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Attachment 1
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KEYSPAN GAS EAST CORP. d/b/a BROOKLYN UNION OF L.I.

Service Class	Delivery Revenues [1] ($000)	% Allocation	Unit Rate - Rates effective Jan 2020 - Dec 2020: Dollars Allocation [2] (Jan 20 - Dec 20)	Therms (Jan 20 - Dec 20)	Unit Rate $/Therm	Annual Reconciliation : March 2020 - February 2021	Dollars Allocation (Mar 20 - Feb 21)	Therms (Mar 20 - Feb 21)	Unit Rate $/Therm	Interest Calculation Dollars Allocation (Mar 20 - Feb 21)	Interest $/Therm	Total Unit Rate (Including Annual Reco) Effective March 2020
SC-1A Res Non Heat	$ 39,517	5.4%	$ (1,722,774)	21,983,423	$ (0.0784)		$ 2,255	21,748,169	$ 0.000104	$ (2,809)	$ (0.000129)	$ (0.0784)
SC-1B Res Heat	$ 460,219	63.4%	$ (20,063,604)	563,260,064	$ (0.0356)		$ 26,261	567,237,624	$ 0.000046	$ (32,708)	$ (0.000058)	$ (0.0356)
SC-1-DG Res DG	$ 3	0.0004%	$ (131)	15,293	$ (0.0086)		$ 0	15,293	$ 0.000011	$ (0)	$ (0.000014)	$ (0.0086)
SC-2-A GS Non Heat	$ 49,769	6.9%	$ (2,169,718)	109,119,168	$ (0.0199)		$ 2,840	109,558,378	$ 0.000026	$ (3,537)	$ (0.000032)	$ (0.0199)
SC-2-B GS Heat	$ 137,829	19.0%	$ (6,008,762)	236,082,757	$ (0.0255)		$ 7,865	237,912,355	$ 0.000033	$ (9,796)	$ (0.000041)	$ (0.0255)
SC-3 Multi Family Heat & Non Heat	$ 19,977	2.8%	$ (870,913)	54,295,309	$ (0.0160)		$ 1,140	54,642,267	$ 0.000021	$ (1,420)	$ (0.000026)	$ (0.0160)
SC-9 Wholesale NGV	$ 7,097	1.0%	$ (309,399)	7,037,524	$ (0.0440)		$ 405	7,056,441	$ 0.000057	$ (504)	$ (0.000071)	$ (0.0440)
SC-15 HLF Service	$ 2,054	0.3%	$ (89,546)	23,772,733	$ (0.0038)		$ 117	23,877,297	$ 0.000005	$ (146)	$ (0.000006)	$ (0.0038)
SC-16 Yr Round Space	$ 7,661	1.1%	$ (333,987)	27,680,985	$ (0.0121)		$ 437	27,784,050	$ 0.000016	$ (544)	$ (0.000020)	$ (0.0121)
SC-17 Sales	$ 9	0.0%	$ (392)	77,865	$ (0.0050)		$ 1	77,865	$ 0.000007	$ (1)	$ (0.000008)	$ (0.0050)
SC 18 & SC 19 Non-Firm Demand Response Sales & Transportation *	$ 2,244	0.3%	$ (97,829)	11,049,129	$ (0.0089)		$ 128	10,992,408	$ 0.000012	$ (159)	$ (0.000015)	$ (0.0089)
Total	**$ 726,379**	**100%**	**$ (31,667,056)**	**1,054,374,250**			**$ 41,448**	**1,060,902,147**		**$ (51,625)**		
Jan 20 - Dec 20 volumes %			**100%**									
Total tax savings RY 3			**$ (31,667,056)**									
Total tax savings for Jan 20 - Dec 20			**$ (31,667,056)**			Deferral Balance	**$ 41,448**					

Notes:
1: Case 16-G-0058, Appendix 4, Schedule 3, RY 3 Billed Delivery Revenues
2: See Page 2 for total tax savings
* Effective December 1, 2019 Service Classification Nos. 4 and 7 Interruptible and Service Classification Nos. 12 and 13 Temperature Control are now Service Classification No. 18 Non-Firm Demand

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KeySpan Gas East Corporation

		Original		Revised (1)	
	Final Settlement	After Tax Change	Net Change	After Tax Change (Revised)	Net Change from Final Settlement (Revised)
	RY 3	RY 3	RY 3	RY 3	RY 3
Operating Revenues	$ 1,084,339	$ 1,054,450	$ (29,889)	$ 1,052,672	$ (31,667.056)
Deductions					
Purchased Power Costs	285,241	285,241	0	285,241	0
Revenue Taxes	11,714	11,387	(327)	11,368	(346)
Total Deductions	296,955	296,628	(327)	296,609	(346)
Gross Margin	787,384	757,822	(29,562)	756,063	(31,321)
					0
Total Operation & Maintenance Expenses (1)	296,921	296,221	(700)	296,218	(703)
Amortization of Regulatory Deferrals	0	0	0	0	0
Depreciation, Amort. & Loss on Disposition	76,052	76,052	0	76,052	0
Taxes Other Than Revenue & Income Taxes	163,735	163,735	0	163,735	0
Total Operating Revenue Deductions	536,707	536,007	(700)	536,004	(703)
Operating Income Before Income Taxes	250,677	221,815	(28,862)	220,059	(30,618)
Income Taxes					
Federal Income Taxes	62,668	31,759	(30,909)	31,507	(31,161)
State Income Taxes	15,617	13,092	(2,525)	12,984	(2,633)
Total Income Taxes	78,285	44,851	(33,434)	44,491	(33,794)
Operating Income After Income Taxes	$ 172,392	$ 176,964	$ 4,572	$ 175,568	$ 3,176
Rate Base	$ 2,693,617	$ 2,765,060	$ 71,442	$ 2,743,248	$ 49,630
Rate of Return	6.40%	6.40%	0.00%	6.40%	6.40%
Return On Equity	9.00%	9.00%	0.00%	9.00%	9.00%

(1) The revised calculation reflects an update for bonus depreciation impacts. The original assumption was that bonus depreciation ended for public utilities in September 2017 Based on IRS Notice of Proposed Rulemaking regarding additional first year depreciation deduction issued in August 2018, the revision reflects bonus depreciation through March 2018.

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KEYSPAN GAS EAST CORP. d/b/a BROOKLYN UNION OF L.I.
SURCHARGE/(REFUND) FACTOR PER THERM

SC 1, 2, 3, 9, 15, 16, 17, 18 & 19
MARCH 2020 TO FEBRUARY 2021

Pre-Tax WACC 0.0804 Deferred Tax Rate

MONTH	EST. SALES/TRANSP in Therms	RATE $/Therm	MONTHLY	MO.END BALANCE UNDER / (OVER) COLLECTION	REFUND BALANCE		INTEREST
					-		
12/1/2019				$ 41,448	$ 41,448	72.38%	$ 201
1/1/2020		$ 0.00004	$ -		$ 41,448	72.38%	$ 201
2/1/2020		$ 0.00004	$ -		$ 41,448	72.38%	$ 201
3/1/2020	129,611,513	$ 0.00004	$ 5,064		$ 36,384	72.38%	$ 176
4/1/2020	117,121,448	$ 0.00004	$ 4,576		$ 31,809	72.38%	$ 154
5/1/2020	60,285,167	$ 0.00004	$ 2,355		$ 29,453	72.38%	$ 143
6/1/2020	37,383,140	$ 0.00004	$ 1,461		$ 27,993	72.38%	$ 136
7/1/2020	30,851,083	$ 0.00004	$ 1,205		$ 26,788	72.38%	$ 130
8/1/2020	30,525,940	$ 0.00004	$ 1,193		$ 25,595	72.38%	$ 124
9/1/2020	30,683,589	$ 0.00004	$ 1,199		$ 24,396	72.38%	$ 118
10/1/2020	44,708,853	$ 0.00004	$ 1,747		$ 22,649	72.38%	$ 110
11/1/2020	86,140,376	$ 0.00004	$ 3,365		$ 19,284	72.38%	$ 94
12/1/2020	134,476,125	$ 0.00004	$ 5,254		$ 14,030	72.38%	$ 68
1/1/2021	184,459,349	$ 0.00004	$ 7,207		$ 6,824	72.38%	$ 33
2/1/2021	174,655,564	$ 0.00004	$ 6,824		$ -	72.38%	$ -
12-months Mar 20 to Feb 21	1,060,902,147						$ 1,889
					Interest Accrued (Jan 19 - Dec 19) [1]		$ (53,514)
			INTEREST (PAYABLE) RECEIVABLE				$ (51,625)

Notes:
1: See Attachment 1 Page 4

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Keyspan Gas East Corporation d/b/a National Grid

Carrying Charges

Excess Reserve - Gas - Tax Cuts & Jobs Act 2019

Subcategory	Description	CY 2017		CY 2018 (Jan-Mar)		CY 2018 (Apr-Dec)		CY 2019 (Jan-Mar)		CY 2019 (Apr-Dec)	
2019 Calendar Year		Total	100.00%	Total	100.00%	Total	100.00%	Total	100.00%	Total	100.00%
		Tax Rate	40.42%	Tax Rate	27.59%	Tax Rate	27.60%	Tax Rate	27.60%	Tax Rate	27.62%
		Tax Adjusted	59.58%	Tax Adjusted	72.41%	Tax Adjusted	72.40%	Tax Adjusted	72.40%	Tax Adjusted	72.38%
		Pre-Tax WACC	9.35%	Pre-Tax WACC	8.06%	Pre-Tax WACC	8.06%	Pre-Tax WACC	8.04%	Pre-Tax WACC	8.04%
		WACC of 9.35% / 12	0.78%	WACC of 8.06% / 12	0.67%	WACC of 8.06% / 12	0.67%	WACC of 8.04% / 12	0.67%	WACC of 8.04% / 12	0.67%

(a) G/L Account No.	(b) Account Name	(c) Month	(d) Beginning Balance	(e) Monthly Activity	(f) Ending Balance	(g) Adjusted Prior to 01/01/18 Balance for DFIT	(h) Adjusted Post 01/01/18 Balance for DFIT	(i) Ending Balance Adjusted for DFIT	(j) Average	(k) Interest Rate	(l) Interest	(m) Adjustments	(n) Interest to Date
		Ending Balance 12/31/17			-					8.04%			
	Excess Reserve - Gas - Tax Cuts & Jobs Act 2019	Beginning Balance			-								-
	Excess Reserve - Gas - Tax Cuts & Jobs Act 2019	Jan-19	-	347,684	347,684	-	251,711	251,711	125,855	0	844		844
	Excess Reserve - Gas - Tax Cuts & Jobs Act 2019	Feb-19	347,684	(321,636)	26,048	-	18,858	18,858	135,285	0	907		1,751
	Excess Reserve - Gas - Tax Cuts & Jobs Act 2019	Mar-19	26,048	(163,174)	(137,125)	-	(99,274)	(99,274)	(40,208)	0	(270)		1,481
	Excess Reserve - Gas - Tax Cuts & Jobs Act 2019	Apr-19	(137,125)	(961,269)	(1,098,394)	-	(795,028)	(795,028)	(447,151)	0	(2,998)		(1,517)
	Excess Reserve - Gas - Tax Cuts & Jobs Act 2019	May-19	(1,098,394)	(947,733)	(2,046,127)	-	(1,481,007)	(1,481,007)	(1,138,018)	0	(7,629)		(9,146)
	Excess Reserve - Gas - Tax Cuts & Jobs Act 2019	Jun-19	(2,046,127)	133,716	(1,912,411)	-	(1,384,222)	(1,384,222)	(1,432,614)	0	(9,604)		(18,750)
	Excess Reserve - Gas - Tax Cuts & Jobs Act 2019	Jul-19	(1,912,411)	428,792	(1,483,619)	-	(1,073,858)	(1,073,858)	(1,229,040)	0	(8,239)		(26,989)
	Excess Reserve - Gas - Tax Cuts & Jobs Act 2019	Aug-19	(1,483,619)	(40,312)	(1,523,931)	-	(1,103,037)	(1,103,037)	(1,088,447)	0	(7,297)		(34,286)
	Excess Reserve - Gas - Tax Cuts & Jobs Act 2019	Sep-19	(1,523,931)	(64,256)	(1,588,187)	-	(1,149,546)	(1,149,546)	(1,126,291)	0	(7,550)		(41,836)
	Excess Reserve - Gas - Tax Cuts & Jobs Act 2019	Oct-19	(1,588,187)	125,283	(1,462,905)	-	(1,058,865)	(1,058,865)	(1,104,205)	0	(7,402)		(49,239)
	Excess Reserve - Gas - Tax Cuts & Jobs Act 2019	Nov-19	(1,462,905)	1,292,546	(170,358)	-	(123,307)	(123,307)	(591,086)	0	(3,963)		(53,201)
	Excess Reserve - Gas - Tax Cuts & Jobs Act 2019	Dec-19	(170,358)	211,807	41,448	-	30,001	30,001	(46,653)	0	(313)		(53,514)

Column Notes:

Column (a)	G/L Account Numbers for the various accounts that make up the grouping
Column (b)	Deferral Group Name
Column (c)	Month in which activity occurs
Column (d)	Prior Month Column (f)
Column (e)	Monthly activity per Rollforward
Column (f)	Column (d) + Column (e)
Column (g)	(Column (d) + Column (f)) / 2
Column (h)	Pre Tax WACC of 9.08% / 12
Column (i)	Column (g) x Column (g) x 59.59%
Column (j)	Topside adjustments
Column (k)	Prior Month Column (j) + Column (i)