

BEFORE THE
STATE OF NEW YORK
PUBLIC SERVICE COMMISSION

In the Matter of

Niagara Mohawk Power Corporation

Case 10-E-0050

July 2010

Prepared Exhibits of:

Depreciation Panel

Paul J. Darmetko, Jr.
Utility Engineer 2

Colonel Dickens
Utility Engineer 3

Office of Electric, Gas, & Water
State of New York
Department of Public Service
Three Empire State Plaza
Albany, New York 12223-1350

National Grid
Niagara Mohawk Power Corporation
Case 10-E-0050
Staff Depreciation Summary

Acct. #		Act Name	Current				Company Proposed				Self Recommendations				Diff of Book to Theo Res	
			12/31/2008	ASL	Curve	Dep. Rate	Net Salvage	Accrual	Computed Theo Reserve	Thro Res	ASL	Curve	Dep. Rate	Net Salvage		Accrual
Transmission Plant																
350.40	Land Rights - Transmission Lines	\$27,123,696	75.00	R3	1.33%	0.00%	\$360,745	\$15,069,807	75.00	H5	1.33%	0.30%	\$360,745	\$12,538,339	\$358,033	\$12,601,724
352.00	Structures and Improvements	\$31,004,576	65.00	R1.5	1.32%	-25.00%	\$595,288	\$11,267,636	65.00	H3	1.26%	-33.10%	\$595,288	\$13,178,966	\$644,885	\$13,959,966
353.00	Substation Equipment - EMS RTU	\$623,906,673	50.00	R2	1.90%	0.00%	\$11,824,327	\$181,239,442	50.00	H0.5	2.92%	0.00%	\$15,120,883	\$126,938,214	\$54,301,228	\$131,959,966
353.50	Substation Equipment - EMS RTU	\$2,485,893	20.00	R2	5.00%	0.00%	\$21,958,394	\$30,807,700	20.00	H2	5.01%	-10.0%	\$2,128,543	\$1,444,520	\$20,658,684	\$10,151,016
354.00	Towers and Fixtures	\$133,237,659	68.00	R3	1.47%	0.00%	\$1,958,910	\$68,330,989	70.00	H4	1.87%	-31.20%	\$2,491,544	\$2,278,364	\$16,837,395	\$17,168,334
355.00	Poles and Fixtures	\$65,859,185	55.00	S2	1.91%	-5.00%	\$3,697,910	\$111,143,069	65.00	H4	2.10%	-36.60%	\$7,163,043	\$131,773,473	\$125,406,673	\$174,263,604
356.01	Overhead Conductors and Device	\$236,780,774	60.00	R2.5	1.51%	5.00%	\$3,575,300	\$77,469,018	75.00	H2	1.60%	-50.80%	\$4,759,294	\$13,788,492	\$73,050,173	\$4,148,945
357.01	Underground Conduit	\$29,049,970	62.00	R4	2.02%	-25.00%	\$586,809	\$14,222,284	75.00	H4	1.33%	0.00%	\$386,365	\$10,093,896	\$4,128,988	\$10,093,896
358.00	Underground Conductors and Devices	\$102,159,262	50.00	R1	1.40%	30.00%	\$1,430,230	\$24,750,616	50.00	H3	1.24%	-11.80%	\$2,288,367	\$40,146,200	\$1,522,173	\$29,249,130
359.00	Roads and Trails	\$2,448,571	75.00	R3	1.33%	0.00%	\$31,236	\$231,855	75.00	H4	1.33%	0.00%	\$31,236	\$253,019	\$21,164	\$29,249,130
Total Transmission Plant																
		\$1,593,856,259					\$29,502,923	\$532,552,426					\$36,484,659	\$533,991,121	\$45,955,624	\$545,955,624
Distribution Plant																
360.01	Land Rights	\$10,113,745	55.00	R2	1.82%	0.00%	\$184,070	\$1,323,743	75.00	H5	1.33%	0.00%	\$134,513	\$873,828	\$973,828	\$973,828
361.00	Structures and Improvements	\$21,123,715	65.00	R1.5	2.31%	-50.00%	\$816,034	\$12,178,825	65.00	H2.5	2.03%	-32.10%	\$718,878	\$12,822,980	\$49,915	\$9,514,387
362.00	Substation Equipment - EMS RTU	\$430,797,242	52.00	R1.5	1.12%	-10.00%	\$1,132,902	\$15,603,129	60.00	H2	1.83%	-15.30%	\$9,514,387	\$107,317,583	\$1,891,380	\$1,891,380
363.00	Substation Equipment - EMS RTU	\$788,801,034	41.00	S4.5	2.97%	-25.00%	\$23,427,391	\$266,517,204	65.00	H2	2.17%	-40.90%	\$1,116,982	\$225,448,190	\$1,891,380	\$1,891,380
365.00	Overhead Conductors and Devices	\$875,984,992	35.00	R4	3.71%	-30.00%	\$2,489,443	\$480,447,571	50.00	H4	4.05%	-102.30%	\$3,647,392	\$520,348,225	\$12,689,625	\$12,689,625
366.01	Underground Conduit	\$134,617,260	70.00	R1.5	1.71%	-20.00%	\$2,300,245	\$98,539,455	75.00	H4	1.35%	-1.50%	\$1,815,983	\$92,038,284	\$4,472,820	\$4,472,820
367.01	Underground Conductors and Devices	\$415,936,368	50.00	R1.5	1.80%	10.00%	\$7,486,555	\$169,144,375	35.00	H3	2.22%	-10.90%	\$9,233,787	\$119,601,088	\$66,171,174	\$126,368,281
368.01	Line Transformers - Bare Cost	\$451,751,287	36.00	L1.5	3.19%	-15.00%	\$14,410,866	\$1,644,011	35.00	H2.5	2.83%	-2.60%	\$12,236,317	\$76,186,435	\$13,575,277	\$13,575,277
368.30	Line Transformers - Install Cost	\$239,904,970	36.00	L1.5	3.19%	-15.00%	\$7,652,869	\$1,644,011	35.00	H2.5	3.56%	-24.50%	\$8,540,617	\$84,014,378	\$57,151,722	\$57,151,722
369.20	Underground Services - Conduit	\$8,035,024	50.00	R1	2.20%	-10.00%	\$11,387,223	\$3,669,572	75.00	H4	1.40%	-77.20%	\$10,077,693	\$170,800,379	\$12,601,339	\$12,601,339
370.10	Overhead Services - Cable	\$49,724,890	32.00	S1.5	3.13%	0.00%	\$1,954,158	\$24,630,820	75.00	H2.5	1.68%	-5.00%	\$1,707,317	\$22,708,958	\$10,468,683	\$10,468,683
370.20	Small Meters - Bare Cost	\$26,080,597	36.00	S1.5	2.78%	0.00%	\$725,041	\$3,669,572	75.00	H4	1.40%	-24.30%	\$1,707,317	\$22,708,958	\$10,468,683	\$10,468,683
370.30	Small Meters - Install Cost	\$6,871,977	36.00	R3	2.78%	0.00%	\$191,041	\$3,669,572	75.00	H4	1.40%	-24.30%	\$1,707,317	\$22,708,958	\$10,468,683	\$10,468,683
370.35	Large Meters - Install Cost	\$28,016,510	36.00	S1.5	2.78%	0.00%	\$778,559	\$2,438,144	20.00	H3	5.00%	-19.90%	\$343,599	\$1,810,766	\$1,868,079	\$1,868,079
371.00	Installations on Customers Premises	\$88,533,314	15.00	SC	7.33%	-10.00%	\$591,840	\$6,216,948	40.00	H1.5	3.34%	-33.40%	\$2,699,679	\$2,792,521	\$3,424,427	\$3,424,427
372.10	Overhead Street Lighting	\$121,253,467	30.00	L0.5	3.80%	-10.00%	\$2,604,494	\$37,286,469	50.00	H1.5	3.07%	-53.60%	\$2,104,157	\$23,767,460	\$13,510,009	\$13,510,009
373.20	Underground Street Lighting	\$4,116,913	30.00	L0.5	3.80%	-10.00%	\$4,068,673	\$4,217,846	70.00	H1	1.78%	-24.80%	\$2,157,585	\$33,701,061	\$2,157,585	\$2,157,585
Total Distribution Plant		\$4,116,913					\$23,959,820	\$1,467,513,562					\$116,630,759	\$1,467,513,562	\$47,889,906	\$1,467,513,562
General Plant																
390.00	Structures and Improvements	\$89,809,731	55.00	R3	1.91%	-5.00%	\$1,715,366	\$12,912,812	55.00	H0.5	1.88%	-3.20%	\$1,688,423	\$15,755,044	\$16,793,167	\$16,793,167
Total General Plant		\$89,809,731					\$1,715,366	\$12,912,812					\$1,688,423	\$15,755,044	\$16,793,167	\$16,793,167
Amortizable																
391.01	Office Furniture and Equipment	\$7,409,461	42.00	R2.5	2.74%	0.00%	\$203,919	\$2,623,489	22.00	SQ	4.55%	0.00%	\$336,790	\$4,422,845	\$4,422,845	\$4,422,845
391.20	Office Data Processing Equipment	\$2,392,757	5.00	R3	20.00%	0.00%	\$478,551	\$1,317,454	5.00	SQ	17.74%	0.00%	\$424,451	\$1,300,386	\$1,300,386	\$1,300,386
393.00	Stores Equipment	\$2,143,249	40.00	L1.5	2.50%	0.00%	\$53,381	\$906,037	22.00	SQ	4.55%	0.00%	\$97,419	\$1,397,328	\$1,397,328	\$1,397,328
394.01	Tools, Shop and Garage Equipment	\$41,904,502	34.00	L0	2.96%	0.00%	\$1,228,533	\$12,515,135	22.00	SQ	4.54%	0.00%	\$1,884,844	\$19,426,223	\$19,426,223	\$19,426,223
395.01	Laboratory Equipment	\$20,437,793	40.00	L1.5	2.50%	0.00%	\$510,946	\$5,972,720	22.00	SQ	4.55%	0.00%	\$928,979	\$11,315,257	\$11,315,257	\$11,315,257
397.01	Communication Equip. - Radio	\$54,408,239	20.00	L1	5.00%	0.00%	\$2,720,412	\$18,608,540	22.00	SQ	4.52%	0.00%	\$2,460,993	\$18,048,404	\$18,048,404	\$18,048,404
397.02	Communication Equip. - Telephone	\$3,443,130	8.00	S2	12.50%	0.00%	\$430,391	\$6,719,466	8.00	SQ	0.21%	0.00%	\$7,100	\$3,304,321	\$3,304,321	\$3,304,321
397.60	Communication Equip. - Network NY	\$6,924,926	15.00	L1	6.67%	0.00%	\$455,223	\$1,565,296	22.00	SQ	4.55%	0.00%	\$310,220	\$1,461,989	\$1,461,989	\$1,461,989
397.60	Communication Equip. - Network NY	\$11,247,365	15.00	L1	6.67%	0.00%	\$750,198	\$1,565,296	22.00	SQ	4.55%	0.00%	\$511,238	\$1,065,242	\$1,065,242	\$1,065,242
398.01	Miscellaneous Equipment	\$51,182,064	10.00	L0	8.81%	0.00%	\$4,593,142	\$95,650,952	22.00	SQ	4.54%	0.00%	\$2,325,919	\$37,389,877	\$37,389,877	\$37,389,877
Total Amortizable Plant		\$200,993,506					\$11,339,897	\$165,215,913					\$9,287,953	\$164,649,036	\$164,649,036	\$164,649,036
Total Electric Plant		\$6,001,778,909					\$66,517,867	\$2,182,984,709					\$165,990,855	\$2,121,908,853	\$2,121,908,853	\$2,121,908,853

Total Electric Plant

Total

Schedule E

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Transmission Plant

Account: 353.55 Station Equipment - EMS RTU

T-Cut: None

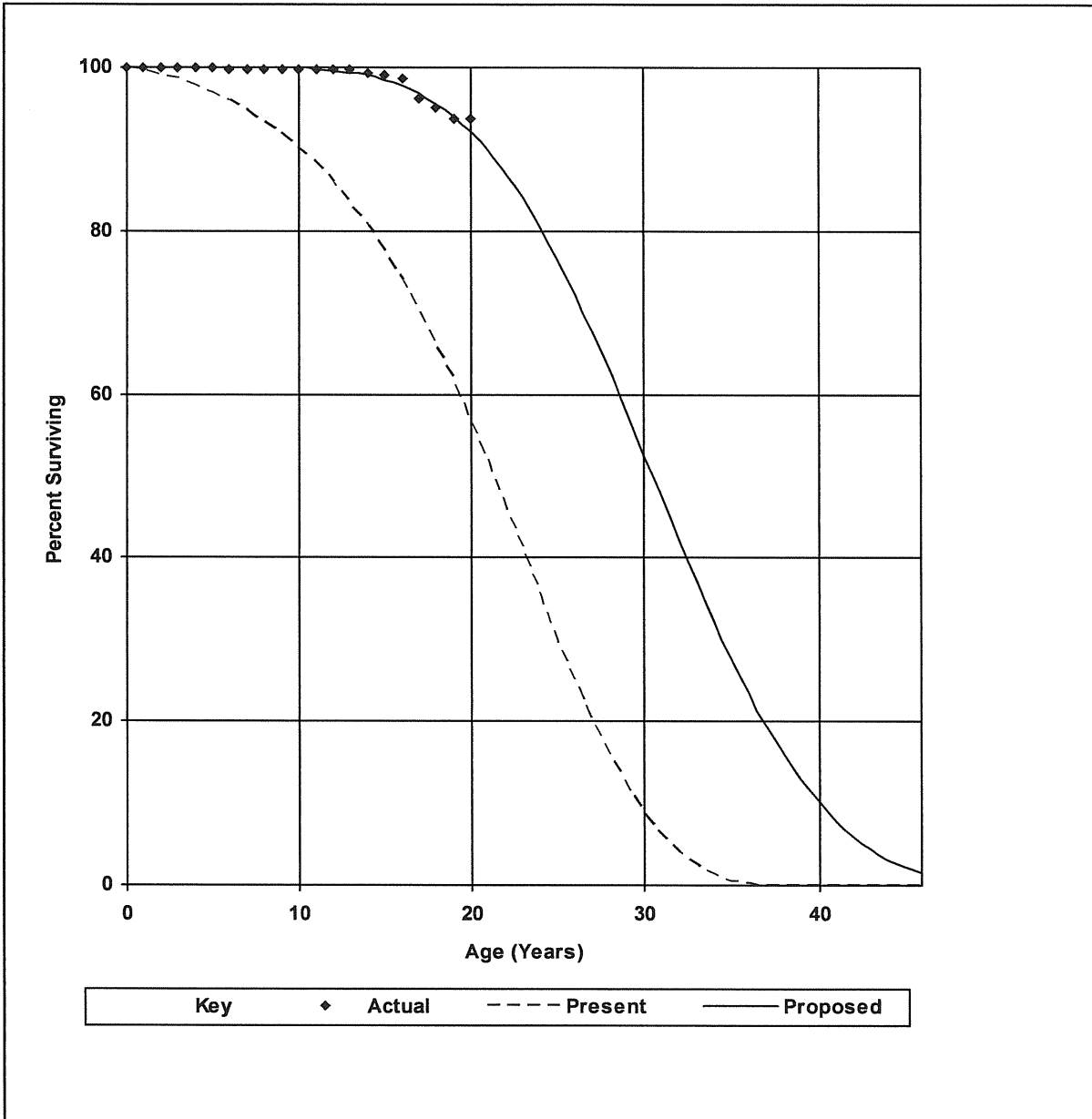
Placement Band: 1989-2008

Observation Band: 1996-2008

Present and Proposed Projection Life Curves

Present: 20.0-R2

Proposed: 30.0-S3



Schedule E

**NIAGARA MOHAWK POWER CORPORATION - ELECTRIC
Transmission Plant****Account: 353.55 Station Equipment - EMS RTU**

T-Cut: None

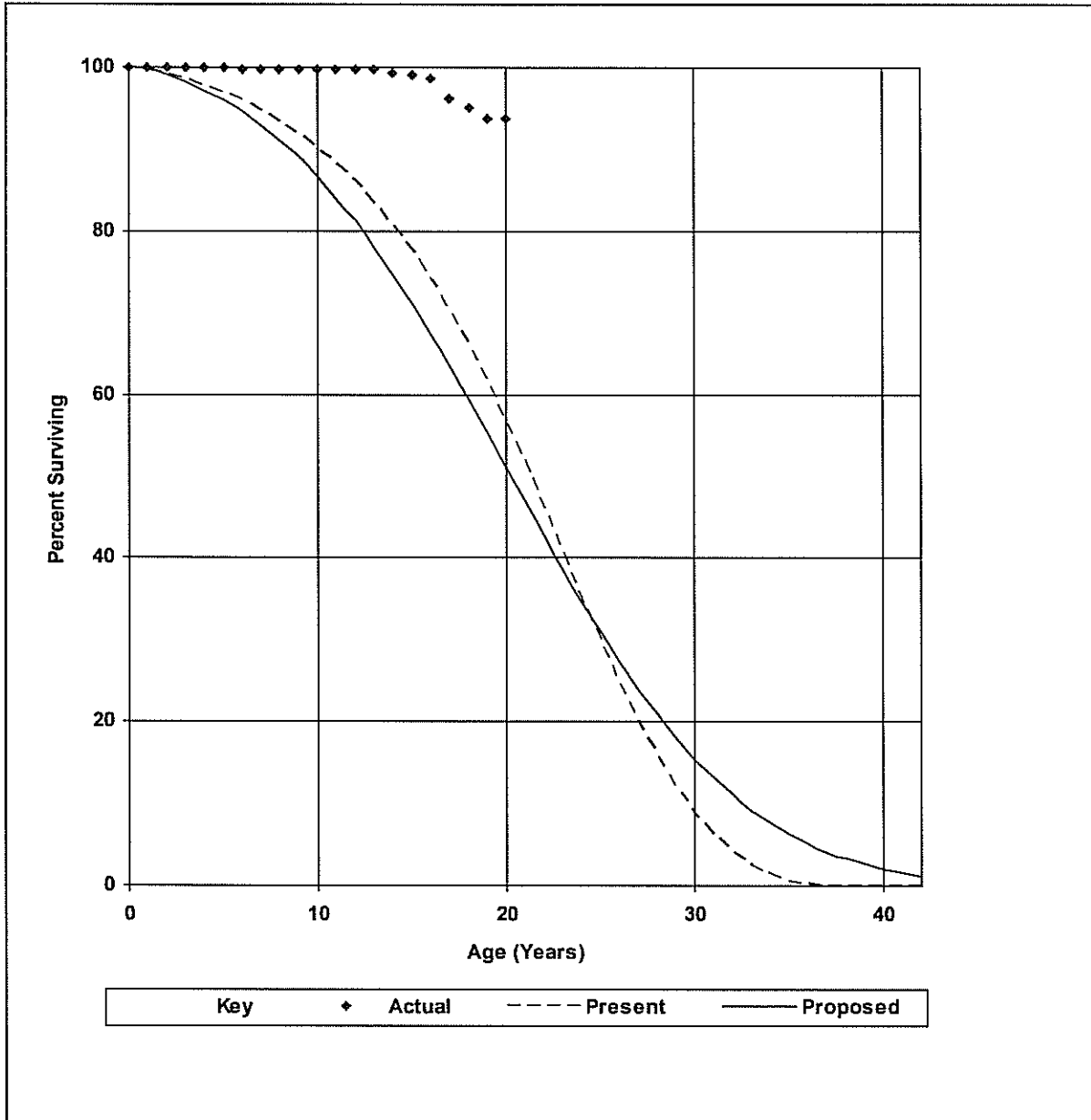
Placement Band: 1989-2008

Observation Band: 1996-2008

Present and Proposed Projection Life Curves

Present: 20.0-R2

Proposed: 20.0-H2



Schedule E

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Transmission Plant

Account: 358.00 Underground Conductors and Devices

T-Cut: None

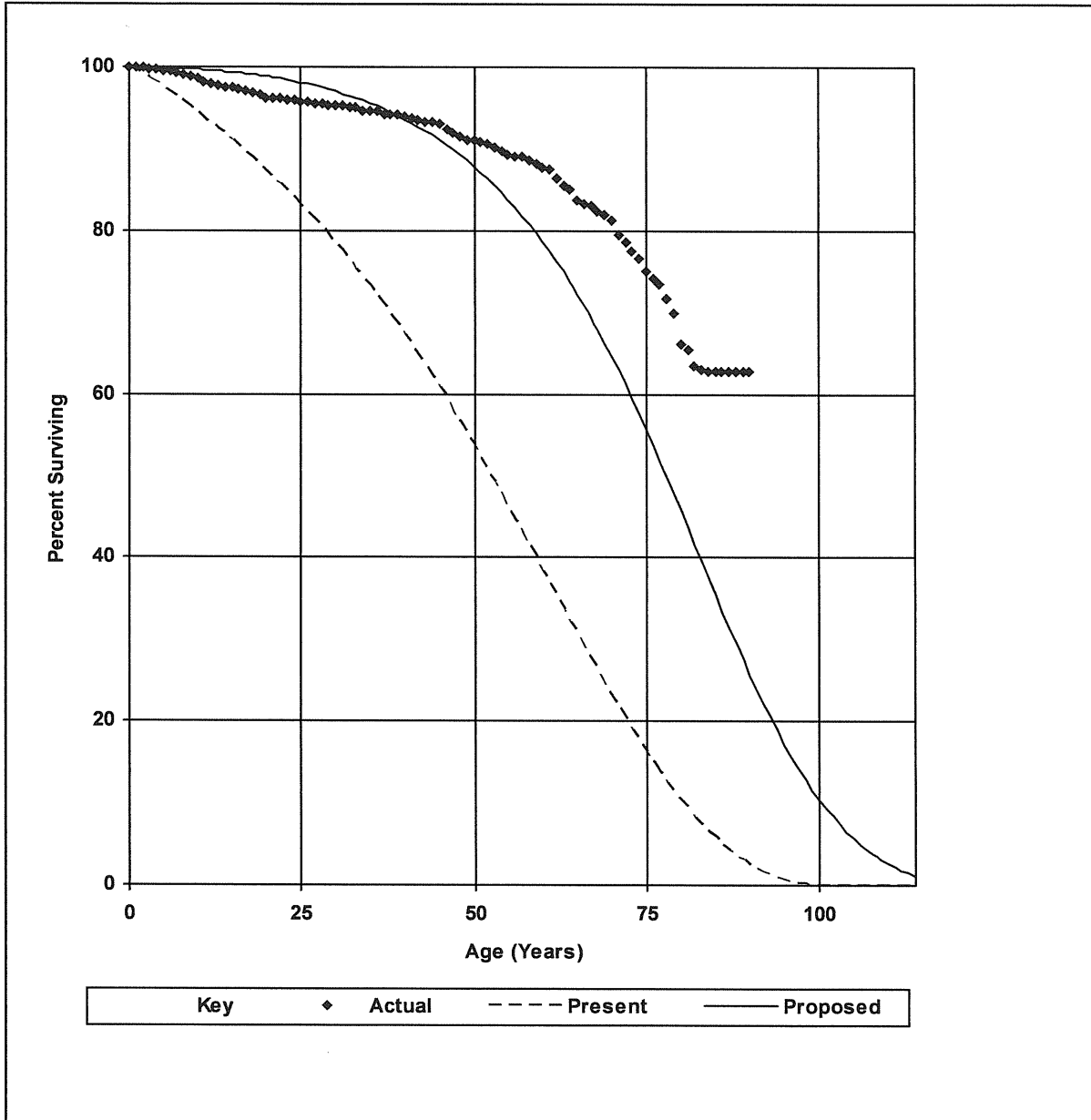
Placement Band: 1919-2008

Observation Band: 1996-2008

Present and Proposed Projection Life Curves

Present: 50.0-R1

Proposed: 75.0-R3



Schedule E

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Transmission Plant

Account: 358.00 Underground Conductors and Devices

T-Cut: None

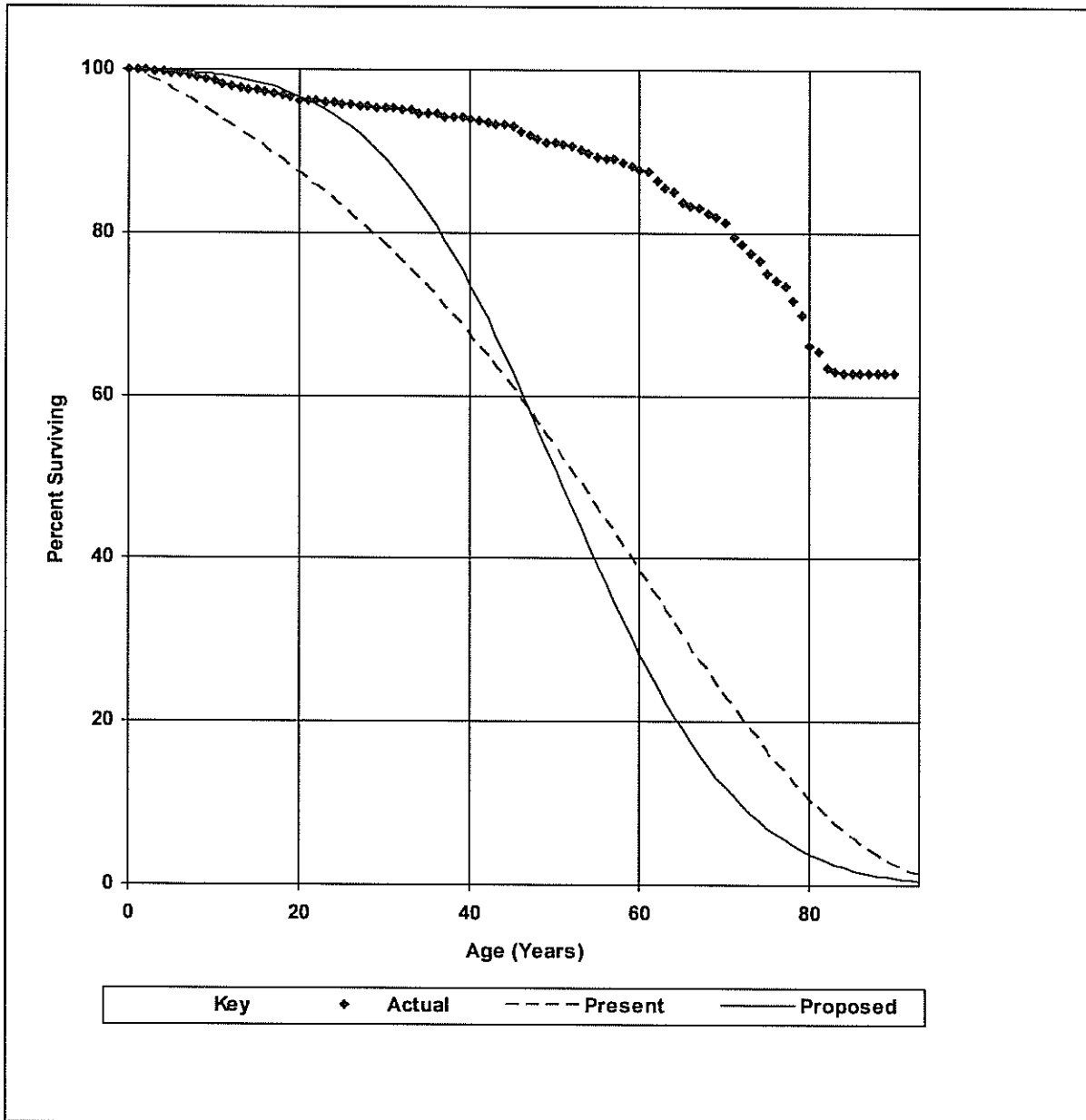
Placement Band: 1919-2008

Observation Band: 1996-2008

Present and Proposed Projection Life Curves

Present: 50.0-R1

Proposed: 50.0-H3



Schedule E

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 361.00 Structures and Improvements

T-Cut: None

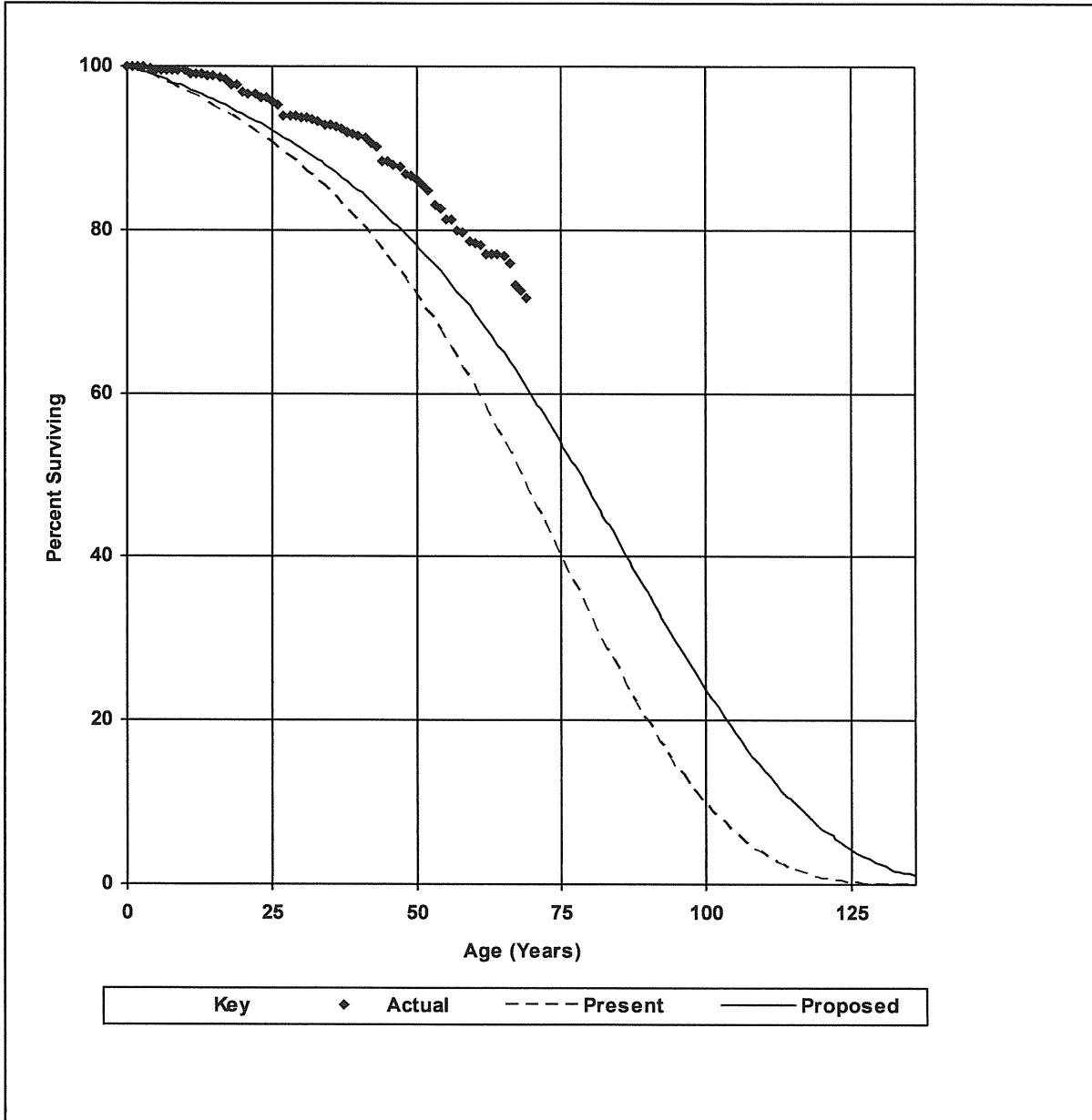
Placement Band: 1940-2008

Observation Band: 1996-2008

Present and Proposed Projection Life Curves

Present: 65.0-R1.5

Proposed: 75.0-R1.5



Schedule E

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 361.00 Structures and Improvements

T-Cut: None

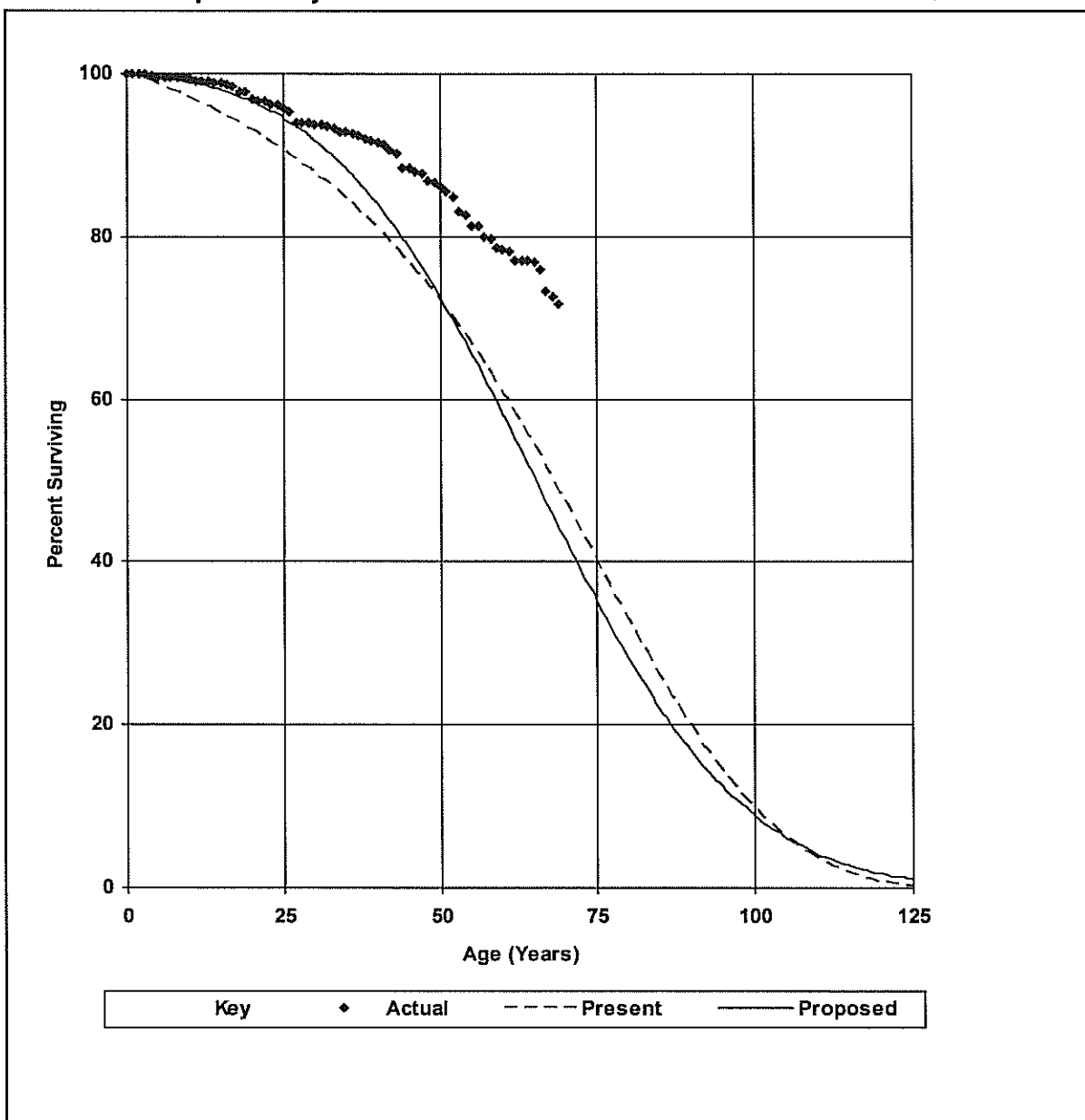
Placement Band: 1940-2008

Observation Band: 1996-2008

Present and Proposed Projection Life Curves

Present: 65.0-R1.5

Proposed: 65.0-H2.5



Schedule E

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 362.55 Station Equipment - EMS RTU

T-Cut: None

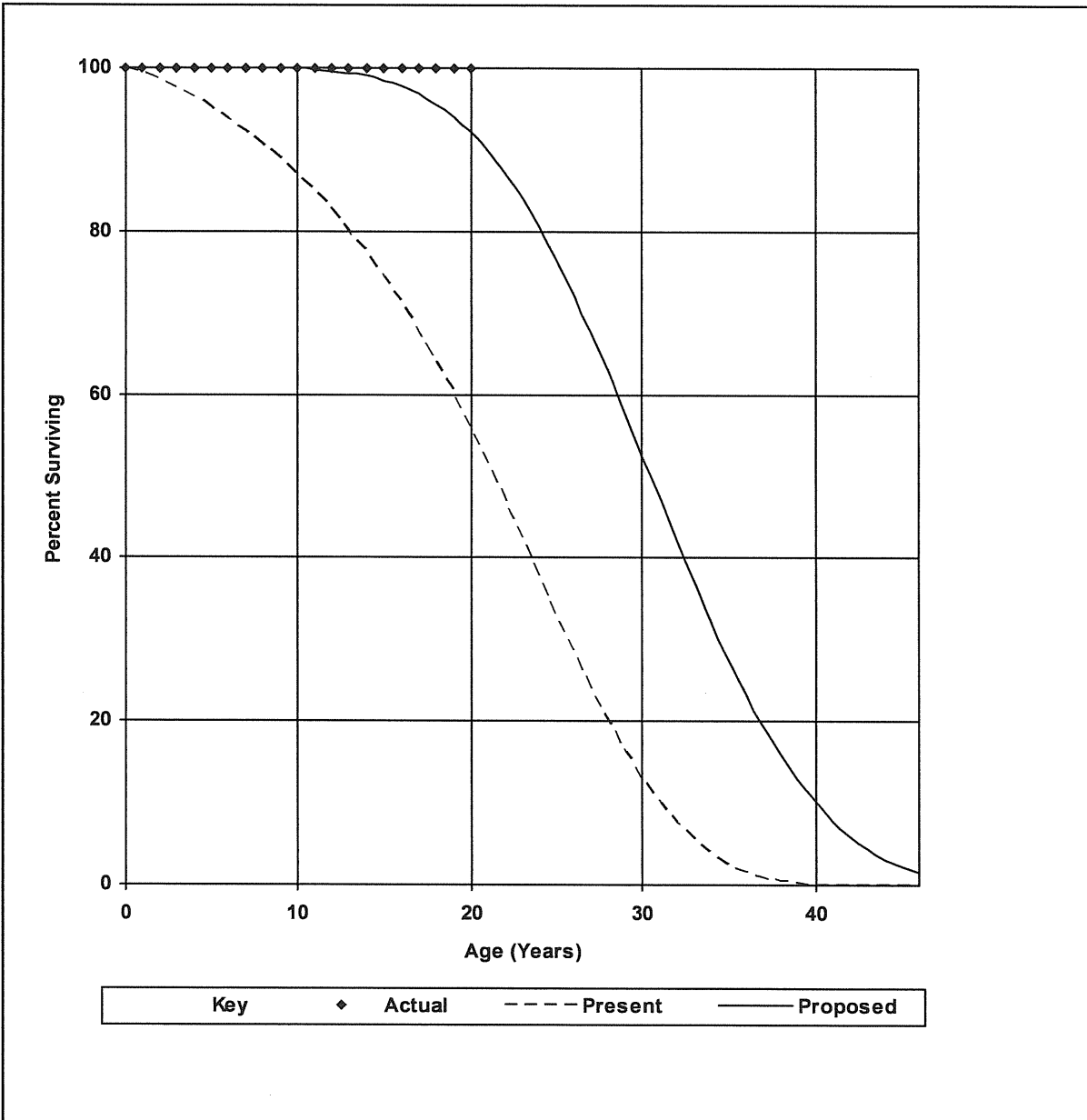
Placement Band: 1989-2007

Observation Band: 1996-2008

Present and Proposed Projection Life Curves

Present: 20.0-R1.5

Proposed: 30.0-S3



Schedule E

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC**Distribution Plant****Account: 362.55 Station Equipment - EMS RTU**

T-Cut: None

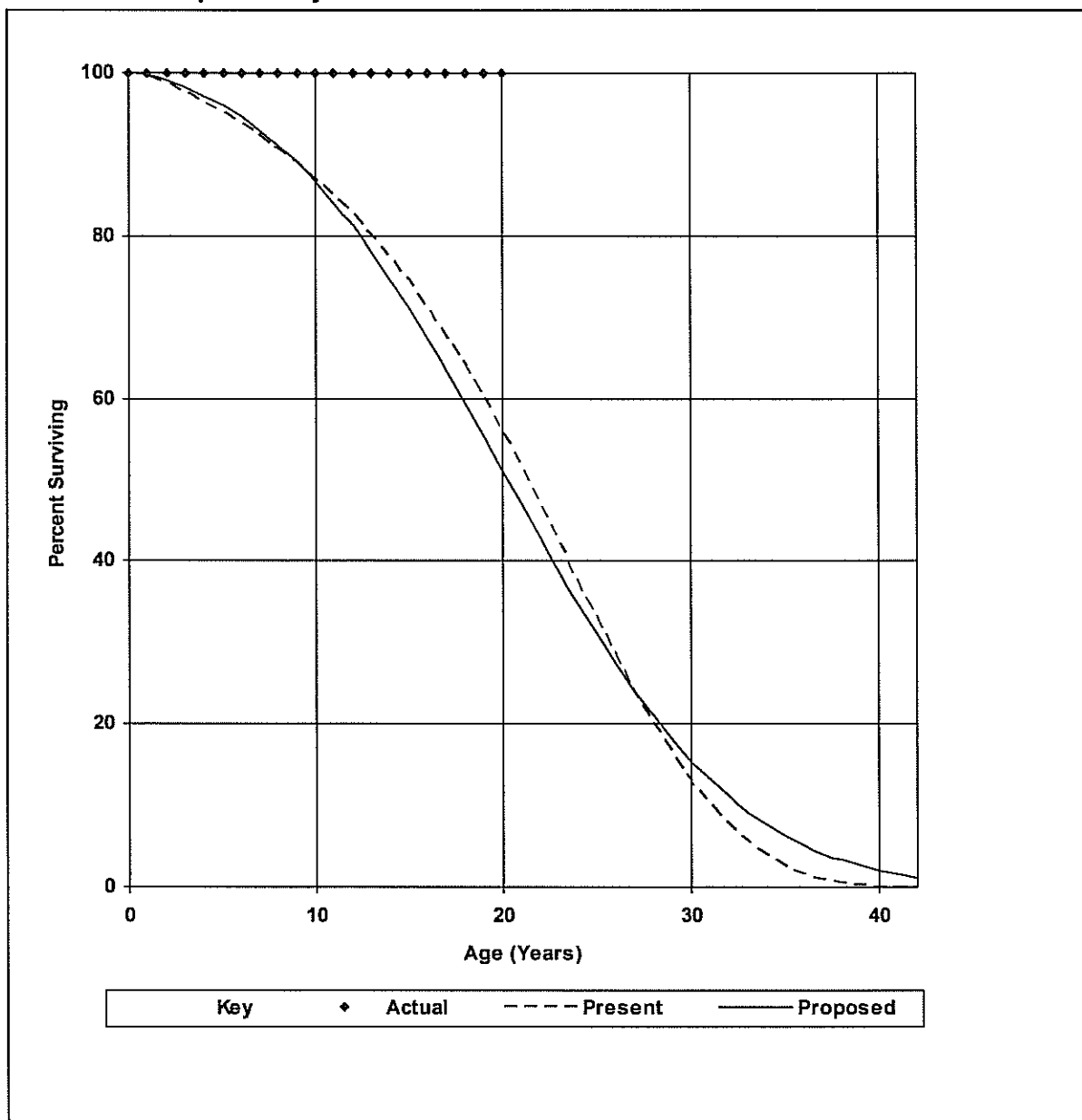
Placement Band: 1989-2007

Observation Band: 1996-2008

Present and Proposed Projection Life Curves

Present: 20.0-R1.5

Proposed: 20.0-H2



Schedule E

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 364.00 Poles, Towers and Fixtures

T-Cut: None

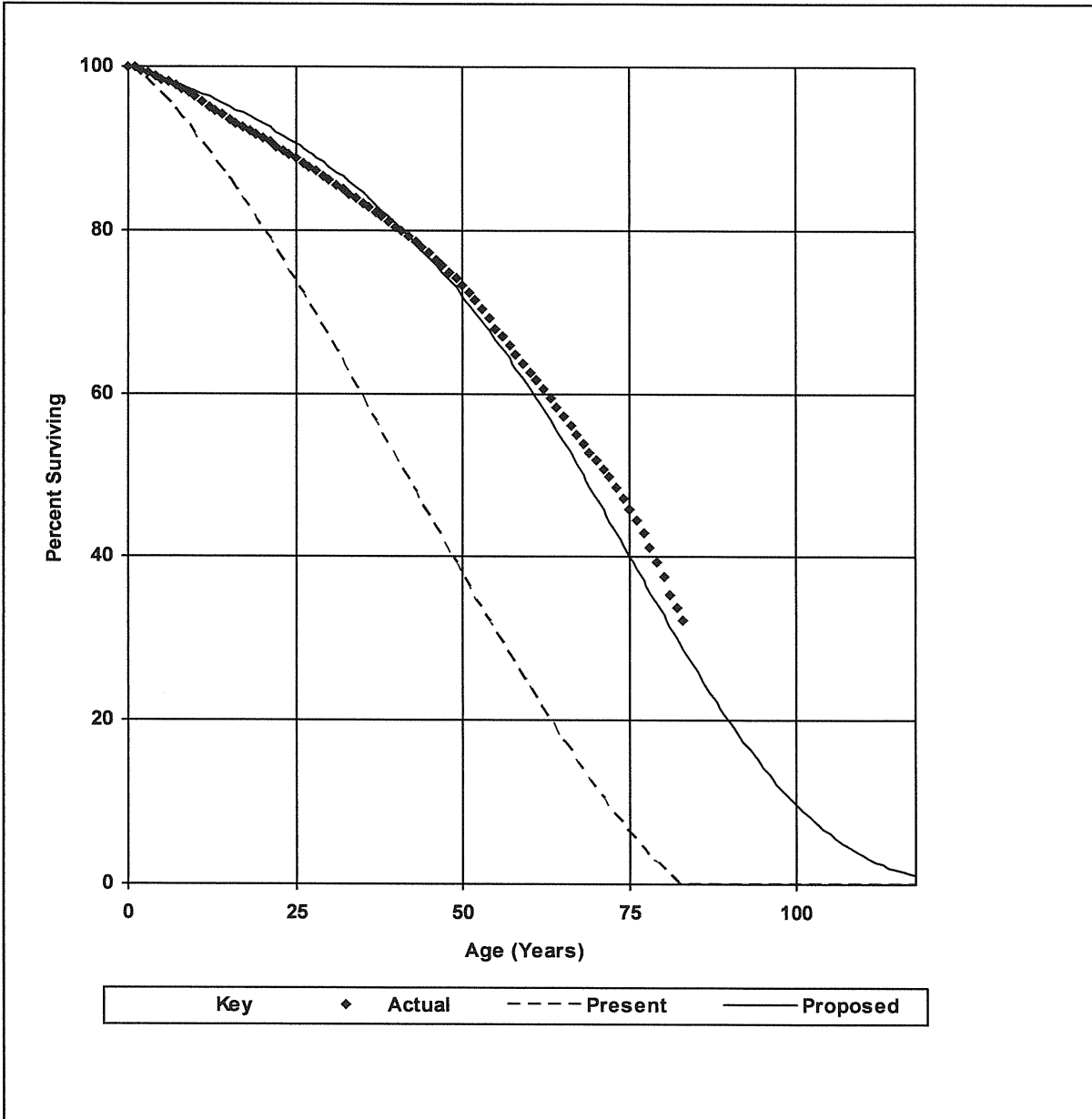
Placement Band: 1926-2008

Observation Band: 1996-2008

Present and Proposed Projection Life Curves

Present: 41.0-S-.5

Proposed: 65.0-R1.5



Schedule E

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 364.00 Poles, Towers and Fixtures

T-Cut: None

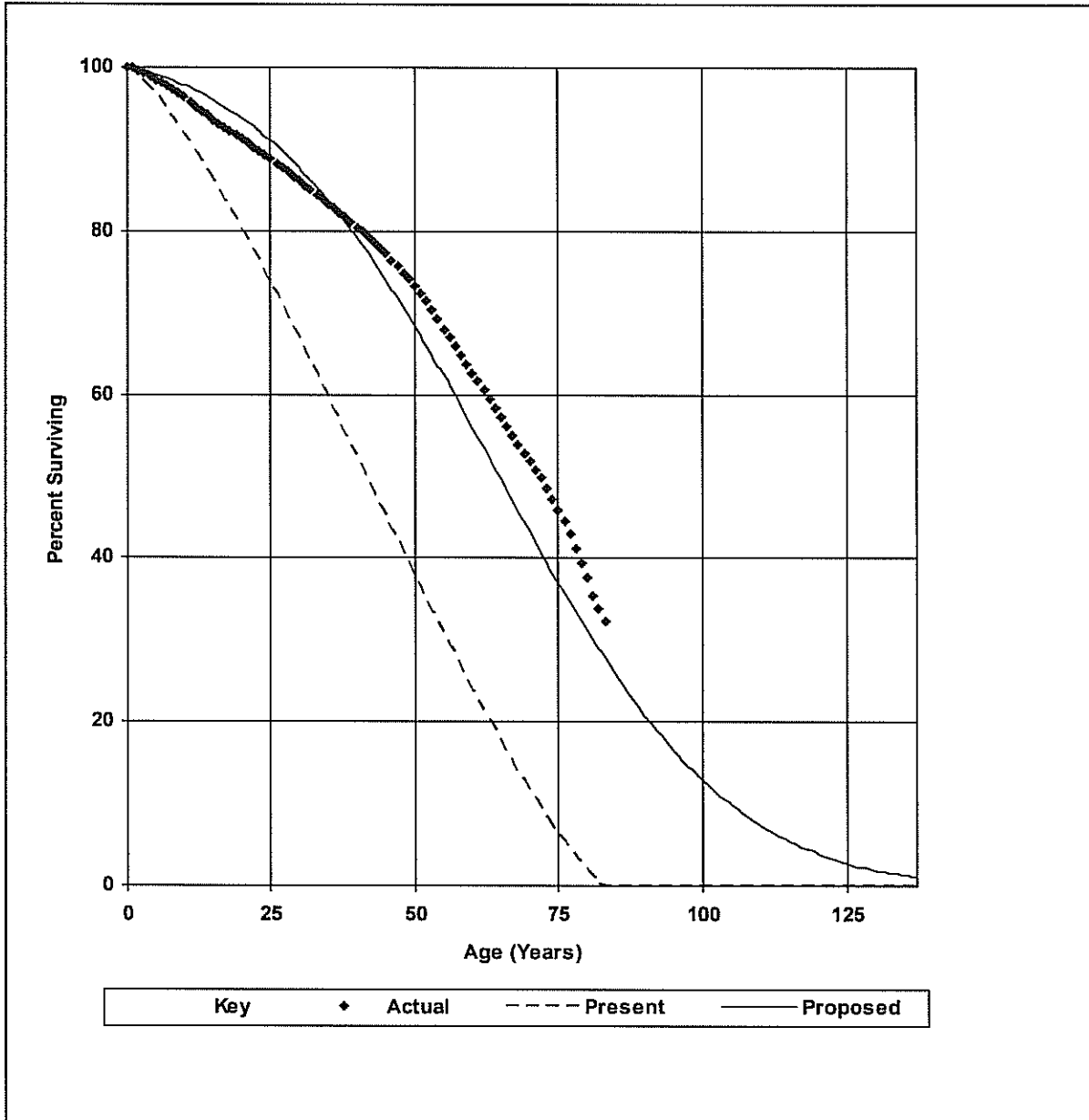
Placement Band: 1926-2008

Observation Band: 1996-2008

Present and Proposed Projection Life Curves

Present: 41.0-S-.5

Proposed: 65.0-H2



Schedule E

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC**Distribution Plant****Account: 365.00 Overhead Conductors and Devices**

T-Cut: None

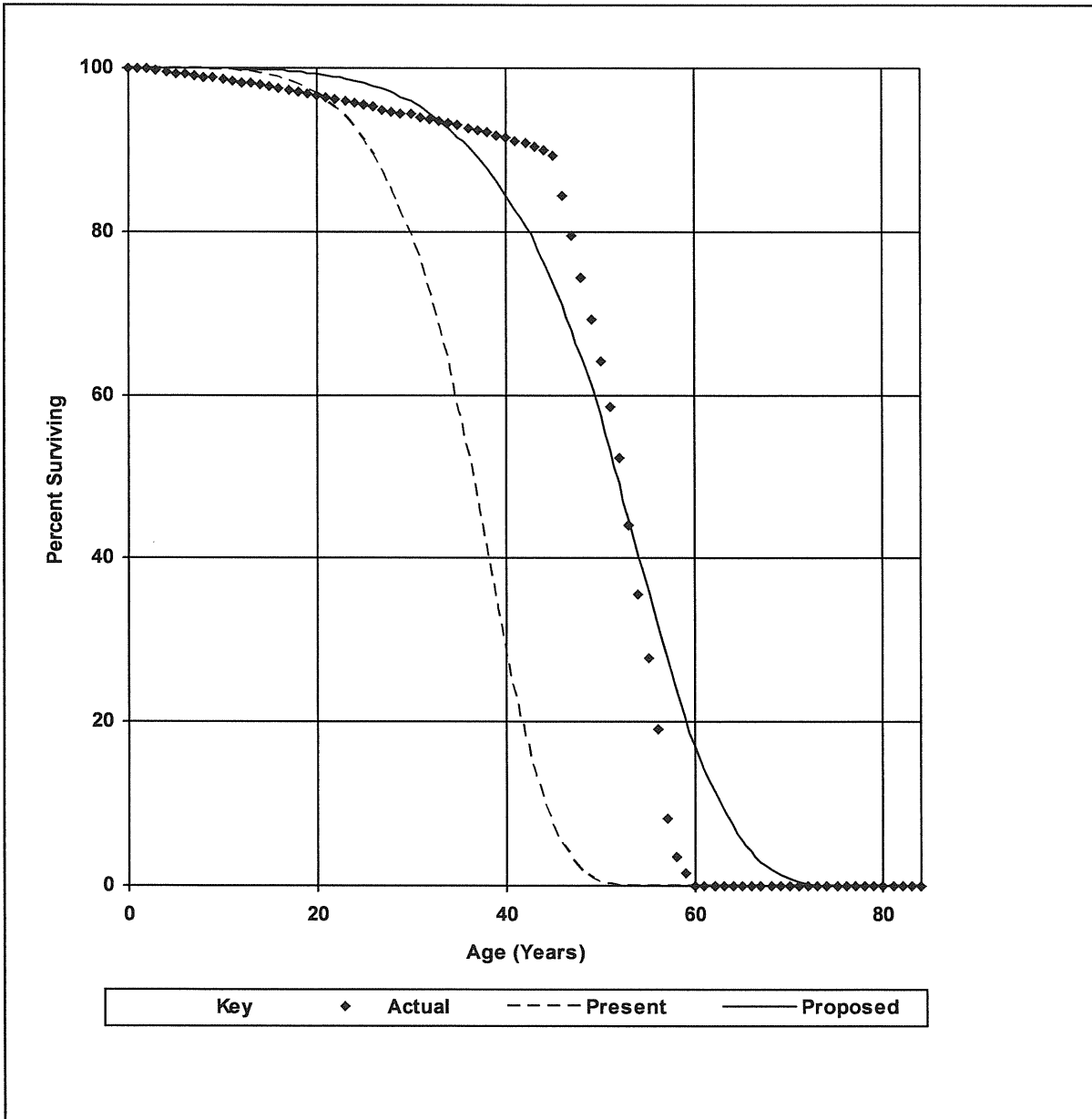
Placement Band: 1925-2008

Observation Band: 1996-2008

Present and Proposed Projection Life Curves

Present: 35.0-R4

Proposed: 50.0-R4



Schedule E

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 365.00 Overhead Conductors and Devices

T-Cut: None

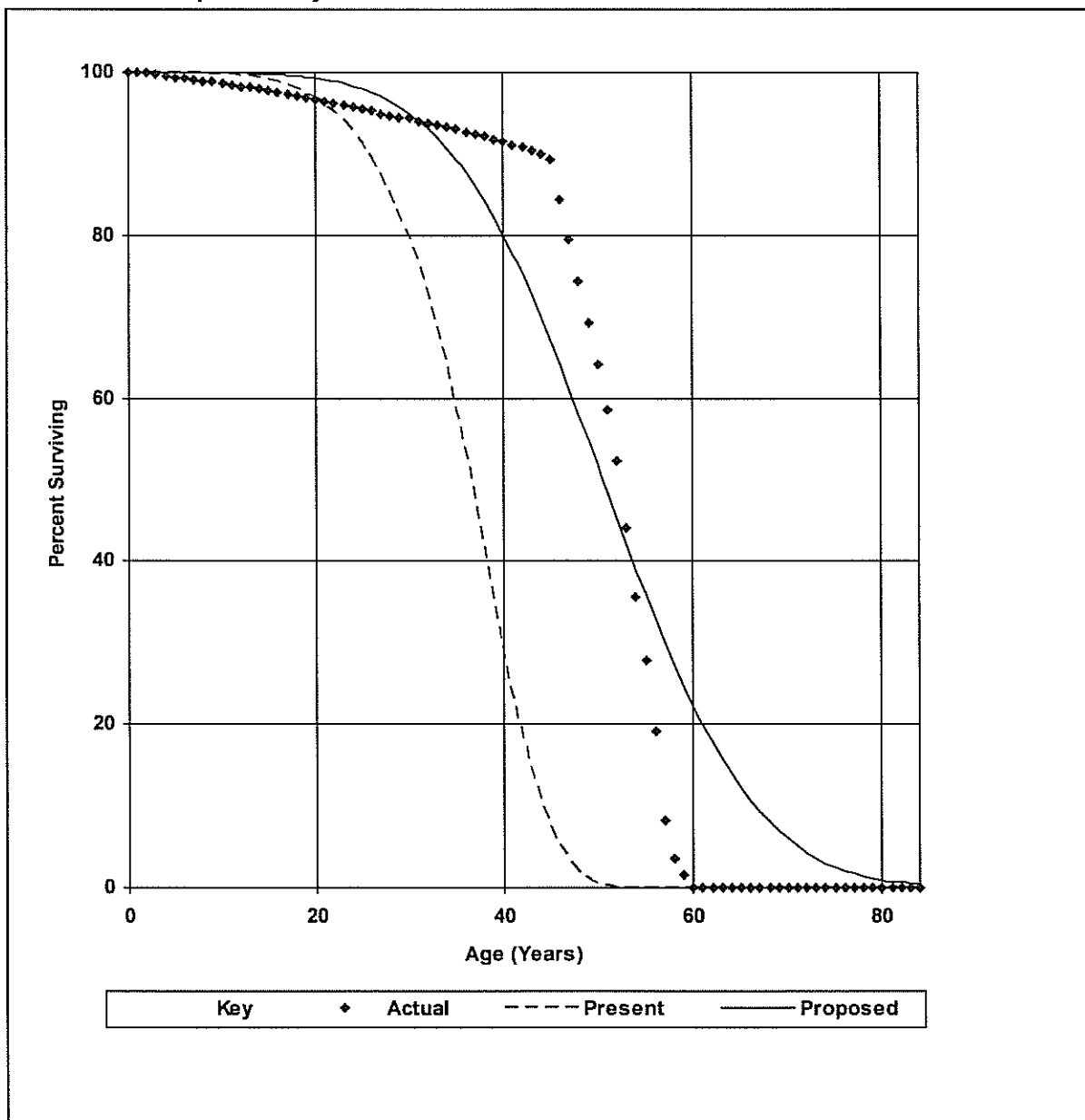
Placement Band: 1925-2008

Observation Band: 1996-2008

Present and Proposed Projection Life Curves

Present: 35.0-R4

Proposed: 50.0-H4



Schedule E

**NIAGARA MOHAWK POWER CORPORATION - ELECTRIC
Distribution Plant****Account: 367.10 Underground Conductors and Devices**

T-Cut: None

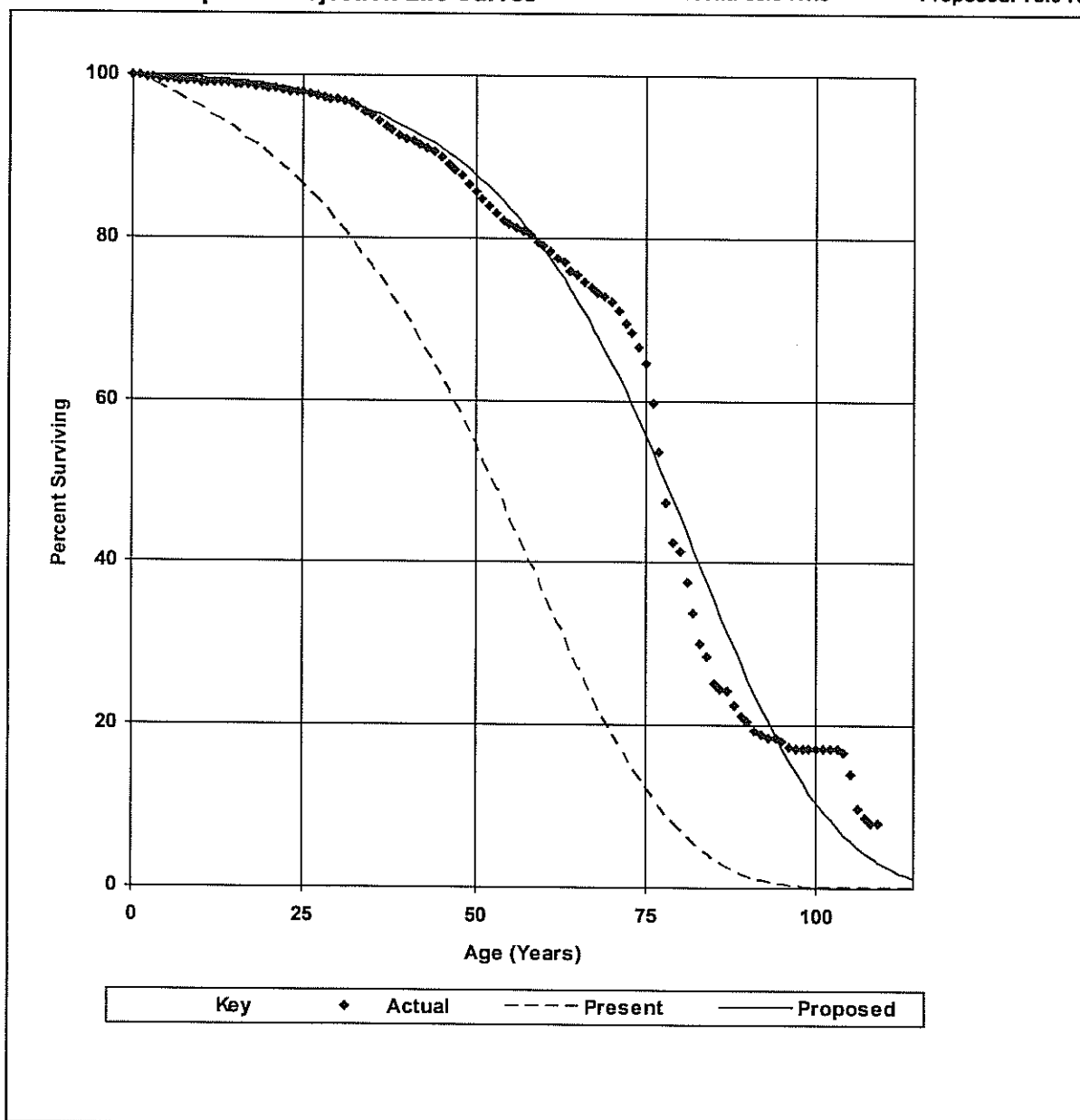
Placement Band: 1900-2008

Observation Band: 1996-2008

Present and Proposed Projection Life Curves

Present: 50.0-R1.5

Proposed: 75.0-R3



Schedule E

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC**Distribution Plant****Account: 367.10 Underground Conductors and Devices**

T-Cut: None

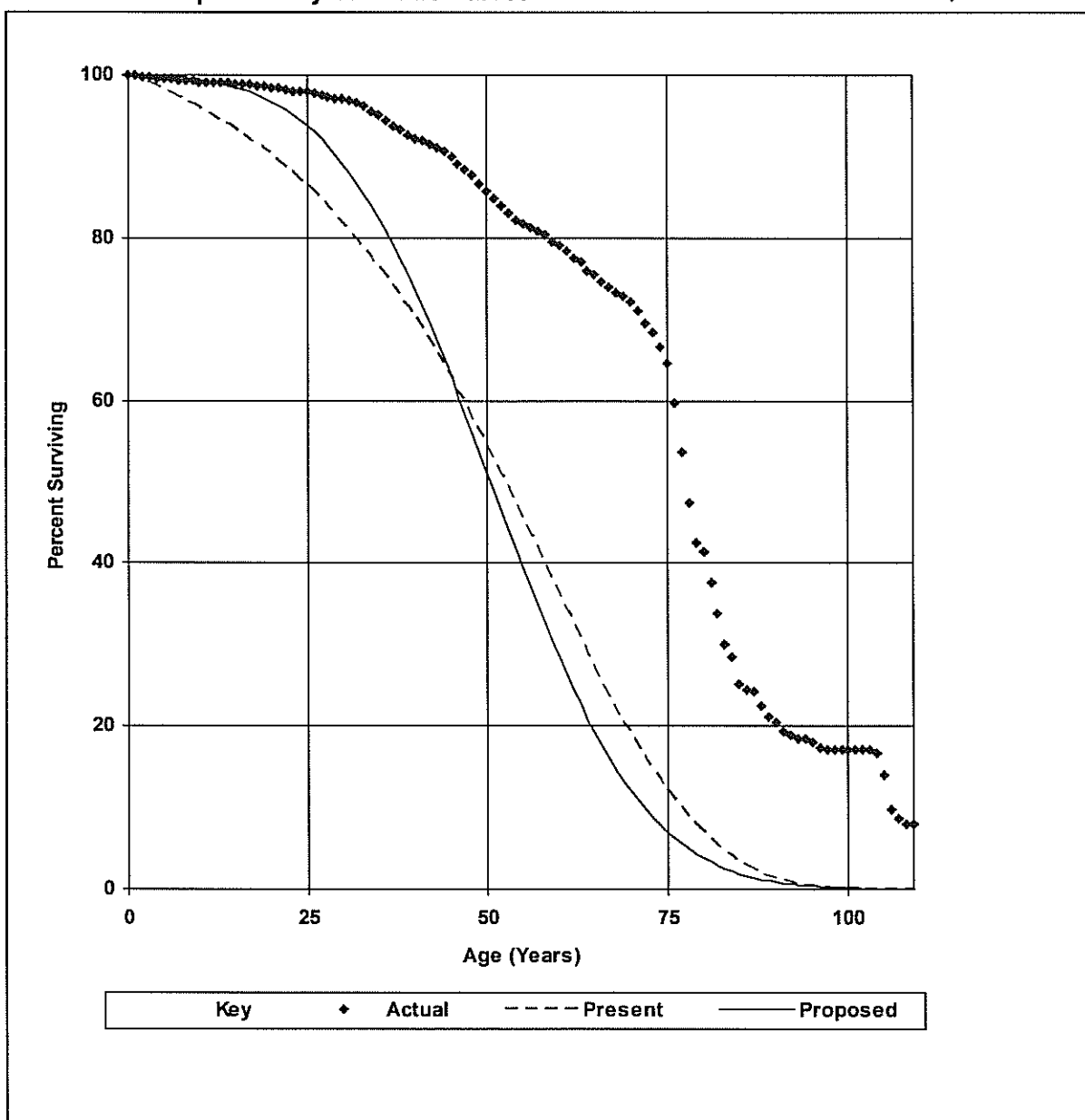
Placement Band: 1900-2008

Observation Band: 1996-2008

Present and Proposed Projection Life Curves

Present: 50.0-R1.5

Proposed: 50.0-H3



Schedule E

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 368.30 Line Transformers - Install Cost

T-Cut: None

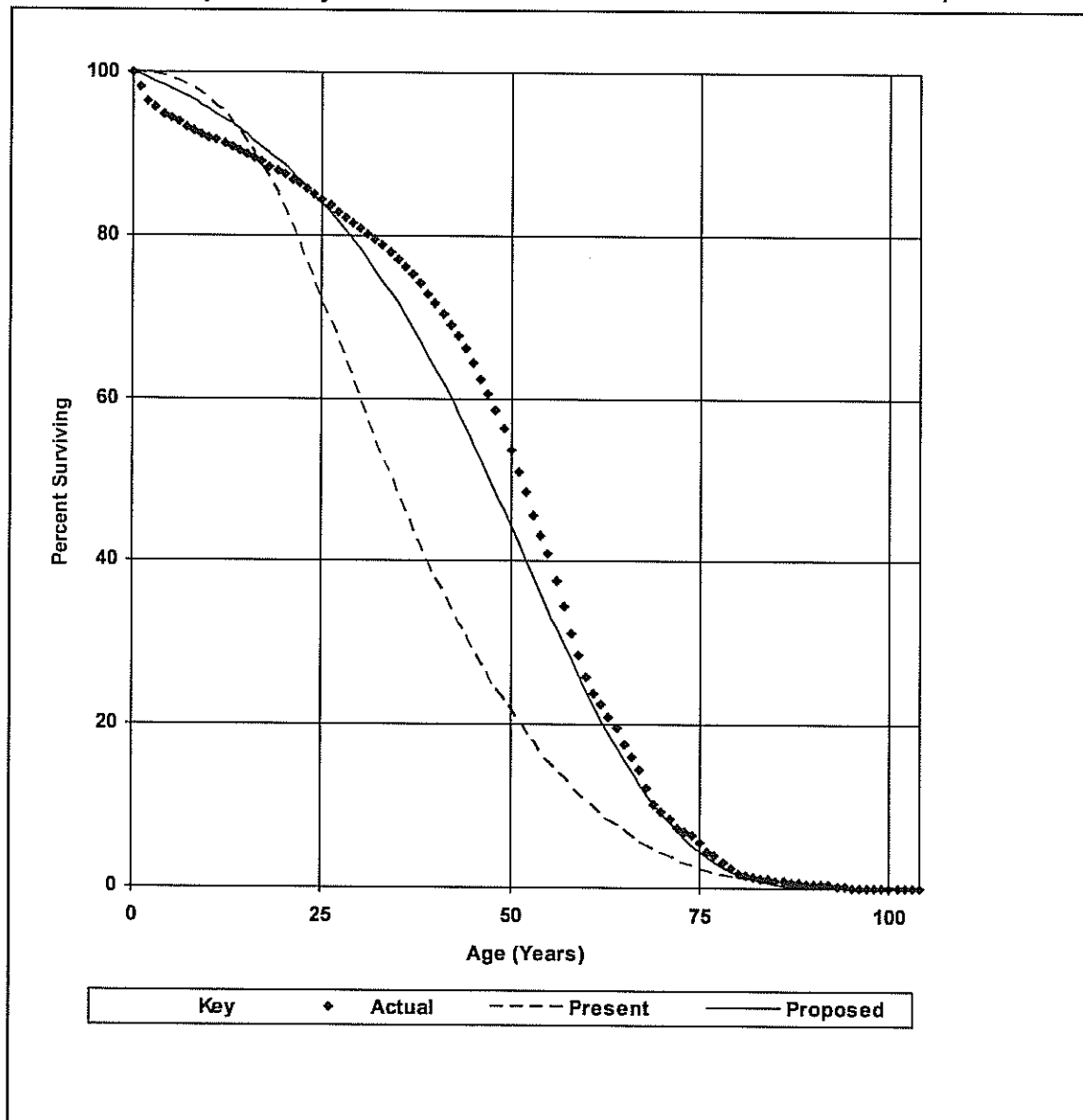
Placement Band: 1901-2008

Observation Band: 1996-2008

Present and Proposed Projection Life Curves

Present: 36.0-L1.5

Proposed: 45.0-R1.5



Schedule E

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC
Distribution Plant**Account: 368.30 Line Transformers - Install Cost**

T-Cut: None

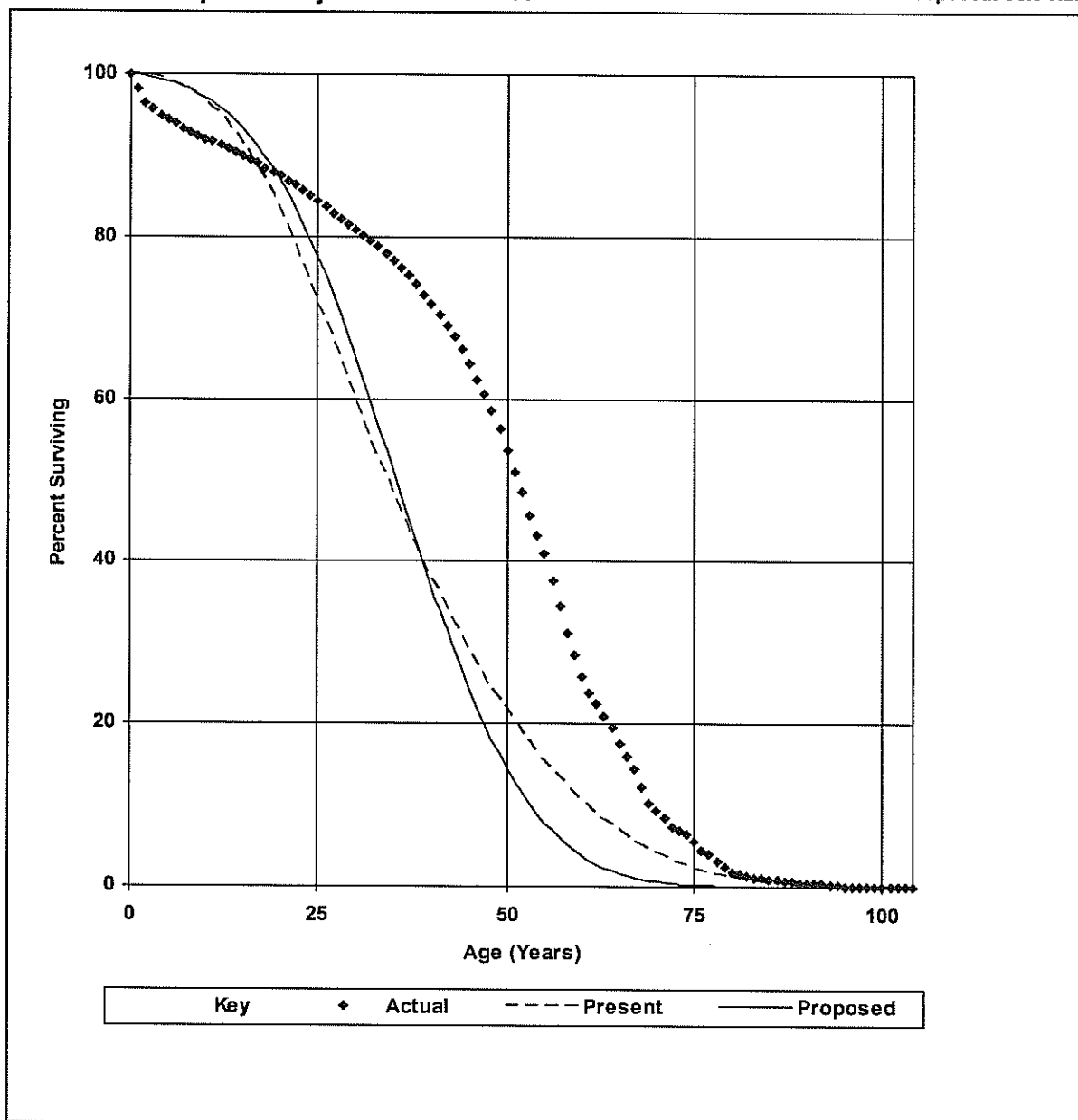
Placement Band: 1901-2008

Observation Band: 1996-2008

Present and Proposed Projection Life Curves

Present: 36.0-L1.5

Proposed: 35.0-H2.5



National Grid
Niagara Mohawk Power Corporation
Case 10-E-0050

Key:

Same as company

Different than Company

Staff - Average Life and Curve Comparison

		Current		Company Proposed		Staff Proposed	
Acct. #	Acct Name	Average Life	Curve	Average Life	Curve	Average Life	Curve
Transmission Plant							
350.40	Land Rights - Transmission Lines	75.00	R3	75.00	H5	75.00	H5
352.00	Structures and Improvements	65.00	R1.5	65.00	H3	65.00	H3
353.01	Substation Equipment	58.00	R2	45.00	H0.5	45.00	H0.5
353.55	Substation Equipment - EMS RTU	20.00	R2	20.00	H2	30.00	S3
354.00	Towers and Fixtures	68.00	R3	70.00	H4	70.00	H4
355.00	Poles and Fixtures	55.00	S2	65.00	H4	65.00	H4
356.01	Overhead Conductors and Device	60.00	R2.5	75.00	H2	75.00	H2
357.01	Underground Conduit	62.00	R4	75.00	H4	75.00	H4
358.00	Underground Conductors and Devices	50.00	R1	50.00	H3	75.00	R3
359.00	Roads and Trails	75.00	R3	75.00	H4	75.00	H4
Distribution Plant							
360.01	Land Rights	55.00	R2	75.00	H5	75.00	H5
361.00	Structures and Improvements	65.00	R1.5	65.00	H2.5	75.00	R1.5
362.01	Station Equipment	52.00	R1.5	60.00	H2	60.00	H2
362.55	Station Equipment - EMS RTU	20.00	R1.5	20.00	H2	30.00	S3
364.00	Poles, Towers and Fixtures	41.00	S-0.5	65.00	H2	65.00	R1.5
365.00	Overhead Conductors and Devices	35.00	R4	50.00	H4	50.00	R4
366.01	Underground Conduit	70.00	R1.5	75.00	H4	75.00	H4
367.10	Underground Conductors and Devices	50.00	R1.5	50.00	H3	75.00	R3
368.01	Line Transformers - Bare Cost	36.00	L1.5	35.00	H0.5	45.00	H0.5
368.30	Line Transformers - Install Cost	36.00	L1.5	35.00	H2.5	45.00	R1.5
369.10	Overhead Services	40.00	R2	50.00	H4	50.00	H4
369.20	Underground Services - Conduit	50.00	R1	75.00	H4	75.00	H4
369.21	Underground Services - Cable	42.00	R1.5	75.00	H2.5	75.00	H2.5
370.10	Small Meters - Bare Cost	32.00	S1.5	20.00	H0.5	20.00	H0.5
370.20	Small Meters - Install Cost	36.00	S1.5	20.00	H0.5	20.00	H0.5
370.30	Large Meters - Bare Cost	36.00	R3	20.00	H3	20.00	H3
370.35	Large Meters - Install Cost	36.00	S1.5	20.00	H3	20.00	H3
371.00	Installations on Customers' Premises	15.00	SC	40.00	H1.5	40.00	H1.5
373.10	Overhead Street Lighting	30.00	L0.5	50.00	H1.5	50.00	H1.5
373.20	Underground Street Lighting	30.00	L0.5	70.00	H1	70.00	H1
General Plant							
390.00	Structures and Improvements	55.00	R3	55.00	H0.5	55.00	H0.5
Amortizable							
391.01	Office Furniture and Equipment	42.00	R2.5	22.00	SQ	22.00	SQ
391.20	Office Data Processing Equipment	5.00	R3	5.00	SQ	5.00	SQ
393.00	Stores Equipment	40.00	L1.5	22.00	SQ	22.00	SQ
394.01	Tools, Shop and Garage Equipment	34.00	L0	22.00	SQ	22.00	SQ
395.01	Laboratory Equipment	40.00	L1.5	22.00	SQ	22.00	SQ
397.01	Communication Equip. - Radio	20.00	L1	22.00	SQ	22.00	SQ
397.02	Communication Equip. - Telephone	8.00	S2	8.00	SQ	8.00	SQ
397.50	Communication Equip. - Network NY	15.00	L1	22.00	SQ	22.00	SQ
397.60	Communication Equip. - Network Site NY	15.00	L1	22.00	SQ	22.00	SQ
398.01	Miscellaneous Equipment	10.00	L0	22.00	SQ	22.00	SQ

National Grid
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Staff - Salvage Rate Comparison

Acct. #	Acct Name	Current Salvage Rate	Company Proposed Salvage Rate	Staff Proposed Salvage Rate
Electric				
Transmission Plant				
350.40	Land Rights - Transmission Lines	0.0%	0.5%	1.0%
352.00	Structures and Improvements	-25.0%	-33.1%	-35.0%
353.01	Substation Equipment	-10.0%	-13.6%	-10.0%
353.55	Substation Equipment - EMS RTU	0.0%	-0.1%	-2.0%
354.00	Towers and Fixtures	0.0%	-31.2%	-20.0%
355.00	Poles and Fixtures	-5.0%	-36.6%	-30.0%
356.01	Overhead Conductors and Device	5.0%	-50.8%	-20.0%
357.01	Underground Conduit	-25.0%	0.0%	0.0%
358.00	Underground Conductors and Devices	30.0%	-11.8%	-12.0%
359.00	Roads and Trails	0.0%	0.0%	0.0%
Distribution Plant				
360.01	Land Rights	0.0%	0.0%	0.0%
361.00	Structures and Improvements	-50.0%	-32.1%	-25.0%
362.01	Station Equipment	-10.0%	-15.5%	-10.0%
362.55	Station Equipment - EMS RTU	0.0%	-0.1%	1.0%
364.00	Poles, Towers and Fixtures	-25.0%	-40.9%	-5.0%
365.00	Overhead Conductors and Devices	-30.0%	-102.3%	-25.0%
366.01	Underground Conduit	-20.0%	-1.5%	-10.0%
367.10	Underground Conductors and Devices	10.0%	-10.9%	-15.0%
368.01	Line Transformers - Bare Cost	-15.0%	-2.6%	-20.0%
368.30	Line Transformers - Install Cost	-15.0%	-24.5%	-20.0%
369.10	Overhead Services	-60.0%	-77.2%	-30.0%
369.20	Underground Services - Conduit	-10.0%	-5.0%	-1.0%
369.21	Underground Services - Cable	20.0%	-24.3%	-5.0%
370.10	Small Meters - Bare Cost	0.0%	0.5%	-25.0%
370.20	Small Meters - Install Cost	0.0%	-17.8%	-25.0%
370.30	Large Meters - Bare Cost	0.0%	0.0%	-1.0%
370.35	Large Meters - Install Cost	0.0%	-19.9%	-1.0%
371.00	Installations on Customers' Premises	-10.0%	-33.4%	-40.0%
373.10	Overhead Street Lighting	-10.0%	-53.6%	-30.0%
373.20	Underground Street Lighting	-10.0%	-24.8%	-30.0%
General Plant				
390.00	Structures and Improvements	-5.0%	-3.2%	-10.0%
Amortizable				
391.01	Office Furniture and Equipment	0.0%	0.0%	0.0%
391.20	Office Data Processing Equipment	0.0%	0.0%	0.0%
393.00	Stores Equipment	0.0%	0.0%	0.0%
394.01	Tools, Shop and Garage Equipment	0.0%	0.0%	0.0%
395.01	Laboratory Equipment	0.0%	0.0%	0.0%
397.01	Communication Equip. - Radio	0.0%	0.0%	0.0%
397.02	Communication Equip. - Telephone	0.0%	0.0%	0.0%
397.50	Communication Equip. - Network NY	0.0%	0.0%	0.0%
397.60	Communication Equip. - Network Site NY	0.0%	0.0%	0.0%
398.01	Miscellaneous Equipment	0.0%	0.0%	0.0%

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Staff - Depreciation Rate Comparison

Acct. #	Acct Name	Current Rate	Company Proposed Rate	Staff Proposed Rate
Electric Plant				
Transmission				
350.40	Land Rights - Transmission Lines	1.33%	1.33%	1.32%
352.00	Structures and Improvements	1.92%	2.05%	2.08%
353.01	Substation Equipment	1.90%	2.52%	2.44%
353.55	Substation Equipment - EMS RTU	5.00%	5.01%	3.40%
354.00	Towers and Fixtures	1.47%	1.87%	1.71%
355.00	Poles and Fixtures	1.91%	2.10%	2.00%
356.01	Overhead Conductors and Device	1.51%	2.01%	1.60%
357.01	Underground Conduit	2.02%	1.33%	1.33%
358.00	Underground Conductors and Devices	1.40%	2.24%	1.49%
359.00	Roads and Trails	1.33%	1.33%	1.33%
Distribution				
360.01	Land Rights	1.82%	1.33%	1.33%
361.00	Structures and Improvements	2.31%	2.03%	1.67%
362.01	Station Equipment	2.12%	1.93%	1.83%
362.55	Station Equipment - EMS RTU	5.00%	5.00%	3.30%
364.00	Poles, Towers and Fixtures	2.97%	2.17%	1.62%
365.00	Overhead Conductors and Devices	3.71%	4.05%	2.50%
366.01	Underground Conduit	1.71%	1.35%	1.47%
367.10	Underground Conductors and Devices	1.80%	2.22%	1.53%
368.01	Line Transformers - Bare Cost	3.19%	2.93%	2.67%
368.30	Line Transformers - Install Cost	3.19%	3.56%	2.67%
369.10	Overhead Services	4.00%	3.54%	2.60%
369.20	Underground Services - Conduit	2.20%	1.40%	1.35%
369.21	Underground Services - Cable	1.90%	1.66%	1.40%
370.10	Small Meters - Bare Cost	3.13%	4.98%	6.25%
370.20	Small Meters - Install Cost	2.78%	5.89%	6.25%
370.30	Large Meters - Bare Cost	2.78%	5.00%	5.05%
370.35	Large Meters - Install Cost	2.78%	6.00%	5.05%
371.00	Installations on Customers' Premises	7.33%	3.34%	3.50%
373.10	Overhead Street Lighting	3.80%	3.07%	2.60%
373.20	Underground Street Lighting	3.80%	1.78%	1.86%
General				
390.00	Structures and Improvements	1.91%	1.88%	2.00%
Amortizable*				
391.01	Office Furniture and Equipment	2.74%	4.55%	4.55%
391.20	Office Data Processing Equipment	20.00%	17.74%	17.74%
393.00	Stores Equipment	2.50%	4.55%	4.55%
394.01	Tools, Shop and Garage Equipment	2.96%	4.54%	4.54%
395.01	Laboratory Equipment	2.50%	4.55%	4.55%
397.01	Communication Equip. - Radio	5.00%	4.52%	4.52%
397.02	Communication Equip. - Telephone	12.50%	0.21%	0.21%
397.50	Communication Equip. - Network NY	6.67%	4.55%	4.55%
397.60	Communication Equip. - Network Site NY	6.67%	4.55%	4.55%
398.01	Miscellaneous Equipment	8.81%	4.54%	4.54%

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Staff - Annual Expense Accrual Comparison

Acct. #	Acct Name	12/31/2008 Plant Investment	Current	Company Proposed	Staff Proposed	12/31/2008 Book Reserve	Company Theoretical Reserve	Staff Theoretical Reserve
Transmission Plant								
350.40	Land Rights - Transmission Lines	\$27,123,696	\$360,745	\$360,745	\$358,033	\$13,069,807	\$12,539,339	\$12,601,724
352.00	Structures and Improvements	\$31,004,576	\$595,288	\$635,594	\$644,895	\$11,287,636	\$12,993,484	\$13,178,966
353.01	Substation Equipment	\$623,806,673	\$11,852,327	\$15,719,928	\$15,220,883	\$181,239,442	\$131,092,556	\$126,938,214
353.55	Substation Equipment - EMS RTU	\$42,485,893	\$2,124,295	\$2,128,543	\$1,444,520	\$30,807,700	\$21,115,383	\$20,656,684
354.00	Towers and Fittings	\$133,237,659	\$1,958,594	\$2,491,544	\$2,278,364	\$68,330,989	\$82,184,034	\$75,168,324
355.00	Poles and Fittings	\$365,859,185	\$6,987,910	\$7,683,043	\$7,317,184	\$111,143,069	\$131,773,473	\$125,406,673
356.01	Overhead Conductors and Device	\$236,780,774	\$3,575,390	\$4,759,294	\$3,788,492	\$77,469,018	\$91,799,717	\$73,050,173
357.01	Underground Conduit	\$29,049,970	\$586,809	\$386,365	\$386,365	\$14,222,294	\$10,093,896	\$10,093,896
358.00	Underground Conductors and Devices	\$102,159,262	\$1,430,230	\$2,288,367	\$1,522,173	\$24,750,616	\$40,146,220	\$29,249,130
359.00	Roads and Trails	\$2,348,571	\$31,236	\$31,236	\$31,236	\$231,855	\$253,019	\$253,019
	Total Transmission Plant	\$1,593,856,259	\$29,502,823	\$36,484,659	\$32,992,145	\$532,552,426	\$533,991,121	\$486,596,802
Distribution Plant								
360.01	Land Rights	\$10,113,745	\$184,070	\$134,513	\$134,513	\$1,323,743	\$873,828	\$873,828
361.00	Structures and Improvements	\$35,412,715	\$818,034	\$718,878	\$591,392	\$12,178,825	\$12,822,590	\$9,518,774
362.01	Station Equipment	\$430,797,242	\$9,132,902	\$8,314,387	\$7,883,590	\$115,803,129	\$107,311,593	\$102,201,517
362.55	Station Equipment - EMS RTU	\$29,492,793	\$1,474,640	\$1,474,640	\$973,262	\$20,774,597	\$14,554,900	\$13,813,736
364.00	Poles, Towers and Fittings	\$788,801,034	\$23,427,391	\$17,116,982	\$12,778,577	\$286,517,204	\$225,444,190	\$165,582,110
365.00	Overhead Conductors and Devices	\$875,984,992	\$32,499,043	\$35,477,392	\$21,899,625	\$460,447,571	\$520,348,225	\$643,173,784
366.01	Underground Conduit	\$134,517,260	\$2,300,245	\$1,815,983	\$1,977,404	\$49,140,823	\$41,036,284	\$44,472,820
367.10	Underground Conductors and Devices	\$415,936,368	\$7,486,855	\$9,233,787	\$6,363,826	\$98,539,455	\$119,601,088	\$86,171,174
368.01	Line Transformers - Bare Cost	\$451,751,287	\$14,410,866	\$13,236,313	\$12,061,759	\$169,144,375	\$76,186,435	\$137,569,098
368.30	Line Transformers - Install Cost	\$239,904,970	\$7,652,969	\$8,540,617	\$6,405,463	\$15,544,011	\$84,014,378	\$57,151,722
369.10	Overhead Services	\$284,680,583	\$11,387,223	\$10,077,693	\$7,401,695	\$181,592,696	\$170,800,379	\$125,305,018
369.20	Underground Services - Conduit	\$8,035,024	\$176,771	\$112,490	\$108,473	\$3,669,572	\$2,726,766	\$2,622,889
369.21	Underground Services - Cable	\$102,850,405	\$1,954,158	\$1,707,317	\$1,439,906	\$24,530,820	\$22,708,958	\$19,182,949
370.10	Small Meters - Bare Cost	\$49,724,890	\$1,556,389	\$2,476,300	\$3,107,806	-\$41,088,459	\$5,740,490	\$7,139,913
370.20	Large Meters - Install Cost	\$6,080,597	\$725,041	\$1,536,147	\$1,630,037	-\$29,670,856	\$4,014,743	\$4,260,126
370.30	Large Meters - Bare Cost	\$26,871,977	\$191,041	\$343,599	\$347,035	\$3,696,845	\$1,810,766	\$1,828,874
370.35	Large Meters - Install Cost	\$28,016,510	\$778,859	\$1,680,991	\$1,414,834	\$2,438,144	\$10,441,473	\$8,795,569
371.00	Installations on Customers' Premises	\$8,074,220	\$591,840	\$269,679	\$282,598	\$6,216,948	\$2,792,521	\$2,930,682
373.10	Overhead Street Lighting	\$68,539,314	\$2,604,494	\$2,104,157	\$1,782,022	\$37,286,469	\$23,767,460	\$20,115,689
373.20	Underground Street Lighting	\$121,233,487	\$4,606,873	\$2,157,956	\$2,254,943	\$54,217,646	\$20,516,585	\$21,371,443
	Total Distribution Plant	\$4,116,819,413	\$123,959,701	\$118,529,820	\$90,838,759	\$1,472,303,558	\$1,467,513,652	\$1,446,454,244
General Plant								
390.00	Structures and Improvements	\$89,809,731	\$1,715,366	\$1,688,423	\$1,796,195	\$12,912,812	\$15,755,044	\$16,793,167
	Total General Plant	\$89,809,731	\$1,715,366	\$1,688,423	\$1,796,195	\$12,912,812	\$15,755,044	\$16,793,167
Amortizable								
391.01	Office Furniture and Equipment	\$7,409,461	\$203,019	\$336,790	\$336,790	\$2,623,489	\$4,422,845	\$4,422,845
391.20	Office Data Processing Equipment	\$2,392,757	\$478,551	\$424,451	\$424,451	\$1,317,454	\$1,300,386	\$1,300,386
393.00	Stores Equipment	\$2,143,249	\$53,581	\$97,419	\$97,419	\$806,037	\$1,397,328	\$1,397,328
394.01	Tools, Shop and Garage Equipment	\$41,504,502	\$1,228,533	\$1,884,844	\$1,884,844	\$12,515,135	\$19,426,223	\$19,426,223
395.01	Laboratory Equipment	\$20,437,793	\$510,945	\$928,979	\$928,979	\$5,972,720	\$11,315,257	\$11,315,257
397.01	Communication Equip. - Radio	\$54,408,239	\$2,720,412	\$2,460,993	\$2,460,993	\$18,508,540	\$18,048,404	\$18,048,404
397.02	Communication Equip. - Telephone	\$3,443,130	\$430,391	\$7,100	\$7,100	\$6,719,466	\$3,415,145	\$3,415,145
397.50	Communication Equip. - Network NY	\$6,824,926	\$455,223	\$310,220	\$310,220	\$1,565,296	\$1,461,989	\$1,461,989
397.60	Communication Equip. - Network Site NY	\$11,247,365	\$750,199	\$511,238	\$511,238	\$19,536,824	\$6,471,582	\$6,471,582
398.01	Miscellaneous Equipment	\$51,182,084	\$4,509,142	\$2,325,919	\$2,325,919	\$95,650,952	\$37,389,877	\$37,389,877
	Total Amortizable Plant	\$200,993,506	\$11,339,997	\$9,287,953	\$9,287,953	\$165,215,913	\$104,649,036	\$104,649,036
	Total General Plant	\$290,803,237	\$13,055,362	\$10,976,376	\$11,084,148	\$178,128,725	\$120,404,080	\$121,442,203
	Total Electric Operations	\$6,001,478,909	\$166,517,887	\$165,990,855	\$134,915,051	\$2,182,984,709	\$2,121,908,853	\$2,054,493,249

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Staff - Theoretical Reserve Correction

Acct. #	Acct Name	Company computed staff Theoretical reserve	Salvage % Company used	Removal of company salvage	Staff proposed Salvage	Staff Corrected Theoretical Reserve
Transmission Plant						
350.40	Land Rights - Transmission Lines	\$12,539,339	0.50%	1.01	12,476,954	1.01
352.00	Structures and Improvements	\$12,993,484	-33.10%	-1.33	(9,762,197)	-1.35
353.01	Substation Equipment	\$131,092,556	-13.60%	-1.14	(115,398,377)	-1.10
353.55	Substation Equipment - EMS RTU	\$20,271,903	-0.10%	-1.00	(20,251,651)	-1.02
354.00	Towers and Fixtures	\$82,184,034	-31.20%	-1.31	(62,640,270)	-1.20
355.00	Poles and Fixtures	\$131,773,473	-36.60%	-1.37	(96,466,671)	-1.30
356.01	Overhead Conductors and Device	\$91,799,717	-50.80%	-1.51	(60,875,144)	-1.20
357.01	Underground Conduit	\$10,093,896	0.00%	0.00		0.00
358.00	Underground Conductors and Devices	\$29,196,899	-11.80%	-1.12	(26,115,294)	-1.12
359.00	Roads and Trails	\$253,019	0.00%	0.00		0.00
Total Transmission Plant		\$522,198,320				\$486,596,802
Distribution Plant						
360.01	Land Rights	\$873,828	0.00%	0.00		0.00
361.00	Structures and Improvements	\$10,059,440	-32.10%	-1.32	(7,615,019)	-1.25
362.01	Station Equipment	\$107,311,593	-15.50%	-1.16	(92,910,470)	-1.10
362.55	Station Equipment - EMS RTU	\$13,690,643	-0.10%	-1.00	(13,676,966)	1.00
364.00	Poles, Towers and Fixtures	\$222,195,422	-40.90%	-1.41	(157,697,248)	-1.05
365.00	Overhead Conductors and Devices	\$526,373,425	-102.30%	-1.02	(514,539,027)	-1.25
366.01	Underground Conduit	\$41,036,284	-1.50%	-1.02	(40,429,836)	-1.10
367.10	Underground Conductors and Devices	\$83,098,984	-10.90%	-1.11	(74,931,455)	-1.15
368.01	Line Transformers - Bare Cost	\$117,621,579	-2.60%	-1.03	(114,640,915)	-1.20
368.30	Line Transformers - Install Cost	\$59,294,912	-24.50%	-1.25	(47,626,435)	-1.20
369.10	Overhead Services	\$170,800,379	-77.20%	-1.77	(96,388,476)	-1.30
369.20	Underground Services - Conduit	\$2,726,766	-5.00%	-1.05	(2,596,920)	-1.00
369.21	Underground Services - Cable	\$22,708,958	-24.30%	-1.24	(18,269,475)	-1.05
370.10	Small Meters - Bare Cost	\$5,740,490	0.50%	-1.01	(5,711,930)	-1.25
370.20	Small Meters - Install Cost	\$4,014,743	-17.80%	-1.18	(3,408,101)	-1.25
370.30	Large Meters - Bare Cost	\$1,810,766	0.00%	0.00		-0.01
370.35	Large Meters - Install Cost	\$10,441,473	-19.90%	-1.20	(8,708,485)	-1.01
371.00	Installations on Customers' Premises	\$2,792,521	-33.40%	-1.33	(2,093,344)	-1.40
373.10	Overhead Street Lighting	\$23,767,460	-53.60%	-1.54	(15,473,607)	-1.30
373.20	Underground Street Lighting	\$20,516,585	-24.80%	-1.25	(16,439,571)	-1.30
Total Distribution Plant		\$1,446,876,251				\$1,446,454,244
General Plant						
390.00	Structures and Improvements	\$15,755,044	-3.20%	-1.03	(15,266,516)	-1.10
Total General Plant		\$15,755,044				\$16,793,167
						\$16,793,167
						\$422,007
						\$35,601,518
						\$0
						\$540,666
						\$5,110,076
						\$27,504,379
						\$56,613,312
						\$116,800,359
						\$3,436,536
						\$3,072,190
						\$19,947,519
						\$2,143,190
						\$45,495,361
						\$103,877
						\$3,526,009
						\$1,399,423
						\$245,383
						\$18,108
						\$1,645,904
						\$138,161
						\$3,651,771
						\$854,858

NATIONAL GRID ELECTRIC DEPRECIATION SALVAGE ANALYSIS

	CURRENT			COMPANY PROPOSED			STAFF PROPOSED				
	% rate	Salvage accrual rate	book cost	accrual	net salvage 5yr avg	% rate	Salvage accrual rate	accrual	% rate	Salvage accrual rate	accrual
TRANSMISSION											
350	0	0.000	27,123,696	0	-3,743	0.50%	0.000	-1,808	1	0.000	-3,616
352	-25	0.004	31,004,576	119,248	171,125	-33	0.005	157,408	-30	0.005	155,023
353.01	-10	0.002	623,806,673	1,075,529	1,247,741	-13.6	0.003	1,885,282	-10	0.002	1,386,237
353.55	0	0.000	42,485,893	0	14,476	-0.1	0.000	2,124	-2	0.000	18,883
354	0	0.000	133,237,659	0	350,331	-31.2	0.004	593,859	-20	0.003	380,679
355	-5	0.001	365,859,185	332,599	1,436,362	-36.6	0.006	2,060,069	-30	0.005	1,688,581
356.01	5	-0.001	236,780,774	(197,317)	575,399	-50.8	0.007	1,603,795	-20	0.003	631,415
357.01	-25	0.004	29,049,970	117,137	0	0	0.000	0	0	0.000	0
358	30	-0.006	102,159,262	(612,956)	223,776	-11.8	0.002	241,096	-12	0.002	245,182
359	0	0.000	2,348,571	0		0	0.000	0			
DISTRIBUTION											
360	0	0.000	10,113,745	0	0	0	0.000	0	0	0.000	0
361	-50%	0.008	35,412,715	272,406	90,754	-32.1	0.005	174,884	-25	0.003	118,042
362.01	-10%	0.002	430,797,242	828,456	568,018	-15.5	0.003	1,112,893	-10	0.002	717,995
362.55	0%	0.000	29,492,793	0	-5,000	0.1	0.000	-1,475	1	0.000	-6,554
364	-25	0.006	788,801,034	4,809,762	551,910	-40.9	0.006	4,963,379	-5	0.001	606,770
365	-30	0.009	875,984,992	7,508,443	3,981,315	-102.3	0.020	17,922,653	-25	0.005	4,379,925
366.01	-20	0.003	134,517,260	384,335	126,261	-1.5	0.000	26,903	-10	0.001	168,147
367.1	10	-0.002	415,936,368	(831,873)	751,450	-10.9	0.002	906,741	-15	0.002	831,873
368.01	-15	0.004	451,751,287	1,882,297	152,272	-2.8	0.001	335,587	-2	0.001	258,144
368.3	-15	0.004	239,904,970	999,604	2,703,607	-24.5	0.007	1,679,335	-55	0.012	2,932,172
369.1	-60	0.015	284,680,583	4,270,209	1,446,756	-77.2	0.015	4,395,468	-30	0.006	1,581,559
369.2	-10	0.002	8,035,024	16,070	342	-5	0.001	5,357	-1	0.000	1,004
369.21	20	-0.005	102,850,405	(489,764)	28,971	-24.3	-0.003	-333,235	-5	0.001	68,567
370.1	0	0.000	49,724,890	0	-67,000	0.5	0.000	-12,431	2	-0.001	-49,725
370.2	0	0.000	26,080,597	0	889,127	-17.8	0.009	232,117	-50	0.025	652,015
370.3	0	0.000	6,871,977	0	0	0	0.000	0	0	0.000	0
370.35	0	0.000	28,016,510	0	7,247	-19.9	0.010	278,764	-1	0.001	14,008
371	-10	0.007	8,074,220	53,828	87,306	-33.4	0.008	67,420	-40	0.010	80,742
373.1	-10	0.003	68,539,314	228,464	407,791	-53.6	0.011	734,741	-30	0.006	411,236
373.2	-10	0.003	121,233,487	404,112	465,959	-24.8	0.004	429,513	-30	0.004	519,572
390	-5	0.001	89,809,731	81,645	78,734	-3.2	0.001	52,253	-10	0.001	128,300

Item 1: ☐ An Initial (Original)
SubmissionOR ☒ Resubmission No. _____

Form 1 Approved
OMB No. 1902-0021
(Expires 12/31/2011)
Form 1-F Approved
OMB No. 1902-0029
(Expires 12/31/2011)
Form 3-Q Approved
OMB No. 1902-0205
(Expires 05/31/2014)



FERC FINANCIAL REPORT

FERC FORM No. 1: Annual Report of Major Electric Utilities, Licensees and Others and Supplemental Form 3-Q: Quarterly Financial Report

These reports are mandatory under the Federal Power Act, Sections 3, 4(a), 304 and 309, and 18 CFR 141.1 and 141.400. Failure to report may result in criminal fines, civil penalties and other sanctions as provided by law. The Federal Energy Regulatory Commission does not consider these reports to be of confidential nature

Exact Legal Name of Respondent (Company)

Niagara Mohawk Power Corporation

Year/Period of Report

End of 2010/Q4

INSTRUCTIONS FOR FILING FERC FORM NOS. 1 and 3-Q

GENERAL INFORMATION

I. Purpose

FERC Form No. 1 (FERC Form 1) is an annual regulatory requirement for Major electric utilities, licensees and others (18 C.F.R. § 141.1). FERC Form No. 3-Q (FERC Form 3-Q) is a quarterly regulatory requirement which supplements the annual financial reporting requirement (18 C.F.R. § 141.400). These reports are designed to collect financial and operational information from electric utilities, licensees and others subject to the jurisdiction of the Federal Energy Regulatory Commission. These reports are also considered to be non-confidential public use forms.

II. Who Must Submit

Each Major electric utility, licensee, or other, as classified in the Commission's Uniform System of Accounts Prescribed for Public Utilities and Licensees Subject To the Provisions of The Federal Power Act (18 C.F.R. Part 101), must submit FERC Form 1 (18 C.F.R. § 141.1), and FERC Form 3-Q (18 C.F.R. § 141.400).

Note: Major means having, in each of the three previous calendar years, sales or transmission service that exceeds one of the following:

- (1) one million megawatt hours of total annual sales,
- (2) 100 megawatt hours of annual sales for resale,
- (3) 500 megawatt hours of annual power exchanges delivered, or
- (4) 500 megawatt hours of annual wheeling for others (deliveries plus losses).

III. What and Where to Submit

(a) Submit FERC Forms 1 and 3-Q electronically through the forms submission software. Retain one copy of each report for your files. Any electronic submission must be created by using the forms submission software provided free by the Commission at its web site: <http://www.ferc.gov/docs-filing/eforms/form-1/elec-subm-soft.asp>. The software is used to submit the electronic filing to the Commission via the Internet.

(b) The Corporate Officer Certification must be submitted electronically as part of the FERC Forms 1 and 3-Q filings.

(c) Submit immediately upon publication, by either eFiling or mail, two (2) copies to the Secretary of the Commission, the latest Annual Report to Stockholders. Unless eFiling the Annual Report to Stockholders, mail the stockholders report to the Secretary of the Commission at:

Secretary
Federal Energy Regulatory Commission
888 First Street, NE
Washington, DC 20426

(d) For the CPA Certification Statement, submit within 30 days after filing the FERC Form 1, a letter or report (not applicable to filers classified as Class C or Class D prior to January 1, 1984). The CPA Certification Statement can be either eFiled or mailed to the Secretary of the Commission at the address above.

The CPA Certification Statement should:

- a) Attest to the conformity, in all material aspects, of the below listed (schedules and pages) with the Commission's applicable Uniform System of Accounts (including applicable notes relating thereto and the Chief Accountant's published accounting releases), and
- b) Be signed by independent certified public accountants or an independent licensed public accountant certified or licensed by a regulatory authority of a State or other political subdivision of the U. S. (See 18 C.F.R. §§ 41.10-41.12 for specific qualifications.)

<u>Reference Schedules</u>	<u>Pages</u>
Comparative Balance Sheet	110-113
Statement of Income	114-117
Statement of Retained Earnings	118-119
Statement of Cash Flows	120-121
Notes to Financial Statements	122-123

- e) The following format must be used for the CPA Certification Statement unless unusual circumstances or conditions, explained in the letter or report, demand that it be varied. Insert parenthetical phrases only when exceptions are reported.

"In connection with our regular examination of the financial statements of _____ for the year ended on which we have reported separately under date of _____, we have also reviewed schedules

_____ of FERC Form No. 1 for the year filed with the Federal Energy Regulatory Commission, for conformity in all material respects with the requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases. Our review for this purpose included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

Based on our review, in our opinion the accompanying schedules identified in the preceding paragraph (except as noted below) conform in all material respects with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases."

The letter or report must state which, if any, of the pages above do not conform to the Commission's requirements. Describe the discrepancies that exist.

- (f) Filers are encouraged to file their Annual Report to Stockholders, and the CPA Certification Statement using eFiling. To further that effort, new selections, "Annual Report to Stockholders," and "CPA Certification Statement" have been added to the dropdown "pick list" from which companies must choose when eFiling. Further instructions are found on the Commission's website at <http://www.ferc.gov/help/how-to.asp>.

- (g) Federal, State and Local Governments and other authorized users may obtain additional blank copies of FERC Form 1 and 3-Q free of charge from <http://www.ferc.gov/docs-filing/eforms/form-1/form-1.pdf> and <http://www.ferc.gov/docs-filing/eforms.asp#3Q-gas>.

IV. When to Submit:

FERC Forms 1 and 3-Q must be filed by the following schedule:

- a) FERC Form 1 for each year ending December 31 must be filed by April 18th of the following year (18 CFR § 141.1), and
- b) FERC Form 3-Q for each calendar quarter must be filed within 60 days after the reporting quarter (18 C.F.R. § 141.400).

V. Where to Send Comments on Public Reporting Burden.

The public reporting burden for the FERC Form 1 collection of information is estimated to average 1,144 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data-needed, and completing and reviewing the collection of information. The public reporting burden for the FERC Form 3-Q collection of information is estimated to average 150 hours per response.

Send comments regarding these burden estimates or any aspect of these collections of information, including suggestions for reducing burden, to the Federal Energy Regulatory Commission, 888 First Street NE, Washington, DC 20426 (Attention: Information Clearance Officer); and to the Office of Information and Regulatory Affairs, Office of Management and Budget, Washington, DC 20503 (Attention: Desk Officer for the Federal Energy Regulatory Commission). No person shall be subject to any penalty if any collection of information does not display a valid control number (44 U.S.C. § 3512 (a)).

GENERAL INSTRUCTIONS

- I. Prepare this report in conformity with the Uniform System of Accounts (18 CFR Part 101) (USofA). Interpret all accounting words and phrases in accordance with the USofA.
- II. Enter in whole numbers (dollars or MWH) only, except where otherwise noted. (Enter cents for averages and figures per unit where cents are important. The truncating of cents is allowed except on the four basic financial statements where rounding is required.) The amounts shown on all supporting pages must agree with the amounts entered on the statements that they support. When applying thresholds to determine significance for reporting purposes, use for balance sheet accounts the balances at the end of the current reporting period, and use for statement of income accounts the current year's year to date amounts.
- III. Complete each question fully and accurately, even if it has been answered in a previous report. Enter the word "None" where it truly and completely states the fact.
- IV. For any page(s) that is not applicable to the respondent, omit the page(s) and enter "NA," "NONE," or "Not Applicable" in column (d) on the List of Schedules, pages 2 and 3.
- V. Enter the month, day, and year for all dates. Use customary abbreviations. **The "Date of Report" included in the header of each page is to be completed only for resubmissions** (see VII. below).
- VI. Generally, except for certain schedules, all numbers, whether they are expected to be debits or credits, must be reported as positive. Numbers having a sign that is different from the expected sign must be reported by enclosing the numbers in parentheses.
- VII. For any resubmissions, submit the electronic filing using the form submission software only. Please explain the reason for the resubmission in a footnote to the data field.
- VIII. Do not make references to reports of previous periods/years or to other reports in lieu of required entries, except as specifically authorized.
- IX. Wherever (schedule) pages refer to figures from a previous period/year, the figures reported must be based upon those shown by the report of the previous period/year, or an appropriate explanation given as to why the different figures were used.

Definitions for statistical classifications used for completing schedules for transmission system reporting are as follows:

FNS - Firm Network Transmission Service for Self. "Firm" means service that can not be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. "Network Service" is Network Transmission Service as described in Order No. 888 and the Open Access Transmission Tariff. "Self" means the respondent.

FNO - Firm Network Service for Others. "Firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. "Network Service" is Network Transmission Service as described in Order No. 888 and the Open Access Transmission Tariff.

LFP - for Long-Term Firm Point-to-Point Transmission Reservations. "Long-Term" means one year or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. "Point-to-Point Transmission Reservations" are described in Order No. 888 and the Open Access Transmission Tariff. For all transactions identified as LFP, provide in a footnote the

termination date of the contract defined as the earliest date either buyer or seller can unilaterally cancel the contract.

OLF - Other Long-Term Firm Transmission Service. Report service provided under contracts which do not conform to the terms of the Open Access Transmission Tariff. "Long-Term" means one year or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. For all transactions identified as OLF, provide in a footnote the termination date of the contract defined as the earliest date either buyer or seller can unilaterally get out of the contract.

SFP - Short-Term Firm Point-to-Point Transmission Reservations. Use this classification for all firm point-to-point transmission reservations, where the duration of each period of reservation is less than one-year.

NF - Non-Firm Transmission Service, where firm means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions.

OS - Other Transmission Service. Use this classification only for those services which can not be placed in the above-mentioned classifications, such as all other service regardless of the length of the contract and service FERC Form. Describe the type of service in a footnote for each entry.

AD - Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment.

DEFINITIONS

I. Commission Authorization (Comm. Auth.) -- The authorization of the Federal Energy Regulatory Commission, or any other Commission. Name the commission whose authorization was obtained and give date of the authorization.

II. Respondent -- The person, corporation, licensee, agency, authority, or other Legal entity or instrumentality in whose behalf the report is made.

EXCERPTS FROM THE LAW

Federal Power Act, 16 U.S.C. § 791a-825r

Sec. 3. The words defined in this section shall have the following meanings for purposes of this Act, to with:

(3) 'Corporation' means any corporation, joint-stock company, partnership, association, business trust, organized group of persons, whether incorporated or not, or a receiver or receivers, trustee or trustees of any of the foregoing. It shall not include 'municipalities, as hereinafter defined;

(4) 'Person' means an individual or a corporation;

(5) 'Licensee, means any person, State, or municipality Licensed under the provisions of section 4 of this Act, and any assignee or successor in interest thereof;

(7) 'municipality means a city, county, irrigation district, drainage district, or other political subdivision or agency of a State competent under the Laws thereof to carry and the business of developing, transmitting, unitizing, or distributing power;

(11) "project' means. a complete unit of improvement or development, consisting of a power house, all water conduits, all dams and appurtenant works and structures (including navigation structures) which are a part of said unit, and all storage, diverting, or fore bay reservoirs directly connected therewith, the primary line or lines transmitting power there from to the point of junction with the distribution system or with the interconnected primary transmission system, all miscellaneous structures used and useful in connection with said unit or any part thereof, and all water rights, rights-of-way, ditches, dams, reservoirs, Lands, or interest in Lands the use and occupancy of which are necessary or appropriate in the maintenance and operation of such unit;

"Sec. 4. The Commission is hereby authorized and empowered

(a) To make investigations and to collect and record data concerning the utilization of the water 'resources of any region to be developed, the water-power industry and its relation to other industries and to interstate or foreign commerce, and concerning the location, capacity, development -costs, and relation to markets of power sites; ... to the extent the Commission may deem necessary or useful for the purposes of this Act."

"Sec. 304. (a) Every Licensee and every public utility shall file with the Commission such annual and other periodic or special* reports as the Commission may be rules and regulations or other prescribe as necessary or appropriate to assist the Commission in the -proper administration of this Act. The Commission may prescribe the manner and FERC Form in which such reports salt be made, and require from such persons specific answers to all questions upon which the Commission may need information. The Commission may require that such reports shall include, among other things, full information as to assets and Liabilities, capitalization, net investment, and reduction thereof, gross receipts, interest due and paid, depreciation, and other reserves, cost of project and other facilities, cost of maintenance and operation of the project and other facilities, cost of renewals and replacement of the project works and other facilities, depreciation, generation, transmission, distribution, delivery, use, and sale of electric energy. The Commission may require any such person to make adequate provision for currently determining such costs and other facts. Such reports shall be made under oath unless the Commission otherwise specifies*.10

"Sec. 309. The Commission shall have power to perform any and all acts, and to prescribe, issue, make, and rescind such orders, rules and regulations as it may find necessary or appropriate to carry out the provisions of this Act. Among other things, such rules and regulations may define accounting, technical, and trade terms used in this Act; and may prescribe the FERC Form or FERC Forms of all statements, declarations, applications, and reports to be filed with the Commission, the information which they shall contain, and the time within which they shall be filed..."

General Penalties

The Commission may assess up to \$1 million per day per violation of its rules and regulations. *See* FPA § 316(a) (2005), 16 U.S.C. § 825o(a).


**FERC FORM NO. 1/3-Q:
REPORT OF MAJOR ELECTRIC UTILITIES, LICENSEES AND OTHER**

IDENTIFICATION		
01 Exact Legal Name of Respondent Niagara Mohawk Power Corporation		02 Year/Period of Report End of <u>2010/Q4</u>
03 Previous Name and Date of Change (if name changed during year) / /		
04 Address of Principal Office at End of Period (Street, City, State, Zip Code) 300 Erie Boulevard West, Syracuse, NY 13202		
05 Name of Contact Person Martin Wheatcroft		06 Title of Contact Person VP & Controller Fin Svc
07 Address of Contact Person (Street, City, State, Zip Code) One MetroTech Center, Brooklyn, NY 11201		
08 Telephone of Contact Person, Including Area Code (718) 403-2742	09 This Report Is (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	10 Date of Report (Mo, Da, Yr) 09/16/2011

ANNUAL CORPORATE OFFICER CERTIFICATION

The undersigned officer certifies that:

I have examined this report and to the best of my knowledge, information, and belief all statements of fact contained in this report are correct statements of the business affairs of the respondent and the financial statements, and other financial information contained in this report, conform in all material respects to the Uniform System of Accounts.

01 Name Alan P. Foster	03 Signature  Alan P. Foster	04 Date Signed (Mo, Da, Yr) 09/16/2011
02 Title Sr VP of US Financial Services		

Title 18, U.S.C. 1001 makes it a crime for any person to knowingly and willingly to make to any Agency or Department of the United States any false, fictitious or fraudulent statements as to any matter within its jurisdiction.

LIST OF SCHEDULES (Electric Utility)

Enter in column (c) the terms "none," "not applicable," or "NA," as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the respondents are "none," "not applicable," or "NA".

Line No.	Title of Schedule (a)	Reference Page No. (b)	Remarks (c)
1	General Information	101	
2	Control Over Respondent	102	
3	Corporations Controlled by Respondent	103	
4	Officers	104	
5	Directors	105	
6	Information on Formula Rates	106(a)(b)	
7	Important Changes During the Year	108-109	
8	Comparative Balance Sheet	110-113	
9	Statement of Income for the Year	114-117	
10	Statement of Retained Earnings for the Year	118-119	
11	Statement of Cash Flows	120-121	
12	Notes to Financial Statements	122-123	
13	Statement of Accum Comp Income, Comp Income, and Hedging Activities	122(a)(b)	
14	Summary of Utility Plant & Accumulated Provisions for Dep, Amort & Dep	200-201	
15	Nuclear Fuel Materials	202-203	None
16	Electric Plant in Service	204-207	
17	Electric Plant Leased to Others	213	
18	Electric Plant Held for Future Use	214	None
19	Construction Work in Progress-Electric	216	
20	Accumulated Provision for Depreciation of Electric Utility Plant	219	
21	Investment of Subsidiary Companies	224-225	
22	Materials and Supplies	227	
23	Allowances	228(ab)-229(ab)	None
24	Extraordinary Property Losses	230	None
25	Unrecovered Plant and Regulatory Study Costs	230	None
26	Transmission Service and Generation Interconnection Study Costs	231	
27	Other Regulatory Assets	232	
28	Miscellaneous Deferred Debits	233	
29	Accumulated Deferred Income Taxes	234	
30	Capital Stock	250-251	
31	Other Paid-in Capital	253	
32	Capital Stock Expense	254	None
33	Long-Term Debt	256-257	
34	Reconciliation of Reported Net Income with Taxable Inc for Fed Inc Tax	261	
35	Taxes Accrued, Prepaid and Charged During the Year	262-263	
36	Accumulated Deferred Investment Tax Credits	266-267	

LIST OF SCHEDULES (Electric Utility) (continued)

Enter in column (c) the terms "none," "not applicable," or "NA," as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the respondents are "none," "not applicable," or "NA".

Line No.	Title of Schedule (a)	Reference Page No. (b)	Remarks (c)
37	Other Deferred Credits	269	
38	Accumulated Deferred Income Taxes-Accelerated Amortization Property	272-273	None
39	Accumulated Deferred Income Taxes-Other Property	274-275	
40	Accumulated Deferred Income Taxes-Other	276-277	
41	Other Regulatory Liabilities	278	
42	Electric Operating Revenues	300-301	
43	Sales of Electricity by Rate Schedules	304	
44	Sales for Resale	310-311	
45	Electric Operation and Maintenance Expenses	320-323	
46	Purchased Power	326-327	
47	Transmission of Electricity for Others	328-330	
48	Transmission of Electricity by ISO/RTOs	331	
49	Transmission of Electricity by Others	332	
50	Miscellaneous General Expenses-Electric	335	
51	Depreciation and Amortization of Electric Plant	336-337	
52	Regulatory Commission Expenses	350-351	
53	Research, Development and Demonstration Activities	352-353	
54	Distribution of Salaries and Wages	354-355	
55	Common Utility Plant and Expenses	356	
56	Amounts included in ISO/RTO Settlement Statements	397	
57	Purchase and Sale of Ancillary Services	398	
58	Monthly Transmission System Peak Load	400	
59	Monthly ISO/RTO Transmission System Peak Load	400a	None
60	Electric Energy Account	401	
61	Monthly Peaks and Output	401	
62	Steam Electric Generating Plant Statistics	402-403	None
63	Hydroelectric Generating Plant Statistics	406-407	None
64	Pumped Storage Generating Plant Statistics	408-409	None
65	Generating Plant Statistics Pages	410-411	None
66	Transmission Line Statistics Pages	422-423	

Name of Respondent Received: 12/22/2011 Niagara Mohawk Power Corporation		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/16/2011	Year/Period of Report End of 2010/Q4
LIST OF SCHEDULES (Electric Utility) (continued)				
Enter in column (c) the terms "none," "not applicable," or "NA," as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the respondents are "none," "not applicable," or "NA".				
Line No.	Title of Schedule (a)	Reference Page No. (b)	Remarks (c)	
67	Transmission Lines Added During the Year	424-425	None	
68	Substations	426-427		
69	Transactions with Associated (Affiliated) Companies	429		
70	Footnote Data	450		
	Stockholders' Reports Check appropriate box: <input type="checkbox"/> Two copies will be submitted <input checked="" type="checkbox"/> No annual report to stockholders is prepared			

Name of Respondent Niagara Mohawk Power Corporation	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/16/2011	Year/Period of Report End of 2010/Q4
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GENERAL INFORMATION

1. Provide name and title of officer having custody of the general corporate books of account and address of office where the general corporate books are kept, and address of office where any other corporate books of account are kept, if different from that where the general corporate books are kept.

Martin Wheatcroft - Vice President and Controller
National Grid- USA Service Co., Inc.
One Metrotech Center
Brooklyn, NY 11201

The Official books of record are kept at:
Niagara Mohawk - A National Grid Company
300 Erie Boulevard West
Syracuse, NY 13202

2. Provide the name of the State under the laws of which respondent is incorporated, and date of incorporation. If incorporated under a special law, give reference to such law. If not incorporated, state that fact and give the type of organization and the date organized.

New York - Certificate of Consolidation filed January 5, 1950, pursuant to sections 26-a and 86 of the Stock Corporation Law and to Subdivision 4 of Section II of the Transportation Corporation Law of the State of New York.

3. If at any time during the year the property of respondent was held by a receiver or trustee, give (a) name of receiver or trustee, (b) date such receiver or trustee took possession, (c) the authority by which the receivership or trusteeship was created, and (d) date when possession by receiver or trustee ceased.

Not Applicable.

4. State the classes or utility and other services furnished by respondent during the year in each State in which the respondent operated.

Purchase, transmission, distribution and sale of electricity and purchase, transmission, distribution and sale of natural gas in the State of New York.

5. Have you engaged as the principal accountant to audit your financial statements an accountant who is not the principal accountant for your previous year's certified financial statements?

- (1) ☐ Yes...Enter the date when such independent accountant was initially engaged:
(2) ☒ No

Name of Respondent Niagara Mohawk Power Corporation	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report <i>(Mo, Da, Yr)</i> 09/16/2011	Year/Period of Report End of <u>2010/Q4</u>
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CONTROL OVER RESPONDENT

1. If any corporation, business trust, or similar organization or a combination of such organizations jointly held control over the repondent at the end of the year, state name of controlling corporation or organization, manner in which control was held, and extent of control. If control was in a holding company organization, show the chain of ownership or control to the main parent company or organization. If control was held by a trustee(s), state name of trustee(s), name of beneficiary or beneficiaries for whom trust was maintained, and purpose of the trust.

On March 18, 1999, Niagara Mohawk Power Corporation ("Niagara Mohawk") was reorganized into a holding company structure in accordance with an Agreement and Plan of Exchange between Niagara Mohawk and Niagara Mohawk Holdings, Inc. ("Holdings"). Niagara Mohawk's outstanding common stock was exchanged on a share-for-share basis for Holdings' common stock making Niagara Mohawk a wholly owned subsidiary of Holdings. Niagara Mohawk's preferred stock and debt were not exchanged as part of the share exchange and continue as obligations of Niagara Mohawk.

On January 30, 2002, Holdings was acquired by National Grid USA for approximately \$3 billion in cash and American Depository shares in exchange for all of Holdings common outstanding shares. National Grid USA is a wholly-owned subsidiary of National Grid plc.

Name of Respondent Received: 12/22/2011 Niagara Mohawk Power Corporation	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/16/2011	Year/Period of Report End of 2010/Q4
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CORPORATIONS CONTROLLED BY RESPONDENT

- Report below the names of all corporations, business trusts, and similar organizations, controlled directly or indirectly by respondent at any time during the year. If control ceased prior to end of year, give particulars (details) in a footnote.
- If control was by other means than a direct holding of voting rights, state in a footnote the manner in which control was held, naming any intermediaries involved.
- If control was held jointly with one or more other interests, state the fact in a footnote and name the other interests.

Definitions

- See the Uniform System of Accounts for a definition of control.
- Direct control is that which is exercised without interposition of an intermediary.
- Indirect control is that which is exercised by the interposition of an intermediary which exercises direct control.
- Joint control is that in which neither interest can effectively control or direct action without the consent of the other, as where the voting control is equally divided between two holders, or each party holds a veto power over the other. Joint control may exist by mutual agreement or understanding between two or more parties who together have control within the meaning of the definition of control in the Uniform System of Accounts, regardless of the relative voting rights of each party.

Line No.	Name of Company Controlled (a)	Kind of Business (b)	Percent Voting Stock Owned (c)	Footnote Ref. (d)
1	NM Uranium, Inc.	(1)	100	
2	(1) Owns 50% undivided interest in a jointly			
3	owned uranium mining venture (presently			
4	in the reclamation stage in Live Oak County,			
5	Texas).			
6				
7	NM Properties, Inc.	(2)	100	
8	(2) A real estate subsidiary operating			
9	exclusively in the State of New York that owns			
10	100% of Land Management and Development, Inc.			
11	Landwest, Inc., Riverview, Inc., Upper Hudson			
12	Development, Inc. and 65 Willis Lane, Inc.			
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OFFICERS			
<p>1. Report below the name, title and salary for each executive officer whose salary is \$50,000 or more. An "executive officer" of a respondent includes its president, secretary, treasurer, and vice president in charge of a principal business unit, division or function (such as sales, administration or finance), and any other person who performs similar policy making functions.</p> <p>2. If a change was made during the year in the incumbent of any position, show name and total remuneration of the previous incumbent, and the date the change in incumbency was made.</p>			
Line No.	Title (a)	Name of Officer (b)	Salary for Year (c)
1			
2	President	King, Thomas	1,068,375
3	Senior Vice President	Howe, James	218,133
4	Senior Vice President	Stavropoulos, Nickolas	445,666
5	Senior Vice President	Hogan, Pat	225,056
6	Senior Vice President	Pettigrew, John	461,400
7			
8	Resignations:		
9	-----		
10	Senior Vice President	Pettigrew, John - 03/18/10	
11			
12	Appointed:		
13	-----		
14	Senior Vice President	Hogan, Pat - 04/23/10	
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Name of Respondent	This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/16/2011	Year/Period of Report 2010/Q4
Niagara Mohawk Power Corporation			
FOOTNOTE DATA			

Schedule Page: 104 Line No.: 1 Column: a

Revised salary information of officers since original submission.

Schedule Page: 104 Line No.: 2 Column: c

The amount represents the base salary. The Company's allocated portion of such base salary is \$334,088, the other FERC entities is \$364,743 and non-FERC portion is \$369,544.

Schedule Page: 104 Line No.: 3 Column: c

The amount represents the base salary. The Company's allocated portion of such base salary is \$28,545, the other FERC entities is \$25,416 and non-FERC portion is \$164,172.

Schedule Page: 104 Line No.: 4 Column: c

The amount represents the base salary. The Company's allocated portion of such base salary is \$74,361, the other FERC entities is \$41,375 and non-FERC portion is \$329,930.

Schedule Page: 104 Line No.: 5 Column: c

The amount represents the base salary. The Company's allocated portion of such base salary is \$86,040, the other FERC entities is \$81,098 and non-FERC portion is \$57,918.

Schedule Page: 104 Line No.: 6 Column: c

The amount represents the base salary. The Company's allocated portion of such base salary is \$240,251, the other FERC entities is \$221,149 and non-FERC portion is \$0.

DIRECTORS		
1. Report below the information called for concerning each director of the respondent who held office at any time during the year. Include in column (a), abbreviated titles of the directors who are officers of the respondent. 2. Designate members of the Executive Committee by a triple asterisk and the Chairman of the Executive Committee by a double asterisk.		
Line No.	Name (and Title) of Director (a)	Principal Business Address (b)
1	Susan M. Crossett (Vice President)	Syracuse, New York 13202
2	Ronald T. Gerwatoski(Vice President)	Waltham, Massachusetts 02451
3	James B. Howe(Senior Vice President)	Albany, NY 12204
4	Robert Hoaglund II(Vice President)	Waltham, Massachusetts 02451
5	Catherine T. Nesser(Vice President)	Brooklyn, New York 11201
6	John Pettigrew(Senior Vice President)	Waltham, Massachusetts 02451
7	Paul R. Renaud(Vice President)	Waltham, Massachusetts 02451
8	Ellen Smith (Senior Vice President)	Waltham, Massachusetts 02451
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Name of Respondent Received 12/22/2011 Niagara Mohawk Power Corporation	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/16/2011	Year/Period of Report End of 2010/Q4
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INFORMATION ON FORMULA RATES FERC Rate Schedule/Tariff Number FERC Proceeding

Does the respondent have formula rates?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
---	--

1. Please list the Commission accepted formula rates including FERC Rate Schedule or Tariff Number and FERC proceeding (i.e. Docket No) accepting the rate(s) or changes in the accepted rate.

Line No.	FERC Rate Schedule or Tariff Number	FERC Proceeding
1	NYISO FERC Electric Tariff No. 1	ER08-552-000 / ER09-1291-000
2	Attachment H Annual Transmission Revenue	
3	Requirement	ER97-1523-000/ 023 and OA97-470-000/ 021
4	NMPC Elec Tariff Vo. 1, IA, RS 265	Amendment -1 ER99-4238
5	NYISO Rate Schedule 308	ER01-1986 / ER02-2495
6	NYISO Rate Schedule 309	ER01-1986 / ER02-2494
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Name of Respondent Received 12/22/2011 Niagara Mohawk Power Corporation	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/16/2011	Year/Period of Report End of 2010/Q4
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<p align="center">INFORMATION ON FORMULA RATES</p> <p align="center">FERC Rate Schedule/Tariff Number FERC Proceeding</p>	
Does the respondent file with the Commission annual (or more frequent) filings containing the inputs to the formula rate(s)?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

2. If yes, provide a listing of such filings as contained on the Commission's eLibrary website

Line No.	Accession No.	Document Date \ Filed Date	Docket No.	Description	Formula Rate FERC Rate Schedule Number or Tariff Number
1	Assession No.	06/14/2010	ER08-552-000 /	Niagara Mohawk Power	NYISO FERC Electric
2	20100614-5028		ER09-1291-000	Corp. Transmission	Tariff No. 1
3				Service Charge ("TSC")	
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1. If a respondent does not submit such filings then indicate in a footnote to the applicable Form 1 schedule where formula rate inputs differ from amounts reported in the Form 1.
2. The footnote should provide a narrative description explaining how the "rate" (or billing) was derived if different from the reported amount in the Form 1.
3. The footnote should explain amounts excluded from the ratebase or where labor or other allocation factors, operating expenses, or other items impacting formula rate inputs differ from amounts reported in Form 1 schedule amounts.
4. Where the Commission has provided guidance on formula rate inputs, the specific proceeding should be noted in the footnote.

Page 106b

Name of Respondent Received: 12/22/2011 Niagara Mohawk Power Corporation	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report 09/16/2011	Year/Period of Report End of 2010/Q4
IMPORTANT CHANGES DURING THE QUARTER/YEAR			

Give particulars (details) concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Each inquiry should be answered. Enter "none," "not applicable," or "NA" where applicable. If information which answers an inquiry is given elsewhere in the report, make a reference to the schedule in which it appears.

- Changes in and important additions to franchise rights: Describe the actual consideration given therefore and state from whom the franchise rights were acquired. If acquired without the payment of consideration, state that fact.
- Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to Commission authorization.
- Purchase or sale of an operating unit or system: Give a brief description of the property, and of the transactions relating thereto, and reference to Commission authorization, if any was required. Give date journal entries called for by the Uniform System of Accounts were submitted to the Commission.
- Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents, and other condition. State name of Commission authorizing lease and give reference to such authorization.
- Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and give reference to Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service. Each natural gas company must also state major new continuing sources of gas made available to it from purchases, development, purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements, etc.
- Obligations incurred as a result of issuance of securities or assumption of liabilities or guarantees including issuance of short-term debt and commercial paper having a maturity of one year or less. Give reference to FERC or State Commission authorization, as appropriate, and the amount of obligation or guarantee.
- Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.
- State the estimated annual effect and nature of any important wage scale changes during the year.
- State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year.
- Describe briefly any materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder reported on Page 106, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest.
- (Reserved.)
- If the important changes during the year relating to the respondent company appearing in the annual report to stockholders are applicable in every respect and furnish the data required by Instructions 1 to 11 above, such notes may be included on this page.
- Describe fully any changes in officers, directors, major security holders and voting powers of the respondent that may have occurred during the reporting period.
- In the event that the respondent participates in a cash management program(s) and its proprietary capital ratio is less than 30 percent please describe the significant events or transactions causing the proprietary capital ratio to be less than 30 percent, and the extent to which the respondent has amounts loaned or money advanced to its parent, subsidiary, or affiliated companies through a cash management program(s). Additionally, please describe plans, if any to regain at least a 30 percent proprietary ratio.

PAGE 108 INTENTIONALLY LEFT BLANK
SEE PAGE 109 FOR REQUIRED INFORMATION.

Name of Respondent	This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/16/2011	Year/Period of Report 2010/Q4
Niagara Mohawk Power Corporation			
IMPORTANT CHANGES DURING THE QUARTER/YEAR (Continued)			

1. Changes in Franchise Rights:

None

2. Information on consolidations, mergers, and reorganizations:

None

3. Purchase or sale of an operating unit or system:

None

4. Important Leaseholds:

None

5. Important extension or reduction of transmission or distribution system:

None

6. Issuance of securities or assumption of liabilities or guarantees:

None

7. Changes in Articles of Incorporation:

None

8. Wage Scale Increase:

Jan - Dec 2010, non-union management employees received based rate increase averaging 2.3%. Jan - Dec 2010, union employees received based rate increase averaging 1% - 3%.

9. Status of Legal Proceedings:

Refer to Page 122 - Notes to Financial Statements - Note 10. Commitments and Contingencies

10. Additional Material Transactions Not Reported Elsewhere in this Report:

None

11. Reserved:

None

12. N/A13. Changes in General Officers:

Ellen Smith elected as Director effective 3/1/10

John Pettigrew resigned as Senior Vice President effective 3/18/10

Name of Respondent	This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/16/2011	Year/Period of Report 2010/Q4
Niagara Mohawk Power Corporation			
IMPORTANT CHANGES DURING THE QUARTER/YEAR (Continued)			

John Pettigrew resigned as Director effective 3/1/10

Pat Hogan elected as Senior Vice President effective 4/23/10

Robert Teetz elected as Vice President effective 4/23/10

Joseph Rende elected as Vice President effective 5/4/10

Neil Proudman elected as Vice President effective 6/1/10

14. N/A

Name of Respondent Received: 12/22/2011 Niagara Mohawk Power Corporation	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/16/2011	Year/Period of Report End of 2010/Q4

COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)				
Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
1	UTILITY PLANT			
2	Utility Plant (101-106, 114)	200-201	10,213,935,917	9,775,017,649
3	Construction Work in Progress (107)	200-201	230,792,266	209,726,174
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		10,444,728,183	9,984,743,823
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 110, 111, 115)	200-201	3,163,857,114	3,051,901,859
6	Net Utility Plant (Enter Total of line 4 less 5)		7,280,871,069	6,932,841,964
7	Nuclear Fuel in Process of Ref., Conv.,Enrich., and Fab. (120.1)	202-203	0	0
8	Nuclear Fuel Materials and Assemblies-Stock Account (120.2)		0	0
9	Nuclear Fuel Assemblies in Reactor (120.3)		0	0
10	Spent Nuclear Fuel (120.4)		0	0
11	Nuclear Fuel Under Capital Leases (120.6)		0	0
12	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)	202-203	0	0
13	Net Nuclear Fuel (Enter Total of lines 7-11 less 12)		0	0
14	Net Utility Plant (Enter Total of lines 6 and 13)		7,280,871,069	6,932,841,964
15	Utility Plant Adjustments (116)		0	0
16	Gas Stored Underground - Noncurrent (117)		0	0
17	OTHER PROPERTY AND INVESTMENTS			
18	Nonutility Property (121)		11,174,213	10,985,343
19	(Less) Accum. Prov. for Depr. and Amort. (122)		750,193	811,363
20	Investments in Associated Companies (123)		0	0
21	Investment in Subsidiary Companies (123.1)	224-225	5,415,013	5,519,424
22	(For Cost of Account 123.1, See Footnote Page 224, line 42)			
23	Noncurrent Portion of Allowances	228-229	0	0
24	Other Investments (124)		2,679,852	2,090,001
25	Sinking Funds (125)		0	0
26	Depreciation Fund (126)		0	0
27	Amortization Fund - Federal (127)		0	0
28	Other Special Funds (128)		24,309,215	25,573,193
29	Special Funds (Non Major Only) (129)		0	0
30	Long-Term Portion of Derivative Assets (175)		50,430,841	1,750
31	Long-Term Portion of Derivative Assets – Hedges (176)		0	0
32	TOTAL Other Property and Investments (Lines 18-21 and 23-31)		93,258,941	43,358,348
33	CURRENT AND ACCRUED ASSETS			
34	Cash and Working Funds (Non-major Only) (130)		0	0
35	Cash (131)		10,572,861	8,338,978
36	Special Deposits (132-134)		32,351,860	30,607,937
37	Working Fund (135)		64,000	64,000
38	Temporary Cash Investments (136)		0	0
39	Notes Receivable (141)		72,976	72,976
40	Customer Accounts Receivable (142)		530,883,181	462,447,255
41	Other Accounts Receivable (143)		26,310,475	31,894,296
42	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)		191,979,368	173,735,300
43	Notes Receivable from Associated Companies (145)		0	78,350,000
44	Accounts Receivable from Assoc. Companies (146)		15,690,063	13,340,933
45	Fuel Stock (151)	227	0	0
46	Fuel Stock Expenses Undistributed (152)	227	0	0
47	Residuals (Elec) and Extracted Products (153)	227	0	0
48	Plant Materials and Operating Supplies (154)	227	32,612,163	31,396,604
49	Merchandise (155)	227	0	0
50	Other Materials and Supplies (156)	227	0	0
51	Nuclear Materials Held for Sale (157)	202-203/227	0	0
52	Allowances (158.1 and 158.2)	228-229	0	0

Name of Respondent Received: 12/22/2011 Niagara Mohawk Power Corporation	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report <i>(Mo, Da, Yr)</i> 09/16/2011	Year/Period of Report End of 2010/Q4
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COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS) (Continued)				
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Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
53	(Less) Noncurrent Portion of Allowances		0	0
54	Stores Expense Undistributed (163)	227	413,923	141,012
55	Gas Stored Underground - Current (164.1)		55,790,086	63,998,984
56	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)		0	0
57	Prepayments (165)		58,577,794	384,221,020
58	Advances for Gas (166-167)		0	0
59	Interest and Dividends Receivable (171)		749	14,916
60	Rents Receivable (172)		4,951,641	10,409,650
61	Accrued Utility Revenues (173)		162,268,000	157,195,000
62	Miscellaneous Current and Accrued Assets (174)		2,760,411	1,299,032
63	Derivative Instrument Assets (175)		1,446,990	3,636,445
64	(Less) Long-Term Portion of Derivative Instrument Assets (175)		0	0
65	Derivative Instrument Assets - Hedges (176)		561,592	96,000
66	(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176		0	0
67	Total Current and Accrued Assets (Lines 34 through 66)		743,349,397	1,103,789,738
68	DEFERRED DEBITS			
69	Unamortized Debt Expenses (181)		23,882,297	25,982,764
70	Extraordinary Property Losses (182.1)	230a	0	0
71	Unrecovered Plant and Regulatory Study Costs (182.2)	230b	0	0
72	Other Regulatory Assets (182.3)	232	2,631,642,271	3,315,956,477
73	Prelim. Survey and Investigation Charges (Electric) (183)		7,793,403	10,298,662
74	Preliminary Natural Gas Survey and Investigation Charges 183.1)		544	544
75	Other Preliminary Survey and Investigation Charges (183.2)		0	0
76	Clearing Accounts (184)		2,187,942	2,019,903
77	Temporary Facilities (185)		0	0
78	Miscellaneous Deferred Debits (186)	233	4,421,705	2,721,255
79	Def. Losses from Disposition of Utility Plt. (187)		0	0
80	Research, Devel. and Demonstration Expend. (188)	352-353	0	0
81	Unamortized Loss on Reaquired Debt (189)		25,339,795	32,019,130
82	Accumulated Deferred Income Taxes (190)	234	713,010,876	1,049,954,541
83	Unrecovered Purchased Gas Costs (191)		0	0
84	Total Deferred Debits (lines 69 through 83)		3,408,278,833	4,438,953,276
85	TOTAL ASSETS (lines 14-16, 32, 67, and 84)		11,525,758,240	12,518,943,326

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Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
1	PROPRIETARY CAPITAL			
2	Common Stock Issued (201)	250-251	187,364,863	187,364,863
3	Preferred Stock Issued (204)	250-251	28,984,700	28,984,700
4	Capital Stock Subscribed (202, 205)		0	0
5	Stock Liability for Conversion (203, 206)		0	0
6	Premium on Capital Stock (207)		0	0
7	Other Paid-In Capital (208-211)	253	2,913,140,406	2,913,140,406
8	Installments Received on Capital Stock (212)	252	0	0
9	(Less) Discount on Capital Stock (213)	254	0	0
10	(Less) Capital Stock Expense (214)	254b	0	0
11	Retained Earnings (215, 215.1, 216)	118-119	883,594,219	943,518,910
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	-1,842,210	-1,737,799
13	(Less) Reaquired Capital Stock (217)	250-251	0	0
14	Noncorporate Proprietorship (Non-major only) (218)		0	0
15	Accumulated Other Comprehensive Income (219)	122(a)(b)	-1,191,714	-1,884,145
16	Total Proprietary Capital (lines 2 through 15)		4,010,050,264	4,069,386,935
17	LONG-TERM DEBT			
18	Bonds (221)	256-257	1,486,305,000	1,486,305,000
19	(Less) Reaquired Bonds (222)	256-257	0	0
20	Advances from Associated Companies (223)	256-257	500,000,000	850,000,000
21	Other Long-Term Debt (224)	256-257	413,760,000	413,760,000
22	Unamortized Premium on Long-Term Debt (225)		0	0
23	(Less) Unamortized Discount on Long-Term Debt-Debit (226)		415,359	477,312
24	Total Long-Term Debt (lines 18 through 23)		2,399,649,641	2,749,587,688
25	OTHER NONCURRENT LIABILITIES			
26	Obligations Under Capital Leases - Noncurrent (227)		1,190,438	1,785,677
27	Accumulated Provision for Property Insurance (228.1)		0	0
28	Accumulated Provision for Injuries and Damages (228.2)		4,784,570	4,514,570
29	Accumulated Provision for Pensions and Benefits (228.3)		0	0
30	Accumulated Miscellaneous Operating Provisions (228.4)		0	0
31	Accumulated Provision for Rate Refunds (229)		0	0
32	Long-Term Portion of Derivative Instrument Liabilities		0	0
33	Long-Term Portion of Derivative Instrument Liabilities - Hedges		0	0
34	Asset Retirement Obligations (230)		11,038,291	10,448,955
35	Total Other Noncurrent Liabilities (lines 26 through 34)		17,013,299	16,749,202
36	CURRENT AND ACCRUED LIABILITIES			
37	Notes Payable (231)		0	0
38	Accounts Payable (232)		255,038,553	243,436,478
39	Notes Payable to Associated Companies (233)		1,404,064	0
40	Accounts Payable to Associated Companies (234)		45,091,116	92,563,055
41	Customer Deposits (235)		35,895,856	35,780,394
42	Taxes Accrued (236)	262-263	108,356,828	120,837,580
43	Interest Accrued (237)		41,053,589	48,824,295
44	Dividends Declared (238)		0	0
45	Matured Long-Term Debt (239)		0	0

STATEMENT OF INCOME

Quarterly

1. Report in column (c) the current year to date balance. Column (c) equals the total of adding the data in column (g) plus the data in column (i) plus the data in column (k). Report in column (d) similar data for the previous year. This information is reported in the annual filing only.

2. Enter in column (e) the balance for the reporting quarter and in column (f) the balance for the same three month period for the prior year.

3. Report in column (g) the quarter to date amounts for electric utility function; in column (i) the quarter to date amounts for gas utility, and in column (k) the quarter to date amounts for other utility function for the current year quarter.

4. Report in column (h) the quarter to date amounts for electric utility function; in column (j) the quarter to date amounts for gas utility, and in column (l) the quarter to date amounts for other utility function for the prior year quarter.

5. If additional columns are needed, place them in a footnote.

Annual or Quarterly if applicable

5. Do not report fourth quarter data in columns (e) and (f)

6. Report amounts for accounts 412 and 413, Revenues and Expenses from Utility Plant Leased to Others, in another utility column in a similar manner to a utility department. Spread the amount(s) over lines 2 thru 26 as appropriate. Include these amounts in columns (c) and (d) totals.

7. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.

Line No.	Title of Account (a)	(Ref.) Page No. (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current 3 Months Ended Quarterly Only No 4th Quarter (e)	Prior 3 Months Ended Quarterly Only No 4th Quarter (f)
1	UTILITY OPERATING INCOME					
2	Operating Revenues (400)	300-301	4,104,800,168	3,761,366,757		
3	Operating Expenses					
4	Operation Expenses (401)	320-323	2,336,207,097	2,186,829,581		
5	Maintenance Expenses (402)	320-323	204,545,657	199,748,730		
6	Depreciation Expense (403)	336-337	230,379,265	221,459,832		
7	Depreciation Expense for Asset Retirement Costs (403.1)	336-337	29,616	26,792		
8	Amort. & Depl. of Utility Plant (404-405)	336-337	1,354,070	3,421,858		
9	Amort. of Utility Plant Acq. Adj. (406)	336-337	36,913	36,913		
10	Amort. Property Losses, Unrecov Plant and Regulatory Study Costs (407)					
11	Amort. of Conversion Expenses (407)					
12	Regulatory Debits (407.3)		658,477,256	629,245,866		
13	(Less) Regulatory Credits (407.4)					
14	Taxes Other Than Income Taxes (408.1)	262-263	261,277,684	222,293,298		
15	Income Taxes - Federal (409.1)	262-263	146,425,558	-182,256,727		
16	- Other (409.1)	262-263	5,288,899	-2,335,772		
17	Provision for Deferred Income Taxes (410.1)	234, 272-277	252,631,290	570,935,050		
18	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234, 272-277	251,111,720	331,621,377		
19	Investment Tax Credit Adj. - Net (411.4)	266				
20	(Less) Gains from Disp. of Utility Plant (411.6)					
21	Losses from Disp. of Utility Plant (411.7)		465,874	465,874		
22	(Less) Gains from Disposition of Allowances (411.8)					
23	Losses from Disposition of Allowances (411.9)					
24	Accretion Expense (411.10)					
25	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 24)		3,846,007,459	3,518,249,918		
26	Net Util Oper Inc (Enter Tot line 2 less 25) Carry to Pg117,line 27		258,792,709	243,116,839		

Name of Respondent Received: 12/22/2011 Niagara Mohawk Power Corporation	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/16/2011	Year/Period of Report End of 2010/Q4
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STATEMENT OF INCOME FOR THE YEAR (Continued)

9. Use page 122 for important notes regarding the statement of income for any account thereof.

10. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in material refund to the utility with respect to power or gas purchases. State for each year effected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power or gas purchases.

11 Give concise explanations concerning significant amounts of any refunds made or received during the year resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and a summary of the adjustments made to balance sheet, income, and expense accounts.

12. If any notes appearing in the report to stokholders are applicable to the Statement of Income, such notes may be included at page 122.

13. Enter on page 122 a concise explanation of only those changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also, give the appropriate dollar effect of such changes.

14. Explain in a footnote if the previous year's/quarter's figures are different from that reported in prior reports.

15. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles report the information in a footnote to this schedule.

ELECTRIC UTILITY		GAS UTILITY		OTHER UTILITY		Line No.
Current Year to Date (in dollars) (g)	Previous Year to Date (in dollars) (h)	Current Year to Date (in dollars) (i)	Previous Year to Date (in dollars) (j)	Current Year to Date (in dollars) (k)	Previous Year to Date (in dollars) (l)	
						1
3,357,497,010	2,977,100,572	746,702,265	783,670,115	600,893	596,070	2
						3
1,793,662,445	1,587,891,964	542,544,652	598,937,617			4
169,792,396	165,763,799	34,753,261	33,984,931			5
188,620,649	180,215,295	41,758,616	41,244,537			6
11,097	11,430	18,519	15,362			7
1,330,748	3,105,977	23,322	315,881			8
36,913	36,913					9
						10
						11
643,752,285	620,192,521	14,724,971	9,053,345			12
						13
210,137,908	175,731,018	51,139,776	46,562,280			14
115,366,063	-179,099,920	31,059,495	-3,156,807			15
3,819,166	-1,666,694	1,469,733	-669,078			16
252,230,136	570,600,032	401,154	335,018			17
251,402,313	331,385,619	-290,593	235,758			18
						19
						20
395,993	395,993	69,881	69,881			21
						22
						23
						24
3,127,753,486	2,791,792,709	718,253,973	726,457,209			25
229,743,524	185,307,863	28,448,292	57,212,906	600,893	596,070	26

Name of Respondent Received: 12/22/2011 Niagara Mohawk Power Corporation		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 09/16/2011		Year/Period of Report End of 2010/Q4	
STATEMENT OF INCOME FOR THE YEAR (continued)							
Line No.	Title of Account (a)	(Ref.) Page No. (b)	TOTAL		Current 3 Months Ended Quarterly Only No 4th Quarter (e)	Prior 3 Months Ended Quarterly Only No 4th Quarter (f)	
			Current Year (c)	Previous Year (d)			
27	Net Utility Operating Income (Carried forward from page 114)		258,792,709	243,116,839			
28	Other Income and Deductions						
29	Other Income						
30	Nonutility Operating Income						
31	Revenues From Merchandising, Jobbing and Contract Work (415)						
32	(Less) Costs and Exp. of Merchandising, Job. & Contract Work (416)						
33	Revenues From Nonutility Operations (417)						
34	(Less) Expenses of Nonutility Operations (417.1)		4,370,252	11,431,331			
35	Nonoperating Rental Income (418)		284,512	779,911			
36	Equity in Earnings of Subsidiary Companies (418.1)	119	-104,411	-59,924			
37	Interest and Dividend Income (419)		5,131,898	4,152,622			
38	Allowance for Other Funds Used During Construction (419.1)		4,082,548	-384			
39	Miscellaneous Nonoperating Income (421)		138,513	-252,629			
40	Gain on Disposition of Property (421.1)						
41	TOTAL Other Income (Enter Total of lines 31 thru 40)		5,162,808	-6,811,735			
42	Other Income Deductions						
43	Loss on Disposition of Property (421.2)		155,602	326,874			
44	Miscellaneous Amortization (425)						
45	Donations (426.1)		1,608,544	1,084,731			
46	Life Insurance (426.2)		2,544,625	3,987,916			
47	Penalties (426.3)		4,163	142,779			
48	Exp. for Certain Civic, Political & Related Activities (426.4)		1,609,870	1,344,646			
49	Other Deductions (426.5)		53,323	8,798			
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)		5,976,127	6,895,744			
51	Taxes Applicable to Other Income and Deductions						
52	Taxes Other Than Income Taxes (408.2)	262-263	883,282	874,645			
53	Income Taxes-Federal (409.2)	262-263	796,504	299,200			
54	Income Taxes-Other (409.2)	262-263	186,030	72,773			
55	Provision for Deferred Inc. Taxes (410.2)	234, 272-277					
56	(Less) Provision for Deferred Income Taxes-Cr. (411.2)	234, 272-277	1,733,503	4,070,188			
57	Investment Tax Credit Adj.-Net (411.5)						
58	(Less) Investment Tax Credits (420)		1,663,964	3,018,500			
59	TOTAL Taxes on Other Income and Deductions (Total of lines 52-58)		-1,531,651	-5,842,070			
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		718,332	-7,865,409			
61	Interest Charges						
62	Interest on Long-Term Debt (427)		62,197,273	27,781,051			
63	Amort. of Debt Disc. and Expense (428)		2,434,668	2,023,893			
64	Amortization of Loss on Reacquired Debt (428.1)		6,576,120	6,648,300			
65	(Less) Amort. of Premium on Debt-Credit (429)						
66	(Less) Amortization of Gain on Reacquired Debt-Credit (429.1)		60,460	60,460			
67	Interest on Debt to Assoc. Companies (430)		35,822,750	51,905,743			
68	Other Interest Expense (431)		12,806,036	25,512,951			
69	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		1,296,742	797,204			
70	Net Interest Charges (Total of lines 62 thru 69)		118,479,645	113,014,274			
71	Income Before Extraordinary Items (Total of lines 27, 60 and 70)		141,031,396	122,237,156			
72	Extraordinary Items						
73	Extraordinary Income (434)						
74	(Less) Extraordinary Deductions (435)						
75	Net Extraordinary Items (Total of line 73 less line 74)						
76	Income Taxes-Federal and Other (409.3)	262-263					
77	Extraordinary Items After Taxes (line 75 less line 76)						
78	Net Income (Total of line 71 and 77)		141,031,396	122,237,156			

Name of Respondent	This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/16/2011	Year/Period of Report 2010/Q4
Niagara Mohawk Power Corporation			
FOOTNOTE DATA			

Schedule Page: 114 Line No.: 6 Column: g

Includes FERC Account 413 in the amount of \$64,266.

STATEMENT OF RETAINED EARNINGS

1. Do not report Lines 49-53 on the quarterly version.
2. Report all changes in appropriated retained earnings, unappropriated retained earnings, year to date, and unappropriated undistributed subsidiary earnings for the year.
3. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436 - 439 inclusive). Show the contra primary account affected in column (b)
4. State the purpose and amount of each reservation or appropriation of retained earnings.
5. List first account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items in that order.
6. Show dividends for each class and series of capital stock.
7. Show separately the State and Federal income tax effect of items shown in account 439, Adjustments to Retained Earnings.
8. Explain in a footnote the basis for determining the amount reserved or appropriated. If such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.
9. If any notes appearing in the report to stockholders are applicable to this statement, include them on pages 122-123.

Line No.	Item (a)	Contra Primary Account Affected (b)	Current Quarter/Year Year to Date Balance (c)	Previous Quarter/Year Year to Date Balance (d)
	UNAPPROPRIATED RETAINED EARNINGS (Account 216)			
1	Balance-Beginning of Period		943,518,910	1,322,282,327
2	Changes			
3	Adjustments to Retained Earnings (Account 439)			
4				
5				
6				
7				
8				
9	TOTAL Credits to Retained Earnings (Acct. 439)			
10				
11				
12				
13				
14				
15	TOTAL Debits to Retained Earnings (Acct. 439)			
16	Balance Transferred from Income (Account 433 less Account 418.1)		141,135,807	122,297,080
17	Appropriations of Retained Earnings (Acct. 436)			
18				
19				
20				
21				
22	TOTAL Appropriations of Retained Earnings (Acct. 436)			
23	Dividends Declared-Preferred Stock (Account 437)			
24	(3.4% = \$195.6k); (3.6% = \$493.7k); (3.9% = \$371.2k)		-1,060,498	(1,060,497)
25				
26				
27				
28				
29	TOTAL Dividends Declared-Preferred Stock (Acct. 437)		-1,060,498	(1,060,497)
30	Dividends Declared-Common Stock (Account 438)			
31			-200,000,000	(500,000,000)
32				
33				
34				
35				
36	TOTAL Dividends Declared-Common Stock (Acct. 438)		-200,000,000	(500,000,000)
37	Transfers from Acct 216.1, Unapprop. Undistrib. Subsidiary Earnings			
38	Balance - End of Period (Total 1,9,15,16,22,29,36,37)		883,594,219	943,518,910
	APPROPRIATED RETAINED EARNINGS (Account 215)			
39				
40				

1. Do not report Lines 49-53 on the quarterly version.
2. Report all changes in appropriated retained earnings, unappropriated retained earnings, year to date, and unappropriated undistributed subsidiary earnings for the year.
3. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436 - 439 inclusive). Show the contra primary account affected in column (b)
4. State the purpose and amount of each reservation or appropriation of retained earnings.
5. List first account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items in that order.
6. Show dividends for each class and series of capital stock.
7. Show separately the State and Federal income tax effect of items shown in account 439, Adjustments to Retained Earnings.
8. Explain in a footnote the basis for determining the amount reserved or appropriated. If such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.
9. If any notes appearing in the report to stockholders are applicable to this statement, include them on pages 122-123.

Line No.	Item (a)	Contra Primary Account Affected (b)	Current Quarter/Year Year to Date Balance (c)	Previous Quarter/Year Year to Date Balance (d)
41				
42				
43				
44				
45	TOTAL Appropriated Retained Earnings (Account 215)			
	APPROP. RETAINED EARNINGS - AMORT. Reserve, Federal (Account 215.1)			
46	TOTAL Approp. Retained Earnings-Amort. Reserve, Federal (Acct. 215.1)			
47	TOTAL Approp. Retained Earnings (Acct. 215, 215.1) (Total 45,46)			
48	TOTAL Retained Earnings (Acct. 215, 215.1, 216) (Total 38, 47) (216.1)		883,594,219	943,518,910
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account			
	Report only on an Annual Basis, no Quarterly			
49	Balance-Beginning of Year (Debit or Credit)		-1,737,799	(1,677,875)
50	Equity in Earnings for Year (Credit) (Account 418.1)		-104,411	(59,924)
51	(Less) Dividends Received (Debit)			
52				
53	Balance-End of Year (Total lines 49 thru 52)		-1,842,210	(1,737,799)

STATEMENT OF CASH FLOWS

(1) Codes to be used: (a) Net Proceeds or Payments; (b) Bonds, debentures and other long-term debt; (c) Include commercial paper; and (d) Identify separately such items as investments, fixed assets, intangibles, etc.

(2) Information about noncash investing and financing activities must be provided in the Notes to the Financial statements. Also provide a reconciliation between "Cash and Cash Equivalents at End of Period" with related amounts on the Balance Sheet.

(3) Operating Activities - Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show in the Notes to the Financials the amounts of interest paid (net of amount capitalized) and income taxes paid.

(4) Investing Activities: Include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed in the Notes to the Financial Statements. Do not include on this statement the dollar amount of leases capitalized per the USofA General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost.

Line No.	Description (See Instruction No. 1 for Explanation of Codes) (a)	Current Year to Date Quarter/Year (b)	Previous Year to Date Quarter/Year (c)
1	Net Cash Flow from Operating Activities:		
2	Net Income (Line 78(c) on page 117)	141,031,396	122,237,156
3	Noncash Charges (Credits) to Income:		
4	Depreciation and Depletion	231,799,864	224,945,395
5	Amortization of Regulatory Debits	658,477,256	629,245,866
6	Amortization of Loss on Recquired Debt	6,576,120	6,751,513
7	Amortization of Debt Discount and Expense	2,434,668	2,023,893
8	Deferred Income Taxes (Net)	10,515,178	235,243,486
9	Investment Tax Credit Adjustment (Net)	-1,663,964	-3,018,500
10	Net (Increase) Decrease in Receivables	-46,557,991	41,549,847
11	Net (Increase) Decrease in Inventory	-1,488,470	-1,267,071
12	Net (Increase) Decrease in Allowances Inventory		
13	Net Increase (Decrease) in Payables and Accrued Expenses	-55,556,460	12,820,287
14	Net (Increase) Decrease in Other Regulatory Assets	31,619,015	-401,410,154
15	Net Increase (Decrease) in Other Regulatory Liabilities	-26,549,117	52,524,359
16	(Less) Allowance for Other Funds Used During Construction	4,082,548	
17	(Less) Undistributed Earnings from Subsidiary Companies	-104,411	-59,924
18	Other (provide details in footnote):	-4,711,806	131,905,855
19	Net Increase (Decrease) in Deferred Credits	-213,010,742	139,497,098
20	Prepaid and other current assets	324,285,062	-361,943,795
21			
22	Net Cash Provided by (Used in) Operating Activities (Total 2 thru 21)	1,053,221,872	831,165,159
23			
24	Cash Flows from Investment Activities:		
25	Construction and Acquisition of Plant (including land):		
26	Gross Additions to Utility Plant (less nuclear fuel)	-518,320,263	-415,617,624
27	Gross Additions to Nuclear Fuel		
28	Gross Additions to Common Utility Plant	-10,283,590	-8,321,954
29	Gross Additions to Nonutility Plant	-250,040	327,233
30	(Less) Allowance for Other Funds Used During Construction	-4,082,548	
31	Other (provide details in footnote):		
32	Utility Plant Retirement Costs	-53,840,415	-37,241,568
33			
34	Cash Outflows for Plant (Total of lines 26 thru 33)	-578,611,760	-460,853,913
35			
36	Acquisition of Other Noncurrent Assets (d)		
37	Proceeds from Disposal of Noncurrent Assets (d)	674,127	-527,300
38			
39	Investments in and Advances to Assoc. and Subsidiary Companies	78,350,000	500,000
40	Contributions and Advances from Assoc. and Subsidiary Companies		
41	Disposition of Investments in (and Advances to)		
42	Associated and Subsidiary Companies		
43			
44	Purchase of Investment Securities (a)		
45	Proceeds from Sales of Investment Securities (a)		

STATEMENT OF CASH FLOWS

(1) Codes to be used:(a) Net Proceeds or Payments;(b)Bonds, debentures and other long-term debt; (c) Include commercial paper; and (d) Identify separately such items as investments, fixed assets, intangibles, etc.

(2) Information about noncash investing and financing activities must be provided in the Notes to the Financial statements. Also provide a reconciliation between "Cash and Cash Equivalents at End of Period" with related amounts on the Balance Sheet.

(3) Operating Activities - Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show in the Notes to the Financials the amounts of interest paid (net of amount capitalized) and income taxes paid.

(4) Investing Activities: Include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed in the Notes to the Financial Statements. Do not include on this statement the dollar amount of leases capitalized per the USofA General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost.

Line No.	Description (See Instruction No. 1 for Explanation of Codes) (a)	Current Year to Date Quarter/Year (b)	Previous Year to Date Quarter/Year (c)
46	Loans Made or Purchased		
47	Collections on Loans		
48			
49	Net (Increase) Decrease in Receivables		
50	Net (Increase) Decrease in Inventory		
51	Net (Increase) Decrease in Allowances Held for Speculation		
52	Net Increase (Decrease) in Payables and Accrued Expenses		
53	Other (provide details in footnote):		
54	Decrease (Increase) in Special Deposits	-1,743,923	21,311,491
55			
56	Net Cash Provided by (Used in) Investing Activities		
57	Total of lines 34 thru 55)	-501,331,556	-439,569,722
58			
59	Cash Flows from Financing Activities:		
60	Proceeds from Issuance of:		
61	Long-Term Debt (b)		1,250,000,000
62	Preferred Stock		
63	Common Stock		
64	Other (provide details in footnote):		
65			
66	Net Increase in Short-Term Debt (c)	1,404,064	
67	Other (provide details in footnote):		
68			
69			
70	Cash Provided by Outside Sources (Total 61 thru 69)	1,404,064	1,250,000,000
71			
72	Payments for Retirement of:		
73	Long-term Debt (b)	-350,000,000	-350,000,000
74	Preferred Stock		
75	Common Stock		
76	Other (provide details in footnote):		
77			
78	Net Decrease in Short-Term Debt (c)		-801,050,000
79			
80	Dividends on Preferred Stock	-1,060,498	-1,060,497
81	Dividends on Common Stock	-200,000,000	-500,000,000
82	Net Cash Provided by (Used in) Financing Activities		
83	(Total of lines 70 thru 81)	-549,656,434	-402,110,497
84			
85	Net Increase (Decrease) in Cash and Cash Equivalents		
86	(Total of lines 22,57 and 83)	2,233,882	-10,515,060
87			
88	Cash and Cash Equivalents at Beginning of Period	8,402,979	18,918,039
89			
90	Cash and Cash Equivalents at End of period	10,636,861	8,402,979

Name of Respondent	This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report
Niagara Mohawk Power Corporation		09/16/2011	2010/Q4
FOOTNOTE DATA			

Schedule Page: 120 Line No.: 18 Column: b

Change in Derivative assets and liabilities, net	(7,340,945)
Change in Gas stored underground	8,208,898
Change in Unamortized debt expenses	(334,201)
Change in Clearing accounts	(168,039)
Change in Misc. deferred debits	(1,748,153)
Change in Accumulated other comprehensive income	692,431
Change in Unamortized discount on long-term debt	61,953
Change in Accumulated provision for injuries and damages	270,000
Change in Asset retirement obligations	589,336
Change in Customer advances for construction	148,873
Change in Accum deferred income taxes	(5,091,959)
	(4,711,806)

Schedule Page: 120 Line No.: 18 Column: c

Change in Derivative assets and liabilities, net	(2,874,464)
Change in Gas stored underground	83,546,144
Change in Accrued utility revenues	8,676,000
Change in Unamortized debt expenses	(5,371,040)
Change in Clearing accounts	(5,309,348)
Change in Misc. deferred debits & Goodwill	(1,855,104)
Change in Accumulated deferred income taxes	(61,510,576)
Change in Accumulated other comprehensive income	54,778
Change in Unamortized discount on long-term debt	61,954
Change in Accumulated provision for injuries and damages	(875,430)
Change in Asset retirement obligations	(735,680)
Change in Accrued taxes and interest	63,210,057
Change in Tax collections payable	1,485,562
Change in Misc. current and accrued liabilities	(17,099,033)
Change in Customer advances for construction	122,589
Change in Accum deferred income taxes	70,379,446
	131,905,855

Name of Respondent Received: 12/22/2011 Niagara Mohawk Power Corporation	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report 09/16/2011	Year/Period of Report End of 2010/Q4
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NOTES TO FINANCIAL STATEMENTS

1. Use the space below for important notes regarding the Balance Sheet, Statement of Income for the year, Statement of Retained Earnings for the year, and Statement of Cash Flows, or any account thereof. Classify the notes according to each basic statement, providing a subheading for each statement except where a note is applicable to more than one statement.
2. Furnish particulars (details) as to any significant contingent assets or liabilities existing at end of year, including a brief explanation of any action initiated by the Internal Revenue Service involving possible assessment of additional income taxes of material amount, or of a claim for refund of income taxes of a material amount initiated by the utility. Give also a brief explanation of any dividends in arrears on cumulative preferred stock.
3. For Account 116, Utility Plant Adjustments, explain the origin of such amount, debits and credits during the year, and plan of disposition contemplated, giving references to Commission orders or other authorizations respecting classification of amounts as plant adjustments and requirements as to disposition thereof.
4. Where Accounts 189, Unamortized Loss on Reacquired Debt, and 257, Unamortized Gain on Reacquired Debt, are not used, give an explanation, providing the rate treatment given these items. See General Instruction 17 of the Uniform System of Accounts.
5. Give a concise explanation of any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.
6. If the notes to financial statements relating to the respondent company appearing in the annual report to the stockholders are applicable and furnish the data required by instructions above and on pages 114-121, such notes may be included herein.
7. For the 3Q disclosures, respondent must provide in the notes sufficient disclosures so as to make the interim information not misleading. Disclosures which would substantially duplicate the disclosures contained in the most recent FERC Annual Report may be omitted.
8. For the 3Q disclosures, the disclosures shall be provided where events subsequent to the end of the most recent year have occurred which have a material effect on the respondent. Respondent must include in the notes significant changes since the most recently completed year in such items as: accounting principles and practices; estimates inherent in the preparation of the financial statements; status of long-term contracts; capitalization including significant new borrowings or modifications of existing financing agreements; and changes resulting from business combinations or dispositions. However were material contingencies exist, the disclosure of such matters shall be provided even though a significant change since year end may not have occurred.
9. Finally, if the notes to the financial statements relating to the respondent appearing in the annual report to the stockholders are applicable and furnish the data required by the above instructions, such notes may be included herein.

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SEE PAGE 123 FOR REQUIRED INFORMATION.

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Note 1. Significant Accounting Policies

A. Nature of Operations

Niagara Mohawk Power Corporation (the "Company", "we", "us", and "our") was organized in 1937 under the laws of New York State and is engaged principally in the regulated energy delivery business in New York State. The Company provides electric service to approximately 1.6 million electric customers in the areas of eastern, central, northern and western New York and sells, distributes and transports natural gas to approximately 0.6 million gas customers in areas of central, northern and eastern New York.

The Company is a wholly-owned subsidiary of Niagara Mohawk Holdings, Inc., which is wholly-owned by National Grid USA ("National Grid"), a utility holding company with regulated subsidiaries engaged in the generation of electricity and the transmission, distribution, and sale of both natural gas and electricity in New England and New York State. National Grid is a wholly-owned subsidiary of National Grid plc, a public limited company incorporated under the laws of England and Wales.

B. Basis of Presentation

The Company's financial statements were prepared in accordance with the accounting requirements of the Federal Energy Regulatory Commission ("FERC"), (see note 2 – Rates and Regulatory) as set forth in its applicable Uniform System of Accounts and published accounting releases, which is a comprehensive basis of accounting other than generally accepted accounting principles in the United States of America ("GAAP").

The accounts of the Company are maintained in accordance with Uniform System of Accounts prescribed by regulatory bodies having jurisdiction, primarily the New York State Public Service Commission ("NYPSC") and FERC.

The preparation of financial statements in conformity with FERC requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities at the date of the consolidated financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

C. Revenue Recognition

The Company bills its customers on a monthly cycle basis at approved tariffs based on energy delivered, a minimum customer service charge, and, in some instances, their demand on the electric system. Revenues are determined based on these bills plus an estimate for unbilled energy delivered between the cycle meter read date and the end of the accounting period. These amounts are billed to customers in the next billing cycle following the December month end. Total unbilled revenues at December 31, 2010 and 2009 were approximately \$162 million and \$157 million, respectively.

As approved by the NYPSC, the Company is allowed to pass through for recovery commodity-related costs. Additionally, a transmission revenue adjustment mechanism is in place that reconciles actual and forecast wholesale transmission revenue for pass back to, or recovery from, retail customers. The commodity adjustment clause and the transmission revenue adjustment mechanism have remained in effect under the Merger Rate Plan ("MRP") which became effective on January 31, 2002.

The Company's gas utility tariffs contain weather normalization adjustments that largely offset shortfalls or excesses of firm net revenues (revenues less gas costs and revenue taxes) during a heating season due to variations from normal weather. Revenues are adjusted each month the clause is in effect.

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D. Property, Plant and Equipment

Property, plant, and equipment are stated at original cost. The cost of additions to utility plant and replacements of retirement units of property are capitalized. Costs include direct material, labor, overhead and allowance for funds used during construction ("AFUDC"). Replacement of minor items of utility plant and the cost of current repairs and maintenance are charged to expense. Whenever utility plant is retired, its original cost, together with the cost of removal, less salvage, is charged to accumulated depreciation.

AFUDC

The Company capitalizes AFUDC as part of construction costs. AFUDC represents the composite interest and equity costs of capital funds used to finance that portion of construction costs not yet eligible for inclusion in rate base. AFUDC is capitalized in "Net Utility Plant" with offsetting credits to "Other Interest Expense" and "Other Income and (Deductions)." This method is in accordance with established rate-making practices under which our utility subsidiaries are permitted to earn a return on, and the recovery of, prudently incurred capital costs through their ultimate inclusion in rate base and in the provision for depreciation. AFUDC rates vary by company and regulatory jurisdiction. Capitalized interest for the years ended December 31, 2010 and 2009 was \$1.3 million and \$0.8 million, respectively, and is reflected as a reduction to interest expense.

The Company's repair and maintenance costs are expensed as incurred unless they represent replacement of property to be capitalized.

Depreciation

The Company's depreciation is computed on the straight-line basis using the average service lives. The depreciation rates are based on periodic studies of the estimated useful lives of the assets and the estimated cost to remove them, net of salvage value. The Company performs depreciation studies to determine service lives of classes of property and adjusts the depreciation rates when necessary.

The provisions for depreciation, as a percentage of weighted average depreciable property, and the weighted average service life, in years are presented in the table below:

	December 31, 2010		December 31, 2009	
	Provision	Service Life	Provision	Service Life
Asset Category:				
Electric	2.7%	36	2.8%	36
Gas	2.3%	44	2.3%	44
Common	4.2%	24	4.3%	23

E. Goodwill

In accordance with current accounting guidance for goodwill and other intangible assets, the Company tests goodwill for impairment on an annual basis and on an interim basis when certain events or circumstances exist. Goodwill impairment is determined by comparing the estimated fair value of a reporting unit with its respective book value. If the estimated fair value exceeds the book value, goodwill at the reporting unit level is not deemed to be impaired. If the estimated fair value is below book value, however, further analysis is required to determine the amount of the impairment. Additionally, if the forecasted returns utilized in the analysis are not achieved, an impairment of goodwill may result. For example, within our calculation of forecasted returns, we have made certain assumptions around the amount of pension and environmental costs to be recovered in future periods. Should we not benefit from improved rate relief in these areas, the result could be a reduction in fair value of the Company, which in turn could give rise to an impairment of goodwill.

The Company utilizes a discounted cash flow approach incorporating its most recent business plan forecasts together with a projected terminal year calculation in the performance of the annual goodwill impairment test. Critical assumptions used in the Company's analysis include a discount rate of 6% and a terminal year growth rate of 3% based upon expected long-term average growth rates. Our forecasts assume long-term recovery and rate of returns that are in line with historical levels within the utility industry. The resulting fair value of the annual analysis determined that no adjustment of the goodwill carrying value was required.

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F. Cash and Cash Equivalents

The Company classifies short-term investments that are highly liquid and have maturities of three months or less at the date of purchase as cash equivalents. These short-term investments are carried at cost which approximates fair value.

G. Restricted Cash

Restricted cash consists of health care claims deposits, New York State Department of Conservation securitization for certain site cleanup, mortgage lien release deposits, worker's compensation premium deposits and collateral for derivative transactions.

H. Income and Excise Taxes

Federal and state income taxes are recorded under the current accounting provisions for the accounting and reporting of income taxes. Income taxes have been computed utilizing the asset and liability approach that requires the recognition of deferred tax assets and liabilities for the tax consequences of temporary differences by applying enacted statutory tax rates applicable to future years to differences between the financial statement carrying amounts and the tax basis of existing assets and liabilities. Deferred investment tax credits are amortized over the useful life of the underlying property. Additionally, the Company follows the current accounting guidance relating to uncertainty in income taxes which applies to all income tax positions reflected on the Company's Balance Sheets that have been included in previous tax returns or are expected to be included in future tax returns.

We report our collections and payments of excise taxes on a gross basis. Revenues include the collection of excise taxes, while operating taxes include the related expenses. For the years ended December 31, 2010 and 2009, excise taxes paid were \$42 million and \$35 million, respectively.

I. Derivatives

We employ derivative instruments to hedge a portion of our exposure to commodity price risk. Whenever hedge positions are in effect, we are exposed to credit risk in the event of non-performance by counter-parties to derivative contracts, as well as non-performance by the counter-parties of the transactions against which they are hedged. We believe that the credit risk related to the futures, options and swap instruments is no greater than that associated with the primary commodity contracts which they hedge.

Firm Sales Derivatives Instruments

We use derivative financial instruments to reduce cash flow variability associated with the purchase price for a portion of future natural gas and electricity purchases associated with our gas and electric distribution operations. Our strategy is to minimize fluctuations in firm gas and electricity sales prices to our regulated customers. The accounting for these derivative instruments follows current accounting guidance for rate regulated enterprises. Therefore, the fair value of these derivatives is recorded as current or deferred assets and liabilities, with offsetting positions recorded as regulatory assets and regulatory liabilities on the Balance Sheets. Gains or losses on the settlement of these contracts are initially deferred and then refunded to or collected from our firm gas sales customers consistent with regulatory requirements.

Physically-Settled Commodity Derivative Instruments

Certain of our contracts for the physical purchase of natural gas and certain power supply contracts were assessed as no longer being exempt as normal purchases. As such, these contracts are recorded on the Balance Sheets at fair market value. However, since such contracts were executed for regulated utility customers, and pursuant to the requirements for rate regulated enterprises, changes in the fair market value of these contracts are recorded as a regulatory asset or regulatory liability on the Balance Sheets.

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J. Comprehensive Income (Loss)

Comprehensive income (loss) is the change in the equity of a company, not including those changes that result from shareholder transactions. While the primary component of comprehensive income (loss) is reported net income or loss, the other primary component of comprehensive income (loss) is unrealized gains and losses associated with certain investments held as available for sale. (See Note 10. Accumulated Other Comprehensive Income (Loss))

K. Fair Value Measurements

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The following is the fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value into three levels as follows:

Level 1 — quoted prices (unadjusted) in active markets for identical assets or liabilities that a company has the ability to access as of the reporting date. Derivative assets and liabilities utilizing Level 1 inputs include active exchange-based derivatives (e.g. natural gas futures traded on the New York Mercantile Exchange (“NYMEX”)).

Level 2 — inputs other than quoted prices included within Level 1 that are directly observable for the asset or liability or indirectly observable through corroboration with observable market data. Derivative assets and liabilities utilizing Level 2 inputs include non-exchanged-based financial contracts (e.g. over-the-counter (“OTC”) gas financial swap) and standard North American Energy Standards Board physical gas supply contracts.

Level 3 — unobservable inputs, such as internally-developed forward curves and pricing models for the asset or liability due to little or no market activity for the asset or liability with low correlation to observable market inputs. Derivative assets and liabilities utilizing Level 3 inputs are mainly customized physical gas contracts, certain financial contracts, as well as some standard physical gas supply contracts and over the counter financial options contracts.

L. Employee Benefits

In March 31, 2007, the Company adopted certain accounting guidance that requires employers to fully recognize all postretirement plans' funded status on the Balance Sheets as a net liability or asset and required an offsetting adjustment to accumulated other comprehensive income in shareholders' equity upon implementation. Consistent with past practice and as required by the current accounting guidance, the Company values its pension and other postretirement assets using the year-end market value of those assets. Benefit obligations are also measured at year-end. (See Note 3. Employee Benefits for additional details on the Company's pension and other postretirement plans.)

M. Reclassifications

Certain amounts from prior years have been reclassified in the accompanying financial statements to conform to the current year presentation. The Company has also made other immaterial adjustments to conform certain amounts from prior years to the current year presentation.

N. Inventory

Inventory is stated primarily at the lower of cost or market value under the average cost method. The company's write-down policy is to write-off obsolete inventory.

O. Power Purchase Agreements

The Company accounts for its power purchase agreements, which are not deemed to be derivatives or leases, as executory contracts. The Company assesses several factors in determining how to account for its power purchase contracts. These factors include: the term of the contract compared to the economic useful life of the facility generating the electricity; the involvement, if any, that the Company has in operating the facility; the amount of any fixed payments the Company must make, even if the facility does not generate

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electricity; and the level of control the Company has over the amount of electricity generated by the facility, and who bears the risk in the event the facility is unable to generate.

P. Recent Accounting Pronouncements

In December 2010, the FASB issued updated guidelines that addressed the diversity in practice about the interpretation of the pro forma revenue and earnings disclosure requirements for business combinations. This update specifies that if a public entity presents comparative financial statements, the entity should disclose revenue and earnings of the combined entity as though the business combination(s) that occurred during the current year had occurred as of the beginning of the comparable prior annual reporting period only. The amendments in the updated guidelines are effective prospectively for business combinations for which the acquisition date is on or after the beginning of the first annual reporting period beginning on or after December 15, 2010. Early adoption is permitted. The Company believes that adoption of these guidelines will not impact its financial condition, result of operations or cash flows.

In March 2010, the Patient Protection and Affordable Care Act and the Healthcare and Education Reconciliation Act of 2010 were passed in the United States Congress and signed into law. These laws eliminate the tax exempt status of drug subsidies provided to companies under Medicare Part D after December 31, 2012. In April 2010, the FASB issued the accounting guidance related to the Patient Protection and Affordable Care Act which requires the measurement of current and deferred tax liabilities and assets to be based on provisions of enacted tax law. As a result of this new legislation, the Company recorded a noncash charge in the first quarter of the current calendar year to reflect additional deferred income tax expense.

In March 2010, the FASB issued updated guidance that provides for scope exceptions applicable to financial instrument contracts with embedded credit derivative features. This FASB guidance is effective for financial statements issued for interim periods beginning after June 15, 2010. On an ongoing basis, the Company evaluates new and existing transactions and agreements to determine whether they are derivatives, or have provisions that meet the characteristics of embedded derivatives. Those transactions designated for any of the elective accounting treatments for derivatives must meet specific, restrictive criteria, both at the time of designation and on an ongoing basis. None of the financial instrument contracts or credit agreements the Company has entered were identified and designated as meeting the criteria for derivative or embedded derivative treatment. The adoption of this guidance did not have an impact on the Company's financial position, results of operations or cash flows.

In February 2010, the FASB issued an amendment to certain recognition and disclosure requirements for events that occur after the balance sheet date but before the financial statements are issued or are available to be issued. The amendment applies to both issued financial statements and financial statements revised as a result of either a correction of an error or retrospective application of GAAP. The new provisions require nonpublic entities to disclose both the date that the financial statements were issued, or available to be issued, and the date the revised financial statements were issued or available to be issued. The amendment is effective for interim or annual periods ending after June 15, 2010. The adoption of this guidance did not have an impact on the Company's financial position, results of operations or cash flows.

In January 2010, the FASB issued an amendment to the accounting guidance for fair value measurements that will provide for additional disclosures about (a) the different classes of assets and liabilities measured at fair value, (b) the valuation techniques and inputs used, (c) the activity in Level 3 fair value measurements, and (d) the transfers between Levels 1, 2, and 3. This FASB guidance is effective for financial statements issued for interim and annual periods beginning after December 15, 2009, except for the disclosures about purchases, sales, issuances, and settlements in the roll forward of activity in Level 3 fair value measurements. Those disclosures are effective for fiscal years beginning after December 15, 2010, and for interim periods within those fiscal years. The provisions of this guidance have been adopted by the Company and have been applied to its financial statements for the period ending December 31, 2010.

In the preceding twelve months, the FASB and other authoritative bodies have issued numerous updates to GAAP. The Company has evaluated these guidelines and has deemed them as not applicable based on its nature of operations.

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Note 2. Rates and Regulatory

The Company's accounting records are maintained in accordance with the Uniform System of Accounts prescribed by the FERC. The financial statements reflect the ratemaking policies and actions of the NYPSC in conformity with GAAP for rate-regulated enterprises.

The Company applies the current accounting guidance for rate-regulated enterprises. The guidance recognizes the ability of regulators, through the ratemaking process, to create future economic benefits and obligations affecting rate-regulated companies. Accordingly, the Company records these future economic benefits and obligations as regulatory assets and regulatory liabilities.

In the event the Company determines that its net regulatory assets are not probable of recovery, it would no longer apply the principles of the current accounting guidance for rate regulated enterprises and would be required to record an after-tax, non-cash charge against income for any remaining regulatory assets and liabilities. In such an event, the resulting charge would be material to the Company's reported financial condition and results of operations. Management continues to believe that rates are based on the Company's incurred costs and investment levels and therefore should continue to apply the current accounting guidance for rate regulated enterprises.

The following table details regulatory assets and liabilities summarized in the Company's financial statements:

At December 31 (<i>in thousands of dollars</i>)	2010	2009
<i>Regulatory liabilities included in other accrued expenses:</i>		
Rate adjustment mechanisms	\$ (3,818)	\$ (18,824)
Total current regulatory assets, net	(3,818)	(18,824)
<i>Regulatory assets:</i>		
Merger rate plan stranded costs	595,044	1,112,793
Regulatory tax asset	120,754	132,251
Deferred environmental restoration costs	539,580	537,821
Pension and postretirement benefit plans	1,389,765	1,410,569
Other	(13,501)	122,522
Total non-current regulatory assets	2,631,642	3,315,956
<i>Regulatory liabilities:</i>		
Stranded costs and CTC related	(82,688)	(82,636)
Postretirement benefit	(25,552)	(25,552)
Medicare Act tax benefit deferral	6,359	(73,398)
Economic development fund	(37,492)	(38,084)
Unbilled gas revenue	(19,044)	(18,799)
Environmental insurance proceeds	(4,741)	(4,741)
Other	(436,024)	(342,024)
Total non-current regulatory liabilities	(599,182)	(585,234)
Net regulatory assets	\$ 2,028,642	\$ 2,711,898

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The following are descriptions of major types of regulatory assets and liabilities:

MRP Stranded Costs

Under the MRP, a regulatory asset was established that included the costs of the Master Restructuring Agreement (“MRA”), the cost of any additional Independent Power Producer (“IPP”) contract buyouts and the deferred loss on the sale of the Company’s generation assets. The MRA represents the cost to terminate, restate or amend IPP contracts. The Company is also permitted to defer and amortize the cost of any additional IPP contract buyouts. Since February 1, 2002, the MRP stranded cost regulatory asset has been amortized over ten years, consistent with projected recovery through rates. However, as discussed below regarding the Company’s general rate case filed January 29, 2010, the Company proposed to extend the amortization period of stranded costs an additional three years in order to mitigate the impact of its proposed increase in transmission and distribution revenue to provide, in total, that delivery revenue would remain at the level reflected in the MRP. The NYPSC did not approve the Company’s proposal and therefore the MRP stranded cost regulatory asset will be fully amortized by December 31, 2011.

Regulatory Tax Asset

The regulatory tax asset represents the expected future recovery from ratepayers of the tax consequences of temporary differences between the recorded book basis and the tax basis of assets and liabilities. This amount is primarily timing differences related to depreciation. These amounts are recovered and amortized as the related temporary differences reverse.

Deferred Environmental Restoration Costs

This regulatory asset represents deferred costs associated with the Company’s share of the estimated costs to investigate and perform certain remediation activities at hazardous waste sites with which it may be associated as compared to the allowance in base rates pertaining to this cost. The Company’s rate plans provide for specific rate allowances for these costs, with variances deferred for future recovery or pass-back to customers. The Company believes future costs, beyond the expiration of current rate plans, will continue to be recovered through rates.

Pension and Postretirement Benefit Plans

Costs of the Company’s pension and postretirement benefits plans over amounts reflected in rates are deferred to a regulatory asset to be recovered in a future period. This regulatory asset includes the deferral of the fair value adjustments to the pension and postretirement benefit plans other than pensions (“PBOPs”) (the Plans) as of the January 30, 2002 acquisition of the Company by National Grid. This deferral totaled \$440 million at acquisition and is being amortized on a straight-line basis over the 10 years of the MRP. The Company has also recorded a regulatory asset as an offset to its yearly adjustment to the Plans recorded liability in the amounts of \$665 million and \$696 million at December 31, 2010 and December 31, 2009, respectively.

Cost of Removal Reserve and Asset Retirement Obligations

The Company adheres to the current accounting guidance relating to asset retirement obligations associated with tangible long-lived assets. Asset retirement obligations arising from legal obligations amounted to \$11 million and \$10 million at December 31, 2010 and 2009, respectively. Under the Company’s current and prior rate plans, it has collected through rates an implied cost of removal for its plant assets. This cost of removal collected from customers differs from the accounting guidance definition of an asset retirement obligation in that these collections are for costs to remove an asset when it is no longer deemed usable (i.e. broken or obsolete) and not necessarily from a legal obligation. These collections have been recorded to accumulated depreciation to reflect future use. The Company estimates it has collected over time approximately \$415 million and \$400 million for the cost of removal through December 31, 2010 and 2009, respectively.

The regulatory assets above also reflect \$7.4 million the Company has on energy efficiency programs in excess of the current rate agreements. The Company believes these amounts will be recovered pursuant to future rate filings.

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Rate Matters

Major Rate Proceedings: On August 3, 2009, the Company submitted a filing in compliance with the NYPSC's Opinion No. 01-6, Opinion and Order Authorizing Merger and Adopting Rate Plan, issued and effective December 3, 2001 in Case No. 01-M-0075 (Fourth Competitive Transition charges ("CTC") Reset Filing). The Fourth CTC Reset Filing complies with the Company's obligations under the MRP to: (i) reset its CTC in retail delivery rates to reflect changes in the forecast of commodity prices for the coming two years and (ii) adjust delivery rates to reflect estimated deferral recoveries through December 2011 because the deferral account balance was estimated to exceed \$100 million as of June 30, 2009. On December 21, 2009, the NYPSC issued its order on this matter and directed, among other things, that there would be no change in the deferral recoveries currently reflected in customer rates because of the difficult economic circumstances faced by customers and because the deferral balances had not been fully audited.

On October 22, 2007, the Company made a compliance filing with the NYPSC regarding the implementation of the Follow-on Merger Credit associated with the acquisition by National Grid plc of KeySpan Corporation ("KeySpan") in August 2007. In its compliance filing, the Company calculated the share of the KeySpan Follow-on Merger savings allocable to the Company for the period from September 2007 through December 2011 to be approximately \$40 million. The Company subsequently agreed, in its comments filed in the Third CTC Reset proceeding on October 31, 2007, to lower rates submitted in its August 1, 2007 CTC Reset filing to reflect a proposal by the parties in that proceeding to apply the KeySpan Follow-on Merger Credit to the Company's electric customers over a two year period instead of over the four remaining years of the MRP, which was approved by the NYPSC in December 2007. On May 29, 2008, the NYPSC issued its decision with respect to the Company's October 22, 2007 compliance filing rejecting the Company's proposed calculation and requiring a Follow-on Merger Credit of \$52 million for the August 24, 2007 through December 2011 period. On June 30, 2008, the Company filed a petition for rehearing of the May 29, 2008 order from the NYPSC. The NYPSC denied the Company's rehearing petition in an order dated February 24, 2009, holding that its May 2008 order was consistent with the explicit language of the MRP.

The NYPSC further issued a notice on June 25, 2008 seeking additional comments on the Staff's Paper setting forth two Follow-on Merger savings issues that were not addressed in the compliance filing of October 22, 2007. In the notice, the NYPSC asked for comments on Staff's Paper and its two issues that called for the Company to credit an additional \$35 million of synergy savings to electric and gas customers. Multiple Intervenors (a consortium of large commercial and industrial customers) filed comments in favor of a larger credit. Following settlement negotiations, on January 5, 2010, the Company, Staff, and Multiple Intervenors filed a joint proposal that provided for an incremental Follow-On Merger Credit of approximately \$4 million, with \$3.7 million going to the Company's Electric Deferred Account and \$0.3 million plus carrying charges going to the Gas Contingency Reserve Account. On July 16, 2010, the NYPSC adopted the terms of the joint proposal and directed the Company to record the proposed credits accordingly. The deferred gas credit will be in the Company's next general gas rate proceeding.

Stimulus filing in connection with American Recovery and Reinvestment Act of 2009 ("ARRA"): On October 27, 2009, the Company learned that it was not successful in receiving any stimulus funding under its Smart Grid Investment Grant ("SGIG") application filed with the U.S. Department of Energy ("DOE") as part of National Grid's proposed Smart Grid programs. The Company is a partner in the New York Independent System Operator ("NYISO")-sponsored Phasor Measurement Unit ("PMU") Project and Capacitor Bank Project, and both of those projects received SGIG grants. Additionally, the Company is a partner in the Premium Power Corporation-sponsored Energy Storage Demonstration Project, which is a recipient of an award from the DOE under the Smart Grid Demonstration ("SGD") grant program. The Company is allowed to recover from customers the balance of the cost not covered by the SGIG grant in implementing the PMU Project and Capacitor Bank Project and the SGD grant in implementing the Premium Power Project. On April 1, 2010, the Company filed with the NYPSC a proposed tariff provision for the recovery of these projects through a surcharge mechanism. The NYPSC ruled that the Company was to defer the cost of these projects and include recovery of them in the next general rate case. Consequently, the Company withdrew its proposed tariff for the surcharge.

On January 15, 2010 the Company filed a modified Smart Grid Program ("Smart Program") for NYPSC approval which modified the Company's previous July 2, 2009 filing by reducing the program scope and size to an approximate \$123 million investment, inclusive of the Company's contribution to the aforementioned NYISO-sponsored projects and the Premium Power Energy Storage Demonstration Project. The Smart Program proposed a Smart Grid Spine and four Clean Energy Modules to be deployed in the Syracuse, New York area, as well as developmental work in the Company's Smart Technology Center, a workforce training component, the NYISO-sponsored projects, and the Premium Power Project. The NYPSC has delayed ruling on the Company's proposed Smart Program upon completion of its review and development of regulatory policies for the encouragement of

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implementation of smart grid technologies. On February 11, 2011, the Company filed a letter with the NYPSC withdrawing its January 14, 2010 Smart Program proposal for a number of reasons including the fact that the NYPSC has opened a new smart grid proceeding to establish regulatory policies to guide smart grid development in New York. In addition, it has been over a year since the Company filed its Smart Program proposal and there have been significant developments in and experience gained with smart grid technologies during that time. Finally, Governor Cuomo is revisiting the state's energy plan which may influence the supply, delivery and/or use of electricity in New York. In that same letter to the NYPSC, the Company provided notice that it would not be proceeding with the Premium Power Energy Storage Demonstration Project but remained committed to continuing its participation in the NYISO-sponsored PMU and Capacitor Bank Projects.

On April 13, 2010 National Grid was awarded \$2.18 million in DOE funding to develop its proposed smart grid work force training program. This DOE funding will be used to design and develop comprehensive training materials for Massachusetts and New York smart grid programs.

On July 16, 2010, the NYPSC initiated a new proceeding to focus attention on a longer term vision for the electric grid and a corresponding strategic plan now that the urgency of responding to ARRA funding opportunities has passed. The NYPSC has expressed concerns with layering smart grid expenditures on top of the expanding electric utility capital budgets. The purpose of this inquiry is to determine to what extent further development of regulatory policies is needed to encourage electric utilities to develop smart grid systems that will integrate new technologies while optimizing the efficient use of facilities and resources and maintaining equitable rates for electric customers. The NYPSC has posed a set of policy questions for certain utilities to which the Company filed its response on September 17, 2010 and reply comments on October 15, 2010.

Service Quality Penalties: In connection with the NYPSC order in the Company's recent electric rate case (see below) and the Gas Rate Plan Joint Proposal (see below), the Company is subject to maintaining certain reliability and service quality standards. Reliability and customer service measures focus on ten categories including electric reliability measures related to outages (System Average Interruption Frequency Index and Customer Average Interruption Duration Index), estimating, and standardized interconnection requirements ("SIR") and customer measures related to NYPSC complaint rate, residential and business customer satisfaction, meter reads, customer call response times, and administration of the AffordAbility Program. If a prescribed standard is not satisfied, the Company may incur a penalty, with the penalty amount applied as a credit or refund to customers. The total amount of pre-tax penalties that can be assessed each year for electric and gas service quality is \$19.8 million and \$18 million for electric reliability.

In addition, the Company's gas operations are also subject to six safety and reliability performance requirements stemming from National Grid plc's August 2007 acquisition of KeySpan. Similar to service quality, if the prescribed standards are not satisfied, the Company may incur a penalty, with the penalty amount applied as a credit or refund to customers. The total amount of pre-tax penalties that can be assessed each year is \$6.51 million

Asset Condition and Capital Investment Plan: On October 22, 2007, the Company filed with the NYPSC the first required annual reports on its asset condition and capital investment plan for its electric transmission and distribution system. The Company's 2007 capital investment plan involved significant investment in capital improvements over the projections initially included in its MRP. On August 15, 2008, the NYPSC issued its order on the compliance filing. The NYPSC affirmed the Company's need to invest a minimum of \$1.47 billion during the five year period 2007 – 2011 (calendar) and stated that further projects and investments "appear to be justified" with the possibility of further expansion over time. On January 29, 2010, the Company filed its capital investment plan with the latest five year projection for capital investment estimated at \$2.86 billion for fiscal years 2011 through 2015. On that same date, the Company filed a proposal to revise its electric rates effective January 1, 2011. The rate case filing included a copy of the fiscal years 2011 to 2015 capital investment plan. On May 3, 2010, the Company filed its rate case corrections and updates, which included a downward adjustment to the five-year infrastructure investment of approximately \$116 million. On August 6, 2010 the Company filed its rebuttal testimony in the rate case which included a downward adjustment to the five year infrastructure investment of approximately \$108 million resulting in a five-year projected capital plan estimated at \$2.64 billion.

On December 21, 2007, the Company filed with the NYPSC a Petition for Special Ratemaking seeking authorization to defer for later rate recovery 50% of the revenue requirement impact during calendar year 2008 of specified capital programs and operating expenses that are directly associated with these programs. In the order approving the KeySpan merger, the NYPSC had found that the rate impacts associated with certain incremental investments during the remaining period of the MRP would be limited to not more than

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50% of the total rate impact as ultimately determined by the NYPSC.

On September 5, 2008, the NYPSC issued its order on the Company's Petition for Special Ratemaking. The NYPSC stated that the Company's investment program could "conceptually" be considered incremental to the level of investment assumed in the MRP and therefore could be eligible for deferral. However, the NYPSC ordered the Company to supplement its petition with actual expense information once results for calendar year 2008 were known. The Company was directed to show in its supplemental filing that the Company will not over earn in 2008 after the deferrals are allowed, that the expenditures on which the deferrals are based are incremental to what was reflected in the MRP forecast, that such expenditures have been offset by all relevant cost savings and related benefits, and to the extent that actual expenditures for 2008 differed from amounts in the budgets that were previously filed with the NYPSC, that the basis for such differences be explained. Finally, the NYPSC ordered a schedule of reporting requirements on the investment program which the Company has been working with the NYPSC to develop. In April 2009, the Company filed for authority to defer 2008 actual incremental capital and associated operating expenditures. When the NYPSC did not act on the Company's April 2009 petition, the Company filed a renewed request for such a deferral in May 2010. The NYPSC has not yet ruled on these petitions. In May 2010, the Company also filed a request for recovery of incremental investment in 2009 in another Petition for Special Ratemaking to the NYPSC. The NYPSC has not yet ruled on this petition.

Financial Protections: The Company made a filing on November 19, 2007 proposing certain financial protections for the Company as required by the NYPSC in the order approving the KeySpan merger and made an additional filing with the NYPSC regarding these protections. The NYPSC adopted the protections in March 2008 which provide, among other things, for restrictions on the payment of common dividends if certain credit ratings are not maintained by the Company or National Grid plc; credits to the Company's deferral account of any incremental increase in interest expense due to a decline in the Company's bond rating; a prohibition with respect to certain types of cross-default provisions; and the implementation of a class of preferred stock having one share (the "Golden Share"), subordinate to any existing preferred stock, the holder of which would have voting rights that limit the Company's right to commence any voluntary bankruptcy, liquidation, receivership or similar proceeding without the consent of the holder of such share of stock. On April 9, 2010, the Company petitioned the NYPSC for authorization to issue its Golden Share to GSS Holdings, Inc. ("GSS") under the same arrangements its sister utilities, The Brooklyn Union Gas Company d/b/a KeySpan Energy Delivery New York and KeySpan Gas East Corporation d/b/a KeySpan Energy Delivery Long Island, made with GSS, which terms were filed with the NYPSC on November 19, 2009.

Gas Rate Plan Joint Proposal: On May 15, 2009, the NYPSC approved a joint proposal ("Joint Proposal") that provides for a two-year rate plan, with an annual increase of \$39.4 million in the first year and specific, incremental adjustments in the second year to reflect changes in such costs as postretirement benefit plans other than pensions and environmental site investigation and remediation costs. Among other deferral mechanisms, the Joint Proposal provides for a true up to the actual amount, cost and timing of certain new long-term debt issuance, subject to the actual costs falling outside of a defined range. The Joint Proposal provides for a 10.2% return on equity and a 43.7% equity ratio, and an earnings-sharing mechanism that requires the Company to share earnings with customers to the extent its return on equity exceeds 11.35%. The Joint Proposal also includes a revenue decoupling mechanism, negative revenue adjustments for failure to meet certain service quality performance metrics and a commodity-related bad debt recovery mechanism that adjusts for fluctuations in commodity prices. The new rates went into effect on May 20, 2009. Pursuant to the Joint Proposal, on April 12, 2010, the Company filed to increase rates by approximately \$13.9 million effective May 20, 2010 based on increases in certain costs. On May 14, 2010, the NYPSC ordered the new rates to go into effect on a temporary basis as of May 20, 2010, subject to final approval by the NYPSC. On August 20, 2010, the NYPSC approved the permanent rates effective with the date of such order.

Temporary State Assessment Pursuant to PSL Section 18-a: On June 4, 2009 the Company made a gas compliance filing and on June 30, 2009 the Company made an electric compliance filing with the NYPSC regarding the implementation of the Temporary State Energy & Utility Conservation Assessment per §18-a of the New York Public Service Laws of 2009. The combined General & Temporary Conservation Assessment equals 2% of the prior calendar year's gross operating revenues derived from intra-state utility operations. Per order dated June 19, 2009, the NYPSC authorized recovery of the revenues required for payment of the Temporary State Assessment, including carrying charges, subject to reconciliation over five years, July 1, 2009 through June 30, 2014. In its initial compliance filing required by the Gas Rate Order, the Company filed a tariff to collect \$25.1 million in incremental assessment expense from its customers over a 12-month period beginning May 20, 2009. Per order dated June 19, 2009, the Company was required to file a revised gas tariff authorizing imposition of a new surcharge amount for July 1, 2009 through June 30, 2010, recognizing that the Company had collected a portion of the revenues to date. The Company calculated the incremental gas assessment to be collected from customers, including carrying charges and an allowance for uncollectible amounts, to be \$26.4 million for the

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period from July 1, 2009 through June 30, 2010. In its June 30, 2009 electric compliance filing, the Company calculated the incremental electric assessment to be collected from customers, including carrying charges and an allowance for uncollectible amounts, to be \$83.1 million for the period from July 1, 2009 through June 30, 2010. The Company commenced collection of the Incremental State Assessment Surcharge as of July 1, 2009 from electric customers. On June 15, 2010, the Company submitted the second compliance filing in which it provided a reconciliation of the first year's combined General & Temporary State Assessment with revenue billed to its customers and noted that it intends to maintain its electric and gas Incremental State Assessment Surcharges at their current levels for the July 1, 2010 through June 30, 2011 recovery period. At December 31, 2010, \$23.3 million was deferred pending recovery; \$35.0 million was recorded at December 30, 2009.

Transmission Rate Case: In February 2008, the Company filed with the FERC a formula transmission rate for customers that take service under the NYISO tariff. In July 2008, the FERC issued an order accepting the proposed formula rate and approved a 50 basis point incentive return on equity applicable to all transmission facilities. This decision marked the first formula rate for a private transmission owner in New York. The rate took effect on October 1, 2008 subject to refund. The FERC directed hearing and settlement judge proceedings to resolve the remaining contested issues in the proceeding. On April 6, 2009, the Company filed a settlement agreement which was accepted by the FERC by its order issued on June 22, 2009, and which resolved all issues in the proceeding. The formula was initially projected to increase annual revenues by approximately \$7.9 million. The settlement provided for an authorized return on equity of 11.5%, including any incentive return. The effective date for the settlement was January 30, 2009 with a phase-in of the settlement rate over the period January 30 through June 30. In July 2009, the Company refunded to customers a total of \$7.1 million, inclusive of FERC required interest, for amounts collected in excess of the settlement rates for the period of October 2008 through June 2009. Under the Tariff, the Company is required to provide an annual informational filing before the FERC. The first Annual Update filing was made in June 2009. In response thereto, certain parties raised issues with the Company's Long-Term Debt Cost of Capital used in the formula. In November 2009, the Company filed a proposed Stipulation and Agreement modifying the calculation of the Long-Term Debt Cost of Capital Rate so that the amount of the Company's long-term debt used in the calculation of the Capital Rate is based on the average of the beginning-of-the-year and the year-end long-term debt balances. The Company agreed to give customers the benefit of the change from July 1, 2009 forward. On February 13, 2010, the proposed Stipulation and Agreement was accepted by the FERC. The Company filed its second Annual Update, as required, in June 2010. The 2010 Annual Update provided for a revenue decrease of \$0.6 million which the Company began billing in July 2010. In response to certain parties' data requests on the 2010 Annual Update, the Company negotiated a settlement of the limited issues raised by those parties, including removal from the formula rate a component reflecting the Temporary State Assessment under Section 18-a of the New York Public Service Law to prevent duplicate charging of that 18-a assessment to entities who are directly assessed or are otherwise exempt from such assessment. The settlement was filed with the FERC on November 18, 2010, and accepted by the FERC in an unpublished letter order issued January 7, 2011. The revenues resulting from the formula rate are charged to wholesale transmission customers and credited back to retail electric distribution customers through the Transmission Revenue Adjustment Clause mechanism.

Electric Rate Filing: On January 29, 2010, the Company filed with the NYPSC an electric rate case for new base rates proposed to go into effect on January 1, 2011, which would terminate the MRP one year early. In its filing, the Company proposed a three-year rate plan commencing January 1, 2011 running through December 31, 2013. While the Company filed for a three-year rate case, NYPSC staff responded to a one-year rate case and the Company adopted the one-year rate case in this proceeding.

In its original request, the Company filed for an increase in the base transmission and distribution revenue of \$390.6 million based on a return on equity of 11.1% and equity ratio of 50.01% for calendar year 2011. To mitigate the impact of this base rate increase on customers, the Company proposed to lengthen the amortization period for its fixed stranded generation costs, which were scheduled to be fully amortized at December 31, 2011. Throughout the procedural hearings, the Company revised its revenue requirement that, in turn, revised its requested revenue increase to \$361.2 million while continuing to maintain its proposal to offset any base rate increase by reshaping recovery of certain stranded generation-related costs to result in no change in delivery revenues as compared to the MRP.

On January 24, 2010, the NYPSC issued its order. The Company received a revenue requirement increase of approximately \$112 million, including recovery of \$40 million in CTC, with a 9.1% return on equity. The NYPSC gave the Company the option of receiving a 9.3% return on equity, which would result in a revenue requirement increase of approximately \$119 million, if it agreed not to file another general rate case prior to January 1, 2012. In correspondence dated January 31, 2011, the Company advised that it had filed tariffs to reflect a 9.3% return on equity and that it would create a deferral account for crediting to customers the prorated difference between revenues resulting from a 9.1% and a 9.3% return on equity in the event that it filed a base rate case before January 1, 2012. Fifty million dollars of the increase in revenue reflects revenue from "temporary" rates and is subject to the results of the

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NYPSC's audit of service company costs allocated to the Company. In addition, the NYPSC ruled that the Company's fixed stranded generation costs are to be fully amortized by December 31, 2011. The NYPSC also established a fixed level of \$29.75 million per year for the Company's costs associated with the SIR of former manufactured gas plants ("MGPs") and other environmental sites. While the Company had previously recovered all prudently incurred SIR costs, for any annual spend above the fixed level, 80% will now be placed into a deferral account for recovery in a future rate case and the other 20% will be the responsibility of the Company. For any annual spend below the fixed level a credit will be applied to the deferral account.

The NYPSC adopted the Capital Expenditures Stipulation entered into between the Company, DPS Staff, and MI in the rate case, which addresses, among other things, the Company's capital budget and investments for fiscal years 2011 and 2012. The amount of capital reflected in the Company's rates for calendar year 2011 is subject to a one-way, downward only true up. In addition, the NYPSC approved the Revenue Decoupling Stipulation entered into between the Company, DPS Staff, the New York Power Authority, and Pace/NRDC which allows for the implementation of a revenue decoupling mechanism whereby the Company's base rates are adjusted annually as a result of the reconciliation between allowed revenue and billed revenue. The Company's revenue decoupling mechanisms includes the majority of customers, with exclusions only for streetlighting customers, the portion of customers' bills associated with delivery of NYPA load and those customers receiving service pursuant to special contracts.

Federal Income Tax Refund: The Company received federal income tax refunds covering the tax years of 1991 to 1995 in the amount of \$25.6 million, inclusive of \$13.3 million of interest, from the Internal Revenue Service ("IRS") in March 2003 and August 2004, respectively. As required by NYPSC regulations, the Company made a filing with the NYPSC and proposed to credit \$7.2 million to its customers and recorded the resulting regulatory liability and earnings impact in March 2009. The Company subsequently agreed with the parties in the proceeding on several adjustments to the proposed disposition resulting in an additional \$18.7 million credit to its customers, including approximately \$7.3 million (through December 2009) in carrying charges due to the delay in filing the refund notice and \$11.4 million in full settlement of all other outstanding issues. On March 19, 2010, the Company made a supplemental filing to provide procedures put in place by the Company to ensure that all future income tax refunds would be timely noticed. On April 16, 2010, the NYPSC issued an order adopting the submitted joint proposal. The Company will continue to accrue carrying charges for gas customers until such time as the deferred amounts are passed back to gas customers.

Service Company Audit: The NYPSC has instituted a proceeding to review the allocation and assignment of costs to the New York affiliates by the National Grid service companies. Overland Consulting has been selected to perform this review and a report to the NYPSC is anticipated in November 2011.

Site Investigation and Remediation Costs Proceeding: On February 18, 2011, the NYPSC instituted a statewide investigation to review its policies regarding the funding mechanisms supporting SIR expenditures and directing the state's utilities to assist the NYPSC in developing a comprehensive record of: (1) the current and future scope of utility SIR programs; (2) the current cost controls in place by utilities and opportunities to improve such cost controls; (3) the appropriate allocation of costs among customers and potentially shareholders; and (4) methods for recovering costs appropriately borne by ratepayers in a way that minimizes the impact. The NYPSC has requested that the Administrative Law Judge provide a presentation of recommendations to the NYPSC before the end of 2011.

Note 3. Employee Benefits

Summary

The Company participates in a non-contributory defined benefit pension plan and a postretirement benefits other than pensions ("PBOP") (the "Plans"). The Plans cover substantially all of the employees of the Company. The pension plan is a cash balance pension plan design and, under that design, pay-based credits are applied based on service time and interest credits are applied at rates set forth in the plan. In addition, a large number of employees hired by the Company prior to July 1998 are cash balance design participants who receive a larger benefit if so yielded under pre-cash balance conversion final average pay formula provisions. Employees hired by the Company following the July 1998 cash balance design conversion participate under cash balance design provisions only.

PBOPs include health care and life insurance coverage to eligible retired employees. Eligibility is based on age and length of service requirements and, in most cases, retirees must contribute to the cost of their coverage.

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A supplemental nonqualified, non-contributory executive retirement program provides additional defined pension benefits for certain executives.

The NYPSC's Statement of Policy requires that prior service costs and gains and losses be amortized over a 10-year period calculated on a vintage year basis.

Funding Policy

Funding policy is determined largely by the Company's rate agreements with the NYPSC and amounts recovered in rates. However, for the pension plan, the contribution for any year will not be less than the minimum amounts that are required under the Pension Protection Act of 2006.

Plan Assets

The target asset allocation for the benefit plans are:

	Pension		Non-union - PBOPs		Union - PBOPs	
	2010	2009	2010	2009	2010	2009
U.S. equities	20%	20%	44%	30%	34%	49%
Global equities (including U.S.)	7%	7%	-	-	12%	-
Global tactical asset allocation	10%	10%	-	-	17%	-
Non-U.S. equities	10%	10%	26%	20%	17%	21%
Fixed income	40%	40%	30%	50%	20%	30%
Private equity and other*	13%	13%	-	-	-	-
	100%	100%	100%	100%	100%	100%

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The percentage of the fair value of total plan assets at December 31:

	Pension		Non-union - PBOPs		Union - PBOPs	
	2010	2009	2010	2009	2010	2009
U.S. equities	22%	23%	44%	32%	35%	50%
Global equities (including U.S.)	9%	8%	-	-	12%	-
Global tactical asset allocation	12%	16%	-	-	16%	-
Non-U.S. equities	11%	10%	25%	20%	18%	22%
Fixed income	41%	40%	31%	48%	19%	28%
Private equity and other*	5%	3%	-	-	-	-
	100%	100%	100%	100%	100%	100%

*"Private equity and other" asset allocation includes target allocation to Private Equity (5%) along with new target allocation to Real Estate (5%) and Infrastructure(3%) assets. There is an investment plan in place to invest in these asset classes towards target allocations over a multi-year period.

The Company manages benefit plan investments to minimize the long-term cost of operating the plans, with a reasonable level of risk. Risk tolerance is determined as a result of a periodic asset/liability study which analyzes plan liabilities and plan funded status and results in the determination of the allocation of assets across equity and fixed income securities. Equity investments are broadly diversified across U.S. and non-U.S. stocks, as well as across growth, value, and small and large capitalization stocks. Likewise, the fixed income portfolio is broadly diversified across the various fixed income market segments. Small investments are also held in private equity, with the objective of enhancing long-term returns while improving portfolio diversification. For the PBOP plan, since the earnings on a portion of the assets are taxable, those investments are managed to maximize after tax returns consistent with the broad asset class parameters established by the asset allocation study. Investment risk and return are reviewed by National Grid's investment committee on a quarterly basis.

The discount rate is the rate at which plan obligations can be settled. The discount rate assumption is based on rates of return on high quality fixed income investments in the market place as of each measurement date (typically March 31). Specifically, the National Grid companies use the Hewitt Top Quartile Discount Curve along with the expected future cash flows from the retirement plans to determine the weighted average discount rate assumptions.

The estimated rate of return for various passive asset classes is based both on analysis of historical rates of return and forward looking analysis of risk premiums and yields. Current market conditions, such as inflation and interest rates, are evaluated in connection with the setting of the long-term assumption. A small premium is added for active management and rebalancing of both equity and fixed income. The rates of return for each asset class are then weighted in accordance with the Plan's year end asset allocation, and the resulting long-term return on asset rate is then applied to the market-related value of assets.

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Assumptions Used for Benefits Accounting

The following weighted average assumptions were used to determine the pension and PBOP benefit obligations and net periodic costs for the years ended December 31:

	Pension Benefits				
	Benefit obligation		Net periodic benefit cost		
			2009		
	2010	2009	2010	Jan - Mar	Apr - Dec
Discount rate	6.10%	7.30%	7.30%	6.50%	7.30%
Rate of compensation increase	3.50%	3.50%	3.50%	3.75%	3.50%
Expected long-term rate of return on assets	8.00%	8.00%	8.00%	8.00%	8.00%

	PBOP				
	Benefit obligation		Net periodic benefit cost		
			2009		
	2010	2009	2010	Jan - Mar	Apr - Dec
Discount rate	6.10%	7.30%	7.30%	6.50%	7.30%
Expected long-term rate of return on asset					
Non-union	6.75%	6.75%	6.75%	7.75%	7.75%
Union	8.00%	7.75%	7.75%	6.75%	6.75%
Health care cost trend rate					
Initial - Pre 65	8.50%	8.50%	7.85%	9.00%	7.85%
Initial - Post 65	8.75%	9.50%	8.85%	10.00%	8.85%
Ultimate	5.00%	5.00%	5.00%	5.00%	5.00%
Year ultimate rate is reached - Pre 65	2017	2016	2015	2014	2015
Year ultimate rate is reached - Post 65	2019	2017	2016	2015	2016

The Company participates in pension and PBOP plans with another National Grid subsidiary. The expected contributions to the pension and PBOP plans during calendar year 2011 are \$173 million and \$131 million, respectively. A portion of these contributions will be made by the Company.

Pension Benefits

The Company's net periodic benefit cost for the years ended December 31, 2010 and 2009 included the following components:

<i>(In thousands of dollars)</i>	2010	2009
Service cost	\$ 22,991	\$ 21,426
Interest cost	70,072	71,149
Expected return on plan assets	(93,237)	(86,711)
Amortization of unrecognized prior service cost	4,748	4,057
Amortization of unrecognized loss	59,453	42,667
Net periodic benefit costs before settlement	64,027	52,588
Settlement loss	625	132
Special termination benefits (VERO)*	267	8,615
Net periodic benefit cost	\$ 64,919	\$ 61,335

*Special termination benefits consist of costs related to Voluntary Early Retirement Offer ("VERO").

The benefit obligation, assets and funded status of the pension plans cannot be presented separately for the Company as the Company participates in the Plan with an affiliated National Grid Service Company. The following table provides the total funded

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status at December 31 of the pension plans in which the Company participates:

<i>(In thousands of dollars)</i>	2010	2009
Change in benefit obligation:		
Benefit obligation at beginning of year	\$ (1,139,552)	\$ (1,165,446)
Service cost	(27,542)	(25,137)
Interest cost	(76,379)	(76,720)
Actuarial gain (loss)	(166,927)	56,328
Benefits paid	111,062	99,577
Settlements (lump sums)	2,543	613
Plan amendments	(1,147)	(14,966)
Special termination benefits (VERO)	(1,321)	(13,801)
Benefit obligation at end of year	(1,299,263)	(1,139,552)
Fair value of plan assets at beginning of year	1,265,490	929,580
Actual return (loss) on plan assets	171,166	220,833
Company contributions	192,016	215,267
Benefits paid	(111,062)	(99,577)
Settlements (lump sums)	(2,543)	(613)
Fair value of plan assets at end of year	1,515,067	1,265,490
Funded status	215,804	125,938
Unrecognized actuarial loss and prior service cost to be recognized at fiscal year end*	(55,991)	(197,420)
Net amount recognized	\$ 159,813	\$ (71,482)

*Under SFAS No. 158, the Company will recognize the funded status as of the date of the fiscal year-end. The unrecognized actuarial gains or losses and unrecognized prior service cost will be recorded as an increase or decrease to the pension liability with an offset to regulatory assets and other comprehensive income (loss).

The accumulated benefit obligation for all defined benefit pension plans in which the Company participates was \$1.2 billion and \$1.1 billion for the years ended December 31, 2010 and 2009, respectively.

The following table details the amounts recognized in the Company's Balance Sheets.

<i>(In thousands of dollars)</i>	2010	2009
Amounts recognized in the Company's Balance Sheet consist of:		
Other current liabilities	\$ (4,600)	\$ (1,300)
Employee pension and other benefits	171,944	(52,654)

<i>(In thousands of dollars)</i>	2010	2009
Amounts recognized primarily in regulatory assets consist of:		
Net actuarial loss	\$ 353,276	\$ 452,796
Prior service cost	38,298	43,056
Net amount recognized	\$ 391,574	\$ 495,852

The estimated net actuarial loss and prior service cost for the defined benefit pension plans that will be amortized from regulatory assets and accumulated other comprehensive income (loss) into net periodic benefit cost during calendar year 2011 is estimated to be \$76 million and \$5 million, respectively. The Company participates in the Plans with certain other National Grid subsidiaries. A portion of these amounts will be recorded as expense by the Company.

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The following payments are expected to be paid from the pension plans:

<i>(In thousands of dollars)</i>	Pension Benefits
2011	\$ 105,437
2012	\$ 110,394
2013	\$ 117,724
2014	\$ 118,341
2015	\$ 125,315
2016 - 2020	\$ 621,585

Defined Contribution Plan

The Company also has a defined contribution pension plan (employee savings fund plan) that covers substantially all employees. Employer matching contributions of approximately \$7 million were expensed for each of the years ended December 31, 2010 and 2009.

Postretirement Benefit Plans Other than Pensions

The Company's total cost of PBOPs for the years ended December 31, 2010 and 2009 included the following components:

<i>(In thousands of dollars)</i>	2010	2009
Service cost	\$ 15,016	\$ 12,626
Interest cost	81,692	82,868
Expected return on plan assets	(37,968)	(31,277)
Amortization of unrecognized prior service cost	12,696	13,860
Amortization of unrecognized net loss	41,833	34,993
Net periodic benefit costs before settlement	113,269	113,070
Special termination benefits (VERO)*	-	140
Net periodic benefit cost	\$ 113,269	\$ 113,210

*Special termination benefits consist of costs related to VERO.

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The benefit obligation, assets and funded status of the PBOP plan cannot be presented separately for the Company as the Company participates in the Plan with another National Grid subsidiary. The following table provides the PBOP plans' funded status and the amounts recognized in the National Grid Consolidated Balance Sheets at December 31:

<i>(In thousands of dollars)</i>	2010	2009
Change in benefit obligation:		
Benefit obligation at beginning of year	\$ (1,228,488)	\$ (1,348,122)
Service cost	(17,258)	(14,494)
Interest cost	(85,243)	(86,014)
Actuarial gain (loss)	(197,622)	136,809
Medicare Part D subsidy received	(4,890)	(4,600)
Benefits paid	70,030	75,853
Plan amendments	9,073	12,400
Healthcare reform amendment	(6,500)	-
Special termination benefits (VERO)	(9)	(320)
Benefit obligation at end of year	(1,460,907)	(1,228,488)
Fair value of plan assets at beginning of year	508,876	419,938
Actual return (loss) on plan assets	70,590	109,147
Company contributions	114,600	53,810
Benefits paid	(56,626)	(74,019)
Fair value of plan assets at end of year	637,440	508,876
Funded status	(823,467)	(719,612)
Unrecognized actuarial loss and prior service cost to be recognized at fiscal year end*	(34,753)	(114,960)
Net amount recognized	\$ (858,220)	\$ (834,572)

*Under SFAS No. 158, the Company will recognize the funded status as of the date of the fiscal year-end. The unrecognized actuarial gains or losses and unrecognized prior service cost will be recorded as an increase or decrease to the PBOP liability with an offset to regulatory assets.

Amounts recognized in the Company's Balance Sheets consist of:

<i>(In thousands of dollars)</i>	2010	2009
Amounts recognized on the Company's Balance Sheet consist of:		
Regulatory asset	\$ 275,469	\$ 201,015
Employee pension and other benefits liability	(866,824)	(843,549)

<i>(In thousands of dollars)</i>	2010	2009
Amounts recognized primarily in regulatory assets:		
Net actuarial loss	\$ 222,029	\$ 176,090
Prior service cost	53,440	66,284
Deferred taxes on subsidy	-	(41,359)
Net amount recognized	\$ 275,469	\$ 201,015

The estimated net actuarial loss and prior service cost for the PBOP plans that will be amortized from regulatory assets into net periodic benefit cost during calendar year 2011 is estimated to be \$48 million and \$12 million, respectively. The Company participates in the Plans with certain other National Grid subsidiaries. A portion of these amounts will be recorded as expense by the Company.

As a result of the Medicare Act of 2003, the Company receives a federal subsidy for sponsoring a retiree healthcare plan that provides

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a benefit that is actuarially equivalent to Medicare Part D.

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The following PBOP benefit payments expected to be paid and subsidies expected to be received from the U.S. Federal Government, which reflect expected future services, as appropriate, are:

<i>(In thousands of dollars)</i>		Payments	Subsidies
2011	\$	78,419	\$ 4,878
2012	\$	81,517	\$ (5,473)
2013	\$	84,806	\$ 6,071
2014	\$	88,247	\$ 6,671
2015	\$	91,612	\$ 7,270
2016-2020	\$	508,615	\$ 46,160

A one-percentage point change in assumed health care cost trend rates would have the following effects:

<i>(In thousands of dollars)</i>		2010
Increase 1%		
Total of service cost plus interest cost	\$	16,897
Postretirement benefit obligation	\$	202,564
Decrease 1%		
Total of service cost plus interest cost	\$	(14,301)
Postretirement benefit obligation	\$	(177,871)

Health Care Reform

In March 2010, the Patient Protection and Affordable Care Act and the Health Care and Education Reconciliation Act of 2010 became law. These laws' included provisions which resulted in the repeal, with effect from 2012, of the deduction for federal income tax purposes of the portion of the cost of an employer's retiree prescription drug coverage for which the employer received a benefit under the Medicare Prescription Drug Improvement and Modernization Act of 2003. The consequential reduction in the Company's deferred tax asset balance resulted in a net charge to the income statement of approximately \$60.6 million. This was offset by credits to the income statement arising from the release of associated regulatory liabilities, net of tax.

Workforce Reduction Program

In connection with National Grid plc's acquisition of KeySpan, which was completed on August 24, 2007, National Grid plc and KeySpan offered certain nonunion employees VERO packages in June 2007 in an effort to achieve necessary staff reductions through voluntary means. Of the 560 enrolled in the VERO, 45 were the Company's employees. Employees enrolled in the early retirement program have retired by October 1, 2010. The Company's share of the cost of the VERO program was estimated to be \$37 million, which includes VERO costs allocated from affiliates. The Company recorded \$4 million and \$13 million of expense for the years ended December 31, 2010 and 2009, respectively.

An additional VERO package was offered to 30 union employees in July 2008 as part of National Grid plc's acquisition of KeySpan to further the effort to achieve necessary staff reduction through voluntary means. Of the 30 eligible employees, 28 enrolled in the VERO and were all employees of a National Grid affiliate. Employees enrolled in the early retirement program will retire between October 1, 2008 and December 1, 2009. The Company recorded \$1 million of allocated costs associated with this VERO package.

In December 2008, a third VERO package was offered by the Company. The VERO package was accepted by 42 union customer service employees who were all employees of the Company. Employees enrolled in this early retirement program retired as of December 31, 2008. The Company recorded \$4.5 million associated with this VERO package.

In connection with the renewal of the collective bargaining agreement with NGUSA employees part of Local 101, National Grid plc offered 284 Local 101 union employees a VERO in an effort to reduce the workforce. Eligible employees must have been working in a targeted area as of October 15, 2010 and be retirement age eligible in accordance with the pension plan each employee participates in

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as of May 1st, 2011. For eligible employees who have elected to accept the VERO offer, NGUSA has the right to retain that employee for up to one year before VERO payments are made. An employee who accepts the VERO offer but elects to terminate employment with National Grid plc prior to the one year period, without consent of National Grid plc, forfeits all rights to VERO payments. The Company will accrue for a liability when the employees accept the offer and an amount can be reasonably estimated.

Note 4. Debt

Short-term Debt

The Company has regulatory approval from the FERC to issue up to \$1.0 billion of short-term debt. The Company had no short-term debt outstanding to third-parties at December 31, 2010 or 2009.

Long-term Debt

Long-term debt consisted of the following at December 31:

Series	Rate %	Maturity	2010	2009
<i>(In thousands of dollars)</i>				
Senior Notes: ⁽¹⁾				
4.88%	4.881	August 15, 2019	750,000	750,000
3.55%	3.553	October 1, 2014	500,000	500,000
Tax exempt:				
5.15% ⁽²⁾	5.150	November 1, 2025	75,000	75,000
2013	Variable	October 1, 2013	45,600	45,600
2015	Variable	July 1, 2015	100,000	100,000
2023	Variable	December 1, 2023	69,800	69,800
2025	Variable	December 1, 2025	75,000	75,000
2026	Variable	December 1, 2026	50,000	50,000
2027	Variable	March 1, 2027	25,760	25,760
2027	Variable	July 1, 2027	93,200	93,200
2029	Variable	July 1, 2029	115,705	115,705
Notes Payable: ⁽¹⁾				
NM Holdings Note	3.830	June 30, 2010	-	350,000
NM Holdings Note	5.800	November 1, 2012	500,000	500,000
Unamortized discounts			(415)	(477)
Total long-term debt			2,399,650	2,749,588
Long-term debt due within one year			-	350,000
Total long-term debt, excluding current portion			2,399,650	2,399,588

(1) Currently callable with make-whole provision

(2) Fixed rate pollution control revenue bonds first callable November 1, 2008 at 102%

State Authority Financing Bonds

Substantially all of the Company's operating properties are subject to mortgage liens securing its mortgage debt. Several series of First Mortgage Bonds amounting to \$650 million were issued to secure a like amount of tax-exempt revenue bonds issued by the New York State Energy Research and Development Authority ("NYSERDA"). Approximately \$575 million of such securities bear interest at short-term adjustable interest rates (with an option to convert to other rates, including a fixed interest rate) ranging from 0.570% to 0.885%, for the twelve months ended December 31, 2010. The bonds are currently in the auction rate mode and are backed by bond insurance. Credit rating agencies have downgraded the ratings of the bond insurers. The resulting interest rates on the bonds revert to

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the maximum rate which depends on the current commercial paper rates and the senior secured rating of the Company or the bond insurer, whichever is greater. The effect on interest expense has not been material at this time. The Company also has \$75 million of 5.15% fixed rate pollution control revenue bonds issued through NYSERDA which are callable at par. Pursuant to agreements between NYSERDA and the Company, proceeds from such issues were used for the purpose of financing the construction of certain pollution control facilities at the Company's generation facilities (which the Company subsequently sold) or to refund outstanding tax-exempt bonds and notes.

Intercompany Notes

The Company has intercompany long-term notes outstanding with Niagara Mohawk Holdings, an affiliate of the Company, in the amount of \$500 million and \$850 million at December 31, 2010 and 2009, respectively.

Notes Payable

In August 2009, the Company issued \$750 million of unsecured long-term debt at 4.881% with a maturity date of August 15, 2019. Additionally, in September 2009 the Company issued \$500 million of long-term debt at 3.553% with a maturity date of October 1, 2014. The debt is not registered under the U.S. Securities Act of 1933 ("Securities Act") and was sold in the United States only to qualified institutional buyers in reliance on Rule 144A under the Securities Act and to certain non-U.S. persons in transactions outside the United States in reliance on Regulation S under the Securities Act. The proceeds from the financing were used to: (i) replenish internally generated cash funds that were provided by retained earnings and were used to finance past capital investments in long-lived utility plant assets and refund long-term debt that was issued to finance those investments; (ii) fund future capital expenditures; (iii) term out existing short-term debt so that these financing resources can be made available for ongoing working capital needs, and (iv) pay dividends. The payment of dividends will result in a more optimal and cost efficient capital structure for the Company and result in an appropriate capital structure for the nature of its business and attendant risk profile.

The aggregate maturities of long-term debt for the five years subsequent to December 31, 2010, excluding capital leases, are approximately:

<i>(In thousands of dollars)</i>	Amount
2011	\$ -
2012	500,000
2013	45,600
2014	500,000
2015	-
Thereafter	1,354,465
Total	2,400,065

The current portion of capital lease obligations is reflected in the "Obligations Under Capital Leases – Current" line item on the Balance Sheets and was approximately \$0.6 million at December 31, 2010 and 2009. The non-current portion of capital lease obligations is reflected in the "Obligations Under Capital Leases – Noncurrent" line item on the Balance Sheets and was approximately \$2 million at December 31, 2010 and 2009, respectively.

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Note 5. Property, Plant and Equipment

The following table reflects the movements in our property, plant and equipment for the years ended December 31, 2010 and 2009:

<i>(In thousand of dollars)</i>	Plant and Machinery	Land and Buildings	Vehicles and Equipment	Assets in Construction	Goodwill	Total
Balance at December 31, 2008	\$ 7,742,218	\$ 458,866	\$ 7,776	\$ 113,401	\$ 1,268,004	\$ 9,590,265
Additions	-	-	-	432,119	-	432,119
Disposals	(52,765)	(3,337)	(2,666)	-	-	(58,768)
Reclassifications	329,371	488	5,935	(335,794)	-	-
Adjustments	-	-	-	-	21,128	21,128
Balance at December 31, 2009	<u>8,018,824</u>	<u>456,017</u>	<u>11,045</u>	<u>209,726</u>	<u>1,289,132</u>	<u>9,984,744</u>
Accumulated depreciation at December 31, 2009	(2,966,261)	(76,900)	(8,741)	-	-	(3,051,902)
Net book value at December 31, 2009	<u>\$ 5,052,563</u>	<u>\$ 379,117</u>	<u>\$ 2,304</u>	<u>\$ 209,726</u>	<u>\$ 1,289,132</u>	<u>\$ 6,932,842</u>
Balance at December 31, 2009	8,018,824	456,017	11,045	209,726	1,289,132	9,984,744
Additions	-	-	-	526,388	-	526,388
Disposals	(58,094)	(7,451)	(852)	(7)	-	(66,404)
Reclassifications	495,706	2,469	7,175	(505,350)	-	-
Balance at December, 31, 2010	<u>\$ 8,456,436</u>	<u>\$ 451,035</u>	<u>\$ 17,368</u>	<u>\$ 230,757</u>	<u>\$ 1,289,132</u>	<u>\$ 10,444,728</u>
Accumulated depreciation at December 31, 2010	(3,073,280)	(79,677)	(10,900)	-	-	(3,163,857)
Net book value at December 31, 2010	<u>\$ 5,383,156</u>	<u>\$ 371,358</u>	<u>\$ 6,468</u>	<u>\$ 230,757</u>	<u>\$ 1,289,132</u>	<u>\$ 7,280,871</u>

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Note 6. Income Taxes

Following is a summary of the components of federal and state income tax expense (benefit):

<i>(In thousands of dollars)</i>	Calendar Year Ended December 31,	
	2010	2009
<i>Components of federal and state income taxes:</i>		
Current tax expense (benefit):		
Federal	\$ 136,492	\$ (181,957)
State	5,475	(2,263)
Total current tax expense (benefit)	141,967	(184,220)
Deferred tax expense (benefit):		
Federal	\$ (81,498)	\$ 216,550
Investment tax credits ⁽¹⁾	(1,664)	(3,019)
State	92,015	18,693
Total deferred tax expense	8,853	232,224
Total income tax expense	\$ 150,820	\$ 48,004
<i>Total income taxes in the consolidated statements of operations:</i>		
Income taxes charged to operations	\$ 153,234	\$ 54,721
Income taxes credited to other income (deductions)	(2,414)	(6,717)
Total	\$ 150,820	\$ 48,004

(1) Investment tax credits (ITC) are being deferred and amortized over the depreciable life of the property giving rise to credits.

Income tax expense for the years ended December 31, 2010 and 2009 varied from the amount computed by applying the statutory rate to income before income taxes. A reconciliation of expected federal income tax expense, using the federal statutory rate of 35%, to the Company's actual income tax expense for the years end December 31 is presented in the following table.

<i>(In thousands of dollars)</i>	Calendar Year Ended December 31,	
	2010	2009
Computed tax	\$ 102,148	\$ 59,585
<i>Increase (reduction) including those attributable to flow-through of certain tax adjustments:</i>		
State income tax, net of federal benefit	40,515	13,238
Medicare subsidy, including Patient Protection & Affordable Care Act, net	51,978	(6,500)
Intercompany tax allocation	(31,062)	(1,510)
Removal costs not normalized	(15,925)	(9,401)
Depreciation differences not normalized	14,748	13,964
Audit and related reserve movements	(7,642)	(22,504)
Officer's life insurance	-	1,396
Investment tax credit	(1,664)	(2,935)
Provision to return adjustments	(793)	(65)
Other items, net	(1,483)	2,736
Total	\$ 48,672	\$ (11,581)
Federal and state income taxes	\$ 150,820	\$ 48,004

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Significant components of the Company's net deferred tax assets and liabilities at December 31 are presented in the following table:

<i>(In thousands of dollars)</i>	2010	2009 ⁽¹⁾
Pension, OPEB and other employee benefits	\$ 336,582	\$ 390,408
Reserve - Environmental	187,423	203,526
Allowance for uncollectible accounts	80,823	75,261
Other items	108,183	103,062
Total deferred tax assets ⁽²⁾	713,011	772,257
Property related differences	(1,550,845)	(1,326,394)
Regulatory assets - Merger rate plan stranded costs	(201,953)	(415,705)
Regulatory assets - Environmental	(216,961)	(241,923)
Regulatory assets - Other	(329,846)	(429,935)
Other items	(93,155)	(32,625)
Total deferred tax liabilities	(2,392,760)	(2,446,582)
Net accumulated deferred income tax liability	\$ (1,679,749)	\$ (1,674,325)
Deferred investment tax credit	\$ (25,399)	\$ (24,063)

⁽¹⁾ The presentation of the deferred taxes in 2009 has been adjusted to be comparable with the presentation for 2010.

⁽²⁾ There was no valuation allowance for deferred tax assets at December 31, 2009.

As of December 31, 2010, the Company has approximately \$160 million of state net operating losses ("NOL") which will expire between 2011 and 2031. The Company believes that it is more likely than not that the benefit from the state NOL carryforwards will not be realized. In recognition of this risk, the Company has provided a valuation allowance of \$11.6 million on the deferred tax assets relating to the state NOL carryforwards.

As of December 31, 2010, the Company has generated \$303.5 million of state net operating losses which will expire between 2011 and 2031.

The Company is a member of the National Grid Holdings Inc. ("NGHI") and subsidiaries consolidated federal income tax return. The Company has joint and several liability for any potential assessments against the consolidated group. In December 2009, NGHI, the parent company of NGUSA, made an income tax accounting method change (in accordance with Internal Revenue Code Section 481(a)) to deduct routine repair and maintenance of network assets pursuant to Internal Revenue Code Section 162 and Treasury Regulation §1.162-4 in its consolidated federal income tax return for the tax year ended March 31, 2009 which resulted in a current tax benefit during the year ended March 31, 2010.

The Company adopted the provisions of the FASB guidance which clarifies the accounting for uncertain tax positions as modified by FERC Docket AI07-2-000. This guidance provides that the financial effects of a tax position shall initially be recognized when it is more likely than not, based on the technical merits, that the position will be sustained upon examination, assuming the position will be audited and the taxing authority has full knowledge of all relevant information. FERC Docket AI07-2-000 issues supplementary guidance requiring entities to continue to recognize deferred income taxes for FERC accounting and reporting purposes based on differences positions taken in tax returns filed or expected to be filed and amounts reported in the financial statements.

With the application of this guidance, as of December 31, 2010 and 2009, the Company's unrecognized tax benefits totaled \$1.2 million and \$1.9 million, respectively, of which \$0.8 million and \$1.2 million, respectively, would affect the effective tax rate, if recognized.

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The following table reconciles the changes to the Company's unrecognized tax benefits for the years ended December 31.

Reconciliation of Unrecognized Tax Benefits			
<i>(In thousands of dollars)</i>			
	2010	2009	
Beginning balance	\$ 60,157	\$ 92,802	
Gross increases related to prior period	100,572	19,556	
Gross increases related to current period	21,329	20,634	
Settlements with tax authorities	-	(72,835)	
Ending balance	182,058	60,157	
Less: Unrecognized tax benefits on temporary differences	(180,881)	(58,311)	
Ending balance per FERC Form 1	\$ 1,177	\$ 1,846	

As of December 31, 2010 and 2009, the Company has accrued for total interest of \$12.6 million and \$42.4 million, respectively. During the years ended December 31, 2010 and 2009, the Company recorded interest expense of (\$3.0) million and \$8.1 million, respectively. The Company recognizes interest accrued related to uncertain tax positions in interest expense or interest income and related penalties in non-operating expenses. No penalties were recognized during the years ended December 31, 2010 and 2009.

Federal income tax returns have been examined and all appeals and issues have been agreed with the Internal Revenue Service ("IRS") and the NGHI consolidated filing group through March 31, 2004. During the calendar year ended December 31, 2010, the NGHI consolidated group settled all agreed IRS audit adjustments related to fiscal years ended income tax returns for March 31, 2005, March 31, 2006 and March 31, 2007. Due to the settlement of the audit, the Company expects its total gross unrecognized tax benefits to be decreased by \$1.2 million.

The Company is the process of appealing certain the aforementioned disputed issues with the IRS Office of Appeals relating to its tax returns for March 31, 2005 to March 31, 2007. The Company does not anticipate a change in its unrecognized tax positions in the next twelve months as a result of filing the appeals. However, the Company's tax sharing agreement may change the way tax is allocated as a result of current and future audits or appeals. The fiscal years ended March 31, 2008, March 31, 2009 and March 31, 2010 remain subject to examination by the IRS.

During the fiscal year ended March 31, 2010, the State of New York began a new audit cycle covering the years ended March 31, 2006 through March 31, 2008. As of fiscal year ended March 31, 2009, New York State completed its audit of the fiscal years ending March 31, 2005 for the Company.

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Note 7. Derivatives Contracts***Physical Derivatives***

Current accounting guidance for derivative instruments establishes criteria that must be satisfied in order for option contracts, forward contracts with optionality features, or contracts that combine a forward contract and a purchase option contract to qualify for the normal purchases and sales exception. Certain contracts for the physical purchase of natural gas associated with our regulated gas utilities do not qualify for normal purchases. The fair value of these derivative instruments at December 31, 2010 was a liability of \$3.6 million

Financial Derivatives

The Company is exposed to certain risks relating to its ongoing business operations, primarily commodity price risk. Financial and physical forward contracts on gas and electricity are entered into to manage this price risk and reduce the cash flow variability associated with the Company's forecasted purchases and sales of natural gas and electricity associated with the gas and electric operations. Our strategy is to minimize fluctuations in gas and electric sales prices to our regulated customers. The accounting for these derivative instruments follows the accounting guidance for rate regulated enterprises. Therefore, the fair value of these derivatives will be recorded as current and deferred asset and liabilities, with offsetting positions recorded as regulatory assets and regulatory liabilities on the Balance Sheets. Changes in the fair value of these contracts are recorded to the specific contract with the offset recorded against the corresponding regulatory asset or liability. As these derivative contracts are eligible for rate regulated accounting treatment, changes in fair value have no income statement impact. Gains or losses upon settlement of these contracts are initially deferred and then refunded to or collected from our firm gas and electric sale customers consistent with regulatory requirements.

Currently, the Company utilizes The New York Mercantile Exchange ("NYMEX") gas futures and swaps as well as NYMEX electric futures and over-the-counter ("OTC") swaps. The fair value of these derivative instruments at December 31, 2010 was a liability of \$14.2 million and a gain of \$15.8 million, respectively.

The following are commodity volumes associated with the above derivative contracts:

As of December 31, 2010		
		('000)
Physicals	Gas (dths)	20,370
Financials	Gas swaps (dths)	13,400
	Gas options (dths)	1,030
	Electric swaps (Mwhs)	2,374
	Electric options (Mwhs)	30,216
Total	Gas (dths)	34,800
	Electric (Mwhs)	32,590

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The following table presents the Company's derivative contract assets and (liabilities) on the Balance Sheets:

Fair Values of Derivative Instruments -Balance Sheets					
(in thousands of dollars)	Asset Derivatives			Liability Derivatives	
	December 31,	December 31,		December 31,	December 31,
	2010	2009		2010	2009
Regulated Contracts					
Gas Contracts:					
Gas Futures Contract	\$ -	\$ 146	Gas Futures Contract	\$ -	\$ (1,493)
Gas Swaps Contract	220	260	Gas Swaps Contract	(12,604)	(2,004)
Gas Options Contract	-	-	Gas Options Contract	(573)	-
Gas Purchase Contract	1,227	3,230	Gas Purchase Contract	(4,867)	(7,761)
<i>Current Asset</i>	<i>1,447</i>	<i>3,636</i>	<i>Current Liability</i>	<i>(18,044)</i>	<i>(11,258)</i>
Gas Futures Contract	-	2	Gas Futures Contract	-	-
Gas Swaps Contract	184	-	Gas Swaps Contract	(1,409)	(1,446)
Gas Purchase Contract	-	-	Gas Purchase Contract	-	(2,567)
<i>Deferred Asset</i>	<i>184</i>	<i>2</i>	<i>Deferred Liability</i>	<i>(1,409)</i>	<i>(4,013)</i>
Gas Subtotal	1,631	3,638		(19,453)	(15,271)
Electric Contracts:					
Electric Futures Contract	-	96	Electric Futures Contract	-	(290)
Electric Swaps Contract	562	-	Electric Swaps Contract	(34,998)	(23,230)
<i>Current Asset</i>	<i>562</i>	<i>96</i>	<i>Current Liability</i>	<i>(34,998)</i>	<i>(23,520)</i>
Electric Swaps Contract	739	-	Electric Swaps Contract	(181)	(14,765)
Electric Options Contract	49,692	-	Electric Options Contract	-	-
<i>Deferred Asset</i>	<i>50,431</i>	<i>-</i>	<i>Deferred Liability</i>	<i>(181)</i>	<i>(14,765)</i>
Electric Subtotal	50,993	96		(35,179)	(38,285)
Total Derivatives	\$ 52,624	\$ 3,734		\$ (54,632)	\$ (53,556)

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The following table presents the regulatory (assets) and liabilities whose change in fair value exactly correspond to the related derivative contracts in the preceding table. The Company had derivative contracts eligible for non-rate-regulated accounting treatment as of December 31, 2010 and 2009. As such, the changes in fair value of derivative contracts had income statement impact.

Fair Values of Derivative Instruments - Statements of Income			
(in thousands of dollars)	YTD Movement	December 31, 2010	December 31, 2009
Regulated Contracts			
Gas Contracts:			
Gas Futures Contract - Regulatory Asset	\$ 1,493	\$ -	\$ (1,493)
Gas Swaps Contract - Regulatory Asset	(10,563)	(14,013)	(3,450)
Gas Options Contract - Regulatory Asset	(573)	(573)	-
Gas Purchase Contract - Regulatory Asset	5,461	(4,867)	(10,328)
Gas Futures Contract - Regulatory Liability	(146)	-	146
Gas Swaps Contract - Regulatory Liability	142	404	262
Gas Swaps Options - Regulatory Liability	-	-	-
Gas Purchase Contract - Regulatory Liability	(2,003)	1,227	3,230
<i>Gas Subtotal</i>	<i>(6,189)</i>	<i>(17,822)</i>	<i>(11,633)</i>
Electric Contracts:			
Electric Futures Contract - Regulatory Asset	290	-	(290)
Electric Swaps Contract - Regulatory Asset	2,816	(35,179)	(37,995)
Electric Futures Contract - Regulatory Liability	(96)	-	96
Electric Swaps Contract - Regulatory Liability	1,301	1,301	-
Electric Options Contract - Regulatory Liability	49,692	49,692	-
<i>Electric Subtotal</i>	<i>54,003</i>	<i>15,814</i>	<i>(38,189)</i>
Total	\$ 47,814	\$ (2,008)	\$ (49,822)

The aggregate fair value of the Company's derivative instruments with credit-risk-related contingent features that are in a liability position on December 31, 2010, for which the Company does not post any collateral in the normal course of business, is \$38.0 million. If the Company's credit rating were to downgraded by one notch, it would not be required to post any additional collateral. If the Company's credit rating were to downgraded by three notches, it would be required to post \$39.6 million additional collateral to its counterparties.

Credit and Collateral

Derivative contracts are primarily used to manage exposure to market risk arising from changes in commodity prices and interest rates. In the event of non-performance by a counterparty to a derivative contract, the desired impact may not be achieved. The risk of counterparty non-performance is generally considered a credit risk and is actively managed by assessing each counterparty credit profile and negotiating appropriate levels of collateral and credit support. In instances where the counterparties' credit quality has declined, or credit exposure exceeds certain levels, we may limit our credit exposure by restricting new transactions with counterparties, requiring additional collateral or credit support and negotiating the early termination of certain agreements. At December 31, 2010, the Company paid \$11.2 million to its counterparties as collateral associated with outstanding derivative contracts.

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Note 8. Fair Value Measurements

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The following is a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value into three levels as follows:

The Company's Level 1 fair value derivative instruments primarily consist of natural gas and power futures and swaps traded on the NYMEX. There is no liquidity or credit reserve associated with such trades, and no discounting as well.

The Company's Level 2 fair value derivative instruments primarily consist of power OTC swaps and forward physical gas deals where market data for pricing inputs is observable. Level 2 pricing inputs are obtained from NYMEX and Intercontinental Exchange ("ICE"), except cases when ICE publishes seasonal averages or there were no transactions within the last seven days. During periods prior to December 31, 2010 Level 2 pricing inputs were obtained from NYMEX and Platts M2M (industry standard, non-exchange-based editorial commodity forward curves) when it can be verified by available market data from ICE based on transactions within the last seven days. Level 2 derivative instruments may utilize discounting based on quoted interest rate curve as well as have liquidity reserve calculated based on bid/ask spread. Substantially all of these price curves are observable in the marketplace throughout at least 95% of the remaining contractual quantity, or they could be constructed from market observable curves with correlation coefficients of 0.95 or higher.

Level 3 fair value derivative instruments primarily consist of our gas OTC forwards, options, and physical gas transactions where pricing inputs are unobservable, as well as other complex and structured transactions. Complex or structured transactions can introduce the need for internally-developed models based on reasonable assumptions. Industry-standard valuation techniques, such as Black-Scholes pricing model, Monte Carlo simulation, and FEA libraries are used for valuing such instruments. The value is categorized as level 3. Level 3 is also applied in cases when forward curve is internally developed, extrapolated or derived from market observable curve with correlation coefficients less than 0.95, or optionality is present, or non-economical assumptions are made.

The internally developed forward curves have a high level of correlation with Platts M2M curves.

Available for sale securities are primarily equity investments based on quoted market prices and municipal and corporate bonds based on quoted prices of similar traded assets in open markets.

The following table presents assets and liabilities measured and recorded at fair value on the Company's Consolidated Balance Sheet on a recurring basis and their level within the fair value hierarchy as of December 31, 2010:

<i>(In thousands of dollars)</i>				
Recurring Fair Value Measurements	Level 1	Level 2	Level 3	Total
Derivatives				
Assets	\$ -	\$ 2,249	\$ 50,375	\$ 52,624
Liabilities	-	(49,953)	(4,679)	(54,632)
Net fair value - derivatives	-	(47,704)	45,696	(2,008)
Available for Sale Securities (AFS)				
Assets	17,388	6,745	-	24,133
Net fair value - AFS	17,388	6,745	-	24,133

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Year to Date Level 3 Movement Table

The following table presents the fair value reconciliation of Level 3 assets and liabilities measured at fair value on a recurring basis during the twelve months ended December 31, 2010:

<i>(in thousands of dollars)</i>	Total
Beginning balance at December 31, 2009	\$ (6,968)
Transfers in and out of Level 3	(177)
Total gains or losses	
included in earnings (or changes in net assets)	-
included in other comprehensive income	-
included in regulatory assets and liabilities	(24,739)
Purchases	77,580
Sales	-
Ending balance at December 31, 2010	<u>\$ 45,696</u>

The amount of total gains or losses for the period included in earnings (or changes in net assets) attribute to the change in unrealized gains or losses relating to assets still held at December 31, 2010

\$ -

The Company transfers amounts from Level 2 to Level 3 as of the beginning of each period and amounts from Level 3 to Level 2 as of the end of each period.

Long term debt is based on quoted market prices where available or calculated prices based on the remaining cash flows of the underlying bond discounted at the Company's incremental borrowing rate. The Company's Balance Sheet reflects the long term debt at carrying value. The fair value of this external debt at December 31, 2010 is \$2 billion.

As discussed in Note 1, Significant Accounting Policies, current accounting guidance on fair value measurements establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets and liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements).

Following is a description of the valuation methodologies used at December 31, 2010 for pension and other postretirement benefit assets measured at fair value. The pension and other postretirement benefit assets can be invested in any of the following categories.

Cash and cash equivalent

Interest bearing cash is valued at the investment principal plus all accrued interest. Temporary cash investment and short-term investments are valued at either the investment principal plus all accrued interest or the net asset value of shares held by the Plans at year end.

Equity and preferred securities

Common stocks, preferred stocks, and real estate investment trusts are valued using the official close for the National Association of Securities Dealers Automated Quotations ("NASDAQ"), the last trade, or bid of the ask offer price reported on the active market on which the individual securities are traded.

Fixed income securities and future contracts

Fixed income securities, convertible securities, collateral received from securities lending (which include corporate debt securities, municipal fixed income securities, US Government and Government agency securities which are in turn comprised of government agency securities, government mortgage-backed securities, index linked government bonds, and state and local bonds), derivatives (except certain options traded on an exchange) and forward foreign exchange contracts (comprised of interest rate swaps, credit default

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swaps, index swaps, financial futures, and other derivatives), and investment of securities lending collateral (comprised of repurchase agreements, asset-backed securities, floating rate notes and time deposits) are valued with an institutional bid valuation or an institutional mid evaluation. A bid evaluation is an estimated price at which a dealer would pay for a security (typically in an institutional round lot). A mid evaluation is the average of the estimated price at which a dealer would sell a security and the estimated price at which a dealer would pay for a security (typically in an institutional round lot). Oftentimes, these evaluations are based on proprietary models which pricing vendors establish for these purposes. In some cases, there may be manual sources used when primary price vendors do not supply prices.

Private equity and real estate

Commingled equity funds, commingled special equity funds, limited partnerships, real estate, venture capital and other investments are valued using evaluations (a good faith opinion as to what a buyer in the marketplace would pay for a security – typically in an institutional round lot-in a current sale), based on proprietary models, or based on the net asset value.

The asset classes listed in the tables below may also be held in the following investment vehicles:

Mutual funds, common and collective trusts, and pooled separate accounts are valued at the net asset value of shares held by the Plan at year end.

103-12 investment entities (entities whose legal structure is in the form of a financial services product such as a collective trust or a limited partnership and whose underlying assets include “plan assets” of two or more plans that are not members of a related group of employee benefit plans in accordance with Department of Labor Regulation 2520.103-12) are valued using financial information received from the investment trustee, advisor and/or general partner. This information is received monthly and is based on the value of underlying securities. For some 103-12 investments, the financial information is provided in the quarterly statements that are typically provided more than 30 days after quarter end. Because of this time lag, investment units for these 103-12 investment entities are valued as of the Plan year end using the available statement from the prior quarter end.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while management believes its valuation methodologies are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date. The table depicted below sets forth by level, within the fair value hierarchy, the investments in the pension plan and retirement benefits other than pension plans at fair value as of December 31, 2010:

<i>(In thousands of dollars)</i>				
Asset Type	Level 1	Level 2	Level 3	Total
Cash & cash equivalents	\$ 790	\$ 53,202	\$ -	\$ 53,992
Equity	445,677	685,290	41,429	1,172,396
Fixed income securities	264,385	464,566	115,432	844,383
Preferred securities	1,719	-	-	1,719
Private equity	-	-	51,495	51,495
Real estate	-	-	28,522	28,522
Net assets at fair value	\$ 712,571	\$ 1,203,058	\$ 236,878	\$ 2,152,507

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The following table sets forth a summary of changes in the fair value of the pension and retirement benefits other than pension plan's level 3 investments for the year ended December 31, 2010:

<i>(In thousands of dollars)</i>	Equity	Fixed Income Securities	Private Equity	Real Estate	Total
Balance, beginning of year	\$ 11,870	\$ 71,568	\$ 37,269	\$ -	\$ 120,707
Realized gains	16	147	879	-	1,042
Unrealized gains at reporting date	4,080	10,782	4,245	2,283	21,390
Purchases, sales, issuance, and settlements (net)	25,463	32,935	9,102	26,239	93,739
Balance, end of year	41,429	115,432	51,495	28,522	\$ 236,878

Note 9. Accumulated Other Comprehensive Income (Loss)

The following table details the components of accumulated other comprehensive income (loss) for the years ended December 31, 2010 and 2009:

<i>(In thousands of dollars)</i>	Unrealized Gains (Losses) On Available- for Sale Securities	Postretirement Benefit Liabilities	Cash Flow Hedges	Total Accumulated Other Comprehensive Income (Loss)
December 31, 2008 balance, net of tax	\$ (3,248)	\$ (1,064)	\$ 2,373	\$ (1,939)
Unrealized losses on securities	2,325	-	-	2,325
Hedging activity	-	-	(2,373)	(2,373)
Change in pension and other postretirement obligations	-	248	-	248
Reclassification adjustment for gain included in net income	(145)	-	-	(145)
December 31, 2009 balance, net of tax	(1,068)	(816)	-	(1,884)
Unrealized gain on securities	1,202	-	-	1,202
Change in pension and other postretirement obligations	-	27	-	27
Reclassification adjustment for gain included in net income	(537)	-	-	(537)
December 31, 2010 balance, net of tax	\$ (403)	\$ (789)	\$ -	\$ (1,192)

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Note 10. Commitments and Contingencies***Asset Retirement Obligations***

The Company has various asset retirement obligations primarily associated with its gas distribution and electric generation activities. Generally, the Company's largest asset retirement obligations relate to: (i) legal requirements to cut (disconnect from the gas distribution system), purge (clean of natural gas and PCB contaminants) and cap gas mains within its gas distribution and transmission system when mains are retired in place; or dispose of sections of gas main when removed from the pipeline system; (ii) cleaning and removal requirements associated with storage tanks containing waste oil and other waste contaminants; and (iii) legal requirements to remove asbestos upon major renovation or demolition of structures and facilities.

Long-Term Contracts for the Purchase of Electric Power

The Company has several types of long-term contracts for the purchase of electric power. The Company is liable for these payments regardless of the level of service required from third parties. In addition, the Company purchases additional energy to meet its load through the NYISO at market prices but is not legally obligated to do so.

Gas Supply, Storage and Pipeline Commitments

In connection with its regulated gas business, the Company has long-term commitments with a variety of suppliers and pipelines to purchase gas commodity, provide gas storage capability and transport gas commodity on interstate gas pipelines.

Environmental Contingencies

The normal ongoing operations and historic activities of the Company are subject to various federal, state and local environmental laws and regulations. Like many other industrial companies, the Company's transmission and distribution businesses generate hazardous wastes. Under federal and state Superfund laws, potential liability for the historic contamination of property may be imposed on responsible parties jointly and severally, without fault, even if the activities were lawful when they occurred.

The U.S. Environmental Protection Agency ("EPA") and New York Department of Environmental Conservation ("DEC"), as well as private entities have alleged that the Company is a potentially responsible party under state or federal law for the remediation of numerous sites. The Company's most significant liabilities relate to former MGP facilities formerly owned or operated by the Company. The Company is currently investigating and remediating, as necessary, those MGP sites and certain other properties under agreements with the EPA and DEC.

The Company believes that obligations imposed on the Company because of the environmental laws will not have a material result on its operations or financial condition because the Company's MRP provides for the continued application of deferral accounting for variations in spending from amounts provided in rates related to these environmental obligations. As a result, the Company has recorded a regulatory asset representing the investigation, remediation and monitoring obligations it expects to recover from ratepayers.

The Company is pursuing claims against other potentially responsible parties to recover investigation and remediation costs it believes are the obligations of those parties. The Company cannot predict the success of such claims. As of December 31, 2010 and 2009, the Company had accrued liabilities related to its environmental obligations of \$445 million and \$449 million, respectively. The high end of the range of potential liabilities at December 31, 2010, was estimated at \$615 million.

Nuclear Contingencies

As of December 31, 2010 and 2009, the Company has a liability of \$167 million in non-current liabilities for the disposal of nuclear fuel irradiated prior to 1983. In January 1983, the Nuclear Waste Policy Act of 1982 (the Nuclear Waste Act) established a cost of \$.001 per kilowatt-hour ("kWh") of net generation for current disposal of nuclear fuel and provides for a determination of the Company's liability to the DOE for the disposal of nuclear fuel irradiated prior to 1983. The Nuclear Waste Act also provides three payment options for liquidating such liability and the Company has elected to delay payment, with interest, until the year in which

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Constellation Energy Group Inc., which purchased the Company's nuclear assets, initially plans to ship irradiated fuel to an approved DOE disposal facility.

In March 2010, the DOE filed a motion with the Nuclear Regulatory Commission to withdraw the license application for a high-level nuclear waste repository at Yucca Mountain. In conjunction with this announcement, the US government announced that it has established a Blue Ribbon Commission to perform a comprehensive review and provide recommendations regarding the disposal of the nation's spent nuclear fuel and waste. Therefore, the Company cannot predict the impact that the recent actions of the DOE and the US government will have on our ability to dispose of the spent nuclear fuel and waste.

Sales and Use Tax Contingencies

The Company is subject to periodic audits by the New York State Department of Taxation and Finance concerning the Company's payments of sales and use taxes. An audit for the period from June 2001 through November 2005 is still ongoing and the Company has received material assessments that it is disputing. The Company believes that the eventual outcome of the audit will not result in a material change to the income statement in future periods.

Legal Matters

From time to time the Company is subject to various legal proceedings arising out of the ordinary course of business. The Company does not consider any such proceedings to be material to the business or likely to result in a material adverse effect on the financial statements.

Note 11. Related Party Transactions

Money Pool

The Company participates with National Grid and its affiliates in a system money pool. The money pool is administered by a National Grid service company as the agent for the participants. Short-term borrowing needs are met first by available funds of the money pool participants. Borrowings from the money pool bear interest at the higher of (i) the monthly average of the rate for high-grade, 30-day commercial paper sold through dealers by major corporations as published in the Wall Street Journal, or (ii) the monthly average of the rate then available to money pool depositors from an eligible investment in readily marketable money market funds or the existing short-term investment accounts maintained by money pool depositors or the National Grid service company during the period in question. In the event neither rate is one that is permissible for a transaction because of constraints imposed by the state regulatory commission having jurisdiction over a utility participating in the transaction, the rate is adjusted to a permissible rate as determined under the requirements of the state regulatory commission. Companies that invest in the money pool share the interest earned on a basis proportionate to their average monthly investment in the money pool. Funds may be withdrawn from or repaid to the money pool at any time without prior notice. The average interest rate for the money pool was 0.39% and 0.26% for the years ended December 2010 and 2009, respectively. The Company had short-term money pool debt outstanding of \$1 million at December 31, 2010 and short-term money pool investment of \$78 million at December 31, 2009, from affiliated companies.

Advances to/from Affiliates

Additionally, the Company has a net account payable to affiliates of \$29 million and \$33 million at December 31, 2010 and 2009, respectively, from various transactions with National Grid and its affiliates. In addition, certain activities and costs, such as executive and administrative, financial (including accounting, auditing, risk management, tax and treasury/finance) human resources, information technology, legal and strategic planning are shared between the National Grid affiliates and allocated to each company appropriately. In addition, the Company has a tax sharing agreement associated with filing consolidated tax returns. The Company's share of the tax liability is allocated resulting in a payment to or from the Company.

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Service Company Charges

The affiliated service companies of National Grid have furnished services to the Company at the cost of such services. These costs, including operating costs and capital expenditures, were approximately \$521 million and \$258 million for the years ended December 31, 2010 and 2009, respectively.

Parent Company Charges

For the year ended December 31, 2010, National Grid received charges from National Grid Commercial Holdings Limited (an affiliated company in the UK) for certain corporate and administrative services provided by the corporate functions of National Grid plc to its US subsidiaries.

These charges, which are recorded on the books of National Grid, have not been reflected on these financial statements.

Note 12. Preferred Stock

The Company has certain issues of non-participating preferred stock which provide for redemption at the option of the Company. In calendar years 2010 and 2009, the Company did not redeem any shares of its preferred stock.

Note 13. Restriction on Common Dividends

The indenture securing the Company's mortgage debt provides that retained earnings shall be reserved and held unavailable for the payment of dividends on common stock to the extent that expenditures for maintenance and repairs plus provisions for depreciation do not exceed 2.25% of depreciable property as defined therein. These provisions have never resulted in a restriction of the Company's retained earnings.

The Company is limited by the MRP, NYPSC orders (see Note 2 – Rates and Regulatory) and FERC orders with respect to the amount of dividends the Company can pay. As long as the bond ratings on the least secure forms of debt issued by the Company and National Grid plc remain rated investment grade and do not fall to the lowest investment grade rating (with one or more negative watch downgrade notices issued with respect to such debt), the Company is allowed to pay dividends in an amount up to the pre-merger (between the Company and National Grid) retained earnings balance plus any earnings subsequent to the merger, together with other adjustments that are authorized under the MRP and other applicable regulatory orders.

Note 14. Difference between Uniform System of Accounts and GAAP

In accordance with the FERC Form 1 instructions, these notes are included in the Company's published annual reports which may include reclassifications not made for FERC reporting purposes. For example, reclassifications for the current portions of regulatory assets and liabilities and deferred taxes are done for the published annual reports but not for FERC reporting. These financial statements are prepared in accordance with the accounting requirements of the FERC as set forth in its applicable Uniform System of Accounts and published accounting releases. This is a comprehensive basis of accounting consistent with GAAP, except for:

- lack of disclosure of the current portion of long-term debt on the balance sheet
- the balance sheet classification of cost of removal collections from customers
- the presentation of income taxes
- the balance sheet classification of non-utility property

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Note 15. Subsequent Events

In accordance with current authoritative accounting guidance the Company has evaluated for disclosure subsequent events that have occurred up through May 18, 2011, the date of issuance of these financial statements. As of May 18, 2011, there were no subsequent events which required recognition or disclosure except as discussed below.

On January 31, 2011, National Grid announced substantial changes to the organization, including new global, US and UK operating models, and changes to the leadership team. The recently announced structure seeks to create a leaner, more-efficient business backed by streamlined operations that will help meet, more efficiently, the needs of regulators, customers and shareholders. The implementation of the new US business structure targets annualized savings of \$200 million by March 2012 primarily through the reduction of approximately 1,200 positions. The Company continues to evaluate the impact of the restructuring initiative on its financial position, results of operations and operating cash flows.

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STATEMENTS OF ACCUMULATED COMPREHENSIVE INCOME, COMPREHENSIVE INCOME, AND HEDGING ACTIVITIES

1. Report in columns (b),(c),(d) and (e) the amounts of accumulated other comprehensive income items, on a net-of-tax basis, where appropriate.
2. Report in columns (f) and (g) the amounts of other categories of other cash flow hedges.
3. For each category of hedges that have been accounted for as "fair value hedges", report the accounts affected and the related amounts in a footnote.
4. Report data on a year-to-date basis.

Line No.	Item (a)	Unrealized Gains and Losses on Available-for-Sale Securities (b)	Minimum Pension Liability adjustment (net amount) (c)	Foreign Currency Hedges (d)	Other Adjustments (e)
1	Balance of Account 219 at Beginning of Preceding Year	(3,246,587)	(1,064,784)		
2	Preceding Qtr/Yr to Date Reclassifications from Acct 219 to Net Income				
3	Preceding Quarter/Year to Date Changes in Fair Value	2,178,786	248,440		
4	Total (lines 2 and 3)	2,178,786	248,440		
5	Balance of Account 219 at End of Preceding Quarter/Year	(1,067,801)	(816,344)		
6	Balance of Account 219 at Beginning of Current Year	(1,067,801)	(816,344)		
7	Current Qtr/Yr to Date Reclassifications from Acct 219 to Net Income				
8	Current Quarter/Year to Date Changes in Fair Value	665,535	26,896		
9	Total (lines 7 and 8)	665,535	26,896		
10	Balance of Account 219 at End of Current Quarter/Year	(402,266)	(789,448)		

STATEMENTS OF ACCUMULATED COMPREHENSIVE INCOME, COMPREHENSIVE INCOME, AND HEDGING ACTIVITIES

Line No.	Other Cash Flow Hedges Interest Rate Swaps (f)	Other Cash Flow Hedges [Specify] (g)	Totals for each category of items recorded in Account 219 (h)	Net Income (Carried Forward from Page 117, Line 78) (i)	Total Comprehensive Income (j)
1		2,372,448	(1,938,923)		
2					
3		(2,372,448)	54,778		
4		(2,372,448)	54,778	122,237,156	122,291,934
5			(1,884,145)		
6			(1,884,145)		
7					
8			692,431		
9			692,431	141,031,396	141,723,827
10			(1,191,714)		

**SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS
FOR DEPRECIATION. AMORTIZATION AND DEPLETION**

Report in Column (c) the amount for electric function, in column (d) the amount for gas function, in column (e), (f), and (g) report other (specify) and in column (h) common function.

Line No.	Classification (a)	Total Company for the Current Year/Quarter Ended (b)	Electric (c)
1	Utility Plant		
2	In Service		
3	Plant in Service (Classified)	8,567,597,781	6,457,450,136
4	Property Under Capital Leases	1,785,680	
5	Plant Purchased or Sold		
6	Completed Construction not Classified	352,016,565	308,340,714
7	Experimental Plant Unclassified		
8	Total (3 thru 7)	8,921,400,026	6,765,790,850
9	Leased to Others	3,403,815	3,403,815
10	Held for Future Use		
11	Construction Work in Progress	230,792,266	181,496,278
12	Acquisition Adjustments	1,289,132,076	1,061,730,254
13	Total Utility Plant (8 thru 12)	10,444,728,183	8,012,421,197
14	Accum Prov for Depr, Amort, & Depl	3,163,857,114	2,392,222,999
15	Net Utility Plant (13 less 14)	7,280,871,069	5,620,198,198
16	Detail of Accum Prov for Depr, Amort & Depl		
17	In Service:		
18	Depreciation	3,080,534,894	2,318,289,363
19	Amort & Depl of Producing Nat Gas Land/Land Right		
20	Amort of Underground Storage Land/Land Rights		
21	Amort of Other Utility Plant	82,681,036	73,292,452
22	Total In Service (18 thru 21)	3,163,215,930	2,391,581,815
23	Leased to Others		
24	Depreciation	641,184	641,184
25	Amortization and Depletion		
26	Total Leased to Others (24 & 25)	641,184	641,184
27	Held for Future Use		
28	Depreciation		
29	Amortization		
30	Total Held for Future Use (28 & 29)		
31	Abandonment of Leases (Natural Gas)		
32	Amort of Plant Acquisition Adj		
33	Total Accum Prov (equals 14) (22,26,30,31,32)	3,163,857,114	2,392,222,999

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SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION					
Gas (d)	Other (Specify) (e)	Other (Specify) (f)	Other (Specify) (g)	Common (h)	Line No.
					1
					2
1,812,931,605				297,216,040	3
				1,785,680	4
					5
27,804,653				15,871,198	6
					7
1,840,736,258				314,872,918	8
					9
					10
19,003,670				30,292,318	11
227,401,822					12
2,087,141,750				345,165,236	13
663,753,536				107,880,579	14
1,423,388,214				237,284,657	15
					16
					17
654,364,952				107,880,579	18
					19
					20
9,388,584					21
663,753,536				107,880,579	22
					23
					24
					25
					26
					27
					28
					29
					30
					31
					32
663,753,536				107,880,579	33

Name of Respondent Received: 12/22/2011 Niagara Mohawk Power Corporation		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 09/16/2011	Year/Period of Report End of 2010/Q4
NUCLEAR FUEL MATERIALS (Account 120.1 through 120.6 and 157)					
<p>1. Report below the costs incurred for nuclear fuel materials in process of fabrication, on hand, in reactor, and in cooling; owned by the respondent.</p> <p>2. If the nuclear fuel stock is obtained under leasing arrangements, attach a statement showing the amount of nuclear fuel leased, the quantity used and quantity on hand, and the costs incurred under such leasing arrangements.</p>					
Line No.	Description of item (a)	Balance Beginning of Year (b)	Changes during Year Additions (c)		
1	Nuclear Fuel in process of Refinement, Conv, Enrichment & Fab (120.1)				
2	Fabrication				
3	Nuclear Materials				
4	Allowance for Funds Used during Construction				
5	(Other Overhead Construction Costs, provide details in footnote)				
6	SUBTOTAL (Total 2 thru 5)				
7	Nuclear Fuel Materials and Assemblies				
8	In Stock (120.2)				
9	In Reactor (120.3)				
10	SUBTOTAL (Total 8 & 9)				
11	Spent Nuclear Fuel (120.4)				
12	Nuclear Fuel Under Capital Leases (120.6)				
13	(Less) Accum Prov for Amortization of Nuclear Fuel Assem (120.5)				
14	TOTAL Nuclear Fuel Stock (Total 6, 10, 11, 12, less 13)				
15	Estimated net Salvage Value of Nuclear Materials in line 9				
16	Estimated net Salvage Value of Nuclear Materials in line 11				
17	Est Net Salvage Value of Nuclear Materials in Chemical Processing				
18	Nuclear Materials held for Sale (157)				
19	Uranium				
20	Plutonium				
21	Other (provide details in footnote):				
22	TOTAL Nuclear Materials held for Sale (Total 19, 20, and 21)				

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NUCLEAR FUEL MATERIALS (Account 120.1 through 120.6 and 157)					
Changes during Year				Balance End of Year (f)	Line No.
Amortization (d)	Other Reductions (Explain in a footnote) (e)				
					1
					2
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Name of Respondent Received: 12/22/2011 Niagara Mohawk Power Corporation	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/16/2011	Year/Period of Report End of 2010/Q4
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ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106)			
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- Report below the original cost of electric plant in service according to the prescribed accounts.
- In addition to Account 101, Electric Plant in Service (Classified), this page and the next include Account 102, Electric Plant Purchased or Sold; Account 103, Experimental Electric Plant Unclassified; and Account 106, Completed Construction Not Classified-Electric.
- Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.
- For revisions to the amount of initial asset retirement costs capitalized, included by primary plant account, increases in column (c) additions and reductions in column (e) adjustments.
- Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.
- Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d)

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)
1	1. INTANGIBLE PLANT		
2	(301) Organization		
3	(302) Franchises and Consents	77,175,727	
4	(303) Miscellaneous Intangible Plant		
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	77,175,727	
6	2. PRODUCTION PLANT		
7	A. Steam Production Plant		
8	(310) Land and Land Rights		
9	(311) Structures and Improvements		
10	(312) Boiler Plant Equipment		
11	(313) Engines and Engine-Driven Generators		
12	(314) Turbogenerator Units		
13	(315) Accessory Electric Equipment		
14	(316) Misc. Power Plant Equipment		
15	(317) Asset Retirement Costs for Steam Production		
16	TOTAL Steam Production Plant (Enter Total of lines 8 thru 15)		
17	B. Nuclear Production Plant		
18	(320) Land and Land Rights		
19	(321) Structures and Improvements		
20	(322) Reactor Plant Equipment		
21	(323) Turbogenerator Units		
22	(324) Accessory Electric Equipment		
23	(325) Misc. Power Plant Equipment		
24	(326) Asset Retirement Costs for Nuclear Production		
25	TOTAL Nuclear Production Plant (Enter Total of lines 18 thru 24)		
26	C. Hydraulic Production Plant		
27	(330) Land and Land Rights	8,220	
28	(331) Structures and Improvements		
29	(332) Reservoirs, Dams, and Waterways		
30	(333) Water Wheels, Turbines, and Generators		
31	(334) Accessory Electric Equipment	33,132	
32	(335) Misc. Power PLant Equipment		
33	(336) Roads, Railroads, and Bridges		
34	(337) Asset Retirement Costs for Hydraulic Production		
35	TOTAL Hydraulic Production Plant (Enter Total of lines 27 thru 34)	41,352	
36	D. Other Production Plant		
37	(340) Land and Land Rights		
38	(341) Structures and Improvements		
39	(342) Fuel Holders, Products, and Accessories		
40	(343) Prime Movers		
41	(344) Generators		
42	(345) Accessory Electric Equipment		
43	(346) Misc. Power Plant Equipment		
44	(347) Asset Retirement Costs for Other Production		
45	TOTAL Other Prod. Plant (Enter Total of lines 37 thru 44)		
46	TOTAL Prod. Plant (Enter Total of lines 16, 25, 35, and 45)	41,352	

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ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)					
Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)		
47	3. TRANSMISSION PLANT				
48	(350) Land and Land Rights	96,813,636	-2,555		
49	(352) Structures and Improvements	31,484,858	519,916		
50	(353) Station Equipment	692,863,457	61,268,779		
51	(354) Towers and Fixtures	125,740,163	-3,182,972		
52	(355) Poles and Fixtures	384,702,625	55,000,336		
53	(356) Overhead Conductors and Devices	257,182,555	44,207,993		
54	(357) Underground Conduit	29,331,874	4,552,596		
55	(358) Underground Conductors and Devices	106,578,217	7,508,087		
56	(359) Roads and Trails	2,339,016			
57	(359.1) Asset Retirement Costs for Transmission Plant				
58	TOTAL Transmission Plant (Enter Total of lines 48 thru 57)	1,727,036,401	169,872,180		
59	4. DISTRIBUTION PLANT				
60	(360) Land and Land Rights	25,955,620	2,296,261		
61	(361) Structures and Improvements	35,443,220	850,837		
62	(362) Station Equipment	471,738,988	24,184,344		
63	(363) Storage Battery Equipment				
64	(364) Poles, Towers, and Fixtures	827,064,562	59,375,112		
65	(365) Overhead Conductors and Devices	913,462,141	52,189,043		
66	(366) Underground Conduit	136,496,579	5,666,975		
67	(367) Underground Conductors and Devices	433,722,401	19,191,572		
68	(368) Line Transformers	707,777,434	52,557,775		
69	(369) Services	410,758,272	11,897,612		
70	(370) Meters	112,012,900	8,439,408		
71	(371) Installations on Customer Premises	8,195,067	1,278		
72	(372) Leased Property on Customer Premises	220			
73	(373) Street Lighting and Signal Systems	199,174,109	12,549,492		
74	(374) Asset Retirement Costs for Distribution Plant	116,000			
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	4,281,917,513	249,199,709		
76	5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT				
77	(380) Land and Land Rights				
78	(381) Structures and Improvements				
79	(382) Computer Hardware				
80	(383) Computer Software				
81	(384) Communication Equipment				
82	(385) Miscellaneous Regional Transmission and Market Operation Plant				
83	(386) Asset Retirement Costs for Regional Transmission and Market Oper				
84	TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83)				
85	6. GENERAL PLANT				
86	(389) Land and Land Rights	2,514,319			
87	(390) Structures and Improvements	89,814,937	5,577,154		
88	(391) Office Furniture and Equipment	9,225,246	414,687		
89	(392) Transportation Equipment		56,363		
90	(393) Stores Equipment	2,143,249			
91	(394) Tools, Shop and Garage Equipment	46,920,678	7,500,628		
92	(395) Laboratory Equipment	20,746,799	1,494,937		
93	(396) Power Operated Equipment		220,444		
94	(397) Communication Equipment	75,633,008	417,478		
95	(398) Miscellaneous Equipment	51,047,567	-1,509,450		
96	SUBTOTAL (Enter Total of lines 86 thru 95)	298,045,803	14,172,241		
97	(399) Other Tangible Property				
98	(399.1) Asset Retirement Costs for General Plant	467,500			
99	TOTAL General Plant (Enter Total of lines 96, 97 and 98)	298,513,303	14,172,241		
100	TOTAL (Accounts 101 and 106)	6,384,684,296	433,244,130		
101	(102) Electric Plant Purchased (See Instr. 8)				
102	(Less) (102) Electric Plant Sold (See Instr. 8)				
103	(103) Experimental Plant Unclassified				
104	TOTAL Electric Plant in Service (Enter Total of lines 100 thru 103)	6,384,684,296	433,244,130		

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ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)					
distributions of these tentative classifications in columns (c) and (d), including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.					
7. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits distributed in column (f) to primary account classifications.					
8. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirement of these pages.					
9. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchase, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also date					
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
					1
					2
			77,175,727		3
					4
			77,175,727		5
					6
					7
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					21
					22
					23
					24
					25
					26
			8,220		27
					28
					29
					30
-342		-342	33,132		31
					32
					33
					34
-342		-342	41,352		35
					36
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					45
-342		-342	41,352		46

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ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)							
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.		
					47		
140,405		-4,760	96,665,916		48		
905,929		61,646	31,160,491		49		
21,034,106		-34,271	733,063,859		50		
455,875		-2,573,120	119,528,196		51		
1,731,207		2,396,386	440,368,140		52		
583,322		273,473	301,080,699		53		
13,296			33,871,174		54		
84,323			114,001,981		55		
			2,339,016		56		
					57		
24,948,463		119,354	1,872,079,472		58		
					59		
		-12,471	28,239,410		60		
76,118		21,062	36,239,001		61		
6,467,967		-15,233	489,440,132		62		
					63		
4,813,748		147,709	881,773,635		64		
2,448,735		308,279	963,510,728		65		
489,178		61,052	141,735,428		66		
1,390,745		192,790	451,716,018		67		
4,462,704		-77,016	755,795,489		68		
857,324		137,195	421,935,755		69		
982,809			119,469,499		70		
1,757			8,194,588		71		
220					72		
2,239,496		-876,909	208,607,196		73		
	-79,000		37,000		74		
24,230,801	-79,000	-113,542	4,506,693,879		75		
					76		
					77		
					78		
					79		
					80		
					81		
					82		
					83		
					84		
					85		
		-24,335	2,489,984		86		
2,973,972			92,418,119		87		
			9,639,933		88		
			56,363		89		
			2,143,249		90		
			54,421,306		91		
			22,241,736		92		
			220,444		93		
37,267			76,013,219		94		
			49,538,117		95		
3,011,239		-24,335	309,182,470		96		
					97		
	150,450		617,950		98		
3,011,239	150,450	-24,335	309,800,420		99		
52,190,161	71,450	-18,865	6,765,790,850		100		
					101		
					102		
					103		
52,190,161	71,450	-18,865	6,765,790,850		104		

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Niagara Mohawk Power Corporation			
FOOTNOTE DATA			

Schedule Page: 204 Line No.: 104 Column: b

The beginning balance on this page for last year was correct in total, however due to an administrative oversight the balances within some utility accounts were misstated. We have made the corrections in this filing.

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ELECTRIC PLANT LEASED TO OTHERS (Account 104)							
Line No.	Name of Lessee (Designate associated companies with a double asterisk) (a)	Description of Property Leased (b)	Commission Authorization (c)	Expiration Date of Lease (d)	Balance at End of Year (e)		
1	Mill Street Hydro	Land and Water Rights	02/19/1919	12/14/2026	105,000		
2		Watertown, NY					
3		Authorized by NYS PSC					
4		Case 10150					
5							
6	Hydro Development Group, Inc.	Hydroelectric Plant and Land	12/16/1993	12/31/2023	390,790		
7		Rights					
8		Theresa, NY					
9		Authorized by NYS PSC					
10		Case 28629					
11							
12	Hydro Development Group, Inc.	Hydroelectric Plant and Land	12/16/1993	12/31/2023	415,013		
13		Rights, Watertown, NY					
14		Authorized by NYS PSC					
15		Case 28689					
16							
17	Union Falls Hydropower	Hydroelectric Plant and Land	09/15/1986	06/30/2024	388,904		
18	Limited Partnership	Rights, Town of Black Brook, NY					
19		Authorized by NYS PSC					
20		Case 28689					
21							
22	Middle Falls Limited Partnership	Hydroelectric Plant and Land	08/19/1988	04/25/2029	514,602		
23		Rights, Town of Easton and					
24		Greenwich					
25		Authorized by NYS PSC					
26		Case 88-E-087					
27							
28	South Glens Falls Limited	Water and Land Rights	12/17/1991	09/20/2034	711,294		
29	Partnership	Village of South Glens Falls					
30		Case 91-E-1119					
31							
32	Northern Electric Power	Land and Water Rights, former	12/17/1991	11/20/2035	280,334		
33	Company, L.P.	Hudson Falls Hydro Station					
34		Authorized by NYS PSC					
35		Case 91-E-1119					
36							
37	Northern Electric Power	Land and Water Rights, former	12/17/1991	11/20/2035	597,878		
38	Company, L.P.	Moreau Hydro Station					
39		Town of Moreau					
40		Authorized by NYS PSC					
41		Case 91-E-1119					
42							
43							
44							
45							
46							
47	TOTAL					3,403,815	

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ELECTRIC PLANT HELD FOR FUTURE USE (Account 105)

1. Report separately each property held for future use at end of the year having an original cost of \$250,000 or more. Group other items of property held for future use.
2. For property having an original cost of \$250,000 or more previously used in utility operations, now held for future use, give in column (a), in addition to other required information, the date that utility use of such property was discontinued, and the date the original cost was transferred to Account 105.

Line No.	Description and Location Of Property (a)	Date Originally Included in This Account (b)	Date Expected to be used in Utility Service (c)	Balance at End of Year (d)
1	Land and Rights:			
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21	Other Property:			
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				
45				
46				
47	Total			0

CONSTRUCTION WORK IN PROGRESS - - ELECTRIC (Account 107)

1. Report below descriptions and balances at end of year of projects in process of construction (107)
2. Show items relating to "research, development, and demonstration" projects last, under a caption Research, Development, and Demonstrating (see Account 107 of the Uniform System of Accounts)
3. Minor projects (5% of the Balance End of the Year for Account 107 or \$1,000,000, whichever is less) may be grouped.

Line No.	Description of Project (a)	Construction work in progress - Electric (Account 107) (b)
1	ELECTRIC	
2	TRANSMISSION:	
3	RDV Work Delivery Alloc	9,159,531
4	Huntley-Gardenville 79-80 Str 132	1,020,702
5	Upgrade Breakers at Volney	1,024,370
6	Eastover Rd - New 230-115kV Station	1,059,184
7	Program - Remote Terminal Unit (RTU	1,131,448
8	I&M - NW Sub-T Line Work From Insp	1,205,581
9	Wood Pole Management - NY	1,209,042
10	Trans Station Failure Budget Reserv	1,215,071
11	Packard - Replace TB3 & TB4	1,294,770
12	Gard-HH 151-152 T1950-T1280 N ACR	1,384,222
13	I&M - NE Sub-T Line Work From Insp	1,414,877
14	Elm St install 4 fdrs BNMC Campus	1,581,804
15	Lockport-Mortimer 111 T1530 ACR	1,702,462
16	DOTR Rt28 Woodgate-White Lake SubT	2,373,465
17	Reynolds RD 115-13.2 kV Second bank	2,446,038
18	Upgrade Breakers at Scriba	2,548,474
19	North Troy Metal Clad Repl.	2,642,424
20	Upgrade 115kV Clay Sub to BPS	2,756,491
21	Reynolds - Add M/C & Equip	2,826,650
22	Spier Rotterdam NEW Line	3,140,939
23	Luther Forest Relay & Malta Sub Work	3,591,404
24	Leeds SVC - Refurbishment/Replaceme	6,404,845
25	Tri-Lakes 115kV Work	9,150,402
26	Tri-Lakes 46kV Subtransmission Work	27,718,045
27	Misc	19,694,726
28		
29	DISTRIBUTION	
30	Swann Rd TB2 Replacement	1,021,987
31	Cent NY-Dist-Land/Rights Blanket	1,036,470
32	CR Brighton Station Upgrade	1,042,991
33	Sycaway add 2nd Xfmr & 115 kV equip	1,104,697
34	I&M - NW D-Line OH Work From Insp	1,163,766
35	East NY-Dist-New Bus-Resid Blanket	1,261,300
36	East Golah 51 - Second Bank	1,319,355
37	REP - Dist Subs Without RTUs	1,362,677
38	IE - NE Recloser/Switch Install	1,368,201
39	DOT Queensbury Exit 18 PIN 1753.80	1,644,996
40	IE-NC Cable Replacements	1,744,665
41	Cent NY-Dist-Asset Replace Blanket	2,171,593
42	I&M - NE D-Line OH Work From Insp	2,632,607
43	TOTAL	230,792,266

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CONSTRUCTION WORK IN PROGRESS - - ELECTRIC (Account 107)					
1. Report below descriptions and balances at end of year of projects in process of construction (107) 2. Show items relating to "research, development, and demonstration" projects last, under a caption Research, Development, and Demonstrating (see Account 107 of the Uniform System of Accounts) 3. Minor projects (5% of the Balance End of the Year for Account 107 or \$1,000,000, whichever is less) may be grouped.					
Line No.	Description of Project (a)				Construction work in progress - Electric (Account 107) (b)
1	Buffalo Indoor Sub. #52 Refurb.				4,259,030
2	Buffalo Indoor Sub. #29 Refurb.				4,661,863
3	Buffalo Indoor Sub. #43 Refurb.				4,723,473
4	Buffalo Indoor Sub. #23 Refurb.				5,487,455
5	Misc				25,689,141
6					
7	GENERAL				
8	Telecom and Radio Equipment				3,433,438
9					
10	Misc				4,619,237
11					
12	GAS				
13	TRANSMISSION:				
14	PL-35A INTERCONNECT w/DTI				1,142,999
15	Misc				30,448
16					
17	DISTRIBUTION:				
18	East NY-Gas-Repl Mtr Sm-NM Blanket				1,019,725
19	C NY-Gas-Main Repl-Age-NM Blnkt				1,245,812
20	Cent NY-Gas-Repl Mtr Sm-NM Blanket				1,357,477
21	E NY-Gas-Gas Reg Sta Repl-NM Blnkt				1,809,358
22	E NY-Gas-Main Repl-Age-NM Blanket				2,061,051
23	East NY-Gas-New Mtr Lg-NM Blanket				2,890,862
24	Misc				7,445,938
25					
26	COMMON				
27	GENERAL:				
28	Plant Accounting "B" Transfers				1,058,009
29	SOC - B3 - Rennovations				1,174,608
30	SOC C2 renovations				1,316,527
31	Large SC3 Customers to RTP				2,215,881
32	SOC C-1 Renovations				2,270,887
33	FAC - SOC A Facade FY 2011				2,643,673
34	Plant Accounting "B" Transfers				2,729,945
35	IN1041-NY EMS REPLACEMENT				10,479,138
36	Misc				6,403,651
37					
38	NON-UTILITY PROPERTY				
39	Misc				6,196
40					
41	OTHER				
42	Misc				44,172
43	TOTAL				230,792,266

ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT (Account 108)

1. Explain in a footnote any important adjustments during year.
2. Explain in a footnote any difference between the amount for book cost of plant retired, Line 11, column (c), and that reported for electric plant in service, pages 204-207, column 9d), excluding retirements of non-depreciable property.
3. The provisions of Account 108 in the Uniform System of accounts require that retirements of depreciable plant be recorded when such plant is removed from service. If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications.
4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.

Section A. Balances and Changes During Year

Line No.	Item (a)	Total (c+d+e) (b)	Electric Plant in Service (c)	Electric Plant Held for Future Use (d)	Electric Plant Leased to Others (e)
1	Balance Beginning of Year	2,237,481,035	2,236,919,607		561,428
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	176,647,047	176,647,047		
4	(403.1) Depreciation Expense for Asset Retirement Costs	11,097	11,097		
5	(413) Exp. of Elec. Plt. Leas. to Others	64,266			64,266
6	Transportation Expenses-Clearing				
7	Other Clearing Accounts				
8	Other Accounts (Specify, details in footnote):				
9					
10	TOTAL Deprec. Prov for Year (Enter Total of lines 3 thru 9)	176,722,410	176,658,144		64,266
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	52,190,161	52,205,651		-15,490
13	Cost of Removal	50,442,680	50,442,680		
14	Salvage (Credit)	7,359,943	7,359,943		
15	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 12 thru 14)	95,272,898	95,288,388		-15,490
16	Other Debit or Cr. Items (Describe, details in footnote):				
17					
18	Book Cost or Asset Retirement Costs Retired				
19	Balance End of Year (Enter Totals of lines 1, 10, 15, 16, and 18)	2,318,930,547	2,318,289,363		641,184

Section B. Balances at End of Year According to Functional Classification

20	Steam Production				
21	Nuclear Production				
22	Hydraulic Production-Conventional	616,509	-24,675		641,184
23	Hydraulic Production-Pumped Storage				
24	Other Production				
25	Transmission	526,326,494	526,326,494		
26	Distribution	1,607,392,740	1,607,392,740		
27	Regional Transmission and Market Operation				
28	General	184,594,804	184,594,804		
29	TOTAL (Enter Total of lines 20 thru 28)	2,318,930,547	2,318,289,363		641,184

Name of Respondent	This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/16/2011	Year/Period of Report 2010/Q4
Niagara Mohawk Power Corporation			
FOOTNOTE DATA			

Schedule Page: 219 Line No.: 3 Column: c

The amount on Line No 3 Col C represents Electric Depreciation Expense only; there is no allocation of Common Depreciation Expense in this amount from page 336.

INVESTMENTS IN SUBSIDIARY COMPANIES (Account 123.1)

1. Report below investments in Accounts 123.1, investments in Subsidiary Companies.
2. Provide a subheading for each company and List there under the information called for below. Sub - TOTAL by company and give a TOTAL in columns (e),(f),(g) and (h)
- (a) Investment in Securities - List and describe each security owned. For bonds give also principal amount, date of issue, maturity and interest rate.
- (b) Investment Advances - Report separately the amounts of loans or investment advances which are subject to repayment, but which are not subject to current settlement. With respect to each advance show whether the advance is a note or open account. List each note giving date of issuance, maturity date, and specifying whether note is a renewal.
3. Report separately the equity in undistributed subsidiary earnings since acquisition. The TOTAL in column (e) should equal the amount entered for Account 418.1.

Line No.	Description of Investment (a)	Date Acquired (b)	Date Of Maturity (c)	Amount of Investment at Beginning of Year (d)
1	NM Uranium, Inc.			
2	Common Stock, 2000 shares, \$10 par value	1996		20,000
3	Advances- Open Account			-72,279
4	Reerve for Enviornmental Retoration			
5				
6				
7	NM Properties, Inc.	1993-1997		
8	Common Stock, 3075 shares, \$1 par value			3,075
9	Paid-in-Capital			5,922,807
10	Unappropriate Undistributed Subsidiary			-1,482,599
11	Earnings since Acquisition			
12				
13				
14	UMICO Holdings, Inc.	2001		1,128,420
15				
16				
17				
18				
19				
20				
21				
22				
23				
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29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42	Total Cost of Account 123.1 \$	0	TOTAL	5,519,424

Name of Respondent Received: 12/22/2011 Niagara Mohawk Power Corporation	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/16/2011	Year/Period of Report End of 2010/Q4
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INVESTMENTS IN SUBSIDIARY COMPANIES (Account 123.1) (Continued)

4. For any securities, notes, or accounts that were pledged designate such securities, notes, or accounts in a footnote, and state the name of pledgee and purpose of the pledge.
5. If Commission approval was required for any advance made or security acquired, designate such fact in a footnote and give name of Commission, date of authorization, and case or docket number.
6. Report column (f) interest and dividend revenues from investments, including such revenues from securities disposed of during the year.
7. In column (h) report for each investment disposed of during the year, the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of account if difference from cost) and the selling price thereof, not including interest adjustment includible in column (f).
8. Report on Line 42, column (a) the TOTAL cost of Account 123.1

Equity in Subsidiary Earnings of Year (e)	Revenues for Year (f)	Amount of Investment at End of Year (g)	Gain or Loss from Investment Disposed of (h)	Line No.
				1
		20,000		2
		-72,280		3
				4
				5
				6
				7
		3,075		8
		5,922,808		9
-104,411		-1,587,010		10
				11
				12
				13
		1,128,420		14
				15
				16
				17
				18
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				36
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				41
-104,411		5,415,013		42

Name of Respondent Received: 12/22/2011 Niagara Mohawk Power Corporation		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 09/16/2011	Year/Period of Report End of 2010/Q4
MATERIALS AND SUPPLIES					
<p>1. For Account 154, report the amount of plant materials and operating supplies under the primary functional classifications as indicated in column (a); estimates of amounts by function are acceptable. In column (d), designate the department or departments which use the class of material.</p> <p>2. Give an explanation of important inventory adjustments during the year (in a footnote) showing general classes of material and supplies and the various accounts (operating expenses, clearing accounts, plant, etc.) affected debited or credited. Show separately debit or credits to stores expense clearing, if applicable.</p>					
Line No.	Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Department or Departments which Use Material (d)	
1	Fuel Stock (Account 151)				
2	Fuel Stock Expenses Undistributed (Account 152)				
3	Residuals and Extracted Products (Account 153)				
4	Plant Materials and Operating Supplies (Account 154)				
5	Assigned to - Construction (Estimated)	22,775,097	23,656,863	Electric / Gas	
6	Assigned to - Operations and Maintenance				
7	Production Plant (Estimated)				
8	Transmission Plant (Estimated)	3,139,660	3,261,216	Electric	
9	Distribution Plant (Estimated)	5,481,847	5,694,084	Electric / Gas	
10	Regional Transmission and Market Operation Plant (Estimated)				
11	Assigned to - Other (provide details in footnote)				
12	TOTAL Account 154 (Enter Total of lines 5 thru 11)	31,396,604	32,612,163		
13	Merchandise (Account 155)				
14	Other Materials and Supplies (Account 156)				
15	Nuclear Materials Held for Sale (Account 157) (Not applic to Gas Util)				
16	Stores Expense Undistributed (Account 163)	141,012	413,923	Electric / Gas	
17					
18					
19					
20	TOTAL Materials and Supplies (Per Balance Sheet)	31,537,616	33,026,086		

Name of Respondent Received 12/22/2011 Niagara Mohawk Power Corporation	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/16/2011	Year/Period of Report End of 2010/Q4
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Allowances (Accounts 158.1 and 158.2)

- Report below the particulars (details) called for concerning allowances.
- Report all acquisitions of allowances at cost.
- Report allowances in accordance with a weighted average cost allocation method and other accounting as prescribed by General Instruction No. 21 in the Uniform System of Accounts.
- Report the allowances transactions by the period they are first eligible for use: the current year's allowances in columns (b)-(c), allowances for the three succeeding years in columns (d)-(i), starting with the following year, and allowances for the remaining succeeding years in columns (j)-(k).
- Report on line 4 the Environmental Protection Agency (EPA) issued allowances. Report withheld portions Lines 36-40.

Line No.	SO2 Allowances Inventory (Account 158.1) (a)	Current Year		2011	
		No. (b)	Amt. (c)	No. (d)	Amt. (e)
1	Balance-Beginning of Year				
2					
3	Acquired During Year:				
4	Issued (Less Withheld Allow)				
5	Returned by EPA				
6					
7					
8	Purchases/Transfers:				
9					
10					
11					
12					
13					
14					
15	Total				
16					
17	Relinquished During Year:				
18	Charges to Account 509				
19	Other:				
20					
21	Cost of Sales/Transfers:				
22					
23					
24					
25					
26					
27					
28	Total				
29	Balance-End of Year				
30					
31	Sales:				
32	Net Sales Proceeds(Assoc. Co.)				
33	Net Sales Proceeds (Other)				
34	Gains				
35	Losses				
	Allowances Withheld (Acct 158.2)				
36	Balance-Beginning of Year				
37	Add: Withheld by EPA				
38	Deduct: Returned by EPA				
39	Cost of Sales				
40	Balance-End of Year				
41					
42	Sales:				
43	Net Sales Proceeds (Assoc. Co.)				
44	Net Sales Proceeds (Other)				
45	Gains				
46	Losses				

Allowances (Accounts 158.1 and 158.2) (Continued)

6. Report on Lines 5 allowances returned by the EPA. Report on Line 39 the EPA's sales of the withheld allowances. Report on Lines 43-46 the net sales proceeds and gains/losses resulting from the EPA's sale or auction of the withheld allowances.

7. Report on Lines 8-14 the names of vendors/transferrors of allowances acquire and identify associated companies (See "associated company" under "Definitions" in the Uniform System of Accounts).

8. Report on Lines 22 - 27 the name of purchasers/ transferees of allowances disposed of an identify associated companies.

9. Report the net costs and benefits of hedging transactions on a separate line under purchases/transfers and sales/transfers.

10. Report on Lines 32-35 and 43-46 the net sales proceeds and gains or losses from allowance sales.

2012		2013		Future Years		Totals		Line
No. (f)	Amt. (g)	No. (h)	Amt. (i)	No. (j)	Amt. (k)	No. (l)	Amt. (m)	No.
								1
								2
								3
								4
								5
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								43
								44
								45
								46

Allowances (Accounts 158.1 and 158.2)

- Report below the particulars (details) called for concerning allowances.
- Report all acquisitions of allowances at cost.
- Report allowances in accordance with a weighted average cost allocation method and other accounting as prescribed by General Instruction No. 21 in the Uniform System of Accounts.
- Report the allowances transactions by the period they are first eligible for use: the current year's allowances in columns (b)-(c), allowances for the three succeeding years in columns (d)-(i), starting with the following year, and allowances for the remaining succeeding years in columns (j)-(k).
- Report on line 4 the Environmental Protection Agency (EPA) issued allowances. Report withheld portions Lines 36-40.

Line No.	NOx Allowances Inventory (Account 158.1) (a)	Current Year		2011	
		No. (b)	Amt. (c)	No. (d)	Amt. (e)
1	Balance-Beginning of Year				
2					
3	Acquired During Year:				
4	Issued (Less Withheld Allow)				
5	Returned by EPA				
6					
7					
8	Purchases/Transfers:				
9					
10					
11					
12					
13					
14					
15	Total				
16					
17	Relinquished During Year:				
18	Charges to Account 509				
19	Other:				
20					
21	Cost of Sales/Transfers:				
22					
23					
24					
25					
26					
27					
28	Total				
29	Balance-End of Year				
30					
31	Sales:				
32	Net Sales Proceeds(Assoc. Co.)				
33	Net Sales Proceeds (Other)				
34	Gains				
35	Losses				
	Allowances Withheld (Acct 158.2)				
36	Balance-Beginning of Year				
37	Add: Withheld by EPA				
38	Deduct: Returned by EPA				
39	Cost of Sales				
40	Balance-End of Year				
41					
42	Sales:				
43	Net Sales Proceeds (Assoc. Co.)				
44	Net Sales Proceeds (Other)				
45	Gains				
46	Losses				

Allowances (Accounts 158.1 and 158.2) (Continued)

6. Report on Lines 5 allowances returned by the EPA. Report on Line 39 the EPA's sales of the withheld allowances. Report on Lines 43-46 the net sales proceeds and gains/losses resulting from the EPA's sale or auction of the withheld allowances.

7. Report on Lines 8-14 the names of vendors/transferrors of allowances acquire and identify associated companies (See "associated company" under "Definitions" in the Uniform System of Accounts).

8. Report on Lines 22 - 27 the name of purchasers/ transferees of allowances disposed of an identify associated companies.

9. Report the net costs and benefits of hedging transactions on a separate line under purchases/transfers and sales/transfers.

10. Report on Lines 32-35 and 43-46 the net sales proceeds and gains or losses from allowance sales.

2012		2013		Future Years		Totals		Line
No. (f)	Amt. (g)	No. (h)	Amt. (i)	No. (j)	Amt. (k)	No. (l)	Amt. (m)	No.
								1
								2
								3
								4
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Name of Respondent Received: 12/22/2011 Niagara Mohawk Power Corporation		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 09/16/2011		Year/Period of Report End of 2010/Q4	
EXTRAORDINARY PROPERTY LOSSES (Account 182.1)							
Line No.	Description of Extraordinary Loss [Include in the description the date of Commission Authorization to use Acc 182.1 and period of amortization (mo, yr to mo, yr).] (a)	Total Amount of Loss (b)	Losses Recognised During Year (c)	WRITTEN OFF DURING YEAR		Balance at End of Year (f)	
				Account Charged (d)	Amount (e)		
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20	TOTAL						

Name of Respondent Received: 12/22/2011 Niagara Mohawk Power Corporation		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 09/16/2011		Year/Period of Report End of 2010/Q4	
UNRECOVERED PLANT AND REGULATORY STUDY COSTS (182.2)							
Line No.	Description of Unrecovered Plant and Regulatory Study Costs [Include in the description of costs, the date of Commission Authorization to use Acc 182.2 and period of amortization (mo, yr to mo, yr)] (a)	Total Amount of Charges (b)	Costs Recognised During Year (c)	WRITTEN OFF DURING YEAR		Balance at End of Year (f)	
				Account Charged (d)	Amount (e)		
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							
41							
42							
43							
44							
45							
46							
47							
48							
49	TOTAL						

Transmission Service and Generation Interconnection Study Costs

1. Report the particulars (details) called for concerning the costs incurred and the reimbursements received for performing transmission service and generator interconnection studies.
2. List each study separately.
3. In column (a) provide the name of the study.
4. In column (b) report the cost incurred to perform the study at the end of period.
5. In column (c) report the account charged with the cost of the study.
6. In column (d) report the amounts received for reimbursement of the study costs at end of period.
7. In column (e) report the account credited with the reimbursement received for performing the study.

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
1	Transmission Studies				
2	Clay Project - Feasibility Study	2,063	174		
3	EDGE Study	35,875	174		
4	Extend Tap New Irving Tissue	73,790	174	(30,000)	174
5	Luther Forest Tech Campus	(73,139)	174		
6	NMP 09 Voltage Study	10,996	174	(20,644)	174
7	NYDC Project - Conceptual	31,777	174		
8	Provide Station Service to GF	(4,815)	174		
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21	Generation Studies				
22	Air Energy - Crown City Wind	5,570	174	(10,603)	174
23	Albany Landfill SISA	5,029	174		
24	BEPCO - SPS System			3,651	174
25	Boonville Engineering Review	13,978	174	(13,978)	174
26	Cold Creek Spring Wind FESA	15,685	174		
27	Dutch Gap Wind SRIS			(5,237)	174
28	Everpower Allegany FSA-SWA	25,920	174	(9,158)	174
29	Everpower Allegany SRIS	2,828	174	(5,855)	174
30	Fortran FSA	17,705	174	(17,705)	174
31	Green Power Energy Design			(118)	174
32	Hamlin Wind FESA	2,055	174	(6,468)	174
33	Lake Erie Wind FESA	7,034	174		
34	Machias I SRIS	1,347	174		
35	Nine Mile Pt 2 - SSA			(3,966)	174
36	Northridge Wind FESA	671	174		
37	Onondaga Project SRIS	2,757	174		
38	Pomfret Wind Project FESA - SW			(6,826)	174
39	Stone Church Wind FESA - SW	22,631	174		
40					

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OTHER REGULATORY ASSETS (Account 182.3)							
1. Report below the particulars (details) called for concerning other regulatory assets, including rate order docket number, if applicable. 2. Minor items (5% of the Balance in Account 182.3 at end of period, or amounts less than \$100,000 which ever is less), may be grouped by classes. 3. For Regulatory Assets being amortized, show period of amortization.							
Line No.	Description and Purpose of Other Regulatory Assets (a)	Balance at Beginning of Current Quarter/Year (b)	Debits (c)	CREDITS Written off During the Quarter/Year Account Charged (d) Written off During the Period Amount (e)		Balance at end of Current Quarter/Year (f)	
1	Regulatory Tax Asset (FAS 109)	185,504,044	11,543,561	various	13,187,175	183,860,430	
2	Deferred Environmental Restoration Costs	448,707,190	21,470,389	253	33,610,260	436,567,319	
3	Storm Restoration Costs Deferred	172,035,891	1,147,425	571/593	116,604	173,066,712	
4	Enhanced Severance Plan	60,056		926	29,487	30,569	
5	Pension Settlement Loss FY 2003	31,225,615				31,225,615	
6	Asset Retirement Obligation Reg Asset	8,992,955	873,580	230	621,244	9,245,291	
7	Gas Futures - Gas Supply	16,332,718	115,488,649	245/253	106,599,407	25,221,960	
8	Elec Swaps - Elec Supply	38,285,522	172,182,801	244	175,289,978	35,178,345	
9	Deferred Loss - Sale of Oswego	931,749		411	465,874	465,875	
10	Temp State Assessment 18-A	34,975,999	8,341,460	various	20,025,754	23,291,705	
11	FAS 158 - Pension	494,496,318		253/926	104,927,987	389,568,331	
12	FAS 158 - OPEB	201,015,097	166,746,290	926	92,292,317	275,469,070	
13	Fuel Cost Deferred	924,400				924,400	
14	Gas Adjustment Clause	44,919,105	41,484,237	various	34,379,736	52,023,606	
15	RPS Program Cost Deferred	1,771,099	326,711	254/456	1,040,164	1,057,646	
16	Excess AFUDC - Electric Plant in Service	230,742		406	17,242	213,500	
17	Commodity Adjustment Clause	44,634,146	34,765,202	various	65,743,611	13,655,737	
18	Other Post Retirement Benefits - Electric	8,782,639		926	2,766,000	6,016,639	
19	Other Post Retirement Benefits - Gas	968,559		926	660,000	308,559	
20	Electric Plant in Service Excess AFUDC	557,344		406	19,671	537,673	
21	PFJ Tax Credit	3,633,275				3,633,275	
22	NIMO Case 08-G-0609 JP Amort	37,536,238	14,106,439	254/407	28,831,410	22,811,267	
23	SBC Program Cost Deferred - Electric	2,162,029	335,449	456	2,497,478		
24	Customer Service Backout Credit	10,309,579				10,309,579	
25	NYPA Transmission Access Charge (NTAC)	13,050,967				13,050,967	
26	NYISO Tariff Schedule 1 Costs	85,451,012				85,451,012	
27	NYISO Tariff Schedule 2 Costs	13,286,552				13,286,552	
28	Fossil / Hydro Auction Incentive	18,556,040				18,556,040	
29	State Regulatory Asset (SFAS 109)	(53,252,638)	1,630,300	182/282	11,484,260	-63,106,598	
30	80/20 Revenue Sharing Mechanism	7,290,022	34,367	495	6,134,479	1,189,910	
31	NIMO - Merchant Function Charge	409,918		495	409,918		
32	SIR Expenditures Deferred - Gas	1,738,020	172,131	431/930	667,554	1,242,597	
33	SBC Program Cost Deferred - Gas	6,895,743	2,659,487		10,490,000	-934,770	
34	Transmission Revenue Adjustment Clause	4,705,193	11,043,983	456	11,731,392	4,017,784	
35	Elevated Voltage Deferral	14,618,398	4,686,123			19,304,521	
36	Low Income Allowance Discount Program	4,154,119	2,209,824			6,363,943	
37	Customer Service Backout Credit	111,284,085	5,736,322			117,020,407	
38	Electronic Data Interchange (EDI) Costs	3,849,301				3,849,301	
39	Pension Settlement Loss	88,044,864		926	44,022,432	44,022,432	
40	Voluntary Early Retirement Offer (VERO)	2,334,152		926	1,146,048	1,188,104	
41	Merger Rate Plan Stranded Costs	1,077,269,521		407	520,164,176	557,105,345	
42	Pension Expense Deferred - Electric	169,995,509	26,791,215	253	245,763	196,540,961	
43	OPEB Expense Deferred - Electric	286,479,502	56,060,583	253/926	2,877,090	339,662,995	
44	TOTAL	3,315,956,477	739,347,657		1,423,661,863	2,631,642,271	

OTHER REGULATORY ASSETS (Account 182.3)

1. Report below the particulars (details) called for concerning other regulatory assets, including rate order docket number, if applicable.
2. Minor items (5% of the Balance in Account 182.3 at end of period, or amounts less than \$100,000 which ever is less), may be grouped by classes.
3. For Regulatory Assets being amortized, show period of amortization.

Line No.	Description and Purpose of Other Regulatory Assets (a)	Balance at Beginning of Current Quarter/Year (b)	Debits (c)	CREDITS		Balance at end of Current Quarter/Year (f)
				Written off During the Quarter/Year Account Charged (d)	Written off During the Period Amount (e)	
1	Religious Rate Revenue	4,062,277	112,180			4,174,457
2	City of Buffalo Settlement Agreement	684,320				684,320
3	SC7 Standby Service Lost Revenue	516,012	1,159,445	456	20,257	1,655,200
4	SIR Expenditures Deferred - Electric	89,114,041	16,753,721	431/930	2,855,326	103,012,436
5	Generation Stranded Costs Adjustments	35,523,449	2,415,322			37,938,771
6	OPEB Expense Deferred - Gas	5,723,683	19,141	253/926	3,015,394	2,727,430
7	Pension Expense Deferred - Gas	4,663,045	410,903	253/926	50,337	5,023,611
8	Incentive Return on Retirement Funding	73,174,913	11,488,736			84,663,649
9	Amortization of Deferral Recoveries	(547,176,225)		407	123,588,109	-670,764,334
10	RDM Revenue Decoupling	4,475,604	6,115,338	419/495	1,637,929	8,953,013
11	NIMO - Low Income Program	42,769	1,036,343			1,079,112
12						
13						
14						
15						
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43						
44	TOTAL	3,315,956,477	739,347,657		1,423,661,863	2,631,642,271

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Schedule Page: 232 Line No.: 2 Column: a

Per Attachment 14, Joint Proposal dated October 11, 2001: Original approval obtained; Perorder in the NIMO Gas Rate Case 08-G-0609 modifications were made for the gas business.

Schedule Page: 232 Line No.: 3 Column: a

Under Section 1.2.4.5 of the Rate Plan, Niagara Mohawk is allowed to defer and recover the Incremental costs that exceed \$2.0 million from any individual major storm as defined under NYCRR Part 97, provided that NIMO has first spent a total of \$6.0 million on Incremental costs of Major Storms in that year, which has not been included in the deferral. Case 01-M-0075 - Rate Plan 1.2.4.5 - Niagara Mohawk shall include in the Deferral Account any Incremental Costs that exceed \$2.0 million from any individual Major Storm occurring in a calendar year, provided that Niagara Mohawk has first spent a total of \$6.0 million on Incremental Costs of Major Storms in that year, which has not been included in the Deferral Account. A Major Storm shall be defined in accordance with the Commission's definition in 16 NYCRR Part 97.

Schedule Page: 232 Line No.: 4 Column: a

Pursuant to Attachment 16 of the Merger Rate Plan, Niagara Mohawk records an offsetting regulatory asset equal to Separation and Early Retirement Costs and amortizes that balance by the established percentages (January 2002-December 2011).

Schedule Page: 232 Line No.: 5 Column: a

Case No. 03-M-0651 and Case No. 04-M-0938 (petition dockets) filed with the Commission requesting approval to include the settlement loss in the deferral account under the Commission's Statement of Policy Concerning the Accounting and Ratemaking Treatment for Pensions and Postretirement Benefits other than Pensions, Case 91-M-0890 (September 7, 1993) (Statement of Policy). During the fiscal years ended March 31, 2003 and 2004, Niagara Mohawk was required to recognize pension settlement losses under Statement of Financial Accounting Standards, (FAS) 88 equal to \$29.0 million and \$21.6 million, respectively.

Schedule Page: 232 Line No.: 9 Column: a

Pursuant to the Commission's Order in Case 07-M-0704, the Company absorbed the entire net book loss associated with the sale of Oswego Fire School. The Commission approved the sale of property and authorized the Company to amortize the net book loss over the term of the Merger Rate Plan (September 2008 - January 2011).

Schedule Page: 232 Line No.: 10 Column: a

Case 09-M-0311, dated June 19, 2009: Provides authorization to defer the difference between total assessment expense (Temporary State Assessment and General Assessment) and the amount collected from customers. Carrying charges should be calculated by applying the corporations' authorized pre-tax rate of return to the net of tax un-recovered Temporary State Assessment payments. The deferred assessment expense and accrued carrying charges are to be recovered through the Temporary State Assessment surcharge or adjustment and reconciliation mechanism over 5 years, 7/1/2009 through 6/30/14.

Schedule Page: 232 Line No.: 13 Column: a

Memorandum of Agreement dated 3/31/03

Schedule Page: 232 Line No.: 14 Column: a

PSC No: 219 GAS, Initial Effective Date 08/1/03

Schedule Page: 232 Line No.: 15 Column: a

Pursuant to the Commission's September 24, 2004 Order in Case No. 03-E-0188: The Renewable Portfolio Surcharge "RPS" is a mechanism which permits the Company to recover from customers costs associated with providing financial incentives for the development of renewable resources in New York State

Schedule Page: 232 Line No.: 16 Column: a

Amortization period: April 2004-June 2023

Schedule Page: 232 Line No.: 17 Column: a

Niagara Mohawk Power Corporation Statement of Commodity Adjustment Charge (CAC) P.S.C. No. 220 - Rule 29.2

Schedule Page: 232 Line No.: 18 Column: a

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Merger Joint Proposal incl Attachment 1, Page 6, Line 11

Schedule Page: 232 Line No.: 19 Column: a

Merger Joint Proposal; Rate Plan 08-G-0609

Schedule Page: 232 Line No.: 20 Column: a

Amortization period: April 2004 - April 2038

Schedule Page: 232 Line No.: 21 Column: a

Merger Joint Proposal section 1.2.4.2.1 "Tax and Accounting Changes - Externally Imposed": authorizes deferral of this category of costs

Schedule Page: 232 Line No.: 22 Column: a

Amortization period: April 2009 - July 2012

Schedule Page: 232 Line No.: 23 Column: a

Case 05-M-0090 orders in the matter of the System Benefits Charge, Order Constituting the System Benefits Charge (SBC) and the SBC-Funded Public Benefit Programs

Schedule Page: 232 Line No.: 24 Column: a

Balance fixed per Memorandum Of Agreement 3/31/03 section 1.2.3: The Customer Service Backout Credit of \$10.3 million shown on Attachment 6 represents the deferral for customer service backout credits that accrued under Power Choice and prior to the Rate Plan, and was subsequently included in the audit resolved by the noted MOA. As such this balance is final.

Schedule Page: 232 Line No.: 25 Column: a

Balance fixed per Memorandum Of Agreement 3/31/03 section 1.2.3: Prior to the merger, Niagara Mohawk agreed as part of the establishment of the NYISO that it would be allowed to recover the lower of: (1) Niagara Mohawk's actual expenses for the sum of Low Income Consumer Assistance Program arrears forgiveness; Consortium co-funding in the form of in-kind services associated with a Department of Energy contract; and leveraged co-funding and grants received on SBC qualifying projects; or (2) Niagara Mohawk's NYPA Transmission Access Charge (NTAC). The costs under category (1) above total \$13.1 million and are substantially below the NTAC of \$24.8 million as of January 1, 2002. These costs were recorded prior to the effective date of the Rate Plan. This item was also the subject of the audit that was resolved by the Memorandum of Agreement dated March 31, 2003, and is final.

Schedule Page: 232 Line No.: 26 Column: a

Commission Order dated August 15, 2001 in Case 94-E-0098, et al, at page 18: On September 1, 2001 Niagara Mohawk began including these costs directly in its Commodity Adjustment Clause, which reconciles the charges under NYISO Tariff Schedules 1 and 2 in current rates. Through August 31, 2001, Niagara Mohawk included the charges by the New York Independent System Operator (NYISO) under its Tariff Schedules 1 and 2 in Niagara Mohawk's Deferral Account. However, the NYISO continues to adjust its prior billings under Tariff Schedules 1 and 2, and to the extent that these billings are associated with service provided prior to August 31, 2001, the charges or refunds are appropriately included in Niagara Mohawk's deferral account, rather than in its Commodity Adjustment Clause reconciliations. The Stipulation, at Section 2.4.2 allows adjustments on pre-July 1, 2005 deferral balances to reflect actual rebillings, refunds and reconciliations received by the Company after that date from the NYISO, if such adjustments affect pre-July 1, 2005 deferral balances for the NYISO's charges to Niagara Mohawk under Schedule 1 and/or Schedule 2 of the NYISO's tariff.

Otherwise, no other adjustments are permitted to the June 30, 2005 balance.

Schedule Page: 232 Line No.: 27 Column: a

Commission Order dated August 15, 2001 in Case 94-E-0098, et al, at page 18: On September 1, 2001 Niagara Mohawk began including these costs directly in its Commodity Adjustment Clause, which reconciles the charges under NYISO Tariff Schedules 1 and 2 in current rates. Through August 31, 2001, Niagara Mohawk included the charges by the New York Independent System Operator (NYISO) under its Tariff Schedules 1 and 2 in Niagara Mohawk's Deferral Account. However, the NYISO continues to adjust its prior billings under Tariff Schedules 1 and 2, and to the extent that these billings are associated with service provided prior to August 31, 2001, the charges or refunds are appropriately included in Niagara Mohawk's deferral account, rather than in its Commodity Adjustment Clause reconciliations. The Stipulation, at Section 2.4.2 allows adjustments on pre-July 1, 2005

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deferral balances to reflect actual rebillings, refunds and reconciliations received by the Company after that date from the NYISO, if such adjustments affect pre-July 1, 2005 deferral balances for the NYISO's charges to Niagara Mohawk under Schedule 1 and/or Schedule 2 of the NYISO's tariff.

Otherwise, no other adjustments are permitted to the June 30, 2005 balance.

Schedule Page: 232 Line No.: 28 Column: a

Balance fixed per Memorandum Of Agreement 3/31/03 section 1.2.3: Niagara Mohawk's generation sale incentive of \$18.6 million was all accrued prior to the effective date of the Rate Plan and was resolved in the noted MOA.

Schedule Page: 232 Line No.: 30 Column: a

Rate Case 08-G-0609: The Revenue Sharing Targets are set within this case

Schedule Page: 232 Line No.: 31 Column: a

Rate Case 08-G-0609 Section 4.4.1: The Company will reconcile and defer the recovery of the costs for differences between actual and forecast costs of SC.1, 2, 12 and 13 customers purchasing supply service from the Company (which the forecasted amount is collected through the Merchant Function Charge - see section 2.2.3) See Appendix L-6 for sample calculation

Schedule Page: 232 Line No.: 32 Column: a

Rate Case 08-G-0609: Extract paragraph "2.2 Site Investigation and Remediation (SIR) Costs"

Schedule Page: 232 Line No.: 33 Column: a

Case 07-M-0548: Per the order, the Company shall implement an EEPs Fast Track program and defer any over or under collections.

Schedule Page: 232 Line No.: 34 Column: a

Per P.S.C. No. 207 Electricity Fourth Revised Leaf No. 71-Q1, Superseding Third Revised Leaf No. 71-Q1.

Schedule Page: 232 Line No.: 35 Column: a

Case 04-M-0159, January 5, 2005, and July 1, 2005: the Commission issued orders that imposed new obligations on Niagara Mohawk and other New York utilities to test and document their facilities that are accessible to the public for elevated voltage. Those orders require Niagara Mohawk to implement and document several new activities beyond those that it has traditionally undertaken to assure the integrity and safety of its facilities. Under Section 1.2.4.3 of the Rate Plan, Niagara Mohawk is authorized to include in the deferral account "all of the effects of any legislative, court, or regulatory change, which imposes new or modifies existing obligations or duties and which, evaluated individually, increases or decreases Niagara Mohawk's revenue or costs from electric operations at an annual rate of more than \$2.0 million per year." The new testing and documentation protocols under the Orders in Case 04-M-0159 meet that test. The Stipulation further defines and clarifies the standards for determining what costs are "incremental" and thus deferrable. Section 3.7.1 of the Stipulation enumerates 10 categories of activities that are deferrable while excluding electric inspection activities

that Niagara Mohawk was carrying out before the referenced Commission orders, including the annual visual inspection of 20% of the Company's overhead electric transmission and distribution systems. Sections 3.7.2 through 3.7.5 of the Stipulation further define deferral eligibility by category of cost (for example, internal labor, contractors, materials, sales tax) and with reference to dollar thresholds and percentages.

Schedule Page: 232 Line No.: 36 Column: a

Under Section 1.2.9 of the Joint Proposal, Niagara Mohawk agreed to implement a Low Income Rate that consisted of a \$5.00 per month discount from the customer charge for residential low income customers. The details of the program are set forth in Attachment 19, Section 2 to the Joint Proposal. The allowance in rates for the program was \$2.0 million per year. On December 27, 2005, the Commission approved the Company's proposal to continue and expand the low income rate program for calendar years 2006 through 2009. The Commission authorized the Company to expand participation in the program to include all electric customers for whom the Company received a payment from the Home Energy Assistance Program ("HEAP") over the preceding fourteen (14) months. The Commission approved an

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increase of \$2.4 million in base rates to fund the expanded program and authorized Niagara Mohawk to "defer any difference between the total discounts provided and the rate allowance in each calendar year".

Schedule Page: 232 Line No.: 37 Column: a

Section 1.3.3. of the Rate Plan: sets forth the Customer Service Backout Credits that Niagara Mohawk applies to customers moving to retail access. Specifically Niagara Mohawk provides a Customer Service Backout Credit of \$.0004 per kilowatt-hour to residential customers served under Rate SC-1 and non-demand metered commercial customers served under SC-2, and a credit of \$.002 per kilowatt-hour to all demand metered customers and street-lighting customers. The Section also specifies that Niagara Mohawk is entitled to defer the portion of the Customer Service Backout Credit that exceeds Niagara Mohawk's Short Run Avoided Costs, "for which the parties agree to use the figure of \$.0005 per kilowatt-hour through the mechanism set forth in Section 1.2.4.9." Both the Customer Service Backout Credits and deferral mechanism outlined in Sections 1.3.3. and 1.2.4.9 remained in effect until April 20, 2006, the effective date of the Order Clarifying and Adopting Joint Proposal on Competitive Opportunities which was filed by Niagara Mohawk on December 19, 2005 in Case 05-M-0333.

Schedule Page: 232 Line No.: 38 Column: a

Both PSC Order No. 99-M-0631 Dated March 22, 2000, and PSC Order No. 98-M-0667 Dated April 25, 2001: issued orders authorizing transaction set standards, processing protocols and test plans. Notably Electric Data Interchange ("EDI") is the computer-to-computer exchange of routine information in a standard format using established data processing protocols. EDI transactions are used in retail access programs to switch customers from one supplier to another or to exchange customers' history, usage or billing data between a distribution utility or MDSP and an ESCO.

Schedule Page: 232 Line No.: 39 Column: a

Hewitt Report, Merger Joint Proposal: Opening balances are based on the "Hewitt Report", with straight line methodology adopted per the Merger Joint Proposal.

Schedule Page: 232 Line No.: 40 Column: a

Pursuant to Attachment 16 of the Merger Rate Plan, Niagara Mohawk records an offsetting regulatory asset equal to Separation and Early Retirement Costs and amortizes that balance by the established percentages.

Schedule Page: 232 Line No.: 41 Column: a

Pursuant to the Merger Rate Plan: the Company is authorized to recover certain deferred Fixed Competitive Transition Charges ("CTC") associated with the divestiture of generation (referred to as "stranded" or "fixed" costs).

Schedule Page: 232 Line No.: 42 Column: a

The Joint Proposal Section 1.2.4.13: provides that Niagara Mohawk will reconcile its allowed and actual pension expense in accordance with the Commission's Statement of Policy, with the noted section specifically providing that Niagara Mohawk is to include any under or over-recoveries of pension expense in the Deferral Account. The procedures for the reconciliation are set forth in Attachment 16 to the Joint Proposal, and the documentation for the pension expense reconciliation is provided in Attachment 6, Schedule 12. The Stipulation prescribes methodologies for determining (1) the percentage of pension costs that will be capitalized (section 3.8.1), and (2) the credit to be recorded for deferred pension costs associated with employees who transfer between Niagara Mohawk and National Grid USA Service Co. after the pension plan valuation for a given year (section 3.8.2).

Schedule Page: 232 Line No.: 43 Column: a

As with account 182554, The Joint Proposal: provides for the reconciliation of allowed and actual OPEB expense and for deferral of variances in accordance with the Statement of Policy. The procedures for OPEB reconciliation, which are included in Attachment 16 to the Joint Proposal, directly parallel the pension reconciliation set forth in the prior section. Documentation for OPEB expense reconciliation is included in Attachment 6, Schedule 13. Parallel treatment of pensions and OPEBs extends to the Stipulation, which makes OPEB expense subject to the same provisions that govern pension expense. These include the establishment of methodologies for determining capitalization and for capturing the impact of employee transfers between Niagara Mohawk and National Grid USA

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Service Co., as well as the provisions that do not directly affect the present filing.

Schedule Page: 232.1 Line No.: 2 Column: a

Clause 1.2.4 of the Joint Proposal approved in Case 01-M-0075: On December 31, 1999, Niagara Mohawk and the City of Buffalo entered into a settlement in Case 02-M-0340 on several billing issues including streetlights. The Settlement was approved by the Commission on May 29, 2002. As part of that Settlement, which was approved by the Commission, the parties agreed that "the portion of the Settlement, which goes beyond NMPC's tariff, be subject to recovery" and that "the resulting credit of approximately \$171,000 annually . . . should be shown as a separate item on the billing statements to the City. The credit can then be recovered through rates by means of the creation of a separate deferral sub-account, the rate-making of which would be controlled by clause 1.2.4 of the Joint Proposal approved in Case 01-M-0075 (Niagara Mohawk/National Grid Merger)."

Schedule Page: 232.1 Line No.: 3 Column: a

Section 2.1.2 of the Joint Proposal: establishes a special Standby Service Lost Revenue Deferral Account that would be adjusted monthly. Section 2.1.3 authorizes the Standby Service Lost Revenue Rate Adjustment that allows Niagara Mohawk to make a compliance filing, detailed in Attachment 2 to the Standby Rate Joint Proposal, to adjust delivery rates at the time of the CTC Reset regardless of the balance of the Standby Service Deferral Account as of June 30, when the sum of the Standby Service Lost Revenue Deferral and balance in the major deferral account under Section 1.2.4 of the Joint Proposal is positive (that is, customers owe Niagara Mohawk money).

Schedule Page: 232.1 Line No.: 4 Column: a

Section 1.2.4.6 of the Rate Plan: allows Niagara Mohawk to include Site Investigation and Remediation ("SIR") Costs above \$12.75 million per year in its deferral account. The \$12.75 million deductible represents the portion of an overall \$15.0 million allowance in base delivery rates that is allocated to electric operations. SIR Costs and potential offsets are defined in Attachment 14 of the Rate Plan. They include the remediation costs associated with Niagara Mohawk's manufactured gas waste sites, Industrial Waste Sites, Corrective Action Sites, and other sites where Niagara Mohawk is named as a Potentially Responsible Party.

Schedule Page: 232.1 Line No.: 5 Column: a

Under Section 1.2.4.11 of the Rate Plan, Niagara Mohawk is authorized to include in the deferral account "any reductions or additions to stranded costs associated with the implementation of the Niagara Mohawk Joint Proposal for Nine Mile Point (Case No. 01-E-0011), and the implementation of any of Niagara Mohawk's other agreements for the sale of the fossil and hydro generating assets to the extent allowed by the orders in those cases". The Stipulation provided for the resolution of all but two issues associated with Niagara Mohawk's March 27, 2006 Supplemental Compliance Filing in Case No. 01-E-0011, the Nine Mile divestiture proceeding. Specifically, Section 7 of the Stipulation included an agreement to settle a number of issues the net adjustments for which amounted to a net reduction in generation stranded costs of \$39.1 million recognized effective June 30, 2005. At the same time, Section 2.1 of the Stipulation authorized Niagara Mohawk to record in the Deferral Account an increase of \$38.9 million in nuclear-related SFAS 109 costs that had not previously been recorded. The net effect of these agreed-upon adjustments was less than \$200,000 for the year ending June 30, 2005.

The unresolved issues include (1) pension fair value deferral adjustment associated with Nine Mile, and (2) quantification of a nuclear transmission-related SFAS 109 adjustment, both as described in Section 2.4.1 of the Stipulation.

Schedule Page: 232.1 Line No.: 6 Column: a

Case 08-G-0609, Section 4.1.1: The company will defer and reconcile its actual annual OPEB Expenses to the level allowed in rates. See Appendix L-1 and JE 6264D for detailed calculation

Schedule Page: 232.1 Line No.: 7 Column: a

Rate Plan, Section 1.2.4.15: Niagara Mohawk is authorized to defer any "refunds or revenue effects associated with the resolution of Case No. 99-E-0503" which involves the

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application of Section 76 of Public Service Law to religious institutions. Section 76 allows certain facilities owned or leased by a "corporation or association organized and conducted in good faith for religious purposes" to obtain electric service "for such religious purposes" at residential rates. The interpretation and application of this provision was subject to a long history of disputes that have been addressed by the Commission in Case No. 99-E-0503. The revenue effects of those decisions, either via refund, rate reclassification, or both are included in the deferral account.

Schedule Page: 232.1 Line No.: 8 Column: a

Sections 1.1.2 and 1.1.3 of the Memorandum of Agreement: Among the most significant issues involved in the Memorandum of Agreement that was reached between the Staff and Niagara Mohawk on March 31, 2003 was the funding for pension costs that had been recognized but not recovered from customers during the Power Choice period, and for an early retirement program that Niagara Mohawk had completed in 1994, but for which it had never received rate recovery. The funding requirements for the one-time costs associated with unrecovered pension costs during Power Choice totaled \$40.0 million. The costs associated with the early retirement program minus offsets agreed to in the Memorandum of Agreement equaled \$169.7 million, for a total of \$209.7 million. Niagara Mohawk had not funded these amounts in its pension and OPEB plans. Under Sections 1.1.2 and 1.1.3 of the Memorandum of Agreement, Niagara Mohawk agreed to fund these amounts by the end of the Rate Plan Period, but was also given the flexibility to complete the funding earlier during the Rate Plan Period. In the latter event, Niagara Mohawk was allowed to include a limited return on the funding in the deferral account. Specifically, clause (2) of Section 1.1.2 and (3) of Section 1.1.3 provide that: "Niagara Mohawk shall be allowed to include in the deferral account established under Section 1.2.4 of the Rate Plan or any extensions thereof a return on this incremental . . . investment from the date at which it is made, which return shall be calculated in accordance with Attachment 5."

Schedule Page: 232.1 Line No.: 9 Column: a

Under the Fourth CTC Reset's alternative recovery method / Case 01-M-0075: the Company was allowed to recover \$123.6 million in 2010 and 123.6 million in 2011.

Schedule Page: 232.1 Line No.: 10 Column: a

Case 08-G-0609, Section 2.2.5: Applies to service classes SC1, 2 and 7 and will reconcile actual delivery service revenues to allowed delivery service revenues. Any shortfall or excess will be refunded or surcharged (with interest) to customers in the next calendar year. That volumetric transaction will also be subject to reconciliation

Schedule Page: 232.1 Line No.: 11 Column: a

Case 08-G-0609, Section 4.4.4 (appendix L-8): The Company will defer and reconcile the amount of low income program costs recovered in rates (Section 6.1) to the actual costs of the program. The Company is only allowed to establish a deferred debit for actual costs greater than those recovered in rates if its actual annual earnings result in a return on equity that does not exceed 10.2%. The establishment of a deferred credit is not subject to an earnings test

MISCELLANEOUS DEFERRED DEBITS (Account 186)

1. Report below the particulars (details) called for concerning miscellaneous deferred debits.

2. For any deferred debit being amortized, show period of amortization in column (a)

3. Minor item (1% of the Balance at End of Year for Account 186 or amounts less than \$100,000, whichever is less) may be grouped by classes.

Line No.	Description of Miscellaneous Deferred Debits (a)	Balance at Beginning of Year (b)	Debits (c)	CREDITS		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
1	Stillwater Develop. Receivable	218,951				218,951
2						
3	Cash Over and Short	2,478,562	3,587,757	131	5,074,646	991,673
4						
5	Atlantic Radio Equipment	19,656				19,656
6						
7	NYPA Breakers Agreement		3,000,000			3,000,000
8						
9	KeySpan-Derivative Gas Control		448,766	254	264,660	184,106
10						
11	Miscellaneous	4,086	412,772	923/ 930	409,539	7,319
12						
13						
14						
15						
16						
17						
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46						
47	Misc. Work in Progress					
48	Deferred Regulatory Comm. Expenses (See pages 350 - 351)					
49	TOTAL	2,721,255				4,421,705

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ACCUMULATED DEFERRED INCOME TAXES (Account 190)			
1. Report the information called for below concerning the respondent's accounting for deferred income taxes. 2. At Other (Specify), include deferrals relating to other income and deductions.			
Line No.	Description and Location (a)	Balance of Beginning of Year (b)	Balance at End of Year (c)
1	Electric		
2	Pensions, OPEB and other employee benefits	338,485,948	292,565,066
3	Reserve - Environmental	176,458,195	162,912,183
4	Allowance for uncollectible accounts	65,251,713	70,253,489
5	Other items	330,120,680	94,034,768
6			
7	Other		
8	TOTAL Electric (Enter Total of lines 2 thru 7)	910,316,536	619,765,506
9	Gas		
10	Pensions, OPEB and other employee benefits	51,922,052	44,017,193
11	Reserve - Environmental	27,067,805	24,510,572
12	Allowance for uncollectible accounts	10,009,287	10,569,824
13	Other items	50,638,861	14,147,781
14			
15	Other		
16	TOTAL Gas (Enter Total of lines 10 thru 15)	139,638,005	93,245,370
17	Other (Specify)		
18	TOTAL (Acct 190) (Total of lines 8, 16 and 17)	1,049,954,541	713,010,876
Notes			

CAPITAL STOCKS (Account 201 and 204)

1. Report below the particulars (details) called for concerning common and preferred stock at end of year, distinguishing separate series of any general class. Show separate totals for common and preferred stock. If information to meet the stock exchange reporting requirement outlined in column (a) is available from the SEC 10-K Report Form filing, a specific reference to report form (i.e., year and company title) may be reported in column (a) provided the fiscal years for both the 10-K report and this report are compatible.

2. Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended to end of year.

Line No.	Class and Series of Stock and Name of Stock Series (a)	Number of shares Authorized by Charter (b)	Par or Stated Value per share (c)	Call Price at End of Year (d)
1	Common-Account 201			
2	Common	250,000,000	1.00	
3				
4	TOTAL-COMMON	250,000,000		
5				
6	Preferred-Account 204			
7	Cumulative Preferred	3,400,000		
8	3.40% Series		100.00	103.50
9	3.60% Series		100.00	104.85
10	3.90% Series		100.00	106.00
11				
12	Cumulative Preferred	19,600,000		
13				
14				
15				
16	TOTAL-PREFERRED	23,000,000		
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CAPITAL STOCKS (Account 201 and 204) (Continued)
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3. Give particulars (details) concerning shares of any class and series of stock authorized to be issued by a regulatory commission which have not yet been issued.

4. The identification of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or non-cumulative.

5. State in a footnote if any capital stock which has been nominally issued is nominally outstanding at end of year.

Give particulars (details) in column (a) of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged, stating name of pledgee and purposes of pledge.

OUTSTANDING PER BALANCE SHEET (Total amount outstanding without reduction for amounts held by respondent)		HELD BY RESPONDENT				Line No.
		AS REACQUIRED STOCK (Account 217)		IN SINKING AND OTHER FUNDS		
Shares (e)	Amount (f)	Shares (g)	Cost (h)	Shares (i)	Amount (j)	
						1
187,364,863	187,364,863					2
						3
187,364,863	187,364,863					4
						5
						6
						7
57,524	5,752,400					8
137,152	13,715,200					9
95,171	9,517,100					10
						11
						12
						13
						14
						15
289,847	28,984,700					16
						17
						18
						19
						20
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						22
						23
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Name of Respondent	This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/16/2011	Year/Period of Report 2010/Q4
Niagara Mohawk Power Corporation			
FOOTNOTE DATA			

Schedule Page: 250 Line No.: 9 Column: a

Registered on the New York Stock Exchange.

Schedule Page: 250 Line No.: 10 Column: a

Registered on the New York Stock Exchange

Name of Respondent Received: 12/22/2011 Niagara Mohawk Power Corporation		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 09/16/2011	Year/Period of Report End of 2010/Q4
OTHER PAID-IN CAPITAL (Accounts 208-211, inc.)					
Report below the balance at the end of the year and the information specified below for the respective other paid-in capital accounts. Provide a subheading for each account and show a total for the account, as well as total of all accounts for reconciliation with balance sheet, Page 112. Add more columns for any account if deemed necessary. Explain changes made in any account during the year and give the accounting entries effecting such change.					
(a) Donations Received from Stockholders (Account 208)-State amount and give brief explanation of the origin and purpose of each donation.					
(b) Reduction in Par or Stated value of Capital Stock (Account 209): State amount and give brief explanation of the capital change which gave rise to amounts reported under this caption including identification with the class and series of stock to which related.					
(c) Gain on Resale or Cancellation of Reacquired Capital Stock (Account 210): Report balance at beginning of year, credits, debits, and balance at end of year with a designation of the nature of each credit and debit identified by the class and series of stock to which related.					
(d) Miscellaneous Paid-in Capital (Account 211)-Classify amounts included in this account according to captions which, together with brief explanations, disclose the general nature of the transactions which gave rise to the reported amounts.					
Line No.	Item (a)				Amount (b)
1	Donations Received from Stockholders (Account 208)				
2	SUBTOTAL				
3					
4	Reduction in Par or Stated Value of Common Stock (Account 209)				
5	SUBTOTAL				
6					
7	Gain on Resale or Cancellation of Reacquired Capital Stock (Acct 210)				
8	Balance @ 12/31/2007				11,109,695
9					
10	Net Loss on reacquisition of preferred stock				-243,707
11					
12					
13					
14	SUBTOTAL				10,865,988
15					
16	Miscellaneous Paid In Capital (Account 211):				
17	Amount set up on 1/5/50, as adjusted 12/58, regarding certain				
18	investments contributed by Niagara Hudson Power Corporation, former				
19	parent holding company in accordance with its "Dissolution Plan" which				
20	was approved by the Securities and Exchange Commission under date				
21	of 8/25/49 and by the District Court of the United States for the				
22	Northern District of New York State under date of 11/4/49.				2,137,110
23					
24	Amount of cash received upon liquidation of Niagara Hudson				
25	Power Corporation in excess of estimated liabilities.				500,000
26					
27	Contributions in aid of construction transferred from Account 217, per				
28	order of the Public Service Commission of the State of New York,				
29	dated 3/8/52 in case 13343.				28,773
30					
31	Capital surplus of the Oswego Canal Company, merged as of 3/31/52,				
32	\$276,296 less write down of electric plant of \$67,212.				209,084
33					
34	Excess of book value over the purchase price of the capital stock of				
35	the Woodville Electric Light and Power Company, Inc.				5,164
36					
37	Refund of deposits for script certificates of Niagara Hudson Power				
38	Corporation which expired on 1/5/58.				124,121
39					
40	TOTAL				2,913,140,406

Name of Respondent Received: 12/22/2011 Niagara Mohawk Power Corporation		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 09/16/2011	Year/Period of Report End of 2010/Q4
OTHER PAID-IN CAPITAL (Accounts 208-211, inc.)					
Report below the balance at the end of the year and the information specified below for the respective other paid-in capital accounts. Provide a subheading for each account and show a total for the account, as well as total of all accounts for reconciliation with balance sheet, Page 112. Add more columns for any account if deemed necessary. Explain changes made in any account during the year and give the accounting entries effecting such change.					
(a) Donations Received from Stockholders (Account 208)-State amount and give brief explanation of the origin and purpose of each donation.					
(b) Reduction in Par or Stated value of Capital Stock (Account 209): State amount and give brief explanation of the capital change which gave rise to amounts reported under this caption including identification with the class and series of stock to which related.					
(c) Gain on Resale or Cancellation of Reacquired Capital Stock (Account 210): Report balance at beginning of year, credits, debits, and balance at end of year with a designation of the nature of each credit and debit identified by the class and series of stock to which related.					
(d) Miscellaneous Paid-in Capital (Account 211)-Classify amounts included in this account according to captions which, together with brief explanations, disclose the general nature of the transactions which gave rise to the reported amounts.					
Line No.	Item (a)				Amount (b)
1	Proceeds from the sale of 5,173 shares of common stock held for				
2	distribution to holders of unexchanged certificates of Niagara				
3	Hudson Power Corporation common stock. Sold pursuant to order of				
4	the United States District Court for the Northern District of New				
5	York, dated 1/23/61.				204,267
6					
7	To record subsidiaries on the "Equity" basis:				
8	Excess book value over the cost of investments at the date of				
9	acquisition of Canadian Niagara Power Co., Ltd. (\$3,457,284) and				
10	St. Lawrence Power Co. (\$903,145) as previously recorded on the				
11	Company's books. Ownership of these companies was transferred to				
12	Opinac Energy Corporation (formerly Opinac Investments Limited)				
13	during 1982.				4,360,429
14					
15	Excess of the cost of investment carried on the Company's books over				
16	the book value at date of acquisition of Beebee Island Corporation.				-62,872
17					
18	Excess of the book value at the date of acquisition over the cost of				
19	investments carried on the Company's books of Moreau Manufacturing				
20	Corp.				477,984
21					
22	Merger Purchase Accounting Adjustments				2,671,376,392
23					
24	Return of Capital Dividend on common stock (7/02)				-86,086,034
25					
26	Equity Contribution made by parent company (NM Holdings, 09/03)				309,000,000
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40	TOTAL				2,913,140,406

Name of Respondent Received: 12/22/2011 Niagara Mohawk Power Corporation	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/16/2011	Year/Period of Report End of 2010/Q4
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CAPITAL STOCK EXPENSE (Account 214)

1. Report the balance at end of the year of discount on capital stock for each class and series of capital stock.
2. If any change occurred during the year in the balance in respect to any class or series of stock, attach a statement giving particulars (details) of the change. State the reason for any charge-off of capital stock expense and specify the account charged.

Line No.	Class and Series of Stock (a)	Balance at End of Year (b)
1		
2		
3		
4		
5		
6		
7		
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9		
10		
11		
12		
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14		
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17		
18		
19		
20		
21		
22	TOTAL	

Name of Respondent Received: 12/22/2011 Niagara Mohawk Power Corporation	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/16/2011	Year/Period of Report End of 2010/Q4
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LONG-TERM DEBT (Account 221, 222, 223 and 224)

1. Report by balance sheet account the particulars (details) concerning long-term debt included in Accounts 221, Bonds, 222, Reacquired Bonds, 223, Advances from Associated Companies, and 224, Other long-Term Debt.
2. In column (a), for new issues, give Commission authorization numbers and dates.
3. For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds.
4. For advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column (a) names of associated companies from which advances were received.
5. For receivers, certificates, show in column (a) the name of the court -and date of court order under which such certificates were issued.
6. In column (b) show the principal amount of bonds or other long-term debt originally issued.
7. In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.
8. For column (c) the total expenses should be listed first for each issuance, then the amount of premium (in parentheses) or discount. Indicate the premium or discount with a notation, such as (P) or (D). The expenses, premium or discount should not be netted.
9. Furnish in a footnote particulars (details) regarding the treatment of unamortized debt expense, premium or discount associated with issues redeemed during the year. Also, give in a footnote the date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.

Line No.	Class and Series of Obligation, Coupon Rate (For new issue, give commission Authorization numbers and dates) (a)	Principal Amount Of Debt issued (b)	Total expense, Premium or Discount (c)
1	Bonds (Account 221)		
2	3.55% Series	500,000,000	1,751,131
3	4.88% Series	750,000,000	3,805,177
4	5.15% Series	75,000,000	4,253,106
5	Floating Series A	115,705,000	4,505,193
6	Floating Series K	45,600,000	2,430,247
7	SUBTOTAL ACCOUNT 221	1,486,305,000	16,744,854
8			
9	Reacquired Bonds (Account 222)		
10	SUBTOTAL ACCOUNT 222		
11			
12	Niagara Mohawk Holdings, Inc. 5.8% Note, Due 11/01/12	500,000,000	
13			
14	SUBTOTAL ACCOUNT 223	500,000,000	
15			
16			
17			
18	Other Long-Term Debt (Account 224)		
19	NYSERDA Adjustable Rate Notes:		
20	Due 07/01/15	100,000,000	1,725,340
21	Due 12/01/23	69,800,000	646,808
22	Due 12/01/25	75,000,000	12,131,987
23	Due 12/01/26	50,000,000	603,701
24	Due 03/01/27	25,760,000	2,357,271
25	Due 07/01/27	93,200,000	1,225,501
26			
27	SUBTOTAL (ACCOUNT 224)	413,760,000	18,690,608
28			
29			
30			
31			
32			
33	TOTAL	2,400,065,000	35,435,462

LONG-TERM DEBT (Account 221, 222, 223 and 224) (Continued)

10. Identify separate undisposed amounts applicable to issues which were redeemed in prior years.
11. Explain any debits and credits other than debited to Account 428, Amortization and Expense, or credited to Account 429, Premium on Debt - Credit.
12. In a footnote, give explanatory (details) for Accounts 223 and 224 of net changes during the year. With respect to long-term advances, show for each company: (a) principal advanced during year, (b) interest added to principal amount, and (c) principle repaid during year. Give Commission authorization numbers and dates.
13. If the respondent has pledged any of its long-term debt securities give particulars (details) in a footnote including name of pledgee and purpose of the pledge.
14. If the respondent has any long-term debt securities which have been nominally issued and are nominally outstanding at end of year, describe such securities in a footnote.
15. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (i). Explain in a footnote any difference between the total of column (i) and the total of Account 427, interest on Long-Term Debt and Account 430, Interest on Debt to Associated Companies.
16. Give particulars (details) concerning any long-term debt authorized by a regulatory commission but not yet issued.

Nominal Date of Issue (d)	Date of Maturity (e)	AMORTIZATION PERIOD		Outstanding (Total amount outstanding without reduction for amounts held by respondent) (h)	Interest for Year Amount (i)	Line No.
		Date From (f)	Date To (g)			
						1
10/01/09	10/01/14	10/01/09	10/01/14	500,000,000	17,765,000	2
08/01/09	08/15/19	08/01/09	08/15/19	750,000,000	36,607,500	3
11/01/98	11/01/25	11/01/98	11/01/25	75,000,000	3,862,500	4
07/01/94	07/01/29	07/01/94	07/01/29	115,705,000	798,985	5
12/01/03	10/01/13	12/01/03	10/01/13	45,600,000	313,752	6
				1,486,305,000	59,347,737	7
						8
						9
						10
						11
10/27/03	11/01/12			500,000,000	29,000,000	12
					6,822,750	13
				500,000,000	35,822,750	14
						15
						16
						17
						18
						19
07/01/85	07/01/15	07/01/85	07/01/15	100,000,000	688,119	20
12/01/88	12/01/23	12/01/88	12/01/23	69,800,000	480,909	21
12/01/85	12/01/25	12/01/85	12/01/25	75,000,000	518,798	22
12/01/86	12/01/26	12/01/86	12/01/26	50,000,000	344,026	23
03/01/87	03/01/27	03/01/87	03/01/27	25,760,000	176,560	24
07/01/87	07/01/27	07/01/87	07/01/27	93,200,000	641,124	25
						26
				413,760,000	2,849,536	27
						28
						29
						30
						31
						32
				2,400,065,000	98,020,023	33

Name of Respondent	This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/16/2011	Year/Period of Report 2010/Q4
Niagara Mohawk Power Corporation			
FOOTNOTE DATA			

Schedule Page: 256 Line No.: 5 Column: a

Corrected data in columns (d),(e),(g),(h),(i),(l) from what was originally submitted.

Schedule Page: 256 Line No.: 13 Column: i

Interest expense paid in year 2010 for NM Holdings \$350,000,000 3.83% Note due June 30, 2010

RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES

1. Report the reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. Include in the reconciliation, as far as practicable, the same detail as furnished on Schedule M-1 of the tax return for the year. Submit a reconciliation even though there is no taxable income for the year. Indicate clearly the nature of each reconciling amount.

2. If the utility is a member of a group which files a consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, intercompany amounts to be eliminated in such a consolidated return. State names of group member, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members.

3. A substitute page, designed to meet a particular need of a company, may be used as long as the data is consistent and meets the requirements of the above instructions. For electronic reporting purposes complete Line 27 and provide the substitute Page in the context of a footnote.

Line No.	Particulars (Details) (a)	Amount (b)
1	Net Income for the Year (Page 117)	141,031,396
2		
3		
4	Taxable Income Not Reported on Books	
5	Contributions in Aid of Construction	29,813,097
6		
7		
8		
9	Deductions Recorded on Books Not Deducted for Return	
10	See footnotes for details	999,122,639
11		
12		
13		
14	Income Recorded on Books Not Included in Return	
15	See footnotes for details	5,923,368
16		
17		
18		
19	Deductions on Return Not Charged Against Book Income	
20	See footnotes for details	642,857,544
21		
22		
23		
24		
25		
26		
27	Federal Tax Net Income	521,186,221
28	Show Computation of Tax:	
29	See footnotes for details	
30		
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Name of Respondent	This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report
Niagara Mohawk Power Corporation		09/16/2011	2010/Q4
FOOTNOTE DATA			

Schedule Page: 261 Line No.: 10 Column: a

Expenses Recorded on Books not Included on

Return:

Federal Income Taxes	53,331,372
Reg Asset - Merger Rate Stranded	520,164,176
Reg Asset - Other	178,174,735
State Taxes	90,113,518
Depreciation	49,009,405
Pension Liability	18,469,318
Bad Debts	18,244,068
Amortization Expense	16,375,433
Reg Asset - Environmental	12,193,537
Loss Of Reacquisition Of Debt	11,508,211
Unamortized Debt	11,147,922
Discount Or Premium	
Other Items	6,278,916
Employee Compensation And Benefits	5,927,920
Reg Liability - Other	2,747,000
Investment Tax Credit	2,149,500
Volney Marcey Book Gain	1,875,000
Amortization	
Lobbying Expenses	983,000
Meals and Entertainment	300,000
Equity Income (Loss) of Subs	104,411
Deferred Compensation	25,197
	<u>999,122,639</u>

Schedule Page: 261 Line No.: 15 Column: a**Income Recorded on Books not included on Return**

AFUDC Equity	4,082,548
Change in Cash Surrender Value	(2,544,625)
Dividend Received Deduction	72,540
Medicare Income	4,003,048
Tax Exempt Interest	<u>309,858</u>
	<u>5,923,368</u>

Schedule Page: 261 Line No.: 20 Column: a**Deductions on Return not Charged Against Book Income**

Accrued Interest	27,962,260
Afudc Debt	1,205,991
Amort Of Debt Discount	13,705,805
Cost Of Removal	81,274,579
Dividends Paid Credit	296,715
ESOP Dividends	6,853,632
Gain On Redemption Of Bonds	45,345
Opeb Liability	76,936,357
Penalties & Fines	4,009
Property Related	375
Reg Asset - Opeb	6,755,177
Reg Asset - Pension	88,982,238
Reg Asset - Storm Cost	1,030,821
Repairs Deduction	317,732,195
Reserve - Environmental	15,916,637
Reserve - Other	15,170,857
State Taxes	142,239
Workers' Compensation	822,313

Name of Respondent	This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/16/2011	Year/Period of Report 2010/Q4
Niagara Mohawk Power Corporation			
FOOTNOTE DATA			

654,837,544

Schedule Page: 261 Line No.: 29 Column: a
CALCULATION OF CURRENT FEDERAL INCOME TAX

Federal Taxable Income, Page 261	521,186,221
Total Tax @ 35% Before Credits	182,415,177
Credits:	<u>0</u>
Net Tax After Credits	182,415,177
Allocated NEES Benefits	<u>0</u>
Net Allocated Tax	<u>182,415,177</u>

RECONCILIATION TO FEDERAL INCOME TAX REPORTED ON INCOME STATEMENT

Tax Reported on Page 114, line 15	135,696,447
Tax Reported on Page 117, line 53	796,504
Total	<u>136,492,951</u>
Current Year Net Allocated Tax	182,415,177
Parent Loss Allocation	(31,062,166)
Service Co Tax	(2,257,577)
Prior Year Adjustment	<u>(12,602,483)</u>
Total	<u>136,492,951</u>

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR

1. Give particulars (details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual, or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.
2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes.) Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.
3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.
4. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.

Line No.	Kind of Tax (See instruction 5) (a)	BALANCE AT BEGINNING OF YEAR		Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)
		Taxes Accrued (Account 236) (b)	Prepaid Taxes (Include in Account 165) (c)			
1	FEDERAL					
2	Income Taxes	108,373,977	316,980,246	136,492,006	-174,488,216	4,306,701
3	FICA Contribution	307,307		27,340,658	25,651,089	
4	Unemployment	4,661		233,681	236,702	
5	Other					
6	SUBTOTAL	108,685,945	316,980,246	164,066,345	-148,600,425	4,306,701
7						
8	STATE					
9	Franchise - Gross Income		15,812,668	5,474,929	8,384	1,602,264
10	Franchise - Gross Earnings	1,151,918		21,882,778	25,335,167	
11	Franchise - Excess Dividends					
12	Temporary Surcharges					
13	Sec. 186a (Gross Inc)					
14	Sec. 186 (Gross Earnings)					
15	Sec. 186 (Excess Dividends)					
16	MTA Surcharge					
17	Unemployment Insurance	8,583		529,672	535,276	
18	Disability Insurance					
19	Sales and Use	989,501	8,899,623	61,604	371,940	
20	Petroleum Business Tax - NY					
21	Other					
22	SUBTOTAL	2,150,002	24,712,291	27,948,983	26,250,767	1,602,264
23						
24	LOCAL					
25	Real Estate			175,773,088	175,773,088	
26	Special Franchise					
27	Municipal Gross Income	1,687,137		20,050,768	19,947,951	
28	NYC Special Franchise					
29	Public Utility Excise					
30	Sales and Use	716,536	6,444,554	44,609	269,336	
31	Other					
32	SUBTOTAL	2,403,673	6,444,554	195,868,465	195,990,375	
33						
34	OTHER					
35	New Jersey Unemployment					
36	Non - NY Franchise Tax					
37	Use Tax from STS	7,597,960		16,281,107	16,786,505	
38						
39						
40						
41	TOTAL	120,837,580	348,137,091	404,164,900	90,427,222	5,908,965

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

5. If any tax (exclude Federal and State income taxes)- covers more then one year, show the required information separately for each tax year, identifying the year in column (a).

6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a foot- note. Designate debit adjustments by parentheses.

7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.

8. Report in columns (i) through (l) how the taxes were distributed. Report in column (l) only the amounts charged to Accounts 408.1 and 409.1 pertaining to electric operations. Report in column (l) the amounts charged to Accounts 408.1 and 109.1 pertaining to other utility departments and amounts charged to Accounts 408.2 and 409.2. Also shown in column (l) the taxes charged to utility plant or other balance sheet accounts.

9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.

BALANCE AT END OF YEAR		DISTRIBUTION OF TAXES CHARGED				Line No.
(Taxes accrued Account 236) (g)	Prepaid Taxes (Incl. in Account 165) (h)	Electric (Account 408.1, 409.1) (i)	Extraordinary Items (Account 409.3) (j)	Adjustments to Ret. Earnings (Account 439) (k)	Other (l)	
						1
98,067,252		104,558,946			31,933,060	2
1,996,875		27,320,595			20,062	3
1,640		233,681				4
						5
100,065,767		132,113,222			31,953,122	6
						7
						8
	11,948,387	4,039,958			1,434,971	9
-2,300,471		17,134,813			4,747,965	10
						11
						12
						13
						14
						15
						16
2,979		529,672				17
						18
989,501	9,209,960	51,936			9,667	19
						20
						21
-1,307,991	21,158,347	21,756,379			6,192,603	22
						23
						24
		137,630,327			38,142,760	25
						26
1,789,954		16,684,446			3,366,321	27
						28
						29
716,536	6,669,281	37,609			7,000	30
						31
2,506,490	6,669,281	154,352,382			41,516,081	32
						33
						34
						35
						36
7,092,562						37
						38
						39
						40
108,356,828	27,827,628	308,221,983			79,661,806	41

Name of Respondent	This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/16/2011	Year/Period of Report 2010/Q4
Niagara Mohawk Power Corporation			
FOOTNOTE DATA			

Schedule Page: 262 Line No.: 2 Column: c

Corrected data in columns (d),(e),(g),(h),(i),(l) from what was originally submitted.

ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255)

Report below information applicable to Account 255. Where appropriate, segregate the balances and transactions by utility and nonutility operations. Explain by footnote any correction adjustments to the account balance shown in column (g).Include in column (i) the average period over which the tax credits are amortized.							
Line No.	Account Subdvjsions (a)	Balance at Beginning of Year (b)	Deferred for Year		Allocations to Current Year's Income		Adjustments (g)
			Account No. (c)	Amount (d)	Account No. (e)	Amount (f)	
1	Electric Utility						
2	3%						
3	4%						
4	7%						
5	10%	22,321,962			420	1,378,864	
6							
7							
8	TOTAL	22,321,962				1,378,864	
9	Other (List separately and show 3%, 4%, 7%, 10% and TOTAL)						
10							
11							
12	4%	152,045			420	19,955	
13	10%	4,589,090			420	265,145	
14							
15	TOTAL	4,741,135				285,100	
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
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32							
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40							
41							
42							
43							
44							
45							
46							
47							
48							

ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255) (continued)

Balance at End of Year (h)	Average Period of Allocation to Income (i)	ADJUSTMENT EXPLANATION	Line No.
			1
			2
			3
			4
20,943,098	30 years		5
			6
			7
20,943,098			8
			9
			10
			11
132,090	40 years		12
4,323,945	40 years		13
			14
4,456,035			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
			25
			26
			27
			28
			30
			31
			32
			33
			34
			35
			36
			37
			38
			39
			40
			41
			42
			43
			44
			45
			46
			47
			48

OTHER DEFERRED CREDITS (Account 253)						
1. Report below the particulars (details) called for concerning other deferred credits. 2. For any deferred credit being amortized, show the period of amortization. 3. Minor items (5% of the Balance End of Year for Account 253 or amounts less than \$100,000, whichever is greater) may be grouped by classes.						
Line No.	Description and Other Deferred Credits (a)	Balance at Beginning of Year (b)	DEBITS		Credits (e)	Balance at End of Year (f)
			Contra Account (c)	Amount (d)		
1	Energy Service Company Deposits	1,647,925	Various	161,014	11,014	1,497,925
2						
3	Unregulated Generator Capital					
4	Capital Work Reimb. - Oneida	10,484,718	Various	4,136,724	346,446	6,694,440
5						
6	Capital Work Reimb. - Salamanca	705,693				705,693
7						
8	Demutualization - UMICO Holdings	1,128,420				1,128,420
9						
10	Liability for Environmental					
11	Restoration Costs	448,707,190	182	45,995,184	42,472,684	445,184,690
12						
13	Supplemental Executive					
14	Retirement Plan Liability	4,738,322	Various	1,756,729	731,542	3,713,135
15						
16	FAS 106	843,549,169	131/128/182	160,892,459	184,167,333	866,824,043
17						
18	Liability for Nuclear Fuel					
19	Disposal Costs	167,264,688			218,385	167,483,073
20						
21	KS- Deriv MTM Regulated- LT		182	2,858,111	4,267,516	1,409,405
22						
23	Pension Cost	46,582,034	926/ 131	223,491,941	2,649,236	-174,260,671
24						
25	Other Post Employment Benefit					
26	Liability	30,216,776	926	2,724,259		27,492,517
27						
28	Def Incentive Comp - Pensions	6,085,536	128	4,764,421	995,797	2,316,912
29						
30	Fin48Sit - Timing Issues	1,177,042				1,177,042
31	Fin48Fit - Permanent Issues	16,115,407	431	16,115,407		
32	Fin48Sit - Permanent Issues	224				224
33	Long Term Interest Payable	20,617,099	431	12,307,810	4,887,468	13,196,757
34	NYPA-Tri-Lakes	38,773,343				38,773,343
35						
36	Large Project Salvage	70,050	143	203,893	746,236	612,393
37						
38	Sales Tax Exposure		431/ 144	5,000,000	28,598,721	23,598,721
39						
40	All Other	4,285,344	Various	4,280,213	175,640	180,771
41						
42						
43						
44						
45						
46						
47	TOTAL	1,642,148,980		484,688,165	270,268,018	1,427,728,833

Name of Respondent Received: 12/22/2011 Niagara Mohawk Power Corporation	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/16/2011	Year/Period of Report End of 2010/Q4
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ACCUMULATED DEFERRED INCOME TAXES - ACCELERATED AMORTIZATION PROPERTY (Account 281)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes rating to amortizable property.
2. For other (Specify),include deferrals relating to other income and deductions.

Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Accelerated Amortization (Account 281)			
2	Electric			
3	Defense Facilities			
4	Pollution Control Facilities			
5	Other (provide details in footnote):			
6				
7				
8	TOTAL Electric (Enter Total of lines 3 thru 7)			
9	Gas			
10	Defense Facilities			
11	Pollution Control Facilities			
12	Other (provide details in footnote):			
13				
14				
15	TOTAL Gas (Enter Total of lines 10 thru 14)			
16				
17	TOTAL (Acct 281) (Total of 8, 15 and 16)			
18	Classification of TOTAL			
19	Federal Income Tax			
20	State Income Tax			
21	Local Income Tax			

NOTES

ACCUMULATED DEFERRED INCOME TAXES _ ACCELERATED AMORTIZATION PROPERTY (Account 281) (Continued)

3. Use footnotes as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							1
							2
							3
							4
							5
							6
							7
							8
							9
							10
							11
							12
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NOTES (Continued)

Name of Respondent Received: 12/22/2011 Niagara Mohawk Power Corporation	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/16/2011	Year/Period of Report End of 2010/Q4
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ACCUMULATED DEFFERED INCOME TAXES - OTHER PROPERTY (Account 282)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes rating to property not subject to accelerated amortization
2. For other (Specify),include deferrals relating to other income and deductions.

Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Account 282			
2	Electric	1,082,785,271	309,069,193	229,187,872
3	Gas	353,479,942	111,094,002	76,395,957
4				
5	TOTAL (Enter Total of lines 2 thru 4)	1,436,265,213	420,163,195	305,583,829
6				
7				
8				
9	TOTAL Account 282 (Enter Total of lines 5 thru	1,436,265,213	420,163,195	305,583,829
10	Classification of TOTAL			
11	Federal Income Tax	1,424,232,999	234,326,346	235,676,313
12	State Income Tax	12,032,212	185,836,851	69,907,516
13	Local Income Tax			

NOTES

ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282) (Continued)

3. Use footnotes as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							1
						1,162,666,592	2
						388,177,987	3
							4
						1,550,844,579	5
							6
							7
							8
						1,550,844,579	9
							10
						1,422,883,032	11
						127,961,547	12
							13

NOTES (Continued)

ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amounts recorded in Account 283.

2. For other (Specify), include deferrals relating to other income and deductions.

Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Account 283			
2	Electric			
3	Regulatory Assets - Meger rat	415,705,000		213,752,162
4	Regulatory Assets - Environmen	222,952,932		42,875,311
5	Regulatory Assets - Other	396,222,224		122,449,961
6	Other items	184,733,641		107,414,937
7				
8				
9	TOTAL Electric (Total of lines 3 thru 8)	1,219,613,797		486,492,371
10	Gas			
11	Regulatory Assets - Environmen	18,970,068	17,913,301	
12	Regulatory Assets - Other	33,712,776	22,361,061	
13	Other items	15,718,159	118,198	
14				
15				
16				
17	TOTAL Gas (Total of lines 11 thru 16)	68,401,003	40,392,560	
18				
19	TOTAL (Acct 283) (Enter Total of lines 9, 17 and 18)	1,288,014,800	40,392,560	486,492,371
20	Classification of TOTAL			
21	Federal Income Tax	1,136,549,970	8,779,648	472,694,173
22	State Income Tax	151,464,830	31,613,212	13,798,198
23	Local Income Tax			

NOTES

ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283) (Continued)

3. Provide in the space below explanations for Page 276 and 277. Include amounts relating to insignificant items listed under Other.
4. Use footnotes as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							1
							2
						201,952,838	3
						180,077,621	4
						273,772,263	5
						77,318,704	6
							7
							8
						733,121,426	9
							10
						36,883,369	11
						56,073,837	12
						15,836,357	13
							14
							15
							16
						108,793,563	17
							18
						841,914,989	19
							20
						708,265,173	21
						133,649,816	22
							23

NOTES (Continued)

OTHER REGULATORY LIABILITIES (Account 254)

1. Report below the particulars (details) called for concerning other regulatory liabilities, including rate order docket number, if applicable.
2. Minor items (5% of the Balance in Account 254 at end of period, or amounts less than \$100,000 which ever is less), may be grouped by classes.
3. For Regulatory Liabilities being amortized, show period of amortization.

Line No.	Description and Purpose of Other Regulatory Liabilities (a)	Balance at Beginning of Current Quarter/Year (b)	DEBITS		Credits (e)	Balance at End of Current Quarter/Year (f)
			Account Credited (c)	Amount (d)		
1	Federal Reg. Liab (SFAS 109)	17,730,552	190	1,003,100		16,727,452
2	Medicare Act Tax Benefit	73,398,363	various	93,131,801	21,766,471	2,033,033
3	Electric R&D Ventures Deferral	28,707				28,707
4	Proceeds from Sale of Emissions Allowan	1,907,035			46,800	1,953,835
5	Clean Air Act - Roseton	179,080			4,800	183,880
6	Purchase of Emission Reduction Credits	951,300				951,300
7	Gain on Redemption of 8.35 Series Bond	361,386	429.1	60,460		300,926
8	CSS Conv Savings Dist	1,400,206			39,618	1,439,824
9	CSS Conv Savings Gas	237,117			5,496	242,613
10	IRS Audit Refund (83-84)	307,485				307,485
11	Unbilled Gas Revenue	18,799,000	173	13,609,000	13,854,000	19,044,000
12	Gas Non-core Revenue Sharing	1,134,705	182	3,496,851	5,100,843	2,738,697
13	Electric Customer Service Penalty	23,999,476	456	539	34	23,998,971
14	Gas Contingency Reserve	1,150,156			273,132	1,423,288
15	Environment Insurance Recoveries	4,741,379				4,741,379
16	Gas Customer Service Penalty	83,748	495	6	1	83,743
17	Powerchoice Appendix E Netting Proposal	79,599,407				79,599,407
18	Electric Revenue Property Tax Credit	1,537,661			2,487,000	4,024,661
19	Loss on Sale of Building	2,914,368			518,898	3,433,266
20	SBC Program Deferred		456	243,206	843,869	600,663
21	MRA Interest Rate Savings	92,534,022				92,534,022
22	Petroleum Bus Tax Audit Refund (90-96)	5,752,659				5,752,659
23	Exit Fees	2,682,388	456	1,346,820	25,000	1,360,568
24	Affiliate Rule Employee Transfer Credit	166,725				166,725
25	Pension / OPEB Curtailment Gains	25,552,091				25,552,091
26	IRS Audit Refund (89-90)	48,100				48,100
27	State Reg. Liability (SFAS 109)	32,664,135				32,664,135
28	Diana Dolgeville - IPP Settlement	4,922,128				4,922,128
29	Electric Service Reestablishment Charges	464,158				464,158
30	Merchant Function Charge		495	33,553	241,571	208,018
31	SBC Program Cost - Electric	23,221,242	456	10,789,041	18,872,960	31,305,161
32	Merger Rate Plan Delay	12,555,000				12,555,000
33	New York State Sales Tax Refund (92-98)	1,477,332				1,477,332
34	Economic Development Fund	38,083,976	131	18,068,139	17,475,863	37,491,700
35	Incidental Service Revenues Deferred	508,073	451	512	37,366	544,927
36	GRT Customer Refund - Gas	376,415	431	522,929	200,900	54,386
37	Meter Read Connect/Disconnect Serv. Chg	128,205			3,440	131,645
38	Gas Millenium Fund Deferral	218,703	885	250,000	180,770	149,473
39	NYPA Residential Hydropower Benefit	15,169,648	182/456	51,645,236	49,207,399	12,731,811
40	NYPA ISO Memorandum of Understanding	16,676,906				16,676,906
1	Bonus Depreciation Adjustment	25,093,881			2,747,000	27,840,881
2	Pension/OPEB Interest on Recovery	4,145,621				4,145,621
3	STA Service Sale Growth Deferral	2,350,188				2,350,188
4	GRT Aud Ref (91-94) Electric	3,300,423				3,300,423
41	TOTAL	585,233,843		737,637,848	759,978,064	607,574,059

OTHER REGULATORY LIABILITIES (Account 254)

1. Report below the particulars (details) called for concerning other regulatory liabilities, including rate order docket number, if applicable.
2. Minor items (5% of the Balance in Account 254 at end of period, or amounts less than \$100,000 which ever is less), may be grouped by classes.
3. For Regulatory Liabilities being amortized, show period of amortization.

Line No.	Description and Purpose of Other Regulatory Liabilities (a)	Balance at Beginning of Current Quarter/Year (b)	DEBITS		Credits (e)	Balance at End of Current Quarter/Year (f)
			Account Credited (c)	Amount (d)		
5	MHP Program Deferral	435,317			140,658	575,975
6	SERV Aggreg Lost Revenues	155,663	456	78,341		77,322
7	NEG Merger Savings	4,250,591			4,038,127	8,288,718
8	KS Merger Savings - Electric	5,153,183			20,574,077	25,727,260
9	Gas Futures - Gas Supply	3,638,195	175	6,187,503	4,180,404	1,631,096
10	KS Merger Savings - Gas	1,559,261	495	4,166,996	2,828,541	220,806
11	Electric Swaps - Electric Supply	96,000	175	533,002,447	583,898,880	50,992,433
12	Voltage Migration Fee Deferral	18,448	456	1,368		17,080
13	Long Term Debt True Up	5,413,194			9,659,606	15,072,800
14	Gratwick Park Prop Transfer	1,829			32,400	34,229
15	Fed Tax Refund 1991-1995	25,959,012			692,140	26,651,152
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41	TOTAL	585,233,843		737,637,848	759,978,064	607,574,059

Name of Respondent	This Report is: (1) <u> </u> An Original (2) <u>X</u> A Resubmission	Date of Report (Mo, Da, Yr) 09/16/2011	Year/Period of Report 2010/Q4
Niagara Mohawk Power Corporation			
FOOTNOTE DATA			

Schedule Page: 278 Line No.: 2 Column: a

Section 1.2.4.2 of the Joint Proposal: The Medicare Reform Act reduces the Company's tax expense. The reduction in tax expense is reflected in the deferral account under Section 1.2.4.2 of the Joint Proposal, which is quoted in connection with the Bonus Tax Depreciation discussed under Schedule 37 of Attachment 6.

Schedule Page: 278 Line No.: 3 Column: a

Merger Joint Proposal: Pursuant to the Merger Joint Proposal, Niagara Mohawk is required to credit customers fifty percent of any royalties received.

Schedule Page: 278 Line No.: 4 Column: a

Niagara Mohawk Power Corporation PSC Case no. 08-G-0609, Merger Joint Proposal

Schedule Page: 278 Line No.: 5 Column: a

Amounts are accounted for in accordance with: 09-M-0727

Schedule Page: 278 Line No.: 6 Column: a

Pursuant to the Commission's Order in Case 96-E-1155 issued and effective May 29, 1997: the Company established an account to track Emission Reduction Credit transactions in accordance with the terms and conditions of the Order.

Schedule Page: 278 Line No.: 7 Column: a

Amortization period: October 2002 - December 2015

Schedule Page: 278 Line No.: 8 Column: a

Pursuant to order in Case 07-M-0943: The Customer Service System (CSS) was developed by Niagara Mohawk pre-merger and was originally paid for by NY ratepayers. Since the merger, CSS has been implemented for other National grid Companies. This deferral is a result of allocating costs to the National Grid Companies utilizing CSS. The allocation method was agreed to with the NY PSC to appropriately allocate CSS cost and credit chargeback. This account carries the Electric allocation, with GAS accounted for via account 254507.

Schedule Page: 278 Line No.: 9 Column: a

Pursuant to order in Case 07-M-0943: The Customer Service System (CSS) was developed by Niagara Mohawk pre-merger and was originally paid for by NY ratepayers. Since the merger, CSS has been implemented for other National grid Companies. This deferral is a result of allocating costs to the National Grid Companies utilizing CSS. The allocation method was agreed to with the NY PSC to appropriately allocate CSS cost and credit chargeback. This account carries the GAS allocation, with Electric accounted for via account 254506.

Schedule Page: 278 Line No.: 10 Column: a

This account was authorized by the Commission in Section 2.6.5 of the PowerChoice Agreement in Case 94-E-0098.

Schedule Page: 278 Line No.: 12 Column: a

Account relates to relevant invoicing for an Oil Infrastructure Study referenced to Case 00-G-0096. Additional schedules also indicate margin calculations referenced to NYSERDA.

Schedule Page: 278 Line No.: 13 Column: a

Section 1.2.4.8 of the Joint Proposal: The Joint Proposal prescribes a comprehensive list of Service Quality Standards, and a schedule of penalties in the event Niagara Mohawk fails to meet the Standards. Under most circumstances, the penalties are included as an offset to the deferral account. Section 1.2.4.8 of the Joint Proposal provides that: "Niagara Mohawk shall include in the Deferral Account any penalties associated with failure to meet the Service Quality standards set forth in Attachment 9, not otherwise credited to customers under Section 1.2.3.7." The Stipulation included adjustments of \$1.7 million that increased electric. This account comprises those allotted to Electric, and account # 254517 those recognized as GAS.

Schedule Page: 278 Line No.: 14 Column: a

Per the Commission's February 14, 2000 Order in Case 99-G-1369

Schedule Page: 278 Line No.: 16 Column: a

As per 254513 account results, Section 1.2.4.8 of the Joint Proposal: The Joint Proposal prescribes a comprehensive list of Service Quality Standards, and a schedule of penalties in the event Niagara Mohawk fails to meet the Standards. Under most circumstances, the penalties are included as an offset to the deferral account. Section 1.2.4.8 of the Joint Proposal provides that: "Niagara Mohawk shall include in the Deferral Account any

Name of Respondent	This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/16/2011	Year/Period of Report 2010/Q4
Niagara Mohawk Power Corporation			
FOOTNOTE DATA			

penalties associated with failure to meet the Service Quality standards set forth in Attachment 9, not otherwise credited to customers under Section 1.2.3.7." The Stipulation included adjustments of \$1.7 million that increased electric. This account comprises those allotted to GAS, and account # 254513 those recognized as Electric.

Schedule Page: 278 Line No.: 17 Column: a

Memorandum of Agreement dated 3/31/03 Section 1.2.3: Amounts are fixed as a result of outcomes within the latter Agreement

Schedule Page: 278 Line No.: 18 Column: a

NIMO Rate Case 08-G-0609, Joint Proposal 2.1(g) Appendix I: On May 23, 2008, Niagara Mohawk filed tariff leaves and supporting testimony and exhibits for new rates and charges for gas service to be effective June 23, 2008. The revenue requirement is based on several parameters including: A normalizing property tax adjustment of \$2.487 million that represents a reallocation of property tax expense from the electric business to the gas business. Notwithstanding Clause 1.2.3.5 of the Merger Joint Proposal approved in Case 01-M-0075, this increased gas expense will be offset by an electric deferred credit of \$2.487 million

Schedule Page: 278 Line No.: 19 Column: a

Cases 03-M-1374, Order dated January 29, 2004 (O'Neill Building) and 03-M-1572, Order dated June 1, 2004 (Buffalo Electric Building): Following the merger, Niagara Mohawk undertook a program to consolidate offices and work locations. As part of that effort, the Company sold several facilities that it had used for offices. Specifically, Niagara Mohawk sold the Electric Building in Buffalo, the O'Neill Building in Syracuse, and Towpath properties, and the lease on the Dey's Building in Syracuse ended. The sale of the O'Neill Building and the Buffalo Electric building required the Commission's approval under Section 70 of the Public Service Law. Niagara Mohawk believed that these sales were necessary to realize the synergy savings and efficiency gains that were projected in the Rate Plan and reflected in the settled delivery rates. However, the sale of these properties occurred at a price below book value. Under standard accounting practice, the actual proceeds from the sale would be credited to the depreciation reserve, meaning that the net loss on the sale would remain in rate base and would be supported by customers. The Commission approved the sale of both buildings in Cases 03-M-1374, Order dated January 29, 2004 (O'Neill Building) and 03-M-1572, Order dated June 1, 2004 (Buffalo Electric Building). However, the Commission conditioned its approval on Niagara Mohawk's agreement to a further sharing of the savings associated with the sale. Under the Orders, Niagara Mohawk was required to write-off 50 percent of the loss associated with the sale of the assets and land. In addition, Niagara Mohawk was required to credit the deferral account for the benefit of customers 50 percent of (1) the annual avoided depreciation savings associated with sale and equipment that was retired, and (2) the annual carrying charges associated with sale proceeds received and the tax losses realized.

Schedule Page: 278 Line No.: 20 Column: a

Case 05-M-0090 orders in the matter of the System Benefits Charge, Order Constituting the System Benefits Charge (SBC) and the SBC-Funded Public Benefit Programs

Schedule Page: 278 Line No.: 21 Column: a

Memorandum of Agreement dated 3/31/03 Section 1.2.3

Schedule Page: 278 Line No.: 22 Column: a

Memorandum of Agreement dated 3/31/03 Section 1.2.3: Line 26 sets forth the credit to customers associated with a tax refund received by Niagara Mohawk before the merger. This item has been reviewed by the Staff and resolved as part of the Memorandum of Agreement dated March 31, 2003, and is a closed item.

Schedule Page: 278 Line No.: 23 Column: a

Pursuant to Rule 52 of the Tariff, in the event that a customer totally bypasses the Company's retail distribution system, the customer is required to pay a lump sum payment of transition costs. The purpose of this provision is to discourage total bypass of the Company's retail distribution services and charges where such bypass is not economic from society's standpoint and to prevent the shifting of the Company's Transition costs to

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other stakeholders. Amorization period: April 2005 - December 2011

Schedule Page: 278 Line No.: 24 Column: a

Memorandum of Agreement dated 3/31/03 Section 1.2.3.: This item is associated with pre-merger activity. No activity has occurred in this account since the merger, and none is forecast over the period of the CTC Reset. The balance in the deferral was resolved by the Memorandum of Agreement dated March 31, 2003.

Schedule Page: 278 Line No.: 25 Column: a

Memorandum of Agreement dated 3/31/03 Section 1.2.3: The account has been closed since before the merger and the balance is resolved by the Memorandum of Agreement dated March 31, 2003.

Schedule Page: 278 Line No.: 26 Column: a

Attachment 1 to Stipulation, page 4 of 5, item 6: A de minimus federal income tax refund from 1989-1990 (\$48,100) was reclassified as a deferrable regulatory liability as part of the Stipulation (see referenced document). This item is fixed as of June 30, 2005.

Schedule Page: 278 Line No.: 29 Column: a

Case 00-E-1406, and Attachment 2, Section A, line 21: In Case 00-E-1406, the Commission ordered that the Company defer the increase in revenue resulting from increases in and changes to its service re-establishment charges, which was approximately \$464,000. The Stipulation requires the reclassification of the deferred credit balance into the Deferral Account. Also, the account balance is final, as noted by the inclusion of the account in Attachment 2, Section A, line 21.

Schedule Page: 278 Line No.: 31 Column: a

Amounts relate to the Enhanced SBC Electric component program which falls under the NYSEDA Agreement dated as of March 1, 2006 as amended on January 22, 2009, September 1, 2009 and February 26, 2010. Amounts correspond to relevant SBC Payment Schedule amounts based on this NYSEDA Agreement.

Schedule Page: 278 Line No.: 32 Column: a

Section 1.2.4.20 of the Rate Plan, Memorandum of Agreement dated 3/31/03: The Joint Proposal was crafted based on the assumption that the Merger Rate Plan would become effective on January 1, 2002, and thus included a credit in the event the closing date was delayed. The credit is included in the deferral account pursuant to Section 1.2.4.20 of the Rate Plan, which provides that: "On the Effective Date, Niagara Mohawk shall include in the Deferral Account an electric customer credit equal to \$405, 000 for each day between January 1, 2002 and the Effective Date as set forth in Attachment 2, p. 2" [the actual Effective Date]. This item was closed as part of the Stipulation, included in Attachment 2, Part A, line 12.

Schedule Page: 278 Line No.: 33 Column: a

Memorandum of Agreement dated /31/03 Section 1.2.3.: Niagara Mohawk received a refund of state taxes covering the period 1992 through 1998 during the period prior to the merger. This item is covered by the Memorandum of Agreement dated March 31, 2003, and there has been no activity in this account since the refund was credited. This account is included in the Stipulation, Attachment 2, Part A, line 14 and is no longer subject to adjustment.

Schedule Page: 278 Line No.: 34 Column: a

Under the Rate Plan, Niagara Mohawk increased the funding for economic development in base rates, and the parties agreed that actual expenditures and economic development discounts above or below the rate allowance would be included in the deferral account under the methodology set forth in Section 1.2.4.7 of the Rate Plan. The reconciliation associated with the Economic Development Plan includes the following components: (1) Empire Zone Rider (EZR) discounts for new and expanding customers; (2) the discounts associated with flex rate contracts signed under SC-11 or SC-12; (3) the funding associated with incremental economic development initiatives in Niagara Mohawk's Economic Development Plan approved by the Commission and the DPS Staff pursuant to Section 1.2.10.2 of the Rate Plan; and (4) incremental expenditures for non-labor spending on new economic development initiatives. Section 1.2.4.7 requires that Niagara Mohawk complete a monthly reconciliation of the actual economic development discounts provided to customers and the actual incremental non-labor economic development spending to the allowance in rates for these activities. The allowance in rates is set forth in Attachment 15 to the Rate Plan.

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Schedule Page: 278 Line No.: 35 Column: a

Under Section 1.2.4.18 of the Rate Plan: Niagara Mohawk is required to "include in the Deferral Account 50 percent of any net incremental revenues from Currently Provided Incidental Services pursuant to Section 2.4.1 of Attachment 23." Section 2.4.1 of Attachment 23 applies to services currently provided pursuant to Rule 28 of the Company's tariff, P.S.C. 207. The services include such things as operation, maintenance, and construction services to the customer's equipment, at the customer's request and incidental to Niagara Mohawk's energy services. The balance in the account at June 30, 2005 cannot be adjusted according to Attachment 2, Part A, line 13 of the Stipulation.

Schedule Page: 278 Line No.: 36 Column: a

Rate Case 09-M-0727, Merger Joint Proposal

Schedule Page: 278 Line No.: 37 Column: a

Order dated May 22, 2002 in Case 02-E-0245: On February 25, 2002, Niagara Mohawk proposed an amendment to Rule 28 of its tariff to allow it to charge customers \$20 when they request a field visit to read a meter when service is connected or disconnected. The Commission approved this filing in an order dated May 22, 2002 in Case 02-E-0245. Under the Order, at page 3, Niagara Mohawk is required to defer 100 percent of the revenue collected under the charge in the deferral account. The Order states that Niagara Mohawk be directed to place all revenue collected by the \$20 meter reading/disconnect charge in a new and separate subaccount within the Deferral Account as set forth in Clause 1.2.4 of the National Grid USA and Niagara Mohawk Joint Proposal, dated October 11, 2001. All such deferred revenues will be used for future ratepayer benefit in accordance with the ratemaking also set forth in Clause 1.2.4.

Schedule Page: 278 Line No.: 38 Column: a

Pursuant to Tariff Rule 30 and the Commission's February 14, 2000 Order in Case 99-G-1369: Niagara Mohawk is to recover and reconcile research and development Millenium Fund Costs in accordance with these rules. The order was Issued & Effective February 14, 2000

Schedule Page: 278 Line No.: 39 Column: a

Per the Statement of Adjustment to Charges Pursuant to the New York Power Authority (NYPA) Hydropower Benefit Reconciliation Mechanism Statement No. 21 To P.S.C. No. 220 Electricity, Effective: December 1, 2010, the purpose of the filing was to implement the reconciliation mechanism associated with Schedule PSC No. 220 Electricity, Rule 40 - Adjustment to Changes Pursuant to the New York Power Authority (NYPA) Hydropower Benefit Reconciliation Mechanism. This rule was established in accordance with Section 1.2.3.2 and Attachment 6 of the Joint Proposal in P.S.C. Case No. 01-M-0075 as approved by the Commission in its Opinion No. 01-6, Opinion and Order Authorizing Merger and Adopting Rate Plan, issued and effective December 3, 2001, and subsequently amended by the Commission in its Order Approving Tariff Amendments, issued and effective August, 28, 2003 in Case No. 03-E-0905 and Order issued and effective December 17, 2007 in Case No. 01-M-0075

Schedule Page: 278 Line No.: 40 Column: a

Case 00-E-0073, order dated January 25, 2000: On October 11, 1999, Niagara Mohawk and NYPA entered into an agreement or Memorandum of Understanding regarding the treatment of ancillary services billed by the NYISO associated with the sale of NYPA power to Niagara Mohawk's retail customers. Rather than billing retail customers directly for these NYISO charges, NYPA agreed to offset the NYISO charges with a proportionate share of NYISO revenues that NYPA received for the ancillary service from the generation that NYPA used to provide Niagara Mohawk customers with electricity. In addition, NYPA agreed to furnish line loss and installed capacity services and to pay to offset the NYISO costs for scheduling services under the NYISO OATT. Niagara Mohawk agreed to pay and defer for later recovery any differences between the NYPA offsets and the actual NYISO charges. The MOU continued through August 31, 2003. The MOU and the reconciliation and deferral were approved by the Commission in Case 00-E-0073 in an order dated January 25, 2000.

Schedule Page: 278.1 Line No.: 1 Column: a

Section 1.2.4.2.1 of the Joint Proposal: A 2002 amendment to section 168 of Internal Revenue Code authorized additional first year tax depreciation for qualified property. Such accelerated depreciation has the effect of reducing the Company's revenue requirements by increasing deferred income taxes, which in turn results in a reduction to rate base. As noted above, section 1.2.4.2.1 of the Joint Proposal provides that the

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effect of such tax law changes be included in the Deferral Account if it exceeds \$2.0 million per year. Section 3.4 of the Stipulation addresses the process for recording deferrals for bonus depreciation in several ways. First, that section clarifies that Niagara Mohawk may defer the effects of bonus depreciation only where it is associated with the forecasted construction budget and plant additions underlying the Joint Proposal rates. Second, it requires Niagara Mohawk to develop with Staff, and then, within 120 days of the Commission order on the Stipulation, file with the Commission, a methodology for determining the bonus depreciation benefit attributable to forecasted construction budget and plant additions. Finally, it specifically provides for adjustments to the deferral account following final IRS audit adjustments. Niagara Mohawk and Staff have not yet had the opportunity to jointly develop such a methodology; the methodology underlying the forecast is Niagara Mohawk's.

Schedule Page: 278.1 Line No.: 3 Column: a

Attachment 7 of March 22, 2007 Stipulation in Case 01-M-0075. Attachment 7 titled "Calculation of Certain Effects of Exclusion of Sales of Divested Generators".

Schedule Page: 278.1 Line No.: 4 Column: a

Adjustment agreed to in litigation on Case 01-M-0075: Among the Stipulation's provisions was a reclassification of a \$3.3 million New York State Gross Receipts Tax refund from 1991-1994 as a deferrable regulatory liability. See Attachment 1 to Stipulation, page 4 of 5, at item 5. This deferral item is fixed as of June 30, 2007, and will not change through December 31, 2011.

Schedule Page: 278.1 Line No.: 5 Column: a

Case 03-E-0641 effective September 1, 2006: The Commission accepted the Company's August 2, 2006, compliance filing in Case 03-E-0641 effective September 1, 2006.

Schedule Page: 278.1 Line No.: 6 Column: a

Aggregation fee accounting treatment is referenced to Rule 47 in sighted correspondence, with such indicating treatment is similar to that adopted for exit fees (although these are specifically ruled not to be exit fees) which is itself referenced to part 1.2.17.3.4 of the Joint Proposal. Amortization referenced as ratable over the plan period. Balances will be fully amortized at the end of Dec 2011. Amortization period: August 2007 - December 2011.

Schedule Page: 278.1 Line No.: 7 Column: a

The Rate Plan, at Section 1.2.4.19: provides that in the event National Grid closes any additional mergers or acquisitions within the United States, Niagara Mohawk shall implement a Follow-on Merger Credit calculated pursuant to methodology set forth in Attachment 10, which is designed to credit the deferral Account by fifty percent of the additional synergies (net of costs to achieve) produced by the follow-on merger and allocable to Niagara Mohawk electric operations. The Follow-on Merger Credit to the Deferral Account shall remain in effect for the remaining term of the Rate Plan. Subsequent to the end of the Rate Plan, as the credit will have been in effect for more than five years, Niagara Mohawk will not make an adjustment to the revenue requirements in its Post Rate Plan Filing to recover the Follow-on Merger Synergy Allowance, and 100 percent of the net synergy savings from the New England Gas acquisition will flow through the cost of service for the benefit of customers. This approach is consistent with Section 1.2.6, Post Rate Plan Filing of the Rate Plan.

Schedule Page: 278.1 Line No.: 8 Column: a

The Rate Plan, at Section 1.2.4.19: provides that in the event National Grid closes any additional mergers or acquisitions within the United States, Niagara Mohawk shall implement a Follow-on Merger Credit calculated pursuant to methodology set forth in Attachment 10, which is designed to credit the deferral Account by fifty percent of the additional synergies (net of costs to achieve) produced by the follow-on merger and allocable to Niagara Mohawk electric operations. On July 20, 2006, National Grid and KeySpan filed with the NYPSC a joint petition of a proposed acquisition of the stock of KeySpan by National Grid. Case 06-M-0878 was instituted to provide a process for the NYPSC to consider the petition. On July 6, 2007, a Merger and Gas Revenue Requirement Joint Proposal ("KS Joint Proposal") by and among KeySpan, National Grid, DPS Staff, the Consumer Protection Board and other signatory parties, was submitted to the Commission. The KS Joint Proposal specifies an annual level of mature synergy savings of \$156 million.

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In its Orders of August 23, 2007 and September 17, 2007 approving National Grid's merger with KeySpan Corporation, the Commission approved \$156 million in mature synergy savings associated with the merger.

By its Order of May 29, 2008, the Commission determined that the NMPC share of synergy savings from the KeySpan merger to be \$52 million for the period August 2007 through December 2011.

Schedule Page: 278.1 Line No.: 10 Column: a

As per a/c 254568, The Rate Plan, at Section 1.2.4.19: provides that in the event National Grid closes any additional mergers or acquisitions within the United States, Niagara Mohawk shall implement a Follow-on Merger Credit calculated pursuant to methodology set forth in Attachment 10, which is designed to credit the deferral Account by fifty percent of the additional synergies (net of costs to achieve) produced by the follow-on merger and allocable to Niagara Mohawk electric operations. On July 20, 2006, National Grid and KeySpan filed with the NYPSC a joint petition of a proposed acquisition of the stock of KeySpan by National Grid. Case 06-M-0878 was instituted to provide a process for the NYPSC to consider the petition. On July 6, 2007, a Merger and Gas Revenue Requirement Joint Proposal ("KS Joint Proposal") by and among KeySpan, National Grid, DPS Staff, the Consumer Protection Board and other signatory parties, was submitted to the Commission. The KS Joint Proposal specifies an annual level of mature synergy savings of \$156 million.

In its Orders of August 23, 2007 and September 17, 2007 approving National Grid's merger with KeySpan Corporation, the Commission approved \$156 million in mature synergy savings associated with the merger. By its Order of May 29, 2008, the Commission determined that the NMPC share of synergy savings from the KeySpan merger to be \$52 million for the period August 2007 through December 2011.

Schedule Page: 278.1 Line No.: 12 Column: a

Pursuant to Rule 44 of the Tariff: in the event of any increase in a customer's delivery voltage pursuant to Rule 44.1.2, the customer shall be required to pay the difference between the distribution and CTC charges applicable to the customer's former delivery voltage and the distribution and CTC charges applicable to the higher delivery voltage at which the customer is to be served after the voltage increase. Amortization period: July 2008 - June 2023.

Schedule Page: 278.1 Line No.: 13 Column: a

This account represents relevant deferrals in relation to NYSERDA Promissory Notes, and Floating Series A and K, for which Interest and Amortization is calculated as relevant. Deferral schedule on file also references to "NYSERDA Auction Rate Debt (4.4.6)".

Schedule Page: 278.1 Line No.: 14 Column: a

Per Case 08-E-1390: Niagara Mohawk Power Corporation petitioned for approval under Section 70 of the PSL for the sale of two parcels of real property known as Gratwick Riverside Park to the City of Tonawanda. On May 28, 2009 permission was permission to NIMO, d/b/a National Grid, to transfer the property to the City of Tonawanda. The commission ordered that NIMO record an electric deferred credit in the amount of \$2,700 per month from the time the property is transferred until new electric rates are established. New rates are expected to be in place January 2012. This represents the net expense of property built into base rates that will be avoided by the company.

Schedule Page: 278.1 Line No.: 15 Column: a

In proceeding 09-M-0554, dated July 14, 2009: NMPC d/b/a National Grid provides notice and seeks commission approval necessary for the disposition of the federal income tax refund and the associated interest pursuant to Section 113(2) of the NY PSL. This gives the Commission the authority to determine whether the refund should be passed through, in whole or in part, to the customers and to order the manner and the extent of such a distribution.

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ELECTRIC OPERATING REVENUES (Account 400)

- The following instructions generally apply to the annual version of these pages. Do not report quarterly data in columns (c), (e), (f), and (g). Unbilled revenues and MWH related to unbilled revenues need not be reported separately as required in the annual version of these pages.
- Report below operating revenues for each prescribed account, and manufactured gas revenues in total.
- Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted for each group of meters added. The -average number of customers means the average of twelve figures at the close of each month.
- If increases or decreases from previous period (columns (c),(e), and (g)), are not derived from previously reported figures, explain any inconsistencies in a footnote.
- Disclose amounts of \$250,000 or greater in a footnote for accounts 451, 456, and 457.2.

Line No.	Title of Account (a)	Operating Revenues Year to Date Quarterly/Annual (b)	Operating Revenues Previous year (no Quarterly) (c)
1	Sales of Electricity		
2	(440) Residential Sales	1,485,490,987	1,399,401,703
3	(442) Commercial and Industrial Sales		
4	Small (or Comm.) (See Instr. 4)	508,822,714	486,504,548
5	Large (or Ind.) (See Instr. 4)	232,402,571	188,727,396
6	(444) Public Street and Highway Lighting	30,307,248	29,547,898
7	(445) Other Sales to Public Authorities		
8	(446) Sales to Railroads and Railways		
9	(448) Interdepartmental Sales		
10	TOTAL Sales to Ultimate Consumers	2,257,023,520	2,104,181,545
11	(447) Sales for Resale	24,241,924	20,379,897
12	TOTAL Sales of Electricity	2,281,265,444	2,124,561,442
13	(Less) (449.1) Provision for Rate Refunds		
14	TOTAL Revenues Net of Prov. for Refunds	2,281,265,444	2,124,561,442
15	Other Operating Revenues		
16	(450) Forfeited Discounts	15,521,988	14,977,010
17	(451) Miscellaneous Service Revenues	1,966,432	2,230,866
18	(453) Sales of Water and Water Power		
19	(454) Rent from Electric Property	13,908,772	12,777,824
20	(455) Interdepartmental Rents		
21	(456) Other Electric Revenues	916,025,562	676,030,611
22	(456.1) Revenues from Transmission of Electricity of Others	128,808,812	146,522,819
23	(457.1) Regional Control Service Revenues		
24	(457.2) Miscellaneous Revenues		
25			
26	TOTAL Other Operating Revenues	1,076,231,566	852,539,130
27	TOTAL Electric Operating Revenues	3,357,497,010	2,977,100,572

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ELECTRIC OPERATING REVENUES (Account 400)

6. Commercial and industrial Sales, Account 442, may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 1000 Kw of demand. (See Account 442 of the Uniform System of Accounts. Explain basis of classification in a footnote.)

7. See pages 108-109, Important Changes During Period, for important new territory added and important rate increase or decreases.

8. For Lines 2,4,5,and 6, see Page 304 for amounts relating to unbilled revenue by accounts.

9. Include unmetered sales. Provide details of such Sales in a footnote.

MEGAWATT HOURS SOLD		AVG.NO. CUSTOMERS PER MONTH		Line No.
Year to Date Quarterly/Annual (d)	Amount Previous year (no Quarterly) (e)	Current Year (no Quarterly) (f)	Previous Year (no Quarterly) (g)	
				1
9,542,752	9,360,205	1,224,605	1,245,334	2
				3
3,829,883	3,967,532	97,711	100,198	4
5,345,237	4,861,099	721	728	5
104,563	109,299	3,925	4,002	6
				7
				8
				9
18,822,435	18,298,135	1,326,962	1,350,262	10
503,089	507,781	133	131	11
19,325,524	18,805,916	1,327,095	1,350,393	12
				13
19,325,524	18,805,916	1,327,095	1,350,393	14

Line 12, column (b) includes \$ 0 of unbilled revenues.

Line 12, column (d) includes 0 MWH relating to unbilled revenues

REGIONAL TRANSMISSION SERVICE REVENUES (Account 457.1)
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1. The respondent shall report below the revenue collected for each service (i.e., control area administration, market administration, etc.) performed pursuant to a Commission approved tariff. All amounts separately billed must be detailed below.

Line No.	Description of Service (a)	Balance at End of Quarter 1 (b)	Balance at End of Quarter 2 (c)	Balance at End of Quarter 3 (d)	Balance at End of Year (e)
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46	TOTAL				

SALES OF ELECTRICITY BY RATE SCHEDULES

1. Report below for each rate schedule in effect during the year the MWh of electricity sold, revenue, average number of customer, average Kwh per customer, and average revenue per Kwh, excluding date for Sales for Resale which is reported on Pages 310-311.
2. Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," Page 300-301. If the sales under any rate schedule are classified in more than one revenue account, List the rate schedule and sales data under each applicable revenue account subheading.
3. Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
4. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).
5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	Sch. 213 S.C.1	2,678	595,275	2,256	1,187	0.2223
2	Sch. 207 S.C.1	9,321,323	1,456,474,343	1,218,430	7,650	0.1563
3	Sch. 207 S.C.1c	206,554	26,209,083	4,487	46,034	0.1269
4	Sch. 207 S.C.2 Demand	5,095	735,872	104	48,990	0.1444
5	Sch. 207 S.C.2 Non-Demand	7,102	1,476,414	1,583	4,486	0.2079
6	Subtotal (Account 440)	9,542,752	1,485,490,987	1,226,860	7,778	0.1557
7						
8	COMMERCIAL AND INDUSTRIAL:					
9	Sch. 213 S.C.1	14,942	3,044,141	3,716	4,021	0.2037
10	Sch. 207 S.C.2 Demand	1,874,040	252,564,875	24,226	77,357	0.1348
11	Sch. 207 S.C.2 Non-Demand	407,319	78,201,117	72,876	5,589	0.1920
12	Sch. 207 S.C.3	1,410,099	173,706,412	1,155	1,220,865	0.1232
13	Sch. 207 S.C.3a	640,541	56,428,212	36	17,792,806	0.0881
14	Sch. 207 S.C.4	155,117	23,532,968	53	2,926,736	0.1517
15	Sch. 207 S.C.7	106,450	12,168,373	31	3,433,871	0.1143
16	Sch. 207 S.C.11	321,323	24,851,202	22	14,605,591	0.0773
17	Sch. 207 S.C.12	265,669	18,535,309	11	24,151,727	0.0698
18	NYPA Contracts NS-1	3,979,620	98,181,477			0.0247
19	Special Contracts		11,200			
20	Subtotal (Account 442)	9,175,120	741,225,286	102,126	89,841	0.0808
21						
22	PUBLIC STREET & HIGHWAY:					
23	Sch. 213 S.C.2	88,192	28,007,026	1,031	85,540	0.3176
24	Sch. 213 S.C.3	3,502	395,120	137	25,562	0.1128
25	Special Contracts	12,869	1,905,102	2,757	4,668	0.1480
26						
27	Subtotal (Account 444)	104,563	30,307,248	3,925	26,640	0.2898
28						
29	Other Revenues:					
30						
31	Forfeited Discounts (AC 450)		15,521,988			
32	Miscellaneous Service Revenues (A		1,966,432			
33	Rent from Electric Properties (AC		13,908,772			
34	Other Electric Revenues (AC 456)		128,808,812			
35	Revenues from Trans.of Electricit		924,749,836			
36	Subtotal - Other Revenues		1,084,955,840			
37						
38						
39						
40						
41	TOTAL Billed	18,822,436	3,341,979,360	0	0	0.1776
42	Total Unbilled Rev.(See Instr. 6)	0	0	0	0	0.0000
43	TOTAL	18,822,436	3,341,979,360	0	0	0.1776

SALES FOR RESALE (Account 447)

1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326-327).

2. Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.

3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:
 RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.
 LF - for long-term service. "Long-term" means five years or Longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for Long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or setter can unilaterally get out of the contract.
 IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but Less than five years.
 SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.
 LU - for Long-term service from a designated generating unit. "Long-term" means five years or Longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of designated unit.
 IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means Longer than one year but Less than five years.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Central Hudson Gas and Electric	RQ	NM-41			
2	Pennsylvania Electric (GPU)	RQ	NM-185			
3	New York State Electric and Gas	RQ	NM-37			
4	Rochester Gas and Electric	RQ	NM-44			
5	Central Vermont Public	RQ	NM-254			
6	Delaware County Electric	RQ	NM-256			
7	New York Independent System Operator	OS	ISO-MKT-SVC			
8						
9						
10						
11						
12						
13						
14						
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	Total			0	0	0

SALES FOR RESALE (Account 447) (Continued)

OS - for other service. use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote.

AD - for Out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)

5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.

6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.

8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.

9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 24.

10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
134		22,734		22,734	1
237		34,787		34,787	2
4,284		554,405		554,405	3
507		75,575		75,575	4
28		4,837		4,837	5
10		1,858		1,858	6
497,889		23,547,728		23,547,728	7
					8
					9
					10
					11
					12
					13
					14
5,200	0	694,196	0	694,196	
497,889	0	23,547,728	0	23,547,728	
503,089	0	24,241,924	0	24,241,924	

ELECTRIC OPERATION AND MAINTENANCE EXPENSES

If the amount for previous year is not derived from previously reported figures, explain in footnote.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
1	1. POWER PRODUCTION EXPENSES		
2	A. Steam Power Generation		
3	Operation		
4	(500) Operation Supervision and Engineering		
5	(501) Fuel		
6	(502) Steam Expenses		
7	(503) Steam from Other Sources		
8	(Less) (504) Steam Transferred-Cr.		
9	(505) Electric Expenses		
10	(506) Miscellaneous Steam Power Expenses		
11	(507) Rents		
12	(509) Allowances		
13	TOTAL Operation (Enter Total of Lines 4 thru 12)		
14	Maintenance		
15	(510) Maintenance Supervision and Engineering		
16	(511) Maintenance of Structures		
17	(512) Maintenance of Boiler Plant		
18	(513) Maintenance of Electric Plant		
19	(514) Maintenance of Miscellaneous Steam Plant		
20	TOTAL Maintenance (Enter Total of Lines 15 thru 19)		
21	TOTAL Power Production Expenses-Steam Power (Entr Tot lines 13 & 20)		
22	B. Nuclear Power Generation		
23	Operation		
24	(517) Operation Supervision and Engineering		
25	(518) Fuel		
26	(519) Coolants and Water		
27	(520) Steam Expenses		
28	(521) Steam from Other Sources		
29	(Less) (522) Steam Transferred-Cr.		
30	(523) Electric Expenses		
31	(524) Miscellaneous Nuclear Power Expenses		
32	(525) Rents		
33	TOTAL Operation (Enter Total of lines 24 thru 32)		
34	Maintenance		
35	(528) Maintenance Supervision and Engineering		
36	(529) Maintenance of Structures		
37	(530) Maintenance of Reactor Plant Equipment		
38	(531) Maintenance of Electric Plant		
39	(532) Maintenance of Miscellaneous Nuclear Plant		
40	TOTAL Maintenance (Enter Total of lines 35 thru 39)		
41	TOTAL Power Production Expenses-Nuc. Power (Entr tot lines 33 & 40)		
42	C. Hydraulic Power Generation		
43	Operation		
44	(535) Operation Supervision and Engineering		
45	(536) Water for Power		
46	(537) Hydraulic Expenses		
47	(538) Electric Expenses		
48	(539) Miscellaneous Hydraulic Power Generation Expenses		
49	(540) Rents		
50	TOTAL Operation (Enter Total of Lines 44 thru 49)		
51	C. Hydraulic Power Generation (Continued)		
52	Maintenance		
53	(541) Maintenance Supervision and Engineering		
54	(542) Maintenance of Structures		
55	(543) Maintenance of Reservoirs, Dams, and Waterways		
56	(544) Maintenance of Electric Plant		
57	(545) Maintenance of Miscellaneous Hydraulic Plant		
58	TOTAL Maintenance (Enter Total of lines 53 thru 57)		
59	TOTAL Power Production Expenses-Hydraulic Power (tot of lines 50 & 58)		

ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

If the amount for previous year is not derived from previously reported figures, explain in footnote.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
60	D. Other Power Generation		
61	Operation		
62	(546) Operation Supervision and Engineering		
63	(547) Fuel		
64	(548) Generation Expenses		
65	(549) Miscellaneous Other Power Generation Expenses		
66	(550) Rents		
67	TOTAL Operation (Enter Total of lines 62 thru 66)		
68	Maintenance		
69	(551) Maintenance Supervision and Engineering		
70	(552) Maintenance of Structures		
71	(553) Maintenance of Generating and Electric Plant		
72	(554) Maintenance of Miscellaneous Other Power Generation Plant		
73	TOTAL Maintenance (Enter Total of lines 69 thru 72)		
74	TOTAL Power Production Expenses-Other Power (Enter Tot of 67 & 73)		
75	E. Other Power Supply Expenses		
76	(555) Purchased Power	982,545,653	893,468,338
77	(556) System Control and Load Dispatching		
78	(557) Other Expenses		
79	TOTAL Other Power Supply Exp (Enter Total of lines 76 thru 78)	982,545,653	893,468,338
80	TOTAL Power Production Expenses (Total of lines 21, 41, 59, 74 & 79)	982,545,653	893,468,338
81	2. TRANSMISSION EXPENSES		
82	Operation		
83	(560) Operation Supervision and Engineering	2,182,199	2,417,396
84	(561) Load Dispatching	2,862,601	2,549,318
85	(561.1) Load Dispatch-Reliability		
86	(561.2) Load Dispatch-Monitor and Operate Transmission System	2,572,962	2,238,754
87	(561.3) Load Dispatch-Transmission Service and Scheduling		
88	(561.4) Scheduling, System Control and Dispatch Services	4,438,211	3,413,097
89	(561.5) Reliability, Planning and Standards Development	1,303,697	1,552,052
90	(561.6) Transmission Service Studies		
91	(561.7) Generation Interconnection Studies	9,511	5,198
92	(561.8) Reliability, Planning and Standards Development Services	1,162,814	872,819
93	(562) Station Expenses	3,415,617	4,436,919
94	(563) Overhead Lines Expenses	3,856,268	2,974,095
95	(564) Underground Lines Expenses	27,605	29,001
96	(565) Transmission of Electricity by Others	282,774	171,356
97	(566) Miscellaneous Transmission Expenses	25,544,577	9,551,613
98	(567) Rents	10,228,227	10,034,509
99	TOTAL Operation (Enter Total of lines 83 thru 98)	57,887,063	40,246,127
100	Maintenance		
101	(568) Maintenance Supervision and Engineering	1,903,396	2,046,865
102	(569) Maintenance of Structures	28,404	59,081
103	(569.1) Maintenance of Computer Hardware	370,808	467,498
104	(569.2) Maintenance of Computer Software	670,570	581,014
105	(569.3) Maintenance of Communication Equipment	26,882	40,602
106	(569.4) Maintenance of Miscellaneous Regional Transmission Plant		120
107	(570) Maintenance of Station Equipment	8,472,573	9,721,269
108	(571) Maintenance of Overhead Lines	23,688,962	22,016,059
109	(572) Maintenance of Underground Lines	277,896	269,004
110	(573) Maintenance of Miscellaneous Transmission Plant	267,484	332,109
111	TOTAL Maintenance (Total of lines 101 thru 110)	35,706,975	35,533,621
112	TOTAL Transmission Expenses (Total of lines 99 and 111)	93,594,038	75,779,748

ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

If the amount for previous year is not derived from previously reported figures, explain in footnote.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
113	3. REGIONAL MARKET EXPENSES		
114	Operation		
115	(575.1) Operation Supervision		
116	(575.2) Day-Ahead and Real-Time Market Facilitation		
117	(575.3) Transmission Rights Market Facilitation		
118	(575.4) Capacity Market Facilitation		
119	(575.5) Ancillary Services Market Facilitation	5,337,363	5,925,157
120	(575.6) Market Monitoring and Compliance		
121	(575.7) Market Facilitation, Monitoring and Compliance Services		
122	(575.8) Rents		
123	Total Operation (Lines 115 thru 122)	5,337,363	5,925,157
124	Maintenance		
125	(576.1) Maintenance of Structures and Improvements		
126	(576.2) Maintenance of Computer Hardware		
127	(576.3) Maintenance of Computer Software		
128	(576.4) Maintenance of Communication Equipment		
129	(576.5) Maintenance of Miscellaneous Market Operation Plant		
130	Total Maintenance (Lines 125 thru 129)		
131	TOTAL Regional Transmission and Market Op Expns (Total 123 and 130)	5,337,363	5,925,157
132	4. DISTRIBUTION EXPENSES		
133	Operation		
134	(580) Operation Supervision and Engineering	5,378,035	6,768,831
135	(581) Load Dispatching	12,784,898	12,221,738
136	(582) Station Expenses	10,917,829	12,224,480
137	(583) Overhead Line Expenses	9,829,323	9,192,041
138	(584) Underground Line Expenses	5,633,218	5,628,764
139	(585) Street Lighting and Signal System Expenses	860,676	1,262,361
140	(586) Meter Expenses	8,256,248	11,407,823
141	(587) Customer Installations Expenses	6,199,516	5,795,815
142	(588) Miscellaneous Expenses	51,793,589	49,185,390
143	(589) Rents	308,067	841,924
144	TOTAL Operation (Enter Total of lines 134 thru 143)	111,961,399	114,529,167
145	Maintenance		
146	(590) Maintenance Supervision and Engineering	353,426	173,296
147	(591) Maintenance of Structures	762,699	1,002,996
148	(592) Maintenance of Station Equipment	9,659,964	10,157,492
149	(593) Maintenance of Overhead Lines	101,670,913	99,268,953
150	(594) Maintenance of Underground Lines	3,412,018	3,380,868
151	(595) Maintenance of Line Transformers	3,069,252	1,945,362
152	(596) Maintenance of Street Lighting and Signal Systems	6,096,288	4,672,694
153	(597) Maintenance of Meters	1,067,484	934,113
154	(598) Maintenance of Miscellaneous Distribution Plant	243,643	232,856
155	TOTAL Maintenance (Total of lines 146 thru 154)	126,335,687	121,768,630
156	TOTAL Distribution Expenses (Total of lines 144 and 155)	238,297,086	236,297,797
157	5. CUSTOMER ACCOUNTS EXPENSES		
158	Operation		
159	(901) Supervision	3,052,521	2,643,468
160	(902) Meter Reading Expenses	4,182,335	4,606,263
161	(903) Customer Records and Collection Expenses	44,027,197	39,838,790
162	(904) Uncollectible Accounts	48,936,729	59,499,795
163	(905) Miscellaneous Customer Accounts Expenses	648,887	1,069,573
164	TOTAL Customer Accounts Expenses (Total of lines 159 thru 163)	100,847,669	107,657,889

ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

If the amount for previous year is not derived from previously reported figures, explain in footnote.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
165	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		
166	Operation		
167	(907) Supervision	4,291	-452
168	(908) Customer Assistance Expenses	162,926,926	105,569,317
169	(909) Informational and Instructional Expenses	1,089,715	551,277
170	(910) Miscellaneous Customer Service and Informational Expenses	3,620,133	3,591,589
171	TOTAL Customer Service and Information Expenses (Total 167 thru 170)	167,641,065	109,711,731
172	7. SALES EXPENSES		
173	Operation		
174	(911) Supervision	514	322
175	(912) Demonstrating and Selling Expenses	67,816	24,333
176	(913) Advertising Expenses		3,164
177	(916) Miscellaneous Sales Expenses	6,081	11,130
178	TOTAL Sales Expenses (Enter Total of lines 174 thru 177)	74,411	38,949
179	8. ADMINISTRATIVE AND GENERAL EXPENSES		
180	Operation		
181	(920) Administrative and General Salaries	76,348,171	63,009,698
182	(921) Office Supplies and Expenses	55,034,305	55,647,754
183	(Less) (922) Administrative Expenses Transferred-Credit	-2,882	-48
184	(923) Outside Services Employed	11,432,793	12,737,383
185	(924) Property Insurance	64,126	110,662
186	(925) Injuries and Damages	14,098,578	15,311,171
187	(926) Employee Pensions and Benefits	92,041,066	94,953,663
188	(927) Franchise Requirements	1,128	67,948
189	(928) Regulatory Commission Expenses	98,609,735	53,037,289
190	(929) (Less) Duplicate Charges-Cr.		-1,693
191	(930.1) General Advertising Expenses	181,131	-991,280
192	(930.2) Miscellaneous General Expenses	16,434,691	16,046,581
193	(931) Rents	8,456,579	12,307,155
194	TOTAL Operation (Enter Total of lines 181 thru 193)	372,705,185	322,239,765
195	Maintenance		
196	(935) Maintenance of General Plant	2,412,371	2,536,389
197	TOTAL Administrative & General Expenses (Total of lines 194 and 196)	375,117,556	324,776,154
198	TOTAL Elec Op and Maint Expns (Total 80,112,131,156,164,171,178,197)	1,963,454,841	1,753,655,763

PURCHASED POWER (Account 555)
(Including power exchanges)

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service firm service which meets the definition of RQ service. For all transaction identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years.

SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less.

LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.

IU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years.

EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote for each adjustment.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Champlain Spinners Power Co., Inc.	OS	NM-672			
2	Chittenden Falls Hydro Power Co. Inc.	LU	NM-223			
3	Hydro Development Group Inc-Copenhagen	LU	NM-845A			
4	Cottrell Paper Co-Rock City Falls Hydr	OS	NM-477			
5	Curtis/Palmer Hydro Electric Co.	LU	NM-338			
6	Dahowa Hydro Division-Stevens&Thompson	LU	NM-483			
7	Empire Hydro Partners	LU	NM-315			
8	Erie Boulevard Hydropower LP (Hewitt)	LU	NM-277 H			
9	Erie Boulevard Hydropower LP (Union)	LU	NM-277 U			
10	Wave Hydro LLC	OS	NM-1638			
11	Fort Miller Assoc-Hudson River	LU	NM-367			
12	FortisUS Energy Corp (Diana)	IU	NM-1317			
13	FortisUS Energy Corp (Dolgeville)	IU	NM-1316			
14	FortisUS Energy (Moose River)	IU	NM-1210			
	Total					

PURCHASED POWER (Account 555)
(Including power exchanges)

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service firm service which meets the definition of RQ service. For all transaction identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years.

SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less.

LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.

IU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years.

EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote for each adjustment.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	FortisUS Energy (Phil. Hydro)	IU	NM-1209			
2	Fortistar North Tonawanda, Inc.	OS	NM-498			
3	Fourth Branch Associates-Mechanicville	OS	NM-1368			
4						
5	General Mills Operations Inc	IU	NM-487			
6						
7	Hollingsworth&Vose - Upper	IU	NM-797			
8	Hollingsworth&Vose - Center	IU	NM-857			
9	Hollingsworth&Vose - Lower	IU	NM-858			
10	Hollow Dam Power Co. Partnership	OS	NM-435			
11	Hydro Development Group-Dexter	LU	NM-845C			
12	Hydro Development Group-Diamond Island	LU	NM-845F			
13						
14	Hydro Development Group-Hailesboro #3	LU	NM-845B			
	Total					

PURCHASED POWER (Account 555)
(Including power exchanges)

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service firm service which meets the definition of RQ service. For all transaction identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years.

SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less.

LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.

IU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years.

EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote for each adjustment.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Finch Paper LLC	LU	NM-1670			
2	Oakvale Construction LTD.	OS	NM-1692			
3	Mt. Ida Associates	LU	NM-299			
4	Newport Hydro Associates-Bridge St.	LU	NM-484			
5	North Country Community College Fdn.	IU	NM-396			
6	Onondaga County Resource Recovery	LU	NM-320			
7	Onondaga Energy Partners, LP	IU	NM-511			
8	Oswego Hydro Partners (Phoenix Hydro)	LU	NM-618			
9	Oswego, City of - High Dam	LU	NM-805			
10	Oswego County Energy Recovery	LU	NM-358			
11	Potsdam, Village of	OS	NM-395			
12	Pyrites Associates	LU	NM-362			
13						
14						
	Total					

PURCHASED POWER (Account 555)
(Including power exchanges)

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service firm service which meets the definition of RQ service. For all transaction identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years.

SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less.

LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.

IU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years.

EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote for each adjustment.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Riverrat Glass & Electric	OS	NM-425			
2	Sandy Hollow Hydro Assoc.	OS	NM-383			
3	US Gypsum Company	OS	NM-1691			
4	Stillwater Associates	LU	NM-369			
5	Stillwater Hydro Partners	LU	NM-617			
6	Tannery Island Power Corp.	OS	NM-380			
7	Tug Hill Energy Inc (Otter Creek)	IU	NM-1301			
8	Union Falls Hydropower LTD Ptnrship	LU	NM-429			
9	Utica Board of Water Supply-Sand Rd.	OS	NM-670			
10	Utica Board of Water Sup-Trenton Falls	IU	NM-669			
11	Valley Falls Associates	LU	NM-368			
12	Victory Mills Hydro Co, Inc.-Pine St.	LU	NM-453			
13	Gouverneur, Village of	OS	NM-236			
14	Village of Saranac Lake, Inc.	OS	NM-913			
	Total					

PURCHASED POWER (Account 555)
(Including power exchanges)

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service firm service which meets the definition of RQ service. For all transaction identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years.

SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less.

LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.

IU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years.

EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote for each adjustment.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Wellsville, Village of (Borderline)	RQ				
2	New York Power Authority-Fitzpatrick	LF	NM-152			
3	New York Power Authority-Niagara	LF	NM-76			
4	New York Power Authority-Power for Job	IF				
5	New York Power Authority-St Lawrence	LF	NM-76			
6	Green Island Power Authority	IU	NM-1305			
7	New York Power Authority - ICAP	RQ	NM-140			
8						
9	WINDMILLS:					
10						
11	VanStrander, Michael	OS	NM-226			
12	Albert Snyder	OS				
13						
14						
	Total					

PURCHASED POWER (Account 555)
(Including power exchanges)

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service firm service which meets the definition of RQ service. For all transaction identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years.

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LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.

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EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.

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Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1						
2						
3	Constellation - NMP2	LF	DIV-244			
4	Covanta Niagara LP					
5	Constellation Zone F Swap	LF				
6	Dynegy Inc.	OS				
7						
8						
9						
10						
11						
12						
13						
14						
Total						

PURCHASED POWER (Account 555) (Continued)
(Including power exchanges)

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.
5. For requirements RQ purchases and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.
9. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
							1
238				5,635		5,635	2
3,704				422,443		422,443	3
1,055				157,345		157,345	4
							5
							6
							7
11,283				1,460,117		1,460,117	8
79,005				6,982,764		6,982,764	9
215,311				18,953,932		18,953,932	10
1,690			179	42,225		42,404	11
1,964				76,202	3,747	79,949	12
3,382			9,137	143,962		153,099	13
1,878				81,485	3,115	84,600	14
20,603,804			9,001,231	973,150,960	393,462	982,545,653	

Name of Respondent Received: 12/22/2011 Niagara Mohawk Power Corporation	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/16/2011	Year/Period of Report End of 2010/Q4
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PURCHASED POWER (Account 555) (Continued)
(Including power exchanges)

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.
5. For requirements RQ purchases and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.
9. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
10,557				436,311	19,881	456,192	1
							2
12,397				528,226	23,308	551,534	3
2,401				100,174	4,540	104,714	4
387			906	16,798		17,704	5
1,485			5,541	69,119		74,660	6
15,944				956,665		956,665	7
1,690				101,404		101,404	8
4,495				269,671		269,671	9
							10
8,507			16,331	240,051		256,382	11
3,994			8,748	115,048		123,796	12
1,061				52,938		52,938	13
5				20		20	14
20,603,804			9,001,231	973,150,960	393,462	982,545,653	

PURCHASED POWER (Account 555) (Continued)
(Including power exchanges)

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.
5. For requirements RQ purchases and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.
9. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
1,932				92,203	3,743	95,946	1
2,102			819	99,155	3,866	103,840	2
12,205				1,439,204		1,439,204	3
62				2,575	148	2,723	4
331,451				34,437,119	684	34,437,803	5
34,155			98,107	1,697,551		1,795,658	6
4,791			8,630	146,686		155,316	7
17,325			36,742	683,422		720,164	8
12,013			29,250	469,945		499,195	9
571				24,847	1,064	25,911	10
23,066				1,879,041		1,879,041	11
6,659				277,879	12,873	290,752	12
17,943				737,791	34,320	772,111	13
46,683				1,928,803	88,385	2,017,188	14
20,603,804			9,001,231	973,150,960	393,462	982,545,653	

PURCHASED POWER (Account 555) (Continued)
(Including power exchanges)

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.
5. For requirements RQ purchases and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
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9. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
10,824				454,257	20,353	474,610	1
31,351			8,018,884	12,997,980		21,016,864	2
15,878				775,829	29,798	805,627	3
							4
4,226			4,324	208,034		212,358	5
							6
4,130				204,031	4,130	208,161	7
5				87	103	190	8
175				4,474	3,891	8,365	9
2,887				129,655	4,688	134,343	10
20,691				2,439,775		2,439,775	11
6,362				750,204		750,204	12
							13
4,597				542,193		542,193	14
20,603,804			9,001,231	973,150,960	393,462	982,545,653	

Name of Respondent Received: 12/22/2011 Niagara Mohawk Power Corporation	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/16/2011	Year/Period of Report End of 2010/Q4
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PURCHASED POWER (Account 555) (Continued)
(Including power exchanges)

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.
5. For requirements RQ purchases and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
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9. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
8,324				981,547		981,547	1
5,487				647,088		647,088	2
6,588				776,861		776,861	3
2,556				118,448	5,092	123,540	4
							5
							6
1,201			3,218	45,178		48,396	7
1,328				49,842	2,880	52,722	8
35,175			96,368	1,503,625		1,599,993	9
1,875				112,502		112,502	10
51,143				4,565,052		4,565,052	11
12,314				923,560		923,560	12
109				5,727		5,727	13
1,909				82,016	3,600	85,616	14
20,603,804			9,001,231	973,150,960	393,462	982,545,653	

Name of Respondent Received: 12/22/2011 Niagara Mohawk Power Corporation	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/16/2011	Year/Period of Report End of 2010/Q4
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PURCHASED POWER (Account 555) (Continued)
(Including power exchanges)

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.
5. For requirements RQ purchases and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
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8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.
9. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
3,314			19,043	157,125		176,168	1
1,932				78,199	3,714	81,913	2
8,512				510,720		510,720	3
7,716				462,979		462,979	4
539				19,975	939	20,914	5
190,283			475,224	8,164,021		8,639,245	6
1,183			4,582	49,804		54,386	7
11,081				1,020,001		1,020,001	8
41,927				2,305,955	36	2,305,991	9
4,162			58,292	195,208		253,500	10
4,878				217,341	8,022	225,363	11
29,087				1,744,680	527	1,745,207	12
							13
							14
20,603,804			9,001,231	973,150,960	393,462	982,545,653	

Name of Respondent Received: 12/22/2011 Niagara Mohawk Power Corporation	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/16/2011	Year/Period of Report End of 2010/Q4
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PURCHASED POWER (Account 555) (Continued)
(Including power exchanges)

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.
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9. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
2,453				118,549	4,068	122,617	1
2,143				91,564	4,001	95,565	2
1,205			1,310	52,833		54,143	3
5,233				402,931		402,931	4
14,461				1,430,545		1,430,545	5
8,025				370,626	15,027	385,653	6
1,561				65,329	2,926	68,255	7
13,175			26,924	465,719		492,643	8
1,466			2,079	65,681		67,760	9
776			3,112	33,551		36,663	10
7,999				545,869		545,869	11
3,778			1,304	225,350		226,654	12
355				9,398		9,398	13
487			1,426	19,176		20,602	14
20,603,804			9,001,231	973,150,960	393,462	982,545,653	

Name of Respondent Received: 12/22/2011 Niagara Mohawk Power Corporation	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/16/2011	Year/Period of Report End of 2010/Q4
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PURCHASED POWER (Account 555) (Continued)
(Including power exchanges)

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.
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MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
8,770			24,892	315,166		340,058	1
2,526				110,533	5,022	115,555	2
9,889				1,531,085		1,531,085	3
20,681			45,851	1,038,771		1,084,622	4
83,489				5,009,340		5,009,340	5
580			8	29,714		29,722	6
20				737		737	7
							8
							9
23				959		959	10
411				30,385		30,385	11
92				10,072		10,072	12
19				1,475		1,475	13
1				56		56	14
20,603,804			9,001,231	973,150,960	393,462	982,545,653	

Name of Respondent Received: 12/22/2011 Niagara Mohawk Power Corporation	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/16/2011	Year/Period of Report End of 2010/Q4
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PURCHASED POWER (Account 555) (Continued)
(Including power exchanges)

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.
5. For requirements RQ purchases and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
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MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
15				1,142		1,142	1
180,899				8,247,862		8,247,862	2
4,591,866				75,968,186		75,968,186	3
139,904				10,619,152		10,619,152	4
687,764				7,077,879		7,077,879	5
40,125				1,966,182	74,955	2,041,137	6
15,500				689,055		689,055	7
							8
							9
							10
				5		5	11
				21		21	12
							13
							14
20,603,804			9,001,231	973,150,960	393,462	982,545,653	

Name of Respondent Received: 12/22/2011 Niagara Mohawk Power Corporation	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/16/2011	Year/Period of Report End of 2010/Q4
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PURCHASED POWER (Account 555) (Continued)
(Including power exchanges)

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.
5. For requirements RQ purchases and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
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MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
							1
148				6,457		6,457	2
7				331	14	345	3
1				60	2	62	4
							5
							6
8				680		680	7
1,002				37,603		37,603	8
							9
							10
10,067,819				580,204,987		580,204,987	11
							12
							13
							14
20,603,804			9,001,231	973,150,960	393,462	982,545,653	

Name of Respondent Received: 12/22/2011 Niagara Mohawk Power Corporation	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/16/2011	Year/Period of Report End of 2010/Q4
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PURCHASED POWER (Account 555) (Continued)
(Including power exchanges)

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.
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MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
							1
							2
3,261,988				117,880,987		117,880,987	3
				257,894		257,894	4
				33,444,334		33,444,334	5
				6,400,000		6,400,000	6
							7
							8
							9
							10
							11
							12
							13
							14
20,603,804			9,001,231	973,150,960	393,462	982,545,653	

Name of Respondent Niagara Mohawk Power Corporation	This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/16/2011	Year/Period of Report 2010/Q4
FOOTNOTE DATA			

Schedule Page: 326.1 Line No.: 5 Column: b

Service from designated generating units of less than 1 year remaining on contract

Schedule Page: 326.1 Line No.: 6 Column: b

Footnote Linked. See note on 326.1, Row: 5, col/item:

Schedule Page: 326.2 Line No.: 4 Column: b

Service from designated generating units of less than 1 year remaining on contract.

Schedule Page: 326.2 Line No.: 10 Column: b

Service from designated generating units of less than 1 year remaining on contract.

Schedule Page: 326.2 Line No.: 12 Column: b

Service from designated generating units of less than 1 year remaining on contract.

Schedule Page: 326.2 Line No.: 13 Column: b

Service from designated generating units of less than 1 year remaining on contract.

Schedule Page: 326.2 Line No.: 14 Column: b

Service from designated generating units of less than 1 year remaining on contract.

Schedule Page: 326.3 Line No.: 1 Column: b

Service from designated generating units of less than 1 year remaining on contract.

Schedule Page: 326.3 Line No.: 2 Column: b

Service from designated generating units of less than 1 year remaining on contract.

Schedule Page: 326.3 Line No.: 10 Column: b

Service from designated generating units of less than 1 year remaining on contract

Schedule Page: 326.4 Line No.: 13 Column: b

Service from designated generating units of less than 1 year remaining on contract.

Schedule Page: 326.4 Line No.: 14 Column: b

Other charges - Indexed swap contract payments under the MRA, net of gas futures, with less than 1 year remaining on the contract.

Schedule Page: 326.5 Line No.: 1 Column: b

Other charges - Indexed swap contract payments under the MRA, net of gas futures, with less than 1 year remaining on the contract.

Schedule Page: 326.5 Line No.: 2 Column: b

Other charges - Indexed swap contract payments under the MRA, net of gas futures, with less than 1 year remaining on the contract.

Schedule Page: 326.5 Line No.: 11 Column: b

Service designated generating units of less than 1 year remaining on contract.

Schedule Page: 326.6 Line No.: 3 Column: b

Other charges - Indexed swap contract payments under the MRA, net of gas futures, with less than 1 year remaining on the contract.

Schedule Page: 326.6 Line No.: 6 Column: b

Service from designated generating units of less than 1 year remaining on contract

Schedule Page: 326.6 Line No.: 9 Column: b

Service from designated generating units of less than 1 year remaining on contract.

Schedule Page: 326.7 Line No.: 2 Column: b

OS Statistical classification - service from designated generating units of less than 1 year remaining on contract

Schedule Page: 326.8 Line No.: 11 Column: b

Effective 9/30/05, Power Purchase agreements terminated and Rule 37-Net Metering for Residential and Farm Service Wind Electric Generating System is in effect.

Schedule Page: 326.9 Line No.: 3 Column: b

Service from designated generating units of less than 1 year remaining on contract.

Schedule Page: 326.10 Line No.: 6 Column: b

Contract has terminated under this name in current year or prior year.

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1)
(Including transactions referred to as 'wheeling')

1. Report all transmission of electricity, i.e., wheeling, provided for other electric utilities, cooperatives, other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers for the quarter.

2. Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c).

3. Report in column (a) the company or public authority that paid for the transmission service. Report in column (b) the company or public authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b) or (c)

4. In column (d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNO - Firm Network Service for Others, FNS - Firm Network Transmission Service for Self, LFP - "Long-Term Firm Point to Point Transmission Service, OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point to Point Transmission Reservation, NF - non-firm transmission service, OS - Other Transmission Service and AD - Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment. See General Instruction for definitions of codes.

Line No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c)	Statistical Classification (d)
1	New York Power Authority (TSC)	New York Power Authority	NYPA NYS Municipal Customers	OS
2	New York Power Authority	New York Power Authority	Niagara Frontier Transit Authorit	OLF
3	New York Power Authority	New York Power Authority	NYPA NYS Municipal Customers	OLF
4	New York Power Authority	New York Power Authority	Consolidated Edison	OS
5	Central Hudson Gas & Electric	Central Hudson Gas & Electric	Central Hudson Gas & Electric	OLF
6	Central Hudson Gas & Electric	Central Hudson Gas & Electric	Central Hudson Gas & Electric	OS
7	Long Island Power Authority	New York Power Authority	Long Island Power Authority	OLF
8	Long Island Power Authority	Long Island Power Authority	Long Island Power Authority	OLF
9	New York State Gas & Electric	New York State Electric & Gas	New York State Electric & Gas	OLF
10	City - Watertown	City - Watertown	City - Watertown	OLF
11	Selkirk Co-Generation	Selkirk Co-Generation	Consolidated Edison	OLF
12	Sithe Independence, LP	Sithe Independence, LP	Consolidated Edison	OLF
13	Indeck	Indeck	Consolidated Edison	OLF
14	Municipal Wheels/OATT	Various	Various	OS
15	Rocester Gas & Electric Tx Capacity Charge	Various	Various	OLF
16	ISO External Trans. (TSC)	Various	Various	OS
17	NYMPA, Misc. Villages & Jamestown (TSC)	Various	Various	OS
18	Reserve Refund for Settlement			
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
	TOTAL			

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)(Continued)
(Including transactions referred to as 'wheeling')

5. In column (e), identify the FERC Rate Schedule or Tariff Number, On separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (d), is provided.

6. Report receipt and delivery locations for all single contract path, "point to point" transmission service. In column (f), report the designation for the substation, or other appropriate identification for where energy was received as specified in the contract. In column (g) report the designation for the substation, or other appropriate identification for where energy was delivered as specified in the contract.

7. Report in column (h) the number of megawatts of billing demand that is specified in the firm transmission service contract. Demand reported in column (h) must be in megawatts. Footnote any demand not stated on a megawatts basis and explain.

8. Report in column (i) and (j) the total megawatthours received and delivered.

FERC Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		Line No.
				MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)	
NYISO OATT	Various	NYPA NYS Municipal		686,429	686,429	1
136	Various	Nlagara Frontier TA	1			2
18	Various	NYPA NYS Municipal	2			3
180	Various	CVJ		57,588	57,588	4
141	Nine Mile 2 Station	Central Hudson Gas	103			5
55	North Catskill	North Catskill				6
142	Fitzpatrick	Consolidated Edison	160			7
142	Nine Mile 2 Station	Consolidated Edison	206			8
165	Various	Various				9
174	Watertown Hydro	Watertown Municipal		10,348	10,348	10
171	Selkirk Station	Consolidated Edison	270			11
178	Sithe Station	Consolidated Edison	853			12
175	Indeck Station	Consolidated Edison	129			13
Various	Various	Various	6			14
178	Various	Various				15
NYISO OATT	Various	Various		511,671	511,671	16
NYISO OATT	N/A	Various		2,119,153	2,119,153	17
						18
						19
						20
						21
						22
						23
						24
						25
						26
						27
						28
						29
						30
						31
						32
						33
						34
			1,730	3,385,189	3,385,189	

Name of Respondent Received: 12/22/2011 Niagara Mohawk Power Corporation	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/16/2011	Year/Period of Report End of 2010/Q4
TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Continued) (Including transactions referred to as 'wheeling')			
<p>9. In column (k) through (n), report the revenue amounts as shown on bills or vouchers. In column (k), provide revenues from demand charges related to the billing demand reported in column (h). In column (l), provide revenues from energy charges related to the amount of energy transferred. In column (m), provide the total revenues from all other charges on bills or vouchers rendered, including out of period adjustments. Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills rendered to the entity Listed in column (a). If no monetary settlement was made, enter zero (11011) in column (n). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.</p> <p>10. The total amounts in columns (i) and (j) must be reported as Transmission Received and Transmission Delivered for annual report purposes only on Page 401, Lines 16 and 17, respectively.</p> <p>11. Footnote entries and provide explanations following all required data.</p>			

REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS				
Demand Charges (\$) (k)	Energy Charges (\$) (l)	(Other Charges) (\$) (m)	Total Revenues (\$) (k+l+m) (n)	Line No.
		3,888,459	3,888,459	1
18,240			18,240	2
19,006			19,006	3
		136,992	136,992	4
2,175,360			2,175,360	5
		195,300	195,300	6
2,999,040			2,999,040	7
4,350,720			4,350,720	8
		9,354,240	9,354,240	9
		83,271	83,271	10
5,702,400			5,702,400	11
18,015,360			18,015,360	12
2,717,440			2,717,440	13
195,203			195,203	14
		319,896	319,896	15
		2,823,298	2,823,298	16
		12,326,711	12,326,711	17
		879,549	879,549	18
				19
				20
				21
				22
				23
				24
				25
				26
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				29
				30
				31
				32
				33
				34
36,192,769	0	30,007,716	66,200,485	

Name of Respondent	This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/16/2011	Year/Period of Report 2010/Q4
Niagara Mohawk Power Corporation			
FOOTNOTE DATA			

Schedule Page: 328 Line No.: 1 Column: a

TSC=TRANSMISSION SERVICE CHARGE

Schedule Page: 328 Line No.: 1 Column: c

NYPA NYS = New York Power Authority New York System

Schedule Page: 328 Line No.: 1 Column: e

NYISO OATT = New York Independent System Operator Open Access Transmission Tariff

Schedule Page: 328 Line No.: 1 Column: g

NYPA NYS = New York Power Authority New York System

Schedule Page: 328 Line No.: 3 Column: c

NYPA NYS = New York Power Authority New York System

Schedule Page: 328 Line No.: 3 Column: g

NYPA NYS = New York Power Authority New York System

Schedule Page: 328 Line No.: 4 Column: g

CVJ = Crescent-Vischer-Jarvis

Schedule Page: 328 Line No.: 14 Column: a

OATT=OPEN ACCESS TRANSMISSION TARIFF

Schedule Page: 328 Line No.: 15 Column: a

Tx=Transmission

Schedule Page: 328 Line No.: 16 Column: a

ISO=Independent System Operator; TSC=Transmission Service Charge

Schedule Page: 328 Line No.: 16 Column: e

NYISO OATT = New York Independent System Operator Open Access Transmission Tariff

Schedule Page: 328 Line No.: 17 Column: a

NYMPA=NEW YORK MUNICIPAL POWER AUTHORITY;

Misc=Miscellaneous

TSC = Transmission Service Charge

Schedule Page: 328 Line No.: 17 Column: e

NYISO OATT = New York Independent System Operator Open Access Transmission Tariff

Name of Respondent Received: 12/22/2011 Niagara Mohawk Power Corporation	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/16/2011	Year/Period of Report End of 2010/Q4
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TRANSMISSION OF ELECTRICITY BY ISO/RTOs

1. Report in Column (a) the Transmission Owner receiving revenue for the transmission of electricity by the ISO/RTO.
2. Use a separate line of data for each distinct type of transmission service involving the entities listed in Column (a).
3. In Column (b) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNO – Firm Network Service for Others, FNS – Firm Network Transmission Service for Self, LFP – Long-Term Firm Point-to-Point Transmission Service, OLF – Other Long-Term Firm Transmission Service, SFP – Short-Term Firm Point-to-Point Transmission Reservation, NF – Non-Firm Transmission Service, OS – Other Transmission Service and AD- Out-of-Period Adjustments. Use this code for any accounting adjustments or “true-ups” for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment. See General Instruction for definitions of codes.
4. In column (c) identify the FERC Rate Schedule or tariff Number, on separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (b) was provided.
5. In column (d) report the revenue amounts as shown on bills or vouchers.
6. Report in column (e) the total revenues distributed to the entity listed in column (a).

Line No.	Payment Received by (Transmission Owner Name) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Total Revenue by Rate Schedule or Tariff (d)	Total Revenue (e)
1	Niagara Mohawk TCC Auction Revenue	FNS	NYISO OATT	78,626,011	78,626,011
2	Niagara Mohawk Congestion Revenue	FNS	NYISO OATT	2,750,607	2,750,607
3	Niagara Mohawk Congestion Balancing	FNS	NYISO OATT	(19,164,292)	(19,164,292)
4	Niagara Mohawk TCC Reconfiguration Rev	FNS	NYISO OATT	396,003	396,003
5					
6					
7					
8					
9					
10					
11					
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35					
36					
37					
38					
39					
40	TOTAL			62,608,329	62,608,329

Name of Respondent	This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/16/2011	Year/Period of Report 2010/Q4
Niagara Mohawk Power Corporation			
FOOTNOTE DATA			

Schedule Page: 331 Line No.: 1 Column: a

TCC=Transmission Congestion Contracts

Schedule Page: 331 Line No.: 4 Column: a

TCC=Transmission Congestion Contracts

Rev = Revenue

Name of Respondent Received: 12/22/2011 Niagara Mohawk Power Corporation	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/16/2011	Year/Period of Report End of 2010/Q4
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TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565) (Including transactions referred to as "wheeling")

- Report all transmission, i.e. wheeling or electricity provided by other electric utilities, cooperatives, municipalities, other public authorities, qualifying facilities, and others for the quarter.
- In column (a) report each company or public authority that provided transmission service. Provide the full name of the company, abbreviate if necessary, but do not truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation with the transmission service provider. Use additional columns as necessary to report all companies or public authorities that provided transmission service for the quarter reported.
- In column (b) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNS - Firm Network Transmission Service for Self, LFP - Long-Term Firm Point-to-Point Transmission Reservations. OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point-to- Point Transmission Reservations, NF - Non-Firm Transmission Service, and OS - Other Transmission Service. See General Instructions for definitions of statistical classifications.
- Report in column (c) and (d) the total megawatt hours received and delivered by the provider of the transmission service.
- Report in column (e), (f) and (g) expenses as shown on bills or vouchers rendered to the respondent. In column (e) report the demand charges and in column (f) energy charges related to the amount of energy transferred. On column (g) report the total of all other charges on bills or vouchers rendered to the respondent, including any out of period adjustments. Explain in a footnote all components of the amount shown in column (g). Report in column (h) the total charge shown on bills rendered to the respondent. If no monetary settlement was made, enter zero in column (h). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.
- Enter "TOTAL" in column (a) as the last line.
- Footnote entries and provide explanations following all required data.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	TRANSFER OF ENERGY		EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS			
			Megawatt-hours Received (c)	Megawatt-hours Delivered (d)	Demand Charges (\$) (e)	Energy Charges (\$) (f)	Other Charges (\$) (g)	Total Cost of Transmission (\$) (h)
1	HydroPower LP						282,774	282,774
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
	TOTAL						282,774	282,774

Name of Respondent Magnum Mohawk Power Corporation		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 09/16/2011	Year/Period of Report End of 2010/Q4
MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (ELECTRIC)					
Line No.	Description (a)				Amount (b)
1	Industry Association Dues				
2	Nuclear Power Research Expenses				
3	Other Experimental and General Research Expenses				3,362,783
4	Pub & Dist Info to Stkhldrs...expn servicing outstanding Securities				
5	Oth Expn >=5,000 show purpose, recipient, amount. Group if < \$5,000				
6	National Grid Service Co. Allocation				1,371,069
7	Meter Data Services Operation				595,838
8	Economic Development Activities				893,424
9	Corporate Matters / Contracts (Legal)				587,134
10	Environmental Activities Expense				13,055,876
11	Miscellaneous				-3,431,433
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
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42					
43					
44					
45					
46	TOTAL				16,434,691

Name of Respondent	This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/16/2011	Year/Period of Report 2010/Q4
Niagara Mohawk Power Corporation			
FOOTNOTE DATA			

Schedule Page: 335 Line No.: 3 Column: b

Transferred \$589,593 (R&D related items) from 'National Grid Service Co Allocation' to 'Other Experimental and General Research Expenses'.

Name of Respondent Received: 12/22/2011 Niagara Mohawk Power Corporation	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/16/2011	Year/Period of Report End of 2010/Q4
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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Account 403, 404, 405)
(Except amortization of aquisition adjustments)

1. Report in section A for the year the amounts for : (b) Depreciation Expense (Account 403; (c) Depreciation Expense for Asset Retirement Costs (Account 403.1; (d) Amortization of Limited-Term Electric Plant (Account 404); and (e) Amortization of Other Electric Plant (Account 405).

2. Report in Section 8 the rates used to compute amortization charges for electric plant (Accounts 404 and 405). State the basis used to compute charges and whether any changes have been made in the basis or rates used from the preceding report year.

3. Report all available information called for in Section C every fifth year beginning with report year 1971, reporting annually only changes to columns (c) through (g) from the complete report of the preceding year.

Unless composite depreciation accounting for total depreciable plant is followed, list numerically in column (a) each plant subaccount, account or functional classification, as appropriate, to which a rate is applied. Identify at the bottom of Section C the type of plant included in any sub-account used.

In column (b) report all depreciable plant balances to which rates are applied showing subtotals by functional Classifications and showing composite total. Indicate at the bottom of section C the manner in which column balances are obtained. If average balances, state the method of averaging used.

For columns (c), (d), and (e) report available information for each plant subaccount, account or functional classification Listed in column (a). If plant mortality studies are prepared to assist in estimating average service Lives, show in column (f) the type mortality curve selected as most appropriate for the account and in column (g), if available, the weighted average remaining life of surviving plant. If composite depreciation accounting is used, report available information called for in columns (b) through (g) on this basis.

4. If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state at the bottom of section C the amounts and nature of the provisions and the plant items to which related.

A. Summary of Depreciation and Amortization Charges						
Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Depreciation Expense for Asset Retirement Costs (Account 403.1) (c)	Amortization of Limited Term Electric Plant (Account 404) (d)	Amortization of Other Electric Plant (Acc 405) (e)	Total (f)
1	Intangible Plant			-582,086	1,912,836	1,330,750
2	Steam Production Plant					
3	Nuclear Production Plant					
4	Hydraulic Production Plant-Conventional					
5	Hydraulic Production Plant-Pumped Storage					
6	Other Production Plant					
7	Transmission Plant	31,479,119	2,893			31,482,012
8	Distribution Plant	132,837,876	8,204			132,846,080
9	Regional Transmission and Market Operation					
10	General Plant	13,112,567				13,112,567
11	Common Plant-Electric	11,126,821				11,126,821
12	TOTAL	188,556,383	11,097	-582,086	1,912,836	189,898,230

B. Basis for Amortization Charges

Name of Respondent Received: 12/22/2011 Niagara Mohawk Power Corporation		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 09/16/2011		Year/Period of Report End of 2010/Q4	
DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)							
C. Factors Used in Estimating Depreciation Charges							
Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12	Transmission:						
13	350.40	27,126					37.86
14	352	29,686					45.51
15	353	656,989					43.11
16	353.55	46,850					9.37
17	354	119,465					32.03
18	355	439,201					39.18
19	356.10	118,663					47.48
20	356.20	181,597					42.03
21	357	29,332					37.99
22	358	113,644					35.60
23	359	2,339					65.15
24	Subtotal	1,764,892					
25							
26	Distribution:						
27	360.25	16,603					50.25
28	361	36,247					46.98
29	362	456,650					38.78
30	362.55	30,456					8.87
31	364	879,840					30.86
32	365	961,911					20.24
33	366	141,740					52.77
34	367	450,798					38.19
35	368	753,673					28.42
36	369.10	296,466					24.55
37	369.20	9,763					34.53
38	369.21	115,172					30.93
39	370.10	52,415					25.74
40	370.20	37,815					30.05
41	371	8,195					6.03
42	373	208,034					20.31
43	374						
44	Subtotal	4,455,778					
45							
46	General:						
47	390	86,796					40.09
48	391	5,024					29.85
49	391.10	2,812					19.00
50	391.20	1,805					1.54

Name of Respondent Received: 12/22/2011 Niagara Mohawk Power Corporation		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 09/16/2011		Year/Period of Report End of 2010/Q4	
DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)							
C. Factors Used in Estimating Depreciation Charges							
Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12	393	2,143					26.47
13	394	3,897					35.55
14	394.10	6,369					19.48
15	394.20	44,154					28.67
16	395	22,197					28.96
17	396						
18	397.20	54,764					13.75
19	397.40	2,779					0.10
20	397.60	17,636					7.37
21	398	8,627					6.77
22	398.10	962					24.76
23	398.56	13,726					4.08
24	399.1						
25	Subtotal	273,691					
26							
27							
28							
29							
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31							
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Name of Respondent	This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/16/2011	Year/Period of Report 2010/Q4
Niagara Mohawk Power Corporation			
FOOTNOTE DATA			

Schedule Page: 336 Line No.: 11 Column: b

Common Allocation of Depreciation is split to reflect 85% to electric and 15% to gas from page 356.

Schedule Page: 336 Line No.: 12 Column: b

This amount excludes FERC Acct 413 \$64,266.

Schedule Page: 336.1 Line No.: 27 Column: a

Per requirements, all available information will be reported every five years. Next full reporting year is 2011. Outside of the full reporting years and assuming there are no rate changes, disclosure will be limited to column (a), (b) and (g).

Name of Respondent Received: 12/22/2011 Niagara Mohawk Power Corporation	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/16/2011	Year/Period of Report End of 2010/Q4
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REGULATORY COMMISSION EXPENSES					
1. Report particulars (details) of regulatory commission expenses incurred during the current year (or incurred in previous years, if being amortized) relating to format cases before a regulatory body, or cases in which such a body was a party. 2. Report in columns (b) and (c), only the current year's expenses that are not deferred and the current year's amortization of amounts deferred in previous years.					
Line No.	Description (Furnish name of regulatory commission or body the docket or case number and a description of the case) (a)	Assessed by Regulatory Commission (b)	Expenses of Utility (c)	Total Expense for Current Year (b) + (c) (d)	Deferred in Account 182.3 at Beginning of Year (e)
1	NYPSC 18-a State Assessment Case 09-M-0311	114,446,645		114,446,645	
2					
3					
4					
5	Miscellaneous FERC and PSC expenses		10,124,267	10,124,267	
6					
7					
8					
9					
10					
11					
12					
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16					
17					
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45					
46	TOTAL	114,446,645	10,124,267	124,570,912	

REGULATORY COMMISSION EXPENSES (Continued)
--

3. Show in column (k) any expenses incurred in prior years which are being amortized. List in column (a) the period of amortization.

4. List in column (f), (g), and (h) expenses incurred during year which were charged currently to income, plant, or other accounts.

5. Minor items (less than \$25,000) may be grouped.

EXPENSES INCURRED DURING YEAR				AMORTIZED DURING YEAR			
CURRENTLY CHARGED TO			Deferred to Account 182.3 (i)	Contra Account (j)	Amount (k)	Deferred in Account 182.3 End of Year (l)	Line No.
Department (f)	Account No. (g)	Amount (h)					
Electric	928	89,003,397					1
Gas	928	25,443,248					2
							3
							4
Electric	928	9,606,339					5
Gas	928	517,928					6
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							45
		124,570,912					46

Name of Respondent Received: 12/22/2011 Niagara Mohawk Power Corporation	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/16/2011	Year/Period of Report End of 2010/Q4
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RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES	
<p>1. Describe and show below costs incurred and accounts charged during the year for technological research, development, and demonstration (R, D & D) project initiated, continued or concluded during the year. Report also support given to others during the year for jointly-sponsored projects.(Identify recipient regardless of affiliation.) For any R, D & D work carried with others, show separately the respondent's cost for the year and cost chargeable to others (See definition of research, development, and demonstration in Uniform System of Accounts).</p> <p>2. Indicate in column (a) the applicable classification, as shown below:</p> <p>Classifications:</p> <p>A. Electric R, D & D Performed Internally:</p> <p>(1) Generation</p> <p>a. hydroelectric</p> <p>i. Recreation fish and wildlife</p> <p>ii Other hydroelectric</p> <p>b. Fossil-fuel steam</p> <p>c. Internal combustion or gas turbine</p> <p>d. Nuclear</p> <p>e. Unconventional generation</p> <p>f. Siting and heat rejection</p> <p>(2) Transmission</p> <p>a. Overhead</p> <p>b. Underground</p> <p>(3) Distribution</p> <p>(4) Regional Transmission and Market Operation</p> <p>(5) Environment (other than equipment)</p> <p>(6) Other (Classify and include items in excess of \$50,000.)</p> <p>(7) Total Cost Incurred</p> <p>B. Electric, R, D & D Performed Externally:</p> <p>(1) Research Support to the electrical Research Council or the Electric Power Research Institute</p>	

Line No.	Classification (a)	Description (b)
1	(6) Other	
2		115kV Lines #129/130
3		
4		R&D Related Activities
5		
6		New York State Energy and
7		Development Authority
8		*296,936 is transmission
9		
10		R&D Operations
11		
12		Other
13		
14		
15		
16		
17		
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RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES (Continued)

- (2) Research Support to Edison Electric Institute
 (3) Research Support to Nuclear Power Groups
 (4) Research Support to Others (Classify)
 (5) Total Cost Incurred

3. Include in column (c) all R, D & D items performed internally and in column (d) those items performed outside the company costing \$50,000 or more, briefly describing the specific area of R, D & D (such as safety, corrosion control, pollution, automation, measurement, insulation, type of appliance, etc.). Group items under \$50,000 by classifications and indicate the number of items grouped. Under Other, (A (6) and B (4)) classify items by type of R, D & D activity.

4. Show in column (e) the account number charged with expenses during the year or the account to which amounts were capitalized during the year, listing Account 107, Construction Work in Progress, first. Show in column (f) the amounts related to the account charged in column (e)

5. Show in column (g) the total unamortized accumulating of costs of projects. This total must equal the balance in Account 188, Research, Development, and Demonstration Expenditures, Outstanding at the end of the year.

6. If costs have not been segregated for R, D & D activities or projects, submit estimates for columns (c), (d), and (f) with such amounts identified by "Est."

7. Report separately research and related testing facilities operated by the respondent.

Costs Incurred Internally Current Year (c)	Costs Incurred Externally Current Year (d)	AMOUNTS CHARGED IN CURRENT YEAR		Unamortized Accumulation (g)	Line No.
		Account (e)	Amount (f)		
					1
	-279,282	107	-279,282		2
					3
18,824	493	588/920	19,317		4
					5
					6
					7
	2,474,429	930.2	2,474,429		8
					9
	875,942	930.2	875,942		10
					11
	12,412	930.2	12,412		12
					13
					14
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DISTRIBUTION OF SALARIES AND WAGES

Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing accounts to Utility Departments, Construction, Plant Removals, and Other Accounts, and enter such amounts in the appropriate lines and columns provided. In determining this segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used.

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll charged for Clearing Accounts (c)	Total (d)
1	Electric			
2	Operation			
3	Production	6,067		
4	Transmission	9,833,880		
5	Regional Market			
6	Distribution	66,110,660		
7	Customer Accounts			
8	Customer Service and Informational	4,622,057		
9	Sales			
10	Administrative and General	42,899,948		
11	TOTAL Operation (Enter Total of lines 3 thru 10)	123,472,612		
12	Maintenance			
13	Production			
14	Transmission	8,189,440		
15	Regional Market			
16	Distribution	50,054,680		
17	Administrative and General	1,692,151		
18	TOTAL Maintenance (Total of lines 13 thru 17)	59,936,271		
19	Total Operation and Maintenance			
20	Production (Enter Total of lines 3 and 13)	6,067		
21	Transmission (Enter Total of lines 4 and 14)	18,023,320		
22	Regional Market (Enter Total of Lines 5 and 15)			
23	Distribution (Enter Total of lines 6 and 16)	116,165,340		
24	Customer Accounts (Transcribe from line 7)			
25	Customer Service and Informational (Transcribe from line 8)	4,622,057		
26	Sales (Transcribe from line 9)			
27	Administrative and General (Enter Total of lines 10 and 17)	44,592,099		
28	TOTAL Oper. and Maint. (Total of lines 20 thru 27)	183,408,883	7,554,661	190,963,544
29	Gas			
30	Operation			
31	Production-Manufactured Gas			
32	Production-Nat. Gas (Including Expl. and Dev.)			
33	Other Gas Supply			
34	Storage, LNG Terminating and Processing			
35	Transmission			
36	Distribution	7,360,007		
37	Customer Accounts	5,296,262		
38	Customer Service and Informational	329,311		
39	Sales	1,960		
40	Administrative and General	6,038,626		
41	TOTAL Operation (Enter Total of lines 31 thru 40)	19,026,166		
42	Maintenance			
43	Production-Manufactured Gas			
44	Production-Natural Gas (Including Exploration and Development)			
45	Other Gas Supply			
46	Storage, LNG Terminating and Processing			
47	Transmission			

Name of Respondent Received: 12/22/2011 Niagara Mohawk Power Corporation		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 09/16/2011	Year/Period of Report End of 2010/Q4
DISTRIBUTION OF SALARIES AND WAGES (Continued)					
Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll charged for Clearing Accounts (c)	Total (d)	
48	Distribution	17,514,909			
49	Administrative and General	17,627			
50	TOTAL Maint. (Enter Total of lines 43 thru 49)	17,532,536			
51	Total Operation and Maintenance				
52	Production-Manufactured Gas (Enter Total of lines 31 and 43)				
53	Production-Natural Gas (Including Expl. and Dev.) (Total lines 32,				
54	Other Gas Supply (Enter Total of lines 33 and 45)				
55	Storage, LNG Terminating and Processing (Total of lines 31 thru				
56	Transmission (Lines 35 and 47)				
57	Distribution (Lines 36 and 48)	24,874,916			
58	Customer Accounts (Line 37)	5,296,262			
59	Customer Service and Informational (Line 38)	329,311			
60	Sales (Line 39)	1,960			
61	Administrative and General (Lines 40 and 49)	6,056,253			
62	TOTAL Operation and Maint. (Total of lines 52 thru 61)	36,558,702	1,786,242	38,344,944	
63	Other Utility Departments				
64	Operation and Maintenance				
65	TOTAL All Utility Dept. (Total of lines 28, 62, and 64)	219,967,585	9,340,903	229,308,488	
66	Utility Plant				
67	Construction (By Utility Departments)				
68	Electric Plant	73,756,615	6,879,852	80,636,467	
69	Gas Plant	17,688,196	1,438,324	19,126,520	
70	Other (provide details in footnote):				
71	TOTAL Construction (Total of lines 68 thru 70)	91,444,811	8,318,176	99,762,987	
72	Plant Removal (By Utility Departments)				
73	Electric Plant	10,536,438	763,367	11,299,805	
74	Gas Plant	1,763,513	134,120	1,897,633	
75	Other (provide details in footnote):				
76	TOTAL Plant Removal (Total of lines 73 thru 75)	12,299,951	897,487	13,197,438	
77	Other Accounts (Specify, provide details in footnote):				
78	Other Work in Progress	4,920,291	126,599	5,046,890	
79	Preliminary Survey and Investigation	-318,607	-2,247	-320,854	
80	Misc AP and Accruals	-4,398,645		-4,398,645	
81	Expense of Non Utility Operation	932,417		932,417	
82	Misc Income Deduction	318,346		318,346	
83					
84					
85					
86					
87					
88					
89					
90					
91					
92					
93					
94					
95	TOTAL Other Accounts	1,453,802	124,352	1,578,154	
96	TOTAL SALARIES AND WAGES	325,166,149	18,680,918	343,847,067	

Name of Respondent Niagara Mohawk Power Corporation	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/16/2011	Year/Period of Report End of 2010/Q4
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COMMON UTILITY PLANT AND EXPENSES

1. Describe the property carried in the utility's accounts as common utility plant and show the book cost of such plant at end of year classified by accounts as provided by Plant Instruction 13, Common Utility Plant, of the Uniform System of Accounts. Also show the allocation of such plant costs to the respective departments using the common utility plant and explain the basis of allocation used, giving the allocation factors.

2. Furnish the accumulated provisions for depreciation and amortization at end of year, showing the amounts and classifications of such accumulated provisions, and amounts allocated to utility departments using the Common utility plant to which such accumulated provisions relate, including explanation of basis of allocation and factors used.

3. Give for the year the expenses of operation, maintenance, rents, depreciation, and amortization for common utility plant classified by accounts as provided by the Uniform System of Accounts. Show the allocation of such expenses to the departments using the common utility plant to which such expenses are related. Explain the basis of allocation used and give the factors of allocation.

4. Give date of approval by the Commission for use of the common utility plant classification and reference to order of the Commission or other authorization.

Acct. No.	Item	Beginning Balance	Additions	Retirements	Transfers	Ending Balance
301	Organization					\$0
302	Franchises & Consents					0
303	Miscellaneous Intangible Plant					0
	Total Intangible Plant	0	0	0	0	0
	Other (Specify)					
	Total Other	0	0	0	0	0
389	Land & Land Rights	5,289,246	(9,328)	0	(18,717)	5,261,200
390	Structures & Improvements	167,718,975	6,899,621	3,194,750	(31,606)	171,392,240
391	Office Furniture & Equipment	44,690,804	4,560,761	852,296	0	48,399,269
392	Transportation Equipment	4,908,363	0	0	0	4,908,363
393	Stores Equipment	5,195,119	0	0	0	5,195,119
394	Tools, Shop & Garage Equipmt.	7,704,174	60,392	0	0	7,764,565
395	Laboratory Equip	108,149	0	0	0	108,149
396	Power Operated Equipment	2,607,642	6,552	0	0	2,614,194
397	Communication Equipment	72,230,150	(821,650)	2,850,319	0	68,558,181
398	Misc. Equipment 1,034,073	(362,436)	0	0	671,638	
399	Other Tangible Property	0	0	0	0	0
	Total General Plant	311,486,694	10,333,913	6,897,365	(50,323)	314,872,919
	Total Common Utility Plant	\$311,486,694	\$10,333,913	\$6,897,365	(\$50,323)	\$314,872,919
Departmental Allocation of Common Items						
Allocation to Electric 85%						
Allocation to Gas 15%						

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COMMON UTILITY PLANT AND EXPENSES

1. Describe the property carried in the utility's accounts as common utility plant and show the book cost of such plant at end of year classified by accounts as provided by Plant Instruction 13, Common Utility Plant, of the Uniform System of Accounts. Also show the allocation of such plant costs to the respective departments using the common utility plant and explain the basis of allocation used, giving the allocation factors.
2. Furnish the accumulated provisions for depreciation and amortization at end of year, showing the amounts and classifications of such accumulated provisions, and amounts allocated to utility departments using the Common utility plant to which such accumulated provisions relate, including explanation of basis of allocation and factors used.
3. Give for the year the expenses of operation, maintenance, rents, depreciation, and amortization for common utility plant classified by accounts as provided by the Uniform System of Accounts. Show the allocation of such expenses to the departments using the common utility plant to which such expenses are related. Explain the basis of allocation used and give the factors of allocation.
4. Give date of approval by the Commission for use of the common utility plant classification and reference to order of the Commission or other authorization.

Footnote:

Due to an administrative oversight the beginning balance on this page for last year was incorrectly stated with the difference between Gas and Common, however the companies over all total was correct, the balances within some utility accounts were misstated. We have made the corrections in this filing.

RESERVE FOR DEPRECIATION OF COMMON UTILITY PLANT

Balance January 1, 2010	105,720,192
Depreciation and Amortization Provisions for year charged to:	
Depreciation - Electric	11,126,821
Depreciation - Gas	1,963,557
Amortization - Electric	
Amortization - Gas	
Transportation - Clearing Account	
Total Depreciation and Amortization Provisions	13,090,378
Net Charges for Plant Retired:	
Book Cost of Plant Retired	(6,897,365)
Cost of Removal	(4,595,756)
Salvage (Credit)	604,500
Net Charges for Plant Retired	(10,888,621)
Other Debit or Credit Items:	
Net increase in Retirement Work in Progress	551,551
Transfer of Provisions to Electric Department	(592,921)
Accum. Amortization-Limited Term Property-Johnson Bldg.	
Balance December 31, 2010	\$107,880,579

Common Utility Expenses and Departmental Allocation

Inquiry 3 - Operation and Maintenance expenses of common utility plant are charged directly to the electric and gas departments on the basis

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COMMON UTILITY PLANT AND EXPENSES			
<p>1. Describe the property carried in the utility's accounts as common utility plant and show the book cost of such plant at end of year classified by accounts as provided by Plant Instruction 13, Common Utility Plant, of the Uniform System of Accounts. Also show the allocation of such plant costs to the respective departments using the common utility plant and explain the basis of allocation used, giving the allocation factors.</p> <p>2. Furnish the accumulated provisions for depreciation and amortization at end of year, showing the amounts and classifications of such accumulated provisions, and amounts allocated to utility departments using the Common utility plant to which such accumulated provisions relate, including explanation of basis of allocation and factors used.</p> <p>3. Give for the year the expenses of operation, maintenance, rents, depreciation, and amortization for common utility plant classified by accounts as provided by the Uniform System of Accounts. Show the allocation of such expenses to the departments using the common utility plant to which such expenses are related. Explain the basis of allocation used and give the factors of allocation.</p> <p>4. Give date of approval by the Commission for use of the common utility plant classification and reference to order of the Commission or other authorization.</p>			
<p>of customers in the various districts.</p> <p>Inquiry 4 - Prescribed by the Public Service Commission of the State of New</p> <p>York in its Uniform System of Accounts for the Electric and Gas.</p>			
<p>FERC FORM NO. 1 (ED. 12-87) NYPSC MODIFIED - 97</p> <p>Page 356-A</p> <p>Next Page is 401</p>			

AMOUNTS INCLUDED IN ISO/RTO SETTLEMENT STATEMENTS

1. The respondent shall report below the details called for concerning amounts it recorded in Account 555, Purchase Power, and Account 447, Sales for Resale, for items shown on ISO/RTO Settlement Statements. Transactions should be separately netted for each ISO/RTO administered energy market for purposes of determining whether an entity is a net seller or purchaser in a given hour. Net megawatt hours are to be used as the basis for determining whether a net purchase or sale has occurred. In each monthly reporting period, the hourly sale and purchase net amounts are to be aggregated and separately reported in Account 447, Sales for Resale, or Account 555, Purchased Power, respectively.

Line No.	Description of Item(s) (a)	Balance at End of Quarter 1 (b)	Balance at End of Quarter 2 (c)	Balance at End of Quarter 3 (d)	Balance at End of Year (e)
1	Energy				
2	Net Purchases (Account 555)	128,214,590	108,429,954	163,951,855	103,371,932
3	Net Sales (Account 447)	(4,077,912)	(3,274,340)	(3,923,335)	(1,283,789)
4	Transmission Rights				
5	Ancillary Services	916,065,137	8,894,574	5,781,878	4,094,984
6	Other Items (list separately)				
7					
8					
9					
10					
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43					
44					
45					
46	TOTAL	1,040,201,815	114,050,188	165,810,398	106,183,127

PURCHASES AND SALES OF ANCILLARY SERVICES

Report the amounts for each type of ancillary service shown in column (a) for the year as specified in Order No. 888 and defined in the respondents Open Access Transmission Tariff.

In columns for usage, report usage-related billing determinant and the unit of measure.

- (1) On line 1 columns (b), (c), (d), (e), (f) and (g) report the amount of ancillary services purchased and sold during the year.
- (2) On line 2 columns (b) (c), (d), (e), (f), and (g) report the amount of reactive supply and voltage control services purchased and sold during the year.
- (3) On line 3 columns (b) (c), (d), (e), (f), and (g) report the amount of regulation and frequency response services purchased and sold during the year.
- (4) On line 4 columns (b), (c), (d), (e), (f), and (g) report the amount of energy imbalance services purchased and sold during the year.
- (5) On lines 5 and 6, columns (b), (c), (d), (e), (f), and (g) report the amount of operating reserve spinning and supplement services purchased and sold during the period.
- (6) On line 7 columns (b), (c), (d), (e), (f), and (g) report the total amount of all other types ancillary services purchased or sold during the year. Include in a footnote and specify the amount for each type of other ancillary service provided.

		Amount Purchased for the Year			Amount Sold for the Year		
		Usage - Related Billing Determinant			Usage - Related Billing Determinant		
Line No.	Type of Ancillary Service (a)	Number of Units (b)	Unit of Measure (c)	Dollars (d)	Number of Units (e)	Unit of Measure (f)	Dollars (g)
1	Scheduling, System Control and Dispatch	14,626,490		879,320			
2	Reactive Supply and Voltage			6,435,656	49	MVAr	192,424
3	Regulation and Frequency Response			5,143,698			
4	Energy Imbalance						
5	Operating Reserve - Spinning			3,552,400			
6	Operating Reserve - Supplement		Combined w				
7	Other			30,480			
8	Total (Lines 1 thru 7)	14,626,490		16,041,554	49		192,424

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MONTHLY TRANSMISSION SYSTEM PEAK LOAD

(1) Report the monthly peak load on the respondent's transmission system. If the respondent has two or more power systems which are not physically integrated, furnish the required information for each non-integrated system.

(2) Report on Column (b) by month the transmission system's peak load.

(3) Report on Columns (c) and (d) the specified information for each monthly transmission - system peak load reported on Column (b).

(4) Report on Columns (e) through (j) by month the system' monthly maximum megawatt load by statistical classifications. See General Instruction for the definition of each statistical classification.

NAME OF SYSTEM:

Line No.	Month (a)	Monthly Peak MW - Total (b)	Day of Monthly Peak (c)	Hour of Monthly Peak (d)	Firm Network Service for Self (e)	Firm Network Service for Others (f)	Long-Term Firm Point-to-point Reservations (g)	Other Long-Term Firm Service (h)	Short-Term Firm Point-to-point Reservation (i)	Other Service (j)
1	January	8,423	29	19	5,718	556	2,149			
2	February	8,264	1	19	5,574	541	2,149			
3	March	7,624	1	19	4,926	549	2,149			
4	Total for Quarter 1	24,311			16,218	1,646	6,447			
5	April	6,763	1	10	4,151	463	2,149			
6	May	8,213	26	16	5,623	405	2,185			
7	June	8,006	28	14	5,413	408	2,185			
8	Total for Quarter 2	22,982			15,187	1,276	6,519			
9	July	9,268	8	16	6,645	438	2,185			
10	August	8,863	4	17	6,280	398	2,185			
11	September	8,804	2	15	6,218	401	2,185			
12	Total for Quarter 3	26,935			19,143	1,237	6,555			
13	October	7,041	5	20	4,367	489	2,185			
14	November	7,375	30	18	4,707	519	2,149			
15	December	8,190	14	18	5,422	619	2,149			
16	Total for Quarter 4	22,606			14,496	1,627	6,483			
17	Total Year to Date/Year	96,834			65,044	5,786	26,004			

MONTHLY ISO/RTO TRANSMISSION SYSTEM PEAK LOAD

(1) Report the monthly peak load on the respondent's transmission system. If the Respondent has two or more power systems which are not physically integrated, furnish the required information for each non-integrated system.

(2) Report on Column (b) by month the transmission system's peak load.

(3) Report on Column (c) and (d) the specified information for each monthly transmission - system peak load reported on Column (b).

(4) Report on Columns (e) through (i) by month the system's transmission usage by classification. Amounts reported as Through and Out Service in Column (g) are to be excluded from those amounts reported in Columns (e) and (f).

(5) Amounts reported in Column (j) for Total Usage is the sum of Columns (h) and (i).

NAME OF SYSTEM:

Line No.	Month	Monthly Peak MW - Total	Day of Monthly Peak	Hour of Monthly Peak	Imports into ISO/RTO	Exports from ISO/RTO	Through and Out Service	Network Service Usage	Point-to-Point Service Usage	Total Usage
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	January									
2	February									
3	March									
4	Total for Quarter 1									
5	April									
6	May									
7	June									
8	Total for Quarter 2									
9	July									
10	August									
11	September									
12	Total for Quarter 3									
13	October									
14	November									
15	December									
16	Total for Quarter 4									
17	Total Year to Date/Year									

ELECTRIC ENERGY ACCOUNT

Report below the information called for concerning the disposition of electric energy generated, purchased, exchanged and wheeled during the year.

Line No.	Item (a)	MegaWatt Hours (b)	Line No.	Item (a)	MegaWatt Hours (b)
1	SOURCES OF ENERGY		21	DISPOSITION OF ENERGY	
2	Generation (Excluding Station Use):		22	Sales to Ultimate Consumers (Including Interdepartmental Sales)	18,822,435
3	Steam		23	Requirements Sales for Resale (See instruction 4, page 311.)	5,200
4	Nuclear		24	Non-Requirements Sales for Resale (See instruction 4, page 311.)	497,889
5	Hydro-Conventional		25	Energy Furnished Without Charge	
6	Hydro-Pumped Storage		26	Energy Used by the Company (Electric Dept Only, Excluding Station Use)	22,010
7	Other		27	Total Energy Losses	1,256,270
8	Less Energy for Pumping		28	TOTAL (Enter Total of Lines 22 Through 27) (MUST EQUAL LINE 20)	20,603,804
9	Net Generation (Enter Total of lines 3 through 8)				
10	Purchases	20,603,804			
11	Power Exchanges:				
12	Received				
13	Delivered				
14	Net Exchanges (Line 12 minus line 13)				
15	Transmission For Other (Wheeling)				
16	Received	3,385,189			
17	Delivered	3,385,189			
18	Net Transmission for Other (Line 16 minus line 17)				
19	Transmission By Others Losses				
20	TOTAL (Enter Total of lines 9, 10, 14, 18 and 19)	20,603,804			

Name of Respondent Received: 12/22/2011 Niagara Mohawk Power Corporation	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/16/2011	Year/Period of Report End of 2010/Q4
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MONTHLY PEAKS AND OUTPUT

1. Report the monthly peak load and energy output. If the respondent has two or more power which are not physically integrated, furnish the required information for each non- integrated system.
2. Report in column (b) by month the system's output in Megawatt hours for each month.
3. Report in column (c) by month the non-requirements sales for resale. Include in the monthly amounts any energy losses associated with the sales.
4. Report in column (d) by month the system's monthly maximum megawatt load (60 minute integration) associated with the system.
5. Report in column (e) and (f) the specified information for each monthly peak load reported in column (d).

NAME OF SYSTEM:

Line No.	Month (a)	Total Monthly Energy (b)	Monthly Non-Requirements Sales for Resale & Associated Losses (c)	MONTHLY PEAK		
				Megawatts (See Instr. 4) (d)	Day of Month (e)	Hour (f)
29	January	1,957,723	46,861	5,841	29	19
30	February	1,662,809	35,372	5,704	1	19
31	March	1,635,362	42,335	5,118	1	19
32	April	1,506,507	43,705	4,326	1	10
33	May	1,402,047	39,160	5,735	26	16
34	June	1,740,075	37,711	5,525	28	14
35	July	2,012,473	45,964	6,737	8	16
36	August	1,617,057	38,098	6,364	4	17
37	September	2,033,486	37,417	6,284	2	15
38	October	1,583,102	52,477	4,568	5	20
39	November	1,608,971	55,522	4,897	30	18
40	December	1,844,191	61,133	5,597	14	18
41	TOTAL	20,603,803	535,755			

STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)

1. Report data for plant in Service only. 2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more. Report in this page gas-turbine and internal combustion plants of 10,000 Kw or more, and nuclear plants. 3. Indicate by a footnote any plant leased or operated as a joint facility. 4. If net peak demand for 60 minutes is not available, give data which is available, specifying period. 5. If any employees attend more than one plant, report on line 11 the approximate average number of employees assignable to each plant. 6. If gas is used and purchased on a therm basis report the Btu content or the gas and the quantity of fuel burned converted to Mct. 7. Quantities of fuel burned (Line 38) and average cost per unit of fuel burned (Line 41) must be consistent with charges to expense accounts 501 and 547 (Line 42) as show on Line 20. 8. If more than one fuel is burned in a plant furnish only the composite heat rate for all fuels burned.

Line No.	Item (a)	Plant Name: (b)	Plant Name: (c)
1	Kind of Plant (Internal Comb, Gas Turb, Nuclear		
2	Type of Constr (Conventional, Outdoor, Boiler, etc)		
3	Year Originally Constructed		
4	Year Last Unit was Installed		
5	Total Installed Cap (Max Gen Name Plate Ratings-MW)		
6	Net Peak Demand on Plant - MW (60 minutes)		
7	Plant Hours Connected to Load		
8	Net Continuous Plant Capability (Megawatts)		
9	When Not Limited by Condenser Water		
10	When Limited by Condenser Water		
11	Average Number of Employees		
12	Net Generation, Exclusive of Plant Use - KWh		
13	Cost of Plant: Land and Land Rights		
14	Structures and Improvements		
15	Equipment Costs		
16	Asset Retirement Costs		
17	Total Cost	0	0
18	Cost per KW of Installed Capacity (line 17/5) Including	0	0
19	Production Expenses: Oper, Supv, & Engr		
20	Fuel		
21	Coolants and Water (Nuclear Plants Only)		
22	Steam Expenses		
23	Steam From Other Sources		
24	Steam Transferred (Cr)		
25	Electric Expenses		
26	Misc Steam (or Nuclear) Power Expenses		
27	Rents		
28	Allowances		
29	Maintenance Supervision and Engineering		
30	Maintenance of Structures		
31	Maintenance of Boiler (or reactor) Plant		
32	Maintenance of Electric Plant		
33	Maintenance of Misc Steam (or Nuclear) Plant		
34	Total Production Expenses		
35	Expenses per Net KWh		
36	Fuel: Kind (Coal, Gas, Oil, or Nuclear)		
37	Unit (Coal-tons/Oil-barrel/Gas-mcf/Nuclear-indicate)		
38	Quantity (Units) of Fuel Burned		
39	Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)		
40	Avg Cost of Fuel/unit, as Delvd f.o.b. during year		
41	Average Cost of Fuel per Unit Burned		
42	Average Cost of Fuel Burned per Million BTU		
43	Average Cost of Fuel Burned per KWh Net Gen		
44	Average BTU per KWh Net Generation		

STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)(Continued)
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9. Items under Cost of Plant are based on U. S. of A. Accounts. Production expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses Classified as Other Power Supply Expenses. 10. For IC and GT plants, report Operating Expenses, Account Nos. 547 and 549 on Line 25 "Electric Expenses," and Maintenance Account Nos. 553 and 554 on Line 32, "Maintenance of Electric Plant." Indicate plants designed for peak load service. Designate automatically operated plants. 11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas-turbine unit functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant. 12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type fuel used, fuel enrichment type and quantity for the report period and other physical and operating characteristics of plant.

Plant Name: (d)	Plant Name: (e)	Plant Name: (f)	Line No.
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Name of Respondent Received: 12/22/2011 Niagara Mohawk Power Corporation		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 09/16/2011		Year/Period of Report End of 2010/Q4	
HYDROELECTRIC GENERATING PLANT STATISTICS (Large Plants)							
1. Large plants are hydro plants of 10,000 Kw or more of installed capacity (name plate ratings) 2. If any plant is leased, operated under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, indicate such facts in a footnote. If licensed project, give project number. 3. If net peak demand for 60 minutes is not available, give that which is available specifying period. 4. If a group of employees attends more than one generating plant, report on line 11 the approximate average number of employees assignable to each plant.							
Line No.	Item (a)	FERC Licensed Project No. 0 Plant Name: (b)	FERC Licensed Project No. 0 Plant Name: (c)				
1	Kind of Plant (Run-of-River or Storage)						
2	Plant Construction type (Conventional or Outdoor)						
3	Year Originally Constructed						
4	Year Last Unit was Installed						
5	Total installed cap (Gen name plate Rating in MW)	0.00	0.00				
6	Net Peak Demand on Plant-Megawatts (60 minutes)	0	0				
7	Plant Hours Connect to Load	0	0				
8	Net Plant Capability (in megawatts)						
9	(a) Under Most Favorable Oper Conditions	0	0				
10	(b) Under the Most Adverse Oper Conditions	0	0				
11	Average Number of Employees	0	0				
12	Net Generation, Exclusive of Plant Use - Kwh	0	0				
13	Cost of Plant						
14	Land and Land Rights	0	0				
15	Structures and Improvements	0	0				
16	Reservoirs, Dams, and Waterways	0	0				
17	Equipment Costs	0	0				
18	Roads, Railroads, and Bridges	0	0				
19	Asset Retirement Costs	0	0				
20	TOTAL cost (Total of 14 thru 19)	0	0				
21	Cost per KW of Installed Capacity (line 20 / 5)	0.0000	0.0000				
22	Production Expenses						
23	Operation Supervision and Engineering	0	0				
24	Water for Power	0	0				
25	Hydraulic Expenses	0	0				
26	Electric Expenses	0	0				
27	Misc Hydraulic Power Generation Expenses	0	0				
28	Rents	0	0				
29	Maintenance Supervision and Engineering	0	0				
30	Maintenance of Structures	0	0				
31	Maintenance of Reservoirs, Dams, and Waterways	0	0				
32	Maintenance of Electric Plant	0	0				
33	Maintenance of Misc Hydraulic Plant	0	0				
34	Total Production Expenses (total 23 thru 33)	0	0				
35	Expenses per net KWh	0.0000	0.0000				

5. The items under Cost of Plant represent accounts or combinations of accounts prescribed by the Uniform System of Accounts. Production Expenses do not include Purchased Power, System control and Load Dispatching, and Other Expenses classified as "Other Power Supply Expenses."

6. Report as a separate plant any plant equipped with combinations of steam, hydro, internal combustion engine, or gas turbine equipment.

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Name of Respondent Received: 12/22/2011 Niagara Mohawk Power Corporation		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 09/16/2011	Year/Period of Report End of 2010/Q4
PUMPED STORAGE GENERATING PLANT STATISTICS (Large Plants)					
<p>1. Large plants and pumped storage plants of 10,000 Kw or more of installed capacity (name plate ratings)</p> <p>2. If any plant is leased, operating under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, indicate such facts in a footnote. Give project number.</p> <p>3. If net peak demand for 60 minutes is not available, give the which is available, specifying period.</p> <p>4. If a group of employees attends more than one generating plant, report on line 8 the approximate average number of employees assignable to each plant.</p> <p>5. The items under Cost of Plant represent accounts or combinations of accounts prescribed by the Uniform System of Accounts. Production Expenses do not include Purchased Power System Control and Load Dispatching, and Other Expenses classified as "Other Power Supply Expenses."</p>					
Line No.	Item (a)			FERC Licensed Project No. Plant Name: (b)	
1	Type of Plant Construction (Conventional or Outdoor)				
2	Year Originally Constructed				
3	Year Last Unit was Installed				
4	Total installed cap (Gen name plate Rating in MW)				
5	Net Peak Demand on Plant-Megawatts (60 minutes)				
6	Plant Hours Connect to Load While Generating				
7	Net Plant Capability (in megawatts)				
8	Average Number of Employees				
9	Generation, Exclusive of Plant Use - Kwh				
10	Energy Used for Pumping				
11	Net Output for Load (line 9 - line 10) - Kwh				
12	Cost of Plant				
13	Land and Land Rights				
14	Structures and Improvements				
15	Reservoirs, Dams, and Waterways				
16	Water Wheels, Turbines, and Generators				
17	Accessory Electric Equipment				
18	Miscellaneous Powerplant Equipment				
19	Roads, Railroads, and Bridges				
20	Asset Retirement Costs				
21	Total cost (total 13 thru 20)				
22	Cost per KW of installed cap (line 21 / 4)				
23	Production Expenses				
24	Operation Supervision and Engineering				
25	Water for Power				
26	Pumped Storage Expenses				
27	Electric Expenses				
28	Misc Pumped Storage Power generation Expenses				
29	Rents				
30	Maintenance Supervision and Engineering				
31	Maintenance of Structures				
32	Maintenance of Reservoirs, Dams, and Waterways				
33	Maintenance of Electric Plant				
34	Maintenance of Misc Pumped Storage Plant				
35	Production Exp Before Pumping Exp (24 thru 34)				
36	Pumping Expenses				
37	Total Production Exp (total 35 and 36)				
38	Expenses per KWh (line 37 / 9)				

Name of Respondent Received: 12/22/2011 Niagara Mohawk Power Corporation	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/16/2011	Year/Period of Report End of 2010/Q4
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PUMPED STORAGE GENERATING PLANT STATISTICS (Large Plants) (Continued)

6. Pumping energy (Line 10) is that energy measured as input to the plant for pumping purposes.

7. Include on Line 36 the cost of energy used in pumping into the storage reservoir. When this item cannot be accurately computed leave Lines 36, 37 and 38 blank and describe at the bottom of the schedule the company's principal sources of pumping power, the estimated amounts of energy from each station or other source that individually provides more than 10 percent of the total energy used for pumping, and production expenses per net MWH as reported herein for each source described. Group together stations and other resources which individually provide less than 10 percent of total pumping energy. If contracts are made with others to purchase power for pumping, give the supplier contract number, and date of contract.

FERC Licensed Project No. Plant Name: (c)	FERC Licensed Project No. Plant Name: (d)	FERC Licensed Project No. Plant Name: (e)	Line No.
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GENERATING PLANT STATISTICS (Small Plants)

1. Small generating plants are steam plants of, less than 25,000 Kw; internal combustion and gas turbine-plants, conventional hydro plants and pumped storage plants of less than 10,000 Kw installed capacity (name plate rating). 2. Designate any plant leased from others, operated under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, and give a concise statement of the facts in a footnote. If licensed project, give project number in footnote.

Line No.	Name of Plant (a)	Year Orig. Const. (b)	Installed Capacity Name Plate Rating (In MW) (c)	Net Peak Demand MW (60 min.) (d)	Net Generation Excluding Plant Use (e)	Cost of Plant (f)
1						
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Name of Respondent Received: 12/22/2011 Niagara Mohawk Power Corporation	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/16/2011	Year/Period of Report End of 2010/Q4
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GENERATING PLANT STATISTICS (Small Plants) (Continued)

3. List plants appropriately under subheadings for steam, hydro, nuclear, internal combustion and gas turbine plants. For nuclear, see instruction 11, Page 403. 4. If net peak demand for 60 minutes is not available, give the which is available, specifying period. 5. If any plant is equipped with combinations of steam, hydro internal combustion or gas turbine equipment, report each as a separate plant. However, if the exhaust heat from the gas turbine is utilized in a steam turbine regenerative feed water cycle, or for preheated combustion air in a boiler, report as one plant.

Plant Cost (Incl Asset Retire. Costs) Per MW (g)	Operation Exc'l. Fuel (h)	Production Expenses		Kind of Fuel (k)	Fuel Costs (in cents (per Million Btu) (l)	Line No.
		Fuel (i)	Maintenance (j)			
						1
						2
						3
						4
						5
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TRANSMISSION LINE STATISTICS

1. Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage.
2. Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page.
3. Report data by individual lines for all voltages if so required by a State commission.
4. Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.
5. Indicate whether the type of supporting structure reported in column (e) is: (1) single pole wood or steel; (2) H-frame wood, or steel poles; (3) tower; or (4) underground construction. If a transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.
6. Report in columns (f) and (g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely, show in column (g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly owned structures in column (g). In a footnote, explain the basis of such occupancy and state whether expenses with respect to such structures are included in the expenses reported for the line designated.

Line No.	DESIGNATION		VOLTAGE (KV) (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure (e)	LENGTH (Pole miles) (In the case of underground lines report circuit miles)		Number Of Circuits (h)
	From (a)	To (b)	Operating (c)	Designed (d)		On Structure of Line Designated (f)	On Structures of Another Line (g)	
1	Homer City	Stolle 37	345.00	345.00	Wood H	37.30		1
2					Steel Towers			
3								
4	Edic	New Scotland 14 & 18	345.00	345.00	Steel Towers	83.24		1
5								
6	Nine Mile Point	Clay 8 & 9	345.00	345.00	Wood H	26.50		1
7					Steel Towers			
8								
9	Clay	Dewitt 13	345.00	345.00	Steel Towers	15.07		1
10								
11	Marcy	New Scotland 18	345.00	345.00	Steel Towers	1.35		1
12								
13	Marcy	New Scotland 18	345.00	345.00	Steel H Frame	82.99		1
14								
15								
16	Oswego	Lafayette 17	345.00	345.00	Wood H	47.55		1
17					Steel Towers			
18								
19	Oswego	Volney 11	345.00	345.00	Wood H	13.40		1
20					Steel Towers			
21								
22	Oswego	Volney 12	345.00	345.00	Wood H	13.42		1
23					Steel Towers			
24								
25	Independence	Scriba 25 Clay 26	345.00	345.00	Towers	29.52	2.80	1
26					Wood H			
27								
28	Volney	Clay 6	345.00	345.00	Wood H	18.50		1
29					Steel Towers			
30								
31	Dewitt	Lafayette 3	345.00	345.00	Wood H	8.49		1
32					Steel Towers			
33								
34	Lafayette	Oakdale 4	345.00	345.00	Wood H	38.64		1
35					Steel Towers			
36					TOTAL	10,145.26	409.09	41

TRANSMISSION LINE STATISTICS

- Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage.
- Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page.
- Report data by individual lines for all voltages if so required by a State commission.
- Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.
- Indicate whether the type of supporting structure reported in column (e) is: (1) single pole wood or steel; (2) H-frame wood, or steel poles; (3) tower; or (4) underground construction. If a transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.
- Report in columns (f) and (g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely, show in column (g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly owned structures in column (g). In a footnote, explain the basis of such occupancy and state whether expenses with respect to such structures are included in the expenses reported for the line designated.

Line No.	DESIGNATION		VOLTAGE (KV) (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure (e)	LENGTH (Pole miles) (In the case of underground lines report circuit miles)		Number Of Circuits (h)
	From (a)	To (b)	Operating (c)	Designed (d)		On Structure of Line Designated (f)	On Structures of Another Line (g)	
1	Volney	Marcy 19	345.00	345.00	Wood H	65.30	1.14	1
2					Steel Towers			
3								
4	Scriba	Volney 20 & 21	345.00	345.00	Wood Poles	8.90	8.81	1
5								
6								
7	Nine Mile Point	Scriba 9	345.00	345.00	Wood Poles	0.40		1
8					Steel Towers			
9								
10	New Scotland	Alps 2 - Berkshire 393	345.00	345.00	Steel H Frame	30.81		2
11								
12								
13	Reynolds Road	Alps 1	345.00	345.00	Wood Poles	11.12		1
14					Wood H			
15					Steel Towers			
16								
17	Leeds	Hurley 301 Roseton	345.00	345.00	Steel Towers	0.06		1
18								
19	New Scotland	Leeds 91-95	345.00	345.00	Steel Towers	51.60		1
20								
21								
22								
23								
24								
25								
26								
27								
28								
29								
30								
31								
32								
33								
34								
35								
36					TOTAL	10,145.26	409.09	41

TRANSMISSION LINE STATISTICS

1. Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage.

2. Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page.

3. Report data by individual lines for all voltages if so required by a State commission.

4. Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.

5. Indicate whether the type of supporting structure reported in column (e) is: (1) single pole wood or steel; (2) H-frame wood, or steel poles; (3) tower; or (4) underground construction. If a transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.

6. Report in columns (f) and (g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely, show in column (g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly owned structures in column (g). In a footnote, explain the basis of such occupancy and state whether expenses with respect to such structures are included in the expenses reported for the line designated.

Line No.	DESIGNATION		VOLTAGE (KV) (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure (e)	LENGTH (Pole miles) (In the case of underground lines report circuit miles)		Number Of Circuits (h)
	From (a)	To (b)	Operating (c)	Designed (d)		On Structure of Line Designated (f)	On Structures of Another Line (g)	
1	Dunkirk - S Ripley	Ripley - Erie 69	230.00	230.00	Wood Poles	31.38		1
2					Wood H			
3					Steel Towers			
4								
5	Gardenville	Dunkirk 73&74	230.00	230.00	Wood Poles	47.22	47.22	2
6					Wood H			
7					Steel Towers			
8								
9	Niagara	Packard 61	230.00	230.00	Steel Towers	3.42		1
10								
11	Niagara	Packard 62	230.00	230.00	Steel Towers	3.47		1
12								
13	Packard	Huntley 77&78	230.00	230.00	Steel Towers	12.14	12.14	2
14								
15								
16								
17	Edic	Porter 17	230.00	230.00	Wood Poles	0.42		1
18					Wood H			
19					Steel Towers			
20								
21	Adirondack	Porter 11	230.00	230.00	Wood H	54.50		1
22					Steel Towers			
23								
24	Adirondack	Porter 12	230.00	230.00	Wood H		54.37	1
25					Steel Towers			
26								
27	Porter	Rotterdam 30	230.00	230.00	Wood H	24.89		1
28					Steel Towers			
29								
30	Porter	Rotterdam 30	230.00	230.00	Wood H		46.64	1
31					Steel Towers			
32								
33	Porter	Rotterdam 31	230.00	230.00	Wood H	47.39		1
34					Wood Poles			
35								
36					TOTAL	10,145.26	409.09	41

TRANSMISSION LINE STATISTICS

- Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage.
- Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page.
- Report data by individual lines for all voltages if so required by a State commission.
- Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.
- Indicate whether the type of supporting structure reported in column (e) is: (1) single pole wood or steel; (2) H-frame wood, or steel poles; (3) tower; or (4) underground construction. If a transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.
- Report in columns (f) and (g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely, show in column (g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly owned structures in column (g). In a footnote, explain the basis of such occupancy and state whether expenses with respect to such structures are included in the expenses reported for the line designated.

Line No.	DESIGNATION		VOLTAGE (KV) (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure (e)	LENGTH (Pole miles) (In the case of underground lines report circuit miles)		Number Of Circuits (h)
	From (a)	To (b)	Operating (c)	Designed (d)		On Structure of Line Designated (f)	On Structures of Another Line (g)	
1	Porter	Rotterdam 31	230.00	230.00	Wood H	24.77		1
2					Steel Towers			
3								
4	Rotterdam	Bear Swamp E205	230.00	230.00	Wood H	43.78		1
5					Steel Towers			
6								
7	Beck	Packard 76	230.00	230.00	Wood H	4.55		1
8					Steel Towers			
9								
10	Elm St.	Gardenville 71&72	230.00	230.00	Wood H	12.26		2
11					Steel Towers			
12								
13	New Scotland	Feura Bush 3	230.00	230.00	Wood H	46.05		1
14					Steel Towers			
15								
16	Rotterdam	New Scotland 13	230.00	230.00	Wood H	62.39		1
17					Steel Towers			
18								
19								
20								
21								
22								
23								
24								
25								
26								
27								
28								
29								
30								
31								
32								
33								
34								
35								
36					TOTAL	10,145.26	409.09	41

TRANSMISSION LINE STATISTICS

- Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage.
- Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page.
- Report data by individual lines for all voltages if so required by a State commission.
- Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.
- Indicate whether the type of supporting structure reported in column (e) is: (1) single pole wood or steel; (2) H-frame wood, or steel poles; (3) tower; or (4) underground construction. If a transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.
- Report in columns (f) and (g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely, show in column (g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly owned structures in column (g). In a footnote, explain the basis of such occupancy and state whether expenses with respect to such structures are included in the expenses reported for the line designated.

Line No.	DESIGNATION		VOLTAGE (KV) (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure (e)	LENGTH (Pole miles) (In the case of underground lines report circuit miles)		Number Of Circuits (h)
	From (a)	To (b)	Operating (c)	Designed (d)		On Structure of Line Designated (f)	On Structures of Another Line (g)	
1								
2								
3								
4								
5	Lines Operated at 115kV				Wood H	17.99		
6					Wood Poles	8.43		
7					Steel Towers	4,421.39	121.43	
8					Underground	27.60		
9								
10	Lines Operated at 69kV				Steel Poles	245.01	24.19	
11								
12	Lines Operated at 46kV				Wood Poles	317.32	0.41	
13								
14	Lines Operated at 34.5kV				Wood H	3,508.52	81.04	
15					Wood Poles	10.36		
16								
17	Lines Operated at 23kV				Wood Poles	473.40	7.94	
18								
19	Lines Operated at <23kV				Wood Poles	112.45	0.96	
20								
21								
22	REYNOLDS ROAD - BEPCO		345.00		Steel Poles			
23								
24	VOLNEY - EDIC 19		345.00		Steel Poles			
25								
26								
27								
28								
29								
30								
31								
32								
33								
34								
35								
36					TOTAL	10,145.26	409.09	41

Name of Respondent Received: 12/22/2011 Niagara Mohawk Power Corporation	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/16/2011	Year/Period of Report End of 2010/Q4
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TRANSMISSION LINE STATISTICS (Continued)

7. Do not report the same transmission line structure twice. Report Lower voltage Lines and higher voltage lines as one line. Designate in a footnote if you do not include Lower voltage lines with higher voltage lines. If two or more transmission line structures support lines of the same voltage, report the pole miles of the primary structure in column (f) and the pole miles of the other line(s) in column (g)

8. Designate any transmission line or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and terms of Lease, and amount of rent for year. For any transmission line other than a leased line, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars (details) of such matters as percent ownership by respondent in the line, name of co-owner, basis of sharing expenses of the Line, and how the expenses borne by the respondent are accounted for, and accounts affected. Specify whether lessor, co-owner, or other party is an associated company.

9. Designate any transmission line leased to another company and give name of Lessee, date and terms of lease, annual rent for year, and how determined. Specify whether lessee is an associated company.

10. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.

Size of Conductor and Material (i)	COST OF LINE (Include in Column (j) Land, Land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
2-1192.5 ACSR	1,897,017	10,844,257	12,741,274					1
								2
								3
2-795 ACSR	3,376,364	48,907,629	52,283,993					4
								5
2167 ACSR	1,220,242	6,654,817	7,875,059					6
								7
								8
2167 ACSR	900,555	3,562,481	4,463,036					9
								10
2-1351.5 ACSR		154,118	154,118					11
								12
4-1351.5 ACSR	2,322,341	29,049,757	31,372,098					13
2-1192.5 ACSR								14
								15
2-1192.5 ACSR	5,625,110	19,668,158	25,293,268					16
2-2500 CU								17
								18
2-1192.5 ACSR	1,743,552	3,750,138	5,493,690					19
								20
								21
2-1192.5 ACSR		3,985,557	3,985,557					22
								23
								24
2-1192.5 ACSR		28,094,936	28,094,936					25
								26
								27
2167 ACSR		887,691	887,691					28
								29
								30
2-1192.5 ACSR	541,168	4,522,940	5,064,108					31
								32
								33
2-1192.5 ACSR	523,794	26,897,437	27,421,231					34
								35
	127,532,646	1,524,928,891	1,652,461,537	3,883,873	22,285,063	10,034,509	36,203,445	36

Name of Respondent Received: 12/22/2011 Niagara Mohawk Power Corporation	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/16/2011	Year/Period of Report End of 2010/Q4
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TRANSMISSION LINE STATISTICS (Continued)

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9. Designate any transmission line leased to another company and give name of Lessee, date and terms of lease, annual rent for year, and how determined. Specify whether lessee is an associated company.

10. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.

Size of Conductor and Material (i)	COST OF LINE (Include in Column (j) Land, Land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
4-1351.5 ACSR	2,640,639	57,536	2,698,175					1
2-1192.5 ACSR								2
								3
2-1192.5 ACSR	208,643	3,546,703	3,755,346					4
2167 ACSR								5
								6
2-1192.5 ACSR		442,025	442,025					7
2167 ACSR								8
								9
2-1192.5 ACSR	2,587,038	9,999,511	12,586,549					10
3-1590 ACSR								11
								12
2-1192.5 ACSR	608,370	4,432,925	5,041,295					13
								14
								15
								16
2-1033.5 ACSR		59,438	59,438					17
								18
2-795 ACSR	1,756,918	12,646,497	14,403,415					19
								20
								21
								22
								23
								24
								25
								26
								27
								28
								29
								30
								31
								32
								33
								34
								35
	127,532,646	1,524,928,891	1,652,461,537	3,883,873	22,285,063	10,034,509	36,203,445	36

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TRANSMISSION LINE STATISTICS (Continued)

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10. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.

Size of Conductor and Material (i)	COST OF LINE (Include in Column (j) Land, Land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
1192.5 ACSR	587,933	2,027,950	2,615,883					1
								2
								3
								4
1192.5 ACSR	3,628,618	5,705,977	9,334,595					5
								6
								7
								8
1431 ACSR	68,648	574,375	643,023					9
								10
1431 ACSR		347,181	347,181					11
								12
1192.5 ACSR	1,240,121	4,358,480	5,598,601					13
1158.4 ACSR								14
1192.5 ACSR								15
								16
2-795 ACSR		114,101	114,101					17
2167 ACSR								18
								19
								20
795 ACSR	523,366	2,075,813	2,599,179					21
								22
								23
795 ACSR		2,071,907	2,071,907					24
								25
								26
795 ACSR	531,172	1,335,197	1,866,369					27
								28
								29
795 ACSR	257,202	2,776,288	3,033,490					30
								31
								32
795 ACSR	153,649	5,669,159	5,822,808					33
								34
								35
	127,532,646	1,524,928,891	1,652,461,537	3,883,873	22,285,063	10,034,509	36,203,445	36

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TRANSMISSION LINE STATISTICS (Continued)

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9. Designate any transmission line leased to another company and give name of Lessee, date and terms of lease, annual rent for year, and how determined. Specify whether lessee is an associated company.

10. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.

Size of Conductor and Material (i)	COST OF LINE (Include in Column (j) Land, Land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
795 ACSR	24,660	2,603,005	2,627,665					1
								2
								3
795 ACSR	1,048,577	4,123,686	5,172,263					4
1033.5 ACSR								5
								6
1158.4 ACSR	26,140	490,510	516,650					7
1192.5 ACSR								8
								9
750 CU	70,236	327,131	397,367					10
1500 CU								11
								12
795 ACSR	683,615	1,688,793	2,372,408					13
								14
								15
795 ACSR	235,415	1,465,698	1,701,113					16
								17
								18
								19
								20
								21
								22
								23
								24
								25
								26
								27
								28
								29
								30
								31
								32
								33
								34
								35
	127,532,646	1,524,928,891	1,652,461,537	3,883,873	22,285,063	10,034,509	36,203,445	36

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TRANSMISSION LINE STATISTICS (Continued)			
<p>7. Do not report the same transmission line structure twice. Report Lower voltage Lines and higher voltage lines as one line. Designate in a footnote if you do not include Lower voltage lines with higher voltage lines. If two or more transmission line structures support lines of the same voltage, report the pole miles of the primary structure in column (f) and the pole miles of the other line(s) in column (g)</p> <p>8. Designate any transmission line or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and terms of Lease, and amount of rent for year. For any transmission line other than a leased line, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars (details) of such matters as percent ownership by respondent in the line, name of co-owner, basis of sharing expenses of the Line, and how the expenses borne by the respondent are accounted for, and accounts affected. Specify whether lessor, co-owner, or other party is an associated company.</p> <p>9. Designate any transmission line leased to another company and give name of Lessee, date and terms of lease, annual rent for year, and how determined. Specify whether lessee is an associated company.</p> <p>10. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.</p>			

Size of Conductor and Material (i)	COST OF LINE (Include in Column (j) Land, Land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
								1
								2
								3
								4
	37,003,273	369,636,784	406,640,057					5
	19,593	144,102,903	144,122,496					6
	37,022,866	513,739,687	550,762,553					7
								8
								9
	2,294,539	26,131,560	28,426,099					10
								11
	1,050,637	34,187,964	35,238,601					12
								13
	9,222,528	152,841,116	162,063,644					14
								15
								16
	4,191,467	25,634,013	29,825,480					17
								18
	1,696,640	2,301,892	3,998,532					19
								20
								21
		81,030	81,030					22
								23
		352,140	352,140					24
								25
				3,883,873	22,285,063	10,034,509	36,203,445	26
								27
								28
								29
								30
								31
								32
								33
								34
								35
	127,532,646	1,524,928,891	1,652,461,537	3,883,873	22,285,063	10,034,509	36,203,445	36

Name of Respondent	This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/16/2011	Year/Period of Report 2010/Q4
Niagara Mohawk Power Corporation			
FOOTNOTE DATA			

Schedule Page: 422.4 Line No.: 26 Column: a*** Inquiry 8: Leased Facilities**

Volney-Marcy transmission line running from Volney Station to Marcy Station (approximately 65 miles) and operates at 345,000 Volts. Bell Atlantic-Tricon Leasing, Inc. Lessor 41 year 1996 Rent \$9,521,800.

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TRANSMISSION LINES ADDED DURING YEAR

1. Report below the information called for concerning Transmission lines added or altered during the year. It is not necessary to report minor revisions of lines.
2. Provide separate subheadings for overhead and under- ground construction and show each transmission line separately. If actual costs of completed construction are not readily available for reporting columns (l) to (o), it is permissible to report in these columns the

Line No.	LINE DESIGNATION		Line Length in Miles (c)	SUPPORTING STRUCTURE		CIRCUITS PER STRUCTURE	
	From (a)	To (b)		Type (d)	Average Number per Miles (e)	Present (f)	Ultimate (g)
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
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16							
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32							
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34							
35							
36							
37							
38							
39							
40							
41							
42							
43							
44	TOTAL						

TRANSMISSION LINES ADDED DURING YEAR (Continued)

costs. Designate, however, if estimated amounts are reported. Include costs of Clearing Land and Rights-of-Way, and Roads and Trails, in column (l) with appropriate footnote, and costs of Underground Conduit in column (m).

3. If design voltage differs from operating voltage, indicate such fact by footnote; also where line is other than 60 cycle, 3 phase, indicate such other characteristic.

CONDUCTORS			Voltage KV (Operating) (k)	LINE COST					Line No.
Size (h)	Specification (i)	Configuration and Spacing (j)		Land and Land Rights (l)	Poles, Towers and Fixtures (m)	Conductors and Devices (n)	Asset Retire. Costs (o)	Total (p)	
									1
									2
									3
									4
									5
									6
									7
									8
									9
									10
									11
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									44

SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.
2. Substations which serve only one industrial or street railway customer should not be listed below.
3. Substations with capacities of Less than 10 MVA except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	Albany High School Station 403 - C Albany	Distr - Unattended	34.00	13.00	
2	Albion Station 80 - V Albion	Distr - Unattended	34.00	5.00	
3	Alder Creek Station 701, T Boonville	Distr - Unattended	46.00	13.00	
4	Alder Creek Station 701, T Boonville	Distr - Unattended	46.00	5.00	
5	Altamont 283 - T Guilderland	Distr - Unattended	115.00	13.00	
6	Altamont 283 - T Guilderland	Distr - Unattended	115.00	34.00	5.00
7	Andover Station - V Andover	Trans - Unattended	115.00	34.00	
8	Andover Station - V Andover	Trans - Unattended	34.00	5.00	
9	Antwerp Station 801 - V Antwerp	Distr - Unattended	23.00	5.00	
10	Arnold Station #4746 - C Utica	Distr - Unattended	46.00	13.00	
11	Arnold Station #4746 - C Utica	Distr - Unattended	46.00	5.00	
12	Ash Street Station #223 - C Syracuse	Trans - Unattended	115.00	34.00	
13	Ash Street Station #223 - C Syracuse	Trans - Unattended	115.00	12.00	
14	Ash Street Station #223 - C Syracuse	Trans - Unattended	34.00	4.00	
15	Ash Street Station #223 - C Syracuse	Trans - Unattended	115.00	13.00	
16	Ash Street Station #223 - C Syracuse	Trans - Unattended	13.00	12.00	
17	Ashley Station 331 - T Fort Ann	Distr - Unattended	34.00	13.00	
18	Attica Station 12 - V Attica	Distr - Unattended	34.00	5.00	
19	Ausable Forks Station 846 - T Blackbrook	Distr - Unattended	46.00	5.00	
20	Avenue "A" - C Albany	Distr - Unattended	34.00	4.00	
21	Avon Station 43 - V Avon	Distr - Unattended	34.00	5.00	
22	Baker Street Station 150 - T Busti	Distr - Unattended	115.00	13.00	
23	Ballina Station 221 - T Cazenovia	Distr - Unattended	34.00	13.00	
24	Ballston Station 12 - V Ballston Spa	Trans - Unattended	115.00	34.00	13.00
25	Ballston Station 12 - V Ballston Spa	Trans - Unattended	115.00	13.00	
26	Ballston Station 12 - V Ballston Spa	Trans - Unattended	34.00	4.00	
27	Balmat Station 904 - Town of Fowler	Trans - Unattended	115.00	23.00	
28	Balmat Station 904 - Town of Fowler	Trans - Unattended	23.00	5.00	
29	Barker Station 78 - T Somerset	Distr - Unattended	34.00	4.00	
30	Bartell Station 325 - T Cicero	Distr - Unattended	115.00	14.00	
31	Basom Station 15 - T Alabama	Distr - Unattended	34.00	5.00	
32	Batavia Station 01 - C Batavia	Trans - Unattended	115.00	34.00	
33	Batavia Station 01 - C Batavia	Trans - Unattended	115.00	5.00	
34	Batavia Station 01 - C Batavia	Trans - Unattended	115.00	13.00	
35	Battenkill Station 342 - T Easton	Trans - Unattended	115.00	34.00	13.00
36	Battenkill Station 342 - T Easton	Trans - Unattended	115.00	13.00	
37	Battle Hill Station 949- T Fowler	Trans - Unattended	115.00	23.00	
38	Belmont Station 260 - T Clay	Distr - Unattended	115.00	13.00	
39	Bemus Point Station 159 - T Ellery	Distr - Unattended	34.00	5.00	
40	Bennett Rd Station 99 - T Dunkirk	Distr - Unattended	115.00	14.00	

SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.
2. Substations which serve only one industrial or street railway customer should not be listed below.
3. Substations with capacities of Less than 10 MVA except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	Berry Road Station 153 - T Pomfret	Distr - Unattended	115.00	13.00	
2	Bethlehem Station 21 - T Bethlehem	Trans - Unattended	115.00	34.00	5.00
3	Bethlehem Station 21 - T Bethlehem	Trans - Unattended	115.00	13.00	
4	Bevis Hill Station 286 - T Niskayuna	Distr - Unattended	34.00	4.00	
5	Birch Ave Station 322 - T Lake George	Distr - Unattended	34.00	13.00	
6	Black River Station 70 - T LeRay	Trans - Unattended	115.00	23.00	
7	Bloomington Station 841 - T St Armand	Distr - Unattended	46.00	5.00	
8	Blue Stores Station 303 - T Livingston	Distr - Unattended	115.00	13.00	
9	Bolton Station 284 - T Bolton	Distr - Unattended	34.00	13.00	
10	Bombay Station 897 - T Bombay	Distr - Unattended	34.00	5.00	
11	Booneville Station 707 - T Leyden	Trans - Unattended	115.00	48.00	
12	Booneville Station 707 - T Leyden	Trans - Unattended	115.00	23.00	
13	Booneville Station 707 - T Leyden	Trans - Unattended	115.00	46.00	
14	Boynntonville Station 333 - T Pittstown	Distr - Unattended	115.00	13.00	
15	Brady Station 957 - T Madrid	Distr - Unattended	115.00	13.00	
16	Brasher Falls Station 851 - T Brasher	Distr - Unattended	34.00	5.00	
17	Bremen Station 815 - T New Bremen	Distr - Unattended	115.00	13.00	
18	Brewerton Station 7 - T Cicero	Distr - Unattended	34.00	5.00	
19	Bridge Street Station 295 - T Dewitt	Distr - Unattended	115.00	13.00	
20	Bridgeport Station 168 - T Sullivan	Distr - Unattended	115.00	13.00	
21	Brier Hill Station 953 - T Morristown	Distr - Unattended	23.00	5.00	
22	Brigham Road Station 64 - T Dunkirk	Distr - Unattended	115.00	13.00	
23	Brighton Avenue Station 8 - C Syracuse	Distr - Unattended	34.00	4.00	
24	Bristol Hill Station 109 - T Volney	Trans - Unattended	115.00	34.00	
25	Brockport Station 74 - V Brockport	Trans - Unattended	115.00	34.00	
26	Brockport Station 74 - V Brockport	Trans - Unattended	115.00	13.00	
27	Brooks Road Station 369 - C Saratoga	Distr - Unattended	115.00	14.00	
28	Brooks Road Station 369 - C Saratoga	Distr - Unattended	115.00	34.00	7.00
29	Browns Fall Station 711 - T Fine	Trans - Unattended	115.00	34.00	
30	Browns Fall Station 711 - T Fine	Trans - Unattended	34.00	14.00	
31	Brunswick Station 264 - T Brunswick	Distr - Unattended	34.00	13.00	
32	Buckbee Mears Station 300 - C Cortland	Distr - Unattended	115.00	13.00	
33	Buckley Corners Station 454 - Greenport	Distr - Unattended	115.00	13.00	
34	Buckley Road Station 140 - T Clay	Distr - Unattended	34.00	5.00	
35	Burdeck Street Station 265 - T Rotterdam	Distr - Unattended	115.00	14.00	
36	Burgoyne Ave Station 337 - T Kingsbury	Distr - Unattended	115.00	13.00	
37	Busti Station 68 - T Busti	Distr - Unattended	34.00	5.00	
38	Butler Station 362 - T Moreau	Distr - Unattended	115.00	14.00	
39	Butternut Station 255 - T Dewitt	Distr - Unattended	115.00	14.00	
40	Butts Road Station 72 - T Albion	Distr - Unattended	34.00	13.00	

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Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	Byron Station 18 - T Byron	Distr - Unattended	34.00	5.00	
2	Caledonia Station 44 - T Caledonia	Distr - Unattended	34.00		
3	Camillus Station 10 - T Camillus	Distr - Unattended	34.00	4.00	
4	Canajoharie Station 31 - V Canajoharie	Distr - Unattended	69.00	5.00	
5	Canawagus Station - T Caledonia	Distr - Unattended	34.00		
6	Cardiff Station 13 - T Lafayette	Distr - Unattended	34.00	4.00	
7	Caroga Lake Station 219 - T Caroga	Distr - Unattended	23.00	5.00	
8	Carthage Station 717 - V Carthage	Distr - Unattended	23.00	5.00	
9	Case Supply Station 142 - C Syracuse	Distr - Unattended	13.00		
10	Cassadaga Station 61 - V Cassadaga	Distr - Unattended	34.00	5.00	
11	Castleton Station 36 - T Schodack	Distr - Unattended	34.00	5.00	
12	Cattaraugus Station 15 - T New Albion	Distr - Unattended	34.00	5.00	
13	Cavanaugh Rd. Station 616 - T Marcy	Distr - Unattended	115.00	13.00	
14	Cazenovia Station 220 - V Cazenovia	Distr - Unattended	34.00	5.00	
15	Cedar Station 453 - T Queensbury	Distr - Unattended	115.00	13.00	
16	Center Street Station 379 - T Mohawk	Distr - Unattended	115.00	13.00	
17	Central Square Station 15 - T Hastings	Distr - Unattended	34.00	5.00	
18	Chadwicks Station 668 - T New Hartford	Distr - Unattended	115.00	14.00	
19	Charley Lake Station 254 - T Wells	Distr - Unattended	23.00		
20	Chasm Falls Station 852 - T Malone	Trans - Unattended	34.00	13.00	
21	Chautaugua Station 57 - T Chautauqua	Distr - Unattended	34.00	5.00	
22	Chestertown Station 42 - T Chester	Trans - Unattended	34.00	13.00	
23	Chittenango Station 16 - V Chittenango	Distr - Unattended	34.00	5.00	
24	Chrisler Ave Station 257 - C Schenectady	Distr - Unattended	34.00	4.00	
25	Church Street Station 43 - Amsterdam	Distr - Unattended	115.00	13.00	
26	Cleveland Station 11 - V Cleveland	Distr - Unattended	34.00	5.00	
27	Clinton Rd Station 366 - T Canajoharie	Distr - Unattended	115.00	13.00	
28	Clinton Station 604 - V Clinton	Distr - Unattended	46.00	13.00	
29	Clover Bank Station 91 - Hamburg	Distr - Unattended	115.00	13.00	
30	Clymer Station 55 - T Clymer	Distr - Unattended	34.00	5.00	
31	Cobleskill Station 214 - V Cobleskill	Distr - Unattended	69.00	5.00	
32	Coffeen Street Station 760 - T Watertown	Trans - Unattended	115.00	24.00	
33	Coffeen Street Station 760 - T Watertown	Trans - Unattended	115.00	14.00	
34	Collins Station 83 - T Collins	Distr - Unattended	34.00	5.00	
35	Collinsville Station 716 - T West Turin	Distr - Unattended	23.00	5.00	
36	Colosse Station 321 - T Mexico	Distr - Unattended	34.00	13.00	
37	Colvin Avenue Station 313 - Albany	Distr - Unattended	34.00	4.00	
38	Commerce Ave Station 235 - C Albany	Distr - Unattended	34.00	13.00	
39	Comstock Station 48 - T Fort Ann	Distr - Unattended	115.00	5.00	
40	Conesus Lake Station 52 - T Conesus	Distr - Unattended	34.00	5.00	

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Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	Conkling Station 652 - C Utica	Distr - Unattended	46.00	4.00	
2	Constantia Station 19 - T Constantia	Distr - Unattended	34.00	2.00	
3	Corfu Station 22 - V Corfu	Distr - Unattended	34.00	5.00	
4	Corinth Station 285 - V Corinth	Distr - Unattended	34.00	13.00	
5	Corliss Park Station 338 - C Troy	Distr - Unattended	34.00	4.00	
6	Corning Station 970	Distr - Unattended	115.00	13.00	
7	Cortland Line Station 277 - T Cortlandville	Distr - Unattended	34.00	5.00	
8	Cortland Station 502 -T Cortlandville	Distr - Unattended	115.00	34.00	
9	Cortland Station 502 -T Cortlandville	Distr - Unattended	34.00	5.00	
10	Court Street Substation Salina	Distr - Unattended	34.00	4.00	
11	Crouse Hinds Station 239 Morgan Road	Distr - Unattended	34.00	13.00	
12	Crown Point Station 249	Distr - Unattended	115.00	13.00	
13	Cuba Lake Station 37	Distr - Unattended	34.00	4.00	
14	Cuba Station 05	Distr - Unattended	34.00	4.00	
15	Curry Road Station - T Rotterdam	Distr - Unattended	115.00	14.00	
16	Curry Road Station - T Rotterdam	Distr - Unattended	115.00	13.00	
17	Curtis Street - T Granby	Trans - Unattended	115.00	34.00	
18	Cuyler Station 24 - T Cuyler	Distr - Unattended	34.00	4.00	
19	Darien Station 16 - T Darien	Distr - Unattended	34.00	5.00	
20	David Station 979 - C Odgensburg	Distr - Unattended	23.00	5.00	
21	Debalso Station 684 - T New Hartford	Distr - Unattended	115.00	14.00	
22	Deerfield - T Deerfield	Trans - Unattended	115.00	14.00	
23	Dekalb Station 984 - T Dekalb	Distr - Unattended	115.00	14.00	
24	Delameter No. 93 - T Evans	Distr - Unattended	115.00	14.00	
25	Delanson Station 269 - T Duanesburg	Distr - Unattended	69.00	14.00	
26	Delaware Ave Station 330 - C Albany	Distr - Unattended	34.00	4.00	
27	Delaware Ave Station 330	Dist - Unattended	34.00	14.00	
28	Delevan Station 11	Distr - Unattended	34.00	4.00	
29	Delmar Station 279 - T Bethlehem	Distr - Unattended	34.00	5.00	
30	Delphi Station 262 - T Cazenovia	Distr - Unattended	115.00	14.00	
31	Depot Rd Station 425 - T Guilderland	Distr - Unattended	34.00	13.00	
32	Dewitt Station 241 - T Dewitt	Trans - Unattended	345.00	115.00	13.00
33	Dexter Station 726 - T Hounsfield	Distr - Unattended	23.00	5.00	
34	Dorwin Station 26 - T Onondaga	Distr - Unattended	34.00	4.00	
35	Dugan Road Station 22 - T Olean	Distr - Unattended	115.00	13.00	
36	Duguid Station 265	Distr - Unattended	115.00	14.00	
37	Dunkirk Station - C Dunkirk	Trans - Attended	115.00	34.00	
38	Dunkirk Station - C Dunkirk	Trans - Attended	230.00	115.00	13.00
39	E.J. West Station 38 - T Hadley	Trans - Unattended	115.00	14.00	
40	Eagle Bay Station 382 - T Inlet	Distr - Unattended	46.00	5.00	

SUBSTATIONS

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Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	Eagle Harbor Station 92 - T Albion	Distr - Unattended	34.00	5.00	
2	East Batavia No. 28 - T Batavia	Distr - Unattended	115.00	13.00	
3	East Dunkirk Station 63 - C Dunkirk	Distr - Unattended	115.00	14.00	
4	East Fulton Station 100 - T Volney	Distr - Unattended	34.00	5.00	
5	East Golah Station 51 - T Rush	Distr - Unattended	115.00	14.00	
6	East Molloy Road Station 151 - T Dewitt	Distr - Unattended	115.00	13.00	
7	East Norfolk Station 913 - T Norfolk	Trans - Unattended	23.00	5.00	
8	East Oswegatchie Station 982 - T Gouverneur	Trans - Unattended	115.00	23.00	
9	East Otto Station 28 - T East Otto	Distr - Unattended	34.00	5.00	
10	East Pulaski Station 324 - T Richland	Distr - Unattended	115.00	13.00	
11	East Schodack Station 501 - T Schodack	Distr - Unattended	34.00	5.00	
12	East Springfield Station 477 - T Springfield	Distr - Unattended	115.00	14.00	
13	East Syracuse Station 27 - V East Syracuse	Distr - Unattended	34.00	4.00	
14	East Watertown Station 817 - T Watertown	Distr - Unattended	115.00	13.00	
15	East Worcester Station 430 - T Worcester	Distr - Unattended	34.00	13.00	5.00
16	Eden Center Station 88 - T Eden	Distr - Unattended	34.00	5.00	
17	Edic Station 662 - T Marcy	Trans - Unattended	345.00	230.00	13.00
18	Edic Station 662 - T Marcy	Trans - Unattended	345.00	115.00	13.00
19	Edwards Station 916 - T Edwards	Distr - Unattended	34.00	5.00	
20	Elba Station 20 - V Elba	Distr - Unattended	34.00	5.00	
21	Elbridge Station 312 - T Elbridge	Trans - Unattended	345.00	115.00	13.00
22	Elbridge Station 312 - T Elbridge	Trans - Unattended	115.00	34.00	
23	Ellicott Station 65 - T EllicotElm Street Station -	Distr - Unattended	34.00	5.00	
24	Elm Street Station - C Buffalo	Trans - Unattended	230.00	23.00	
25	Elm Street Station 898 - T Malone	Distr - Unattended	34.00	5.00	
26	Elnora Station 344 - T Clifton Park	Distr - Unattended	115.00	13.00	
27	Elsmere Station 407 - T Bethlehem	Distr - Unattended	34.00	5.00	
28	Emmet Street Station 256 - C Schenectady	Distr - Unattended	34.00	4.00	
29	Ephratah Station 18 - T Ephratah	Trans - Unattended	69.00	23.00	
30	Ephratah Station 18 - T Ephratah	Trans - Unattended	69.00	5.00	
31	Euclid Station 267 - T Clay	Distr - Unattended	115.00	13.00	
32	Everett Road Station 420 - T Colonie	Distr - Unattended	115.00	13.00	
33	Fabius Station 55 - T Fabius	Distr - Unattended	34.00	5.00	
34	Fairdale Station 55 - T Hannibal	Distr - Unattended	34.00	5.00	
35	Falconer Station - V Falconer	Trans - Unattended	115.00	5.00	
36	Farmersville Station 27 - T Farmersville	Distr - Unattended	34.00	5.00	
37	Farnan Rd Station 476 - T Moreau	Distr - Unattended	34.00	13.00	
38	Fayette Street Station - C Syracuse	Distr - Unattended	34.00	5.00	
39	Fayetteville Station 18 - V Fayetteville	Distr - Unattended	34.00	2.00	
40	Fine Station 978 - T Fine	Distr - Unattended	34.00	5.00	

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			Primary (c)	Secondary (d)	Tertiary (e)
1	Findley Lake Station 71 - T Mina	Distr - Unattended	34.00	5.00	
2	Firehouse Road Station 449 - T Halfmoon	Distr - Unattended	115.00	13.00	
3	Fisher Ave Station 270 - T Cortlandville	Distr - Unattended	34.00	13.00	
4	Fly Road Station 261 - T Dewitt	Distr - Unattended	115.00	13.00	
5	Fort Gage Station 319, T Lake George	Distr - Unattended	34.00	13.00	
6	Fort Gage Station 319, T Lake George	Distr - Unattended	34.00	5.00	
7	Forts Ferry - T Colonie	Distr - Unattended	115.00	13.00	
8	Frankfort Station 677 - V Frankfort	Distr - Unattended	46.00	4.00	
9	Franklin Falls Station 843 - T Franklin	Trans - Unattended	46.00	5.00	
10	Franklinville Station 24 - V Franklinville	Distr - Unattended	34.00	5.00	
11	French Creek Station 56 - T French Creek	Distr - Unattended	34.00	13.00	
12	Frewsburg Station 69 - T Carroll	Distr - Unattended	34.00	5.00	
13	Front Street Station - C Schenectady	Distr - Unattended	115.00	13.00	
14	Gabriels Station 835 - T Brighton	Distr - Unattended	46.00	5.00	
15	Galeville Station 213 - T Salina	Distr - Unattended	34.00	4.00	
16	Gardenville 230 Station	Trans - Unattended	115.00	13.80	
17	Gardenville Station - T West Seneca	Trans - Attended	69.00	2.00	
18	Gardenville Station - T West Seneca	Trans - Attended	230.00	115.00	13.00
19	Gasport Station 90 - T Royalton	Distr - Unattended	34.00	5.00	
20	Genesee Street Station 260 - C Albany	Distr - Unattended	34.00	4.00	
21	Geneseo Station 55 - T Geneseo	Distr - Unattended	34.00	13.00	
22	Gibson Station 106 - T Niagara	Trans - Unattended	115.00	12.00	
23	Gibson Station 106 - T Niagara	Trans - Unattended	13.00	12.00	
24	Gilbert Mills Station 247 - T Schroepfel	Distr - Unattended	115.00	13.00	
25	Gilmantown Road Station 154 - V Speculator	Distr - Unattended	23.00	13.00	
26	Gilpin Bay Station 956 - T Santa Clara	Distr - Unattended	46.00	5.00	
27	Glen Falls Hospital Station 14 - C Glens Falls	Distr - Unattended	34.00	4.00	
28	Glen Falls Hospital Station 14 - C Glens Falls	Distr - Unattended	34.00	5.00	
29	Glens Falls - C Glens Falls	Trans - Unattended	34.00	4.00	
30	Glenwood Station 227 - C Syracuse	Distr - Unattended	35.00	4.00	
31	Gloversville Station 72 - C Gloversville	Distr - Unattended	69.00	4.00	
32	Gloversville Station 72 - C Gloversville	Distr - Unattended	69.00	13.00	
33	Golah Station - T Rush	Trans - Unattended	115.00	34.00	
34	Golah Station - T Rush	Trans - Unattended	69.00	34.00	
35	Granby Center Station 293 - T Granby	Distr - Unattended	34.00	13.00	
36	Grand Street Station 433 - V Cobleskill	Distr - Unattended	69.00	13.00	
37	Greenbush Station 78 - Town of East Greenbush	Trans - Unattended	115.00	34.00	13.00
38	Greenbush Station 78 - Town of East Greenbush	Trans - Unattended	115.00	13.00	
39	Greenhurst Station 60 - T Ellery	Distr - Unattended	34.00	5.00	
40	Grooms Road Station 345 - T Clifton Park	Distr - Unattended	115.00	13.00	

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			Primary (c)	Secondary (d)	Tertiary (e)
1	Groveland Station 41 - T Groveland	Distr - Unattended	34.00	5.00	
2	Guy Park Station 239 - C Amsterdam	Distr - Unattended	13.00	4.00	
3	Hague Road Station 418 - T Ticonderoga	Distr - Unattended	115.00	13.00	
4	Hammermill Station 280 - C Oswego	Distr - Unattended	115.00	13.00	
5	Hammond Station 370 - V Hammond	Distr - Unattended	23.00	5.00	
6	Hancock Station No. 137 - T Salina	Distr - Unattended	34.00	4.00	
7	Harper Station - C Niagara Falls	Trans - Unattended	115.00	12.00	
8	Harper Station - C Niagara Falls	Trans - Unattended	12.00	5.00	
9	Harper Station - C Niagara Falls	Trans - Unattended	69.00	12.00	
10	Harris Road Station 235 - T Onondaga	Trans - Unattended	115.00	34.00	
11	Harris Road Station 235 - T Onondaga	Trans - Unattended	115.00	13.00	
12	Hartfield Station 79 - T Chautauqua	Trans - Unattended	115.00	13.00	
13	Hartfield Station 79 - T Chautauqua	Trans - Unattended	115.00	34.00	
14	Headson Station - V East Syracuse	Trans - Unattended	115.00	34.00	
15	Hedley Park Place Station - C Troy	Distr - Unattended	34.00	4.00	
16	Hemlock Station 38 - T Livonia	Distr - Unattended	34.00	13.00	
17	Hemstreet Station 328 - T Schaghticoke	Distr - Unattended	115.00	13.00	
18	Henry Street Station 316 - C Glens Falls	Distr - Unattended	34.00	4.00	
19	Heuvelton Station 923 - V Heuvelton	Trans - Unattended	23.00	5.00	
20	Higley Station 473 - T Colton	Trans - Unattended	115.00	13.00	
21	Hill Street Station 311 - C Gloversville	Distr - Unattended	69.00	4.00	
22	Hinsdale Station 218 - T Camillus	Distr - Unattended	34.00	4.00	
23	Hoag Station 221 - T Nassau	Distr - Unattended	34.00	5.00	
24	Homer Hill Switching Station - C Olean	Trans - Unattended	115.00	34.00	
25	Homer Hill Switching Station - C Olean	Trans - Unattended	34.00	2.00	
26	Homer Station 129 - V Homer	Distr - Unattended	34.00	5.00	
27	Hoosick Station 314 - T Hoosick	Trans - Unattended	115.00	34.00	13.00
28	Hopkins Road Station 253 - T Salina	Distr - Unattended	115.00	13.00	
29	Hudson Falls Station 88 - T Fort Edward	Distr - Unattended	34.00	13.00	4.00
30	Hudson Station 87 - T Greenport	Trans - Unattended	115.00	34.00	
31	Hudson Station 87 - T Greenport	Trans - Unattended	115.00	13.00	
32	Hudson Station 87 - T Greenport	Trans - Unattended	115.00	14.00	
33	Huntley Station - T Tonawanda	Trans - Unattended	115.00	23.00	
34	Indian Lake Station 310 - T Indian Lake	Distr - Unattended	34.00	5.00	
35	Indian River Station 323 - T Leray	Distr - Unattended	115.00	13.00	
36	Indian River Station 323 - T Leray	Distr - Unattended	115.00	23.00	
37	Industry Station 47 - T Rush	Distr - Unattended	34.00	5.00	
38	Inghams Station 20 - T Manheim	Trans - Unattended	115.00	115.00	115.00
39	Inghams Station 20 - T Manheim	Trans - Unattended	115.00	13.00	
40	Inghams Station 20 - T Manheim	Trans - Unattended	115.00	46.00	

SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.
2. Substations which serve only one industrial or street railway customer should not be listed below.
3. Substations with capacities of Less than 10 MVA except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	Inman Road Station 370 - T Niskayuna	Distr - Unattended	115.00	13.00	
2	Jewett Road Station 281 - T Skaneateles	Distr - Unattended	34.00	13.00	
3	Johnson Road Station 352 - T Colonie	Distr - Unattended	115.00	13.00	
4	Johnstown Station 61 - C Johnstown	Distr - Unattended	69.00	4.00	
5	Juniper Station 500 - T Bethlehem	Distr - Unattended	34.00	13.00	
6	Karner Station 317 - V Colonie	Distr - Unattended	34.00	4.00	
7	Kenmore Terminal Station 158 - T Tonawanda	Distr - Unattended	115.00	23.00	
8	Kensington Terminal Station - C Buffalo	Trans - Unattended	115.00	23.00	
9	Knapp Road Station 226 - T Newstead	Distr - Unattended	115.00	13.00	
10	Knights Creek Station 06 - T Scio	Distr - Unattended	34.00	5.00	
11	Labrador Station 230 - T Truxton	Trans - Unattended	115.00	34.00	
12	Labrador Station 230 - T Truxton	Trans - Unattended	34.00	13.00	
13	Lake Colby Station 927 - T St. Armand	Trans - Unattended	115.00	46.00	
14	Lake Colby Station 927 - T St. Armand	Trans - Unattended	115.00	13.00	
15	Lake Colby Station 927 - T St. Armand		115.00	15.00	
16	Lakeville Station 40 - T Livonia	Distr - Unattended	34.00	5.00	
17	Langford Station 180 - T North Collins	Distr - Unattended	34.00	13.00	
18	Lansingburg Station 93 - C Troy	Distr - Unattended	34.00	13.00	
19	Lansingburg Station 93 - C Troy	Distr - Unattended	13.00	4.00	5.00
20	Lapp Station 26 - V Leroy	Distr - Unattended	115.00	4.00	
21	Latham Station 282 - T Colonie	Distr - Unattended	34.00	13.00	
22	Lawrence Ave Station - V Potsdam	Distr - Unattended	115.00	13.00	
23	Leeds Station 377 - T Athens	Trans - Unattended	345.00	13.00	
24	Lehigh Station 669 - V Camden	Distr - Unattended	115.00	13.00	
25	Lenox Station 513 - C Oneida	Distr - Unattended	13.00	4.00	
26	Leray Station 813 - V Black River	Distr - Unattended	23.00	5.00	
27	Levant Station 98 - T Poland	Distr - Unattended	34.00	5.00	
28	Levitt Station 665 - C Rome	Distr - Unattended	115.00	5.00	
29	Liberty Street Station - C Troy	Distr - Unattended	35.00	13.00	
30	Liberty Street Station - C Troy	Distr - Unattended	35.00	4.00	
31	Lighthouse Hill Station 61 - T Orwell	Trans - Unattended	115.00	34.00	
32	Lima Station 36 - V Lima	Distr - Unattended	34.00	5.00	
33	Linden Station 21 - T Bethany	Distr - Unattended	34.00	5.00	
34	Lisbon Station 963 - T Lisbon	Distr - Unattended	23.00	5.00	
35	Little River Station 955 - T Canton	Distr - Unattended	23.00	5.00	
36	Little River Station 955 - T Canton	Distr - Unattended	115.00	23.00	
37	Little River Station 955 - T Canton	Distr - Unattended	115.00	13.00	
38	Livingston Correctional Station 130 - T Groveland	Distr - Unattended	34.00	13.00	
39	Livonia Station 37 - V Livonia	Distr - Unattended	34.00	5.00	
40	Lockport Station - C Lockport	Trans - Unattended	115.00	12.00	

SUBSTATIONS

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Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	Loon Lake Station 837 - T Franklin	Distr - Unattended	46.00	5.00	
2	Lords Hill Station 150 - T Onondaga	Distr - Unattended	34.00	5.00	
3	Lorings Station 276 - T Cortlandville	Distr - Unattended	34.00	13.00	
4	Lowville Station 773 - T Lowville	Trans - Unattended	115.00	23.00	
5	Lowville Station 773 - T Lowville	Trans - Unattended	115.00	13.00	
6	Lyme Station 733 - T Lyme	Distr - Unattended	115.00	13.00	
7	Lyndonville Station 95 - V Lyndonville	Distr - Unattended	34.00	5.00	
8	Lynn Street Station 320 - T Rotterdam	Distr - Unattended	34.00	4.00	
9	Lynn Street Station 320 - T Rotterdam	Distr - Unattended	34.00	13.00	
10	Lysander Station 297 - T Lysander	Distr - Unattended	115.00	13.00	
11	Machias Station 13 - T Machias	Trans - Unattended	115.00	34.00	
12	Machias Station 13 - T Machias	Trans - Unattended	34.00	5.00	
13	Madison Station 654 - C Rome	Distr - Unattended	115.00	5.00	
14	Mallory Road Station 40 - T Hastings	Trans - Unattended	115.00	34.00	
15	Malone Station 895 - T Malone	Trans - Unattended	115.00	34.00	
16	Malone Station 895 - T Malone	Trans - Unattended	115.00	13.00	
17	Malta Station 443 - T Malta	Distr - Unattended	115.00	13.00	
18	Maplehurst Station 04 - T Hinsdale	Distr - Unattended	34.00	5.00	
19	Maplewood Station 307 - T Colonie	Trans - Unattended	115.00	13.00	
20	Maplewood Station 307 - T Colonie	Trans - Unattended	115.00	34.00	13.00
21	Market Hill Station 324 - T Amsterdam	Distr - Unattended	69.00	4.00	
22	Marshville Station 299 - T Canajoharie	Trans - Unattended	115.00	69.00	13.00
23	Marshville Station 299 - T Canajoharie	Trans - Unattended	115.00	69.00	23.00
24	Mayfield Station 356 - V Mayfield	Distr - Unattended	69.00	13.00	
25	McAdoo Station 914- T Canton	Distr - Unattended	115.00	13.00	
26	McBride Street Station 123 - C Syracuse	Distr - Unattended	34.00	4.00	
27	McClellan Street Station 304 - C Schenectady	Distr - Unattended	34.00	13.00	
28	McCrea Street Station 272 - V Fort Edward	Distr - Unattended	34.00	5.00	
29	McGraw Station 228 - V McGraw	Distr - Unattended	34.00	5.00	
30	McIntyre Station 969 - T Oswegatchie	Trans - Unattended	115.00	23.00	
31	McKownville - T Guilderland	Distr - Unattended	115.00	13.00	
32	Meco Station 318 - T Johnstown	Trans - Unattended	115.00	69.00	5.00
33	Menands Station 101 - V Menands	Trans - Unattended	115.00	34.00	9.00
34	Menands Station 101 - V Menands	Trans - Unattended	115.00	4.00	
35	Menands Station 101 - V Menands	Trans - Unattended	13.00	4.00	
36	Merrillsville Station 838 - T Franklin	Distr - Unattended	46.00	2.00	
37	Messina Station 42 - T Dewitt	Distr - Unattended	34.00	4.00	
38	Mexico Station 43 - V Mexico	Distr - Unattended	34.00	5.00	
39	Middleburg Station 390 - V Middleburgh	Distr - Unattended	69.00	13.00	
40	Middleport Station 77 - V Middleport	Distr - Unattended	34.00	5.00	

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Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	Middleville Station 666 - V Middleville	Distr - Unattended	46.00	4.00	
2	Midler Station 145 - T Dewitt	Distr - Unattended	34.00	4.00	
3	Mill Street Station 748 - C Watertown	Trans - Unattended	23.00	5.00	
4	Miller Street Station 117 - C Cortland	Distr - Unattended	34.00	5.00	
5	Milton Avenue Station 266 - T Camillus	Distr - Unattended	115.00	13.00	
6	Mine Road Station 777 - T Edwards	Trans - Unattended	34.00	23.00	
7	Minoa Station 44 - V Minoa	Distr - Unattended	34.00	5.00	
8	Mohican Station 247 - T Moreau	Trans - Unattended	115.00	34.00	5.00
9	Mohican Station 247 - T Moreau	Trans - Unattended	115.00	34.00	13.00
10	Moir Station 859 - T Moira	Distr - Unattended	34.00	5.00	
11	Monarch Machine Tool Station - T Cortlandville	Distr - Unattended	34.00	2.00	
12	Morristown Station 933 - V Morristown	Distr - Unattended	23.00	5.00	
13	Mortimer Station - T Brighton	Trans - Unattended	115.00	69.00	12.00
14	Mountain Station - T Lewiston	Trans - Unattended	115.00	34.00	
15	Mumford Station 50 - T Wheatfield	Distr - Unattended	115.00	13.00	
16	Nassau Station 113 - V Nassau	Distr - Unattended	34.00	5.00	
17	Nestle Company Station 245 - C Fulton	Distr - Unattended	115.00	2.00	
18	New Haven Station 256 - T New Haven	Distr - Unattended	115.00	13.00	
19	New Scotland Station 325 - T New Scotland	Trans - Unattended	345.00	120.00	
20	Newark Street Station 300 - C Cohoes	Distr - Unattended	34.00	13.00	
21	Newton Falls Station 774 - T Clifton	Distr - Unattended	34.00	2.00	
22	Newtonville Station 305 - T Colonie	Distr - Unattended	34.00	13.00	
23	Newtonville Station 305 - T Colonie	Distr - Unattended	34.00	4.00	
24	Nicholville Station 860 - T Lawrence	Trans - Unattended	115.00	34.00	
25	Nicholville Station 860 - T Lawrence	Trans - Unattended	34.00	5.00	
26	Nile Station - T Friendship	Trans - Unattended	115.00	34.00	
27	Niles Station 294 - T Skaneateles	Distr - Unattended	34.00	13.00	
28	Norfolk Station 934 - T Norfolk	Trans - Unattended	115.00	23.00	
29	North Akron Station - T Newstead	Trans - Unattended	115.00	34.00	
30	North Angola Station - V Angola	Trans - Unattended	115.00	34.00	
31	North Ashford Station 36 - T Ashford	Trans - Unattended	34.00	5.00	
32	North Bangor Station 864 - T Bangor	Distr - Unattended	34.00	5.00	
33	North Bombay Station 866 - T Bombay	Distr - Unattended	34.00	13.00	
34	North Carthage Station 816 - T Wilna	Distr - Unattended	115.00	23.00	
35	North Carthage Station 816 - T Wilna	Distr - Unattended	115.00	13.00	
36	North Chautauqua Station - T Chautauqua	Distr - Unattended	34.00	5.00	
37	North Collins Station 92 - T Brant	Distr - Unattended	34.00	5.00	
38	North Creek Station 122 - T Johnsbury	Distr - Unattended	115.00	13.00	30.00
39	North Creek Station 122 - T Johnsbury	Distr - Unattended	115.00	34.00	13.00
40	North Eden Station 82 - T Eden	Distr - Unattended	34.00	13.00	

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Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	North Gouverneur Station 983 - T Gouverneur	Distr - Unattended	115.00	13.00	
2	North Lakeville Station - T Geneseo	Trans - Unattended	115.00	34.00	
3	North Lawrence Station 861 - T Lawrence	Distr - Unattended	34.00	5.00	
4	North LeRoy Station - V Leroy	Trans - Unattended	115.00	34.00	
5	North LeRoy Station - V Leroy	Trans - Unattended	115.00	13.00	
6	North Olean Station 30 - C Olean	Distr - Unattended	34.00	5.00	
7	North Troy Station 123 - T Brunswick	Trans - Unattended	115.00	34.00	13.00
8	North Troy Station 123 - T Brunswick	Trans - Unattended	115.00	34.00	5.00
9	Northville Station 332 - T Northhampton	Distr - Unattended	69.00	13.00	
10	Northville Station 332 - T Northhampton	Distr - Unattended	69.00	23.00	
11	Norwood Station 928 - V Norwood	Trans - Unattended	23.00	5.00	
12	Oak Hill Station 62 - T Ellicott	Distr - Unattended	34.00	5.00	
13	Oakfield Station 03 - V Oakfield	Trans - Unattended	34.00	5.00	
14	Oakfield Station 03 - V Oakfield	Trans - Unattended	115.00	34.00	
15	Oakwood Ave Station - T Pendleton	Distr - Unattended	115.00	13.00	
16	Oathout Station 402 - T Colonie	Distr - Unattended	34.00	13.00	
17	Ogden Brook - T Queensbury	Distr - Unattended	115.00	13.00	
18	Ogdensburg Station 938 - C Ogdensburg	Trans - Unattended	115.00	13.00	
19	Old Forge Station 383 - T Webb	Distr - Unattended	46.00	5.00	
20	Orangeville Station 19 - T Orangeville	Distr - Unattended	34.00	5.00	
21	Oriskany Station 648 - V Oriskany	Distr - Unattended	46.00	4.00	
22	Otten Station 412 - T Dresden	Distr - Unattended	115.00	5.00	
23	Packard - C Niagara Falls	Trans - Unattended	230.00	115.00	13.00
24	Packard Station	Trans - Unattended	230.00	115.00	13.20
25	Packard Station	Trans - Unattended	230.00	115.00	13.20
26	Paloma Station 254 - C Oswego	Distr - Unattended	115.00	13.00	
27	Panama Station 70 - T Harmony	Distr - Unattended	34.00	5.00	
28	Parish Station 49 - V Parish	Distr - Unattended	34.00	5.00	
29	Parishville Station 939 - T Parishville	Trans - Unattended	5.00	2.00	
30	Park Street Station 144 - C Syracuse	Distr - Unattended	34.00	4.00	
31	Partridge Street Station 128 - C Albany	Distr - Unattended	34.00	4.00	
32	Patroon Station 323 - C Albany	Trans - Unattended	115.00	34.00	
33	Patroon Station 323 - C Albany	Trans - Unattended	115.00	13.00	
34	Paul Smiths Station 384 - T Brighton	Distr - Unattended	46.00	5.00	
35	Peat Street Station - C Syracuse	Distr - Unattended	115.00	13.00	
36	Pebble Hill Station 290 - T Dewitt	Trans - Unattended	115.00	34.00	
37	Pebble Hill Station 290 - T Dewitt	Trans - Unattended	115.00	13.00	
38	Perryville Station 50 - T Sullivan	Distr - Unattended	34.00	4.00	
39	Peterboro Station 514 - V Canastota	Distr - Unattended	115.00	13.00	
40	Petrolia Station 19 - T Scio	Distr - Unattended	34.00	5.00	

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Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	Phoenix Station 51 - V Phoenix	Distr - Unattended	34.00	5.00	
2	Piercefield Station 502 - T Piercefield	Trans - Unattended	46.00	5.00	
3	Pine Bush - T Guilderland	Distr - Unattended	115.00	13.00	
4	Pine Grove Station 59 - T Cicero	Distr - Unattended	115.00	13.00	
5	Pleasant Station 664 - C Utica	Distr - Unattended	46.00	4.00	
6	Poland Station 621 - V Poland	Distr - Unattended	46.00	13.00	
7	Poland Station 621 - V Poland	Distr - Unattended	34.00	5.00	
8	Pompey Station 120 - T Pompey	Distr - Unattended	34.00	4.00	
9	Port Henry Station 385 - T Moriah	Distr - Unattended	115.00	13.00	
10	Port Leyden Station 755 - T Leyden	Distr - Unattended	23.00	5.00	
11	Portage Street Station 754 - C Watertown	Distr - Unattended	23.00	5.00	
12	Porter Station 657- T Marcy	Trans - Unattended	230.00	115.00	13.00
13	Pottersville Station 424 - T Chester	Distr - Unattended	34.00	13.00	
14	Prices Corners Station 14 - T Randolph	Distr - Unattended	34.00	13.00	
15	Prospect Hill Station 413 - T Waterford	Distr - Unattended	115.00	13.00	
16	Pulaski Station 68 - V Pulaski	Distr - Unattended	34.00	5.00	
17	Queensbury Station 295 - T Queensbury	Trans - Unattended	115.00	34.00	5.00
18	Queensbury Station 295 - T Queensbury	Trans - Unattended	113.00	13.00	
19	Raquette Lake Station 398 - T Long Lake	Distr - Unattended	46.00	5.00	
20	Raybrook Station 839 - T North Elba	Distr - Unattended	115.00	13.00	
21	Renaissance Drive Station 229 - T Amherst	Distr - Unattended	115.00	13.00	
22	Rensselaer Station - T Rensselaer	Trans - Unattended	34.00	13.00	
23	Reservoir Station 102 - T Cold Springs	Distr - Unattended	34.00	13.00	
24	Reynolds Road Station 334 - T Greenbush	Trans - Unattended	115.00	13.00	
25	Reynolds Road Station 334 - T Greenbush	Trans - Unattended	345.00	115.00	13.00
26	Richmond Station 32 - T Richmond	Distr - Unattended	34.00	13.00	
27	Ridge Road Station 219 - T Cazenovia	Distr - Unattended	34.00	5.00	
28	Ridge Station 142 - T Lackawanna	Trans - Unattended	115.00	34.00	
29	Ripley Station 53 - T Ripley	Distr - Unattended	34.00	5.00	
30	Riverside Station 288 - C Albany	Distr - Unattended	115.00	34.00	13.00
31	Riverside Station 288 - C Albany	Distr - Unattended	115.00	13.00	
32	Riverside Station 288	Distr - Unattended	115.00	13.80	
33	Riverview Station 847 - T Blackbrook	Distr - Unattended	46.00	5.00	
34	Roberts Road Station 154 - C Dunkird	Distr - Unattended	115.00	13.00	
35	Rock City Falls Station 404 - T Milton	Distr - Unattended	34.00	5.00	
36	Rock City Station 623 - C Little Falls	Distr - Unattended	46.00	4.00	
37	Rock Cut Station 286 - C Syracuse	Distr - Unattended	115.00	13.00	
38	Rome Station 762 - C Rome (Inside)	Trans - Attended	115.00	13.00	
39	Rosa Road Station 137 - T Niskayuna	Trans - Unattended	115.00	34.00	5.00
40	Rosa Road Station 137 - T Niskayuna	Trans - Unattended	115.00	13.00	

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Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	Rotterdam Station 138 - T Rotterdam	Trans - Unattended	115.00	13.00	
2	Rotterdam Station 138 - T Rotterdam	Trans - Unattended	115.00	69.00	13.00
3	Rotterdam Station 138 - T Rotterdam	Trans - Unattended	115.00	34.00	
4	Rotterdam Station 138 - T Rotterdam	Trans - Unattended	230.00	115.00	13.00
5	Royalton Station 98 - T Royalton	Distr - Unattended	34.00	5.00	
6	Ruth Road Station 381 - T Colonie	Distr - Unattended	115.00	13.00	
7	St Johnsville Station 335 - V St Johnsville	Distr - Unattended	115.00	13.00	5.00
8	St Peters Hospital 411 - C Albany	Distr - Unattended	34.00	4.00	
9	St Regis Station 977 - T Bombay	Distr - Unattended	34.00	5.00	
10	Salisbury Station 678 - T Manheim	Distr - Unattended	115.00	13.00	
11	Sanborn Station - T Lewiston	Trans - Unattended	115.00	34.00	
12	Sand Creek Station 452 - V Colonie	Distr - Unattended	115.00	13.00	
13	Sand Road Station 131 - T Salina	Distr - Unattended	34.00	4.00	
14	Sandy Creek Station 66 - V Sandy Creek	Distr - Unattended	34.00	13.00	
15	Saratoga Station 142 - C Saratoga (inside)	Distr - Unattended	34.00	4.00	
16	Saratoga Station 142 - C Saratoga (inside)	Distr - Unattended	34.00	13.00	
17	Sawyer Avenue Station - T Tonawanda	Trans - Unattended	230.00	23.00	
18	Sawyer Avenue Station - T Tonawanda	Trans - Unattended	23.00	13.00	
19	Schenevus Station 261 - V Schenevus	Distr - Unattended	23.00	5.00	
20	Schodack Station 451 - T Schodack	Distr - Unattended	115.00	13.00	
21	Schoharie Station 234 - T Schoharie	Trans - Unattended	69.00	13.00	
22	Schroon Lake Station 429 - T Schroon	Distr - Unattended	34.00	13.00	
23	Schuyler Station 663 - T Frankfort	Trans - Unattended	115.00	46.00	
24	Schuyler Station 663 - T Frankfort	Trans - Unattended	115.00	13.00	
25	Schuylerville Station 39 - V Schuylerville	Trans - Unattended	34.00	5.00	
26	Schofield Road Station 450 - T Lake Luzerne	Distr - Unattended	115.00	13.00	
27	Scotia Station 255 - V Scotia	Distr - Unattended	34.00	4.00	
28	Sealright Station 273 - C Fulton	Distr - Unattended	115.00	3.00	
29	Selkirk Station 149 - T Bethlehem	Distr - Unattended	34.00	13.00	
30	Seminole Station 339 - C Albany	Distr - Unattended	34.00	4.00	
31	Seneca Terminal Station - C Buffalo	Distr - Unattended	115.00	23.00	
32	Sentinel Heights Station 128 - T Onondaga	Distr - Unattended	34.00	4.00	
33	Seventh Avenue Station 244 - C Troy	Distr - Unattended	34.00	4.00	
34	Seventh North Street Station 231 - T Clay	Distr - Unattended	34.00	5.00	
35	Sewalls Island Station 766 - C Watertown	Trans - Unattended	23.00	5.00	
36	Shaleton Station 81 - T Hamburg	Trans - Unattended	115.00	34.00	
37	Shaleton Station 81 - T Hamburg	Trans - Unattended	34.00	5.00	
38	Sharon Station 363 - T Sharon	Distr - Unattended	69.00	13.00	
39	Shelby Station 76 - T Shelby	Distr - Unattended	115.00	13.00	
40	Sheppard Road Station 29 - T Pavilion	Distr - Unattended	34.00	13.00	

SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.
2. Substations which serve only one industrial or street railway customer should not be listed below.
3. Substations with capacities of Less than 10 MVA except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	Sherman Station 333 - V Sherman	Distr - Unattended	46.00	13.00	
2	Sherman Station 54 - V Sherman	Distr - Unattended	34.00	5.00	
3	Shore Road Station 281 - T Ballston	Distr - Unattended	34.00	5.00	
4	Silver Lake Station 845 - T Blackbrook	Distr - Unattended	46.00	2.00	
5	Sinclairville Station 72 - V Sinclairville	Distr - Unattended	34.00	5.00	
6	Smith Bridge Station 464 - T Wilton	Distr - Unattended	115.00	13.00	
7	Solvay Station 57 - T Solvay	Trans - Attended	115.00	34.00	
8	Solvay Station 57 - T Solvay	Trans - Attended	115.00	34.00	12.00
9	Sorrell Hill Station 269 - T Baldwinsville	Distr - Unattended	115.00	12.00	
10	South Philadelphia Station 764 - T Philadelphia	Distr - Unattended	23.00	5.00	
11	South Randolph Station 32 - T Randolph	Distr - Unattended	34.00	5.00	
12	South Street Station 297 - C Saratoga Springs	Distr - Unattended	34.00	13.00	
13	S Washington Street Station 614 - V Herkimer	Distr - Unattended	46.00	13.00	
14	South Wellsville Station 23 - T Wellsville	Distr - Unattended	34.00	5.00	
15	Southland Station 84 - T Somerset	Distr - Unattended	34.00	5.00	
16	Southwood Station 244 - T Dewitt	Distr - Unattended	115.00	13.00	
17	Spier Falls Station 34 - T Moreau	Trans - Unattended	115.00	34.00	5.00
18	Springfield Station 167 - T Dewitt	Distr - Unattended	34.00	4.00	
19	Star Lake Station 727 - T Clifton	Distr - Unattended	34.00	5.00	
20	Starr Road Station 334 - T Cortlandville	Distr - Unattended	115.00	13.00	
21	State Street Station 954 - T Canton	Distr - Unattended	23.00	5.00	
22	Station 012 - C Buffalo	Distr - Unattended	23.00	2.00	
23	Station 014 - C Buffalo	Distr - Unattended	23.00	2.00	
24	Station 021 - T Amherst	Distr - Unattended	23.00	4.00	
25	Station 022 - C Buffalo	Distr - Unattended	23.00	4.00	
26	Station 023 - C Buffalo	Distr - Unattended	23.00	4.00	
27	Station 024 - C Buffalo	Distr - Unattended	23.00	4.00	
28	Station 025 - C Buffalo	Distr - Unattended	23.00	4.00	
29	Station 026 - C Buffalo	Distr - Unattended	23.00	4.00	
30	Station 027 - C Buffalo	Distr - Unattended	23.00	4.00	
31	Station 028 - C Buffalo	Distr - Unattended	23.00	4.00	
32	Station 029 - C Buffalo	Distr - Unattended	23.00	4.00	
33	Station 030 - C Buffalo	Distr - Unattended	23.00	4.00	
34	Station 031 - C Buffalo	Distr - Unattended	23.00	4.00	
35	Station 032 - C Buffalo	Distr - Unattended	23.00	4.00	
36	Station 033 - C Buffalo	Distr - Unattended	23.00	4.00	
37	Station 034 - C Buffalo	Distr - Unattended	23.00	4.00	
38	Station 035 - C Buffalo	Distr - Unattended	23.00	4.00	
39	Station 036 - C Buffalo	Distr - Unattended	23.00	4.00	
40	Station 037 - C Buffalo	Distr - Unattended	23.00	4.00	

SUBSTATIONS

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Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	Station 038 - C Buffalo	Distr - Unattended	23.00	4.00	
2	Station 039 - C Buffalo	Distr - Unattended	23.00	4.00	
3	Station 040 - C Buffalo	Distr - Unattended	23.00	4.00	
4	Station 041 - C Buffalo	Distr - Unattended	23.00	4.00	
5	Station 042 - C Buffalo	Distr - Unattended	23.00	4.00	
6	Station 043 - C Buffalo	Distr - Unattended	23.00	4.00	
7	Station 044 - C Buffalo	Distr - Unattended	23.00	4.00	
8	Station 045 - C Buffalo	Distr - Unattended	23.00	4.00	
9	Station 046 - C Buffalo	Distr - Unattended	23.00	4.00	
10	Station 047 - C Buffalo	Distr - Unattended	23.00	4.00	
11	Station 048 - C Buffalo	Distr - Unattended	23.00	4.00	
12	Station 049 - C Buffalo	Distr - Unattended	23.00	4.00	
13	Station 050 - C Buffalo	Distr - Unattended	23.00	4.00	
14	Station 051 - C Buffalo	Distr - Unattended	23.00	4.00	
15	Station 052 - C Buffalo	Distr - Unattended	23.00	4.00	
16	Station 053 - C Buffalo	Distr - Unattended	23.00	4.00	
17	Station 054 - T Amherst	Distr - Unattended	115.00	4.00	
18	Station 055 - T Lackawanna	Distr - Unattended	115.00	4.00	
19	Station 056 - T Tonawanda	Distr - Unattended	23.00	4.00	
20	Station 057 - T Tonawanda	Distr - Unattended	23.00	4.00	
21	Station 058 - T Amherst	Distr - Unattended	34.00	4.00	
22	Station 059 - C Buffalo	Distr - Unattended	23.00	4.00	
23	Station 060 - C Buffalo	Distr - Unattended	115.00	13.00	
24	Station 061 - T Cheektowaga	Distr - Unattended	115.00	4.00	
25	Station 063 - T Tonawanda	Distr - Unattended	23.00	4.00	
26	Station 064 - T Grand Island	Distr - Unattended	115.00	13.00	
27	Station 066 - T Cheektowaga	Distr - Unattended	34.00	5.00	
28	Station 067 - T Amherst	Distr - Unattended	34.00	4.00	
29	Station 068 - C Buffalo	Distr - Unattended	23.00	4.00	
30	Station 071 - C North Tonawanda	Distr - Unattended	34.00	5.00	
31	Station 074 - C Tonawanda	Distr - Unattended	23.00	4.00	
32	Station 076 - C Tonawanda	Distr - Unattended	115.00	13.00	
33	Station 077 - C Tonawanda	Distr - Unattended	23.00	4.00	
34	Station 078 - C North Tonawanda	Distr - Unattended	115.00	23.00	
35	Station 079 - C North Tonawanda	Distr - Unattended	23.00	4.00	
36	Station 080 - C Niagara Falls	Distr - Unattended	12.00	4.00	
37	Station 081 - C Niagara Falls	Distr - Unattended	12.00	4.00	
38	Station 082 - C Niagara Falls	Distr - Unattended	12.00	4.00	
39	Station 083 - C Niagara Falls	Distr - Unattended	12.00	4.00	
40	Station 087 - V Lewiston	Distr - Unattended	34.00	5.00	

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Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	Station 121 - T West Seneca	Distr - Unattended	34.00	5.00	
2	Station 122 - C North Tonawanda	Distr - Unattended	23.00	4.00	
3	Station 124 - T Amherst	Distr - Unattended	34.00	4.00	
4	Station 126 - C Tonawanda	Distr - Unattended	23.00	4.00	
5	Station 127 - T Tonawanda	Distr - Unattended	23.00	4.00	
6	Station 129 - T Tonawanda	Distr - Unattended	115.00	4.00	
7	Station 129 - Brompton Rd	Distr - Unattended	115.00	13.80	
8	Station 130 - T Amherst	Distr - Unattended	115.00	13.00	
9	Station 132 - T Cheektowaga	Distr - Unattended	34.00	5.00	
10	Station 133 - T Tonawanda	Distr - Unattended	115.00	4.00	
11	Station 138 - T Pendleton	Distr - Unattended	115.00	5.00	
12	Station 139 - C Lackawanna	Distr - Unattended	115.00	4.00	
13	Station 140 - T Amherst	Distr - Unattended	115.00	14.00	
14	Station 146 - T Cheektowaga	Distr - Unattended	34.00	13.00	
15	Station 146 - T Cheektowaga	Distr - Unattended	34.00	5.00	
16	Station 149 - T Hamburg	Distr - Unattended	34.00	4.00	
17	Station 154 - T Cheektowaga	Distr - Unattended	115.00	4.00	
18	Station 155 - C Buffalo	Distr - Unattended	115.00	4.00	
19	Station 157 - T Cheektowaga	Distr - Unattended	23.00	4.00	
20	Station 160 - C Buffalo	Distr - Unattended	23.00	4.00	
21	Station 162 - C Buffalo	Distr - Unattended	23.00	4.00	
22	Station 201 - C Buffalo	Distr - Unattended	23.00	4.00	
23	Station 202 - C Buffalo	Distr - Unattended	23.00	4.00	
24	Station 203 - C Buffalo	Distr - Unattended	23.00	4.00	
25	Station 205 - C Buffalo	Distr - Unattended	23.00	13.00	
26	Station 207 - T Amherst	Distr - Unattended	34.00	13.00	
27	Station 208 - Buffalo	Distr - Unattended	23.00	4.00	
28	Station 219 - T Amherst	Distr - Unattended	115.00	13.00	
29	Steamburg Station 17 - T Cold Spring	Distr - Unattended	34.00	5.00	
30	Stiles Station 58 - T Van Buren	Distr - Unattended	34.00	5.00	
31	Stittville Station 670 - T Marcy	Distr - Unattended	115.00	13.00	
32	Stoner Station 358 - T Johnstown	Distr - Unattended	115.00	13.00	
33	Stow Station 52 - T North Harmony	Distr - Unattended	34.00	5.00	
34	Stuyvesant Station 977 - T Stuyvesant	Trans - Unattended	34.00	13.00	
35	Summit Station - T Richmondville	Distr - Unattended	69.00	23.00	
36	Summit Station - T Richmondville	Distr - Unattended	69.00	5.00	
37	Sunday Creek Station 876 - T Webb	Distr - Unattended	115.00	13.00	
38	Swaggertown Station 364- T Glenville	Distr - Unattended	115.00	13.00	
39	Sweden Station - T Sweden	Trans - Unattended	115.00	34.00	
40	Sycaway Station 372 - T Brunswick	Distr - Unattended	115.00	13.00	

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Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	Taylorville Station 770 - T Croghan	Trans - Unattended	115.00	23.00	
2	Teall Avenue Station 72 - T Salina	Trans - Unattended	115.00	34.00	
3	Telegraph Road Station - T Royalton	Trans - Unattended	115.00	34.00	
4	Temple Station 243 - C Syracuse	Distr - Unattended	115.00	13.00	
5	Terminal Station "D" - C Buffalo	Trans - Unattended	69.00	23.00	
6	Terminal Station 651 - C Buffalo	Distr - Unattended	115.00	13.00	
7	Third Street Station 216 - C Fulton	Distr - Unattended	34.00	5.00	
8	Thousand Islands Station 814 - T Alexander	Distr - Unattended	115.00	13.00	
9	Tibbets Avenue Station 292 - C Troy	Distr - Unattended	34.00	4.00	
10	Tilden Station 73 - T Onondaga	Trans - Unattended	115.00	34.00	
11	Trinity Station 164 - C Albany	Distr - Unattended	115.00	13.00	
12	Trinity Station 164 - C Albany	Distr - Unattended	13.00	4.00	
13	Truxton Station 74 - T Truxton	Distr - Unattended	34.00	5.00	
14	Tuller Hill Station 246 - T Virgil	Distr - Unattended	115.00	13.00	
15	Tully Center Station 278 - T Tully	Distr - Unattended	115.00	13.00	
16	Tupper Lake Station 830 - V Tupper Lake	Distr - Unattended	46.00	13.00	
17	Turin Station 653 - T Lee	Trans - Unattended	115.00	13.00	
18	Union Falls Station 844 - T Blackbrook	Trans - Unattended	46.00	2.00	
19	Union Street Station 376 - Town of Cambridge	Distr - Unattended	34.00	13.00	
20	Unionville Station 276 - T New Scotland	Distr - Unattended	34.00	13.00	
21	University Station 81 - V Brockport	Distr - Unattended	115.00	13.00	
22	Vail Mills Station 392 - T Mayfield	Distr - Unattended	115.00	69.00	
23	Vail Mills Station 392 - T Mayfield	Distr - Unattended	115.00	13.00	
24	Valkin Station 427 - T Kinderhook	Distr - Unattended	115.00	13.00	
25	Valley Station 594 - V Herkimer	Distr - Unattended	115.00	4.00	
26	Valley Station 594 - V Herkimer	Distr - Unattended	115.00	46.00	
27	Valley Station - T Great Valley	Distr - Unattended	115.00	13.00	
28	Vandalia Station 104 - T Allegany	Distr - Unattended	34.00	13.00	
29	Veterans Hospital - C Albany	Distr - Unattended	34.00	13.00	
30	Voorhees Station 83 - V Camden	Distr - Unattended	115.00	34.00	
31	Voorheesville Station 178 - V Voorheesville	Distr - Unattended	115.00	13.00	
32	Walesville Station 331 - T Whitestown	Distr - Unattended	115.00	13.00	
33	Warrensburg Station 321 - T Warrensburg	Distr - Unattended	115.00	13.00	
34	Warrensburg Station 321 - T Warrensburg	Distr - Unattended	115.00	34.00	13.00
35	Waterport Station 73 - T Carlton	Trans - Unattended	34.00	5.00	
36	Watt Street Station 380 - T Rotterdam	Distr - Unattended	34.00	13.00	
37	Weaver Street Station - C Schenectady	Distr - Unattended	34.00	13.00	
38	Weibel Avenue Station 415 - C Saratoga	Distr - Unattended	115.00	13.00	
39	Wells Station 208 - T Wells	Distr - Unattended	23.00	5.00	
40	West Adams Station 875 - T Adams	Distr - Unattended	115.00	13.00	

SUBSTATIONS

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Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	West Albion Station 79 - T Albion	Distr - Unattended	34.00	13.00	
2	West Cleveland Station - T Constantia	Distr - Unattended	34.00	13.00	
3	West Hamlin Station 82 - T Hamlin	Distr - Unattended	115.00	13.00	
4	West Herkimer Station 676 - V Herkimer	Distr - Unattended	46.00	13.00	
5	West Monroe Station 274 - T West Monroe	Distr - Unattended	34.00	13.00	
6	West Olean Station 33 - C Olean	Distr - Unattended	115.00	13.00	
7	West Oswego Station 209 - C Oswego	Distr - Unattended	34.00	5.00	
8	West Oswego Station 209 - C Oswego	Distr - Unattended	5.00	2.00	
9	West Salamanca Station 16 - T Salamanca	Trans - Unattended	34.00	5.00	
10	West Valley Station 25 - T Ashford	Distr - Unattended	34.00	5.00	
11	Westvale Station 133 - T Geddes	Distr - Unattended	34.00	4.00	
12	Westville Station 885 - T Westville	Distr - Unattended	34.00	5.00	
13	Wethersfield Station 23 - T Wethersfield	Distr - Unattended	34.00	5.00	
14	Whittaker Station 296 - T Volney	Distr - Unattended	115.00	13.00	
15	White Lake Station 399 - T Forestport	Distr - Unattended	46.00	5.00	
16	Whitehall Station 187 - T Whitehall	Trans - Unattended	115.00	13.00	
17	Whitesboro Station 632 - V Yorksville	Distr - Unattended	46.00	4.00	
18	Whitesville Station 101 - T Independence	Distr - Unattended	34.00	5.00	
19	Whitman Station 671 - T Lincoln	Trans - Unattended	115.00	34.00	
20	Wilton Station 329 - T Wilton	Distr - Unattended	34.00	13.00	
21	Wine Creek Station 283 - C Oswego	Distr - Unattended	115.00	13.00	
22	Wolf Road Station - T Colonie	Distr - Unattended	115.00	13.00	
23	Woodard Station 233 - T Clay	Trans - Unattended	115.00	34.00	
24	Woodlawn Station 188 - T Colonie	Trans - Unattended	115.00	34.00	13.00
25	Worcester Station 189 - T Worcester	Distr - Unattended	23.00	13.00	5.00
26	Yahundasis Station 646 - T New Hartford	Trans - Unattended	115.00	46.00	
27	Yahundasis Station 646 - T New Hartford	Trans - Unattended	115.00	13.00	
28	York Center Station 53 - T York	Distr - Unattended	69.00	13.00	
29	Youngman Terminal Station - T Amherst	Trans - Unattended	115.00	34.00	
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					

SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
4	1					1
8	2		Capacitor Bank	1	5	2
4	1					3
2	3					4
12	1					5
15	3					6
20	1					7
1	1					8
4	1					9
5	1					10
5	1					11
60	2					12
56	2					13
23	3					14
40	2					15
15	2					16
8	1					17
5	1		Capacitor Bank	1	34	18
2	1					19
10	2					20
4	1		Capacitor Bank	1	5	21
15	1					22
6	1					23
30	1					24
16	1					25
5	1					26
8	1					27
2	1					28
4	1					29
15	1					30
3	2					31
30	2		Capacitor Bank	2	149	32
8	2					33
40	2					34
30	1					35
13	1					36
8	1					37
20	1					38
4	1					39
40	2					40

SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
15	1					1
60	2		Capacitor Bank	1	34	2
15	1					3
10	2					4
10	1					5
15	1		Capacitor Bank	1	115	6
2	3					7
12	1					8
10	1		Capacitor Bank	1	34	9
3	1					10
20	4					11
8	1					12
20	1					13
8	1					14
15	1					15
6	3					16
6	1					17
4	1					18
18	1					19
13	1					20
1	1					21
8	1					22
12	6					23
20	1					24
30	2		Capacitor Bank	1	34	25
28	2					26
40	2					27
30	1					28
15	4					29
1	1					30
8	1					31
10	1					32
8	1					33
5	1					34
12	1					35
22	1					36
2	1					37
12	1					38
12	1					39
9	2					40

SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

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			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
3	2					1
1	1		Capacitor Bank	1	34	2
4	3					3
10	4					4
2	1					5
2	3					6
3	1					7
8	4					8
2	3					9
4	1					10
5	1					11
3	1					12
15	1					13
4	3					14
25	1					15
15	1					16
3	1					17
13	1					18
1	1					19
5	1					20
4	1					21
8	1					22
4	1					23
6	2					24
18	1					25
2	3					26
12	1					27
8	1					28
20	2					29
4	1					30
7	4		Capacitor Bank	1	69	31
30	2		Capacitor Bank	1	115	32
27	2					33
4	1					34
4	1					35
6	1					36
10	2					37
8	1					38
5	1					39
3	1					40

SUBSTATIONS (Continued)

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			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
5	1					1
3	1					2
3	2					3
8	1					4
5	1					5
15	1					6
4	1					7
60	2		Capacitor Bank	1	115	8
5	3					9
6	3					10
2	3					11
8	1					12
3	1					13
4	3		Capacitor Bank	1	5	14
40	2					15
13	1					16
30	2					17
1	6					18
4	1					19
6	3					20
15	1					21
12	1					22
8	1					23
12	1					24
8	1					25
5	1					26
10						27
3	2					28
13	2					29
8	1					30
10	1					31
514	2					32
2	3					33
5	1					34
30	2					35
20	1					36
50	2					37
175	2					38
6	1					39
4	3					40

SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

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			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
3	1					1
25	2					2
15	2					3
4	1					4
15	1					5
15	1					6
3	3					7
8	1					8
3	1		Capacitor Bank	1	5	9
8	1					10
4	1					11
6	1					12
5	1					13
12	1					14
5	1					15
4	1					16
304	1		Capacitor Bank	1	345	17
848	2					18
1	1					19
3	2					20
448	1					21
20	1					22
3	1					23
204	6					24
5	3					25
15	1					26
8	1					27
8	2					28
5	1					29
5	3					30
40	2					31
15	1					32
2	3					33
3	1					34
18	2					35
2	3					36
5	1					37
24	2					38
5	1					39
1	1					40

SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

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			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
3	1					1
15	1					2
5	1					3
12	1					4
5	1					5
4	1					6
15	1					7
4	1					8
1	2					9
4	1					10
4	1					11
5	1					12
51	2					13
1	1					14
5	1					15
15		1				16
2	3					17
474	3					18
4	1					19
10	2					20
4	1					21
50	3					22
45	6					23
8	1					24
5	1					25
5	1					26
3	1					27
3	1					28
5	1		Capacitor Bank	1	34	29
5	1					30
8	1		Capacitor Bank	1	69	31
15	1					32
40	2		Capacitor Bank	1	34	33
15	2					34
5	1					35
5	1					36
50	2					37
38	2					38
3	1					39
40	2					40

SUBSTATIONS (Continued)

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6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
1	4					1
3	1					2
13	1					3
12	1					4
4	1					5
4	3					6
80	2					7
3	6					8
32	3					9
20	1					10
20	1					11
8	1					12
15	1					13
60	2					14
2	3					15
4	1					16
10	1					17
10	2					18
3	3					19
5	1					20
10	1					21
5	1					22
2	3					23
15	2		Capacitor Bank	2	149	24
1	2					25
8	3					26
28	4					27
36	2					28
5	1					29
30	1					30
12	1					31
18	1					32
38	1					33
3	3					34
15	1					35
15	1					36
1	1					37
156	1					38
8	1					39
20	1					40

SUBSTATIONS (Continued)

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			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
18	1					1
10	1					2
24	2					3
15	2					4
4	1					5
10	2					6
27	2					7
120	4		Capacitor Bank	2	46	8
15	1					9
2	1					10
8	1					11
2	1					12
38	2		Capacitor Bank	1	115	13
13	1					14
50	1					15
4	1					16
5	1					17
8	1					18
5	2					19
5	1					20
10	1					21
24	2					22
360	4		Capacitor Bank	2	690	23
12	1					24
6	1					25
2	1					26
1	1					27
8	1					28
10	1					29
15	3					30
15	2					31
3	1		Capacitor Bank	1	5	32
2	1					33
2	1					34
4	1					35
10	1					36
15	1					37
2	3					38
4	1					39
8	1					40

SUBSTATIONS (Continued)

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			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
1	2					1
4	1					2
4	1					3
12	1					4
15	1					5
15	1					6
4	1					7
5	1					8
8	1					9
12	1					10
40	2					11
4	1					12
10	4					13
36	2					14
18	2		Capacitor Bank	1	115	15
12	1					16
15	1					17
4	1					18
15	1		Capacitor Bank	1	345	19
30	1					20
10	2					21
30	1					22
50	1					23
8	1					24
12	1					25
6	2					26
10	1					27
3	1					28
3	3					29
27	2		Capacitor Bank	1	115	30
27	2					31
40	1		Capacitor Bank	1	115	32
20	1					33
8	1					34
6	1					35
1	1					36
13	4					37
3	1					38
8	1					39
4	1					40

SUBSTATIONS (Continued)

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			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
4	1					1
5	1					2
15	3					3
8	3					4
12	1					5
8	1					6
4	1		Capacitor Bank	1	34	7
30	1					8
20	3					9
3	1					10
2	3					11
2	1					12
20	1		Capacitor Bank	2	230	13
15	2					14
15	1					15
5	1					16
22	2					17
8	1					18
538	2		Capacitor Bank	3	1,035	19
20	2					20
1	3					21
5	1					22
5	1					23
10	1					24
4	3					25
8	1					26
4	1					27
10	1					28
15	2					29
30	2					30
2	1					31
15	1					32
5	1					33
15	1					34
12	1					35
1	1					36
3	1					37
10	1					38
30	1		Capacitor Bank	1	34	39
4	1					40

SUBSTATIONS (Continued)

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			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
12	1					1
25	1		Capacitor Bank	1	34	2
3	1					3
8	1					4
10	1					5
4	3					6
15	1					7
30	1					8
10	1					9
10	1					10
4	3					11
3	1					12
4	1					13
28	1					14
30	2					15
10	1					16
12	1					17
15	1					18
9	4					19
3	1					20
4	1					21
4	1					22
250	2					23
75	3					24
75	4					25
12	1					26
2	1					27
3	1					28
1	2					29
5	1					30
20	2					31
30	1					32
15	1					33
3	1					34
12	1					35
20	1					36
20	1					37
3	1					38
30	2					39
3	3					40

SUBSTATIONS (Continued)

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			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
5	1					1
1	3					2
27	2					3
38	2					4
10	2					5
10	1					6
3	1					7
3	3					8
8	1					9
3	3					10
5	1					11
534	2		Capacitor Bank	1	115	12
5	1					13
1	3					14
12	1					15
4	3					16
30	1					17
34	2					18
1	3					19
15	1					20
40	2					21
10	1					22
2	3					23
15	1		Capacitor Bank	1	115	24
400	1					25
8	1					26
3	3					27
40	2		Capacitor Bank	1	34	28
4	1					29
80	2					30
45	2					31
15		1				32
1	1					33
13	1					34
4	1					35
6	1					36
20	1					37
47	4		Capacitor Bank	1	115	38
30	1		Capacitor Bank	1	34	39
12	1					40

SUBSTATIONS (Continued)

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			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
15	1		Capacitor Bank	3	575	1
34	1					2
20	1					3
883	3					4
3	2					5
18	1					6
10	2					7
8	2					8
5	1					9
13	2					10
8	1					11
15	1					12
4	1					13
5	1					14
5	1					15
8	1					16
180	3					17
6	3					18
2	3					19
15	1					20
8	1		Capacitor Bank	1	69	21
5	1					22
42	2		Capacitor Bank	2	92	23
20	1					24
5	1					25
8	1					26
10	2					27
10	1					28
8	1					29
5	1					30
120	4		Capacitor Bank	2	46	31
1	3					32
5	1					33
6	1					34
8	1					35
8	1					36
4	1					37
8	1					38
30	2					39
4	1					40

SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

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			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
10	1		Capacitor Bank	2	68	1
3	1					2
5	1					3
1	1					4
3	1					5
15	1					6
45	9					7
15	3					8
15	1					9
2	3					10
2	1					11
10	1					12
5	1					13
4	1		Capacitor Bank	1	34	14
4	1					15
12	1					16
50	1					17
10	2					18
4	1					19
15	1					20
6	2					21
10	4					22
5	2					23
11	4					24
15	4					25
10	4					26
15	4					27
10	4					28
15	4					29
10	4					30
15	4					31
10	4					32
10	4		Capacitor Bank	1	4	33
10	4					34
10	4					35
15	4					36
10	4		Capacitor Bank	1	4	37
10	4					38
15	4					39
10	4					40

SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
10	4					1
15	4					2
15	4					3
10	4					4
8	3					5
10	4					6
15	4					7
10	4					8
15	4					9
11	3					10
15	4					11
15	4					12
11	3					13
10	4					14
10	4					15
8	3					16
15	2					17
8	2					18
10	4					19
11	3					20
15	4					21
8	3					22
24	2					23
15	2					24
12	3					25
24	2					26
2	1					27
8	2					28
10	4					29
3	3					30
8	3					31
10	1					32
9	2					33
100	6					34
8	3					35
11	3					36
11	3					37
11	3					38
14	4					39
3	3		Capacitor Bank	1	5	40

SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
3	3					1
12	4					2
17	4					3
5	2					4
8	3					5
15	2					6
8	1					7
40	2					8
4	1					9
13	1					10
4	1					11
8	2					12
36	2					13
4	1					14
2	1					15
3	1					16
8	2					17
8	1					18
5	1					19
12	3					20
6	2					21
2	1					22
4	1					23
2	1					24
15	4					25
4	1					26
11	3					27
5	1					28
2	1		Capacitor Bank	1	5	29
5	3					30
8	1					31
12	1					32
3	1					33
10	1					34
8	1					35
8	1					36
3	1					37
12	1					38
15	1					39
12	1					40

SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
20	1					1
60	12					2
60	2					3
75	3					4
32	3					5
54	2					6
4	1					7
30	2					8
5	1					9
40	2					10
64	2					11
8	1					12
2	6					13
5	1					14
12	1					15
10	1					16
15	1					17
1	3					18
8	1					19
10	1					20
12	1					21
30	1					22
12	1					23
12	1					24
15	2					25
30	3					26
35	2					27
5	1					28
15	2					29
15	2					30
15	1					31
15	1					32
10	1		Capacitor Bank	1	34	33
30	1					34
4	1					35
8	1					36
10	1					37
40	2					38
3	1					39
15	1					40

SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
4	1					1
6	3					2
15	1					3
5	1					4
5	1					5
27	2					6
6	3					7
2	6					8
2	1					9
3	1					10
8	1					11
2	3					12
2	2					13
18	1					14
2	3					15
11	1		Capacitor Bank	1	115	16
12	5					17
2	1					18
8	1					19
10	1					20
12	1					21
36	2					22
60	2		Capacitor Bank	1	34	23
50	4					24
6	1					25
41	2					26
18	1					27
8	1					28
40	2					29
						30
						31
						32
						33
						34
						35
						36
						37
						38
						39
						40

TRANSACTIONS WITH ASSOCIATED (AFFILIATED) COMPANIES				
1. Report below the information called for concerning all non-power goods or services received from or provided to associated (affiliated) companies. 2. The reporting threshold for reporting purposes is \$250,000. The threshold applies to the annual amount billed to the respondent or billed to an associated/affiliated company for non-power goods and services. The good or service must be specific in nature. Respondents should not attempt to include or aggregate amounts in a nonspecific category such as "general". 3. Where amounts billed to or received from the associated (affiliated) company are based on an allocation process, explain in a footnote.				
Line No.	Description of the Non-Power Good or Service (a)	Name of Associated/Affiliated Company (b)	Account Charged or Credited (c)	Amount Charged or Credited (d)
1	Non-power Goods or Services Provided by Affiliated			
2	Misc Services and Benefits	KeySpan Corp Services	234431	62,169,446
3		New England Power	234010	8,340,588
4		Massachusetts Electric	234005	861,297
5		KeySpan Utility Services	234432	813,573
6		Nantucket Electric	234004	1,350,604
7		National Grid USA	234001	458,243,541
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20	Non-power Goods or Services Provided for Affiliate			
21	Misc Services and Benefits	Massachusetts Electric	146005	3,028,417
22		New England Power	146010	542,257
23		Narragansett Gas	146048	2,161,666
24		National Grid USA Service	146099	21,107,241
25		Brooklyn Union Gas	146438	-765,533
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				

Name of Respondent	This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report
Niagara Mohawk Power Corporation		09/16/2011	2010/Q4
FOOTNOTE DATA			

Schedule Page: 429 Line No.: 2 Column: a

Miscellaneous services and benefits including intercompany labor, pensions, loans, insurance, damages, transportation, taxes, etc; see footnotes for details.

Schedule Page: 429 Line No.: 2 Column: d

KEYSPAN CORPORATE SERVICES	25 HUB DRIVE, MELVILLE	(127,130)
	401K MATCH BURDEN	(432,243)
	ACCOUNTING TRANSFERS	1,291
	ADVERTISING - BILL ENCLOSURES	(179)
	ADVERTISING - DIRECT MAIL	(263,016)
	ADVERTISING - INTERNET	(521)
	ADVERTISING - NEWSPAPER	(236)
	ADVERTISING - OTHER	(394,596)
	ADVERTISING - TELEMARTETING	(53,010)
	ADVERTISING - TELEVISION & RADIO	312,248
	BENEFITS BURDEN	(2,548,840)
	CAC - MELVILLE BUILDING	(1,555)
	CASH RECEIPTS	(40,148)
	COMMISSIONS & LEADS	(28,373)
	COMPUTER SOFTWARE PURCHASES	(94,758)
	CONTRACT LABOR	(387,873)
	CONTRACTOR SUPPLIED MATERIALS	(1,663)
	CONTRIBUTIONS	(1,670,164)
	COPIERS	(4,831)
	CORPORATE ASSESSMENTS AND FEES	(1,805)
	DEFAULT COST TYPE	(44,485)
	DEMURRAGE/STORAGE	(402)
	DISTRIBUTION OF TELEPHONE CHARGES	(20,286)
	DUES AND MEMBERSHIPS	(306,675)
	ELM ST, MANCHESTER BLDG	(4,840)
	EMPLOYEE BENEFITS-A/P	(1,475)
	EMPLOYEE PAYROLL DEDUCTIONS	8,748
	EMPLOYEE RECRUITMENT	(15,661)
	ENTERTAINMENT - NON A/P	(52,411)
	ENVIRONMENTAL O&M SUPPORT-OTHER	(90)
	EQUIPMENT	(83,507)
	FAS 112 BURDEN	(135,341)
	FREIGHT EXPENSES	(232)
	GAINSHARING NON MANAGEMENT	(20,201)
	GREENPOINT	(46,351)
	HICKSVILLE	(39,081)
	INCENTIVE COMPENSATION BURDEN	(4,401,277)
	INCENTIVE PROGRAMS - OTHER	1,970
	JANITORIAL SERVICES	(1,594)
	LABOR - OT PREMIUM MGMT	65
	LABOR - OT PREMIUM NONMGMT	5
	LABOR - PREMIUM MGMT	(116)
	LABOR - PREMIUM NONMGMT	(3,488)
	LABOR - ST MGMT VARIABLE	65
	LANDSCAPING SERVICES	(288)
	LODGING - NON A/P	(226,795)
	MANAGEMENT EMPLOYEE OT MEALS - NON A/P	(463)
	MATL PURC FOR ELEC GEN	(187)
	MEALS - NON A/P	(37,223)
	MEALS&ENTERTAINMENT	(9,916)
	MEDICAL EXPENSES	(880)
	MESSENGER & COURIER SERVICES	(726)
	METROTECH	(841,011)
	MISCELLANEOUS REVENUES	40,166
	NASSAU BUILDINGS	(464)
	NON P CARD - DIRECT PURCHASES	(3,615)
	OFFICE SUPPLIES	(135,929)
	OT MGMT LABOR	(13,159)
	OT NONMGMT LABOR	(42,440)
	OTHER CHARGES	273

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
Niagara Mohawk Power Corporation	(1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	(Mo, Da, Yr) 09/16/2011	2010/Q4
FOOTNOTE DATA			

OTHER EMPLOYEE BENEFITS	(3,496)
OTHER EMPLOYEE EXPENSES-NON A/P	(91,909)
OTHER EMPLOYEE RELATED CASH PAYMENTS	(300,364)
OTHER MATERIALS PURCHASED	(38,000)
OTHER NEW YORK BUILDINGS	(2,286)
OTHER NON-CONTRACTOR CHARGES	(28,926)
OTHER POST EMPLOYMENT BENEFITS OPEBS BURDEN	(3,070,188)
OUTSIDE CONSULTANTS	(3,279,733)
OUTSIDE LEGAL & SPECIAL SERVICES	(5,788,964)
OUTSIDE SERVICES - OTHER	(3,183,270)
P CARD - AUTO & TRUCK	(33,740)
P CARD - DEPT STORES	(263)
P CARD - HARDWARE & HOME CENTERS	(15,311)
P CARD - OFFICE SUPPLIES & PRINT	(19,238)
P CARD - OTHER	(222,428)
P CARD - PARKING & TOLLS	(88)
P CARD - PLUMBING & HTG SUPPLIES	(112)
P CARD - RETAIL STORES	(4,216)
P CARD - SAFETY BOOTS & SUPPLIES	(291)
PAID ABSENCE BURDEN	(1,522,633)
PARKING - NON A/P	(17,835)
PAYMENTS TO BANKS	14,451
PAYMENTS TO GOVERNMENTS	(44,902)
PAYROLL MISC	65
PAYROLL TAXES BURDEN	(1,886,481)
PENSION BURDEN	(4,879,799)
PERMITS	(1,869)
PERMITS AND LICENSES - NON A/P	(10)
PETTY CASH	(15,905)
POSTAGE	(7,743)
PRINTING/MAILING-NON PROMOTIONAL	(2,917)
PRINTING/MAILING-PROMOTIONAL	(82,666)
PROFESSIONAL SERVICES - COLLECTION	(6,518)
PROFESSIONAL SERVICES - INFO TECH CONSULTANTS	(566,254)
PROPERTY DAMAGE - ELECTRIC	(27)
PURCHASE OR SALE OF PROPERTY - A/P	(53)
PURCHASED ELECTRICITY	(2,187)
REBATES-A/P	(2,250)
RENTAL / LEASE NON REAL ESTATE	(17,179)
RENTAL CAR - NON A/P	(20,408)
RENTAL/LEASE OF REAL ESTATE	(1,101)
RESEARCH AND DEVELOPMENT- NO DEMONSTRATION	(63,389)
SAFETY CLOTHING & EQUIPMENT	(99)
SAFETY SERVICES	(97)
SALES AND USE TAXES ACCRUED-A/P-USG	(46,557)
SALVAGE	568
Service Company Equity	1,619
SPONSORSHIPS	(241,802)
ST MGMT LABOR	(18,075,154)
ST NONMGMT LABOR	(1,239,548)
STOCK ISSUES	(68,240)
STOCK RETURNS	90
STORES EXP BURDEN	(11,234)
SUBSCRIPTIONS	(121,694)
SVC PURC FOR ELEC GEN	(240)
TELECOMMUNICATIONS - CELL PHONES	(212,865)
TELECOMMUNICATIONS - MISC	(356)
TELECOMMUNICATIONS - PAGERS	(4,377)
TELECOMMUNICATIONS - TELEPHONE	(75,824)
TICKETS	(4,706)
TRAINING-EXTERNAL COSTS	(35,093)
TRANSPORTATION - FLEET MAINTENANCE	(39,058)
TRANSPORTATION - LIQUID FUELS	(15,143)
TRANSPORTATION AIR - NON A/P	(273,539)

Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Niagara Mohawk Power Corporation	(1) <u> </u> An Original (2) <u>X</u> A Resubmission	09/16/2011	2010/Q4
FOOTNOTE DATA			

TRANSPORTATION CAB - NON A/P	(89,792)
TRANSPORTATION LIMO - NON A/P	(12,960)
TRANSPORTATION PERSONAL CAR - NON A/P	(59,416)
TRANSPORTATION RAIL - NON A/P	(16,865)
TRANSPORTATION-FLEET LEASING	(69,103)
TRANSPORTATION-PARTS & ACCESSORIES-A/P	(114)
TRAVEL AND EXPENSES	(2,882)
TRNS OBLIG BUR	(9,072)
VACATION BURDEN	(1,601,584)
WORK IN PROGRESS ADJUSTMENTS	(2,307,077)
WORKERS COMP BUR	(150,079)

KEYSPAN CORPORATE SERVICES Total	(62,169,446)
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During 2010, KeySpan Corp Services provided services described in the amount of \$62,169,446 in maintenance, misc labor, taxes and parts for Niagara Mohawk Power Company in charted amounts.

Schedule Page: 429 Line No.: 3 Column: d

New England Power	Bonus & Misc Pay	(0)
	Consultants	21,435
	Contractors Services	3,736,779
	FAS 106	(0)
	FAS 112	(0)
	Group Life Insurance	(0)
	Health Care	(0)
	Materials Outside Vendor	(141,790)
	Other	3,877
	Payroll Taxes	(0)
	Pension	(0)
	Regular Pay Monthly	(12,937)
	Regular Pay Weekly	(27,316)
	Rental/Lease Non-Real Estate	150
	Rental-Lease Real Estate	-
	Sales Tax	(0)
	Supervision & Admin	(0)
	Thrift Plan	(0)
	Time Not Worked	(0)
	Transportation	(228)
	Workers Comp	(0)
	Materials & Supplies	1,361,064
	A/P-Savings Bonds Employee Ded	22,862
	A/P-Unpaid Invoice Accrual	3,376,697
New England Power		8,340,588

During 2010, New England Power provided services described in the amount of \$8,340,588 in maintenance, misc labor, taxes and parts for Niagara Mohawk Power Company in charted amounts.

Schedule Page: 429 Line No.: 4 Column: d

Massachusetts Electric	Base OT Pay Monthly	24,577
	Base OT Pay Weekly	13,756
	Bonus & Misc Pay	684,185
	Claims	13,459
	Consultants	465,845
	Contractors Services	(4,676,455)
	Employee Expenses	11,713
	FAS 106	21,434
	FAS 112	(3,266)
	Group Life Insurance	1,093
	Hardware	9,160
	Health Care	11,674
	Incremental OT Pay Monthly	13,496
	Incremental OT Pay Weekly	8,110
	Materials From Inventory	(117,788)
	Materials Outside Vendor	340,200
	Other	(1,166)

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Niagara Mohawk Power Corporation		09/16/2011	2010/Q4
FOOTNOTE DATA			

	Payroll Taxes	8,607
	Pension	14,342
	Regular Pay Monthly	15,627
	Regular Pay Weekly	45,203
	Rental/Lease Non-Real Estate	214
	Sales Tax	(0)
	Supervision & Admin	30,299
	Thrift Plan	4,194
	Time Not Worked	72,805
	Transportation	36,912
	Workers Comp	859
	ARO P&M Disposals-101 Plant	160,000
	ARO L&B Disposals-101 Plant	177,000
	P&M Disposals - 107 CWIP	(3,480)
	P&M Reclass - 107 CWIP	3,480
	A/D 101 Plant & Mach - Reclass	(75,742)
	A/D 101 Land & Build - Reclass	(110,250)
	Accum COR Depreciation-FAS143	185,992
	Cash Receipts Misc AR	(2,605)
	Customer A/R	(24)
	Materials & Supplies	-
	NIMO-Stores Exp Unallocated	-
	Stores Exp Cr Clearg Only M&S	-
	Asset Ret Oblig Reg Asset	252,336
	Time Not Worked-Clearing Opera	(54,452)
	Transportation Exp-Credit	-
	ARO Liab-Charged to P&L	(587,276)
	ARO Liab-Other Movements	(2,062)
	A/P-Unpaid Invoice Accrual	3,869,292
Massachusetts Electric		861,297

During 2010, Massachusetts Electric provided services described in the amount of \$816,297 in maintenance, misc labor, taxes and parts for Niagara Mohawk Power Company in charted amounts.

Schedule Page: 429 Line No.: 5 Column: d

KeySpan Utility Services	Bonus & Misc Pay	33,705
	Dues-Permits-Subscriptions	307
	Employee Expenses	1,800
	FAS 106	94,599
	FAS 112	6,806
	Fleet Leasing	957
	Health Care	51,916
	Materials Outside Vendor	3,305
	Medical Supplies	14
	Other	3,073
	Other Benefits	58,778
	Payroll Taxes	36,164
	Pension	129,200
	Regular Pay Monthly	193,858
	Regular Pay Weekly	70,755
	Rental/Lease Non-Real Estate	47,541
	Sales Tax	245
	Thrift Plan	10,233
	Time Not Worked	70,260
	Transportation	263
	Workers Comp	(207)
KeySpan Utility Services		813,573

During 2010, KeySpan Utility Services provided services described in the amount of \$813,573 in maintenance, misc labor, taxes and parts for Niagara Mohawk Power Company in charted amounts.

Schedule Page: 429 Line No.: 6 Column: d

Nantucket Electric	Base OT Pay Weekly	180
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Name of Respondent	This Report is: (1) <u> </u> An Original (2) <u>X</u> A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report
Niagara Mohawk Power Corporation		09/16/2011	2010/Q4
FOOTNOTE DATA			

Bonus & Misc Pay	27
FAS 106	14
Group Life Insurance	5
Health Care	29
Incremental OT Pay Weekly	97
Other	1,350,085
Payroll Taxes	17
Pension	34
Supervision & Admin	59
Thrift Plan	10
Time Not Worked	44
Transportation	4
Workers Comp	0
Nantucket Electric	1,350,604

During 2010, Nantucket Electric provided services described in the amount of \$1,350,604 in maintenance, misc labor, taxes and parts for Niagara Mohawk Power Company in charted amounts.

Schedule Page: 429 Line No.: 7 Column: b

Service Department or Function	Basis of Allocations	Numerator and Denominator
Accounting, Construction, Corporate and Corporate Records, Customer Services, Emergencies, Executive and Administrative, Information Systems, Insurance, Power Supply, Properties, Public Information and Relations, Purchasing and Stores, Regulations, Systems, Treasury and Statistical	O&M Electric Distribution Companies Expenses - NE only. Legacy Grid. Distribution only	Numerator is for a specific client company O & M expense and the Denominator is for all O&M Electric Distribution Companies Expenses - NE only. Legacy Grid.
Accounting, Corporate and Corporate Records, Customer Services, Emergencies, Employee Relations, Engineering, Executive and Administrative, Information Systems, Properties, Public Information and Relations, Purchasing and Stores, Regulations, Treasury and Statistical	O&M Transmission - NE & NY. Legacy Grid. Tran only.	Numerator is for a specific client company O & M expense and the Denominator is for all O&M Transmission - NE & NY. Legacy Grid.
Accounting, Auditing, Construction, Corporate and Corporate Records, Customer Services, Emergencies, Employee Relations, Engineering, Executive and Administrative, Information Systems, Insurance, Property, Power Supply, Public Information and Relations, Purchasing and Stores, Regulations, Systems, Taxes, Treasury and Statistical	O&M Utility Operating Companies NE. Legacy Grid, Tran, Dist & Gas	Numerator is for a specific client company O&M utility operating expenses and the Denominator is for all O&M operating companies NE expenses. Legacy grid only.
Accounting, Auditing, Construction, Corporate and Corporate Records, Customer Services, Emergencies, Employee Relations, Engineering, Executive and Administrative, Information Systems, Insurance, Properties, Public Information and Relations, Purchasing and Stores, Regulations, Systems, Taxes, Treasury and Statistical	O&M Utility Operating Companies - NE & NY	Numerator is for a specific client company O&M Operating expenses and the Denominator is for all O&M operating companies NE & NY expenses. Legacy grid only.
Accounting, Construction, Customer Services, Employee Relations, Engineering, Executive and Administrative, Information Systems, Public Information and Relations, Purchasing and Stores	Customer Accounting Retails - NE. Legacy Grid only. Distribution expenses only	Numerator is for a specific client company Customer Accounting Retails - NE expenses and the Denominator is for all Customer Accounting Retails - NE expenses, Distribution. Legacy Grid only.
Accounting, Construction, Customer Services, Emergencies, Employee Relations, Engineering, Information Systems, Properties, Public Information Relations, Purchasing and Stores, Systems, Treasury and Statistical	Budgeted Engineering Distribution O&M. Legacy Grid only	Numerator is for a specific client company Budgeted Engineering Distribution O&M expenses and the Denominator is for all Budgeted Engineering Distribution O&M expenses, Distribution. Legacy Grid only
Accounting, Construction, Corporate and Corporate Records, Customer Services, Emergencies,	Budgeted T&D Supervision. Trans & Distribution. Legacy Grid	Numerator is for a specific client company Budgeted T&D Supervision. Trans &

Name of Respondent	This Report is: (1) <u> </u> An Original (2) <u>X</u> A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report
Niagara Mohawk Power Corporation		09/16/2011	2010/Q4
FOOTNOTE DATA			

Employee Relations, Engineering, Executive and Administrative, Information Systems, Insurance, Properties, Public Information Relations, Purchasing and Stores, Systems, Taxes, Treasury and Statistical	Only.	Distribution. Legacy Grid Only. And the Denominator is for all Budgeted T&D Supervision. Trans & Distribution. Legacy Grid Only.
Accounting, Construction, Corporate and Corporate Records, Customer Services, Employee Relations, Engineering, Executive and Administrative, Information Systems, Insurance, Public Information and Relations, Taxes, Treasury and Statistical	All Company NE & NY - Service Based. Legacy Grid only.	Numerator is for a specific Company NE & NY - Service Based. Legacy Grid only. And the Denominator is for all recipient client companies NE & NY - Service Based. Legacy Grid only. TRAN, DIST, OTH, GAS & INTE.
Accounting, Construction, Corporate and Corporate Records, Employee Relations, Engineering, Executive and Administrative, Information Systems, Public Information and Relations, Purchasing and Stores, Treasury and Statistical	Other Services - NE & NY, Legacy Grid. Tran, Oth, Gas, Dist.	Numerator is for a specific Company Other Services - NE & NY, Legacy Grid. Tran, Oth, Gas, Dist. And the Denominator is for all Other Services - NE & NY, Legacy Grid. Tran, Oth, Gas, Dist
Accounting, Construction, Customer Services, Employee Relations, Engineering, Information Systems, Properties	Shared Telecommunication Expense. Legacy Grid, Dist & Trans only.	Numerator is for a specific Shared Telecommunication Expense. Legacy Grid, Dist & Trans only. And the Denominator is for all Shared Telecommunication Expense. Legacy Grid, Dist & Trans only.
Accounting, Auditing, Constructions, Corporate and Corporate Records, Customer Services, Employee Relations, Engineering, Executive and Administrative, Information Systems, Properties, Public Information and Relations, Purchasing and Stores, Regulations, Taxes, Treasury and Statistical	Human Resources - NE. Legacy Grid. Dist, Gas, Oth, Inte.	Numerator is for a specific Human Resources - NE. Legacy Grid. Dist, Gas, Oth, Inte. And the Denominator is for all Human Resources - NE. Legacy Grid. Dist, Gas, Oth, Inte.
Accounting, Construction, Corporate and Corporate Records, Customer Services, Employee Relations, Engineering, Executive and Administrative, Information Systems, Insurance, Properties, Public Information Relations, Purchasing and Stores, Systems, Treasury and Statistical	Human Resources - NE & NY. Legacy Grid. Dist, Gas, Oth, Inte.	Numerator is for a specific Human Resources - NE & NY. Legacy Grid. Dist, Gas, Oth, Inte. And the Denominator is for all Human Resources - NE & NY. Legacy Grid. Dist, Gas, Oth, Inte
Accounting, Customer Services, Employee Relations, Engineering, Properties, Purchasing and Stores,	Aerial Devices. Legacy Grid. Dist, Oth, Gas & Tran	Numerator is for a specific Aerial Devices expenses. Legacy Grid. Dist, Oth, Gas & Tran. And the Denominator is for all Aerial Devices expenses. Legacy Grid. Dist, Oth, Gas & Tran
Accounting, Construction, Customer Services, Employee Relations, Engineering, Information Systems, Properties, Purchasing and Stores, Systems, Taxes, Treasury and Statistical	Supply Chain Management Services. Legacy Grid, Tran, Oth, Inte & Gas Expenses	Numerator is for a specific Supply Chain Management Services. Legacy Grid, Tran, Oth, Inte & Gas Expenses. And the Denominator is for all Supply Chain Management Services. Legacy Grid, Tran, Oth, Inte & Gas Expenses
Accounting, Construction, Corporate and Corporate Records, Customer Services, Emergencies, Employee Relations, Engineering, Executive and Administrative, Information Systems, Insurance, Properties, Public Information and Relations, Purchasing and Stores, Rates, Systems, Taxes, Treasury and Statistical	All Company NE & NY - O&M Based. Legacy Grid. Dist, Gas, Oth, Inte, Trans Expenses	Numerator is for a specific Company NE & NY - O&M Based. Legacy Grid. Dist, Gas, Oth, Inte, Trans Expenses. And the Denominator is for all recipient client companies NE & NY - O&M Based. Legacy Grid. Dist, Gas, Oth, Inte, Trans Expenses
Accounting, Construction, Employee Relations, Engineering, Information Systems, Purchasing and Stores, Taxes	All Company NE - O&M Based. Legacy Grid. Dist, Gas, Oth, Inte, Tran Expense	Numerator is for a specific Company NE - O&M Based. Legacy Grid. Dist, Gas, Oth, Inte, Tran Expense. And the Denominator is for all recipient client companies NE - O&M Based. Legacy Grid. Dist, Gas, Oth, Inte, Tran Expenses.
Accounting, Construction, Employee Relations, Engineering, Information Systems,	Data Center. Legacy Grid. Dist, Tran, Inte, Other and Gas. Expenses	Numerator is for a specific Data Center. Legacy Grid. Dist, Tran, Inte, Other and Gas. Expenses. And the Denominator is for

Name of Respondent		This Report is: (1) <u> </u> An Original (2) <u>X</u> A Resubmission	Date of Report (Mo, Da, Yr) 09/16/2011	Year/Period of Report 2010/Q4
Niagara Mohawk Power Corporation				
FOOTNOTE DATA				
		all recipient client companies Data Center. Legacy Grid. Dist, Tran, Inte, Other and Gas. Expenses.		
Accounting, Construction, Customer Services, Employee Relations, Engineering, Information Systems, Properties, Purchasing and Stores,	Facilities - Building & Grounds. Legacy Grid. Tran, Dist, Oth, Gas & Inte Expenses.	Numerator is for a specific Facilities - Building & Grounds. Legacy Grid. Tran, Dist, Oth, Gas & Inte Expenses. And the Denominator is for all recipient client companies Facilities - Building & Grounds. Legacy Grid. Tran, Dist, Oth, Gas & Inte Expenses.		
Accounting, Employee Relations, Information Systems,	Mid-Range Servers. Legacy Grid. Tran, Dist, Oth, Gas & Inte Expenses.	Numerator is for a specific Mid-Range Servers. Legacy Grid. Tran, Dist, Oth, Gas & Inte Expenses. And the Denominator is for all recipient client companies Mid-Range Servers. Legacy Grid. Tran, Dist, Oth, Gas & Inte Expenses		
Accounting, Employee Relations, Properties	Transportation Supervision - NE only. Legacy Grid. Tran, Dist, Gas Expenses	Numerator is for a specific Transportation Supervision - NE only. Legacy Grid. Tran, Dist, Gas Expenses. And the Denominator is for All recipient client Companies Transportation Supervision - NE only. Legacy Grid. Tran, Dist, Gas Expenses		
Engineering	Rubber Gloves. Legacy Grid. Dist, Tran & Inte. Expense	Numerator is for a specific Company Rubber Gloves. Legacy Grid. Dist, Tran & Inte. Expenses. And the Denominator is for all recipient client companies Rubber Gloves. Legacy Grid. Dist, Tran & Inte. Expenses.		

Schedule Page: 429 Line No.: 7 Column: d

SrvCo Rev Asc Co NMPC	Advertising	928,682
	AFUDC - Debt	3,437
	Base OT Pay Monthly	(852,187)
	Base OT Pay Weekly	(139,567)
	Bill Interface Expense Type	(110)
	Bonus & Misc Pay	(24,526,949)
	Claims	(74,136)
	Clothing and Shoes	(108,782)
	Conservation Load Management	(19,300)
	Construction Reimbursement	25,159
	Consultants	(16,590,284)
	Contractors Services	(126,414,182)
	Donations	(22,215)
	Dues-Permits-Subscriptions	(58,614)
	Employee Expenses	(4,742,689)
	FAS 106	(8,558,288)
	FAS 112	325,187
	Fleet Leasing	(35,071)
	Freight	(22,156)
	Gasoline - Fuel	(1,105,425)
	Group Life Insurance	(410,279)
	Hardware	(8,070,441)
	Health Care	(7,129,397)
	Incremental OT Pay Monthly	(251,082)
	Incremental OT Pay Weekly	(81,363)
	Legal Settlements	(86)
	Materials From Inventory	(56,430,949)

Name of Respondent	This Report is: (1) <u> </u> An Original (2) <u>X</u> A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report
Niagara Mohawk Power Corporation		09/16/2011	2010/Q4
FOOTNOTE DATA			

Materials Outside Vendor	(48,182,996)
Materials Stores Handling	4,381
Medical Supplies	(68)
Messenger-Courier-Limo Svcs	(0)
Natural Gas & Odorant	(6,735)
Other	(7,516,616)
Other Benefits	4,173,585
Paving - Hot Patch	-
Payments to Governments	(4,567)
Payroll Taxes	(9,917,513)
Pension	(14,092,978)
Postage	(3,520)
Printing-Mailing-Non Promo	(5,028)
Printing-Mailing-Promotional	(1,747)
Regular Pay Monthly	(60,257,217)
Regular Pay Weekly	(2,876,668)
Reimbursements	(10,444)
Rental/Lease Non-Real Estate	(22,637,802)
Rental-Lease Real Estate	(3,865,936)
Research & Development	(2,570)
Sales Tax	(6,246,463)
Service Co Operating Costs	589,591
Service Co. Equity	(1,745,100)
Software	(9,202,608)
Supervision & Admin	(687,543)
Thrift Plan	(8,925,049)
Time Not Worked	(10,637,892)
Training	(178,419)
Transportation	(1,400,369)
Workers Comp	(244,161)
SrvCo Rev Asc Co NMPC Total	(458,243,541)

During 2010, National Grid USA provided services described in the amount of \$(458,243,541) in maintenance, misc labor, taxes and parts for Niagara Mohawk Power Company in charted amounts.

Schedule Page: 429 Line No.: 21 Column: a

Miscellaneous services and benefits including intercompany labor, pensions, loans, insurance, damages, transportation, taxes, etc; see footnotes for details.

Schedule Page: 429 Line No.: 21 Column: d

Massachusetts Electric Company	Base OT Pay Monthly	22,281
	Base OT Pay Weekly	184,018
	Bonus & Misc Pay	(57,931)
	Capital Overheads	365,421
	Claims	24,924
	Clothing and Shoes	496
	Consultants	115,756
	Contractors Services	3,609,274
	Dues-Permits-Subscriptions	7,305
	Employee Expenses	41,625
	FAS 106	377,754
	FAS 112	(26,112)
	Fleet Leasing	31,659
	Gasoline - Fuel	682,039
	Group Life Insurance	8,058
	Health Care	88,281
	Incremental OT Pay Monthly	10,130
	Incremental OT Pay Weekly	120,265
	Materials From Inventory	187
	Materials Outside Vendor	223,159
	Materials Stores Handling	14,766
	Other	(4,095,641)
	Payroll Taxes	62,018
	Pension	175,515
	Regular Pay Monthly	15,771
	Regular Pay Weekly	405,499

Name of Respondent	This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report
Niagara Mohawk Power Corporation		09/16/2011	2010/Q4
FOOTNOTE DATA			

	Rental/Lease Non-Real Estate	180,362
	Sales Tax	60
	Service Co Operating Costs	(253)
	Software	2,334
	Supervision & Admin	205,166
	Thrift Plan	15,893
	Time Not Worked	112,457
	Training	2,776
	Transportation	96,790
	Workers Comp	6,314
Massachusetts Electric Company Total		3,028,417

During 2010, Niagara Mohawk provided services described in the amount of \$3,028,417 in maintenance, misc labor taxes and benefits for Massachusetts Electric Company in charted amounts.

Schedule Page: 429 Line No.: 22 Column: d

New England Power Company	Base OT Pay Monthly	(271)
	Base OT Pay Weekly	5,124
	Bonus & Misc Pay	4,945
	Capital Overheads	130,302
	Claims	766
	Consultants	135,171
	Contractors Services	(1,276,069)
	Dues-Permits-Subscriptions	382
	Employee Expenses	4,741
	FAS 106	23,289
	FAS 112	(1,962)
	Group Life Insurance	546
	Health Care	5,165
	Incremental OT Pay Monthly	(211)
	Incremental OT Pay Weekly	2,764
	Materials From Inventory	1,173
	Materials Outside Vendor	478,926
	Materials Stores Handling	(32,363)
	Other	482,422
	Payroll Taxes	3,590
	Pension	10,632
	Regular Pay Monthly	23,729
	Regular Pay Weekly	6,035
	Rental/Lease Non-Real Estate	451,813
	Sales Tax	0
	Supervision & Admin	12,127
	Thrift Plan	922
	Time Not Worked	6,392
	Training	5,892
	Transportation	55,861
	Workers Comp	423
New England Power Company Total		542,257

During 2010, Niagara Mohawk provided services described in the amount of \$542,257 in maintenance, misc labor taxes and benefits for New England Power Company in charted amounts.

Schedule Page: 429 Line No.: 23 Column: d

Narragansett Gas Company	Base OT Pay Weekly	15,061
	Bonus & Misc Pay	59,635
	Capital Overheads	228,924
	Claims	7,955
	Consultants	3,209
	Contractors Services	72,370
	Dues-Permits-Subscriptions	3,283
	Employee Expenses	6,963
	FAS 106	367,229
	FAS 112	(6,380)

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Niagara Mohawk Power Corporation			
FOOTNOTE DATA			

Group Life Insurance	4,448
Health Care	81,602
Incremental OT Pay Weekly	7,674
Materials From Inventory	(0)
Materials Outside Vendor	27,515
Materials Stores Handling	(4,671)
Other	21,037
Payroll Taxes	62,460
Pension	178,489
Regular Pay Monthly	18,370
Regular Pay Weekly	604,359
Rental/Lease Non-Real Estate	2,092
Sales Tax	672
Supervision & Admin	212,583
Thrift Plan	15,995
Time Not Worked	118,403
Transportation	47,668
Workers Comp	4,722
Narragansett Gas Company Total	2,161,666

During 2010, Niagara Mohawk provided services described in the amount of \$2,161,666 in maintenance, misc labor taxes and benefits for Narragansett Gas Company in charted amounts.

Schedule Page: 429 Line No.: 24 Column: b

Service Department or Function	Basis of Allocations	Numerator and Denominator
Accounting, Construction, Corporate and Corporate Records, Customer Services, Emergencies, Executive and Administrative, Information Systems, Insurance, Power Supply, Properties, Public Information and Relations, Purchasing and Stores, Regulations, Systems, Treasury and Statistical	O&M Electric Distribution Companies Expenses - NE only. Legacy Grid. Distribution only	Numerator is for a specific client company O & M expense and the Denominator is for all O&M Electric Distribution Companies Expenses - NE only. Legacy Grid.
Accounting, Corporate and Corporate Records, Customer Services, Emergencies, Employee Relations, Engineering, Executive and Administrative, Information Systems, Properties, Public Information and Relations, Purchasing and Stores, Regulations, Treasury and Statistical	O&M Transmission - NE & NY. Legacy Grid. Tran only.	Numerator is for a specific client company O & M expense and the Denominator is for all O&M Transmission - NE & NY. Legacy Grid.
Accounting, Auditing, Construction, Corporate and Corporate Records, Customer Services, Emergencies, Employee Relations, Engineering, Executive and Administrative, Information Systems, Insurance, Property, Power Supply, Public Information and Relations, Purchasing and Stores, Regulations, Systems, Taxes, Treasury and Statistical	O&M Utility Operating Companies NE. Legacy Grid, Tran, Dist & Gas	Numerator is for a specific client company O&M utility operating expenses and the Denominator is for all O&M operating companies NE expenses. Legacy grid only.
Accounting, Auditing, Construction, Corporate and Corporate Records, Customer Services, Emergencies, Employee Relations, Engineering, Executive and Administrative, Information Systems, Insurance, Properties, Public Information and Relations, Purchasing and Stores, Regulations, Systems, Taxes, Treasury and Statistical	O&M Utility Operating Companies - NE & NY	Numerator is for a specific client company O&M Operating expenses and the Denominator is for all O&M operating companies NE & NY expenses. Legacy grid only.
Accounting, Construction, Customer Services, Employee Relations, Engineering, Executive and Administrative, Information Systems, Public Information and Relations, Purchasing and Stores	Customer Accounting Retails - NE. Legacy Grid only. Distribution expenses only	Numerator is for a specific client company Customer Accounting Retails - NE expenses and the Denominator is for all Customer Accounting Retails - NE expenses, Distribution. Legacy Grid only.
Accounting, Construction, Customer Services, Emergencies, Employee Relations, Engineering, Information Systems, Properties, Public Information	Budgeted Engineering Distribution O&M. Legacy Grid only	Numerator is for a specific client company Budgeted Engineering Distribution O&M expenses and the Denominator is for all
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Name of Respondent		This Report is: (1) <u> </u> An Original (2) <u>X</u> A Resubmission	Date of Report (Mo, Da, Yr) 09/16/2011	Year/Period of Report 2010/Q4
Niagara Mohawk Power Corporation				
FOOTNOTE DATA				
Relations, Purchasing and Stores, Systems, Treasury and Statistical		Budgeted Engineering Distribution O&M expenses, Distribution . Legacy Grid only		
Accounting, Construction, Corporate and Corporate Records, Customer Services, Emergencies, Employee Relations, Engineering, Executive and Administrative, Information Systems, Insurance, Properties, Public Information Relations, Purchasing and Stores, Systems, Taxes, Treasury and Statistical	Budgeted T&D Supervision. Trans & Distribution. Legacy Grid Only.	Numerator is for a specific client company Budgeted T&D Supervision. Trans & Distribution. Legacy Grid Only. And the Denominator is for all Budgeted T&D Supervision. Trans & Distribution. Legacy Grid Only.		
Accounting, Construction, Corporate and Corporate Records, Customer Services, Employee Relations, Engineering, Executive and Administrative, Information Systems, Insurance, Public Information and Relations, Taxes, Treasury and Statistical	All Company NE & NY - Service Based. Legacy Grid only.	Numerator is for a specific Company NE & NY - Service Based. Legacy Grid only. And the Denominator is for all recipient client companies NE & NY - Service Based. Legacy Grid only. TRAN, DIST, OTH, GAS & INTE.		
Accounting, Construction, Corporate and Corporate Records, Employee Relations, Engineering, Executive and Administrative, Information Systems, Public Information and Relations, Purchasing and Stores, Treasury and Statistical	Other Services - NE & NY, Legacy Grid. Tran, Oth, Gas, Dist.	Numerator is for a specific Company Other Services - NE & NY, Legacy Grid. Tran, Oth, Gas, Dist. And the Denominator is for all Other Services - NE & NY, Legacy Grid. Tran, Oth, Gas, Dist		
Accounting, Construction, Customer Services, Employee Relations, Engineering, Information Systems, Properties	Shared Telecommunication Expense. Legacy Grid, Dist & Trans only.	Numerator is for a specific Shared Telecommunication Expense. Legacy Grid, Dist & Trans only. And the Denominator is for all Shared Telecommunication Expense. Legacy Grid, Dist & Trans only.		
Accounting, Auditing, Constructions, Corporate and Corporate Records, Customer Services, Employee Relations, Engineering, Executive and Administrative, Information Systems, Properties, Public Information and Relations, Purchasing and Stores, Regulations, Taxes, Treasury and Statistical	Human Resources - NE. Legacy Grid. Dist, Gas, Oth, Inte.	Numerator is for a specific Human Resources - NE. Legacy Grid. Dist, Gas, Oth, Inte. And the Denominator is for all Human Resources - NE. Legacy Grid. Dist, Gas, Oth, Inte.		
Accounting, Construction, Corporate and Corporate Records, Customer Services, Employee Relations, Engineering, Executive and Administrative, Information Systems, Insurance, Properties, Public Information Relations, Purchasing and Stores, Systems, Treasury and Statistical	Human Resources - NE & NY. Legacy Grid. Dist, Gas, Oth, Inte.	Numerator is for a specific Human Resources - NE & NY. Legacy Grid. Dist, Gas, Oth, Inte. And the Denominator is for all Human Resources - NE & NY. Legacy Grid. Dist, Gas, Oth, Inte		
Accounting, Customer Services, Employee Relations, Engineering, Properties, Purchasing and Stores,	Aerial Devices. Legacy Grid. Dist, Oth, Gas & Tran	Numerator is for a specific Aerial Devices expenses. Legacy Grid. Dist, Oth, Gas & Tran. And the Denominator is for all Aerial Devices expenses. Legacy Grid. Dist, Oth, Gas & Tran		
Accounting, Construction, Customer Services, Employee Relations, Engineering, Information Systems, Properties, Purchasing and Stores, Systems, Taxes, Treasury and Statistical	Supply Chain Management Services. Legacy Grid, Tran, Oth, Inte & Gas Expenses	Numerator is for a specific Supply Chain Management Services. Legacy Grid, Tran, Oth, Inte & Gas Expenses. And the Denominator is for all Supply Chain Management Services. Legacy Grid, Tran, Oth, Inte & Gas Expenses		
Accounting, Construction, Corporate and Corporate Records, Customer Services, Emergencies, Employee Relations, Engineering, Executive and Administrative, Information Systems, Insurance, Properties, Public Information and Relations, Purchasing and Stores, Rates, Systems, Taxes, Treasury and Statistical	All Company NE & NY - O&M Based. Legacy Grid. Dist, Gas, Oth, Inte, Trans Expenses	Numerator is for a specific Company NE & NY - O&M Based. Legacy Grid. Dist, Gas, Oth, Inte, Trans Expenses. And the Denominator is for all recipient client companies NE & NY - O&M Based. Legacy Grid. Dist, Gas, Oth, Inte, Trans Expenses		
Accounting, Construction, Employee Relations, Engineering, Information Systems, Purchasing and Stores, Taxes	All Company NE - O&M Based. Legacy Grid. Dist, Gas, Oth, Inte, Tran Expense	Numerator is for a specific Company NE - O&M Based. Legacy Grid. Dist, Gas, Oth, Inte, Tran Expense. And the Denominator is for all recipient client companies NE - O&M Based. Legacy Grid. Dist, Gas, Oth, Inte, Tran Expenses.		
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Name of Respondent		This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/16/2011	Year/Period of Report 2010/Q4
Niagara Mohawk Power Corporation				
FOOTNOTE DATA				
Accounting, Construction, Employee Relations, Engineering, Information Systems,	Data Center. Legacy Grid. Dist, Tran, Inte, Other and Gas. Expenses	Numerator is for a specific Data Center. Legacy Grid. Dist, Tran, Inte, Other and Gas. Expenses. And the Denominator is for all recipient client companies Data Center. Legacy Grid. Dist, Tran, Inte, Other and Gas. Expenses.		
Accounting, Construction, Customer Services, Employee Relations, Engineering, Information Systems, Properties, Purchasing and Stores,	Facilities - Building & Grounds. Legacy Grid. Tran, Dist, Oth, Gas & Inte Expenses.	Numerator is for a specific Facilities - Building & Grounds. Legacy Grid. Tran, Dist, Oth, Gas & Inte Expenses. And the Denominator is for all recipient client companies Facilities - Building & Grounds. Legacy Grid. Tran, Dist, Oth, Gas & Inte Expenses.		
Accounting, Employee Relations, Information Systems,	Mid-Range Servers. Legacy Grid. Tran, Dist, Oth, Gas & Inte Expenses.	Numerator is for a specific Mid-Range Servers. Legacy Grid. Tran, Dist, Oth, Gas & Inte Expenses. And the Denominator is for all recipient client companies Mid-Range Servers. Legacy Grid. Tran, Dist, Oth, Gas & Inte Expenses		
Accounting, Employee Relations, Properties	Transportation Supervision - NE only. Legacy Grid. Tran, Dist, Gas Expenses	Numerator is for a specific Transportation Supervision - NE only. Legacy Grid. Tran, Dist, Gas Expenses. And the Denominator is for All recipient client Companies Transportation Supervision - NE only. Legacy Grid. Tran, Dist, Gas Expenses		
Engineering	Rubber Gloves. Legacy Grid. Dist, Tran & Inte. Expense	Numerator is for a specific Company Rubber Gloves. Legacy Grid. Dist, Tran & Inte. Expenses. And the Denominator is for all recipient client companies Rubber Gloves. Legacy Grid. Dist, Tran & Inte. Expenses.		

Schedule Page: 429 Line No.: 24 Column: d

National Grid USA Service Co.	Base OT Pay Weekly	117,511
	Bonus & Misc Pay	785,092
	Capital Overheads	3,759
	Claims	972
	Clothing and Shoes	835
	Consultants	80,401
	Contractors Services	54,596
	Employee Expenses	542,035
	FAS 106	3,873,868
	FAS 112	(139,805)
	Gasoline - Fuel	314,747
	Group Life Insurance	59,136
	Hardware	32,712
	Health Care	879,944
	Incremental OT Pay Weekly	63,213
	Materials From Inventory	(85)
	Materials Outside Vendor	307,305
	Other	1,367,183
	Payments to Governments	458
	Payroll Taxes	646,774
	Pension	1,849,154
	Regular Pay Monthly	2,150,504
	Regular Pay Weekly	4,311,712

Name of Respondent	This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/16/2011	Year/Period of Report 2010/Q4
Niagara Mohawk Power Corporation			
FOOTNOTE DATA			

	Rental/Lease Non-Real Estate	19,659
	Sales Tax	1,860
	Software	107,869
	Supervision & Admin	2,182,621
	Thrift Plan	165,448
	Time Not Worked	1,220,743
	Training	1,718
	Transportation	50,146
	Workers Comp	55,155
National Grid USA Service Co. Total		21,107,241

During 2010, Niagara Mohawk provided services described in the amount of \$21,107,241 in maintenance, misc labor taxes and benefits for National Grid USA Service Co. in charted amounts.

Schedule Page: 429 Line No.: 25 Column: d

Brooklyn Union Gas Co - KEDNY	Consultants	333
	Contractors Services	163,186
	Dues-Permits-Subscriptions	40,267
	Employee Expenses	8,988
	FAS 106	-
	Materials Outside Vendor	3,547
	Other	(986,616)
	Sales Tax	2,535
	Software	2,226
Brooklyn Union Gas Co - KEDNY Total		(765,533)

During 2010, Niagara Mohawk provided services described in the amount of \$(765,533) in maintenance, misc labor taxes and benefits for Brooklyn Union Gas Company in charted amounts.

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