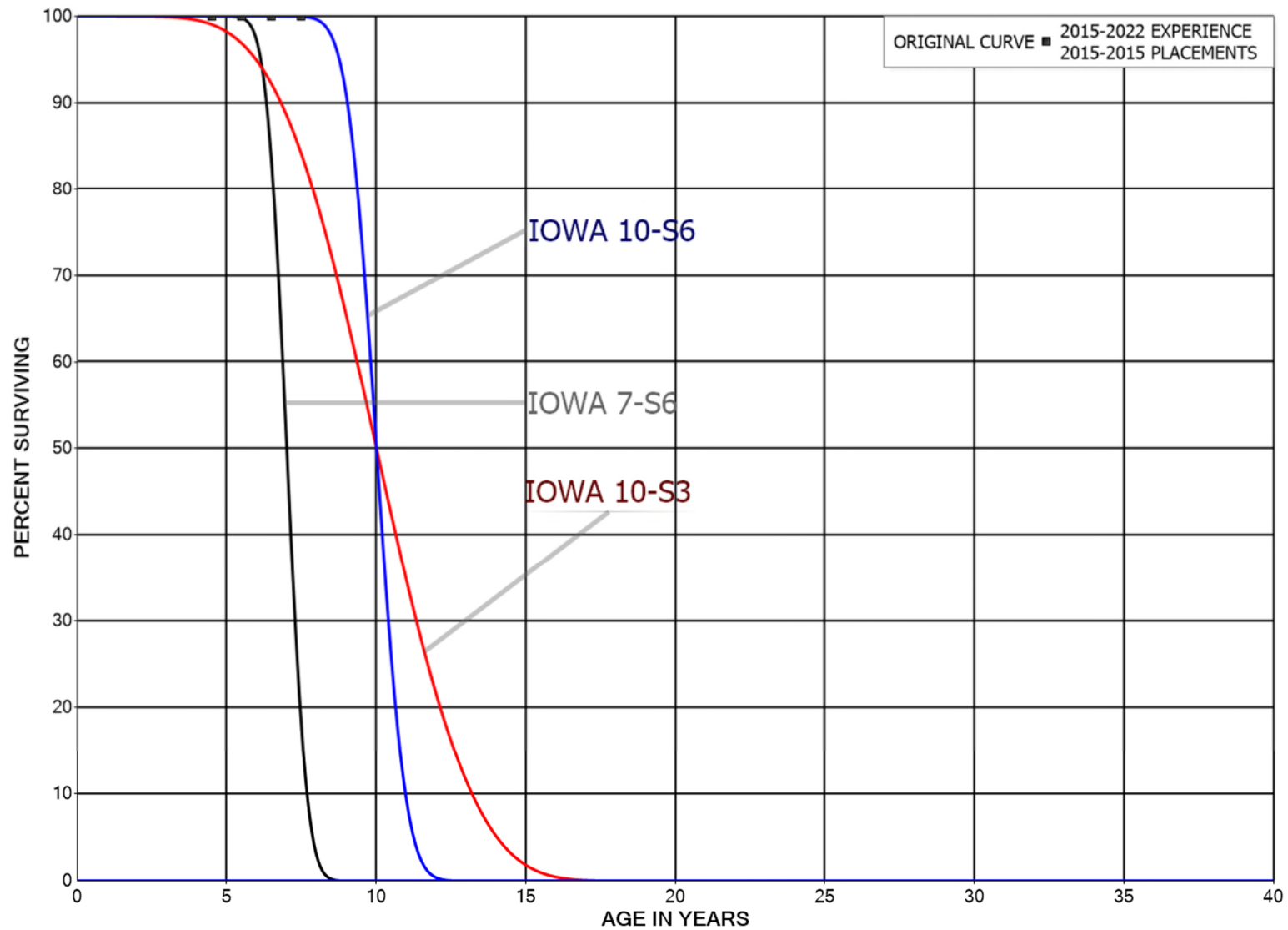
NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
ELECTRIC PLANT
ACCOUNT 353.55 STATION EQUIPMENT - RTU
ORIGINAL AND SMOOTH SURVIVOR CURVES



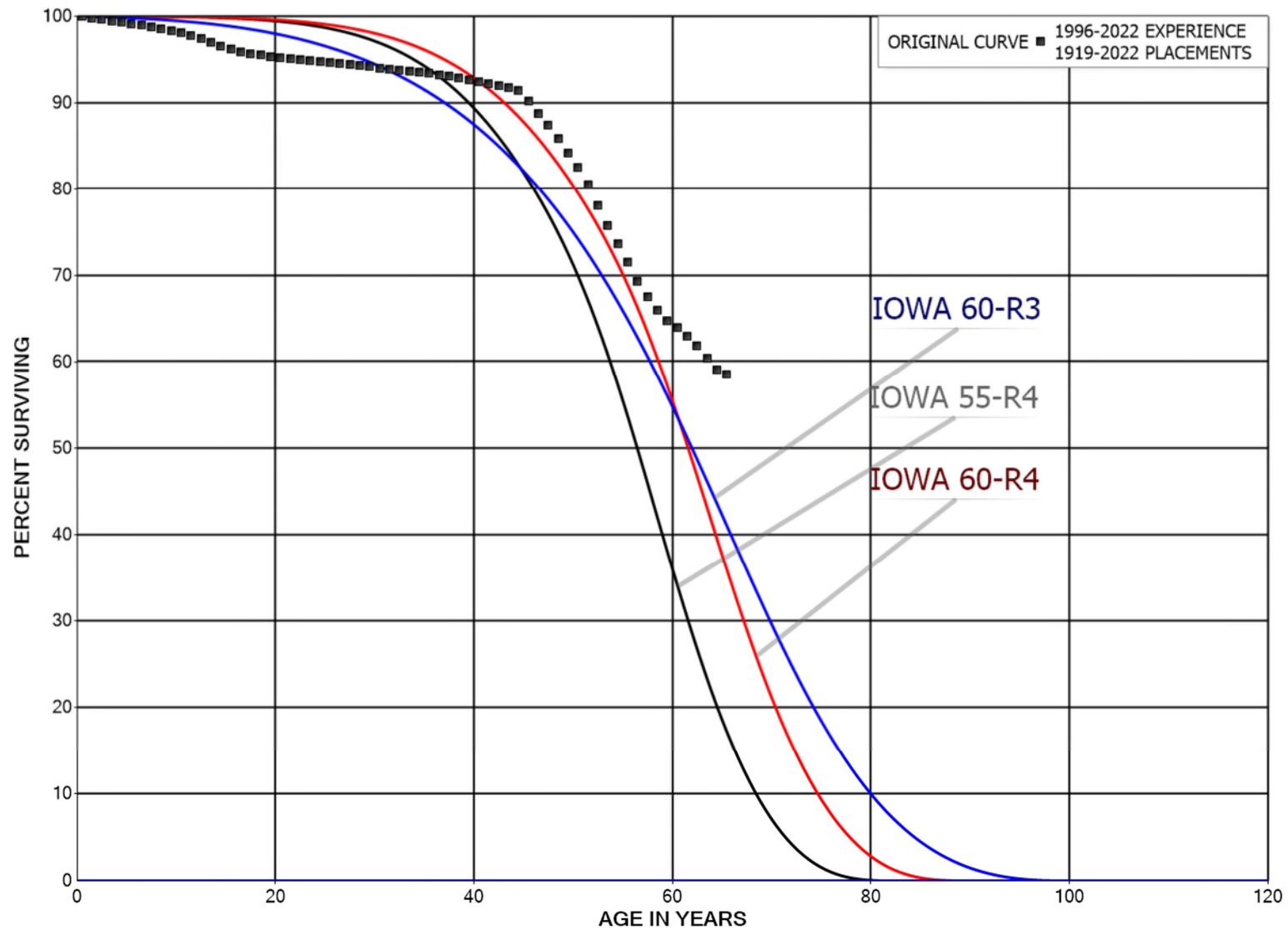
NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
ELECTRIC PLANT
ACCOUNTS 356.00, 356.10, 356.20, AND 356.30 OVERHEAD CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



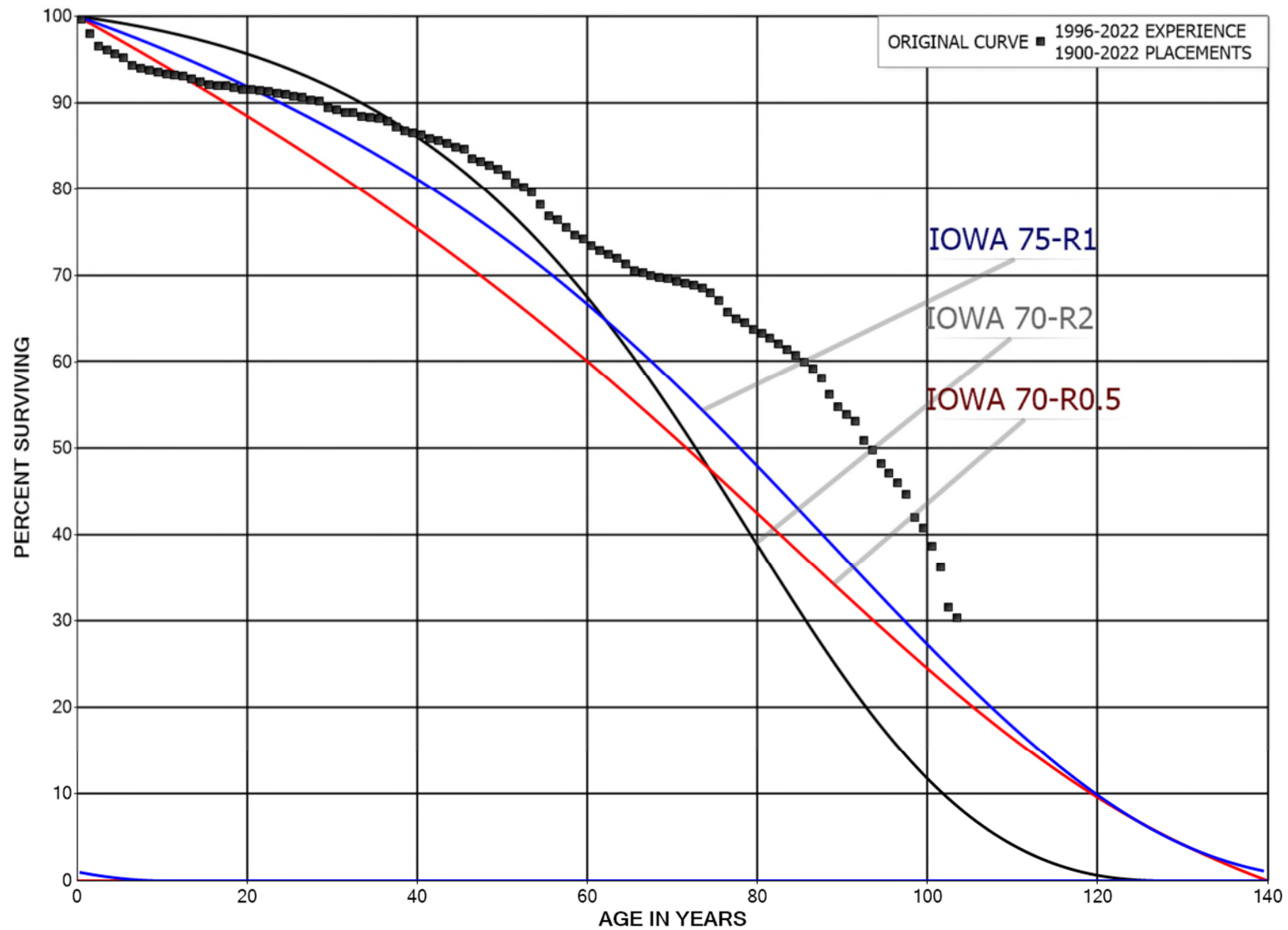
NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
ELECTRIC PLANT
ACCOUNT 362.75 STATION EQUIPMENT - EMS
ORIGINAL AND SMOOTH SURVIVOR CURVES



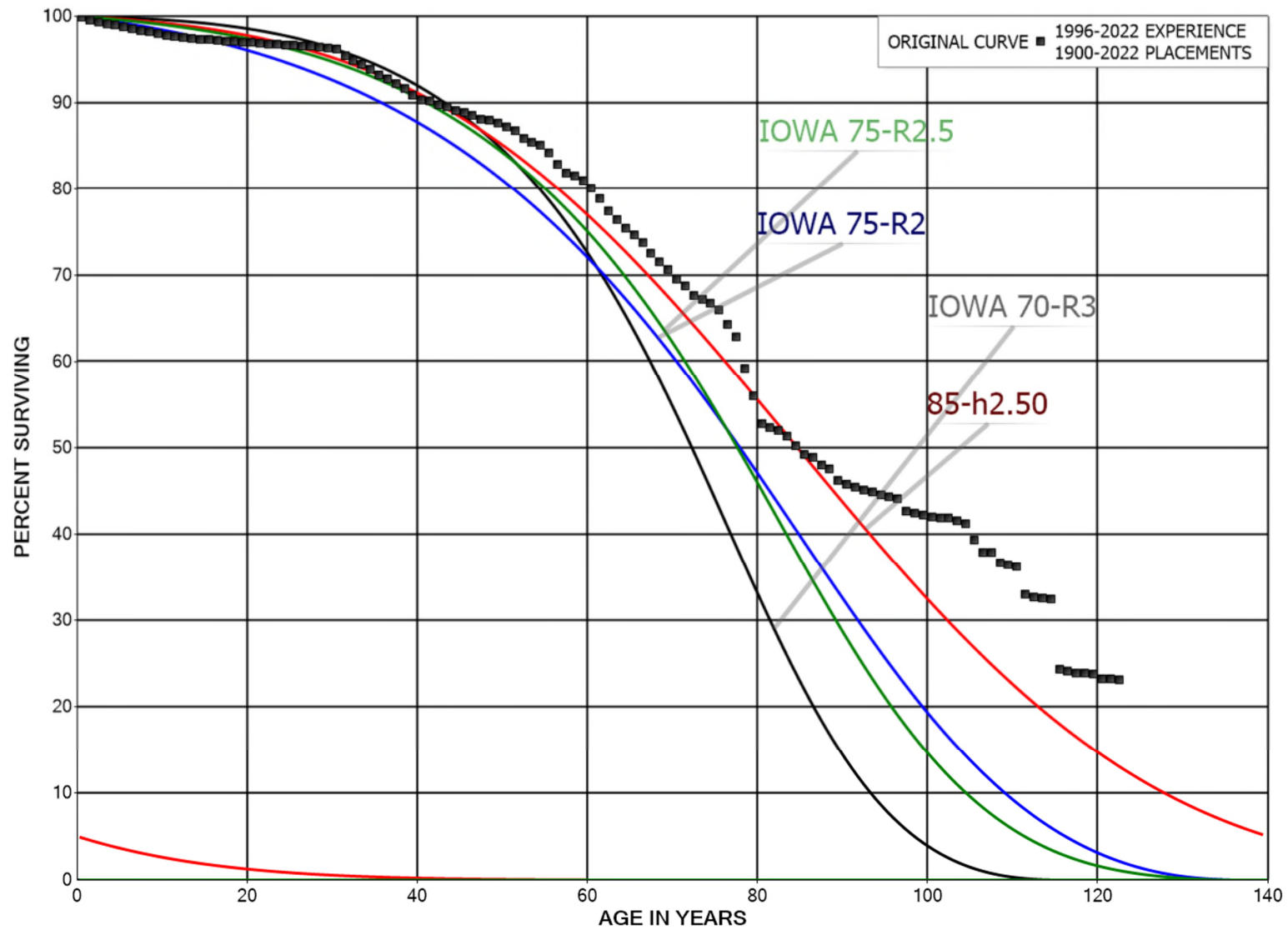
NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
ELECTRIC PLANT
ACCOUNTS 365.00 AND 365.03 OVERHEAD CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



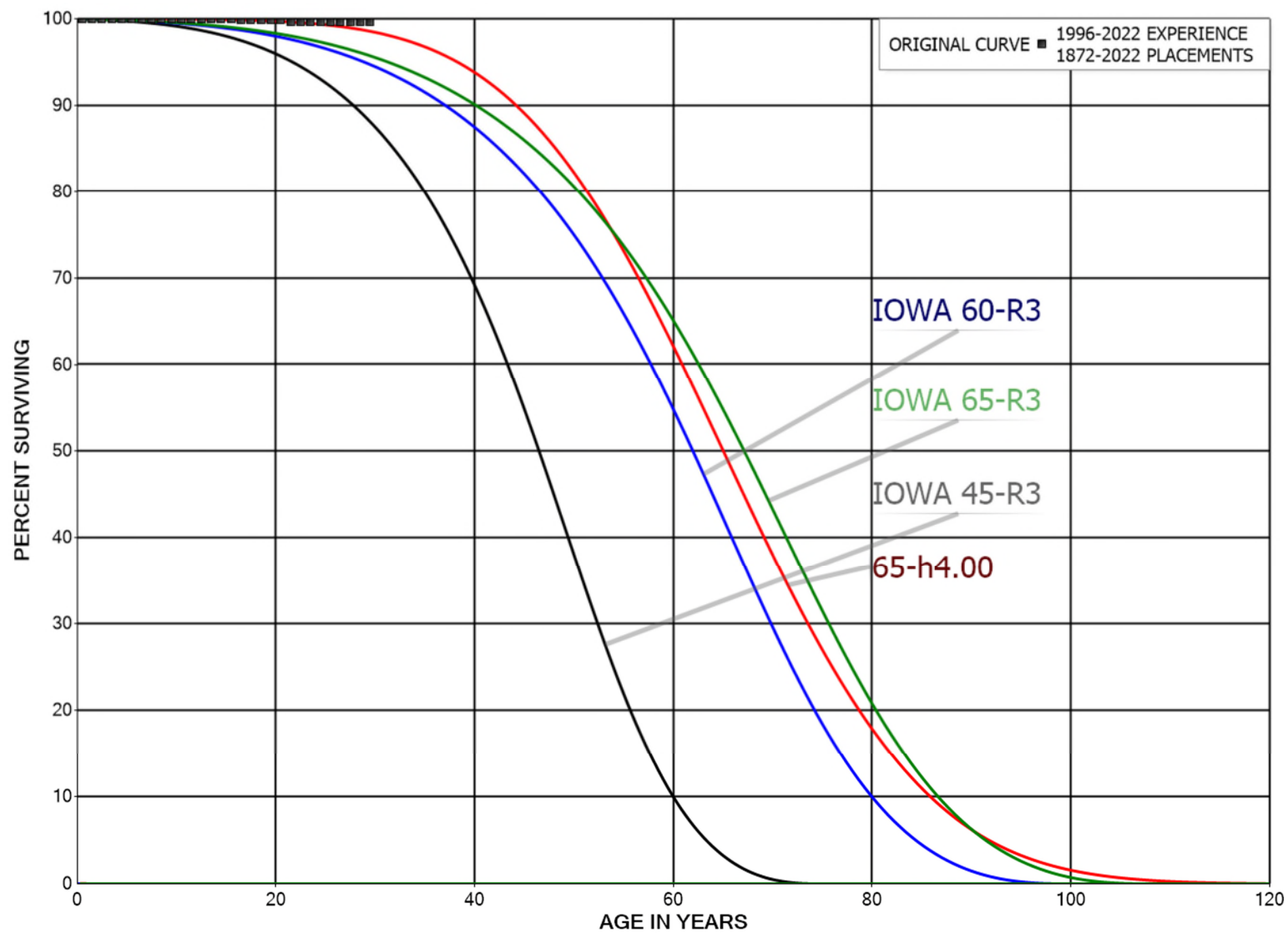
NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
ELECTRIC PLANT
ACCOUNTS 366.10 AND 366.20 UNDERGROUND CONDUIT
ORIGINAL AND SMOOTH SURVIVOR CURVES



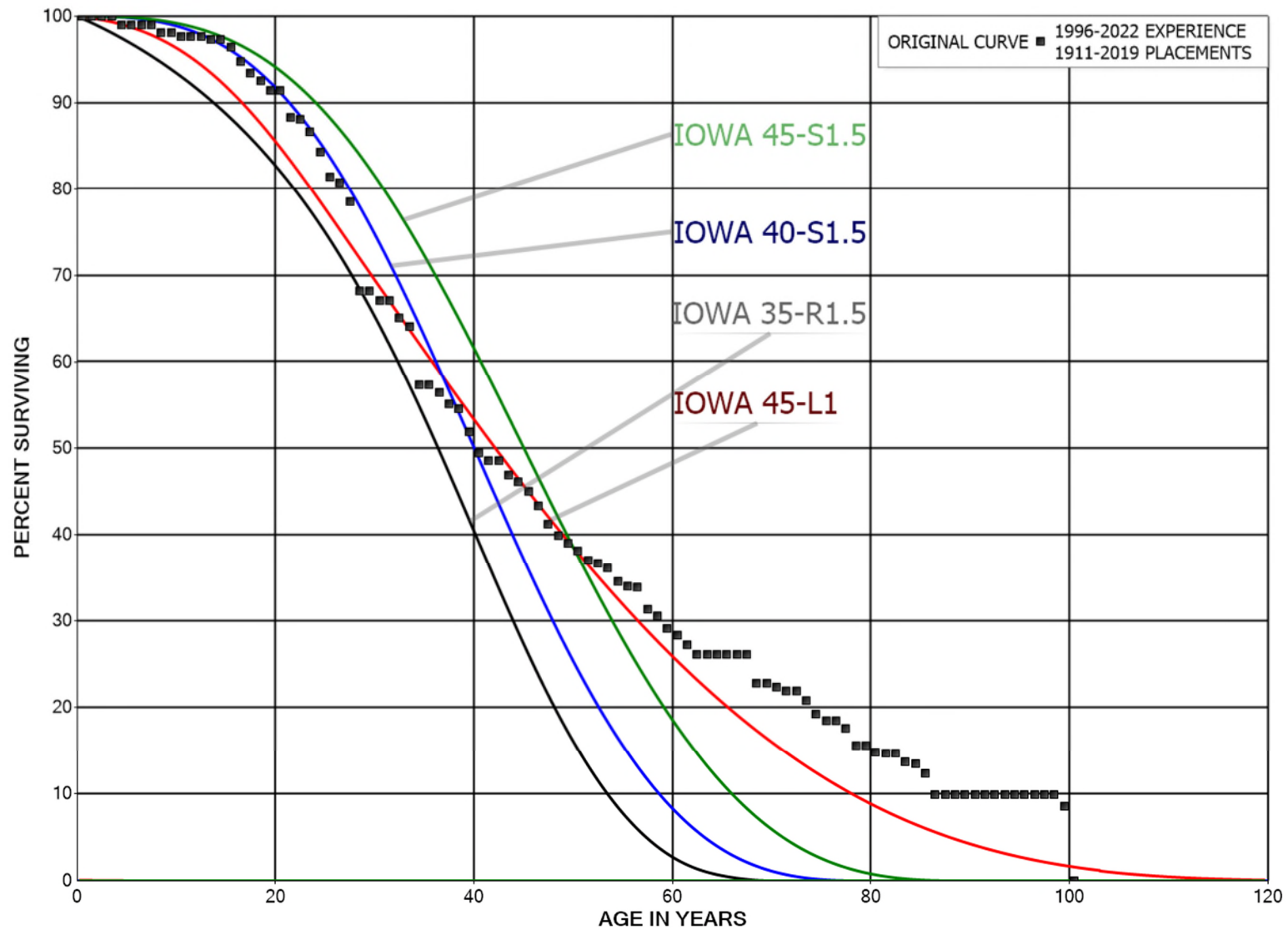
NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
ELECTRIC PLANT
ACCOUNT 369.21 UNDERGROUND SERVICES - CABLE
ORIGINAL AND SMOOTH SURVIVOR CURVES



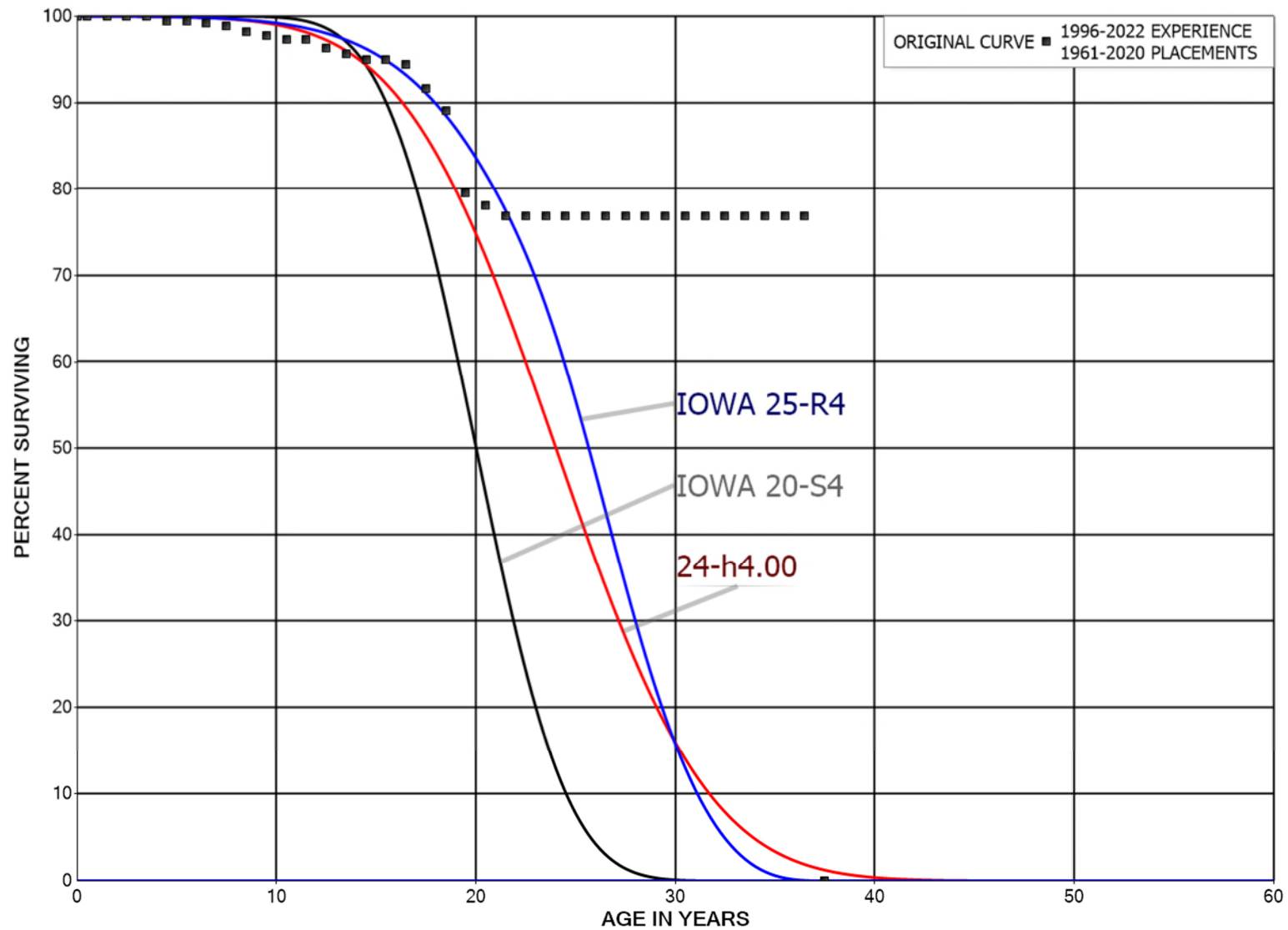
NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT
ACCOUNT 376.14 MAINS - VALVE
ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT
ACCOUNT 378.20 MEASURING AND REGULATING STATION EQUIPMENT - MANHOLE
ORIGINAL AND SMOOTH SURVIVOR CURVES



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
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 25-S3							
NET SALVAGE PERCENT.. -5							
1990	6,379,227.09	25.00	4.00	267,927.54	2.72	0.8912	5,969,426
1991	4,790,688.34	25.00	4.00	201,208.91	2.95	0.8820	4,436,656
1992	4,168,887.51	25.00	4.00	175,093.28	3.21	0.8716	3,815,282
1993	5,763,379.32	25.00	4.00	242,061.93	3.47	0.8612	5,211,593
1994	3,104,659.76	25.00	4.00	130,395.71	3.76	0.8496	2,769,605
1995	938,260.15	25.00	4.00	39,406.93	4.07	0.8372	824,787
1996	1,013,131.84	25.00	4.00	42,551.54	4.40	0.8240	876,562
1997	343,439.12	25.00	4.00	14,424.44	4.75	0.8100	292,095
1998	24,074.78	25.00	4.00	1,011.14	5.13	0.7948	20,091
1999	270,594.28	25.00	4.00	11,364.96	5.55	0.7780	221,048
2000	419,756.95	25.00	4.00	17,629.79	6.00	0.7600	334,966
2001	254,008.76	25.00	4.00	10,668.37	6.48	0.7408	197,578
2002	32,346.47	25.00	4.00	1,358.55	7.00	0.7200	24,454
2003	101,001.86	25.00	4.00	4,242.08	7.56	0.6976	73,982
2004	267,666.09	25.00	4.00	11,241.98	8.17	0.6732	189,202
2005	158,349.43	25.00	4.00	6,650.68	8.82	0.6472	107,608
2006	1,621,323.59	25.00	4.00	68,095.59	9.52	0.6192	1,054,120
2007	826,650.53	25.00	4.00	34,719.32	10.27	0.5892	511,416
2008	4,492,339.80	25.00	4.00	188,678.27	11.06	0.5576	2,630,175
2009	6,431,722.27	25.00	4.00	270,132.34	11.89	0.5244	3,541,435
2010	2,478,943.89	25.00	4.00	104,115.64	12.76	0.4896	1,274,375
2011	1,892,987.39	25.00	4.00	79,505.47	13.66	0.4536	901,592
2012	449,717.51	25.00	4.00	18,888.14	14.60	0.4160	196,437
2013	780,639.92	25.00	4.00	32,786.88	15.55	0.3780	309,836
2014	763,617.75	25.00	4.00	32,071.95	16.53	0.3388	271,649
2015	1,022,242.49	25.00	4.00	42,934.18	17.51	0.2996	321,577
2016	394,842.23	25.00	4.00	16,583.37	18.50	0.2600	107,792
2017	648,204.19	25.00	4.00	27,224.58	19.50	0.2200	149,735
2018	770,205.32	25.00	4.00	32,348.62	20.50	0.1800	145,569
2019	661,702.23	25.00	4.00	27,791.49	21.50	0.1400	97,270
2020	661,775.80	25.00	4.00	27,794.58	22.50	0.1000	69,486
2021	1,404,996.05	25.00	4.00	59,009.83	23.50	0.0600	88,515
2022	339,090.41	25.00	4.00	14,241.80	24.50	0.0200	7,121
53,670,473.12				2,254,159.88	37,043,035		

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 4.20

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
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 75-R1.5							
NET SALVAGE PERCENT.. -60							
2015	2,583.79	75.00	1.33	54.98	68.90	0.0813	336
2017	858,716.70	75.00	1.33	18,273.49	70.51	0.0599	82,258
2018	0.02	75.00				0.0491	
	861,300.51			18,328.47			82,594
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.13							

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
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 FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 75-R1.5							
NET SALVAGE PERCENT.. -60							
1906	20.19	75.00	1.33	0.43	9.54	0.8728	28
1907	135,329.02	75.00	1.33	2,879.80	9.81	0.8692	188,205
1908	19,172.44	75.00	1.33	407.99	10.09	0.8655	26,549
1912	5,954.74	75.00	1.33	126.72	11.21	0.8505	8,103
1913	7,162.96	75.00	1.33	152.43	11.50	0.8467	9,703
1914	98,010.49	75.00	1.33	2,085.66	11.79	0.8428	132,165
1915	19,206.61	75.00	1.33	408.72	12.09	0.8388	25,777
1916	6,025.33	75.00	1.33	128.22	12.38	0.8349	8,049
1917	14,717.58	75.00	1.33	313.19	12.68	0.8309	19,567
1918	9,883.59	75.00	1.33	210.32	12.99	0.8268	13,075
1919	41,394.68	75.00	1.33	880.88	13.29	0.8228	54,495
1920	97,798.28	75.00	1.33	2,081.15	13.60	0.8187	128,103
1921	77,116.69	75.00	1.33	1,641.04	13.92	0.8144	100,486
1922	1,231,663.90	75.00	1.33	26,209.81	14.23	0.8103	1,596,768
1923	726,612.20	75.00	1.33	15,462.31	14.55	0.8060	937,039
1924	488,696.52	75.00	1.33	10,399.46	14.88	0.8016	626,783
1925	344,801.01	75.00	1.33	7,337.37	15.21	0.7972	439,801
1926	301,552.03	75.00	1.33	6,417.03	15.54	0.7928	382,513
1927	833,137.91	75.00	1.33	17,729.17	15.88	0.7883	1,050,780
1928	38,649.13	75.00	1.33	822.45	16.22	0.7837	48,465
1929	332,403.08	75.00	1.33	7,073.54	16.57	0.7791	414,344
1930	594,562.43	75.00	1.33	12,652.29	16.92	0.7744	736,687
1931	399,900.01	75.00	1.33	8,509.87	17.28	0.7696	492,421
1932	275,487.54	75.00	1.33	5,862.37	17.65	0.7647	337,051
1933	79,320.17	75.00	1.33	1,687.93	18.02	0.7597	96,419
1934	4,854.26	75.00	1.33	103.30	18.39	0.7548	5,862
1935	12,658.74	75.00	1.33	269.38	18.78	0.7496	15,182
1936	2,968.16	75.00	1.33	63.16	19.16	0.7445	3,536
1937	2,321.00	75.00	1.33	49.39	19.56	0.7392	2,745
1938	25,975.72	75.00	1.33	552.76	19.96	0.7339	30,500
1939	158,168.37	75.00	1.33	3,365.82	20.37	0.7284	184,336
1940	87,110.58	75.00	1.33	1,853.71	20.78	0.7229	100,760
1941	44,063.01	75.00	1.33	937.66	21.20	0.7173	50,572
1942	217,406.84	75.00	1.33	4,626.42	21.63	0.7116	247,531
1943	27,440.06	75.00	1.33	583.92	22.07	0.7057	30,984
1944	8,112.83	75.00	1.33	172.64	22.51	0.6999	9,085
1945	20,684.75	75.00	1.33	440.17	22.96	0.6939	22,964
1946	38,061.50	75.00	1.33	809.95	23.41	0.6879	41,890
1947	66,772.30	75.00	1.33	1,420.91	23.88	0.6816	72,819
1948	23,678.00	75.00	1.33	503.87	24.35	0.6753	25,585

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SURVIVOR CURVE.. IOWA 75-R1.5							
NET SALVAGE PERCENT.. -60							
1949	75,186.33	75.00	1.33	1,599.97	24.82	0.6691	80,488
1950	199,424.95	75.00	1.33	4,243.76	25.31	0.6625	211,400
1951	15,831.26	75.00	1.33	336.89	25.80	0.6560	16,616
1952	294,580.91	75.00	1.33	6,268.68	26.29	0.6495	306,114
1953	316,295.80	75.00	1.33	6,730.77	26.80	0.6427	325,238
1954	293,136.47	75.00	1.33	6,237.94	27.31	0.6359	298,235
1955	104,130.56	75.00	1.33	2,215.90	27.83	0.6289	104,785
1956	130,757.04	75.00	1.33	2,782.51	28.35	0.6220	130,129
1957	1,660,550.39	75.00	1.33	35,336.51	28.89	0.6148	1,633,450
1958	1,038,846.88	75.00	1.33	22,106.66	29.42	0.6077	1,010,141
1959	263,452.63	75.00	1.33	5,606.27	29.97	0.6004	253,083
1960	892,917.16	75.00	1.33	19,001.28	30.52	0.5931	847,300
1961	1,225,685.41	75.00	1.33	26,082.59	31.08	0.5856	1,148,418
1962	7,353,680.64	75.00	1.33	156,486.32	31.65	0.5780	6,800,684
1963	254,473.19	75.00	1.33	5,415.19	32.22	0.5704	232,242
1964	248,065.17	75.00	1.33	5,278.83	32.80	0.5627	223,326
1965	114,580.69	75.00	1.33	2,438.28	33.38	0.5549	101,735
1966	219,028.97	75.00	1.33	4,660.94	33.97	0.5471	191,719
1967	146,944.40	75.00	1.33	3,126.98	34.57	0.5391	126,741
1968	467,423.67	75.00	1.33	9,946.78	35.18	0.5309	397,071
1969	362,864.62	75.00	1.33	7,721.76	35.79	0.5228	303,529
1970	1,523,512.03	75.00	1.33	32,420.34	36.40	0.5147	1,254,569
1971	775,291.82	75.00	1.33	16,498.21	37.02	0.5064	628,172
1972	10,189,331.88	75.00	1.33	216,828.98	37.65	0.4980	8,118,860
1973	414,835.45	75.00	1.33	8,827.70	38.28	0.4896	324,965
1974	470,402.76	75.00	1.33	10,010.17	38.92	0.4811	362,075
1975	726,822.63	75.00	1.33	15,466.79	39.57	0.4724	549,362
1976	120,430.07	75.00	1.33	2,562.75	40.22	0.4637	89,355
1977	835,903.45	75.00	1.33	17,788.03	40.87	0.4551	608,631
1978	301,975.62	75.00	1.33	6,426.04	41.53	0.4463	215,620
1979	2,017,246.18	75.00	1.33	42,927.00	42.20	0.4373	1,411,524
1980	273,506.50	75.00	1.33	5,820.22	42.87	0.4284	187,472
1981	1,640,719.51	75.00	1.33	34,914.51	43.55	0.4193	1,100,805
1982	574,544.14	75.00	1.33	12,226.30	44.23	0.4103	377,149
1983	1,750,357.53	75.00	1.33	37,247.61	44.91	0.4012	1,123,590
1984	2,094,290.10	75.00	1.33	44,566.49	45.60	0.3920	1,313,539
1985	1,052,101.42	75.00	1.33	22,388.72	46.30	0.3827	644,172
1986	202,379.28	75.00	1.33	4,306.63	47.00	0.3733	120,887
1987	565,138.96	75.00	1.33	12,026.16	47.70	0.3640	329,137
1988	551,129.85	75.00	1.33	11,728.04	48.41	0.3545	312,627

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SURVIVOR CURVE.. IOWA 75-R1.5							
NET SALVAGE PERCENT.. -60							
1989	541,484.97	75.00	1.33	11,522.80	49.12	0.3451	298,960
1990	1,903,474.49	75.00	1.33	40,505.94	49.84	0.3355	1,021,694
1991	1,205,232.25	75.00	1.33	25,647.34	50.56	0.3259	628,398
1992	1,780,487.25	75.00	1.33	37,888.77	51.29	0.3161	900,585
1993	3,034,364.88	75.00	1.33	64,571.28	52.01	0.3065	1,488,198
1994	3,897,552.50	75.00	1.33	82,939.92	52.75	0.2967	1,850,059
1995	920,861.69	75.00	1.33	19,595.94	53.48	0.2869	422,757
1996	550,307.14	75.00	1.33	11,710.54	54.22	0.2771	243,958
1997	482,393.00	75.00	1.33	10,265.32	54.97	0.2671	206,132
1998	124,795.59	75.00	1.33	2,655.65	55.71	0.2572	51,356
1999	1,468,019.07	75.00	1.33	31,239.45	56.46	0.2472	580,631
2000	549,402.94	75.00	1.33	11,691.29	57.22	0.2371	208,395
2001	2,250,611.63	75.00	1.33	47,893.02	57.97	0.2271	817,674
2002	1,501,208.63	75.00	1.33	31,945.72	58.73	0.2169	521,052
2003	518,924.52	75.00	1.33	11,042.71	59.49	0.2068	171,702
2004	185,429.43	75.00	1.33	3,945.94	60.26	0.1965	58,308
2005	5,063,799.36	75.00	1.33	107,757.65	61.03	0.1863	1,509,174
2006	5,099,180.31	75.00	1.33	108,510.56	61.80	0.1760	1,435,929
2007	5,615,268.40	75.00	1.33	119,492.91	62.58	0.1656	1,487,822
2008	16,366,321.80	75.00	1.33	348,275.33	63.36	0.1552	4,064,085
2009	12,478,501.69	75.00	1.33	265,542.52	64.14	0.1448	2,891,019
2010	7,857,429.24	75.00	1.33	167,206.09	64.92	0.1344	1,689,662
2011	13,840,752.25	75.00	1.33	294,531.21	65.71	0.1239	2,743,126
2012	5,754,122.90	75.00	1.33	122,447.74	66.50	0.1133	1,043,384
2013	34,365,447.39	75.00	1.33	731,296.72	67.30	0.1027	5,645,281
2014	12,854,648.06	75.00	1.33	273,546.91	68.10	0.0920	1,892,204
2015	16,445,298.76	75.00	1.33	349,955.96	68.90	0.0813	2,139,994
2016	33,155,652.95	75.00	1.33	705,552.29	69.70	0.0707	3,748,976
2017	2,567,609.22	75.00	1.33	54,638.72	70.51	0.0599	245,956
2018	22,397,598.81	75.00	1.33	476,620.90	71.32	0.0491	1,758,480
2019	24,090,113.90	75.00	1.33	512,637.62	72.13	0.0383	1,475,086
2020	32,420,839.23	75.00	1.33	689,915.46	72.95	0.0273	1,417,698
2021	26,602,034.05	75.00	1.33	566,091.28	73.77	0.0164	698,037
2022	32,076,754.42	75.00	1.33	682,593.33	74.59	0.0055	280,736
	378,642,553.69			8,057,513.54			88,169,190

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.13

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SURVIVOR CURVE.. IOWA 75-R1.5							
NET SALVAGE PERCENT.. -60							
1896	10,038.61	75.00	1.33	213.62	7.04	0.9061	14,554
1900	14,179.66	75.00	1.33	301.74	7.99	0.8935	20,271
1906	27.19	75.00	1.33	0.58	9.54	0.8728	38
1908	12,913.40	75.00	1.33	274.80	10.09	0.8655	17,882
1913	2,803.97	75.00	1.33	59.67	11.50	0.8467	3,798
1914	772.41	75.00	1.33	16.44	11.79	0.8428	1,042
1915	978.92	75.00	1.33	20.83	12.09	0.8388	1,314
1916	537.15	75.00	1.33	11.43	12.38	0.8349	718
1918	16,276.12	75.00	1.33	346.36	12.99	0.8268	21,531
1919	209.99	75.00	1.33	4.47	13.29	0.8228	276
1920	11,229.72	75.00	1.33	238.97	13.60	0.8187	14,709
1921	71,713.47	75.00	1.33	1,526.06	13.92	0.8144	93,446
1922	42,784.22	75.00	1.33	910.45	14.23	0.8103	55,467
1923	83,309.51	75.00	1.33	1,772.83	14.55	0.8060	107,436
1924	163,010.71	75.00	1.33	3,468.87	14.88	0.8016	209,071
1925	273,143.39	75.00	1.33	5,812.49	15.21	0.7972	348,400
1926	166,513.66	75.00	1.33	3,543.41	15.54	0.7928	211,219
1927	89,224.01	75.00	1.33	1,898.69	15.88	0.7883	112,532
1928	69,646.93	75.00	1.33	1,482.09	16.22	0.7837	87,335
1929	115,506.73	75.00	1.33	2,457.98	16.57	0.7791	143,981
1930	311,022.28	75.00	1.33	6,618.55	16.92	0.7744	385,369
1931	158,272.84	75.00	1.33	3,368.05	17.28	0.7696	194,891
1932	175,544.71	75.00	1.33	3,735.59	17.65	0.7647	214,774
1933	41,549.08	75.00	1.33	884.16	18.02	0.7597	50,506
1934	34,970.71	75.00	1.33	744.18	18.39	0.7548	42,233
1935	9,884.90	75.00	1.33	210.35	18.78	0.7496	11,856
1936	13,349.80	75.00	1.33	284.08	19.16	0.7445	15,903
1937	209,190.85	75.00	1.33	4,451.58	19.56	0.7392	247,414
1938	117,979.82	75.00	1.33	2,510.61	19.96	0.7339	138,531
1939	62,373.07	75.00	1.33	1,327.30	20.37	0.7284	72,692
1940	194,523.19	75.00	1.33	4,139.45	20.78	0.7229	225,003
1941	202,697.25	75.00	1.33	4,313.40	21.20	0.7173	232,641
1942	137,703.78	75.00	1.33	2,930.34	21.63	0.7116	156,784
1943	78,990.14	75.00	1.33	1,680.91	22.07	0.7057	89,193
1944	3,803.76	75.00	1.33	80.94	22.51	0.6999	4,259
1945	9,927.49	75.00	1.33	211.26	22.96	0.6939	11,021
1946	37,365.18	75.00	1.33	795.13	23.41	0.6879	41,124
1947	52,812.09	75.00	1.33	1,123.84	23.88	0.6816	57,595
1948	435,313.97	75.00	1.33	9,263.48	24.35	0.6753	470,369
1949	144,228.89	75.00	1.33	3,069.19	24.82	0.6691	154,399

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SURVIVOR CURVE.. IOWA 75-R1.5							
NET SALVAGE PERCENT.. -60							
1950	141,708.89	75.00	1.33	3,015.57	25.31	0.6625	150,218
1951	155,310.78	75.00	1.33	3,305.01	25.80	0.6560	163,014
1952	328,267.67	75.00	1.33	6,985.54	26.29	0.6495	341,120
1953	331,372.17	75.00	1.33	7,051.60	26.80	0.6427	340,741
1954	506,131.28	75.00	1.33	10,770.47	27.31	0.6359	514,934
1955	367,311.97	75.00	1.33	7,816.40	27.83	0.6289	369,622
1956	384,438.01	75.00	1.33	8,180.84	28.35	0.6220	382,593
1957	738,839.93	75.00	1.33	15,722.51	28.89	0.6148	726,782
1958	2,351,277.54	75.00	1.33	50,035.19	29.42	0.6077	2,286,307
1959	392,582.02	75.00	1.33	8,354.15	29.97	0.6004	377,130
1960	1,862,407.93	75.00	1.33	39,632.04	30.52	0.5931	1,767,261
1961	877,918.32	75.00	1.33	18,682.10	31.08	0.5856	822,574
1962	2,634,763.58	75.00	1.33	56,067.77	31.65	0.5780	2,436,629
1963	589,463.26	75.00	1.33	12,543.78	32.22	0.5704	537,968
1964	774,919.12	75.00	1.33	16,490.28	32.80	0.5627	697,638
1965	715,066.33	75.00	1.33	15,216.61	33.38	0.5549	634,899
1966	703,865.09	75.00	1.33	14,978.25	33.97	0.5471	616,102
1967	1,576,534.11	75.00	1.33	33,548.65	34.57	0.5391	1,359,780
1968	2,334,241.27	75.00	1.33	49,672.65	35.18	0.5309	1,982,910
1969	838,123.48	75.00	1.33	17,835.27	35.79	0.5228	701,074
1970	2,202,956.59	75.00	1.33	46,878.92	36.40	0.5147	1,814,073
1971	3,246,505.91	75.00	1.33	69,085.65	37.02	0.5064	2,630,449
1972	785,421.28	75.00	1.33	16,713.76	37.65	0.4980	625,824
1973	548,370.88	75.00	1.33	11,669.33	38.28	0.4896	429,572
1974	1,093,145.98	75.00	1.33	23,262.15	38.92	0.4811	841,408
1975	5,515,625.64	75.00	1.33	117,372.51	39.57	0.4724	4,168,930
1976	278,296.73	75.00	1.33	5,922.15	40.22	0.4637	206,487
1977	1,943,602.99	75.00	1.33	41,359.87	40.87	0.4551	1,415,161
1978	6,816,225.54	75.00	1.33	145,049.28	41.53	0.4463	4,867,003
1979	8,045,831.04	75.00	1.33	171,215.28	42.20	0.4373	5,629,893
1980	622,592.73	75.00	1.33	13,248.77	42.87	0.4284	426,750
1981	772,044.82	75.00	1.33	16,429.11	43.55	0.4193	517,986
1982	9,147,150.78	75.00	1.33	194,651.37	44.23	0.4103	6,004,482
1983	1,515,795.08	75.00	1.33	32,256.12	44.91	0.4012	973,019
1984	622,779.17	75.00	1.33	13,252.74	45.60	0.3920	390,607
1985	4,864,101.64	75.00	1.33	103,508.08	46.30	0.3827	2,978,153
1986	1,246,359.79	75.00	1.33	26,522.54	47.00	0.3733	744,486
1987	3,322,822.06	75.00	1.33	70,709.65	47.70	0.3640	1,935,212
1988	1,088,258.51	75.00	1.33	23,158.14	48.41	0.3545	617,312
1989	4,587,698.26	75.00	1.33	97,626.22	49.12	0.3451	2,532,923

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SURVIVOR CURVE.. IOWA 75-R1.5							
NET SALVAGE PERCENT.. -60							
1990	4,338,377.26	75.00	1.33	92,320.67	49.84	0.3355	2,328,633
1991	2,397,556.40	75.00	1.33	51,020.00	50.56	0.3259	1,250,067
1992	1,901,143.81	75.00	1.33	40,456.34	51.29	0.3161	961,614
1993	2,396,219.97	75.00	1.33	50,991.56	52.01	0.3065	1,175,221
1994	1,766,295.99	75.00	1.33	37,586.78	52.75	0.2967	838,411
1995	3,379,531.86	75.00	1.33	71,916.44	53.48	0.2869	1,551,503
1996	2,291,997.98	75.00	1.33	48,773.72	54.22	0.2771	1,016,070
1997	1,734,594.90	75.00	1.33	36,912.18	54.97	0.2671	741,213
1998	1,129,719.63	75.00	1.33	24,040.43	55.71	0.2572	464,902
1999	3,865,364.16	75.00	1.33	82,254.95	56.46	0.2472	1,528,829
2000	2,917,609.47	75.00	1.33	62,086.73	57.22	0.2371	1,106,684
2001	5,173,394.76	75.00	1.33	110,089.84	57.97	0.2271	1,879,556
2002	1,556,024.67	75.00	1.33	33,112.20	58.73	0.2169	540,077
2003	2,170,036.92	75.00	1.33	46,178.39	59.49	0.2068	718,022
2004	2,357,402.19	75.00	1.33	50,165.52	60.26	0.1965	741,280
2005	4,787,540.57	75.00	1.33	101,878.86	61.03	0.1863	1,426,840
2006	16,511,735.97	75.00	1.33	351,369.74	61.80	0.1760	4,649,705
2007	4,975,160.28	75.00	1.33	105,871.41	62.58	0.1656	1,318,218
2008	9,814,480.57	75.00	1.33	208,852.15	63.36	0.1552	2,437,132
2009	10,330,239.19	75.00	1.33	219,827.49	64.14	0.1448	2,393,310
2010	12,750,587.60	75.00	1.33	271,332.50	64.92	0.1344	2,741,886
2011	47,555,290.03	75.00	1.33	1,011,976.57	65.71	0.1239	9,425,078
2012	22,832,481.52	75.00	1.33	485,875.21	66.50	0.1133	4,140,168
2013	9,920,001.03	75.00	1.33	211,097.62	67.30	0.1027	1,629,578
2014	14,298,477.02	75.00	1.33	304,271.59	68.10	0.0920	2,104,736
2015	21,321,054.50	75.00	1.33	453,712.04	68.90	0.0813	2,774,466
2016	10,006,578.20	75.00	1.33	212,939.98	69.70	0.0707	1,131,464
2017	11,914,806.21	75.00	1.33	253,547.08	70.51	0.0599	1,141,343
2018	19,538,495.09	75.00	1.33	415,779.18	71.32	0.0491	1,534,006
2019	25,643,604.14	75.00	1.33	545,695.90	72.13	0.0383	1,570,209
2020	15,605,899.23	75.00	1.33	332,093.54	72.95	0.0273	682,415
2021	17,783,033.26	75.00	1.33	378,422.95	73.77	0.0164	466,627
2022	17,834,680.18	75.00	1.33	379,521.99	74.59	0.0055	156,089
	413,245,866.30			8,793,872.04			119,805,955

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.13

NATIONAL GRID
 NIAGARA MOHAWK POWER CORPORATION
 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 75-R1.5							
NET SALVAGE PERCENT.. -60							
2017	117,655.74	75.00	1.33	2,503.71	70.51	0.0599	11,270
2018	30,287.76	75.00	1.33	644.52	71.32	0.0491	2,378
2019	63,841.47	75.00	1.33	1,358.55	72.13	0.0383	3,909
2020	57,234.67	75.00	1.33	1,217.95	72.95	0.0273	2,503
2021	501,523.63	75.00	1.33	10,672.42	73.77	0.0164	13,160
2022	81,089.97	75.00	1.33	1,725.59	74.59	0.0055	710
	851,633.24			18,122.74			33,930
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.13							

NATIONAL GRID
 NIAGARA MOHAWK POWER CORPORATION
 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 10-S6							
NET SALVAGE PERCENT.. 0							
2015	44,923,377.00	10.00	10.00	4,492,337.70	2.50	0.7500	33,692,533
	44,923,377.00			4,492,337.70			33,692,533
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 10.00							

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
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 60-R3							
NET SALVAGE PERCENT.. -60							
1922	36,367.74	60.00	1.67	971.75	0.34	0.9943	57,858
1924	527.32	60.00	1.67	14.09	0.72	0.9880	834
1925	692.01	60.00	1.67	18.49	0.93	0.9845	1,090
1928	855.43	60.00	1.67	22.86	1.64	0.9727	1,331
1929	4.66	60.00	1.67	0.12	1.88	0.9687	7
1930	2,690.57	60.00	1.67	71.89	2.13	0.9645	4,152
1932	0.96	60.00	1.67	0.03	2.63	0.9562	1
1935	224.62	60.00	1.67	6.00	3.39	0.9435	339
1937	190.88	60.00	1.67	5.10	3.90	0.9350	286
1940	313.99	60.00	1.67	8.39	4.67	0.9222	463
1944	691.89	60.00	1.67	18.49	5.71	0.9048	1,002
1945	83.94	60.00	1.67	2.24	5.98	0.9003	121
1948	209.59	60.00	1.67	5.60	6.80	0.8867	297
1950	6,064.70	60.00	1.67	162.05	7.38	0.8770	8,510
1952	743.80	60.00	1.67	19.87	8.00	0.8667	1,031
1953	422,722.78	60.00	1.67	11,295.15	8.33	0.8612	582,458
1954	650,064.21	60.00	1.67	17,369.72	8.67	0.8555	889,808
1955	957,328.14	60.00	1.67	25,579.81	9.02	0.8497	1,301,461
1956	1,574,879.48	60.00	1.67	42,080.78	9.38	0.8437	2,125,886
1957	1,819,927.10	60.00	1.67	48,628.45	9.76	0.8373	2,438,207
1958	1,875,749.61	60.00	1.67	50,120.03	10.15	0.8308	2,493,486
1959	1,947,663.03	60.00	1.67	52,041.56	10.56	0.8240	2,567,799
1960	1,996,284.59	60.00	1.67	53,340.72	10.98	0.8170	2,609,543
1961	1,789,981.50	60.00	1.67	47,828.31	11.42	0.8097	2,318,871
1962	2,213,244.59	60.00	1.67	59,137.90	11.87	0.8022	2,840,637
1963	2,040,647.48	60.00	1.67	54,526.10	12.34	0.7943	2,593,516
1964	2,514,563.86	60.00	1.67	67,189.15	12.83	0.7862	3,162,999
1965	3,337,576.32	60.00	1.67	89,180.04	13.33	0.7778	4,153,707
1966	3,665,548.72	60.00	1.67	97,943.46	13.85	0.7692	4,511,088
1967	3,870,532.76	60.00	1.67	103,420.64	14.38	0.7603	4,708,611
1968	4,409,410.86	60.00	1.67	117,819.46	14.93	0.7512	5,299,547
1969	5,152,655.15	60.00	1.67	137,678.95	15.49	0.7418	6,115,831
1970	5,128,713.01	60.00	1.67	137,039.21	16.07	0.7322	6,008,144
1971	6,611,399.53	60.00	1.67	176,656.60	16.66	0.7223	7,640,980
1972	7,614,563.45	60.00	1.67	203,461.14	17.27	0.7122	8,676,582
1973	9,066,157.72	60.00	1.67	242,247.73	17.89	0.7018	10,180,642
1974	11,142,065.76	60.00	1.67	297,716.00	18.53	0.6912	12,321,699
1975	9,179,246.91	60.00	1.67	245,269.48	19.18	0.6803	9,991,867
1976	8,351,597.27	60.00	1.67	223,154.68	19.84	0.6693	8,943,959
1977	7,345,510.31	60.00	1.67	196,272.04	20.51	0.6582	7,735,351

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
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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 60-R3							
NET SALVAGE PERCENT.. -60							
1978	8,285,141.68	60.00	1.67	221,378.99	21.19	0.6468	8,574,525
1979	9,786,427.76	60.00	1.67	261,493.35	21.89	0.6352	9,945,673
1980	13,632,387.96	60.00	1.67	364,257.41	22.60	0.6233	13,595,962
1981	17,231,794.29	60.00	1.67	460,433.54	23.32	0.6113	16,854,900
1982	17,198,122.82	60.00	1.67	459,533.84	24.05	0.5992	16,487,359
1983	18,679,107.90	60.00	1.67	499,105.76	24.79	0.5868	17,538,337
1984	16,740,547.89	60.00	1.67	447,307.44	25.53	0.5745	15,387,912
1985	19,457,370.89	60.00	1.67	519,900.95	26.29	0.5618	17,490,775
1986	19,137,564.30	60.00	1.67	511,355.72	27.06	0.5490	16,810,436
1987	18,663,492.76	60.00	1.67	498,688.53	27.84	0.5360	16,005,811
1988	21,431,145.02	60.00	1.67	572,640.19	28.63	0.5228	17,927,753
1989	23,145,997.95	60.00	1.67	618,461.07	29.42	0.5097	18,874,913
1990	24,714,263.22	60.00	1.67	660,365.11	30.23	0.4962	19,619,962
1991	23,685,327.58	60.00	1.67	632,871.95	31.04	0.4827	18,291,515
1992	25,895,134.03	60.00	1.67	691,917.98	31.86	0.4690	19,431,709
1993	28,860,380.18	60.00	1.67	771,149.36	32.69	0.4552	21,018,207
1994	35,442,494.69	60.00	1.67	947,023.46	33.53	0.4412	25,017,865
1995	30,118,246.66	60.00	1.67	804,759.55	34.38	0.4270	20,576,786
1996	26,339,075.39	60.00	1.67	703,780.09	35.23	0.4128	17,397,697
1997	953,688.94	60.00	1.67	25,482.57	36.09	0.3985	608,072
1998	7,881,162.55	60.00	1.67	210,584.66	36.96	0.3840	4,842,186
1999	32,148,355.08	60.00	1.67	859,004.05	37.84	0.3693	18,997,363
2000	24,385,038.63	60.00	1.67	651,568.23	38.72	0.3547	13,837,827
2001	25,688,268.56	60.00	1.67	686,390.54	39.61	0.3398	13,967,431
2002	28,052,513.85	60.00	1.67	749,563.17	40.51	0.3248	14,579,677
2003	26,477,458.57	60.00	1.67	707,477.69	41.41	0.3098	13,125,618
2004	23,910,034.15	60.00	1.67	638,876.11	42.32	0.2947	11,272,912
2005	38,159,557.98	60.00	1.67	1,019,623.39	43.24	0.2793	17,054,575
2006	42,728,087.56	60.00	1.67	1,141,694.50	44.16	0.2640	18,048,344
2007	37,625,178.61	60.00	1.67	1,005,344.77	45.08	0.2487	14,970,005
2008	42,759,694.52	60.00	1.67	1,142,539.04	46.02	0.2330	15,940,814
2009	50,152,176.11	60.00	1.67	1,340,066.15	46.96	0.2173	17,439,316
2010	52,270,492.78	60.00	1.67	1,396,667.57	47.90	0.2017	16,866,224
2011	44,473,590.29	60.00	1.67	1,188,334.33	48.85	0.1858	13,223,244
2012	48,887,605.62	60.00	1.67	1,306,276.82	49.80	0.1700	13,297,429
2013	48,175,932.64	60.00	1.67	1,287,260.92	50.75	0.1542	11,883,654
2014	49,387,216.72	60.00	1.67	1,319,626.43	51.71	0.1382	10,918,131
2015	56,956,988.03	60.00	1.67	1,521,890.72	52.68	0.1220	11,118,004
2016	44,553,871.25	60.00	1.67	1,190,479.44	53.64	0.1060	7,556,337
2017	42,208,337.86	60.00	1.67	1,127,806.79	54.62	0.0897	6,055,715

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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 60-R3							
NET SALVAGE PERCENT.. -60							
2018	45,422,994.80	60.00	1.67	1,213,702.42	55.59	0.0735	5,341,744
2019	61,465,271.65	60.00	1.67	1,642,352.06	56.56	0.0573	5,638,086
2020	68,043,305.18	60.00	1.67	1,818,117.11	57.54	0.0410	4,463,641
2021	81,204,422.58	60.00	1.67	2,169,782.17	58.52	0.0247	3,205,301
2022	70,785,516.80	60.00	1.67	1,891,389.01	59.51	0.0082	925,308
1,597,928,480.52				42,696,649.03			734,315,056
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.67							

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
ELECTRIC PLANT

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 60-R3							
NET SALVAGE PERCENT.. -60							
1919	1,622.53	60.00				1.0000	2,596
2017	1,426,647.15	60.00	1.67	38,120.01	54.62	0.0897	204,684
2018	3,269,920.36	60.00	1.67	87,372.27	55.59	0.0735	384,543
2019	2,227,106.08	60.00	1.67	59,508.27	56.56	0.0573	204,288
2020	2,473,616.66	60.00	1.67	66,095.04	57.54	0.0410	162,269
2021	2,723,108.53	60.00	1.67	72,761.46	58.52	0.0247	107,487
2022	1,381,126.59	60.00	1.67	36,903.70	59.51	0.0082	18,054
	13,503,147.90			360,760.75			1,083,921
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.67							

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
ELECTRIC PLANT

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 75-R1							
NET SALVAGE PERCENT.. -20							
1900	10,536.90	75.00	1.33	168.17	8.92	0.8811	11,140
1902	0.01	75.00				0.8727	
1903	1,621.94	75.00	1.33	25.89	9.87	0.8684	1,690
1904	1,330.61	75.00	1.33	21.24	10.19	0.8641	1,380
1905	167.31	75.00	1.33	2.67	10.51	0.8599	173
1906	517.02	75.00	1.33	8.25	10.84	0.8555	531
1908	7,840.65	75.00	1.33	125.14	11.51	0.8465	7,965
1909	555.11	75.00	1.33	8.86	11.84	0.8421	561
1910	62.23	75.00	1.33	0.99	12.18	0.8376	63
1911	456.55	75.00	1.33	7.29	12.53	0.8329	456
1912	22,824.35	75.00	1.33	364.28	12.87	0.8284	22,689
1913	16,069.26	75.00	1.33	256.47	13.22	0.8237	15,884
1914	16,217.54	75.00	1.33	258.83	13.58	0.8189	15,937
1915	9,917.31	75.00	1.33	158.28	13.93	0.8143	9,690
1916	16,297.31	75.00	1.33	260.11	14.29	0.8095	15,831
1917	65,498.18	75.00	1.33	1,045.35	14.65	0.8047	63,245
1918	46,892.48	75.00	1.33	748.40	15.02	0.7997	45,002
1919	10,716.58	75.00	1.33	171.04	15.39	0.7948	10,221
1920	29,109.57	75.00	1.33	464.59	15.76	0.7899	27,591
1921	18,818.52	75.00	1.33	300.34	16.14	0.7848	17,723
1922	43,361.44	75.00	1.33	692.05	16.52	0.7797	40,572
1923	41,774.67	75.00	1.33	666.72	16.91	0.7745	38,827
1924	143,844.16	75.00	1.33	2,295.75	17.29	0.7695	132,821
1925	65,502.15	75.00	1.33	1,045.41	17.69	0.7641	60,063
1926	128,600.18	75.00	1.33	2,052.46	18.08	0.7589	117,118
1927	87,040.21	75.00	1.33	1,389.16	18.48	0.7536	78,712
1928	72,185.47	75.00	1.33	1,152.08	18.88	0.7483	64,817
1929	23,546.81	75.00	1.33	375.81	19.29	0.7428	20,989
1930	188,123.67	75.00	1.33	3,002.45	19.70	0.7373	166,451
1931	689,106.62	75.00	1.33	10,998.14	20.11	0.7319	605,204
1932	170,760.13	75.00	1.33	2,725.33	20.53	0.7263	148,822
1933	52,858.39	75.00	1.33	843.62	20.95	0.7207	45,712
1934	50,757.55	75.00	1.33	810.09	21.38	0.7149	43,546
1935	62,922.05	75.00	1.33	1,004.24	21.81	0.7092	53,549
1936	127,288.30	75.00	1.33	2,031.52	22.24	0.7035	107,452
1937	153,099.66	75.00	1.33	2,443.47	22.68	0.6976	128,163
1938	193,076.78	75.00	1.33	3,081.51	23.13	0.6916	160,238
1939	175,320.09	75.00	1.33	2,798.11	23.57	0.6857	144,267
1940	193,385.44	75.00	1.33	3,086.43	24.02	0.6797	157,740
1941	103,402.32	75.00	1.33	1,650.30	24.48	0.6736	83,582

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
ELECTRIC PLANT

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 75-R1							
NET SALVAGE PERCENT.. -20							
1942	116,323.63	75.00	1.33	1,856.53	24.94	0.6675	93,171
1943	60,574.16	75.00	1.33	966.76	25.40	0.6613	48,071
1944	39,539.75	75.00	1.33	631.05	25.87	0.6551	31,082
1945	52,521.35	75.00	1.33	838.24	26.34	0.6488	40,891
1946	12,020.34	75.00	1.33	191.84	26.82	0.6424	9,266
1947	59,507.27	75.00	1.33	949.74	27.30	0.6360	45,416
1948	146,976.72	75.00	1.33	2,345.75	27.79	0.6295	111,021
1949	68,560.18	75.00	1.33	1,094.22	28.28	0.6229	51,250
1950	155,504.75	75.00	1.33	2,481.86	28.77	0.6164	115,024
1951	212,511.75	75.00	1.33	3,391.69	29.27	0.6097	155,490
1952	106,127.33	75.00	1.33	1,693.79	29.78	0.6029	76,785
1953	114,950.64	75.00	1.33	1,834.61	30.29	0.5961	82,231
1954	410,406.09	75.00	1.33	6,550.08	30.80	0.5893	290,238
1955	331,289.22	75.00	1.33	5,287.38	31.32	0.5824	231,531
1956	289,177.79	75.00	1.33	4,615.28	31.84	0.5755	199,696
1957	323,065.27	75.00	1.33	5,156.12	32.37	0.5684	220,356
1958	534,370.19	75.00	1.33	8,528.55	32.90	0.5613	359,950
1959	498,582.88	75.00	1.33	7,957.38	33.44	0.5541	331,536
1960	373,512.34	75.00	1.33	5,961.26	33.98	0.5469	245,142
1961	219,285.66	75.00	1.33	3,499.80	34.52	0.5397	142,026
1962	544,994.97	75.00	1.33	8,698.12	35.08	0.5323	348,101
1963	303,884.75	75.00	1.33	4,850.00	35.63	0.5249	191,422
1964	364,683.64	75.00	1.33	5,820.35	36.19	0.5175	226,455
1965	520,704.51	75.00	1.33	8,310.44	36.76	0.5099	318,590
1966	439,944.06	75.00	1.33	7,021.51	37.32	0.5024	265,233
1967	358,508.52	75.00	1.33	5,721.80	37.90	0.4947	212,812
1968	532,530.59	75.00	1.33	8,499.19	38.48	0.4869	311,166
1969	787,322.72	75.00	1.33	12,565.67	39.06	0.4792	452,742
1970	339,937.69	75.00	1.33	5,425.41	39.65	0.4713	192,267
1971	606,076.24	75.00	1.33	9,672.98	40.24	0.4635	337,078
1972	751,277.46	75.00	1.33	11,990.39	40.84	0.4555	410,621
1973	380,366.53	75.00	1.33	6,070.65	41.44	0.4475	204,243
1974	891,964.33	75.00	1.33	14,235.75	42.04	0.4395	470,390
1975	941,124.85	75.00	1.33	15,020.35	42.65	0.4313	487,122
1976	335,023.57	75.00	1.33	5,346.98	43.26	0.4232	170,138
1977	484,234.60	75.00	1.33	7,728.38	43.88	0.4149	241,108
1978	274,541.34	75.00	1.33	4,381.68	44.50	0.4067	133,977
1979	438,190.14	75.00	1.33	6,993.51	45.12	0.3984	209,490
1980	889,646.14	75.00	1.33	14,198.75	45.75	0.3900	416,354
1981	959,902.08	75.00	1.33	15,320.04	46.39	0.3815	439,409

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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 75-R1							
NET SALVAGE PERCENT.. -20							
1982	991,743.75	75.00	1.33	15,828.23	47.02	0.3731	443,988
1983	820,640.57	75.00	1.33	13,097.42	47.66	0.3645	358,978
1984	775,536.65	75.00	1.33	12,377.56	48.30	0.3560	331,309
1985	1,170,102.89	75.00	1.33	18,674.84	48.95	0.3473	487,694
1986	1,997,858.44	75.00	1.33	31,885.82	49.60	0.3387	811,938
1987	663,694.12	75.00	1.33	10,592.56	50.25	0.3300	262,823
1988	964,185.68	75.00	1.33	15,388.40	50.91	0.3212	371,636
1989	779,507.63	75.00	1.33	12,440.94	51.57	0.3124	292,222
1990	1,454,925.78	75.00	1.33	23,220.62	52.23	0.3036	530,059
1991	1,780,138.91	75.00	1.33	28,411.02	52.89	0.2948	629,742
1992	1,569,046.00	75.00	1.33	25,041.97	53.56	0.2859	538,252
1993	1,808,189.38	75.00	1.33	28,858.70	54.23	0.2769	600,890
1994	1,798,022.34	75.00	1.33	28,696.44	54.90	0.2680	578,244
1995	1,769,272.69	75.00	1.33	28,237.59	55.58	0.2589	549,741
1996	3,689,718.88	75.00	1.33	58,887.91	56.25	0.2500	1,106,916
1997	29,277.43	75.00	1.33	467.27	56.93	0.2409	8,465
1998	210,626.97	75.00	1.33	3,361.61	57.61	0.2319	58,606
1999	2,130,378.92	75.00	1.33	34,000.85	58.29	0.2228	569,578
2000	2,085,544.68	75.00	1.33	33,285.29	58.98	0.2136	534,567
2001	3,434,943.37	75.00	1.33	54,821.70	59.66	0.2045	843,059
2002	4,005,416.41	75.00	1.33	63,926.45	60.35	0.1953	938,854
2003	3,312,330.11	75.00	1.33	52,864.79	61.04	0.1861	739,829
2004	2,137,317.77	75.00	1.33	34,111.59	61.73	0.1769	453,787
2005	1,308,129.90	75.00	1.33	20,877.75	62.43	0.1676	263,091
2006	2,041,585.44	75.00	1.33	32,583.70	63.13	0.1583	387,746
2007	1,877,170.43	75.00	1.33	29,959.64	63.83	0.1489	335,480
2008	2,778,980.85	75.00	1.33	44,352.53	64.53	0.1396	465,535
2009	1,735,083.13	75.00	1.33	27,691.93	65.23	0.1303	271,235
2010	2,649,309.78	75.00	1.33	42,282.98	65.94	0.1208	384,044
2011	4,825,143.34	75.00	1.33	77,009.29	66.65	0.1113	644,620
2012	2,766,173.84	75.00	1.33	44,148.13	67.36	0.1019	338,148
2013	3,650,116.21	75.00	1.33	58,255.85	68.07	0.0924	404,725
2014	5,331,893.43	75.00	1.33	85,097.02	68.79	0.0828	529,777
2015	7,516,478.56	75.00	1.33	119,963.00	69.51	0.0732	660,247
2016	5,041,920.29	75.00	1.33	80,469.05	70.23	0.0636	384,799
2017	8,393,164.79	75.00	1.33	133,954.91	70.96	0.0539	542,568
2018	19,329,282.94	75.00	1.33	308,495.36	71.68	0.0443	1,026,849
2019	14,612,426.98	75.00	1.33	233,214.33	72.42	0.0344	603,201

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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-R1							
NET SALVAGE PERCENT.. -20							
2020	9,374,101.75	75.00	1.33	149,610.66	73.15	0.0247	277,511
2021	12,628,590.11	75.00	1.33	201,552.30	73.89	0.0148	224,284
2022	11,593,480.13	75.00	1.33	185,031.94	74.63	0.0049	68,587
	175,142,522.83			2,795,274.66			31,438,932
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.60							

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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-R1							
NET SALVAGE PERCENT.. -20							
1900	6,353.23	75.00	1.33	101.40	8.92	0.8811	6,717
1901	1,578.82	75.00	1.33	25.20	9.23	0.8769	1,661
1902	3,384.72	75.00	1.33	54.02	9.55	0.8727	3,544
1903	21,626.09	75.00	1.33	345.15	9.87	0.8684	22,536
1904	5,124.54	75.00	1.33	81.79	10.19	0.8641	5,314
1905	8,525.79	75.00	1.33	136.07	10.51	0.8599	8,797
1906	5,198.60	75.00	1.33	82.97	10.84	0.8555	5,337
1907	1,754.97	75.00	1.33	28.01	11.17	0.8511	1,792
1908	36,990.14	75.00	1.33	590.36	11.51	0.8465	37,576
1909	1,824.52	75.00	1.33	29.12	11.84	0.8421	1,844
1910	227.34	75.00	1.33	3.63	12.18	0.8376	229
1911	2,647.93	75.00	1.33	42.26	12.53	0.8329	2,647
1912	37,721.67	75.00	1.33	602.04	12.87	0.8284	37,498
1913	64,318.19	75.00	1.33	1,026.52	13.22	0.8237	63,577
1914	42,868.72	75.00	1.33	684.18	13.58	0.8189	42,128
1915	8,887.25	75.00	1.33	141.84	13.93	0.8143	8,684
1916	34,559.69	75.00	1.33	551.57	14.29	0.8095	33,570
1917	118,594.31	75.00	1.33	1,892.77	14.65	0.8047	114,515
1918	149,049.85	75.00	1.33	2,378.84	15.02	0.7997	143,040
1919	32,398.87	75.00	1.33	517.09	15.39	0.7948	30,901
1920	59,204.42	75.00	1.33	944.90	15.76	0.7899	56,117
1921	32,554.69	75.00	1.33	519.57	16.14	0.7848	30,659
1922	57,731.49	75.00	1.33	921.39	16.52	0.7797	54,018
1923	92,442.67	75.00	1.33	1,475.39	16.91	0.7745	85,920
1924	208,891.36	75.00	1.33	3,333.91	17.29	0.7695	192,883
1925	163,735.30	75.00	1.33	2,613.22	17.69	0.7641	150,138
1926	226,989.42	75.00	1.33	3,622.75	18.08	0.7589	206,723
1927	127,441.57	75.00	1.33	2,033.97	18.48	0.7536	115,248
1928	183,955.99	75.00	1.33	2,935.94	18.88	0.7483	165,178
1929	50,180.94	75.00	1.33	800.89	19.29	0.7428	44,729
1930	657,089.49	75.00	1.33	10,487.15	19.70	0.7373	581,390
1931	1,520,730.29	75.00	1.33	24,270.86	20.11	0.7319	1,335,572
1932	313,285.09	75.00	1.33	5,000.03	20.53	0.7263	273,035
1933	65,903.08	75.00	1.33	1,051.81	20.95	0.7207	56,993
1934	132,817.26	75.00	1.33	2,119.76	21.38	0.7149	113,946
1935	104,154.10	75.00	1.33	1,662.30	21.81	0.7092	88,639
1936	200,678.06	75.00	1.33	3,202.82	22.24	0.7035	169,405
1937	145,832.76	75.00	1.33	2,327.49	22.68	0.6976	122,080
1938	348,442.51	75.00	1.33	5,561.14	23.13	0.6916	289,179
1939	294,994.31	75.00	1.33	4,708.11	23.57	0.6857	242,744

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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-R1							
NET SALVAGE PERCENT.. -20							
1940	256,586.50	75.00	1.33	4,095.12	24.02	0.6797	209,291
1941	92,938.01	75.00	1.33	1,483.29	24.48	0.6736	75,124
1942	51,846.44	75.00	1.33	827.47	24.94	0.6675	41,527
1943	73,605.11	75.00	1.33	1,174.74	25.40	0.6613	58,413
1944	11,519.40	75.00	1.33	183.85	25.87	0.6551	9,055
1945	44,307.61	75.00	1.33	707.15	26.34	0.6488	34,496
1946	5,055.71	75.00	1.33	80.69	26.82	0.6424	3,897
1947	66,280.02	75.00	1.33	1,057.83	27.30	0.6360	50,585
1948	83,418.65	75.00	1.33	1,331.36	27.79	0.6295	63,011
1949	74,263.16	75.00	1.33	1,185.24	28.28	0.6229	55,513
1950	128,480.73	75.00	1.33	2,050.55	28.77	0.6164	95,035
1951	149,471.33	75.00	1.33	2,385.56	29.27	0.6097	109,365
1952	167,599.82	75.00	1.33	2,674.89	29.78	0.6029	121,261
1953	124,661.82	75.00	1.33	1,989.60	30.29	0.5961	89,178
1954	315,167.79	75.00	1.33	5,030.08	30.80	0.5893	222,885
1955	430,077.51	75.00	1.33	6,864.04	31.32	0.5824	300,573
1956	380,191.23	75.00	1.33	6,067.85	31.84	0.5755	262,546
1957	431,974.66	75.00	1.33	6,894.32	32.37	0.5684	294,641
1958	721,355.49	75.00	1.33	11,512.83	32.90	0.5613	485,902
1959	591,735.42	75.00	1.33	9,444.10	33.44	0.5541	393,478
1960	242,433.15	75.00	1.33	3,869.23	33.98	0.5469	159,113
1961	144,291.99	75.00	1.33	2,302.90	34.52	0.5397	93,454
1962	456,582.24	75.00	1.33	7,287.05	35.08	0.5323	291,630
1963	305,342.90	75.00	1.33	4,873.27	35.63	0.5249	192,340
1964	305,611.93	75.00	1.33	4,877.57	36.19	0.5175	189,774
1965	542,160.50	75.00	1.33	8,652.88	36.76	0.5099	331,718
1966	483,849.26	75.00	1.33	7,722.23	37.32	0.5024	291,703
1967	421,556.87	75.00	1.33	6,728.05	37.90	0.4947	250,238
1968	537,161.28	75.00	1.33	8,573.09	38.48	0.4869	313,872
1969	1,000,284.50	75.00	1.33	15,964.54	39.06	0.4792	575,204
1970	387,874.74	75.00	1.33	6,190.48	39.65	0.4713	219,380
1971	1,066,754.68	75.00	1.33	17,025.40	40.24	0.4635	593,291
1972	1,250,570.89	75.00	1.33	19,959.11	40.84	0.4555	683,517
1973	496,806.01	75.00	1.33	7,929.02	41.44	0.4475	266,767
1974	1,797,550.50	75.00	1.33	28,688.91	42.04	0.4395	947,963
1975	1,257,407.46	75.00	1.33	20,068.22	42.65	0.4313	650,829
1976	688,607.93	75.00	1.33	10,990.18	43.26	0.4232	349,703
1977	690,335.60	75.00	1.33	11,017.76	43.88	0.4149	343,729
1978	338,006.32	75.00	1.33	5,394.58	44.50	0.4067	164,948
1979	442,937.04	75.00	1.33	7,069.28	45.12	0.3984	211,759

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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-R1							
NET SALVAGE PERCENT.. -20							
1980	1,725,814.50	75.00	1.33	27,544.00	45.75	0.3900	807,681
1981	1,580,027.10	75.00	1.33	25,217.23	46.39	0.3815	723,280
1982	1,152,385.24	75.00	1.33	18,392.07	47.02	0.3731	515,904
1983	509,849.75	75.00	1.33	8,137.20	47.66	0.3645	223,027
1984	422,309.95	75.00	1.33	6,740.07	48.30	0.3560	180,411
1985	1,023,130.28	75.00	1.33	16,329.16	48.95	0.3473	426,437
1986	894,097.85	75.00	1.33	14,269.80	49.60	0.3387	363,365
1987	567,595.94	75.00	1.33	9,058.83	50.25	0.3300	224,768
1988	763,355.39	75.00	1.33	12,183.15	50.91	0.3212	294,228
1989	342,976.08	75.00	1.33	5,473.90	51.57	0.3124	128,575
1990	904,826.92	75.00	1.33	14,441.04	52.23	0.3036	329,647
1991	1,337,572.64	75.00	1.33	21,347.66	52.89	0.2948	473,180
1992	1,388,275.76	75.00	1.33	22,156.88	53.56	0.2859	476,240
1993	477,423.08	75.00	1.33	7,619.67	54.23	0.2769	158,655
1994	1,092,245.65	75.00	1.33	17,432.24	54.90	0.2680	351,266
1995	1,661,112.01	75.00	1.33	26,511.35	55.58	0.2589	516,134
1996	3,141,282.97	75.00	1.33	50,134.88	56.25	0.2500	942,385
1998	288,114.36	75.00	1.33	4,598.31	57.61	0.2319	80,166
1999	2,075,526.88	75.00	1.33	33,125.41	58.29	0.2228	554,913
2000	2,270,560.32	75.00	1.33	36,238.14	58.98	0.2136	581,990
2001	689,412.34	75.00	1.33	11,003.02	59.66	0.2045	169,207
2002	1,233,637.54	75.00	1.33	19,688.86	60.35	0.1953	289,160
2003	1,257,381.81	75.00	1.33	20,067.81	61.04	0.1861	280,844
2004	819,232.75	75.00	1.33	13,074.95	61.73	0.1769	173,936
2005	1,698,429.15	75.00	1.33	27,106.93	62.43	0.1676	341,588
2006	1,215,318.30	75.00	1.33	19,396.48	63.13	0.1583	230,818
2007	1,771,499.06	75.00	1.33	28,273.12	63.83	0.1489	316,595
2008	2,466,529.26	75.00	1.33	39,365.81	64.53	0.1396	413,193
2009	1,312,875.43	75.00	1.33	20,953.49	65.23	0.1303	205,234
2010	1,355,861.87	75.00	1.33	21,639.56	65.94	0.1208	196,546
2011	1,380,343.37	75.00	1.33	22,030.28	66.65	0.1113	184,408
2012	2,112,525.68	75.00	1.33	33,715.91	67.36	0.1019	258,244
2013	4,772,668.49	75.00	1.33	76,171.79	68.07	0.0924	529,193
2014	3,877,457.29	75.00	1.33	61,884.22	68.79	0.0828	385,264
2015	8,476,784.08	75.00	1.33	135,289.47	69.51	0.0732	744,601
2016	5,856,461.37	75.00	1.33	93,469.12	70.23	0.0636	446,965
2017	5,836,065.54	75.00	1.33	93,143.61	70.96	0.0539	377,267
2018	2,845,751.42	75.00	1.33	45,418.19	71.68	0.0443	151,178
2019	5,062,182.75	75.00	1.33	80,792.44	72.42	0.0344	208,967

NATIONAL GRID
 NIAGARA MOHAWK POWER CORPORATION
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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 75-R1							
NET SALVAGE PERCENT.. -20							
2020	8,244,022.49	75.00	1.33	131,574.60	73.15	0.0247	244,056
2021	10,369,814.78	75.00	1.33	165,502.24	73.89	0.0148	184,168
2022	9,077,249.29	75.00	1.33	144,872.90	74.63	0.0049	53,701
	127,977,338.97			2,042,518.33			29,780,596
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.60							

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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 75-R2							
NET SALVAGE PERCENT.. -5							
1900	7,672.12	75.00	1.33	107.14	4.49	0.9401	7,573
1907	2.70	75.00	1.33	0.04	6.51	0.9132	3
1908	50.50	75.00	1.33	0.71	6.80	0.9093	48
1910	62.37	75.00	1.33	0.87	7.38	0.9016	59
1911	163.72	75.00	1.33	2.29	7.67	0.8977	154
1912	16,217.82	75.00	1.33	226.48	7.96	0.8939	15,221
1913	4,172.11	75.00	1.33	58.26	8.26	0.8899	3,898
1914	5,899.53	75.00	1.33	82.39	8.55	0.8860	5,488
1915	4,464.58	75.00	1.33	62.35	8.84	0.8821	4,135
1916	8,182.56	75.00	1.33	114.27	9.14	0.8781	7,545
1917	16,929.21	75.00	1.33	236.42	9.43	0.8743	15,541
1918	87.85	75.00	1.33	1.23	9.73	0.8703	80
1919	581.03	75.00	1.33	8.11	10.04	0.8661	528
1920	4,863.92	75.00	1.33	67.92	10.34	0.8621	4,403
1921	1,941.23	75.00	1.33	27.11	10.64	0.8581	1,749
1922	3,884.43	75.00	1.33	54.25	10.95	0.8540	3,483
1923	11,476.32	75.00	1.33	160.27	11.27	0.8497	10,239
1924	2,621.76	75.00	1.33	36.61	11.58	0.8456	2,328
1925	6,785.70	75.00	1.33	94.76	11.91	0.8412	5,994
1926	3,231.30	75.00	1.33	45.13	12.23	0.8369	2,840
1927	11,598.94	75.00	1.33	161.98	12.56	0.8325	10,139
1928	3,943.98	75.00	1.33	55.08	12.90	0.8280	3,429
1929	2,569.61	75.00	1.33	35.88	13.24	0.8235	2,222
1930	4,190.59	75.00	1.33	58.52	13.58	0.8189	3,603
1931	7,843.64	75.00	1.33	109.54	13.94	0.8141	6,705
1932	2,146.46	75.00	1.33	29.98	14.29	0.8095	1,824
1933	2,772.07	75.00	1.33	38.71	14.66	0.8045	2,342
1934	3,640.80	75.00	1.33	50.84	15.03	0.7996	3,057
1935	683.68	75.00	1.33	9.55	15.41	0.7945	570
1936	1,333.33	75.00	1.33	18.62	15.79	0.7895	1,105
1937	1,573.18	75.00	1.33	21.97	16.18	0.7843	1,295
1938	2,986.65	75.00	1.33	41.71	16.58	0.7789	2,443
1939	14,045.27	75.00	1.33	196.14	16.99	0.7735	11,407
1940	13,767.59	75.00	1.33	192.26	17.40	0.7680	11,102
1941	3,431.05	75.00	1.33	47.91	17.82	0.7624	2,747
1942	5,155.01	75.00	1.33	71.99	18.25	0.7567	4,096
1943	175.78	75.00	1.33	2.45	18.69	0.7508	139
1944	381.69	75.00	1.33	5.33	19.13	0.7449	299
1945	1,877.71	75.00	1.33	26.22	19.58	0.7389	1,457
1946	10,378.46	75.00	1.33	144.94	20.04	0.7328	7,986

NATIONAL GRID
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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 75-R2							
NET SALVAGE PERCENT.. -5							
1947	22,267.92	75.00	1.33	310.97	20.51	0.7265	16,987
1948	19,248.62	75.00	1.33	268.81	20.99	0.7201	14,555
1949	16,893.02	75.00	1.33	235.91	21.47	0.7137	12,660
1950	43,937.78	75.00	1.33	613.59	21.96	0.7072	32,626
1951	23,115.88	75.00	1.33	322.81	22.46	0.7005	17,003
1952	18,538.72	75.00	1.33	258.89	22.97	0.6937	13,504
1953	25,766.34	75.00	1.33	359.83	23.48	0.6869	18,585
1954	67,303.76	75.00	1.33	939.90	24.01	0.6799	48,046
1955	42,664.24	75.00	1.33	595.81	24.54	0.6728	30,140
1956	66,324.80	75.00	1.33	926.23	25.08	0.6656	46,353
1957	60,620.04	75.00	1.33	846.56	25.62	0.6584	41,908
1958	59,451.79	75.00	1.33	830.24	26.18	0.6509	40,634
1959	57,155.13	75.00	1.33	798.17	26.74	0.6435	38,616
1960	71,493.34	75.00	1.33	998.40	27.31	0.6359	47,733
1961	67,410.03	75.00	1.33	941.38	27.89	0.6281	44,459
1962	47,595.66	75.00	1.33	664.67	28.47	0.6204	31,005
1963	46,096.67	75.00	1.33	643.74	29.07	0.6124	29,641
1964	70,914.73	75.00	1.33	990.32	29.67	0.6044	45,004
1965	53,049.27	75.00	1.33	740.83	30.27	0.5964	33,221
1966	43,835.75	75.00	1.33	612.17	30.89	0.5881	27,070
1967	44,604.31	75.00	1.33	622.90	31.51	0.5799	27,158
1968	49,567.92	75.00	1.33	692.22	32.14	0.5715	29,743
1969	78,597.35	75.00	1.33	1,097.61	32.78	0.5629	46,457
1970	180,992.25	75.00	1.33	2,527.56	33.42	0.5544	105,359
1971	47,028.60	75.00	1.33	656.75	34.07	0.5457	26,948
1972	90,580.02	75.00	1.33	1,264.95	34.72	0.5371	51,080
1973	151,296.44	75.00	1.33	2,112.85	35.39	0.5281	83,899
1974	102,899.28	75.00	1.33	1,436.99	36.06	0.5192	56,097
1975	127,799.81	75.00	1.33	1,784.72	36.73	0.5103	68,473
1976	73,134.09	75.00	1.33	1,021.32	37.42	0.5011	38,478
1977	51,813.35	75.00	1.33	723.57	38.11	0.4919	26,760
1978	94,393.83	75.00	1.33	1,318.21	38.80	0.4827	47,839
1979	176,586.79	75.00	1.33	2,466.03	39.50	0.4733	87,763
1980	138,697.82	75.00	1.33	1,936.92	40.21	0.4639	67,555
1981	160,644.85	75.00	1.33	2,243.41	40.92	0.4544	76,647
1982	162,690.17	75.00	1.33	2,271.97	41.64	0.4448	75,983
1983	450,377.54	75.00	1.33	6,289.52	42.37	0.4351	205,743
1984	310,504.19	75.00	1.33	4,336.19	43.10	0.4253	138,670
1985	289,344.98	75.00	1.33	4,040.70	43.84	0.4155	126,225
1986	318,484.05	75.00	1.33	4,447.63	44.58	0.4056	135,636

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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 75-R2							
NET SALVAGE PERCENT.. -5							
1987	225,922.02	75.00	1.33	3,155.00	45.33	0.3956	93,843
1988	267,998.04	75.00	1.33	3,742.59	46.08	0.3856	108,507
1989	323,602.53	75.00	1.33	4,519.11	46.84	0.3755	127,578
1990	239,078.67	75.00	1.33	3,338.73	47.61	0.3652	91,677
1991	170,725.89	75.00	1.33	2,384.19	48.38	0.3549	63,626
1992	96,742.90	75.00	1.33	1,351.01	49.16	0.3445	34,997
1993	229,263.94	75.00	1.33	3,201.67	49.94	0.3341	80,434
1994	157,520.92	75.00	1.33	2,199.78	50.72	0.3237	53,544
1995	247,577.12	75.00	1.33	3,457.41	51.51	0.3132	81,418
1996	668,860.10	75.00	1.33	9,340.63	52.31	0.3025	212,468
1998	53,488.10	75.00	1.33	746.96	53.92	0.2811	15,786
1999	96,811.49	75.00	1.33	1,351.97	54.73	0.2703	27,474
2000	173,094.78	75.00	1.33	2,417.27	55.54	0.2595	47,159
2001	191,908.23	75.00	1.33	2,680.00	56.36	0.2485	50,080
2002	222,613.25	75.00	1.33	3,108.79	57.19	0.2375	55,507
2003	278,401.64	75.00	1.33	3,887.88	58.01	0.2265	66,220
2004	137,159.56	75.00	1.33	1,915.43	58.85	0.2153	31,011
2005	472,472.60	75.00	1.33	6,598.08	59.69	0.2041	101,268
2006	219,898.58	75.00	1.33	3,070.88	60.53	0.1929	44,546
2007	836,104.02	75.00	1.33	11,676.19	61.37	0.1817	159,542
2008	85,930.78	75.00	1.33	1,200.02	62.23	0.1703	15,363
2009	59,754.66	75.00	1.33	834.47	63.08	0.1589	9,972
2010	2,409.48	75.00	1.33	33.65	63.94	0.1475	373
2011	5,518.83	75.00	1.33	77.07	64.80	0.1360	788
2012	1,569.20	75.00	1.33	21.91	65.67	0.1244	205
2013	3,208.26	75.00	1.33	44.80	66.54	0.1128	380
2014	10,980.66	75.00	1.33	153.34	67.42	0.1011	1,165
2015	30,621.79	75.00	1.33	427.63	68.29	0.0895	2,877
2016	44,439.02	75.00	1.33	620.59	69.18	0.0776	3,621
2017	436.97	75.00	1.33	6.10	70.06	0.0659	30
2018	11,384.24	75.00	1.33	158.98	70.95	0.0540	645
2019	157,330.11	75.00	1.33	2,197.11	71.85	0.0420	6,938
2020	8,615.03	75.00	1.33	120.31	72.74	0.0301	273
2021	40,743.85	75.00	1.33	568.99	73.64	0.0181	776
	9,989,694.64			139,506.02			3,911,630

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.40

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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 75-R2							
NET SALVAGE PERCENT.. -40							
1900	10,048.71	75.00	1.33	187.11	4.49	0.9401	13,226
1911	158.89	75.00	1.33	2.96	7.67	0.8977	200
1912	741.66	75.00	1.33	13.81	7.96	0.8939	928
1914	823.75	75.00	1.33	15.34	8.55	0.8860	1,022
1915	796.50	75.00	1.33	14.83	8.84	0.8821	984
1916	1,165.21	75.00	1.33	21.70	9.14	0.8781	1,432
1917	640.69	75.00	1.33	11.93	9.43	0.8743	784
1918	503.13	75.00	1.33	9.37	9.73	0.8703	613
1919	494.50	75.00	1.33	9.21	10.04	0.8661	600
1920	346.33	75.00	1.33	6.45	10.34	0.8621	418
1921	1,861.38	75.00	1.33	34.66	10.64	0.8581	2,236
1922	345.92	75.00	1.33	6.44	10.95	0.8540	414
1923	7,234.19	75.00	1.33	134.70	11.27	0.8497	8,606
1924	547.16	75.00	1.33	10.19	11.58	0.8456	648
1925	797.01	75.00	1.33	14.84	11.91	0.8412	939
1926	2,584.40	75.00	1.33	48.12	12.23	0.8369	3,028
1927	11,012.34	75.00	1.33	205.05	12.56	0.8325	12,835
1928	1,950.03	75.00	1.33	36.31	12.90	0.8280	2,260
1929	1,750.11	75.00	1.33	32.59	13.24	0.8235	2,018
1930	1,606.93	75.00	1.33	29.92	13.58	0.8189	1,842
1931	1,039.60	75.00	1.33	19.36	13.94	0.8141	1,185
1932	2,315.33	75.00	1.33	43.11	14.29	0.8095	2,624
1933	2,003.48	75.00	1.33	37.30	14.66	0.8045	2,257
1934	1,190.50	75.00	1.33	22.17	15.03	0.7996	1,333
1935	1,627.77	75.00	1.33	30.31	15.41	0.7945	1,811
1936	1,553.40	75.00	1.33	28.92	15.79	0.7895	1,717
1937	3,528.65	75.00	1.33	65.70	16.18	0.7843	3,874
1938	4,708.73	75.00	1.33	87.68	16.58	0.7789	5,135
1939	8,688.75	75.00	1.33	161.78	16.99	0.7735	9,409
1940	4,499.21	75.00	1.33	83.78	17.40	0.7680	4,838
1941	3,711.40	75.00	1.33	69.11	17.82	0.7624	3,961
1942	3,367.43	75.00	1.33	62.70	18.25	0.7567	3,567
1943	531.51	75.00	1.33	9.90	18.69	0.7508	559
1944	2,135.67	75.00	1.33	39.77	19.13	0.7449	2,227
1945	2,247.16	75.00	1.33	41.84	19.58	0.7389	2,325
1946	2,372.53	75.00	1.33	44.18	20.04	0.7328	2,434
1947	5,575.54	75.00	1.33	103.82	20.51	0.7265	5,671
1948	9,993.67	75.00	1.33	186.08	20.99	0.7201	10,075
1949	18,479.80	75.00	1.33	344.09	21.47	0.7137	18,465
1950	26,650.73	75.00	1.33	496.24	21.96	0.7072	26,386

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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 75-R2							
NET SALVAGE PERCENT.. -40							
1951	26,570.90	75.00	1.33	494.75	22.46	0.7005	26,059
1952	20,515.64	75.00	1.33	382.00	22.97	0.6937	19,925
1953	28,595.61	75.00	1.33	532.45	23.48	0.6869	27,500
1954	67,024.55	75.00	1.33	1,248.00	24.01	0.6799	63,795
1955	51,066.73	75.00	1.33	950.86	24.54	0.6728	48,101
1956	76,260.85	75.00	1.33	1,419.98	25.08	0.6656	71,063
1957	83,421.41	75.00	1.33	1,553.31	25.62	0.6584	76,895
1958	83,952.52	75.00	1.33	1,563.20	26.18	0.6509	76,506
1959	75,208.66	75.00	1.33	1,400.39	26.74	0.6435	67,752
1960	67,733.55	75.00	1.33	1,261.20	27.31	0.6359	60,298
1961	83,686.73	75.00	1.33	1,558.25	27.89	0.6281	73,593
1962	114,223.25	75.00	1.33	2,126.84	28.47	0.6204	99,210
1963	106,889.18	75.00	1.33	1,990.28	29.07	0.6124	91,643
1964	176,431.09	75.00	1.33	3,285.15	29.67	0.6044	149,289
1965	131,886.64	75.00	1.33	2,455.73	30.27	0.5964	110,120
1966	124,286.58	75.00	1.33	2,314.22	30.89	0.5881	102,335
1967	193,611.41	75.00	1.33	3,605.04	31.51	0.5799	157,177
1968	191,978.50	75.00	1.33	3,574.64	32.14	0.5715	153,594
1969	374,843.25	75.00	1.33	6,979.58	32.78	0.5629	295,415
1970	124,182.46	75.00	1.33	2,312.28	33.42	0.5544	96,385
1971	284,248.23	75.00	1.33	5,292.70	34.07	0.5457	217,172
1972	383,780.64	75.00	1.33	7,146.00	34.72	0.5371	288,564
1973	505,719.90	75.00	1.33	9,416.50	35.39	0.5281	373,920
1974	492,540.80	75.00	1.33	9,171.11	36.06	0.5192	358,018
1975	452,725.52	75.00	1.33	8,429.75	36.73	0.5103	323,417
1976	479,166.81	75.00	1.33	8,922.09	37.42	0.5011	336,135
1977	428,273.86	75.00	1.33	7,974.46	38.11	0.4919	294,917
1978	515,164.75	75.00	1.33	9,592.37	38.80	0.4827	348,116
1979	536,127.95	75.00	1.33	9,982.70	39.50	0.4733	355,272
1980	843,353.19	75.00	1.33	15,703.24	40.21	0.4639	547,689
1981	687,908.66	75.00	1.33	12,808.86	40.92	0.4544	437,620
1982	749,533.28	75.00	1.33	13,956.31	41.64	0.4448	466,749
1983	925,215.80	75.00	1.33	17,227.52	42.37	0.4351	563,547
1984	1,483,420.45	75.00	1.33	27,621.29	43.10	0.4253	883,321
1985	2,008,343.99	75.00	1.33	37,395.37	43.84	0.4155	1,168,169
1986	2,467,423.10	75.00	1.33	45,943.42	44.58	0.4056	1,401,102
1987	2,653,872.85	75.00	1.33	49,415.11	45.33	0.3956	1,469,821
1988	3,284,381.72	75.00	1.33	61,155.19	46.08	0.3856	1,773,041
1989	3,842,288.86	75.00	1.33	71,543.42	46.84	0.3755	2,019,730
1990	3,996,726.86	75.00	1.33	74,419.05	47.61	0.3652	2,043,447

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.86

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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 75-R2							
NET SALVAGE PERCENT.. -60							
2015	2,583.79	75.00	1.33	54.98	68.29	0.0895	370
2017	858,716.70	75.00	1.33	18,273.49	70.06	0.0659	90,502
2018	0.02	75.00				0.0540	
	861,300.51			18,328.47			90,872
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.13							

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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 FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 75-R2							
NET SALVAGE PERCENT.. -60							
1906	20.19	75.00	1.33	0.43	6.22	0.9171	30
1907	135,329.02	75.00	1.33	2,879.80	6.51	0.9132	197,732
1908	19,172.44	75.00	1.33	407.99	6.80	0.9093	27,895
1912	5,954.74	75.00	1.33	126.72	7.96	0.8939	8,516
1913	7,162.96	75.00	1.33	152.43	8.26	0.8899	10,199
1914	98,010.49	75.00	1.33	2,085.66	8.55	0.8860	138,940
1915	19,206.61	75.00	1.33	408.72	8.84	0.8821	27,108
1916	6,025.33	75.00	1.33	128.22	9.14	0.8781	8,466
1917	14,717.58	75.00	1.33	313.19	9.43	0.8743	20,587
1918	9,883.59	75.00	1.33	210.32	9.73	0.8703	13,762
1919	41,394.68	75.00	1.33	880.88	10.04	0.8661	57,365
1920	97,798.28	75.00	1.33	2,081.15	10.34	0.8621	134,904
1921	77,116.69	75.00	1.33	1,641.04	10.64	0.8581	105,882
1922	1,231,663.90	75.00	1.33	26,209.81	10.95	0.8540	1,682,946
1923	726,612.20	75.00	1.33	15,462.31	11.27	0.8497	987,879
1924	488,696.52	75.00	1.33	10,399.46	11.58	0.8456	661,187
1925	344,801.01	75.00	1.33	7,337.37	11.91	0.8412	464,075
1926	301,552.03	75.00	1.33	6,417.03	12.23	0.8369	403,805
1927	833,137.91	75.00	1.33	17,729.17	12.56	0.8325	1,109,780
1928	38,649.13	75.00	1.33	822.45	12.90	0.8280	51,202
1929	332,403.08	75.00	1.33	7,073.54	13.24	0.8235	437,958
1930	594,562.43	75.00	1.33	12,652.29	13.58	0.8189	779,048
1931	399,900.01	75.00	1.33	8,509.87	13.94	0.8141	520,913
1932	275,487.54	75.00	1.33	5,862.37	14.29	0.8095	356,798
1933	79,320.17	75.00	1.33	1,687.93	14.66	0.8045	102,105
1934	4,854.26	75.00	1.33	103.30	15.03	0.7996	6,210
1935	12,658.74	75.00	1.33	269.38	15.41	0.7945	16,092
1936	2,968.16	75.00	1.33	63.16	15.79	0.7895	3,749
1937	2,321.00	75.00	1.33	49.39	16.18	0.7843	2,912
1938	25,975.72	75.00	1.33	552.76	16.58	0.7789	32,373
1939	158,168.37	75.00	1.33	3,365.82	16.99	0.7735	195,742
1940	87,110.58	75.00	1.33	1,853.71	17.40	0.7680	107,041
1941	44,063.01	75.00	1.33	937.66	17.82	0.7624	53,750
1942	217,406.84	75.00	1.33	4,626.42	18.25	0.7567	263,208
1943	27,440.06	75.00	1.33	583.92	18.69	0.7508	32,963
1944	8,112.83	75.00	1.33	172.64	19.13	0.7449	9,670
1945	20,684.75	75.00	1.33	440.17	19.58	0.7389	24,455
1946	38,061.50	75.00	1.33	809.95	20.04	0.7328	44,626
1947	66,772.30	75.00	1.33	1,420.91	20.51	0.7265	77,619
1948	23,678.00	75.00	1.33	503.87	20.99	0.7201	27,282

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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 FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 75-R2							
NET SALVAGE PERCENT.. -60							
1949	75,186.33	75.00	1.33	1,599.97	21.47	0.7137	85,860
1950	199,424.95	75.00	1.33	4,243.76	21.96	0.7072	225,653
1951	15,831.26	75.00	1.33	336.89	22.46	0.7005	17,744
1952	294,580.91	75.00	1.33	6,268.68	22.97	0.6937	326,975
1953	316,295.80	75.00	1.33	6,730.77	23.48	0.6869	347,637
1954	293,136.47	75.00	1.33	6,237.94	24.01	0.6799	318,872
1955	104,130.56	75.00	1.33	2,215.90	24.54	0.6728	112,094
1956	130,757.04	75.00	1.33	2,782.51	25.08	0.6656	139,251
1957	1,660,550.39	75.00	1.33	35,336.51	25.62	0.6584	1,749,290
1958	1,038,846.88	75.00	1.33	22,106.66	26.18	0.6509	1,081,947
1959	263,452.63	75.00	1.33	5,606.27	26.74	0.6435	271,238
1960	892,917.16	75.00	1.33	19,001.28	27.31	0.6359	908,447
1961	1,225,685.41	75.00	1.33	26,082.59	27.89	0.6281	1,231,824
1962	7,353,680.64	75.00	1.33	156,486.32	28.47	0.6204	7,299,558
1963	254,473.19	75.00	1.33	5,415.19	29.07	0.6124	249,343
1964	248,065.17	75.00	1.33	5,278.83	29.67	0.6044	239,889
1965	114,580.69	75.00	1.33	2,438.28	30.27	0.5964	109,337
1966	219,028.97	75.00	1.33	4,660.94	30.89	0.5881	206,108
1967	146,944.40	75.00	1.33	3,126.98	31.51	0.5799	136,334
1968	467,423.67	75.00	1.33	9,946.78	32.14	0.5715	427,390
1969	362,864.62	75.00	1.33	7,721.76	32.78	0.5629	326,828
1970	1,523,512.03	75.00	1.33	32,420.34	33.42	0.5544	1,351,416
1971	775,291.82	75.00	1.33	16,498.21	34.07	0.5457	676,960
1972	10,189,331.88	75.00	1.33	216,828.98	34.72	0.5371	8,755,815
1973	414,835.45	75.00	1.33	8,827.70	35.39	0.5281	350,539
1974	470,402.76	75.00	1.33	10,010.17	36.06	0.5192	390,773
1975	726,822.63	75.00	1.33	15,466.79	36.73	0.5103	593,401
1976	120,430.07	75.00	1.33	2,562.75	37.42	0.5011	96,550
1977	835,903.45	75.00	1.33	17,788.03	38.11	0.4919	657,849
1978	301,975.62	75.00	1.33	6,426.04	38.80	0.4827	233,207
1979	2,017,246.18	75.00	1.33	42,927.00	39.50	0.4733	1,527,717
1980	273,506.50	75.00	1.33	5,820.22	40.21	0.4639	202,994
1981	1,640,719.51	75.00	1.33	34,914.51	40.92	0.4544	1,192,869
1982	574,544.14	75.00	1.33	12,226.30	41.64	0.4448	408,892
1983	1,750,357.53	75.00	1.33	37,247.61	42.37	0.4351	1,218,445
1984	2,094,290.10	75.00	1.33	44,566.49	43.10	0.4253	1,425,223
1985	1,052,101.42	75.00	1.33	22,388.72	43.84	0.4155	699,387
1986	202,379.28	75.00	1.33	4,306.63	44.58	0.4056	131,336
1987	565,138.96	75.00	1.33	12,026.16	45.33	0.3956	357,710
1988	551,129.85	75.00	1.33	11,728.04	46.08	0.3856	340,025

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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							
NET SALVAGE PERCENT.. -60							
1989	541,484.97	75.00	1.33	11,522.80	46.84	0.3755	325,298
1990	1,903,474.49	75.00	1.33	40,505.94	47.61	0.3652	1,112,238
1991	1,205,232.25	75.00	1.33	25,647.34	48.38	0.3549	684,437
1992	1,780,487.25	75.00	1.33	37,888.77	49.16	0.3445	981,490
1993	3,034,364.88	75.00	1.33	64,571.28	49.94	0.3341	1,622,196
1994	3,897,552.50	75.00	1.33	82,939.92	50.72	0.3237	2,018,807
1995	920,861.69	75.00	1.33	19,595.94	51.51	0.3132	461,462
1996	550,307.14	75.00	1.33	11,710.54	52.31	0.3025	266,375
1997	482,393.00	75.00	1.33	10,265.32	53.11	0.2919	225,274
1998	124,795.59	75.00	1.33	2,655.65	53.92	0.2811	56,122
1999	1,468,019.07	75.00	1.33	31,239.45	54.73	0.2703	634,818
2000	549,402.94	75.00	1.33	11,691.29	55.54	0.2595	228,086
2001	2,250,611.63	75.00	1.33	47,893.02	56.36	0.2485	894,951
2002	1,501,208.63	75.00	1.33	31,945.72	57.19	0.2375	570,387
2003	518,924.52	75.00	1.33	11,042.71	58.01	0.2265	188,083
2004	185,429.43	75.00	1.33	3,945.94	58.85	0.2153	63,886
2005	5,063,799.36	75.00	1.33	107,757.65	59.69	0.2041	1,653,877
2006	5,099,180.31	75.00	1.33	108,510.56	60.53	0.1929	1,574,056
2007	5,615,268.40	75.00	1.33	119,492.91	61.37	0.1817	1,632,740
2008	16,366,321.80	75.00	1.33	348,275.33	62.23	0.1703	4,458,710
2009	12,478,501.69	75.00	1.33	265,542.52	63.08	0.1589	3,173,133
2010	7,857,429.24	75.00	1.33	167,206.09	63.94	0.1475	1,853,976
2011	13,840,752.25	75.00	1.33	294,531.21	64.80	0.1360	3,011,748
2012	5,754,122.90	75.00	1.33	122,447.74	65.67	0.1244	1,145,301
2013	34,365,447.39	75.00	1.33	731,296.72	66.54	0.1128	6,202,276
2014	12,854,648.06	75.00	1.33	273,546.91	67.42	0.1011	2,078,751
2015	16,445,298.76	75.00	1.33	349,955.96	68.29	0.0895	2,354,177
2016	33,155,652.95	75.00	1.33	705,552.29	69.18	0.0776	4,116,606
2017	2,567,609.22	75.00	1.33	54,638.72	70.06	0.0659	270,605
2018	22,397,598.81	75.00	1.33	476,620.90	70.95	0.0540	1,935,153
2019	24,090,113.90	75.00	1.33	512,637.62	71.85	0.0420	1,618,856
2020	32,420,839.23	75.00	1.33	689,915.46	72.74	0.0301	1,562,944
2021	26,602,034.05	75.00	1.33	566,091.28	73.64	0.0181	771,672
2022	32,076,754.42	75.00	1.33	682,593.33	74.55	0.0060	307,937
	378,642,553.69			8,057,513.54			95,685,929

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.13

NATIONAL GRID
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ACCOUNT 356.20 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 75-R2							
NET SALVAGE PERCENT.. -60							
1896	10,038.61	75.00	1.33	213.62	3.37	0.9551	15,340
1900	14,179.66	75.00	1.33	301.74	4.49	0.9401	21,329
1906	27.19	75.00	1.33	0.58	6.22	0.9171	40
1908	12,913.40	75.00	1.33	274.80	6.80	0.9093	18,788
1913	2,803.97	75.00	1.33	59.67	8.26	0.8899	3,992
1914	772.41	75.00	1.33	16.44	8.55	0.8860	1,095
1915	978.92	75.00	1.33	20.83	8.84	0.8821	1,382
1916	537.15	75.00	1.33	11.43	9.14	0.8781	755
1918	16,276.12	75.00	1.33	346.36	9.73	0.8703	22,663
1919	209.99	75.00	1.33	4.47	10.04	0.8661	291
1920	11,229.72	75.00	1.33	238.97	10.34	0.8621	15,490
1921	71,713.47	75.00	1.33	1,526.06	10.64	0.8581	98,463
1922	42,784.22	75.00	1.33	910.45	10.95	0.8540	58,460
1923	83,309.51	75.00	1.33	1,772.83	11.27	0.8497	113,265
1924	163,010.71	75.00	1.33	3,468.87	11.58	0.8456	220,547
1925	273,143.39	75.00	1.33	5,812.49	11.91	0.8412	367,629
1926	166,513.66	75.00	1.33	3,543.41	12.23	0.8369	222,976
1927	89,224.01	75.00	1.33	1,898.69	12.56	0.8325	118,851
1928	69,646.93	75.00	1.33	1,482.09	12.90	0.8280	92,268
1929	115,506.73	75.00	1.33	2,457.98	13.24	0.8235	152,186
1930	311,022.28	75.00	1.33	6,618.55	13.58	0.8189	407,529
1931	158,272.84	75.00	1.33	3,368.05	13.94	0.8141	206,167
1932	175,544.71	75.00	1.33	3,735.59	14.29	0.8095	227,357
1933	41,549.08	75.00	1.33	884.16	14.66	0.8045	53,484
1934	34,970.71	75.00	1.33	744.18	15.03	0.7996	44,740
1935	9,884.90	75.00	1.33	210.35	15.41	0.7945	12,566
1936	13,349.80	75.00	1.33	284.08	15.79	0.7895	16,863
1937	209,190.85	75.00	1.33	4,451.58	16.18	0.7843	262,499
1938	117,979.82	75.00	1.33	2,510.61	16.58	0.7789	147,037
1939	62,373.07	75.00	1.33	1,327.30	16.99	0.7735	77,190
1940	194,523.19	75.00	1.33	4,139.45	17.40	0.7680	239,030
1941	202,697.25	75.00	1.33	4,313.40	17.82	0.7624	247,258
1942	137,703.78	75.00	1.33	2,930.34	18.25	0.7567	166,714
1943	78,990.14	75.00	1.33	1,680.91	18.69	0.7508	94,889
1944	3,803.76	75.00	1.33	80.94	19.13	0.7449	4,534
1945	9,927.49	75.00	1.33	211.26	19.58	0.7389	11,737
1946	37,365.18	75.00	1.33	795.13	20.04	0.7328	43,810
1947	52,812.09	75.00	1.33	1,123.84	20.51	0.7265	61,391
1948	435,313.97	75.00	1.33	9,263.48	20.99	0.7201	501,572
1949	144,228.89	75.00	1.33	3,069.19	21.47	0.7137	164,705

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ACCOUNT 356.20 OVERHEAD CONDUCTORS AND DEVICES

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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							
NET SALVAGE PERCENT.. -60							
1950	141,708.89	75.00	1.33	3,015.57	21.96	0.7072	160,346
1951	155,310.78	75.00	1.33	3,305.01	22.46	0.7005	174,080
1952	328,267.67	75.00	1.33	6,985.54	22.97	0.6937	364,367
1953	331,372.17	75.00	1.33	7,051.60	23.48	0.6869	364,207
1954	506,131.28	75.00	1.33	10,770.47	24.01	0.6799	550,566
1955	367,311.97	75.00	1.33	7,816.40	24.54	0.6728	395,404
1956	384,438.01	75.00	1.33	8,180.84	25.08	0.6656	409,411
1957	738,839.93	75.00	1.33	15,722.51	25.62	0.6584	778,324
1958	2,351,277.54	75.00	1.33	50,035.19	26.18	0.6509	2,448,827
1959	392,582.02	75.00	1.33	8,354.15	26.74	0.6435	404,184
1960	1,862,407.93	75.00	1.33	39,632.04	27.31	0.6359	1,894,799
1961	877,918.32	75.00	1.33	18,682.10	27.89	0.6281	882,315
1962	2,634,763.58	75.00	1.33	56,067.77	28.47	0.6204	2,615,372
1963	589,463.26	75.00	1.33	12,543.78	29.07	0.6124	577,580
1964	774,919.12	75.00	1.33	16,490.28	29.67	0.6044	749,378
1965	715,066.33	75.00	1.33	15,216.61	30.27	0.5964	682,345
1966	703,865.09	75.00	1.33	14,978.25	30.89	0.5881	662,343
1967	1,576,534.11	75.00	1.33	33,548.65	31.51	0.5799	1,462,696
1968	2,334,241.27	75.00	1.33	49,672.65	32.14	0.5715	2,134,318
1969	838,123.48	75.00	1.33	17,835.27	32.78	0.5629	754,888
1970	2,202,956.59	75.00	1.33	46,878.92	33.42	0.5544	1,954,111
1971	3,246,505.91	75.00	1.33	69,085.65	34.07	0.5457	2,834,745
1972	785,421.28	75.00	1.33	16,713.76	34.72	0.5371	674,922
1973	548,370.88	75.00	1.33	11,669.33	35.39	0.5281	463,378
1974	1,093,145.98	75.00	1.33	23,262.15	36.06	0.5192	908,098
1975	5,515,625.64	75.00	1.33	117,372.51	36.73	0.5103	4,503,133
1976	278,296.73	75.00	1.33	5,922.15	37.42	0.5011	223,114
1977	1,943,602.99	75.00	1.33	41,359.87	38.11	0.4919	1,529,600
1978	6,816,225.54	75.00	1.33	145,049.28	38.80	0.4827	5,263,980
1979	8,045,831.04	75.00	1.33	171,215.28	39.50	0.4733	6,093,333
1980	622,592.73	75.00	1.33	13,248.77	40.21	0.4639	462,083
1981	772,044.82	75.00	1.33	16,429.11	40.92	0.4544	561,307
1982	9,147,150.78	75.00	1.33	194,651.37	41.64	0.4448	6,509,844
1983	1,515,795.08	75.00	1.33	32,256.12	42.37	0.4351	1,055,163
1984	622,779.17	75.00	1.33	13,252.74	43.10	0.4253	423,819
1985	4,864,101.64	75.00	1.33	103,508.08	43.84	0.4155	3,233,421
1986	1,246,359.79	75.00	1.33	26,522.54	44.58	0.4056	808,838
1987	3,322,822.06	75.00	1.33	70,709.65	45.33	0.3956	2,103,213
1988	1,088,258.51	75.00	1.33	23,158.14	46.08	0.3856	671,412
1989	4,587,698.26	75.00	1.33	97,626.22	46.84	0.3755	2,756,069

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ACCOUNT 356.20 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 75-R2							
NET SALVAGE PERCENT.. -60							
1990	4,338,377.26	75.00	1.33	92,320.67	47.61	0.3652	2,535,001
1991	2,397,556.40	75.00	1.33	51,020.00	48.38	0.3549	1,361,544
1992	1,901,143.81	75.00	1.33	40,456.34	49.16	0.3445	1,048,002
1993	2,396,219.97	75.00	1.33	50,991.56	49.94	0.3341	1,281,038
1994	1,766,295.99	75.00	1.33	37,586.78	50.72	0.3237	914,885
1995	3,379,531.86	75.00	1.33	71,916.44	51.51	0.3132	1,693,551
1996	2,291,997.98	75.00	1.33	48,773.72	52.31	0.3025	1,109,437
1997	1,734,594.90	75.00	1.33	36,912.18	53.11	0.2919	810,042
1998	1,129,719.63	75.00	1.33	24,040.43	53.92	0.2811	508,048
1999	3,865,364.16	75.00	1.33	82,254.95	54.73	0.2703	1,671,507
2000	2,917,609.47	75.00	1.33	62,086.73	55.54	0.2595	1,211,251
2001	5,173,394.76	75.00	1.33	110,089.84	56.36	0.2485	2,057,190
2002	1,556,024.67	75.00	1.33	33,112.20	57.19	0.2375	591,215
2003	2,170,036.92	75.00	1.33	46,178.39	58.01	0.2265	786,526
2004	2,357,402.19	75.00	1.33	50,165.52	58.85	0.2153	812,191
2005	4,787,540.57	75.00	1.33	101,878.86	59.69	0.2041	1,563,649
2006	16,511,735.97	75.00	1.33	351,369.74	60.53	0.1929	5,096,975
2007	4,975,160.28	75.00	1.33	105,871.41	61.37	0.1817	1,446,617
2008	9,814,480.57	75.00	1.33	208,852.15	62.23	0.1703	2,673,779
2009	10,330,239.19	75.00	1.33	219,827.49	63.08	0.1589	2,626,856
2010	12,750,587.60	75.00	1.33	271,332.50	63.94	0.1475	3,008,527
2011	47,555,290.03	75.00	1.33	1,011,976.57	64.80	0.1360	10,348,031
2012	22,832,481.52	75.00	1.33	485,875.21	65.67	0.1244	4,544,577
2013	9,920,001.03	75.00	1.33	211,097.62	66.54	0.1128	1,790,362
2014	14,298,477.02	75.00	1.33	304,271.59	67.42	0.1011	2,312,235
2015	21,321,054.50	75.00	1.33	453,712.04	68.29	0.0895	3,052,152
2016	10,006,578.20	75.00	1.33	212,939.98	69.18	0.0776	1,242,417
2017	11,914,806.21	75.00	1.33	253,547.08	70.06	0.0659	1,255,725
2018	19,538,495.09	75.00	1.33	415,779.18	70.95	0.0540	1,688,126
2019	25,643,604.14	75.00	1.33	545,695.90	71.85	0.0420	1,723,250
2020	15,605,899.23	75.00	1.33	332,093.54	72.74	0.0301	752,329
2021	17,783,033.26	75.00	1.33	378,422.95	73.64	0.0181	515,850
2022	17,834,680.18	75.00	1.33	379,521.99	74.55	0.0060	171,213
	413,245,866.30			8,793,872.04			130,240,313

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.13

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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 75-R2							
NET SALVAGE PERCENT.. -60							
2017	117,655.74	75.00	1.33	2,503.71	70.06	0.0659	12,400
2018	30,287.76	75.00	1.33	644.52	70.95	0.0540	2,617
2019	63,841.47	75.00	1.33	1,358.55	71.85	0.0420	4,290
2020	57,234.67	75.00	1.33	1,217.95	72.74	0.0301	2,759
2021	501,523.63	75.00	1.33	10,672.42	73.64	0.0181	14,548
2022	81,089.97	75.00	1.33	1,725.59	74.55	0.0060	778
	851,633.24			18,122.74			37,392
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.13							

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
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 75-R2.5							
NET SALVAGE PERCENT.. -5							
1900	7,672.12	75.00	1.33	107.14	4.44	0.9408	7,579
1907	2.70	75.00	1.33	0.04	6.07	0.9191	3
1908	50.50	75.00	1.33	0.71	6.28	0.9163	49
1910	62.37	75.00	1.33	0.87	6.72	0.9104	60
1911	163.72	75.00	1.33	2.29	6.94	0.9075	156
1912	16,217.82	75.00	1.33	226.48	7.16	0.9045	15,403
1913	4,172.11	75.00	1.33	58.26	7.38	0.9016	3,950
1914	5,899.53	75.00	1.33	82.39	7.60	0.8987	5,567
1915	4,464.58	75.00	1.33	62.35	7.83	0.8956	4,198
1916	8,182.56	75.00	1.33	114.27	8.06	0.8925	7,668
1917	16,929.21	75.00	1.33	236.42	8.29	0.8895	15,811
1918	87.85	75.00	1.33	1.23	8.52	0.8864	82
1919	581.03	75.00	1.33	8.11	8.75	0.8833	539
1920	4,863.92	75.00	1.33	67.92	8.99	0.8801	4,495
1921	1,941.23	75.00	1.33	27.11	9.23	0.8769	1,787
1922	3,884.43	75.00	1.33	54.25	9.47	0.8737	3,564
1923	11,476.32	75.00	1.33	160.27	9.72	0.8704	10,488
1924	2,621.76	75.00	1.33	36.61	9.96	0.8672	2,387
1925	6,785.70	75.00	1.33	94.76	10.22	0.8637	6,154
1926	3,231.30	75.00	1.33	45.13	10.47	0.8604	2,919
1927	11,598.94	75.00	1.33	161.98	10.74	0.8568	10,435
1928	3,943.98	75.00	1.33	55.08	11.01	0.8532	3,533
1929	2,569.61	75.00	1.33	35.88	11.28	0.8496	2,292
1930	4,190.59	75.00	1.33	58.52	11.56	0.8459	3,722
1931	7,843.64	75.00	1.33	109.54	11.84	0.8421	6,936
1932	2,146.46	75.00	1.33	29.98	12.14	0.8381	1,889
1933	2,772.07	75.00	1.33	38.71	12.44	0.8341	2,428
1934	3,640.80	75.00	1.33	50.84	12.75	0.8300	3,173
1935	683.68	75.00	1.33	9.55	13.07	0.8257	593
1936	1,333.33	75.00	1.33	18.62	13.39	0.8215	1,150
1937	1,573.18	75.00	1.33	21.97	13.73	0.8169	1,349
1938	2,986.65	75.00	1.33	41.71	14.08	0.8123	2,547
1939	14,045.27	75.00	1.33	196.14	14.44	0.8075	11,908
1940	13,767.59	75.00	1.33	192.26	14.80	0.8027	11,603
1941	3,431.05	75.00	1.33	47.91	15.18	0.7976	2,873
1942	5,155.01	75.00	1.33	71.99	15.57	0.7924	4,289
1943	175.78	75.00	1.33	2.45	15.97	0.7871	145
1944	381.69	75.00	1.33	5.33	16.39	0.7815	313
1945	1,877.71	75.00	1.33	26.22	16.81	0.7759	1,530
1946	10,378.46	75.00	1.33	144.94	17.25	0.7700	8,391

NATIONAL GRID
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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 75-R2.5							
NET SALVAGE PERCENT.. -5							
1947	22,267.92	75.00	1.33	310.97	17.69	0.7641	17,866
1948	19,248.62	75.00	1.33	268.81	18.15	0.7580	15,320
1949	16,893.02	75.00	1.33	235.91	18.62	0.7517	13,334
1950	43,937.78	75.00	1.33	613.59	19.11	0.7452	34,380
1951	23,115.88	75.00	1.33	322.81	19.60	0.7387	17,929
1952	18,538.72	75.00	1.33	258.89	20.10	0.7320	14,249
1953	25,766.34	75.00	1.33	359.83	20.62	0.7251	19,617
1954	67,303.76	75.00	1.33	939.90	21.15	0.7180	50,740
1955	42,664.24	75.00	1.33	595.81	21.69	0.7108	31,842
1956	66,324.80	75.00	1.33	926.23	22.24	0.7035	48,990
1957	60,620.04	75.00	1.33	846.56	22.80	0.6960	44,301
1958	59,451.79	75.00	1.33	830.24	23.37	0.6884	42,973
1959	57,155.13	75.00	1.33	798.17	23.95	0.6807	40,849
1960	71,493.34	75.00	1.33	998.40	24.54	0.6728	50,506
1961	67,410.03	75.00	1.33	941.38	25.14	0.6648	47,055
1962	47,595.66	75.00	1.33	664.67	25.75	0.6567	32,817
1963	46,096.67	75.00	1.33	643.74	26.37	0.6484	31,384
1964	70,914.73	75.00	1.33	990.32	27.00	0.6400	47,655
1965	53,049.27	75.00	1.33	740.83	27.64	0.6315	35,174
1966	43,835.75	75.00	1.33	612.17	28.29	0.6228	28,666
1967	44,604.31	75.00	1.33	622.90	28.95	0.6140	28,756
1968	49,567.92	75.00	1.33	692.22	29.61	0.6052	31,498
1969	78,597.35	75.00	1.33	1,097.61	30.28	0.5963	49,209
1970	180,992.25	75.00	1.33	2,527.56	30.96	0.5872	111,593
1971	47,028.60	75.00	1.33	656.75	31.65	0.5780	28,542
1972	90,580.02	75.00	1.33	1,264.95	32.35	0.5687	54,086
1973	151,296.44	75.00	1.33	2,112.85	33.05	0.5593	88,856
1974	102,899.28	75.00	1.33	1,436.99	33.76	0.5499	59,410
1975	127,799.81	75.00	1.33	1,784.72	34.48	0.5403	72,499
1976	73,134.09	75.00	1.33	1,021.32	35.21	0.5305	40,740
1977	51,813.35	75.00	1.33	723.57	35.94	0.5208	28,334
1978	94,393.83	75.00	1.33	1,318.21	36.68	0.5109	50,640
1979	176,586.79	75.00	1.33	2,466.03	37.43	0.5009	92,881
1980	138,697.82	75.00	1.33	1,936.92	38.18	0.4909	71,495
1981	160,644.85	75.00	1.33	2,243.41	38.94	0.4808	81,100
1982	162,690.17	75.00	1.33	2,271.97	39.70	0.4707	80,402
1983	450,377.54	75.00	1.33	6,289.52	40.48	0.4603	217,660
1984	310,504.19	75.00	1.33	4,336.19	41.26	0.4499	146,671
1985	289,344.98	75.00	1.33	4,040.70	42.04	0.4395	133,516
1986	318,484.05	75.00	1.33	4,447.63	42.83	0.4289	143,438

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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 75-R2.5							
NET SALVAGE PERCENT.. -5							
1987	225,922.02	75.00	1.33	3,155.00	43.63	0.4183	99,221
1988	267,998.04	75.00	1.33	3,742.59	44.43	0.4076	114,698
1989	323,602.53	75.00	1.33	4,519.11	45.24	0.3968	134,826
1990	239,078.67	75.00	1.33	3,338.73	46.05	0.3860	96,899
1991	170,725.89	75.00	1.33	2,384.19	46.87	0.3751	67,236
1992	96,742.90	75.00	1.33	1,351.01	47.70	0.3640	36,975
1993	229,263.94	75.00	1.33	3,201.67	48.53	0.3529	84,960
1994	157,520.92	75.00	1.33	2,199.78	49.37	0.3417	56,521
1995	247,577.12	75.00	1.33	3,457.41	50.21	0.3305	85,923
1996	668,860.10	75.00	1.33	9,340.63	51.05	0.3193	224,266
1998	53,488.10	75.00	1.33	746.96	52.76	0.2965	16,654
1999	96,811.49	75.00	1.33	1,351.97	53.62	0.2851	28,978
2000	173,094.78	75.00	1.33	2,417.27	54.49	0.2735	49,703
2001	191,908.23	75.00	1.33	2,680.00	55.36	0.2619	52,768
2002	222,613.25	75.00	1.33	3,108.79	56.24	0.2501	58,466
2003	278,401.64	75.00	1.33	3,887.88	57.11	0.2385	69,728
2004	137,159.56	75.00	1.33	1,915.43	58.00	0.2267	32,644
2005	472,472.60	75.00	1.33	6,598.08	58.89	0.2148	106,561
2006	219,898.58	75.00	1.33	3,070.88	59.78	0.2029	46,855
2007	836,104.02	75.00	1.33	11,676.19	60.68	0.1909	167,619
2008	85,930.78	75.00	1.33	1,200.02	61.58	0.1789	16,144
2009	59,754.66	75.00	1.33	834.47	62.48	0.1669	10,474
2010	2,409.48	75.00	1.33	33.65	63.39	0.1548	392
2011	5,518.83	75.00	1.33	77.07	64.30	0.1427	827
2012	1,569.20	75.00	1.33	21.91	65.21	0.1305	215
2013	3,208.26	75.00	1.33	44.80	66.13	0.1183	398
2014	10,980.66	75.00	1.33	153.34	67.05	0.1060	1,222
2015	30,621.79	75.00	1.33	427.63	67.98	0.0936	3,010
2016	44,439.02	75.00	1.33	620.59	68.90	0.0813	3,795
2017	436.97	75.00	1.33	6.10	69.84	0.0688	32
2018	11,384.24	75.00	1.33	158.98	70.77	0.0564	674
2019	157,330.11	75.00	1.33	2,197.11	71.70	0.0440	7,269
2020	8,615.03	75.00	1.33	120.31	72.64	0.0315	285
2021	40,743.85	75.00	1.33	568.99	73.58	0.0189	810
	9,989,694.64			139,506.02			4,127,979

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.40

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
ELECTRIC PLANT

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 75-R2.5							
NET SALVAGE PERCENT.. -40							
1900	10,048.71	75.00	1.33	187.11	4.44	0.9408	13,235
1911	158.89	75.00	1.33	2.96	6.94	0.9075	202
1912	741.66	75.00	1.33	13.81	7.16	0.9045	939
1914	823.75	75.00	1.33	15.34	7.60	0.8987	1,036
1915	796.50	75.00	1.33	14.83	7.83	0.8956	999
1916	1,165.21	75.00	1.33	21.70	8.06	0.8925	1,456
1917	640.69	75.00	1.33	11.93	8.29	0.8895	798
1918	503.13	75.00	1.33	9.37	8.52	0.8864	624
1919	494.50	75.00	1.33	9.21	8.75	0.8833	612
1920	346.33	75.00	1.33	6.45	8.99	0.8801	427
1921	1,861.38	75.00	1.33	34.66	9.23	0.8769	2,285
1922	345.92	75.00	1.33	6.44	9.47	0.8737	423
1923	7,234.19	75.00	1.33	134.70	9.72	0.8704	8,815
1924	547.16	75.00	1.33	10.19	9.96	0.8672	664
1925	797.01	75.00	1.33	14.84	10.22	0.8637	964
1926	2,584.40	75.00	1.33	48.12	10.47	0.8604	3,113
1927	11,012.34	75.00	1.33	205.05	10.74	0.8568	13,210
1928	1,950.03	75.00	1.33	36.31	11.01	0.8532	2,329
1929	1,750.11	75.00	1.33	32.59	11.28	0.8496	2,082
1930	1,606.93	75.00	1.33	29.92	11.56	0.8459	1,903
1931	1,039.60	75.00	1.33	19.36	11.84	0.8421	1,226
1932	2,315.33	75.00	1.33	43.11	12.14	0.8381	2,717
1933	2,003.48	75.00	1.33	37.30	12.44	0.8341	2,340
1934	1,190.50	75.00	1.33	22.17	12.75	0.8300	1,383
1935	1,627.77	75.00	1.33	30.31	13.07	0.8257	1,882
1936	1,553.40	75.00	1.33	28.92	13.39	0.8215	1,787
1937	3,528.65	75.00	1.33	65.70	13.73	0.8169	4,036
1938	4,708.73	75.00	1.33	87.68	14.08	0.8123	5,355
1939	8,688.75	75.00	1.33	161.78	14.44	0.8075	9,822
1940	4,499.21	75.00	1.33	83.78	14.80	0.8027	5,056
1941	3,711.40	75.00	1.33	69.11	15.18	0.7976	4,144
1942	3,367.43	75.00	1.33	62.70	15.57	0.7924	3,736
1943	531.51	75.00	1.33	9.90	15.97	0.7871	586
1944	2,135.67	75.00	1.33	39.77	16.39	0.7815	2,337
1945	2,247.16	75.00	1.33	41.84	16.81	0.7759	2,441
1946	2,372.53	75.00	1.33	44.18	17.25	0.7700	2,558
1947	5,575.54	75.00	1.33	103.82	17.69	0.7641	5,965
1948	9,993.67	75.00	1.33	186.08	18.15	0.7580	10,605
1949	18,479.80	75.00	1.33	344.09	18.62	0.7517	19,449
1950	26,650.73	75.00	1.33	496.24	19.11	0.7452	27,804

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
ELECTRIC PLANT

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 75-R2.5							
NET SALVAGE PERCENT.. -40							
1951	26,570.90	75.00	1.33	494.75	19.60	0.7387	27,478
1952	20,515.64	75.00	1.33	382.00	20.10	0.7320	21,024
1953	28,595.61	75.00	1.33	532.45	20.62	0.7251	29,027
1954	67,024.55	75.00	1.33	1,248.00	21.15	0.7180	67,373
1955	51,066.73	75.00	1.33	950.86	21.69	0.7108	50,818
1956	76,260.85	75.00	1.33	1,419.98	22.24	0.7035	75,106
1957	83,421.41	75.00	1.33	1,553.31	22.80	0.6960	81,286
1958	83,952.52	75.00	1.33	1,563.20	23.37	0.6884	80,910
1959	75,208.66	75.00	1.33	1,400.39	23.95	0.6807	71,669
1960	67,733.55	75.00	1.33	1,261.20	24.54	0.6728	63,800
1961	83,686.73	75.00	1.33	1,558.25	25.14	0.6648	77,889
1962	114,223.25	75.00	1.33	2,126.84	25.75	0.6567	105,010
1963	106,889.18	75.00	1.33	1,990.28	26.37	0.6484	97,030
1964	176,431.09	75.00	1.33	3,285.15	27.00	0.6400	158,082
1965	131,886.64	75.00	1.33	2,455.73	27.64	0.6315	116,595
1966	124,286.58	75.00	1.33	2,314.22	28.29	0.6228	108,368
1967	193,611.41	75.00	1.33	3,605.04	28.95	0.6140	166,428
1968	191,978.50	75.00	1.33	3,574.64	29.61	0.6052	162,660
1969	374,843.25	75.00	1.33	6,979.58	30.28	0.5963	312,911
1970	124,182.46	75.00	1.33	2,312.28	30.96	0.5872	102,088
1971	284,248.23	75.00	1.33	5,292.70	31.65	0.5780	230,014
1972	383,780.64	75.00	1.33	7,146.00	32.35	0.5687	305,542
1973	505,719.90	75.00	1.33	9,416.50	33.05	0.5593	396,010
1974	492,540.80	75.00	1.33	9,171.11	33.76	0.5499	379,167
1975	452,725.52	75.00	1.33	8,429.75	34.48	0.5403	342,432
1976	479,166.81	75.00	1.33	8,922.09	35.21	0.5305	355,897
1977	428,273.86	75.00	1.33	7,974.46	35.94	0.5208	312,263
1978	515,164.75	75.00	1.33	9,592.37	36.68	0.5109	368,498
1979	536,127.95	75.00	1.33	9,982.70	37.43	0.5009	375,988
1980	843,353.19	75.00	1.33	15,703.24	38.18	0.4909	579,638
1981	687,908.66	75.00	1.33	12,808.86	38.94	0.4808	463,045
1982	749,533.28	75.00	1.33	13,956.31	39.70	0.4707	493,896
1983	925,215.80	75.00	1.33	17,227.52	40.48	0.4603	596,189
1984	1,483,420.45	75.00	1.33	27,621.29	41.26	0.4499	934,285
1985	2,008,343.99	75.00	1.33	37,395.37	42.04	0.4395	1,235,650
1986	2,467,423.10	75.00	1.33	45,943.42	42.83	0.4289	1,481,693
1987	2,653,872.85	75.00	1.33	49,415.11	43.63	0.4183	1,554,050
1988	3,284,381.72	75.00	1.33	61,155.19	44.43	0.4076	1,874,200
1989	3,842,288.86	75.00	1.33	71,543.42	45.24	0.3968	2,134,468
1990	3,996,726.86	75.00	1.33	74,419.05	46.05	0.3860	2,159,831

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.. -40							
1991	3,137,774.66	75.00	1.33	58,425.36	46.87	0.3751	1,647,639
1992	2,567,728.53	75.00	1.33	47,811.11	47.70	0.3640	1,308,514
1993	3,429,066.66	75.00	1.33	63,849.22	48.53	0.3529	1,694,309
1994	3,919,596.24	75.00	1.33	72,982.88	49.37	0.3417	1,875,221
1995	8,420,106.08	75.00	1.33	156,782.38	50.21	0.3305	3,896,337
1996	4,266,512.06	75.00	1.33	79,442.45	51.05	0.3193	1,907,395
1997	2,132,352.48	75.00	1.33	39,704.40	51.91	0.3079	919,082
1998	3,291,908.58	75.00	1.33	61,295.34	52.76	0.2965	1,366,610
1999	4,360,436.59	75.00	1.33	81,191.33	53.62	0.2851	1,740,242
2000	4,952,935.82	75.00	1.33	92,223.66	54.49	0.2735	1,896,271
2001	5,591,584.48	75.00	1.33	104,115.30	55.36	0.2619	2,049,976
2002	7,060,729.98	75.00	1.33	131,470.79	56.24	0.2501	2,472,541
2003	8,867,098.27	75.00	1.33	165,105.37	57.11	0.2385	2,961,097
2004	2,096,435.37	75.00	1.33	39,035.63	58.00	0.2267	665,279
2005	474,636.52	75.00	1.33	8,837.73	58.89	0.2148	142,733
2006	717,913.03	75.00	1.33	13,367.54	59.78	0.2029	203,961
2007	1,862,318.34	75.00	1.33	34,676.37	60.68	0.1909	497,801
2008	6,036,988.15	75.00	1.33	112,408.72	61.58	0.1789	1,512,278
2009	5,817,602.24	75.00	1.33	108,323.75	62.48	0.1669	1,359,585
2010	5,851,076.23	75.00	1.33	108,947.04	63.39	0.1548	1,268,045
2011	5,817,388.91	75.00	1.33	108,319.78	64.30	0.1427	1,161,954
2012	5,420,652.28	75.00	1.33	100,932.55	65.21	0.1305	990,581
2013	4,932,800.07	75.00	1.33	91,848.74	66.13	0.1183	816,763
2014	6,017,600.46	75.00	1.33	112,047.72	67.05	0.1060	893,012
2015	6,351,797.68	75.00	1.33	118,270.47	67.98	0.0936	832,340
2016	7,320,484.09	75.00	1.33	136,307.41	68.90	0.0813	833,525
2017	7,024,258.42	75.00	1.33	130,791.69	69.84	0.0688	676,577
2018	7,101,373.57	75.00	1.33	132,227.58	70.77	0.0564	560,724
2019	6,922,015.80	75.00	1.33	128,887.93	71.70	0.0440	426,396
2020	7,982,857.51	75.00	1.33	148,640.81	72.64	0.0315	351,709
2021	8,190,925.72	75.00	1.33	152,515.04	73.58	0.0189	217,076
2022	7,869,432.75	75.00	1.33	146,528.84	74.53	0.0063	69,078
195,180,604.00				3,634,262.91			57,934,304
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.86							

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT

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 60-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	0.99	1.77	0.9950	177
1923	207.52	1.00	3.11	0.9950	310
1925	1,070.48	1.02	16.38	0.9945	1,597
1926	1,652.36	1.02	25.28	0.9843	2,440
1927	105.87	1.03	1.64	0.9836	156
1928	1,020.19	1.04	15.91	0.9828	1,504
1929	399.37	1.05	6.29	0.9818	588
1930	2,411.97	1.06	38.35	0.9805	3,547
1932	250.16	1.07	4.02	0.9684	363
1933	621.41	1.08	10.07	0.9666	901
1934	337.34	1.09	5.52	0.9646	488
1935	489.84	1.10	8.08	0.9625	707
1936	134.92	1.11	2.25	0.9602	194
1937	193.80	1.12	3.26	0.9576	278
1938	369.39	1.13	6.26	0.9548	529
1940	805.66	1.15	13.90	0.9488	1,147
1941	847.62	1.16	14.75	0.9454	1,202
1946	2,491.55	1.21	45.22	0.9256	3,459
1947	1,775.92	1.22	32.50	0.9211	2,454
1948	348.45	1.23	6.43	0.9164	479
1949	11,730.20	1.25	219.94	0.9188	16,167
1950	36,078.42	1.26	681.88	0.9135	49,436
1951	52,147.83	1.27	993.42	0.9080	71,025
1952	43,888.90	1.28	842.67	0.9024	59,408
1953	149,972.54	1.29	2,901.97	0.8966	201,698
1954	115,852.21	1.30	2,259.12	0.8905	154,750
1955	110,982.90	1.32	2,197.46	0.8910	148,329
1956	91,645.35	1.33	1,828.32	0.8844	121,577
1957	88,945.43	1.34	1,787.80	0.8777	117,101

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT

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 60-R3					
NET SALVAGE PERCENT.. -50					
1958	195,839.95	1.35	3,965.76	0.8708	255,806
1959	165,051.60	1.36	3,367.05	0.8636	213,808
1960	147,000.32	1.38	3,042.91	0.8625	190,182
1961	90,414.94	1.39	1,885.15	0.8548	115,930
1962	107,859.58	1.40	2,265.05	0.8470	137,036
1963	73,357.22	1.41	1,551.51	0.8390	92,320
1964	89,190.60	1.42	1,899.76	0.8307	111,136
1965	38,204.19	1.43	819.48	0.8222	47,117
1966	66,014.45	1.44	1,425.91	0.8136	80,564
1967	63,950.72	1.45	1,390.93	0.8048	77,201
1968	78,245.54	1.47	1,725.31	0.8012	94,035
1969	61,519.69	1.48	1,365.74	0.7918	73,067
1970	63,096.00	1.49	1,410.20	0.7822	74,031
1971	23,232.30	1.50	522.73	0.7725	26,920
1972	37,021.98	1.51	838.55	0.7626	42,349
1973	34,329.60	1.52	782.71	0.7524	38,744
1974	18,290.55	1.53	419.77	0.7420	20,357
1975	7,476.46	1.54	172.71	0.7315	8,204
1976	11,851.62	1.55	275.55	0.7208	12,814
1977	12,427.66	1.56	290.81	0.7098	13,232
1978	3,601.62	1.57	84.82	0.6986	3,774
1979	1,303.49	1.58	30.89	0.6873	1,344
1980	2,899.72	1.59	69.16	0.6758	2,939
1981	31,162.56	1.60	747.90	0.6640	31,038
1982	21,758.72	1.61	525.47	0.6520	21,280
1983	111,742.07	1.62	2,715.33	0.6399	107,256
1984	7,790.21	1.63	190.47	0.6276	7,334
1985	11,325.85	1.64	278.62	0.6150	10,448
1986	18,361.30	1.65	454.44	0.6022	16,586
1987	37,708.65	1.66	938.95	0.5893	33,333
1988	9,898.42	1.66	246.47	0.5727	8,503
1989	19,739.68	1.67	494.48	0.5594	16,564
1990	9,212.25	1.68	232.15	0.5460	7,545
1991	11,926.61	1.69	302.34	0.5324	9,525
1992	97,382.83	1.70	2,483.26	0.5185	75,739
1993	338,582.63	1.71	8,684.64	0.5044	256,172
1994	215,742.59	1.72	5,566.16	0.4902	158,636
1995	73,849.13	1.73	1,916.38	0.4758	52,706
1996	16,171.85	1.73	419.66	0.4584	11,120

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT

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 60-R3					
NET SALVAGE PERCENT.. -50					
1998	80,653.35	1.75	2,117.15	0.4288	51,876
1999	34,068.02	1.76	899.40	0.4136	21,136
2000	87,529.51	1.77	2,323.91	0.3982	52,281
2001	149,518.35	1.77	3,969.71	0.3806	85,360
2002	36,409.71	1.78	972.14	0.3649	19,929
2003	215,949.36	1.79	5,798.24	0.3490	113,049
2004	264,993.58	1.80	7,154.83	0.3330	132,364
2005	169,497.72	1.80	4,576.44	0.3150	80,088
2006	194,923.92	1.81	5,292.18	0.2986	87,306
2007	296,182.50	1.82	8,085.78	0.2821	125,330
2008	447,872.83	1.83	12,294.11	0.2654	178,298
2009	520,664.41	1.83	14,292.24	0.2470	192,906
2010	437,625.90	1.84	12,078.47	0.2300	150,981
2011	405,039.71	1.85	11,239.85	0.2128	129,289
2012	476,621.07	1.85	13,226.23	0.1942	138,840
2013	4,037,419.63	1.86	112,644.01	0.1767	1,070,118
2014	1,373,165.97	1.87	38,517.31	0.1590	327,500
2015	1,077,132.78	1.88	30,375.14	0.1410	227,814
2016	308,418.64	1.88	8,697.41	0.1222	56,533
2017	244,184.63	1.89	6,922.63	0.1040	38,093
2018	988,530.51	1.90	28,173.12	0.0855	126,779
2019	1,629,020.63	1.91	46,671.44	0.0668	163,228
2020	1,268,541.83	1.92	36,534.00	0.0480	91,335
2021	2,521,634.56	1.94	73,379.57	0.0291	110,069
2022	1,482,905.36	1.97	43,819.85	0.0098	21,799
	21,891,114.29		599,827.91		7,312,774

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.74

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 40-S1.5					
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	1.31	13.85	0.9890	1,046
1948	1,984.11	1.32	36.67	0.9834	2,732
1951	17,529.31	1.36	333.76	0.9724	23,864
1952	4,072.81	1.37	78.12	0.9658	5,507
1953	36,675.68	1.39	713.71	0.9660	49,600
1954	11,579.60	1.40	226.96	0.9590	15,547
1955	33,681.23	1.42	669.58	0.9585	45,197
1956	15,420.23	1.43	308.71	0.9510	20,530
1957	17,242.10	1.45	350.01	0.9498	22,927
1958	6,864.56	1.46	140.31	0.9417	9,050
1959	13,038.01	1.48	270.15	0.9398	17,154
1961	3,652.22	1.51	77.21	0.9286	4,748
1962	3,030.11	1.53	64.90	0.9256	3,927
1964	3,659.80	1.57	80.44	0.9184	4,706
1965	16,379.55	1.59	364.61	0.9142	20,964
1966	3,343.93	1.61	75.37	0.9096	4,258
1967	1,975.92	1.63	45.09	0.9046	2,502
1970	3,621.29	1.69	85.68	0.8872	4,498
1972	2,892.26	1.73	70.05	0.8736	3,537
1973	1,017.86	1.75	24.94	0.8662	1,234
1974	4,146.60	1.78	103.33	0.8633	5,012
1975	10,826.99	1.80	272.84	0.8550	12,960
1976	7,170.82	1.82	182.71	0.8463	8,496
1977	180.92	1.85	4.69	0.8418	213
1978	25,131.23	1.87	657.94	0.8322	29,280
1981	2,159.22	1.95	58.95	0.8092	2,446
1983	4,220.62	2.00	118.18	0.7900	4,668
1984	7,473.90	2.03	212.41	0.7816	8,178
1985	20,320.66	2.06	586.05	0.7725	21,977
1987	5,019.60	2.11	148.28	0.7490	5,264

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 40-S1.5					
NET SALVAGE PERCENT.. -40					
1991	16,259.62	2.23	507.63	0.7024	15,989
1992	35,657.65	2.26	1,128.21	0.6893	34,410
1993	120,711.28	2.29	3,870.00	0.6756	114,174
1994	11,249.52	2.32	365.38	0.6612	10,413
1995	51,213.57	2.36	1,692.10	0.6490	46,533
1996	29,617.60	2.39	991.00	0.6334	26,264
1997	17,000.00	2.42	575.96	0.6171	14,687
1998	72,281.05	2.45	2,479.24	0.6002	60,736
1999	8,538.10	2.48	296.44	0.5828	6,966
2000	32,955.53	2.51	1,158.06	0.5648	26,059
2001	107,076.86	2.55	3,822.64	0.5482	82,179
2002	19,842.46	2.58	716.71	0.5289	14,693
2003	255.56	2.61	9.34	0.5090	182
2004	70,969.42	2.64	2,623.03	0.4884	48,526
2005	48,887.63	2.67	1,827.42	0.4672	31,976
2006	135,083.47	2.70	5,106.16	0.4455	84,252
2008	21,813.61	2.76	842.88	0.4002	12,222
2009	15,698.53	2.78	610.99	0.3753	8,248
2014	81,301.76	2.90	3,300.85	0.2465	28,057
2016	79,697.06	2.94	3,280.33	0.1911	21,322
2019	75,423.56	2.99	3,157.23	0.1046	11,045
	1,343,571.92		44,737.10		1,070,716

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.33

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 25-R4					
NET SALVAGE PERCENT.. -5					
1961	1,560.32			1.0000	1,638
1990	10,000.00	2.97	311.85	0.9652	10,135
1992	726,659.62	3.11	23,729.07	0.9486	723,775
1993	10,000.00	3.18	333.90	0.9381	9,850
1994	252,650.18	3.25	8,621.69	0.9262	245,705
1995	33,110.29	3.33	1,157.70	0.9158	31,839
1996	48,119.32	3.41	1,722.91	0.9036	45,655
1997	8,000.00	3.48	292.32	0.8874	7,454
1998	298,767.01	3.55	11,136.54	0.8698	272,861
1999	447,593.90	3.62	17,013.04	0.8507	399,807
2000	59,370.20	3.68	2,294.06	0.8280	51,616
2001	128,894.86	3.73	5,048.17	0.8020	108,542
2002	97,958.08	3.79	3,898.24	0.7770	79,919
2003	69,793.12	3.84	2,814.06	0.7488	54,874
2004	120,660.57	3.89	4,928.38	0.7196	91,169
2005	28,184.18	3.94	1,165.98	0.6895	20,405
2006	103,791.52	3.98	4,337.45	0.6567	71,568
2007	271,639.07	4.02	11,465.89	0.6231	177,721
2008	266,627.93	4.06	11,366.35	0.5887	164,812
2009	91,919.39	4.09	3,947.48	0.5522	53,296
2010	92,807.36	4.12	4,014.85	0.5150	50,186
2011	180,155.38	4.14	7,831.35	0.4761	90,061
2012	16,792.83	4.16	733.51	0.4368	7,702
2013	36,385.67	4.18	1,596.97	0.3971	15,171
2014	88,725.46	4.20	3,912.79	0.3570	33,259
2015	97,706.37	4.21	4,319.11	0.3158	32,398
2016	32,106.65	4.22	1,422.65	0.2743	9,247
2017	55,363.07	4.23	2,458.95	0.2326	13,521
2018	109,197.15	4.24	4,861.46	0.1908	21,877
2019	8,001.58	4.24	356.23	0.1484	1,247
2020	63,721.75	4.25	2,843.58	0.1062	7,106
	3,856,262.83		149,936.53		2,904,416

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.89

NATIONAL GRID
 NIAGARA MOHAWK POWER CORPORATION
 GAS PLANT

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 65-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	0.91	1.23	0.9964	134
1916	346.05	0.93	4.83	0.9904	514
1922	118.86	0.97	1.73	0.9748	174
1923	207.52	0.98	3.05	0.9751	304
1925	1,070.48	1.00	16.06	0.9750	1,566
1926	1,652.36	1.00	24.79	0.9650	2,392
1927	105.87	1.01	1.60	0.9646	153
1928	1,020.19	1.02	15.61	0.9639	1,475
1929	399.37	1.03	6.17	0.9630	577
1930	2,411.97	1.03	37.26	0.9528	3,447
1932	250.16	1.05	3.94	0.9502	357
1933	621.41	1.06	9.88	0.9487	884
1934	337.34	1.07	5.41	0.9470	479
1935	489.84	1.08	7.94	0.9450	694
1936	134.92	1.09	2.21	0.9428	191
1937	193.80	1.09	3.17	0.9320	271
1938	369.39	1.10	6.09	0.9295	515
1940	805.66	1.12	13.54	0.9240	1,117
1941	847.62	1.13	14.37	0.9210	1,171
1946	2,491.55	1.18	44.10	0.9027	3,374
1947	1,775.92	1.19	31.70	0.8984	2,393
1948	348.45	1.20	6.27	0.8940	467
1949	11,730.20	1.21	212.90	0.8894	15,649
1950	36,078.42	1.22	660.24	0.8845	47,867
1951	52,147.83	1.23	962.13	0.8794	68,788
1952	43,888.90	1.24	816.33	0.8742	57,552
1953	149,972.54	1.25	2,811.99	0.8688	195,444
1954	115,852.21	1.26	2,189.61	0.8631	149,988
1955	110,982.90	1.27	2,114.22	0.8572	142,702
1956	91,645.35	1.28	1,759.59	0.8512	117,013
1957	88,945.43	1.29	1,721.09	0.8450	112,738

NATIONAL GRID
NIAGARA MOHAWK POWER CORPORATION
GAS PLANT

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 65-R3					
NET SALVAGE PERCENT.. -50					
1958	195,839.95	1.30	3,818.88	0.8385	246,318
1959	165,051.60	1.31	3,243.26	0.8318	205,935
1960	147,000.32	1.32	2,910.61	0.8250	181,913
1961	90,414.94	1.33	1,803.78	0.8180	110,939
1962	107,859.58	1.34	2,167.98	0.8107	131,163
1963	73,357.22	1.35	1,485.48	0.8032	88,381
1964	89,190.60	1.36	1,819.49	0.7956	106,440
1965	38,204.19	1.37	785.10	0.7878	45,146
1966	66,014.45	1.38	1,366.50	0.7797	77,207
1967	63,950.72	1.39	1,333.37	0.7714	73,997
1968	78,245.54	1.39	1,631.42	0.7576	88,918
1969	61,519.69	1.40	1,291.91	0.7490	69,117
1970	63,096.00	1.41	1,334.48	0.7402	70,055
1971	23,232.30	1.42	494.85	0.7313	25,485
1972	37,021.98	1.43	794.12	0.7222	40,106
1973	34,329.60	1.44	741.52	0.7128	36,705
1974	18,290.55	1.45	397.82	0.7032	19,293
1975	7,476.46	1.46	163.73	0.6935	7,777
1976	11,851.62	1.46	259.55	0.6789	12,069
1977	12,427.66	1.47	274.03	0.6688	12,467
1978	3,601.62	1.48	79.96	0.6586	3,558
1979	1,303.49	1.49	29.13	0.6482	1,267
1980	2,899.72	1.50	65.24	0.6375	2,773
1981	31,162.56	1.50	701.16	0.6225	29,098
1982	21,758.72	1.51	492.84	0.6116	19,961
1983	111,742.07	1.52	2,547.72	0.6004	100,635
1984	7,790.21	1.53	178.79	0.5890	6,883
1985	11,325.85	1.54	261.63	0.5775	9,811
1986	18,361.30	1.54	424.15	0.5621	15,481
1987	37,708.65	1.55	876.73	0.5502	31,121
1988	9,898.42	1.56	231.62	0.5382	7,991
1989	19,739.68	1.57	464.87	0.5260	15,575
1990	9,212.25	1.57	216.95	0.5102	7,050
1991	11,926.61	1.58	282.66	0.4977	8,904
1992	97,382.83	1.59	2,322.58	0.4850	70,846
1993	338,582.63	1.59	8,075.20	0.4690	238,193
1994	215,742.59	1.60	5,177.82	0.4560	147,568
1995	73,849.13	1.61	1,783.46	0.4428	49,051
1996	16,171.85	1.62	392.98	0.4293	10,414

NATIONAL GRID
 NIAGARA MOHAWK POWER CORPORATION
 GAS PLANT

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 65-R3					
NET SALVAGE PERCENT.. -50					
1998	80,653.35	1.63	1,971.97	0.3994	48,319
1999	34,068.02	1.64	838.07	0.3854	19,695
2000	87,529.51	1.64	2,153.23	0.3690	48,448
2001	149,518.35	1.65	3,700.58	0.3548	79,574
2002	36,409.71	1.65	901.14	0.3382	18,471
2003	215,949.36	1.66	5,377.14	0.3237	104,854
2004	264,993.58	1.67	6,638.09	0.3090	122,825
2005	169,497.72	1.67	4,245.92	0.2922	74,291
2006	194,923.92	1.68	4,912.08	0.2772	81,049
2007	296,182.50	1.69	7,508.23	0.2620	116,400
2008	447,872.83	1.69	11,353.58	0.2450	164,593
2009	520,664.41	1.70	13,276.94	0.2295	179,239
2010	437,625.90	1.70	11,159.46	0.2125	139,493
2011	405,039.71	1.71	10,389.27	0.1966	119,446
2012	476,621.07	1.72	12,296.82	0.1806	129,117
2013	4,037,419.63	1.72	104,165.43	0.1634	989,572
2014	1,373,165.97	1.73	35,633.66	0.1470	302,783
2015	1,077,132.78	1.73	27,951.60	0.1298	209,718
2016	308,418.64	1.74	8,049.73	0.1131	52,323
2017	244,184.63	1.75	6,409.85	0.0962	35,236
2018	988,530.51	1.76	26,097.21	0.0792	117,437
2019	1,629,020.63	1.77	43,250.50	0.0620	151,499
2020	1,268,541.83	1.78	33,870.07	0.0445	84,675
2021	2,521,634.56	1.79	67,705.89	0.0268	101,370
2022	1,482,905.36	1.82	40,483.32	0.0091	20,242
	21,891,114.29		556,572.20		6,867,783

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.54

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 45-S1.5					
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	1.14	11.90	0.9975	1,041
1938	701.18	1.16	11.39	0.9802	962
1939	471.64	1.17	7.73	0.9770	645
1947	755.27	1.26	13.32	0.9513	1,006
1948	1,984.11	1.28	35.56	0.9536	2,649
1951	17,529.31	1.31	321.49	0.9366	22,985
1952	4,072.81	1.33	75.84	0.9376	5,346
1953	36,675.68	1.34	688.04	0.9313	47,818
1954	11,579.60	1.36	220.48	0.9316	15,103
1955	33,681.23	1.37	646.01	0.9248	43,608
1956	15,420.23	1.38	297.92	0.9177	19,812
1957	17,242.10	1.40	337.95	0.9170	22,135
1958	6,864.56	1.41	135.51	0.9094	8,740
1959	13,038.01	1.43	261.02	0.9080	16,574
1961	3,652.22	1.46	74.65	0.8979	4,591
1962	3,030.11	1.48	62.78	0.8954	3,798
1964	3,659.80	1.51	77.37	0.8834	4,526
1965	16,379.55	1.53	350.85	0.8798	20,175
1966	3,343.93	1.54	72.10	0.8701	4,073
1967	1,975.92	1.56	43.15	0.8658	2,395
1970	3,621.29	1.62	82.13	0.8505	4,312
1972	2,892.26	1.65	66.81	0.8332	3,374
1973	1,017.86	1.67	23.80	0.8266	1,178
1974	4,146.60	1.69	98.11	0.8196	4,758
1975	10,826.99	1.71	259.20	0.8122	12,311
1976	7,170.82	1.74	174.68	0.8091	8,123
1977	180.92	1.76	4.46	0.8008	203
1978	25,131.23	1.78	626.27	0.7921	27,869
1981	2,159.22	1.84	55.62	0.7636	2,308
1983	4,220.62	1.89	111.68	0.7466	4,412
1984	7,473.90	1.91	199.85	0.7354	7,695
1985	20,320.66	1.93	549.06	0.7238	20,591
1987	5,019.60	1.98	139.14	0.7029	4,940

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 45-S1.5					
NET SALVAGE PERCENT.. -40					
1991	16,259.62	2.08	473.48	0.6552	14,915
1992	35,657.65	2.10	1,048.33	0.6405	31,974
1993	120,711.28	2.13	3,599.61	0.6284	106,197
1994	11,249.52	2.15	338.61	0.6128	9,651
1995	51,213.57	2.18	1,563.04	0.5995	42,984
1996	29,617.60	2.20	912.22	0.5830	24,174
1997	17,000.00	2.23	530.74	0.5686	13,533
1998	72,281.05	2.25	2,276.85	0.5512	55,778
1999	8,538.10	2.28	272.54	0.5358	6,405
2000	32,955.53	2.30	1,061.17	0.5175	23,876
2001	107,076.86	2.33	3,492.85	0.5010	75,104
2002	19,842.46	2.35	652.82	0.4818	13,384
2003	255.56	2.38	8.52	0.4641	166
2004	70,969.42	2.40	2,384.57	0.4440	44,115
2005	48,887.63	2.42	1,656.31	0.4235	28,985
2006	135,083.47	2.45	4,633.36	0.4042	76,441
2008	21,813.61	2.49	760.42	0.3610	11,025
2009	15,698.53	2.51	551.65	0.3388	7,446
2014	81,301.76	2.60	2,959.38	0.2210	25,155
2016	79,697.06	2.63	2,934.45	0.1710	19,079
2019	75,423.56	2.66	2,808.77	0.0931	9,831
	1,343,571.92		41,055.56		997,349

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.06

Date of Request: September 6, 2024
Due Date: September 16, 2024

Request No. DPS-1018
NG Request No. NG-1494

Niagara Mohawk Power Corporation d/b/a National Grid
Case No. 24-E-0322 & 24-G-0323
Data Request

Request for Information

FROM: PSC - Joshua Howland

TO: National Grid

SUBJECT: Theoretical Reserve

Request:

In all interrogatories, any requests for workpapers or supporting calculations shall be construed as requesting any Word, Excel or other computer spreadsheet models in original electronic format with all formulae intact and unlocked.

Attached to this IR is an excel file titled "Theoretical Reserve Excel". Using the Company's proposed Rate Year method of depreciation and plant levels as of 12/31/2022, provide the theoretical reserves for each plant account in the excel using the depreciation parameters included in the excel file.

Response:

Please see the Attachment 1 for the theoretical reserve as of 12/31/2022 using the ALG method, consistent with the Rate Year method in column E. The theoretical reserve as of 12/31/2022 using the ELG method, consistent with the Data Year method for the gas accounts is provided in column G.

Name of Respondent:
Ned Allis

Date of Reply:
September 16, 2024

DPS-1018 Attachment 1

				(ASL)	(ELG)
	Plant account	Survivor Curve	Net Salvage	Theoretical Reserve	
Electric	353.00	45R1	-14	380,421,472	
	353.10	45R1	-14	1,232,118	
	353.55	25S3	-5	37,043,035	
	355.00	60R1.5	-50	295,231,846	
	355.55	60R1.5	-50	733,484	
	356.00	75R2	-60	90,872	
	356.10	75R2	-60	95,685,929	
	356.20	75R2	-60	130,240,313	
	356.30	75R2	-60	37,392	
	362.00	60R1.5	-15	210,920,106	
	362.55	25S3	-5	28,185,199	
	362.75	10S6	0	33,692,533	
	364.00	65R1.5	-40	437,443,635	
	365.00	60R3	-40	642,525,672	
	365.03	60R3	-40	948,431	
	367.10	70R3	-30	247,695,758	
	369.21	75R2	-20	47,101,508	
	371.09	40R1.5	-15	375,820	
	371.30	40R1.5	-15	81,603	
	373.11	20R1.5	-30	15,717,139	
Gas	367.11	80R3	-20	57,983,631	64,626,177
	367.14	80R3	-20	1,989,163	2,300,851
	369.55	40S4	-5	728,021	751,346
	376.00	80R3	-50	8,510	10,074
	376.11	80R3	-50	169,227,700	184,415,278
	376.12	65R4	-30	352,114,272	372,044,090
	376.14	65R3	-30	5,374,626	5,952,079
	378.10	36S0.5	-20	28,592,347	36,738,860
	378.55	25R4	-5	2,805,926	2,904,416
	380.00	60S1.5	-20	276,928,511	325,138,037
	380.01	60S1.5	-20	3,088,964	3,546,825

*Indicates account
is part of
amortization program

***Indicates account
is part of
ammortization program**

COMMON DEPRECIATION SUMMARY								
COMMON PLANT ACCOUNT NO.	ORIGINAL COST AS OF 12/31/22	COMPANY CURRENT RATE	COMPANY PROPOSED RATE	STAFF RECOMMENDED RATE	FOR TME 12/31/22			
					COMPANY CURRENT DEPRECIATION EXPENSE	COMPANY PROPOSED DEPRECIATION EXPENSE	STAFF RECOMMENDED DEPRECIATION EXPENSE	
390.01	\$ 244,495,551	2.56%	2.30%	2.30%	\$ 6,259,086	\$ 5,623,398	\$ 5,623,398	
391.01	\$ 4,593,730	4.55%	6.67%	6.67%	\$ 209,015	\$ 306,402	\$ 306,402	
391.11	\$ 846,139	4.55%	6.67%	6.67%	\$ 38,499	\$ 56,437	\$ 56,437	
392.21	\$ 6,173,255	7.50%	10.00%	10.00%	\$ 462,994	\$ 617,325	\$ 617,325	
393.01	\$ 458,635	4.55%	3.13%	3.13%	\$ 20,868	\$ 14,355	\$ 14,355	
394.01	\$ 1,275,747	4.55%	3.13%	3.13%	\$ 58,046	\$ 39,931	\$ 39,931	
394.11	\$ 1,195,858	4.55%	4.00%	4.00%	\$ 54,412	\$ 47,834	\$ 47,834	
394.31	\$ 848,175	4.55%	4.00%	4.00%	\$ 38,592	\$ 33,927	\$ 33,927	
397.21	\$ 3,946,157	4.55%	6.67%	6.67%	\$ 179,550	\$ 263,209	\$ 263,209	
397.31	\$ 4,031,766	4.55%	6.67%	6.67%	\$ 183,445	\$ 268,919	\$ 268,919	
397.51	\$ 3,893,088	4.55%	6.67%	6.67%	\$ 177,136	\$ 259,669	\$ 259,669	
397.61	\$ 1,539,806	4.55%	6.67%	6.67%	\$ 70,061	\$ 102,705	\$ 102,705	
398.01	\$ 85,031	4.55%	2.86%	2.86%	\$ 3,869	\$ 2,432	\$ 2,432	
398.11	\$ 216,502	4.55%	2.86%	2.86%	\$ 9,851	\$ 6,192	\$ 6,192	
TOTAL	\$ 273,599,441				\$ 7,765,424	\$ 7,642,735	\$ 7,642,735	

<u>ELECTRIC SURVIVOR CURVE SUMMARY</u>			
<u>ELECTRIC PLANT ACCOUNT NO.</u>	<u>COMPANY CURRENT SURVIVOR CURVE</u>	<u>COMPANY PROPOSED SURVIVOR CURVE</u>	<u>STAFF RECOMMENDED SURVIVOR CURVE</u>
346.00	SQ	S3	S3
350.00	H5	R4	R4
350.20	H5	R4	R4
350.40	H5	R4	R4
351.00	N/A	S3	S3
352.00	R2.5	R2	R2
353.00	L0.5	R1	R1
353.10	L0.5	R1	R1
353.55	H5	S4	S3
354.00	R4	R4	R4
355.00	R2.5	R1.5	R1.5
355.55	R2.5	R1.5	R1.5
356.00	R2.5	R2	R2
356.10	R2.5	R2	R2
356.20	R2.5	R2	R2
356.30	R2.5	R2	R2
357.10	R3	R4	R4
357.20	R3	R4	R4
358.00	R3	R3	R3
359.00	H4	R4	R4
360.00	H5	R4	R4
360.10	H5	R4	R4
360.15	H5	R4	R4
360.25	H5	R4	R4
361.00	R2.5	R2.5	R2.5
362.00	H2	R1	R1
362.55	S3	S4	S3
362.75	S3	S6	S6
363.00	N/A	S2	S2
364.00	R1.5	R1.5	R1.5
365.00	R4	R4	R3
365.03	R4	R4	R3
366.10	R0.5	R2	R2
366.20	R0.5	R2	R2
367.10	R3	R3	R3
368.10	R1.5	R1.5	R1.5
368.20	R1.5	R1.5	R1.5
368.30	R2	R1.5	R1.5
369.10	R4	R4	R4
369.20	H4	R4	R4
369.21	H2.5	R3	R2
370.10	H0.5	S2.5	S2.5
370.20	H0.5	S2.5	S2.5
370.30	H3	S2.5	S2.5
370.35	H3	S2.5	S2.5
371.00	R1.5	R1.5	R1.5
371.09	R1.5	S3	R1.5
371.30	R1.5	S3	R1.5
373.10	H1.5	R1.5	R1.5
373.11	S3	S3	R1.5
373.20	H1.5	R1.5	R1.5
373.21	S3	S3	S3
373.30	S3	S3	S3
373.40	S3	S3	S3
389.10	H5	R4	R4
390.00	H0.5	R0.5	R0.5
391.00	SQ	SQ	SQ
391.10	SQ	SQ	SQ
391.20	SQ	SQ	SQ
392.00	SQ	SQ	SQ
392.22	SQ	SQ	SQ
394.00	SQ	SQ	SQ
394.10	SQ	SQ	SQ
394.20	SQ	SQ	SQ
395.00	SQ	SQ	SQ
396.00	SQ	SQ	SQ
397.10	SQ	SQ	SQ
397.20	SQ	SQ	SQ
397.30	SQ	SQ	SQ
397.35	SQ	SQ	SQ
397.50	SQ	SQ	SQ
397.60	SQ	SQ	SQ
397.80	SQ	SQ	SQ
398.00	SQ	SQ	SQ
398.01	SQ	SQ	SQ
398.10	SQ	SQ	SQ
398.55	SQ	SQ	SQ
398.56	SQ	SQ	SQ

GAS SURVIVOR CURVE SUMMARY

<u>GAS PLANT ACCOUNT NO.</u>	<u>COMPANY CURRENT SURVIVOR CURVE</u>	<u>COMPANY PROPOSED SURVIVOR CURVE</u>	<u>STAFF RECOMMENDED SURVIVOR CURVE</u>
365.15	SQ	R4	R4
365.25	SQ	R4	R4
366.06	R2	R2	R2
367.11	R3	R3	R3
367.14	R3	R3	R3
369.15	R0.5	S1	S1
369.25	L1	S1	S1
369.55	H4	S4	S4
374.15	SQ	R4	R4
374.25	SQ	R4	R4
375.01	L1	S0.5	S0.5
376.00	H4	R3	R3
376.11	H4	R3	R3
376.12	H4	R4	R4
376.13	L1	S2	S2
376.14	H4	R3	R3
378.10	L0.5	S0.5	S0.5
378.20	L1	S1	S1
378.55	H4	S4	R4
380.00	R1.5	S1.5	S1.5
380.01	R1.5	S1.5	S1.5
381.10	R2.5	R2.5	R2.5
381.30	R2.5	R2.5	R2.5
382.20	R2.5	R2.5	R2.5
382.30	R2.5	R2.5	R2.5
383.00	R1	R2.5	R2.5
384.00	H5	R2.5	R2.5
385.00	R5	R3	R3
390.00	L0.5	R0.5	R0.5
394.00	SQ	SQ	SQ
394.30	SQ	SQ	SQ
394.40	SQ	SQ	SQ
395.00	SQ	SQ	SQ
397.20	SQ	SQ	SQ
397.55	SQ	SQ	SQ
398.00	SQ	SQ	SQ
398.10	SQ	SQ	SQ
<u>LPP</u>			
376.11	SQ	SQ	SQ
376.13	SQ	SQ	SQ
380.00	SQ	SQ	SQ
380.01	SQ	SQ	SQ

<u>COMMON SURVIVOR CURVE SUMMARY</u>			
<u>COMMON PLANT ACCOUNT NO.</u>	<u>COMPANY CURRENT SURVIVOR CURVE</u>	<u>COMPANY PROPOSED SURVIVOR CURVE</u>	<u>STAFF RECOMMENDED SURVIVOR CURVE</u>
390.01	H0.5	R0.5	R0.5
391.01	SQ	SQ	SQ
391.11	SQ	SQ	SQ
392.21	SQ	SQ	SQ
393.01	SQ	SQ	SQ
394.01	SQ	SQ	SQ
394.11	SQ	SQ	SQ
394.31	SQ	SQ	SQ
397.21	SQ	SQ	SQ
397.31	SQ	SQ	SQ
397.51	SQ	SQ	SQ
397.61	SQ	SQ	SQ
398.01	SQ	SQ	SQ
398.11	SQ	SQ	SQ

<u>ELECTRIC AVERAGE SERVICE LIFE SUMMARY</u>			
<u>ELECTRIC PLANT</u>	<u>COMPANY</u>	<u>COMPANY</u>	<u>STAFF</u>
<u>ACCOUNT NO.</u>	<u>CURRENT ASL</u>	<u>PROPOSED ASL</u>	<u>RECOMMENDED ASL</u>
346.00	22	20	20
350.00	75	75	75
350.20	75	75	75
350.40	75	75	75
351.00	n/a	15	15
352.00	55	60	60
353.00	45	45	45
353.10	45	45	45
353.55	25	20	25
354.00	75	75	75
355.00	65	60	60
355.55	65	60	60
356.00	80	70	75
356.10	80	70	75
356.20	80	70	75
356.30	80	70	75
357.10	85	75	75
357.20	85	75	75
358.00	80	75	75
359.00	75	75	75
360.00	75	75	75
360.10	75	75	75
360.15	75	75	75
360.25	75	75	75
361.00	80	75	75
362.00	60	60	60
362.55	25	20	25
362.75	10	7	10
363.00	n/a	15	15
364.00	65	65	65
365.00	60	55	60
365.03	60	55	60
366.10	70	70	70
366.20	70	70	70
367.10	75	70	70
368.10	40	35	35
368.20	40	35	35
368.30	40	35	35
369.10	55	55	55
369.20	85	70	70
369.21	85	70	75
370.10	20	15	15
370.20	20	15	15
370.30	20	15	15
370.35	30	15	15
371.00	42	40	40
371.09	42	20	40
371.30	42	20	40
373.10	60	40	40
373.11	20	20	20
373.20	60	40	40
373.21	20	20	20
373.30	25	20	20
373.40	25	20	20
389.10	75	75	75
390.00	45	50	50
391.00	22	5	5
391.10	22	15	15
391.20	5	5	5
392.00	15	12	12
392.22	15	10	10
394.00	22	32	32
394.10	22	25	25
394.20	22	25	25
395.00	22	30	30
396.00	22	10	10
397.10	22	15	15
397.20	8	15	15
397.30	22	15	15
397.35	8	15	15
397.50	22	15	15
397.60	22	15	15
397.80	22	15	15
398.00	22	35	35
398.01	22	35	35
398.10	22	35	35
398.55	22	35	35
398.56	22	35	35

GAS AVERAGE SERVICE LIFE SUMMARY

<u>GAS PLANT ACCOUNT NO.</u>	<u>COMPANY CURRENT ASL</u>	<u>COMPANY PROPOSED ASL</u>	<u>STAFF RECOMMENDED ASL</u>
365.15	100	75	75
365.25	100	75	75
366.06	55	55	55
367.11	85	80	80
367.14	85	80	80
369.15	40	40	40
369.25	45	40	40
369.55	25	25	40
374.15	100	75	75
374.25	100	75	75
375.01	45	45	45
376.00	95	80	80
376.11	95	80	80
376.12	65	65	65
376.13	65	65	65
376.14	65	50	65
378.10	36	36	36
378.20	45	40	40
378.55	25	20	25
380.00	60	60	60
380.01	60	60	60
381.10	30	30	30
381.30	30	30	30
382.20	30	30	30
382.30	30	30	30
383.00	40	30	30
384.00	40	30	30
385.00	40	40	40
390.00	55	50	50
394.00	22	25	25
394.30	22	25	25
394.40	22	25	25
395.00	22	30	30
397.20	22	15	15
397.55	22	15	15
398.00	22	35	35
398.10	22	35	35
<u>LPP</u>			
376.11	SQUARE	SQUARE	SQUARE
376.13	SQUARE	SQUARE	SQUARE
380.00	SQUARE	SQUARE	SQUARE
380.01	SQUARE	SQUARE	SQUARE

COMMON AVERAGE SERVICE LIFE SUMMARY

COMMON PLANT <u>ACCOUNT NO.</u>	COMPANY <u>CURRENT ASL</u>	COMPANY <u>PROPOSED ASL</u>	STAFF <u>RECOMMENDED ASL</u>
390.01	45	50	50
391.01	22	15	15
391.11	22	15	15
392.21	10	10	10
393.01	22	32	32
394.01	22	32	32
394.11	22	25	25
394.31	22	25	25
397.21	22	15	15
397.31	22	15	15
397.51	22	15	15
397.61	22	15	15
398.01	22	35	35
398.11	22	35	35

<u>ELECTRIC NET SALVAGE SUMMARY</u>			
<u>ELECTRIC PLANT ACCOUNT NO.</u>	<u>COMPANY CURRENT NET SALVAGE FACTOR</u>	<u>COMPANY PROPOSED NET SALVAGE FACTOR</u>	<u>STAFF RECOMMENDED NET SALVAGE FACTOR</u>
346.00	0	0	0
350.00	1	0	0
350.20	1	0	0
350.40	1	0	0
351.00	n/a	0	0
352.00	-33	-40	-40
353.00	-14	-20	-14
353.10	-14	-20	-14
353.55	-5	-5	-5
354.00	-35	-60	-60
355.00	-45	-60	-50
355.55	-45	-60	-50
356.00	-35	-60	-60
356.10	-35	-60	-60
356.20	-35	-60	-60
356.30	-35	-60	-60
357.10	-5	-5	-5
357.20	-5	-5	-5
358.00	-27	-30	-30
359.00	0	0	0
360.00	0	0	0
360.10	0	0	0
360.15	0	0	0
360.25	0	0	0
361.00	-33	-25	-25
362.00	-15	-20	-15
362.55	-5	0	-5
362.75	0	0	0
363.00	n/a	0	0
364.00	-20	-60	-40
365.00	-40	-60	-40
365.03	-40	-60	-40
366.10	-16	-20	-20
366.20	-16	-20	-20
367.10	-30	-40	-30
368.10	-6	-15	-15
368.20	-6	-15	-15
368.30	-35	-15	-15
369.10	-45	-60	-60
369.20	-5	-5	-5
369.21	-20	-40	-20
370.10	-25	-15	-15
370.20	-25	-15	-15
370.30	-1	-15	-15
370.35	-1	-15	-15
371.00	-11	-15	-15
371.09	-11	-15	-15
371.30	-11	-15	-15
373.10	-30	-30	-30
373.11	-30	-30	-30
373.20	-30	-30	-30
373.21	-30	-30	-30
373.30	-30	-30	-30
373.40	-30	-30	-30
389.10	0	0	0
390.00	-13	-15	-15
391.00	0	0	0
391.10	0	0	0
391.20	0	0	0
392.00	50	0	0
392.22	50	0	0
394.00	0	0	0
394.10	0	0	0
394.20	0	0	0
395.00	0	0	0
396.00	0	0	0
397.10	0	0	0
397.20	0	0	0
397.30	0	0	0
397.35	0	0	0
397.50	0	0	0
397.60	0	0	0
397.80	0	0	0
398.00	0	0	0
398.01	0	0	0
398.10	0	0	0
398.55	0	0	0
398.56	0	0	0

GAS NET SALVAGE SUMMARY

<u>GAS PLANT ACCOUNT NO.</u>	<u>COMPANY CURRENT NET SALVAGE FACTOR</u>	<u>COMPANY PROPOSED NET SALVAGE FACTOR</u>	<u>STAFF RECOMMENDED NET SALVAGE FACTOR</u>
365.15	0	0	0
365.25	0	0	0
366.06	-10	-10	-10
367.11	-20	-50	-20
367.14	-20	-50	-20
369.15	-10	-10	-10
369.25	-30	-40	-40
369.55	-5	-5	-5
374.15	0	0	0
374.25	0	0	0
375.01	-50	-50	-50
376.00	-50	-75	-50
376.11	-50	-75	-50
376.12	-30	-75	-30
376.13	-200	-200	-200
376.14	-30	-50	-30
378.10	-30	-30	-20
378.20	-40	-40	-40
378.55	-5	-5	-5
380.00	-20	-40	-20
380.01	-20	-40	-20
381.10	0	-25	-25
381.30	0	-25	-25
382.20	-50	-25	-25
382.30	-50	-25	-25
383.00	0	0	0
384.00	0	-5	-5
385.00	-5	0	0
390.00	0	-15	-15
394.00	0	0	0
394.30	0	0	0
394.40	0	0	0
395.00	0	0	0
397.20	0	0	0
397.55	0	0	0
398.00	0	0	0
398.10	0	0	0
<u>LPP</u>			
376.11	-575	-200	-200
376.13	-200	-200	-200
380.00	-50	-40	-40
380.01	-80	-60	-60

COMMON NET SALVAGE SUMMARY

<u>COMMON PLANT ACCOUNT NO.</u>	<u>COMPANY CURRENT NET SALVAGE FACTOR</u>	<u>COMPANY PROPOSED NET SALVAGE FACTOR</u>	<u>STAFF RECOMMENDED NET SALVAGE FACTOR</u>
390.01	-15	-15	-15
391.01	0	0	0
391.11	0	0	0
392.21	25	0	0
393.01	0	0	0
394.01	0	0	0
394.11	0	0	0
394.31	0	0	0
397.21	0	0	0
397.31	0	0	0
397.51	0	0	0
397.61	0	0	0
398.01	0	0	0
398.11	0	0	0

ELECTRIC THEORETICAL RESERVE SUMMARY			
ELECTRIC PLANT ACCOUNT NO.	BOOK RESERVE	COMPANY THEORETICAL RESERVE	STAFF THEORETICAL RESERVE
346.00	531,260	510,992	510,992
350.00	(298,655)	15,472	15,472
350.20	-	448,958	448,958
350.40	18,652,029	17,178,336	17,178,336
351.00	27,230	70,116	70,116
352.00	19,977,283	23,985,515	23,985,515
353.00	371,314,351	400,443,663	380,421,472
353.10	1,308,607	1,296,965	1,232,118
353.55	45,654,812	42,996,661	37,043,035
354.00	66,361,046	123,815,730	123,815,730
355.00	173,733,290	314,913,963	295,231,846
355.55	385,759	782,383	733,484
356.00	180,935	97,163	90,872
356.10	9,973,582	101,519,077	95,685,929
356.20	52,718,393	138,413,749	130,240,313
356.30	65,057	40,034	37,392
357.10	5,179,935	4,540,297	4,540,297
357.20	16,338,257	13,152,452	13,152,452
358.00	39,273,660	63,131,472	63,131,472
359.00	1,366,047	1,273,214	1,273,214
360.00	-	5,686	5,686
360.10	72,061	4,781,682	4,781,682
360.15	24,253	16,821	16,821
360.25	7,786,344	7,357,992	7,357,992
361.00	17,928,100	19,397,928	19,397,928
362.00	206,766,994	200,173,967	210,920,106
362.55	32,534,737	31,495,231	28,185,199
362.75	26,033,098	43,126,442	33,692,533
363.00	592,446	1,315,264	1,315,264
364.00	412,706,906	499,496,416	437,443,635
365.00	766,337,100	833,233,017	642,525,672
365.03	1,652,743	1,203,135	948,431
366.10	27,350,125	39,779,870	39,779,870
366.20	32,887,092	37,159,251	37,159,251
367.10	195,316,300	266,748,537	247,695,758
368.10	21,903,783	26,004,903	26,004,903
368.20	327,563,183	299,947,879	299,947,879
368.30	25,493,430	154,183,149	154,183,149
369.10	250,638,127	249,102,402	249,102,402
369.20	5,604,662	4,850,813	4,850,813
369.21	46,170,311	64,828,474	47,101,508
370.10	37,268,315	37,268,315	37,268,315
370.20	(8,493,140)	(8,493,140)	(8,493,140)
370.30	13,367,149	13,367,149	13,367,149
370.35	23,160,823	23,160,823	23,160,823
371.00	8,040,589	4,568,378	4,568,378
371.09	610,995	920,809	375,820
371.30	66,282	199,014	81,603
373.10	10,763,828	19,756,943	19,756,943
373.11	19,238,623	18,729,227	15,717,139
373.20	11,429,557	38,237,811	38,237,811
373.21	26,336,391	23,872,579	23,872,579
373.30	3,052,298	4,379,064	4,379,064
373.40	172,595	249,891	249,891
389.10	1,988	423	423
390.00	32,514,164	39,588,778	39,588,778
391.00	(367,163)	1,533,218	1,533,218
391.10	117,634	747,819	747,819
391.20	7,295,235	7,450,612	7,450,612
392.00	8,530	56,362	56,362
392.22	4,003,422	6,005,133	6,005,133
394.00	1,996,508	1,919,921	1,919,921
394.10	579,144	1,470,109	1,470,109
394.20	12,828,607	17,594,404	17,594,404
395.00	(584,088)	4,352,066	4,352,066
396.00	205,942	279,275	279,275
397.10	955,538	1,515,706	1,515,706
397.20	36,967,227	41,271,834	41,271,834
397.30	4,282,573	6,095,717	6,095,717
397.35	(4,027)	21,413	21,413
397.50	3,599,184	6,682,011	6,682,011
397.60	16,590,482	4,017,534	4,017,534
397.80	275	283	283
398.00	8,627,238	7,121,576	7,121,576
398.01	175,597	123,823	123,823
398.10	337,658	436,079	436,079
398.55	139,190	77,657	77,657
398.56	78,773,803	27,830,871	27,830,871
TOTAL	3,582,163,640	4,385,244,558	4,029,990,496
DIFFERENCE TO BOOK	-	803,080,918	447,826,856
PERCENT DIFFERENCE		22.42%	12.50%
AMOUNT TO BE AMORTIZED	\$	444,864,554	\$ 89,610,492
TEN-YEAR AMORTIZATION	\$	44,486,455	\$ 8,961,049
TWENTY-YEAR AMORTIZATION	\$	22,243,228	\$ 4,480,525

GAS THEORETICAL RESERVE SUMMARY

<u>GAS PLANT ACCOUNT NO.</u>	<u>BOOK RESERVE</u>	<u>COMPANY THEORETICAL RESERVE</u>	<u>STAFF THEORETICAL RESERVE</u>
365.15	7,010	7,350	7,350
365.25	1,435,518	1,844,878	1,844,878
366.06	1,552,931	1,172,640	1,172,640
367.11	56,016,288	72,479,531	57,983,631
367.14	1,208,454	2,486,453	1,989,163
369.15	7,881,688	8,796,761	8,796,761
369.25	42,719	45,102	45,102
369.55	1,066,553	1,069,089	728,021
374.15	14,118	20,795	20,795
374.25	1,504,234	1,368,601	1,368,601
375.01	3,152,199	3,879,131	3,879,131
376.00	-	9,928	8,510
376.11	163,022,753	197,432,313	169,227,700
376.12	342,160,547	473,999,977	352,114,272
376.13	(1,649,914)	940,184	940,184
376.14	3,972,381	7,624,238	5,374,626
378.10	24,789,183	30,975,042	28,592,347
378.20	646,752	915,264	915,264
378.55	3,058,522	3,169,442	2,805,926
380.00	305,975,595	323,083,264	276,928,511
380.01	3,969,429	3,603,788	3,088,964
381.10	24,035,537	39,236,326	39,236,326
381.30	19,707,152	17,034,774	17,034,774
382.20	(6,664,136)	23,783,178	23,783,178
382.30	23,283,015	30,604,184	30,604,184
383.00	4,147,485	4,459,552	4,459,552
384.00	2,050,345	4,898,774	4,898,774
385.00	4,313,351	3,367,151	3,367,151
390.00	184,373	119,037	119,037
394.00	8,862	13,452	13,452
394.30	8,208,361	9,690,089	9,690,089
394.40	1,969,026	1,716,602	1,716,602
395.00	(490,693)	10,858	10,858
397.20	27,778,146	28,788,205	28,788,205
397.55	15,281,783	15,281,783	15,281,783
398.00	2,321,820	1,203,978	1,203,978
398.10	24,031	62,776	62,776
<u>LPP</u>			
376.11	2,821,557		
376.13	(11,765,497)		
380.00	3,979,933		
380.01	28,823,798		
TOTAL (NO LPP)	1,045,985,420	1,315,194,490	1,098,103,096
DIFFERENCE TO BOOK	-	269,209,070	52,117,676
PERCENT DIFFERENCE		25.74%	4.98%
AMOUNT TO BE AMORTIZED		\$ 164,610,528	\$ -
TEN-YEAR AMORTIZATION		\$ 16,461,053	\$ -
TWENTY-YEAR AMORTIZATION		\$ 8,230,526	\$ -

COMMON THEORETICAL RESERVE SUMMARY

<u>COMMON PLANT ACCOUNT NO.</u>	<u>BOOK RESERVE</u>	<u>COMPANY THEORETICAL RESERVE</u>	<u>STAFF THEORETICAL RESERVE</u>
390.01	55,107,748	70,156,541	70,156,541
391.01	(3,925,213)	3,856,791	3,856,791
391.11	(1,202,049)	837,985	837,985
392.21	5,559,128	5,360,528	5,360,528
393.01	(1,232,645)	279,676	279,676
394.01	914,358	484,972	484,972
394.11	(1,322,356)	822,249	822,249
394.31	(122,002)	516,161	516,161
397.21	3,846,273	3,927,640	3,927,640
397.31	2,105,118	3,841,011	3,841,011
397.51	6,949,205	3,893,089	3,893,089
397.61	5,893,884	1,469,414	1,469,414
398.01	184,214	41,112	41,112
398.11	(45,145)	121,053	121,053
TOTAL	72,710,519	95,608,222	95,608,222
DIFFERENCE TO BOOK	-	22,897,703	22,897,703
PERCENT DIFFERENCE		31.49%	31.49%
AMOUNT TO BE AMORTIZED	\$	15,626,651	\$ 15,626,651
TEN-YEAR AMORTIZATION	\$	1,562,665	\$ 1,562,665
TWENTY-YEAR AMORTIZATION	\$	781,333	\$ 781,333